

HG Heather Gardens Association  
Golf Profit or Loss  
10/31/2020

	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
<b>REVENUE</b>							
D507 Golf Fees Daily	24,380	21,753	2,627	256,090	261,503	(5,413)	282,737
D507.1 Golf Simulator	40	0	40	910	0	910	0
D509.2 Golf Disc - 40 Play	2,319	2,495	(176)	18,454	18,176	277	19,602
D511 Golf Cart Rental Income	5,780	6,480	(700)	47,103	76,094	(28,991)	82,038
D511.1 Golf Merchandise	2,898	100	2,798	21,097	14,400	6,697	14,600
D511.2 Golf Lesson	505	0	505	5,090	2,900	2,190	2,900
D511.3 Golf Bag Storage	200	0	200	200	0	200	3,750
D511.4 Golf Club Rentals	369	100	269	4,534	1,020	3,514	1,020
<b>TOTAL REVENUE</b>	<b>36,491</b>	<b>30,928</b>	<b>5,563</b>	<b>353,478</b>	<b>374,093</b>	<b>(20,616)</b>	<b>406,647</b>
<b>WAGES/BENEFITS</b>							
G500 Salaries - FTP	21,675	22,517	841	252,917	226,617	(26,300)	276,055
G510 Salaries - Part Time	7,595	3,324	(4,271)	78,999	69,181	(9,818)	74,125
G520 Salaries - Overtime	527	300	(227)	3,481	3,900	419	4,200
G540 Taxes - Payroll	2,392	2,091	(300)	28,196	25,675	(2,521)	30,090
G545 Temporary Outside Labor	2,115	0	(2,115)	2,681	1,200	(1,481)	1,400
G550 Retirement Expense	916	572	(345)	10,353	5,718	(4,635)	6,861
G553 Insurance - Personnel	1,614	2,022	407	25,449	20,216	(5,233)	24,259
G574 Recruit / Train / Service	100	0	(100)	2,870	6,187	3,317	6,187
G575 Employee Bonus	0	0	0	300	1,725	1,425	2,300
G588 Workers Comp Insurance	308	169	(139)	4,886	2,051	(2,835)	2,389
G588.1 Workers Comp Adjustments	0	0	0	359	0	(359)	0
<b>TOTAL WAGES/BENEFITS</b>	<b>37,242</b>	<b>30,995</b>	<b>(6,249)</b>	<b>410,491</b>	<b>362,470</b>	<b>(48,021)</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	1,369	52	(1,317)	14,242	7,488	(6,754)	7,592
G621 Fuel Expense	704	740	36	5,132	6,123	992	7,049
G621.1 Mileage Reimbursement	18	20	2	126	160	34	160
G624 Contingency-Water	1,804	6,500	4,696	4,449	6,500	2,051	6,500
G635 Tree & Shrub Replacement	0	0	0	0	700	700	700
G639 Software & IT	423	200	(223)	2,893	2,000	(893)	2,400
G640 Electric	714	841	126	6,714	7,427	713	8,895
G640.1 Electric - Pump	3,961	5,667	1,706	39,579	37,831	(1,748)	43,718
G643 Gas	97	34	(64)	685	707	22	894
G645 Uniforms	332	60	(272)	1,378	1,875	497	1,995
G662 Office Supplies & Postage	0	0	0	37	0	(37)	50
G662.1 Credit Card Expense	2,196	600	(1,596)	12,908	6,000	(6,908)	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	0	0	0	4,800	4,800	4,800
G671 Outside Contractors	98	597	499	9,043	19,078	10,035	19,618
G676.1 Golf Shop Supplies	24	0	(24)	1,078	1,484	406	1,864
G680 Radio Communications	0	0	0	0	200	200	200
G683 Repairs - Equipment	2,252	500	(1,752)	12,362	9,500	(2,862)	12,000
G684 Supplies	7,289	3,695	(3,594)	40,083	34,780	(5,303)	35,080
G688 Non Capital Equipment	0	0	0	1,769	0	(1,769)	0
G689 Telephone	290	375	85	2,853	3,750	897	4,500
<b>TOTAL OPERATING EXPENSES</b>	<b>21,571</b>	<b>19,881</b>	<b>(1,692)</b>	<b>151,570</b>	<b>147,403</b>	<b>(4,166)</b>	<b>162,017</b>
<b>NET REVENUE &amp; EXPENSE</b>	<b>(22,322)</b>	<b>(19,948)</b>	<b>(2,378)</b>	<b>(208,583)</b>	<b>(135,780)</b>	<b>(72,803)</b>	<b>(183,236)</b>