



AGA: Atlanta Chapter

EVALUATION OF FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2022

John A. Thornton, Sr.

March 6, 2023

Mr. Harry Gatanis
AGA Atlanta Chapter President
and
Members of the AGA Executive Committee – Atlanta Chapter

Dear Mr. Gatanis,

I have examined the basic financial statements of the Association of Government Accountants – Atlanta Chapter as of and for the fiscal year ended June 30, 2022. The basic financial statements are comprised of the Statement of Net Assets, Statement of Activities, and Budget Comparison. The intent of this examination was to provide an independent assessment of the accuracy of the year-end balances and whether the transactions executed during the year were in accordance with the Chapter's approved budget. The procedures performed, however, do not constitute a full-scope audit performed in accordance with auditing standards generally accepted in the United States of America.

My examination included various procedures to obtain evidence about the amounts contained in the basic financial statements. The procedures performed included testing of the accuracy of the monthly bank reconciliations as well as an inspection of the underlying supporting documentation for the transactions executed during the fiscal year.

Based on my examination, I found the records and accounts of the AGA Atlanta Chapter to be in excellent condition and all transactions tested were satisfactorily supported.

Respectfully,

John A. Thornton, Sr.



Atlanta Chapter
Bank Reconciliation
For the Month Ended June 30, 2022

Balance per Bank Statement

Georgia United Credit Union Checking
Georgia United Credit Union Savings

\$17,100.19
\$105.19

\$17,205.38

Deposits in Transit:

-

\$17,205.38

Outstanding Disbursements:

3015 Harry Gatanis - travel expense reimbursement for Lead 2022

(42.00)

Balance per Ledger

\$ 17,163.38



Atlanta Chapter

Statement of Activities For the Twelve Month(s) Ended June 30, 2022

Cash Receipts	Current Month	Year-to-Date FY 2022
Luncheon/Zoom Meetings	\$ -	\$ 5,648.13
Training Seminars	-	-
Bank Transfer	-	-
Membership Dues	-	1,978.34
Membership Incentives	-	-
Interest Income	0.01	0.04
Chapter Scholarships	-	-
PDT Sponsorship	-	-
PDT Registration Fees	-	-
Sponsorships	-	-
Total Cash Receipts	<u>\$ 0.01</u>	<u>\$ 7,626.51</u>
Disbursements		
Luncheon/Zoom Meetings	\$ -	\$ 1,063.88
Training Seminars	-	90.74
Print, Postage & Supplies	-	-
Early Careers	-	-
Scholarships	-	-
Donations	-	-
Chapter Awards	-	865.32
Membership Awards	-	-
Membership Committee	-	-
Speaker Gifts	-	-
Recruiting	-	-
CGFM	-	-
Bank Transfer	-	-
PDT	-	-
Community Service	-	719.59
Eventbrite Fees	-	384.93
Bank Service Charges	8.00	96.00
Website Maintenance	-	-
Miscellaneous Disbursements	-	123.51
Total Disbursements	<u>\$ 8.00</u>	<u>\$ 3,343.97</u>
Net Change	<u>\$ (7.99)</u>	<u>\$ 4,282.54</u>
Beginning Cash Balance on 06/01/2022		<u>\$ 17,171.37</u>
Ending Cash Balance on 06/30/2022		<u>\$ 17,163.38</u>



Atlanta Chapter

Statement of Net Assets
June 30, 2022

ASSETS

Current Assets

Checking Account Per Books as of 06/30/2022	\$ 17,163.38
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Total Net Assets Per Books as of 06/30/2022	\$ 17,163.38
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Budget for FY2022

	Fiscal Year Budget 2022	Adjustments 2022	Proposed Fiscal Year Budget 2022
Cash Receipts			
Luncheon/Zoom Meetings	\$ 4,600.00	\$ (600.00)	\$ 4,000.00
Training Seminars	10,000.00		10,000.00
PDT Profit Sharing			-
Membership Dues	1,250.00	1,850.00	3,100.00
Membership Incentives	200.00		200.00
Interest Income			-
Chapter Scholarships			-
PDT Sponsorship			-
PDT Registration Fees			-
Sponsorships	4,000.00		4,000.00
Total Cash Receipts	\$ 20,050.00	\$ 1,250.00	\$ 21,300.00
Disbursements			
Luncheon/Zoom Meetings	\$ 9,332.00	\$ (6,000.00)	\$ 3,332.00
Training Seminars	6,000.00		6,000.00
Print, Postage & Supplies	200.00		200.00
Scholarships	1,000.00	(500.00)	500.00
Chapter Awards	800.00		800.00
Membership Awards	650.00		650.00
Membership Committee	400.00	(200.00)	200.00
Early Careers	200.00		200.00
Sponsor Award	100.00		100.00
Speaker Gifts	250.00		250.00
Recruiting	400.00		400.00
CGFM	700.00		700.00
Executive Lunch Meetings			-
PDT			-
Community Service	400.00	600.00	1,000.00
Eventbrite Fees	100.00	250.00	350.00
Bank Service Charges	320.00	(170.00)	150.00
Website Maintenance	50.00		50.00
Miscellaneous Disbursements	250.00		250.00
Sponsorships			-
Total Disbursements	\$ 21,152.00	\$ (6,020.00)	\$ 15,132.00
Net Change	\$ (1,102.00)	\$ 7,270.00	\$ 6,168.00



**Budget Comparison
Year to Date Fiscal Year 2022**

	Fiscal Year to Date 2022	Variance	Proposed Fiscal Year Budget 2022
Cash Receipts			
Luncheon/Zoom Meetings	\$ 5,648.13	\$ 1,648.13	\$ 4,000.00
Training Seminars	-	(10,000.00)	\$ 10,000.00
PDT Profit Sharing	-	-	\$ -
Membership Dues	1,978.34	(1,121.66)	\$ 3,100.00
Membership Incentives	-	(200.00)	\$ 200.00
Interest Income	0.04	0.04	\$ -
Chapter Scholarships	-	-	\$ -
PDT Sponsorship	-	-	\$ -
PDT Registration Fees	-	-	\$ -
Sponsorships	-	(4,000.00)	\$ 4,000.00
Total Cash Receipts	\$ 7,626.51	\$ (13,673.49)	\$ 21,300.00
Disbursements			
Luncheon/Zoom Meetings	\$ 1,063.88	\$ 2,268.12	\$ 3,332.00
Training Seminars	90.74	5,909.26	\$ 6,000.00
Print, Postage & Supplies	-	200.00	\$ 200.00
Early Careers	-	200.00	\$ 200.00
Scholarships	-	500.00	\$ 500.00
Chapter Awards	865.32	(65.32)	\$ 800.00
Membership Awards	-	650.00	\$ 650.00
Membership Committee	-	200.00	\$ 200.00
Sponsor Award	-	100.00	\$ 100.00
Speaker Gifts	-	250.00	\$ 250.00
Recruiting	-	400.00	\$ 400.00
CGFM	-	700.00	\$ 700.00
Executive Lunch Meetings	-	-	\$ -
PDT	-	-	\$ -
Community Service	719.59	280.41	\$ 1,000.00
Eventbrite Fees	384.93	(34.93)	\$ 350.00
Bank Service Charges	96.00	54.00	\$ 150.00
Website Maintenance	-	50.00	\$ 50.00
Miscellaneous Disbursements	123.51	126.49	\$ 250.00
Sponsorships	-	-	\$ -
Total Disbursements	\$ 3,343.97	\$ 11,788.03	\$ 15,132.00
Net Change	\$ 4,282.54	\$ (1,885.46)	\$ 6,168.00