

TCVSCPA
Balance Sheet
As of April 30, 2021

Accrual Basis

| | Apr 30, 21 | Apr 30, 20 | \$ Change |
|--|-------------------|------------------|------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 1050 · Wells Fargo - Checking | 15,318.02 | 7,957.84 | 7,360.18 |
| 1075 · Wells Fargo Money Market | 83,888.30 | 53,879.66 | 30,008.64 |
| Total Checking/Savings | 99,206.32 | 61,837.50 | 37,368.82 |
| Total Current Assets | 99,206.32 | 61,837.50 | 37,368.82 |
| Other Assets | | | |
| 1250 · Refundable Deposits | 7,350.00 | 7,350.00 | 0.00 |
| Total Other Assets | 7,350.00 | 7,350.00 | 0.00 |
| TOTAL ASSETS | 106,556.32 | 69,187.50 | 37,368.82 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Other Current Liabilities | | | |
| 2200 - Deferred Revenue | 0.00 | 390.00 | -390.00 |
| Total Other Current Liabilities | 0.00 | 390.00 | -390.00 |
| Total Current Liabilities | 0.00 | 390.00 | -390.00 |
| Total Liabilities | 0.00 | 390.00 | -390.00 |
| Equity | | | |
| 2999 · Board Designated-Oper. Reserve | 25,000.00 | 25,000.00 | 0.00 |
| 3000 · Unrestricted Net Assets | 44,355.08 | 44,355.08 | 0.00 |
| 3900 · Change in Equity - Current Year | -557.58 | 10,845.99 | -11,403.57 |
| Net Income | 37,758.82 | -11,403.57 | 49,162.39 |
| Total Equity | 106,556.32 | 68,797.50 | 37,758.82 |
| TOTAL LIABILITIES & EQUITY | 106,556.32 | 69,187.50 | 37,368.82 |

TCVSCPA Profit & Loss

May 2020 through April 2021

Accrual Basis

| | May '20 - Apr 21 | May '19 - Apr 20 | \$ Change |
|---|------------------|------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 10 · DUES | | | |
| 4010 · Member Dues | | | |
| 4011 · Online dues pd after 6-15 \$170 | 8,500.00 | 11,730.00 | -3,230.00 |
| 4012 · Online dues pd by 6-15 \$165 | 73,095.00 | 69,795.00 | 3,300.00 |
| 4014 · Mail dues paid by 6-15 \$165 | 2,640.00 | 5,940.00 | -3,300.00 |
| 4015 · Dues overpayments | 10.00 | 0.00 | 10.00 |
| 4017 · New Member Dues | 0.00 | 1,000.00 | -1,000.00 |
| 4100 · Member Refunds | 0.00 | -165.00 | 165.00 |
| Total 4010 · Member Dues | <u>84,245.00</u> | <u>88,300.00</u> | <u>-4,055.00</u> |
| Total 10 · DUES | 84,245.00 | 88,300.00 | -4,055.00 |
| 15 · PROGRAM REVENUE | | | |
| 4020 · A&A Nonmember Attendance Fees | 305.00 | 1,125.00 | -820.00 |
| 4021 · Tax Day Nonmember Attendancefee | 530.00 | 1,625.00 | -1,095.00 |
| 4030 · Vendor Fees | 0.00 | 5,600.00 | -5,600.00 |
| 4033 · SK Day NonmemberAttendanceFee | 225.00 | 250.00 | -25.00 |
| 4060 · Baseball Game Fees | 0.00 | 100.00 | -100.00 |
| 4061 · Economic Forecast Fees | 0.00 | 25.00 | -25.00 |
| 4063 · Holiday Social Guest Fee | 0.00 | 1,500.00 | -1,500.00 |
| 4078 · Ethics Fees | 649.00 | 1,600.00 | -951.00 |
| 4079 · NonProfit Day Fee | 350.00 | 250.00 | 100.00 |
| Total 15 · PROGRAM REVENUE | <u>2,059.00</u> | <u>12,075.00</u> | <u>-10,016.00</u> |
| Total Income | 86,304.00 | 100,375.00 | -14,071.00 |
| Expense | | | |
| 30 · ADMINISTRATIVE EXPENSES | | | |
| 5000 · Mailings | 0.00 | 176.00 | -176.00 |
| 6002 · Registration Fees | 221.00 | 25.00 | 196.00 |
| 6003 · Exec Officers' Meetings | 0.00 | 531.52 | -531.52 |
| 6011 · Website | 3,100.00 | 5,074.00 | -1,974.00 |
| 6020 · Office Expense | 109.02 | 0.00 | 109.02 |
| 6021 · Miscellaneous | 0.00 | 231.08 | -231.08 |
| 6026 · Credit Card Fees | 3,180.93 | 4,042.58 | -861.65 |
| 6030 · Insurance | 800.00 | 800.00 | 0.00 |
| Total 30 · ADMINISTRATIVE EXPENSES | <u>7,410.95</u> | <u>10,880.18</u> | <u>-3,469.23</u> |
| 40 · PROGRAM EXPENSES | | | |
| 5009 · Tides Baseball Game | 0.00 | 3,289.50 | -3,289.50 |
| 5013 · Accounting Day | 9,500.00 | 22,839.04 | -13,339.04 |
| 5015 · Tax Day | 9,000.00 | 23,286.37 | -14,286.37 |
| 5016 · SK Day | 9,250.00 | 21,534.51 | -12,284.51 |
| 5024 · Non-Profit Day | 0.00 | 1,358.79 | -1,358.79 |
| 5025 · Economic Forecast | 0.00 | 1,607.43 | -1,607.43 |
| 5027 · Ethics seminars | 3,660.00 | 9,512.00 | -5,852.00 |
| 5035 · Speaker Fees | 0.00 | 1,878.93 | -1,878.93 |
| 5036 · Holiday Social | 0.00 | 6,772.90 | -6,772.90 |
| 5050 · Online Evaluations | 0.00 | 288.00 | -288.00 |
| 6006 · Speaker Gift Certificates | 732.87 | 2,590.75 | -1,857.88 |
| Total 40 · PROGRAM EXPENSES | <u>32,142.87</u> | <u>94,958.22</u> | <u>-62,815.35</u> |
| 50 · CONTRIBUTIONS MADE | | | |
| 6027 · Donations VSCPA | 0.00 | 1,000.00 | -1,000.00 |
| Total 50 · CONTRIBUTIONS MADE | <u>0.00</u> | <u>1,000.00</u> | <u>-1,000.00</u> |
| Total Expense | 39,553.82 | 106,838.40 | -67,284.58 |
| Net Ordinary Income | 46,750.18 | -6,463.40 | 53,213.58 |
| Other Income/Expense | | | |
| Other Income | | | |
| 4500 · Interest to Fund Scholarships | 8.64 | 59.83 | -51.19 |

For Internal Use

**TCVSCPA
Profit & Loss**

May 2020 through April 2021

Accrual Basis

| | <u>May '20 - Apr 21</u> | <u>May '19 - Apr 20</u> | <u>\$ Change</u> |
|---------------------|-------------------------|-------------------------|------------------|
| Total Other Income | 8.64 | 59.83 | -51.19 |
| Other Expense | | | |
| 6025 · Scholarships | 9,000.00 | 5,000.00 | 4,000.00 |
| Total Other Expense | 9,000.00 | 5,000.00 | 4,000.00 |
| Net Other Income | -8,991.36 | -4,940.17 | -4,051.19 |
| Net Income | <u>37,758.82</u> | <u>-11,403.57</u> | <u>49,162.39</u> |