

**BALANCE SHEET**  
**DECEMBER 31, 1983**  
**American Society for Training**  
**and Development, Incorporated**

	Unrestricted funds		Restricted funds	Total all funds	ASSETS
	General operating funds	Building funds			
					<b>Current Assets</b>
Cash	\$ 3,978	\$ —	\$ 3,455	\$ 7,433	
Certificates of deposit	800,000	300,000	1,832	1,101,832	
Money market funds	136,774	43,906	—	180,680	
Notes receivable	2,996	—	—	2,996	
Accounts receivable less allowance for doubtful receivable of \$36,028	574,424	—	1,487	575,911	
Inventories	117,199	—	—	117,199	
Prepaid expenses	128,686	—	—	128,686	
<b>Total current assets</b>	<b>1,764,057</b>	<b>343,906</b>	<b>6,774</b>	<b>2,114,737</b>	
Notes receivable—Noncurrent	9,273	105,042	—	114,315	
					<b>Property and Equipment—at Cost</b>
Furniture and equipment	474,768	—	—	474,768	
Leasehold improvements	92,671	—	—	92,671	
Equipment under capital lease	46,771	—	—	46,771	
	614,210	—	—	614,210	
Less accumulated depreciation and amortization	(201,680)	—	—	(201,680)	
	412,530	—	—	412,530	
					<b>Other Assets</b>
Computer software less accumulated amortization of \$8,613	78,357	—	—	78,357	
Cash surrender value of life insurance	8,953	—	—	8,953	
	87,310	—	—	87,310	
	\$2,273,170	\$448,948	\$6,774	\$2,728,892	
					<b>LIABILITIES AND FUND BALANCES</b>
					<b>Current Liabilities</b>
Accounts payable	\$ 167,452	\$ —	\$ —	\$ 167,452	
Accrued liabilities	145,299	—	1,487	146,786	
Deferred revenue-current					
Membership dues	905,648	—	—	905,648	
Nonmember subscriptions	138,222	—	—	138,222	
Program and exhibit fees	467,842	—	—	467,842	
Other	3,574	—	—	3,574	
Obligations under capital leases	9,581	—	—	9,581	
Income taxes payable	15,393	—	—	15,393	
<b>Total current liabilities</b>	<b>1,853,011</b>	<b>—</b>	<b>1,487</b>	<b>1,854,498</b>	
					<b>Deferred Revenue—Noncurrent</b>
Membership dues	5,523	—	—	5,523	
Nonmember subscriptions	12,429	—	—	12,429	
	17,952	—	—	17,952	
	22,613	—	—	22,613	<b>Noncurrent Capital Lease Obligations</b>
					<b>Commitments</b>
					<b>Fund Balances</b>
	379,594	448,948	5,287	833,829	
	\$2,273,170	\$448,948	\$6,774	\$2,728,892	