

**Roadrunner Dock Company**

**Balance Sheet**

As of December 31, 2016

31-Jan-17

**ASSETS**

**Current Assets**

**Checking/Savings**

1027 · RDC CD HarborEscr 5/3/10 9388	20,844.68
1026 · RDC CD HarborEscr 3/30/10 9339	20,849.14
1022.2 · RDC Operating	32,245.62

**Total Checking/Savings** 73,939.44

**Total Current Assets** 73,939.44

**Fixed Assets**

1650 · Land Underwater	7,237.31
1640 · Long-term Harbor Projects	171,030.00
1635 · Accumulated Depreciation	-462,799.80
1630 · Cost-Harbor Improvements	1,166,106.82

**Total Fixed Assets** 881,574.33

**TOTAL ASSETS** 955,513.77

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

2000 · Accounts Payable	1,583.34
<b>Total Accounts Payable</b>	<u>1,583.34</u>

**Other Current Liabilities**

2300 · Accrued Property Taxes	625
<b>Total Other Current Liabilities</b>	<u>625</u>

**Total Current Liabilities** 2,208.34

**Long Term Liabilities**

2040 · Wells Fargo Dock 2 Loan	-14,427.83
2030 · Intercompany Dock Loan-BLC	-10,852.50

**Total Long Term Liabilities** -25,280.33

**Total Liabilities** -23,071.99

**Equity**

3290 · RDC Retained Earnings 975,049.37

Net Income 3,536.39

**Total Equity** 978,585.76

**TOTAL LIABILITIES & EQUITY** 955,513.77

## Roadrunner Dock Company

### Profit & Loss Budget vs. Actual

January through December 2016

	<u>Jan-17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4210 · Dock Lease Income	8,500.00	8,500.00	0.00
4240 · RDC Interest Income	5.32	5.20	0.12
<b>Total Income</b>	<u>8,505.32</u>	<u>8,505.20</u>	<u>0.12</u>
<b>Expense</b>			
6535 · RDC Depreciation Expense	3,990.50	4,074.42	-83.92
6545 · RDC Interest-IntercompanyLoan	353.43	0.00	353.43
6570 · RDC Property Taxes	625.00	663.00	-38.00
6520 - RDC Expenses	0.00	0.00	0.00
<b>Total Expense</b>	<u>4,968.93</u>	<u>4,737.42</u>	<u>231.51</u>
<b>Net Income</b>	<u><b>3,536.39</b></u>	<u><b>3,767.78</b></u>	<u><b>-231.39</b></u>

**Beacon Land Company**  
**Balance Sheet**  
As of December 31, 2016

January-17

**ASSETS**

**Current Assets**

**Checking/Savings**

1032.2 · BLC Operations Fund	162,031.20
1037 · WFB-CD's B&G 3/30/10 A&B	41,698.28
1039 · WFB-CD's B&G 5/3/10 C&D	41,689.36

**Total Checking/Savings** 245,418.84

**Accounts Receivable**

1230 · BLC Accounts Recievable	1,583.34
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**Total Accounts Receivable** 1,583.34

**Other Current Assets**

1251 · Intercompany Receivable RDC	-10,582.50
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**Total Other Current Assets** -10,582.50

**Total Current Assets** 236,419.68

**Fixed Assets**

**1730 - BLC Property & Equipment**

1735- BLC Buldings	8,000.00
1740 · Cost - Buildings	615,224.93
1742 · Bathhouse Upgrade	38,702.00
1744 · Lighting/Electrical Upgrades	3,443.26
1745 · Accum Building Depreciation	-442,810.70
1760 · Cost - Land Improvement	589,290.21
1770 · Accum Land Imp Amortization	-272,287.94
1775 · Land Imp Project in Progress	-272
1785 · Cost - Land	88,006.78

**Total Fixed Assets** 627,297.00

**Other Assets**

1710 · Intercompany Dock Loan 42 - RDC	-14,463.44
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**Total Other Assets** -14,463.44

**TOTAL ASSETS** 849,252.95

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Other Current Liabilities**

2080 · Accrued Property Taxes	1,075.00
2370 · WFB Loan #42 RDC	80,851.73

**Total Other Current Liabilities** 81,926.73

**Total Current Liabilities** 81,926.73

**Long Term Liabilities**

2500 · Wells Fargo Loan #42 BLC	131,927.95
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**Total Long Term Liabilities** 131,927.95

**Total Liabilities** 213,854.68

**Equity**

3390 · BLC Retained Earnings	630,948.34
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**Net Income** 4,449.93

**Beacon Land Company**  
**Balance Sheet**  
As of December 31, 2016

Total Equity	635,398.27
TOTAL LIABILITIES & EQUITY	<u>849,252.95</u>

## Beacon Land Company

### Profit & Loss Budget vs. Actual

January through December 2016

	<u>Jan 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4300 · BLC INCOME</b>			
4310 · Building & Land Lease	10,500.00	10,500.00	-
4330 · BLC Interest Income	10.64	10.00	0.64
<b>Total 4300 · BLC INCOME</b>	<u>10,510.64</u>	<u>10,510.00</u>	<u>0.64</u>
<b>Total Income</b>	10,510.64	10,510.00	0.64
<b>Expense</b>			
6740 - Bank Service Expense	0.00	0.75	(0.75)
6745 · BLC Depr/Amort Expense	4,402.82	4,262.00	140.82
6756 · BLC-WFB Loan Int Exp	930.07	836.00	94.07
6757 · BLC-RDC Loan Int Pmt	-347.18	-	(347.18)
6780 · BLC Property Taxes	1,075.00	738.00	337.00
<b>Total Expense</b>	<u>6,060.71</u>	<u>5,836.75</u>	<u>223.96</u>
<b>Net Ordinary Income</b>	<u>4,449.93</u>	<u>4,673.25</u>	<u>(223.32)</u>
<b>Net Income</b>	<u>4,449.93</u>	<u>4,673.25</u>	<u>(223.32)</u>

**Austin Yacht Club**  
**Balance Sheet**  
As of December 31, 2016

	Jan 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1015 · Wells Fargo Operating Account	57,457.74
1021 · PC-Office	150.00
1040 · WELLS FARGO - AYC SAVINGS ACCT	35,095.90
<b>Total Checking/Savings</b>	92,703.64
<b>Accounts Receivable</b>	
1210 · AYC ACCOUNTS RECEIVABLE	49,732.68
<b>Total Accounts Receivable</b>	49,732.68
<b>Other Current Assets</b>	
1220 · (TR) RESERVE FOR BAD DEBTS	-5,718.86
1260 · (TR) AYC UNDEPOSITED FUNDS	33,566.92
1280 · Due from Beacon Land	
1310 · (CO) Souvenir Inventory	5,533.93
1400 · (TR) AYC PREPAID & DEPOSITS	
1430 · Prepaid Insurance	31,614.00
<b>Total 1400 · (TR) AYC PREPAID &amp; DEPOSITS</b>	31,614.00
<b>Total Other Current Assets</b>	64,995.99
<b>Total Current Assets</b>	207,432.31
<b>Fixed Assets</b>	
1511 · Cost - Furniture & Equipment	95,506.49
1512 · Accumulated Depreciation	-87,816.57
1521 · Cost - Boats	329,102.96
1522 · Accumulated Depreciation Boats	-249,163.27
<b>Total Fixed Assets</b>	87,629.61
<b>TOTAL ASSETS</b>	<b>295,061.92</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · (TR) AYC ACCOUNTS PAYABLE	6,206.38
<b>Total Accounts Payable</b>	6,206.38
<b>Credit Cards</b>	
2200 · (TR) CREDIT CARDS	
2212 · Tom Cunningham WFB Mastercard	-34.01
2216 · Jackie Wheeliess WFB Mastercard	1,107.18
2200 · (TR) Credit Cards - Other	-7,351.50
<b>Total 2200 · (TR) CREDIT CARDS</b>	-6,278.33
<b>Total Credit Cards</b>	-6,278.33
<b>Other Current Liabilities</b>	
Employee Insurance Exp.	288.10
2300 · (TR) AYC PAYROLL LIABILITIES	3,595.82
2381 · PTO (Vacation & Sick time)	3,201.60
2520 · Property Tax Payable	538.00

**Austin Yacht Club**  
**Balance Sheet**  
As of December 31, 2016

	<u>Jan 17</u>
2430 · Sales Tax Payable	4,993.72
2610 - Due Other Yacht Clubs	-34.80
2630 · Other Transfers AR	20.00
2640 · Jr. Scholarships	595.00
2642 · Due Roadrunner Fleet	0.00
2652 · Due Keel Fleet	1,911.20
2654 · Due Ensign Fleet	1,992.53
2655 · Due J22 Fleet	453.81
2656 · Due J24 Fleet	2,070.42
2658 · Due Multihull Fleet	318.46
2670 · UTSC Maintenance Fund	111.87
2675 · UTSC Education Fund	<u>1,115.00</u>
<b>Total Other Current Liabilities</b>	<u>21,170.73</u>
<b>Total Current Liabilities</b>	21,098.78
<b>Long Term Liabilities</b>	
2801 · AYC Member Financing 1502	5,520.20
2802 · Ayc Member Financing 1381	2,722.24
2803 · AYC Member Financing 1093	5,520.28
2804 · AYC Member Financing 1840	<u>3,666.18</u>
<b>Total Long Term Liabilities</b>	<u>17,428.90</u>
<b>Total Liabilities</b>	38,527.68
<b>Equity</b>	
3100 · (TR) AYC RETAINED EARNINGS	254,342.16
<b>Net Income</b>	<u>2,192.00</u>
<b>Total Equity</b>	<u>256,534.16</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>295,061.84</u></u>

## Austin Yacht Club

# Profit & Loss Budget vs. Actual

January through December 2016

Ordinary Income/Expense	<u>Jan 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Income</b>			
<b>4000 · GENERAL REVENUE</b>			
4005 · (TR) Dues	29,594.00	30,594.00	-1,000.00
4010 · (HB) Harbor Storage Fees	31,417.00	32,349.00	-932.00
4015 · (PC) Initiation Fees	400.00	1,000.00	-600.00
4020 · (BG) Cabin Rental Fees	630.00	1,750.00	-1,120.00
4025 · (CO) Souvenir Income	307.16	304.00	3.16
4035 · (TR) Soda & Water Income	4.14	58.00	-53.86
4040 · (CO) Annual Banquet Income	0.00	0.00	0.00
4045 · (CO) Series Meals Income	708.00	417.00	291.00
4050 · (CO) Other Social\Special Evnts	0.00	5.00	-5.00
4053 · Summer Party	0.00	0.00	0.00
4054 · New Year's Eve Party	-1,519.96	0.00	-1,519.96
<b>Total 4000 · GENERAL REVENUE</b>	<b>61,540.34</b>	<b>66,567.00</b>	<b>-5,026.66</b>
<b>4100 · SAIL TRAINING REVENUE</b>			
4105 · (ST) Summer Camp Income	0.00	0.00	0.00
4110 · (ST) ASA Income	25.00	708.00	-683.00
4115 · (ST) PB&J Clinic Income	0.00	333.00	-333.00
4123 · (ST) FJ Summer Series	0.00	0.00	0.00
4125 · (ST) Adult Clinic Income	20.00	833.00	-813.00
4126 · (ST) Adult Clinic Income - Non	0.00	0.00	0.00
4130 · (ST) Gain on Sale of Boats	0.00	0.00	0.00
4135 · (ST) Private Lessons	250.00	125.00	125.00
4140 · (ST) Jr. Sailing	520.00	1,508.00	-988.00
4143 · (ST) Jr. Sailing Program Fees	0.00	0.00	0.00
4145 · (ST) Boat Charter Income	0.00	58.00	-58.00
<b>Total 4100 · SAIL TRAINING REVENUE</b>	<b>815.00</b>	<b>3,565.00</b>	<b>-2,750.00</b>
<b>4200 · REGATTA REVENUE</b>			
4205 · (VC) JR RR Regatta Income	0.00	0.00	0.00
4215 · (VC) TB Canyon Regatta Income	0.00	0.00	0.00
4220 · (VC) Centerboard Regatta	0.00	0.00	0.00
4235 · (VC) Governor's Cup Regatta	-130.00	0.00	-130.00
<b>Total 4200 · REGATTA REVENUE</b>	<b>-130.00</b>	<b>0.00</b>	<b>-130.00</b>
<b>4500 · OTHER REVENUE</b>			
4505 · (TR) Late Fees	25.00	142.00	-117.00
4512 · (TR) Donated Funds	0.00	0.00	0.00
4515 · (TR) Interest Income	0.90	1.00	-0.10
4520 · (SE) IncomeTelltale/Directory	0.00	25.00	-25.00
4525 · (HB) Ramp Fees	0.00	0.00	0.00
4530 · (TR) Other Income	105.50	92.00	13.50
4540 · (TR) Gain\Loss on Sale of Asset	0.00	0.00	0.00
<b>Total 4500 · OTHER REVENUE</b>	<b>131.40</b>	<b>260.00</b>	<b>-128.60</b>
<b>Total Income</b>	<b>62,356.74</b>	<b>70,392.00</b>	<b>-8,035.26</b>



## Austin Yacht Club Profit & Loss Budget vs. Actual January through December 2016

	Jan 17	Budget	\$ Over Budget
<b>Cost of Goods Sold</b>			
50000 - Cost of Goods Sold	33.61	0.00	33.61
<b>Gross Profit</b>	62,323.13	70,392.00	-8,068.87
<b>Expense</b>			
<b>5000 · SAIL TRAINING EXPENSES</b>			
5005 · (ST) Camp Salaries	0.00	0.00	0.00
5010 · (ST) Counselor Training	0.00	0.00	
5015 · (ST) Camp Supplies	154.00	475.00	-321.00
5020 · (ST) R&M Sail Training Boats	0.00	258.00	-258.00
5025 · (ST) Sail Train Supplies & Exp	21.62	125.00	-103.38
5030 · (ST) ASA Instructor Pay & Exp	768.51	458.00	310.51
5035 · (ST) PB&J Camp Clinic Exp	0.00	100.00	-100.00
5045 · (ST) Adult Clinics Exp	0.00	167.00	-167.00
5065 · (ST) Private Lesson Expense	150.00	83.00	67.00
5075 · (ST) SD - Prof Development	0.00	333.00	-333.00
5080 · (ST) Camp Advertising Expense	450.00	583.00	-133.00
5085 · (ST) Camp Registration Fees	0.00	500.00	-500.00
5090 · (ST) PB&J Registration Fees	0.00	33.00	-33.00
5000 · SAIL TRAINING EXPENSES - Other	0.00		
<b>Total 5000 · SAIL TRAINING EXPENSES</b>	1,544.13	3,115.00	-1,570.87
<b>5100 · REGATTA EXPENSES</b>			
5105 · (VC) JR RR Regatta Expense	0.00	0.00	0.00
5110 · (VC) TB Canyon Regatta Expense	0.00	0.00	0.00
5115 · (VC) Centerboard Regatta	0.00	0.00	0.00
5135 · (VC) Governor's Cup Regatta Exp	5.56	0.00	5.56
<b>Total 5100 · REGATTA EXPENSES</b>	5.56	0.00	5.56
<b>6000 · BUILDINGS &amp; GROUNDS EXPENSES</b>			
6005 · (BG) R&M Buildings Exp	166.85	333.00	-166.15
6010 · (BG) R&M Grounds Exp	932.00	1,667.00	-735.00
6015 · (BG) B&G Supplies & Exp	874.11	1,083.00	-208.89
6020 · (BG) Linen Service	545.27	500.00	45.27
6025 · (BG) R&M Cabins Exp	0.00	292.00	-292.00
6030 · (BG) R&M Pool Exp	220.40	0.00	220.40
6035 · (BG) R&M Vehicles Exp	413.68	100.00	313.68
6040 · (BG) B&G Equipment Rental	162.38	250.00	-87.62
6045 · (BG) B&G Equipment Exp	0.00	167.00	-167.00
6050 · (BG) B&G Contract Labor	550.00	625.00	-75.00
<b>Total 6000 · BUILDINGS &amp; GROUNDS EXPENSES</b>	3,864.69	5,017.00	-1,152.31
<b>7000 · HARBOR EXPENSES</b>			
7005 · (HB) R&M Docks Exp	1,250.00	750.00	500.00
7010 · (HB) Significant Dock Moves	0.00	833.00	-833.00
7015 · (HB) Harbor Supplies & Exp	0.00	417.00	-417.00
7020 · (HB) R&M DSA & Work Area Exp	0.00		
<b>Total 7000 · HARBOR EXPENSES</b>	1,250.00	2,000.00	-750.00

## Austin Yacht Club Profit & Loss Budget vs. Actual January through December 2016

	Jan 17	Budget	\$ Over Budget
<b>8000 · RACE COMMITTEE EXPENSES</b>			
8005 · (RC) PRC Clinics	0.00	21.00	-21.00
8010 · (RC) Fuel (Series)	49.00	108.00	-59.00
8015 · (RC) R&M PRC Boats Exp	21.52	292.00	-270.48
8020 · (RC) PRC Supplies & Exp	146.93	292.00	-145.07
<b>Total 8000 · RACE COMMITTEE EXPENSES</b>	<b>217.45</b>	<b>713.00</b>	<b>-495.55</b>
<b>9000 · ADMINISTRATIVE</b>			
9005 · (CO) Commodore Supplies & Exp	0.00	25.00	-25.00
9010 · (CO) Employee Training Expense	0.00	150.00	-150.00
9015 · (CO) Employee Recruitment	0.00	0.00	0.00
9020 · (CO) Employee Housing Exp	0.00	0.00	0.00
9025 · (CO) Travel	0.00	0.00	0.00
9040 · (HB) LCRA Fees	0.00	1,083.00	-1,083.00
9045 · (BG) Utilities	2,114.95	2,083.00	31.95
9050 · (TR) Telephone	6.48	67.00	-60.52
9105 · (CO) Food & Entertainment	191.48	208.00	-16.52
9110 · (CO) Series Race Trophies	0.00	167.00	-167.00
9120 · (CO) Awards & Gifts	82.27	333.00	-250.73
9125 · (CO) Series Races Exp	827.98	375.00	452.98
9130 · (CO) Opening Day	0.00	0.00	0.00
9135 · (CO) Children's Christmas Party	0.00	0.00	0.00
9140 · (CO) Annual Meeting Exp	0.00	33.00	-33.00
9145 · (CO) Annual Banquet Exp	0.00	0.00	0.00
9150 · (CO) Special Events	0.00	96.00	-96.00
9152 · (CO) Summer Party	0.00	0.00	0.00
9205 · (VC) Vice Commodore Supply&Exp.	54.94	0.00	54.94
9210 · (VC) Audit & Tax Return	0.00	1,250.00	-1,250.00
9215 · (VC) Computer Hardware/Software	231.93	333.00	-101.07
9220 · (CO) Sail Training - Admin	0.00	0.00	0.00
9305 · (PC) Membership Supplies & Exp.	75.31	217.00	-141.69
9410 · (SE) Directory Expense	0.00	208.00	-208.00
9415 · (SE) Postage Expense	54.50	275.00	-220.50
9420 · (SE) General Office Supplies	471.04	242.00	229.04
9425 · (SE) Telltale Expense	16.23	1,333.00	-1,316.77
9430 · (SE) Internet & Web Site	190.58	83.00	107.58
9510 · AYC Gross Salaries	10,950.69	13,750.00	-2,799.31
9515 · Payroll Tax Exp	1,673.89	1,417.00	256.89
9520 · Employee Insurance Exp	1,591.75	1,333.00	258.75
9530 · (TR) Rental LLC Leases	19,000.00	19,000.00	0.00
9535 · (TR) Depreciation Expense	3,060.92	3,194.00	-133.08
9540 · (TR) Commercial Pckge&Liability	7,903.50	7,083.00	820.50
9545 · (TR) Accounting & Payroll Exp	1,516.19	1,583.00	-66.81
9550 · (TR) Property Tax Expense	538.00	617.00	-79.00
9555 · (TR) Equip Rental	220.44	250.00	-29.56

## Austin Yacht Club

# Profit & Loss Budget vs. Actual

January through December 2016

	<u>Jan 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
9560 · (TR) Bank Credit Card Fees	1,309.12	1,250.00	59.12
9565 · (TR) Bank Service Expense	36.00	83.00	-47.00
9570 · (TR) Fees & Assessments	72.88	42.00	30.88
9575 · (TR) Dues, Sub. & Membership	175.00	125.00	50.00
9580 · (TR) Donations	0.00	0.00	0.00
9585 · (TR) Sales Tax Expense/Discount	-33.76	0.00	-33.76
9600 · (TR) Bad Debt Expense	250.00	250.00	0.00
9615 · (TR) Soda&WaterGeneral	0.00	0.00	0.00
9625 · (TR) InterestExpMemberFinancing	75.71	27.00	48.71
9630 · (CO) COGS Souvenirs	412.18	292.00	120.18
9911 · (CO) Managers Account	0.00	25.00	-25.00
9912 · (VC) Sponsorship Expense	0.00	83.00	-83.00
<b>Total 9000 · ADMINISTRATIVE</b>	<u>53,070.20</u>	<u>58,965.00</u>	<u>-5,894.80</u>
<b>Total Expense</b>	<u>59,952.03</u>	<u>69,810.00</u>	<u>-9,857.97</u>
<b>Net Ordinary Income</b>	<u>2,371.10</u>	<u>582.00</u>	<u>1,789.10</u>
<b>Net Income</b>	<u><u>2,371.10</u></u>	<u><u>582.00</u></u>	<u><u>1,789.10</u></u>