



PGATM

Northeast New York Section PGA Company PGA OF AMERICA-Company PGA OF AMERICA Current Comparative Statement of Financial Position

	Dec-18	Dec-17
Assets		
Current Assets		
Cash and Cash Equivalents	193,919	168,312
Accounts Receivable	237,365	226,009
Prepaid Expenses - Current	<u>4,967</u>	<u>5,810</u>
Total Current Assets	436,251	400,131
Due from/to Affiliates		
Property and Equipment		
Leasehold/Building Improvements	9,956	9,956
Computer Hardware	6,950	6,950
Equipment	10,189	3,382
Furniture & Fixtures	27,133	27,133
Less: Acc Depreciation	<u>(38,252)</u>	<u>(28,692)</u>
Total Property and Equipments	15,977	18,729
Other Assets		
Total Other Assets	<u>-</u>	<u>-</u>
Total Assets	<u>452,228</u>	<u>418,860</u>
Liabilities		
Current Liabilities		
Accounts Payable & Accrued	4,503	9,051
Deferred Revenue Current	<u>124,723</u>	<u>114,340</u>
Total Current Liabilities	129,226	123,392
Other Liabilities		
Total Liabilities	<u>129,226</u>	<u>123,392</u>
Net Assets		
Net Assets	<u>323,001</u>	<u>295,468</u>
Total Net Assets	<u>323,001</u>	<u>295,468</u>
Total Liabilities and Net Assets	<u>452,228</u>	<u>418,860</u>



Statement of Activities
Northeast New York Section PGA
Company PGA OF AMERICA-
Company PGA OF AMERICA Current
Period Ending Dec-18

	YTD Revenue	YTD Expenses	YTD Profit/Loss	YTD Revenue	YTD Expenses	YTD Profit/Loss	Current Year vs. Prior Year Revenue	Current Year vs. Prior Year Expense	Current Year vs. Prior Year Profit/Loss
	Dec-18	Dec-18	Dec-18	Dec-17	Dec-17	Dec-17			
Section Activities									
10550-Amateur Tour	1,810	110	1,700	6,620	4,794	1,827	(4,810)	(4,684)	(126)
10700-Junior Golf	82,942	49,270	33,672	82,872	47,483	35,389	70	1,787	(1,717)
10800-General & Admin	186,873	277,992	(91,119)	177,086	268,675	(91,590)	9,787	9,317	470
11100-Tournaments	170,810	168,283	2,528	192,818	185,354	7,464	(22,008)	(17,072)	(4,936)
11400-Growth of Game	75,880	33,184	42,696	(0)	0	(0)	75,880	33,184	42,696
31620-Spec Proj-Governance	14,595	14,765	(170)	(0)	2,388	(2,388)	14,595	12,377	2,218
41000-Education	6,937	7,519	(582)	1,954	2,042	(87)	4,983	5,477	(494)
41500-Membership	68,885	30,076	38,809	86,907	43,807	43,100	(18,022)	(13,731)	(4,291)
	608,732	581,199	27,533	548,256	554,543	(6,287)	60,476	26,656	33,819
Chapter Activities									
Increase/(Decrease) in Net Assets from Operations	608,732	581,199	27,533	548,256	554,543	(6,287)	60,476	26,656	33,819
Increase/(Decrease) in Net Assets	608,732	581,199	27,533	548,256	554,543	(6,287)	60,476	26,656	33,819



Company PGA OF AMERICA-Company PGA OF AMERICA Current
Statement of Activities - Consolidated
Northeast New York Section PGA
Period Ending Dec-18

SectDept-Section Departments

	<u>PTD Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Prior PTD Actual</u>	<u>Prior YTD Actual</u>	<u>Prior YTD Variance</u>
Revenue								
402310-Advertising and Promotion Revenue	(0)	(0)	-	(0)	-	(0)	790	790
430110-Royalty Revenue	7,467	23,467	-	23,467	-	-	-	-
430210-Sponsorship Revenue	5,655	84,847	99,605	(14,758)	99,605	15,104	112,374	112,374
450010-Member Dues Revenue	856	56,478	61,646	(5,168)	61,646	4,758	57,104	57,104
460510-Entry Fee Revenue	930	219,036	275,960	(56,924)	275,960	(390)	195,033	195,033
460550-Special Event Revenue	(0)	(0)	-	(0)	-	200	(400)	(400)
470110-Management Fee Income	(0)	1,310	1,900	(590)	1,900	(0)	2,820	2,820
480010-Contribution Revenue	15,375	181,838	177,770	4,068	177,770	19,348	178,341	178,341
480110-Donation Revenue	(0)	254	-	254	-	(0)	(0)	(0)
480115-Grant Income	(0)	25,000	-	25,000	-	-	-	-
490110-Interest Income	892	1,576	800	776	800	217	865	865
490560-Other Income-Other	6,576	14,926	27,789	(12,863)	27,789	(0)	1,329	1,329
Total Revenue	37,751	608,732	645,470	(36,738)	645,470	39,236	548,256	548,256
Expenses								
500110-Advertising and Promotion Expense	0	14,625	-	(14,625)	-	1,250	8,840	(8,840)
500130-Advertising Expense-Marketing Expense	0	1,240	4,000	2,760	4,000	0	466	(466)
500620-Rent Expense-Auto	769	5,774	9,168	3,394	9,168	3,228	7,014	(7,014)
500640-Rent Expense-Equipment	335	3,860	3,237	(623)	3,237	(1,248)	2,181	(2,181)
500650-Rent Expense-Facilities	0	300	-	(300)	-	0	0	0
500710-Rent Expense-Leases	0	7,800	8,025	225	8,025	0	5,825	(5,825)
501010-Site Fee Expense	0	36,210	57,529	21,319	57,529	600	44,852	(44,852)
501110-Gifts & Memorabilia Expense	0	3,814	2,914	(900)	2,914	0	2,375	(2,375)
501210-Entertainment Expense	0	45	-	(45)	-	-	-	-
501410-Awards & Prizes-Purse Expense	520	129,039	145,809	16,770	145,809	0	137,750	(137,750)
501430-Awards & Prizes-Prizes, Awards, Trophies, Plaques and Rings	284	12,319	10,671	(1,648)	10,671	0	16,826	(16,826)
501510-F&B Expense-Food & Beverage Expense	439	39,614	41,448	1,834	41,448	0	34,994	(34,994)
501920-Charitable Contribution Expense	0	1,075	-	(1,075)	-	0	1,187	(1,187)
502010-Prof Fees-Professional & Contractual Services Expense	95	20,220	34,040	13,821	34,040	2,032	15,454	(15,454)
502410-Printing Expense	0	2,899	8,169	5,270	8,169	(936)	5,134	(5,134)
600010-Salaries and Wages-Staff Costs	19,696	173,959	167,400	(6,559)	167,400	19,108	164,934	(164,934)
600040-Bonus Expense	4,956	4,956	6,240	1,284	6,240	-	-	-
600110-Health Insurance Expense	0	28,825	34,467	5,642	34,467	0	30,215	(30,215)



Company PGA OF AMERICA-Company PGA OF AMERICA Current
Statement of Activities - Consolidated
Northeast New York Section PGA
Period Ending Dec-18

SectDept-Section Departments

600130-Dental Insurance Expense	0	622	744	122	744	0	657	(657)
600150-Medicare Insurance Expense	0	424	-	(424)	-	170	170	(170)
600250-Employment Retirement Benefits-Other	434	3,993	6,465	2,472	6,465	3,009	6,494	(6,494)
600610-Contract Labor Expense	0	1,500	-	(1,500)	-	0	0	0
600810-Payroll Tax-FICA	1,528	11,093	9,840	(1,253)	9,840	1,402	10,025	(10,025)
600820-Payroll Tax-Medicare	357	2,594	2,345	(249)	2,345	328	2,762	(2,762)
600830-Payroll Tax-FUTA	0	147	263	115	263	0	240	(240)
600840-Payroll Tax-SUTA	0	329	465	136	465	0	460	(460)
700085-Other Insurance Expense	(1,936)	4,937	4,596	(341)	4,596	308	4,620	(4,620)
700110-Utility Expense	0	280	900	620	900	77	885	(885)
700210-Dues, Subscriptions and Registrations Expense	0	0	80	80	80	0	80	(80)
700310-Telecommunication Expense	100	404	-	(404)	-	50	917	(917)
700370-CellularTelephone Expense	379	3,930	4,800	870	4,800	558	2,774	(2,774)
700380-Internet Access Expense	75	(2,130)	900	3,030	900	150	1,119	(1,119)
700420-Automobile Repair Expense	1,943	2,438	1,563	(875)	1,563	0	1,236	(1,236)
700660-Supply Expense-Tournament Supplies	14	7,541	20,389	12,848	20,389	(322)	7,226	(7,226)
700695-Supply Expense-Other Materials and Supplies	0	2,387	410	(1,977)	410	0	362	(362)
700705-Supply Expense-Office Supplies	22	963	3,130	2,167	3,130	63	2,560	(2,560)
700810-Postage and Express Delivery Service	67	391	274	(117)	274	61	290	(290)
701020-Travel-Airfare	160	5,694	4,610	(1,084)	4,610	0	936	(936)
701030-Travel-Ground Travel	395	5,784	6,700	916	6,700	168	2,832	(2,832)
701040-Travel-Lodging	3,993	8,722	10,550	1,828	10,550	0	2,008	(2,008)
701050-Travel-Meals	3,115	5,103	7,540	2,437	7,540	169	2,842	(2,842)
701060-Travel-Miscellaneous	252	4,364	4,700	336	4,700	0	537	(537)
702010-Bank Processing Fees	0	102	1,296	1,194	1,296	85	1,271	(1,271)
702020-BlueGolf Processing Fees	279	8,064	10,705	2,641	10,705	228	7,841	(7,841)
702030-Credit Card Processing Fees	0	0	5,700	5,700	5,700	0	0	0
702040-Miscellaneous Processing Fees	208	4,726	-	(4,726)	-	47	5,299	(5,299)
800040-Depreciation Expense	819	9,559	8,400	(1,159)	8,400	809	9,269	(9,269)
800060-Bad Debt Expense	0	220	535	315	535	0	535	(535)
800199-Management Fee Expense	0	194	-	(194)	-	0	0	0
900090-Federal Income Tax Expense	0	250	250	0	250	0	250	(250)
Total Expense	39,299	581,199	651,267	70,068	651,267	31,393	554,543	(554,543)
Increase/(Decrease) in Net Assets	(1,548)	27,533	(5,797)	33,330	(5,797)	7,843	(6,287)	(6,287)



Company PGA OF AMERICA-Company PGA OF AMERICA Current
Statement of Activities - Consolidated
Northeast New York Section PGA
Period Ending Dec-18

10100-Section Activities

	<u>PTD Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Prior PTD Actual</u>	<u>Prior YTD Actual</u>	<u>Prior YTD Variance</u>
Revenue								
402310-Advertising and Promotion Revenue	(0)	(0)	-	(0)	-	(0)	790	790
430110-Royalty Revenue	7,467	23,467	-	23,467	-	-	-	-
430210-Sponsorship Revenue	5,655	84,847	99,605	(14,758)	99,605	15,104	112,374	112,374
450010-Member Dues Revenue	856	56,478	61,646	(5,168)	61,646	4,758	57,104	57,104
460510-Entry Fee Revenue	930	219,036	275,960	(56,924)	275,960	(390)	195,033	195,033
460550-Special Event Revenue	(0)	(0)	-	(0)	-	200	(400)	(400)
470110-Management Fee Income	(0)	1,310	1,900	(590)	1,900	(0)	2,820	2,820
480010-Contribution Revenue	15,375	181,838	177,770	4,068	177,770	19,348	178,341	178,341
480110-Donation Revenue	(0)	254	-	254	-	(0)	(0)	(0)
480115-Grant Income	(0)	25,000	-	25,000	-	-	-	-
490110-Interest Income	892	1,576	800	776	800	217	865	865
490560-Other Income-Other	6,576	14,926	27,789	(12,863)	27,789	(0)	1,329	1,329
Total Revenue	37,751	608,732	645,470	(36,738)	645,470	39,236	548,256	548,256
Expenses								
500110-Advertising and Promotion Expense	0	14,625	-	(14,625)	-	1,250	8,840	(8,840)
500130-Advertising Expense-Marketing Expense	0	1,240	4,000	2,760	4,000	0	466	(466)
500620-Rent Expense-Auto	769	5,774	9,168	3,394	9,168	3,228	7,014	(7,014)
500640-Rent Expense-Equipment	335	3,860	3,237	(623)	3,237	(1,248)	2,181	(2,181)
500650-Rent Expense-Facilities	0	300	-	(300)	-	0	0	0
500710-Rent Expense-Leases	0	7,800	8,025	225	8,025	0	5,825	(5,825)
501010-Site Fee Expense	0	36,210	57,529	21,319	57,529	600	44,852	(44,852)
501110-Gifts & Memorabilia Expense	0	3,814	2,914	(900)	2,914	0	2,375	(2,375)
501210-Entertainment Expense	0	45	-	(45)	-	-	-	-
501410-Awards & Prizes-Purse Expense	520	129,039	145,809	16,770	145,809	0	137,750	(137,750)
501430-Awards & Prizes-Prizes, Awards, Trophies, Plaques and Rings	284	12,319	10,671	(1,648)	10,671	0	16,826	(16,826)
501510-F&B Expense-Food & Beverage Expense	439	39,614	41,448	1,834	41,448	0	34,994	(34,994)
501920-Charitable Contribution Expense	0	1,075	-	(1,075)	-	0	1,187	(1,187)
502010-Prof Fees-Professional & Contractual Services Expense	95	20,220	34,040	13,821	34,040	2,032	15,454	(15,454)
502410-Printing Expense	0	2,899	8,169	5,270	8,169	(936)	5,134	(5,134)
600010-Salaries and Wages-Staff Costs	19,696	173,959	167,400	(6,559)	167,400	19,108	164,934	(164,934)
600040-Bonus Expense	4,956	4,956	6,240	1,284	6,240	-	-	-
600110-Health Insurance Expense	0	28,825	34,467	5,642	34,467	0	30,215	(30,215)



**Company PGA OF AMERICA-Company PGA OF
AMERICA Current
Statement of Activities - Consolidated
Northeast New York Section PGA
Period Ending Dec-18**

10100-Section Activities

600130-Dental Insurance Expense	0	622	744	122	744	0	657	(657)
600150-Medicare Insurance Expense	0	424	-	(424)	-	170	170	(170)
600250-Employment Retirement Benefits-Other	434	3,993	6,465	2,472	6,465	3,009	6,494	(6,494)
600610-Contract Labor Expense	0	1,500	-	(1,500)	-	0	0	0
600810-Payroll Tax-FICA	1,528	11,093	9,840	(1,253)	9,840	1,402	10,025	(10,025)
600820-Payroll Tax-Medicare	357	2,594	2,345	(249)	2,345	328	2,762	(2,762)
600830-Payroll Tax-FUTA	0	147	263	115	263	0	240	(240)
600840-Payroll Tax-SUTA	0	329	465	136	465	0	460	(460)
700085-Other Insurance Expense	(1,936)	4,937	4,596	(341)	4,596	308	4,620	(4,620)
700110-Utility Expense	0	280	900	620	900	77	885	(885)
700210-Dues, Subscriptions and Registrations Expense	0	0	80	80	80	0	80	(80)
700310-Telecommunication Expense	100	404	-	(404)	-	50	917	(917)
700370-CellularTelephone Expense	379	3,930	4,800	870	4,800	558	2,774	(2,774)
700380-Internet Access Expense	75	(2,130)	900	3,030	900	150	1,119	(1,119)
700420-Automobile Repair Expense	1,943	2,438	1,563	(875)	1,563	0	1,236	(1,236)
700660-Supply Expense-Tournament Supplies	14	7,541	20,389	12,848	20,389	(322)	7,226	(7,226)
700695-Supply Expense-Other Materials and Supplies	0	2,387	410	(1,977)	410	0	362	(362)
700705-Supply Expense-Office Supplies	22	963	3,130	2,167	3,130	63	2,560	(2,560)
700810-Postage and Express Delivery Service	67	391	274	(117)	274	61	290	(290)
701020-Travel-Airfare	160	5,694	4,610	(1,084)	4,610	0	936	(936)
701030-Travel-Ground Travel	395	5,784	6,700	916	6,700	168	2,832	(2,832)
701040-Travel-Lodging	3,993	8,722	10,550	1,828	10,550	0	2,008	(2,008)
701050-Travel-Meals	3,115	5,103	7,540	2,437	7,540	169	2,842	(2,842)
701060-Travel-Miscellaneous	252	4,364	4,700	336	4,700	0	537	(537)
702010-Bank Processing Fees	0	102	1,296	1,194	1,296	85	1,271	(1,271)
702020-BlueGolf Processing Fees	279	8,064	10,705	2,641	10,705	228	7,841	(7,841)
702030-Credit Card Processing Fees	0	0	5,700	5,700	5,700	0	0	0
702040-Miscellaneous Processing Fees	208	4,726	-	(4,726)	-	47	5,299	(5,299)
800040-Depreciation Expense	819	9,559	8,400	(1,159)	8,400	809	9,269	(9,269)
800060-Bad Debt Expense	0	220	535	315	535	0	535	(535)
800199-Management Fee Expense	0	194	-	(194)	-	0	0	0
900090-Federal Income Tax Expense	0	250	250	0	250	0	250	(250)
Total Expense	39,299	581,199	651,267	70,068	651,267	31,393	554,543	(554,543)
Increase/(Decrease) in Net Assets	(1,548)	27,533	(5,797)	33,330	(5,797)	7,843	(6,287)	(6,287)



Company PGA OF AMERICA-Company PGA OF AMERICA Current
Statement of Activities - Consolidated
Northeast New York Section PGA
Period Ending Dec-18

10550-Amateur Tour

	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Prior YTD Actual</u>	<u>Prior YTD Variance</u>
Revenue						
430210-Sponsorship Revenue	1,500	-	1,500	-	-	-
460510-Entry Fee Revenue	(0)	5,600	(5,600)	5,600	4,800	4,800
470110-Management Fee Income	310	1,900	(1,590)	1,900	1,820	1,820
Total Revenue	1,810	7,500	(5,690)	7,500	6,620	6,620
Expenses						
501010-Site Fee Expense	0	5,250	5,250	5,250	4,790	(4,790)
501430-Awards & Prizes-Prizes, Awards, Trophies, Plaques and Rings	280	-	(280)	-	0	0
502410-Printing Expense	0	-	0	-	195	(195)
700705-Supply Expense-Office Supplies	(270)	205	475	205	(339)	339
700810-Postage and Express Delivery Service	100	145	45	145	147	(147)
Total Expense	110	5,600	5,490	5,600	4,794	(4,794)
Increase/(Decrease) in Net Assets	1,700	1,900	(200)	1,900	1,827	1,827



Company PGA OF AMERICA-Company PGA OF AMERICA Current
Statement of Activities - Consolidated
Northeast New York Section PGA
Period Ending Dec-18

10700-Junior Golf

	<u>PTD Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Prior PTD Actual</u>	<u>Prior YTD Actual</u>	<u>Prior YTD Variance</u>
Revenue								
402310-Advertising and Promotion Revenue	(0)	(0)	-	(0)	-	(0)	690	690
430210-Sponsorship Revenue	(0)	550	1,250	(700)	1,250	(0)	4,060	4,060
460510-Entry Fee Revenue	(0)	82,392	84,505	(2,113)	84,505	(190)	78,122	78,122
Total Revenue	(0)	82,942	85,755	(2,813)	85,755	(190)	82,872	82,872
Expenses								
500110-Advertising and Promotion Expense	0	0	-	0	-	0	75	(75)
501010-Site Fee Expense	0	20,938	28,194	7,256	28,194	0	22,246	(22,246)
501110-Gifts & Memorabilia Expense	0	2,757	2,414	(343)	2,414	0	2,981	(2,981)
501410-Awards & Prizes-Purse Expense	0	1,375	930	(445)	930	0	930	(930)
501430-Awards & Prizes-Prizes, Awards, Trophies, Plaques and Rings	0	3,780	3,991	211	3,991	0	3,269	(3,269)
501510-F&B Expense-Food & Beverage Expense	0	14,167	12,585	(1,582)	12,585	0	10,774	(10,774)
501920-Charitable Contribution Expense	0	825	-	(825)	-	0	725	(725)
502010-Prof Fees-Professional & Contractual Services Expense	0	300	-	(300)	-	0	700	(700)
502410-Printing Expense	0	0	369	369	369	0	294	(294)
700660-Supply Expense-Tournament Supplies	0	544	218	(326)	218	0	239	(239)
700705-Supply Expense-Office Supplies	0	0	179	179	179	0	228	(228)
700810-Postage and Express Delivery Service	0	0	16	16	16	0	16	(16)
701040-Travel-Lodging	0	236	200	(36)	200	0	261	(261)
701050-Travel-Meals	0	247	475	228	475	0	508	(508)
701060-Travel-Miscellaneous	0	17	-	(17)	-	0	0	0
702020-BlueGolf Processing Fees	107	4,084	5,555	1,471	5,555	112	3,978	(3,978)
800060-Bad Debt Expense	0	0	260	260	260	0	260	(260)
Total Expense	107	49,270	55,386	6,116	55,386	112	47,483	(47,483)
Increase/(Decrease) in Net Assets	(107)	33,672	30,369	3,303	30,369	(302)	35,389	35,389



Company PGA OF AMERICA-Company PGA OF AMERICA Current
Statement of Activities - Consolidated
Northeast New York Section PGA
Period Ending Dec-18

10800-General & Admin

	<u>PTD Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Prior PTD Actual</u>	<u>Prior YTD Actual</u>	<u>Prior YTD Variance</u>
Revenue								
430110-Royalty Revenue	3,477	3,477	-	3,477	-	-	-	-
450010-Member Dues Revenue	(0)	(19)	-	(19)	-	-	-	-
480010-Contribution Revenue	15,375	181,838	177,770	4,068	177,770	19,348	174,891	174,891
490110-Interest Income	892	1,576	800	776	800	217	865	865
490560-Other Income-Other	(0)	(0)	12,829	(12,829)	12,829	(0)	1,329	1,329
Total Revenue	19,744	186,873	191,399	(4,526)	191,399	19,565	177,086	177,086
Expenses								
500620-Rent Expense-Auto	769	5,774	9,168	3,394	9,168	3,228	7,014	(7,014)
500640-Rent Expense-Equipment	335	3,860	3,237	(623)	3,237	(1,248)	2,181	(2,181)
500710-Rent Expense-Leases	0	7,800	8,025	225	8,025	0	5,825	(5,825)
501110-Gifts & Memorabilia Expense	0	100	500	400	500	0	40	(40)
501210-Entertainment Expense	0	45	-	(45)	-	-	-	-
501430-Awards & Prizes-Prizes, Awards, Trophies, Plaques and Rings	0	0	-	0	-	0	37	(37)
501920-Charitable Contribution Expense	0	0	-	0	-	0	322	(322)
502010-Prof Fees-Professional & Contractual Services Expense	95	1,117	3,500	2,383	3,500	2,032	3,777	(3,777)
502410-Printing Expense	0	0	50	50	50	(936)	(841)	841
600010-Salaries and Wages-Staff Costs	19,696	173,959	167,400	(6,559)	167,400	19,108	164,934	(164,934)
600040-Bonus Expense	4,956	4,956	6,240	1,284	6,240	-	-	-
600110-Health Insurance Expense	0	28,825	34,467	5,642	34,467	0	30,215	(30,215)
600130-Dental Insurance Expense	0	622	744	122	744	0	657	(657)
600150-Medicare Insurance Expense	0	424	-	(424)	-	170	170	(170)
600250-Employment Retirement Benefits-Other	434	3,993	6,465	2,472	6,465	3,009	6,494	(6,494)
600810-Payroll Tax-FICA	1,528	11,093	9,840	(1,253)	9,840	1,402	10,025	(10,025)
600820-Payroll Tax-Medicare	357	2,594	2,345	(249)	2,345	328	2,762	(2,762)
600830-Payroll Tax-FUTA	0	147	263	115	263	0	240	(240)
600840-Payroll Tax-SUTA	0	329	465	136	465	0	460	(460)
700085-Other Insurance Expense	(1,936)	4,937	4,596	(341)	4,596	308	4,620	(4,620)
700110-Utility Expense	0	280	900	620	900	77	885	(885)
700210-Dues, Subscriptions and Registrations Expense	0	0	80	80	80	0	80	(80)
700310-Telecommunication Expense	100	404	-	(404)	-	50	917	(917)
700370-CellularTelephone Expense	379	3,930	4,800	870	4,800	558	2,774	(2,774)
700380-Internet Access Expense	75	(2,130)	900	3,030	900	150	1,119	(1,119)



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10800-General & Admin

700420-Automobile Repair Expense	1,943	2,438	1,563	(875)	1,563	0	1,236	(1,236)
700660-Supply Expense-Tournament Supplies	0	299	-	(299)	-	0	0	0
700695-Supply Expense-Other Materials and Supplies	0	336	410	74	410	0	362	(362)
700705-Supply Expense-Office Supplies	22	1,127	2,496	1,369	2,496	18	1,950	(1,950)
700810-Postage and Express Delivery Service	67	291	113	(178)	113	61	127	(127)
701020-Travel-Airfare	0	15	600	585	600	0	0	0
701030-Travel-Ground Travel	104	4,672	3,000	(1,672)	3,000	168	2,789	(2,789)
701040-Travel-Lodging	0	720	1,300	580	1,300	0	496	(496)
701050-Travel-Meals	0	71	455	384	455	0	349	(349)
701060-Travel-Miscellaneous	0	107	-	(107)	-	0	295	(295)
702010-Bank Processing Fees	0	102	1,296	1,194	1,296	85	1,271	(1,271)
702030-Credit Card Processing Fees	0	0	5,700	5,700	5,700	0	0	0
702040-Miscellaneous Processing Fees	208	4,726	-	(4,726)	-	47	5,299	(5,299)
800040-Depreciation Expense	819	9,559	8,400	(1,159)	8,400	809	9,269	(9,269)
800060-Bad Debt Expense	0	220	275	55	275	0	275	(275)
900090-Federal Income Tax Expense	0	250	250	0	250	0	250	(250)
Total Expense	29,951	277,992	289,843	11,851	289,843	29,422	268,675	(268,675)
Increase/(Decrease) in Net Assets	(10,207)	(91,119)	(98,444)	7,325	(98,444)	(9,858)	(91,590)	(91,590)



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11100-Tournaments

	<u>PTD Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Prior PTD Actual</u>	<u>Prior YTD Actual</u>	<u>Prior YTD Variance</u>
Revenue								
430210-Sponsorship Revenue	5,000	70,896	88,380	(17,484)	88,380	14,750	102,428	102,428
460510-Entry Fee Revenue	540	98,914	100,660	(1,746)	100,660	(200)	89,790	89,790
460550-Special Event Revenue	(0)	(0)	-	(0)	-	200	(400)	(400)
470110-Management Fee Income	(0)	1,000	-	1,000	-	(0)	1,000	1,000
Total Revenue	5,540	170,810	189,040	(18,230)	189,040	14,750	192,818	192,818
Expenses								
501010-Site Fee Expense	0	14,442	20,035	5,593	20,035	600	16,109	(16,109)
501110-Gifts & Memorabilia Expense	0	134	-	(134)	-	0	0	0
501410-Awards & Prizes-Purse Expense	520	127,664	144,879	17,215	144,879	0	135,835	(135,835)
501430-Awards & Prizes-Prizes, Awards, Trophies, Plaques and Rings	193	6,792	430	(6,362)	430	0	12,922	(12,922)
501510-F&B Expense-Food & Beverage Expense	0	7,768	8,616	848	8,616	0	8,918	(8,918)
501920-Charitable Contribution Expense	0	0	-	0	-	0	140	(140)
502010-Prof Fees-Professional & Contractual Services Expense	0	900	1,100	200	1,100	0	1,100	(1,100)
700660-Supply Expense-Tournament Supplies	14	4,673	7,871	3,198	7,871	(322)	5,453	(5,453)
700705-Supply Expense-Office Supplies	0	0	-	0	-	0	14	(14)
701040-Travel-Lodging	0	722	400	(322)	400	0	413	(413)
701050-Travel-Meals	0	413	160	(253)	160	0	562	(562)
701060-Travel-Miscellaneous	0	600	-	(600)	-	0	26	(26)
702020-BlueGolf Processing Fees	172	3,980	5,150	1,170	5,150	116	3,863	(3,863)
800199-Management Fee Expense	0	194	-	(194)	-	-	-	-
Total Expense	899	168,283	188,641	20,358	188,641	395	185,354	(185,354)
Increase/(Decrease) in Net Assets	4,641	2,528	399	2,129	399	14,355	7,464	7,464



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11400-Growth of Game

	<u>PTD Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>
Revenue					
430110-Royalty Revenue	3,990	19,990	-	19,990	-
430210-Sponsorship Revenue	(0)	5,250	-	5,250	-
460510-Entry Fee Revenue	(0)	25,490	69,600	(44,110)	69,600
480110-Donation Revenue	(0)	150	-	150	-
480115-Grant Income	(0)	25,000	-	25,000	-
Total Revenue	3,990	75,880	69,600	6,280	69,600
Expenses					
500130-Advertising Expense-Marketing Expense	0	1,121	-	(1,121)	-
501010-Site Fee Expense	0	830	2,500	1,670	2,500
501430-Awards & Prizes-Prizes, Awards, Trophies, Plaques and Rings	0	415	-	(415)	-
501510-F&B Expense-Food & Beverage Expense	0	5,077	5,000	(77)	5,000
502010-Prof Fees-Professional & Contractual Services Expense	0	17,867	29,440	11,574	29,440
502410-Printing Expense	0	2,127	-	(2,127)	-
700660-Supply Expense-Tournament Supplies	0	2,007	10,800	8,793	10,800
700695-Supply Expense-Other Materials and Supplies	0	2,051	-	(2,051)	-
700705-Supply Expense-Office Supplies	0	19	-	(19)	-
701040-Travel-Lodging	0	1,000	-	(1,000)	-
701050-Travel-Meals	0	671	1,200	529	1,200
Total Expense	0	33,184	48,940	15,756	48,940
Increase/(Decrease) in Net Assets	3,990	42,696	20,660	22,036	20,660



Company PGA OF AMERICA-Company PGA OF AMERICA Current
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31620-Spec Proj-Governance

	<u>PTD Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Prior PTD Actual</u>	<u>Prior YTD Actual</u>	<u>Prior YTD Variance</u>
Revenue								
490560-Other Income-Other	6,245	14,595	14,960	(365)	14,960	-	-	-
Total Revenue	6,245	14,595	14,960	(365)	14,960	-	-	-
Expenses								
700660-Supply Expense-Tournament Supplies	0	18	-	(18)	-	-	-	-
700705-Supply Expense-Office Supplies	0	0	-	0	-	45	45	(45)
701020-Travel-Airfare	160	4,700	2,910	(1,790)	2,910	0	658	(658)
701030-Travel-Ground Travel	291	1,112	3,700	2,588	3,700	0	43	(43)
701040-Travel-Lodging	3,993	5,361	7,800	2,439	7,800	0	429	(429)
701050-Travel-Meals	3,115	3,476	5,200	1,724	5,200	169	1,214	(1,214)
701060-Travel-Miscellaneous	0	98	-	(98)	-	0	0	0
Total Expense	7,560	14,765	19,610	4,845	19,610	214	2,388	(2,388)
Increase/(Decrease) in Net Assets	(1,315)	(170)	(4,650)	4,480	(4,650)	(214)	(2,388)	(2,388)



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41000-Education

	<u>PTD Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Prior YTD Actual</u>	<u>Prior YTD Variance</u>
Revenue							
430210-Sponsorship Revenue	195	1,247	4,175	(2,928)	4,175	574	574
460510-Entry Fee Revenue	<u>350</u>	<u>5,690</u>	<u>8,310</u>	<u>(2,620)</u>	<u>8,310</u>	<u>1,380</u>	<u>1,380</u>
Total Revenue	545	6,937	12,485	(5,548)	12,485	1,954	1,954
Expenses							
501010-Site Fee Expense	0	0	750	750	750	0	0
501430-Awards & Prizes-Prizes, Awards, Trophies, Plaques and Rings	-	-	250	250	250	-	-
501510-F&B Expense-Food & Beverage Expense	439	2,623	4,597	1,974	4,597	1,813	(1,813)
700705-Supply Expense-Office Supplies	0	0	-	0	-	3	(3)
701020-Travel-Airfare	0	979	1,100	121	1,100	0	0
701040-Travel-Lodging	0	437	450	13	450	0	0
701050-Travel-Meals	0	38	-	(38)	-	95	(95)
701060-Travel-Miscellaneous	<u>252</u>	<u>3,442</u>	<u>4,700</u>	<u>1,258</u>	<u>4,700</u>	<u>130</u>	<u>(130)</u>
Total Expense	691	7,519	11,847	4,328	11,847	2,042	(2,042)
Increase/(Decrease) in Net Assets	(146)	(582)	638	(1,220)	638	(87)	(87)



Company PGA OF AMERICA-Company PGA OF AMERICA Current
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41500-Membership

	<u>PTD Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Prior PTD Actual</u>	<u>Prior YTD Actual</u>	<u>Prior YTD Variance</u>
Revenue								
402310-Advertising and Promotion Revenue	(0)	(0)	-	(0)	-	(0)	100	100
430210-Sponsorship Revenue	460	5,403	5,800	(397)	5,800	354	5,311	5,311
450010-Member Dues Revenue	856	56,497	61,646	(5,149)	61,646	4,758	57,104	57,104
460510-Entry Fee Revenue	40	6,550	7,285	(735)	7,285	(0)	20,941	20,941
480010-Contribution Revenue	(0)	(0)	-	(0)	-	(0)	3,450	3,450
480110-Donation Revenue	(0)	104	-	104	-	-	-	-
490560-Other Income-Other	331	331	-	331	-	-	-	-
Total Revenue	1,687	68,885	74,731	(5,846)	74,731	5,111	86,907	86,907
Expenses								
500110-Advertising and Promotion Expense	0	14,625	-	(14,625)	-	1,250	8,765	(8,765)
500130-Advertising Expense-Marketing Expense	0	119	4,000	3,881	4,000	0	466	(466)
500650-Rent Expense-Facilities	0	300	-	(300)	-	0	0	0
501010-Site Fee Expense	0	0	800	800	800	0	1,707	(1,707)
501110-Gifts & Memorabilia Expense	0	824	-	(824)	-	0	(646)	646
501410-Awards & Prizes-Purse Expense	0	0	-	0	-	0	985	(985)
501430-Awards & Prizes-Prizes, Awards, Trophies, Plaques and Rings	91	1,052	6,000	4,948	6,000	0	598	(598)
501510-F&B Expense-Food & Beverage Expense	0	9,978	10,650	672	10,650	0	13,489	(13,489)
501920-Charitable Contribution Expense	0	250	-	(250)	-	-	-	-
502010-Prof Fees-Professional & Contractual Services Expense	0	36	-	(36)	-	0	9,878	(9,878)
502410-Printing Expense	0	773	7,750	6,977	7,750	0	5,485	(5,485)
600610-Contract Labor Expense	0	1,500	-	(1,500)	-	0	0	0
700660-Supply Expense-Tournament Supplies	0	0	1,500	1,500	1,500	0	1,534	(1,534)
700705-Supply Expense-Office Supplies	0	86	250	164	250	0	659	(659)
701020-Travel-Airfare	0	0	-	0	-	0	278	(278)
701040-Travel-Lodging	0	246	400	154	400	0	409	(409)
701050-Travel-Meals	0	187	50	(137)	50	0	114	(114)
701060-Travel-Miscellaneous	0	100	-	(100)	-	0	86	(86)
Total Expense	91	30,076	31,400	1,324	31,400	1,250	43,807	(43,807)
Increase/(Decrease) in Net Assets	1,596	38,809	43,331	(4,522)	43,331	3,861	43,100	43,100