

Neuqua Valley High School Athletic Booster Club
Statement of Financial Position
As of December 31, 2016

	Dec 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · Harris Bank Checking	1,819.33
10010 · Harris Bank Savings	75,556.66
10900 · Cash Banks	
10910 · Cash Bank - Wildcat Wear	300.00
10940 · Cash Bank - Volleyball	250.00
10950 · Cash Bank - Basketball	250.00
10955 · Cash Bank - Wrestling	250.00
Total 10900 · Cash Banks	1,050.00
Total Checking/Savings	78,425.99
Other Current Assets	
13000 · Prepaid Expenses	3,795.90
14000 · Inventory	
14010 · Inventory - Concessions	151.00
14020 · Inventory - Wildcat Wear	59,348.87
Total 14000 · Inventory	59,499.87
Total Other Current Assets	63,295.77
Total Current Assets	141,721.76
Fixed Assets	
15000 · Furniture and Equipment	21,529.71
15500 · Facility Construction	5,000.00
17100 · Accum Depr - Furn and Equip	-20,318.98
Total Fixed Assets	6,210.73
TOTAL ASSETS	147,932.49
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	423.50
Total Accounts Payable	423.50
Other Current Liabilities	
24200 · Accrued Expenses	
24210 · Accrued Sales Tax Liability	844.54
Total 24200 · Accrued Expenses	844.54
Total Other Current Liabilities	844.54
Total Current Liabilities	1,268.04
Total Liabilities	1,268.04
Equity	
32000 · Unrestricted Net Assets	100,305.54
Net Income	46,358.91
Total Equity	146,664.45
TOTAL LIABILITIES & EQUITY	147,932.49

Neuqua Valley High School Athletic Booster Club
A/P Aging Summary
As of December 31, 2016

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Kirhofer's Sports	423.50	0.00	0.00	0.00	0.00	423.50
TOTAL	<u>423.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>423.50</u>

Neuqua Valley High School Athletic Booster Club Statement of Financial Income and Expense

December 2016

	Dec 16	Jul - Dec 16
Ordinary Income/Expense		
Income		
43400 · Direct Public Support		
43410 · Corporate Contributions	0.00	500.00
43450 · Individ, Business Contributions	0.00	2,861.50
Total 43400 · Direct Public Support	0.00	3,361.50
45000 · Investments		
45030 · Interest-Savings, Short-term CD	3.20	21.80
Total 45000 · Investments	3.20	21.80
46400 · Other Types of Income		
46430 · Miscellaneous Revenue	0.00	625.74
Total 46400 · Other Types of Income	0.00	625.74
47200 · Program Income		
46410 · Wildcat Wear Sales	7,033.95	65,743.04
46420 · Concessions Sales	3,863.31	35,927.87
47230 · Membership Dues	140.00	15,575.00
47235 · District 204 Athletic Passes	0.00	25,070.00
Total 47200 · Program Income	11,037.26	142,315.91
49000 · Special Events Income		
49010 · Special Events Contributions	0.00	5,450.00
49020 · Special Events Sales (Nongift)	0.00	8,176.50
Total 49000 · Special Events Income	0.00	13,626.50
Total Income	11,040.46	159,951.45
Cost of Goods Sold		
50000 · Cost of Sales - Programs		
50100 · Cost of Sales - Wildcat Wear	4,923.78	46,453.71
50200 · Cost of Sales - Concessions	1,715.76	17,606.68
50300 · District 204 Athletic Passes	0.00	25,070.00
Total 50000 · Cost of Sales - Programs	6,639.54	89,130.39
Total COGS	6,639.54	89,130.39
Gross Profit	4,400.92	70,821.06
Expense		
60300 · Awards and Grants		
60305 · Wish List Items	(301.64)	(301.64)
60320 · Cash Awards, Scholarships	0.00	3,000.00
Total 60300 · Awards and Grants	(301.64)	2,698.36
60900 · Business Expenses		
60917 · Inventory Give Away	0.00	1,005.26
60920 · Business Registration Fees	0.00	95.00
60930 · Fines, Penalties, Judgments	0.00	49.15
60940 · Taxes - Not UBIT	(23.42)	(348.39)
60960 · Freight Expense	0.00	0.00
Total 60900 · Business Expenses	(23.42)	801.02
62100 · Contract Services		
62110 · Accounting Fees	4,200.00	4,200.00
62130 · Fundraising Fees	0.00	2,595.18
62150 · Website	34.84	333.86
Total 62100 · Contract Services	4,234.84	7,129.04

Neuqua Valley High School Athletic Booster Club
Statement of Financial Income and Expense
December 2016

	Dec 16	Jul - Dec 16
62800 · Facilities and Equipment		
62810 · Depr and Amort - Allowable	256.96	1,541.76
Total 62800 · Facilities and Equipment	256.96	1,541.76
65000 · Operations		
65020 · Postage, Mailing Service	11.60	11.60
65030 · Printing and Copying	0.00	279.66
65040 · Supplies	0.00	2,409.92
65050 · Telephone, Telecommunications	29.98	179.88
65060 · Membership Expenses	0.00	100.00
65080 · CC, Paypal & Bank Charges	173.02	1,276.61
65180 · Gifts & Donations	425.00	3,604.77
65185 · Training Programs - Stdt Athlet	0.00	425.00
65190 · Training Programs - Coaches	0.00	420.00
Total 65000 · Operations	639.60	8,707.44
65100 · Other Types of Expenses		
65120 · Insurance - Liability, D and O	231.75	1,393.18
65160 · Other Costs	15.00	345.85
65170 · Staff Development	0.00	1,600.50
Total 65100 · Other Types of Expenses	246.75	3,339.53
68300 · Travel and Meetings		
68310 · Conference, Convention, Meeting	245.00	245.00
Total 68300 · Travel and Meetings	245.00	245.00
Total Expense	5,298.09	24,462.15
Net Ordinary Income	(897.17)	46,358.91
Net Income	(897.17)	46,358.91

Neuqua Valley High School Athletic Booster Club
Profit & Loss Budget Performance
December 2016

	Dec 16	Budget	\$ Over Budget	Jul - Dec 16	YTD Budget
Ordinary Income/Expense					
Income					
43400 · Direct Public Support					
43410 · Corporate Contributions	0.00			500.00	
43450 · Individ, Business Contributions	0.00	0.00	0.00	2,861.50	0.00
Total 43400 · Direct Public Support	0.00	0.00	0.00	3,361.50	0.00
45000 · Investments					
45030 · Interest-Savings, Short-term CD	3.20	5.00	-1.80	21.80	30.00
Total 45000 · Investments	3.20	5.00	-1.80	21.80	30.00
46400 · Other Types of Income					
46430 · Miscellaneous Revenue	0.00			625.74	
Total 46400 · Other Types of Income	0.00			625.74	
47200 · Program Income					
46410 · Wildcat Wear Sales	7,033.95	15,000.00	-7,966.05	65,743.04	90,300.00
46420 · Concessions Sales	3,863.31	3,500.00	363.31	35,927.87	33,500.00
47230 · Membership Dues	140.00	0.00	140.00	15,575.00	14,975.00
47235 · District 204 Athletic Passes	0.00	0.00	0.00	25,070.00	24,000.00
Total 47200 · Program Income	11,037.26	18,500.00	-7,462.74	142,315.91	162,775.00
49000 · Special Events Income					
49010 · Special Events Contributions	0.00	0.00	0.00	5,450.00	0.00
49020 · Special Events Sales (Nongift)	0.00	0.00	0.00	8,176.50	11,000.00
Total 49000 · Special Events Income	0.00	0.00	0.00	13,626.50	11,000.00
Total Income	11,040.46	18,505.00	-7,464.54	159,951.45	173,805.00
Cost of Goods Sold					
50000 · Cost of Sales - Programs					
50100 · Cost of Sales - Wildcat Wear	4,923.78	10,500.00	-5,576.22	46,453.71	63,210.00
50200 · Cost of Sales - Concessions	1,715.76	2,100.00	-384.24	17,606.68	20,100.00
50300 · District 204 Athletic Passes	0.00	0.00	0.00	25,070.00	24,000.00
Total 50000 · Cost of Sales - Programs	6,639.54	12,600.00	-5,960.46	89,130.39	107,310.00
Total COGS	6,639.54	12,600.00	-5,960.46	89,130.39	107,310.00
Gross Profit	4,400.92	5,905.00	-1,504.08	70,821.06	66,495.00

Neuqua Valley High School Athletic Booster Club
Profit & Loss Budget Performance
December 2016

	Dec 16	Budget	\$ Over Budget	Jul - Dec 16	YTD Budget
Expense					
60300 · Awards and Grants					
60305 · Wish List Items	-301.64	0.00	-301.64	-301.64	0.00
60320 · Cash Awards, Scholarships	0.00	0.00	0.00	3,000.00	2,750.00
Total 60300 · Awards and Grants	-301.64	0.00	-301.64	2,698.36	2,750.00
60900 · Business Expenses					
60917 · Inventory Give Away	0.00	0.00	0.00	1,005.26	0.00
60920 · Business Registration Fees	0.00	0.00	0.00	95.00	0.00
60930 · Fines, Penalties, Judgments	0.00			49.15	
60940 · Taxes - Not UBIT	-23.42	-20.00	-3.42	-348.39	-205.00
60960 · Freight Expense	0.00	0.00	0.00	0.00	0.00
Total 60900 · Business Expenses	-23.42	-20.00	-3.42	801.02	-205.00
62100 · Contract Services					
62110 · Accounting Fees	4,200.00	4,200.00	0.00	4,200.00	4,200.00
62130 · Fundraising Fees	0.00			2,595.18	
62150 · Website	34.84	25.00	9.84	333.86	150.00
Total 62100 · Contract Services	4,234.84	4,225.00	9.84	7,129.04	4,350.00
62800 · Facilities and Equipment					
62810 · Depr and Amort - Allowable	256.96	257.00	-0.04	1,541.76	1,542.00
62840 · Equip Rental and Maintenance	0.00	0.00	0.00	0.00	0.00
Total 62800 · Facilities and Equipment	256.96	257.00	-0.04	1,541.76	1,542.00
65000 · Operations					
65005 · Team Assistance	0.00	0.00	0.00	0.00	0.00
65020 · Postage, Mailing Service	11.60	0.00	11.60	11.60	275.00
65030 · Printing and Copying	0.00	200.00	-200.00	279.66	975.00
65040 · Supplies	0.00	300.00	-300.00	2,409.92	2,450.00
65050 · Telephone, Telecommunications	29.98	30.00	-0.02	179.88	180.00
65060 · Membership Expenses	0.00	0.00	0.00	100.00	300.00
65080 · CC, Paypal & Bank Charges	173.02	225.00	-51.98	1,276.61	1,355.00
65180 · Gifts & Donations	425.00	100.00	325.00	3,604.77	600.00
65185 · Training Programs - Stdt Athlet	0.00	0.00	0.00	425.00	2,000.00
65190 · Training Programs - Coaches	0.00	200.00	-200.00	420.00	1,200.00
Total 65000 · Operations	639.60	1,055.00	-415.40	8,707.44	9,335.00

Neuqua Valley High School Athletic Booster Club
Profit & Loss Budget Performance
December 2016

	Dec 16	Budget	\$ Over Budget	Jul - Dec 16	YTD Budget
65100 · Other Types of Expenses					
65110 · Advertising, Promotional Exp	0.00	0.00	0.00	0.00	0.00
65120 · Insurance - Liability, D and O	231.75	250.00	-18.25	1,393.18	1,500.00
65160 · Other Costs	15.00	0.00	15.00	345.85	100.00
65170 · Staff Development	0.00			1,600.50	
Total 65100 · Other Types of Expenses	246.75	250.00	-3.25	3,339.53	1,600.00
68300 · Travel and Meetings					
68310 · Conference, Convention, Meeting	245.00	0.00	245.00	245.00	0.00
Total 68300 · Travel and Meetings	245.00	0.00	245.00	245.00	0.00
Total Expense	5,298.09	5,767.00	-468.91	24,462.15	19,372.00
Net Ordinary Income	-897.17	138.00	-1,035.17	46,358.91	47,123.00
Net Income	-897.17	138.00	-1,035.17	46,358.91	47,123.00

**Neuqua Valley High School Athletic Booster Club
Profit & Loss Budget Performance
December 2016**

	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense		
Income		
43400 · Direct Public Support		
43410 · Corporate Contributions		
43450 · Individ, Business Contributions	2,861.50	0.00
Total 43400 · Direct Public Support	3,361.50	0.00
45000 · Investments		
45030 · Interest-Savings, Short-term CD	-8.20	60.00
Total 45000 · Investments	-8.20	60.00
46400 · Other Types of Income		
46430 · Miscellaneous Revenue		
Total 46400 · Other Types of Income		
47200 · Program Income		
46410 · Wildcat Wear Sales	-24,556.96	111,600.00
46420 · Concessions Sales	2,427.87	48,800.00
47230 · Membership Dues	600.00	14,975.00
47235 · District 204 Athletic Passes	1,070.00	24,000.00
Total 47200 · Program Income	-20,459.09	199,375.00
49000 · Special Events Income		
49010 · Special Events Contributions	5,450.00	0.00
49020 · Special Events Sales (Nongift)	-2,823.50	14,000.00
Total 49000 · Special Events Income	2,626.50	14,000.00
Total Income	-13,853.55	213,435.00
Cost of Goods Sold		
50000 · Cost of Sales - Programs		
50100 · Cost of Sales - Wildcat Wear	-16,756.29	78,120.00
50200 · Cost of Sales - Concessions	-2,493.32	29,280.00
50300 · District 204 Athletic Passes	1,070.00	24,000.00
Total 50000 · Cost of Sales - Programs	-18,179.61	131,400.00
Total COGS	-18,179.61	131,400.00
Gross Profit	4,326.06	82,035.00

**Neuqua Valley High School Athletic Booster Club
Profit & Loss Budget Performance
December 2016**

	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Expense		
60300 · Awards and Grants		
60305 · Wish List Items	-301.64	40,000.00
60320 · Cash Awards, Scholarships	250.00	15,500.00
Total 60300 · Awards and Grants	-51.64	55,500.00
60900 · Business Expenses		
60917 · Inventory Give Away	1,005.26	0.00
60920 · Business Registration Fees	95.00	400.00
60930 · Fines, Penalties, Judgments		
60940 · Taxes - Not UBIT	-143.39	-285.00
60960 · Freight Expense	0.00	0.00
Total 60900 · Business Expenses	1,006.02	115.00
62100 · Contract Services		
62110 · Accounting Fees	0.00	4,200.00
62130 · Fundraising Fees		
62150 · Website	183.86	300.00
Total 62100 · Contract Services	2,779.04	4,500.00
62800 · Facilities and Equipment		
62810 · Depr and Amort - Allowable	-0.24	3,084.00
62840 · Equip Rental and Maintenance	0.00	0.00
Total 62800 · Facilities and Equipment	-0.24	3,084.00
65000 · Operations		
65005 · Team Assistance	0.00	0.00
65020 · Postage, Mailing Service	-263.40	350.00
65030 · Printing and Copying	-695.34	1,475.00
65040 · Supplies	-40.08	3,625.00
65050 · Telephone, Telecommunications	-0.12	360.00
65060 · Membership Expenses	-200.00	400.00
65080 · CC, Paypal & Bank Charges	-78.39	1,677.00
65180 · Gifts & Donations	3,004.77	1,200.00
65185 · Training Programs - Stdt Athlet	-1,575.00	4,000.00
65190 · Training Programs - Coaches	-780.00	2,400.00
Total 65000 · Operations	-627.56	15,487.00

Neuqua Valley High School Athletic Booster Club
Profit & Loss Budget Performance
 December 2016

	\$ Over Budget	Annual Budget
65100 · Other Types of Expenses		
65110 · Advertising, Promotional Exp	0.00	0.00
65120 · Insurance - Liability, D and O	-106.82	3,000.00
65160 · Other Costs	245.85	200.00
65170 · Staff Development		
Total 65100 · Other Types of Expenses	1,739.53	3,200.00
68300 · Travel and Meetings		
68310 · Conference, Convention, Meeting	245.00	0.00
Total 68300 · Travel and Meetings	245.00	0.00
Total Expense	5,090.15	81,886.00
Net Ordinary Income	-764.09	149.00
Net Income	-764.09	149.00