

**J P LARKIN COUNTRY CLUB**  
**Profit & Loss Prev Year Comparison**  
**September 2021 through August 2022**

	Sep '21 - Aug 22	Sep '20 - Aug 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
42050 · Cap Reserve Fund Contributions	541.90	1,343.00	(801.10)	(59.7)%
40000 · Pro Shop				
4095 · Club Rental	396.13	226.37	169.76	75.0%
4085 · Proshop Sales				
4085b · Proshop Sales- Tees, Ball, etc.	3,997.16	2,542.35	1,454.81	57.2%
4085a · Proshop Sales- Shirts & Hats	3,381.60	2,969.01	412.59	13.9%
<b>Total 4085 · Proshop Sales</b>	<b>7,378.76</b>	<b>5,511.36</b>	<b>1,867.40</b>	<b>33.9%</b>
<b>Total 40000 · Pro Shop</b>	<b>7,774.89</b>	<b>5,737.73</b>	<b>2,037.16</b>	<b>35.5%</b>
4100 · Food and Beverages				
4012 · Wine Sales	206.64	221.65	(15.01)	(6.8)%
4238 · Coffee Sales	0.92	9.77	(8.85)	(90.6)%
4237 · Food Sales	561.58	1,222.98	(661.40)	(54.1)%
4040 · Soda Sales	5,737.88	5,192.10	545.78	10.5%
4000 · Beer Sales	58,533.30	54,617.44	3,915.86	7.2%
4030 · Snack Sales	1,454.86	1,121.33	333.53	29.7%
4010 · Liquor	12,869.00	16,731.26	(3,862.26)	(23.1)%
4100 · Food and Beverages - Other	0.00	(10.65)	10.65	100.0%
<b>Total 4100 · Food and Beverages</b>	<b>79,364.18</b>	<b>79,105.88</b>	<b>258.30</b>	<b>0.3%</b>
42010 · Golf Fees and Carts				
4200 · Memberships				
4197 · New Couple	3,581.12	0.00	3,581.12	100.0%
4198 · New Full Adult	3,838.22	11,792.50	(7,954.28)	(67.5)%
4208 · Junior Member	1,256.49	1,273.59	(17.10)	(1.3)%
4201 · Single	36,184.80	35,557.17	627.63	1.8%
4202 · Couple	5,490.65	5,815.16	(324.51)	(5.6)%
4204 · Grand Golfer	12,552.62	11,498.59	1,054.03	9.2%
4205 · Young Adult	1,317.00	2,933.96	(1,616.96)	(55.1)%
4200 · Memberships - Other	0.00	(923.07)	923.07	100.0%
<b>Total 4200 · Memberships</b>	<b>64,220.90</b>	<b>67,947.90</b>	<b>(3,727.00)</b>	<b>(5.5)%</b>
4210 · Green Fees				
4997 · Ladies League	122.62	235.77	(113.15)	(48.0)%
4995 · Men's League	132.02	499.79	(367.77)	(73.6)%
4990 · Grandpas League	1,046.73	1,183.47	(136.74)	(11.6)%
4211 · 9 Hole Weekday	29,096.62	31,325.25	(2,228.63)	(7.1)%
4212 · 18 Hole Weekday	8,422.32	6,210.13	2,212.19	35.6%
4213 · 9 Hole Weekend	15,492.80	10,675.40	4,817.40	45.1%
4214 · 18 Hole Weekend	4,784.95	3,652.99	1,131.96	31.0%
4215 · 9 Hole Guest	3,162.63	5,219.33	(2,056.70)	(39.4)%
4216 · 18 Hole Guest	1,243.41	2,200.07	(956.66)	(43.5)%
4217 · Links Card	231.14	1,221.72	(990.58)	(81.1)%
4218 · 10 Play Card	8,790.36	4,226.32	4,564.04	108.0%
<b>Total 4210 · Green Fees</b>	<b>72,525.60</b>	<b>66,650.24</b>	<b>5,875.36</b>	<b>8.8%</b>
4220 · Cart Rentals				
4224 · Cart Member	13,094.25	11,798.84	1,295.41	11.0%
4223 · Cart Rental	20,638.88	15,855.74	4,783.14	30.2%
4225 · Pull Cart	144.33	14.15	130.18	920.0%
<b>Total 4220 · Cart Rentals</b>	<b>33,877.46</b>	<b>27,668.73</b>	<b>6,208.73</b>	<b>22.4%</b>
<b>Total 42010 · Golf Fees and Carts</b>	<b>170,623.96</b>	<b>162,266.87</b>	<b>8,357.09</b>	<b>5.2%</b>
42020 · Clubhouse				
4230 · Cart Shed Rental	14,850.00	11,375.00	3,475.00	30.6%
4080 · Locker Rentals	300.00	225.00	75.00	33.3%
<b>Total 42020 · Clubhouse</b>	<b>15,150.00</b>	<b>11,600.00</b>	<b>3,550.00</b>	<b>30.6%</b>
42030 · All Other				
4235 · Raffle Ticket Sales Income	0.00	90.00	(90.00)	(100.0)%
4242 · Credit Card Convenience Fee	19.72	40.00	(20.28)	(50.7)%
4590 · Fuel Tax Credit	0.00	64.00	(64.00)	(100.0)%
4240 · GHIN Card Fees	1,972.16	1,900.00	72.16	3.8%
4070 · Miscellaneous Sales	0.00	287.01	(287.01)	(100.0)%
4050 · Tee Marker Sales	2,400.00	1,750.00	650.00	37.1%
42030 · All Other - Other	75.00	0.00	75.00	100.0%
<b>Total 42030 · All Other</b>	<b>4,466.88</b>	<b>4,131.01</b>	<b>335.87</b>	<b>8.1%</b>
<b>Total Income</b>	<b>277,921.81</b>	<b>264,184.49</b>	<b>13,737.32</b>	<b>5.2%</b>

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<b>Cost of Goods Sold</b>				
4370 · Wine purchases	245.74	0.00	245.74	100.0%
4378 · Coffee Purchases	0.00	17.48	(17.48)	(100.0)%
4300 · Beer Purchases	24,562.37	23,459.63	1,102.74	4.7%
4320 · Liquor Purchases	5,437.90	6,001.70	(563.80)	(9.4)%
4340 · Snack Purchases	940.92	653.34	287.58	44.0%
4350 · Soda Purchases	2,004.45	1,897.99	106.46	5.6%
4365 · Bar Mix Supplies	793.84	734.28	59.56	8.1%
4377 · Pro Shop Merchandise	3,005.79	4,809.50	(1,803.71)	(37.5)%
4379 · Food Purchases	1,364.66	2,050.84	(686.18)	(33.5)%
<b>Total COGS</b>	<b>38,355.67</b>	<b>39,624.76</b>	<b>(1,269.09)</b>	<b>(3.2)%</b>
<b>Gross Profit</b>	<b>239,566.14</b>	<b>224,559.73</b>	<b>15,006.41</b>	<b>6.7%</b>
<b>Expense</b>				
0000000 · Uncategorized Expense	572.27	100.00	472.27	472.3%
51100 · Freight and Shipping Costs	0.00	69.29	(69.29)	(100.0)%
<b>5000 · Clubhouse Expenses</b>				
5010 · Dues & Subscriptions	494.00	200.00	294.00	147.0%
5030 · Fuel Oil Clubhouse	474.90	542.14	(67.24)	(12.4)%
5070 · Propane Clubhouse	0.00	457.13	(457.13)	(100.0)%
5080 · Rubbish Removal	1,342.36	1,271.75	70.61	5.6%
5085 · Supplies Clubhouse	1,384.56	1,408.35	(23.79)	(1.7)%
5090 · Maintenance and Repairs	510.82	284.48	226.34	79.6%
5100 · Misc Expense Clubhouse	7.24	114.50	(107.26)	(93.7)%
5110 · Liquor License	1,465.00	1,230.00	235.00	19.1%
<b>Total 5000 · Clubhouse Expenses</b>	<b>5,678.88</b>	<b>5,508.35</b>	<b>170.53</b>	<b>3.1%</b>
<b>5500 · Course Expenses</b>				
5730 · Maintenance Shed-Rep. & Maint.	0.00	1,055.87	(1,055.87)	(100.0)%
5560 · Chemicals/Fertilizer	14,656.79	12,977.15	1,679.64	12.9%
5620 · Equipment Repairs Course	7,276.40	13,843.10	(6,566.70)	(47.4)%
5625 · New Equipment Expense	4,750.00	1,929.00	2,821.00	146.2%
5660 · Land Maintenance Renovations	4,843.96	813.39	4,030.57	495.5%
5665 · Cart Path Repairs	0.00	400.00	(400.00)	(100.0)%
5680 · Course Supplies Small Tools	3,694.25	1,592.47	2,101.78	132.0%
5700 · Gasoline Course Equipment	2,590.11	1,378.92	1,211.19	87.8%
5715 · Repairs Golf Carts	1,872.53	1,009.98	862.55	85.4%
5720 · Propane Golf Course	663.91	0.00	663.91	100.0%
5740 · Diesel Fuel Course	2,176.47	2,618.96	(442.49)	(16.9)%
5830 · Field Toilet	920.00	870.00	50.00	5.8%
5860 · Misc Expense Course	384.99	447.70	(62.71)	(14.0)%
5500 · Course Expenses - Other	0.00	154.05	(154.05)	(100.0)%
<b>Total 5500 · Course Expenses</b>	<b>43,829.41</b>	<b>39,090.59</b>	<b>4,738.82</b>	<b>12.1%</b>
<b>6000 · General Administrative Expense</b>				
6443 · Tournament Expenses	85.86	695.32	(609.46)	(87.7)%
6441 · Internet Expense	0.00	505.03	(505.03)	(100.0)%
6026 · Charitable Contributions	0.00	25.00	(25.00)	(100.0)%
6095 · Late Fee	35.08	103.00	(67.92)	(65.9)%
6550 · Prior Year Expenses				
6552 · Insurance Liability	968.00	0.00	968.00	100.0%
<b>Total 6550 · Prior Year Expenses</b>	<b>968.00</b>	<b>0.00</b>	<b>968.00</b>	<b>100.0%</b>
5060 · Water and Sewer	5,065.88	10,249.07	(5,183.19)	(50.6)%
5050 · Telephone	0.00	301.25	(301.25)	(100.0)%
5040 · Electricity	4,723.54	4,650.88	72.66	1.6%
6105 · Fines and Penalties	0.00	1.76	(1.76)	(100.0)%
6001 · Cable Expense	0.00	106.94	(106.94)	(100.0)%
6002 · Cable/Phone/Internet	4,141.44	2,024.97	2,116.47	104.5%
6010 · Office Supplies	1,029.41	1,022.45	6.96	0.7%
6020 · Advertising				
6022 · Newspaper Advertisements	350.00	350.00	0.00	0.0%
6020 · Advertising - Other	303.74	62.60	241.14	385.2%
<b>Total 6020 · Advertising</b>	<b>653.74</b>	<b>412.60</b>	<b>241.14</b>	<b>58.4%</b>
6030 · Postage	23.20	246.60	(223.40)	(90.6)%
6041 · Insurance Workman Comp	1,937.00	327.00	1,610.00	492.4%
6042 · Insurance Liability	8,300.00	7,478.00	822.00	11.0%
6050 · Dues Subscriptions	322.00	597.84	(275.84)	(46.1)%
6070 · Interest Expense	5,300.84	5,115.16	185.68	3.6%
6080 · Accounting & Legal	10,300.00	9,218.76	1,081.24	11.7%
6090 · Bank Service Charges	8.00	35.20	(27.20)	(77.3)%
6100 · Miscellaneous Expense	42.97	504.40	(461.43)	(91.5)%
6115 · Licenses & Permits	180.00	340.00	(160.00)	(47.1)%

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6120 · Credit Cards Fees	6,134.90	6,047.98	86.92	1.4%
6520 · Property Tax Buildings Land	14,058.94	13,692.74	366.20	2.7%
6540 · Payroll Taxes				
6542 · FICA Tax Expense	7,658.90	8,408.99	(750.09)	(8.9)%
6544 · FUTA Tax Expense	308.56	292.67	15.89	5.4%
6548 · SUTA Tax Expense	3,247.67	3,829.63	(581.96)	(15.2)%
<b>Total 6540 · Payroll Taxes</b>	<b>11,215.13</b>	<b>12,531.29</b>	<b>(1,316.16)</b>	<b>(10.5)%</b>
7220 · Vermont Corporate Tax	410.00	300.00	110.00	36.7%
6000 · General Administrative Expense - Other	315.07	0.00	315.07	100.0%
<b>Total 6000 · General Administrative Expense</b>	<b>75,251.00</b>	<b>76,533.24</b>	<b>(1,282.24)</b>	<b>(1.7)%</b>
6530 · Payroll				
5005 · Wages Clubhouse Manager	31,617.81	26,852.46	4,765.35	17.8%
5920 · Wages Golf Course Employees	31,665.57	23,553.25	8,112.32	34.4%
5001 · Wages Clubhouse	26,338.80	20,997.72	5,341.08	25.4%
5900 · Wages Course Supervisor	0.00	29,090.89	(29,090.89)	(100.0)%
<b>Total 6530 · Payroll</b>	<b>89,622.18</b>	<b>100,494.32</b>	<b>(10,872.14)</b>	<b>(10.8)%</b>
<b>Total Expense</b>	<b>214,953.74</b>	<b>221,795.79</b>	<b>(6,842.05)</b>	<b>(3.1)%</b>
<b>Net Ordinary Income</b>	<b>24,612.40</b>	<b>2,763.94</b>	<b>21,848.46</b>	<b>790.5%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
7900 · PPP Loan Forgiveness	0.00	30,000.00	(30,000.00)	(100.0)%
7999 · Interest Income	(0.44)	6.26	(6.70)	(107.0)%
<b>Total Other Income</b>	<b>(0.44)</b>	<b>30,006.26</b>	<b>(30,006.70)</b>	<b>(100.0)%</b>
<b>Net Other Income</b>	<b>(0.44)</b>	<b>30,006.26</b>	<b>(30,006.70)</b>	<b>(100.0)%</b>
<b>Net Income</b>	<b>24,611.96</b>	<b>32,770.20</b>	<b>(8,158.24)</b>	<b>(24.9)%</b>

