

**TCVSCPA**  
**Profit & Loss Prev Year Comparison**  
**May 2018 through April 2019**

Accrual Basis

	May '18 - Apr 19	May '17 - Apr 18
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>10 · DUES</b>		
<b>4010 · Member Dues</b>		
4011 · Online dues pd after 6-15 \$170	10,660.00	10,200.00
4012 · Online dues pd by 6-15 \$165	77,726.00	56,115.00
4013 · Mail dues pd after 6-15 \$170	0.00	450.00
4014 · Mail dues paid by 6-15 \$165	1,820.00	8,265.00
4015 · Dues overpayments	0.00	0.00
4025 · Online dues pd by 6-15 \$145	0.00	9,425.00
<b>Total 4010 · Member Dues</b>	<b>90,206.00</b>	<b>84,455.00</b>
<b>Total 10 · DUES</b>	<b>90,206.00</b>	<b>84,455.00</b>
<b>15 · PROGRAM REVENUE</b>		
4020 · A&A Nonmember Attendance Fees	250.00	250.00
4021 · Tax Day Nonmember Attendancefee	1,875.00	750.00
4030 · A&A Vendor Fees	2,000.00	1,751.67
4031 · SK Day Vendor Fees	1,600.00	1,476.65
4033 · SK Day NonmemberAttendanceFee	0.00	125.00
4040 · Tax Day Vendor Fees	2,560.00	2,801.68
4045 · No-Show Fees	-375.00	525.00
4060 · Baseball Game Fees	425.00	250.00
4061 · Economic Forecast Fees	175.00	60.00
4063 · Holiday Social Guest Fee	1,000.00	750.00
4074 · Non-Member Meetings Fee	25.00	15.00
4078 · Ethics Fees	2,200.00	1,650.00
4079 · NonProfit Day Fee	0.00	500.00
<b>Total 15 · PROGRAM REVENUE</b>	<b>11,735.00</b>	<b>10,905.00</b>
<b>4085 · Donations</b>	<b>0.00</b>	<b>30.00</b>
<b>Total Income</b>	<b>101,941.00</b>	<b>95,390.00</b>
<b>Expense</b>		
<b>30 · ADMINISTRATIVE EXPENSES</b>		
5000 · Mailings	241.81	0.00
6002 · Registration Fees	25.00	26.95
6003 · Exec Officers' Meetings	678.77	860.82
6005 · Bank Service Charges	35.00	3.00
6006 · Speaker Gift Certificates	1,542.20	0.00
6011 · Website	1,424.00	12,669.20
6020 · Office Expense	161.75	518.31
6021 · Miscellaneous	12.00	51.00
6026 · Credit Card Fees	4,338.11	3,209.77
6030 · Insurance	800.00	800.00
<b>Total 30 · ADMINISTRATIVE EXPENSES</b>	<b>9,258.64</b>	<b>18,139.05</b>
<b>40 · PROGRAM EXPENSES</b>		
5009 · Tides Baseball Game	3,960.00	3,450.00
5013 · Accounting Day	23,079.88	21,951.40
5015 · Tax Day	23,279.11	24,457.64
5016 · SK Day	21,479.63	21,132.49
5017 · Young CPA Events	413.91	2,305.75
5018 · Student Night	0.00	1,815.63
5024 · Non-Profit Day	1,884.28	1,898.10
5025 · Economic Forecast	1,693.74	2,029.56
5027 · Ethics seminars	8,441.00	9,039.00
5035 · Speaker Fees	536.48	1,234.03
5036 · Holiday Social	5,481.60	5,831.50
5050 · Online Evaluations	288.00	288.00
<b>Total 40 · PROGRAM EXPENSES</b>	<b>90,537.63</b>	<b>95,433.10</b>

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<b>50 · CONTRIBUTIONS MADE</b>		
6012 · ODU Accounting Awards Banquet	2,000.00	2,000.00
6023 · ODU Accounting Dept Donation	1,188.00	825.00
6024 · Past Pres./ Honoree Awards	0.00	238.07
6027 · Donations VSCPA	0.00	1,000.00
<b>Total 50 · CONTRIBUTIONS MADE</b>	3,188.00	4,063.07
<b>Total Expense</b>	102,984.27	117,635.22
<b>Net Ordinary Income</b>	-1,043.27	-22,245.22
<b>Other Income/Expense</b>		
<b>Other Income</b>		
4500 · Interest to Fund Scholarships	66.86	100.37
<b>Total Other Income</b>	66.86	100.37
<b>Other Expense</b>		
6025 · Scholarships	4,000.00	5,000.00
<b>Total Other Expense</b>	4,000.00	5,000.00
<b>Net Other Income</b>	-3,933.14	-4,899.63
<b>Net Income</b>	<b>-4,976.41</b>	<b>-27,144.85</b>

# TCVSCPA

## Profit & Loss Prev Year Comparison

Accrual Basis

May 2018 through April 2019

	\$ Change	% Change
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>10 · DUES</b>		
<b>4010 · Member Dues</b>		
4011 · Online dues pd after 6-15 \$170	460.00	4.5%
4012 · Online dues pd by 6-15 \$165	21,611.00	38.5%
4013 · Mail dues pd after 6-15 \$170	-450.00	-100.0%
4014 · Mail dues paid by 6-15 \$165	-6,445.00	-78.0%
4015 · Dues overpayments	0.00	0.0%
4025 · Online dues pd by 6-15 \$145	-9,425.00	-100.0%
<b>Total 4010 · Member Dues</b>	<b>5,751.00</b>	<b>6.8%</b>
<b>Total 10 · DUES</b>	<b>5,751.00</b>	<b>6.8%</b>
<b>15 · PROGRAM REVENUE</b>		
4020 · A&A Nonmember Attendance Fees	0.00	0.0%
4021 · Tax Day Nonmember Attendancefee	1,125.00	150.0%
4030 · A&A Vendor Fees	248.33	14.2%
4031 · SK Day Vendor Fees	123.35	8.4%
4033 · SK Day NonmemberAttendanceFee	-125.00	-100.0%
4040 · Tax Day Vendor Fees	-241.68	-8.6%
4045 · No-Show Fees	-900.00	-171.4%
4060 · Baseball Game Fees	175.00	70.0%
4061 · Economic Forecast Fees	115.00	191.7%
4063 · Holiday Social Guest Fee	250.00	33.3%
4074 · Non-Member Meetings Fee	10.00	66.7%
4078 · Ethics Fees	550.00	33.3%
4079 · NonProfit Day Fee	-500.00	-100.0%
<b>Total 15 · PROGRAM REVENUE</b>	<b>830.00</b>	<b>7.6%</b>
<b>4085 · Donations</b>	<b>-30.00</b>	<b>-100.0%</b>
<b>Total Income</b>	<b>6,551.00</b>	<b>6.9%</b>
<b>Expense</b>		
<b>30 · ADMINISTRATIVE EXPENSES</b>		
5000 · Mailings	241.81	100.0%
6002 · Registration Fees	-1.95	-7.2%
6003 · Exec Officers' Meetings	-182.05	-21.2%
6005 · Bank Service Charges	32.00	1,066.7%
6006 · Speaker Gift Certificates	1,542.20	100.0%
6011 · Website	-11,245.20	-88.8%
6020 · Office Expense	-356.56	-68.8%
6021 · Miscellaneous	-39.00	-76.5%
6026 · Credit Card Fees	1,128.34	35.2%
6030 · Insurance	0.00	0.0%
<b>Total 30 · ADMINISTRATIVE EXPENSES</b>	<b>-8,880.41</b>	<b>-49.0%</b>
<b>40 · PROGRAM EXPENSES</b>		
5009 · Tides Baseball Game	510.00	14.8%
5013 · Accounting Day	1,128.48	5.1%
5015 · Tax Day	-1,178.53	-4.8%
5016 · SK Day	347.14	1.6%
5017 · Young CPA Events	-1,891.84	-82.1%
5018 · Student Night	-1,815.63	-100.0%
5024 · Non-Profit Day	-13.82	-0.7%
5025 · Economic Forecast	-335.82	-16.6%
5027 · Ethics seminars	-598.00	-6.6%
5035 · Speaker Fees	-697.55	-56.5%
5036 · Holiday Social	-349.90	-6.0%
5050 · Online Evaluations	0.00	0.0%
<b>Total 40 · PROGRAM EXPENSES</b>	<b>-4,895.47</b>	<b>-5.1%</b>

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May 2018 through April 2019

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	\$ Change	% Change
<b>50 · CONTRIBUTIONS MADE</b>		
6012 · ODU Accounting Awards Banquet	0.00	0.0%
6023 · ODU Accounting Dept Donation	363.00	44.0%
6024 · Past Pres./ Honoree Awards	-238.07	-100.0%
6027 · Donations VSCPA	-1,000.00	-100.0%
<b>Total 50 · CONTRIBUTIONS MADE</b>	-875.07	-21.5%
<b>Total Expense</b>	-14,650.95	-12.5%
<b>Net Ordinary Income</b>	21,201.95	95.3%
<b>Other Income/Expense</b>		
<b>Other Income</b>		
4500 · Interest to Fund Scholarships	-33.51	-33.4%
<b>Total Other Income</b>	-33.51	-33.4%
<b>Other Expense</b>		
6025 · Scholarships	-1,000.00	-20.0%
<b>Total Other Expense</b>	-1,000.00	-20.0%
<b>Net Other Income</b>	966.49	19.7%
<b>Net Income</b>	<b>22,168.44</b>	<b>81.7%</b>