



American Boer Goat Association

Statement of Financial Position

As of December 31, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Cash and Operating Accounts	
1001 FFIN Operating Account #1453	404,473
1090 Petty Cash	795
Total Cash and Operating Accounts	405,268
Investment Accounts	
1120 FFIN Money Market #4200 .02% APR	323,793
1125 FFIN Trust CD #4200 2% APR 6/26/23	250,000
1127 FFIN Investment Holding Account# 0949	667,511
1128 FFIN Investment Holding Account-Hold for Designated Funds	-105,000
Total Investment Accounts	1,136,304
Total Bank Accounts	\$1,541,572
Accounts Receivable	
1200 Accounts Receivable (A/R)	27,277
1210 ABGA Foundation Receivable	5,517
1211 AGF Receivable	4,633
Total Accounts Receivable	\$37,427
Other Current Assets	
1400 Prepaid expenses	10,715
Designated Funds	
1140 DNA Program	100,000
1145 Education Committee	5,000
Total Designated Funds	105,000
Total Other Current Assets	\$115,715
Total Current Assets	\$1,694,715
Fixed Assets	
1500 2014 Database	5,000
1505 2014 Website	5,000
1510 Building Accumulated Depreciation	-49,378
1515 Cargo Trailer	7,500
1520 Computer Equipment	15,383
1525 Equipment	225,168
1530 Equipment Accumulated Depreciation	-191,414
1535 Furniture & fixtures	58,567
1545 Land Property	50,815



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	TOTAL
1550 Office Building	576,145
Total Fixed Assets	\$702,785
TOTAL ASSETS	\$2,397,500
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	43,006
Total Accounts Payable	\$43,006
Credit Cards	
2110 FFIN Purchase Card #9112	32,054
Total Credit Cards	\$32,054
Other Current Liabilities	
2200 Accrued Audit Fee	47,525
2205 Deferred Dues & Income	118,490
2210 Deposit on Account	177,243
Total Other Current Liabilities	\$343,258
Total Current Liabilities	\$418,317
Total Liabilities	\$418,317
Equity	
3005 Retained Earnings	1,819,315
Temp Restricted Donations	
3100 Boer Goat Research Fund-members	6,596
3105 JABGA Carcass Class Fund-ABGA, BGYF, BYGF	12,000
3110 JABGA Carcass Class Fund-ABGA, BGYF, BYGF Expense	-10,459
3115 JABGA Leadership Conference Fund-BGYF	16,618
3116 JABGA Leadership Conference Fund-BGYF Expense	-16,618
3120 JABGA Scholarship Fund - BGYF	15,000
3121 JABGA Scholarship Fund Exp	-12,000
3125 JABGA Show & Programs Fund	205,247
3126 JABGA General Fund	550
3130 NSIP Grant Proceeds Fund	21,000
3135 NSIP Grant Proceeds Fund Expense	-17,769
Total Temp Restricted Donations	220,166
Net Revenue	-60,298
Total Equity	\$1,979,182
TOTAL LIABILITIES AND EQUITY	\$2,397,500