

# Financial Summary

JHS Music and Arts Boosters

For the period ended August 31, 2025

Prepared by

**George Moffat**

Prepared on

**September 1, 2025**

# Statement of Cash Flows

September 1, 2024-August 31, 2025

FULL NAME	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	-3,602.25
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1110 Accounts receivable	275.00
1450 Accumulated Depreciation	4,565.40
1700 Prepaid Expenses	890.00
2100 Sales tax payable	-600.46
<b>Total for Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>\$5,129.94</b>
<b>Net cash provided by operating activities</b>	<b>\$1,527.69</b>
<b>INVESTING ACTIVITIES</b>	
	0
<b>FINANCING ACTIVITIES</b>	
	0
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$1,527.69</b>
<b>Cash at beginning of period</b>	<b>\$78,671.41</b>
<b>CASH AT END OF PERIOD</b>	<b>\$80,199.10</b>

# Profit and Loss by Department

September 2024 - August 2025

	Band	Choir	Dance	Drama	Evergreen	Gateway	GW Band	GW Choir	GW Orchestra	Total Gateway	Heatherwood Band	Heatherwood Choir	MAB	North	Orchestra	Total
<b>INCOME</b>																
4 Contributed support																0.00
4010 Indiv/business contribution (990 line 1a)	3,100.44	1,080.00	240.00	4,045.00	2,276.06		760.00	2,273.00	590.00	3,623.00	5,840.61	3,755.56	47.02	1,000.00	1,085.00	26,092.69
4011 Donor-directed Contributions											364.23					364.23
4015 Corporate Gift Matching	500.00										50.00		245.00			795.00
<b>Total 4 Contributed support</b>	<b>3,600.44</b>	<b>1,080.00</b>	<b>240.00</b>	<b>4,045.00</b>	<b>2,276.06</b>		<b>760.00</b>	<b>2,273.00</b>	<b>590.00</b>	<b>3,623.00</b>	<b>6,254.84</b>	<b>3,755.56</b>	<b>292.02</b>	<b>1,000.00</b>	<b>1,085.00</b>	<b>27,251.92</b>
5 Earned revenues																0.00
5180 Program service fees (990 line 2)	6,050.00		1,915.00									1,520.00			915.00	10,400.00
<b>Total 5 Earned revenues</b>	<b>6,050.00</b>		<b>1,915.00</b>									<b>1,520.00</b>			<b>915.00</b>	<b>10,400.00</b>
5200 Dues																0.00
5210 Membership dues - individuals (990 line 3)			20,234.12													20,234.12
5220 Assessments & dues - orgs													2,400.00			2,400.00
<b>Total 5200 Dues</b>			<b>20,234.12</b>										<b>2,400.00</b>			<b>22,634.12</b>
5800 Special fundraising events																0.00
5810 Special fundraising events - non-gift rev (990 line 6a)	6,037.80	1,936.44	3,145.94	3,931.87	4,287.51	0.00	1,414.00	2,113.00	1,653.00	5,180.00		12,002.00	295.00		3,879.59	40,696.15
5820 Special fundraising events - gift revenue (990 line 1a)			5,730.17					1,205.00		1,205.00		2,017.00				8,952.17
5830 Special fundraising events - Costs																0.00
5834 Purchased Goods					-200.00											-200.00
5839 Other Direct Expenses	-1,966.43				-1,259.63			-175.44		-175.44		-949.96				-4,351.46
<b>Total 5830 Special fundraising events - Costs</b>	<b>-1,966.43</b>				<b>-1,459.63</b>			<b>-175.44</b>		<b>-175.44</b>		<b>-949.96</b>				<b>-4,551.46</b>
<b>Total 5800 Special fundraising events</b>	<b>4,071.37</b>	<b>1,936.44</b>	<b>8,876.11</b>	<b>3,931.87</b>	<b>2,827.88</b>	<b>0.00</b>	<b>1,414.00</b>	<b>3,142.56</b>	<b>1,653.00</b>	<b>6,209.56</b>		<b>13,069.04</b>	<b>295.00</b>		<b>3,879.59</b>	<b>45,096.86</b>
6820 Sales of Product Income	0.00															0.00
<b>Total Income</b>	<b>13,721.81</b>	<b>3,016.44</b>	<b>31,265.23</b>	<b>7,976.87</b>	<b>5,103.94</b>	<b>0.00</b>	<b>2,174.00</b>	<b>5,415.56</b>	<b>2,243.00</b>	<b>9,832.56</b>	<b>6,254.84</b>	<b>18,344.60</b>	<b>2,987.02</b>	<b>1,000.00</b>	<b>5,879.59</b>	<b>105,382.90</b>
<b>GROSS PROFIT</b>	<b>13,721.81</b>	<b>3,016.44</b>	<b>31,265.23</b>	<b>7,976.87</b>	<b>5,103.94</b>	<b>0.00</b>	<b>2,174.00</b>	<b>5,415.56</b>	<b>2,243.00</b>	<b>9,832.56</b>	<b>6,254.84</b>	<b>18,344.60</b>	<b>2,987.02</b>	<b>1,000.00</b>	<b>5,879.59</b>	<b>105,382.90</b>
<b>EXPENSES</b>																
7000 Program Service Expenses																0.00
7010 Program-related expenses (990 line 10)	7,706.00	955.66	23,082.13	2,482.74	3,308.58			922.48	-18.99	903.49	2,745.62	22,289.89		362.93	2,030.53	65,867.57
7015 Coaching (990 Line 10)	6,750.00	1,583.57		2,000.00				2,925.00		2,925.00	6,687.50	-180.00			3,051.23	22,817.30
<b>Total 7000 Program Service Expenses</b>	<b>14,456.00</b>	<b>2,539.23</b>	<b>23,082.13</b>	<b>4,482.74</b>	<b>3,308.58</b>			<b>3,847.48</b>	<b>-18.99</b>	<b>3,828.49</b>	<b>9,433.12</b>	<b>22,109.89</b>		<b>362.93</b>	<b>5,081.76</b>	<b>88,684.87</b>
7200 Grants																0.00
7220 Grants to other organizations (990 line 10)					1,982.85		4,500.00		1,000.00	5,500.00						7,482.85
<b>Total 7200 Grants</b>					<b>1,982.85</b>		<b>4,500.00</b>		<b>1,000.00</b>	<b>5,500.00</b>						<b>7,482.85</b>
7500 Personnel expenses																0.00
7540 Professional fees - other (990 line 13)												-50.00				-50.00
<b>Total 7500 Personnel expenses</b>												<b>-50.00</b>				<b>-50.00</b>
8100 Non-personnel expenses																0.00
8150 Office/General Administrative Expenses													3,368.88			3,368.88
<b>Total 8100 Non-personnel expenses</b>													<b>3,368.88</b>			<b>3,368.88</b>
8500 Misc expenses (non-Program)																0.00
8520 Insurance - non-employee (990 line 16)													943.00			943.00
8530 Membership dues - organization	240.00	240.00	-20.60	240.00	240.00	240.00				240.00	240.00	240.00		240.00	240.00	2,139.40
8590 Bank Charges													10.00			10.00
<b>Total 8500 Misc expenses (non-Program)</b>	<b>240.00</b>	<b>240.00</b>	<b>-20.60</b>	<b>240.00</b>	<b>240.00</b>	<b>240.00</b>				<b>240.00</b>	<b>240.00</b>	<b>240.00</b>	<b>953.00</b>	<b>240.00</b>	<b>240.00</b>	<b>3,092.40</b>
8600 Business expenses																0.00
8670 Organizational (corp) expenses													272.55			272.55
<b>Total 8600 Business expenses</b>													<b>272.55</b>			<b>272.55</b>
QuickBooks Payments Fees	132.27															132.27
Sales Taxes Paid													58.86			58.86
Square Fees	97.90	38.08	17.14	131.75	195.06		29.29	56.50	22.13	107.92	178.91	475.45	58.43	39.95	36.48	1,377.07
<b>Total Expenses</b>	<b>14,926.17</b>	<b>2,817.31</b>	<b>23,078.67</b>	<b>4,854.49</b>	<b>5,726.49</b>	<b>240.00</b>	<b>4,529.29</b>	<b>3,903.98</b>	<b>1,003.14</b>	<b>9,676.41</b>	<b>9,852.03</b>	<b>22,775.34</b>	<b>4,711.72</b>	<b>642.88</b>	<b>5,358.24</b>	<b>104,419.75</b>
<b>NET OPERATING INCOME</b>	<b>-1,204.36</b>	<b>199.13</b>	<b>8,186.56</b>	<b>3,122.38</b>	<b>-622.55</b>	<b>-240.00</b>	<b>-2,355.29</b>	<b>1,511.58</b>	<b>1,239.86</b>	<b>156.15</b>	<b>-3,597.19</b>	<b>-4,430.74</b>	<b>-1,724.70</b>	<b>357.12</b>	<b>521.35</b>	<b>963.15</b>
<b>OTHER EXPENSES</b>																
8700 Depreciation	4,565.40															4,565.40
<b>Total Other Expenses</b>	<b>4,565.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,565.40</b>
<b>NET OTHER INCOME</b>	<b>-4,565.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,565.40</b>
<b>NET INCOME</b>	<b>\$ -5,769.76</b>	<b>\$ 199.13</b>	<b>\$ 8,186.56</b>	<b>\$ 3,122.38</b>	<b>\$ -622.55</b>	<b>\$ -240.00</b>	<b>\$ -2,355.29</b>	<b>\$ 1,511.58</b>	<b>\$ 1,239.86</b>	<b>\$ 156.15</b>	<b>\$ -3,597.19</b>	<b>\$ -4,430.74</b>	<b>\$ -1,724.70</b>	<b>\$ 357.12</b>	<b>\$ 521.35</b>	<b>\$ -3,602.25</b>

# Standard Reports:Balance Sheet by Division

As of August 31, 2025

	Band	Choir	Dance	Drama	Evergreen	Gateway	GW Band	GW Choir	GW Orchestra	Total Gateway	Heatherwood Band	Heatherwood Choir	MAB	North	Orchestra	Total
<b>ASSETS</b>																
<b>Current Assets</b>																
<b>Bank Accounts</b>																
1010 Cash in bank (990 line 45)																0.00
1011 Band (7715)	2,303.60	0.00		0.00												2,303.60
1012 Choir (7856)		6,529.49														6,529.49
1013 Dance (7765)			12,320.87													12,320.87
1014 Drama (7666)				8,503.71												8,503.71
1015 General Fund (7822)	87.51	0.00	0.00	16.42	0.00	0.00	290.40	819.79	298.09	1,408.28	904.83	747.73	1,247.39	673.15	0.00	5,085.31
1016 Heatherwood Band (7806)											3,055.33					3,055.33
1017 Heatherwood Choir (7583)	0.00											23,716.45			0.00	23,716.45
1018 Orchestra (9729)													0.00		7,567.64	7,567.64
1019 General Savings (7559)													5.00			5.00
1022 Gateway Music (5066)						1,477.17	526.61	3,009.36	1,905.47	6,918.61			0.00			6,918.61
1023 Evergreen (2102)					1,318.32								0.00			1,318.32
1024 North (2110)													0.00	2,874.77		2,874.77
<b>Total 1010 Cash in bank (990 line 45)</b>	<b>2,391.11</b>	<b>6,529.49</b>	<b>12,320.87</b>	<b>8,520.13</b>	<b>1,318.32</b>	<b>1,477.17</b>	<b>817.01</b>	<b>3,829.15</b>	<b>2,203.56</b>	<b>8,326.89</b>	<b>3,960.16</b>	<b>24,464.18</b>	<b>1,252.39</b>	<b>3,547.92</b>	<b>7,567.64</b>	<b>80,199.10</b>
<b>Total Bank Accounts</b>	<b>2,391.11</b>	<b>6,529.49</b>	<b>12,320.87</b>	<b>8,520.13</b>	<b>1,318.32</b>	<b>1,477.17</b>	<b>817.01</b>	<b>3,829.15</b>	<b>2,203.56</b>	<b>8,326.89</b>	<b>3,960.16</b>	<b>24,464.18</b>	<b>1,252.39</b>	<b>3,547.92</b>	<b>7,567.64</b>	<b>80,199.10</b>
<b>Total Current Assets</b>	<b>2,391.11</b>	<b>6,529.49</b>	<b>12,320.87</b>	<b>8,520.13</b>	<b>1,318.32</b>	<b>1,477.17</b>	<b>817.01</b>	<b>3,829.15</b>	<b>2,203.56</b>	<b>8,326.89</b>	<b>3,960.16</b>	<b>24,464.18</b>	<b>1,252.39</b>	<b>3,547.92</b>	<b>7,567.64</b>	<b>80,199.10</b>
<b>Fixed Assets</b>																
1440 Fixed Assets	23,677.00												16,565.05			40,242.05
1450 Accumulated Depreciation	-8,719.90												-16,565.05			-25,284.95
<b>Total Fixed Assets</b>	<b>14,957.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,957.10</b>
<b>TOTAL ASSETS</b>	<b>\$17,348.21</b>	<b>\$6,529.49</b>	<b>\$12,320.87</b>	<b>\$8,520.13</b>	<b>\$1,318.32</b>	<b>\$1,477.17</b>	<b>\$817.01</b>	<b>\$3,829.15</b>	<b>\$2,203.56</b>	<b>\$8,326.89</b>	<b>\$3,960.16</b>	<b>\$24,464.18</b>	<b>\$1,252.39</b>	<b>\$3,547.92</b>	<b>\$7,567.64</b>	<b>\$95,156.20</b>
<b>LIABILITIES AND EQUITY</b>																
<b>Liabilities</b>																
<b>Total Liabilities</b>										<b>0.00</b>						<b>0.00</b>
<b>Equity</b>																
3000 Unrestricted Net Assets (retained earnings) (990 line 21 & 67)	23,117.97	6,330.36	4,134.31	5,397.75	1,940.87	1,717.17	3,172.30	2,317.57	963.70	8,170.74	7,557.35	28,894.92	2,977.09	3,190.80	7,046.29	98,758.45
Net Income	-5,769.76	199.13	8,186.56	3,122.38	-622.55	-240.00	-2,355.29	1,511.58	1,239.86	156.15	-3,597.19	-4,430.74	-1,724.70	357.12	521.35	-3,602.25
<b>Total Equity</b>	<b>17,348.21</b>	<b>6,529.49</b>	<b>12,320.87</b>	<b>8,520.13</b>	<b>1,318.32</b>	<b>1,477.17</b>	<b>817.01</b>	<b>3,829.15</b>	<b>2,203.56</b>	<b>8,326.89</b>	<b>3,960.16</b>	<b>24,464.18</b>	<b>1,252.39</b>	<b>3,547.92</b>	<b>7,567.64</b>	<b>95,156.20</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$17,348.21</b>	<b>\$6,529.49</b>	<b>\$12,320.87</b>	<b>\$8,520.13</b>	<b>\$1,318.32</b>	<b>\$1,477.17</b>	<b>\$817.01</b>	<b>\$3,829.15</b>	<b>\$2,203.56</b>	<b>\$8,326.89</b>	<b>\$3,960.16</b>	<b>\$24,464.18</b>	<b>\$1,252.39</b>	<b>\$3,547.92</b>	<b>\$7,567.64</b>	<b>\$95,156.20</b>

# Adjusted Trial Balance

September 1, 2024-August 31, 2025

ACCOUNT FULL NAME	UNADJUSTED CREDIT		ADJUSTED CREDIT		ADJUSTMENT CREDIT	
	UNADJUSTED DEBIT	UNADJUSTED CREDIT	ADJUSTED DEBIT	ADJUSTED CREDIT	ADJUSTMENT DEBIT	ADJUSTMENT CREDIT
1010 Cash in bank (990 line 45):1011 Band (7715)	4,358.61		2,303.60			2,055.01
1010 Cash in bank (990 line 45):1012 Choir (7856)	6,529.49		6,529.49			
1010 Cash in bank (990 line 45):1013 Dance (7765)	12,320.87		12,320.87			
1010 Cash in bank (990 line 45):1014 Drama (7666)	6,448.70		8,503.71		2,055.01	
1010 Cash in bank (990 line 45):1015 General Fund (7822)	5,085.31		5,085.31			
1010 Cash in bank (990 line 45):1015 General Fund (7822):1018 Band (deleted)						
1010 Cash in bank (990 line 45):1015 General Fund (7822):1019 Choir (deleted)						
1010 Cash in bank (990 line 45):1016 Heatherwood Band (7806)	3,055.33		3,055.33			
1010 Cash in bank (990 line 45):1017 Heatherwood Choir (7583)	23,486.45		23,716.45		230.00	
1010 Cash in bank (990 line 45):1018 Orchestra (9729)	7,167.64		7,567.64		400.00	
1010 Cash in bank (990 line 45):1019 General Savings (7559)	5.00		5.00			
1010 Cash in bank (990 line 45):1022 Gateway Music (5066)	6,899.62		6,918.61		18.99	
1010 Cash in bank (990 line 45):1023 Evergreen (2102)	1,318.32		1,318.32			
1010 Cash in bank (990 line 45):1024 North (2110)	2,874.77		2,874.77			
1020 Cash Drawer						
1021 PayPal						
1070 Savings & short-term investment (deleted):1071 Dance Savings (deleted)						
1070 Savings & short-term investment (deleted):1072 Heatherwood Band Savings (deleted)						
1070 Savings & short-term investment (deleted):1073 Heatherwood Choir Savings (deleted)						

ACCOUNT FULL NAME	UNADJUSTED CREDIT		ADJUSTED CREDIT		ADJUSTMENT CREDIT	
	UNADJUSTED DEBIT	UNADJUSTED CREDIT	ADJUSTED DEBIT	ADJUSTED CREDIT	ADJUSTMENT DEBIT	ADJUSTMENT CREDIT
1110 Accounts receivable						
1200 Bad Check Receivables						
1210 Pledges receivable (990 line 48a)						
1299 Undeposited Funds						
1410 Inventories for sale						
1420 Inventories for use						
1440 Fixed Assets	40,242.05		40,242.05			
1450 Accumulated Depreciation		25,284.95		25,284.95		
1500 Credit Card Receivables						
1700 Prepaid Expenses	890.00					890.00
1999 Uncategorized Asset						
2010 Accounts payable						
2020 Grants payable (990 line 61)						
2100 Sales tax payable						
3000 Unrestricted Net Assets (retained earnings) (990 line 21 & 67)		108,993.80		108,993.80		0
3001 Opening Bal Equity (QB account)						
3008 Unrestricted net assets:3009 Transfers to/from unrestricted						
3100 Temporarily restrict net asset						
3100 Temporarily restrict net asset:3110 Use restricted net assets						
9999 Interdepartmental Transfers						
4 Contributed support:4010 Indiv/business contribution (990 line 1a)		22,474.87		22,474.87		
4 Contributed support:4011 Donor-directed Contributions		165.00		165.00		
4 Contributed support:4015 Corporate Gift Matching		795.00		795.00		
5200 Dues:5210 Membership dues - individuals (990 line 3)		20,234.12		20,234.12		
5200 Dues:5220 Assessments & dues - orgs		2,400.00		2,400.00		
5800 Special fundraising events:5810 Special fundraising events - non-gift rev (990 line 6a)		37,696.15		38,634.15		938.00
5800 Special fundraising events:5820 Special fundraising		3,448.45		3,448.45		

ACCOUNT FULL NAME	UNADJUSTED CREDIT		ADJUSTED CREDIT		ADJUSTMENT CREDIT	
	UNADJUSTED DEBIT	UNADJUSTED CREDIT	ADJUSTED DEBIT	ADJUSTED CREDIT	ADJUSTMENT DEBIT	ADJUSTMENT CREDIT
events - gift revenue (990 line 1a)						
5800 Special fundraising events:5830 Special fundraising events - Costs:5834 Purchased Goods	200.00		200.00			
5800 Special fundraising events:5830 Special fundraising events - Costs:5839 Other Direct Expenses	4,351.46		4,351.46			
5 Earned revenues:5180 Program service fees (990 line 2)		3,750.00		3,750.00		
6820 Sales of Product Income		938.00			938.00	
7000 Program Service Expenses:7010 Program-related expenses (990 line 10)	60,890.12		61,761.13		871.01	
7000 Program Service Expenses:7015 Coaching (990 Line 10)	22,697.30		22,117.30			580.00
7200 Grants:7220 Grants to other organizations (990 line 10)	5,500.00		5,500.00			
7500 Personnel expenses:7540 Professional fees - other (990 line 13)				50.00		50.00
8100 Non-personnel expenses:8150 Office/General Administrative Expenses	3,352.95		3,352.95			
8500 Misc expenses (non-Program):8520 Insurance - non-employee (990 line 16)	943.00		943.00			
8500 Misc expenses (non-Program):8530 Membership dues - organization	2,139.40		2,139.40			
8500 Misc expenses (non-Program):8590 Bank Charges	10.00		10.00			
8600 Business expenses:8670 Organizational (corp) expenses	223.35		223.35			
QuickBooks Payments Fees	41.85		41.85			
Sales Taxes Paid	58.86		58.86			
Square Fees	1,285.39		1,285.39			
8700 Depreciation	3,804.50		3,804.50			
			<b>\$226,230.34</b>	<b>\$226,230.34</b>		