



Epsilon Sigma Phi  
Statement of Financial Position  
As of December 31, 2022

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
10003 BBT Development Fund Checking	2,197.32
10004 BBT Operating Fund Checking	2,000.00
10005 ESP Operating FOB 2864	9,395.49
10006 ESP Development FOB 4514	6,727.92
18000 Investments	
18100 Organizational Fund	325,345.03
<b>Total 18000 Investments</b>	<b>325,345.03</b>
18200 Development Fund	426,941.91
18220 Endowment	
18221 Endowment - General	500,393.85
18225 Rita T Wood Endowment Fund	26,250.00
<b>Total 18220 Endowment</b>	<b>526,643.85</b>
<b>Total 18200 Development Fund</b>	<b>953,585.76</b>
<b>Total Bank Accounts</b>	<b>\$1,299,251.52</b>
Accounts Receivable	
11000 Accounts Receivable	43,883.43
<b>Total Accounts Receivable</b>	<b>\$43,883.43</b>
Other Current Assets	
12000 Undeposited Funds	0.00
12100 Inventory Asset	762.80
1400 Prepaid Expenses	500.00
1423 Prepaid Expenditures 2023	2,599.00
1424 Prepaid Expenditures 2024	2,599.00
1425 Prepaid Expenditures 2025	2,599.00
<b>Total 1400 Prepaid Expenses</b>	<b>8,297.00</b>
CPA AR Adj	0.00
CPA Cash Adj	0.00
Uncategorized Asset	1,000.00
<b>Total Other Current Assets</b>	<b>\$10,059.80</b>
<b>Total Current Assets</b>	<b>\$1,353,194.75</b>
<b>TOTAL ASSETS</b>	<b>\$1,353,194.75</b>



Epsilon Sigma Phi  
Statement of Financial Position  
As of December 31, 2022

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	40,934.51
<b>Total Accounts Payable</b>	<b>\$40,934.51</b>
Credit Cards	
20010 ESP Visa 3639 Combined Account	0.00
2199 American Express	0.00
<b>Total Credit Cards</b>	<b>\$0.00</b>
Other Current Liabilities	
2400 Deferred Revenue	99,019.00
<b>Total Other Current Liabilities</b>	<b>\$99,019.00</b>
<b>Total Current Liabilities</b>	<b>\$139,953.51</b>
<b>Total Liabilities</b>	<b>\$139,953.51</b>
Equity	
30001 Organizational Equity	263,560.91
30002 Development Equity	742,022.29
32000 Unrestricted Net Assets	598,514.38
Net Revenue	-390,856.34
<b>Total Equity</b>	<b>\$1,213,241.24</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,353,194.75</b>



# Epsilon Sigma Phi

Statement of Activity  
January - December 2022

	TOTAL
Revenue	
43400 Donations	
43410 Development Fund Donations	14,481.00
<b>Total 43400 Donations</b>	<b>14,481.00</b>
43500 Auction Proceeds	
43501 Auction Proceeds - Op	3,046.00
43502 Auction Proceeds - Dev	3,046.00
<b>Total 43500 Auction Proceeds</b>	<b>6,092.00</b>
45000 Investment Income	
45001 Investment Income Dev	14,582.98
45002 Investment Income - Org	6,043.32
<b>Total 45000 Investment Income</b>	<b>20,626.30</b>
46410 ESP Store Sales	457.25
47200 Program Income	
47230 Membership Dues	
47231 Natl & State Dues Collected	42,831.00
47235 State Dues Returned	0.00
<b>Total 47230 Membership Dues</b>	<b>42,831.00</b>
47500 Conference Income	
47510 Registration	119,480.15
47520 Sponsorships	9,550.00
<b>Total 47500 Conference Income</b>	<b>129,030.15</b>
<b>Total 47200 Program Income</b>	<b>171,861.15</b>
Uncategorized Revenue	100.00
<b>Total Revenue</b>	<b>\$213,617.70</b>
GROSS PROFIT	<b>\$213,617.70</b>
Expenditures	
60900 Business Expenses	280.00
62100 Contract Services	
62110 Accounting Fees	1,741.69
62130 Association Management Services	85,455.78
62150 Misc Contract Services	5,585.62
<b>Total 62100 Contract Services</b>	<b>92,783.09</b>
63000 Program Expense	
63400 Recognition	
63412 Recognition-Dev	1,821.22
<b>Total 63400 Recognition</b>	<b>1,821.22</b>



# Epsilon Sigma Phi

Statement of Activity  
January - December 2022

	TOTAL
63421 ESP Store Items	70.58
<b>Total 63000 Program Expense</b>	<b>1,891.80</b>
63500 Scholarships	
63513 Angus Scholarships	4,719.13
<b>Total 63500 Scholarships</b>	<b>4,719.13</b>
63530 Grants	
63531 Prof Dev Grants	2,808.87
63532 Rita Wood Grant Award	1,250.00
<b>Total 63530 Grants</b>	<b>4,058.87</b>
64000 Conference Expenses	115,784.53
64003 Conference Mgmt Travel	5,888.78
64006 Entertainment	20,716.84
64009 Hospitality - Attendees (Gifts)	34.83
64016 Printing	193.40
64018 Shipping	68.19
64019 Speaker	10,800.00
64020 Supplies - Conf	53.31
64021 Tours	11,053.24
<b>Total 64000 Conference Expenses</b>	<b>164,593.12</b>
65000 Operations	
65010 Books, Subscriptions, Reference	1,736.04
65020 Postage, Mailing Service	329.79
65030 Printing and Copying	63.09
65040 Supplies	30.92
65070 Merchant Card Fees	7,092.27
65081 Wild Apricot	4,536.00
65082 Software & Web Licenses	314.16
<b>Total 65000 Operations</b>	<b>14,102.27</b>
65100 Other Types of Expenses	
65120 Insurance - Liability, D and O	4,384.00
65130 Legal, Bank, and Other Fees	203.16
<b>Total 65100 Other Types of Expenses</b>	<b>4,587.16</b>
66000 Dues Expenses	
66100 State Dues Returned	37,427.00
<b>Total 66000 Dues Expenses</b>	<b>37,427.00</b>



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Statement of Activity  
January - December 2022

	TOTAL
68300 Travel and Meetings	
68301 National Board Travel	
68310 National Conference - Board	13,277.46
68320 Mid-Year Board Meeting	13,174.26
68350 Other Board Travel	3,022.03
<b>Total 68301 National Board Travel</b>	<b>29,473.75</b>
68360 JCEP	
68361 JCEP Board Meeting	3,002.11
68362 JCEP Marketing Team	250.00
68364 PILD Conference	3,492.50
68365 Ext Leadership Conference	9,958.49
<b>Total 68360 JCEP</b>	<b>16,703.10</b>
68370 Stipends	
68371 Natl Comm Stipends	2,200.00
68373 Voting Delegate Stipends	4,600.00
68376 Leadership Conf Stipends - Dev	7,000.00
68380 Natl Conf Presentation Stipends	4,550.00
68381 Ignite	100.00
68382 Poster	1,000.00
68383 Research	200.00
<b>Total 68380 Natl Conf Presentation Stipends</b>	<b>5,850.00</b>
<b>Total 68370 Stipends</b>	<b>19,650.00</b>
<b>Total 68300 Travel and Meetings</b>	<b>65,826.85</b>
9000 Reimbursed Expenses	116.60
Melio Credit card fee	1.50
<b>Total Expenditures</b>	<b>\$390,387.39</b>
NET OPERATING REVENUE	<b>\$ -176,769.69</b>
Other Revenue	
30003 Unrealized Gains/Losses	
30004 Dev Unrealized Gains/Losses	-164,252.74
30005 Org Unrealized Gains/Losses	-49,833.91
<b>Total 30003 Unrealized Gains/Losses</b>	<b>-214,086.65</b>
<b>Total Other Revenue</b>	<b>\$ -214,086.65</b>
NET OTHER REVENUE	<b>\$ -214,086.65</b>
NET REVENUE	<b>\$ -390,856.34</b>