

2014-15 BUDGET BY CLASS	LODGE	RESTAURANT	GOLF	SWIM	TOTAL
Ordinary Income/Expense					
Income					
4010 · Bulletin Advertising	4,200.00	0.00	0.00	0.00	4,200.00
4020 · Cart rental income - Daily	0.00	0.00	13,500.00	0.00	13,500.00
4023 · Cart Rental Income - Seasonal	0.00	0.00	7,200.00	0.00	7,200.00
4025 · Cart Rental Income - Event	0.00	0.00	1,000.00	0.00	1,000.00
4030 · Cart storage and trail fees	0.00	0.00	28,000.00	0.00	28,000.00
4035 · Contributions	0.00	0.00	0.00	0.00	0.00
4043 · Dance Floor	0.00	100.00	0.00	0.00	100.00
4049 · Golf Merchandise	0.00	0.00	5,000.00	0.00	5,000.00
4060 · Golf green fees	0.00	0.00	27,000.00	0.00	27,000.00
4070 · Handicap services	0.00	0.00	3,200.00	0.00	3,200.00
4080 · Initiation Fee	11,000.00	0.00	0.00	0.00	11,000.00
4084 · Labor - Gratuity	0.00	300.00	0.00	0.00	300.00
4085 · Golf Tournament Income	0.00	0.00	1,650.00	0.00	1,650.00
4090 · Linen	0.00	200.00	0.00	0.00	200.00
4095 · Locker rental	0.00	0.00	825.00	0.00	825.00
4110 · Member dues-regular	129,680.00	0.00	0.00	0.00	129,680.00
4120 · Member dues-reinstatement	500.00	0.00	0.00	0.00	500.00
4130 · Membership - golf	0.00	0.00	106,000.00	0.00	106,000.00
4140 · Membership - swim	0.00	0.00	0.00	23,000.00	23,000.00
4155 · Course rental fees	0.00	0.00	250.00	0.00	250.00
4160 · Rental - facilities	5,000.00	2,000.00	0.00	0.00	7,000.00
4190 · Sales - Bar	0.00	49,000.00	65,000.00	0.00	114,000.00
4200 · Sales - Food	0.00	145,000.00	17,000.00	5,000.00	167,000.00
4210 · Service charge income	700.00	0.00	0.00	0.00	700.00
4215 · Swimming Daily Fees	0.00	0.00	0.00	17,000.00	17,000.00
4230 · Vending Income	650.00	0.00	0.00	0.00	650.00
4240 · Verizon	0.00	0.00	0.00	0.00	0.00
Total Income	151,730.00	196,600.00	275,625.00	45,000.00	668,955.00
Cost of Goods Sold					
5006 · Inventory variance -Dining Room	0.00	0.00	0.00	0.00	0.00
5010 · Purchases - Meat	0.00	23,904.96	0.00	0.00	23,904.96
5020 · Purchases - Seafood	0.00	7,205.01	0.00	0.00	7,205.01
5030 · Purchases - Dairy	0.00	3,605.09	0.00	0.00	3,605.09
5040 · Purchases - Produce	0.00	9,937.40	0.00	0.00	9,937.40
5050 · Purchases - Staples	0.00	17,638.13	0.00	0.00	17,638.13
5060 · Purchases - Bakery	0.00	4,166.06	0.00	0.00	4,166.06
5076 · Inventory variance - Bar	0.00	0.00	0.00	0.00	0.00
5080 · Purchases - Liquor	0.00	9,654.77	7,500.00	0.00	17,154.77
5090 · Purchases - Beer	0.00	5,428.73	15,000.00	0.00	20,428.73
5100 · Purchases - Wine	0.00	2,527.89	5,000.00	0.00	7,527.89
5110 · Purchases - Sundries	0.00	0.00	8,500.00	3,000.00	11,500.00
Total COGS	0.00	84,068.03	36,000.00	3,000.00	123,068.03

Gross Profit	151,730.00	112,531.97	239,625.00	42,000.00	545,886.97
Expense					
6020 · Advertising	1,000.00	0.00	0.00	0.00	1,000.00
6040 · Auto/truck - registration	0.00	0.00	65.50	0.00	65.50
6050 · Bad check expense	0.00	0.00	0.00	0.00	0.00
6060 · Bank fees	0.00	0.00	0.00	0.00	0.00
6070 · Bulletin	3,000.00	0.00	0.00	0.00	3,000.00
6090 · Cash over short	0.00	0.00	0.00	0.00	0.00
6100 · Chemical and seed	0.00	0.00	22,000.00	0.00	22,000.00
6110 · Computer Expense	1,000.00	0.00	100.00	0.00	1,100.00
6120 · Contract Services	3,800.00	400.00	3,000.00	0.00	7,200.00
6150 · Convention Expense	5,000.00	0.00	200.00	0.00	5,200.00
6180 · Credit Card discounts and fees	13,000.00	0.00	0.00	0.00	13,000.00
6190 · Decorations	100.00	0.00	0.00	0.00	100.00
6194 · Depreciation Expense	7,300.00	3,296.00	4,854.00	5,847.00	21,297.00
6199 · Discounts	0.00	0.00	0.00	0.00	0.00
6200 · Dues and subscriptions	920.00	0.00	950.00	0.00	1,870.00
6210 · Employee benefits	3,038.00	38.00	25,000.00	0.00	28,076.00
6215 · Equipment - new	300.00	0.00	0.00	0.00	300.00
6220 · Equipment repairs	0.00	0.00	7,000.00	0.00	7,000.00
6230 · Gas and oil	0.00	0.00	12,000.00	0.00	12,000.00
6240 · Golf Merchandise Expense	0.00	0.00	3,000.00	0.00	3,000.00
6250 · Grand Lodge Dues	9,008.00	0.00	0.00	0.00	9,008.00
6270 · Handicap expense	0.00	0.00	2,750.00	0.00	2,750.00
6300 · Insurance	13,400.00	1,500.00	2,000.00	600.00	17,500.00
6320 · Labor	0.00	70,000.00	20,500.00	16,000.00	106,500.00
6325 · Labor - Accounting	5,500.00	4,000.00	4,800.00	1,000.00	15,300.00
6340 · Labor - GM	22,685.00	7,500.00	7,500.00	6,300.00	43,985.00
6350 · Labor - Golf Course	0.00	0.00	12,000.00	0.00	12,000.00
6360 · Labor - Golf Pro	0.00	0.00	3,350.00	0.00	3,350.00
6390 · Labor - Superintendent	0.00	0.00	37,000.00	0.00	37,000.00
6400 · Labor - Supt. Assistant	0.00	0.00	22,000.00	0.00	22,000.00
6410 · Laundry	0.00	6,000.00	400.00	0.00	6,400.00
6420 · Legal	1,860.00	0.00	0.00	0.00	1,860.00
6430 · Licenses	140.00	1,246.25	1,048.00	313.75	2,748.00
6435 · Grand lodge programs	0.00	0.00	0.00	0.00	0.00
6440 · Local lodge programs	6,750.00	0.00	0.00	0.00	6,750.00
6460 · Maintenance and repairs - bldg	3,500.00	0.00	500.00	0.00	4,000.00
6470 · Maintenance and repairs - equip	1,000.00	1,500.00	0.00	0.00	2,500.00
6480 · Maintenance and repairs - pool	0.00	0.00	0.00	1,500.00	1,500.00
6510 · Membership certificates	80.00	0.00	0.00	0.00	80.00
6515 · Music and Entertainment	600.00	0.00	0.00	0.00	600.00
6520 · Office Expense	800.00	0.00	0.00	0.00	800.00
6535 · Other Expense - Flood	0.00	0.00	0.00	0.00	0.00
6536 · Other Expense - Wind	0.00	0.00	0.00	0.00	0.00
6540 · Payroll taxes	3,255.37	9,413.25	12,375.83	2,691.15	27,735.59

6640 · Postage and Printing	3,300.00	0.00	0.00	0.00	3,300.00
6650 · Property tax	3,500.00	0.00	0.00	0.00	3,500.00
6700 · Rental - cart	0.00	0.00	8,700.00	0.00	8,700.00
6710 · Rental - equipment	0.00	0.00	19,500.00	0.00	19,500.00
6730 · Replacements	250.00	1,400.00	1,825.00	0.00	3,475.00
6740 · Residence expense	0.00	0.00	3,500.00	0.00	3,500.00
6750 · Secretary	1,800.00	0.00	0.00	0.00	1,800.00
6755 · Security	306.00	0.00	0.00	0.00	306.00
6760 · State - Iowa Elks Assoc Dues	1,689.00	0.00	0.00	0.00	1,689.00
6770 · Supplies	2,500.00	6,500.00	2,000.00	3,000.00	14,000.00
6775 · Supplies - Golf Course	0.00	0.00	2,500.00	0.00	2,500.00
6780 · Telephone	3,600.00	0.00	624.00	0.00	4,224.00
6790 · Trash removal	540.00	540.00	540.00	300.00	1,920.00
6810 · Treasurer	100.00	0.00	0.00	0.00	100.00
6820 · Uniforms	0.00	100.00	0.00	50.00	150.00
6830 · Utilities - cart shed/Irrigatio	0.00	0.00	1,500.00	0.00	1,500.00
6840 · Utilities - gas and electric	7,000.00	4,750.00	6,750.00	3,500.00	22,000.00
6850 · Utiities - water and sewer	1,500.00	650.00	650.00	200.00	3,000.00
Total Expense	133,121.37	118,833.50	252,482.33	41,301.90	545,739.09
Net Ordinary Income	18,608.63	-6,301.53	-12,857.33	698.10	147.88
Other Income/Expense					
Other Income					
7010 · Interest income	1,000.00	0.00	0.00	0.00	1,000.00
Total Other Income	1,000.00	0.00	0.00	0.00	1,000.00
Other Expense					
6198 · Early Pays	0.00	0.00	0.00	0.00	0.00
6777 · Tax Penalties	0.00	0.00	0.00	0.00	0.00
8010 · Interest expense	0.00	0.00	0.00	0.00	0.00
8020 · Income Tax Expense-Iowa	0.00	0.00	0.00	0.00	0.00
8030 · Income Tax Expense - Federal	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	1,000.00	0.00	0.00	0.00	1,000.00
Net Income	19,608.63	-6,301.53	-12,857.33	698.10	1,147.88
TOTAL FROM SHEETS	19,608.63	-6,301.53	-12,857.33	698.10	1,147.88