

Greene Hills Club
Profit and Loss
December 2023

	Total				
	Dec 2023	Dec 2022 (PY)	Jan - Dec 2023 (YTD)	Jan - Dec 2022 (PY YTD)	Annual Budget
Income					
4000 DUES INCOME					
400 DUES - FAMILY	28,858.00	26,384.00	339,128.21	307,554.00	317,100.00
402 DUES - SINGLE	26,310.00	27,022.76	318,654.00	319,787.01	338,280.00
404 DUES - WEEKDAY FAMILY	1,947.00	1,239.00	19,893.22	15,446.20	14,664.00
406 DUES - WEEKDAY SINGLE	4,228.00	3,171.00	49,131.74	41,132.44	40,416.00
408 DUES - YOUNG ADULT	11,099.00	9,473.00	130,674.17	108,479.04	113,100.00
410 DUES - ASSOCIATE/SOCIAL	4,286.00	3,853.46	53,441.10	52,071.20	54,000.00
412 DUES - NON RESIDENT	0.00	0.00	10,505.00	5,030.77	5,030.00
414 DUES - HARDSHIP	225.00	150.00	2,450.00	1,140.00	1,440.00
416 DUES - POOL	0.00	0.00	82,760.65	75,606.50	83,100.00
418 DUES - YOUTH GOLF/POOL	0.00	160.00	5,135.00	6,605.00	6,900.00
421 DUES - MEMBER CREDITS	-1,345.00	-1,715.00	-21,695.00	-20,110.00	-20,200.00
422 INITIATION FEES	0.00	0.00	3,010.00	2,250.00	0.00
423 CAPITAL IMPROVEMENT FEES	3,760.00	3,590.00	45,200.00	42,250.00	42,300.00
424 LATE CHARGES	665.00	910.00	6,895.55	6,720.00	7,020.00
Total 4000 DUES INCOME	\$ 80,033.00	\$ 74,238.22	\$ 1,045,183.64	\$ 963,962.16	\$ 1,003,150.00
4100 CART FEES					
442 CART FEES - MEMBER	9,367.37	4,635.75	221,097.78	189,116.72	195,000.00
444 CART FEES - GUEST	2,004.38	876.85	47,139.94	29,440.67	30,000.00
446 CART FEES - PUBLIC	0.00	0.00	151.92	1,169.71	0.00
448 CART FEES - VSGA	461.43	281.16	9,332.85	7,157.91	7,000.00
Total 4100 CART FEES	\$ 11,833.18	\$ 5,793.76	\$ 277,722.49	\$ 226,885.01	\$ 232,000.00

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4200 GREEN FEES					
430 GUEST FEES - w/MEMBER	3,021.00	5,535.00	93,519.50	65,363.50	66,000.00
432 GUEST FEES - PUBLIC	0.00	0.00	0.00	1,664.00	0.00
434 GUEST FEES - RECIPROCAL	105.00	30.00	16,963.00	15,949.00	17,000.00
438 GUEST FEES - VSGA	548.00	315.00	14,065.00	8,629.00	8,000.00
Total 4200 GREEN FEES	\$ 3,674.00	\$ 5,880.00	\$ 124,547.50	\$ 91,605.50	\$ 91,000.00
4300 HILLS GRILLE SALES					
4310 GRILLE SALES					
300 GRILLE FOOD SALES	5,718.25	4,509.82	139,361.33	126,330.52	130,000.00
301 GRILL BEVERAGE SALES	1,840.38	1,487.61	33,136.41	27,439.69	27,500.00
302 GRILLE BEER SALES	4,431.28	3,133.37	85,546.60	83,936.34	90,000.00
303 GRILLE WINE SALES	32.06	146.56	2,013.46	818.42	700.00
304 GRILLE MISC. SALES	295.79	198.00	9,878.60	10,080.19	10,600.00
306 EMPLOYEE DISCOUNTS	-492.75	-515.59	-8,408.28	-8,420.91	-8,200.00
466 GRILLE OTHER INCOME	10.00	60.00	381.23	255.45	0.00
Total 4310 GRILLE SALES	\$ 11,835.01	\$ 9,019.77	\$ 261,909.35	\$ 240,439.70	\$ 250,600.00
4320 BANQUET SALES					
307 BANQUET FOOD SALES	251.60	320.22	20,322.85	19,632.60	20,000.00
308 BANQUET BEVERAGE SALES	0.00	0.00	233.30	178.41	0.00
464 BANQUET ROOM RENTAL	0.00	250.00	1,120.00	500.00	900.00
Total 4320 BANQUET SALES	\$ 251.60	\$ 570.22	\$ 21,676.15	\$ 20,311.01	\$ 20,900.00
4330 GOLF OUTING SALES					
322 GOLF OUTING FOOD SALES	480.33	0.00	33,682.16	21,753.95	24,000.00
323 GOLF OUTING BEVERAGE. SALES	91.49	0.00	1,653.27	1,074.90	1,200.00
Total 4330 GOLF OUTING SALES	\$ 571.82	\$ 0.00	\$ 35,335.43	\$ 22,828.85	\$ 25,200.00
Total 4300 HILLS GRILLE SALES	\$ 12,658.43	\$ 9,589.99	\$ 318,920.93	\$ 283,579.56	\$ 296,700.00

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4400 GOLFSHOP SALES					
312 GOLF BALL SALES	2,224.97	1,508.23	36,297.73	26,360.21	28,000.00
313 GOLF CLUB SALES	1,762.96	1,057.00	15,383.88	13,924.22	14,000.00
314 APPAREL SALES	825.48	867.12	6,409.34	3,408.97	4,500.00
315 GLOVE SALES	245.94	126.00	5,006.77	4,624.74	5,000.00
316 FOOTWEAR SALES	283.33	255.44	5,399.54	4,646.48	5,200.00
317 HEADWEAR SALES	361.35	265.60	4,962.00	4,250.55	4,500.00
318 BAG/HEADCOVER SALES	0.00	220.15	2,665.17	4,736.80	5,200.00
319 MISC. SALES	157.97	1,402.58	5,271.53	8,834.09	9,000.00
Total 4400 GOLFSHOP SALES	\$ 5,862.00	\$ 5,702.12	\$ 81,395.96	\$ 70,786.06	\$ 75,400.00
452 RANGE FEES	2,981.00	4,290.00	44,281.50	39,873.50	39,000.00
454 CLUB CARE FEES	64.16	38.50	2,418.16	2,550.50	2,600.00
460 HOLE-IN-ONE FEES	-6.00	0.00	4.00	0.00	0.00
462 LOCKER RENTAL	0.00	0.00	681.00	690.00	700.00
468 SWIM LESSON FEES	0.00	0.00	9,683.00	9,075.00	11,000.00
469 PICKLE BALL GUEST FEES	0.00	0.00	6.00	0.00	0.00
470 POOL GUEST FEES-	0.00	0.00	3,580.00	3,428.00	4,000.00
474 MISC. INCOME	0.00	13,675.99	1,988.37	15,620.68	0.00
Total Misc Income	3,039.16	18,004.49	62,642.03	71,237.68	57,300.00
Total Income	\$ 117,099.77	\$ 119,208.58	\$ 1,910,412.55	\$ 1,708,055.97	\$ 1,755,550.00
Cost of Goods Sold					
4315 GRILLE COST OF GOODS SOLD					
330 GRILLE FOOD PURCHASES	2,583.80	1,755.01	70,683.50	64,544.23	72,000.00
331 GRILLE BEVERAGE PURCHASES	712.51	642.95	14,356.10	11,801.60	12,500.00
332 GRILLE BEER PURCHASES	1,742.95	1,493.06	34,967.15	32,308.02	37,000.00
333 GRILLE WINE PURCHASES	0.00	33.66	1,008.58	392.70	300.00
334 GRILLE MISC. PURCHASES	49.32	51.96	2,463.22	1,987.74	2,200.00
Total 4315 GRILLE COST OF GOODS SOLD	\$ 5,088.58	\$ 3,976.64	\$ 123,478.55	\$ 111,034.29	\$ 124,000.00

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4410 GOLF SHOP COST OF GOODS SOLD					
337 GOLF BALL PURCHASES	0.00	1,142.62	25,853.40	20,940.27	21,500.00
338 GOLF CLUB PURCHASES	3,454.03	828.61	14,304.73	12,398.20	12,000.00
339 APPAREL PURCHASES	597.75	607.53	4,347.75	2,852.75	3,000.00
340 GLOVE PURCHASES	184.79	94.79	3,569.25	3,631.56	3,850.00
341 FOOTWEAR PURCHASES	201.25	179.01	3,974.28	3,414.03	3,850.00
342 HEADWEAR PURCHASES	246.74	199.63	3,341.08	3,055.99	3,000.00
343 BAG/HEADCOVER PURCHASES	148.85	176.89	2,083.84	3,745.63	4,800.00
344 GOLF SHOP MISC. PURCHASES	100.09	1,047.58	3,226.78	6,624.15	6,000.00
345 GOLF SHOP PURCHASE DISC.	0.00	0.00	0.00	18.66	0.00
Total 4410 GOLF SHOP COST OF GOODS SOLD	\$ 4,933.50	\$ 4,276.66	\$ 60,701.11	\$ 56,681.24	\$ 58,000.00
Total Cost of Goods Sold	\$ 10,022.08	\$ 8,253.30	\$ 184,179.66	\$ 167,715.53	\$ 182,000.00
Gross Profit	\$ 107,077.69	\$ 110,955.28	\$ 1,726,232.89	\$ 1,540,340.44	\$ 1,573,550.00
Expenses					
5000 CLUB HOUSE EXPENSES					
503 MAINT - CLUB HOUSE	17,556.56	165.86	18,532.33	4,077.89	3,000.00
504 SUPPLIES - CLUB HOUSE	149.56	173.54	1,075.16	2,489.41	2,400.00
505 ELECTRIC CLUB HOUSE/POOL	1,339.56	1,058.77	17,395.62	15,122.31	15,500.00
Total 5000 CLUB HOUSE EXPENSES	\$ 19,045.68	\$ 1,398.17	\$ 37,003.11	\$ 21,689.61	\$ 20,900.00
5100 HILLS GRILLE EXPENSES					
510 SALARIES - HILLS GRILLE	9,813.20	9,006.67	144,762.01	118,093.30	127,663.00
512 PAYROLL TAXES - HILLS GRILLE	750.73	726.32	11,334.44	10,085.94	9,764.00
513 MAINT. - HILLS GRILLE	246.91	0.00	3,296.60	1,923.89	1,000.00
514 SUPPLIES - HILLS GRILLE	379.39	72.62	3,568.19	2,832.40	3,000.00
515 FUEL - HILLS GRILLE	238.13	434.32	3,693.45	4,143.83	3,900.00
516 CREDIT CARD FEES - HILLS GRILLE	280.19	269.51	7,358.05	4,843.93	5,000.00
Total 5100 HILLS GRILLE EXPENSES	\$ 11,708.55	\$ 10,509.44	\$ 174,012.74	\$ 141,923.29	\$ 150,327.00

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5200 POOL/TENNIS EXPENSES					
520 SALARIES - POOL	0.00	0.00	52,590.76	51,277.90	50,000.00
522 PAYROLL TAXES - POOL	0.00	0.00	4,023.19	3,922.77	4,120.00
524 MAINT. - POOL	0.00	0.00	12,069.40	6,449.07	6,000.00
526 SUPPLIES - POOL	0.00	0.00	1,992.65	1,711.38	2,000.00
528 CHEMICALS - POOL	0.00	0.00	21,202.18	21,337.40	21,400.00
530 TENNIS EXPENSES	0.00	74.72	1,775.00	74.72	0.00
534 VOLLEYBALL EXPENSES	0.00	0.00	243.99	0.00	0.00
Total 5200 POOL/TENNIS EXPENSES	\$ 0.00	\$ 74.72	\$ 93,897.17	\$ 84,773.24	\$ 83,520.68
5400 ADMIN EXPENSES					
540 SALARY - ADMIN	4,149.06	2,344.63	41,562.49	30,518.64	32,400.00
542 PAYROLL TAXES - ADMIN	317.40	179.35	3,193.78	2,334.67	2,544.00
544 PAYROLL PROCESSING	470.75	422.00	5,371.08	5,751.33	5,600.00
546 MAINT. - OFFICE	0.00	0.00	0.00	27.65	0.00
548 SUPPLIES - OFFICE	397.36	143.46	4,061.83	3,162.76	3,200.00
550 POSTAGE & SHIPPING	35.39	8.40	1,274.55	1,260.80	1,200.00
552 IT/COMPUTING EXPENSE	6,571.26	1,512.93	30,856.54	21,153.79	21,100.00
554 ELECTRIC - ADMIN	358.14	373.59	3,763.03	4,034.96	3,800.00
556 FUTA AND SUTA TAXES	12.24	31.32	2,071.25	2,748.09	3,000.00
558 DUES & FEES ADMIN	150.00	250.00	4,357.66	4,064.66	2,800.00
560 MISC. ADMIN	0.00	0.00	727.13	709.01	700.00
582 CREDIT CARD FEES - ADMIN	2,792.91	2,437.68	42,238.09	33,904.57	34,200.00
Total 5400 ADMIN EXPENSES	\$ 15,254.51	\$ 7,703.36	\$ 139,477.43	\$ 109,670.93	\$ 110,544.00
6000 CART EXPENSES					
600 CART LEASE PAYMENTS	0.00	0.00	44,050.00	32,544.24	52,860.00
604 CART MAINTENANCE	0.00	143.70	473.92	1,079.72	900.00
606 GAS & OIL - CARTS	401.85	441.00	12,123.18	13,150.43	14,000.00
608 PROPERTY TAX - CARTS	1,093.75	0.00	6,562.51	0.00	4,000.00
Total 6000 CART EXPENSES	\$ 1,495.60	\$ 584.70	\$ 63,209.61	\$ 46,774.39	\$ 71,760.00

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6100 PRO SHOP EXPENSES					
610 SALARIES-PRO SHOP	14,545.26	15,800.40	172,276.86	172,941.56	213,899.00
612 PAYROLL TAXES - PRO SHOP	1,101.52	1,197.54	13,244.80	13,084.51	16,027.00
614 MAINT. - PRO SHOP	0.00	0.00	0.00	122.17	0.00
616 SUPPLIES-PRO SHOP	0.00	33.69	2,403.74	3,622.09	3,600.00
618 RANGE EXPENSE	1,725.00	1,650.00	2,470.64	5,642.21	9,100.00
Total 6100 PRO SHOP EXPENSES	\$ 17,371.78	\$ 18,681.63	\$ 190,396.04	\$ 195,412.54	\$ 242,626.00
6200 GOLF COURSE EXPENSES					
620 SALARIES GOLF COURSE	27,225.51	20,397.18	350,468.52	294,068.08	332,330.00
622 PAYROLL TAXES - GOLF COURSE	2,077.03	1,554.76	26,599.23	22,439.28	25,158.00
624 CHEMICALS	0.00	115.88	59,551.98	73,607.59	46,000.00
626 FERTILIZER & SEED	0.00	0.00	30,096.04	36,320.41	36,200.00
628 MAINT. - EQUIPMENT	4,845.43	4,066.98	46,560.99	51,850.35	50,000.00
630 MAINT. - GOLF COURSE	2,973.24	4,440.47	68,201.53	53,610.55	62,000.00
632 GAS & OIL-EQUIPMENT	401.86	747.90	27,219.13	31,275.36	32,300.00
634 HEATING FUEL- MAINT SHED	0.00	120.24	642.15	1,552.57	1,800.00
636 ELECTRIC - GOLF COURSE	536.76	475.55	7,984.34	7,327.81	7,500.00
638 DUES & FEES - GOLF COURSE	200.00	0.00	4,609.98	225.75	700.00
644 IRRIGATION - CELL PHONES	160.00	160.00	1,920.00	1,920.00	1,920.00
Total 6200 GOLF COURSE EXPENSES	\$ 38,419.83	\$ 32,078.96	\$ 623,853.89	\$ 574,197.75	\$ 595,908.00
6900 LOAN EXPENSES					
700 PRIMARY CLUB LOAN INTEREST	1,945.36	2,074.24	24,389.81	25,933.27	26,635.80
701 PRIMARY LOAN PRINCIPAL PAYMENTS	3,589.58	3,460.70	42,029.47	40,486.01	39,783.48
702 IRRIGATION PUMP LOAN PAYOFF	0.00	0.00	4,918.25	4,955.72	0.00
703 IRRIGATION RENO PRINCIPAL PMTS	4,455.55	4,270.78	47,928.96	50,148.77	48,780.72
704 MAINT. EQUIPMENT LOAN PAYMENTS	5,199.31	5,199.31	62,391.72	62,391.72	62,391.72
705 INTEREST - IRRIGATION RENO LOAN	462.70	647.47	6,171.79	8,870.23	10,238.28
Total 6900 LOAN EXPENSES	\$ 15,652.50	\$ 15,652.50	\$ 187,830.00	\$ 192,785.72	\$ 187,830.00

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8000 OTHER EXPENSES					
564 ADVERTISING	0.00	299.00	11,674.00	12,983.50	15,000.00
568 BANK CHARGES	30.50	0.00	292.07	150.41	200.00
572 CABLE TV	259.84	220.48	3,039.21	2,422.55	2,640.00
574 CLUB GENERAL OPERATIONS	1,145.12	1,657.53	18,568.52	15,198.51	13,920.00
576 INSURANCE-HOSPITAL	2,925.79	2,925.78	34,509.37	32,479.92	33,600.00
578 INSURANCE-GENERAL	2,911.00	8,108.00	46,739.77	44,182.67	40,755.00
580 MAINT - GENERAL	20.95	313.02	23,133.06	7,142.58	7,500.00
584 REIMBURSABLE EXPENSES	29.74	-211.00	195.98	-575.00	0.00
586 PROFESSIONAL FEES	0.00	0.00	8,235.00	7,550.00	8,000.00
592 TAXES - OTHER	0.00	0.00	177.75	253.76	1,300.00
594 TAXES - REAL ESTATE	9,204.57	10,068.78	18,409.14	20,137.56	20,137.56
596 TELEPHONE	535.05	479.64	6,226.14	6,804.11	6,850.00
Total 8000 OTHER EXPENSES	\$ 17,062.56	\$ 23,861.23	\$ 171,200.01	\$ 148,730.57	\$ 149,902.56
Total Expenses	\$ 136,011.01	\$ 110,544.71	\$ 1,680,880.00	\$ 1,515,958.04	\$ 1,613,318.24
Net Operating Income	\$ -28,933.32	\$ 410.57	\$ 45,352.89	\$ 24,382.40	-\$ 39,768.24
Other Income					
472 INTEREST INCOME	13.05	53.56	470.69	233.44	0.00
Total Other Income	\$ 13.05	\$ 53.56	\$ 470.69	\$ 233.44	\$ 0.00
Net Other Income	\$ 13.05	\$ 53.56	\$ 470.69	\$ 233.44	\$ 0.00
Net Income	\$ -28,920.27	\$ 464.13	\$ 45,823.58	\$ 24,615.84	-\$ 39,768.24

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