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07/10/23

Accrual Basis

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

	Jun 30, 23	May 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1156.01 · WBB Operations Checking 8530	108,605.52	138,630.09	-30,024.57
1157 · Reserves			
1157.01 · WBB Reserve Checking 8541	249,391.37	261,965.37	-12,574.00
1157.02 · WBB Promontory Reserve MM	860,308.91	832,499.25	27,809.66
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%	254,332.30	253,465.65	866.65
1157.05 · WaFed Reserve CD 13mo. @3.9%	163,687.82	162,134.34	1,553.48
1157.06 · WSECU Savings 3522	9.32	9.32	0.00
Total 1157 · Reserves	1,776,729.72	1,759,073.93	17,655.79
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	2,180,485.24	2,192,854.02	-12,368.78
Accounts Receivable			
1200 · Accounts Receivable	14,280.54	11,835.87	2,444.67
Total Accounts Receivable	14,280.54	11,835.87	2,444.67
Other Current Assets			
1205 · Undeposited Funds	317.60	1,966.01	-1,648.41
1220 · Wix.com Receivable	0.00	347.46	-347.46
1300 · Quartermaster Inventory	8,913.00	8,913.00	0.00
Total Other Current Assets	9,230.60	11,226.47	-1,995.87
Total Current Assets	2,203,996.38	2,215,916.36	-11,919.98
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 Improvements	77,000.72	77,000.72	0.00
1520 · Buildings/Clubhouse	425,998.10	425,998.10	0.00
1530 · Docks and exterior improvements	2,786,992.81	2,786,992.81	0.00
1540 · Furniture & Equipment	54,993.44	54,993.44	0.00
1550 · Channel Development	1,747,492.53	1,747,492.53	0.00
1600 · SEP Fixed Assets	64,766.05	64,766.05	0.00
1650 · Vessel Purchases	65,206.50	65,206.50	0.00
1700 · Accumulated Depreciation	-3,523,785.07	-3,499,500.10	-24,284.97
Total Fixed Assets	3,189,808.07	3,214,093.04	-24,284.97
Other Assets			
1410 · Prepaid Insurance	17,442.75	4,147.42	13,295.33
Total Other Assets	17,442.75	4,147.42	13,295.33
TOTAL ASSETS	5,411,247.20	5,434,156.82	-22,909.62
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	6,765.10	24,188.55	-17,423.45
Total Accounts Payable	6,765.10	24,188.55	-17,423.45
Credit Cards			
5570 · WBB Mastercard			

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5572 · Mastercard - George 0373	1,933.86	2,622.38	-688.52
5575 · Mastercard - Gary 0399	479.32	1,801.15	-1,321.83
5577 · Mastercard - Judy 4922	1,559.36	3,849.42	-2,290.06
5578 · Mastercard- Bill 5336	949.97	755.46	194.51
5579 · Mastercard- Ryan 5422	1,193.81	4,680.79	-3,486.98
Total 5570 · WBB Mastercard	6,116.32	13,709.20	-7,592.88
5581 · Home Depot	0.00	297.16	-297.16
Total Credit Cards	6,116.32	14,006.36	-7,890.04
Other Current Liabilities			
2050 · Sales Tax Payable			
2051 · Tax Paid at Source- Olympia	-803.29	-458.08	-345.21
2050 · Sales Tax Payable - Other	2,607.57	2,196.63	410.94
Total 2050 · Sales Tax Payable	1,804.28	1,738.55	65.73
2100 · Payroll Liabilities	1,860.31	1,596.66	263.65
2130 · Deposit Liability	1,400.00	3,150.00	-1,750.00
Total Other Current Liabilities	5,064.59	6,485.21	-1,420.62
Total Current Liabilities	17,946.01	44,680.12	-26,734.11
Total Liabilities	17,946.01	44,680.12	-26,734.11
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	944,207.46	944,207.46	0.00
Net Income	-15,229.30	-19,053.79	3,824.49
Total Equity	5,393,301.19	5,389,476.70	3,824.49
TOTAL LIABILITIES & EQUITY	5,411,247.20	5,434,156.82	-22,909.62