Rose City Yacht Club
Financial Summary
8/31/2026

Balance Sheet Summary		
Cash	$	373,570
Accounts Receivable	$	5,471
Property & Equipment, net		3,153,355
Total Assets		3,532,396
Total Liabilities		(117,672)
Net Equity	$	3,414,724

Income Statement Summary		
Total Income	$	298,390
Total Expenses		(183,054)
Net Income, Accrual Basis	$	115,336
Net Income, Cash Basis	$	101,433

Rose City Yacht Club
Balance Sheet
As of August 31, 2026

Thursday, Sep 10, 2026 08:17:28 PM GMT-7 - Accrual Basis

	Total
ASSETS	
Current Assets	
Bank Accounts	
105 US Bank #2426	186,762.72
106 US Bank MMA #7604	74,171.14
107 Northwest Bank #5498	112,636.39
Total Bank Accounts	**$ 373,570.25**
Accounts Receivable	
103 Accounts Receivable	5,470.56
Total Accounts Receivable	**$ 5,470.56**
Total Current Assets	**$ 379,040.81**
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	**$ 3,532,395.43**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
20000 Accounts Payable	3,101.02
270 US Bank M/C #2972	397.08
371 Deferred Income	84.75
372 Unclaimed Property	98.64
Total Current Liabilities	**$ 3,681.49**
Long-Term Liabilities	
387 A Bonds Payable	113,990.25
Total Long-Term Liabilities	**$ 113,990.25**
Total Liabilities	**$ 117,671.74**
Equity	
433 Unrestricted General Fund	2,807,523.09
441 Dredging Fund	22,712.00
445 Capital Reserves	469,152.08
Net Income	115,336.52
Total Equity	**$ 3,414,723.69**
TOTAL LIABILITIES AND EQUITY	**$ 3,532,395.43**

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

Thursday, Sep 10, 2026 08:21:59 PM GMT-7 - Cash Basis

	1 General	2 Dredging	6 Capital Reserves	TOTAL
Income				
500 Dredging Fund Receipts		29,071.33		29,071.33
503 Capital Reserves Fund Receipts			110,468.56	110,468.56
516 Racing Income	310.00			310.00
519 Moorage	91,476.30			91,476.30
520 Utilities	21,970.47			21,970.47
523 Membership Dues	9,760.97			9,760.97
524 Initiation Fees	2,400.00			2,400.00
525 Work hours	1,200.00			1,200.00
526 Yearbook income	2,182.50			2,182.50
531 Clubhouse Income	1,400.00			1,400.00
538 Special Events income	6,125.00			6,125.00
540 Activities Fee	12,113.04			12,113.04
Total Income	**$ 148,938.28**	**$ 29,071.33**	**$ 110,468.56**	**$ 288,478.17**
Gross Profit	**$ 148,938.28**	**$ 29,071.33**	**$ 110,468.56**	**$ 288,478.17**
Expenses				
800 Ice	978.20			978.20
801 Moorage Maintenance	3,910.05			3,910.05
802 Dredge				
810 A.) Maintenance		6,805.05		6,805.05
811 B.) Permits		1,945.40		1,945.40
Total 802 Dredge	**$ 0.00**	**$ 8,750.45**	**$ 0.00**	**$ 8,750.45**
803 Electric	29,168.42			29,168.42
804 Work Boats	817.57			817.57
805 Garbage	2,806.24			2,806.24
806 Racing	1,161.43			1,161.43
807 Donations	2,200.00			2,200.00
817 Insurance	33,313.25			33,313.25
830 Submerged Lands Lease	12,248.33			12,248.33
835 Accounting	11,692.50			11,692.50
837 Legal Fees	858.50			858.50
842 Clubhouse Maintenance	2,112.62			2,112.62
845 Grounds Maintenance	3,799.57			3,799.57
854 Bank Svc Chgs & Loan Fees	2,617.70			2,617.70
855 Office Supplies and Printing	1,854.57			1,854.57
856 Ship Stores	(28.00)			(28.00)
858 Telephone	726.74			726.74
860 Water & Sewer	3,240.55			3,240.55
861 Natural Gas	1,062.45			1,062.45
863 Yearbook	4,008.80			4,008.80
869 Property Tax	30,344.60			30,344.60

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

Thursday, Sep 10, 2026 08:21:59 PM GMT-7 - Cash Basis

	1 General	2 Dredging	6 Capital Reserves	TOTAL
870 Taxes and Licenses	876.71			876.71
880 Special Events	17,255.24			17,255.24
883 Club Activities	4,724.39			4,724.39
884 Flags & Banners	1,567.07			1,567.07
893 Dues & Subscriptions	1,542.00			1,542.00
Total Expenses	**$ 174,859.50**	**$ 8,750.45**	**$ 0.00**	**$ 183,609.95**
Net Operating Income	**$ (25,921.22)**	**$ 20,320.88**	**$ 110,468.56**	**$ 104,868.22**
Other Income				
534 Investment Income	1,533.85			1,533.85
Total Other Income	**$ 1,533.85**	**$ 0.00**	**$ 0.00**	**$ 1,533.85**
Net Other Income	**$ 1,533.85**	**$ 0.00**	**$ 0.00**	**$ 1,533.85**
Net Income	**$ (24,387.37)**	**$ 20,320.88**	**$ 110,468.56**	**$ 106,402.07**

Check Detail Report

August 7-September 9, 2026

	Account name	Date	Transaction type	Num	Description	Amount
Bean Counting and Consulting						
47511						
	US Bank #2426	08/12/2026	Expense	9391	July Bookkeeping	-1,260.00
Bobs Cold Storage Solutions						
47488						
	US Bank #2426	08/25/2026	Bill Payment (Check)	BP	126 bags of ice and 20 blocks of ice	-546.50
David Price						
47489						
	US Bank #2426	08/25/2026	Bill Payment (Check)	BP	Work Party - breakfast & lunch	-138.49
Hanover Insurance Co						
47472						
	US Bank #2426	08/17/2026	Expense		Insurance	-4,251.18
Kavanagh, Peter						
47515						
	US Bank #2426	08/07/2026	Expense		Payment for Invoice 13649 canceled	-591.00
Matt Richard						
47486						
	US Bank #2426	08/25/2026	Bill Payment (Check)	BP	Pirates Breakfast - Fred Meyer	-114.14
NW Natural Gas						
47512						
	US Bank #2426	08/24/2026	Expense		NW Natural Gas	-48.04
Rocky Mountain Pacific Power						
47509						
	US Bank #2426	08/26/2026	Expense		Electric	-1,366.92
Pam Corey						
47490						
	US Bank #2426	08/25/2026	Bill Payment (Check)	BP	Work Party - knee pads, grease and buckets	-64.38
Portland Disposal & Recycling, Inc.						
47487						

Check Detail Report

August 7-September 9, 2026

	Account name	Date	Transaction type	Num	Description	Amount
	US Bank #2426	08/25/2026	Bill Payment (Check)	BP	July 2026 Service - Acct #14810 - ID # 73B2-62E4	-350.78
Portland Water Bureau						
47538						
	US Bank #2426	09/04/2026	Expense		Water and Sewer Service 05.06.2026 - 08.06.2026	-3,249.60
QuickBooks Payments						
47471						
	US Bank #2426	08/07/2026	Expense		QuickBooks Payments procesing fees	-51.93
Robert Phillips						
47485						
	US Bank #2426	08/25/2026	Bill Payment (Check)	BP	EZ Reach Pickup tool x3 for beach cleanup	-29.97
US Bank						
47513						
	US Bank #2426	08/14/2026	Expense		Analysis Service Charge	-37.45

Total $(12,100.38)