

NAI
Statement of Financial Position
As of March 31, 2014

	Total
ASSETS	
Current Assets	
Bank Accounts	
1100 NAI Checking	65,549.81
1130 CSU - Deposits	1,522.60
1165 WF Business Savings Nov 2011	30,730.21
Total Bank Accounts	\$97,802.62
Accounts Receivable	
1200 Accounts Receivable	131,709.71
1205 Allowance for Doubtful Accounts	-7,500.00
Total 1200 Accounts Receivable	124,209.71
1250 Pledges Receivable	12,500.00
1265 Allowance for Pledges	-12,750.00
Total 1250 Pledges Receivable	-250.00
Total Accounts Receivable	\$123,959.71
Other current assets	
1300 Advances	6,363.60
1310 Inventory	165,573.42
1315 Restricted Donations	
1325 Library Fund	-100.00
1333 International	-267.67
1334 Malawi Museum	-40.00
Total 1315 Restricted Donations	-407.67
1650 Prepaid Expense - Other	-1,298.76
Total Other current assets	\$170,230.59
Total Current Assets	\$391,992.92
Fixed Assets	
1400 Fixed Assets	0.00
1431 230 Cherry St	1,094,749.48
1450 Computers, Equipment	79,532.16
1451 iMIS	130,211.20
Total 1450 Computers, Equipment	209,743.36
1480 Furniture, Fixtures Etc.	51,339.35
1490 Leasehold Improvements	16,876.36
Total 1400 Fixed Assets	1,372,708.55
1500 Accumulated Depreciation	0.00
1545 Accum. Depr. - Building	-237,711.19

	Total
1550 Accum. Depr. Comp/Equip.	-90,186.18
1551 Accum. Depr. iMUS	-5,449.61
1580 Accum. Depr., Furn/Fix.	-51,339.35
1585 Accum. Depr. - Leasehold Improv	-5,217.82
Total 1500 Accumulated Depreciation	-389,904.15
Total Fixed Assets	\$982,804.40
Other Assets	
1600 Prepaid Insurance	6,959.09
Total Other Assets	\$6,959.09
TOTAL ASSETS	\$1,381,756.41
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	34,052.87
Total Accounts Payable	\$34,052.87
Other Current Liabilities	
2005 Other A/P	-591,376.56
2010 Prepaid lodging	1,860.00
2050 Lease Deposits	1,000.00
2101 Flexible Spending	0.00
2101-03 Deborah Tewell	354.54
2101-06 Beth Bartholomew	264.36
2101-07 Paul Caputo	1,326.90
2101-09 Emily Jacobs	394.17
Total 2101 Flexible Spending	2,339.97
2115 Deferred Revenue	0.00
2115-02 Deferred Revenue - Memberships	118,633.29
2115-56 Def Rev - Reg/Sec Registration	70,091.50
2115-58 Def Rev - Reg/Sec Field Trips	3,129.00
2115-92 Def Rev - Lifetime Memberships	129,253.69
Total 2115 Deferred Revenue	321,107.48
2160 COWT Payable	1,124.00
2182 Accrued Vacation	19,938.46
2200 Sales Tax Payable	23.72
2202 Property Tax Payable	42,044.55
2401 Line of Credit, Wells Fargo	50,000.00
2403 Mortgage, Wells Fargo	634,888.91
Total Other Current Liabilities	\$482,950.53
Total Current Liabilities	\$517,003.40
Long-Term Liabilities	

	Total
2300 LT Debt	<u>-317,289.02</u>
Total Long-Term Liabilities	\$ -317,289.02
Total Liabilities	\$199,714.38
Equity	
3901 *Retained Earnings	1,143,535.63
Net Revenue	<u>38,506.40</u>
Total Equity	\$1,182,042.03
TOTAL LIABILITIES AND EQUITY	\$1,381,756.41

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NAI
BUDGET VS. ACTUALS: 2014 BUDGET - FY14 P&L
 January - March, 2014

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
04100 Memberships				
04110 Regular	62,680.50	78,000.00	-15,319.50	80.36 %
04120 Institutional	5,026.42		5,026.42	
04130 Commercial	900.00		900.00	
04140 Senior	1,666.00		1,666.00	
04150 Student	1,835.00		1,835.00	
04160 Lifetime	12,231.05	2,967.00	9,264.05	412.24 %
Total 04100 Memberships	84,338.97	80,967.00	3,371.97	104.16 %
04200 Certification				
04210 Course material sales	110,910.00	51,600.00	59,310.00	214.94 %
04220 Certification fees	2,330.00	5,600.00	-3,270.00	41.61 %
04230 Recertification fees	5,539.00	5,135.00	404.00	107.87 %
04240 Certification training	21,885.00	47,075.00	-25,190.00	46.49 %
04250 Shipping & handling		4,600.00	-4,600.00	
Total 04200 Certification	140,664.00	114,010.00	26,654.00	123.38 %
04300 Other Training				
04310 Workshops	6,351.00	2,500.00	3,851.00	254.04 %
04320 Webinars	4,490.00	1,875.00	2,615.00	239.47 %
Total 04300 Other Training	10,841.00	4,375.00	6,466.00	247.79 %
04400 National Conference				
04410 Registrations	75.00	1,000.00	-925.00	7.50 %
04430 Exhibit Hall	3,400.00	4,000.00	-600.00	85.00 %
04460 Media Awards Fees	120.00	150.00	-30.00	80.00 %
04470 Pre/Post-Workshop registrations	-3,129.98		-3,129.98	
Total 04400 National Conference	465.02	5,150.00	-4,684.98	9.03 %
04500 International Conference				
04510 Registrations	3,575.00	33,000.00	-29,425.00	10.83 %
04530 Program ads		300.00	-300.00	
04540 Sponsorships		1,500.00	-1,500.00	
Total 04500 International Conference	3,575.00	34,800.00	-31,225.00	10.27 %
04600 Publications and Merchandise				
04610 Merchandise	211.00	90.00	121.00	234.44 %
04620 Other pub./merchandise income	7,076.66		7,076.66	
04630 Other publications	8,494.00	7,800.00	694.00	108.90 %
04640 Re-stocking fee	19.95		19.95	
04650 Shipping & handling	2,875.22	225.00	2,650.22	1,277.88 %
04660 InterPress Books	1,492.98	17,500.00	-16,007.02	8.53 %
04661 Personal Interpretation	1,798.38		1,798.38	

04660 Interpretation	1,135.58		1,135.58	
04662 Interpretive Planning	850.37		850.37	
04663 Nature Center Book	38.05		38.05	
04664 Management of Interp. Site	64.35		64.35	
04665 History of Heritage Interp.	32.80		32.80	
04666 Interpretive Writing	1,135.58		1,135.58	
04667 Interpreter's Journal	66.00		66.00	
04668 Applied Interpretation	69.90		69.90	
04669 Interpretation by Design	628.82		628.82	
Total 04660 InterpPress Books	6,177.23	17,500.00	-11,322.77	35.30 %
04670 InterpPress DVDs				
04676 Ham DVD	30.00		30.00	
Total 04670 InterpPress DVDs	30.00	0.00	30.00	0.00
04680 InterpPress eBooks				
04682 Perspectives	22.10		22.10	
04683 Solutions	33.26		33.26	
04684 Preschool	94.24		94.24	
Total 04680 InterpPress eBooks	149.60	0.00	149.60	0.00
04690 More InterpPress				
04691 Your True Nature	240.00		240.00	
04692 Meaningful Interpretation	21.60		21.60	
Total 04690 More InterpPress	261.60	0.00	261.60	0.00
Total 04600 Publications and Merchandise	25,295.26	25,615.00	-319.74	98.75 %
04700 Advertising				
04710 Publication ad revenue	38,613.24	8,100.00	30,513.24	476.71 %
04720 Labels / mailing lists	452.40	300.00	152.40	150.80 %
04730 Jobs web income	600.00	400.00	200.00	150.00 %
04740 Ad web income (MultiView)		2,400.00	-2,400.00	
04750 Green Pages upgrades	675.00		675.00	
Total 04700 Advertising	40,340.64	11,200.00	29,140.64	360.18 %
04800 Public Support				
04810 Grants, NOAA		5,000.00	-5,000.00	
04840 Contributions, general	195.40	7,600.00	-7,404.60	2.57 %
04850 Contributions, Enos Mills	455.00	545.00	-90.00	83.49 %
Total 04800 Public Support	650.40	13,145.00	-12,494.60	4.95 %
04900 Other Revenue				
04910 Rent income	2,730.00	8,100.00	-5,370.00	33.70 %
04920 Interest income	7.58	289.00	-281.42	2.62 %
04930 Miscellaneous	659.69	75.00	584.69	879.59 %
Total 04900 Other Revenue	3,397.27	8,464.00	-5,066.73	40.14 %
4150 Exhibits Income	322.50		322.50	
4200 Field Trips Income	9,820.00		9,820.00	
4300 Fundraising	750.00		750.00	
4510 AMI Membership Dues	200.00		200.00	
4630 Pre/Post Workshop Income	3,129.98		3,129.98	
4650 Publication Income	210.00		210.00	

4750 Registrations	42,363.00		42,363.00	
4850 Scholarship Income	6,041.55		6,041.55	
Total Revenue	\$372,404.59	\$297,726.00	\$74,678.59	125.08 %
Cost of Goods Sold				
5200 Field Trip Costs	1,905.83		1,905.83	
5500 Members Costs	468.00		468.00	
5750 Workshop Costs	23,458.10		23,458.10	
5850 Scholarship Costs	9,722.20		9,722.20	
Total Cost of Goods Sold	\$35,554.13	\$0.00	\$35,554.13	0.00%
Gross Profit	\$336,850.46	\$297,726.00	\$39,124.46	113.14 %
Expenditures				
05100 Member Services				
05120 Supplies		60.00	-60.00	
05130 Printing & Copying	446.35		446.35	
05140 Postage/Fax/Shipping	216.56	1,200.00	-983.44	18.05 %
05150 Marketing/development	1,395.00		1,395.00	
05160 Publications, Legacy	12,901.97	13,200.00	-298.03	97.74 %
05170 Publications, Journal of Interp	2,014.29	1,000.00	1,014.29	201.43 %
05180 Discounts/Credits	111.00		111.00	
Total 05100 Member Services	17,085.17	15,460.00	1,625.17	110.51 %
05200 Certification Expense				
05210 Travel	3,219.17	3,525.00	-305.83	91.32 %
05220 Supplies	1,086.70	2,100.00	-1,013.30	51.75 %
05230 Printing & Copying	596.34	450.00	146.34	132.52 %
05240 Postage/Fax/Shipping	4,860.50	4,005.00	855.50	121.36 %
05250 Contract Services		1,000.00	-1,000.00	
05260 Training / Workshop expenses	84.53	1,500.00	-1,415.47	5.64 %
05270 Cost of materials sold		600.00	-600.00	
05280 Other expenses	226.23	1,245.00	-1,018.77	18.17 %
Total 05200 Certification Expense	10,073.47	14,425.00	-4,351.53	69.83 %
05300 Other Training Expense				
05310 Travel	2,026.82	700.00	1,326.82	289.55 %
05320 Supplies		250.00	-250.00	
05330 Printing & Copying		100.00	-100.00	
05340 Postage/Fax/Shipping		60.00	-60.00	
05350 Contract Services		500.00	-500.00	
05360 Webinar expenses	651.95	500.00	151.95	130.39 %
Total 05300 Other Training Expense	2,678.77	2,110.00	568.77	126.96 %
05400 National Conference (Workshop)				
05410 Travel	-26.13	100.00	-126.13	-26.13 %
05420 Supplies	205.75	0.00	205.75	
05440 Postage/Fax/Shipping/Tel	13.64	0.00	13.64	
05470 Speakers / Program	121.00	0.00	121.00	
05480 Scholarship expense	1,045.00	0.00	1,045.00	
05490 Storage	284.00	285.00	-1.00	99.65 %
Total 05400 National Conference (Workshop)	1,643.26	385.00	1,258.26	426.82 %

05500 International Conference Expens

05510 Travel	2,887.60	6,100.00	-3,212.40	47.34 %
05520 Supplies		1,500.00	-1,500.00	
05530 Printing & Copying		500.00	-500.00	
05550 Contract Services		500.00	-500.00	
05560 Scholarship expense		2,400.00	-2,400.00	

Total 05500 International Conference Expens	2,887.60	11,000.00	-8,112.40	26.25 %
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05600 Publication & Merchandise

05610 InterpPress publications	133.00		133.00	
05611 Authors' royalties	779.73	1,500.00	-720.27	51.98 %
05612 Publication costs		5,200.00	-5,200.00	
05613 Storage	284.00	570.00	-286.00	49.82 %

Total 05610 InterpPress publications	1,196.73	7,270.00	-6,073.27	16.46 %
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05620 Other publications - inventory

05620 Other publications - inventory		5,300.00	-5,300.00	
05630 Merchandise - inventory	2,516.34	2,000.00	516.34	125.82 %
05640 Postage / UPS	1,511.74	450.00	1,061.74	335.94 %
05650 Shipping Supplies	239.87	0.00	239.87	
05660 Sales tax expense	68.41	15.00	53.41	456.07 %

Total 05600 Publication & Merchandise	5,533.09	15,035.00	-9,501.91	36.80 %
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05700 Other Program Expense

05710 Staff travel, other	2,463.74		2,463.74	
05720 Advocacy	3,000.00	850.00	2,150.00	352.94 %
05730 Miscellaneous	21.01	0.00	21.01	

Total 05700 Other Program Expense	5,484.75	850.00	4,634.75	645.26 %
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06100 Salaries / Wages

06100 Salaries / Wages	101,064.05		101,064.05	
06110 Executive Director		26,922.00	-26,922.00	
06120 Deputy Director		17,536.00	-17,536.00	
06130 Events Manager		14,880.00	-14,880.00	
06140 Business Manager		14,322.00	-14,322.00	
06150 Certification/Training Manager		13,311.00	-13,311.00	
06160 Member Services Manager		10,626.00	-10,626.00	
06170 Certification Specialist		9,860.00	-9,860.00	
06180 Administrative Assistant		6,461.00	-6,461.00	

Total 06100 Salaries / Wages	101,064.05	113,918.00	-12,853.95	88.72 %
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06200 Payroll Taxes

06210 FICA	8,291.02	8,178.00	113.02	101.38 %
06220 Unemployment tax	207.59	1,000.00	-792.41	20.76 %

Total 06200 Payroll Taxes	8,498.61	9,178.00	-679.39	92.60 %
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06300 Employee Benefits

06310 Health/Vision/Dental	19,646.98	24,339.00	-4,692.02	80.72 %
06320 Life insurance / AD / D	1,061.12	1,125.00	-63.88	94.32 %
06340 Retirement	7,845.27	10,155.00	-2,309.73	77.26 %
06350 Professional development	183.00	485.00	-302.00	37.73 %

Total 06300 Employee Benefits	28,736.37	36,104.00	-7,367.63	79.59 %
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06400 Office Operations

06420 Office supplies	683.08	1,600.00	-916.92	42.69 %
06430 Office printing	-13.40	0.00	-13.40	
06440 General postage	-53.46	252.00	-305.46	-21.21 %
06450 Contract services, office		450.00	-450.00	
06460 Licenses & Permits	206.00	90.00	116.00	228.89 %
06470 Accounting fees	6,175.50	16,250.00	-10,074.50	38.00 %
Total 06400 Office Operations	6,997.72	18,642.00	-11,644.28	37.54 %
06500 Occupancy	84.61		84.61	
06510 Building insurance	2,430.33	2,800.00	-369.67	86.80 %
06520 Building supplies	363.71	440.00	-76.29	82.66 %
06530 Cleaning & Maintenance	1,046.45	1,881.00	-834.55	55.63 %
06540 Repairs	214.00		214.00	
06550 Contract services (sec, elev)	1,992.63		1,992.63	
06560 Utilities	2,095.75	2,410.00	-314.25	86.96 %
06570 Property tax	42,199.15	7,692.00	34,507.15	548.61 %
06580 RMBO Triple Net	-1,462.50	-4,200.00	2,737.50	34.82 %
Total 06500 Occupancy	48,964.13	11,023.00	37,941.13	444.20 %
06590 Mortgage Principal	10,351.43		10,351.43	
06600 Other Indirect Operating				
06610 Telecommunications	1,712.87	1,875.00	-162.13	91.35 %
06620 Equipment lease	1,438.38	1,503.00	-64.62	95.70 %
06630 Software licenses (QB/CC/SM/BC)	937.94	1,450.00	-512.06	64.69 %
06640 iMIS AMS System	1,435.00	5,500.00	-4,065.00	26.09 %
06650 Bank service charges	1,312.62	750.00	562.62	175.02 %
06660 Credit card fees	1,733.73	3,960.00	-2,226.27	43.78 %
Total 06600 Other Indirect Operating	8,570.54	15,038.00	-6,467.46	56.99 %
06700 Board Expenses				
06710 Travel, board members	5,495.80	3,000.00	2,495.80	183.19 %
06720 Travel, staff	7.52		7.52	
06730 D & O Insurance	4,633.40	0.00	4,633.40	
06740 Board meeting expenses	275.70	0.00	275.70	
Total 06700 Board Expenses	10,412.42	3,000.00	7,412.42	347.08 %
07100 Organizational Development	57.68	2,705.00	-2,647.32	2.13 %
08000 DEPRECIATION	16,164.65		16,164.65	
09000 INTEREST EXPENSES				
09100 Interest, Line of Credit	1,500.41	1,245.00	255.41	120.51 %
09200 Interest, mortgage	2,438.03	3,600.00	-1,161.97	67.72 %
Total 09000 INTEREST EXPENSES	3,938.44	4,845.00	-906.56	81.29 %
6350 Committees Expense	145.95		145.95	
6500 Contract Services	700.00		700.00	
6550 Credit Card Fees	4,959.18		4,959.18	
6900 Miscellaneous	186.74		186.74	
7100 Postage and Delivery	191.04		191.04	
7200 Printing and Duplication	42.25		42.25	
7680 Supplies, Operating	78.62		78.62	
7750 Telephone	55.52		55.52	
7850 Travel, Board	953.28		953.28	

7880 Travel, Staff	1,889.33		1,889.33	
Total Expenditures	\$298,344.06	\$273,718.00	\$24,626.06	109.00 %
Net Operating Revenue	\$38,506.40	\$24,008.00	\$14,498.40	160.39 %
Net Revenue	\$38,506.40	\$24,008.00	\$14,498.40	160.39 %

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