

**GUAYAQUIL TENIS CLUB**  
**ESTADO DE RESULTADOS**  
 En miles de dólares



| DETALLE                               | COMPARATIVO ACUMULADO ENERO - SEPTIEMBRE |              |            |               |              |            |       |        |                           |              |            |       |        |  |
|---------------------------------------|--|--------------|------------|---------------|--------------|------------|-------|--------|---------------------------|--------------|------------|-------|--------|--|
|                                       | ENE-SEPT 2015                            |              |            | ENE-SEPT 2014 |              |            |       |        | PRESUPUESTO ENE-SEPT 2015 |              |            |       |        |  |
|                                       | TOTAL                                    | % S/<br>ING. | %<br>PART. | TOTAL         | % S/<br>ING. | %<br>PART. | DIF.  | VAR. % | TOTAL                     | % S/<br>ING. | %<br>PART. | DIF.  | VAR. % |  |
| <b>INGRESOS</b>                       |  |              |            |               |              |            |       |        |                           |              |            |       |        |  |
| <u>INGRESOS CUOTAS SOCIALES</u>       | 3,456                                    | 46%          | 46%        | 3,066         | 48%          | 48%        | 390   | 13%    | 3,458                     | 52%          | 52%        | -1    | 0%     |  |
| <u>INGRESOS MEMBRESIAS</u>            | 1,899                                    | 25%          | 25%        | 1,318         | 20%          | 20%        | 581   | 44%    | 832                       | 13%          | 13%        | 1,067 | 128%   |  |
| Nuevos Socios                         | 855                                      | 11%          | 11%        | 725           | 11%          | 11%        | 130   | 18%    | 350                       | 5%           | 5%         | 505   | 144%   |  |
| Otras membresías                      | 1,044                                    | 14%          | 14%        | 593           | 9%           | 9%         | 451   | 76%    | 482                       | 7%           | 7%         | 562   | 117%   |  |
| <u>INGRESOS ALIMENTOS Y BEBIDAS</u>   | 1,185                                    | 16%          | 16%        | 1,132         | 18%          | 18%        | 53    | 5%     | 1,225                     | 18%          | 18%        | -39   | -3%    |  |
| <u>INGRESOS BANQUETES Y EVENTOS</u>   | 517                                      | 7%           | 7%         | 575           | 9%           | 9%         | -58   | -10%   | 663                       | 10%          | 10%        | -146  | -22%   |  |
| <u>OTROS INGRESOS</u>                 | 404                                      | 5%           | 5%         | 348           | 5%           | 5%         | 56    | 16%    | 464                       | 7%           | 7%         | -61   | -13%   |  |
| <b>TOTAL DE INGRESOS</b>              | 7,461                                    | 100%         | 100%       | 6,439         | 100%         | 100%       | 1,022 | 16%    | 6,641                     | 100%         | 100%       | 820   | 12%    |  |
| <b>COSTOS</b>                         |  |              |            |               |              |            |       |        |                           |              |            |       |        |  |
| <u>COSTOS ALIMENTOS Y BEBIDAS</u>     | 677                                      | 9%           | 48%        | 700           | 11%          | 52%        | -23   | -3%    | 607                       | 9%           | 43%        | 71    | 12%    |  |
| <u>COSTOS BANQUETES Y EVENTOS</u>     | 228                                      | 3%           | 16%        | 245           | 4%           | 18%        | -17   | -7%    | 314                       | 5%           | 22%        | -86   | -27%   |  |
| <u>OTROS COSTOS</u>                   | 514                                      | 7%           | 36%        | 413           | 6%           | 30%        | 101   | 24%    | 506                       | 8%           | 35%        | 8     | 2%     |  |
| <b>TOTAL DE COSTOS</b>                | 1,419                                    | 19%          | 100%       | 1,358         | 21%          | 100%       | 61    | 5%     | 1,427                     | 21%          |            | -7    | -1%    |  |
| <b>SUPERAVIT / DEFICIT BRUTO</b>      | 6,041                                    | 81%          |            | 5,080         | 79%          |            | 961   | 19%    | 5,214                     | 79%          |            | 827   | 16%    |  |
| <b>GASTOS PERSONAL</b>                | 2,756                                    | 37%          | 54%        | 2,632         | 41%          | 54%        | 124   | 5%     | 2,727                     | 41%          | 55%        | 28    | 1%     |  |
| <b>GASTOS OPERACIÓN</b>               | 1,836                                    | 25%          | 36%        | 1,770         | 27%          | 36%        | 66    | 4%     | 1,667                     | 25%          | 34%        | 169   | 10%    |  |
| <b>GASTOS DEPRECIACION Y PROVISIO</b> | 519                                      | 7%           | 10%        | 501           | 8%           | 10%        | 18    | 4%     | 534                       | 8%           | 11%        | -15   | -3%    |  |
| <b>TOTAL DE GASTOS</b>                | 5,110                                    | 68%          | 100%       | 4,903         | 76%          | 100%       | 208   | 4%     | 4,928                     | 74%          | 100%       | 182   | 4%     |  |
| <b>SUPERAVIT / DEFICIT OPERAT.</b>    | 931                                      | 12%          |            | 178           | 3%           | 3%         | 753   |        | 286                       | 4%           |            | 645   | 226%   |  |
| <u>OTROS INGRESOS / EGRESOS</u>       | 41                                       | 1%           |            | 19            | 0%           |            | 22    | 111%   | 17                        | 0%           |            | 24    | 139%   |  |
| <b>SUPERAVIT / DEFICIT NETO</b>       | 972                                      | 13%          |            | 197           | 3%           |            | 775   |        | 303                       | 5%           |            | 669   | 221%   |  |

|                                     |              |              |              |
|-------------------------------------|--------------|--------------|--------------|
| % COSTOS A&B / INGRESOS A&B         | 57.1%        | 61.9%        | 49.5%        |
| % MARGEN BRUTO A&B                  | <b>42.9%</b> | <b>38.1%</b> | <b>50.5%</b> |
| % COSTOS EVENTOS / INGRESOS EVENTOS | 44.2%        | 42.6%        | 47.4%        |
| % MARGEN BRUTO EVENTOS              | <b>55.8%</b> | <b>57.4%</b> | <b>52.6%</b> |
| % COSTOS / INGRESOS TOTAL           | 53.2%        | 55.4%        | 48.8%        |
| % MARGEN BRUTO TOTAL                | <b>46.8%</b> | <b>44.6%</b> | <b>51.2%</b> |

|                                      |        |         |        |
|--------------------------------------|--------|---------|--------|
| % GASTOS PERSONAL / INGRESOS         | 36.94% | 40.88%  | 41.07% |
| % GASTOS OPERACIÓN / INGRESOS        | 24.61% | 27.48%  | 25.10% |
| % GASTOS DEPRECIACION Y OTROS / ING  | 6.95%  | 7.78%   | 8.03%  |
| % GASTOS / INGRESOS                  | 68.50% | 76.15%  | 74.21% |
| % COSTOS / INGRESOS                  | 19.03% | 21.09%  | 21.49% |
| % (COSTOS + GASTOS) / INGRESOS       | 87.52% | 97.24%  | 95.69% |
| (-) % DEPRECIACION Y OTROS           | 6.95%  | 7.78%   | 8.03%  |
| (+) % NUEVOS SOCIOS / INGRESOS       | 11.46% | 11.26%  | 5.27%  |
| % (COSTOS + GASTOS) / INGRESOS (FLUJ | 92.03% | 100.72% | 92.93% |
| FLUJO DISPONIBLE (\$)                | 635.63 | -26.81  | 486.53 |

**GUAYAQUIL TENIS CLUB**  
**ESTADO DE SITUACION FINANCIERA**

En miles de dólares



| <b>DETALLE</b>                       | <b>SEP. 2015</b> |
|--------------------------------------|------------------|
| <b>ACTIVO CORRIENTE</b>              | <b>2,129.00</b>  |
| <b>CAJA, BANCOS E INVERSIONES</b>    | 788.75           |
| <b>CUENTAS POR COBRAR</b>            | 1,091.84         |
| <b>CUENTAS POR COBRAR EMPLEADOS</b>  | 46.06            |
| <b>OTRAS CUENTAS X COBRAR</b>        | 19.31            |
| <b>IMPUESTOS</b>                     | 0.00             |
| <b>INVENTARIO</b>                    | 166.15           |
| <b>GASTOS PAGADOS POR ANTICIPADO</b> | 16.88            |
| <b>ACTIVO FIJO</b>                   | <b>6,046.47</b>  |
| <b>ACTIVO DIFERIDO</b>               | <b>181.67</b>    |
| <b>OTROS ACTIVOS</b>                 | <b>0.00</b>      |
| <b>TOTAL ACTIVO</b>                  | <b>8,357.14</b>  |

| DETALLE                              | SEP. 2015       |
|--------------------------------------|-----------------|
| <b>PASIVO CORRIENTE</b>              | <b>802.50</b>   |
| <b>OBLIGACIONES A CORTO PLAZO</b>    | 0.00            |
| <b>CUENTAS POR PAGAR PROVEEDORES</b> | 151.36          |
| <b>VALORES EN TRANSITO</b>           | 13.85           |
| <b>DOCUMENTOS POR PAGAR</b>          | 0.00            |
| <b>PROVISIONES POR PAGAR</b>         | 170.92          |
| <b>IMPUESTOS POR PAGAR</b>           | 78.12           |
| <b>BENEFICIOS SOCIALES</b>           | 291.09          |
| <b>ANTICIPO SOCIOS</b>               | 97.15           |
| <b>OTROS</b>                         | 0.00            |
| <b>PASIVO NO CORRIENTE</b>           | <b>915.75</b>   |
| <b>PATRIMONIO</b>                    | <b>6,638.89</b> |
| <b>TOTAL PASIVO + PATRIMONIO</b>     | <b>8,357.14</b> |

|                             |          |
|-----------------------------|----------|
| <b>INDICES FINANCIEROS:</b> |          |
| CAPITAL DE TRABAJO          | 1,326.50 |
| INDICE LIQUIDEZ             | 2.65     |
| INDICE SOLVENCIA            | 2.45     |
| INDICE ENDEUDAMIENTO        | 0.21     |