

**NORTH AMERICAN SUNDIAL SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
December 31, 2023

**ASSETS**

**Checking/Saving/CD**

NASS US Checking Account - Sandy Spring	1,764.00
NASS US Checking Account - 1st National (OBA) Bank	16,387.44
NASS US Checking Account - 1st National (OBA) Bank	18,443.13
CD - 12 month term	14,354.08
CD - 18 month term	15,798.83
CD - 24 month term	<u>9,152.51</u>

**Total Cash and Bank Accounts**

**75,899.99**

**Other Current Asset**

Prepaid Conference Expense

**2,364.58**

**Fixed Assets**

EPSON Pro EX9340 Projector - Original Cost	909.49
Depreciation	<u>(272.84)</u>

**Total Fixed Assets**

**636.65**

**TOTAL ASSETS**

**78,901.22**

**LIABILITIES AND NET ASSETS**

**Liabilities**

Prepaid Conference	7,022.60
Dial Production	635.94
NASS Unearned Subscriptions	
31-1 Compendium	1,499.00
31-2 Compendium	1,269.00
31-3 Compendium	1,081.00
31-4 Compendium	923.00
32-1 Compendium	574.00
32-2 Compendium	413.00
32-3 Compendium	296.00
32-4 Compendium	153.00
33-1 Compendium	42.55
33-2 Compendium	19.00
33-3 Compendium	19.00
33-4 Compendium	19.00
34-1 Compendium	19.00
34-2 Compendium	5.00
34-3 Compendium	5.00
34-4 Compendium	5.00
35-1 Compendium	5.00

6,346.55

**Total Liabilities**

**14,005.09**

**Net Equity**

Unrestricted Net Assets	61,627.28
Designated - Annual Conference	1,800.00
Restricted - Sawyer Dialing Award	1,468.85

**Total Net Equity**

**64,896.13**

**TOTAL LIABILITIES AND EQUITY**

**78,901.22**

**NORTH AMERICAN SUNDIAL SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**January - December, 2023**

<b>Unrestricted Income</b>		
<b>Income</b>		
NASS Subscriptions Dues Earned		7,725.62
Interest		
Certificates of Deposit	79.03	
Less interest allocated to Sawyer Prize	(1.88)	
OBA Checking	<u>3.19</u>	80.34
Donation		
Other	560.00	
Sawyer Dialing Prize	<u>200.00</u>	760.00
Released from Restriction (Sawyer Prize )		557.64
Conference Income		1,687.92
Sales		
Dial, Book, and CD Sales	1,983.57	
Less Cost of Goods Sold	(271.55)	
Less Postage	<u>(159.55)</u>	1,552.47
<b>Net Unrestricted Income</b>		<b>12,363.99</b>
<b>Expenses</b>		
Compendium		
Printing	2,829.41	
Postage	<u>2,247.07</u>	5,076.48
Web Site		254.98
Course-Elements of Dialing Expense	275.16	
Postage	<u>49.32</u>	324.48
NASS Glossary		500.00
Credit Card Expense (Pay Pal)		601.07
Depreciation		181.90
Sawyer Dialing Award and Supplies		557.64
Sawyer Dialing Prize Donation		200.00
Miscellaneous		
Officers' Postage	95.80	
Misc. Business	<u>5.00</u>	100.80
<b>Net Unrestricted Expenses</b>		<b>7,797.35</b>
<b>Increase in Net Unrestricted Asset</b>		<b>4,566.64</b>
<b>Unrestricted Net Assets 12/31/2022</b>		<b>57,074.67</b>
<b>Unrestricted Net Assets 12/31/2023</b>		<b>61,627.28</b>
<b>Board Designated - Annual Conference</b>		
<b>Designated Revenue</b>		
Allocated funds	<u>300.00</u>	
<b>Net Restricted Revenue</b>		<b>300.00</b>
<b>Net Restricted Disbursement:</b>	<u>0.00</u>	<b>0.00</b>
<b>Increase (Decrease) in Net Designated Assets</b>		<b>300.00</b>
<b>Designated Net Assets 12/31/2022</b>		<b>1,500.00</b>
<b>Designated Net Assets 12/31/2023</b>		<b>1,800.00</b>
<b>Restricted Funds - Sawyer Dialing Priz</b>		
<b>Restricted Revenue</b>		
Donation		200.00
Allocated Interest for Sawyer Dialing Award	<u>1.88</u>	
<b>Net Restricted Revenue</b>		<b>201.88</b>
<b>Net Restricted Disbursement:</b>	<u>557.64</u>	<b>557.64</b>
<b>Increase (Decrease) in Net Restricted Assets</b>		<b>(355.76)</b>
<b>Restricted Net Assets 12/31/2022</b>		<b>1,824.61</b>
<b>Restricted Net Assets 12/31/2023</b>		<b>1,468.85</b>
<b>Total Net Increase in Assets</b>		<b>4,566.64</b>
<b>Total Net Assets 12/31/2022</b>		<b>60,399.28</b>
<b>Total Net Assets 12/31/2023</b>		<b>64,896.13</b>

Note: (1) Total Income = \$12,798.85