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November 9, 2021

DeVann Cook, Acting County Administrator  
Santa Rosa County Florida  
6495 Caroline Street, Suite D  
Milton, FL 32570

DeVann,

Please find attached the final report on the Audit of Tiger Point Sports Association, Inc. (TPSA).

Please feel free to contact me should you have any questions or wish to discuss the report.

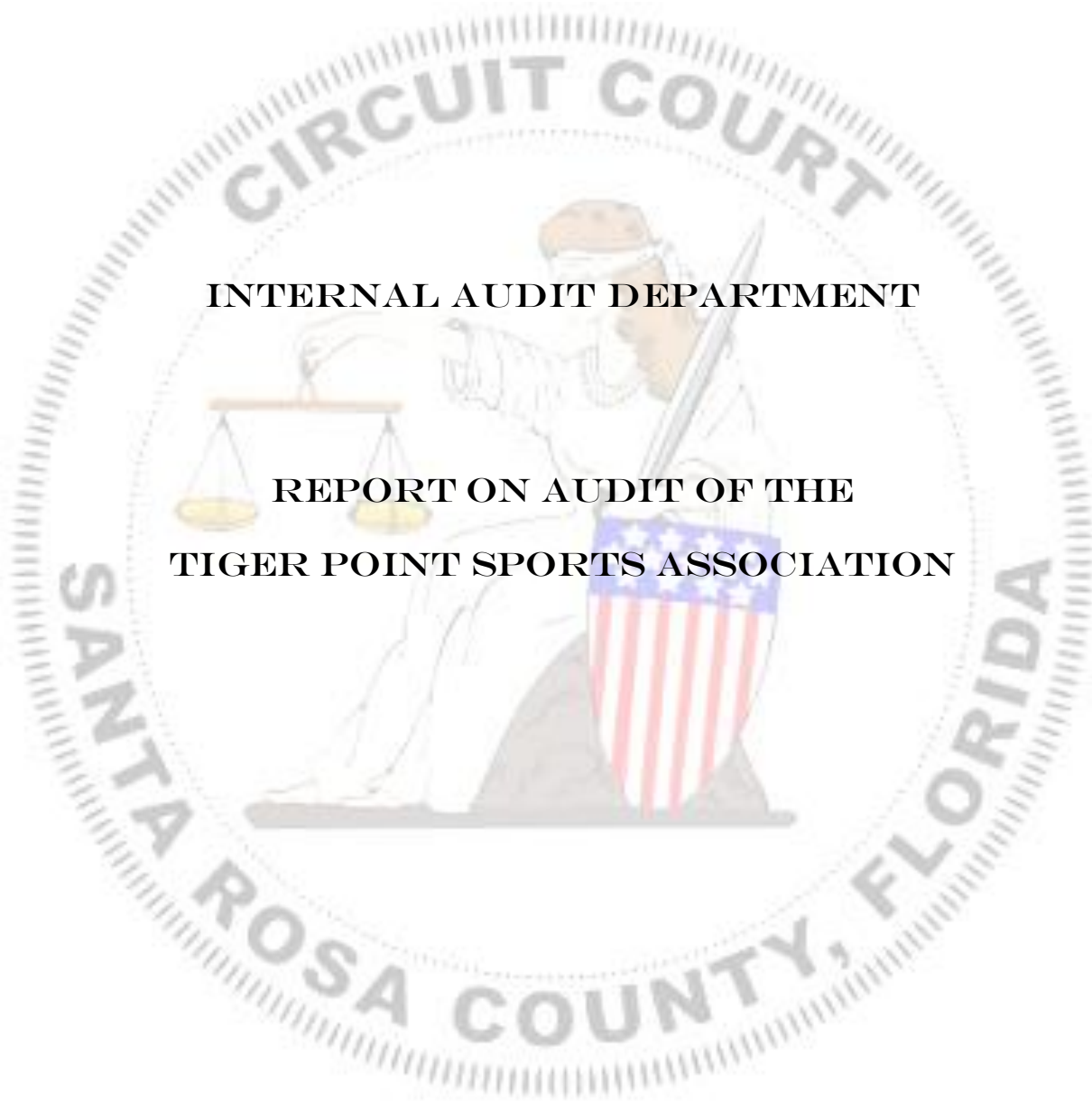
Respectfully,

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attch

Cc: Don Spencer, Clerk of Courts  
Tiger Point Sports Association, Inc.  
Tammy Simmons, Santa Rosa County Facilities Manager  
Brad Baker, Interim Assistant County Administrator  
Mike Burton, Finance Director

**SANTA ROSA COUNTY  
CLERK OF THE CIRCUIT COURT AND  
COMPTROLLER**



**INTERNAL AUDIT DEPARTMENT**

**REPORT ON AUDIT OF THE  
TIGER POINT SPORTS ASSOCIATION**

**REPORT NUMBER BCC 20-03**

**REPORT ISSUED NOVEMBER 9, 2021**

**ISSUED BY: SAMUEL SCALLAN, INTERNAL AUDITOR**

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## Executive Summary

We have conducted an audit of the Tiger Point Sports Association (TPSA). The objectives of the engagement were to identify funding sources and amounts generated by TPSA, to review expenses and supporting documentation, to evaluate the appropriateness of those expenses, to verify that all revenues and expenses were accounted for in the books and accounts of TPSA, and to review compliance with the terms and conditions identified in the agreement with Santa Rosa County. To the extent our limited review permitted, we assessed internal controls in place.

Our work covered the period from January 1, 2020 through December 31, 2020 with further review of transactions and controls through June 30, 2021 as necessary and was conducted under authority granted in language contained in the agreement between Santa Rosa County and TPSA.

Our audit was conducted in accordance with Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors, Inc.

Like other non-profit youth sports associations in Santa Rosa County, TPSA is managed by its officers and directors who all serve as volunteers without compensation. These people represent a cross section of citizens in Santa Rosa County and generally are parents of children participating in the various programs offered. TPSA is a federal 501(c)(3) not for profit corporation operating in Santa Rosa County, Florida. It is registered with the State of Florida, Department of State, Division of Corporations as a Florida Not-For-Profit Corporation. Its registration is current and lists 4 officers. Bylaws indicate 11 board members of the corporation.

TPSA operates the park at 1370 Tiger Point Park Lane in Gulf Breeze providing opportunities for youth and adults to participate in various organized sports programs.

Internal controls over the revenue/collection process could be improved as could support for expenditures of funds made by TPSA. Checks written indicate that expenditures were ordinary and necessary for programs and services authorized in the agreement with Santa Rosa County. Expenditures appeared appropriate for the programs offered.

We discussed these matters with the president of TPSA who indicated that these issues were being addressed.

We have conducted an audit of the Tiger Point Sports Association (TPSA).

The objectives of the engagement were to:

- To identify funding sources and amounts generated by TPSA
- To identify and examine supporting documentation for expenses of TPSA
- To verify that all revenues and expenses are accounted for in the books and accounts of TPSA
- To verify compliance with the various terms and conditions of the agreement in effect during the period under review
- To evaluate the appropriateness of the expenses of TPSA given the organization's status as a not-for-profit and based on language in the agreement with the Board of County Commissioners

Our work covered the period from January 1, 2020 through December 31, 2020 with further review of transactions and controls through June 30, 2021 as necessary. This audit is authorized in language contained in the agreement between Santa Rosa County and TPSA.

Although not a primary objective of our review, we attempted to identify and evaluate basic internal controls over income and expenses, to the extent possible to gain an understanding of those controls and to make recommendations to improve those controls where appropriate.

This was a limited scope review based on agreed upon procedures and as such is not an audit of the financial statements of TPSA the purpose of which is to issue an opinion on those financial statements and accordingly, we have not issued such an opinion. Our audit was conducted in accordance with Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors, Inc.

## TPSA Background Information

TPSA is a federal 501(c)(3) not for profit corporation operating in Santa Rosa County, Florida. It is registered with the State of Florida, Department of State, Division of Corporations as a Florida Not for Profit Corporation. The association is incorporated under the name Tiger Point Park Board, Inc. however the association is known, and operates under the name Tiger Point Sports Association. See comments later addressing the name difference.

Its corporate registration is current and lists 4 officers. Articles of Incorporation were filed in 2001 and call for 7 directors, however current bylaws of the association provide for 11. According to their website, the association offers organized sports activities for youth in South Santa Rosa County. They offer programs that provide opportunities for learning, development, and competition, for youth players of all levels, from the introductory player to the experienced players.

Family membership is available for those with children wishing to participate in the various sports programs offered. In addition, separate fees are charged per child depending on the sports program. Discounts are available for multiple children from the same family. Members of the association are those families who pay the annual membership fee and have children who participate in the programs offered.

Bylaws provide for three Commissioners, one for baseball\softball, one for Football, and one for soccer. Commissioners and directors of the association are generally parents with children who participate in the programs offered.

Commissioners, directors and officers of TPSA donate their time, serving as volunteers without compensation.

TPSA files an annual Form 990 Return of Organization Exempt from Income Tax as well as Form 1099's issued to those providing contracted services such as various referees and umpires used during the season.

The current, 5-year agreement between TPSA and Santa Rosa County was effective January 25, 2018. According to the agreement, TPSA is organized to provide social and character development and sports programming for citizens of Santa Rosa County. The agreement states that the County and TPSA desire to develop athletic and recreational activities at County owned park areas for the use and benefit of the public. The agreement provides that TPSA may manage and administer a specific park in Santa Rosa County for the purpose of providing a location for members of TPSA, as well as other citizens and groups in Santa Rosa County to engage in athletic/recreational programs.

## Park

TPSA operates one park at 1370 Tiger Point Park Lane in Gulf Breeze (Exhibit A). TPSA operates on a calendar year providing organized sports for youth and adults in South Santa Rosa County for baseball, T-ball, softball, flag football and soccer. The park has eight baseball fields with one of those managed and reserved for use by The Miracle League of Santa Rosa County. There are two full sized soccer fields, two tennis courts, two basketball courts, a 1-mile walking track and two playgrounds available for public use. In addition, there is one concession stand that was not used for much of the year due to damage caused by a storm. The Tiger Point Community Center is located at the park but is not under the control of TPSA.

For the 2020 calendar year, TPSA reported gross income of \$114,231.70 which is down considerably from the prior year (\$226,301.93) due to the effects of the Corona virus. (See Profit and Loss Statement-Exhibit B). Based on the most current information available, TPSA has 810 family memberships with approximately 1,100 sports participants.

## Oversight

TPSA has established written bylaws as a means of establishing control and oversight of the organization. According to those bylaws, TPSA has 11 board of directors that include four officers all of whom donate their time. In addition, there are three sports commissioners.

## Volunteers

As mentioned previously, TPSA officers, directors and sports commissioners, volunteer their time. They receive no compensation for the time devoted to their position within the organization.

## Operations

Under the agreement with Santa Rosa County, TPSA manages the park. Santa Rosa County maintains the common areas of the parks such as the parking lot and the community center. In addition, the county performs maintenance on the ball field lights. Santa Rosa County does not pay for the costs of utilities.

TPSA has a paid part-time janitor who cleans the park twice each week and a paid webmaster/administrator. TPSA has contracted with a local lawn service company who maintains the ball fields. TPSA pays a certified public accountant to perform monthly accounting, prepare financial statements and file the annual federal tax return for the not-for-profit.

TPSA pays for utilities and maintenance of all playing fields, the concession stand and restroom facilities as well as park cleaning and trash pickup. For the year under review, utility expenses were \$15,574.73. Park/field maintenance and cleaning was \$18,914.47. Athletic equipment purchased was \$8,811.66. Repairs and maintenance expenses were \$2,386.84. In addition, TPSA pays for all sports officiating, team jerseys, and all janitorial supplies.

## Methodology

We obtained and reviewed detailed accounting records and supporting documentation for the period under review. We arranged to meet with the president of TPSA who provided a guided tour of the park. We spoke to the former president and worked closely with the treasurer and accountant for TPSA.

We examined supporting documentation for expenditures of TPSA funds and examined the federal tax return and federal form 1099's issued to those individuals paid by TPSA. We reviewed minutes of meetings, bylaws and articles of incorporation of the organization. We examined bank statements for the period under review. We were granted unrestricted access to their accounting system to run reports as needed. We analyzed revenues and expenditures to determine the reasonableness of the amounts reported. We examined expenditures and supporting documentation to determine the appropriateness of the expense given the nature of the organization.

## Notes

### COVID-19

The Corona virus had a significant impact on Tiger Point Sports Association in 2020. Total revenues were down by half. In addition, the association refunded almost \$20,000.00 in registration fees due to cancelled games and tournaments. TPSA was further impacted by expenditures made for uniforms, etc. prior to issuing refunds. In conversations with the officers we learned that refunds were made more difficult in that the registration software used by TPSA, *Blue Sombrero*, underwent a complete redesign and now operates under the name *Sports Connect*. Special provisions had to be built into the software to permit the association to authorize refunds to parents requesting them so that a credit could be placed on the credit/debit cards used by parents when registration fees were paid.

### QuickBooks and Accounting

TPSA has contracted with a local CPA firm to perform accounting and related tax work for the association. TPSA uses QuickBooks Online for its accounting although the software is used entirely by the accountant. Checks are manually written by the treasurer. Bank transactions included information on checks that have cleared, are downloaded to QuickBooks. The accountant then relies on information from the treasurer to reclassify the entries and to fill in missing information.

This process could be improved. For 2020, there was over \$6,000 income from registrations that were not identified by sport. This has implications for the various sports when planning expenditures.

For the 2020 year, the vendor name (payee) was missing for 128 transactions representing over \$44,000.00 in expenditures. Some of these expenditures were for checks written. Such omissions reduce the effectiveness of financial reports used to monitor financial operations by the BOD. In addition, omitted payees has implications when issuing Form 1099's to those individuals performing services for the association for such things as game officials, lawn care, janitorial and web hosting services.

### LandSharks

TPSA hosted travel baseball teams called the Landsharks during the year being audited. According to the former president, TPSA hosted their financial operations as an accommodation to the teams. A separate bank account was created under TPSA's main account at SunTrust Bank. In addition, the travel team's financial operations, both revenues and expenses, were accounted for in TPSA's accounting system. Revenues from parents to pay for registration, uniforms and other expenses to participate in baseball tournaments flowed through the



Landshark account and were posted to TPSA's accounting system. Likewise, expenditures of the travel teams were made through TPSA's accounting system. For the period we examined cash funds were withdrawn from the account using an ATM totaling \$1,900.00. No documentation was available to support the amounts withdrawn which were posted as tournament expense. In speaking with the current president of TPSA, he informed me that travel ball was dropped after the spring 2020 season.

## Bylaws

As mentioned previously, TPSA has established written bylaws as a means of establishing control and oversight of the organization. During our review of those bylaws we noted differences in language contained in the bylaws and language in the articles of incorporation. In addition, while the bylaws address terms of office and the method for nominating directors they do not address who votes for them. Although the bylaws address the requirement to perform an annual audit, we are uncertain whether one is performed. Finally, bylaws were last revised in 2007. From conversations with the president of the association we learned that TPSA is currently undertaking a major rewrite of their bylaws. We spoke to the secretary for the association and provided our recommendations to those revisions.

## Observations

Following are our specific observations of our findings.

### Internal controls

#### Separation of Duties Blue Sombrero

TPSA uses a web-based product called *Sportsconnect* (previously Blue Sombrero) to register families and sports participants and to pay registration fees. This youth sports management system, used by other youth sports associations in the area, is a sophisticated software product that permits online fee payment and allows coaches to build teams and rosters for the various sports. The fee structure used by TPSA is entered and permits a variety of fees including different amounts for each sport as well as discounts for families with multiple children participating in the sports offered.

The company who developed *Sportsconnect* has developed various user roles as a means to control and limit access to the various modules. For instance, coaches need access to registered players to build team rosters. Such rights are assigned to the *Division Manager Role*. While they need access to registered players to build team rosters, they do not need access to billing and payment information. Another example is the *Billing Reports Admin*. The user assigned this role has access to reports dealing with money, but they don't have access to roster reports. Other user roles built into this system include Reports Admin, Scheduler Admin, Scores Admin, Website Manager Admin, and Billing Reports Admin, to name a few. Developing user roles as a means of ensuring adequate separation of duties is common in modern software applications.

TPSA has not taken advantage of these built-in controls, rather they assigned the treasurer full administrative rights giving them access to every aspect of the program. Granting such rights to one person creates a control weakness that could allow less than desirable results.

We recommend that TPSA fully utilize access controls built into the system by assigning user roles to the various users that coincide with the duties they perform. Full administrative rights should be assigned to someone within the association who is not directly involved in the various programs.

### Documentation for Expenditures

We examined supporting documentation for the first half of 2020 as a sample to determine whether TPSA had retained an invoice or other supporting documentation for the expenditures made during that period. We examined images of canceled checks to ensure expenditures made by check were as reported. In addition, we evaluated the nature of the goods and services purchased to determine whether these expenditures were a valid program expense.

For the six-month period there were 139 expenditures totaling \$65,848.63. All expenditures we examined appeared to be ordinary and customary expenditures of the youth sports organization and none of the expenditures as reported, appeared questionable. However, TPSA retained supporting documentation for only 21 of the 139 expenditures. While many of the expenditures were for monthly reoccurring expenses such as bank service charges, accounting fees, webhosting, monthly fee for field maintenance, and software subscriptions, many of these expenditures were not. Expenditures for umpire fees, tournament fees, uniforms, referees, equipment, supplies, plumbing and concession stand purchases were not supported by an invoice. Lacking any documentation to support these expenditures, we cannot determine that these were valid expenses of the association.

### Management and Oversight

In any not-for-profit organization the board of directors provides necessary oversight and control. Such control is obtained through regular review of operations including financial information. This is accomplished through periodic reporting to the board of various financial aspects including monthly revenues and expenditures.

The degree and nature of oversight varies to suit the needs of each organization. TPSA bylaws call for quarterly reports, however in reviewing minutes of board meetings we did not see evidence that these were provided to the board.

Given the control weaknesses over financial operations identified in this report we recommend monthly reports to the board of directors. Such reports should include an income statement and balance sheet in sufficient detail to permit a meaningful review. In addition, we recommend that a monthly check register should be presented to the board. Such report should report checks and other withdrawals from the checking account including the account to which they were charged.

## Compliance

The agreement with Santa Rosa County requires that TPSA maintain a comprehensive general liability policy in the amount of at least \$1,000,000 per occurrence providing for coverage for any and all losses or claims. The agreement states that Santa Rosa County shall be listed as a co-insured.

We reviewed the policy in affect during the period covered by our review and noted that the policy does not reference Santa Rosa County as a co-insured. We have referred this matter to the County's Risk Management Department for further action.

## Fee Structure-Allowance for Needy Children

Included in TPSA's agreement with Santa Rosa County is a provision allowing them to charge fees for participation in organized events for amounts reasonably anticipated to cover expenses. Language in the agreement also requires that the fee structure provide for appropriate allowances for participation by children without sufficient funds to pay the fees.

Officials we spoke to explained that currently there is no provision for allowances for needy children.

We recommend that the board of directors for TPSA formally establish discount rates or amounts, including eligibility criteria, to be followed to allow participation by children who lack sufficient funds to pay the fees. Such provisions should ensure the viability of each program offered.

## Corporate Governance

### Organization Name

Tiger Point Sports Association operates under that name, however the not-for-profit corporation is registered as Tiger Point Park Board, Inc. TPSA should register the common name as a fictitious name with the State of Florida, Division of Corporations to associate the true legal entity with the common DBA name.

## Conclusion

Based on our work we conclude that expenditures made by TPSA were for programs and services authorized in the agreement with Santa Rosa County. Revenues generated by the organization were properly recorded in accounting ledgers maintain by TPSA and deposited into the bank account maintained by them.

Please see management's response to this report following.

End of Report



Managements Response

October 19, 2021

Mr. Scallan,

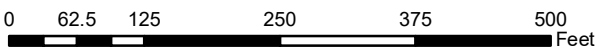
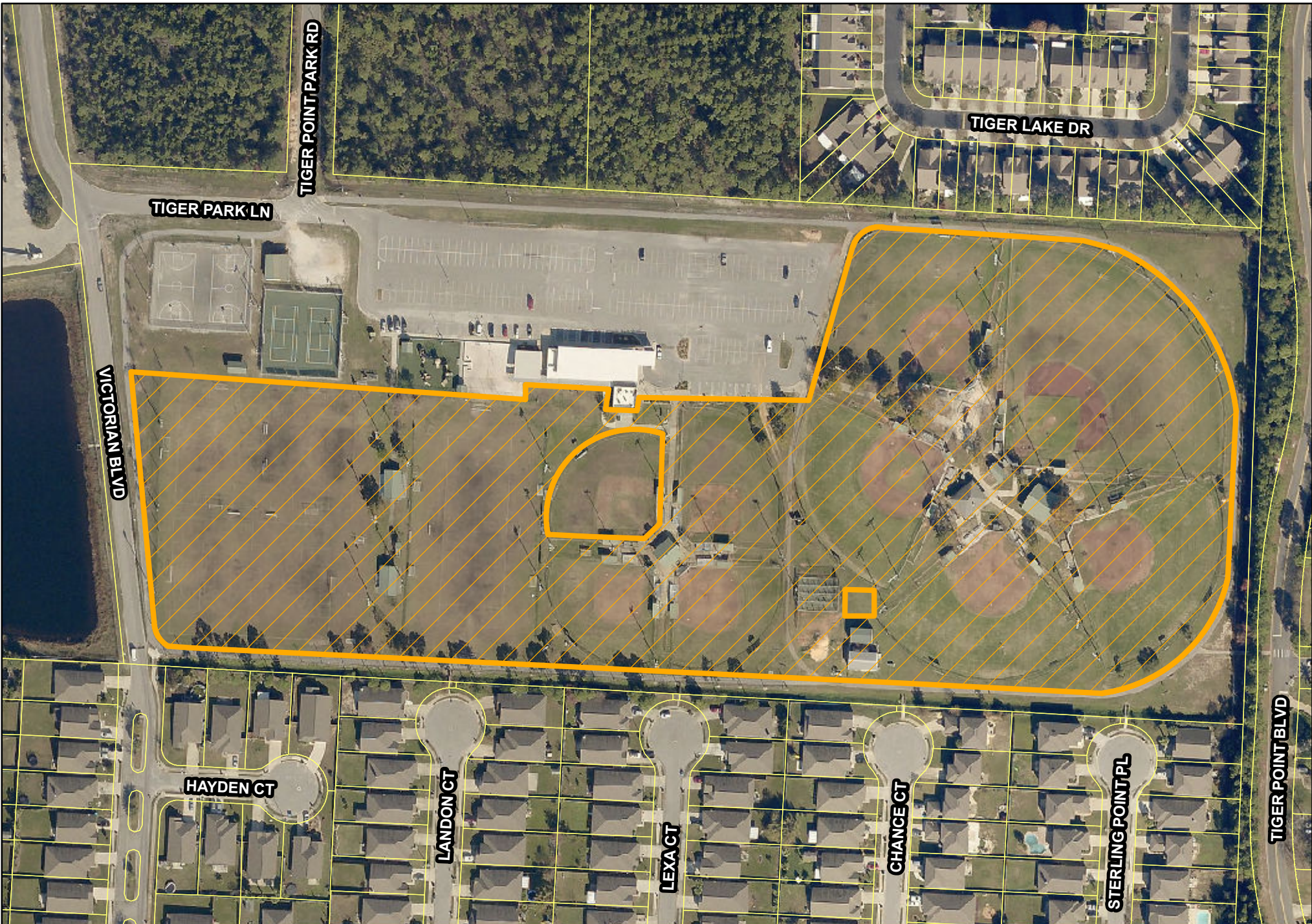
Tiger Point Sports Association has reviewed your findings in the in the audit attached and we would like to let you know we approve it as written.

We appreciate you time and detail in this report and will be sure to take measures accounting for recommendations made and requested.

Children. Thank you again for conducting a thorough audit of our organization.

Respectfully Submitted

David Pilkington, President of TPSA



**Tiger Point Park Board, Inc.**  
**Profit and Loss by Tag Group**  
January - December 2020

**Exhibit B**

	Jan - Dec 2020	Total Jan - Dec 2019 (PY)	Jan - Dec 2020 (YTD)
<b>Revenue</b>			
4100 Family Memberships	22,087.70	30,932.50	22,087.70
4150 Registrations	6,326.50	8,762.72	6,326.50
<b>4200 Baseball Revenue</b>			
4210 Baseball Registrations	17,623.50	35,915.00	17,623.50
4220 Baseball Sponsorships	2,302.00	11,251.50	2,302.00
4230 Tournament Fees	250.00		250.00
<b>Total 4200 Baseball Revenue</b>	<b>\$ 20,175.50</b>	<b>\$ 47,166.50</b>	<b>\$ 20,175.50</b>
<b>4300 Softball Revenue</b>			
4310 Softball Registrations	4,555.00	9,157.50	4,555.00
4330 Softball Tournament Fees		7,255.30	
<b>Total 4300 Softball Revenue</b>	<b>\$ 4,555.00</b>	<b>\$ 16,412.80</b>	<b>\$ 4,555.00</b>
<b>4400 Co-Ed Softball Revenue</b>			
4410 Co-Ed Softball Registrations	7,785.00	10,595.00	7,785.00
<b>Total 4400 Co-Ed Softball Revenue</b>	<b>\$ 7,785.00</b>	<b>\$ 10,595.00</b>	<b>\$ 7,785.00</b>
<b>4500 Landshark Baseball</b>			
4510 Landshark Baseball Registrations	4,355.00	24,419.00	4,355.00
<b>Total 4500 Landshark Baseball</b>	<b>\$ 4,355.00</b>	<b>\$ 24,419.00</b>	<b>\$ 4,355.00</b>
<b>4600 Football Revenue</b>			
4610 Football Registrations	4,505.00	7,787.50	4,505.00
<b>Total 4600 Football Revenue</b>	<b>\$ 4,505.00</b>	<b>\$ 7,787.50</b>	<b>\$ 4,505.00</b>
<b>4700 Soccer Revenue</b>			
4710 Soccer Registrations	35,149.00	53,665.00	35,149.00
<b>Total 4700 Soccer Revenue</b>	<b>\$ 35,149.00</b>	<b>\$ 53,665.00</b>	<b>\$ 35,149.00</b>
4900 Donations - Public Support-Scholarship		1,000.00	
4910 Use of Park fee	8,000.00	4,000.00	8,000.00
4950 Concession Revenue	1,263.00	20,562.57	1,263.00
4960 Interest Income		308.34	
5057 Baseball Allstars (deleted)		690.00	
5087 Park Sponsor	30.00		30.00
<b>Total Revenue</b>	<b>\$ 114,231.70</b>	<b>\$ 226,301.93</b>	<b>\$ 114,231.70</b>
<b>Gross Profit</b>	<b>\$ 114,231.70</b>	<b>\$ 226,301.93</b>	<b>\$ 114,231.70</b>
<b>Expenditures</b>			
5050 Gulf Power Co.	15,574.73	16,690.22	15,574.73
<b>5200 Baseball expenses</b>			
5210 Equipment & Supplies	1,931.00		1,931.00
5220 Umpire Fees	3,923.00		3,923.00
5230 Uniforms	10,854.55		10,854.55
5250 Insurance Baseball	751.50	3,191.00	751.50

<b>Total 5200 Baseball expenses</b>	<b>\$</b>	<b>17,460.05</b>	<b>\$</b>	<b>34,910.97</b>	<b>\$</b>	<b>17,460.05</b>
<b>5300 Softball Expenses</b>				14,212.69		
5310 Equipment & Supplies		200.00				200.00
5320 Umpire Fees		2,190.00				2,190.00
5350 Insurance Softball		149.00				149.00
<b>Total 5300 Softball Expenses</b>	<b>\$</b>	<b>2,539.00</b>	<b>\$</b>	<b>14,212.69</b>	<b>\$</b>	<b>2,539.00</b>
<b>5400 Co-ed Softball Expense</b>				1,055.84		
5410 Equipment & Supplies		244.84				244.84
5420 Umpire Fees		3,380.00				3,380.00
5430 Uniforms		3,282.19				3,282.19
<b>Total 5400 Co-ed Softball Expense</b>	<b>\$</b>	<b>6,907.03</b>	<b>\$</b>	<b>1,055.84</b>	<b>\$</b>	<b>6,907.03</b>
<b>5500 Landshark Baseball expense</b>		2,507.80		26,477.02		2,507.80
5520 Umpire Fees		500.00				500.00
5530 Uniforms		1,124.60				1,124.60
5540 Tournament Fees		3,440.00				3,440.00
<b>Total 5500 Landshark Baseball expense</b>	<b>\$</b>	<b>7,572.40</b>	<b>\$</b>	<b>26,477.02</b>	<b>\$</b>	<b>7,572.40</b>
<b>5600 Football Expense</b>				16.00		
5610 Equipment & Supplies		1,855.13				1,855.13
5620 Referee Fees		2,621.21				2,621.21
<b>Total 5600 Football Expense</b>	<b>\$</b>	<b>4,476.34</b>	<b>\$</b>	<b>16.00</b>	<b>\$</b>	<b>4,476.34</b>
<b>5700 Soccer expenses</b>		347.06		31,783.42		347.06
5710 Equipment & Supplies		4,580.19				4,580.19
5720 Referee Fees - Soccer		2,353.00		2,590.00		2,353.00
5730 Uniforms - Soccer		14,219.76				14,219.76
5740 Insurance Soccer				5,364.36		
5750 Trophies		1,485.00				1,485.00
<b>Total 5700 Soccer expenses</b>	<b>\$</b>	<b>22,985.01</b>	<b>\$</b>	<b>39,737.78</b>	<b>\$</b>	<b>22,985.01</b>
<b>6005 Concession Service</b>		2,516.65		16,525.49		2,516.65
<b>6010 Accounting</b>		6,125.00		5,775.00		6,125.00
<b>6012 Advertising Expense</b>		360.00				360.00
<b>6015 Background checks</b>		357.00		735.00		357.00
<b>6020 Bank charges</b>		2,085.34		2,899.78		2,085.34
<b>6025 Cleaning/Trash Services</b>		3,000.00				3,000.00
<b>6060 Depreciation</b>		2,722.00				2,722.00
<b>6063 Donation</b>				500.00		
<b>6064.1 Equipment Rental</b>		607.88				607.88
<b>6065 Dues &amp; subscriptions</b>		901.25		782.99		901.25
<b>6090 Insurance-officer/director</b>				639.12		
<b>6092 Insurance-other</b>		625.00				625.00
<b>6101 Field Maintenance</b>		6,000.00		3,283.01		6,000.00
<b>6102 Misc</b>		0.00				0.00
<b>6105 office supplies</b>				739.10		
<b>6110 Repairs &amp; maintenance</b>		2,386.84		663.97		2,386.84
<b>6114 restroom supplies</b>		416.57		490.09		416.57
<b>6115 Referee Fees - Football</b>				4,670.00		
<b>6119 Flag Football Expense</b>		0.00				0.00
<b>6128 Registration System Fees</b>				100.85		

<b>6129 Software Expenses</b>		1,117.00	
<b>6150 Taxes &amp; licenses</b>	350.35	1,208.58	350.35
<b>6163 Tournament fees</b>		1,200.00	
<b>6165 Trophies</b>		2,078.58	
<b>6170 Park Expenses</b>	9,914.47	22,460.06	9,914.47
<b>6172 Umpire fees</b>		3,084.93	
<b>6173 Umpire Fees Softball</b>		4,520.00	
<b>6174 Umpire Fees Baseball</b>		12,349.00	
<b>6175 Umpire Fees - Co-ed Softball</b>		5,460.00	
<b>6175.1 Umpire Fees Landsharks</b>		1,000.00	
<b>6179 Uniforms - Baseball</b>		140.00	
<b>6180 Uniforms - Softball</b>		576.00	
<b>6184 U S Post Office</b>	156.00		156.00
<b>6192 Website Expense</b>	3,300.00	1,506.00	3,300.00
<b>Total Expenditures</b>			
	<b>\$ 119,338.91</b>	<b>\$ 227,605.07</b>	<b>\$ 119,338.91</b>
<b>Net Operating Revenue</b>			
	<b>-\$ 5,107.21</b>	<b>-\$ 1,303.14</b>	<b>-\$ 5,107.21</b>
<b>Net Revenue</b>			
	<b>-\$ 5,107.21</b>	<b>-\$ 1,303.14</b>	<b>-\$ 5,107.21</b>

Wednesday, Aug 11, 2021 07:21:50 AM GMT-7 - Cash Basis