

Northwest Special Recreation Association

01/30/24

Balance Sheet

Accrual Basis

As of November 30, 2023

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
10100 · Flex Spending - Benefit	3,894.85
10300 · Petty Cash	500.00
10600 · NWSRA Operating	98,382.69
11200 · PFM General Reserve	
11210 · PFM General Reserve Investments	1,206,000.00
11200 · PFM General Reserve - Other	62,460.65
Total 11200 · PFM General Reserve	1,268,460.65
11215 · PFM Capital Reserve	936,468.70
11500 · MDAA Max Safe	476,142.45
11650 · Capital Max Safe	729,439.96
Total Checking/Savings	3,513,289.30
Other Current Assets	
12001 · Scholarship - Receivable	81,003.52
12200 · PREPAID EXPENSES	840.68
Total Other Current Assets	81,844.20
Total Current Assets	3,595,133.50
Fixed Assets	
13050 · Buildings	1,006,000.00
13060 · Building Improvements	1,330,054.40
13070 · Parking Lot	71,730.00
13100 · Equipment	756,828.24
13110 · Accum.Depre- Equipment	-406,646.43
13200 · Transportation Equipment	1,510,436.00
13210 · Accum.Depre.	-1,737,736.90
Total Fixed Assets	2,530,665.31
TOTAL ASSETS	6,125,798.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Fifth Third PCards	51,986.43
Total Credit Cards	51,986.43
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-98,813.35
21100 · Anticipated Refunds - Prog Fees	12,471.20
21203 · Accrued Expenses	60,180.00
21500 · Payroll Liabilities	
21510 · Employee Taxes	91,985.61
21530 · Employee Health Insurance	-3,663.22
22100 · EE FSA Depend & Med	3,702.73
21500 · Payroll Liabilities - Other	-16,369.35
Total 21500 · Payroll Liabilities	75,655.77
21600 · Security Deposits	250.00
21700 · Unclaimed Payroll/Property	-2,923.75
22000 · Accrued Payroll	44,978.00
Total Other Current Liabilities	91,797.87
Total Current Liabilities	143,784.30

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	<u>Nov 30, 23</u>
Long Term Liabilities	
22500 · ACCRUED VACATION	95,101.28
Total Long Term Liabilities	95,101.28
Total Liabilities	238,885.58
Equity	
29500 · Retained Earnings	4,898,946.82
29550 · INVESTMENT IN CAPITAL ASSETS	1,497,300.90
Net Income	-509,334.49
Total Equity	5,886,913.23
TOTAL LIABILITIES & EQUITY	<u>6,125,798.81</u>

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As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
32420	-86.07
10100 · Flex Spending - Benefit	3,490.47
10300 · Petty Cash	500.00
10600 · NWSRA Operating	14,040.42
11200 · PFM General Reserve	
11210 · PFM General Reserve Investments	1,206,000.00
11200 · PFM General Reserve - Other	62,738.94
Total 11200 · PFM General Reserve	1,268,738.94
11215 · PFM Capital Reserve	954,663.61
11500 · MDAA Max Safe	645,117.88
11650 · Capital Max Safe	376,348.50
Total Checking/Savings	3,262,813.75
Other Current Assets	
12001 · Scholarship - Receivable	81,137.92
12200 · PREPAID EXPENSES	34,889.43
Total Other Current Assets	116,027.35
Total Current Assets	3,378,841.10
Fixed Assets	
13050 · Buildings	1,006,000.00
13060 · Building Improvements	1,330,054.40
13070 · Parking Lot	71,730.00
13100 · Equipment	756,828.24
13110 · Accum.Depre- Equipment	-406,646.43
13200 · Transportation Equipment	1,510,436.00
13210 · Accum.Depre.	-1,737,736.90
Total Fixed Assets	2,530,665.31
TOTAL ASSETS	5,909,506.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Fifth Third PCards	41,430.27
Total Credit Cards	41,430.27
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-12,403.99
21100 · Anticipated Refunds - Prog Fees	12,471.20
21203 · Accrued Expenses	60,180.00
21500 · Payroll Liabilities	
21510 · Employee Taxes	132,242.85
21530 · Employee Health Insurance	-3,663.22
22100 · EE FSA Depend & Med	4,283.87
21500 · Payroll Liabilities - Other	-16,799.69
Total 21500 · Payroll Liabilities	116,063.81
21600 · Security Deposits	250.00
21700 · Unclaimed Payroll/Property	-2,923.75
22000 · Accrued Payroll	44,978.00
23000 · Deferred Revenue	100.00
Total Other Current Liabilities	218,715.27
Total Current Liabilities	260,145.54

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As of December 31, 2023

	<u>Dec 31, 23</u>
Long Term Liabilities	
22500 · ACCRUED VACATION	95,101.28
Total Long Term Liabilities	95,101.28
Total Liabilities	355,246.82
Equity	
29500 · Retained Earnings	4,898,946.82
29550 · INVESTMENT IN CAPITAL ASSETS	1,497,300.90
Net Income	-841,988.13
Total Equity	5,554,259.59
TOTAL LIABILITIES & EQUITY	<u>5,909,506.41</u>