

Senior Estates & Golf
Profit & Loss
 January through October 2020

1:37 PM
 11/04/2020
 Accrual Basis
 Jan - Oct 20

Ordinary Income/Expense

Income

4-1000 · Membership dues	
4-1010 · Homeowners Annual Assesment	936,199.50
4-1025 · Home Owner Golf	91,366.61
4-1030 · Home Owner Golf #2	21,208.34
4-1035 · Homeowner Twilight Golf	4,100.00
4-1055 · Homeowner Mini Golf	450.00
Total 4-1000 · Membership dues	1,053,324.45
4-1100 · Associate Membership Fees	
4-1101 · Associate Membership W/O Golf	
4-1130 · Associate Membership	19,608.33
Total 4-1101 · Associate Membership W/O Golf	19,608.33
4-1102 · Associate Memebership With Golf	
4-1135A · Associate Golf Only	43,100.00
4-1135B · Associate Golf Only #2	700.00
Total 4-1102 · Associate Memebership With Golf	43,800.00
4-1131A · Associate Membership-Pool-Fit	6,251.02
4-1131B · Associate Membership-Mini-Other	425.00
4-1135D · Associate Twilight/Wknd/Holiday	900.00
4-1140A · Homeowner Golf	0.00
4-1140B · Homeowner Golf #2	0.00
4-1140C · Homeowner Twilight Golf	0.00
4-1140G · Homeowner Mini Golf	0.00
Total 4-1100 · Associate Membership Fees	70,984.35
4-2000 · Storage Fees - Member	
4-2050 · Golf Car Storage	3,000.00
4-2060 · RV Space - Small	23,959.09
4-2070 · RV Space - Medium	45,291.66
4-2080 · RV Space - Large	39,229.18
Total 4-2000 · Storage Fees - Member	111,479.93
4-2100 · Storage Fees - Associate	
4-2110 · Associate - Golf Car Storage	5,420.00
4-2125 · Associate - RV Space - Large	1,700.00
Total 4-2100 · Storage Fees - Associate	7,120.00
4-3000 · Rental Income	
4-3020 · Rent-Restaurant	2,365.50
4-3050 · Rent-Facility Rentals	1,275.00
Total 4-3000 · Rental Income	3,640.50
4-4000 · Associate Facility Usage Income	
4-4010 · FI-Facility Usage	38.00
4-4020 · FI-Health Center	438.73
	476.73

	<u>Jan - Oct 20</u>
Total 4-4000 · Associate Facility Usage Income	476.73
4-4100 · ProShop Income - Member	
4-4160 · ProShop Golf Car Rental Income	5,935.00
4-4165 · ProShop Merchandise Income	
4-4165A · Golf Balls	3,408.05
4-4165B · Golf Clubs/Golf Bags	3,124.13
4-4165C · Clothes	14,733.44
4-4165D · General Merchandise	<u>2,661.95</u>
Total 4-4165 · ProShop Merchandise Income	23,927.57
4-4166 · Drinks	1,353.90
4-4166A · Snacks	1,416.92
4-4166B · Beer	9,599.52
4-4170 · Golf Green Fees	
4-4170A · Member Green Fees	7,465.91
4-4170D · Punch Card	1,300.00
4-4170E · Tournament Sponsor	356.00
4-4170F · Tournament Pro Am	50.00
4-4170H · ProShop Gift Card Sale	<u>140.00</u>
Total 4-4170 · Golf Green Fees	9,311.91
4-4180 · Sales Discounts	<u>-3,892.39</u>
Total 4-4100 · ProShop Income - Member	47,652.43
4-4200 · ProShop Income - Associate	
4-4260 · Associate - Golf Car Rental	220.00
4-4265 · Associate - Merchandise	
4-4265D · Associate - General Merchandis	<u>14.85</u>
Total 4-4265 · Associate - Merchandise	14.85
4-4266 · Associate - Drinks	37.00
4-4267 · Associate - Snacks	20.75
4-4268 · Associate - Beer	130.00
4-4270 · Guest - Green Fees	22,114.86
4-4275 · Associate - OR Trails Cart Fee	<u>800.00</u>
Total 4-4200 · ProShop Income - Associate	23,337.46
4-5000 · Publications Income	
4-5010 · News & Views	26,184.96
4-5020 · SI-Directory	<u>37,435.00</u>
Total 4-5000 · Publications Income	63,619.96
4-6000 · Coffee Hour Income	2,802.00
4-6500 · Activities Income	3,154.50
4-6550 · SAIF Workers Comp Recovery	2,358.37
4-7000 · Interest Charges	
4-7010 · Past Due Member Dues	<u>1,073.92</u>
Total 4-7000 · Interest Charges	1,073.92
4-8000 · Other Misc. Income	
4-8020 · Other Income	
4-8020A · Bottle/Can Return	464.44

	<u>Jan - Oct 20</u>
4-8020D · General Income	2,012.56
4-8020S · Access Card/ Key Fobs	300.00
4-8050 · Property Tax Discount	1,237.99
Total 4-8020 · Other Income	4,014.99
4-8030 · Fines/Fees/Charges	
4-8031 · Late Fee	60.00
4-8033 · Returned Check Charges	105.00
Total 4-8030 · Fines/Fees/Charges	165.00
4-8045 · Credit Card Surcharge	667.04
4-8000 · Other Misc. Income - Other	2,022.00
Total 4-8000 · Other Misc. Income	6,869.03
Total Income	1,397,893.63
Cost of Goods Sold	
5-5000 · Cost of Goods Sold	
5-5010 · ProShop Inventory Expense	5,814.85
5-5020 · Beer Expense	4,076.47
5-5030 · Drink Expense	447.91
5-5040 · Snack Expense	1,123.93
5-5050 · Purchase Discounts	-290.47
5-5060 · ProShop - Misc Purchase	429.68
5-5000 · Cost of Goods Sold - Other	-27.75
Total 5-5000 · Cost of Goods Sold	11,574.62
Total COGS	11,574.62
Gross Profit	1,386,319.01
Expense	
5-0000 · Human Resources	
5-1000 · Payroll Expenses	
5-1010 · Salaries & Wages	496,311.39
5-1016 · COVID 19 Emergency Sick & FMLA	312.94
5-1020 · Overtime Wages	7,274.66
Total 5-1000 · Payroll Expenses	503,898.99
5-2000 · Employee Benefits	
5-2010 · Payroll Taxes & W/C	65,950.26
5-2011 · COVID 19 Tax Credit	-58.32
5-2015 · SAIF Workers Comp	12,983.13
5-2020 · Medical/Dental Insurance	46,731.97
5-2025 · Vision Insurance	-85.08
5-2030 · Life Ins	2,169.50
5-2035 · Retirement Plan	3,916.10
Total 5-2000 · Employee Benefits	131,607.56
Total 5-0000 · Human Resources	635,506.55
6-1000 · Groundskeeping	
6-1010 · General Supplies	1,839.45
6-1020 · Fuel/Oil	8,626.92
6-1030 · Fertilizer/Sprays	16,391.40

	<u>Jan - Oct 20</u>
6-1040 · Sand	4,216.74
6-1050 · Gravel	1,313.75
6-1068 · Equipment/Repairs	2,018.43
6-1070 · Laundry	3,280.37
Total 6-1000 · Groundskeeping	37,687.06
6-2000 · Maintenance	
6-2010 · Maintenance Expense	29,503.67
6-2015 · Equipment Repairs	19,092.37
6-2020 · Swimming Pool Maint./Repair	6,514.01
6-2035 · Maintenance Agreement	4,463.25
6-2045 · Office Remodel/Repairs	1,232.00
6-2050 · Safety or Medical Supplies	6,345.48
6-2055 · Restaurant Supplies/Hardware	551.58
6-2060 · Small Tools/Misc. Supplies	2,253.29
6-2065 · Janitorial Supplies	7,481.36
Total 6-2000 · Maintenance	77,437.01
6-3000 · Utilities	
6-3010 · Telephone	8,196.01
6-3020 · Natural Gas	19,432.74
6-3030 · Electricity	34,440.75
6-3040 · Water/Sewer	16,116.74
6-3050 · Garbage Disposal	11,951.37
6-3060 · Cable	1,682.88
6-3070 · Security	9,757.92
Total 6-3000 · Utilities	101,578.41
6-4000 · Taxes	
6-4020 · Personal Property Tax	88,314.83
6-4030 · Income Tax Expense	150.00
Total 6-4000 · Taxes	88,464.83
6-5000 · Professional Services	
6-5010 · Insurance	65,264.81
6-5020 · Legal Services	8,626.50
6-5030 · Accounting Services	29,008.00
6-5035 · Outside Services - Other	6,376.92
6-5040A · Marion County Recorder	348.39
Total 6-5000 · Professional Services	109,624.62
6-6000 · Office Expense	
6-6001 · Small Equipment Lease	4,059.05
6-6010 · Computer Maint./Support	17,150.63
6-6015 · Software/Upgrades	117.90
6-6020 · Office Supplies/Misc Supplies	7,060.40
6-6030 · Postage/Freight	6,820.48
6-6090 · Bank Service Charges	414.00
6-6091 · Reconcile Discrepancies	0.00
6-6095 · Merchant Account Fees	10,821.54

	<u>Jan - Oct 20</u>
Total 6-6000 · Office Expense	46,444.00
6-7000 · Other Business Expense	
6-7010 · Travel & Meetings	
6-7010A · Meals	138.84
6-7010B · Mileage/Parking	117.36
6-7010C · Travel/Lodging	92.12
6-7010D · Event Fees	195.00
6-7010E · Education/Classes/Conf	1,049.99
Total 6-7010 · Travel & Meetings	<u>1,593.31</u>
6-7020 · License Fees	1,979.81
6-7025 · Donations/Contributions	50.00
6-7030 · Dues & Subscriptions	1,747.49
6-7050 · Bad Debt Expense	50.00
6-7060 · Misc. Business Expense	
6-7060B · Misc. Employee Functions	254.86
6-7060C · Over/Short	24.34
Total 6-7060 · Misc. Business Expense	<u>279.20</u>
Total 6-7000 · Other Business Expense	5,699.81
6-8000 · Event Expenses	
6-8010 · Activities Expense	3,134.78
6-8020 · Coffee Hour Expenses	1,971.00
Total 6-8000 · Event Expenses	<u>5,105.78</u>
6-9000 · Communication Expenses	
6-9010 · Publishing N & V's Expense	29,408.91
6-9020 · Publishing Directory Expense	14,032.50
6-9030 · Printing/Copying Expenses	1,484.74
6-9040 · Marketing	111.00
6-9060 · Signage	85.00
Total 6-9000 · Communication Expenses	<u>45,122.15</u>
Total Expense	<u>1,152,670.22</u>
Net Ordinary Income	233,648.79
Other Income/Expense	
Other Income	
8-3000 · Operating Misc Income	
8-3010 · Operating Bank Account Interest	5,852.83
8-3020 · Op Acc CD Unrealized Gain/Loss	7,253.15
8-3025 · Dividend Income - SAIF	2,623.00
8-3035 · Sale of Equipment - Operating	4,800.00
Total 8-3000 · Operating Misc Income	<u>20,528.98</u>
8-4085 · Cart Path Income	0.00
8-5001 · Payroll Protect Restricted Inc	191,038.12
8-6000 · Reserve Account Income	
8-6010 · Working Capital Fund	307,500.00
8-6015 · Reserve WC Acct Interest Income	8,814.77
8-6020 · Reserve CDUnrealized Gain/Loss	-1,298.14

	Jan - Oct 20
8-6030 · Golf Cart Registration	10,294.80
Total 8-6000 · Reserve Account Income	325,311.43
Total Other Income	536,878.53
Other Expense	
8-3045 · Capital Asset Expense	58,200.00
8-5002 · PPP Payroll Costs	177,223.36
8-5003 · PPP Utility Costs	14,295.94
8-7000 · Repair/Replace Reserve Expense	151,361.12
Total Other Expense	401,080.42
Net Other Income	135,798.11
Net Income	369,446.90