

Acree Athletic League
Fiscal Year 2014 Statement of Income and Expenses
FINAL FOR DISTRIBUTION OR WEBSITE POSTING

	Spring Baseball ¹	Girls Flag ²	Girls Flag ³ Tournament	Girls Softball ⁴	Fall Baseball ⁵	Tackle Football ⁶	Coed Flag Football ⁶	Rec Cheering ⁴	Operating ⁷	Investment ⁷
Fiscal Years	11/21/13-5/26/14	10/1/13-9/30/14	4/1/13-3/31/14	1/1/14-12/31/14	5/27/14-12/12/14	1/1/14-12/31/14	1/1/14-12/31/14	1/1/14-12/31/14	1/1/14-12/31/14	1/1/14-12/31/14
Income Statement										
AAAL TOTAL	various									
Registration, net of refunds, returned checks	\$ 195,204	20,596	53,702	11,684	18,647	41,323	18,270	5,834	-	-
Sponsors	16,588	6,363		1,010		1,350	7,585			
Concession Receipts	35,651								35,651	
Fundraising, net of product	3,160	40	(35,000)	3,120						
Donations/Contributions	(17,047)									
All Star Receipts	6,002								17,953	
Total Income	\$ 239,558	\$ 31,430	\$ 18,702	\$ 15,814	\$ 18,647	\$ 42,673	\$ 25,855	\$ 5,834	\$ 53,604	\$ -
Expenses										
General Administration	\$ (28,261)	(1,947)	(255)	(259)	(1,383)	(437)	(1,072)	(103)	(21,892)	116
Advertising, Marketing	(11,512)	(485)	(246)	(115)	(1,450)	(1,899)	(1,177)	(246)	(3,048)	(780)
All Stars Expenses	(1,775)	(1,175)			(600)					
Awards, Entertainment, Party, Camps	(35,824)	(4,846)	(5,457)	(1,425)	(2,135)	(8,368)	(6,261)	(294)		
Background Checks	(4,483)									
Equipment	(36,866)	(870)	(425)	(436)	(2,575)	(4,944)	(645)		(4,483)	
Food, Beverage Inventory	(15,954)								(17,037)	(4,895)
Insurance	(5,597)	(1,730)	(1,374)	(1,270)	(1,730)	(3,099)	(2,010)	(450)		8,366
Umpires, Referees	(47,556)	(8,287)	(6,150)	(2,880)	(3,015)	(11,930)	(8,895)			
Uniforms	(56,881)	(4,558)	(5,442)	(4,293)	(6,262)	(14,311)	(4,806)		(580)	
Total Expenses	\$ (244,708)	\$ (36,521)	\$ (19,349)	\$ (10,679)	\$ (19,152)	\$ (44,988)	\$ (24,866)	\$ (6,244)	\$ (62,994)	\$ 2,807
Net Income	\$ (5,150)	\$ 4,277	\$ (647)	\$ 5,135	\$ (505)	\$ (2,315)	\$ 989	\$ (411)	\$ (9,390)	\$ 2,807
Number of participants	230	173	est 70 teams	50/77	173	160	201	45		
NOTE: Excludes 404 spring and 335 fall AYSO Soccer and approximately 25 wrestling participants see separate financial statements										
Cash Roll-Forward										
12/31/13 Cash Balances	152,759	16,822	29,995	1,824	-	9,638	2,430	216	9,145	67,727
Net Transfers between accounts	-	(658)	500	(65)	505	(204)	(159)	375	17,613	(17,449)
Net cash flows from prior year sports	(43,730)	(2,953)	(28,085)							
Adjustment to prior year cash flows										
Net cash flows from current year sports	(3,893)	(5,091)	(647)	5,135	(505)	(2,315)	989	(411)	(7,329)	7,329
Current year cash flows spent in future years	(3,912)								(9,390)	4,064
Net cash flows from future year sports	40,301	3,727	28,239							(3,912)
12/31/14 Cash Balances	141,525	11,847	30,002	6,894	-	7,120	3,260	181	10,040	57,759

1 - Spring Baseball revenues and expenses are presented for Spring Baseball only on a seasonal basis from November 21, 2013 through May 26, 2014 as it relates to the 2014 Spring Season.
2 - Girls Flag revenues and expenses are presented on a seasonal basis from October 1, 2013 through September 30, 2014 as it relates to the 2014 Spring Season.
3 - Girls Flag Tournament revenues and expenses are presented for the period from April 1, 2013 through March 31, 2014 as it relates to the 2014 Tournament.
4 - Girls Softball, Tackle Football, Coed Flag Football and Recreational Cheerleading, revenues and expenses are presented on a seasonal basis including activity from January 1, 2014 through December 31, 2014.
5 - Fall Baseball is presented from 5/27/2014 through 12/2/2014 as it relates to the 2014 Fall Season; Note: December 3rd and later deposits relate to Spring 2015 baseball enrollment.
7 - The operations of the concession, the league administrative expenses and changes in reserve investment accounts are presented from January 1, 2014 through December 31, 2014.

General Administrative **2014**

Interest Income	115.55	j0
Forms and Flyers	-	j1
Mailing, Postal	(192.00)	j2
Office Equipment/Supplies	(867.38)	j3
Bank Fees	(144.00)	j4
Tax Prep/Bookkeeper/Legal	(3,854.15)	j7
Website/Communications	(232.16)	j8
Volunteer Appreciation	(628.55)	j9
Concessioneer and Workers	(15,869.75)	j10
OVERHEAD excludes sports'	<u>(21,776.59)</u>	

**Safety Fee Account Rollforward
12/31/2014**

	Softball	Tkl Football	Co-ed Flag	Baseball	Girl's Flag	Air-it-out	Soccer	Rec Cheering	Equipment Other	CD Investment	Transaction Totals	Total Account Balance	CD Investment Balance
12/8/2006	\$ 744.50	3,440.00									4,184.50	4,184.50	
3/5/2007				2,465.00	1,855.00						2,465.00	6,649.50	
5/5/2007											1,855.00	8,504.50	
6/2/2007							2,285.00				2,285.00	10,789.50	
10/27/2007				505.00			1,800.00				4,870.00	17,459.50	
12/31/2007		4,250.00		2,370.00	1,520.00		2,565.00				6,455.00	23,914.50	
5/10/2008		(11,990.00)		990.00							(11,990.00)	11,924.50	
football loan/sf goals (2007)							(5,260.00)	275.00		(10,000.00)	(5,260.00)	3,744.50	10,000.00
7/7/2009		11,820.00		2,240.00	1,560.00		2,080.00				17,700.00	16,184.50	
12/7/2009		3,415.00		985.00		210.00	1,245.00	265.00			6,395.00	22,579.50	
3/8/2010											(1,000.00)	21,579.50	514.84
6/21/2010		(2,212.75)		1,985.00	1,460.00		2,240.00				(2,212.75)	25,051.75	
9/13/2010		1,585.00	1,490.00	925.00		390.00	1,800.00	325.00			6,660.00	31,711.75	148.43
12/8/2010	105.00			1,497.00	1,460.00		2,350.00				5,412.00	37,123.75	
6/29/2011							(1,750.00)				(3,500.00)	31,873.75	
7/17/2011		(3,500.00)									(311.88)	31,561.87	
10/17/2011		(3,400.00)									(3,400.00)	28,161.87	
11/8/2011											5,110.00	33,271.87	63.92
12/19/2011			1,585.00	755.00		600.00	1,980.00	325.00			1,585.00	34,856.87	
12/30/2011		1,585.00									(1,350.00)	33,506.87	
2/6/2012				(1,350.00)							(929.10)	33,506.87	
1H2012				(2,497.50)							(3,426.60)	30,080.27	
5/7/2012	195.00			1,390.00	1,205.00		2,190.00				4,980.00	35,060.27	
2H2012				(4,000.00)							(8,417.11)	26,643.16	
12/27/2012	235.00	910.00	1,370.00			520.00	2,155.00	275.00			5,465.00	32,108.16	42.55
4/2/2013	230.00			1,400.00	1,050.00		2,270.00				4,950.00	37,058.16	
1H2013		(1,001.00)									(1,321.00)	35,737.16	34.29
2H2013	196.00	920.00	820.00	572.00			1,432.00	184.00			(14,066.01)	21,671.15	15,510.68
1H2014	200.00			920.00	692.00		1,616.00				3,428.00	25,099.15	
2H2014	77.00	560.00	201.00	173.00			1,172.50	45.00			2,228.50	27,327.65	92.62
FULLYR2014		(221.43)		(1,280.00)			(3,295.63)				(7,275.31)	20,052.34	
Totals	\$ 1,938	\$ 5,848	\$ 5,466	\$ 10,045	\$ 10,802	\$ 1,720	\$ 18,875	\$ 1,694	\$ (10,824)	\$ (25,511)	\$ 20,052.34	20,052.34	26,407.33

	12/31/2014	12/31/2013
Totals	\$ 1,938	\$ 5,848
Ending Balance	20,052.34	21,671.15
Safety Fee CD	25,510.68	25,510.68
Player Reserve Acct	45,563.02	47,181.83
Affiliate 501(c)	(20,384.87)	(20,892.00)
Player Reserve Acct Adj	25,178.15	26,289.83
	26,407.33	24,918.16

**Acreage Athletic League
Insurance Account Rollforward**

	Softball	Football	Coed	Baseball	Girl's Flag	Air-it-out	Soccer	Rec Cheering	Xtreme Cheering	Insurance Expenses	Transaction Totals	Total Account Balance
BegBal												
2H06	1,266.50	5,848.00								15,296.65	15,296.65	15,296.65
1H07				4,190.50	3,153.50		180.00			(13,422.40)	(6,307.90)	8,988.75
2H07		425.00		782.75					11.50	(8,434.02)	7,344.00	16,332.75
1H08	1,116.50			3,673.50	2,356.00		256.50			(191.38)	16,402.50	16,509.10
2H08	517.50	313.00		1,485.00				27.50	21.00	(8,018.00)	(5,654.00)	10,855.10
1H09				2,402.50	2,418.00		208.00			(3,907.30)	(13,878.80)	(3,023.70)
2H09	371.25	341.50		1,329.75			124.50	26.50		113.32	2,193.50	(830.20)
1H10				1,350.00	146.00		224.00				1,720.00	889.80
2H10	145.00		1,490.00	925.00		39.00	180.00	32.50		(5,535.85)	(2,937.70)	(2,047.90)
1H11	105.00			1,497.00	1,460.00		235.00			(282.81)	3,014.19	966.29
2H11	190.00	158.50	1,585.00	755.00		60.00	198.00			(5,089.43)	(2,234.80)	(1,268.51)
1H12	195.00			1,390.00	1,205.00		219.00				3,009.00	1,740.49
2H12	235.00	91.00	1,370.00	600.00		52.00	215.50	27.00		(3,820.85)	(1,291.50)	448.99
1H13	230.00			1,400.00	1,050.00		227.00				2,907.00	3,355.99
2H13	245.00	115.00	1,025.00	715.00			179.00	230.00		(1,503.00)	1,006.00	4,361.99
1H14	250.00			1,150.00	865.00		202.00				2,467.00	6,828.99
2H14	616.00	160.00	1,608.00	1,384.00			335.00	360.00		(8,088.00)	(3,625.00)	3,203.99
12/31/2014												3,203.99
Totals	\$ 5,482.75	7,452.00	7,078.00	25,030.00	12,653.50	151.00	2,983.50	703.50	32.50	(42,883.07)	\$ 3,203.99	\$ 3,203.99

Book		Bank	
Insurance	3,203.99	Reserve Acct	24,423.17
Safety Fee	20,052.34		15,546.96
Safety Fee CD	26,407.33	Deposit in transit	10,860.37
Business Reserve	1,166.84	included	
	<u>50,830.50</u>		<u>50,830.50</u>