

NATIONAL ASSOCIATION OF PARLIAMENTARIANS®
Board of Directors Regular Meeting
September 9, 2014

Call to Order: President Ann Guiberson called the regular meeting of the NAP Board of Directors to order at 7:30 p.m. (EDT) on Tuesday, September 9, 2014. The meeting was held using AdobeConnect.com.

Welcome:

The president welcomed board members, advisers, and guests.

Board Members Present:

President Ann Guiberson, PRP; Vice-President Mary L. Randolph, PRP; Secretary Ann Rempel, PRP; Treasurer Evan A. Lemoine, PRP; Director-at-Large Steve Glanstein, PRP; Director-at-Large James N. Jones, RP; Director-at-Large James H. Stewart, PRP; District Five Director Denise Irminger, PRP; and District Six Director Daniel Ivey-Soto, PRP.

Adviser Present:

Executive Director Michael Chamberlain, MBA, CAE.

Quorum:

Nine voting members were present, and a quorum was established.

Guests Present: Darlene Allen, PRP; Ferial Bishop, PRP; Barbara Braswell; Richard Brown; Joyce Brown-Watkins, PRP; Rhonda Clark-Randle; Nancy Dauster, PRP; Laura LeGrand, RP; Larry Martin, PRP; Weldon Merritt, PRP; Tannis Nelson, PRP; Sandra Olson, PRP; Rosalie Stroman, PRP; Alison Wallis, PRP; and Jeanette Williams, PRP.

Adoption of the Agenda:

Without objection, the agenda was adopted. (Attachment A)

Report of Minutes Approval Committee:

Jim Stewart reported that the minutes of the board meeting held August 6 and 7, 2014, were approved by the committee.

President's Report:

The president reported on sending a letter to associations and units in August 2014 regarding their tax-exempt status. The California Association is participating in a pilot program of applying for IRS exemption.

The president reported on receiving an e-mail from Peter Kastl regarding prayers and saying the Pledge of Allegiance to the Flag of the United States of America at NAP meetings.

Motions:

After debate and amendment, the following resolution was adopted by a vote of 5 in the affirmative and 3 in the negative:

Whereas, NAP is incorporated as an educational organization;

Whereas, NAP is an international organization;

Whereas, NAP desires to be inclusive and to respect and include all persons;
now, therefore be it

Resolved, That NAP adopt an NAPOPP rule that NAP meetings and events may begin with a non-sectarian inspiration.

Without objection, the board ratified the contract with Omni Interlocken for the 2016 NAP Training Conference. A copy of the contract is on file at NAP Headquarters.

Financial Report:

Treasurer Lemoine presented the auditor's report for the period ending November 30, 2013. The report was adopted by a vote of 9 in the affirmative and 0 in the negative. (Attachment B)

Treasurer Lemoine presented the August Financials.

Treasurer Lemoine presented the proposed budget for 2014-2015. After debate, the budget was adopted. (Attachment C)

Executive Director's Report:

Executive Director Chamberlain reviewed the report he had e-mailed to board members. Work on a contract with AdobeConnect.com for associations is underway. Work with Oasis Partners on the 2016 National Training Conference has concluded and he and Director Jones are working on ending the relationship with Oasis Partners. The president requested that Director Jones obtain a signature to conclude the relationship within a week.

Reports of Standing Committees:**Bylaws Committee:**

Secretary Rempel, board liaison to the bylaws committee, reported that the committee met on the morning of August 8, 2014, in Oklahoma City, and has continued to work on the bylaws amendments submitted to the committee by the board of directors. Without objection, the board adopted the motion to instruct the bylaws committee to prepare an amendment to Standing Rule 4 to allow association presidents to designate others to receive membership lists from NAP Headquarters.

Membership and Registration Examiners Committee:

Chairman Larry Martin, PRP, submitted a written report to the board. Steve Glanstein, board liaison to the membership and registration examiners committee, reported on the work of the committee.

Motion:

Without objection, the time of adjournment was extended to 9:30 p.m.

Communications Committee:

Jim Stewart, board liaison to the communications committee, reported that the Wikipedia page for NAP has been updated.

Professional Development Committee:

Mary Randolph, board liaison to the professional development committee, reported that the committee met for one and a half days following the National Training Conference and has arranged modules and dates for offering courses and modules.

Reports of Board Committees:**Policies and Procedures Committee:**

Ann Rempel, chairman of the policies and procedures committee, presented the following amendment submitted by the membership and registration examiners committee for 5.1.06:

Amend NAP OPP 5.1.06 by striking “must be completed in one day” and inserting “may be completed in any order within six months.”

The policies and procedures committee proposed the following substitute for the membership and registration examiners committee’s proposed amendment of 5.1.06:

The examination may be completed by taking one or more parts of the exam on the same day, provided that all parts are passed within a six month time frame. A person who does not pass one or more parts of the exam may re-take those parts within the six month timeframe. Failure to pass all parts of the exam within a six month time frame will require beginning the examination process anew.

A point of order was raised that the original amendment could not be amended, and the president ruled the point not well taken.

After lengthy debate, the board adopted a motion to refer the proposed NAPOPP amendments and the proposed substitute for the amendment of 5.1.06 to the membership and registration examiners committee.

Adjournment:

The orders of the day were called for. The president ruled as “well taken.” the points of order raised on the taking of the vote and declaration of the result. A motion to set aside the orders of the day and continue business was lost by a vote of 5-3, and the meeting adjourned at 9:32 p.m.

Ann L. Rempel, PRP
NAP Secretary

Minutes Approval Committee:

James H. Stewart, PRP	September 15, 2014 Date approved
Denise R. Irminger, PRP	September 15, 2014 Date approved
Mary L. Randolph, PRP	September 15, 2014 Date approved

ATTACHMENT A

**NATIONAL ASSOCIATION OF PARLIAMENTARIANS®
Board of Directors Meeting
Tuesday, September 9, 2014**

1. Welcome Ann Guiberson
2. Adoption of the Agenda
3. Report of Minutes Approval Committee Jim Stewart
4. President's Report Ann Guiberson
 - a. Letter to associations/units
 - b. Email from Peter Kastl
 - c. Ratify contract with Omni Interlocken for 2016
5. Financial Report Evan Lemoine
 - a. Auditor's Report
 - b. August Financial Report
 - c. 2014-2015 Budget
6. Executive Director Report Mike Chamberlain
7. Reports of Standing Committees Ann Rempel
Steve Glanstein
 - a. Bylaws
 - b. Membership and Registration Examiners Committee
8. Reports of Board Committees Ann Rempel
 - a. Policies and Procedures
 - 5.1.06
 - 5.1.13
 - 5.1.14
 - 2.3.02
9. New Business
10. Executive Session
11. Adjournment at 9:00 p.m.

National Association of Parliamentarians

Financial Statements

November 30, 2013

David Lundgren & Company, CPAs, Chtd.

DAVID LUNDGREN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS, CHARTERED

511-B NORTH MUR-LEN ROAD

OLATHE, KANSAS 66062

DAVID B. LUNDGREN, MBA, CPA
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
National Association of Parliamentarians

We have audited the accompanying financial statements of National Association of Parliamentarians (a nonprofit organization), which are comprised of the statement of financial position as of November 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of National Association of Parliamentarians as of November 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.



July 29, 2014

National Association of Parliamentarians

Statement of Financial Position

November 30, 2013

ASSETS

Current Assets		
Cash	\$	57,645
Accounts receivable		4,709
Prepaid expenses		3,884
Inventory		55,068
Investments		218,331
Total Current Assets		<u>339,637</u>
Property and Equipment		
Building		131,307
Land		10,350
Office furniture and equipment		<u>88,084</u>
		229,741
Less: accumulated depreciation		<u>(110,738)</u>
		<u>119,003</u>
Total Assets	\$	<u>458,640</u>

See accompanying notes to financial statements.

National Association of Parliamentarians

Statement of Financial Position

November 30, 2013

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$	18,948
Accrued expenses		4,388
Deferred income		33,749
Total Current Liabilities		<u>57,085</u>

Net Assets

Unrestricted		381,341
Temporarily restricted		20,214
		<u>401,555</u>

Total Liabilities and Net Assets	\$	<u>458,640</u>
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See accompanying notes to financial statements.

NATIONAL ASSOCIATION OF PARLIAMENTARIANS

Statement of Activities

For the year ended November 30, 2013

	Unrestricted	Temporarily Restricted	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Dues	\$ 261,673	\$ -	\$ 261,673
Events and courses	141,398	-	141,398
Sales	142,085	-	142,085
Contributions	23,653	-	23,653
Other income	12,831	-	12,831
Investment income	38,997	-	38,997
Transfer from temporarily restricted	-	-	-
Transfer from unrestricted	-	1,000	1,000
	620,637	1,000	621,637
EXPENSES			
Membership services	241,272	-	241,272
Events, courses and exams	99,617	-	99,617
Cost of sales	132,409	-	132,409
Committees and districts	18,164	-	18,164
Board and leadership	35,421	-	35,421
General expense	38,955	-	38,955
Other expense	6,595	-	6,595
Unrealized loss on investments	-	-	-
Transfer to temporarily restricted	1,000	-	1,000
Transfer to unrestricted	-	-	-
	573,433	-	573,433
CHANGE IN NET ASSETS	47,204	1,000	48,204
NET ASSETS AT BEGINNING OF YEAR	334,137	19,214	353,351
NET ASSETS AT END OF YEAR	\$ 381,341	\$ 20,214	\$ 401,555

See accompanying notes to financial statements.

National Association of Parliamentarians

Statement of Cash Flows

For the Year Ended November 30, 2013

Cash Flows From Operating Activities:	
Increase in net assets	\$ 48,204
Noncash items included in net income:	
Depreciation and amortization	6,595
Realized gains on investments	(6,498)
Unrealized gain on investments	(27,334)
Changes in assets and liabilities	
Accounts receivable	(2,341)
Prepaid expenses	2,874
Inventory	(3,082)
Accounts payable	3,093
Payable to local districts	(17,718)
Accrued expenses	1,060
Deferred income	(40,119)
Net Cash Used by Operating Activities	<u>(35,266)</u>
Cash Flows Used By Investing Activities:	
Purchase of investments	(46,848)
Proceeds from sale of investments	36,105
Purchase of equipment	(14,938)
Net Cash Used by Investing Activities	<u>(25,681)</u>
Net (Decrease) in Cash	\$ (60,947)
Cash at Beginning of Year	<u>118,592</u>
Cash at End of Year	<u><u>\$ 57,645</u></u>
Supplemental Disclosure of Cash Flow Information:	
Interest paid	\$ <u><u>0</u></u>
Income taxes paid	\$ <u><u>0</u></u>

See accompanying notes to financial statements.

NATIONAL ASSOCIATION OF PARLIAMENTARIANS

Notes to Financial Statements

For the year ended November 30, 2013

NOTE 1: ORGANIZATION

The National Association of Parliamentarians (NAP), a District of Columbia non-profit corporation, is organized primarily for teaching, promoting and disseminating the philosophy and principles underlying the rules of deliberative assemblies. The Association also provides group or distance learning opportunities, classes and workshops, certificate programs and a quarterly magazine featuring articles on effective meeting procedure. The Association's activities are conducted within the meaning of Section 501(c)(3) of the Internal Revenue Code.

A merger took place between the National Association of Parliamentarians Public Education Fund, a District of Columbia non-profit corporation and the National Association of Parliamentarians, a Missouri non-profit corporation on March 1, 2012.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

The Association prepares its financial statements on the accrual basis of accounting and follows United States generally accepted accounting principles ("GAAP") for nonprofit organizations. NAP reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and, permanently restricted net assets. Classification of restricted net assets is determined by the nature of any donor-imposed restrictions.

Unrestricted net assets represent expendable funds available for operations which are not otherwise limited by donor restrictions.

Temporarily restricted net assets consist of contributed funds subject to specific donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Association may spend the fund. Although temporarily restricted net assets are typically reported as support that increases restricted net assets, they are reported as unrestricted net assets if the restrictions are met in the same reporting period.

Permanently restricted net assets are subject to irrevocable donor restrictions requiring that the assets be maintained in perpetuity, usually for the purpose of generating investment income to fund current operations.

NATIONAL ASSOCIATION OF PARLIAMENTARIANS

Notes to Financial Statements

For the year ended November 30, 2013

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash Equivalents

For purposes of the statement of cash flows, the Association considers all highly liquid investments with an original maturity of three months or less as cash equivalents

Accounts Receivable

Accounts receivable represent amounts due from charge sale customers. The Association considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

Inventory

Inventory consists primarily of educational materials such as books and is valued using the average cost method. Donated items have no cost assigned to them.

Property and Equipment

Property and equipment are recorded on the basis of cost for items purchased or estimated fair market value at the date of gift for donated items. The Association capitalizes property and equipment with a cost over \$500 and an estimated useful life of two years or more. Depreciation of property and equipment is computed using the straight-line method based on the shorter of the estimated useful or lease terms of the assets. Useful lives range from 5 to 50 years. Depreciation expense totaled \$6,595 for the current year.

Compensated Absences

The Association accrues vacation and sick pay based upon various factors. The balances that have accrued at year end are eliminated, and therefore no accrual is recorded.

Impairment of Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate the carrying amount of an asset or group of assets may not be recoverable. The impairment review includes a comparison of future cash flows expected to be generated by the asset or group of assets with their associated carrying

NATIONAL ASSOCIATION OF PARLIAMENTARIANS

Notes to Financial Statements

For the year ended November 30, 2013

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

value. If the carrying value of the asset or group of assets exceeds expected cash flows (undiscounted and without interest charges), an impairment loss is recognized to the extent carrying amounts exceed fair value.

Income Taxes

The Association has been approved as a tax-exempt organization under Internal Revenue Code Section 501(c)(3), accordingly, no provision for income taxes is made in the financial statements.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restrictions. However, if a restriction is fulfilled in the same time period in which the contributions is received, the Association reports the support as unrestricted.

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Board Designated Net Asset Reserve

The National Association of Parliamentarians Operating Policies & Procedures requires a \$25,000 net asset reserve. The reserve may be used when approved by a two-thirds vote of the board of directors.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NATIONAL ASSOCIATION OF PARLIAMENTARIANS

Notes to Financial Statements

For the year ended November 30, 2013

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments

The Association records investments at fair value on the date of purchase or donation and recognizes the unrealized gain or loss resulting from the difference between cost and market value.

NOTE 3: CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the organization to concentrations of credit risk consist primarily of mutual funds. Periodically, the Association maintains cash on deposit at financial institutions in excess of amounts insured by the U.S. Federal Deposit Insurance Corporation (FDIC).

NOTE 4: LEASES

The Association leases various office equipment under monthly lease agreements that require a monthly payments totaling of \$666. Lease expense of \$7,992 was incurred for the year ending November 30, 2013.

The following is a schedule of future minimum rental payments under the above operating leases as of November 30:

2014	\$ 7,992
2015	\$ 7,992
2016	\$ 6,887
2017	\$ 445

NOTE 5: FAIR VALUE OF FINANCIAL INSTRUMENTS

The Association has adopted FASB ASC 820 *Fair Value Measurements and Disclosures*, which establishes a framework for measuring fair value and clarifies the definition of fair value under that framework. ASC 820 defines fair value as an exit price, which is a price that would be received for an asset or paid to transfer a liability in the Association's principal or most advantageous market for the asset or liability, in an orderly transaction between market participants on the measurement date. The fair value hierarchy established in ASC 820 generally requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring

NATIONAL ASSOCIATION OF PARLIAMENTARIANS

Notes to Financial Statements

For the year ended November 30, 2013

NOTE 5: FAIR VALUE OF FINANCIAL INSTRUMENTS (Continued)

fair value. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability and are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs reflect the entity's own assumptions based on market data and the entity's judgments about the assumptions that market participants would use in pricing the asset or liability, and are to be developed based on the best information available in the circumstances. The Association determines the fair market value of certain of its inventories of agricultural commodities and derivative contracts based on the fair value definition and hierarchy levels established in ASC 820. ASC 820 establishes three levels within its hierarchy that may be used to measure fair value:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 1 assets and liabilities include exchange-traded derivative contracts, U.S. Treasury securities and certain publicly traded equity securities.

Level 2: Observable inputs, including Level 1 prices that have been adjusted; quoted prices for similar assets or liabilities; quoted prices in markets that are less active than traded exchanges; and, other inputs that are observable or can be substantially corroborated by observable market data.

Level 3: Unobservable inputs that are supported by little or no market activity and that are a significant component of the fair value of the assets or liabilities. In evaluating the significance of the fair value inputs, the Association generally classifies assets or liabilities as Level 3 when their fair value is determined using unobservable inputs that individually, or when aggregated with other unobservable inputs, represent more than ten percent of the fair value of the assets or liabilities. Judgment is required in evaluating both quantitative and qualitative factors in the determination of significance for purposes of fair value level classification. Level 3 amounts can include assets and liabilities whose value is determined using internally developed pricing models, discounted cash flow methodologies or similar techniques, as well as assets and liabilities for which the determination of fair value requires significant management judgment or estimation.

NATIONAL ASSOCIATION OF PARLIAMENTARIANS

Notes to Financial Statements

For the year ended November 30, 2013

NOTE 5: FAIR VALUE OF FINANCIAL INSTRUMENTS (Continued)

The following table sets forth, by level, the Association's assets that were accounted for at fair value on a recurring basis as of November 30, 2013.

<u>Description</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investment Securities	\$ 218,331			\$ 218,331

NOTE 6: SIMPLIFIED EMPLOYEE PENSION PLAN

The Association contributes to a simplified employee pension plan for its employees. Contributions to the plan for the year ending November 30, 2013 totaled \$6,583.

NOTE 7: TEMPORARILY RESTRICTED FUND BALANCE

The temporarily restricted fund balance as of November 30, 2013 consisted of the following:

Capital equipment reserves	\$ 11,370
Building fund reserve	<u>8,844</u>
	<u>\$ 20,214</u>

NOTE 8: SUBSEQUENT EVENTS

The Association has evaluated events and transactions occurring after the balance sheet date through July 29, 2014, which represents the date the audit of the financial statements was completed.

**National Association of Parliamentarians
Proposed Budget - 2014-15**

	<u>Adopted</u> <u>FY13-14</u>	<u>Proposed</u> <u>FY14-15</u>	<u>TOTAL</u> <u>13-15 Biennium</u>	<u>Adopted</u> <u>11-13 Biennium</u>	<u>B-to-B</u> <u>Diff.</u>	<u>ACTUAL</u> <u>12/12 - 11/13</u>	<u>ACTUAL</u> <u>12/13 - 8/14</u>
Income							
3100 · MEMBERSHIP DUES							
3105 · DUES ANNUAL	240,000	240,000	480,000	489,000	(9,000)	234,185	240,048
3110 · DUES NEW & REINSTATED	25,000	25,000	50,000	70,000	(20,000)	27,487	19,675
	<u>265,000</u>	<u>265,000</u>	<u>530,000</u>	<u>559,000</u>	<u>(29,000)</u>	<u>261,672</u>	<u>259,723</u>
3200 · EDUCATIONAL MATERIAL SALES							
3205 · GROSS SALES	105,000	105,000	210,000	220,000	(10,000)	124,501	81,724
	<u>105,000</u>	<u>105,000</u>	<u>210,000</u>	<u>220,000</u>	<u>(10,000)</u>	<u>124,501</u>	<u>81,724</u>
3300 · EVENTS AND COURSES							
3305 · REGISTRATION EXAM INCOME	8,250	5,000	13,250	16,000	(2,750)	5,050	5,000
3310 · PQ COURSE INCOME	5,000	3,000	8,000	10,000	(2,000)	5,375	125
3315 · NTC INCOME	80,000	-	80,000	70,000	10,000	-	61,714
3320 · LEADERSHIP CONF INCOME	4,500	5,000	9,500	8,000	1,500	5,235	3,850
3325 · CONVENTION INCOME	-	110,000	110,000	105,000	5,000	106,196	-
3328 · DISTRICT CONFERENCES	6,000	27,000	33,000	-	33,000	10,288	10,536
3330 · UW-ISC INCOME	4,000	4,100	8,100	8,500	(400)	4,180	2,630
3335 · TRAIN THE TRAINER INCOME	1,500	1,300	2,800	3,000	(200)	850	-
3340 · WEB BASED TRAINING INC	15,000	5,800	20,800	32,000	(11,200)	11,512	7,226
3345 · YOUTH RECOGNITION INC	500	-	500	1,000	(500)	-	-
3350 · PRC COURSE INCOME	4,000	17,500	21,500	8,500	13,000	3,000	8,775
	<u>128,750</u>	<u>178,700</u>	<u>307,450</u>	<u>262,000</u>	<u>45,450</u>	<u>151,686</u>	<u>99,856</u>
3400 · OTHER INCOME							
3405 · SALES POST/HANDLNG INCOME	18,000	15,750	33,750	32,000	1,750	17,584	11,820
3410 · INVESTMENT INCOME	4,200	5,000	9,200	8,000	1,200	5,166	9,724
3415 · GRANTS & CONTRIBUTIONS	30,000	25,000	55,000	50,000	5,000	23,652	19,993
3420 · MISCELLANEOUS INCOME	4,000	4,000	8,000	8,000	-	2,543	2,298
	<u>56,200</u>	<u>49,750</u>	<u>105,950</u>	<u>98,000</u>	<u>7,950</u>	<u>48,945</u>	<u>43,835</u>
Total Income	<u>554,950</u>	<u>598,450</u>	<u>1,153,400</u>	<u>1,139,000</u>	<u>14,400</u>	<u>586,804</u>	<u>485,138</u>

**National Association of Parliamentarians
Proposed Budget - 2014-15**

Expense	Adopted	Proposed	TOTAL	Adopted	B-to-B	ACTUAL	ACTUAL
	FY13-14	FY14-15	13-15 Biennium	11-13 Biennium	Diff.	12/12 - 11/13	12/13 - 8/14
4000 · BOARD AND LEADERSHIP							
4005 · PRESIDENT	5,000	5,000	10,000	16,000	(6,000)	4,386	1,350
4010 · VICE PRESIDENT	100	100	200	600	(400)	-	-
4020 · Board Members	150	150	300	100	200	-	-
4045 · BOARD OF DIRECTORS	16,000	16,000	32,000	21,710	10,290	21,312	11,099
4050 · OFFICER/REP TRAVEL	15,000	15,000	30,000	26,000	4,000	9,724	3,221
	36,250	36,250	72,500	65,310	7,190	35,422	15,670
4100 · COMMITTEES AND DISTRICTS							
4105 · Committee Desk Expense	250	250	500	450	50	281	21
4145 · Committee Meetings	16,500	16,500	33,000	58,950	(25,950)	11,664	15,457
4150 · Event Facility Select	500	500	1,000	1,500	(500)	1,500	-
4160 · District Conferences	5,100	22,950	28,050	-	28,050	-	8,389
4165 · District Director Travel	6,000	6,000	12,000	16,000	(4,000)	4,720	261
	28,350	46,200	74,550	81,700	(7,150)	18,165	24,128
4200 · PUBLICATIONS & SALES							
4205 · NP PRINTING	23,000	23,000	46,000	45,400	600	25,225	17,495
4210 · NP MAILING	8,500	8,500	17,000	16,000	1,000	16,269	6,008
4215 · Editor - NP	300	300	600	600	-	549	180
4220 · COST OF MATERIALS SOLD	43,100	42,000	85,100	80,000	5,100	70,261	41,300
4225 · COST NON-INVENTORY ITEMS	-	-	-	1,700	(1,700)	315	171
4230 · INVENTORY ADJUSTMENT	-	-	-	1,300	(1,300)	(9)	(4,898)
4235 · SALES POST/HAND'L COST	18,000	18,000	36,000	37,000	(1,000)	19,798	14,077
	92,900	91,800	184,700	182,000	2,700	132,408	74,333
4300 · EVENTS, COURSES & EXAMS							
4305 · REGISTRATION EXAM COST	1,500	750	2,250	3,500	(1,250)	422	545
4310 · PQ COURSE COST	3,500	2,860	6,360	8,500	(2,140)	2,344	2,571
4315 · NTC COST	60,000	-	60,000	60,000	-	-	48,709
4320 · LEADERSHIP CONF COST	3,750	4,250	8,000	8,000	-	4,268	3,840
4325 · CONVENTION COST	-	90,000	90,000	90,000	(0)	88,989	-
4330 · UW-ISC COST	250	250	500	500	-	-	-
4335 · TRAIN THE TRAINER COST	1,200	1,430	2,630	3,000	(370)	208	-
4340 · WEB BASED TRAINING COST	5,000	3,000	8,000	8,000	-	-	1,300
4345 · PRC COURSE COST	3,500	10,010	13,510	6,500	7,010	3,386	1,320
	78,700	112,550	191,250	188,000	3,250	99,617	58,285

**National Association of Parliamentarians
Proposed Budget - 2014-15**

	Adopted <u>FY13-14</u>	Proposed <u>FY14-15</u>	TOTAL <u>13-15 Biennium</u>	Adopted <u>11-13 Biennium</u>	B-to-B <u>Diff.</u>	ACTUAL <u>12/12 - 11/13</u>	ACTUAL <u>12/13 - 8/14</u>
4400 · MEMBERSHIP SERVICES							
4405 · PAYROLL EXPENSES	211,000	222,000	433,000	367,000	66,000	186,495	154,257
4410 · UTILITIES	5,000	5,000	10,000	10,000	-	5,332	4,230
4415 · BUILDING MAINTENANCE	8,000	7,000	15,000	20,000	(5,000)	5,543	4,130
4420 · TELEPHONE	3,000	3,000	6,000	6,000	-	3,137	2,138
4425 · SUPPLIES	3,250	3,250	6,500	6,500	-	3,325	1,774
4430 · EQUIPMENT MAINTENANCE	3,750	3,750	7,500	7,500	-	3,563	2,697
4435 · STAFF TRAVEL/MILEAGE	4,000	2,000	6,000	25,000	(19,000)	4,410	4,295
4438 · STAFF TRAINING	-	2,000	2,000	-	2,000	-	-
4440 · MEMBERSHIP MANUAL	16,000	1,500	17,500	20,000	(2,500)	-	19,396
4445 · INFORMATION TECHNOLOGY SERVI	11,500	11,500	23,000	21,500	1,500	16,737	9,457
4450 · COMPLIMENTARY COPIES	-	-	-	500	(500)	349	-
4455 · POSTAGE/FREIGHT	6,000	5,000	11,000	19,000	(8,000)	4,233	3,368
4460 · HQ CAPITAL EQUIPMENT	5,000	2,500	7,500	10,000	(2,500)	-	4,503
4465 · BANK/CREDIT CARD CHARGES	8,500	9,400	17,900	23,500	(5,600)	6,649	10,466
4470 · HQ MISCELLANEOUS EXPENSE	2,000	1,500	3,500	4,000	(500)	1,501	901
	<u>287,000</u>	<u>279,400</u>	<u>566,400</u>	<u>540,500</u>	<u>25,900</u>	<u>241,274</u>	<u>221,612</u>
4500 · GENERAL EXPENSES							
4505 · PRINTING	4,000	3,000	7,000	14,500	(7,500)	4,856	1,926
4510 · LEGAL AND AUDIT	10,000	7,000	17,000	17,000	-	7,342	890
4515 · INSURANCE	7,000	8,000	15,000	16,500	(1,500)	6,715	4,616
4520 · MARKETING	6,000	7,000	13,000	20,000	(7,000)	16,138	736
4525 · YOUTH SPONSORSHIP	2,000	2,500	4,500	4,500	-	2,036	-
4530 · YOUTH LIAISON EXPENSE	2,000	2,000	4,000	4,000	-	775	3,041
4535 · YOUTH INTERN EXPENSE	-	2,500	2,500	2,500	-	-	318
4540 · YOUTH RECOGNITION COST	750	250	1,000	1,500	(500)	-	550
4550 · MISCELLANEOUS EXPENSE	-	-	-	990	(990)	591	-
	<u>31,750</u>	<u>32,250</u>	<u>64,000</u>	<u>81,490</u>	<u>(17,490)</u>	<u>38,453</u>	<u>12,077</u>
Total Expense	<u>554,950</u>	<u>598,450</u>	<u>1,153,400</u>	<u>1,139,000</u>	<u>14,400</u>	<u>565,339</u>	<u>406,105</u>
Change in Net Assets	-	0	0	-	0	21,465	79,033