

Neuqua Valley High School Athletic Booster Club
Statement of Financial Position
 As of May 31, 2020

	May 31, 20
ASSETS	
Current Assets	
Checking/Savings	
10000 · Harris Bank Checking	4,114.90
10010 · Harris Bank Savings	82,035.73
10900 · Cash Banks	
10910 · Cash Bank - Wildcat Wear	200.00
10920 · Cash Bank - Swimming	200.00
10940 · Cash Bank - Volleyball	200.00
Total 10900 · Cash Banks	600.00
Total Checking/Savings	86,750.63
Other Current Assets	
13000 · Prepaid Expenses	1,596.52
14000 · Inventory	
14010 · Inventory - Concessions	350.00
14020 · Inventory - Wildcat Wear	51,735.71
Total 14000 · Inventory	52,085.71
Total Other Current Assets	53,682.23
Total Current Assets	140,432.86
Fixed Assets	
15000 · Furniture and Equipment	23,467.86
15500 · Facility Construction	8,970.97
17100 · Accum Depr - Furn and Equip	-28,135.98
Total Fixed Assets	4,302.85
TOTAL ASSETS	144,735.71
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	4,800.00
20000 · Accounts Payable	
Total Accounts Payable	4,800.00
Other Current Liabilities	
24200 · Accrued Expenses	10,000.00
24205 · Accrued Scholarship Payable	16,632.88
24215 · Accrued Wish List Items	
Total 24200 · Accrued Expenses	26,632.88

Neuqua Valley High School Athletic Booster Club
Statement of Financial Position
As of May 31, 2020

	May 31, 20
Total Other Current Liabilities	26,632.88
Total Current Liabilities	31,432.88
Total Liabilities	31,432.88
Equity	
32000 - Unrestricted Net Assets	105,519.76
Net Income	7,783.07
Total Equity	113,302.83
TOTAL LIABILITIES & EQUITY	144,735.71

Nequua Valley High School Athletic Booster Club
A/P Aging Summary
 As of May 31, 2020

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Susan S Lewis Ltd	0.00	4,800.00	0.00	0.00	0.00	4,800.00
TOTAL	0.00	4,800.00	0.00	0.00	0.00	4,800.00

Neuqua Valley High School Athletic Booster Club
Statement of Financial Income and Expense
May 2020

	May 20	Jul '19 - May 20
Ordinary Income/Expense		
Income		
43400 · Direct Public Support	8.27	11,254.05
43450 · Individ, Business Contributions		
Total 43400 · Direct Public Support	8.27	11,254.05
45000 · Investments		
45030 · Interest-Savings, Short-term CD	3.47	36.57
Total 45000 · Investments	3.47	36.57
47200 · Program Income		
46410 · Wildcat Wear Sales	0.00	52,578.87
46420 · Concessions Sales	0.00	27,638.11
46500 · Raffle Ticket Sales	0.00	7,755.00
47230 · Membership Dues	0.00	10,855.50
Total 47200 · Program Income	0.00	98,827.48
Total Income	11.74	110,118.10
Cost of Goods Sold		
50000 · Cost of Sales - Programs		
50100 · Cost of Sales - Wildcat Wear	0.00	39,434.13
50200 · Cost of Sales - Concessions	0.00	15,544.48
50250 · Cost of Sales - Raffle	0.00	457.89
Total 50000 · Cost of Sales - Programs	0.00	55,436.50
Total COGS	0.00	55,436.50
Gross Profit	11.74	54,681.60
Expense		
60300 · Awards and Grants	0.00	18,066.53
60305 · Wish List Items	0.00	10,000.00
60320 · Cash Awards, Scholarships	0.00	1,294.00
60330 · Noncash Awards and Grants	0.00	29,360.53
Total 60300 · Awards and Grants	0.00	58,721.06
60900 · Business Expenses	0.00	456.50
60920 · Business Registration Fees	0.00	(137.34)
60940 · Taxes - Not UBIT		
Total 60900 · Business Expenses	0.00	319.16
62100 · Contract Services		
62110 · Accounting Fees	4,800.00	4,800.00

**Neuqua Valley High School Athletic Booster Club
Statement of Financial Income and Expense
May 2020**

	May 20	Jul '19 - May 20
62150 · Website	9.02	394.58
Total 62100 · Contract Services	4,809.02	5,194.58
62800 · Facilities and Equipment		
62810 · Depr and Amort - Allowable	131.39	1,988.75
62840 · Equip Rental and Maintenance	0.00	120.00
Total 62800 · Facilities and Equipment	131.39	2,108.75
65000 · Operations		
65040 · Supplies	0.00	869.85
65050 · Telephone, Telecommunications	75.41	874.04
65060 · Membership Expenses	0.00	94.76
65080 · CC, Paypal & Bank Charges	0.00	1,492.34
65180 · Gifts & Donations	0.00	300.43
65190 · Training Programs - Coaches	0.00	3,300.00
Total 65000 · Operations	75.41	6,931.42
65100 · Other Types of Expenses		
65120 · Insurance - Liability, D and O	273.91	2,984.09
Total 65100 · Other Types of Expenses	273.91	2,984.09
Total Expense	5,289.73	46,898.53
Net Ordinary Income	(5,277.99)	7,783.07
Net Income	<u>(5,277.99)</u>	<u>7,783.07</u>

Nequua Valley High School Athletic Booster Club Profit & Loss Budget Performance

May 2020

	May 20	Budget	\$ Over Budget	Jul '19 - May 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
43400 · Direct Public Support							
43450 · Indivld, Business Contributions	8.27	0.00	8.27	11,254.05	10,750.00	504.05	10,750.00
Total 43400 · Direct Public Support	8.27	0.00	8.27	11,254.05	10,750.00	504.05	10,750.00
45000 · Investments							
45030 · Interest-Savings, Short-term CD	3.47	3.00	0.47	36.57	33.00	3.57	36.00
Total 45000 · Investments	3.47	3.00	0.47	36.57	33.00	3.57	36.00
47200 · Program Income							
46410 · Wildcat Wear Sales	0.00	8,200.00	-8,200.00	52,578.87	63,450.00	-10,871.13	63,450.00
46420 · Concessions Sales	0.00	2,000.00	-2,000.00	27,638.11	32,400.00	-4,761.89	32,400.00
46500 · Raffle Ticket Sales	0.00	0.00	0.00	7,755.00	5,150.00	2,605.00	5,150.00
47230 · Membership Dues	0.00	105.00	-105.00	10,855.50	11,125.00	-269.50	11,125.00
47235 · District 204 Athletic Passes	0.00			0.00	0.00	0.00	0.00
Total 47200 · Program Income	0.00	10,305.00	-10,305.00	98,827.48	112,125.00	-13,297.52	112,125.00
49000 · Special Events Income							
49010 · Special Events Contributions	0.00			0.00	0.00	0.00	0.00
Total 49000 · Special Events Income	0.00			0.00	0.00	0.00	0.00
Total Income	11.74	10,308.00	-10,296.26	110,118.10	122,908.00	-12,789.90	122,911.00
Cost of Goods Sold							
50000 · Cost of Sales - Programs							
50100 · Cost of Sales - Wildcat Wear	0.00	6,150.00	-6,150.00	39,434.13	47,588.00	-8,153.87	47,588.00
50200 · Cost of Sales - Concessions	0.00	1,000.00	-1,000.00	15,544.48	16,200.00	-655.52	16,200.00
50250 · Cost of Sales - Raffle	0.00	0.00	0.00	457.89	500.00	-42.11	500.00
50300 · District 204 Athletic Passes	0.00			0.00	0.00	0.00	0.00
Total 50000 · Cost of Sales - Programs	0.00	7,150.00	-7,150.00	55,436.50	64,288.00	-8,851.50	64,288.00
Total COGS	0.00	7,150.00	-7,150.00	55,436.50	64,288.00	-8,851.50	64,288.00
Gross Profit	11.74	3,158.00	-3,146.26	54,681.60	58,620.00	-3,938.40	58,623.00
Expense							
60300 · Awards and Grants							
60305 · Wish List Items	0.00	4,000.00	-4,000.00	18,086.53	19,336.00	-1,269.47	23,336.00
60320 · Cash Awards, Scholarships	0.00	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00
60330 · Noncash Awards and Grants	0.00			1,294.00			
Total 60300 · Awards and Grants	0.00	4,000.00	-4,000.00	29,360.53	19,336.00	10,024.53	33,336.00
60900 · Business Expenses							
60917 · Inventory Give Away	0.00			0.00	0.00	0.00	0.00
60920 · Business Registration Fees	0.00	10.00	-10.00	456.50	505.00	-48.50	505.00
60940 · Taxes - Not UBIT	0.00	0.00	0.00	-137.34	0.00	-137.34	0.00
Total 60900 · Business Expenses	0.00	10.00	-10.00	319.16	505.00	-185.84	505.00
62100 · Contract Services							
62110 · Accounting Fees	4,800.00	0.00	4,800.00	4,800.00	5,000.00	-200.00	5,000.00
62130 · Fundraising Fees	0.00			0.00	0.00	0.00	0.00

Nequua Valley High School Athletic Booster Club Profit & Loss Budget Performance

May 2020

	May 20	Budget	\$ Over Budget	Jul '19 - May 20	YTD Budget	\$ Over Budget	Annual Budget
62150 · Website	9.02	30.00	-20.98	394.58	330.00	64.58	360.00
Total 62100 · Contract Services	4,809.02	30.00	4,779.02	5,194.58	5,330.00	-135.42	5,360.00
62800 · Facilities and Equipment							
62810 · Depr and Amort - Allowable	131.39	250.00	-118.61	1,988.75	2,750.00	-761.25	3,000.00
62840 · Equip Rental and Maintenance	0.00	0.00	0.00	120.00	150.00	-30.00	150.00
Total 62800 · Facilities and Equipment	131.39	250.00	-118.61	2,108.75	2,900.00	-791.25	3,150.00
65000 · Operations							
65020 · Postage, Mailing Service	0.00			0.00	0.00	0.00	0.00
65030 · Printing and Copying	0.00			0.00	0.00	0.00	0.00
65040 · Supplies	0.00	200.00	-200.00	869.85	2,200.00	-1,330.15	2,400.00
65050 · Telephone, Telecommunications	75.41	100.00	-24.59	874.04	1,100.00	-225.96	1,200.00
65060 · Membership Expenses	0.00			94.76			
65080 · CC, Paypal & Bank Charges	0.00	154.58	-154.58	1,492.34	1,568.48	-76.14	1,568.48
65180 · Gifts & Donations	0.00	0.00	0.00	300.43	500.00	-199.57	500.00
65190 · Training Programs - Coaches	0.00	330.00	-330.00	3,300.00	3,300.00	0.00	3,300.00
Total 65000 · Operations	75.41	784.58	-709.17	6,931.42	8,668.48	-1,737.06	8,968.48
65100 · Other Types of Expenses							
65120 · Insurance - Liability, D and O	273.91	300.00	-26.09	2,984.09	3,300.00	-315.91	3,600.00
Total 65100 · Other Types of Expenses	273.91	300.00	-26.09	2,984.09	3,300.00	-315.91	3,600.00
Total Expense	5,289.73	5,374.58	-84.85	46,898.53	40,039.48	6,859.05	54,919.48
Net Ordinary Income	-5,277.99	-2,216.58	-3,061.41	7,783.07	18,580.52	-10,797.45	3,703.52
Net Income	-5,277.99	-2,216.58	-3,061.41	7,783.07	18,580.52	-10,797.45	3,703.52