

Greene Hills Club Profit and Loss May 2024

	Jan - May, 2023 (PY)			Jan - May, 2024 (YTD)		Annual Budget	
	May 2024	May 2023 (PY)	Jan - May, 2024 (YTD)	2023 (PY YTD)	Budget YTD	Annual Budget	
Income							
4000 DUES INCOME							
400 DUES - FAMILY	34,569.00	28,590.67	167,644.50	133,807.27	155,170.00	372,408.00	
402 DUES - SINGLE	25,789.50	26,068.45	128,089.50	131,401.85	141,745.00	340,188.00	
404 DUES - WEEKDAY FAMILY	2,457.00	1,984.82	12,571.50	6,920.82	10,175.00	24,420.00	
406 DUES - WEEKDAY SINGLE	5,346.00	3,926.00	25,255.00	18,972.01	22,490.00	53,976.00	
408 DUES - YOUNG ADULT	12,966.00	10,882.40	62,132.50	50,775.04	59,705.00	143,292.00	
410 DUES - ASSOCIATE/SOCIAL	4,676.00	4,401.10	20,649.00	22,617.10	24,015.00	57,636.00	
412 DUES - NON RESIDENT	686.00	0.00	12,926.55	9,385.00	11,245.00	11,245.00	
414 DUES - HANDSHIP	150.00	170.00	1,065.00	935.00	1,350.00	3,240.00	
416 DUES - POOL	21,630.00	34,050.00	79,240.00	69,857.00	65,000.00	83,000.00	
418 DUES - YOUTH GOLF/POOL	1,095.00	2,455.00	1,890.00	3,375.00	4,500.00	5,200.00	
421 DUES - MEMBER CREDITS	-1,690.00	-1,825.00	-8,865.00	-9,090.00	-9,000.00	-21,600.00	
422 INITIATION FEES	0.00	0.00	1,000.00	10.00	1,000.00	3,000.00	
423 CAPITAL IMPROVEMENT FEES	4,015.00	3,820.00	19,527.50	18,300.00	18,800.00	45,120.00	
424 LATE CHARGES	595.00	805.00	1,225.00	3,047.50	3,000.00	7,200.00	
Total 4000 DUES INCOME	\$ 112,284.50	\$ 115,328.44	\$ 524,351.05	\$ 460,313.59	\$ 509,195.00	\$ 1,128,325.00	
4100 CART FEES							
442 CART FEES - MEMBER	26,801.92	25,893.84	80,166.50	78,865.51	75,900.00	220,000.00	
444 CART FEES - GUEST	5,216.67	4,037.39	15,886.28	13,580.36	16,560.00	48,000.00	
446 CART FEES - PUBLIC	0.00	47.47	0.00	47.47	0.00	0.00	
448 CART FEES - VSGA	529.81	1,511.41	3,136.04	3,712.36	3,500.00	9,500.00	
Total 4100 CART FEES	\$ 32,548.40	\$ 31,490.11	\$ 99,188.82	\$ 96,205.70	\$ 95,960.00	\$ 277,500.00	

	May 2024		May 2023		Jan - May, 2024 (YTD)		Jan - May, 2023 (PY YTD)		Budget YTD	Annual Budget
4200 GREEN FEES										
430 GUEST FEES - W/MEMBER	9,527.93		10,459.00		33,093.03		31,201.00		35,000.00	94,000.00
434 GUEST FEES - RECIPROCAL	1,186.00		1,593.00		1,766.00		2,738.00		6,000.00	18,000.00
438 GUEST FEES - VSGA	824.00		2,572.00		3,984.00		5,101.00		6,000.00	14,500.00
Total 4200 GREEN FEES	\$ 11,537.93	\$ 14,624.00	\$ 38,843.03	\$ 39,040.00	\$ 47,000.00	\$ 126,500.00				
4300 HILLS GRILLE SALES										
4310 GRILLE SALES										
300 GRILLE FOOD SALES	19,870.04		13,497.58		57,269.60		40,793.34		60,500.00	146,508.00
301 GRILL BEVERAGE SALES	4,467.11		3,280.83		13,971.28		11,352.53		13,000.00	32,300.00
302 GRILLE BEER SALES	9,714.67		10,115.13		31,796.87		30,480.97		37,008.00	91,008.00
303 GRILLE WINE SALES	253.10		114.50		1,178.03		867.78		850.00	2,040.00
304 GRILLE MISC. SALES	730.06		957.16		1,210.59		2,830.14		3,900.00	9,800.00
306 EMPLOYEE DISCOUNTS	-479.40		-672.34		-1,527.29		-2,601.00		-3,545.00	-8,508.00
466 GRILLE OTHER INCOME	0.00		40.00		69.17		149.15		100.00	400.00
Total 4310 GRILLE SALES	\$ 34,555.58	\$ 27,332.86	\$ 103,968.25	\$ 83,872.91	\$ 111,813.00	\$ 273,548.00				
4320 BANQUET SALES										
307 BANQUET FOOD SALES	5,735.66		2,072.21		12,538.43		11,780.86		5,000.00	20,000.00
308 BANQUET BEVERAGE SALES	0.00		0.00		0.00		0.00		100.00	0.00
464 BANQUET ROOM RENTAL	0.00		0.00		0.00		200.00		550.00	2,090.00
Total 4320 BANQUET SALES	\$ 5,735.66	\$ 2,072.21	\$ 12,538.43	\$ 11,980.86	\$ 5,650.00	\$ 22,090.00				
4330 GOLF OUTING SALES										
322 GOLF OUTING FOOD SALES	3,384.86		6,119.59		4,382.73		9,160.73		10,000.00	34,000.00
323 GOLF OUTING BEVERAGE SALES	0.00		389.77		95.00		430.94		500.00	1,600.00
Total 4330 GOLF OUTING SALES	\$ 3,384.86	\$ 6,509.36	\$ 4,477.73	\$ 9,591.67	\$ 10,500.00	\$ 35,600.00				
Total 4300 HILLS GRILLE SALES	\$ 43,676.10	\$ 35,914.43	\$ 120,984.41	\$ 105,445.44	\$ 127,963.00	\$ 331,638.00				

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4400 GOLFSHOP SALES						
312 GOLF BALL SALES	4,093.04	4,327.14	13,384.78	11,941.87	15,875.00	38,100.00
313 GOLF CLUB SALES	922.00	1,016.60	7,973.63	4,475.60	5,850.00	14,040.00
314 APPAREL SALES	662.90	420.40	3,544.43	2,457.96	2,585.00	6,204.00
315 GLOVE SALES	603.60	426.68	1,666.52	1,568.31	2,175.00	5,220.00
316 FOOTWEAR SALES	687.85	438.85	2,181.86	2,102.04	2,250.00	5,400.00
317 HEADWEAR SALES	538.50	614.20	1,242.30	1,948.10	2,100.00	5,040.00
318 BAG/HEADCOVER SALES	259.00	385.20	1,343.00	1,137.00	1,500.00	3,600.00
319 MISC. SALES	182.36	224.49	1,146.22	1,227.45	2,375.00	5,700.00
Total 4400 GOLFSHOP SALES	\$ 7,949.25	\$ 7,853.56	\$ 32,482.74	\$ 26,858.33	\$ 34,710.00	\$ 83,304.00
452 RANGE FEES	3,593.00	4,863.50	16,829.00	16,930.00	18,750.00	45,000.00
454 CLUB CARE FEES	11.00	0.00	33.00	0.00	0.00	0.00
460 HOLE-IN-ONE FEES	0.00	0.00	-540.00	-2.00	0.00	0.00
462 LOCKER RENTAL	100.00	0.00	1,720.00	646.00	1,000.00	1,000.00
470 POOL GUEST FEES-	166.00	104.00	166.00	104.00	500.00	4,500.00
474 MISC. INCOME	-15.24	0.00	3,844.73	0.00	500.00	2,000.00
Total Misc Income	3,854.76	4,967.50	22,052.73	17,678.00	20,750.00	52,500.00
Total Income	\$ 211,850.94	\$ 210,178.04	\$ 837,902.78	\$ 745,541.06	\$ 835,578.00	\$ 2,010,467.00
Cost of Goods Sold						
4315 GRILLE COST OF GOODS SOLD						
330 GRILLE FOOD PURCHASES	10,417.36	7,402.88	27,392.17	24,331.13	31,190.00	74,856.00
331 GRILLE BEVERAGE PURCHASES	2,125.26	1,632.20	5,584.85	5,183.41	7,275.00	17,460.00
332 GRILLE BEER PURCHASES	3,500.15	4,599.71	13,393.16	12,890.61	16,640.00	39,936.00
333 GRILLE WINE PURCHASES	35.94	0.00	467.40	828.88	460.00	1,104.00
334 GRILLE MISC. PURCHASES	243.51	300.25	673.29	705.93	1,200.00	2,880.00
Total 4315 GRILLE COST OF GOODS SOLD	\$ 16,322.22	\$ 13,935.04	\$ 47,510.87	\$ 43,939.96	\$ 56,765.00	\$ 136,236.00

	May 2024	May 2023 (PY)	Jan - May, 2024 (YTD)	Jan - May, 2023 (PY YTD)	Budget YTD	Annual Budget
4410 GOLF SHOP COST OF GOODS SOLD						
337 GOLF BALL PURCHASES	3,274.43	3,268.28	10,748.11	8,947.08	11,700.00	28,080.00
338 GOLF CLUB PURCHASES	737.60	765.69	6,252.69	3,646.30	4,300.00	10,320.00
339 APPAREL PURCHASES	530.32	292.79	2,803.71	1,638.53	1,700.00	4,080.00
340 GLOVE PURCHASES	482.88	304.05	1,325.81	1,130.86	1,600.00	3,840.00
341 FOOTWEAR PURCHASES	550.28	334.81	1,773.95	1,536.68	1,665.00	3,996.00
342 HEADWEAR PURCHASES	430.80	400.32	990.38	1,364.75	1,540.00	3,696.00
343 BAG/HEADCOVER PURCHASES	207.20	259.68	1,064.45	822.66	1,075.00	2,580.00
344 GOLF SHOP MISC. PURCHASES	145.88	133.33	899.57	778.63	1,540.00	3,696.00
345 GOLF SHOP PURCHASE DISC.	1,005.99	0.00	3,075.02	0.00	0.00	0.00
Total 4410 GOLF SHOP COST OF GOODS SOLD	\$ 7,365.38	\$ 5,758.95	\$ 28,933.69	\$ 19,865.49	\$ 25,120.00	\$ 60,288.00
Total Cost of Goods Sold	\$ 23,687.60	\$ 19,693.99	\$ 76,444.56	\$ 63,805.45	\$ 81,885.00	\$ 196,524.00
Gross Profit	\$ 188,163.34	\$ 190,484.05	\$ 761,456.22	\$ 681,735.61	\$ 753,693.00	\$ 1,813,943.00
Expenses						
5000 CLUB HOUSE EXPENSES						
500 SALARIES - CLUB HOUSE	423.96	0.00	935.88	0.00	1,958.35	4,700.00
502 PAYROLL TAXES - CLUBHOUSE	32.44	0.00	71.60	0.00	153.75	368.95
503 MAINT - CLUB HOUSE	383.07	89.99	6,626.01	435.83	250.00	1,000.00
504 SUPPLIES - CLUB HOUSE	8.42	204.29	553.12	732.94	550.00	1,320.00
505 ELECTRIC CLUB HOUSE/POOL	1,609.96	1,552.69	6,470.32	6,490.89	8,500.00	20,400.00
Total 5000 CLUB HOUSE EXPENSES	\$ 2,457.85	\$ 1,846.97	\$ 14,656.93	\$ 7,659.66	\$ 11,412.10	\$ 27,788.95
5100 HILLS GRILLE EXPENSES						
510 SALARIES - HILLS GRILLE	14,962.93	11,064.40	57,833.48	49,781.77	51,671.00	152,256.00
512 PAYROLL TAXES - HILLS GRILLE	1,144.69	846.44	4,424.28	4,050.95	4,056.00	11,952.00
513 MAINT. - HILLS GRILLE	0.00	0.00	1,870.00	1,617.38	1,000.00	2,400.00
514 SUPPLIES - HILLS GRILLE	531.07	338.35	2,317.32	884.48	1,600.00	3,840.00
515 FUEL - HILLS GRILLE	0.00	421.48	1,268.37	1,518.65	1,625.00	3,900.00
516 CREDIT CARD FEES - HILLS GRILLE	351.31	620.65	1,291.24	2,349.84	2,750.00	6,600.00
Total 5100 HILLS GRILLE EXPENSES	\$ 16,990.00	\$ 13,291.32	\$ 69,004.69	\$ 60,203.07	\$ 62,702.00	\$ 180,948.00

	Jan - May,					Annual
	May 2024	May 2023 (PY)	Jan - May, 2024 (YTD)	2023 (PY YTD)	Budget YTD	Budget
5200 POOL/TENNIS EXPENSES						
520 SALARIES - POOL	1,266.71	872.80	1,266.71	1,024.80	5,500.00	56,250.00
522 PAYROLL TAXES - POOL	96.82	66.74	96.82	78.38	431.75	4,415.63
524 MAINT. - POOL	124.56	5,489.35	5,124.14	8,182.62	10,000.00	12,000.00
526 SUPPLIES - POOL	904.49	483.28	1,164.34	483.28	2,000.00	2,000.00
528 CHEMICALS - POOL	11,137.61	1,045.55	12,743.44	11,002.17	10,000.00	22,000.00
534 VOLLEYBALL EXPENSES	0.00	243.99	0.00	243.99	0.00	0.00
Total 5200 POOL/TENNIS EXPENSES	\$ 13,529.19	\$ 8,201.71	\$ 20,394.45	\$ 21,015.24	\$ 27,931.75	\$ 96,665.63
5400 ADMIN EXPENSES						
540 SALARY - ADMIN	3,476.89	2,639.42	20,542.07	14,212.44	21,160.00	50,784.00
542 PAYROLL TAXES - ADMIN	265.98	215.59	1,571.47	1,100.93	1,660.00	3,984.00
544 PAYROLL PROCESSING	365.00	348.75	2,002.83	2,108.08	2,250.00	5,400.00
548 SUPPLIES - OFFICE	141.31	448.50	1,408.10	2,025.91	1,675.00	4,020.00
550 POSTAGE & SHIPPING	18.70	252.00	337.32	532.40	750.00	1,800.00
552 IT/COMPUTING EXPENSE	2,318.36	3,109.26	10,016.16	9,626.80	10,000.00	24,000.00
554 ELECTRIC - ADMIN	186.27	202.54	1,632.52	1,822.52	1,675.00	4,020.00
556 FUJA AND SUTA TAXES	181.17	145.11	1,187.40	1,113.33	1,000.00	2,400.00
558 DUES & FEES ADMIN	450.00	0.00	4,973.80	1,978.66	1,875.00	4,500.00
560 MISC. ADMIN	0.00	0.00	0.00	727.13	0.00	700.00
582 CREDIT CARD FEES - ADMIN	4,286.47	4,015.68	17,043.83	15,807.70	16,250.00	39,000.00
Total 5400 ADMIN EXPENSES	\$ 11,690.15	\$ 11,376.85	\$ 60,715.50	\$ 51,055.90	\$ 58,295.00	\$ 140,608.00
6000 CART EXPENSES						
600 CART LEASE PAYMENTS	8,810.00	0.00	8,810.00	0.00	8,810.00	52,860.00
604 CART MAINTENANCE	0.00	0.00	507.97	123.44	250.00	600.00
606 GAS & OIL - CARTS	0.00	1,515.57	2,308.45	3,934.47	5,208.35	12,500.00
608 PROPERTY TAX - CARTS	0.00	0.00	0.00	3,281.26	5,470.00	5,470.00
Total 6000 CART EXPENSES	\$ 8,810.00	\$ 1,515.57	\$ 11,626.42	\$ 7,339.17	\$ 19,738.35	\$ 71,430.00

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6100 PRO SHOP EXPENSES										
610 SALARIES-PRO SHOP	14,630.73		13,970.39		65,456.73		64,030.54		63,924.00	170,424.00
612 PAYROLL TAXES - PRO SHOP	1,108.04		1,057.55		4,945.88		5,047.92		5,019.00	13,380.00
616 SUPPLIES-PRO SHOP	1,053.81		0.00		2,751.23		446.34		1,500.00	3,600.00
618 RANGE EXPENSE	0.00		579.55		2,076.89		745.64		875.00	2,100.00
Total 6100 PRO SHOP EXPENSES	\$ 16,792.58	\$ 15,607.49	\$ 75,230.73	\$ 70,270.44	\$ 71,318.00	\$ 189,504.00				
6200 GOLF COURSE EXPENSES										
620 SALARIES GOLF COURSE	31,390.16	29,717.75	138,798.05	132,718.25	140,316.00	363,696.00				
622 PAYROLL TAXES - GOLF COURSE	2,399.44	2,267.71	10,599.01	10,121.59	10,975.00	28,548.00				
624 CHEMICALS	390.08	481.20	48,300.08	52,509.03	40,000.00	60,000.00				
626 FERTILIZER & SEED	231.67	0.00	26,358.66	19,825.14	20,000.00	32,000.00				
628 MAINT. - EQUIPMENT	6,890.08	2,706.50	31,519.41	29,895.73	17,500.00	42,000.00				
630 MAINT. - GOLF COURSE	2,542.34	4,905.62	22,993.77	28,950.25	18,750.00	45,000.00				
632 GAS & OIL-EQUIPMENT	0.00	3,570.82	5,143.17	8,415.81	13,750.00	33,000.00				
634 HEATING FUEL- MAINT SHED	0.00	0.00	534.71	464.30	625.00	1,500.00				
636 ELECTRIC - GOLF COURSE	614.20	563.20	2,697.80	2,698.54	3,750.00	9,000.00				
638 DUES & FEES - GOLF COURSE	0.00	0.00	43.75	44.75	225.00	900.00				
642 PAYABLES DISCOUNTS	0.00	0.00	532.92	0.00	0.00	0.00				
644 IRRIGATION - CELL PHONES	160.00	160.00	800.00	800.00	800.00	1,920.00				
Total 6200 GOLF COURSE EXPENSES	\$ 44,617.97	\$ 44,372.80	\$ 288,321.33	\$ 286,443.39	\$ 266,691.00	\$ 617,564.00				
6900 LOAN EXPENSES										
700 PRIMARY CLUB LOAN INTEREST	1,890.07	2,020.40	9,689.11	10,280.01	11,098.25	26,635.80				
701 PRIMARY LOAN PRINCIPAL PAYMENTS	3,644.87	3,514.54	17,985.59	17,394.69	16,576.45	39,783.48				
703 IRRIGATION RENO PRINCIPAL PMTS	4,538.47	4,346.87	21,943.91	21,560.50	20,325.30	48,780.72				
704 MAINT. EQUIPMENT LOAN PAYMENTS	5,199.31	5,199.31	25,996.55	25,996.55	25,996.55	62,391.72				
705 INTEREST - IRRIGATION RENO LOAN	379.78	571.38	1,647.34	3,030.75	4,265.95	10,238.28				
Total 6900 LOAN EXPENSES	\$ 15,652.50	\$ 15,652.50	\$ 77,262.50	\$ 78,262.50	\$ 78,262.50	\$ 187,830.00				

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8000 OTHER EXPENSES						
564 ADVERTISING	0.00	1,000.00	40.00	9,674.00	12,000.00	15,000.00
568 BANK CHARGES	27.50	66.00	237.50	216.07	125.00	300.00
570 BOARD EXPENDITURES	0.00	0.00	-670.70	0.00	1,500.00	3,000.00
572 CABLE TV	0.00	323.34	1,417.33	1,305.49	1,265.00	3,036.00
574 CLUB GENERAL OPERATIONS	2,552.56	2,194.85	7,662.62	7,121.49	7,710.00	18,504.00
576 INSURANCE-HOSPITAL	3,283.21	2,625.78	15,776.21	14,028.90	16,791.05	40,298.52
578 INSURANCE-GENERAL	637.31	314.31	10,242.59	10,564.01	17,107.00	51,032.00
580 MAINT - GENERAL	957.88	763.32	7,869.62	3,386.02	10,000.00	24,000.00
584 REIMBURSABLE EXPENSES	0.00	0.00	222.06	13.40	0.00	0.00
586 PROFESSIONAL FEES	0.00	0.00	0.00	500.00	4,000.00	8,000.00
588 PROFIT SHARING PLAN	1,760.40	0.00	4,169.14	0.00	5,875.00	14,100.00
592 TAXES - OTHER	0.00	160.00	50.00	177.75	150.00	300.00
594 TAXES - REAL ESTATE	0.00	0.00	0.00	0.00	10,100.00	20,200.00
596 TELEPHONE	376.95	562.12	2,135.84	2,612.40	2,583.35	6,200.00
Total 8000 OTHER EXPENSES	\$ 9,595.81	\$ 8,009.72	\$ 49,152.21	\$ 49,599.53	\$ 89,206.40	\$ 203,970.52
Total Expenses	\$ 140,136.05	\$ 119,874.93	\$ 666,364.76	\$ 631,848.90	\$ 685,557.10	\$ 1,716,309.10
Net Operating Income	\$ 48,027.29	\$ 70,609.12	\$ 95,093.46	\$ 49,886.71	\$ 68,135.90	\$ 97,633.90
Other Income						
472 INTEREST INCOME	0.41	48.32	11.86	245.58	0.00	0.00
Total Other Income	\$ 0.41	\$ 48.32	\$ 11.86	\$ 245.58	\$ 0.00	\$ 0.00
Net Other Income	\$ 0.41	\$ 48.32	\$ 11.86	\$ 245.58	\$ 0.00	\$ 0.00
Net Income	\$ 48,027.70	\$ 70,657.44	\$ 95,105.32	\$ 50,132.29	\$ 68,135.90	\$ 97,633.90

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