

**Pentiction Yacht Club**  
**Profit & Loss Budget vs. Actual**  
**January 1, 2020**

**Budget**

Account	Budget	Actual
Income		
4000 · Capital Improvement Fee	62,000.00	62,000.00
4025 · Commercial Rent	11,000.00	11,000.00
4027 · Commercial Moorage	0.00	0.00
4030 · Cradle/Trailer Storage	3,000.00	3,000.00
4050 · Crane Services	20,000.00	20,000.00
4075 · Day Parking Revenue	8,000.00	8,000.00
4076 · Food Sales	75,000.00	75,000.00
4077 · Gas Dock Revenue		
4078 · Gas Dock Food Sales	3,000.00	3,000.00
4079 · Gas Sales	185,000.00	185,000.00
4080 · Merchandise Sales	7,000.00	7,000.00
4077 · Gas Dock Revenue - Other	0.00	0.00
Total 4077 · Gas Dock Revenue	195,000.00	195,000.00
4085 · Initiation Fees	3,000.00	3,000.00
4090 · Interest Income	0.00	0.00
4100 · Land Storage	0.00	0.00
4110 · Liquor Sales	53,500.00	53,500.00
4125 · Membership Discounts	0.00	0.00
4150 · Membership Dues	46,000.00	46,000.00
4160 · Merchandise Sales	3,000.00	3,000.00
4170 · Miscellaneous Income	0.00	0.00
4200 · Moorage Electric	30,000.00	30,000.00
4240 · Parking Revenue	0.00	0.00
4250 · Moorage Revenue	430,000.00	430,000.00
4255 · Water In-Storage Revenue	0.00	0.00
4260 · Security Card Fees	1,000.00	1,000.00
4265 · Social Member Fees	1,000.00	1,000.00
4275 · Sublet Fees	1,000.00	1,000.00
4280 · Temporary Moorage	25,000.00	25,000.00
4300 · Water Storage	0.00	0.00
4350 · Winter Electric	0.00	0.00
4355 · Winter Storage	20,000.00	20,000.00
4420 · PST Commission	0.00	0.00
4465 · Interest-Manulife Investment	0.00	0.00
49900 · Uncategorized Income	0.00	0.00
Total Income	987,500.00	987,500.00
Cost of Goods Sold		
5000 · Cost of Goods Sold		
5025 · Food Costs	48,750.00	48,750.00
5050 · Fuel Cost	148,000.00	148,000.00
5100 · Gas Dock Merchandise	4,550.00	4,550.00
5110 · Liquor Costs	37,450.00	37,450.00
5150 · Gas Dock Food Purchases	0.00	0.00

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5200 · Membership Supplies	0.00	0.00
5210 · PYC Merchandise	0.00	0.00
5000 · Cost of Goods Sold - Other	0.00	0.00
<b>Total 5000 · Cost of Goods Sold</b>	<b>0.00</b>	<b>0.00</b>
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>748,750.00</b>	<b>748,750.00</b>
Expense		
Reconciliation Discrepancies	0.00	0.00
6010 · Accounting & Legal	12,500.00	12,500.00
6025 · Advertising & Promotion	5,000.00	5,000.00
6027 · Administrative Expenses	0.00	0.00
6030 · Alarm Monitoring	1,000.00	1,000.00
6040 · Amortization Expense	0.00	0.00
6045 · Bad Debt Expense	0.00	0.00
6050 · Bank Charges & Interest	3,000.00	3,000.00
6100 · Bookkeeping Expense	5,000.00	5,000.00
6105 · Cable	4,000.00	4,000.00
6107 · Computer Expenses	3,000.00	3,000.00
6110 · Craning Expense	25,000.00	25,000.00
6125 · Donations	3,000.00	3,000.00
6150 · Equipment & Small Supplies	500.00	500.00
6200 · Garbage Removal	4,000.00	4,000.00
6300 · Insurance Expense	12,000.00	12,000.00
6325 · Janitorial Supplies	1,800.00	1,800.00
6350 · Lease Costs	95,000.00	95,000.00
6400 · Licenses & Dues	1,000.00	1,000.00
6450 · Non-deductible Penalties & Int	0.00	0.00
6500 · Meeting Expense	3,000.00	3,000.00
6525 · Merchant Fees	9,000.00	9,000.00
6575 · Office Supplies	3,000.00	3,000.00
6600 · Payroll Expenses		
6601 · Administration Wages	83,000.00	83,000.00
6602 · Benefit Plan	1,500.00	1,500.00
6603 · CPP Expense	8,000.00	8,000.00
6604 · EI Expense	4,000.00	4,000.00
6605 · Food & Beverage Wages	54,000.00	54,000.00
6606 · Gas Dock Wages	34,000.00	34,000.00
6607 · Maintenance Wages	16,000.00	16,000.00
6608 · Staff Bonuses	19,500.00	19,500.00
6609 · Misc. payroll costs	0.00	0.00
6600 · Payroll Expenses - Other	0.00	0.00
<b>Total 6600 · Payroll Expenses</b>	<b>220,000.00</b>	<b>220,000.00</b>
6650 · Professional Development	0.00	0.00
6675 · Professional Fees	0.00	0.00

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6677 · Propane Expense	0.00	0.00
6680 · Property Taxes	20,000.00	20,000.00
6700 · Repairs & Maintenance	9,000.00	9,000.00
6701 · Dock Repairs	3,000.00	3,000.00
6702 · Grounds	1,500.00	1,500.00
6703 · Lock and Key Repairs	2,000.00	2,000.00
6704 · Restaurant	2,000.00	2,000.00
6705 · Gas Bar	2,500.00	2,500.00
6706 · Repairs & Maintenance - Other	0.00	0.00
6707 · New Building	0.00	0.00
6700 · Repairs & Maintenance - Other	20,000.00	20,000.00
Total 6700 · Repairs & Maintenance	1,000.00	1,000.00
6750 · Security Cards	15,000.00	15,000.00
6800 · Security Expense	0.00	0.00
6810 · Staff Appreciation	5,000.00	5,000.00
6825 · Supplies	0.00	0.00
6826 · General	1,000.00	1,000.00
6828 · Restaurant	6,000.00	6,000.00
6825 · Supplies - Other	0.00	0.00
Total 6825 · Supplies	1,000.00	1,000.00
6850 · Telephone & Internet	0.00	0.00
6860 · Touch Bistro	1,000.00	1,000.00
6862 · Travel Expense	0.00	0.00
6875 · Utilities	4,000.00	4,000.00
6876 · Meter 75582	4,500.00	4,500.00
6877 · Meter 41933	1,800.00	1,800.00
6878 · Meter 33227	4,500.00	4,500.00
6879 · Meter 72145	4,500.00	4,500.00
6880 · Meter 48885	500.00	500.00
6881 · Meter 48930	15,200.00	15,200.00
6882 · Meter 75254	0.00	0.00
6883 · Natural Gas	0.00	0.00
6884 · Meter 76004	0.00	0.00
6875 · Utilities - Other	35,000.00	35,000.00
Total 6875 · Utilities	2,500.00	2,500.00
6890 · WCB Expense	0.00	0.00
6900 · Website Expenses	0.00	0.00
6950 · Gain/Loss on Sale of Tangible	516,300.00	516,300.00
Total Expense	232,450.00	232,450.00
Net Income		