

NORTH AMERICAN SUNDIAL SOCIETY
STATEMENT OF FINANCIAL POSITION
December 31, 2018

ASSETS

Checking/Saving/CD

NASS US Checking Account - Sandy Spring	15,101.40	
NASS US Checking Account - 1st National (OBA) Bank	10,018.51	
NASS UK Checking Account (1.298 rate)	198.14	
CD - 12 month term	14,101.21	
CD - 18 month term	15,508.11	
CD - 24 month term	8,971.57	
Total Cash and Bank Accounts		63,898.94

Other Current Assets

Prepaid Conference Expense		216.50
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Fixed Assets

Burner for CD - Original Cost	1,337.49	
Depreciation	(1,337.49)	
Portable Hard Drive - Original Cost	96.96	
Depreciation	(96.96)	
Projector - Original Cost	2,999.00	
Depreciation	(2,999.00)	
Total Fixed Assets		0.00

TOTAL ASSETS

64,115.44

LIABILITIES AND NET ASSETS

Liabilities

Prepaid Conference		2,017.00	
NASS Unearned Subscriptions			
26-1 Compendium	1,916.58		
26-2 Compendium	1,690.98		
26-3 Compendium	1,553.97		
26-4 Compendium	1,043.52		
27-1 Compendium	479.51		
27-2 Compendium	352.88		
27-3 Compendium	215.26		
27-4 Compendium	146.63		
28-1 Compendium	18.13		
28-2 Compendium	18.13		
28-3 Compendium	18.13		
28-4 Compendium	4.75	7,458.47	
Total Liabilities			9,475.47

Net Equity

Unrestricted Net Assets	44,614.65
Board Designated - Adler Project	7,000.00
Restricted - Sawyer Dialing Award	3,025.32

Total Net Equity

54,639.97

TOTAL LIABILITIES AND EQUITY

64,115.44

**NORTH AMERICAN SUNDIAL SOCIETY
STATEMENT OF FINANCIAL ACTIVITY
January - December, 2018**

Unrestricted Income

Income

NASS Subscriptions Dues Earned		9,138.31	
Interest			
Certificates of Deposit	157.60		
Less interest allocated to Sawyer Prize	(12.00)		
OBA Checking	1.81	147.41	
Currency Exchange Adjustment		67.62	
Donation 2019 Conference	6.00		
Sawyer Dialing Prize	100.00	106.00	
Released from Restriction (Sawyer Prize)		537.78	
Conference Income	8,410.00		
Expense	7,709.57	700.43	
Sales (Note 1)			
Dial, Book, and CD Sales/Auction	1,012.32		
Less Cost of Goods Sold	(268.53)		
Less Postage	(344.20)	399.59	

Net Unrestricted Income

11,097.14

Expenses

Compendium			
Printing	5,602.57		
Postage	2,143.55	7,746.12	
Contributions - Bellingham Sundail Project		250.00	
Credit Card Expense (Pay Pal)		372.08	
Sawyer Dialing Award and Supplies		287.78	
Sawyer Dialing Prize Donation		100.00	
Donation to 2019 Conf		6.00	
Miscellaneous			
Officers' Postage	103.00		
Bank Charges	3.00		
Misc. Business	0.00	106.00	

Net Unrestricted Expenses

8,867.98

Increase in Net Unrestricted Assets

2,229.16

Unrestricted Net Assets 12/31/2017

42,385.49

Unrestricted Net Assets 12/31/2018

44,614.65

Restricted Funds - Sawyer Dialing Award

Restricted Revenue

Donation		100.00	
Allocated Interest for Sawyer Dialing Award		12.00	

Net Restricted Revenue

112.00

Net Restricted Disbursements

537.78

537.78

Increase (Decrease) in Net Restricted Assets

(425.78)

Restricted Net Assets 12/31/2017

3,451.10

Restricted Net Assets 12/31/2018

3,025.32

Board Designated Funds - Adler

Net Restricted Revenue

0.00

Net Restricted Disbursements

0.00

Increase (Decrease) in Net Restricted Assets

0.00

0.00

Board Designated Funds 12/31/2017

7,000.00

Board Designated Funds 12/31/2018

7,000.00

Total Net Increase in Assets

1,803.38

Total Net Assets 12/31/2017

52,836.59

Total Net Assets 12/31/2018

54,639.97

Note: (1) Sales Detail:	Sales	Cost	Postage	Net
Library Book Auction	147.00			147.00
Schmoyer Dial	736.00	255.13	337.55	143.32
Other sales	129.32	13.40	6.65	109.27
Totals	1,012.32	268.53	344.20	399.59