

Briarbrook Community Improvement District
Profit & Loss by Class
 May 2014 through April 2015

	<u>Briarbrook CID</u>	<u>Golf Course</u>	<u>Pool</u>	<u>Restaurant</u>	<u>Unclassified</u>	<u>TOTAL</u>
Ordinary Income/Expense						
Income						
Payroll Liabilities - CC Tips						
Reported Cash Tips	0.00	0.00	0.00	0.00	0.00	0.00
Total Payroll Liabilities - CC Tips	0.00	0.00	0.00	0.00	0.00	0.00
Liquor Revenue	0.00	20.00	0.00	83,653.20	0.00	83,673.20
Food Revenue	0.00	0.00	0.00	137,994.88	0.00	137,994.88
Beer Revenue	0.00	38,594.50	0.00	87,855.44	0.00	126,449.94
Cart Rental Revenues						
Cart Rental Tournament	0.00	11,560.00	0.00	0.00	0.00	11,560.00
Cart Rental Revenues - Other	0.00	124,943.71	0.00	0.00	0.00	124,943.71
Total Cart Rental Revenues	0.00	136,503.71	0.00	0.00	0.00	136,503.71
Cart Storage	0.00	600.00	0.00	0.00	0.00	600.00
Concession Revenues	0.00	21,235.79	191.00	0.00	0.00	21,426.79
Juke Box Income	0.00	0.00	0.00	157.50	0.00	157.50
Contributions	0.00	3,600.00	0.00	0.00	0.00	3,600.00
Green Fee Revenues						
Green Fee Tournament	0.00	14,748.00	0.00	0.00	0.00	14,748.00
Green Fee Revenues - Other	0.00	127,264.93	0.00	0.00	0.00	127,264.93
Total Green Fee Revenues	0.00	142,012.93	0.00	0.00	0.00	142,012.93
Locker Rental	0.00	250.00	0.00	0.00	0.00	250.00
Membership Revenues	0.00	223,887.37	0.00	0.00	0.00	223,887.37
Other income	0.00	585.00	0.00	171.40	0.00	756.40
Pool Revenues	0.00	542.00	1,333.00	0.00	0.00	1,875.00
Pro Shop Revenues	0.00	97,331.70	0.00	0.00	0.00	97,331.70
Range Revenues	0.00	2,612.00	0.00	0.00	0.00	2,612.00
Restaurant Income						
Tournament Food Revenue	0.00	0.00	0.00	4,804.32	0.00	4,804.32
Restaurant Income - Other	0.00	179.22	0.00	36,628.54	0.00	36,807.76
Total Restaurant Income	0.00	179.22	0.00	41,432.86	0.00	41,612.08

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Sales	0.00	1,701.10	0.00	2,797.33	0.00	4,498.43
Tournament Revenues	0.00	2,255.00	0.00	0.00	0.00	2,255.00
Trail Fee Revenues	0.00	37,807.50	0.00	0.00	0.00	37,807.50
Total Income	0.00	709,717.82	1,524.00	354,062.61	0.00	1,065,304.43
Cost of Goods Sold						
Payout	0.00	0.00	0.00	3,311.88	0.00	3,311.88
Beer Expense	0.00	19,288.67	0.00	36,313.95	0.00	55,602.62
Food Expense	0.00	0.00	0.00	125,319.66	0.00	125,319.66
Liquor Expense	0.00	0.00	0.00	17,663.19	0.00	17,663.19
Purchased Inventory	0.00	85,561.26	0.00	0.00	0.00	85,561.26
Returned Merchandise	0.00	36.00	0.00	0.00	0.00	36.00
Total COGS	0.00	104,885.93	0.00	182,608.68	0.00	287,494.61
Gross Profit	0.00	604,831.89	1,524.00	171,453.93	0.00	777,809.82
Expense						
Events expense	120.15	117.95	0.00	208.80	0.00	446.90
Building repairs & Maintenance	0.00	2,615.37	10.41	3,512.62	0.00	6,138.40
Election Expense	5,218.37	0.00	0.00	0.00	0.00	5,218.37
Cash - Long & Short	0.00	-1.90	0.00	804.33	0.00	802.43
Satellite Expense	0.00	1,510.64	0.00	2,496.61	0.00	4,007.25
Advertising and Promotion	295.00	4,699.11	0.00	2,363.53	0.00	7,357.64
Bank Service Charges	0.00	386.70	0.00	0.00	0.00	386.70
Business Licenses and Permits	0.00	350.00	0.00	350.00	0.00	700.00
Cart Rental Expense						
cartrental repairs	0.00	368.72	0.00	0.00	0.00	368.72
Cart Rental Expense - Other	0.00	45,320.00	0.00	0.00	0.00	45,320.00
Total Cart Rental Expense	0.00	45,688.72	0.00	0.00	0.00	45,688.72
CELL PHONE EXPENSE	0.00	2,321.26	0.00	0.00	0.00	2,321.26
Charitable Contributions	0.00	235.00	0.00	0.00	0.00	235.00

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Clubhouse expense	0.00	1,159.99	0.00	152.75	0.00	1,312.74
Computer and Internet Expenses	0.00	4,505.32	0.00	4,051.00	0.00	8,556.32
Concessions Expense	0.00	8,868.89	337.76	417.66	0.00	9,624.31
Course Maintenance						
Chemicals/Fertilizer	0.00	48,775.75	0.00	0.00	0.00	48,775.75
Equipment Repair	0.00	13,094.20	85.00	172.50	0.00	13,351.70
Fuel Expense	0.00	9,565.16	0.00	0.00	0.00	9,565.16
Supplies-Course	0.00	6,502.97	0.00	0.00	0.00	6,502.97
Supplies-Maintenance	0.00	7,226.59	0.00	0.00	0.00	7,226.59
Course Maintenance - Other	0.00	7,460.34	0.00	0.00	0.00	7,460.34
Total Course Maintenance	0.00	92,625.01	85.00	172.50	0.00	92,882.51
Credit Card Fees	0.00	8,310.82	0.00	5,087.98	0.00	13,398.80
Dues and Subscriptions	0.00	772.43	0.00	55.00	0.00	827.43
Equipment Expense	0.00	55.00	0.00	853.93	0.00	908.93
Equipment Rental	0.00	382.35	0.00	4,055.56	0.00	4,437.91
Ghin Fees	0.00	2,088.00	0.00	0.00	0.00	2,088.00
Ice Expense	0.00	0.00	0.00	570.00	0.00	570.00
Insurance Expense	13,297.09	998.50	0.00	1,152.50	0.00	15,448.09
Interest Expense	0.00	25.00	0.00	25.00	0.00	50.00
Janitorial Expense	0.00	4,878.50	0.00	5,542.42	0.00	10,420.92
License & Permits	0.00	1,205.00	0.00	1,157.75	0.00	2,362.75
Meals and Entertainment	3,225.00	2,572.26	123.55	0.00	0.00	5,920.81
Miscellaneous Expense	0.00	207.37	0.00	343.10	0.00	550.47
Office Supplies	0.00	2,461.03	0.00	263.81	0.00	2,724.84
Operating Expense	0.00	3,395.43	300.00	2,436.38	0.00	6,131.81
Payroll Expenses						
Restaurant Commission	0.00	0.00	0.00	13,337.12	0.00	13,337.12
Gratuities Paid	0.00	0.00	0.00	0.00	0.00	0.00
Credit Card Tips Paid	0.00	0.00	0.00	0.00	0.00	0.00
Reported Cash Tips Paid	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Expenses - Other	0.00	186,575.44	10,684.02	116,755.98	0.00	314,015.44
Total Payroll Expenses	0.00	186,575.44	10,684.02	130,093.10	0.00	327,352.56

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Plumbing Supplies	0.00	309.88	0.00	0.00	0.00	309.88
pool Maintenance	0.00	0.00	8,887.54	0.00	0.00	8,887.54
Pool Supplies	0.00	0.00	4,398.80	0.00	0.00	4,398.80
Postage and Delivery	0.00	286.10	0.00	0.00	0.00	286.10
Printing and Reproduction	373.46	0.00	0.00	0.00	0.00	373.46
Professional Fees						
Set Up Fees New Hire	0.00	25.00	0.00	300.00	0.00	325.00
Professional Fees - Other	0.00	31,942.88	1,867.50	29,751.40	0.00	63,561.78
Total Professional Fees	0.00	31,967.88	1,867.50	30,051.40	0.00	63,886.78
Range Equipment	0.00	436.97	0.00	0.00	0.00	436.97
Repairs & Maintenance Clubhouse	0.00	0.00	0.00	200.00	0.00	200.00
Restaurant Expenses	0.00	0.00	0.00	723.61	0.00	723.61
Tournament Expense	0.00	1,545.77	0.00	49.00	0.00	1,594.77
Trash Expense	0.00	2,027.10	0.00	2,012.10	0.00	4,039.20
Utilities						
Electric Expense	0.00	37,615.79	245.22	14,096.82	0.00	51,957.83
Gas Expense	0.00	2,410.46	0.00	5,331.53	0.00	7,741.99
Telephone Expense	0.00	2,952.54	0.00	2,890.57	0.00	5,843.11
Water Expense	0.00	3,439.98	762.01	1,341.24	0.00	5,543.23
Total Utilities	0.00	46,418.77	1,007.23	23,660.16	0.00	71,086.16
Total Expense	22,529.07	462,001.66	27,701.81	222,862.60	0.00	735,095.14
Net Ordinary Income	-22,529.07	142,830.23	-26,177.81	-51,408.67	0.00	42,714.68
Other Income/Expense						
Other Income						
Insurance Proceeds Received	111.00	0.00	0.00	0.00	0.00	111.00
Interest Income-Bond	0.33	0.00	0.00	0.00	0.00	0.33
Special Assessment Tax Proceeds	154,218.61	0.00	0.00	0.00	0.00	154,218.61
Total Other Income	154,329.94	0.00	0.00	0.00	0.00	154,329.94

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Other Expense						
Bond Management Fees	1,000.00	0.00	0.00	0.00	0.00	1,000.00
Total Other Expense	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>
Net Other Income	<u>153,329.94</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>153,329.94</u>
Net Income	<u><u>130,800.87</u></u>	<u><u>142,830.23</u></u>	<u><u>-26,177.81</u></u>	<u><u>-51,408.67</u></u>	<u><u>0.00</u></u>	<u><u>196,044.62</u></u>