

HG Heather Gardens Association  
Golf Profit or Loss  
9/30/2020

	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
<b>REVENUE</b>							
D507 Golf Fees Daily	38,589	29,538	9,051	231,710	239,750	(8,040)	282,737
D507.1 Golf Simulator	30	0	30	870	0	870	0
D509.2 Golf Disc - 40 Play	2,738	1,069	1,669	16,135	15,682	454	19,602
D511 Golf Cart Rental Income	8,682	9,674	(992)	41,324	69,614	(28,291)	82,038
D511.1 Golf Merchandise	2,818	1,000	1,818	18,199	14,300	3,899	14,600
D511.2 Golf Lesson	650	200	450	4,585	2,900	1,685	2,900
D511.3 Golf Bag Storage	0	0	0	0	0	0	3,750
D511.4 Golf Club Rentals	672	140	532	4,165	920	3,245	1,020
<b>TOTAL REVENUE</b>	<b>54,179</b>	<b>41,621</b>	<b>12,558</b>	<b>316,988</b>	<b>343,166</b>	<b>(26,178)</b>	<b>406,647</b>
<b>WAGES/BENEFITS</b>							
G500 Salaries - FTP	26,956	22,617	(4,339)	231,242	204,100	(27,142)	276,055
G510 Salaries - Part Time	8,585	7,363	(1,222)	71,404	65,857	(5,547)	74,125
G520 Salaries - Overtime	728	300	(428)	2,955	3,600	645	4,200
G540 Taxes - Payroll	2,930	2,462	(468)	25,804	23,584	(2,221)	30,090
G545 Temporary Outside Labor	567	200	(367)	567	1,200	633	1,400
G550 Retirement Expense	1,114	572	(542)	9,437	5,146	(4,291)	6,861
G553 Insurance - Personnel	2,722	2,022	(700)	23,834	18,194	(5,640)	24,259
G574 Recruit / Train / Service	48	0	(48)	2,770	6,187	3,417	6,187
G575 Employee Bonus	0	575	575	300	1,725	1,425	2,300
G588 Workers Comp Insurance	308	154	(155)	4,577	1,882	(2,695)	2,389
G588.1 Workers Comp Adjustments	(224)	0	224	359	0	(359)	0
<b>TOTAL WAGES/BENEFITS</b>	<b>43,734</b>	<b>36,265</b>	<b>(7,470)</b>	<b>373,249</b>	<b>331,475</b>	<b>(41,775)</b>	<b>427,866</b>
<b>OPERATING EXPENSES</b>							
G675.2 Salaries-Charged Out	0	0	0	(4,016)	(3,400)	616	(4,598)
G450 COGS - Merchandise	1,628	520	(1,108)	12,872	7,436	(5,436)	7,592
G621 Fuel Expense	539	788	249	4,428	5,384	956	7,049
G621.1 Mileage Reimbursement	20	20	0	108	140	32	160
G624 Contingency-Water	2,619	0	(2,619)	2,645	0	(2,645)	6,500
G635 Tree & Shrub Replacement	0	0	0	0	700	700	700
G639 Software & IT	553	200	(353)	2,470	1,800	(670)	2,400
G640 Electric	915	960	45	6,000	6,586	587	8,895
G640.1 Electric - Pump	6,039	6,019	(20)	35,618	32,164	(3,454)	43,718
G643 Gas	20	17	(3)	588	674	86	894
G645 Uniforms	0	60	60	1,046	1,815	769	1,995
G662 Office Supplies & Postage	0	0	0	37	0	(37)	50
G662.1 Credit Card Expense	2,509	600	(1,909)	10,713	5,400	(5,313)	7,200
G664 Advertising	0	0	0	255	0	(255)	0
G665 Rent - Equipment	0	0	0	0	400	400	1,400
G670 Asphalt Repairs	0	4,800	4,800	0	4,800	4,800	4,800
G671 Outside Contractors	629	1,100	471	8,945	18,481	9,536	19,618
G676.1 Golf Shop Supplies	66	0	(66)	1,054	1,484	430	1,864
G680 Radio Communications	0	0	0	0	200	200	200
G683 Repairs - Equipment	572	500	(72)	10,110	9,000	(1,110)	12,000
G684 Supplies	2,861	2,530	(331)	32,794	31,085	(1,709)	35,080
G688 Non Capital Equipment	1,769	0	(1,769)	1,769	0	(1,769)	0
G689 Telephone	290	375	85	2,563	3,375	812	4,500
<b>TOTAL OPERATING EXPENSES</b>	<b>21,029</b>	<b>18,489</b>	<b>(2,540)</b>	<b>129,999</b>	<b>127,524</b>	<b>(2,474)</b>	<b>162,017</b>
<b>NET REVENUE &amp; EXPENSE</b>	<b>(10,584)</b>	<b>(13,133)</b>	<b>2,548</b>	<b>(186,260)</b>	<b>(115,833)</b>	<b>(70,427)</b>	<b>(183,236)</b>