

**NORTH AMERICAN SUNDIAL SOCIETY
STATEMENT OF FINANCIAL POSITION
December 31, 2024**

ASSETS

Checking/Saving/CD

NASS US Checking Account - Sandy Spring	20,602.61	
NASS US Checking Account - 1st National (OBA) Bank	10,036.88	
CD - 12 month term	14,498.03	
CD - 18 month term	15,798.83	
CD - 24 month term	9,161.66	
Total Cash and Bank Accounts	<u>70,098.01</u>	

Other Current Assets

Prepaid Conference Expense		3,506.02
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Fixed Assets

EPSON Pro EX9340 Projector - Original Cost	909.49	
Depreciation	<u>(454.74)</u>	
Total Fixed Assets		<u>454.75</u>

TOTAL ASSETS

74,058.78

LIABILITIES AND NET ASSETS

Liabilities

Dial Production		841.87
NASS Unearned Subscriptions		
32-1 Compendium	1,557.00	
32-2 Compendium	1,268.00	
32-3 Compendium	1,075.00	
32-4 Compendium	841.00	
33-1 Compendium	464.43	
33-2 Compendium	294.88	
33-3 Compendium	225.88	
33-4 Compendium	154.88	
34-1 Compendium	32.87	
34-2 Compendium	18.87	
34-3 Compendium	18.87	
34-4 Compendium	18.87	
35-1 Compendium	5.00	
		<u>5,975.55</u>
Total Liabilities		6,817.42

Net Equity

Unrestricted Net Assets	62,716.88	
Designated - Annual Conference	2,000.00	
Restricted - Sawyer Dialing Award	2,524.48	

Total Net Equity

67,241.36

TOTAL LIABILITIES AND EQUITY

74,058.78

**NORTH AMERICAN SUNDIAL SOCIETY
STATEMENT OF FINANCIAL ACTIVITY
January-December, 2024**

Unrestricted Income

Income

NASS Subscriptions Dues Earned	7,590.00	
Interest		
Certificates of Deposit	153.10	
Less interest allocated to Sawyer Prize	(7.96)	
OBA Checking	3.52	148.66
Donation		
Unrestricted- other	575.00	
Released from Restriction (Sawyer Prize)		552.33
Conference Income		420.43
Sales		
Dial, Book, and CD Sales	2,273.86	
Less Cost of Goods Sold	(272.19)	
Less Postage	(463.51)	1,538.16

Net Unrestricted Income

10,824.58

Expenses

Compendium		
Printing	2,563.31	
Postage	2,504.68	5,067.99
Web Site		224.48
Course-Elements of Dialing Expense	283.60	
Postage	0.00	283.60
NASS Glossary		500.00
Credit Card Expense (Pay Pal)		452.49
Depreciation		181.90
Sawyer Dialing Award and Supplies		552.33
Sawyer Dialing Prize Donation		750.00
Dontaion to -Butler County Historical Society		1,500.00
Miscellaneous		
Officers' Postage	103.60	
Misc. Business	118.59	222.19

Net Unrestricted Expenses

9,734.98

Increase in Net Unrestricted Assets

1,089.60

Unrestricted Net Assets 12/31/2023

61,627.28

Unrestricted Net Assets 12/31/2024

62,716.88

Board Designated - Annual Conference

Designated Revenue

Alllocated funds	200.00	
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Net Restricted Revenue

200.00

Net Restricted Disbursements

Alllocated funds	0.00	
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0.00

Increase (Decrease) in Net Designated Assets

200.00

Designated Net Assets 12/31/2023

1,800.00

Designated Net Assets 12/31/2024

2,000.00

Restricted Funds - Sawyer Dialing Award

Restricted Revenue

Donation	1,600.00	
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Allocated Interest for Sawyer Dialing Award	7.96	
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Net Restricted Revenue

1,607.96

Net Restricted Disbursements

Allocated Interest for Sawyer Dialing Award	552.33	
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552.33

Increase (Decrease) in Net Restricted Assets

1,055.63

Restricted Net Assets 12/31/2023

1,468.85

Restricted Net Assets 12/31/2024

2,524.48

Total Net Increase in Assets

2,345.23

Total Net Assets 12/31/2023

64,896.13

Total Net Assets 12/31/2024

67,241.36