

EMASS Senior Softball Profit & Loss Prev Year Comparison January through December 2015

	<u>Jan - Dec 15</u>	<u>Jan - Dec 14</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Annual Fees - Atlantic Divison	0.00	-135.00	135.00	100.0%
Annual Fees - Metro	0.00	-110.00	110.00	100.0%
Annual Fees - Weekend Divisions				
Annual Fees - National Division	0.00	-170.00	170.00	100.0%
Total Annual Fees - Weekend Divisions	<u>0.00</u>	<u>-170.00</u>	<u>170.00</u>	<u>100.0%</u>
Annual Fees (Unspecified Div)				
Membership Refund	-2,632.58	-615.00	-2,017.58	-328.06%
Annual Fees (Unspecified Div) - Other	68,174.25	60,436.00	7,738.25	12.8%
Total Annual Fees (Unspecified Div)	<u>65,541.67</u>	<u>59,821.00</u>	<u>5,720.67</u>	<u>9.56%</u>
Bank of America interest	3.48	34.10	-30.62	-89.8%
Facilities Fee	0.00	-25.00	25.00	100.0%
Total Income	<u>65,545.15</u>	<u>59,415.10</u>	<u>6,130.05</u>	<u>10.32%</u>
Expense				
Communications				
Web Site Costs	300.00	58.00	242.00	417.24%
Web Site Development Fee	0.00	222.42	-222.42	-100.0%
Total Communications	<u>300.00</u>	<u>280.42</u>	<u>19.58</u>	<u>6.98%</u>
Equipment				
Balls	3,440.00	2,520.00	920.00	36.51%
Bases	0.00	62.55	-62.55	-100.0%
Medical Supplies	0.00	174.66	-174.66	-100.0%
Miscellaneous Equipment	285.00	1,567.92	-1,282.92	-81.82%
Rulebooks	0.00	100.00	-100.00	-100.0%
Scorebooks	148.54	91.12	57.42	63.02%
Total Equipment	<u>3,873.54</u>	<u>4,516.25</u>	<u>-642.71</u>	<u>-14.23%</u>
Field Development				
Ashland	700.00	0.00	700.00	100.0%
Total Field Development	<u>700.00</u>	<u>0.00</u>	<u>700.00</u>	<u>100.0%</u>
Field Rental				
Ashland Fish and Game	3,544.52	3,017.31	527.21	17.47%
Canton	250.00	0.00	250.00	100.0%
Dennison Game	0.00	80.00	-80.00	-100.0%
Field Contingency Account	200.00	0.00	200.00	100.0%
Framingham	3,150.00	3,825.00	-675.00	-17.65%
Wayland	9,000.00	1,800.00	7,200.00	400.0%
Total Field Rental	<u>16,144.52</u>	<u>8,722.31</u>	<u>7,422.21</u>	<u>85.1%</u>
General & Administration				
Annual Fees - Sec of State	0.00	18.50	-18.50	-100.0%
Bank Service Charges	0.00	12.00	-12.00	-100.0%
Meeting Facility Fee	100.00	0.00	100.00	100.0%
Other	102.98	39.60	63.38	160.05%
Postage	0.00	48.58	-48.58	-100.0%
General & Administration - Other	0.00	205.08	-205.08	-100.0%
Total General & Administration	<u>202.98</u>	<u>323.76</u>	<u>-120.78</u>	<u>-37.31%</u>
Insurance				
Liability Insurance	3,159.00	0.00	3,159.00	100.0%
Insurance - Other	0.00	3,106.00	-3,106.00	-100.0%
Total Insurance	<u>3,159.00</u>	<u>3,106.00</u>	<u>53.00</u>	<u>1.71%</u>
Marketing				
Miscellaneous	193.00	0.00	193.00	100.0%
Total Marketing	<u>193.00</u>	<u>0.00</u>	<u>193.00</u>	<u>100.0%</u>

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PayPal fees	1,721.60	1,556.67	164.93	10.6%
Portable Toilet	212.45	612.20	-399.75	-65.3%
Professional Fees				
Accounting	125.00	218.75	-93.75	-42.86%
Total Professional Fees	<u>125.00</u>	<u>218.75</u>	<u>-93.75</u>	<u>-42.86%</u>
Travel & Ent				
Entertainment	0.00	200.00	-200.00	-100.0%
Meals	0.00	86.40	-86.40	-100.0%
Total Travel & Ent	<u>0.00</u>	<u>286.40</u>	<u>-286.40</u>	<u>-100.0%</u>
Umpires				
Amateur Softball Assn register	1,996.00	480.00	1,516.00	315.83%
ASA American	1,392.00	3,540.00	-2,148.00	-60.68%
ASA National	2,568.00	2,948.00	-380.00	-12.89%
Total Umpires	<u>5,956.00</u>	<u>6,968.00</u>	<u>-1,012.00</u>	<u>-14.52%</u>
Umpires - EMASS internal	9,595.00	14,930.00	-5,335.00	-35.73%
Uniforms				
Hats	2,202.50	1,995.00	207.50	10.4%
Shirts	2,804.00	3,074.00	-270.00	-8.78%
Total Uniforms	<u>5,006.50</u>	<u>5,069.00</u>	<u>-62.50</u>	<u>-1.23%</u>
Total Expense	<u>47,189.59</u>	<u>46,589.76</u>	<u>599.83</u>	<u>1.29%</u>
Net Ordinary Income	<u>18,355.56</u>	<u>12,825.34</u>	<u>5,530.22</u>	<u>43.12%</u>
Other Income/Expense				
Other Income				
Banquet Fees	0.00	460.00	-460.00	-100.0%
Interest Income	3.52	0.00	3.52	100.0%
Other Income				
Reconciliation Discrepancy	1,856.66	0.00	1,856.66	100.0%
Total Other Income	<u>1,856.66</u>	<u>0.00</u>	<u>1,856.66</u>	<u>100.0%</u>
Total Other Income	<u>1,860.18</u>	<u>460.00</u>	<u>1,400.18</u>	<u>304.39%</u>
Other Expense				
Banquet Expenses				
Banquet Meals + Beverages	0.00	2,877.21	-2,877.21	-100.0%
Banquet Other	0.00	186.92	-186.92	-100.0%
Banquet Trophies	0.00	1,167.00	-1,167.00	-100.0%
Banquet Expenses - Other	0.00	350.00	-350.00	-100.0%
Total Banquet Expenses	<u>0.00</u>	<u>4,581.13</u>	<u>-4,581.13</u>	<u>-100.0%</u>
Total Other Expense	<u>0.00</u>	<u>4,581.13</u>	<u>-4,581.13</u>	<u>-100.0%</u>
Net Other Income	<u>1,860.18</u>	<u>-4,121.13</u>	<u>5,981.31</u>	<u>145.14%</u>
Net Income	<u><u>20,215.74</u></u>	<u><u>8,704.21</u></u>	<u><u>11,511.53</u></u>	<u><u>132.25%</u></u>