

**32 New Hampshire/Vermont HFMA**  
**Balance Sheets**  
**May 31, 2013 and 2012**

	<b>5/31/13</b>	<b>5/31/12</b>
<b>ASSETS</b>		
<b>Cash</b>		
<b>Checking 1</b>	<b>\$17,068</b>	<b>\$14,135</b>
<b>Money Market</b>		
Money Market 1	49,270	50,237
Money Market 2 - Board Designated	50,820	53,820
<b>Total Money Market</b>	<b>100,090</b>	<b>104,057</b>
<b>Total Cash</b>	<b>117,158</b>	<b>118,192</b>
<b>Accounts Receivable</b>	<b>150</b>	<b>215</b>
<b>Prepaid Expenses</b>		
Prepaid Expenses - Other	10,433	5,946
Prepaid Gift Certificates	0	100
<b>Total Prepaid Expenses</b>	<b>10,433</b>	<b>6,046</b>
<b>TOTAL ASSETS</b>	<b>\$127,741</b>	<b>\$124,453</b>
 <b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Accounts Payable</b>	<b>\$3,113</b>	<b>\$5,125</b>
<b>Deferred Revenue</b>		
Deferred Revenue - Program	0	0
Deferred Sponsorship Income	17,623	18,123
<b>Total Deferred Revenue</b>	<b>17,623</b>	<b>18,123</b>
<b>Total Liabilities</b>	<b>20,736</b>	<b>23,248</b>
<b>Equity</b>		
Retained Earnings	101,205	103,934
Net Income	5,800	(2,729)
<b>Total Equity</b>	<b>107,005</b>	<b>101,205</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$127,741</b>	<b>\$124,453</b>

**32 New Hampshire-Vermont HFMA**  
**Income Statements**  
**For the Years Ended May 31, 2013 and 2012**

	5/31/2013	5/31/2012
<b>Income</b>		
<b>Education Income</b>		
Education Program 1	\$1,385	\$2,875
Education Program 2	9,525	4,415
Education Program 3	4,075	9,610
Education Program 4	7,130	4,755
Education Program 5	1,510	700
Education Program 6	7,875	11,825
Education Program 7	4,350	1,690
<b>Total Education Income</b>	<b>35,850</b>	<b>35,870</b>
<b>Sponsorship</b>		
Annual Corporate Sponsorship	32,320	27,007
Revenue Institute Program Sponsorship	3,300	4,500
Annual Meeting Program Sponsorship	3,775	4,000
Certification Lunch Sponsorship	80	0
Spring Institute Sponsorship	1,700	255
<b>Total Sponsorship</b>	<b>41,175</b>	<b>35,762</b>
Dues Rebate from National	9,689	9,087
Interest Income	293	446
Joint Regional Mtg Proceeds	21,600	12,600
Social Event 1 Income	1,245	1,024
<b>Total Income</b>	<b>\$109,852</b>	<b>\$94,789</b>
<b>Expenses</b>		
<b>Administrative Expenses:</b>		
Accounting Services	\$2,100	\$2,100
Administrative Support Services	19,050	18,510
Event Management Services	4,141	3,921
Outside Consulting Services	4,395	1,521
Website Maintenance	570	817
<b>Total Administrative Expenses:</b>	<b>30,256</b>	<b>26,869</b>
Bad Debt Expense	100	35
Bank Service Charge	7	0
Credit Card Merchant Fee	1,251	1,106
<b>Directory Expenses</b>		
Directory Postage	863	0
Directory Print/Copy	3,651	3,871
<b>Total Directory Expenses</b>	<b>4,514</b>	<b>3,871</b>
<b>Education - Certification</b>		
Self Study Guides	2,384	0
Reimbursement - CHFP Exams	1,000	250
Coaching Course/Webinar	450	0
Certification Coaching Expenses	143	0
Speaker Reimbursement	575	0
Hotel Expenses - Certification	259	0
<b>Total Education - Certification</b>	<b>4,811</b>	<b>250</b>
<b>Education - Programs</b>		
Education Program 1 Exp	1,173	2,232
Education Program 2 Exp	10,466	4,277

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**Income Statements**  
**For the Years Ended May 31, 2013 and 2012**

	<u>5/31/2013</u>	<u>5/31/2012</u>
Education Program 3 Exp	7,537	9,349
Education Program 4 Exp	4,042	4,443
Education Program 5 Exp	480	671
Education Program 6 Exp	10,718	13,496
Education Program 7 Exp	4,532	1,414
<b>Total Education - Programs</b>	<b>38,948</b>	<b>35,882</b>
<b>Insurance From Nationa</b>	<b>782</b>	<b>760</b>
<b>Meetings Expenses</b>		
ANI Travel & Related Exp	4,171	2,500
Comm/Chair Mtgs Mtg Exp	473	1,146
Fall Presidents Meeting - Board T&E	1,785	2,441
Leadership Training	6,948	9,655
Mini LTC Mtg Exp	160	193
Other Meeting Expenses		1,231
Sponsor Board	0	229
Regional Mtg T&E		
<b>Total Meetings Expenses</b>	<b>13,537</b>	<b>17,395</b>
<b>Member Recognition</b>		
Member Recog Awards	272	126
Scholarship Distributor	3,000	5,000
<b>Total Member Recognition</b>	<b>3,272</b>	<b>5,126</b>
<b>Newsletter Expense</b>		
Newsletter Printing/Copy	3,805	3,806
Newsletter Postage	0	0
<b>Total Newsletter Expense</b>	<b>3,805</b>	<b>3,806</b>
<b>Office Supplies/Copying</b>	258	138
<b>Postage</b>	163	92
<b>Social Event Expenses</b>	2,348	2,188
<b>Total Expenses</b>	<b>\$104,052</b>	<b>\$97,518</b>
 <b>Net Income</b>	 <b>\$5,800</b>	 <b>(\$2,729)</b>

**New Hampshire-Vermont Chapter HFMA**  
**Statements of Cash Flows**  
**For the Years Ended May 31, 2013 and 2012**

	<b>2013</b>	<b>2012</b>
<b>Cash flows from operating activities:</b>		
Cash received from education program registration	\$ 35,915	\$ 35,655
Cash received from sponsors	40,675	43,590
Cash received from Region 1 Conference proceeds	21,600	12,600
Cash received from Social Events	1,245	1,024
Cash received from National for Dues Rebate	9,689	9,088
Cash received from interest on Money Market account	293	446
Cash paid for chapter education program expenses	(38,948)	(35,882)
Cash paid for meetings expenses	(12,508)	(21,080)
Cash paid for certification expenses	(5,490)	(250)
Cash paid for scholarship distributions	(5,000)	(3,000)
Cash paid for social events	(2,348)	(2,188)
Cash paid for other operating expenses	<u>(46,157)</u>	<u>(38,799)</u>
 Net cash provided (used) by operating activities	 \$ (1,034)	 \$ 1,204
 Cash, beginning of year	 <u>\$ 118,192</u>	 <u>\$ 116,988</u>
 Cash, end of year	 <u><u>\$ 117,158</u></u>	 <u><u>\$ 118,192</u></u>