

NAVAJO NATION BAR ASSOCIATION
STATEMENT OF ASSETS, LIABILITIES AND NETS ASSETS-MODIFIED CASH BASIS
MAY 31, 2017

CURRENT ASSETS	
FULL ANALYSIS (OPERATING)	\$ 154,606.03
BUSINESS INTEREST (SPILF GRANT)	7,031.83
CASH	<u>900.00</u>
Total Current Assets	162,537.86
TOTAL ASSETS	<u>\$162,537.86</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
PAYROLL LIABILITIES	<u>\$ 487.20</u>
Total Current Liabilities	487.20
TOTAL LIABILITIES	487.20
NET ASSETS	
UNRESTRICTED NET ASSETS	119,320.41
CHANGE IN NET ASSETS	<u>42,730.25</u>
TOTAL NET ASSETS	<u>162,050.66</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$162,537.86</u>

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 FIVE MONTHS ENDED MAY 31, 2017

	May 31, 2017	YTD
REVENUE		
EXAM		
EXAM QUESTIONS	\$ 0.00	\$ 420.00
BAR EXAMS	0.00	400.00
COURSE INCOME		
MEMBERSHIP, TRAINING AND SEMINARS	0.00	0.00
TRADITIONAL TEACHINGS	5,100.00	5,100.00
BAR REVIEW COURSE	0.00	4,625.00
CONFERENCE		
BAR CONFERENCE	47,275.00	49,275.00
CONTRIBUTION TO BAR CONFERENCE	250.00	250.00
CONFERENCE BOOTH	0.00	0.00
CLE		
LAST CHANCE CLE	0.00	0.00
CLE TAPES	0.00	0.00
FEES		
LATE FEES	235.00	1,405.00
BAR APPLICATION FEES	100.00	575.00
DUES		
INACTIVE STATUS DUES	0.00	0.00
JUDICIAL DUES	0.00	0.00
INACTIVE DUES	0.00	0.00
BAR DUES	2,285.00	48,905.00
OTHER REVENUE		
NNBA ADMISSION FEE	0.00	0.00
CDs/DVDs	75.00	575.00
APPLICATION FEES	0.00	1,400.00
SUSPENSE	0.00	1,455.00
ATTN LISTING	60.00	1,010.00
OPINIONS	0.00	0.00
APPEAL	0.00	20.00
T-SHIRTS	0.00	0.00
EXTRA MEAL TICKET	160.00	160.00
RULES	0.00	0.00
DONATIONS TO BAR	0.00	50.00
INVESTMENTS		
INTEREST-SAVINGS, SHORT TERM CD	0.00	0.00
OTHER TYPES OF INCOME	0.00	5,460.00
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Total Revenue	55,540.00	121,085.00
Cost of Goods Sold		
Cost of Goods Sold - DVD's	25.00	25.00
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Total Cost of Goods Sold	25.00	25.00
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Gross Profit	55,515.00	121,060.00
OPERATING EXPENSES		
BUSINESS EXPENSES		
BUSINESS REGISTRATION FEES	0.00	25.00
BUSINESS EXPENSES-OTHER	0.00	40.00
CONTRACT SERVICES		
HINKLE+LANDERS BOOKKEEPING	0.00	3,850.00

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NAVAJO NATION BAR ASSOCIATION
STATEMENT OF SUPPORT, REVENUE, AND EXPENSES-MODIFIED CASH BASIS
FOR THE ONE MONTH AND FIVE MONTHS ENDED MAY 31, 2017

HARRINGTON	0.00	244.00
LEGAL FEES	0.00	0.00
OUTSIDE CONTRACT SERVICES	504.00	1,254.00
FACILITIES AND EQUIPMENT		
EQUIPMENT RENTAL AND MAINTENANCE	0.00	1,922.46
RENT, PARKING, UTILITIES	282.24	4,531.23
OPERATIONS		
BANK FEES	57.59	452.29
OFFICE SUPPLIES	926.51	1,055.48
WEBSITE	0.00	0.00
BOOKS, SUBSCRIPTIONS, REFERENCE	0.00	0.00
POSTAGE, MAILING	250.56	512.13
PRINTING AND COPYING	0.00	0.00
TELEPHONE	534.86	2,219.11
OTHER TYPES OF EXPENSES		
INS-LIAB, WC, CASUALTY DIR&OFF	693.00	693.00
OTHER COSTS	0.00	0.00
BOOKS, SUBSCRIPTIONS, REFERENCE	0.00	0.00
PAYROLL WAGES AND TAXES		
WAGES	5,720.00	20,376.87
PAYROLL TAX	453.75	2,410.15
PAYROLL EXPENSES	10.50	38.50
TRAVEL AND MEETINGS		
MEALS AND ENTERTAINMENT	0.00	248.96
ROOM RENTAL	0.00	350.00
CONFERENCE, CONVENTION, MEETING	37,073.49	38,073.49
SUPPLIES	0.00	58.08
TRAVEL	0.00	0.00
Total Operating Expenses	46,506.50	78,354.75
CHANGE IN NET ASSETS	\$ 9,008.50	\$ 42,705.25

NAVAJO NATION BAR ASSOCIATION
STATEMENT OF SUPPORT, REVENUE, AND EXPENSES- BUDGET VS. ACTUAL-MODIFIED CASH
BASIS
JANUARY-MAY 2017

	Jan-May 17	Budget	\$ Over Budget	% of Budget
REVENUE				
EXAM				
EXAM QUESTIONS	420.00	350.00	70.00	120%
COURSE INCOME				
MEMBERSHIP, TRAINING & SEMINARS	0.00	175.00	(175.00)	0%
TRADITIONAL TEACHINGS	5,100.00	6,800.00	(1,700.00)	75%
BAR REVIEW COURSE	4,625.00	6,200.00	(1,575.00)	75%
CONFERENCE				
BAR CONFERENCE	49,275.00	52,000.00	(2,725.00)	95%
CONTRIBUTION TO BAR CONFERENCE	250.00	3,500.00	(3,250.00)	7%
CONFERENCE BOOTH	0.00	50.00	(50.00)	0%
CLE				
LAST CHANGE CLE	0.00	2,500.00	(2,500.00)	0%
FEES				
LATE FEES	1,405.00	2,000.00	(595.00)	70%
BAR APPLICATION	1,975.00	4,000.00	(2,025.00)	49%
DUES				
CHANGE IN STATUS DUES	0.00	500.00	(500.00)	0%
JUDICIAL DUES	0.00	100.00	(100.00)	0%
INACTIVE DUES	0.00	1,000.00	(1,000.00)	0%
BAR DUES/EXAM	49,305.00	52,000.00	(2,695.00)	95%
OTHER REVENUE				
NNBA ADMISSION FEE	0.00	50.00	(50.00)	0%
CDs/DVDs	575.00	1,200.00	(625.00)	48%
ATTN LISTING	1,010.00	1,000.00	10.00	101%
OPINIONS	0.00	1,250.00	(1,250.00)	0%
FEE FOR APPEAL	20.00	50.00	(30.00)	40%
EXTRA MEAL TICKET	160.00	50.00	110.00	320%
RULES	0.00	450.00	(450.00)	0%
DONATIONS TO BAR	50.00	1,000.00	(950.00)	5%
INVESTMENTS				
INTEREST-SAVINGS, SHORT TERM CD	0.00	16.00	(16.00)	0%
OTHER TYPES OF INCOME	6,915.00	3,500.00	3,415.00	198%
Total Revenue	<u>121,085.00</u>	<u>139,741.00</u>	<u>(18,656.00)</u>	<u>87%</u>

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NAVAJO NATION BAR ASSOCIATION
STATEMENT OF SUPPORT, REVENUE, AND EXPENSES- BUDGET VS. ACTUAL-MODIFIED CASH
BASIS
JANUARY-MAY 2017

OPERATING EXPENSES				
BUSINESS EXPENSES	65.00	0.00	65.00	100%
CONTRACT SERVICES				
HINKLE + LANDERS BOOKKEEPING	3,850.00	4,200.00	(350.00)	92%
HINKLE + LANDERS 990	0.00	1,000.00	(1,000.00)	0%
HARRINGTON	244.00	800.00	(556.00)	31%
LEGAL FEES	0.00	2,000.00	(2,000.00)	0%
OUTSIDE CONTRACT SERVICES	1,254.00	4,000.00	(2,746.00)	31%
FACILITIES AND EQUIPMENT				
EQUIPMENT RENTAL & MAINTENANCE	1,922.46	3,000.00	(1,077.54)	64%
RENT, PARKING, UTILITIES	4,531.23	7,800.00	(3,268.77)	58%
OPERATIONS				
BANK FEES	452.29	700.00	(247.71)	65%
INTEREST EXPENSE	0.00	200.00	(200.00)	0%
OFFICE SUPPLIES	1,055.48	5,000.00	(3,944.52)	21%
RETURN ITEM CHARGEBACK	0.00	100.00	(100.00)	0%
WEBSITE	0.00	500.00	(500.00)	0%
BOOKS, SUBSCRIPTIONS, REFERENCE	0.00	500.00	(500.00)	0%
POSTAGE, MAILING	512.13	2,500.00	(1,987.87)	20%
TELEPHONE	2,219.11	6,200.00	(3,980.89)	36%
OTHER TYPES OF EXPENSES				
INSURANCE-LIAB, WC, DIR & OFF	693.00	2,700.00	(2,007.00)	26%
MEMBERSHIP DUES	0.00	500.00	(500.00)	0%
OTHER COSTS	0.00	4,000.00	(4,000.00)	0%
STAFF DEVELOPMENT	0.00	150.00	(150.00)	0%
PAYROLL WAGES AND TAXES				
WAGES	20,376.87	48,500.00	(28,123.13)	42%
PAYROLL TAXES	2,410.15	5,000.00	(2,589.85)	48%
PAYROLL EXPENSES	38.50	100.00	(61.50)	39%
TRAVEL AND MEETINGS				
MEALS AND ENTERTAINMENT	248.96	800.00	(551.04)	31%
ROOM RENTAL	350.00	500.00	(150.00)	70%
CONFERENCE, CONVENTION, MEETING	38,073.49	35,000.00	3,073.49	109%
SUPPLIES	58.08	100.00	(41.92)	58%
TRAVEL	0.00	600.00	(600.00)	0%
Total Operating Expenses	<u>78,354.75</u>	<u>136,450.00</u>	<u>(58,095.25)</u>	<u>57%</u>
NET INCOME (LOSS)	<u>42,730.25</u>	<u>3,291.00</u>	<u>39,439.25</u>	<u>1,298%</u>

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