



**Bear Valley Springs
Association**

Financial Reports

September 2016



Record

Prepared by: Wesley
Shryrock
Finance Manager

Bear Valley Springs Association
 Balance Sheet
 As of September 30, 2016

8:41 AM
 10/14/2016
 Accrual Basis
Sep 30, 16

ASSETS

Current Assets

Checking/Savings

10000 · Bank of the Sierra	104,845.50
10100 · CAB Operating	4,014,759.64
10101 · CAB - Reserves	1,665,575.94
10200 · CAB Deferred Operating	10,246.21
10301 · Edward Jones Investments	1,514,572.46
11300 · Petty Cash	1,950.00
11400 · Cash Bank	9,820.00

Total Checking/Savings 7,321,769.75

Accounts Receivable

11000 · Accounts Receivable	
11600 · Assessments Receivable	1,528,733.64
11609 · Penalty, Fees, interest - Assmt	147,330.89
11610 · ECC Fines Receivable	38,405.06
11710 · Other Receivables	1,427.97
11900 · NSF Receivable	1,890.68
12200 · Equestrian Boarding Receivable	5,456.89
12400 · Outside Accounts Receivable	14,300.97

Total 11000 · Accounts Receivable 1,737,546.10

Total Accounts Receivable 1,737,546.10

Other Current Assets

11605 · Allowance for Doubtful Accounts	(898,656.99)
11700 · Accounts Receivable Clearing	(4,725.51)
11755 · BVSACRFF RECV clearing	(2,672.66)
12401 · IBS- House Charges Receivable	(5,947.70)
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	5,646.97
13103 · Bar Beer	2,022.49
13104 · Bar Wine	3,934.16
13108 · Bar - Non-Alcoholic	3,127.40

Total 13100 · Bar 14,731.02

13200 · Mulligan Room

13201 · MR Food	10,084.49
13202 · MR Liquor	433.19
13203 · MR Beer	947.42

	<u>Sep 30, 16</u>
13204 · MR Wine	1,155.93
13208 · Mulligan Rm - Non-Alcoholic bev	2,263.02
Total 13200 · Mulligan Room	<u>14,884.05</u>
13300 · Pool	
13309 · Pool - Merchandise Taxable	186.58
Total 13300 · Pool	<u>186.58</u>
13400 · Golf Shop	14,841.76
13500 · Tennis Shop	12.78
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	251.16
13608 · Whiting Center Non-Alcoholic	200.00
Total 13600 · Whiting Center	<u>451.16</u>
13800 · Restaurant	
13801 · Restaurant Food	22,708.31
Total 13800 · Restaurant	<u>22,708.31</u>
Total 13000 · Inventory	67,815.66
14000 · Prepaid Insurance	9,926.38
14002 · Prepaid Property Taxes	38,919.88
14990 · Undeposited Funds	52,350.03
Total Other Current Assets	<u>(742,990.91)</u>
Total Current Assets	<u>8,316,324.94</u>
Fixed Assets	
15000 · Furn Fixtures & Equip Assets	
15002 · Accu Depreciation	(1,708,910.43)
15000 · Furn Fixtures & Equip Assets - Other	1,970,479.12
Total 15000 · Furn Fixtures & Equip Assets	<u>261,568.69</u>
15100 · Automotive Assets	
15101 · Auto & Trucks	415,371.40
15103 · Accu Depreciation	(385,715.65)
Total 15100 · Automotive Assets	<u>29,655.75</u>
15300 · Golf Carts Assets	
15301 · Golf Carts	116,742.75
15302 · Accu Depreciation	(7,296.42)
Total 15300 · Golf Carts Assets	<u>109,446.33</u>
Total Fixed Assets	<u>400,670.77</u>
TOTAL ASSETS	<u><u>8,716,995.71</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	

	<u>Sep 30, 16</u>
20100 · Accounts Payable - Vendors	176,150.47
Total 20000 · Accounts Payable	<u>176,150.47</u>
21501 · ECC Refundable Deposits	80,075.00
21502 · Amenity Cards Payable	26,656.00
21600 · Renters Card Deposits	38,400.00
Total Accounts Payable	<u>321,281.47</u>
Other Current Liabilities	
20105 · Gift Certificates Payable	20,339.30
20115 · Tips Payable	(1.14)
20117 · Banquet Service Charge	217.42
20118 · Instructional/Lesson Fees	(927.68)
20120 · Deposit - Future Events	
20125 · Event Deposits -Whiting Center	(20.00)
20120 · Deposit - Future Events - Other	10,918.99
Total 20120 · Deposit - Future Events	<u>10,898.99</u>
20200 · Payroll Payable	30,813.09
20201 · Accrued Payable	11,105.00
20400 · Accrued Payroll Taxes	9.00
20401 · Payroll Taxes Payable	13,067.35
20501 · Accrued Vacation Earned Payable	94,578.86
20600 · Accrued Sales Tax Payable	
20601 · Sales Tax Payable	50.00
20600 · Accrued Sales Tax Payable - Other	11,702.18
Total 20600 · Accrued Sales Tax Payable	<u>11,752.18</u>
20900 · Deferred Revenue Assets	13,092.86
20920 · Deferred Special Assmnt Revenue	23,777.00
21601 · Unclaimed Renters Card Deposits	925.00
21651 · Unclaimed Vendor Payment	20.00
Total Other Current Liabilities	<u>229,667.23</u>
Total Current Liabilities	<u>550,948.70</u>
Total Liabilities	550,948.70
Equity	
29100 · OPERATING (primary)Fund Balance	596,900.25
29102 · REPLACEMENT Fund Balance	2,539,723.00
29199 · PROPERTY Fund Balance	781,884.00
29990 · Prior Retained Earnings	252,675.33
Net Income	3,994,864.43
Total Equity	<u>8,166,047.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,716,995.71</u></u>

Bank Balances as of September 30, 2016					
Account Number	Account Type & Bank name	Balance	Total Cash	Uncleared	Register Balance as of September 30, 2016
	Bank of the Sierra/ Local operating	\$ 222,334.57	\$ 222,334.57	\$ (17,489.07)	\$ 204,845.50
	Mutual of Omaha- CAB Main Operating	\$ 120,528.60			
	Mutual of Omaha - CAB Wealth Management - Operating Sweeps	\$ 3,842,794.08	\$ 3,963,322.68	\$ (48,588.04)	\$ 3,914,734.64
	Mutual of Omaha - CAB Reserves	\$ 94,988.90			
	Mutual of Omaha - CAB Wealth Management - Reserves Sweeps	\$ 1,622,943.01	\$ 1,717,931.91	\$ (52,355.97)	\$ 1,665,575.94
	Mutual of Omaha - CAB Deferred Operating	\$ 10,496.21	\$ 10,496.21	\$ 980.00	\$ 11,476.21

RESERVE INVESTMENTS

CDAR/CD Number	Amount of Investment	Date of Investment	Maturity Date	Interest Rate	earned to Date	Account Balance as of September 30, 2016
Compass	\$ 200,000.00		6/5/2017	0.95%	\$ 107.82	\$ 200,107.82
Santander	\$ 100,000.00		6/15/2017	0.70%	\$ (105.88)	\$ 99,894.12
Discover	\$ 200,000.00		6/4/2018	1.40%	\$ 396.05	\$ 200,396.05
Ally	\$ 100,000.00		6/18/2018	1.00%	\$ (423.47)	\$ 99,576.53
Goldman	\$ 200,000.00		6/10/2019	1.80%	\$ 1,400.00	\$ 201,400.00
BMW	\$ 100,000.00		6/17/2019	1.20%	\$ (663.29)	\$ 99,336.71
American Express	\$ 200,000.00		6/3/2020	2.10%	\$ 1,200.00	\$ 201,200.00
East Boston	\$ 100,000.00		6/23/2020	1.30%	\$ (867.24)	\$ 99,132.76
BMW	\$ 100,000.00		2/26/2021	1.70%	\$ (100.00)	\$ 99,900.00
Capital One	\$ 51,224.63		5/11/2021	1.65%	\$ (450.08)	\$ 50,774.55
Wells Fargo	\$ 159,000.00		6/17/2021	1.75	\$ (238.50)	\$ 158,761.50
CASH						\$ 4,092.42
TOTAL	\$ 1,510,224.63					\$ 1,514,572.46

Bear Valley Springs Association
 COMBINED ALL DEPT - Income Statement
 September 2016

10/14/2016

	Sep 16	Budget	\$ Over Budget	% of Budget	Jul - Sep 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
30099 · Income - Taxable Sales									
30100 · Operating - Taxable									
30100.1 · Food Sales									
30111 · Dining Room Food Sales	97,135.33	90,329.00	6,806.33	107.54%	319,972.37	300,420.00	19,552.37	106.51%	1,089,274.00
30112 · Banquet Food Sales	6,961.84	2,651.00	4,310.84	262.61%	21,458.38	18,939.00	2,519.38	113.3%	95,199.00
30113 · Saloon Food Sales	12,806.31	11,441.00	1,365.31	111.93%	42,480.35	38,548.00	3,932.35	110.2%	133,127.00
Total 30100.1 · Food Sales	116,903.48	104,421.00	12,482.48	111.95%	383,911.10	357,907.00	26,004.10	107.27%	1,317,600.00
30100.2 · Merchandise Sales	3,105.54	3,500.00	-394.46	88.73%	15,905.04	12,000.00	3,905.04	132.54%	35,250.00
30100 · Operating - Taxable - Other	-2,509.15	0.00	-2,509.15	100.0%	-5,536.68	0.00	-5,536.68	100.0%	0.00
Total 30100 · Operating - Taxable	117,499.87	107,921.00	9,578.87	108.88%	394,279.46	369,907.00	24,372.46	106.59%	1,352,850.00
30101 · Liquor Sales - Taxable	11,710.84	10,826.00	884.84	108.17%	40,411.07	39,316.00	1,095.07	102.79%	133,165.00
30103 · Beer Sales	10,427.07	8,504.00	1,923.07	122.61%	37,572.35	34,599.00	2,973.35	108.59%	108,920.00
30104 · Wine Sales	9,617.65	7,125.00	2,492.65	134.99%	28,145.92	21,654.00	6,491.92	129.98%	94,661.00
30105 · Non Alcoholic Beverages	8,153.80	8,335.00	-181.20	97.83%	30,443.87	30,086.00	357.87	101.19%	98,426.00
30099 · Income - Taxable Sales - Other	0.00	15.00	-15.00	0.0%	0.00	715.00	-715.00	0.0%	1,490.00
Total 30099 · Income - Taxable Sales	157,409.23	142,726.00	14,683.23	110.29%	530,852.67	496,277.00	34,575.67	106.97%	1,789,512.00
30199 · Income - Non Taxable Sales									
30200 · Operating - Non Taxable	13.02	437.00	-423.98	2.98%	56.20	1,311.00	-1,254.80	4.29%	5,164.00
30201 · Snack Sales - Non Taxable	25.96	156.00	-130.04	16.64%	124.22	855.00	-730.78	14.53%	2,618.00
Total 30199 · Income - Non Taxable Sales	38.98	593.00	-554.02	6.57%	180.42	2,166.00	-1,985.58	8.33%	7,782.00
30204 · Instructional Fees - In	1,848.20	885.00	963.20	208.84%	11,341.90	9,035.00	2,306.90	125.53%	20,205.00
30205 · Range Balls	1,141.00	1,500.00	-359.00	76.07%	3,978.00	4,500.00	-522.00	88.4%	12,250.00
30206 · Pull Car Rentals	32.00	25.00	7.00	128.0%	149.00	75.00	74.00	198.67%	450.00
30207 · Club Rentals	50.00	70.00	-20.00	71.43%	225.00	240.00	-15.00	93.75%	570.00
30210 · Private Cart Storage	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,400.00
30211 · Cart Rentals	5,474.00	8,500.00	-3,026.00	64.4%	21,390.00	27,000.00	-5,610.00	79.22%	58,000.00
30212 · Guest Fees	684.00	565.00	119.00	121.06%	9,907.00	8,015.00	1,892.00	123.61%	13,320.00
30215 · Golf Cart Trail Fees	0.00	0.00	0.00	0.0%	575.00	0.00	575.00	100.0%	22,000.00
30217 · Green Fees	4,542.50	4,000.00	542.50	113.56%	16,427.50	12,000.00	4,427.50	136.9%	31,500.00
30218 · Ranges - Campground Fees	470.00	1,000.00	-530.00	47.0%	3,748.45	5,900.00	-2,151.55	63.53%	9,700.00
30220 · Ground Maintenance	1,500.00	1,500.00	0.00	100.0%	4,500.00	4,500.00	0.00	100.0%	18,000.00
30226 · Show & Events Income	360.00	350.00	10.00	102.86%	-662.61	3,100.00	-3,762.61	-21.38%	10,450.00
30230 · Administrative Fees	9,218.50	9,000.00	218.50	102.43%	24,178.50	23,000.00	1,178.50	105.12%	85,500.00
30231 · Amenity Card Fees	115.00	25.00	90.00	460.0%	185.00	175.00	10.00	105.71%	445.00
30235 · Collection Fees	0.00	0.00	0.00	0.0%	0.00	150.00	-150.00	0.0%	300.00
30299 · Dog Park Tags	0.00	0.00	0.00	0.0%	92.00	0.00	92.00	100.0%	0.00
30300 · Fishing & Boat Permits	235.00	225.00	10.00	104.44%	968.00	850.00	118.00	113.88%	3,400.00
30303 · Arena & Ground Fees	170.00	200.00	-30.00	85.0%	3,155.00	600.00	2,555.00	525.83%	3,000.00
30305 · Horse Board	10,631.00	12,020.00	-1,389.00	88.44%	34,794.80	36,060.00	-1,265.20	96.49%	140,920.00
30306 · Shavings	550.00	275.00	275.00	200.0%	1,410.00	825.00	585.00	170.91%	3,475.00
30307 · Turn-Out Fees	430.00	750.00	-320.00	57.33%	1,515.00	2,370.00	-855.00	63.92%	8,545.00

	Sep 16	Budget	\$ Over Budget	% of Budget	Jul - Sep 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
30308 · Supplements - equestrian	120.00	200.00	-80.00	60.0%	549.00	500.00	49.00	109.8%	1,950.00
30400 · Rental Facilities	2,224.57	1,025.00	1,199.57	217.03%	3,931.62	6,375.00	-2,443.38	61.67%	16,988.00
30495 · NSF Check Charges	0.00	35.00	-35.00	0.0%	0.00	115.00	-115.00	0.0%	165.00
30497 · Interest Income - Deferred	0.36	2.00	-1.64	18.0%	4.21	94.00	-89.79	4.48%	150.00
30499 · Dividend Income - Operating	0.00	25.00	-25.00	0.0%	570.72	80.00	490.72	713.4%	175.00
30500 · Interest Income - Operating	3.90	8.00	-4.10	48.75%	11.96	24.00	-12.04	49.83%	96.00
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	7,256.26	7,500.00	-243.74	96.75%	17,922.68	23,600.00	-5,677.32	75.94%	35,900.00
30501.3 · Service Charge	10,176.15	17,000.00	-6,823.85	59.86%	34,169.15	58,000.00	-23,830.85	58.91%	65,200.00
Total 30501 · Assmnt Int Serv Chg Penalty	17,432.41	24,500.00	-7,067.59	71.15%	52,091.83	81,600.00	-29,508.17	63.84%	101,100.00
30502 · Interest Income - House Charge	1.42	10.00	-8.58	14.2%	-1.07	28.00	-29.07	-3.82%	90.00
30601 · ECC Filing Fees	1,675.00	2,050.00	-375.00	81.71%	5,575.00	6,850.00	-1,275.00	81.39%	17,000.00
30602 · ECC Fines	0.00	1,700.00	-1,700.00	0.0%	0.00	5,000.00	-5,000.00	0.0%	17,200.00
30603 · Inspection Fees	400.00	800.00	-400.00	50.0%	1,300.00	1,350.00	-50.00	96.3%	3,790.00
30604 · ECC - Engineering Fees	250.00	100.00	150.00	250.0%	750.00	600.00	150.00	125.0%	2,000.00
30800 · Sport League Fees	10.00	0.00	10.00	100.0%	7,645.00	10,400.00	-2,755.00	73.51%	24,100.00
Total Income	217,017.07	214,664.00	2,353.07	101.1%	741,338.90	749,854.00	-8,515.10	98.86%	2,426,528.00
Cost of Goods Sold									
40100 · Purchases - Food & Other	43,662.97	44,749.40	-1,086.43	97.57%	144,794.37	153,628.80	-8,834.43	94.25%	552,845.40
40101 · Purchases - Liquor	2,560.54	2,436.07	124.47	105.11%	7,157.20	8,882.33	-1,725.13	80.58%	29,994.51
40102 · Purchases - Non Food - MR	0.00	0.00	0.00	0.0%	0.00	50.00	-50.00	0.0%	50.00
40105 · Purchases - Snacks Non-Taxable	0.00	100.00	-100.00	0.0%	171.51	180.00	-8.49	95.28%	896.00
40106 · Purchases - Beer	2,764.81	3,260.63	-495.82	84.79%	12,948.83	13,247.71	-298.88	97.74%	41,695.31
40107 · Purchases - Wine	3,053.82	2,422.50	631.32	126.06%	11,032.16	7,362.36	3,669.80	149.85%	32,184.74
40108 · Purchases - Non-Alcoholic Bev	3,335.07	3,200.70	134.37	104.2%	10,427.73	11,681.85	-1,254.12	89.26%	37,202.65
40200 · Inventory Adjustments - Food	2,580.96	0.00	2,580.96	100.0%	-629.90	0.00	-629.90	100.0%	0.00
40201 · Inventory Adjustments - Liquor	-507.55	0.00	-507.55	100.0%	-449.33	0.00	-449.33	100.0%	0.00
40203 · Inventory Adjustments - Beer	1,191.36	0.00	1,191.36	100.0%	980.23	0.00	980.23	100.0%	0.00
40204 · Inventory Adjustments - Wine	271.33	0.00	271.33	100.0%	348.41	0.00	348.41	100.0%	0.00
40205 · Inventory Adjustments - Snacks	182.34	0.00	182.34	100.0%	-115.69	0.00	-115.69	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	-684.22	0.00	-684.22	100.0%	151.13	0.00	151.13	100.0%	0.00
Total COGS	58,411.43	56,169.30	2,242.13	103.99%	186,816.65	195,033.05	-8,216.40	95.79%	694,868.61
Gross Profit	158,605.64	158,494.70	110.94	100.07%	554,522.25	554,820.95	-298.70	99.95%	1,731,659.39
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	166,310.93	165,854.87	456.06	100.28%	547,672.56	520,651.20	27,021.36	105.19%	1,851,294.31
50102 · Payroll Expense - Salaried	64,734.91	74,817.84	-10,082.93	86.52%	206,867.99	222,550.06	-15,682.07	92.95%	889,381.51
50103 · Payroll Expense - OVERTIME	5,237.28	0.00	5,237.28	100.0%	24,899.19	0.00	24,899.19	100.0%	0.00
50200 · Payroll Taxes									
50201 · Social Security	15,935.34	16,401.50	-466.16	97.16%	60,376.28	51,165.24	9,211.04	118.0%	191,118.70
50202 · Medicare	3,726.82	3,835.82	-109.00	97.16%	14,120.27	11,966.06	2,154.21	118.0%	44,697.06
50203 · FUI	225.06	192.10	32.96	117.16%	1,187.55	967.60	219.95	122.73%	35,808.90
50204 · CA SUI	1,381.04	1,376.53	4.51	100.33%	7,281.22	6,612.32	668.90	110.12%	45,187.36
50205 · CA ETT	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	275.54
Total 50200 · Payroll Taxes	21,268.26	21,805.95	-537.69	97.53%	82,965.32	70,711.22	12,254.10	117.33%	317,087.56
50300 · Workers Compensation	6,013.26	13,748.36	-7,735.10	43.74%	57,739.07	50,169.46	7,569.61	115.09%	169,167.05

	Sep 16	Budget	\$ Over Budget	% of Budget	Jul - Sep 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
50350 · Group Health Insurance	16,465.06	21,321.11	-4,856.05	77.22%	50,547.31	63,963.33	-13,416.02	79.03%	255,853.32
50400 · Retirement Contributions	2,793.53	3,337.92	-544.39	83.69%	9,931.65	10,889.12	-957.47	91.21%	37,080.44
50410 · Vacations Benefits	9,420.21	9,059.73	360.48	103.98%	30,889.89	31,709.06	-819.17	97.42%	117,794.81
50420 · Employee Meals	2,048.00	2,624.00	-576.00	78.05%	8,032.68	8,320.00	-287.32	96.55%	28,220.00
Total 50100 · Payroll Expenses	294,291.44	312,569.78	-18,278.34	94.15%	1,019,545.66	978,963.45	40,582.21	104.15%	3,665,879.00
50110 · Employee incentive Programs	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	53,000.00
50510 · First Aid	0.00	75.00	-75.00	0.0%	100.62	1,570.00	-1,469.38	6.41%	2,680.00
50512 · Drug Testing	165.00	165.00	0.00	100.0%	750.00	825.00	-75.00	90.91%	4,120.00
50900 · Elections	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	10,000.00
51100 · Mileage & Vehicle Expense	3,200.72	2,491.01	709.71	128.49%	12,779.55	9,836.01	2,943.54	129.93%	33,948.16
51400 · Vehicle Allowances	1,225.00	1,250.00	-25.00	98.0%	3,675.00	3,750.00	-75.00	98.0%	15,000.00
51800 · Electricity	12,237.29	14,852.10	-2,614.81	82.39%	38,653.83	46,285.60	-7,631.77	83.51%	136,860.32
51900 · Natural Propane & Gas	4,723.70	2,819.00	1,904.70	167.57%	8,687.44	8,114.00	573.44	107.07%	57,628.00
52000 · Water - Potable	14,330.00	9,090.00	5,240.00	157.65%	39,015.72	27,475.00	11,540.72	142.0%	55,002.00
52001 · Sewer Fees	7,216.16	3,048.00	4,168.16	236.75%	18,088.00	9,311.00	8,777.00	194.27%	33,052.00
52002 · Water - Effluent	4,127.20	4,000.00	127.20	103.18%	12,350.80	12,000.00	350.80	102.92%	32,000.00
52003 · Water - Non-Potable	0.00	18,799.00	-18,799.00	0.0%	25.33	143,680.00	-143,654.67	0.02%	184,386.00
52100 · Trash	5,219.59	2,926.80	2,292.79	178.34%	11,460.19	9,933.46	1,526.73	115.37%	42,864.24
52200 · Telephone	7,269.20	4,918.05	2,351.15	147.81%	18,618.66	14,506.15	4,112.51	128.35%	57,075.60
52300 · Office Supplies	1,553.88	1,100.00	453.88	141.26%	4,333.56	4,235.00	98.56	102.33%	16,245.00
52301 · Banking and Billing Supplies	-5.40	0.00	-5.40	100.0%	-5.40	0.00	-5.40	100.0%	0.00
52400 · Minor Equipment & Tools	5,282.33	2,791.00	2,491.33	189.26%	13,889.44	8,837.00	5,052.44	157.17%	32,963.00
52500 · Licenses, Fees & Subs	3,046.58	2,154.77	891.81	141.39%	14,891.19	13,491.31	1,399.88	110.38%	31,958.24
52501 · Conference, Seminars & Training	1,145.00	2,474.00	-1,329.00	46.28%	1,639.00	4,674.00	-3,035.00	35.07%	12,940.00
52600 · Postage & Shipping	600.00	537.00	63.00	111.73%	1,261.45	1,911.00	-649.55	66.01%	8,914.00
52801 · Committee Fees	400.00	550.00	-150.00	72.73%	1,250.00	1,650.00	-400.00	75.76%	6,600.00
52900 · Community Relations	3,999.42	6,675.00	-2,675.58	59.92%	11,666.00	15,468.00	-3,802.00	75.42%	47,595.00
52901 · Disaster Planning	0.00	0.00	0.00	0.0%	0.00	950.00	-950.00	0.0%	1,150.00
52905 · Contingency Fund Expense	0.00	3,750.00	-3,750.00	0.0%	0.00	11,250.00	-11,250.00	0.0%	45,000.00
52910 · Employee Relations	3,435.93	1,360.00	2,075.93	252.64%	9,987.84	8,617.00	1,370.84	115.91%	24,479.00
53000 · Legal Fees	3,732.62	3,250.00	482.62	114.85%	6,789.12	7,750.00	-960.88	87.6%	25,000.00
53001 · Golf Course Management Fees	44,520.50	44,520.00	0.50	100.0%	133,561.50	133,560.00	1.50	100.0%	534,240.00
53004 · Foreclosure Expenses	0.00	0.00	0.00	0.0%	0.00	600.00	-600.00	0.0%	1,200.00
53010 · Legal Settlements	0.00	10,000.00	-10,000.00	0.0%	0.00	10,000.00	-10,000.00	0.0%	10,000.00
53100 · Audit Services	0.00	15,000.00	-15,000.00	0.0%	0.00	15,000.00	-15,000.00	0.0%	15,000.00
53300 · Insurance-Liability/Umbrella	12,208.76	0.00	12,208.76	100.0%	36,626.28	27,693.99	8,932.29	132.25%	169,718.93
53301 · Travel	110.79	1,000.00	-889.21	11.08%	1,676.12	1,450.00	226.12	115.59%	6,020.00
53302 · Spoilage	919.14	355.19	563.95	258.77%	1,575.77	1,241.14	334.63	126.96%	4,470.05
53303 · Entertainment	3,400.00	3,950.00	-550.00	86.08%	10,250.00	10,900.00	-650.00	94.04%	40,550.00
53400 · Property Taxes - Possessory	1,400.76	1,700.00	-299.24	82.4%	4,202.28	5,100.00	-897.72	82.4%	20,400.00
53410 · Property Taxes - Unsecured	2,923.67	3,400.00	-476.33	85.99%	8,771.01	10,200.00	-1,428.99	85.99%	40,800.00
53420 · Property Taxes - Lease Equip	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	140.00
53421 · Fed & CA Filing Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,110.00
53600 · Advertising & Promotion	450.00	0.00	450.00	100.0%	770.00	250.00	520.00	308.0%	620.00
53700 · Collection Expense	0.00	0.00	0.00	0.0%	0.00	800.00	-800.00	0.0%	1,400.00
53800 · Newsletter	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	15,800.00

	Sep 16	Budget	\$ Over Budget	% of Budget	Jul - Sep 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
54000 · Equipment Rental	2,240.71	2,803.00	-562.29	79.94%	7,408.73	8,839.00	-1,430.27	83.82%	35,556.00
54600 · Outside Services	6,807.30	5,173.74	1,633.56	131.57%	23,868.15	23,039.22	828.93	103.6%	80,939.88
54610 · 401K Plan Administration Fees	320.67	350.00	-29.33	91.62%	962.01	735.00	227.01	130.89%	3,885.00
54710 · Payroll Services	1,346.53	1,600.00	-253.47	84.16%	3,667.00	5,800.00	-2,133.00	63.22%	23,845.00
54800 · Equipment Repair & Maintenance	233.21	665.00	-431.79	35.07%	3,620.66	2,215.00	1,405.66	163.46%	9,330.00
54900 · Bad Debt	6,500.00	6,500.00	0.00	100.0%	19,500.00	19,500.00	0.00	100.0%	78,000.00
55001 · Chemicals	13,876.71	15,250.00	-1,373.29	91.0%	21,374.87	21,400.00	-25.13	99.88%	38,327.00
55003 · Sand & Gravel	0.00	0.00	0.00	0.0%	0.00	4,048.00	-4,048.00	0.0%	7,984.00
55200 · Maint Materials & Supplies	5,461.64	3,087.25	2,374.39	176.91%	18,607.17	9,701.75	8,905.42	191.79%	39,157.00
55201 · Horse Trail Maintenance	42.98	200.00	-157.02	21.49%	289.13	600.00	-310.87	48.19%	2,400.00
55300 · Janitorial Supplies	1,888.80	2,015.00	-126.20	93.74%	5,840.10	6,030.00	-189.90	96.85%	24,690.00
55600 · Uniform Allowance	330.00	341.00	-11.00	96.77%	1,109.50	1,187.50	-78.00	93.43%	4,250.50
55700 · Pool Supplies	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	100.00
55900 · Non-Consumable Supplies	2,634.89	4,002.00	-1,367.11	65.84%	11,169.22	12,702.00	-1,532.78	87.93%	38,051.47
56000 · Cleaning Supplies	69.96	95.00	-25.04	73.64%	324.68	285.00	39.68	113.92%	1,140.00
56100 · Construction Materials	0.00	500.00	-500.00	0.0%	777.47	1,500.00	-722.53	51.83%	6,000.00
56200 · Decorations	253.14	100.00	153.14	253.14%	267.12	225.00	42.12	118.72%	2,625.00
56300 · Glass/China/Silver Replacement	389.23	650.00	-260.77	59.88%	2,234.68	1,950.00	284.68	114.6%	8,000.00
56400 · Linens, Uniforms & Mats	2,103.11	1,952.00	151.11	107.74%	7,830.64	8,478.50	-647.86	92.36%	31,399.00
56800 · Bank Fees & Credit Card Charges	524.87	115.00	409.87	456.41%	1,868.61	745.00	1,123.61	250.82%	3,280.00
56900 · Recruiting & Relocation	469.00	0.00	469.00	100.0%	469.00	0.00	469.00	100.0%	0.00
57000 · Consulting Fees	886.00	0.00	886.00	100.0%	886.00	0.00	886.00	100.0%	0.00
57001 · Feed & Supplements	20.00	0.00	20.00	100.0%	7,079.88	8,000.00	-920.12	88.5%	47,000.00
57200 · Equipment Maintenance Agreement	504.91	515.00	-10.09	98.04%	2,141.49	4,923.00	-2,781.51	43.5%	19,911.00
57250 · Software Supplies & Services	0.00	0.00	0.00	0.0%	0.00	50.00	-50.00	0.0%	150.00
57300 · Software & Upgrades	0.00	0.00	0.00	0.0%	14.99	5,500.00	-5,485.01	0.27%	10,943.00
57400 · Stable Bedding	40.00	3,800.00	-3,760.00	1.05%	3,130.00	3,800.00	-670.00	82.37%	3,800.00
57600 · Shows & Events	0.00	0.00	0.00	0.0%	1,724.00	5,950.00	-4,226.00	28.98%	7,925.00
57701 · Background Investigations	9.75	0.00	9.75	100.0%	60.78	82.00	-21.22	74.12%	310.00
58300 · Recreational Supplies	103.93	250.00	-146.07	41.57%	331.90	700.00	-368.10	47.41%	2,725.00
58301 · Sports League Supplies	1,949.80	1,080.00	869.80	180.54%	4,038.85	5,210.00	-1,171.15	77.52%	17,700.00
58302 · Event Expenses	0.00	250.00	-250.00	0.0%	24.58	755.00	-730.42	3.26%	2,255.00
58306 · Tournament Expense	0.00	0.00	0.00	0.0%	0.00	160.00	-160.00	0.0%	160.00
58400 · Restock Lake	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	9,000.00
58800 · Cash Over/Short	76.28	0.00	76.28	100.0%	127.02	0.00	127.02	100.0%	0.00
59500 · Credit Card Commission	8,624.30	7,053.65	1,570.65	122.27%	39,349.86	37,951.93	1,397.93	103.68%	70,490.98
Total Expense	500,837.00	539,918.34	-39,081.34	92.76%	1,636,984.05	1,763,941.01	-126,956.96	92.8%	6,129,138.37
Net Ordinary Income	-342,231.36	-381,423.64	39,192.28	89.73%	-1,082,461.80	-1,209,120.06	126,658.26	89.53%	-4,397,478.98
Net Income	-342,231.36	-381,423.64	39,192.28	89.73%	-1,082,461.80	-1,209,120.06	126,658.26	89.53%	-4,397,478.98