

**PRO/LOWGO SHOP
FY08 APPROVED BUDGET
2/2/2008**

**INCOME
Golf Fees**

**The budgeted income is based on the estimated number of family, individual, holiday/
weekend/afternoon anticipated memberships for the budget year.**

- Acct 4320: Annual Family @\$1,558
- Acct 4321: w/ trail fee @\$2,435
- Acct 4322: w/ cart rental @\$2,725

- Acct 4390: Annual Ind @ \$1,038
- Acct 4392: w/trail fee @ \$1,622
- Acct 4391: w/cart rental @ \$1,817

- Acct 4393: Wknd/Hol/Twi Family @ \$1,038
- Acct 4395: w/trail fee @ \$1,622
- Acct 4394: w/cart rental @ \$1,817

- Acct 4396: Wknd/Hol/Twi Individual @\$692
- Acct 4398: w/trail fee @ \$1,082
- Acct 4397: w/cart rental @ \$1,211

- Acct 4315: 18 hole -35 Play Multi-Play @\$595
- Acct 4316: With Trail Fee @\$950
- Acct 4317: With Cart Rental @ \$1,025

- Acct 4318: 9 Hole - 35-Play Multi-Play @-\$355
- Acct 4319: With Trail Fee @\$585
- Acct 4339: With Cart Rental @ \$620

Annual Green Fees		136,188
Annual Trail Fees		35,648
Annual Cart Rental		45,287
Multiplay Passes		
Green fees	36,265	58,600
Private Cart	7,415	
Rental Cart	14,920	
Acct 4323: Daily Cart Rental		87,000
18 Hole Cart	14	
18 Holes Rider	14	
9 Hole Cart	10	
9 Hole Rider	10	
Acct 4324: Daily Green Fee		115,000

18 Holes Property owner	20	
18 Holes Guests	24(M-F)	
	30(Wk/Hol)	
Twi/afternoon property owners	13	
Twi/afternoon guests	18	
9 holes (property owners)	12	
9 holes (MonFri) guests	14	
9 holes (wk/hol) guests	16	
Acct 4325: Annual Bag Storage		375
An annual bag storage fee is to store and clean a set of clubs annually. 2 @ \$75		
Acct: 4327: Daily Pull Cart & Club Rental		500
Pull carts & rental clubs offered to LOW residents and their guests, an option compared to bringing their own clubs from home or traveling with them.		
Acct 4328: Annual Cart Storage		0
An annual cart storage fee is a charge to store private golf carts, wash, gas and charge.		
Acct 4329: Golf Club Repair		300
Acct 4335: Golf Handicap Fee		
(\$27 x 260)		7,020
Acct 4337:Lessons Income		3,000
Acct 4338:Tournament Fees		18,000
Subtotal Golf Income		506,918

Other Income

Acct 4332: Soft Good Sales	30,000
Acct 4333: Hard Good Sales	20,000
Acct 4406: LOWGO Sales	20,000
Subtotal Other Income	70,000
Total Income	576,918

EXPENSES

Soft and Hard Goods Cost

Acct 4887: Soft Goods Cost	17,145
Acct 4888: Hard Goods Cost	15,385
Acct 4892: LOWGO - Cost of Goods Sold	11,425
Acct 4990: Purchase Discounts	(1,336)
Total Soft/Hard Goods Cost	42,619

Payroll

Acct 5010: Salaries		215,098
Golf Professional	S-5	
Turf Equipment Mechanic	H-8	
ProShop Manager	H-6	
Golf Assistant	H-3	
Bag/Cart Attendant	H-3	
Bag/Cart Attend/Starter	H-3	
Seasonal Shop Asst	H-3	
Cart Attendant	H-3	
Seasonal Worker	H-3	
Acct 5110: FICA Taxes		16,405
Acct 5120: Unemployment Taxes		1,615
Employee Benefits		23,447
Acct 5210: Medical		19,711
Acct 5211 Life Ins		317
Acct 5212: Disability Ins		597
Acct 5213: 401K Benefits		2,822
Subtotal Payroll		256,565

Administration

Acct 5310: Traveling and Training		2,500
The Association pays for the PGA member to continue his/her certification by attending meetings and classes.		
Acct 6110: Insurance		10,400
Acct 6210: Postage/Shipping		3,000
Acct 6220: Advertising		300
Acct 6230: Dues & Subscriptions		792
PGA Membership Dues	525	
VSGA Club Dues	267	
The Association pays the dues for employees to belong to the Professional Golfers Association and LOWA Golf Course is a member of the Virginia State Golf Association.		
Acct 6240: Printing		500
Acct 6250: Office Supplies		900
Paper and ink cartridges for printers and copier, tablets, pens, pencils, tape, paper clips, binders, folders, and purchase orders.		
Acct 6260: Expendable Furnishings		3,000
Acct 7410: Bank Card Expense		5,200
Subtotal Administration		26,592

Utilities

Acct 6010: Electricity	6,500
Acct 6020: Water/Sewer	2,200
Acct 6040: Telephone	7,000
Subtotal Utilities	15,700

Operating Expenses

Acct 7020: Cleaning Supplies	1,000
Used to clean golf carts, outside boards, & scoreboards	
Acct 7450: Uniforms	1,500
PT employees are usually given 2 shirts and FT 4-5 shirts.	
Acct 7820: Gas/Oil/Elect/LOW Fleet	5,100
Subtotal Operating Expenses	7,600

Taxes and Licenses

Acct 6410: Personal Property Tax	4,200
Subtotal Taxes and Licenses	4,200

Contractual Services

Acct 7470: Contractual Services	52,730
Golf Cart Lease - 45 Leases - 48 volt golf carts	
42000	42000
Pest Control @ \$150/month	
1800	1800
Alarm System @ \$150/month	
1800	1800
Handicap	
4680	4680
Dues - VSGA Membership	
150	150
Carpet Cleaning 4 @ \$500	
2000	2000
TV Cable	
300	300
Acct 9060: LOWA-Equipment Maintenance	118
Acct 9050: LOWA-Building-Maintenance	2,325
Acct 9070: LOWA-Roads-Maintenance	18
Acct 9080:LOWA-Grounds-Maintenance	4,381
Acct 9090: LOWA-Custodial-Maintenance	4,752
Subtotal Contractual Services	64,324

Other Expenses

Acct 7520: Small Tools and Equipment	550
Drill, water hose, jack, power washer and hand tools to repair carts.	

Subtotal Other Expenses	550
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Acct 6310: Contribution to Replacement	14,663
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Total Expenses	432,813
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Net Surplus (Deficit)	144,105
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