

Portsmouth Yacht Club
Profit & Loss Prev Year Comparison
 January through May 2017

	Jan - May 17	Jan - May 16	\$ Change	% Change
Ordinary Income/Expense				
Income				
3001 · Member Dues	161,101.62	161,200.00	(98.38)	(0.1)%
3002 · Applications fees	1,300.00	1,750.00	(450.00)	(25.7)%
3003 · Locker rental	3,626.38	3,780.00	(153.62)	(4.1)%
3004 · Slip rental	38,155.00	38,880.00	(725.00)	(1.9)%
3005 · Dinghy fees	1,800.00	1,540.00	260.00	16.9%
3008 · Launch fees	4,800.00	3,500.00	1,300.00	37.1%
3009 · Club rental	1,500.00	2,750.00	(1,250.00)	(45.5)%
3010A · MOORING INCOME, net				
3007 · PYC Mooring fees	6,312.00	5,920.00	392.00	6.6%
5030f · Moorings R & M	(5,605.79)	0.00	(5,605.79)	(100.0)%
5040a · Mooring permits PYC	(3,500.00)	(3,500.00)	0.00	0.0%
5040b · Mooring permits PCYC	(1,770.00)	(1,770.00)	0.00	0.0%
Total 3010A · MOORING INCOME, net	(4,563.79)	650.00	(5,213.79)	(802.1)%
3014 · Miscellaneous income	(168.17)	0.00	(168.17)	(100.0)%
3111A · FUNCTION INCOME, net				
3111 · Function income	13,821.00	10,778.00	3,043.00	28.2%
3115 · Raffle Income	567.00	0.00	567.00	100.0%
4044 · Function expenses				
4044a · Entertainment	(1,250.17)	(700.00)	(550.17)	(78.6)%
4044b · Food & beverage	(14,492.99)	(11,128.52)	(3,364.47)	(30.2)%
4044c · Police Detail	(232.00)	(232.00)	0.00	0.0%
Total 4044 · Function expenses	(15,975.16)	(12,060.52)	(3,914.64)	(32.5)%
Total 3111A · FUNCTION INCOME, net	(1,587.16)	(1,282.52)	(304.64)	(23.8)%
3112A · FUEL SALES, net				
3112 · Fuel sales	10,947.38	12,566.75	(1,619.37)	(12.9)%
4045 · Fuel cost	(6,546.31)	(5,281.90)	(1,264.41)	(23.9)%
5039 · Bank & credit card charges	(270.61)	(371.45)	100.84	27.2%
Total 3112A · FUEL SALES, net	4,130.46	6,913.40	(2,782.94)	(40.3)%
3113A · MERCHANDISE SALES, net				
3113 · Merchandise sales	853.00	1,155.00	(302.00)	(26.2)%
3116 · Dock merchandise	19.25	1.50	17.75	1,183.3%
4018 · Dock merchandise for sale	(14.58)	0.00	(14.58)	(100.0)%
4046 · Merchandise cost	0.00	(560.85)	560.85	100.0%
Total 3113A · MERCHANDISE SALES, net	857.67	595.65	262.02	44.0%
Total Income	210,952.01	220,276.53	(9,324.52)	(4.2)%
Expense				
4043 · Bar expenses	(55.16)	641.34	(696.50)	(108.6)%
5000A · Payroll Total				
5000 · Payroll	17,161.25	16,445.63	715.62	4.4%
5002 · Payroll - Tips	(45.72)	(186.02)	140.30	75.4%
5026 · Payroll taxes	2,151.90	2,058.73	93.17	4.5%
6560 · Payroll Expenses	70.00	68.25	1.75	2.6%
Total 5000A · Payroll Total	19,337.43	18,386.59	950.84	5.2%
5022 · Insurance	2,847.00	3,006.00	(159.00)	(5.3)%

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Cash Basis

Portsmouth Yacht Club
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	Jan - May 17	Jan - May 16	\$ Change	% Change
5023 · Work Comp Insurance	2,639.00	2,896.00	(257.00)	(8.9)%
5024 · Treasurer stipend	271.29	241.81	29.48	12.2%
5025 · Secretary Stipend	(180.00)	117.00	(297.00)	(253.9)%
5027 · Security	189.00	0.00	189.00	100.0%
5028 · Accounting	735.32	318.77	416.55	130.7%
5030 · Repairs & Maintenance				
5030a · Club house & property	1,989.73	4,706.19	(2,716.46)	(57.7)%
5030b · Main docks	3,131.56	1,430.00	1,701.56	119.0%
5030c · Slips	1,173.78	0.00	1,173.78	100.0%
5030d · Launch	450.19	558.28	(108.09)	(19.4)%
5030e · Pier	0.00	33.40	(33.40)	(100.0)%
5030g · Fuel systems	753.00	5,583.61	(4,830.61)	(86.5)%
Total 5030 · Repairs & Maintenance	7,498.26	12,311.48	(4,813.22)	(39.1)%
5031 · Utilities				
5019 · Cable TV	269.75	299.50	(29.75)	(9.9)%
5031a · Electricity	715.72	416.76	298.96	71.7%
5032 · Telephone	288.12	105.96	182.16	171.9%
5033 · Water	190.95	369.60	(178.65)	(48.3)%
5034 · LP gas	387.50	0.00	387.50	100.0%
Total 5031 · Utilities	1,852.04	1,191.82	660.22	55.4%
5035 · Trash	488.32	233.30	255.02	109.3%
5036 · Supplies	2,880.36	5,718.16	(2,837.80)	(49.6)%
5037 · Postage	231.09	107.14	123.95	115.7%
5038 · Printing	1,891.76	1,181.05	710.71	60.2%
5041 · Launch License	1,773.75	1,598.22	175.53	11.0%
5044 · Small Equipment	269.98	0.00	269.98	100.0%
5047 · Staff Expenses	1,815.66	634.78	1,180.88	186.0%
5051 · Donations	200.00	200.00	0.00	0.0%
5054 · Miscellaneous expenses	30.00	(1,166.70)	1,196.70	102.6%
5056 · Permits	196.70	196.70	0.00	0.0%
5200 · Cash Over/Short	0.20	(82.95)	83.15	100.2%
Total Expense	44,912.00	47,730.51	(2,818.51)	(5.9)%
Net Ordinary Income	166,040.01	172,546.02	(6,506.01)	(3.8)%
Other Income/Expense				
Other Income				
6000 · Interest Income - Checking	17.96	20.42	(2.46)	(12.1)%
6010 · Interest Income - Savings	69.88	67.42	2.46	3.7%
6090 · Donations to Club (Donations to Club)	25.00	0.00	25.00	100.0%
Total Other Income	112.84	87.84	25.00	28.5%
Other Expense				
6123 · Interest Expense	0.00	463.26	(463.26)	(100.0)%
7010 · State income taxes	720.00	690.00	30.00	4.4%
Total Other Expense	720.00	1,153.26	(433.26)	(37.6)%
Net Other Income	(607.16)	(1,065.42)	458.26	43.0%
Net Income	165,432.85	171,480.60	(6,047.75)	(3.5)%