

**Wilmington Senior Softball Association**  
**Financial Statement: Jan. 1, 2022 to December 31, 2022 vs Budget**  
***Darrell Davies Comments on Review of 2022 WSSA Financial Statements***

	HI (Lo)			
<b>WSSA Income</b>	<b>2022</b>	<b>Budget</b>	<b>vs Budget</b>	<b>Reviewer's Comments on 2022 Statements</b>
Membership fees	19,650	20,500	(850)	} The net fees after refunds represent 191 full or half season players vs 192 players budgeted. Reasonable compared to rosters of 12 teams. Agrees to detailed cash receipts register
Refunds	(690)	(1,300)	610	
Golf Outing Collection	6,440	4,300	2,140	
25th Anniversary Collection	-	-	-	
25th Anniversary Hat Pymts	-	-	-	
Sponsor Payments	9,400	7,300	2,100	Agrees to detailed cash receipts register. Includes \$800 Grant, 13 sponsors
Banquet Payments (HOF)	-	160	(160)	
HOF Shirt Payments	-	-	-	
WSSA Shirt and Hat Payments	40	-	40	1 shirt purchased at golf outing
Donations	-	-	-	
Other Income	175	-	175	St Pats parade refund and purchase of old shirts
<b>Net Income</b>	<b>35,015</b>	<b>30,960</b>	<b>4,055</b>	
<b>WSSA Softball Related Expenses</b>				
Field Rentals	2,272	2,500	(228)	Agreed to 2 large invoices from city, represents 32.5 days - reasonable
Playing Equipment & Materials	1,124	1,500	(376)	Reviewed 3 invoice reimbursements
Team Bats	-	-	-	
Team Uniforms	5,325	4,200	1,125	Reviewed 9 invoices
25th Anniversary Hats	-	-	-	
Umpires	12,280	13,335	(1,055)	\$35/game - approximates 59 games per team - reasonable
<b>Sub-total</b>	<b>21,001</b>	<b>21,535</b>	<b>(534)</b>	tied hours back to spreadsheet
<b>WSSA Administrative Expenses</b>				
Advertising / Marketing	454	1,200	(746)	Reviewed 2 invoice reimbursements
Bank Charges	26	100	(74)	Stop payment
HOF Banquet	2,740	2,200	540	Includes dinner, plaques - most reimbursed to Mike Clancy
25th Anniversary Banquet	-	-	-	
Gifts and Memorials	256	600	(344)	2 donations to WSSA family members
Insurance	240	240	-	Reviewed invoice
Meetings	110	150	(40)	Reviewed receipt reimbursements
Office Miscellaneous	1,506	1,400	106	Cubemart storage, stamps, mailbox invoices
Golf Tournament	5,415	4,000	1,415	2 invoices for golf and golf ball awards
HOF T Shirt and Hat Purchase	-	-	-	
HOF Shirt Purchases	-	-	-	
Shirt and Hat Purchases	1,667	-	1,667	3 invoices reviewed - reimbursed to D Reardon
Miscellaneous	25	200	(175)	St Pats Day parade
Website	120	-	120	2 year contract on website invoice
<b>Sub-total</b>	<b>12,559</b>	<b>10,090</b>	<b>2,469</b>	
<b>Total All Expenses</b>	<b>33,559</b>	<b>31,625</b>	<b>1,934</b>	
<b>Cash Surplus or (Loss)</b>	<b>1,456</b>	<b>(665)</b>	<b>2,121</b>	
<b>WSSA Cash Balance</b>				
WSSA Opening Cash Balance - 01/01/22	14,517			
Cash Surplus or (Loss)	1,456			
<b>Total WSSA Balance</b>	<b>15,973</b>			

**Tied 12 bank statements to the account. Dec recon necessary**