

HARRIS TOWNSHIP JUNIOR BASEBALL/SOFTBALL ASSOCIATION, INC.

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Balance Sheet Prev Year Comparison

12/17/2017

As of August 31, 2017

Accrual Basis

	Aug 31, 17	Aug 31, 16	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · GENERAL FUND CHECKING XXX5582	9,805.14	20,228.74	(10,423.60)	(51.5%)
1020 · CONCESSION STAND CHECKING 250	-	4,717.86	(4,717.86)	(100.0%)
1025 · CONCESSIONS CASH DRAWER	400.00	400.00	-	-%
1030 · RYAN MORRIS FUND xxxx271	1,671.60	1,822.60	(151.00)	(8.3%)
1040 · CAMERON SNEAD FUND xxxx2302	16,422.25	-	16,422.25	100.0%
1070 · TEAM ACCOUNTS				
BLACK 05 ORANGE xxxx1908	1,834.00	-	1,834.00	100.0%
BLACK 05 xxxx4545	25.10	0.10	25.00	25,000.0%
Harris Heat Tourn xxxx3269	-	4,662.00	(4,662.00)	(100.0%)
HEAT 02 xxxx4511	445.20	995.50	(550.30)	(55.3%)
HEAT 06 xxxx1771	500.00	4,350.00	(3,850.00)	(88.5%)
HEAT CRUSH xxxx2339	2,584.68	5.00	2,579.68	51,593.6%
HEAT FUSION xxxx2370	7.08	0.56	6.52	1,164.3%
HEAT LIGHTENING xxxx2005	186.44	-	186.44	100.0%
HEAT PHOENIX xxxx5639	4,493.70	3,990.39	503.31	12.6%
HEAT SPARKS xxxx3509	1,635.29	640.91	994.38	155.2%
Open xxxx0646	263.00	283.00	(20.00)	(7.1%)
OPEN xxxx4560	2.00	502.00	(500.00)	(99.6%)
STORM 13U xxxx1916	479.23	-	479.23	100.0%
STORM RYAN xxxx1957	670.73	-	670.73	100.0%
Total 1070 · TEAM ACCOUNTS	13,126.45	15,429.46	(2,303.01)	(14.9%)
Total Checking/Savings	41,425.44	42,598.66	(1,173.22)	(2.8%)
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	41,425.44	53,487.66	(12,062.22)	(22.6%)
Fixed Assets				
Property & Equipment				
1500 · EQUIPMENT	59,558.33	58,095.09	1,463.24	2.5%
1520 · BUILDINGS	126,097.51	126,097.51	-	-%
1530 · LAND IMPROVEMENTS	299,217.99	299,217.99	-	-%
1540 · LAND	27,000.00	27,000.00	-	-%
Total Property & Equipment	511,873.83	510,410.59	1,463.24	0.3%
1700 · ACCUM. DEPRECIATION	(454,055.64)	(448,295.64)	(5,760.00)	(1.3%)
Total Fixed Assets	57,818.19	62,114.95	(4,296.76)	(6.9%)
TOTAL ASSETS	99,243.63	115,602.61	(16,358.98)	(14.2%)

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	Aug 31, 17	Aug 31, 16	\$ Change	% Change
Liabilities				
Accounts Payable				
2000 · ACCOUNTS PAYABLE	422.11	16,276.46	(15,854.35)	(97.4%)
Total Accounts Payable	422.11	16,276.46	(15,854.35)	(97.4%)
Other Current Liabilities				
2600 · PAYROLL TAXES PAYABLE				
2610 · FEDERAL PAYROLL TAXES PAYABLE	838.10	1,529.52	(691.42)	(45.2%)
2620 · FUTA TAX PAYABLE	(92.96)	133.55	(226.51)	(169.6%)
2630 · STATE PAYROLL TAXES PAYABLE	149.81	140.34	9.47	6.7%
2640 · SUTA TAX PAYABLE	(22.96)	(9.86)	(13.10)	(132.9%)
2650 · COUNTY PAYROLL TAXES PAYABLE	70.94	74.40	(3.46)	(4.7%)
Total Other Current Liabilities	942.93	1,867.95	(925.02)	(49.5%)
Total Liabilities	1,365.04	18,144.41	(16,779.37)	(92.5%)
Equity				
3000 · UNRESTRICTED NET ASSETS	93,093.75	114,041.04	(20,947.29)	(18.4%)
3200 · TEMP. RESTRICTED NET ASSETS	4,364.45	4,364.45	-	-%
Net Income	420.39	(20,947.29)	21,367.68	102.0%
Total Equity	97,878.59	97,458.20	420.39	0.4%
TOTAL LIABILITIES & EQUITY	99,243.63	115,602.61	(16,358.98)	(14.2%)

HARRIS TOWNSHIP JUNIOR BASEBALL/SOFTBALL ASSOCIATION, INC.

Profit & Loss Prev Year Comparison

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12/17/2017

September 2016 through August 2017

Accrual Basis

	Sep '16 - Aug 17	Sep '15 - Aug 16	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · PLAYER FEES INCOME				
4005 · PLAYER FEES	56,694.00	59,425.00	(2,731.00)	(4.6%)
4010 · PLAYER FEES FALL BALL	86.00	4,460.00	(4,374.00)	(98.1%)
4130 · TRAVEL BALL	3,980.00	4,500.00	(520.00)	(11.6%)
Total 4000 · PLAYER FEES INCOME	60,760.00	68,385.00	(7,625.00)	(11.2%)
4100 · TRAVEL TEAMS				
4110 · BASEBALL	27,376.38	17,188.61	10,187.77	59.3%
4120 · SOFTBALL	68,844.09	42,606.62	26,237.47	61.6%
Total 4100 · TRAVEL TEAMS	96,220.47	59,795.23	36,425.24	60.9%
4250 · SPONSORS & FUNDRAISING INCOME				
4300 · SPONSORS	16,200.00	21,600.00	(5,400.00)	(25.0%)
4500 · BANNERS	-	950.00	(950.00)	(100.0%)
4900 · GRANTS/DONATIONS	17,172.25	1,300.00	15,872.25	1,220.9%
Total 4250 · SPONSORS & FUNDRAISING II	33,372.25	23,850.00	9,522.25	39.9%
4350 · OTHER INCOME/SALES				
4600 · EQUIPMENT/APPAREL SALES	3,030.00	3,081.00	(51.00)	(1.7%)
4800 · CONCESSION STAND SALES	24,044.95	19,268.64	4,776.31	24.8%
4850 · FIELD RENTAL	2,050.00	-	2,050.00	100.0%
4870 · SOFTBALL TOURNAMENT	13,025.00	11,089.00	1,936.00	17.5%
4950 · OTHER INCOME	2,614.00	150.00	2,464.00	1,642.7%
Total 4350 · OTHER INCOME/SALES	44,763.95	33,588.64	11,175.31	33.3%
Total Income	235,116.67	185,618.87	49,497.80	26.7%
Cost of Goods Sold				
5000 · CONCESSION FOOD/BEVERAGE	17,468.40	18,990.56	(1,522.16)	(8.0%)
5100 · UNIFORMS	11,827.40	12,916.22	(1,088.82)	(8.4%)
Total COGS	29,295.80	31,906.78	(2,610.98)	(8.2%)
Gross Profit	205,820.87	153,712.09	52,108.78	33.9%
Expense				
5200 · FIELD MAINTENANCE				
5210 · MAINTENANCE/REPAIRS	8,051.69	8,742.35	(690.66)	(7.9%)
5215 · FIELD MOWING & FERTILIZATI	2,458.83	2,661.85	(203.02)	(7.6%)
5220 · WAGES	19,049.08	22,169.74	(3,120.66)	(14.1%)
5230 · FUEL	2,664.06	1,037.43	1,626.63	156.8%
5240 · TOOLS	300.00	413.74	(113.74)	(27.5%)
Total 5200 · FIELD MAINTENANCE	32,523.66	35,025.11	(2,501.45)	(7.1%)
5300 · EQUIPMENT EXPENSE				
5310 · BASEBALL	771.17	2,144.37	(1,373.20)	(64.0%)
5320 · SOFTBALL	1,749.12	2,470.71	(721.59)	(29.2%)
Total 5300 · EQUIPMENT EXPENSE	2,520.29	4,615.08	(2,094.79)	(45.4%)
5400 · REC TOURNAMENT EXPENSES				
5410 · BASEBALL	-	9.80	(9.80)	(100.0%)
5440 · TROPHIES	4,524.62	2,826.19	1,698.43	60.1%
Total 5400 · REC TOURNAMENT EXPENSE	4,524.62	2,835.99	1,688.63	59.5%
5450 · TRAVEL TEAM EXPENSES				

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5451 · BASEBALL	28,781.18	22,880.90	5,900.28	25.8%
5452 · SOFTBALL	65,061.30	34,491.92	30,569.38	88.6%
Total 5450 · TRAVEL TEAM EXPENSES	93,842.48	57,372.82	36,469.66	63.6%
5600 · UMPIRES				
5610 · BASEBALL	5,255.00	6,830.00	(1,575.00)	(23.1%)
5620 · SOFTBALL	2,490.00	1,898.00	592.00	31.2%
5625 · SOFTBALL TOURNAMENTS	4,935.00	4,124.00	811.00	19.7%
Total 5600 · UMPIRES	12,680.00	12,852.00	(172.00)	(1.3%)
5700 · LEAGUES FEES				
5710 · BASEBALL	-	825.00	(825.00)	(100.0%)
5720 · SOFTBALL	-	700.00	(700.00)	(100.0%)
Total 5700 · LEAGUES FEES	-	1,525.00	(1,525.00)	(100.0%)
5800 · PURCHASE SERVICES				
5820 · DUES & SUBSCRIPTIONS	1,820.52	765.59	1,054.93	137.8%
6300 · FACILITY USE FEES	612.36	2,900.00	(2,287.64)	(78.9%)
7200 · BANK AND MERCHANT CC FEE	3,647.02	3,419.65	227.37	6.6%
7300 · ADVERTISING	120.00	1,059.17	(939.17)	(88.7%)
7400 · ACCOUNTING FEES	750.00	750.00	-	-%
7600 · INSURANCE	14,507.65	7,493.00	7,014.65	93.6%
Total 5800 · PURCHASE SERVICES	21,457.55	16,387.41	5,070.14	30.9%
5900 · IMPROVEMENTS - PARK				
5850 · REPAIRS	350.52	1,699.81	(1,349.29)	(79.4%)
5910 · PARK IMPROVEMENTS	802.32	4,832.13	(4,029.81)	(83.4%)
6400 · BANNERS/SIGN EXPENSE	90.00	90.00	-	-%
Total 5900 · IMPROVEMENTS - PARK	1,242.84	6,621.94	(5,379.10)	(81.2%)
6900 · CONCESSION EXPENSES				
6910 · MAINTENANCE/REPAIRS	760.88	492.65	268.23	54.4%
6915 · SALES TAX PAID	2,451.57	3,289.33	(837.76)	(25.5%)
6920 · WAGES	11,694.61	11,269.95	424.66	3.8%
Total 6900 · CONCESSION EXPENSES	14,907.06	15,051.93	(144.87)	(1.0%)
7000 · ADMIN EXPENSES				
7010 · WEBSITE	918.17	918.17	-	-%
7030 · OFFICE SUPPLIES	888.64	1,167.99	(279.35)	(23.9%)
7040 · POSTAGE	51.17	480.84	(429.67)	(89.4%)
7000 · ADMIN EXPENSES - Other	202.96	161.55	41.41	25.6%
Total 7000 · ADMIN EXPENSES	2,060.94	2,728.55	(667.61)	(24.5%)
7100 · OTHER EXPENSES/TAXES				
6600 · ER PAYROLL TAXES	1,962.81	3,798.51	(1,835.70)	(48.3%)
7900 · LATE FEE/OTHER FEES	51.16	191.32	(140.16)	(73.3%)
Total 7100 · OTHER EXPENSES/TAXES	2,013.97	3,989.83	(1,975.86)	(49.5%)

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7700 · UTILITIES				
7710 · PORT-A-JOHNS	5,912.95	5,237.87	675.08	12.9%
7720 · ELECTRIC	3,340.12	3,085.02	255.10	8.3%
7730 · TELEPHONE	-	60.00	(60.00)	(100.0%)
7740 · TRASH REMOVAL	2,614.00	1,510.83	1,103.17	73.0%
Total 7700 · UTILITIES	11,867.07	9,893.72	1,973.35	19.9%
Total Expense	199,640.48	168,899.38	30,741.10	18.2%
Net Ordinary Income	6,180.39	(15,187.29)	21,367.68	140.7%
Other Expense				
6200 · DEPRECIATION EXPENSE	5,760.00	5,760.00	-	-%
Total Other Expense	5,760.00	5,760.00	-	-%
Net Income	420.39	(20,947.29)	21,367.68	102.0%