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08/05/20

Cash Basis

Portsmouth Yacht Club
Statement of Activities Prev Year Comparison
 January through July 2020

	Jan - Jul 20	Jan - Jul 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
3001 · Member Dues	186,000.00	161,850.00	24,150.00	14.9%
3002 · Applications fees	2,250.00	1,300.00	950.00	73.1%
3003 · Locker rental	4,870.00	3,750.00	1,120.00	29.9%
3004 · Slip rental	50,625.00	43,615.00	7,010.00	16.1%
3005 · Dinghy fees	2,300.00	1,500.00	800.00	53.3%
3008 · Launch fees	5,130.00	5,700.00	(570.00)	(10.0)%
3009 · Club rental	0.00	2,600.00	(2,600.00)	(100.0)%
3010A · MOORING INCOME, net				
3007 · Seasonal Mooring fees	6,400.00	6,000.00	400.00	6.7%
3011 · Transient Mooring fees	6,273.00	6,637.00	(364.00)	(5.5)%
5030f · Moorings R & M	(12,382.72)	(5,249.03)	(7,133.69)	(135.9)%
5040a · Mooring permits PYC	(4,200.00)	(3,500.00)	(700.00)	(20.0)%
5040b · Mooring permits PCYC	(2,400.00)	(2,400.00)	0.00	0.0%
Total 3010A · MOORING INCOME, net	(6,309.72)	1,487.97	(7,797.69)	(524.1)%
3014 · Miscellaneous income	24.00	0.00	24.00	100.0%
3111A · FUNCTION INCOME, net				
3111 · Function income	2,120.00	25,601.62	(23,481.62)	(91.7)%
3115 · Raffle Income	0.00	639.00	(639.00)	(100.0)%
4044 · Function expenses				
4044a · Entertainment	0.00	(1,081.90)	1,081.90	100.0%
4044b · Food & beverage	(1,901.77)	(21,051.96)	19,150.19	91.0%
4044c · Police Detail	0.00	(1,856.00)	1,856.00	100.0%
Total 4044 · Function expenses	(1,901.77)	(23,989.86)	22,088.09	92.1%
Total 3111A · FUNCTION INCOME, net	218.23	2,250.76	(2,032.53)	(90.3)%
3112A · FUEL SALES, net				
3112 · Fuel sales	118,031.82	203,965.78	(85,933.96)	(42.1)%
4045 · Fuel cost	(75,423.28)	(154,662.78)	79,239.50	51.2%
5039 · Bank & credit card charges	(3,063.05)	(4,829.17)	1,766.12	36.6%
Total 3112A · FUEL SALES, net	39,545.49	44,473.83	(4,928.34)	(11.1)%
3113A · MERCHANDISE SALES, net				
3113 · Merchandise sales	1,372.50	2,364.00	(991.50)	(41.9)%
3116 · Dock merchandise	405.28	314.00	91.28	29.1%
4046 · Merchandise cost	(563.16)	(2,989.69)	2,426.53	81.2%
Total 3113A · MERCHANDISE SALES, net	1,214.62	(311.69)	1,526.31	489.7%
Total Income	285,867.62	268,215.87	17,651.75	6.6%
Expense				
4043 · Bar expenses	0.00	1,296.27	(1,296.27)	(100.0)%
5000A · Payroll Total				
5000 · Payroll	40,713.99	63,895.62	(23,181.63)	(36.3)%
5002 · Payroll - Tips	(415.31)	54.48	(469.79)	(862.3)%
5006 · Payroll taxes	5,001.42	7,108.47	(2,107.05)	(29.6)%
Total 5000A · Payroll Total	45,300.10	71,058.57	(25,758.47)	(36.3)%

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5022 · Insurance	31,989.00	29,939.00	2,050.00	6.9%
5023 · Work Comp Insurance	2,282.00	2,662.00	(380.00)	(14.3)%
5024 · Treasurer stipend	46.23	99.44	(53.21)	(53.5)%
5025 · Secretary Stipend	0.00	120.00	(120.00)	(100.0)%
5026 · Website Maintenance	750.00	650.00	100.00	15.4%
5027 · Security	568.00	463.47	104.53	22.6%
5028 · Accounting	1,927.00	3,237.09	(1,310.09)	(40.5)%
5030 · Repairs & Maintenance				
5030a · Club house & property	6,962.81	6,838.37	124.44	1.8%
5030b · Main docks	3,529.72	1,911.54	1,618.18	84.7%
5030c · Slips	0.00	44.35	(44.35)	(100.0)%
5030d · Launch	1,478.66	1,065.20	413.46	38.8%
5030g · Fuel systems	2,970.50	4,232.00	(1,261.50)	(29.8)%
Total 5030 · Repairs & Maintenance	14,941.69	14,091.46	850.23	6.0%
5031 · Utilities				
5031a · Electricity	791.11	1,501.03	(709.92)	(47.3)%
5032 · Cable Communications	2,483.83	2,239.95	243.88	10.9%
5033 · Water	202.80	1,064.24	(861.44)	(80.9)%
5034 · LP gas	206.20	946.22	(740.02)	(78.2)%
Total 5031 · Utilities	3,683.94	5,751.44	(2,067.50)	(36.0)%
5035 · Trash	852.03	1,060.90	(208.87)	(19.7)%
5036 · Supplies	1,597.90	5,695.48	(4,097.58)	(71.9)%
5037 · Postage	685.04	1,061.16	(376.12)	(35.4)%
5038 · Printing	1,261.77	1,084.50	177.27	16.4%
5041 · Launch License	1,290.18	926.25	363.93	39.3%
5043 · Subscriptions	0.00	38.00	(38.00)	(100.0)%
5044 · Small Equipment	156.92	1,738.95	(1,582.03)	(91.0)%
5047 · Staff Expenses	987.62	1,365.62	(378.00)	(27.7)%
5051 · Donations	100.00	200.00	(100.00)	(50.0)%
5054 · Miscellaneous expenses	1,000.00	105.00	895.00	852.4%
5055 · Race committee	(192.00)	0.00	(192.00)	(100.0)%
5056 · Permits	318.00	532.31	(214.31)	(40.3)%
5200 · Cash Over/Short	43.85	140.38	(96.53)	(68.8)%
6691 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	109,589.27	143,317.29	(33,728.02)	(23.5)%
Net Ordinary Income	176,278.35	124,898.58	51,379.77	41.1%
Other Income/Expense				
Other Income				
6000 · Interest Income - Checking	19.38	19.68	(0.30)	(1.5)%
6010 · Interest Income - Savings	98.61	129.92	(31.31)	(24.1)%
Total Other Income	117.99	149.60	(31.61)	(21.1)%

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Other Expense				
7000 · Federal income taxes	14,653.00	0.00	14,653.00	100.0%
7010 · State income taxes	3,066.00	600.00	2,466.00	411.0%
Total Other Expense	17,719.00	600.00	17,119.00	2,853.2%
Net Other Income	(17,601.01)	(450.40)	(17,150.61)	(3,807.9)%
Net Income	158,677.34	124,448.18	34,229.16	27.5%