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Cash Basis

**Portsmouth Yacht Club**  
**Profit & Loss Prev Year Comparison**  
 January through May 2016

	Jan - May 16	Jan - May 15	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
3001 · Member Dues	161,200.00	136,921.55	24,278.45
3002 · Applications fees	1,750.00	1,500.00	250.00
3003 · Locker rental	3,780.00	3,718.45	61.55
3004 · Slip rental	38,880.00	36,260.00	2,620.00
3005 · Dinghy fees	1,540.00	1,820.00	(280.00)
3008 · Launch fees	3,500.00	3,100.00	400.00
3009 · Club rental	2,750.00	1,500.00	1,250.00
<b>3010A · MOORING INCOME, net</b>			
3007 · PYC Mooring fees	5,920.00	5,696.00	224.00
5040a · Mooring permits PYC	(3,500.00)	(3,500.00)	0.00
5040b · Mooring permits PCYC	(1,770.00)	(1,770.00)	0.00
<b>Total 3010A · MOORING INCOME, net</b>	650.00	426.00	224.00
3014 · Miscellaneous income	161.75	0.00	161.75
<b>3111A · FUNCTION INCOME, net</b>			
3111 · Function income	10,778.00	15,739.00	(4,961.00)
3115 · Raffle Income	0.00	321.00	(321.00)
<b>4044 · Function expenses</b>			
4044a · Entertainment	(700.00)	(1,356.00)	656.00
4044b · Food & beverage	(11,128.52)	(14,813.96)	3,685.44
4404c · Police Detail	(232.00)	(567.00)	335.00
<b>Total 4044 · Function expenses</b>	(12,060.52)	(16,736.96)	4,676.44
<b>Total 3111A · FUNCTION INCOME, net</b>	(1,282.52)	(676.96)	(605.56)
<b>3112A · FUEL SALES, net</b>			
3112 · Fuel sales	12,566.75	15,264.26	(2,697.51)
4045 · Fuel cost	(5,281.90)	(1,640.31)	(3,641.59)
5039 · Bank & credit card charges	(371.45)	(260.70)	(110.75)
<b>Total 3112A · FUEL SALES, net</b>	6,913.40	13,363.25	(6,449.85)
<b>3113A · MERCHANDISE SALES, net</b>			
3113 · Merchandise sales	1,155.00	1,619.00	(464.00)
3116 · Dock merchandise	1.50	13.00	(11.50)
4018 · Dock merchandise for sale	0.00	(225.30)	225.30
4046 · Merchandise cost	(560.85)	(1,273.35)	712.50
<b>Total 3113A · MERCHANDISE SALES, net</b>	595.65	133.35	462.30
<b>Total Income</b>	220,438.28	198,065.64	22,372.64
<b>Expense</b>			
4043 · Bar expenses	641.34	570.30	71.04
<b>5000A · Payroll Total</b>			
5000 · Payroll	16,445.63	11,514.56	4,931.07

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5002 · Payroll - Tips	(186.02)	(26.00)	(160.02)
5026 · Payroll taxes	2,058.73	1,490.64	568.09
6560 · Payroll Expenses	68.25	57.60	10.65
<b>Total 5000A · Payroll Total</b>	<b>18,386.59</b>	<b>13,036.80</b>	<b>5,349.79</b>
5022 · Insurance	5,542.00	2,486.00	3,056.00
5023 · Work Comp Insurance	2,896.00	2,519.00	377.00
5024 · Treasurer stipend	241.81	377.00	(135.19)
5025 · Secretary Stipend	117.00	197.00	(80.00)
5028 · Accounting	318.77	238.70	80.07
5030 · Repairs & Maintenance			
5030a · Club house & property	4,706.19	12,098.97	(7,392.78)
5030b · Main docks	1,430.00	1,200.00	230.00
5030d · Launch	558.28	3,099.00	(2,540.72)
5030e · Pier	33.40	0.00	33.40
5030g · Fuel systems	5,583.61	723.00	4,860.61
<b>Total 5030 · Repairs &amp; Maintenance</b>	<b>12,311.48</b>	<b>17,120.97</b>	<b>(4,809.49)</b>
5031 · Utilities			
5019 · Cable TV	299.50	362.76	(63.26)
5031a · Electricity	416.76	731.68	(314.92)
5032 · Telephone	105.96	234.05	(128.09)
5033 · Water	369.60	341.40	28.20
5034 · LP gas	0.00	324.36	(324.36)
<b>Total 5031 · Utilities</b>	<b>1,191.82</b>	<b>1,994.25</b>	<b>(802.43)</b>
5035 · Trash	233.30	528.69	(295.39)
5036 · Supplies	5,718.16	3,091.65	2,626.51
5037 · Postage	107.14	472.81	(365.67)
5038 · Printing	1,181.05	778.46	402.59
5041 · Launch License	1,598.22	154.44	1,443.78
5047 · Staff Expenses	634.78	1,415.94	(781.16)
5049 · Gifts	0.00	0.00	0.00
5051 · Donations	200.00	0.00	200.00
5054 · Miscellaneous expenses	(1,166.70)	0.00	(1,166.70)
5055 · Race committee	0.00	210.00	(210.00)
5056 · Permits	196.70	196.70	0.00
5200 · Cash Over/Short	(82.95)	(80.05)	(2.90)
<b>Total Expense</b>	<b>50,266.51</b>	<b>45,308.66</b>	<b>4,957.85</b>
<b>Net Ordinary Income</b>	<b>170,171.77</b>	<b>152,756.98</b>	<b>17,414.79</b>
Other Income/Expense			
Other Income			
6000 · Interest Income - Checking	20.42	29.59	(9.17)

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6010 · Interest Income - Savings	67.42	25.77	41.65
<b>Total Other Income</b>	87.84	55.36	32.48
<b>Other Expense</b>			
6123 · Interest Expense	463.26	697.03	(233.77)
7010 · State income taxes	690.00	215.00	475.00
<b>Total Other Expense</b>	1,153.26	912.03	241.23
<b>Net Other Income</b>	(1,065.42)	(856.67)	(208.75)
<b>Net Income</b>	<b>169,106.35</b>	<b>151,900.31</b>	<b>17,206.04</b>

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	<u>% Change</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3001 · Member Dues	17.7%
3002 · Applications fees	16.7%
3003 · Locker rental	1.7%
3004 · Slip rental	7.2%
3005 · Dinghy fees	(15.4)%
3008 · Launch fees	12.9%
3009 · Club rental	83.3%
3010A · MOORING INCOME, net	
3007 · PYC Mooring fees	3.9%
5040a · Mooring permits PYC	0.0%
5040b · Mooring permits PCYC	0.0%
<b>Total 3010A · MOORING INCOME, net</b>	<b>52.6%</b>
3014 · Miscellaneous income	100.0%
3111A · FUNCTION INCOME, net	
3111 · Function income	(31.5)%
3115 · Raffle Income	(100.0)%
4044 · Function expenses	
4044a · Entertainment	48.4%
4044b · Food & beverage	24.9%
4404c · Police Detail	59.1%
<b>Total 4044 · Function expenses</b>	<b>27.9%</b>
<b>Total 3111A · FUNCTION INCOME, net</b>	<b>(89.5)%</b>
3112A · FUEL SALES, net	
3112 · Fuel sales	(17.7)%
4045 · Fuel cost	(222.0)%
5039 · Bank & credit card charges	(42.5)%
<b>Total 3112A · FUEL SALES, net</b>	<b>(48.3)%</b>
3113A · MERCHANDISE SALES, net	
3113 · Merchandise sales	(28.7)%
3116 · Dock merchandise	(88.5)%
4018 · Dock merchandise for sale	100.0%
4046 · Merchandise cost	56.0%
<b>Total 3113A · MERCHANDISE SALES, net</b>	<b>346.7%</b>
<b>Total Income</b>	<b>11.3%</b>
<b>Expense</b>	
4043 · Bar expenses	12.5%
5000A · Payroll Total	
5000 · Payroll	42.8%

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	<u>% Change</u>
5002 · Payroll - Tips	(615.5)%
5026 · Payroll taxes	38.1%
6560 · Payroll Expenses	18.5%
<b>Total 5000A · Payroll Total</b>	<b>41.0%</b>
5022 · Insurance	122.9%
5023 · Work Comp Insurance	15.0%
5024 · Treasurer stipend	(35.9)%
5025 · Secretary Stipend	(40.6)%
5028 · Accounting	33.5%
5030 · Repairs & Maintenance	
5030a · Club house & property	(61.1)%
5030b · Main docks	19.2%
5030d · Launch	(82.0)%
5030e · Pier	100.0%
5030g · Fuel systems	672.3%
<b>Total 5030 · Repairs &amp; Maintenance</b>	<b>(28.1)%</b>
5031 · Utilities	
5019 · Cable TV	(17.4)%
5031a · Electricity	(43.0)%
5032 · Telephone	(54.7)%
5033 · Water	8.3%
5034 · LP gas	(100.0)%
<b>Total 5031 · Utilities</b>	<b>(40.2)%</b>
5035 · Trash	(55.9)%
5036 · Supplies	85.0%
5037 · Postage	(77.3)%
5038 · Printing	51.7%
5041 · Launch License	934.9%
5047 · Staff Expenses	(55.2)%
5049 · Gifts	0.0%
5051 · Donations	100.0%
5054 · Miscellaneous expenses	(100.0)%
5055 · Race committee	(100.0)%
5056 · Permits	0.0%
5200 · Cash Over/Short	(3.6)%
<b>Total Expense</b>	<b>10.9%</b>
<b>Net Ordinary Income</b>	<b>11.4%</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
6000 · Interest Income - Checking	(31.0)%

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	<u>% Change</u>
6010 · Interest Income - Savings	161.6%
<b>Total Other Income</b>	58.7%
<b>Other Expense</b>	
6123 · Interest Expense	(33.5)%
7010 · State income taxes	220.9%
<b>Total Other Expense</b>	26.5%
<b>Net Other Income</b>	(24.4)%
<b>Net Income</b>	<u>11.3%</u>