

Northwest Youth Services
Balance Sheet Prev Year Comparison
As of August 31, 2022

| | <u>Aug 31, 22</u> | <u>Aug 31, 21</u> | <u>\$ Change</u> | <u>% Change</u> |
|--|---------------------|---------------------|-------------------|-----------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1030 · Peoples General Checking | 415,196.03 | 539,566.52 | -124,370.49 | -23.05% |
| 1070 · Fidelity | 300,330.31 | 494,802.48 | -194,472.17 | -39.3% |
| 1080 · WECU | 151,078.53 | 50,352.23 | 100,726.30 | 200.04% |
| 1085 · Petty Cash Accounts | | | | |
| 1090 · Petty Cash Skagit | 200.00 | 200.00 | 0.00 | 0.0% |
| 1091 · Petty Cash Sk HUSLY | 200.00 | 200.00 | 0.00 | 0.0% |
| 1095 · Petty Cash Whatcom | 350.00 | 132.05 | 217.95 | 165.05% |
| 1096 · Petty Cash Vaccine Equity | 460.10 | 1,400.00 | -939.90 | -67.14% |
| 1097 · Petty Cash We Grow | 50.00 | 50.00 | 0.00 | 0.0% |
| 1098 · Petty Cash We Creations | 50.00 | 50.00 | 0.00 | 0.0% |
| Total 1085 · Petty Cash Accounts | <u>1,310.10</u> | <u>2,032.05</u> | <u>-721.95</u> | <u>-35.53%</u> |
| Total Checking/Savings | 867,914.97 | 1,086,753.28 | -218,838.31 | -20.14% |
| Accounts Receivable | | | | |
| 1200 · Accounts Receivable | 716,718.43 | 592,139.91 | 124,578.52 | 21.04% |
| 1210 · Pledges Receivable | 225,000.00 | 130,000.00 | 95,000.00 | 73.08% |
| 1211 · 22 North Pledges Receivable | 0.00 | 5,000.00 | -5,000.00 | -100.0% |
| 1255 · Rent Receivable | 305,150.00 | 348,230.00 | -43,080.00 | -12.37% |
| Total Accounts Receivable | <u>1,246,868.43</u> | <u>1,075,369.91</u> | <u>171,498.52</u> | <u>15.95%</u> |
| Other Current Assets | | | | |
| 1201 · Undeposited Funds | 26.00 | -3,211.89 | 3,237.89 | 100.81% |
| 1300 · Prepaid Expense | 61,064.10 | 47,150.97 | 13,913.13 | 29.51% |
| 1410 · Deposits | 10,777.00 | 10,777.00 | 0.00 | 0.0% |
| 1420 · WCF Endowment | 21,740.68 | 17,430.51 | 4,310.17 | 24.73% |
| 1430 · Temp Restricted Net Assets | 0.35 | 0.35 | 0.00 | 0.0% |
| Total Other Current Assets | <u>93,608.13</u> | <u>72,146.94</u> | <u>21,461.19</u> | <u>29.75%</u> |
| Total Current Assets | <u>2,208,391.53</u> | <u>2,234,270.13</u> | <u>-25,878.60</u> | <u>-1.16%</u> |
| Fixed Assets | | | | |
| 1800 · Buildings and Improvements | | | | |
| 1820 · Buildings | | | | |
| 1840 · PAD Renovation | 413,776.89 | 415,429.89 | -1,653.00 | -0.4% |
| 1845 · PAD Residential House | 719,950.00 | 20,000.00 | 699,950.00 | 3,499.75% |
| 1820 · Buildings - Other | 468,000.00 | 468,000.00 | 0.00 | 0.0% |
| Total 1820 · Buildings | <u>1,601,726.89</u> | <u>903,429.89</u> | <u>698,297.00</u> | <u>77.29%</u> |
| 1825 · Accum Depr (Buildings) | -212,165.37 | -200,000.37 | -12,165.00 | -6.08% |
| 1830 · Building Improvements | 307,349.70 | 307,349.70 | 0.00 | 0.0% |
| 1835 · Accum Depr (Bldg Improvements) | -455,960.07 | -410,605.07 | -45,355.00 | -11.05% |
| 1800 · Buildings and Improvements - Other | 117,079.54 | 117,079.54 | 0.00 | 0.0% |
| Total 1800 · Buildings and Improvements | <u>1,358,030.69</u> | <u>717,253.69</u> | <u>640,777.00</u> | <u>89.34%</u> |
| 1810 · Land | 324,490.00 | 109,440.00 | 215,050.00 | 196.5% |
| 1850 · Furniture & Equipment | | | | |
| 1851 · Furniture and Equipment | 21,887.61 | 32,067.61 | -10,180.00 | -31.75% |

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|---|----------------------------|----------------------------|--------------------------|----------------------|
| 1860 · Equipment | 8,304.12 | 8,304.12 | 0.00 | 0.0% |
| 1865 · Accum Depr. (Equipment) | -24,079.84 | -30,977.84 | 6,898.00 | 22.27% |
| 1870 · Vehicles - Asset | 49,316.92 | 31,663.21 | 17,653.71 | 55.76% |
| 1875 · Accum Depr (Vehicles) | -5,095.58 | -28,538.58 | 23,443.00 | 82.15% |
| 1880 · Computer Software | 19,994.20 | 19,994.20 | 0.00 | 0.0% |
| 1885 · Accum Depr (Software) | -19,993.20 | -19,993.20 | 0.00 | 0.0% |
| Total 1850 · Furniture & Equipment | <u>50,334.23</u> | <u>12,519.52</u> | <u>37,814.71</u> | <u>302.05%</u> |
| Total Fixed Assets | <u>1,732,854.92</u> | <u>839,213.21</u> | <u>893,641.71</u> | <u>106.49%</u> |
| Other Assets | | | | |
| 1289 · Discount on Rent Receivable | -95,558.00 | -109,049.00 | 13,491.00 | 12.37% |
| Total Other Assets | <u>-95,558.00</u> | <u>-109,049.00</u> | <u>13,491.00</u> | <u>12.37%</u> |
| TOTAL ASSETS | <u><u>3,845,688.45</u></u> | <u><u>2,964,434.34</u></u> | <u><u>881,254.11</u></u> | <u><u>29.73%</u></u> |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 · Accounts Payable | -24,019.15 | -30,428.20 | 6,409.05 | 21.06% |
| Total Accounts Payable | <u>-24,019.15</u> | <u>-30,428.20</u> | <u>6,409.05</u> | <u>21.06%</u> |
| Credit Cards | | | | |
| 2150 · Peoples Bank Visa | -11,920.32 | -132.97 | -11,787.35 | -8,864.67% |
| Total Credit Cards | <u>-11,920.32</u> | <u>-132.97</u> | <u>-11,787.35</u> | <u>-8,864.67%</u> |
| Other Current Liabilities | | | | |
| 2200 · Payroll Liabilities | | | | |
| 2100 · Salary & Wages Payable | 99,330.80 | 92,168.78 | 7,162.02 | 7.77% |
| 2210 · Federal Taxes Payable | 29,561.63 | 26,548.10 | 3,013.53 | 11.35% |
| 2290 · State Taxes Payable | 2,072.04 | 1,408.80 | 663.24 | 47.08% |
| 2295 · Garnishment Payable | 325.75 | 0.00 | 325.75 | 100.0% |
| 2310 · Health Insurance Payable | 85.62 | 142.72 | -57.10 | -40.01% |
| 2410 · Accrued Vacation Payable | 160,303.46 | 144,675.34 | 15,628.12 | 10.8% |
| 2200 · Payroll Liabilities - Other | 0.20 | 0.20 | 0.00 | 0.0% |
| Total 2200 · Payroll Liabilities | <u>291,679.50</u> | <u>264,943.94</u> | <u>26,735.56</u> | <u>10.09%</u> |
| 2550 · Sales Tax Payable | -34.23 | -34.23 | 0.00 | 0.0% |
| 2600 · Unclaimed Property | 360.16 | 415.30 | -55.14 | -13.28% |
| 2700 · Deposits Client | | | | |
| Total 2700 · Deposits Client | <u>1,012.04</u> | <u>1,012.04</u> | <u>0.00</u> | <u>0.0%</u> |
| Total Other Current Liabilities | <u>293,017.47</u> | <u>266,337.05</u> | <u>26,680.42</u> | <u>10.02%</u> |
| Total Current Liabilities | <u>257,078.00</u> | <u>235,775.88</u> | <u>21,302.12</u> | <u>9.04%</u> |
| Long Term Liabilities | | | | |
| 2865 · CDBG Mortgage | 53,132.00 | 53,132.00 | 0.00 | 0.0% |
| 2868 · CoB PAD House Mortgage | 935,000.00 | 0.00 | 935,000.00 | 100.0% |
| 2870 · Peoples Bank Mortgage | 277,056.27 | 289,460.28 | -12,404.01 | -4.29% |
| Total Long Term Liabilities | <u>1,265,188.27</u> | <u>342,592.28</u> | <u>922,595.99</u> | <u>269.3%</u> |
| Total Liabilities | <u>1,522,266.27</u> | <u>578,368.16</u> | <u>943,898.11</u> | <u>163.2%</u> |
| Equity | | | | |

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| 32000 - Beginning Net Assets | 1,617,873.60 | 1,858,471.63 | -240,598.03 | -12.95% |
| 32001 - Temporarily Restricted Assets | 158,915.49 | 158,915.49 | 0.00 | 0.0% |
| 32002 - 22 North Temporarily Restricted | 358,477.00 | 358,477.00 | 0.00 | 0.0% |
| 32003 - Permanently Restricted Assets | 13,829.00 | 13,829.00 | 0.00 | 0.0% |
| Net Income | 174,327.09 | -3,626.94 | 177,954.03 | 4,906.45% |
| Total Equity | <u>2,323,422.18</u> | <u>2,386,066.18</u> | <u>-62,644.00</u> | <u>-2.63%</u> |
| TOTAL LIABILITIES & EQUITY | <u>3,845,688.45</u> | <u>2,964,434.34</u> | <u>881,254.11</u> | <u>29.73%</u> |