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10/03/23

Cash Basis

Whitman County Historical Society Balance Sheet Prev Year Comparison

As of September 30, 2023

	Sep 30, 23	Sep 30, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10001 · US Bank - Checking	15,113.44	18,163.93	-3,050.49	-16.8%
10003 · CapitalOne - savings	34,987.25	284,918.25	-249,931.00	-87.7%
10005 · Edward Jones - Savings	435,241.96	465,441.07	-30,199.11	-6.5%
Total Checking/Savings	485,342.65	768,523.25	-283,180.60	-36.9%
Total Current Assets	485,342.65	768,523.25	-283,180.60	-36.9%
Fixed Assets				
15001 · Pullman Depot				
15002 · Depot Restoration				
15003 · HCP Funded	263,711.63	0.00	263,711.63	100.0%
15004 · HCP Match Funded	145,967.00	0.00	145,967.00	100.0%
15005 · General Funds	357,279.56	0.00	357,279.56	100.0%
15002 · Depot Restoration - Other	0.00	112,320.50	-112,320.50	-100.0%
Total 15002 · Depot Restoration	766,958.19	112,320.50	654,637.69	582.8%
15006 · HCP Funded #2	8,865.00	0.00	8,865.00	100.0%
15001 · Pullman Depot - Other	300,907.40	300,907.40	0.00	0.0%
Total 15001 · Pullman Depot	1,076,730.59	413,227.90	663,502.69	160.6%
Total Fixed Assets	1,076,730.59	413,227.90	663,502.69	160.6%
TOTAL ASSETS	1,562,073.24	1,181,751.15	380,322.09	32.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
23000 · Security Deposits	1,500.00	3,285.00	-1,785.00	-54.3%
Total Other Current Liabilities	1,500.00	3,285.00	-1,785.00	-54.3%
Total Current Liabilities	1,500.00	3,285.00	-1,785.00	-54.3%
Total Liabilities	1,500.00	3,285.00	-1,785.00	-54.3%
Equity				
30000 · Opening Balance Equity	5,767.84	5,767.84	0.00	0.0%
32000 · Unrestricted Net Assets	-175,439.17	-321,253.24	145,814.07	45.4%
33000 · Restricted Funds				
33001 · Director's Fund	-49,325.22	-29,946.90	-19,378.32	-64.7%
33002 · Lost Apple Project	42,804.95	44,139.11	-1,334.16	-3.0%
33003 · Pullman Depot	1,292,962.37	888,226.68	404,735.69	45.6%
33006 · NP Depot - C of C Grant	10.24	10.24	0.00	0.0%
33007 · NP Depot - Meter Found	4,000.00	4,000.00	0.00	0.0%
33009 · Perkins House Foundation	-1,895.42	-1,385.42	-510.00	-36.8%
33010 · Perkins House - Cashup Davis	1,717.40	2,095.05	-377.65	-18.0%
33011 · St. Ignatius	5,354.00	370.70	4,983.30	1,344.3%
33012 · Depot Heritage Grant	0.00	-106,395.50	106,395.50	100.0%
33013 · Depot Heritage Grant - Match	0.00	145,967.00	-145,967.00	-100.0%
33014 · NP Depot - Port of Whitman	50,000.00	50,000.00	0.00	0.0%
33015 · Parnell Memorial	1,081.78	0.00	1,081.78	100.0%
33016 · State Line Project	1,427.38	0.00	1,427.38	100.0%
Total 33000 · Restricted Funds	1,348,137.48	997,080.96	351,056.52	35.2%
Net Income	382,107.09	496,870.59	-114,763.50	-23.1%
Total Equity	1,560,573.24	1,178,466.15	382,107.09	32.4%
TOTAL LIABILITIES & EQUITY	1,562,073.24	1,181,751.15	380,322.09	32.2%

1:13 PM

10/03/23

Cash Basis

Whitman County Historical Society Profit & Loss Prev Year Comparison

October 2022 through September 2023

	Oct '22 - Sep 23	Oct '21 - Sep 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
41000 · Memberships	11,435.00	10,440.00	995.00	9.5%
43000 · Memorials	250.00	100.00	150.00	150.0%
45000 · Investments				
45030 · Interest-Savings, Short-term CD	70.76	290.53	-219.77	-75.6%
45031 · Edward Jones Trust Funds	10,038.35	11,928.12	-1,889.77	-15.8%
45032 · Edward Jones - Regular	12,534.01	8,589.65	3,944.36	45.9%
Total 45000 · Investments	22,643.12	20,808.30	1,834.82	8.8%
46001 · Perkins House	5,320.00	15,622.00	-10,302.00	-66.0%
46003 · Print Museum	2,070.00	11,363.37	-9,293.37	-81.8%
46004 · Trinity Chapel	235.00	405.00	-170.00	-42.0%
46005 · Lost Apple	20,083.57	35,284.00	-15,200.43	-43.1%
46006 · Archives	6,698.00	1,914.00	4,784.00	250.0%
46400 · Other Types of Income				
46430 · Miscellaneous Revenue	712.91	1,362.04	-649.13	-47.7%
Total 46400 · Other Types of Income	712.91	1,362.04	-649.13	-47.7%
47000 · Facilities Rental				
47001 · WCGS	2,120.00	2,054.00	66.00	3.2%
47003 · Perkins House	300.00	0.00	300.00	100.0%
47004 · NP Depot	32,350.61	28,070.10	4,280.51	15.3%
Total 47000 · Facilities Rental	34,770.61	30,124.10	4,646.51	15.4%
Total Income	104,218.21	127,422.81	-23,204.60	-18.2%
Gross Profit	104,218.21	127,422.81	-23,204.60	-18.2%
Expense				
60500 · Advertising	2,155.38	1,488.32	667.06	44.8%
61000 · Bank Charges	349.41	268.91	80.50	29.9%
62100 · Contract Services				
62110 · Accounting Fees	0.00	128.68	-128.68	-100.0%
62140 · Legal Fees	0.00	437.50	-437.50	-100.0%
62150 · Outside Contract Services	14,148.71	5,080.00	9,068.71	178.5%
62155 · Administrative Fees	583.38	282.84	300.54	106.3%
Total 62100 · Contract Services	14,732.09	5,929.02	8,803.07	148.5%
62800 · Facilities and Equipment				
62840 · Equip Rental and Maintenance	2,077.46	3,019.94	-942.48	-31.2%
62890 · Rent, Parking, Utilities	80.00	0.00	80.00	100.0%
62800 · Facilities and Equipment - Other	0.00	214.53	-214.53	-100.0%
Total 62800 · Facilities and Equipment	2,157.46	3,234.47	-1,077.01	-33.3%
63000 · Insurance				
63001 · Insurance - NP Depot	0.00	2,232.92	-2,232.92	-100.0%
63000 · Insurance - Other	8,805.40	6,030.23	2,775.17	46.0%
Total 63000 · Insurance	8,805.40	8,263.15	542.25	6.6%
64000 · Miscellaneous				
64003 · Perkins House	1,212.23	763.98	448.25	58.7%
Total 64000 · Miscellaneous	1,212.23	763.98	448.25	58.7%
65000 · Operations				
65010 · Books, Subscriptions, Reference	496.00	480.19	15.81	3.3%
65020 · Postage, Mailing Service	1,512.74	1,208.79	303.95	25.1%
65030 · Printing and Copying	4,808.30	2,457.15	2,351.15	95.7%
65040 · Supplies	1,597.47	280.46	1,317.01	469.6%
65050 · Telephone, Telecommunications	0.00	119.51	-119.51	-100.0%
65060 · Computer Services	2,916.97	2,613.07	303.90	11.6%
Total 65000 · Operations	11,331.48	7,159.17	4,172.31	58.3%
66000 · Payroll Expenses	44,511.80	44,091.77	420.03	1.0%
66050 · Rent - Gladish	6,888.05	6,161.04	727.01	11.8%
66500 · Repairs/Supplies				
66501 · Perkins House	5,808.85	10,744.44	-4,935.59	-45.9%
66502 · Print Museum	1,209.90	1,079.00	130.90	12.1%
66504 · Repairs NP Depot	4,615.41	3,410.16	1,205.25	35.3%
Total 66500 · Repairs/Supplies	11,634.16	15,233.60	-3,599.44	-23.6%
66900 · Reconciliation Discrepancies	-0.61	1.31	-1.92	-146.6%

1:13 PM

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Whitman County Historical Society Profit & Loss Prev Year Comparison

October 2022 through September 2023

	Oct '22 - Sep 23	Oct '21 - Sep 22	\$ Change	% Change
67000 · Utilities				
67001 · Print Musuem	1,128.66	2,551.77	-1,423.11	-55.8%
67002 · Trinity Chapel	460.85	445.64	15.21	3.4%
67003 · Perkins House	4,369.09	4,130.92	238.17	5.8%
67004 · NP Depot	12,420.48	10,676.49	1,743.99	16.3%
Total 67000 · Utilities	18,379.08	17,804.82	574.26	3.2%
67050 · Taxes - property	3,477.15	3,512.69	-35.54	-1.0%
68300 · Travel and Meetings				
68310 · Conference, Convention, Meeting	0.00	250.00	-250.00	-100.0%
Total 68300 · Travel and Meetings	- 0.00	250.00	-250.00	-100.0%
69000 · Lost Apple - expenses	17,281.32	20,194.12	-2,912.80	-14.4%
Total Expense	142,914.40	134,356.37	8,558.03	6.4%
Net Ordinary Income	-38,696.19	-6,933.56	-31,762.63	-458.1%
Other Income/Expense				
Other Income				
46007 · NP Depot				
46007.1 · WA Heritage Grant 1	258,020.00	0.00	258,020.00	100.0%
46007 · NP Depot - Other	103,221.22	508,047.31	-404,826.09	-79.7%
Total 46007 · NP Depot	361,241.22	508,047.31	-146,806.09	-28.9%
46008 · Depot Misc	1,513.64	813.18	700.46	86.1%
46013 · St. Ignatius	25,085.00	300.00	24,785.00	8,261.7%
46020 · Parnel Memorial	8,000.00	0.00	8,000.00	100.0%
4614 · State Line Project	9,700.00	0.00	9,700.00	100.0%
86000 · Unrealized appreciation	18,278.26	-31,356.34	49,634.60	158.3%
86050 · Ex Director Fund	24,000.00	26,000.00	-2,000.00	-7.7%
86070 · Administrative Fee income	903.38	0.00	903.38	100.0%
Total Other Income	448,721.50	503,804.15	-55,082.65	-10.9%
Other Expense				
85000 · Transfer to Endowment Fund	1,000.00	0.00	1,000.00	100.0%
85001 · St Ignatius	20,000.00	0.00	20,000.00	100.0%
85002 · Parnell Memorial	6,918.22	0.00	6,918.22	100.0%
Total Other Expense	27,918.22	0.00	27,918.22	100.0%
Net Other Income	420,803.28	503,804.15	-83,000.87	-16.5%
Net Income	382,107.09	496,870.59	-114,763.50	-23.1%