Bois De Sioux Golf Club

Three-Year Condensed Profit & Loss with Departmental Margins

January 1 – October 31	2024	2025	2026	Δ $ 2025→26	Δ % 2025→26	Δ $ 2024→26	Δ % 2024→26
REVENUE							
Golf revenue (4000s + 7006 advertising)	$603,259	$633,075	$690,847	$57,773	9.1%	$87,589	14.5%
Grille Room revenue (4100s)	$344,762	$316,944	$360,768	$43,825	13.8%	$16,006	4.6%
Total Revenue	**$948,021**	**$950,018**	**$1,051,615**	**$101,597**	**10.7%**	**$103,595**	**10.9%**
OPERATING EXPENSES BY DEPARTMENT							
Board (6000s)	$147,673	$156,941	$153,536	($3,405)	(2.2%)	$5,863	4.0%
Pro Shop (6100s)	$155,803	$161,632	$181,328	$19,696	12.2%	$25,525	16.4%
Greens (6200s)	$225,751	$254,140	$267,009	$12,869	5.1%	$41,258	18.3%
Grille Room (6300s)	$329,694	$316,724	$335,521	$18,797	5.9%	$5,827	1.8%
Total Operating Expenses	**$858,921**	**$889,437**	**$937,394**	**$47,957**	**5.4%**	**$78,472**	**9.1%**
NET OPERATING INCOME	**$89,100**	**$60,581**	**$114,222**	**$53,641**	**88.5%**	**$25,122**	**28.2%**
OTHER INCOME & EXPENSE (NON-OPERATING)							
Other income (donations, interest, surcharge)	$5,503	$18,030	$1,070	($16,960)	(94.1%)	($4,433)	(80.6%)
Other expense (state income tax)	$240	-	$211	$211		($29)	
NET INCOME	**$94,363**	**$78,611**	**$115,081**	**$36,470**	**46.4%**	**$20,718**	**22.0%**
MARGINS — AS % OF TOTAL REVENUE				**Δ pts 25→26**		**Δ pts 24→26**	
Board (6000s)	15.6%	16.5%	14.6%	-1.9%		-1.0%	
Pro Shop (6100s)	16.4%	17.0%	17.2%	+0.2%		+0.8%	
Greens (6200s)	23.8%	26.8%	25.4%	-1.4%		+1.6%	
Grille Room (6300s)	34.8%	33.3%	31.9%	-1.4%		-2.9%	
Total expense ratio	90.6%	93.6%	89.1%	-4.5%		-1.5%	
NOI margin	**9.4%**	**6.4%**	**10.9%**	+4.5%		+1.5%	
Net income margin	10.0%	8.3%	10.9%	+2.7%		+1.0%	
GRILLE ROOM CONTRIBUTION							
Grille revenue	$344,762	$316,944	$360,768	$43,825	13.8%	$16,006	4.6%
Grille department expense	$329,694	$316,724	$335,521	$18,797	5.9%	$5,827	1.8%
Grille contribution	**$15,068**	**$220**	**$25,247**	**$25,028**		**$10,179**	
Grille contribution margin	4.4%	0.1%	7.0%	+6.9%		+2.6%	

Bois De Sioux Golf Club

Golf Side & Restaurant Side — Revenue, Expense Detail & Key Ratios

January 1 – October 31	2024	2025	2026	Δ $ 2025→26	Δ % 2025→26	Δ $ 2024→26	Δ % 2024→26	2026 share
GOLF SIDE								
Golf revenue (4000s)								**% of golf rev**
Memberships	$216,375	$224,620	$230,823	$6,203	2.8%	$14,448	6.7%	33.4%
Green fees & punch cards	$111,934	$113,715	$136,897	$23,182	20.4%	$24,963	22.3%	19.8%
Cart revenue	$161,454	$166,221	$187,845	$21,624	13.0%	$26,391	16.3%	27.2%
Range	$24,036	$25,987	$25,094	($893)	(3.4%)	$1,058	4.4%	3.6%
Tournaments & leagues	$74,748	$89,768	$83,147	($6,621)	(7.4%)	$8,399	11.2%	12.0%
Smoker, sponsorships, advertising & lockers	$14,712	$12,764	$27,042	$14,278	111.9%	$12,330	83.8%	3.9%
Total Golf Revenue	**$603,259**	**$633,075**	**$690,847**	**$57,773**	**9.1%**	**$87,589**	**14.5%**	100.0%
Board expense (6000s)								**% of golf rev**
Credit card fees	$34,608	$48,280	$19,006	($29,274)	(60.6%)	($15,602)	(45.1%)	2.8%
Early pay discounts	$2,627	$2,754	$2,398	($357)	(13.0%)	($229)	(8.7%)	0.3%
Unstated sales tax — course	$37,612	$39,875	$46,323	$6,447	16.2%	$8,711	23.2%	6.7%
Course utilities	$39,297	$33,457	$37,240	$3,783	11.3%	($2,057)	(5.2%)	5.4%
Insurance — package	$17,067	$16,319	$18,361	$2,042	12.5%	$1,295	7.6%	2.7%
Tournament & smoker expense	$6,649	$6,142	$18,878	$12,736	207.4%	$12,229	183.9%	2.7%
Accounting fees	$6,250	$7,020	$7,335	$315	4.5%	$1,085	17.4%	1.1%
Real estate taxes	$2,532	$2,182	$4,048	$1,866	85.5%	$1,516	59.9%	0.6%
Interest & bank charges	$1,032	$911	($52)	($963)		($1,084)	(105.1%)	(0.0%)
Subtotal — Board	**$147,673**	**$156,941**	**$153,536**	**($3,405)**	**(2.2%)**	**$5,863**	**4.0%**	22.2%
Pro Shop expense (6100s)								**% of golf rev**
Pro & shop wages	$90,241	$93,561	$94,504	$943	1.0%	$4,263	4.7%	13.7%
Pro payroll taxes & benefits	$16,599	$11,247	$8,811	($2,435)	(21.7%)	($7,788)	(46.9%)	1.3%
Cart leases & rentals	$35,092	$41,001	$56,774	$15,773	38.5%	$21,682	61.8%	8.2%
Cart repairs	$3,940	$1,399	$845	($554)	(39.6%)	($3,095)	(78.5%)	0.1%
Pro shop supplies & equipment	$7,092	$10,135	$14,229	$4,093	40.4%	$7,137	100.6%	2.1%
Rent & building repairs	$1,475	$3,404	$2,900	($504)	(14.8%)	$1,425	96.6%	0.4%
Advertising, dues & postage	$1,363	$885	$3,265	$2,380		$1,902	139.6%	0.5%
Subtotal — Pro Shop	**$155,803**	**$161,632**	**$181,328**	**$19,696**	**12.2%**	**$25,525**	**16.4%**	26.2%
Greens expense (6200s)								**% of golf rev**
Greens wages	$121,876	$121,695	$135,276	$13,581	11.2%	$13,400	11.0%	19.6%
Greens payroll taxes, unemployment & workers comp	$12,151	$11,727	$12,112	$385	3.3%	($39)	(0.3%)	1.8%
Chemicals	$19,858	$25,804	$28,864	$3,060	11.9%	$9,006	45.4%	4.2%
Course repairs & supplies	$16,360	$31,803	$32,379	$576	1.8%	$16,019	97.9%	4.7%
Irrigation	$3,716	$13,298	$6,836	($6,462)	(48.6%)	$3,120	84.0%	1.0%
Equipment lease	$17,839	$20,234	$19,292	($942)	(4.7%)	$1,454	8.1%	2.8%
Machine repairs & fuel	$31,972	$28,593	$30,588	$1,995	7.0%	($1,383)	(4.3%)	4.4%
Licenses, dues & training	$1,979	$986	$1,661	$674		($318)	(16.1%)	0.2%
Subtotal — Greens	**$225,751**	**$254,140**	**$267,009**	**$12,869**	**5.1%**	**$41,258**	**18.3%**	38.6%
Total Golf Operating Expenses	**$529,227**	**$572,713**	**$601,873**	**$29,160**	**5.1%**	**$72,646**	**13.7%**	87.1%
GOLF NET OPERATING INCOME	**$74,032**	**$60,362**	**$88,975**	**$28,613**	**47.4%**	**$14,943**	**20.2%**	12.9%

Golf key operating ratios (% of golf revenue unless noted)				Δ pts 25→26	Δ pts 24→26
Golf operating margin	12.3%	9.5%	12.9%	+3.3%	+0.6%
Total golf expense ratio	87.7%	90.5%	87.1%	-3.3%	-0.6%
Board expense	24.5%	24.8%	22.2%	-2.6%	-2.3%
Pro Shop expense	25.8%	25.5%	26.2%	+0.7%	+0.4%
Greens expense	37.4%	40.1%	38.6%	-1.5%	+1.2%
Golf labor (Pro Shop + Greens payroll)	39.9%	37.6%	36.3%	-1.3%	-3.6%
Course upkeep (chemicals, repairs, irrigation)	6.6%	11.2%	9.9%	-1.3%	+3.2%
Equipment & cart leases	8.8%	9.7%	11.0%	+1.3%	+2.2%
Credit card fees (% of total revenue)	3.7%	5.1%	1.8%	-3.3%	-1.8%
Course sales tax	6.2%	6.3%	6.7%	+0.4%	+0.5%
Memberships as % of golf revenue	35.9%	35.5%	33.4%	-2.1%	-2.5%

Bois De Sioux Golf Club

Golf Side & Restaurant Side — Revenue, Expense Detail & Key Ratios

January 1 – October 31	2024	2025	2026	Δ $ 2025→26	Δ % 2025→26	Δ $ 2024→26	Δ % 2024→26	2026 share
RESTAURANT SIDE — GRILLE ROOM								
Grille revenue (4100s)								**% of grille rev**
Beer & liquor sales	$167,994	$160,672	$188,780	$28,108	17.5%	$20,786	12.4%	52.3%
Food & soda sales	$150,568	$150,536	$157,782	$7,247	4.8%	$7,214	4.8%	43.7%
Gaming	$4,050	$5,658	$7,333	$1,675	29.6%	$3,283	81.1%	2.0%
Other grille revenue	$22,150	$78	$6,872	$6,795		($15,278)	(69.0%)	1.9%
Total Grille Revenue	**$344,762**	**$316,944**	**$360,768**	**$43,825**	**13.8%**	**$16,006**	**4.6%**	100.0%
Grille Room expense (6300s)								**% of grille rev**
Beer & liquor purchases	$80,805	$69,957	$71,899	$1,943	2.8%	($8,906)	(11.0%)	19.9%
Food purchases	$82,389	$82,084	$92,407	$10,323	12.6%	$10,018	12.2%	25.6%
Grille wages	$111,624	$99,329	$108,980	$9,651	9.7%	($2,643)	(2.4%)	30.2%
Grille payroll taxes & unemployment	$9,159	$8,122	$7,694	($428)	(5.3%)	($1,466)	(16.0%)	2.1%
Unstated sales tax — grille	$24,932	$24,328	$30,275	$5,946	24.4%	$5,343	21.4%	8.4%
Supplies & office supplies	$9,338	$10,035	$4,313	($5,722)	(57.0%)	($5,025)	(53.8%)	1.2%
Maintenance & equipment	$12,078	$18,246	$16,829	($1,417)	(7.8%)	$4,751	39.3%	4.7%
Rent, licenses & other	($630)	$4,624	$3,124	($1,499)	(32.4%)	$3,755		0.9%
Total Grille Operating Expenses	**$329,694**	**$316,724**	**$335,521**	**$18,797**	**5.9%**	**$5,827**	**1.8%**	93.0%
GRILLE NET OPERATING INCOME (contribution)	**$15,068**	**$220**	**$25,247**	**$25,028**		**$10,179**	**67.6%**	7.0%

Grille key operating ratios (% of grille revenue unless noted)				**Δ pts 25→26**	**Δ pts 24→26**	
Grille operating margin	4.4%	0.1%	7.0%	+6.9%	+2.6%	
Total grille expense ratio	95.6%	99.9%	93.0%	-6.9%	-2.6%	
Beer & liquor cost % (purchases ÷ beer & liquor sales)	48.1%	43.5%	38.1%	-5.5%	-10.0%	
Food cost % (purchases ÷ food & soda sales)	54.7%	54.5%	58.6%	+4.0%	+3.8%	
Combined cost of goods % (÷ beer, liquor, food & soda	51.2%	48.9%	47.4%	-1.4%	-3.8%	
Grille labor (wages & payroll taxes)	35.0%	33.9%	32.3%	-1.6%	-2.7%	
Prime cost (cost of goods + labor)	82.4%	81.9%	77.9%	-4.0%	-4.5%	
Grille sales tax	7.2%	7.7%	8.4%	+0.7%	+1.2%	
Beer & liquor as % of grille revenue	48.7%	50.7%	52.3%	+1.6%	+3.6%	

CLUB TOTAL								
Total revenue (golf + grille)	**$948,021**	**$950,018**	**$1,051,615**	**$101,597**	**10.7%**	**$103,595**	**10.9%**	
Total operating expenses	**$858,921**	**$889,437**	**$937,394**	**$47,957**	**5.4%**	**$78,472**	**9.1%**	
NET OPERATING INCOME	**$89,100**	**$60,581**	**$114,222**	**$53,641**	**88.5%**	**$25,122**	**28.2%**	
NOI margin	9.4%	6.4%	10.9%	+4.5%		+1.5%		
Golf share of revenue	63.6%	66.6%	65.7%	-0.9%		+2.1%		

Bois De Sioux Golf Club

Three-Year Balance Sheet Trends

As of October 31	10/31/2024	10/31/2025	10/31/2026	Δ $ 2025→26	Δ % 2025→26	Δ $ 2024→26	Δ % 2024→26
CASH							
Cash (all operating & investment accounts)	$146,435	$108,974	$132,911				
Escrow cash (restricted)	-	-	$35,000				
Total Cash	**$146,435**	**$108,974**	**$167,911**	**$58,937**	**54.1%**	**$21,476**	**14.7%**
OTHER CURRENT ASSETS							
Accounts Receivable	-	-	-	-		-	
Patron Dividend Receivable	$2,368	$2,368	$2,733	$365	15.4%	$365	15.4%
Inventory	$3,500	$3,500	$3,500	-	-	-	-
Total Current Assets	**$152,303**	**$114,842**	**$174,144**	**$59,302**	**51.6%**	**$21,841**	**14.3%**
FIXED ASSETS							
Buildings	$429,472	$429,472	$429,472	-	-	-	-
Machinery & Equipment	$946,835	$946,835	$946,835	-	-	-	-
Land Improvements	$781,215	$829,215	$1,269,971	$440,756	53.2%	$488,756	62.6%
Accumulated Depreciation	($1,901,135)	($1,942,808)	($1,987,582)	($44,774)	(2.3%)	($86,447)	(4.5%)
Net Fixed Assets	**$256,386**	**$262,713**	**$658,695**	**$395,982**	**150.7%**	**$402,309**	**156.9%**
TOTAL ASSETS	**$408,690**	**$377,555**	**$832,839**	**$455,284**	**120.6%**	**$424,150**	**103.8%**
LIABILITIES							
Current liabilities (sales tax, payroll)	$1,253	$1,310	$1,094	($216)	(16.5%)	($159)	(12.7%)
VGM Toro Sprayer note	$4,469	-	-	-		($4,469)	(100.0%)
Notes Payable — City of Wahpeton 3	$9,973	$5,185	$0	($5,185)	(100.0%)	($9,973)	(100.0%)
Notes Payable — City of Wahpeton 4	$69,825	$62,344	$54,862	($7,481)	(12.0%)	($14,963)	(21.4%)
Notes Payable — Bremer 6868	$5,356	-	-	-		($5,356)	(100.0%)
Note Payable — City of Wahpeton Improvement	-	-	$402,890	$402,890		$402,890	
Total Long-Term Debt	**$89,623**	**$67,529**	**$457,752**	**$390,223**	**577.9%**	**$368,129**	**410.8%**
Total Liabilities	**$90,876**	**$68,839**	**$458,846**	**$390,007**	**566.6%**	**$367,970**	**404.9%**
EQUITY							
Total Equity (including YTD net income)	**$317,813**	**$308,716**	**$373,993**				
TOTAL LIABILITIES & EQUITY	**$408,690**	**$377,555**	**$832,839**	**$455,284**	**120.6%**	**$424,150**	**103.8%**

Bois De Sioux Golf Club

Account-Level Profit & Loss, January 1 – October 31

Account	Code	Department	Trend line	Jan–Oct 2024	Jan–Oct 2025	Jan–Oct 2026
COURSE REVENUE						
4000 Sales-Single Age 18-23	4000	Course Revenue	Memberships	$10,400	$9,050	$7,125
4001 Sales-Single Age 24 and Up	4001	Course Revenue	Memberships	$126,885	$119,140	$116,010
4002 Sales-Couples	4002	Course Revenue	Memberships	$46,110	$56,335	$64,125
4003 Sales-Family	4003	Course Revenue	Memberships	$27,180	$34,920	$35,125
4004 Sales-Junior Members	4004	Course Revenue	Memberships	$5,800	$5,175	$8,438
4006 Sales-Punch Cards Greens	4006	Course Revenue	Green fees & punch cards	$7,740	$6,540	$6,800
4008 Sales-Jr Locker Rental	4008	Course Revenue	Smoker, sponsorships, advertising & lockers	$245	$245	$105
4009 Sales-Cart Fees	4009	Course Revenue	Cart revenue	$72,760	$75,280	$80,668
4012 Sales-Range Fees by Members	4012	Course Revenue	Range	$11,990	$12,650	$14,950
4014 Sales-Cart Space	4014	Course Revenue	Cart revenue	$2,075	$300	$1,500
4015 Sales-Daily Cart Rentals	4015	Course Revenue	Cart revenue	$86,619	$90,641	$105,677
4016 Sales-Daily Green Fees	4016	Course Revenue	Green fees & punch cards	$104,194	$107,175	$130,097
4017 Sales-Daily Range Fees	4017	Course Revenue	Range	$12,046	$13,337	$10,144
4018 Sales-Tournament Fees	4018	Course Revenue	Tournaments & leagues	$72,648	$85,078	$74,997
4019 Sales-Tee Times & Mens League	4019	Course Revenue	Tournaments & leagues	$2,100	$4,690	$8,150
4020 Sales-Sponsorships	4020	Course Revenue	Smoker, sponsorships, advertising & lockers	$5,025	$3,625	-
4021 Sales-Smoker Income	4021	Course Revenue	Smoker, sponsorships, advertising & lockers	$9,442	$8,894	$12,312
7006 Advertising Income	7006	Course Revenue	Smoker, sponsorships, advertising & lockers	-	-	$14,625
Total Course Revenue				**$603,259**	**$633,075**	**$690,847**
GRILLE REVENUE						
4101 Sales-Other Income	4101	Grille Revenue	Other grille revenue	$18,514	$878	$5,785
4102 Sales-Beer & Liquor	4102	Grille Revenue	Beer & liquor sales	$167,994	$160,672	$188,780
4103 Sales-Food & Soda	4103	Grille Revenue	Food & soda sales	$150,568	$150,536	$157,782
4104 Sales-Snacks & Misc	4104	Grille Revenue	Other grille revenue	$4,879	$703	$57
4105 Sales-Gaming	4105	Grille Revenue	Gaming	$4,050	$5,658	$7,333
4106 Sales-Other-Grille	4106	Grille Revenue	Other grille revenue	($1,243)	($1,503)	$1,030
Total Grille Revenue				**$344,762**	**$316,944**	**$360,768**
BOARD						
6000 Credit Card Fees	6000	Board	Credit card fees	$34,608	$48,280	$19,006
6001 Early Pay Discounts	6001	Board	Early pay discounts	$2,627	$2,754	$2,398
6004 Smoker Expense	6004	Board	Tournament & smoker expense	-	-	$5,325
6006 Tournament Expense	6006	Board	Tournament & smoker expense	$6,649	$6,142	$13,553
6007 Unstated Sales Tax Course	6007	Board	Unstated sales tax — course	$37,612	$39,875	$46,323
6008 Real Estate Taxes-MN	6008	Board	Real estate taxes	$2,532	$2,182	$4,048
6009 Accounting Fees	6009	Board	Accounting fees	$6,250	$7,020	$7,335
6010 Bank Charges	6010	Board	Interest & bank charges	$625	$12	($52)
6012 Interest	6012	Board	Interest & bank charges	$406	$899	-
6013 Insurance-Package	6013	Board	Insurance — package	$17,067	$16,319	$18,361
6016 Course Utilites	6016	Board	Course utilities	$39,297	$33,457	$37,240
Total Board				**$147,673**	**$156,941**	**$153,536**
PRO SHOP						
6102 Pro Shop Rent	6102	Pro Shop	Rent & building repairs	-	$2,500	$2,500
6103 Advertising and Marketing	6103	Pro Shop	Advertising, dues & postage	$846	$260	$1,814
6104 Postage & Freight	6104	Pro Shop	Advertising, dues & postage	$142	$150	$126
6105 Supplies-Pro Shop	6105	Pro Shop	Pro shop supplies & equipment	$7,010	$7,810	$12,995
6107 Business Dues-Local	6107	Pro Shop	Advertising, dues & postage	$375	$475	$1,325
6108.01 Cart Rentals - New Lease	6108.01	Pro Shop	Cart leases & rentals	$35,092	$41,001	$55,635
6108.03 Cart Rentals - Outside Rentals	6108.03	Pro Shop	Cart leases & rentals	-	-	$1,138
6112 Course Repair-Cart Sheds	6112	Pro Shop	Rent & building repairs	$446	$281	-
6113 Course Repair-Pro Shop	6113	Pro Shop	Rent & building repairs	$1,029	$623	$400
6114 Machine Repair-Carts	6114	Pro Shop	Cart repairs	$3,940	$1,399	$845
6120 Employee Benefit-Pro Health In (deleted)	6120	Pro Shop	Pro payroll taxes & benefits	$5,500	-	-
6121 Employee Benefit-Pro Retire	6121	Pro Shop	Pro payroll taxes & benefits	$3,000	$3,500	-
6122 Wages-Pro Contract	6122	Pro Shop	Pro & shop wages	$42,731	$49,653	$44,278
6123 Wages-Pro Shop	6123	Pro Shop	Pro & shop wages	$42,418	$38,457	$50,226
6125 Payroll Taxes-Pro	6125	Pro Shop	Pro payroll taxes & benefits	$7,546	$7,747	$8,811
6126 Wages-Unemployment-Pro (deleted)	6126	Pro Shop	Pro payroll taxes & benefits	$553	-	-
6127 Wages-Pro Bonus	6127	Pro Shop	Pro & shop wages	$5,093	$5,451	-
6128 Equipment-Pro Shop	6128	Pro Shop	Pro shop supplies & equipment	$82	$2,325	$1,234
Total Pro Shop				**$155,803**	**$161,632**	**$181,328**
GREENS						
6200 Licenses	6200	Greens	Licenses, dues & training	$1,799	$198	$468
6201 Business Dues	6201	Greens	Licenses, dues & training	$180	$358	$180

Bois De Sioux Golf Club

Account-Level Profit & Loss, January 1 – October 31

Account	Code	Department	Trend line	Jan–Oct 2024	Jan–Oct 2025	Jan–Oct 2026
6205 Course Supplies	6205	Greens	Course repairs & supplies	$5,506	$6,043	$6,405
6206 Course Repair-Chemicals	6206	Greens	Chemicals	$19,858	$25,804	$28,864
6208 Course Repair-Landscaping and Trees	6208	Greens	Course repairs & supplies	$590	$1,639	$8,121
6209 Course Repair-Cover and Sand	6209	Greens	Course repairs & supplies	$5,500	$11,849	$12,749
6211 Course Repair-Training	6211	Greens	Licenses, dues & training	-	$430	$1,013
6213 Machine Repairs-Tractors	6213	Greens	Machine repairs & fuel	$19,248	$14,115	$14,271
6214 Machine Use-Fuel and Gas	6214	Greens	Machine repairs & fuel	$12,724	$14,478	$16,318
6220 Insurance-Workers Comp	6220	Greens	Greens payroll taxes, unemployment & workers comp	$2,284	$1,949	$1,339
6222 Wages-Unemployment-Course (deleted)	6222	Greens	Greens payroll taxes, unemployment & workers comp	$537	-	-
6224 Wages-Greenskeeper	6224	Greens	Greens wages	$41,577	$44,523	$45,585
6225 Wages-Course	6225	Greens	Greens wages	$80,299	$77,172	$89,692
6226 Payroll Taxes-Course	6226	Greens	Greens payroll taxes, unemployment & workers comp	$9,331	$9,777	$10,773
6228 Equipment Lease	6228	Greens	Equipment lease	$17,839	$20,234	$19,292
6229 Irrigation Blowout	6229	Greens	Irrigation	$2,192	$22	-
6230 Course Repair	6230	Greens	Course repairs & supplies	$4,763	$12,272	$5,104
6231 Irrigation and Parts	6231	Greens	Irrigation	$1,524	$13,276	$6,836
Total Greens				**$225,751**	**$254,140**	**$267,009**
GRILLE ROOM						
6300 Purchases-Beer & Liquor	6300	Grille Room	Beer & liquor purchases	$80,805	$69,957	$71,899
6301 Purchases-Food	6301	Grille Room	Food purchases	$82,389	$82,084	$92,407
6302 Unstated Sales Tax-Grille Room	6302	Grille Room	Unstated sales tax — grille	$24,932	$24,328	$30,275
6303 Grille Room Rent	6303	Grille Room	Rent, licenses & other	-	$2,500	$2,500
6304 Grille Room Licenses	6304	Grille Room	Rent, licenses & other	-	$1,440	$1,181
6306 Grille Room-Supplies	6306	Grille Room	Supplies & office supplies	$5,763	$9,443	$2,542
6307 Grille Room-Office Supplies	6307	Grille Room	Supplies & office supplies	$3,574	$592	$1,771
6308 Grille Room-Equipment Rent Keg Gas	6308	Grille Room	Maintenance & equipment	$840	$933	$852
6311 Grille Room-Maintenance	6311	Grille Room	Maintenance & equipment	$11,238	$14,713	$13,057
6316 Grille Room-Cash Short/Over	6316	Grille Room	Rent, licenses & other	($630)	$684	($557)
6317 Wages-Grille Room	6317	Grille Room	Grille wages	$111,624	$99,329	$96,105
6318 Manager Wages-Grille Room	6318	Grille Room	Grille wages	-	-	$12,875
6320 Payroll Taxes-Grille	6320	Grille Room	Grille payroll taxes & unemployment	$8,539	$8,122	$7,694
6321 Wages-Unemployment-Grille (deleted)	6321	Grille Room	Grille payroll taxes & unemployment	$620	-	-
6322 Grille Room Equipment	6322	Grille Room	Maintenance & equipment	-	$2,600	$2,920
Total Grille Room				**$329,694**	**$316,724**	**$335,521**
OTHER INCOME						
7000 Other Income-Open	7000	Other Income	Non-operating	-	-	$1,278
7001 Patron Dividends	7001	Other Income	Non-operating	-	-	$9
7004.01 General Donations Received	7004.01	Other Income	Non-operating	$3,209	$16,570	($1,524)
7004.02 Ladies Donations	7004.02	Other Income	Non-operating	-	-	($341)
7004.03 Special Donations	7004.03	Other Income	Non-operating	-	-	($2,802)
7007 Other Income-Interest	7007	Other Income	Non-operating	$2,293	$1,460	$4,544
7008 Credit Card Surcharge	7008	Other Income	Non-operating	-	-	$2,672
Sales-Gift Card	Gift Card	Other Income	Non-operating	-	-	($2,766)
Total Other Income				**$5,503**	**$18,030**	**$1,070**
OTHER EXPENSE						
8000 State Income Tax	8000	Other Expense	Non-operating	$240	-	$211
Total Other Expense				**$240**	**-**	**$211**