

HARRIS TOWNSHIP JUNIOR BASEBALL/SOFTBALL ASSOCIATION, INC.
Balance Sheet Prev Year Comparison

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12/17/2017

As of August 31, 2016

Accrual Basis

	Aug 31, 16	Aug 31, 15	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · GENERAL FUND CHECKING XXX5582	20,228.74	11,510.10	8,718.64	75.7%
1020 · CONCESSION STAND CHECKING 250	4,717.86	27,717.86	(23,000.00)	(83.0%)
1025 · CONCESSIONS CASH DRAWER	400.00	400.00	-	-%
1030 · RYAN MORRIS FUND xxxx271	1,822.60	1,822.60	-	-%
1070 · TEAM ACCOUNTS				
BLACK 05 ORANGE xxxx4537	-	2,986.07	(2,986.07)	(100.0%)
BLACK 05 xxxx4545	0.10	71.32	(71.22)	(99.9%)
Harris Heat Tourn xxxx3269	4,662.00	5,112.00	(450.00)	(8.8%)
HEAT 02 xxxx4511	995.50	60.50	935.00	1,545.5%
HEAT 06 xxxx1771	4,350.00	30.93	4,319.07	13,964.0%
HEAT CRUSH xxxx2339	5.00	-	5.00	100.0%
HEAT FUSION xxxx2370	0.56	-	0.56	100.0%
HEAT PHOENIX xxxx5639	3,990.39	3,720.37	270.02	7.3%
HEAT SPARKS xxxx3509	640.91	365.56	275.35	75.3%
Open xxxx0646	283.00	282.00	1.00	0.4%
OPEN xxxx4560	502.00	802.00	(300.00)	(37.4%)
Total 1070 · TEAM ACCOUNTS	15,429.46	13,430.75	1,998.71	14.9%
Total Checking/Savings	42,598.66	54,881.31	(12,282.65)	(22.4%)
Accounts Receivable				
11000 · ACCOUNTS RECEIVABLE-DUE	6,800.00	-	6,800.00	100.0%
Total Accounts Receivable	6,800.00	-	6,800.00	100.0%
Other Current Assets				
1100 · RECEIVABLE - TOURNAMENT FEES	4,089.00	-	4,089.00	100.0%
Total Other Current Assets	4,089.00	-	4,089.00	100.0%
Total Current Assets	53,487.66	54,881.31	(1,393.65)	(2.5%)
Fixed Assets				
Property & Equipment				
1500 · EQUIPMENT	58,095.09	57,427.09	668.00	1.2%
1520 · BUILDINGS	126,097.51	50,407.51	75,690.00	150.2%
1530 · LAND IMPROVEMENTS	299,217.99	239,217.99	60,000.00	25.1%
1540 · LAND	27,000.00	18,000.00	9,000.00	50.0%
Total Property & Equipment	510,410.59	365,052.59	145,358.00	39.8%
1700 · ACCUM. DEPRECIATION	(448,295.64)	(297,845.64)	(150,450.00)	(50.5%)
Total Fixed Assets	62,114.95	67,206.95	(5,092.00)	(7.6%)
TOTAL ASSETS	115,602.61	122,088.26	(6,485.65)	(5.3%)

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	Aug 31, 16	Aug 31, 15	\$ Change	% Change
Liabilities				
Accounts Payable				
2000 · ACCOUNTS PAYABLE	16,276.46	3,200.81	13,075.65	408.5%
Total Accounts Payable	16,276.46	3,200.81	13,075.65	408.5%
2600 · PAYROLL TAXES PAYABLE				
2610 · FEDERAL PAYROLL TAXES PAYABLE	1,529.52	425.25	1,104.27	259.7%
2620 · FUTA TAX PAYABLE	133.55	-	133.55	100.0%
2630 · STATE PAYROLL TAXES PAYABLE	140.34	37.07	103.27	278.6%
2640 · SUTA TAX PAYABLE	(9.86)	-	(9.86)	(100.0%)
2650 · COUNTY PAYROLL TAXES PAYABLE	74.40	19.64	54.76	278.8%
Total Other Current Liabilities	1,867.95	481.96	1,385.99	287.6%
Total Liabilities	18,144.41	3,682.77	14,461.64	392.7%
Equity				
3000 · UNRESTRICTED NET ASSETS	114,041.04	110,268.98	3,772.06	3.4%
3200 · TEMP. RESTRICTED NET ASSETS	4,364.45	4,364.45	-	-%
Net Income	(20,947.29)	3,772.06	(24,719.35)	(655.3%)
Total Equity	97,458.20	118,405.49	(20,947.29)	(17.7%)
TOTAL LIABILITIES & EQUITY	115,602.61	122,088.26	(6,485.65)	(5.3%)

HARRIS TOWNSHIP JUNIOR BASEBALL/SOFTBALL ASSOCIATION, INC.

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Profit & Loss Prev Year Comparison

12/17/2017

September 2015 through August 2016

Accrual Basis

	Sep '15 - Aug 16	Sep '14 - Aug 15	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · PLAYER FEES INCOME				
4005 · PLAYER FEES	59,425.00	59,158.46	266.54	0.5%
4010 · PLAYER FEES FALL BALL	4,460.00	3,950.00	510.00	12.9%
4130 · TRAVEL BALL	4,500.00	8,779.00	(4,279.00)	(48.7%)
Total 4000 · PLAYER FEES INCOME	68,385.00	71,887.46	(3,502.46)	(4.9%)
4100 · TRAVEL TEAMS				
4110 · BASEBALL	17,188.61	25,487.95	(8,299.34)	(32.6%)
4115 · BASEBALL SPONSORSHIP	-	1,250.00	(1,250.00)	(100.0%)
4120 · SOFTBALL	42,606.62	30,547.57	12,059.05	39.5%
Total 4100 · TRAVEL TEAMS	59,795.23	57,285.52	2,509.71	4.4%
4250 · SPONSORS & FUNDRAISING INCOME				
4300 · SPONSORS	21,600.00	19,600.00	2,000.00	10.2%
4400 · FIELD SPONSOR	-	2,950.00	(2,950.00)	(100.0%)
4500 · BANNERS	950.00	900.00	50.00	5.6%
4700 · FUND RAISER	-	500.00	(500.00)	(100.0%)
4900 · GRANTS/DONATIONS	1,300.00	12,076.50	(10,776.50)	(89.2%)
Total 4250 · SPONSORS & FUNDRAISING INCC	23,850.00	36,026.50	(12,176.50)	(33.8%)
4350 · OTHER INCOME/SALES				
4600 · EQUIPMENT/APPAREL SALES	3,081.00	5,880.00	(2,799.00)	(47.6%)
4800 · CONCESSION STAND SALES	19,268.64	40,525.76	(21,257.12)	(52.5%)
4850 · FIELD RENTAL	-	3,000.00	(3,000.00)	(100.0%)
4870 · SOFTBALL TOURNAMENT	11,089.00	16,861.00	(5,772.00)	(34.2%)
4950 · OTHER INCOME	150.00	216.35	(66.35)	(30.7%)
Total 4350 · OTHER INCOME/SALES	33,588.64	66,483.11	(32,894.47)	(49.5%)
Total Income	185,618.87	231,682.59	(46,063.72)	(19.9%)
Cost of Goods Sold				
5000 · CONCESSION FOOD/BEVERAGE	18,990.56	17,800.92	1,189.64	6.7%
5100 · UNIFORMS	12,916.22	15,645.00	(2,728.78)	(17.4%)
Total COGS	31,906.78	33,445.92	(1,539.14)	(4.6%)
Gross Profit	153,712.09	198,236.67	(44,524.58)	(22.5%)
Expense				
5200 · FIELD MAINTENANCE				
5210 · MAINTENANCE/REPAIRS	8,742.35	16,300.92	(7,558.57)	(46.4%)
5215 · FIELD MOWING & FERTILIZATION	2,661.85	24,425.00	(21,763.15)	(89.1%)
5220 · WAGES	22,169.74	10,292.10	11,877.64	115.4%
5225 · FIELD MAINT ER PAYROLL TAXES	-	545.00	(545.00)	(100.0%)
5230 · FUEL	1,037.43	1,151.06	(113.63)	(9.9%)
5240 · TOOLS	413.74	474.76	(61.02)	(12.9%)
Total 5200 · FIELD MAINTENANCE	35,025.11	53,188.84	(18,163.73)	(34.2%)
5300 · EQUIPMENT EXPENSE				
5310 · BASEBALL	2,144.37	4,536.93	(2,392.56)	(52.7%)
5320 · SOFTBALL	2,470.71	837.20	1,633.51	195.1%

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Total 5300 · EQUIPMENT EXPENSE	4,615.08	5,374.13	(759.05)	(14.1%)
5400 · REC TOURNAMENT EXPENSES				
5410 · BASEBALL	9.80	-	9.80	100.0%
5440 · TROPHIES	2,826.19	6,595.50	(3,769.31)	(57.2%)
Total 5400 · REC TOURNAMENT EXPENSES	2,835.99	6,595.50	(3,759.51)	(57.0%)
5450 · TRAVEL TEAM EXPENSES				
5451 · BASEBALL	22,880.90	25,325.24	(2,444.34)	(9.7%)
5452 · SOFTBALL	34,491.92	26,137.43	8,354.49	32.0%
Total 5450 · TRAVEL TEAM EXPENSES	57,372.82	51,462.67	5,910.15	11.5%
5600 · UMPIRES				
5610 · BASEBALL	6,830.00	5,300.00	1,530.00	28.9%
5620 · SOFTBALL	1,898.00	4,710.00	(2,812.00)	(59.7%)
5625 · SOFTBALL TOURNAMENTS	4,124.00	7,540.00	(3,416.00)	(45.3%)
Total 5600 · UMPIRES	12,852.00	17,550.00	(4,698.00)	(26.8%)
5700 · LEAGUES FEES				
5710 · BASEBALL	825.00	950.00	(125.00)	(13.2%)
5720 · SOFTBALL	700.00	800.00	(100.00)	(12.5%)
Total 5700 · LEAGUES FEES	1,525.00	1,750.00	(225.00)	(12.9%)
5800 · PURCHASE SERVICES				
5820 · DUES & SUBSCRIPTIONS	765.59	-	765.59	100.0%
6300 · FACILITY USE FEES	2,900.00	-	2,900.00	100.0%
7200 · BANK AND MERCHANT CC FEES	3,419.65	3,063.86	355.79	11.6%
7300 · ADVERTISING	1,059.17	1,420.99	(361.82)	(25.5%)
7400 · ACCOUNTING FEES	750.00	2,820.00	(2,070.00)	(73.4%)
7600 · INSURANCE	7,493.00	12,302.25	(4,809.25)	(39.1%)
Total 5800 · PURCHASE SERVICES	16,387.41	19,607.10	(3,219.69)	(16.4%)
5900 · IMPROVEMENTS - PARK				
5850 · REPAIRS	1,699.81	-	1,699.81	100.0%
5910 · PARK IMPROVEMENTS	4,832.13	5,160.00	(327.87)	(6.4%)
6400 · BANNERS/SIGN EXPENSE	90.00	1,265.50	(1,175.50)	(92.9%)
Total 5900 · IMPROVEMENTS - PARK	6,621.94	6,425.50	196.44	3.1%
6900 · CONCESSION EXPENSES				
6910 · MAINTENANCE/REPAIRS	492.65	161.52	331.13	205.0%
6915 · SALES TAX PAID	3,289.33	-	3,289.33	100.0%
6920 · WAGES	11,269.95	13,428.56	(2,158.61)	(16.1%)
6930 · CONCESSION ER PAYROLL TAXES	-	1,195.41	(1,195.41)	(100.0%)
Total 6900 · CONCESSION EXPENSES	15,051.93	14,785.49	266.44	1.8%
7000 · ADMIN EXPENSES				
7010 · WEBSITE	918.17	1,168.17	(250.00)	(21.4%)
7030 · OFFICE SUPPLIES	1,167.99	522.12	645.87	123.7%
7040 · POSTAGE	480.84	132.00	348.84	264.3%
7000 · ADMIN EXPENSES - Other	161.55	4.80	156.75	3,265.6%
Total 7000 · ADMIN EXPENSES	2,728.55	1,827.09	901.46	49.3%
7100 · OTHER EXPENSES/TAXES				

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6600 · ER PAYROLL TAXES	3,798.51	197.82	3,600.69	1,820.2%
7900 · LATE FEE/OTHER FEES	191.32	312.95	(121.63)	(38.9%)
Total 7100 · OTHER EXPENSES/TAXES	3,989.83	510.77	3,479.06	681.1%
7700 · UTILITIES				
7710 · PORT-A-JOHNS	5,237.87	4,303.85	934.02	21.7%
7720 · ELECTRIC	3,085.02	3,544.24	(459.22)	(13.0%)
7730 · TELEPHONE	60.00	-	60.00	100.0%
7740 · TRASH REMOVAL	1,510.83	1,612.58	(101.75)	(6.3%)
Total 7700 · UTILITIES	9,893.72	9,460.67	433.05	4.6%
Total Expense	168,899.38	188,537.76	(19,638.38)	(10.4%)
Net Ordinary Income	(15,187.29)	9,698.91	(24,886.20)	(256.6%)
Other Expense				
6200 · DEPRECIATION EXPENSE	5,760.00	5,926.85	(166.85)	(2.8%)
Net Other Income	5,760.00	5,926.85	(166.85)	(2.8%)
Net Income	(20,947.29)	3,772.06	(24,719.35)	(655.3%)