

EBSF 2019 Income Stmt by Activity

| Activity/Expense | Total | Admin & Overhead | Summer Youth | J-22's Charter | Adult Classes | Other Classes |
|--------------------------------|----------------|---------------------|-----------------|-------------------|------------------|------------------|
| Team Race Registration Fee | 50 | | | 50 | | |
| A-Cat | 1,045 | | | | | 1,045 |
| J22 Race Fee | 1,288 | | | | | 1,288 |
| Wicked Fast Racing Clinic | 11,420 - | | 11,420 | | | |
| J-22 Charter | 1,500 | | | 1,500 | | |
| Adventure 2 | 7,298 | | 7,298 | | | |
| YMCA Sailing Program 2018 | - | | | | | |
| YMCA Sailing Program 2019 | 3,450 | | 3,450 | | | |
| High School Sailing | 6,130 | | 6,130 | | | |
| Power Boating | - | | | | | |
| 420 Charter | 800 | | 800 | | | |
| Intro to 420 Race | 9,790 | | 9,790 | | | |
| Opti Green Race | 7,387 | | 7,387 | | | |
| Adventure Sailing | 14,696 | | 14,696 | | | |
| Women's J22 | 751 | | | | 751 | |
| Singlehanded Race | 1,100 | | 1,100 | | | |
| Chartered Boats | 2,500 | | | 2,500 | | |
| J22 Sailing Class | 3,690 | | 3,690 | | | |
| Mercury Beginner | 28,506 | | 28,506 | | | |
| Novice | 6,795 | | 6,795 | | | |
| Opti Beginner | 20,535 | | 20,535 | | | |
| Opti Race Team | - | | | | | |
| Private | 1,055 | | | | | 1,055 |
| Race Team (420/Laser) Adult | 6,924 - | | 6,924 | | | |
| Beginner | 3,731 | | | | 3,731 | |
| Intermediate | 1,106 | | | | 1,106 | |
| Mercury | 7,145 | | | | 7,145 | |
| Adult - Other | 1,857 | | | | 1,857 | |
| Total Programs Income | 150,546 | - | 128,520 | 4,050 | 14,589 | 3,388 |
| 11th Hour Racing Grant | 10,000 | 10000 | | | | |
| Clothing Sales & Expense | 1,135 | 1135 | | | | |
| Contributions | 4,503 | 4,503 | | | | |
| Fund Raising | 6,067 | 6,067 | | | | |
| Other Income | 3 | 3 | | | | |
| Regatta Income | 891 | | 891 | | | |
| Total Income | 173,145 | 21,708 | 129,411 | 4,050 | 14,589 | 3,388 |
| Admin Expenses (note2) | 16,854 | 16854 | | | | |
| Worker's Comp Ins. | 1,656 | 1,656 | | | | |
| Staff Payroll | 106,964 | | 106,964 | | | |
| Payroll Service Chg's | 553 | | 553 | | | |
| Payroll Tax Exp. | 7,555 | | 7,555 | | | |
| Payroll Expenses | 116,727 | 1,656 | 115,071 | - | - | - |
| Fund Raising Expenses | 3,783 | 3,783 | | | | |
| Wicked Fast | 3,500 | 3,500 | | | | |
| Outside Labor | 1,688 | | | | | 1,688 |
| Advertising | 1,335 | 1,335 | | | | |
| Program Supplies & Expense | 2,942 | | 2,942 | | | |

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|--|-----------------------|--|-----------------|----------------|---------------|---------------|
| Clothing Purchases | 3,585 | | 3,585 | | | |
| Depreciation Expense (note 1) | 14,218 | | 4,739 | 4,739 | 4,739 | |
| Equipment/Boat Rental Moorings | 564 | | 564 | | | |
| Insurance (paid by BYC) | - | - | | | | |
| License and Permits | - | | - | | | |
| Program Fuel & Storage | 1,829 | | 1,829 | | | |
| Regatta Expense | - | | - | | | - |
| Repairs & Maintenance - General | 2,655 | | 2,655 | | | |
| Repairs & Maint. - 420's | 2,466 | | 2,466 | | | |
| Repairs & Maint. - Coach | 4,198 | | 4,198 | | | |
| Repairs & Maint. - Blue Dragons | 23 | | 23 | | | |
| Repairs & Maintenance - J22's (note 1) | 14,135 | | 4711.8 | 4711.8 | 4711.8 | |
| Repairs & Maint. - Laser | 312 | | 312 | | | |
| Repairs & Maint. - Mercury (split 50/50) | 1,523 | | 761.71 | | 761.71 | |
| Repairs & Maint. - Optimists | 324 | | 324.41 | | | |
| Repairs & Maint. - Trailier | 542 | | 542.4 | | | |
| Program Expenses | 55,841 | 4,835 | 29,654 | 9,451 | 10,213 | 1,688 |
| Ordinary Income | (20,060) | (5,420) | (15,314) | (5,401) | 4,376 | 1,700 |
| Gain on Sale of Fixed Asset (note 3) | 14,319 | | | | | |
| Other Income (EE work for BYC) | 1,096 | | | | | |
| Total Other Income | 15,415 | | | | | |
| Net Income (w/ depreciation) | <u>(4,645)</u> | | | | | |
| Reconciliation of Change in Cash | | | | | | |
| | 14,218 | Add back Depreciation (non-cash expense) | | | | |
| | | Less Asset purchases | | | | |
| | | (1,500) Sails | | | | |
| | (1,500) | | | | | |
| | -538 | Reduction in Deferred Revenue | | | | |
| | -553 | Repayment of J-22 loan | | | | |
| | 235 | Various small changes in other Bal. Sheet Accts. | | | | |
| Net In/Out flow of Cash | <u>7,217</u> | | | | | |
| Cash Balance at 12/31/2018 | 26,145 | | | | | |
| less Balance at 12/31/2017 | (18,928) | | | | | |
| Change in Cash per Balance Sheet | 7,217 | Agrees with Net In/Out flow of cash | | | | |

Note 1: Principally J-22's split; 1/3, 1/3, 1/3

Note 2: Bank service charges up 181%

Note 3: Assets sold: one J-22, 1 Outboard, 1 420, one A-cat