

CAPC Trial Balance Comparison 2011-2013

As of October 31

Replaced! Look at the corrected version.

		10/31/2011	10/31/2012	10/31/2013	Note 2013
Assets:					
	Cash in Bank - Checking	19,606.48	4,990.23	11,055.28	
	Cash In Bank - Money Market	236,978.27	30,441.64	64,274.64	-53,850.51
	Petty Cash	100.00	61.79	73.78	
	Petty Cash-Auditorium	100.00			
	Petty Cash-Special Events	240.00	240.00	240.00	
	Deposits	659.86			
	Accounts Receivable	26,558.95	11,490.80	2,369.54	
	Total Assets	284,243.56	47,224.46	78,013.24	
Liabilities:					
	Accounts Payable	31,690.90	22,392.25	53,850.51	BB King ?
	Events payable	-1,220.00			
	Due to auditorium-piano fund	584.76			
	Visa		836.07	2,465.17	
	Total Liabilities	31,055.66	23,228.32	56,315.68	
	Fund Balance ("Equity")	358,226.53	191,915.06	60,241.18	
Income:					
	Tax Collections:				
	Restaurant Collections	405,583.15	468,669.79	481,265.21	
	Hotel Collections	122,232.40	129,951.00	129,190.27	
	Motel Collections	214,334.25	240,398.24	237,954.00	
	Bed & Breakfast Collections	52,629.15	56,029.70	56,430.03	
	Cabin/Cottage Collections	60,956.66	71,890.02	73,150.50	
	Total Tax Collections:	855,735.61	966,938.75	977,990.01	
	Auditorium Income:				
	Auditorium income	2,966.00	23,149.02	4,113.25	
	Auditorium Concession Income	4,435.46	8,614.32	8,375.24	
	Tent Income	200.00			
	Event Ticket Sales			69,469.03	-53,850.51
	Total Auditorium Income	7,601.46	31,763.34	12,488.49	
	Other Income:				
	Interest Income	1,434.80	390.93	161.62	
	Misc/Outside Income	790.16	574.74	1,030.52	
	Website Linking Revenue	2,586.80	6,900.00	4,623.60	
	Event Ticket Sales			69,469.03	
	Uncategorized Income		868.75		
		4,811.76	8,734.42	75,284.77	
	Total Income	868,148.83	1,007,436.51	1,065,763.27	
Expenses:					
	Advertising, Media, PR:				
	Auditorium · Pollstar Guide		789.00		
	Bridal Shows	575.00			
	(Direct Mail) Chamber Guide Postage	19,228.57	29,441.88	24,452.12	
	Web Site-Upgrade	96,100.98			

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	Web Site Maintenance	3,906.00	7,321.50	43,576.00	
	Public Relations	3,123.67	7,928.78	5,522.76	
	Museum Information Center	4,950.00	4,500.00	4,800.00	
	Creative Production	47,094.56			
	Media Placement-Print Coop	5,094.60	16,780.60	90.00	
	Media Placement-Television	85,542.50	237,573.10	176,080.07	
	Media Placement-Internet	27,350.77	39,233.87	37,003.04	
	Media Placement - Outdoor Billboards		27,731.85	25,000.00	
	Media Placement - Airport Information	1200	36,675.00	28,800.00	
	Media Placement-Weddings	2,854.73			
	Media Placement-Radio	15,199.75	28,299.65	24,891.40	
	Media Placement-Print Other	53,366.05	126,853.75	89,600.90	
	Media Placement - Contingency Media		4,965.08	3,831.70	
	Media Placement-GLBT	4,813.75			
	Media Placement-Cycle	2,275.00			
	Media Placement-Gov Conference	2,095.00			
	Graphic Video Production		62,249.42	65,565.00	
	Crystal Bridges		5,200.00		
	Total Advertising, Media, PR	374,770.93	635,543.48	529,212.99	
	Festivals & Events:				
	Mardi Gras	5,000.00			
	Folk Festival	6,462.59	11,927.47	45,912.86	
	MFA Festival	27,516.06	24,909.89	8,047.57	
	Blues Festival	10,871.45	9,947.66	8,832.45	
	Africa in the Ozarks	5,000.00	2,815.43		
	All Sports Weekend	20,000.00	15,000.00	10,000.00	
	Bluegrass Festival	10,633.53	10,263.80	15,997.73	
	Jazz Festival	10,556.60	14,552.08	15,985.56	
	Music in the Park	29,076.49	20,855.00	13,590.67	
	Seasonal/Special Promotions	1,500.00			
	Christmas Festival			613.05	
	Marketing Support Funds	14,461.05	14,421.85	7,452.26	
	Total Festivals & Events	141,077.77	124,693.18	126,432.15	
	Salaries, Wages, Contract:				
	Event Coordinator Wage/Benefit	16,089.64			
	Technical Director Contract	33,336.00	33,340.00	33,340.00	
	Salaries & Wages	223,232.50	206,263.58	234,698.27	
	Wages/Benefits -2011/Bonus 2013	12,105.06		52,527.50	
	Restroom/Aud Maint Wages	1,395.81			
	Auditorium Contract Labor	2,000.00	1,034.25	1,186.50	
	Total Salaries, Wages, Contract:	288,159.01	240,637.83	321,752.27	
	Group:				
	2012 Group Expenses	11,310.00			
	Group Travel-Memberships	2,860.00	9,310.00	2,122.50	
	Group Travel-Per Diem	2,578.69	2,935.90	2,856.42	
	Group Travel-Registration	5,973.10	8,846.38	13,878.84	
	Group Travel-Lodging	5,485.22	8,760.47	5,920.66	
	Group Travel-Transportation	5,051.68	7,988.44	6,511.37	

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	Group Travel-Ad Placement	25,606.19	38,681.05	15,285.50	
	Group Travel Fams	560.39	1,152.10	666.48	
	Group Travel Panels	1,631.26			
	Group Travel Contingency	3,718.72	3,363.89	2,048.37	
	Group Travel-Sponsorships	15,645.00	10,926.05	14,837.00	
	Group Travel-Postage	1,117.31	1,095.52	1,521.57	
	Total Group	81,537.56	93,059.80	65,648.71	
	Auditorium (other than payroll):				
	Auditorium	1,796.39	33,567.42	15,162.82	
	Auditorium Maintenance	1,513.16			
	Music License Fees	605.00	885.00	1,010.00	
	Auditorium Concessions	1,709.98	3,542.64	624.33	
	Total Auditorium (other than payroll:)	5,624.53	37,995.06	16,797.15	
	Other Expenses:				
	Memberships	11,347.00	5,550.00	11,515.00	
	Professional Services	2,478.85			
	Contingency - Office		1,863.62	1,833.63	
	Bank chgs/Credit Card fees	756.44	35.00	751.72	
	Office Supplies/Expenses	8,644.73	5,310.12	2,674.98	
	Computer Software	5,962.03	1,620.53	194.00	
	Computer Hardware	5,367.00			
	Email Web Hosting			2,146.03	
	Travel	1,144.00	1,925.36	1,533.12	
	Office Maintenance		1,623.37	1,455.00	
	Rent	11,836.48	11,530.00	11,530.00	
	Rent-Tent Storage	672.00			
	Utilities	2,470.58	1,425.31	1,406.97	
	Telephone	6,109.38	4,797.73	4,076.01	
	Telephone	1,914.63			
	Copier	5,356.11	4,160.99	4,458.08	
	Continuing Education	797.09			
	Postage	1,698.61	2,053.94	889.08	
	Modification to Space	12,610.40			
	Capital Expenditures		1,530.11		
	Write Off Uncollectables	2,852.33			
	Total Other Expenses	82,017.66	43,426.08	44,463.62	
	Total Expenses	973,187.46	1,175,355.43	1,104,306.89	
	Net Income/Loss	(105,038.63)	(167,918.92)	(38,543.62)	
	Income reduction BB King Tickets (est?)			(53,850.51)	
	Corrected			(92,394.13)	
If the Accounts Payable (2013) represents BB King Tickets, it's not clear how this was entered. Was it booked as Ticket Sales Income (DR) and Accounts Payable (CR)? Presumably, this will reduce cash when the promoter is paid but income will be overstated for the year unless that is also corrected.					

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<i>Check:</i>					
	<i>Assets</i>	284,243.56	47,224.46	78,013.24	
	<i>Liabilities</i>	-31,055.66	-23,228.32	-56,315.68	
	<i>Income</i>	-868,148.83	-1,007,436.51	-1,065,763.27	
	<i>Expense</i>	973,187.46	1,175,355.43	1,104,306.89	
	<i>Fund Balance</i>	-358,226.53	-191,915.06	-60,241.18	
	Check sum	0.00	0.00	0.00	