

**NORTH AMERICAN SUNDIAL SOCIETY
STATEMENT OF FINANCIAL POSITION
December 31, 2025**

ASSETS

Checking/Saving/CD

NASS US Checking Account - Sandy Spring	20,874.74
NASS US Checking Account - 1st National (OBA) Bank	20,573.46

CD - 12 month term	14,643.05
CD - 18 month term	16,036.64
CD - 24 month term	9,161.66

Total Cash and Bank Accounts	81,289.55
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Other Current Assets

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	(636.64)

Total Fixed Assets	272.85
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TOTAL ASSETS	81,562.40
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LIABILITIES AND NET ASSETS

Liabilities

Dial Production	1,785.01
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NASS Unearned Subscriptions

33-1 Compendium	1,674.43
33-2 Compendium	1,365.88
33-3 Compendium	1,184.88
33-4 Compendium	958.88
34-1 Compendium	680.87
34-2 Compendium	522.87
34-3 Compendium	445.87
34-4 Compendium	368.87
35-1 Compendium	110.00
35-2 Compendium	95.00
35-3 Compendium	95.00
35-4 Compendium	95.00
36-1 Compendium	35.00
36-2 Compendium	35.00
36-3 Compendium	35.00
36-4 Compendium	0.00
37-1 Compendium	0.00

Total Liabilities	7,702.55
	9,487.56

Net Equity

Unrestricted Net Assets	67,419.74
Board Designated - Adler Project	0.00
Designated - Annual Conference	2,000.00
Restricted - Sawyer Dialing Prize	2,655.10

Total Net Equity	72,074.84
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TOTAL LIABILITIES AND EQUITY	81,562.40
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**NORTH AMERICAN SUNDIAL SOCIETY
STATEMENT OF FINANCIAL ACTIVITY
January-December, 2025**

Unrestricted Income

Income

NASS Subscriptions Dues Earned	7,787.86	
Interest		
Certificates of Deposit	382.83	
Less interest allocated to Sawyer Prize	(23.62)	
OBA Checking	3.87	363.08
Donation		
Sawyer Dialing Prize	682.00	682.00
Released from Restriction (Sawyer Prize)		575.00
Conference Income		2,397.96
Sales		
Dial, Book, and CD Sales	2,928.00	
Less Cost of Goods Sold	(763.33)	
Less Postage	(715.03)	1,449.64

Net Unrestricted Income **13,255.54**

Expenses

Compendium		
Postage	2,669.64	
Printing	2,589.64	5,259.28
Web Site		297.54
Course-Elements of Dialing Expense	151.00	
Postage	0.00	151.00
Currency Exchange Adjustment		653.92
Credit Card Expense (Pay Pal)		454.59
Depreciation		181.90
Sawyer Dialing Prize and Supplies		658.97
Sawyer Dialing Prize Donation		682.00
Donation: Kelly Edwards Elementary School		159.83
Miscellaneous		
Officers' Postage	41.65	
Misc. Business	0.00	
Bank Fees	12.00	53.65

Net Unrestricted Expenses **8,552.68**

Increase in Net Unrestricted Assets **4,702.86**

Unrestricted Net Assets 12/31/2024 **62,716.88**

Unrestricted Net Assets 12/31/2025 **67,419.74**

Board Designated - Annual Conference

Net Restricted Revenue		0.00
Net Restricted Disbursements	0.00	0.00
Increase (Decrease) in Net Designated Assets		0.00

Designated Net Assets 12/31/2024 **2,000.00**

Designated Net Assets 12/31/2025 **2,000.00**

Restricted Funds - Sawyer Dialing Prize

Restricted Revenue		
Donation	682.00	
Allocated Interest for Sawyer Dialing Prize	23.62	705.62
Net Restricted Revenue		705.62
Net Restricted Disbursements	575.00	575.00
Increase (Decrease) in Net Restricted Assets		130.62

Restricted Net Assets 12/31/2024 **2,524.48**

Restricted Net Assets 12/31/2025 **2,655.10**

Total Net Increase in Assets **4,833.48**

Total Net Assets 12/31/2024 **67,241.36**

Total Net Assets 12/31/2025 **72,074.84**