Rose City Yacht Club
Financial Summary
6/30/2026

Balance Sheet Summary

Cash	$	303,282
Property & Equipment, net		3,153,355
Total Assets		3,456,637
Total Liabilities		(115,449)
Net Equity	$	3,341,188

Income Statement Summary

Total Income	$	199,696
Total Expenses		(157,896)
Net Income, Accrual Basis	$	41,800
Net Income, Cash Basis	$	36,808

Rose City Yacht Club
Balance Sheet
As of June 30, 2026

Thursday, Jul 09, 2026 09:07:26 AM GMT-7 - Accrual Basis

		Total
ASSETS		
Current Assets		
Bank Accounts		
105 US Bank #2426		116,922.85
106 US Bank MMA #7604		74,139.66
107 Northwest Bank #5498		112,219.46
Total Bank Accounts	**$**	**303,281.97**
Total Current Assets	**$**	**303,281.97**
Fixed Assets		
201 Land		326,008.18
202 Land Improvements		55,398.00
203 Headwalk Replacement		370,818.90
205 Concrete Walks & Slips		1,776,058.85
207 Walks & Slips		604,322.49
211 Clubhouse Equipment		302,892.06
213 Moorage Equipment		722,581.18
215 Accumulated Depreciation		(1,004,725.04)
Total Fixed Assets	**$**	**3,153,354.62**
TOTAL ASSETS	**$**	**3,456,636.59**
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable	$	250.79
270 US Bank M/C #2972		402.42
371 Deferred Income		1,207.00
372 Unclaimed Property		98.64
Total Current Liabilities	**$**	**1,958.85**
Long-Term Liabilities		
387 A Bonds Payable		113,490.25
Total Long-Term Liabilities	**$**	**113,490.25**
Total Liabilities	**$**	**115,449.10**
Equity		
433 Unrestricted General Fund		2,807,523.09
441 Dredging Fund		22,712.00
445 Capital Reserves		469,152.08
Net Income		41,800.32
Total Equity	**$**	**3,341,187.49**
TOTAL LIABILITIES AND EQUITY	**$**	**3,456,636.59**

Rose City Yacht Club
Profit and Loss by Class
January - June, 2026

Thursday, Jul 02, 2026 02:59:13 PM GMT-7 - Cash Basis

	1 General	2 Dredging	6 Capital Reserves	TOTAL
Income				
500 Dredging Fund Receipts		19,569.18		19,569.18
503 Capital Reserves Fund Receipts			73,277.03	73,277.03
519 Moorage	61,497.07			61,497.07
520 Utilities	14,646.13			14,646.13
523 Membership Dues	6,576.03			6,576.03
524 Initiation Fees	2,100.00			2,100.00
525 Work hours	1,200.00			1,200.00
526 Yearbook income	2,182.50			2,182.50
531 Clubhouse Income	1,050.00			1,050.00
538 Special Events income	6,125.00			6,125.00
540 Activities Fee	8,153.82			8,153.82
Total Income	**$ 103,530.55**	**$ 19,569.18**	**$ 73,277.03**	**$ 196,376.76**
Gross Profit	**$ 103,530.55**	**$ 19,569.18**	**$ 73,277.03**	**$ 196,376.76**
Expenses				
800 Ice	500.60			500.60
801 Moorage Maintenance	3,893.32			3,893.32
802 Dredge				
810 A.) Maintenance		3,774.17		3,774.17
811 B.) Permits		1,945.40		1,945.40
Total 802 Dredge	**$ 0.00**	**$ 5,719.57**	**$ 0.00**	**$ 5,719.57**
803 Electric	25,115.20			25,115.20
804 Work Boats	817.57			817.57
805 Garbage	2,104.68			2,104.68
806 Racing	1,161.43			1,161.43
807 Donations	2,200.00			2,200.00
817 Insurance	24,810.89			24,810.89
830 Submerged Lands Lease	12,248.33			12,248.33
835 Accounting	9,793.50			9,793.50
837 Legal Fees	858.50			858.50
842 Clubhouse Maintenance	2,014.09			2,014.09
845 Grounds Maintenance	3,799.57			3,799.57
854 Bank Svc Chgs & Loan Fees	1,792.67			1,792.67
855 Office Supplies and Printing	1,486.61			1,486.61
856 Ship Stores	-28.00			-28.00
858 Telephone	529.88			529.88
860 Water & Sewer	3,240.55			3,240.55
861 Natural Gas	962.05			962.05
863 Yearbook	4,008.80			4,008.80
869 Property Tax	30,344.60			30,344.60
870 Taxes and Licenses	876.71			876.71

January - June, 2026

Thursday, Jul 02, 2026 02:59:13 PM GMT-7 - Cash Basis

	1 General	2 Dredging	6 Capital Reserves	TOTAL
880 Special Events	16,160.84			16,160.84
883 Club Activities	3,332.72			3,332.72
884 Flags & Banners	1,567.07			1,567.07
893 Dues & Subscriptions	1,542.00			1,542.00
Total Expenses	**$ 155,134.18**	**$ 5,719.57**	**$ 0.00**	**$ 160,853.75**
Net Operating Income	**$ (51,603.63)**	**$ 13,849.61**	**$ 73,277.03**	**$ 35,523.01**
Other Income				
534 Investment Income	665.58			665.58
Total Other Income	**$ 665.58**	**$ 0.00**	**$ 0.00**	**$ 665.58**
Net Other Income	**$ 665.58**	**$ 0.00**	**$ 0.00**	**$ 665.58**
Net Income	**$ (50,938.05)**	**$ 13,849.61**	**$ 73,277.03**	**$ 36,188.59**

Rose City Yacht Club
Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L
January - June, 2026

Thursday, Jul 02, 2026 03:27:13 PM GMT-7 - Cash Basis

	Total			
	Actual	Budget	Variance	% of Budget
Income				
500 Dredging Fund Receipts	19,569.18	19,999.98	(430.80)	97.85%
503 Capital Reserves Fund Receipts	73,277.03	75,499.98	(2,222.95)	97.06%
516 Racing Income	0.00	700.02	(700.02)	0.00%
519 Moorage	61,497.07	69,499.98	(8,002.91)	88.49%
520 Utilities	14,646.13	15,000.00	(353.87)	97.64%
523 Membership Dues	6,576.03	7,500.00	(923.97)	87.68%
524 Initiation Fees	2,100.00	1,500.00	600.00	140.00%
525 Work hours	1,200.00	250.02	949.98	479.96%
526 Yearbook income	2,182.50	1,050.00	1,132.50	207.86%
531 Clubhouse Income	1,050.00	1,000.02	49.98	105.00%
538 Special Events income	6,125.00	3,750.00	2,375.00	163.33%
540 Activities Fee	8,153.82	7,500.00	653.82	108.72%
Total Income	**$ 196,376.76**	**$ 203,250.00**	**$ (6,873.24)**	**96.62%**
Gross Profit	**$ 196,376.76**	**$ 203,250.00**	**$ (6,873.24)**	**96.62%**
Expenses				
800 Ice	500.60		500.60	
801 Moorage Maintenance	3,893.32	6,000.00	(2,106.68)	64.89%
802 Dredge			-	
810 A.) Maintenance	3,774.17	3,375.00	399.17	111.83%
811 B.) Permits	1,945.40	6,499.98	(4,554.58)	29.93%
Total 802 Dredge	**$ 5,719.57**	**$ 9,874.98**	**$ (4,155.41)**	**57.92%**
803 Electric	25,115.20	21,750.00	3,365.20	115.47%
804 Work Boats	817.57	1,249.98	(432.41)	65.41%
805 Garbage	2,104.68	1,999.98	104.70	105.24%
806 Racing	1,161.43	768.00	393.43	151.23%
807 Donations	2,200.00	1,000.00	1,200.00	220.00%
817 Insurance	24,810.89	24,000.00	810.89	103.38%
830 Submerged Lands Lease	12,248.33	13,000.00	(751.67)	94.22%
835 Accounting	9,793.50	7,500.00	2,293.50	130.58%
837 Legal Fees	858.50	1,000.02	(141.52)	85.85%
842 Clubhouse Maintenance	2,014.09	1,999.98	14.11	100.71%
845 Grounds Maintenance	3,799.57	2,500.02	1,299.55	151.98%
854 Bank Svc Chgs & Loan Fees	1,792.67	1,750.02	42.65	102.44%
855 Office Supplies and Printing	1,486.61	1,000.02	486.59	148.66%
856 Ship Stores	(28.00)		(28.00)	
858 Telephone	529.88	1,249.98	(720.10)	42.39%
860 Water & Sewer	3,240.55	3,000.00	240.55	108.02%
861 Natural Gas	962.05	850.02	112.03	113.18%
863 Yearbook	4,008.80	2,500.02	1,508.78	160.35%

Rose City Yacht Club
Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L
January - June, 2026
Thursday, Jul 02, 2026 03:27:13 PM GMT-7 - Cash Basis

	Total			
	Actual	Budget	Variance	% of Budget
869 Property Tax	30,344.60	30,666.66	(322.06)	98.95%
870 Taxes and Licenses	876.71	250.02	626.69	350.66%
880 Special Events	16,160.84	15,000.00	1,160.84	107.74%
883 Club Activities	3,332.72	4,999.98	(1,667.26)	66.65%
884 Flags & Banners	1,567.07	150.00	1,417.07	1044.71%
893 Dues & Subscriptions	1,542.00	1,000.02	541.98	154.20%
Total Expenses	**$ 160,853.75**	**$ 155,059.70**	**$ 5,794.05**	**103.74%**
Net Operating Income	**$ 35,523.01**	**$ 48,190.30**	**-$ 12,667.29**	**73.71%**
Other Income				
534 Investment Income	665.58	750.00	(84.42)	88.74%
Total Other Income	**$ 665.58**	**$ 750.00**	**-$ 84.42**	**88.74%**
Other Expenses				
910 Fixed Asset Acquisitions		16,690.00	(16,690.00)	0.00%
Total Other Expenses	**$ 0.00**	**$ 16,690.00**	**$ (16,690.00)**	**0.00%**
Net Other Income	**$ 665.58**	**$ (15,940.00)**	**$ 16,605.58**	**-4.18%**
Net Income	**$ 36,188.59**	**$ 32,250.30**	**$ 3,938.29**	**112.21%**

Check Detail Report

June 4-July 8, 2026

Thursday, July 09, 2026 08:53 AM GMT-07:00

	Account name	Date	Transaction type	Num	Description	Cleared	Amount
Allyson Richard							
46981							
	US Bank #2426	06/17/2026	Bill Payment (Check)	5764	Clean your Boat Day food and Clubhouse steward	Reconciled	-478.28
47294							
	US Bank #2426	07/08/2026	Bill Payment (Check)	BP	July 4th/ Walk 5 BBQ	Uncleared	-669.56
Bean Counting and Consulting							
46959							
	US Bank #2426	06/05/2026	Expense	9268	April 2026	Reconciled	-1,134.00
47179							
	US Bank #2426	06/22/2026	Expense	9315	May 2026	Reconciled	-1,494.00
Daughters of Neptune							
46958							
	US Bank #2426	06/08/2026	Bill Payment (Check)	BP	Annual Membership DON (Ingrid Gish)	Uncleared	-300.00
David Wood							
47295							
	US Bank #2426	07/08/2026	Bill Payment (Check)	BP	Floats for Dredge pipe deck	Uncleared	-3,030.88
Hanover Insurance Co							
46980							
	US Bank #2426	06/16/2026	Expense	ACH	Insurance	Reconciled	-4,249.18
Kathy Souhrada							
46982							
	US Bank #2426	06/17/2026	Bill Payment (Check)	BP	Lunch Party 06/06	Uncleared	-89.99
Kevin Stenberg							
46983							
	US Bank #2426	06/17/2026	Bill Payment (Check)	5766	Sealer and tools for marginal walk	Reconciled	-560.52
Laura Richard							
46955							
	US Bank #2426	06/08/2026	Bill Payment (Check)	5761	Opening Day food supplies	Reconciled	-667.15
47296							
	US Bank #2426	07/08/2026	Bill Payment (Check)	BP	July 4th Land Cruise	Uncleared	-248.05
Laura Ritter							
46984							
	US Bank #2426	06/17/2026	Bill Payment (Check)	BP	New member support supplies	Uncleared	-58.55
Matt Richard							

Check Detail Report

June 4-July 8, 2026

Thursday, July 09, 2026 08:53 AM GMT-07:00

	Account name	Date	Transaction type	Num	Description	Cleared	Amount
46956							
	US Bank #2426	06/08/2026	Bill Payment (Check)	5762	Cotton towels for galley	Reconciled	-80.97
NW Natural Gas							
47192							
	US Bank #2426	06/24/2026	Expense	ACH	Gas	Reconciled	-69.00
Olga Tuttle							
46985							
	US Bank #2426	06/19/2026	Bill Payment (Check)	5770	Ladies Dinner 2026	Reconciled	-363.60
Pacific Power/ Rocky Mountain Pacific							
47194							
	US Bank #2426	06/25/2026	Expense	ACH	Electricity	Reconciled	-1,583.24
Portland Disposal & Recycling, Inc.							
46986							
	US Bank #2426	06/17/2026	Bill Payment (Check)	BP	Disposal and Recycling	Reconciled	-350.78
47297							
	US Bank #2426	07/08/2026	Bill Payment (Check)	BP	Disposal and Recycling	Uncleared	-350.78
Portland Water Bureau							
46960							
	US Bank #2426	06/05/2026	Expense	ACH	Water 02.05.2026 - 05.05.2026	Reconciled	-2,028.71
QuickBooks Payments							
46949							
	US Bank #2426	06/05/2026	Expense	ACH	System-recorded fee for QuickBooks Payments	Reconciled	-391.44
Ruby Zuccatti							
47298							
	US Bank #2426	07/08/2026	Bill Payment (Check)	BP	July 4th food	Uncleared	-119.10
US Bank							
46939							
	US Bank #2426	06/08/2026	Expense	ACH	CC Payment	Reconciled	-1,553.66
46969							
	US Bank #2426	06/12/2026	Expense	ACH	Analysis Service Charge	Reconciled	-52.45
						Total	-19,923.89