

HG Heather Gardens Association
Golf Profit or Loss
07/31/2020

	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
REVENUE							
D507 Golf Fees Daily	43,739	40,058	3,681	148,051	170,886	(22,835)	282,737
D507.1 Golf Simulator	0	0	0	830	0	830	0
D509.2 Golf Disc - 40 Play	3,264	2,851	413	10,004	13,187	(3,183)	19,602
D511 Golf Cart Rental Income	9,585	13,449	(3,865)	22,447	46,863	(24,416)	82,038
D511.1 Golf Merchandise	3,702	3,000	702	13,079	10,300	2,779	14,600
D511.2 Golf Lesson	1,110	500	610	3,120	2,200	920	2,900
D511.3 Golf Bag Storage	0	0	0	0	0	0	3,750
D511.4 Golf Club Rentals	754	140	614	2,509	640	1,869	1,020
TOTAL REVENUE	62,154	59,998	2,155	200,040	244,076	(44,036)	406,647
WAGES/BENEFITS							
G500 Salaries - FTP	26,518	22,767	(3,751)	177,710	158,717	(18,993)	276,055
G510 Salaries - Part Time	14,748	10,662	(4,086)	49,597	47,832	(1,765)	74,125
G520 Salaries - Overtime	216	500	284	2,007	2,800	793	4,200
G540 Taxes - Payroll	4,205	2,714	(1,491)	19,609	18,407	(1,202)	30,090
G545 Temporary Outside Labor	0	0	0	0	800	800	1,400
G550 Retirement Expense	1,541	572	(970)	7,294	4,002	(3,291)	6,861
G553 Insurance - Personnel	2,765	2,022	(743)	18,391	14,151	(4,240)	24,259
G574 Recruit / Train / Service	188	570	383	2,722	6,187	3,465	6,187
G575 Employee Bonus	0	0	0	300	1,150	850	2,300
G588 Workers Comp Insurance	349	154	(196)	3,920	1,575	(2,345)	2,389
G588.1 Workers Comp Adjustments	0	0	0	583	0	(583)	0
TOTAL WAGES/BENEFITS	50,530	39,961	(10,570)	282,133	255,621	(26,511)	427,866
OPERATING EXPENSES							
G675.2 Salaries-Charged Out	0	0	0	(4,016)	(3,400)	616	(4,598)
G450 COGS - Merchandise	4,069	1,560	(2,509)	10,212	5,356	(4,856)	7,592
G621 Fuel Expense	836	830	(6)	3,167	3,838	671	7,049
G621.1 Mileage Reimbursement	16	20	4	83	100	17	160
G624 Contingency-Water	0	0	0	0	0	0	6,500
G635 Tree & Shrub Replacement	0	0	0	0	700	700	700
G639 Software & IT	107	200	93	1,710	1,400	(310)	2,400
G640 Electric	1,055	987	(67)	4,159	4,602	443	8,895
G640.1 Electric - Pump	5,303	6,651	1,348	23,079	19,820	(3,259)	43,718
G643 Gas	17	29	12	555	638	83	894
G645 Uniforms	50	60	10	996	1,695	699	1,995
G662 Office Supplies & Postage	0	0	0	37	0	(37)	50
G662.1 Credit Card Expense	2,282	600	(1,682)	5,610	4,200	(1,410)	7,200
G664 Advertising	255	0	(255)	255	0	(255)	0
G665 Rent - Equipment	0	0	0	0	400	400	1,400
G670 Asphalt Repairs	0	0	0	0	0	0	4,800
G671 Outside Contractors	968	1,427	459	7,911	16,281	8,370	19,618
G676.1 Golf Shop Supplies	0	0	0	544	1,484	940	1,864
G680 Radio Communications	0	0	0	0	200	200	200
G683 Repairs - Equipment	2,524	500	(2,024)	8,540	8,000	(540)	12,000
G684 Supplies	1,744	3,155	1,411	26,762	27,725	963	35,080
G689 Telephone	289	375	86	1,983	2,625	642	4,500
TOTAL OPERATING EXPENSES	19,515	16,394	(3,120)	91,587	95,664	4,077	162,017
NET REVENUE & EXPENSE	(7,891)	3,643	(11,535)	(173,680)	(107,209)	(66,470)	(183,236)