

**NORTH AMERICAN SUNDIAL SOCIETY  
STATEMENT OF FINANCIAL POSITION  
December 31, 2022**

**ASSETS**

**Checking/Saving/CD**

NASS US Checking Account - Sandy Spring	14,229.74
NASS US Checking Account - 1st National (OBA) Bank	12,691.25

CD - 12 month term	14,282.66
CD - 18 month term	15,789.34
CD - 24 month term	9,152.51

<b>Total Cash and Bank Accounts</b>	<b>66,145.50</b>
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**Other Current Assets**

Prepaid Conference Expense	366.00
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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)
EPSON Pro EX9340 Projector - Original Cost	909.49
Depreciation	(90.94)

<b>Total Fixed Assets</b>	<b>818.55</b>
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<b>TOTAL ASSETS</b>	<b>67,330.05</b>
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**LIABILITIES AND NET ASSETS**

**Liabilities**

Dial Production	371.22
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NASS Unearned Subscriptions

30-1 Compendium	1,596.00
30-2 Compendium	1,334.00
30-3 Compendium	1,192.00
30-4 Compendium	945.00
31-1 Compendium	533.00
31-2 Compendium	367.00
31-3 Compendium	264.00
31-4 Compendium	181.00
32-1 Compendium	58.00
32-2 Compendium	34.00
32-3 Compendium	34.00
32-4 Compendium	17.00
33-1 Compendium	4.55

	6,559.55
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<b>Total Liabilities</b>	<b>6,930.77</b>
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**Net Equity**

Unrestricted Net Assets	57,074.67
Designated - Annual Conference	1,500.00
Restricted - Sawyer Dialing Award	1,824.61

<b>Total Net Equity</b>	<b>60,399.28</b>
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<b>TOTAL LIABILITIES AND EQUITY</b>	<b>67,330.05</b>
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**NORTH AMERICAN SUNDIAL SOCIETY  
STATEMENT OF FINANCIAL ACTIVITY  
January - December, 2022**

**Unrestricted Income**

**Income**

NASS Subscriptions Dues Earned	7,838.75	
Interest		
Certificates of Deposit	165.88	
Less interest allocated to Sawyer Prize	(9.98)	
OBA Checking	2.74	158.64
Donation		
Other	230.00	
Sawyer Dialing Prize	100.00	330.00
Released from Restriction (Sawyer Prize )		629.99
Released from Restriction (Adler Project )		0.00
Conference Income		766.80
Sales (Note 1)		
Dial, Book, and CD Sales	1,915.59	
Less Cost of Goods Sold	(162.92)	
Less Postage	(341.56)	1,411.11

**Net Unrestricted Income**

**11,135.29**

**Expenses**

Compendium		
Printing	3,047.16	
Postage	2,413.55	5,460.71
Web Site		414.40
Course-Elements of Dialing Expense	733.11	
Postage	16.45	749.56
Credit Card Expense (Pay Pal)		427.24
Depreciation		90.94
Sawyer Dialing Award and Supplies		629.99
Sawyer Dialing Prize Donation		100.00
Miscellaneous		
Officers' Postage	89.21	
Bank Charges	0.00	
Misc. Business	0.00	89.21

**Net Unrestricted Expenses**

**7,962.05**

**Increase in Net Unrestricted Assets**

**3,173.24**

**Unrestricted Net Assets 12/31/2021**

**53,901.43**

**Unrestricted Net Assets 12/31/2022**

**57,074.67**

**Board Designated - Annual Conference**

**Designated Revenue**

Donation	0.00	
Allocated funds	1,500.00	

**Net Restricted Revenue**

**1,500.00**

**Net Restricted Disbursements**

**0.00**

**Increase (Decrease) in Net Designated Assets**

**1,500.00**

**Designated Net Assets 12/31/2021**

**0.00**

**Designated Net Assets 12/31/2022**

**1,500.00**

**Restricted Funds - Sawyer Dialing Award**

**Restricted Revenue**

Donation	100.00	
Allocated Interest for Sawyer Dialing Award	9.98	

**Net Restricted Revenue**

**109.98**

**Net Restricted Disbursements**

**629.99**

**Increase (Decrease) in Net Restricted Assets**

**(520.01)**

**Restricted Net Assets 12/31/2021**

**2,344.62**

**Restricted Net Assets 12/31/2022**

**1,824.61**

**Total Net Increase in Assets**

**3,173.24**

**Total Net Assets 12/31/2021**

**56,246.05**

**Total Net Assets 12/31/2022**

**60,399.28**

Note: (1) Sales Detail:	Sales	Cost	Postage	Net
Books & CDs	700.59	78.69	11.15	610.75
Astrolabe	295.00	12.00	61.47	221.53
Polar Envelope Dial	205.00	32.71	61.74	110.55
Schmoyer Dial	715.00	39.52	207.20	468.28
Totals	1,915.59	162.92	341.56	1,411.11