

FAIRWAY FINANCIAL MANAGEMENT

Monthly Financial & KPI Dashboard

SEPTEMBER 2026

TOTAL REVENUE

\$284,600

Prior year: \$269,800

NET INCOME

\$42,150

Prior year: \$36,400

NET PROFIT MARGIN

14.8%

Prior year: 13.5%

REVENUE MIX

Revenue Center	Actual	Prior Year	Change
Green Fees	\$205,000	\$194,000	+\$11,000
Food & Beverage	\$49,500	\$47,800	+\$1,700
Merchandise	\$18,600	\$17,500	+\$1,100
Range / Other	\$11,500	\$10,500	+\$1,000

GOLF OPERATIONS

Metric	Actual	Prior Year	Change
Paid Rounds	3,200	3,100	+100
Golf Rev / Round	\$64.06	\$62.58	+\$1.48
Merchandise / Round	\$5.81	\$5.65	+\$0.16
Merchandise Margin	37.0%	35.0%	+2.0 pts

FINANCIAL PERFORMANCE

Metric	Actual	Prior Year	Change
Revenue	\$284,600	\$269,800	+\$14,800
Gross Profit	\$251,400	\$238,500	+\$12,900
Operating Expenses	\$209,250	\$202,100	+\$7,150
Net Income	\$42,150	\$36,400	+\$5,750

FOOD & BEVERAGE

Metric	Actual	Prior Year	Change
Revenue	\$49,500	\$47,800	+\$1,700
Gross Profit	\$32,670	\$30,592	+\$2,078
COGS %	34.0%	36.0%	-2.0 pts
Revenue / Round	\$15.47	\$15.42	+\$0.05

FAIRWAY FINANCIAL MANAGEMENT

Year-to-Date Financial & KPI Dashboard

JAN-SEP 2026

TOTAL REVENUE

\$2,410,000

Prior year: \$2,340,000

NET INCOME

\$382,000

Prior year: \$349,000

NET PROFIT MARGIN

15.9%

Prior year: 14.9%

REVENUE MIX

Revenue Center	Actual	Prior Year	Change
Green Fees	\$1,730,000	\$1,688,000	+\$42,000
Food & Beverage	\$430,000	\$412,000	+\$18,000
Merchandise	\$155,000	\$151,000	+\$4,000
Range / Other	\$95,000	\$89,000	+\$6,000

GOLF OPERATIONS

Metric	Actual	Prior Year	Change
Paid Rounds	28,500	28,000	+500
Golf Rev / Round	\$60.70	\$60.29	+\$0.41
Merchandise / Round	\$5.44	\$5.39	+\$0.05
Merchandise Margin	36.0%	35.0%	+1.0 pts

FINANCIAL PERFORMANCE

Metric	Actual	Prior Year	Change
Revenue	\$2,410,000	\$2,340,000	+\$70,000
Gross Profit	\$2,135,000	\$2,069,000	+\$66,000
Operating Expenses	\$1,753,000	\$1,720,000	+\$33,000
Net Income	\$382,000	\$349,000	+\$33,000

FOOD & BEVERAGE

Metric	Actual	Prior Year	Change
Revenue	\$430,000	\$412,000	+\$18,000
Gross Profit	\$283,800	\$267,800	+\$16,000
COGS %	34.0%	35.0%	-1.0 pts
Revenue / Round	\$15.09	\$14.71	+\$0.38

FAIRWAY FINANCIAL MANAGEMENT

Budget & Departmental Performance

JAN–SEP 2026

REVENUE VS BUDGET

+\$45,000

Actual: \$2,410,000

EXPENSES VS BUDGET

+\$23,000

Actual: \$1,753,000

NET INCOME VS BUDGET

+\$22,000

Actual: \$382,000

PERFORMANCE VS BUDGET

Metric	Actual	Budget	Variance
Total Revenue	\$2,410,000	\$2,365,000	+\$45,000
Cost of Goods Sold	\$275,000	\$275,000	\$0
Gross Profit	\$2,135,000	\$2,090,000	+\$45,000
Operating Expenses	\$1,753,000	\$1,730,000	+\$23,000
Net Income	\$382,000	\$360,000	+\$22,000

OPTIONAL DEPARTMENTAL REPORTING — ILLUSTRATIVE

Department	Revenue	Direct Costs	Contribution
Golf Operations	\$1,730,000	\$910,000	\$820,000
Food & Beverage	\$430,000	\$360,000	\$70,000
Merchandise	\$155,000	\$115,000	\$40,000
Range / Other	\$95,000	\$35,000	\$60,000

Departmental reporting is available when requested and tailored to the course's chart of accounts.

FAIRWAY FINANCIAL MANAGEMENT

Balance Sheet Dashboard

SEPTEMBER 30, 2026

CASH

\$820,000

Prior year: \$775,000

WORKING CAPITAL

\$945,000

Prior year: \$900,000

TOTAL DEBT

\$540,000

Prior year: \$600,000

ASSETS

Metric	Current	Prior Year	Change
Cash	\$820,000	\$775,000	+\$45,000
Accounts Receivable	\$75,000	\$70,000	+\$5,000
Inventory	\$125,000	\$120,000	+\$5,000
Other Current Assets	\$105,000	\$100,000	+\$5,000
Total Current Assets	\$1,125,000	\$1,065,000	+\$60,000
Fixed & Other Assets	\$1,515,000	\$1,570,000	-\$55,000
TOTAL ASSETS	\$2,640,000	\$2,635,000	+\$5,000

LIABILITIES & EQUITY

Metric	Current	Prior Year	Change
Current Liabilities	\$180,000	\$165,000	+\$15,000
Long-Term Debt	\$540,000	\$600,000	-\$60,000
Total Liabilities	\$720,000	\$765,000	-\$45,000
Total Equity	\$1,920,000	\$1,870,000	+\$50,000
TOTAL LIABILITIES & EQUITY	\$2,640,000	\$2,635,000	+\$5,000

Food & Beverage | Departmental Performance

Illustrative monthly department report • Revenue categories, cost of goods and gross margin

TOTAL F&B SALES		TOTAL COGS		OVERALL COGS %	
\$49,500		\$16,830		34.0%	
SALES CATEGORY		SALES	COGS	COGS %	GROSS PROFIT
Food / Kitchen		\$25,200	\$10,080	40.0%	\$15,120
Beer		\$10,800	\$3,024	28.0%	\$7,776
Liquor / Cocktails		\$6,900	\$1,380	20.0%	\$5,520
Wine		\$4,100	\$1,435	35.0%	\$2,665
Nonalcoholic Beverages		\$2,500	\$911	36.4%	\$1,589
TOTAL F&B		\$49,500	\$16,830	34.0%	\$32,670

Gross profit margin: 66.0% | Departmental payroll and operating expenses are excluded from COGS.
Category-level reporting can be customized to each course's POS, chart of accounts and reporting needs.