

HG Heather Gardens Association  
Golf Profit or Loss  
03/31/2020

	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
<b>REVENUE</b>							
D507 Golf Fees Daily	10,649	17,142	(6,492)	17,782	26,423	(8,641)	282,737
D507.1 Golf Simulator	120	0	120	830	0	830	0
D509.2 Golf Disc - 40 Play	761	2,138	(1,377)	1,377	2,851	(1,474)	19,602
D511 Golf Cart Rental Income	2,659	3,802	(1,143)	4,530	5,799	(1,269)	82,038
D511.1 Golf Merchandise	1,737	100	1,637	5,342	300	5,042	14,600
D511.2 Golf Lesson	480	200	280	1,125	200	925	2,900
D511.3 Golf Bag Storage	0	0	0	0	0	0	3,750
D511.4 Golf Club Rentals	162	100	62	384	100	284	1,020
<b>TOTAL REVENUE</b>	<b>16,568</b>	<b>23,482</b>	<b>(6,913)</b>	<b>31,370</b>	<b>35,673</b>	<b>(4,303)</b>	<b>406,647</b>
<b>WAGES/BENEFITS</b>							
G500 Salaries - FTP	23,492	22,617	(876)	70,327	67,650	(2,677)	276,055
G510 Salaries - Part Time	3,389	2,854	(535)	6,806	7,518	712	74,125
G520 Salaries - Overtime	456	200	(256)	1,342	500	(842)	4,200
G540 Taxes - Payroll	2,268	2,355	87	7,209	7,355	146	30,090
G545 Temporary Outside Labor	0	400	400	0	800	800	1,400
G550 Retirement Expense	894	572	(322)	2,764	1,715	(1,049)	6,861
G553 Insurance - Personnel	2,599	2,022	(577)	7,711	6,065	(1,646)	24,259
G574 Recruit / Train / Service	40	150	111	1,727	5,081	3,354	6,187
G575 Employee Bonus	0	575	575	0	575	575	2,300
G588 Workers Comp Insurance	349	154	(196)	1,036	461	(576)	2,389
G588.1 Workers Comp Adjustments	809	0	(809)	809	0	(809)	0
<b>TOTAL WAGES/BENEFITS</b>	<b>34,296</b>	<b>31,899</b>	<b>(2,398)</b>	<b>99,731</b>	<b>97,720</b>	<b>(2,012)</b>	<b>427,866</b>
<b>OPERATING EXPENSES</b>							
G675.2 Salaries-Charged Out	(840)	(1,000)	(160)	(4,016)	(3,400)	616	(4,598)
G450 COGS - Merchandise	2,209	52	(2,157)	5,048	156	(4,892)	7,592
G621 Fuel Expense	287	463	176	835	962	127	7,049
G621.1 Mileage Reimbursement	17	20	3	17	20	3	160
G624 Contingency-Water	0	0	0	0	0	0	6,500
G635 Tree & Shrub Replacement	0	0	0	0	0	0	700
G639 Software & IT	113	200	87	513	600	87	2,400
G640 Electric	389	501	112	1,241	1,599	358	8,895
G640.1 Electric - Pump	1,193	618	(575)	1,193	1,854	661	43,718
G643 Gas	104	112	8	387	417	30	894
G645 Uniforms	440	60	(380)	779	1,455	676	1,995
G662 Office Supplies & Postage	0	0	0	37	0	(37)	50
G662.1 Credit Card Expense	188	600	412	985	1,800	815	7,200
G665 Rent - Equipment	0	0	0	0	0	0	1,400
G670 Asphalt Repairs	0	0	0	0	0	0	4,800
G671 Outside Contractors	2,151	2,770	619	2,855	8,637	5,782	19,618
G676.1 Golf Shop Supplies	261	50	(211)	261	1,454	1,193	1,864
G680 Radio Communications	0	200	200	0	200	200	200
G683 Repairs - Equipment	1,607	1,000	(607)	2,475	5,500	3,025	12,000
G684 Supplies	9,414	10,630	1,216	11,923	14,575	2,652	35,080
G689 Telephone	289	375	86	862	1,125	263	4,500
<b>TOTAL OPERATING EXPENSES</b>	<b>17,822</b>	<b>16,651</b>	<b>(1,171)</b>	<b>25,395</b>	<b>36,954</b>	<b>11,559</b>	<b>162,017</b>
<b>NET REVENUE &amp; EXPENSE</b>	<b>(35,550)</b>	<b>(25,068)</b>	<b>(10,482)</b>	<b>(93,756)</b>	<b>(99,001)</b>	<b>5,244</b>	<b>(183,236)</b>