

Greene Hills Club

Profit and Loss

February 2024

	Feb 2024	Feb 2023 (PY)	Jan - Feb, 2024 (YTD)	Jan - Feb, 2023 (PY YTD)	Budget YTD	Annual Budget
Income						
4000 DUES INCOME						
400 DUES - FAMILY	31,798.00	26,068.00	65,454.00	51,768.00	62,068.00	372,408.00
402 DUES - SINGLE	25,153.00	26,857.00	51,413.00	53,440.00	56,698.00	340,188.00
404 DUES - WEEKDAY FAMILY	2,268.00	1,239.00	4,728.00	2,458.00	4,070.00	24,420.00
406 DUES - WEEKDAY SINGLE	4,698.00	3,473.00	9,541.00	6,946.00	8,996.00	53,976.00
408 DUES - YOUNG ADULT	11,883.00	9,888.12	24,133.00	19,361.12	23,882.00	143,282.00
410 DUES - ASSOCIATE/SOCIAL	4,183.00	4,600.00	8,322.00	9,116.00	9,606.00	57,636.00
412 DUES - NON RESIDENT	11,276.80	13,065.00	11,276.80	13,065.00	0.00	11,245.00
414 DUES - HARDSHIP	240.00	165.00	465.00	345.00	540.00	3,240.00
416 DUES - POOL	1,570.00	1,037.00	2,115.00	1,562.00	0.00	83,000.00
418 DUES - YOUTH GOLF/POOL	0.00	100.00	0.00	20.00	0.00	5,200.00
421 DUES - MEMBER CREDITS	-1,685.00	-1,715.00	-3,735.00	-3,450.00	-3,600.00	-21,600.00
422 INITIATION FEES	0.00	0.00	1,000.00	0.00	0.00	3,000.00
423 CAPITAL IMPROVEMENT FEES	3,790.00	3,600.00	7,640.00	7,150.00	7,520.00	45,120.00
424 LATE CHARGES	0.00	595.00	-35.00	1,190.00	1,200.00	7,200.00
Total 4000 DUES INCOME	\$ 95,174.80	\$ 88,972.12	\$ 182,317.80	\$ 162,971.12	\$ 170,980.00	\$ 1,128,325.00
4100 CART FEES						
442 CART FEES - MEMBER	11,380.86	9,687.72	17,341.69	19,721.22	17,600.00	220,000.00
444 CART FEES - GUEST	2,228.42	1,460.14	2,893.08	2,525.05	3,840.00	48,000.00
448 CART FEES - VSQA	615.24	286.75	717.78	759.69	400.00	9,500.00
Total 4100 CART FEES	\$ 14,224.52	\$ 11,434.61	\$ 20,952.55	\$ 23,005.96	\$ 21,840.00	\$ 277,500.00

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4200 GREEN FEES						
430 GUEST FEES - w/MEMBER	3,343.50	2,561.00	4,348.50	4,356.00	6,000.00	94,000.00
434 GUEST FEES - RECIPROCAL	108.00	99.00	108.00	281.00	0.00	18,000.00
438 GUEST FEES - VSQA	704.00	291.00	818.00	816.00	1,500.00	14,500.00
Total 4200 GREEN FEES	\$ 4,155.50	\$ 2,951.00	\$ 5,274.50	\$ 5,453.00	\$ 7,500.00	\$ 126,500.00
4300 HILLS GRILLE SALES						
4310 GRILLE SALES						
300 GRILLE FOOD SALES	8,288.61	5,143.30	14,291.07	10,177.03	23,000.00	146,508.00
301 GRILL BEVERAGE SALES	2,065.49	1,668.08	3,606.56	3,585.93	4,000.00	32,300.00
302 GRILLE BEER SALES	5,119.51	4,044.76	7,839.14	7,555.88	13,008.00	91,008.00
303 GRILLE WINE SALES	360.63	227.72	454.64	291.84	340.00	2,040.00
304 GRILLE MISC. SALES	23.75	322.99	70.18	591.47	1,300.00	9,800.00
306 EMPLOYEE DISCOUNTS	-165.31	-400.72	-300.33	-961.86	-1,418.00	-8,508.00
466 GRILLE OTHER INCOME	0.00	40.00	40.00	60.00	0.00	400.00
Total 4310 GRILLE SALES	\$ 15,692.68	\$ 11,046.13	\$ 26,001.26	\$ 21,300.29	\$ 40,230.00	\$ 273,548.00
4320 BANQUET SALES						
307 BANQUET FOOD SALES	396.00	3,213.96	396.00	5,263.56	0.00	20,000.00
308 BANQUET BEVERAGE SALES	0.00	0.00	0.00	0.00	0.00	400.00
464 BANQUET ROOM RENTAL	0.00	0.00	0.00	0.00	0.00	2,090.00
Total 4320 BANQUET SALES	\$ 396.00	\$ 3,213.96	\$ 396.00	\$ 5,263.56	\$ 0.00	\$ 22,490.00
4330 GOLF OUTING SALES						
322 GOLF OUTING FOOD SALES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 34,000.00
323 GOLF OUTING BEVERAGE SALES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,600.00
Total Golf Outing Sales	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 35,600.00
Total 4300 HILLS GRILLE SALES	\$ 16,088.68	\$ 14,260.09	\$ 26,397.26	\$ 26,563.85	\$ 40,230.00	\$ 331,638.00

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4400 GOLFSHOP SALES						
312 GOLF BALL SALES	1,386.35	699.39	1,588.66	1,246.73	6,350.00	38,100.00
313 GOLF CLUB SALES	657.00	477.00	3,181.12	820.00	2,340.00	14,040.00
314 APPAREL SALES	995.85	211.20	1,450.73	473.80	1,034.00	6,204.00
315 GLOVE SALES	181.75	156.60	332.77	315.57	870.00	5,220.00
316 FOOTWEAR SALES	184.31	128.50	313.26	337.40	900.00	5,400.00
317 HEADWEAR SALES	202.60	129.00	253.80	391.90	840.00	5,040.00
318 BAG/HEADCOVER SALES	700.00	0.00	899.00	197.10	600.00	3,600.00
319 MISC. SALES	246.82	466.32	637.24	529.10	950.00	5,700.00
Total 4400 GOLFSHOP SALES	\$ 4,554.68	\$ 2,268.01	\$ 8,656.58	\$ 4,311.60	\$ 13,884.00	\$ 83,304.00
452 RANGE FEES	2,999.00	2,665.00	5,669.00	5,289.00	7,500.00	45,000.00
454 CLUB CARE FEES	0.00	0.00	0.00	0.00	0.00	2,350.00
460 HOLE-IN-ONE FEES	0.00	0.00	0.00	-2.00	0.00	0.00
462 LOCKER RENTAL	1,500.00	690.00	1,500.00	690.00	0.00	1,000.00
468 SWIM LESSON FEES	0.00	0.00	0.00	0.00	0.00	10,700.00
469 PICKLEBALL GUEST FEES	0.00	0.00	0.00	0.00	0.00	0.00
470 POOL GUEST FEES	0.00	0.00	0.00	0.00	0.00	4,500.00
474 MISC. INCOME	303.07	0.00	906.45	0.00	0.00	2,000.00
Total MISC Income	4,802.07	3,355.00	8,075.45	5,977.00	7,500.00	65,550.00
Total Income	\$ 139,000.25	\$ 123,240.83	\$ 251,674.14	\$ 228,282.53	\$ 261,934.00	\$ 2,012,817.00
Cost of Goods Sold						
4315 GRILLE COST OF GOODS SOLD						
330 GRILLE FOOD PURCHASES	3,863.34	3,942.58	6,221.85	6,844.22	12,476.00	74,856.00
331 GRILLE BEVERAGE PURCHASES	774.42	578.46	1,303.54	849.80	2,910.00	17,460.00
332 GRILLE BEER PURCHASES	1,678.87	1,201.71	2,893.34	2,397.51	6,656.00	39,936.00
333 GRILLE WINE PURCHASES	155.66	188.64	155.66	188.64	184.00	1,104.00
334 GRILLE MISC. PURCHASES	78.46	61.40	100.44	176.00	480.00	2,880.00
Total 4315 GRILLE COST OF GOODS SOLD	\$ 6,550.75	\$ 5,972.79	\$ 10,674.83	\$ 10,456.17	\$ 22,706.00	\$ 136,236.00

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4410 GOLF SHOP COST OF GOODS SOLD						
337 GOLF BALL PURCHASES	1,109.08	523.24	1,261.22	937.07	4,680.00	28,080.00
338 GOLF CLUB PURCHASES	525.60	355.63	2,418.69	650.41	1,720.00	10,320.00
339 APPAREL PURCHASES	796.68	146.06	1,128.75	329.23	680.00	4,080.00
340 GLOVE PURCHASES	145.40	120.89	258.81	241.76	640.00	3,840.00
341 FOOTWEAR PURCHASES	147.45	91.21	279.07	234.95	666.00	3,996.00
342 HEADWEAR PURCHASES	162.08	103.24	199.58	310.83	616.00	3,696.00
343 BAG/HEADCOVER PURCHASES	560.00	0.00	709.25	129.82	430.00	2,580.00
344 GOLF SHOP MISC. PURCHASES	197.46	289.84	492.40	328.92	616.00	3,696.00
345 GOLF SHOP PURCHASE DISC.	307.04	0.00	353.87	0.00	0.00	0.00
Total 4410 GOLF SHOP COST OF GOODS SOLD	\$ 3,950.79	\$ 1,630.11	\$ 7,101.64	\$ 3,162.99	\$ 10,048.00	\$ 60,288.00
Total Cost of Goods Sold	\$ 10,501.54	\$ 7,602.90	\$ 17,776.47	\$ 13,619.16	\$ 32,754.00	\$ 196,524.00
Gross Profit	\$ 128,498.71	\$ 115,637.93	\$ 233,897.67	\$ 214,663.37	\$ 229,180.00	\$ 1,816,293.00
Expenses						
5000 CLUB HOUSE EXPENSES						
500 SALARIES - CLUB HOUSE	61.80	0.00	61.80	0.00	783.34	4,700.00
502 PAYROLL TAXES - CLUBHOUSE	4.72	0.00	4.72	0.00	61.50	368.95
503 MAINT - CLUB HOUSE	99.99	82.93	3,655.98	165.86	0.00	1,000.00
504 SUPPLIES - CLUB HOUSE	64.28	13.84	147.78	66.06	220.00	1,320.00
505 ELECTRIC CLUB HOUSE/POOL	1,238.16	1,116.36	2,793.41	2,383.68	3,400.00	20,400.00
Total 5000 CLUB HOUSE EXPENSES	\$ 1,468.95	\$ 1,213.13	\$ 6,663.69	\$ 2,615.60	\$ 4,464.84	\$ 27,788.95
5100 HILLS GRILLE EXPENSES						
510 SALARIES - HILLS GRILLE	9,255.76	7,825.06	21,135.81	14,972.14	20,350.00	152,256.00
512 PAYROLL TAXES - HILLS GRILLE	708.05	633.05	1,616.88	1,205.28	1,598.00	11,952.00
513 MAINT - HILLS GRILLE	0.00	0.00	695.00	990.43	400.00	2,400.00
514 SUPPLIES - HILLS GRILLE	239.62	101.08	295.98	225.23	640.00	3,840.00
515 FUEL - HILLS GRILLE	174.70	511.04	536.82	899.43	650.00	3,900.00
516 CREDIT CARD FEES - HILLS GRILLE	148.90	306.60	317.50	581.53	1,100.00	6,600.00
Total 5100 HILLS GRILLE EXPENSES	\$ 10,527.03	\$ 9,376.83	\$ 24,597.99	\$ 18,874.04	\$ 24,738.00	\$ 180,948.00

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5200 POOL/TENNIS EXPENSES						
520 SALARIES- POOL	0.00	0.00	0.00	0.00	0.00	56,250.00
512 PAYROLL TAXES - POOL	0.00	0.00	0.00	0.00	0.00	4,415.63
524 MAINT. - POOL	4,604.04	0.00	4,649.58	0.00	0.00	12,000.00
526 SUPPLIES - POOL	0.00	0.00	0.00	0.00	0.00	2,000.00
528 CHEMICALS - POOL	0.00	0.00	0.00	0.00	0.00	22,000.00
530 PICKLEBALL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
534 VOLLEYBALL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
Total 5200 POOL/TENNIS EXPENSES	\$ 4,604.04	\$ 0.00	\$ 4,649.58	\$ 0.00	\$ 0.00	\$ 96,665.63
5400 ADMIN EXPENSES						
540 SALARY - ADMIN	3,787.76	2,909.06	9,636.98	5,137.85	\$ 8,464.00	50,784.00
542 PAYROLL TAXES - ADMIN	289.75	222.55	737.22	393.05	\$ 664.00	3,984.00
544 PAYROLL PROCESSING	257.75	660.08	1,054.08	1,011.33	\$ 900.00	5,400.00
548 SUPPLIES - OFFICE	609.96	536.85	693.95	906.09	\$ 670.00	4,020.00
550 POSTAGE & SHIPPING	207.98	0.00	254.48	3.48	\$ 300.00	1,800.00
552 IT/COMPUTING EXPENSE	1,554.79	1,441.68	4,089.61	2,852.13	\$ 4,000.00	24,000.00
554 ELECTRIC - ADMIN	433.13	452.58	934.55	1,032.38	\$ 670.00	4,020.00
556 FUTU AND SUTA TAXES	210.41	257.30	687.69	543.08	\$ 400.00	2,400.00
558 DUES & FEES ADMIN	3,001.00	0.00	4,523.80	1,978.66	\$ 750.00	4,500.00
560 MISC. ADMIN	0.00	727.13	0.00	727.13	\$ 0.00	700.00
582 CREDIT CARD FEES - ADMIN	2,128.51	2,409.04	4,553.84	4,623.98	6,500.00	39,000.00
Total 5400 ADMIN EXPENSES	\$ 12,481.04	\$ 9,616.27	\$ 27,166.20	\$ 19,209.16	\$ 23,318.00	\$ 140,608.00
6000 CART EXPENSES						
600 CART LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00	52,860.00
604 CART MAINTENANCE	304.78	0.00	304.78	0.00	100.00	600.00
606 GAS & OIL - CARTS	413.58	304.97	518.31	603.24	2,083.34	12,500.00
608 PROPERTY TAX - CARTS	0.00	0.00	0.00	0.00	0.00	5,470.00
Total 6000 CART EXPENSES	\$ 718.36	\$ 304.97	\$ 823.09	\$ 603.24	\$ 2,183.34	\$ 71,430.00

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6100 PRO SHOP EXPENSES						
610 SALARIES-PRO SHOP	10,655.17	11,569.42	25,588.29	20,198.65	25,400.00	170,424.00
612 PAYROLL TAXES - PRO SHOP	803.94	873.90	1,929.53	1,733.98	1,995.00	13,380.00
616 SUPPLIES-PRO SHOP	51.53	7.74	94.31	78.23	600.00	3,600.00
618 RANGE EXPENSE	0.00	0.00	1,725.00	0.00	350.00	2,100.00
Total 6100 PRO SHOP EXPENSES	\$ 11,510.64	\$ 12,451.06	\$ 29,337.13	\$ 22,010.86	\$ 28,345.00	\$ 189,504.00
6200 GOLF COURSE EXPENSES						
620 SALARIES GOLF COURSE	22,327.26	20,635.81	56,897.78	38,907.12	56,316.00	363,696.00
622 PAYROLL TAXES - GOLF COURSE	1,704.26	1,572.89	4,341.29	2,964.95	4,405.00	28,548.00
624 CHEMICALS	283.02	277.34	47,149.83	51,740.74	40,000.00	60,000.00
626 FERTILIZER & SEED	37.10	318.63	18,747.13	11,534.80	20,000.00	32,000.00
628 MAINT. - EQUIPMENT	6,630.40	3,630.17	16,896.32	18,959.25	7,000.00	42,000.00
630 MAINT. - GOLF COURSE	2,559.22	2,572.46	12,021.47	6,485.97	7,500.00	45,000.00
632 GAS & OIL-EQUIPMENT	642.47	304.96	747.20	1,072.61	5,500.00	33,000.00
634 HEATING FUEL- MAINT SHED	0.00	464.30	534.71	464.30	250.00	1,500.00
636 ELECTRIC - GOLF COURSE	536.84	541.18	1,091.08	1,115.10	1,500.00	9,000.00
638 DUES & FEES - GOLF COURSE	0.00	0.00	0.00	0.00	0.00	900.00
642 PAYABLES DISCOUNTS	219.48	0.00	517.16	0.00	0.00	0.00
644 IRRIGATION - CELL PHONES	160.00	160.00	320.00	320.00	320.00	1,920.00
Total 6200 GOLF COURSE EXPENSES	\$ 35,100.05	\$ 30,477.74	\$ 159,263.97	\$ 133,564.84	\$ 142,791.00	\$ 617,564.00
6900 LOAN EXPENSES						
700 PRIMARY CLUB LOAN INTEREST	1,987.89	2,121.19	3,986.30	4,253.91	4,439.30	26,635.80
701 PRIMARY LOAN PRINCIPAL PAYMENTS	3,547.05	3,413.75	7,083.58	6,815.97	6,630.58	39,783.48
703 IRRIGATION RENO PRINCIPAL PMTS	4,472.74	4,280.44	8,929.16	8,545.27	8,130.12	48,780.72
704 MAINT. EQUIPMENT LOAN PAYMENTS	5,199.31	5,199.31	10,398.62	10,398.62	10,398.62	62,391.72
705 INTEREST - IRRIGATION RENO LOAN	445.51	637.81	907.34	1,291.23	1,706.38	10,238.28
Total 6900 LOAN EXPENSES	\$ 15,652.50	\$ 15,652.50	\$ 31,305.00	\$ 31,305.00	\$ 31,305.00	\$ 187,830.00

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8000 OTHER EXPENSES						
564 ADVERTISING	40.00	239.00	40.00	438.00	0.00	15,000.00
568 BANK CHARGES	17.50	0.00	25.00	0.00	0.00	300.00
570 BOARD EXPENDITURES	41.52	0.00	41.52	0.00	0.00	3,000.00
572 CABLE TV	259.84	245.57	897.92	491.12	506.00	3,036.00
574 CLUB GENERAL OPERATIONS	1,124.94	764.39	2,698.13	2,130.06	3,084.00	18,504.00
576 INSURANCE-HOSPITAL	3,142.00	2,925.78	6,125.21	5,851.56	6,716.42	40,298.52
578 INSURANCE-GENERAL	3,548.31	3,353.16	7,096.66	6,701.38	6,460.00	51,032.00
580 MAINT - GENERAL	772.74	289.00	1,257.88	797.46	4,000.00	24,000.00
584 REIMBURSABLE EXPENSES	0.00	0.00	222.06	0.00	0.00	0.00
586 PROFESSIONAL FEES	0.00	0.00	0.00	500.00	0.00	8,000.00
588 PROFIT SHARING PLAN	227.20	0.00	909.05	0.00	2,350.00	14,100.00
592 TAXES - OTHER	0.00	-32.25	0.00	-32.25	0.00	300.00
594 TAXES - REAL ESTATE	0.00	0.00	0.00	0.00	0.00	20,200.00
596 TELEPHONE	534.64	506.38	691.04	1,012.74	1,033.34	6,200.00
Total 8000 OTHER EXPENSES	\$ 9,708.69	\$ 8,291.03	\$ 20,004.47	\$ 17,890.07	\$ 24,149.76	\$ 203,970.52
Total Expenses	\$ 101,771.30	\$ 87,383.53	\$ 303,811.12	\$ 246,072.81	\$ 281,344.90	\$ 1,716,309.10
Net Operating Income	\$ 26,727.41	\$ 28,254.40	\$ -69,913.45	\$ -31,409.44	\$ -52,164.90	\$ 99,983.90
Other Income						
472 INTEREST INCOME	2.91	46.55	8.32	99.01	0.00	0.00
Total Other Income	\$ 2.91	\$ 46.55	\$ 8.32	\$ 99.01	\$ 0.00	\$ 0.00
Net Other Income	\$ 2.91	\$ 46.55	\$ 8.32	\$ 99.01	\$ 0.00	\$ 0.00
Net Income	\$ 26,730.32	\$ 28,300.95	\$ -69,905.13	\$ -31,310.43	\$ -52,164.90	\$ 99,983.90

Monday, Mar 18, 2024 09:21:24 AM GMT-7 - Accrual Basis