

3:42 PM

06/10/15

Cash Basis

Portsmouth Yacht Club
Profit & Loss Prev Year Comparison
 January through December 2014

	Jan - Dec 14	Jan - Dec 13	\$ Change	% Change
Ordinary Income/Expense				
Income				
3001 · Member Dues	136,950.00	136,400.00	550.00	0.4%
3002 · Applications fees	9,500.00	10,000.00	(500.00)	(5.0)%
3003 · Locker rental	3,930.00	3,960.00	(30.00)	(0.8)%
3004 · Slip rental	40,360.00	35,656.00	4,704.00	13.2%
3005 · Dinghy fees	1,895.00	1,750.00	145.00	8.3%
3008 · Launch fees	4,310.00	3,905.00	405.00	10.4%
3009 · Club rental	2,000.00	2,000.00	0.00	0.0%
3010A · MOORING INCOME, net				
3007 · PYC Mooring fees	15,612.00	16,460.00	(848.00)	(5.2)%
5030f · Moorings R & M	(8,923.82)	(6,046.98)	(2,876.84)	(47.6)%
5040a · Mooring permits PYC	(3,500.00)	(3,500.00)	0.00	0.0%
5040b · Mooring permits PCYC	(1,560.00)	(1,680.00)	120.00	7.1%
Total 3010A · MOORING INCOME, net	1,628.18	5,233.02	(3,604.84)	(68.9)%
3111A · FUNCTION INCOME, net				
3111 · Function income	63,689.55	58,688.00	5,001.55	8.5%
3115 · Raffle Income	1,975.00	1,997.00	(22.00)	(1.1)%
4044 · Function expenses				
4044a · Entertainment	(5,792.94)	(4,515.57)	(1,277.37)	(28.3)%
4044b · Food & beverage	(57,768.16)	(54,086.97)	(3,681.19)	(6.8)%
4404c · Police Detail	(3,352.00)	(2,052.00)	(1,300.00)	(63.4)%
4044 · Function expenses - Other	0.00	100.18	(100.18)	(100.0)%
Total 4044 · Function expenses	(66,913.10)	(60,554.36)	(6,358.74)	(10.5)%
Total 3111A · FUNCTION INCOME, net	(1,248.55)	130.64	(1,379.19)	(1,055.7)%
3112A · FUEL SALES, net				
3112 · Fuel sales	324,694.73	333,975.40	(9,280.67)	(2.8)%
4045 · Fuel cost	(287,190.13)	(307,495.01)	20,304.88	6.6%
5039 · Bank & credit card charges	(7,050.65)	(7,738.96)	688.31	8.9%
Total 3112A · FUEL SALES, net	30,453.95	18,741.43	11,712.52	62.5%
3113A · MERCHANDISE SALES, net				
3113 · Merchandise sales	7,316.00	3,666.50	3,649.50	99.5%
3116 · Dock merchandise	430.00	423.00	7.00	1.7%
4018 · Dock merchandise for sale	(947.25)	(918.60)	(28.65)	(3.1)%
4046 · Merchandise cost	(8,864.16)	(2,743.51)	(6,120.65)	(223.1)%
Total 3113A · MERCHANDISE SALES, net	(2,065.41)	427.39	(2,492.80)	(583.3)%
Total Income	227,713.17	218,203.48	9,509.69	4.4%
Expense				
4043 · Bar expenses	2,105.23	1,356.88	748.35	55.2%
5000 · Payroll				
5001 · Bonuses	2,500.00	0.00	2,500.00	100.0%
5002 · Payroll - Tips	(2,147.13)	(2,205.55)	58.42	2.7%
5026 · Payroll taxes	7,849.43	8,618.47	(769.04)	(8.9)%
6560 · Payroll Expenses	336.00	232.81	103.19	44.3%
5000 · Payroll - Other	79,973.43	70,211.94	9,761.49	13.9%
Total 5000 · Payroll	88,511.73	76,857.67	11,654.06	15.2%

3:42 PM

06/10/15

Cash Basis

Portsmouth Yacht Club
Profit & Loss Prev Year Comparison
 January through December 2014

	Jan - Dec 14	Jan - Dec 13	\$ Change	% Change
5020 · Kitchenware	0.00	128.27	(128.27)	(100.0)%
5021 · Property taxes	17,457.00	16,904.00	553.00	3.3%
5022 · Insurance	22,213.00	21,308.00	905.00	4.3%
5023 · Work Comp Insurance	2,461.00	2,516.00	(55.00)	(2.2)%
5024 · Treasurer stipend	1,500.00	1,500.00	0.00	0.0%
5025 · Secretary Stipend	1,500.00	1,500.00	0.00	0.0%
5028 · Accounting	921.27	868.75	52.52	6.1%
5030 · Repairs & Maintenance				
5030a · Club house & property	8,901.52	7,943.31	958.21	12.1%
5030b · Main docks	4,006.49	2,422.29	1,584.20	65.4%
5030d · Launch	2,583.28	4,310.87	(1,727.59)	(40.1)%
5030e · Pier	54.46	0.00	54.46	100.0%
5030g · Fuel systems	1,198.52	2,266.66	(1,068.14)	(47.1)%
5030 · Repairs & Maintenance - Other	303.52	0.00	303.52	100.0%
Total 5030 · Repairs & Maintenance	17,047.79	16,943.13	104.66	0.6%
5031 · Utilities				
5019 · Cable TV	1,072.81	680.81	392.00	57.6%
5031a · Electricity	3,201.66	3,146.71	54.95	1.8%
5032 · Telephone	856.61	1,124.20	(267.59)	(23.8)%
5033 · Water	1,553.39	1,604.74	(51.35)	(3.2)%
5034 · LP gas	1,765.99	2,109.11	(343.12)	(16.3)%
5031 · Utilities - Other	58.80	0.00	58.80	100.0%
Total 5031 · Utilities	8,509.26	8,665.57	(156.31)	(1.8)%
5035 · Trash	3,459.26	2,361.20	1,098.06	46.5%
5036 · Supplies	10,881.58	10,847.70	33.88	0.3%
5037 · Postage	1,245.10	1,428.48	(183.38)	(12.8)%
5038 · Printing	2,471.21	2,475.60	(4.39)	(0.2)%
5041 · Launch License	358.99	801.99	(443.00)	(55.2)%
5043 · Subscriptions	37.00	37.00	0.00	0.0%
5047 · Staff Expenses	2,896.59	1,458.17	1,438.42	98.7%
5049 · Gifts	0.00	0.00	0.00	0.0%
5051 · Donations	300.00	200.00	100.00	50.0%
5054 · Miscellaneous expenses	42.00	190.36	(148.36)	(77.9)%
5055 · Race committee	(371.28)	198.16	(569.44)	(287.4)%
5056 · Permits	1,082.70	232.70	850.00	365.3%
5100 · Depreciation Expense	38,389.32	34,819.73	3,569.59	10.3%
5200 · Cash Over/Short	191.36	(602.20)	793.56	131.8%
5210 · Bad debt	0.00	0.00	0.00	0.0%
5900 · Penalties	98.16	30.05	68.11	226.7%
Total Expense	223,308.27	203,027.21	20,281.06	10.0%
Net Ordinary Income	4,404.90	15,176.27	(10,771.37)	(71.0)%
Other Income/Expense				
Other Income				
6000 · Interest Income - Checking	63.32	60.09	3.23	5.4%
6010 · Interest Income - Savings	62.20	62.17	0.03	0.1%
Total Other Income	125.52	122.26	3.26	2.7%
Other Expense				
6123 · Interest Expense	2,074.08	2,561.97	(487.89)	(19.0)%

3:42 PM

06/10/15

Cash Basis

Portsmouth Yacht Club
Profit & Loss Prev Year Comparison
January through December 2014

	Jan - Dec 14	Jan - Dec 13	\$ Change	% Change
7010 - State income taxes	500.00	600.00	(100.00)	(16.7)%
Total Other Expense	2,574.08	3,161.97	(587.89)	(18.6)%
Net Other Income	(2,448.56)	(3,039.71)	591.15	19.5%
Net Income	<u>1,956.34</u>	<u>12,136.56</u>	<u>(10,180.22)</u>	<u>(83.9)%</u>