

NAVAJO NATION BAR ASSOCIATION
STATEMENT OF SUPPORT, REVENUE, AND EXPENSES-MODIFIED CASH BASIS
FOR THE ONE MONTH AND TWELVE MONTHS ENDED DECEMBER 31, 2016

	December 31, 2016	YTD
REVENUE		
EXAM		
EXAM QUESTIONS	\$ 70.00	\$ 280.00
BAR EXAMS	0.00	385.00
COURSE INCOME		
MEMBERSHIP, TRAINING AND SEMINARS	0.00	0.00
TRADITIONAL TEACHINGS	0.00	7,010.00
BAR REVIEW COURSE	0.00	6,100.00
CONFERENCE		
BAR CONFERENCE	0.00	52,037.50
CONTRIBUTION TO BAR CONFERENCE	0.00	2,675.00
CONFERENCE BOOTH	0.00	800.00
CLE		
LAST CHANCE CLE	2,750.00	5,950.00
FEES		
LATE FEES	0.00	1,985.00
BAR APPLICATION FEES	0.00	2,300.00
DUES		
INACTIVE STATUS DUES	0.00	450.00
INACTIVE DUES	0.00	30.00
BAR DUES	225.00	51,195.00
OTHER REVENUE		
NNBA ADMISSION FEE	0.00	385.00
CDs/DVDs	225.00	725.00
APPLICATION FEES	100.00	1,400.00
ATTN LISTING	0.00	940.00
OPINIONS	0.00	1,605.00
APPEAL	0.00	20.00
T-SHIRTS	0.00	330.00
RULES	0.00	60.00
DONATIONS TO BAR	0.00	3,050.00
INVESTMENTS		
INTEREST-SAVINGS, SHORT TERM CD	0.00	0.19
OTHER TYPES OF INCOME	60.00	5,140.00
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Total Revenue	3,430.00	144,852.69
OPERATING EXPENSES		
BUSINESS EXPENSES		
BUSINESS EXPENSES-OTHER	0.00	3,427.62
CONTRACT SERVICES		
HINKLE+LANDERS BOOKKEEPING	0.00	2,950.00
HINKLE+LANDERS 990	0.00	0.00
HARRINGTON	0.00	621.00
LEGAL FEES	0.00	1,969.50
OUTSIDE CONTRACT SERVICES	0.00	199.00
FACILITIES AND EQUIPMENT		
EQUIPMENT RENTAL AND MAINTENANCE	0.00	5,251.60
RENT, PARKING, UTILITIES	1,933.64	15,469.12
OPERATIONS		
BANK FEES	46.59	887.29
OFFICE SUPPLIES	0.00	4,097.36
RETURN ITEM CHARGEBACK	80.00	880.00

No assurance is provided on these financial statements

NAVAJO NATION BAR ASSOCIATION
STATEMENT OF SUPPORT, REVENUE, AND EXPENSES-MODIFIED CASH BASIS
 FOR THE ONE MONTH AND TWELVE MONTHS ENDED DECEMBER 31, 2016

WEBSITE	0.00	467.08
POSTAGE, MAILING	0.00	2,162.96
TELEPHONE	378.32	6,188.46
OTHER TYPES OF EXPENSES		
INS-LIAB, WC, CASUALTY DIR&OFF	0.00	2,683.00
Interest Expense - General	0.00	1,227.80
OTHER COSTS	315.00	3,014.37
BOOKS, SUBSCRIPTIONS, REFERENCE	0.00	304.50
PAYROLL WAGES AND TAXES		
WAGES	3,728.00	48,311.75
PAYROLL TAX	285.16	4,535.81
PAYROLL EXPENSES	7.00	91.00
TRAVEL AND MEETINGS		
MEALS AND ENTERTAINMENT	0.00	769.29
ROOM RENTAL	0.00	418.87
CONFERENCE, CONVENTION, MEETING	0.00	<u>34,356.42</u>
SUPPLIES	0.00	0.00
TRAVEL	0.00	<u>596.22</u>
Total Operating Expenses	<u>6,773.71</u>	<u>140,880.02</u>
CHANGE IN NET ASSETS	<u>\$ (3,343.71)</u>	<u>\$ 3,972.67</u>

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NAVAJO NATION BAR ASSOCIATION
STATEMENT OF SUPPORT, REVENUE, AND EXPENSES- BUDGET VS. ACTUAL-
MODIFIED CASH BASIS
JANUARY-DECEMBER 2016

	Jan-Dec 16	Budget	\$ Over Budget	% of Budget
REVENUE				
EXAM				
EXAM QUESTIONS	280.00	350.00	(70.00)	80%
BAR EXAM	385.00	2,700.00	(2,315.00)	14%
COURSE INCOME				
MEMBERSHIP, TRAINING & SEMINARS	-	175.00	(175.00)	0%
TRADITIONAL TEACHINGS	7,010.00	6,800.00	210.00	103%
BAR REVIEW COURSE	6,100.00	5,000.00	1,100.00	122%
CONFERENCE				
BAR CONFERENCE	52,038.00	52,000.00	38.00	100%
CONTRIBUTION TO BAR CONFERENCE	2,675.00	3,500.00	(825.00)	76%
CONFERENCE BOOTH	800.00	50.00	750.00	1,600%
CLE				
LAST CHANGE CLE	5,950.00	1,500.00	4,450.00	397%
FEES				
LATE FEES	1,985.00	2,000.00	(15.00)	99%
BAR APPLICATION	3,700.00	2,000.00	1,700.00	185%
DUES				
INACTIVE STATUS DUES	450.00	1,000.00	(550.00)	45%
JUDICIAL DUES	-	100.00	(100.00)	0%
INACTIVE DUES	30.00	1,000.00	(970.00)	3%
BAR DUES	51,195.00	55,000.00	(3,805.00)	93%
OTHER REVENUE				
NNBA ADMISSION FEE	385.00	50.00	335.00	770%
CDs/DVDs	1,055.00	1,200.00	(145.00)	88%
ATTN LISTING	940.00	1,000.00	(60.00)	94%
OPINIONS	1,605.00	1,250.00	355.00	128%
APPEAL	20.00	50.00	(30.00)	40%
EXTRA MEAL TICKET	-	50.00	(50.00)	0%
RULES	60.00	450.00	(390.00)	13%
DONATIONS TO BAR	3,050.00	1,000.00	2,050.00	305%
INVESTMENTS				
INTEREST-SAVINGS, SHORT TERM CD	-	16.00	(16.00)	0%
OTHER TYPES OF INCOME	5,140.00	2,000.00	3,140.00	257%
Total Revenue	<u>144,853.00</u>	<u>140,241.00</u>	<u>4,612.00</u>	<u>103%</u>

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NAVAJO NATION BAR ASSOCIATION
STATEMENT OF SUPPORT, REVENUE, AND EXPENSES- BUDGET VS. ACTUAL-
MODIFIED CASH BASIS
JANUARY-DECEMBER 2016

OPERATING EXPENSES				
BUSINESS EXPENSES	3,428.00	-	3,428.00	100%
CONTRACT SERVICES				
HINKLE + LANDERS BOOKKEEPING	3,149.00	5,400.00	(2,251.00)	58%
HINKLE + LANDERS 990	-	2,000.00	(2,000.00)	0%
HARRINGTON	621.00	800.00	(179.00)	78%
LEGAL FEES	1,970.00	3,000.00	(1,030.00)	66%
OUTSIDE CONTRACT SERVICES	-	4,000.00	(4,000.00)	0%
FACILITIES AND EQUIPMENT				
EQUIPMENT RENTAL AND MAINTENANCE	5,252.00	3,000.00	2,252.00	175%
RENT, PARKING, UTILITIES	15,469.00	15,470.00	(1.00)	100%
OPERATIONS				
BANK FEES	887.00	700.00	187.00	127%
INTEREST EXPENSE	1,228.00	1,228.00	-	100%
OFFICE SUPPLIES	4,097.00	5,000.00	(903.00)	82%
RETURN ITEM CHARGEBACK	880.00	-	880.00	100%
WEBSITE	467.00	100.00	367.00	467%
BOOKS, SUBSCRIPTIONS, REFERENCE	305.00	500.00	(195.00)	61%
POSTAGE, MAILING	2,163.00	2,500.00	(337.00)	87%
TELEPHONE	6,188.00	4,500.00	1,688.00	138%
OTHER TYPES OF EXPENSES				
INSURANCE-LIAB, WC, DIR & OFF	2,683.00	2,600.00	83.00	103%
MEMBERSHIP DUES	-	500.00	(500.00)	0%
OTHER COSTS	3,014.00	4,000.00	(986.00)	75%
STAFF DEVELOPMENT	-	150.00	(150.00)	0%
PAYROLL WAGES AND TAXES				
WAGES	48,312.00	44,750.00	3,562.00	108%
PAYROLL TAXES	4,536.00	6,110.00	(1,574.00)	74%
PAYROLL EXPENSES	91.00	85.00	6.00	107%
TRAVEL AND MEETINGS				
MEALS AND ENTERTAINMENT	769.00	300.00	469.00	256%
ROOM RENTAL	419.00	28,000.00	(27,581.00)	1%
CONFERENCE, CONVENTION, MEETINGS	34,356.00	-	34,356.00	100%
SUPPLIES	-	100.00	(100.00)	0%
TRAVEL	596.00	3,000.00	(2,404.00)	20%
Total Operating Expenses	<u>140,880.00</u>	<u>137,793.00</u>	<u>3,087.00</u>	<u>102%</u>
NET INCOME (LOSS)	<u>3,973.00</u>	<u>2,448.00</u>	<u>1,525.00</u>	<u>162%</u>

No assurance is provided on these financial statements

NAVAJO NATION BAR ASSOCIATION
STATEMENT OF ASSETS, LIABILITIES AND NETS ASSETS-MODIFIED
CASH BASIS
December 31,2016

CURRENT ASSETS	
FULL ANALYSIS (OPERATING)	\$ 111,801.18
BUSINESS INTEREST (SPILF GRANT)	7,106.83
CASH	<u>900.00</u>
Total Current Assets	119,808.01
TOTAL ASSETS	<u>\$ 119,808.01</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
PAYROLL LIABILITIES	\$ <u>487.60</u>
Total Current Liabilities	487.60
TOTAL LIABILITIES	487.60
NET ASSETS	
UNRESTRICTED NET ASSETS	115,347.74
CHANGE IN NET ASSETS	<u>3,972.67</u>
TOTAL NET ASSETS	<u>119,320.41</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 119,808.01</u>

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