

7:31 PM

01/12/26

Accrual Basis

The Olympia Yacht Club

Finance Committee Balance Sheet

As of December 31, 2025

	Dec 31, 25	Nov 30, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1156.03 · SCU Operations Checking 0688			
1156.04 · Women's Group Funds	11,462.83	7,820.41	3,642.42
1156.03 · SCU Operations Checking 0688 - Other	216,701.52	160,459.18	56,242.34
Total 1156.03 · SCU Operations Checking 0688	228,164.35	168,279.59	59,884.76
1157 · Reserves			
1157.02 · Promontory Reserve MM	1,096,177.22	1,094,409.83	1,767.39
1157.06 · WSECU Savings 3522	9.32	9.32	0.00
1157.07 · WaFd Reseves CD 19 Mo 4.5%	207,219.06	207,088.53	130.53
1157.08 · WSECU Reserve CD 13 Mo. @ 4.4%	282,189.78	281,391.55	798.23
1157.09 · US Bank CD 4.1% @ 6mo	276,219.60	270,768.04	5,451.56
1157.10 · SCU Reserve Checking 0689	166,526.00	218,221.79	-51,695.79
Total 1157 · Reserves	2,028,340.98	2,071,889.06	-43,548.08
1159 · DNR Lease Required Fund			
1159.03 · SCU CDARS 24 mo. 3.97%	290,000.00	290,000.00	0.00
1159.04 · SCU Business Savings 0686	60,015.22	60,015.22	0.00
Total 1159 · DNR Lease Required Fund	350,015.22	350,015.22	0.00
1197 · Petty Cash AD	150.00	150.00	0.00
1198 · Petty Cash BR (Bar)	150.00	150.00	0.00
Total Checking/Savings	2,606,820.55	2,590,483.87	16,336.68
Accounts Receivable			
1200 · Accounts Receivable	12,342.15	4,576.50	7,765.65
Total Accounts Receivable	12,342.15	4,576.50	7,765.65
Other Current Assets			
1205 · Undeposited Funds	0.00	3,092.25	-3,092.25
1220 · Wix.com Receivable	173.88	1,356.40	-1,182.52
1230 · Square CC Receivable	49.56	0.00	49.56
1300 · Quartermaster Inventory	16,024.00	15,919.00	105.00
Total Other Current Assets	16,247.44	20,367.65	-4,120.21
Total Current Assets	2,635,410.14	2,615,428.02	19,982.12
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	758,882.88	758,882.88	0.00
1530 · Docks and exterior improvements	2,966,270.54	2,966,270.54	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
1560 · Construction in Progress	692,379.71	204,337.83	488,041.88
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	-4,386,255.00	-4,396,698.72	10,443.72
Total Fixed Assets	3,644,069.55	3,145,583.95	498,485.60
Other Assets			
1400 · Prepaid Tax Expenses	1,159.00	869.00	290.00
1410 · Prepaid Liability Insurance	33,453.73	37,170.82	-3,717.09
1420 · Prepaid Health Insurance	290.97	581.94	-290.97
Total Other Assets	34,903.70	38,621.76	-3,718.06
TOTAL ASSETS	6,314,383.39	5,799,633.73	514,749.66
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	4,202.60	39,356.64	-35,154.04
Total Accounts Payable	4,202.60	39,356.64	-35,154.04
Credit Cards			
5570 · WBB Card Service Center 5093			

The Olympia Yacht Club
Finance Committee Balance Sheet
As of December 31, 2025

	Dec 31, 25	Nov 30, 25	\$ Change
5507.08 · Bill McGregor 7486	0.00	404.47	-404.47
Total 5570 · WBB Card Service Center 5093	0.00	404.47	-404.47
5575 · WBB Card Service VISA 3068			
5575.05 · Visa- Gary Ashcraft 1775	0.00	139.65	-139.65
Total 5575 · WBB Card Service VISA 3068	0.00	139.65	-139.65
5579 · SCU Business Rewards CC			
5579.01 · Rion Groves 9927- #01	356.21	98.64	257.57
5579.02 · Brennan Philips 2081-02	2,744.22	533.93	2,210.29
5579.03 · Ronald Vukonich 5337- #03	613.85	0.00	613.85
5579.04 · William McGregor 7422 - #04	1,167.51	575.09	592.42
5579.05 · Ryan Evans 4295- #05	1,418.33	751.82	666.51
5579.06 · George Whittaker 2905 - #06	660.95	73.61	587.34
Total 5579 · SCU Business Rewards CC	6,961.07	2,033.09	4,927.98
5581 · Home Depot	322.20	0.00	322.20
Total Credit Cards	7,283.27	2,577.21	4,706.06
Other Current Liabilities			
2030 · Due to/Due From	200.00	200.00	0.00
2040 · Restricted Charitable Funds	156.55	800.10	-643.55
2050 · Sales Tax Payable			
2051 · Tax Paid at Source- Olympia	-20.48	-20.48	0.00
2050 · Sales Tax Payable - Other	8,841.44	8,253.99	587.45
Total 2050 · Sales Tax Payable	8,820.96	8,233.51	587.45
2100 · Payroll Liabilities	4,843.46	3,520.53	1,322.93
2150 · Quartermaster Gift Certificate	40.00	40.00	0.00
Total Other Current Liabilities	14,060.97	12,794.14	1,266.83
Total Current Liabilities	25,546.84	54,727.99	-29,181.15
Total Liabilities	25,546.84	54,727.99	-29,181.15
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	1,497,535.96	1,497,535.96	0.00
Net Income	326,977.56	-216,953.25	543,930.81
Total Equity	6,288,836.55	5,744,905.74	543,930.81
TOTAL LIABILITIES & EQUITY	6,314,383.39	5,799,633.73	514,749.66