

Oregon State USBC Association Statement of Financial Position

As of July 31, 2018

Cash Basis

	Jul 31, 18	Jul 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
100 · US Bank				
100.1 · General Fund	53,026.43	-17,400.57	70,427.00	404.7%
100.2 · Open Championship	54,008.23	45,488.24	8,519.99	18.7%
100.3 · Women's Championship	26,437.88	69,514.54	-43,076.66	-62.0%
100.4 · Savings Account	5,600.88	5,600.39	0.49	0.0%
Total 100 · US Bank	139,073.42	103,202.60	35,870.82	34.8%
101 · Wells Fargo Bank				
101.01 · WF Checking	0.00	21,451.79	-21,451.79	-100.0%
101.02 · WF Savings	0.00	44,198.04	-44,198.04	-100.0%
Total 101 · Wells Fargo Bank	0.00	65,649.83	-65,649.83	-100.0%
103 · Petty Cash	0.00	1,951.00	-1,951.00	-100.0%
104 · PayPal	1,217.90	3,026.03	-1,808.13	-59.8%
Total Checking/Savings	140,291.32	173,829.46	-33,538.14	-19.3%
Total Current Assets	140,291.32	173,829.46	-33,538.14	-19.3%
Fixed Assets				
115 · Office Equipment				
115.1 · Office Equipment Purchased	110,913.71	114,273.46	-3,359.75	-2.9%
115.2 · Accum Deprec - Office Equipment	-110,913.71	-110,913.71	0.00	0.0%
Total 115 · Office Equipment	0.00	3,359.75	-3,359.75	-100.0%
Total Fixed Assets	0.00	3,359.75	-3,359.75	-100.0%
Other Assets				
110 · Deposits				
110.1 · Payroll Funds	4,000.00	4,000.00	0.00	0.0%
110.2 · NCCI - Worker's Comp	184.61	0.00	184.61	100.0%
Total 110 · Deposits	4,184.61	4,000.00	184.61	4.6%
Total Other Assets	4,184.61	4,000.00	184.61	4.6%
TOTAL ASSETS	144,475.93	181,189.21	-36,713.28	-20.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
200 · Accounts Payable	17.00	0.00	17.00	100.0%
Total Accounts Payable	17.00	0.00	17.00	100.0%
Credit Cards				
201 · Charge Accounts				
201.4 · Capital One #7264	4,617.73	3,609.26	1,008.47	27.9%
Total 201 · Charge Accounts	4,617.73	3,609.26	1,008.47	27.9%
Total Credit Cards	4,617.73	3,609.26	1,008.47	27.9%
Other Current Liabilities				
202 · Payroll Taxes Payable				
202.01 · FICA	691.58	645.38	46.20	7.2%
202.02 · Federal W/H	359.56	423.80	-64.24	-15.2%
202.03 · State W/H	301.44	275.11	26.33	9.6%
202.04 · WBF	7.22	6.80	0.42	6.2%
202.05 · OR SUI	198.89	185.60	13.29	7.2%
202.06 · State Transit Tax	4.52	0.00	4.52	100.0%
202 · Payroll Taxes Payable - Other	0.03	0.00	0.03	100.0%
Total 202 · Payroll Taxes Payable	1,563.24	1,536.69	26.55	1.7%
205 · Charity Pass-Through Funds				
205.1 · Any Charity	505.00	505.00	0.00	0.0%
205.3 · Komen Foundation	0.00	2,270.62	-2,270.62	-100.0%
205.4 · HOF	0.00	150.00	-150.00	-100.0%
Total 205 · Charity Pass-Through Funds	505.00	2,925.62	-2,420.62	-82.7%
208 · Replacement Checks	1,502.50	1,674.00	-171.50	-10.2%
209 · Refunds Due	0.00	15.00	-15.00	-100.0%

Oregon State USBC Association Statement of Financial Position

As of July 31, 2018

Cash Basis

	Jul 31, 18	Jul 31, 17	\$ Change	% Change
Total Other Current Liabilities	3,570.74	6,151.31	-2,580.57	-42.0%
Total Current Liabilities	8,205.47	9,760.57	-1,555.10	-15.9%
Total Liabilities	8,205.47	9,760.57	-1,555.10	-15.9%
Equity				
301 - Retained Earnings	171,428.64	188,793.58	-17,364.94	-9.2%
Net Income	-35,158.18	-17,364.94	-17,793.24	-102.5%
Total Equity	136,270.46	171,428.64	-35,158.18	-20.5%
TOTAL LIABILITIES & EQUITY	144,475.93	181,189.21	-36,713.28	-20.3%

Oregon State USBC Association

Audited Statement of Activities

Cash Basis

Fiscal Year Ended July 31, 2018

Aug '17 - Jul 18

Ordinary Income/Expense	
Income	
400 · Membership Income	
400.1 · Adult Memberships	16,729.00
Total 400 · Membership Income	16,729.00
402 · Jamboree Income	
402.01 · Dinners Purchased	2,415.00
402.02 · Breakfasts Purchased	792.00
402.10 · Tournament Entries	660.00
Total 402 · Jamboree Income	3,867.00
405 · Charity Fundraising	
405.01 · Open Fundraising	9,256.35
405.02 · Women's Fundraising	3,332.00
405.03 · Jamboree Fundraising	2,555.00
405.10 · Other Fundraising	1,248.00
Total 405 · Charity Fundraising	16,391.35
408 · Open Championship	
408.01 · Entries	133,332.50
408.03 · Bracket Income	2,659.25
408.05 · NSF Fees	-72.00
408.10 · CC Charges - Net	46.17
Total 408 · Open Championship	135,965.92
413 · Women's Championship	
413.01 · Entries	75,820.00
413.04 · 50/50 Income	2,345.50
413.06 · Bracket Income	1,330.50
413.07 · Merchandise Sales	2,262.00
413.10 · CC Payments (Net)	35.01
Total 413 · Women's Championship	81,793.01
417 · Youth Championship	
417.01 · Entries	3,640.00
417.03 · Donated Scholarship Funds	500.00
417.04 · 50/50, Fund Raising	401.00
Total 417 · Youth Championship	4,541.00
425 · High School Championship	
425.1 · District Qualifying	
425.1.1 · District 1	1,700.00
425.1.2 · District 2	2,040.00
425.1.3 · District 3	2,040.00
425.1.4 · District 4	2,550.00
425.1.5 · District 5	4,250.00
425.1.6 · District 6	2,040.00
Total 425.1 · District Qualifying	14,620.00
425.2 · State Finals	
425.2.1 · Team Entries	5,440.00
425.2.2 · Singles Entries - Youth	3,400.00
425.2.3 · Singles Entries - Adult	850.00
425.2.6 · T-Shirt Sales	1,590.00
Total 425.2 · State Finals	11,280.00
425.3 · Scholarship Donations	260.00
Total 425 · High School Championship	26,160.00
430 · All Stars Tournament	

Oregon State USBC Association Audited Statement of Activities

Cash Basis

Fiscal Year Ended July 31, 2018

	Aug '17 - Jul 18
430.1 · Entries	5,040.00
Total 430 · All Stars Tournament	5,040.00
435 · Pepsi Championship	
435.1 · Sectional Entries	7,480.00
435.2 · State Entries	2,330.00
435.4 · 50/50, Fund Raising	1,024.00
Total 435 · Pepsi Championship	10,834.00
440 · Queens Championships	
440.1 · Entries	4,140.00
440.3 · Bracket Income	148.00
Total 440 · Queens Championships	4,288.00
450 · Senior Mixed Tournament	
450.1 · Entries	5,472.00
450.3 · Brackets	90.00
450.4 · 50/50 Income	383.00
Total 450 · Senior Mixed Tournament	5,945.00
475 · Senior Qualifying Championship	
475.1 · Entries	4,550.00
475.9 · NSF Fees	-4.00
Total 475 · Senior Qualifying Championship	4,546.00
480 · Miscellaneous Income	
480.02 · Interest Income	109.53
480.03 · Credit Card Cash Rebates	852.32
480 · Miscellaneous Income - Other	-0.30
Total 480 · Miscellaneous Income	961.55
Total Income	317,061.83
Gross Profit	317,061.83
Expense	
500.00 - ASSOCIATION OFFICE	
500.01 - Salary Assn Mngr	25,000.08
500.03- Employer Payroll Taxes	3,127.35
500.04- Advertising	100.00
500.09 - Insurance	
500.09.01 - WC Insurance	698.36
500.09.02 - Liability Insurance	500.00
Total 500.09 - Insurance	1,198.36
500.10 - Office Equipment	3,359.75
500.12 - Office Supplies	2,163.27
500.13 - Postage	329.09
500.14 - Telephone	1,967.96
500.15 - Office Rent	
500.15.03 - Utilities- Electric	600.00
Total 500.15 - Office Rent	600.00
500.17 - Internet Expense	396.00
500.19 - Corporation Fees	100.00
500.20 - Bank/Service Fees	171.82
500.22 - Professional Fees	4,151.91
500.24 - Audit Expense	2,962.50
500.25 - Software	109.99
500.26 - Payroll Service	275.00
500.27 - BusinessTaxes	219.00

**Oregon State USBC Association
Audited Statement of Activities**

Cash Basis

Fiscal Year Ended July 31, 2018

	Aug '17 - Jul 18
500.28 - Board of Director Exp	
500.28.01 - Lodging	5,814.04
500.28.02 - Meals	985.89
500.28.03 - Mileage	2,336.10
500.28.06 - BOD Shirts	148.05
500.28.07 - BOD name plates	16.70
Total 500.28 - Board of Director Exp	9,300.78
500.29 - Youth Committee Meet	
500.29.01- Mileage	691.40
Total 500.29 - Youth Committee Meet	691.40
500.30 - Jamboree Expense	
500.30 - Board Expenses	
500.30.01 - Lodging	4,154.08
500.30.02 - Dinner	617.76
500.30.03 - Breakfast	264.32
500.30.04 - Coffee Service	10.00
500.30.05 - No host bar	134.33
500.30.06 - Meals/other	54.48
500.30.08 - Mileage	1,973.45
Total 500.30 - Board Expenses	7,208.42
500.31 - Award Winners Expenses	
500.31.01 - Lodging	411.10
500.31.02 - Dinner	410.64
Total 500.31 - Award Winners Expenses	821.74
500.32 - Guest Expenses	
500.32.01 - Lodging	806.40
500.32.02 - Dinner	410.64
500.32.03 - Breakfast	82.60
Total 500.32 - Guest Expenses	1,299.64
500.33 - Meals	
500.33.01 - Dinner	2,361.18
500.33.02 - Breakfast	776.44
Total 500.33 - Meals	3,137.62
500.34 - Summit SMART	2,296.00
500.36 - Awards and Plaques	422.49
500.37 - Supplies	114.54
500.40 - Printing	683.77
500.42 - Set up Fees/Rental	759.67
500.48 - Lineage	440.00
500.49 - Prize Fund	180.00
Total 500.30 - Jamboree Expense	17,363.89
500.06 - PO Box	236.00
Total 500.00 - ASSOCIATION OFFICE	73,824.15
502.04 - Conventions	
502.04.01.01 - Lodging	837.60
502.04.01.02 - Meals	431.61
502.04.01.03 - Mileage	129.60
502.04.17 - Travel Expenses	143.98
502.04.17.01- Airfare	1,108.87
502.04.17.03 - Parking	53.00
Total 502.04 - Conventions	2,704.66
503.01- Travel, Center Visits	

**Oregon State USBC Association
Audited Statement of Activities**

Cash Basis

Fiscal Year Ended July 31, 2018

	Aug '17 - Jul 18
503.01.01- Lodging	905.59
503.01.02- Meals	442.50
503.01.03- Mileage	3,180.41
503.01- Travel, Center Visits - Other	6.33
Total 503.01- Travel, Center Visits	4,534.83
505.00 - CHARITIES	
505.01 - Charity Expenses	8,075.12
505.03 - Komen Donation	3,159.88
505.04- BVL Donation	3,819.39
505.05 - HOF Donation	2,106.59
Total 505.00 - CHARITIES	17,160.98
508.00 - OPEN TOURNAMENT	
508.01 - Trn Director & Assist	9,000.00
508.02 - Per Diem	
508.02.01 - Lodging	1,697.24
508.02.02 - Meals	323.70
508.02.03 - Mileage	644.02
Total 508.02 - Per Diem	2,664.96
508.03 - Employer Payroll Taxes	1,084.44
508.05 - Lineage	36,250.50
508.06 - Awards	2,038.11
508.07 - Supplies	178.21
508.08 - Postage	263.88
508.10 - Printing	519.25
508.11 - Paid Entry USBC Mastrs	500.00
508.04 - Prize Fund	60,757.80
Total 508.00 - OPEN TOURNAMENT	113,257.15
513.00 - WOMEN'S TOURNAMENT	
513.01 - Trn Director & Assist	7,066.80
513.02 - Per diem	
513.02.01 - Lodging	1,424.00
513.02.02 - Meals	270.32
513.02.03 - Mileage	777.60
Total 513.02 - Per diem	2,471.92
513.03- Employer Payroll Taxes	851.55
513.04 - Prize fund	33,119.50
513.05 - Lineage	24,182.50
513.06 - Plaques	476.00
513.06.01 - Gifts	810.08
513.07 - Supplies	2,224.40
513.08 - Postage	310.08
513.12 - Shirts	701.75
513.13 - Telephone	756.56
Total 513.00 - WOMEN'S TOURNAMENT	72,971.14
517.00 - YOUTH STATE TOURNAMENT	
517.01 - Trn Director & Assist	212.00
517.02 - Per Diem	
517.02.01 - Lodging	706.72
517.02.03 - Mileage	267.36
Total 517.02 - Per Diem	974.08
517.04 - Prize Fund	
517.04.01 - SMART Scholarship F	3,635.00
Total 517.04 - Prize Fund	3,635.00

**Oregon State USBC Association
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Fiscal Year Ended July 31, 2018

	Aug '17 - Jul 18
517.05 - Lineage	1,590.00
517.06 - Awards	446.89
517.07 - Supplies	215.55
517.08 - Postage	128.62
Total 517.00 - YOUTH STATE TOURNAMENT	7,202.14
525.00 - HIGH SCHOOL PROGRAM	
525.01.01 - District Directors	
525.01.01.01 - Dist 1 Director	50.00
525.01.01.02 - Dist 2 Director	60.00
525.01.01.03 - Dist 3 Director	60.00
525.01.01.04 - Dist 4 Director	75.00
525.01.01.05 - Dist 5 Director	125.00
525.01.01.06 - Dist 6 Director	60.00
Total 525.01.01 - District Directors	430.00
525.01.04 - District SMART	
525.01.04.01 - District SMART	800.00
Total 525.01.04 - District SMART	800.00
525.01.05 - Lineage	
525.01.05.01 - Dist 1	948.00
525.01.05.02 - Dist 2	1,098.00
525.01.05.03 - Dist 3	1,068.00
525.01.05.04 - Dist 4	1,278.00
525.01.05.05 - Dist 5	1,908.00
525.01.05.06 - Dist 6	1,068.00
Total 525.01.05 - Lineage	7,368.00
525.01.06 - District Awards	1,224.00
525.01.07 - Supplies	297.03
525.01.08 - Postage	183.80
525.02 - STATE FINALS	
525.02.01 - Trn Director & Asst	750.00
525.02.02 - State Final Per Diem	
525.02.01.03 - Mileage	129.60
525.02.01.04 - Lodging	153.70
Total 525.02.02 - State Final Per Diem	283.30
525.02.03 - Employer Payr Taxes	90.38
525.02.04 - SMART Scholarships	1,820.00
525.02.05 - State Final Lineage	5,148.00
525.02.06 - State Final Awards	332.00
525.02.06.01 - Hoodies	1,398.18
525.02.07 - High School Supplies	271.68
525.02.15 - T-Shirts	1,025.00
Total 525.02 - STATE FINALS	11,118.54
525.03 - Singles Tournament	
525.03.04.01 - SMART Scholarship	1,768.00
525.03.04.02 - Adult Prize Fund	442.00
Total 525.03 - Singles Tournament	2,210.00
Total 525.00 - HIGH SCHOOL PROGRAM	23,631.37
530.00 - ALL STAR TOURNAMENT	
530.02 - Per Diem	
530.02.01 - Lodging	101.18
530.02.02 - Meals	33.31
530.02.03 - Mileage	48.60

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Fiscal Year Ended July 31, 2018

	Aug '17 - Jul 18
Total 530.02 - Per Diem	183.09
530.04 - SMART Scholarships	1,890.00
530.05 - Lineage	2,544.00
530.06 - Awards	240.00
530.06 - Awards - Towels	948.10
Total 530.00 - ALL STAR TOURNAMENT	5,805.19
535.00 - PEPSI TOURNAMENT	
535.02 - Per Diem	
535.02.01 - Lodging	132.95
535.02.02 - Meals	31.97
535.02.03 - Mileage	159.46
Total 535.02 - Per Diem	324.38
535.04 - SMART Scholarships	4,005.25
535.05 - Lineage	
535.01.05.01 - Section 1	1,540.50
535.01.05.02 - Section 2	692.25
535.01.05.03 - Section 3	770.25
535.01.05.04 - Section 4	175.50
535.05.05.05 - State Lineage	3,081.00
Total 535.05 - Lineage	6,259.50
535.06 - Awards	400.00
535.07 - Supplies	10.86
535.08 - Postage	64.09
535.11 - Paid Jr. Gold Membrshp	110.00
Total 535.00 - PEPSI TOURNAMENT	11,174.08
540.00- QUEENS TOURNAMENT	
540.01-Per Diem	
540.01.03- Mileage	67.85
Total 540.01-Per Diem	67.85
540.04- Prize Fund	4,300.00
540.04.01 - National Entry	700.00
540.05- Lineage	1,302.00
540.07- Supplies	31.00
Total 540.00- QUEENS TOURNAMENT	6,400.85
550.00 - SR MIXED TOURNAMENT	
550.01 - Per Diem	
550.01.01 - Lodging	426.80
550.01.02 - Meals	86.50
550.01.03 - Mileage	270.83
Total 550.01 - Per Diem	784.13
550.04 - Prize Fund	2,096.00
550.05 - Lineage	3,191.50
550.06- Awards	257.45
550.07 - Supplies	59.39
550.08 - Postage	31.65
Total 550.00 - SR MIXED TOURNAMENT	6,420.12
575.00 - SENIOR QUALIFYING	
575.01 - Per Diem	
575.01.01 - Lodging	664.20
575.01.02 - Meals	92.75
575.01.03 - Mileage	509.29
Total 575.01 - Per Diem	1,266.24

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Cash Basis

Fiscal Year Ended July 31, 2018

	Aug '17 - Jul 18
575.04- Prize Fund	591.50
575.05- Lineage	1,372.50
575.08 - Postage	6.11
575.10 - Winner's Per Diem	1,797.00
575.11 - Entry to Nationals	1,680.00
575.12 - Shirt Expense	420.00
Total 575.00 - SENIOR QUALIFYING	7,133.35
580.00 - MISCELLANOUS EXPENSE	0.00
902 - Void Check Clearing	0.00
Total Expense	352,220.01
Net Ordinary Income	-35,158.18
Other Income/Expense	
Other Expense	
901.00 - Prior Year Expenses	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-35,158.18