

**APPA FY2019-2020 Statement of Financial Position (SoFP) as of May 31, 2019**

	<u>May 31, 19</u>	<u>May 31, 18</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Cash & Cash Equivalents	<u>2,004,772.26</u>	<u>1,525,729.00</u>	<u>479,043.26</u>	<u>31.4%</u>
<b>Total Checking/Savings</b>	<u>2,004,772.26</u>	<u>1,525,729.00</u>	<u>479,043.26</u>	<u>31.4%</u>
<b>Accounts Receivable</b>				
Accounts Receivable	<u>237,989.41</u>	<u>282,950.79</u>	<u>-44,961.38</u>	<u>-15.89%</u>
<b>Total Accounts Receivable</b>	<u>237,989.41</u>	<u>282,950.79</u>	<u>-44,961.38</u>	<u>-15.89%</u>
<b>Other Current Assets</b>				
Due TO/From Certification	<u>889,585.51</u>	<u>829,973.69</u>	<u>59,611.82</u>	<u>7.18%</u>
<b>Total Other Current Assets</b>	<u>889,585.51</u>	<u>829,973.69</u>	<u>59,611.82</u>	<u>7.18%</u>
<b>Total Current Assets</b>	<u>3,132,347.18</u>	<u>2,638,653.48</u>	<u>493,693.70</u>	<u>18.71%</u>
<b>Fixed Assets</b>				
1643 Prince Street	720,650.06	745,094.06	-24,444.00	-3.28%
APPA Database Development	446,598.89	504,978.24	-58,379.35	-11.56%
APPA Website	63,744.00	2,157.75	61,586.25	2,854.19%
Furniture and Equipment	<u>10,446.52</u>	<u>28,621.17</u>	<u>-18,174.65</u>	<u>-63.5%</u>
<b>Total Fixed Assets</b>	<u>1,241,439.47</u>	<u>1,280,851.22</u>	<u>-39,411.75</u>	<u>-3.08%</u>
<b>Other Assets</b>				
Certificates of Deposit	9,867.46	9,842.63	24.83	0.25%
Deferred Comp 457(f) Plan	351,387.81	365,315.51	-13,927.70	-3.81%
Inventory	92,916.19	107,285.84	-14,369.65	-13.39%
Publications in Process	80,687.37	73,412.99	7,274.38	9.91%
13000 · Prepaid Expenses	<u>129,250.91</u>	<u>118,420.37</u>	<u>10,830.54</u>	<u>9.15%</u>
<b>Total Other Assets</b>	<u>664,109.74</u>	<u>674,277.34</u>	<u>-10,167.60</u>	<u>-1.51%</u>
<b>TOTAL ASSETS</b>	<u><b>5,037,896.39</b></u>	<u><b>4,593,782.04</b></u>	<u><b>444,114.35</b></u>	<u><b>9.67%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
20000 · Accounts Payable	<u>122,674.23</u>	<u>146,505.57</u>	<u>-23,831.34</u>	<u>-16.27%</u>
<b>Total Accounts Payable</b>	<u>122,674.23</u>	<u>146,505.57</u>	<u>-23,831.34</u>	<u>-16.27%</u>
<b>Other Current Liabilities</b>				
Accrued Expenses	7,028.82	0.00	7,028.82	100.0%
Regional Dues Payable	80,700.60	83,343.60	-2,643.00	-3.17%
Accrued Leave	162,858.08	203,600.87	-40,742.79	-20.01%
Deferred Revenue	0.00	10,820.00	-10,820.00	-100.0%

24000 · Payroll Liabilities	189.00	24,345.24	-24,156.24	-99.22%
Total Other Current Liabilities	250,776.50	322,109.71	-71,333.21	-22.15%
Total Current Liabilities	373,450.73	468,615.28	-95,164.55	-20.31%
Long Term Liabilities				
Deferred Compensation	351,387.81	365,315.51	-13,927.70	-3.81%
27200 · Other Liabilities	277,828.41	375,308.33	-97,479.92	-25.97%
Total Long Term Liabilities	629,216.22	740,623.84	111,407.62	-15.04%
Total Liabilities	1,002,666.95	1,209,239.12	206,572.17	-17.08%
Equity				
Temp Restricted Net Assets	0.00	0.00	0.00	0.0%
RGL Endowment	9,867.46	9,842.63	24.83	0.25%
Board Designated Net Assets	500,000.00	500,000.00	0.00	0.0%
32000 · Unrestricted Net Assets	1,644,515.04	1,365,958.60	278,556.44	20.39%
Net Income	1,880,846.94	1,508,741.69	372,105.25	24.66%
Total Equity	4,035,229.44	3,384,542.92	650,686.52	19.23%
TOTAL LIABILITIES & EQUITY	5,037,896.39	4,593,782.04	444,114.35	9.67%