

**HARRIS TOWNSHIP JUNIOR BASEBALL/SOFTBALL ASSOCIATION, INC.**

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**Profit & Loss Prev Year Comparison**

11/09/2014

September 2013 through August 2014

Accrual Basis

	<u>Sep '13 - Aug 14</u>	<u>Sep '12 - Aug 13</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · PLAYER FEES INCOME</b>				
4005 · PLAYER FEES	69,244.50	85,949.50	(16,705.00)	(19.4%)
4010 · PLAYER FEES FALL BALL	2,254.00	8,601.45	(6,347.45)	(73.8%)
4130 · TRAVEL BALL	13,847.50	1,500.00	12,347.50	823.2%
<b>Total 4000 · PLAYER FEES INCOME</b>	<u>85,346.00</u>	<u>96,050.95</u>	<u>(10,704.95)</u>	<u>(11.1%)</u>
<b>4100 · TRAVEL TEAMS</b>				
4110 · BASEBALL	5,354.00	2,500.00	2,854.00	114.2%
4120 · SOFTBALL	23,542.50	19,164.00	4,378.50	22.8%
4125 · SOFTBALL SPONSORSHIP	750.00	-	750.00	100.0%
<b>Total 4100 · TRAVEL TEAMS</b>	<u>29,646.50</u>	<u>21,664.00</u>	<u>7,982.50</u>	<u>36.8%</u>
<b>4200 · ALL STAR TEAMS</b>				
4210 · BASEBALL	27,580.08	18,845.32	8,734.76	46.4%
4220 · SOFTBALL	22,934.26	30,658.81	(7,724.55)	(25.2%)
<b>Total 4200 · ALL STAR TEAMS</b>	<u>50,514.34</u>	<u>49,504.13</u>	<u>1,010.21</u>	<u>2.0%</u>
<b>4250 · SPONSORS &amp; FUNDRAISING INCOME</b>				
4300 · SPONSORS	17,850.00	21,900.00	(4,050.00)	(18.5%)
4400 · FIELD SPONSOR	2,500.00	-	2,500.00	100.0%
4500 · BANNERS	1,150.00	1,850.00	(700.00)	(37.8%)
4700 · FUND RAISER	24,625.00	-	24,625.00	100.0%
4900 · GRANTS/DONATIONS	1,700.00	5,759.88	(4,059.88)	(70.5%)
<b>Total 4250 · SPONSORS &amp; FUNDRAISING INCOME</b>	<u>47,825.00</u>	<u>29,509.88</u>	<u>18,315.12</u>	<u>62.1%</u>
<b>4350 · OTHER INCOME/SALES</b>				
4600 · EQUIPMENT/APPAREL SALES	2,516.00	2,631.45	(115.45)	(4.4%)
4800 · CONCESSION STAND SALES	35,868.09	38,156.00	(2,287.91)	(6.0%)
4950 · OTHER INCOME	61.99	4,944.43	(4,882.44)	(98.7%)
<b>Total 4350 · OTHER INCOME/SALES</b>	<u>38,446.08</u>	<u>45,731.88</u>	<u>(7,285.80)</u>	<u>(15.9%)</u>
<b>Total Income</b>	<b>251,777.92</b>	<b>242,460.84</b>	<b>9,317.08</b>	<b>3.8%</b>
<b>Cost of Goods Sold</b>				
5000 · CONCESSION FOOD/BEVERAGE	16,238.22	16,477.61	(239.39)	(1.5%)
5100 · UNIFORMS	13,090.00	17,983.73	(4,893.73)	(27.2%)
<b>Total COGS</b>	<u>29,328.22</u>	<u>34,461.34</u>	<u>(5,133.12)</u>	<u>(14.9%)</u>
<b>Gross Profit</b>	<b>222,449.70</b>	<b>207,999.50</b>	<b>14,450.20</b>	<b>6.9%</b>
<b>Expense</b>				
<b>5200 · FIELD MAINTENANCE</b>				
5210 · MAINTENANCE/REPAIRS	14,353.04	9,605.40	4,747.64	49.4%
5215 · FIELD MOWING & FERTILIZATION	13,081.00	16,526.14	(3,445.14)	(20.8%)
5220 · WAGES	12,295.66	14,365.83	(2,070.17)	(14.4%)
5225 · FIELD MAINT ER PAYROLL TAXES	1,088.02	1,482.28	(394.26)	(26.6%)
5230 · FUEL	772.51	710.90	61.61	8.7%
5240 · TOOLS	930.04	-	930.04	100.0%
<b>Total 5200 · FIELD MAINTENANCE</b>	<u>42,520.27</u>	<u>42,690.55</u>	<u>(170.28)</u>	<u>(0.4%)</u>

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Profit & Loss Prev Year Comparison

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	Sep '13 - Aug 14	Sep '12 - Aug 13	\$ Change	% Change
<b>5300 · EQUIPMENT EXPENSE</b>				
5310 · BASEBALL	1,579.90	4,055.87	(2,475.97)	(61.0%)
5320 · SOFTBALL	1,100.00	1,335.06	(235.06)	(17.6%)
<b>Total 5300 · EQUIPMENT EXPENSE</b>	<b>2,679.90</b>	<b>5,390.93</b>	<b>(2,711.03)</b>	<b>(50.3%)</b>
<b>5400 · REC TOURNAMENT EXPENSES</b>				
5410 · BASEBALL	1,100.00	-	1,100.00	100.0%
5440 · TROPHIES	3,526.28	4,172.70	(646.42)	(15.5%)
<b>Total 5400 · REC TOURNAMENT EXPENSES</b>	<b>4,626.28</b>	<b>4,172.70</b>	<b>453.58</b>	<b>10.9%</b>
<b>5450 · TRAVEL TEAM EXPENSES</b>				
5451 · BASEBALL	-	438.75	(438.75)	(100.0%)
5452 · SOFTBALL	2,366.00	6,196.72	(3,830.72)	(61.8%)
<b>Total 5450 · TRAVEL TEAM EXPENSES</b>	<b>2,366.00</b>	<b>6,635.47</b>	<b>(4,269.47)</b>	<b>(64.3%)</b>
<b>5500 · ALL STAR TEAM EXPENSES</b>				
5510 · BASEBALL	27,676.08	17,560.00	10,116.08	57.6%
5520 · SOFTBALL	23,837.02	15,076.98	8,760.04	58.1%
<b>Total 5500 · ALL STAR TEAM EXPENSES</b>	<b>51,513.10</b>	<b>32,636.98</b>	<b>18,876.12</b>	<b>57.8%</b>
<b>5600 · UMPIRES</b>				
5610 · BASEBALL	5,230.00	7,695.00	(2,465.00)	(32.0%)
5615 · BASEBALL TOURNAMENTS	4,750.00	1,720.00	3,030.00	176.2%
5620 · SOFTBALL	5,720.00	6,600.00	(880.00)	(13.3%)
5625 · SOFTBALL TOURNAMENTS	8,400.00	12,135.00	(3,735.00)	(30.8%)
<b>Total 5600 · UMPIRES</b>	<b>24,100.00</b>	<b>28,150.00</b>	<b>(4,050.00)</b>	<b>(14.4%)</b>
<b>5700 · LEAGUES FEES</b>				
5710 · BASEBALL	1,028.00	760.00	268.00	35.3%
5720 · SOFTBALL	510.00	645.00	(135.00)	(20.9%)
<b>Total 5700 · LEAGUES FEES</b>	<b>1,538.00</b>	<b>1,405.00</b>	<b>133.00</b>	<b>9.5%</b>
<b>5800 · PURCHASE SERVICES</b>				
5810 · FUNDRAISER EXPENSE	5,000.00	-	5,000.00	100.0%
6300 · FACILITY USE FEES	153.00	4,230.30	(4,077.30)	(96.4%)
6500 · CLINICS	-	2,877.00	(2,877.00)	(100.0%)
7200 · BANK AND MERCHANT CC FEES	3,758.81	3,021.17	737.64	24.4%
7300 · ADVERTISING	1,573.45	1,406.74	166.71	11.9%
7400 · ACCOUNTING FEES	6,755.00	6,624.95	130.05	2.0%
7600 · INSURANCE	12,883.00	12,668.00	215.00	1.7%
<b>Total 5800 · PURCHASE SERVICES</b>	<b>30,123.26</b>	<b>30,828.16</b>	<b>(704.90)</b>	<b>(2.3%)</b>
<b>5900 · IMPROVEMENTS - PARK</b>				
5850 · REPAIRS	13,259.40	-	13,259.40	100.0%
5910 · PARK IMPROVEMENTS	7,743.88	6,500.00	1,243.88	19.1%
6400 · BANNERS/SIGN EXPENSE	2,162.90	770.00	1,392.90	180.9%
<b>Total 5900 · IMPROVEMENTS - PARK</b>	<b>23,166.18</b>	<b>7,270.00</b>	<b>15,896.18</b>	<b>218.7%</b>
<b>6900 · CONCESSION EXPENSES</b>				
6910 · MAINTENANCE/REPAIRS	19.07	708.43	(689.36)	(97.3%)
6920 · WAGES	13,908.57	14,180.01	(271.44)	(1.9%)
6930 · CONCESSION ER PAYROLL TAXES	1,154.67	959.88	194.79	20.3%
<b>Total 6900 · CONCESSION EXPENSES</b>	<b>15,082.31</b>	<b>15,848.32</b>	<b>(766.01)</b>	<b>(4.8%)</b>

## Profit &amp; Loss Prev Year Comparison

11/09/2014

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Accrual Basis

	<u>Sep '13 - Aug 14</u>	<u>Sep '12 - Aug 13</u>	<u>\$ Change</u>	<u>% Change</u>
<b>7000 · ADMIN EXPENSES</b>				
7010 · WEBSITE	1,008.50	910.00	98.50	10.8%
7030 · OFFICE SUPPLIES	185.92	485.75	(299.83)	(61.7%)
7040 · POSTAGE	53.99	44.70	9.29	20.8%
7000 · ADMIN EXPENSES - Other	477.09	67.85	409.24	603.2%
<b>Total 7000 · ADMIN EXPENSES</b>	<u>1,725.50</u>	<u>1,508.30</u>	<u>217.20</u>	<u>14.4%</u>
<b>7100 · OTHER EXPENSES/TAXES</b>				
6100 · FEDERAL INCOME TAX	-	(2,208.52)	2,208.52	100.0%
6600 · ER PAYROLL TAXES	-	-	-	-%
7900 · LATE FEE/OTHER FEES	271.66	432.19	(160.53)	(37.1%)
<b>Total 7100 · OTHER EXPENSES/TAXES</b>	<u>271.66</u>	<u>(1,776.33)</u>	<u>2,047.99</u>	<u>115.3%</u>
<b>7700 · UTILITIES</b>				
7710 · PORT-A-JOHNS	4,162.64	3,914.62	248.02	6.3%
7720 · ELECTRIC	3,105.97	2,646.48	459.49	17.4%
7730 · TELEPHONE	1,461.24	1,336.23	125.01	9.4%
7740 · TRASH REMOVAL	1,262.25	1,529.44	(267.19)	(17.5%)
7750 · SECURITY SYSTEM	252.00	252.00	-	-%
<b>Total 7700 · UTILITIES</b>	<u>10,244.10</u>	<u>9,678.77</u>	<u>565.33</u>	<u>5.8%</u>
<b>Total Expense</b>	<u>209,956.56</u>	<u>184,438.85</u>	<u>25,517.71</u>	<u>13.8%</u>
<b>Net Ordinary Income</b>	<b>12,493.14</b>	<b>23,560.65</b>	<b>(11,067.51)</b>	<b>(47.0%)</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
6200 · DEPRECIATION EXPENSE	5,862.17	5,662.92	199.25	3.5%
9100 · INTEREST EXPENSE	-	106.95	(106.95)	(100.0%)
<b>Total Other Expense</b>	<u>5,862.17</u>	<u>5,769.87</u>	<u>92.30</u>	<u>1.6%</u>
<b>Net Other Income</b>	<u>(5,862.17)</u>	<u>(5,769.87)</u>	<u>(92.30)</u>	<u>(1.6%)</u>
<b>Net Income</b>	<b><u>6,630.97</u></b>	<b><u>17,790.78</u></b>	<b><u>(11,159.81)</u></b>	<b><u>(62.7%)</u></b>

HARRIS TOWNSHIP JUNIOR BASEBALL/SOFTBALL ASSOCIATION, INC.

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Balance Sheet Prev Year Comparison

11/09/2014

As of August 31, 2014

Accrual Basis

	<u>Aug 31, 14</u>	<u>Aug 31, 13</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · 1ST SOURCE CHECKING 582	34,413.99	25,818.57	8,595.42	33.3%
1020 · CONCESSION STAND CHECKING 250	14,449.88	6,466.02	7,983.86	123.5%
1025 · CONCESSIONS CASH DRAWER	400.00	400.00	-	-%
1030 · RYAN MORRIS PAVILLION 271	1,821.60	8,872.50	(7,050.90)	(79.5%)
1040 · HARRIS HEAT SOFTBALL xxx3269	214.84	101.00	113.84	112.7%
<b>Total 1070 · TEAM ACCOUNTS</b>	<u>7,488.01</u>	<u>5,227.34</u>	<u>2,260.67</u>	<u>43.2%</u>
<b>Total Checking/Savings</b>	<u>58,788.32</u>	<u>46,885.43</u>	<u>11,902.89</u>	<u>25.4%</u>
<b>Total Current Assets</b>	<u>58,788.32</u>	<u>46,885.43</u>	<u>11,902.89</u>	<u>25.4%</u>
<b>Fixed Assets</b>				
<b>Property &amp; Equipment</b>				
1500 · EQUIPMENT	45,475.09	44,822.66	652.43	1.5%
1520 · BUILDINGS	50,407.51	50,407.51	-	-%
1530 · LAND IMPROVEMENTS	239,217.99	239,217.99	-	-%
1540 · LAND	18,000.00	18,000.00	-	-%
<b>Total Property &amp; Equipment</b>	<u>353,100.59</u>	<u>352,448.16</u>	<u>652.43</u>	<u>0.2%</u>
1700 · ACCUM. DEPRECIATION	(291,918.79)	(287,545.54)	(4,373.25)	(1.5%)
<b>Total Fixed Assets</b>	<u>61,181.80</u>	<u>64,902.62</u>	<u>(3,720.82)</u>	<u>(5.7%)</u>
<b>TOTAL ASSETS</b>	<u><b>119,970.12</b></u>	<u><b>111,788.05</b></u>	<u><b>8,182.07</b></u>	<u><b>7.3%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Accounts Payable</b>				
2000 · ACCOUNTS PAYABLE	3,779.94	2,794.10	985.84	35.3%
<b>Total Accounts Payable</b>	<u>3,779.94</u>	<u>2,794.10</u>	<u>985.84</u>	<u>35.3%</u>
<b>Other Current Liabilities</b>				
2600 · PAYROLL TAXES PAYABLE				
2610 · FEDERAL PAYROLL TAXES PAYABLE	1,202.80	1,105.92	96.88	8.8%
2620 · FUTA TAX PAYABLE	111.79	106.47	5.32	5.0%
2630 · STATE PAYROLL TAXES PAYABLE	152.73	152.48	0.25	0.2%
2640 · SUTA TAX PAYABLE	54.68	47.14	7.54	16.0%
2650 · COUNTY PAYROLL TAXES PAYABLE	84.75	78.48	6.27	8.0%
<b>Total 2600 · PAYROLL TAXES PAYABLE</b>	<u>1,606.75</u>	<u>1,490.49</u>	<u>116.26</u>	<u>7.8%</u>
<b>Total Other Current Liabilities</b>	<u>1,606.75</u>	<u>1,490.49</u>	<u>116.26</u>	<u>7.8%</u>
<b>Total Liabilities</b>	<u><b>5,386.69</b></u>	<u><b>4,284.59</b></u>	<u><b>1,102.10</b></u>	<u><b>25.7%</b></u>
<b>Equity</b>				
3000 · UNRESTRICTED NET ASSETS	98,428.01	75,511.84	22,916.17	30.3%
3200 · TEMP. RESTRICTED NET ASSETS	9,524.45	14,200.84	(4,676.39)	(32.9%)
Net Income	6,630.97	17,790.78	(11,159.81)	(62.7%)
<b>Total Equity</b>	<u><b>114,583.43</b></u>	<u><b>107,503.46</b></u>	<u><b>7,079.97</b></u>	<u><b>6.6%</b></u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>119,970.12</b></u>	<u><b>111,788.05</b></u>	<u><b>8,182.07</b></u>	<u><b>7.3%</b></u>