

HARRIS TOWNSHIP JUNIOR BASEBALL/SOFTBALL ASSOCIATION, INC.

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Balance Sheet Prev Year Comparison

12/16/2017

As of August 31, 2015

Accrual Basis

	Aug 31, 15	Aug 31, 14	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · GENERAL FUND CHECKING XXX551	11,510.10	34,463.99	(22,953.89)	(66.6%)
1020 · CONCESSION STAND CHECKING 21	27,717.86	14,449.88	13,267.98	91.8%
1025 · CONCESSIONS CASH DRAWER	400.00	400.00	-	-%
1030 · RYAN MORRIS FUND xxxx271	1,822.60	1,821.60	1.00	0.1%
1070 · TEAM ACCOUNTS				
BLACK 05 ORANGE xxxx4537	2,986.07	1.00	2,985.07	298,507.0%
BLACK 05 xxxx4545	71.32	697.43	(626.11)	(89.8%)
BLACK 12U ALL STAR xxxx4495	-	100.25	(100.25)	(100.0%)
Harris Heat Tourn xxxx3269	5,112.00	214.84	4,897.16	2,279.4%
HARRIS HITMEN xxxx4503	-	1.50	(1.50)	(100.0%)
HEAT 02 xxxx4511	60.50	180.46	(119.96)	(66.5%)
HEAT 06 xxxx1771	30.93	0.89	30.04	3,375.3%
HEAT INFERNO xxxx7859	-	2.00	(2.00)	(100.0%)
HEAT PHOENIX xxxx5639	3,720.37	5,491.75	(1,771.38)	(32.3%)
HEAT SPARKS xxxx3509	365.56	1.00	364.56	36,456.0%
Open xxxx0646	282.00	732.00	(450.00)	(61.5%)
OPEN xxxx4529	-	279.72	(279.72)	(100.0%)
OPEN xxxx4560	802.00	0.01	801.99	8,019,900.0%
Total 1070 · TEAM ACCOUNTS	13,430.75	7,702.85	5,727.90	74.4%
Total Checking/Savings	54,881.31	58,838.32	(3,957.01)	(6.7%)
Total Current Assets	54,881.31	58,838.32	(3,957.01)	(6.7%)
Fixed Assets				
Property & Equipment				
1500 · EQUIPMENT	57,427.09	45,475.09	11,952.00	26.3%
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	-	-%
Total Property & Equipment	365,052.59	353,100.59	11,952.00	3.4%
1700 · ACCUM. DEPRECIATION	(297,845.64)	(291,918.79)	(5,926.85)	(2.0%)
Total Fixed Assets	67,206.95	61,181.80	6,025.15	9.8%
TOTAL ASSETS	122,088.26	120,020.12	2,068.14	1.7%

Balance Sheet Prev Year Comparison

12/16/2017

As of August 31, 2015

Accrual Basis

	Aug 31, 15	Aug 31, 14	\$ Change	% Change
Liabilities				
Accounts Payable				
2000 · ACCOUNTS PAYABLE	3,200.81	3,779.94	(579.13)	(15.3%)
Total Accounts Payable	3,200.81	3,779.94	(579.13)	(15.3%)
Other Current Liabilities				
2610 · FEDERAL PAYROLL TAXES PAYABLE	425.25	1,202.80	(777.55)	(64.6%)
2620 · FUTA TAX PAYABLE	-	111.79	(111.79)	(100.0%)
2630 · STATE PAYROLL TAXES PAYABLE	37.07	152.73	(115.66)	(75.7%)
2640 · SUTA TAX PAYABLE	-	54.68	(54.68)	(100.0%)
2650 · COUNTY PAYROLL TAXES PAYABLE	19.64	84.75	(65.11)	(76.8%)
Total Other Current Liabilities	481.96	1,606.75	(1,124.79)	(70.0%)
Total Liabilities	3,682.77	5,386.69	(1,703.92)	(31.6%)
Equity				
3000 · UNRESTRICTED NET ASSETS	110,268.98	98,428.01	11,840.97	12.0%
3200 · TEMP. RESTRICTED NET ASSETS	4,364.45	9,524.45	(5,160.00)	(54.2%)
Net Income	3,772.06	6,680.97	(2,908.91)	(43.5%)
Total Equity	118,405.49	114,633.43	3,772.06	3.3%
TOTAL LIABILITIES & EQUITY	122,088.26	120,020.12	2,068.14	1.7%

HARRIS TOWNSHIP JUNIOR BASEBALL/SOFTBALL ASSOCIATION, INC.

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Profit & Loss Prev Year Comparison

12/16/2017

September 2014 through August 2015

Accrual Basis

	Sep '14 - Aug 15	Sep '13 - Aug 14	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · PLAYER FEES INCOME				
4005 · PLAYER FEES	59,158.46	69,294.50	(10,136.04)	(14.6%)
4010 · PLAYER FEES FALL BALL	3,950.00	2,254.00	1,696.00	75.2%
4130 · TRAVEL BALL	8,779.00	13,847.50	(5,068.50)	(36.6%)
Total 4000 · PLAYER FEES INCOME	71,887.46	85,396.00	(13,508.54)	(15.8%)
4100 · TRAVEL TEAMS				
4110 · BASEBALL	25,487.95	5,104.00	20,383.95	399.4%
4115 · BASEBALL SPONSORSHIP	1,250.00	-	1,250.00	100.0%
4120 · SOFTBALL	30,547.57	(1,063.64)	31,611.21	2,972.0%
4125 · SOFTBALL SPONSORSHIP	-	750.00	(750.00)	(100.0%)
Total 4100 · TRAVEL TEAMS	57,285.52	4,790.36	52,495.16	1,095.9%
4200 · ALL STAR TEAMS				
4210 · BASEBALL	-	25,779.08	(25,779.08)	(100.0%)
4220 · SOFTBALL	-	1,801.00	(1,801.00)	(100.0%)
Total 4200 · ALL STAR TEAMS	-	27,580.08	(27,580.08)	(100.0%)
4250 · SPONSORS & FUNDRAISING INCOME				
4300 · SPONSORS	19,600.00	17,850.00	1,750.00	9.8%
4400 · FIELD SPONSOR	2,950.00	2,500.00	450.00	18.0%
4500 · BANNERS	900.00	1,150.00	(250.00)	(21.7%)
4700 · FUND RAISER	500.00	24,625.00	(24,125.00)	(98.0%)
4900 · GRANTS/DONATIONS	12,076.50	1,700.00	10,376.50	610.4%
Total 4250 · SPONSORS & FUNDRAISING INCOME	36,026.50	47,825.00	(11,798.50)	(24.7%)
4350 · OTHER INCOME/SALES				
4600 · EQUIPMENT/APPAREL SALES	5,880.00	2,516.00	3,364.00	133.7%
4800 · CONCESSION STAND SALES	40,525.76	35,868.09	4,657.67	13.0%
4850 · FIELD RENTAL	3,000.00	-	3,000.00	100.0%
4870 · SOFTBALL TOURNAMENT	16,861.00	17,057.50	(196.50)	(1.2%)
4950 · OTHER INCOME	216.35	61.99	154.36	249.0%
Total 4350 · OTHER INCOME/SALES	66,483.11	55,503.58	10,979.53	19.8%
Total Income	231,682.59	221,095.02	10,587.57	4.8%
Cost of Goods Sold				
5000 · CONCESSION FOOD/BEVERAGE	17,800.92	16,238.22	1,562.70	9.6%
5100 · UNIFORMS	15,645.00	13,090.00	2,555.00	19.5%
Total COGS	33,445.92	29,328.22	4,117.70	14.0%
Gross Profit	198,236.67	191,766.80	6,469.87	3.4%
Expense				
5200 · FIELD MAINTENANCE				
5210 · MAINTENANCE/REPAIRS	16,300.92	14,353.04	1,947.88	13.6%
5215 · FIELD MOWING & FERTILIZATION	24,425.00	13,081.00	11,344.00	86.7%
5220 · WAGES	10,292.10	12,295.66	(2,003.56)	(16.3%)
5225 · FIELD MAINT ER PAYROLL TAXES	545.00	1,088.02	(543.02)	(49.9%)
5230 · FUEL	1,151.06	772.51	378.55	49.0%
5240 · TOOLS	474.76	930.04	(455.28)	(49.0%)
Total 5200 · FIELD MAINTENANCE	53,188.84	42,520.27	10,668.57	25.1%

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5300 · EQUIPMENT EXPENSE				
5310 · BASEBALL	4,536.93	1,579.90	2,957.03	187.2%
5320 · SOFTBALL	837.20	1,100.00	(262.80)	(23.9%)
Total 5300 · EQUIPMENT EXPENSE	5,374.13	2,679.90	2,694.23	100.5%
5400 · REC TOURNAMENT EXPENSES				
5410 · BASEBALL	-	1,100.00	(1,100.00)	(100.0%)
5440 · TROPHIES	6,595.50	3,526.28	3,069.22	87.0%
Total 5400 · REC TOURNAMENT EXPENSES	6,595.50	4,626.28	1,969.22	42.6%
5450 · TRAVEL TEAM EXPENSES				
5451 · BASEBALL	25,325.24	-	25,325.24	100.0%
5452 · SOFTBALL	26,137.43	2,366.00	23,771.43	1,004.7%
Total 5450 · TRAVEL TEAM EXPENSES	51,462.67	2,366.00	49,096.67	2,075.1%
5500 · ALL STAR TEAM EXPENSES				
5510 · BASEBALL	-	25,813.02	(25,813.02)	(100.0%)
5520 · SOFTBALL	-	(5,032.82)	5,032.82	100.0%
Total 5500 · ALL STAR TEAM EXPENSES	-	20,780.20	(20,780.20)	(100.0%)
5600 · UMPIRES				
5610 · BASEBALL	5,300.00	5,230.00	70.00	1.3%
5615 · BASEBALL TOURNAMENTS	-	4,750.00	(4,750.00)	(100.0%)
5620 · SOFTBALL	4,710.00	5,720.00	(1,010.00)	(17.7%)
5625 · SOFTBALL TOURNAMENTS	7,540.00	8,400.00	(860.00)	(10.2%)
Total 5600 · UMPIRES	17,550.00	24,100.00	(6,550.00)	(27.2%)
5700 · LEAGUES FEES				
5710 · BASEBALL	950.00	1,028.00	(78.00)	(7.6%)
5720 · SOFTBALL	800.00	510.00	290.00	56.9%
Total 5700 · LEAGUES FEES	1,750.00	1,538.00	212.00	13.8%
5800 · PURCHASE SERVICES				
5810 · FUNDRAISER EXPENSE	-	5,000.00	(5,000.00)	(100.0%)
6300 · FACILITY USE FEES	-	153.00	(153.00)	(100.0%)
7200 · BANK AND MERCHANT CC FEES	3,063.86	3,758.81	(694.95)	(18.5%)
7300 · ADVERTISING	1,420.99	1,573.45	(152.46)	(9.7%)
7400 · ACCOUNTING FEES	2,820.00	6,755.00	(3,935.00)	(58.3%)
7600 · INSURANCE	12,302.25	12,883.00	(580.75)	(4.5%)
Total 5800 · PURCHASE SERVICES	19,607.10	30,123.26	(10,516.16)	(34.9%)
5900 · IMPROVEMENTS - PARK				
5850 · REPAIRS	-	13,259.40	(13,259.40)	(100.0%)
5910 · PARK IMPROVEMENTS	5,160.00	7,743.88	(2,583.88)	(33.4%)
6400 · BANNERS/SIGN EXPENSE	1,265.50	2,162.90	(897.40)	(41.5%)
Total 5900 · IMPROVEMENTS - PARK	6,425.50	23,166.18	(16,740.68)	(72.3%)
6900 · CONCESSION EXPENSES				
6910 · MAINTENANCE/REPAIRS	161.52	19.07	142.45	747.0%
6920 · WAGES	13,428.56	13,908.57	(480.01)	(3.5%)
6930 · CONCESSION ER PAYROLL TAXES	1,195.41	1,154.67	40.74	3.5%
Total 6900 · CONCESSION EXPENSES	14,785.49	15,082.31	(296.82)	(2.0%)

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7000 · ADMIN EXPENSES				
7010 · WEBSITE	1,168.17	1,008.50	159.67	15.8%
7030 · OFFICE SUPPLIES	522.12	185.92	336.20	180.8%
7040 · POSTAGE	132.00	53.99	78.01	144.5%
7000 · ADMIN EXPENSES - Other	4.80	477.09	(472.29)	(99.0%)
Total 7000 · ADMIN EXPENSES	1,827.09	1,725.50	101.59	5.9%
7100 · OTHER EXPENSES/TAXES				
6600 · ER PAYROLL TAXES	197.82	-	197.82	100.0%
7900 · LATE FEE/OTHER FEES	312.95	271.66	41.29	15.2%
Total 7100 · OTHER EXPENSES/TAXES	510.77	271.66	239.11	88.0%
7700 · UTILITIES				
7710 · PORT-A-JOHNS	4,303.85	4,162.64	141.21	3.4%
7720 · ELECTRIC	3,544.24	3,105.97	438.27	14.1%
7730 · TELEPHONE	-	1,461.24	(1,461.24)	(100.0%)
7740 · TRASH REMOVAL	1,612.58	1,262.25	350.33	27.8%
7750 · SECURITY SYSTEM	-	252.00	(252.00)	(100.0%)
Total 7700 · UTILITIES	9,460.67	10,244.10	(783.43)	(7.6%)
Total Expense	188,537.76	179,223.66	9,314.10	5.2%
Net Ordinary Income	9,698.91	12,543.14	(2,844.23)	(22.7%)
Other Expense				
6200 · DEPRECIATION EXPENSE	5,926.85	5,862.17	64.68	1.1%
Total Other Expense	5,926.85	5,862.17	64.68	1.1%
Net Income	3,772.06	6,680.97	(2,908.91)	(43.5%)