

HG Heather Gardens Association
Golf Profit or Loss
06/30/2020

| | CURR MONTH ACTUAL | CURR MONTH BUDGET | CURR MONTH VARIANCE | YTD ACTUAL | YTD BUDGET | YTD VARIANCE | ANNUAL BUDGET |
|----------------------------------|----------------------|----------------------|------------------------|------------------|------------------|-----------------|------------------|
| REVENUE | | | | | | | |
| D507 Golf Fees Daily | 46,962 | 40,243 | 6,719 | 104,312 | 130,828 | (26,516) | 282,737 |
| D507.1 Golf Simulator | 0 | 0 | 0 | 830 | 0 | 830 | 0 |
| D509.2 Golf Disc - 40 Play | 2,835 | 1,426 | 1,409 | 6,739 | 10,336 | (3,596) | 19,602 |
| D511 Golf Cart Rental Income | 7,134 | 13,050 | (5,916) | 12,863 | 33,414 | (20,551) | 82,038 |
| D511.1 Golf Merchandise | 2,554 | 3,000 | (446) | 9,377 | 7,300 | 2,077 | 14,600 |
| D511.2 Golf Lesson | 885 | 300 | 585 | 2,010 | 1,700 | 310 | 2,900 |
| D511.3 Golf Bag Storage | 0 | 0 | 0 | 0 | 0 | 0 | 3,750 |
| D511.4 Golf Club Rentals | 960 | 140 | 820 | 1,755 | 500 | 1,255 | 1,020 |
| TOTAL REVENUE | 61,330 | 58,159 | 3,171 | 137,886 | 184,078 | (46,191) | 406,647 |
| WAGES/BENEFITS | | | | | | | |
| G500 Salaries - FTP | 26,425 | 22,667 | (3,758) | 151,192 | 135,950 | (15,242) | 276,055 |
| G510 Salaries - Part Time | 15,513 | 10,662 | (4,851) | 34,849 | 37,170 | 2,321 | 74,125 |
| G520 Salaries - Overtime | 228 | 600 | 372 | 1,791 | 2,300 | 509 | 4,200 |
| G540 Taxes - Payroll | 2,766 | 2,754 | (12) | 15,403 | 15,693 | 289 | 30,090 |
| G545 Temporary Outside Labor | 0 | 0 | 0 | 0 | 800 | 800 | 1,400 |
| G550 Retirement Expense | 1,061 | 572 | (489) | 5,752 | 3,431 | (2,322) | 6,861 |
| G553 Insurance - Personnel | 2,722 | 2,022 | (700) | 15,626 | 12,130 | (3,497) | 24,259 |
| G574 Recruit / Train / Service | 808 | 386 | (422) | 2,534 | 5,617 | 3,083 | 6,187 |
| G575 Employee Bonus | 300 | 575 | 275 | 300 | 1,150 | 850 | 2,300 |
| G588 Workers Comp Insurance | 349 | 154 | (196) | 3,571 | 1,421 | (2,150) | 2,389 |
| G588.1 Workers Comp Adjustments | 0 | 0 | 0 | 583 | 0 | (583) | 0 |
| TOTAL WAGES/BENEFITS | 50,172 | 40,392 | (9,781) | 231,601 | 215,662 | (15,942) | 427,866 |
| OPERATING EXPENSES | | | | | | | |
| G675.2 Salaries-Charged Out | 0 | 0 | 0 | (4,016) | (3,400) | 616 | (4,598) |
| G450 COGS - Merchandise | 220 | 1,560 | 1,340 | 6,143 | 3,796 | (2,347) | 7,592 |
| G621 Fuel Expense | 529 | 788 | 259 | 2,331 | 3,007 | 677 | 7,049 |
| G621.1 Mileage Reimbursement | 51 | 20 | (31) | 67 | 80 | 13 | 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 | 130 | 200 | 70 | 1,603 | 1,200 | (403) | 2,400 |
| G640 Electric | 718 | 807 | 89 | 3,104 | 3,615 | 510 | 8,895 |
| G640.1 Electric - Pump | 7,032 | 5,390 | (1,642) | 17,776 | 13,169 | (4,607) | 43,718 |
| G643 Gas | 8 | 39 | 31 | 538 | 609 | 71 | 894 |
| G645 Uniforms | 0 | 60 | 60 | 946 | 1,635 | 689 | 1,995 |
| G662 Office Supplies & Postage | 0 | 0 | 0 | 37 | 0 | (37) | 50 |
| G662.1 Credit Card Expense | 1,666 | 600 | (1,066) | 3,328 | 3,600 | 272 | 7,200 |
| 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 | 881 | 1,100 | 219 | 6,943 | 14,854 | 7,911 | 19,618 |
| G676.1 Golf Shop Supplies | (155) | 30 | 185 | 544 | 1,484 | 940 | 1,864 |
| G680 Radio Communications | 0 | 0 | 0 | 0 | 200 | 200 | 200 |
| G683 Repairs - Equipment | 796 | 500 | (296) | 6,016 | 7,500 | 1,484 | 12,000 |
| G684 Supplies | 3,914 | 2,310 | (1,604) | 25,018 | 24,570 | (448) | 35,080 |
| G689 Telephone | 289 | 375 | 86 | 1,694 | 2,250 | 556 | 4,500 |
| TOTAL OPERATING EXPENSES | 16,079 | 13,779 | (2,300) | 72,072 | 79,269 | 7,197 | 162,017 |
| NET REVENUE & EXPENSE | (4,921) | 3,988 | (8,910) | (165,787) | (110,853) | (54,936) | (183,236) |