

**NATIONAL ASSOCIATION OF STATE AUDITORS, COMPTROLLERS AND TREASURERS**  
**2007 Budget**  
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2007 Budget Analysis  
NASACT Total

	2004 Actual	2005 Actual	2006 Budget	2006 Projected	2007 Budget	Difference Preliminary/ Projected	Percentage Increase (Decrease)
<b>REVENUES</b>							
State Dues	\$ 496,800.00	\$ 506,575.00	\$ 490,000.00	526,975.00	\$ 495,000.00	(31,975.00)	-6%
Technical Assessments	-	-	-	-	-	-	
Sponsor Fees	5,000.00	-	-	-	-	-	
Corporate Associates	457,500.00	351,500.00	300,000.00	383,500.00	305,000.00	(78,500.00)	-20%
Registration Fees	249,796.00	260,668.00	256,350.00	258,375.00	244,000.00	(14,375.00)	-6%
Contract Revenue	263,959.87	451,564.58	252,700.00	240,550.00	155,500.00	(85,050.00)	-35%
Interest	10,433.93	30,256.35	27,500.00	53,012.79	40,000.00	(13,012.79)	-25%
Peer Review Team Reimbursement	-	-	-	-	-	-	
Peer Review Administrative Fee	-	-	-	-	-	-	
Sale of Publications	2,443.20	1,609.66	500.00	725.70	500.00	(225.70)	-31%
Miscellaneous	11,600.05	5,875.00	-	3,813.50	-	(3,813.50)	-100%
<b>TOTAL REVENUES</b>	<b>1,497,533.05</b>	<b>1,608,048.59</b>	<b>1,327,050.00</b>	<b>1,466,951.99</b>	<b>1,240,000.00</b>	<b>(226,951.99)</b>	<b>-15%</b>
<b>EXPENSES</b>							
Salaries	475,669.83	455,862.99	465,764.44	410,034.57	446,397.88	36,363.31	9%
Fringe Benefits (24%)	87,490.69	86,079.62	93,137.63	82,612.22	105,718.05	23,105.83	28%
Supplies	5,340.62	7,533.64	5,025.00	3,532.90	4,650.00	1,117.10	32%
Postage and Handling	4,872.25	6,308.77	4,660.00	4,855.26	4,725.00	(130.26)	-3%
Telephone	6,583.62	6,627.95	6,620.00	3,603.64	3,360.00	(243.64)	-7%
Copying	10,837.42	8,203.04	8,250.00	8,510.21	10,700.00	2,189.79	26%
Equipment Purchases	-	-	-	-	-	-	
Equipment Repairs/Maintenance	-	702.50	-	492.46	-	(492.46)	-100%
Uncollectible Receivables	749.75	-	-	-	-	-	
Continuing Education	7,353.45	3,712.03	10,000.00	10,000.00	15,000.00	5,000.00	50%
Consultant Services	25,762.50	71,720.00	41,650.00	50,050.00	55,200.00	5,150.00	10%
Consultant Expenses	18,837.92	98,633.94	21,350.00	24,301.07	25,500.00	1,198.93	5%
Staff Travel	50,280.18	45,052.76	54,500.00	43,625.48	36,400.00	(7,225.48)	-17%
President/Executive Cttee Expense	15,316.16	7,179.74	15,000.00	5,000.00	10,000.00	5,000.00	100%
Meeting Expense	281,886.54	218,012.31	229,750.00	222,462.46	211,600.00	(10,862.46)	-5%
Peer Review Team Expense	-	-	-	-	-	-	
Printing	3,450.00	4,025.00	4,300.00	6,290.00	6,800.00	510.00	8%
Duplication of Audio Visual Aids	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Books & Periodicals	2,336.00	1,353.41	3,500.00	3,500.00	2,500.00	(1,000.00)	-29%
Credit Card Fees	4,735.83	4,708.76	4,470.00	4,893.76	5,840.64	946.88	19%
Miscellaneous	12,803.12	18,618.69	8,500.00	8,056.26	10,550.00	2,493.74	31%
Data Services	745.00	1,003.50	800.00	800.00	-	(800.00)	-100%
Indirect Costs	300,796.59	277,412.84	273,507.64	286,069.71	227,016.66	(59,053.05)	-21%
Loss on Disposal of Assets	3,096.13	-	-	-	-	-	
Depreciation - Equipment	14,745.16	15,153.71	11,531.92	13,204.07	15,290.16	2,086.08	16%
Depreciation - Building	-	-	-	7,764.93	13,312.38	5,547.45	71%
<b>TOTAL EXPENSES</b>	<b>1,333,688.76</b>	<b>1,337,905.20</b>	<b>1,262,316.63</b>	<b>1,199,659.00</b>	<b>1,210,560.76</b>	<b>10,901.76</b>	<b>1%</b>
<b>Excess Revenues over Expenses</b>	<b>163,844.29</b>	<b>270,143.39</b>	<b>64,733.37</b>	<b>267,292.99</b>	<b>29,439.24</b>	<b>(237,853.75)</b>	<b>-89%</b>

2007 Budget Analysis  
NASC Total

	2004 Actual	2005 Actual	2006 Budget	2006 Projected	2007 Budget	Difference Preliminary/ Projected	Percentage Increase (Decrease)
<b>REVENUES</b>							
State Dues	\$ -	\$ -	\$ -	-	\$ -	-	
Technical Assessments	67,500.00	73,500.00	72,000.00	72,000.00	72,000.00	-	
Sponsor Fees	54,000.00	58,000.00	55,000.00	71,500.00	62,500.00	(9,000.00)	-13%
Corporate Associates	-	-	-	-	-	-	
Registration Fees	22,750.00	27,750.00	25,500.00	44,890.00	47,000.00	2,110.00	5%
Contract Revenue	-	-	-	24,510.00	22,500.00	(2,010.00)	-8%
Interest	-	-	-	-	-	-	
Peer Review Team Reimbursement	-	-	-	-	-	-	
Peer Review Administrative Fee	-	-	-	-	-	-	
Sale of Publications	100.00	100.00	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>144,350.00</b>	<b>159,350.00</b>	<b>152,500.00</b>	<b>212,900.00</b>	<b>204,000.00</b>	<b>(8,900.00)</b>	<b>-4%</b>
<b>EXPENSES</b>							
Salaries	62,923.19	71,125.68	77,631.95	77,631.95	86,792.47	9,160.52	12%
Fringe Benefits (24%)	11,710.24	17,464.45	15,523.84	15,523.84	20,554.60	5,030.76	32%
Supplies	243.50	194.49	250.00	850.00	425.00	(425.00)	-50%
Postage and Handling	192.12	359.51	365.00	408.46	630.00	221.54	54%
Telephone	180.78	225.12	130.00	130.00	130.00	-	
Copying	1,190.66	-	320.00	812.50	850.00	37.50	5%
Equipment Purchases	-	-	-	-	-	-	
Equipment Repairs/Maintenance	-	-	-	-	-	-	
Uncollectible Receivables	-	-	-	-	-	-	
Continuing Education	-	-	-	-	-	-	
Consultant Services	500.00	97.01	-	250.00	-	(250.00)	-100%
Consultant Expenses	260.00	1,357.72	-	116.83	500.00	383.17	328%
Staff Travel	2,403.50	4,308.34	4,500.00	6,228.37	6,800.00	571.63	9%
President/Executive Cttee Expense	-	-	-	-	-	-	
Meeting Expense	25,968.15	24,801.00	30,728.00	42,195.28	40,600.00	(1,595.28)	-4%
Peer Review Team Expense	-	-	-	-	-	-	
Printing	86.00	90.00	70.00	70.00	180.00	110.00	157%
Duplication of Audio Visual Aids	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Books & Periodicals	-	-	-	-	-	-	
Credit Card Fees	520.21	973.35	565.00	956.39	1,147.76	191.37	20%
Miscellaneous	-	-	-	-	-	-	
Data Services	-	-	-	-	-	-	
Indirect Costs	24,871.59	37,510.60	36,423.92	36,423.92	41,972.71	5,548.78	15%
Loss on Disposal of Assets	411.42	-	-	-	-	-	
Depreciation - Equipment	2,482.48	2,675.99	1,922.10	2,499.93	2,987.51	487.58	20%
Depreciation - Building	-	-	-	1,470.13	2,601.08	1,130.95	77%
<b>TOTAL EXPENSES</b>	<b>133,943.84</b>	<b>161,183.26</b>	<b>168,429.81</b>	<b>185,567.60</b>	<b>206,171.13</b>	<b>20,603.53</b>	<b>11%</b>
<b>Excess Revenues over Expenses</b>	<b>10,406.16</b>	<b>(1,833.26)</b>	<b>(15,929.81)</b>	<b>27,332.40</b>	<b>(2,171.13)</b>	<b>(29,503.53)</b>	<b>-108%</b>

2007 Budget Analysis  
NSAA Total

	2004 Actual	2005 Actual	2006 Budget	2006 Projected	2007 Budget	Difference Preliminary/ Projected	Percentage Increase (Decrease)
<b>REVENUES</b>							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Technical Assessments	121,000.00	116,000.00	109,875.00	113,000.00	109,875.00	(3,125.00)	-3%
Sponsor Fees	-	-	-	-	-	-	
Corporate Associates	-	-	-	-	-	-	
Registration Fees	96,900.00	105,075.00	109,425.00	140,180.00	110,300.00	(29,880.00)	-21%
Contract Revenue	-	-	-	-	-	-	
Interest	2,478.94	3,342.13	4,500.00	4,500.00	6,000.00	1,500.00	33%
Peer Review Team Reimbursement	146,086.03	108,948.44	140,000.00	140,000.00	230,000.00	90,000.00	64%
Peer Review Administrative Fee	73,500.00	52,500.00	49,000.00	46,500.00	69,000.00	22,500.00	48%
Sale of Publications	300.00	200.00	-	400.00	-	(400.00)	-100%
Miscellaneous	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>440,264.97</b>	<b>386,065.57</b>	<b>412,800.00</b>	<b>444,580.00</b>	<b>525,175.00</b>	<b>80,595.00</b>	<b>18%</b>
<b>EXPENSES</b>							
Salaries	104,164.89	90,299.90	102,829.98	102,352.65	109,102.10	6,749.45	7%
Fringe Benefits (24%)	19,324.18	21,220.35	20,562.63	20,546.70	25,838.07	5,291.37	26%
Supplies	1,406.64	1,434.34	1,660.00	2,497.85	1,830.00	(667.85)	-27%
Postage and Handling	1,028.62	1,366.76	1,900.00	1,987.75	1,800.00	(187.75)	-9%
Telephone	363.30	255.45	650.00	619.52	685.00	65.48	11%
Copying	2,680.53	3,768.01	3,900.00	4,918.89	5,175.00	256.11	5%
Equipment Purchases	-	-	-	-	-	-	
Equipment Repairs/Maintenance	-	-	-	-	-	-	
Uncollectible Receivables	-	-	-	-	-	-	
Continuing Education	-	-	-	-	-	-	
Consultant Services	-	-	-	550.00	-	(550.00)	-100%
Consultant Expenses	3,293.57	928.20	2,750.00	4,235.97	3,850.00	(385.97)	-9%
Staff Travel	9,695.80	9,320.25	11,000.00	11,941.16	11,600.00	(341.16)	-3%
President/Executive Cttee Expense	4,963.14	5,905.29	6,500.00	6,500.00	8,000.00	1,500.00	23%
Meeting Expense	67,154.90	48,425.07	72,050.00	102,763.41	76,575.00	(26,188.41)	-25%
Peer Review Team Expense	146,859.90	109,649.03	140,000.00	140,000.00	230,000.00	90,000.00	64%
Printing	228.00	172.00	440.00	450.00	470.00	20.00	4%
Duplication of Audio Visual Aids	-	-	100.00	100.00	100.00	-	
Advertising	-	-	-	-	-	-	
Books & Periodicals	1,060.16	681.10	1,150.00	1,000.00	1,100.00	100.00	10%
Credit Card Fees	1,113.07	1,409.25	1,615.00	1,979.95	2,364.01	384.06	19%
Miscellaneous	-	-	-	-	-	-	
Data Services	-	-	-	-	-	-	
Indirect Costs	42,029.63	46,816.49	48,246.52	50,776.00	52,761.61	1,985.61	4%
Loss on Disposal of Assets	695.24	-	-	-	-	-	
Depreciation - Equipment	4,323.56	3,638.89	2,545.98	3,295.99	3,737.00	441.01	13%
Depreciation - Building	-	-	-	1,938.27	3,253.62	1,315.35	68%
<b>TOTAL EXPENSES</b>	<b>410,385.13</b>	<b>345,290.38</b>	<b>417,900.11</b>	<b>458,454.12</b>	<b>538,241.41</b>	<b>79,787.30</b>	<b>17%</b>
Excess Revenues over Expenses	29,879.84	40,775.19	(5,100.11)	(13,874.12)	(13,066.41)	807.70	-6%

2007 Budget Analysis  
Grand Total

	2004 Actual	2005 Actual	2006 Budget	2006 Projected	2007 Budget	Difference Preliminary/ Projected	Percentage Increase (Decrease)
<b>REVENUES</b>							
State Dues	\$ 496,800.00	\$ 506,575.00	\$ 490,000.00	526,975.00	\$ 495,000.00	(31,975.00)	-6%
Technical Assessments	188,500.00	189,500.00	181,875.00	185,000.00	181,875.00	(3,125.00)	-2%
Sponsor Fees	59,000.00	58,000.00	55,000.00	71,500.00	62,500.00	(9,000.00)	-13%
Corporate Associates	457,500.00	351,500.00	300,000.00	383,500.00	305,000.00	(78,500.00)	-20%
Registration Fees	369,446.00	393,493.00	391,275.00	443,445.00	401,300.00	(42,145.00)	-10%
Contract Revenue	263,959.87	451,564.58	252,700.00	265,060.00	178,000.00	(87,060.00)	-33%
Interest	12,912.87	33,598.48	32,000.00	57,512.79	46,000.00	(11,512.79)	-20%
Peer Review Team Reimbursement	146,086.03	108,948.44	140,000.00	140,000.00	230,000.00	90,000.00	64%
Peer Review Administrative Fee	73,500.00	52,500.00	49,000.00	46,500.00	69,000.00	22,500.00	48%
Sale of Publications	2,843.20	1,909.66	500.00	1,125.70	500.00	(625.70)	-56%
Miscellaneous	11,600.05	5,875.00	-	3,813.50	-	(3,813.50)	-100%
<b>TOTAL REVENUES</b>	<b>2,082,148.02</b>	<b>2,153,464.16</b>	<b>1,892,350.00</b>	<b>2,124,431.99</b>	<b>1,969,175.00</b>	<b>(155,256.99)</b>	<b>-7%</b>
<b>EXPENSES</b>							
Salaries	642,757.91	617,288.57	646,226.37	590,019.17	641,874.87	51,855.70	9%
Fringe Benefits (24%)	118,525.11	124,764.42	129,224.10	118,682.76	152,110.73	33,427.97	28%
Supplies	6,990.76	9,162.47	6,935.00	6,880.75	6,905.00	24.25	0%
Postage and Handling	6,092.99	8,035.04	6,925.00	7,251.47	7,155.00	(96.47)	-1%
Telephone	7,127.70	7,108.52	7,400.00	4,353.16	4,175.00	(178.16)	-4%
Copying	14,708.61	11,971.05	12,470.00	14,241.60	16,725.00	2,483.40	17%
Equipment Purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	702.50	-	492.46	-	(492.46)	-100%
Uncollectible Receivables	749.75	-	-	-	-	-	-
Continuing Education	7,353.45	3,712.03	10,000.00	10,000.00	15,000.00	5,000.00	50%
Consultant Services	26,262.50	71,817.01	41,650.00	50,850.00	55,200.00	4,350.00	9%
Consultant Expenses	22,391.49	100,919.86	24,100.00	28,653.87	29,850.00	1,196.13	4%
Staff Travel	62,379.48	58,681.35	70,000.00	61,795.01	54,800.00	(6,995.01)	-11%
President/Executive Cttee Expense	20,279.30	13,085.03	21,500.00	11,500.00	18,000.00	6,500.00	57%
Meeting Expense	375,009.59	291,238.38	332,528.00	367,421.15	328,775.00	(38,646.15)	-11%
Peer Review Team Expense	146,859.90	109,649.03	140,000.00	140,000.00	230,000.00	90,000.00	64%
Printing	3,764.00	4,287.00	4,810.00	6,810.00	7,450.00	640.00	9%
Duplication of Audio Visual Aids	-	-	100.00	100.00	100.00	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	3,396.16	2,034.51	4,650.00	4,500.00	3,600.00	(900.00)	-20%
Credit Card Fees	6,369.11	7,091.36	6,650.00	7,830.11	9,352.41	1,522.31	19%
Miscellaneous	12,803.12	18,618.69	8,500.00	8,056.26	10,550.00	2,493.74	31%
Data Services	745.00	1,003.50	800.00	800.00	-	(800.00)	-100%
Indirect Costs	367,697.81	361,739.93	358,178.08	373,269.63	322,977.35	(50,292.28)	-13%
Loss on Disposal of Assets	4,202.79	-	-	-	-	-	-
Depreciation - Equipment	21,551.20	21,468.59	16,000.00	19,000.00	22,000.00	3,000.00	16%
Depreciation - Building	-	-	-	11,173.34	19,154.30	7,980.96	71%
<b>TOTAL EXPENSES</b>	<b>1,878,017.73</b>	<b>1,844,378.84</b>	<b>1,848,646.55</b>	<b>1,843,680.74</b>	<b>1,955,754.67</b>	<b>112,073.93</b>	<b>6%</b>
Excess Revenues over Expenses	204,130.29	309,085.32	43,703.45	280,751.25	13,420.33	(267,330.92)	-95%

2007 Budget Analysis  
Indirect Costs

	2004 Actual	2005 Actual	2006 Budget	2006 Projected	2007 Budget	Difference Preliminary/ Projected	Percentage Increase (Decrease)
<b>REVENUES</b>							
State Dues				-			
Technical Assessments				-		-	
Sponsor Fees				-		-	
Registration Fees				-		-	
Subscriptions				-		-	
Contract Revenue				-		-	
Interest				-		-	
Peer Review Team Reimbursement				-		-	
Peer Review Admin Fee				-		-	
Sale of Publications				-		-	
Miscellaneous	11,786.78	12,620.72	10,000.00	12,602.13	11,429.28	(1,172.85)	-9%
<b>TOTAL REVENUES</b>	<b>11,786.78</b>	<b>12,620.72</b>	<b>10,000.00</b>	<b>12,602.13</b>	<b>11,429.28</b>	<b>(1,172.85)</b>	<b>-9%</b>
<b>EXPENSES</b>							
Salaries	173,429.53	178,310.65	170,023.63	150,700.41	148,065.55	(2,634.86)	-2%
Fringe Benefits (24%)	35,285.93	40,564.59	33,999.16	34,521.24	35,065.58	544.34	2%
Supplies	13,328.46	13,799.77	12,500.00	12,500.00	12,500.00	-	
Postage and Handling	553.17	622.69	600.00	600.00	500.00	(100.00)	-17%
Telephone	12,699.61	11,334.60	11,000.00	11,000.00	9,780.00	(1,220.00)	-11%
Copying	1,311.50	1,010.86	1,250.00	1,250.00	1,600.00	350.00	28%
Equipment Purchases				-		-	
Equipment Repairs/Maintenance	6,548.51	3,690.25	6,500.00	6,500.00	6,000.00	(500.00)	-8%
Continuing Education				-		-	
Consultant Services	11,614.24		2,000.00	41,530.18	3,000.00	(38,530.18)	-93%
Consultant Expenses	31.06	600.00		-		-	
Staff Travel	130.00	135.70		456.20		(456.20)	-100%
Printing		698.00		-		-	
Advertising				-		-	
Books & Periodicals	313.88	43.67		19.08	50.00	30.92	162%
Credit Card Fees				415.00	420.00	5.00	1%
Miscellaneous	5,576.72	4,946.72	5,000.00	5,000.00	5,000.00	-	
Rent	83,892.27	83,169.10	87,859.28	83,227.56	50,250.00	(32,977.56)	-40%
Janitorial Services	4,770.00	4,680.00	4,680.00	4,005.53	4,000.00	(5.53)	0%
Utilities				2,400.00	4,800.00	2,400.00	100%
Condo Fees				2,887.50	5,775.00	2,887.50	100%
Data Services	4,426.40	3,945.03	3,900.00	3,900.00	3,000.00	(900.00)	-23%
Copier Rental	4,002.00	4,259.50	4,002.00	4,711.00	3,504.00	(1,207.00)	-26%
Postage Machine Rental	2,364.00	2,106.50	2,364.00	2,364.00	2,364.00	-	
Insurance	1,419.02	1,456.52	3,500.00	3,500.00	2,095.00	(1,405.00)	-40%
Legal	15,000.00	14,598.57	15,000.00	15,671.56	15,000.00	(671.56)	-4%
Auditing	2,788.29	4,387.93	4,000.00	4,000.00	3,000.00	(1,000.00)	-25%
Interest Expense				9,318.75	18,637.50	9,318.75	100%
<b>TOTAL EXPENSES</b>	<b>379,484.59</b>	<b>374,360.65</b>	<b>368,178.07</b>	<b>400,478.01</b>	<b>334,406.63</b>	<b>(66,071.38)</b>	<b>16%</b>
Excess Revenues over Expenses	(367,697.81)	(361,739.93)	(358,178.07)	(387,875.88)	(322,977.35)	(64,898.53)	-17%