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12/11/23

Accrual Basis

The Olympia Yacht Club
Finance Committee Balance Sheet
 As of November 30, 2023

	Nov 30, 23	Oct 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1156.01 · WBB Operations Checking 8530	52,069.27	165,926.60	-113,857.33
1157 · Reserves			
1157.01 · WBB Reserve Checking 8541	221,004.37	249,965.37	-28,961.00
1157.02 · WBB Promontory Reserve MM	948,246.04	922,168.03	26,078.01
1157.03 · US Bank Reserve CD 25mo. @4.10%	249,000.00	249,000.00	0.00
1157.04 · WSECU Reserve CD 18mo. @4.25%	258,798.36	257,916.49	881.87
1157.05 · WaFed Reserve CD 13mo. @3.9%	165,273.50	165,273.50	0.00
1157.06 · WSECU Savings 3522	9.32	9.32	0.00
Total 1157 · Reserves	1,842,331.59	1,844,332.71	-2,001.12
1159 · DNR Accounts			
1159.01 · WBB DNR CD CDARS 12mo.	290,000.00	290,000.00	0.00
1159.02 · WBB DNR IH Bouy Savings 4490	5,000.00	5,000.00	0.00
Total 1159 · DNR Accounts	295,000.00	295,000.00	0.00
1197 · Petty Cash CH	150.00	150.00	0.00
Total Checking/Savings	2,189,550.86	2,305,409.31	-115,858.45
Accounts Receivable			
1200 · Accounts Receivable	11,846.16	10,111.90	1,734.26
Total Accounts Receivable	11,846.16	10,111.90	1,734.26
Other Current Assets			
1205 · Undeposited Funds	2,258.96	2,400.37	-141.41
1220 · Wix.com Receivable	235.34	165.63	69.71
1300 · Quartermaster Inventory	8,913.00	8,913.00	0.00
Total Other Current Assets	11,407.30	11,479.00	-71.70
Total Current Assets	2,212,804.32	2,327,000.21	-114,195.89
Fixed Assets			
1500 · Island Home Property	151,482.00	151,482.00	0.00
1510 · Olympia Property	205,366.15	205,366.15	0.00
1511 · Parking Lot Land	1,134,294.84	1,134,294.84	0.00
1512 · Parking Lot Improvments	77,000.72	77,000.72	0.00
1520 · Buildings/Clubhouse	453,579.96	453,579.96	0.00
1530 · Docks and exterior improvements	2,868,100.88	2,868,100.88	0.00
1540 · Furniture & Equipment	54,993.44	54,993.44	0.00
1550 · Channel Development	1,798,284.56	1,798,284.56	0.00
1600 · SEP Fixed Assets	97,527.55	97,527.55	0.00
1650 · Vessel Purchases	75,206.50	75,206.50	0.00
1700 · Accumulated Depreciation	-3,645,209.92	-3,620,924.95	-24,284.97
Total Fixed Assets	3,270,626.68	3,294,911.65	-24,284.97
Other Assets			
1410 · Prepaid Insurance	24,727.40	28,088.07	-3,360.67
Total Other Assets	24,727.40	28,088.07	-3,360.67
TOTAL ASSETS	5,508,158.40	5,649,999.93	-141,841.53
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	88.33	14,074.94	-13,986.61
Total Accounts Payable	88.33	14,074.94	-13,986.61
Credit Cards			
5570 · WBB Mastercard			

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5572 · Mastercard - George 0373	82.75	2,114.17	-2,031.42
5575 · Mastercard - Rion Groves 0399	620.66	757.43	-136.77
5578 · Mastercard- Bill 5336	1,597.85	1,948.23	-350.38
5579 · Mastercard- Ryan 5422	1,978.57	2,238.30	-259.73
Total 5570 · WBB Mastercard	4,279.83	7,058.13	-2,778.30
Total Credit Cards	4,279.83	7,058.13	-2,778.30
Other Current Liabilities			
2050 · Sales Tax Payable			
2051 · Tax Paid at Source- Olympia	-1,688.55	-1,542.09	-146.46
2050 · Sales Tax Payable - Other	4,771.02	4,193.01	578.01
Total 2050 · Sales Tax Payable	3,082.47	2,650.92	431.55
2100 · Payroll Liabilities	1,745.91	1,018.83	727.08
2110 · Direct Deposit Liabilities	0.00	-1,034.07	1,034.07
2130 · Deposit Liability	2,250.00	1,400.00	850.00
Total Other Current Liabilities	7,078.38	4,035.68	3,042.70
Total Current Liabilities	11,446.54	25,168.75	-13,722.21
Total Liabilities	11,446.54	25,168.75	-13,722.21
Equity			
1005.01 · Opening Balance Equity	43,941.94	43,941.94	0.00
3000 · Membership Equity	4,514,659.62	4,514,659.62	0.00
3150 · Retained Earnings	-94,278.53	-94,278.53	0.00
32000 · Unrestricted Net Assets	1,146,450.92	1,146,450.92	0.00
Net Income	-114,062.09	14,057.23	-128,119.32
Total Equity	5,496,711.86	5,624,831.18	-128,119.32
TOTAL LIABILITIES & EQUITY	5,508,158.40	5,649,999.93	-141,841.53