

1:32 PM

11/11/24

Accrual Basis

The Olympia Yacht Club
Finance Committee Balance Sheet
 As of October 31, 2024

	Oct 31, 24	Sep 30, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1156.01 · WBB Operations Checking 8530	228,761.64	255,927.96	-27,166.32
1157 · Reserves			
1157.01 · WBB Reserve Checking 8541	250,000.00	250,000.00	0.00
1157.02 · WBB Promontory Reserve MM	1,072,240.65	1,026,011.49	46,229.16
1157.03 · US Bank Reserve CD 25mo. @4.10%	249,000.00	249,000.00	0.00
1157.06 · WSECU Savings 3522	9.32	9.32	0.00
1157.07 · WaFd Reseves CD 19 Mo 4.5%	198,098.09	198,098.09	0.00
1157.08 · WSECU Reserve CD 13 Mo. @ 4.4%	269,037.78	268,036.13	1,001.65
Total 1157 · Reserves	2,038,385.84	1,991,155.03	47,230.81
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	2,562,297.48	2,542,232.99	20,064.49
Accounts Receivable			
1200 · Accounts Receivable	18,873.46	16,348.03	2,525.43
Total Accounts Receivable	18,873.46	16,348.03	2,525.43
Other Current Assets			
1205 · Undeposited Funds	-190.15	729.91	-920.06
1220 · Wix.com Receivable	492.51	213.02	279.49
1300 · Quartermaster Inventory	6,913.00	6,913.00	0.00
Total Other Current Assets	7,215.36	7,855.93	-640.57
Total Current Assets	2,588,386.30	2,566,436.95	21,949.35
Fixed Assets			
1500 · Island Home Property	159,346.08	159,346.08	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	87,772.30	87,772.30	0.00
1520 · Buildings/Clubhouse	488,248.46	488,248.46	0.00
1530 · Docks and exterior improvements	2,874,336.68	2,874,336.68	0.00
1540 · Furniture & Equipment	55,254.85	55,254.85	0.00
1550 · Channel Development	1,798,284.56	1,798,284.56	0.00
1560 · Construction in Progress	263,529.49	263,529.49	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	-3,925,140.11	-3,898,502.99	-26,637.12
Total Fixed Assets	3,314,027.35	3,340,664.47	-26,637.12
Other Assets			
1410 · Prepaid Insurance	23,778.39	27,175.31	-3,396.92
1420 · Prepaid Health Insurance	756.10	0.00	756.10
Total Other Assets	24,534.49	27,175.31	-2,640.82
TOTAL ASSETS	5,926,948.14	5,934,276.73	-7,328.59
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	23,587.92	11,911.67	11,676.25
Total Accounts Payable	23,587.92	11,911.67	11,676.25

1:32 PM

11/11/24

Accrual Basis

The Olympia Yacht Club
Finance Committee Balance Sheet
As of October 31, 2024

	Oct 31, 24	Sep 30, 24	\$ Change
Credit Cards			
5570 · WBB Card Service Center 5093			
5570.05 · Ryan Evans 5895	4,097.41	1,082.50	3,014.91
5570.06 · Bill MCGregor 9143	3,763.65	5,243.18	-1,479.53
5570.07 · Mastercard- George 2611	2,727.58	1,569.35	1,158.23
Total 5570 · WBB Card Service Center 5093	10,588.64	7,895.03	2,693.61
5575 · WBB Card Service VISA 3068			
5575.05 · Visa- Gary Ashcraft 1775	4,460.75	1,835.01	2,625.74
5575.06 · VISA - Brennan Phillips 7578	1,221.49	789.05	432.44
Total 5575 · WBB Card Service VISA 3068	5,682.24	2,624.06	3,058.18
5578 · WBB Card Service Center MC 9982			
5578.02 · Bill McGregor 4100	116.39	106.51	9.88
5578.03 · Rion Groves 4158	123.95	880.53	-756.58
Total 5578 · WBB Card Service Center MC 9982	240.34	987.04	-746.70
Total Credit Cards	16,511.22	11,506.13	5,005.09
Other Current Liabilities			
2050 · Sales Tax Payable			
2051 · Tax Paid at Source- Olympia	-1,823.99	-1,676.37	-147.62
2050 · Sales Tax Payable - Other	4,578.46	3,447.38	1,131.08
Total 2050 · Sales Tax Payable	2,754.47	1,771.01	983.46
2100 · Payroll Liabilities	2,645.28	2,862.75	-217.47
2130 · Deposit Liability	710.00	1,560.00	-850.00
2150 · Quartermaster Gift Certificate	25.00	25.00	0.00
Total Other Current Liabilities	6,134.75	6,218.76	-84.01
Total Current Liabilities	46,233.89	29,636.56	16,597.33
Total Liabilities	46,233.89	29,636.56	16,597.33
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	1,404,275.14	1,404,275.14	0.00
Net Income	12,116.08	36,042.00	-23,925.92
Total Equity	5,880,714.25	5,904,640.17	-23,925.92
TOTAL LIABILITIES & EQUITY	5,926,948.14	5,934,276.73	-7,328.59