

Bear Valley Springs Association
Balance Sheet
As of January 31, 2017

4:35 PM
02/17/2017
Accrual Basis
Jan 31, 17

ASSETS

Current Assets

Checking/Savings

10000 · Operating Cash	
10001 · Petty Cash	1,950.00
10004 · Cash Bank	9,520.00
10007 · CAB Deferred Operating Account	18,329.24
10009 · Bank of the Sierra	140,846.04
10021 · CAB - Operating	<u>2,137,187.03</u>
Total 10000 · Operating Cash	<u>2,307,832.31</u>
10100 · Reserve Cash	
10104 · Edward Jones Investments	1,515,426.80
10105 · CAB - Reserves Acct	<u>2,267,595.36</u>
Total 10100 · Reserve Cash	<u>3,783,022.16</u>
Total Checking/Savings	<u>6,090,854.47</u>

Accounts Receivable

11000 · Accounts Receivable	
11600 · Assessments Receivable	1,172,151.12
11609 · Penalty, Fees, interest - Assmt	112,122.53
11610 · ECC Fines Receivable	20,818.36
11710 · Other Receivables	1,577.97
11900 · NSF Receivable	1,845.68
12200 · Equestrian Boarding Receivable	6,742.64
12400 · Outside Accounts Receivable	<u>9,349.53</u>
Total 11000 · Accounts Receivable	<u>1,324,607.83</u>

Total Accounts Receivable

1,324,607.83

Other Current Assets

11605 · Allowance for Doubtful Accounts	(1,066,746.42)
12401 · IBS- House Charges Receivable	6,549.29
12600 · Refunds Receivable	(100.00)
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	5,174.12
13103 · Bar Beer	1,837.37
13104 · Bar Wine	2,522.93
13108 · Bar - Non-Alcoholic	<u>2,109.58</u>
Total 13100 · Bar	<u>11,644.00</u>

13200 · Mulligan Room

	Jan 31, 17
13201 · MR Food	8,307.20
13202 · MR Liquor	524.11
13203 · MR Beer	757.91
13204 · MR Wine	1,202.75
13208 · Mulligan Rm - Non-Alcoholic bev	1,940.79
Total 13200 · Mulligan Room	<u>12,732.76</u>
13300 · Pool	
13309 · Pool - Merchandise Taxable	186.58
Total 13300 · Pool	<u>186.58</u>
13400 · Golf Shop	27,155.60
13500 · Tennis Shop	10.65
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	224.16
13608 · Whiting Center Non-Alcoholic	165.56
Total 13600 · Whiting Center	<u>389.72</u>
13800 · Restaurant	
13801 · Restaurant Food	27,027.37
13808 · Restaurant - Non-alcoholic bev	(1,579.53)
Total 13800 · Restaurant	<u>25,447.84</u>
Total 13000 · Inventory	77,567.15
14000 · Prepaid Insurance	73,946.34
14002 · Prepaid Property Taxes	21,622.16
Total Other Current Assets	<u>(887,161.48)</u>
Total Current Assets	<u>6,528,300.82</u>
Fixed Assets	
15000 · Furniture Fixtures and Equip	
15001 · Furn Fixtures & Equip Assets	2,104,390.12
15002 · Accu Depreciation	(1,756,353.43)
Total 15000 · Furniture Fixtures and Equip	<u>348,036.69</u>
15100 · Automotive Assets	
15101 · Auto & Trucks	435,696.40
15103 · Accu Depreciation	(391,361.37)
Total 15100 · Automotive Assets	<u>44,335.03</u>
15300 · Golf Carts Assets	
15301 · Golf Carts	178,710.75
15302 · Accu Depreciation	(49,547.84)
Total 15300 · Golf Carts Assets	<u>129,162.91</u>
Total Fixed Assets	<u>521,534.63</u>
TOTAL ASSETS	<u>7,049,835.45</u>
LIABILITIES & EQUITY	
Liabilities	

	<u>Jan 31, 17</u>
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	238,197.75
Total 20000 · Accounts Payable	<u>238,197.75</u>
21501 · ECC Refundable Deposits	84,675.00
21502 · Amenity Cards Payable	28,406.00
21600 · Renters Card Deposits	37,200.00
Total Accounts Payable	<u>388,478.75</u>
Other Current Liabilities	
20105 · Gift Certificates Payable	20,080.82
20115 · Tips Payable	(1.14)
20117 · Banquet Service Charge	930.93
20118 · Instructional/Lesson Fees	(1,283.88)
20120 · Deposit - Future Events	4,996.10
20200 · Payroll Payable	23,140.68
20201 · Accrued Payable	11,105.00
20400 · Accrued Payroll Taxes	9.00
20401 · Payroll Taxes Payable	10,995.67
20501 · Accrued Vacation Earned Payable	103,665.56
20600 · Accrued Sales Tax Payable	8,607.12
20900 · Deferred Revenue Assets	24,584.67
21601 · Unclaimed Renters Card Deposits	975.00
21651 · Unclaimed Vendor Payment	20.00
Total Other Current Liabilities	<u>207,825.53</u>
Total Current Liabilities	<u>596,304.28</u>
Total Liabilities	596,304.28
Equity	
29050 · Designated Reserves	
29051 · Designated Reserves-Beg of Year	3,227,477.47
29054 · Reserve Transfers	828,000.00
29059 · Interest and Dividends EJ	7,868.63
29065 · Interest and Dividends CAB	1,398.63
29067 · Income-Sale of Reserve Item	13,159.25
29070 · Reserve Expense-Bank Charges	(105.00)
29080 · Reserve Expenditures	(294,776.82)
Total 29050 · Designated Reserves	<u>3,783,022.16</u>
29990 · Prior Retained Earnings	992,067.05
Net Income	1,678,441.96
Total Equity	<u>6,453,531.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,049,835.45</u></u>

Bear Valley Springs Association
 COMBINED ALL DEPT - Income Statement
 January 2017

02/17/2017

	Jan 17	Budget	\$ Over Budget	% of Budget	Jul '16 - Jan 17	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	83,555.99	78,273.00	5,282.99	106.75%	661,536.38	620,658.00	40,878.38	106.59%	1,089,274.00
30112 - Banquet Food Sales	7,179.03	13,700.00	-6,520.97	52.4%	70,218.89	66,329.00	3,889.89	105.87%	95,199.00
30113 - Saloon Food Sales	10,047.37	9,460.00	587.37	106.21%	83,636.06	83,284.00	352.06	100.42%	133,127.00
Total 30100.1 - Food Sales	100,782.39	101,433.00	-650.61	99.96%	815,391.33	770,271.00	45,120.33	105.86%	1,317,600.00
30100.2 - Merchandise Sales	71.43	1,500.00	-1,428.57	4.76%	26,510.85	23,550.00	2,960.85	112.57%	35,300.00
30100 - Operating - Taxable - Other	-2,054.26	0.00	-2,054.26	100.0%	-13,557.97	526.00	-14,083.97	-2,577.56%	526.00
Total 30100 - Operating - Taxable	98,799.56	102,933.00	-4,133.44	95.98%	828,344.21	794,347.00	33,997.21	104.28%	1,353,426.00
30101 - Liquor Sales - Taxable	8,648.75	11,200.00	-2,551.25	77.22%	79,487.68	82,477.00	-2,989.32	96.38%	133,165.00
30102 - Non Food - Taxable	0.00	0.00	0.00	0.0%	0.00	665.00	-665.00	0.0%	1,440.00
30103 - Beer Sales	6,147.71	8,584.00	-2,436.29	71.62%	66,722.40	67,355.00	-632.60	99.06%	108,920.00
30104 - Wine Sales	8,073.75	9,288.00	-1,214.25	86.93%	62,029.30	56,736.00	5,293.30	109.33%	94,661.00
30105 - Non Alcoholic Beverages	6,430.97	7,058.00	-627.03	91.12%	57,235.14	57,770.00	-534.86	99.07%	98,426.00
Total 30099 - Income - Taxable Sales	128,100.74	139,063.00	-10,962.26	92.12%	1,093,818.73	1,059,350.00	34,468.73	103.25%	1,790,038.00
30199 - Income - Non Taxable Sales									
30200 - Operating - Non Taxable	13.95	427.00	-413.05	3.27%	104.56	3,019.00	-2,914.44	3.46%	5,164.00
30201 - Snack Sales - Non Taxable	70.00	100.00	-30.00	70.0%	598.18	1,230.00	-631.82	48.63%	2,618.00
Total 30199 - Income - Non Taxable Sales	83.95	527.00	-443.05	15.93%	702.74	4,249.00	-3,546.26	16.54%	7,782.00
30204 - Instructional Fees - In	453.80	575.00	-121.20	78.92%	15,152.75	11,125.00	4,027.75	136.2%	20,205.00
30205 - Range Balls	34.00	500.00	-466.00	6.8%	6,020.00	8,000.00	-1,980.00	75.25%	12,250.00
30206 - Pull Car Rentals	0.00	50.00	-50.00	0.0%	211.00	255.00	-44.00	82.75%	450.00
30207 - Club Rentals	0.00	20.00	-20.00	0.0%	325.00	350.00	-25.00	92.86%	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	0.00	2,000.00	-2,000.00	0.0%	29,593.00	39,000.00	-9,407.00	75.88%	58,000.00
30212 - Guest Fees	136.00	30.00	106.00	453.33%	10,584.00	8,445.00	2,139.00	125.33%	13,320.00
30215 - Golf Cart Trail Fees	300.00	0.00	300.00	100.0%	1,175.00	0.00	1,175.00	100.0%	22,000.00
30217 - Green Fees	0.00	1,000.00	-1,000.00	0.0%	22,507.50	19,500.00	3,007.50	115.42%	31,500.00
30218 - Ranges - Campground Fees	150.00	125.00	25.00	120.0%	4,658.45	6,900.00	-2,241.55	67.51%	9,700.00
30220 - Ground Maintenance	1,500.00	1,500.00	0.00	100.0%	10,500.00	10,500.00	0.00	100.0%	18,000.00
30226 - Show & Events Income	0.00	0.00	0.00	0.0%	224.39	4,750.00	-4,525.61	4.72%	10,450.00
30230 - Administrative Fees	9,841.00	9,000.00	841.00	109.34%	53,880.00	50,000.00	3,880.00	107.76%	85,500.00
30231 - Amenity Card Fees	45.00	25.00	20.00	180.0%	345.00	320.00	25.00	107.81%	445.00
30235 - Collection Fees	0.00	150.00	-150.00	0.0%	150.00	300.00	-150.00	50.0%	300.00
30299 - Dog Park Tags	0.00	29.59	-29.59	0.0%	264.00	207.05	56.95	127.51%	355.00
30300 - Fishing & Boat Permits	35.00	300.00	-265.00	11.67%	1,388.00	1,775.00	-387.00	78.2%	3,400.00
30303 - Arena & Ground Fees	40.00	300.00	-260.00	13.33%	3,715.00	1,600.00	2,115.00	232.19%	3,000.00
30305 - Horse Board	11,588.00	11,540.00	48.00	100.42%	80,712.01	82,480.00	-1,767.99	97.86%	140,920.00
30306 - Shavings	541.00	350.00	191.00	154.57%	3,796.00	1,950.00	1,846.00	194.67%	3,475.00
30307 - Turn-Out Fees	300.00	700.00	-400.00	42.86%	2,819.00	5,320.00	-2,501.00	52.99%	8,545.00
30308 - Supplements - equestrian	187.00	200.00	-13.00	93.5%	1,178.00	1,130.00	48.00	104.25%	1,950.00
30309 - Feed - equestrian	0.00	0.00	0.00	0.0%	0.00	40.00	-40.00	0.0%	60.00
30400 - Rental Facilities	669.12	780.00	-110.88	85.79%	8,911.61	10,868.00	-1,956.39	82.0%	16,988.00
30495 - NSF Check Charges	0.00	0.00	0.00	0.0%	0.00	140.00	-140.00	0.0%	165.00
30497 - Interest Income - Deferred	0.78	2.00	-1.22	39.0%	6.79	102.00	-95.21	6.66%	150.00
30499 - Dividend Income - Operating	0.00	10.00	-10.00	0.0%	570.72	145.00	425.72	393.6%	175.00
30500 - Interest Income - Operating	4.03	8.00	-3.97	50.38%	27.95	56.00	-28.05	49.91%	96.00
30501 - Assmnt Int Serv Chg Penalty									
30501.1 - Penalties	1,983.60	1,000.00	983.60	198.36%	35,487.92	30,600.00	4,887.92	115.97%	35,900.00
30501.3 - Service Charge	95.00	0.00	95.00	100.0%	50,615.65	65,100.00	-14,484.35	77.75%	65,200.00
Total 30501 - Assmnt Int Serv Chg Penalty	2,078.60	1,000.00	1,078.60	207.86%	86,103.57	95,700.00	-9,596.43	89.97%	101,100.00
30502 - Interest Income - House Charge	7.99	10.00	-2.01	79.9%	43.10	54.00	-10.90	79.82%	90.00
30601 - ECC Filing Fees	525.00	600.00	-75.00	87.5%	9,625.00	10,450.00	-825.00	92.11%	17,000.00

	Jan 17	Budget	\$ Over Budget	% of Budget	Jul '16 - Jan 17	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
30602 - ECC Fines	0.00	500.00	-500.00	0.0%	1,650.00	10,700.00	-9,050.00	15.42%	17,200.00
30603 - Inspection Fees	300.00	300.00	0.00	100.0%	2,600.00	2,400.00	200.00	108.33%	3,790.00
30604 - ECC - Engineering Fees	0.00	250.00	-250.00	0.0%	1,500.00	1,100.00	400.00	136.36%	2,000.00
30705 - Unclaimed Deposits	1,175.00	0.00	1,175.00	100.0%	1,175.00	0.00	1,175.00	100.0%	0.00
30800 - Sport League Fees	0.00	0.00	0.00	0.0%	12,940.00	15,600.00	-2,660.00	82.95%	24,100.00
Total Income	158,096.01	171,444.59	-13,348.58	92.21%	1,468,873.31	1,464,861.05	4,012.26	100.27%	2,427,469.00
Cost of Goods Sold									
40100 - Purchases - Food & Other	42,642.94	41,340.47	1,302.47	103.15%	315,764.37	326,447.07	-10,682.70	96.73%	552,845.40
40101 - Purchases - Liquor	1,311.73	2,468.16	-1,156.43	53.15%	14,091.14	18,574.05	-4,482.91	75.87%	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	84.01	80.00	4.01	105.01%	361.71	480.00	-118.29	75.36%	896.00
40106 - Purchases - Beer	1,765.15	3,285.25	-1,520.10	53.73%	21,730.49	25,765.39	-4,034.90	84.34%	41,695.31
40107 - Purchases - Wine	1,908.73	3,157.92	-1,249.19	60.44%	20,612.15	19,290.24	1,321.91	106.85%	32,184.74
40108 - Purchases - Non-Alcoholic Bev	1,516.21	2,754.45	-1,238.24	55.05%	18,785.16	22,121.65	-3,336.49	84.92%	37,202.65
40200 - Inventory Adjustments - Food	-3,419.81	0.00	-3,419.81	100.0%	-8,205.85	0.00	-8,205.85	100.0%	0.00
40201 - Inventory Adjustments - Liquor	220.30	0.00	220.30	100.0%	-67.40	0.00	-67.40	100.0%	0.00
40203 - Inventory Adjustments - Beer	345.76	0.00	345.76	100.0%	1,354.86	0.00	1,354.86	100.0%	0.00
40204 - Inventory Adjustments - Wine	937.62	0.00	937.62	100.0%	1,712.82	0.00	1,712.82	100.0%	0.00
40205 - Inventory Adjustments - Snacks	-130.71	0.00	-130.71	100.0%	-88.69	0.00	-88.69	100.0%	0.00
40208 - Inventory Adjustment Non Alc	483.27	0.00	483.27	100.0%	1,525.62	0.00	1,525.62	100.0%	0.00
Total COGS	47,665.20	53,086.25	-5,421.05	89.79%	387,576.38	412,728.40	-25,152.02	93.91%	694,868.61
Gross Profit	110,430.81	118,358.34	-7,927.53	93.3%	1,081,296.93	1,052,132.65	29,164.28	102.77%	1,732,600.39
Expense									
50100 - Payroll Expenses									
50101 - Payroll expense - Hourly	151,674.91	140,243.69	11,431.22	108.15%	1,188,743.15	1,084,867.70	103,875.45	109.58%	1,851,294.31
50102 - Payroll Expense - Salaried	66,706.00	74,157.02	-7,451.02	89.95%	462,634.85	517,274.72	-54,639.87	89.44%	889,381.51
50103 - Payroll Expense - OVERTIME	2,291.40	0.00	2,291.40	100.0%	39,056.92	0.00	39,056.92	100.0%	0.00
50200 - Payroll Taxes									
50201 - Social Security	15,016.73	14,341.46	675.27	104.71%	123,397.25	113,002.81	10,394.44	109.2%	191,118.70
50202 - Medicare	3,510.59	3,354.05	156.54	104.67%	29,203.84	26,428.00	2,775.84	110.5%	44,697.06
50203 - FUI	19,476.49	16,406.74	3,069.75	118.71%	21,763.84	17,878.12	3,885.72	121.74%	35,808.90
50204 - CA SUI	7,156.50	10,147.67	-2,991.17	70.52%	20,546.92	19,944.19	602.73	103.02%	45,187.36
50205 - CA ETT	0.00	163.64	-163.64	0.0%	0.00	163.64	-163.64	0.0%	275.54
Total 50200 - Payroll Taxes	45,160.31	44,413.56	746.75	101.68%	194,911.85	177,416.76	17,495.09	109.86%	317,087.56
50300 - Workers Compensation	12,437.04	13,027.82	-590.78	95.47%	112,637.01	102,465.37	10,171.64	109.93%	169,167.05
50350 - Group Health Insurance	16,937.79	21,321.11	-4,383.32	79.44%	114,489.86	149,247.77	-34,757.91	76.71%	255,853.32
50400 - Retirement Contributions	2,569.46	3,716.94	-1,147.48	69.13%	22,250.23	25,273.27	-3,023.04	88.04%	37,080.44
50410 - Vacations Benefits	9,532.64	9,109.01	423.63	104.65%	73,175.59	72,477.85	697.74	100.96%	117,794.81
50420 - Employee Meals	1,780.00	2,824.00	-1,044.00	63.03%	16,500.68	17,700.00	-1,199.32	93.22%	28,220.00
50100 - Payroll Expenses - Other	0.00	0.00	0.00	0.0%	219.25	0.00	219.25	100.0%	0.00
Total 50100 - Payroll Expenses	309,089.55	308,813.15	276.40	100.09%	2,224,619.39	2,146,723.44	77,895.95	103.63%	3,665,879.00
50110 - Employee Incentive Programs	0.00	0.00	0.00	0.0%	53,429.48	50,000.00	3,429.48	106.86%	53,000.00
50510 - First Aid	0.00	75.00	-75.00	0.0%	607.38	1,985.00	-1,377.62	30.6%	2,680.00
50512 - Drug Testing	440.00	165.00	275.00	266.67%	1,740.00	1,465.00	275.00	118.77%	4,120.00
50900 - Elections	0.00	2,500.00	-2,500.00	0.0%	150.00	2,500.00	-2,350.00	6.0%	10,000.00
51100 - Mileage & Vehicle Expense	1,900.62	2,159.00	-258.38	88.03%	21,928.84	20,423.16	1,505.68	107.37%	33,948.16
51400 - Vehicle Allowances	775.00	1,250.00	-475.00	62.0%	6,774.00	8,750.00	-1,976.00	77.42%	15,000.00
51800 - Electricity	7,199.91	9,918.31	-2,718.40	72.59%	72,182.09	88,102.08	-15,919.99	81.93%	136,860.32
51900 - Natural Propane & Gas	2,667.02	8,288.00	-5,620.98	32.18%	29,511.97	33,243.00	-3,731.03	88.78%	57,628.00
52000 - Water - Potable	1,471.93	1,934.00	-462.07	76.11%	52,304.57	44,590.00	7,714.57	117.3%	55,002.00
52001 - Sewer Fees	2,551.36	2,338.00	213.36	109.13%	27,093.91	20,244.00	6,849.91	133.84%	33,052.00
52002 - Water - Effluent	0.00	0.00	0.00	0.0%	20,246.60	20,000.00	246.60	101.23%	32,000.00
52003 - Water - Non-Potable	0.00	209.00	-209.00	0.0%	51,283.63	207,916.00	-156,632.37	24.67%	184,386.00
52100 - Trash	2,502.50	3,352.32	-849.82	74.65%	23,612.01	24,664.09	-1,052.08	95.73%	42,864.24
52200 - Telephone	5,148.86	4,965.05	183.81	103.7%	41,441.76	33,269.35	8,172.41	124.56%	57,075.60
52300 - Office Supplies	1,207.21	1,570.00	-362.79	76.89%	8,716.85	9,770.00	-1,053.15	89.22%	16,245.00
52301 - Banking and Billing Supplies	231.92	0.00	231.92	100.0%	217.52	0.00	217.52	100.0%	0.00
52400 - Minor Equipment & Tools	385.74	2,515.00	-2,129.26	15.34%	19,312.53	20,213.00	-900.47	95.55%	32,963.00
52500 - Licenses, Fees & Subs	610.12	2,142.77	-1,532.65	28.47%	22,595.25	25,560.39	-2,965.14	88.4%	31,958.24

	Jan 17	Budget	\$ Over Budget	% of Budget	Jul '16 - Jan 17	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
52501 - Conference, Seminars & Training	137.09	0.00	137.09	100.0%	3,863.09	8,783.00	-4,919.91	43.98%	12,940.00
52600 - Postage & Shipping	350.00	657.00	-307.00	53.27%	4,931.02	4,329.00	602.02	113.91%	8,914.00
52801 - Committee Fees	375.00	550.00	-175.00	68.18%	2,825.00	3,850.00	-1,025.00	73.38%	6,600.00
52900 - Community Relations	6,296.43	3,579.00	2,717.43	175.93%	28,763.74	30,189.00	-1,425.26	95.28%	47,595.00
52901 - Disaster Planning	0.00	200.00	-200.00	0.0%	41.80	1,150.00	-1,108.20	3.64%	1,150.00
52905 - Contingency Fund Expense	0.00	3,750.00	-3,750.00	0.0%	5,970.00	26,250.00	-20,280.00	22.74%	45,000.00
52910 - Employee Relations	661.83	5,270.00	-4,608.17	12.56%	17,378.85	17,873.00	-494.15	97.24%	24,479.00
53000 - Legal Fees	671.25	3,250.00	-2,578.75	20.65%	9,644.00	16,750.00	-7,106.00	57.58%	25,000.00
53001 - Golf Course Management Fees	44,520.50	44,520.00	0.50	100.0%	311,643.50	311,640.00	3.50	100.0%	534,240.00
53004 - Foreclosure Expenses	0.00	600.00	-600.00	0.0%	0.00	1,200.00	-1,200.00	0.0%	1,200.00
53010 - Legal Settlements	0.00	0.00	0.00	0.0%	0.00	10,000.00	-10,000.00	0.0%	10,000.00
53100 - Audit Services	0.00	0.00	0.00	0.0%	14,950.00	15,000.00	-50.00	99.67%	15,000.00
53300 - Insurance-Liability/Umbrella	12,208.76	10,672.99	1,535.77	114.39%	87,229.92	116,353.98	-29,124.06	74.97%	169,718.93
53301 - Travel	257.87	0.00	257.87	100.0%	1,933.99	3,150.00	-1,216.01	61.4%	6,020.00
53302 - Spoilage	576.45	349.29	227.16	165.04%	4,708.39	2,650.34	2,058.05	177.65%	4,470.05
53303 - Entertainment	1,400.00	2,850.00	-1,450.00	49.12%	22,900.00	25,000.00	-2,100.00	91.6%	40,550.00
53400 - Property Taxes - Possessory	1,400.76	1,700.00	-299.24	82.4%	9,805.32	11,900.00	-2,094.68	82.4%	20,400.00
53410 - Property Taxes - Unsecured	2,923.67	3,400.00	-476.33	85.99%	20,465.69	23,800.00	-3,334.31	85.99%	40,800.00
53420 - Property Taxes - Lease Equip	0.00	0.00	0.00	0.0%	0.00	140.00	-140.00	0.0%	140.00
53421 - Fed & CA Filing Fees	0.00	1,100.00	-1,100.00	0.0%	0.00	1,100.00	-1,100.00	0.0%	1,110.00
53600 - Advertising & Promotion	0.00	250.00	-250.00	0.0%	770.00	500.00	270.00	154.0%	620.00
53700 - Collection Expense	0.00	0.00	0.00	0.0%	0.00	1,400.00	-1,400.00	0.0%	1,400.00
53800 - Newsletter	0.00	5,500.00	-5,500.00	0.0%	9,880.00	10,300.00	-420.00	95.92%	15,800.00
54000 - Equipment Rental	2,762.94	3,483.00	-720.06	79.33%	17,704.61	21,261.00	-3,556.39	83.27%	35,556.00
54600 - Outside Services	9,250.25	7,216.74	2,033.51	128.18%	55,051.46	51,105.18	3,946.28	107.72%	80,939.88
54610 - 401K Plan Administration Fees	334.67	350.00	-15.33	95.62%	2,281.56	2,135.00	146.56	106.87%	3,885.00
54710 - Payroll Services	1,539.21	1,400.00	139.21	109.94%	10,490.21	11,200.00	-709.79	93.66%	21,000.00
54800 - Equipment Repair & Maintenance	888.43	1,580.00	-691.57	56.23%	7,898.01	7,510.00	388.01	105.17%	12,175.00
54900 - Bad Debt	6,500.00	6,500.00	0.00	100.0%	46,920.00	45,500.00	1,420.00	103.12%	78,000.00
55001 - Chemicals	1,422.06	1,667.00	-244.94	85.31%	28,382.11	28,327.00	55.11	100.2%	38,327.00
55003 - Sand & Gravel	540.00	688.00	-148.00	78.49%	1,620.00	5,296.00	-3,676.00	30.59%	7,984.00
55200 - Maint Materials & Supplies	2,480.09	3,377.25	-897.16	73.44%	28,071.59	22,680.75	5,390.84	123.77%	39,157.00
55201 - Horse Trail Maintenance	72.03	200.00	-127.97	36.02%	423.68	1,400.00	-976.32	30.26%	2,400.00
55300 - Janitorial Supplies	1,745.42	2,055.00	-309.58	84.94%	12,785.93	14,380.00	-1,594.07	88.92%	24,690.00
55600 - Uniform Allowance	304.50	307.50	-3.00	99.02%	2,624.00	2,569.50	54.50	102.12%	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	2,305.04	2,343.00	-37.96	98.38%	21,344.75	23,052.00	-1,707.25	92.59%	38,051.47
56000 - Cleaning Supplies	149.14	95.00	54.14	156.99%	579.43	665.00	-85.57	87.13%	1,140.00
56100 - Construction Materials	0.00	500.00	-500.00	0.0%	777.47	3,500.00	-2,722.53	22.21%	6,000.00
56200 - Decorations	0.00	0.00	0.00	0.0%	2,913.21	1,850.00	1,063.21	157.47%	2,625.00
56300 - Glass/China/Silver Replacement	330.78	650.00	-319.22	50.89%	4,733.75	4,650.00	83.75	101.8%	8,000.00
56400 - Linens, Uniforms & Mats	1,961.94	3,302.00	-1,340.06	59.42%	18,217.25	19,049.00	-831.75	95.63%	31,399.00
56800 - Bank Fees & Credit Card Charges	252.91	315.00	-62.09	80.29%	3,152.63	2,005.00	1,147.63	157.24%	3,280.00
56900 - Recruiting & Relocation	0.00	0.00	0.00	0.0%	3,469.00	0.00	3,469.00	100.0%	0.00
57000 - Consulting Fees	0.00	0.00	0.00	0.0%	886.00	0.00	886.00	100.0%	0.00
57001 - Feed & Supplements	7,212.84	0.00	7,212.84	100.0%	21,462.03	24,000.00	-2,537.97	89.43%	47,000.00
57200 - Equipment Maintenance Agreement	1,103.98	1,115.00	-11.02	99.01%	15,969.72	16,736.00	-766.28	95.42%	19,911.00
57250 - Software Supplies & Services	0.00	0.00	0.00	0.0%	0.00	100.00	-100.00	0.0%	150.00
57300 - Software & Upgrades	0.00	0.00	0.00	0.0%	804.47	6,375.00	-5,570.53	12.62%	10,943.00
57400 - Stable Bedding	410.84	0.00	410.84	100.0%	3,540.84	3,800.00	-259.16	93.18%	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	0.00	50.00	-50.00	0.0%	248.64	164.00	84.64	151.61%	310.00
58300 - Recreational Supplies	0.00	350.00	-350.00	0.0%	873.92	1,500.00	-626.08	58.26%	2,725.00
58301 - Sports League Supplies	0.00	680.00	-680.00	0.0%	7,837.17	10,040.00	-2,202.83	78.06%	17,700.00
58302 - Event Expenses	46.87	0.00	46.87	100.0%	1,004.27	1,255.00	-250.73	80.02%	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	3,000.00	3,000.00	0.00	100.0%	3,000.00	6,000.00	-3,000.00	50.0%	9,000.00
58800 - Cash Over/Short	13.85	0.00	13.85	100.0%	185.62	0.00	185.62	100.0%	0.00
59500 - Credit Card Commission	3,009.53	3,223.95	-214.42	93.35%	56,162.87	54,130.14	2,032.73	103.76%	70,490.98

59900 · Late charge - paying invoices
 Total Expense
 Net Ordinary Income
 Net Income

Jan 17	Budget	\$ Over Budget	% of Budget	Jul '16 - Jan 17	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
0.00	0.00	0.00	0.0%	41.95	0.00	41.95	100.0%	0.00
455,598.67	484,841.32	-29,242.65	93.97%	3,618,654.24	3,801,072.40	-182,418.16	95.2%	6,129,138.37
-345,167.86	-366,482.98	21,315.12	94.18%	-2,537,357.31	-2,748,939.75	211,582.44	92.3%	-4,396,537.98
-345,167.86	-366,482.98	21,315.12	94.18%	-2,537,357.31	-2,748,939.75	211,582.44	92.3%	-4,396,537.98

**Bank Balances as of
January 31, 2017**

Account Number	Account Type & Bank name	Balance	Total Cash	Uncleared	Register Balance as of January 31, 2017
	Bank of the Sierra/ Local operating	\$ 134,092.63	\$ 134,092.63	\$ 6,753.41	\$ 140,846.04
	Mutual of Omaha - CAB Main Operating	\$ 99,036.26			
	Mutual of Omaha - CAB Wealth Management - Operating Sweeps	\$ 2,082,871.63	\$ 2,181,907.89	\$ (44,720.86)	\$ 2,137,187.03
	Mutual of Omaha - CAB Reserves	\$ 94,989.03			
	Mutual of Omaha - CAB Wealth Management - Reserves Sweeps	\$ 2,217,622.28	\$ 2,312,611.31	\$ (45,015.95)	\$ 2,267,595.36
	Mutual of Omaha - CAB Deferred Operating	\$ 18,328.46	\$ 18,328.46	\$ 0.78	\$ 18,329.24

RESERVE INVESTMENTS

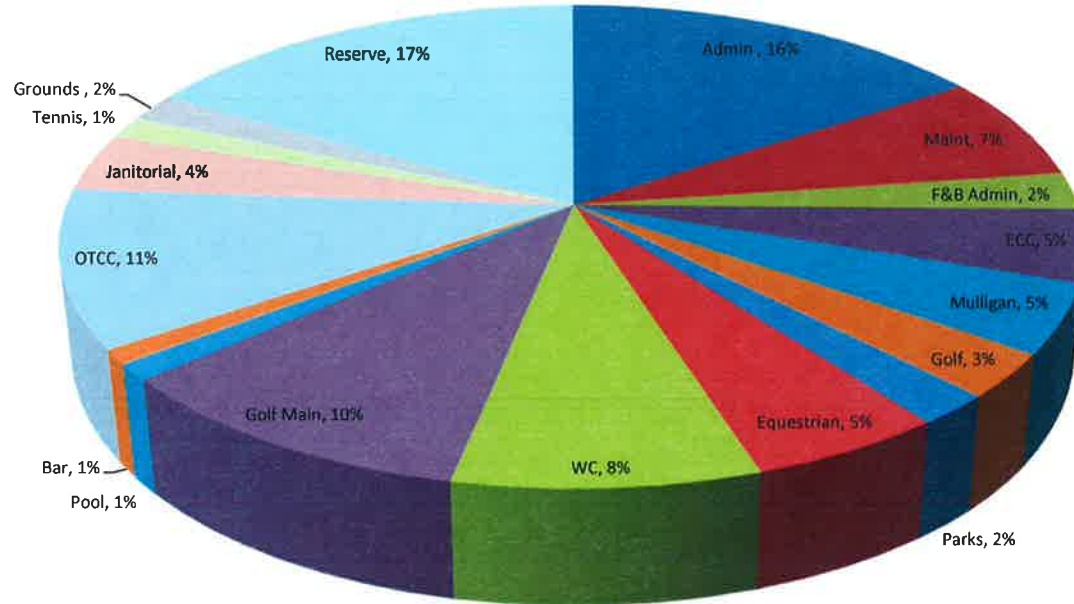
CDAR/CD Number	Amount of Investment	Date of Investment	Maturity Date	Interest Rate	earned to Date	Account Balance as of January 31, 2017
Compass	\$ 200,000.00		6/5/2017	0.95%	\$ 137.29	\$ 200,137.29
Santander	\$ 100,000.00		6/15/2017	0.70%	\$ (23.40)	\$ 99,976.60
Discover	\$ 200,000.00		6/4/2018	1.40%	\$ (141.50)	\$ 199,858.50
Ally	\$ 100,000.00		6/18/2018	1.00%	\$ (650.97)	\$ 99,349.03
Goldman	\$ 200,000.00		6/10/2019	1.80%	\$ 380.74	\$ 200,380.74
BMW	\$ 100,000.00		6/17/2019	1.20%	\$ (1,201.86)	\$ 98,798.14
American Express	\$ 200,000.00		6/3/2020	2.10%	\$ 1,054.41	\$ 201,054.41
East Boston	\$ 100,000.00		6/23/2020	1.30%	\$ (2,011.78)	\$ 97,988.22
BMW	\$ 100,000.00		2/26/2021	1.70%	\$ (1,585.52)	\$ 98,414.48
Capital One	\$ 51,224.63		5/11/2021	1.65%	\$ (1,270.06)	\$ 49,942.61
Wells Fargo	\$ 159,000.00		6/17/2021	1.75	\$ (2,705.47)	\$ 156,294.53
CASH						\$ 13,232.25
TOTAL	\$ 1,510,224.63					\$ 1,515,426.80

Bank Balances as of January 31, 2017					
Account Number	Account Type & Bank name	Balance	Total Cash	Uncleared	Register Balance as of January 31, 2017
	Bank of the Sierra/ Local operating	\$ 134,092.63	\$ 134,092.63	\$ 6,753.41	\$ 140,846.04
	Mutual of Omaha - CAB Main Operating	\$ 99,036.26			
	Mutual of Omaha - CAB Wealth Management - Operating Sweeps	\$ 2,082,871.63	\$ 2,181,907.89	\$ (44,720.86)	\$ 2,137,187.03
	Mutual of Omaha - CAB Reserves	\$ 94,989.03			
	Mutual of Omaha - CAB Wealth Management - Reserves Sweeps	\$ 2,217,622.28	\$ 2,312,611.31	\$ (45,015.95)	\$ 2,267,595.36
	Mutual of Omaha - CAB Deferred Operating	\$ 18,328.46	\$ 18,328.46	\$ 0.78	\$ 18,329.24

RESERVE INVESTMENTS

CDAR/CD Number	Amount of Investment	Date of Investment	Maturity Date	Interest Rate	earned to Date	Account Balance as of January 31, 2017
Compass	\$ 200,000.00		6/5/2017	0.95%	\$ 137.29	\$ 200,137.29
Santander	\$ 100,000.00		6/15/2017	0.70%	\$ (23.40)	\$ 99,976.60
Discover	\$ 200,000.00		6/4/2018	1.40%	\$ (141.50)	\$ 199,858.50
Ally	\$ 100,000.00		6/18/2018	1.00%	\$ (650.97)	\$ 99,349.03
Goldman	\$ 200,000.00		6/10/2019	1.80%	\$ 380.74	\$ 200,380.74
BMW	\$ 100,000.00		6/17/2019	1.20%	\$ (1,201.86)	\$ 98,798.14
American Express	\$ 200,000.00		6/3/2020	2.10%	\$ 1,054.41	\$ 201,054.41
East Boston	\$ 100,000.00		6/23/2020	1.30%	\$ (2,011.78)	\$ 97,988.22
BMW	\$ 100,000.00		2/26/2021	1.70%	\$ (1,585.52)	\$ 98,414.48
Capital One	\$ 51,224.63		5/11/2021	1.65%	\$ (1,270.06)	\$ 49,942.61
Wells Fargo	\$ 159,000.00		6/17/2021	1.75%	\$ (2,705.47)	\$ 156,294.53
CASH						\$ 13,232.25
TOTAL	\$ 1,510,224.63					\$ 1,515,426.80

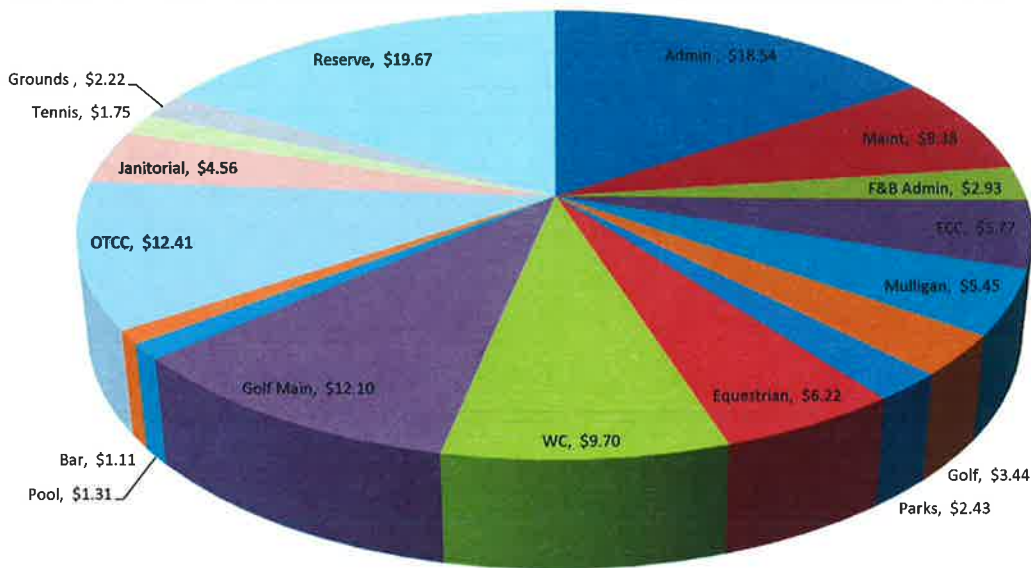
Departmental Subsidy



Departmental Subsidy

\$	(65,040.19)	Dept10	Admin	16%
\$	(29,391.37)	Dept11	Maint	7%
\$	(10,295.67)	Dept12	F&B Admin	2%
\$	(20,227.11)	Dept13	ECC	5%
\$	(19,104.96)	Dept15	Mulligan	5%
\$	(12,084.56)	Dept16	Golf	3%
\$	(8,532.23)	Dept17	Parks	2%
\$	(21,825.04)	Dept18	Equestrian	5%
\$	(34,026.29)	Dept19	WC	8%
\$	(42,466.40)	Dept20	Golf Main	10%
\$	(4,585.77)	Dept21	Pool	1%
\$	(3,906.60)	Dept23	Bar	1%
\$	(43,533.91)	Dept24	OTCC	11%
\$	(16,012.25)	Dept26	Janitorial	4%
\$	(6,147.94)	Dept28	Tennis	1%
\$	(7,787.57)	Dept30	Grounds	2%
\$	(69,000.00)	RESERVE	Reserve	17%
				\$ (344,967.86)
				\$ (413,967.86)

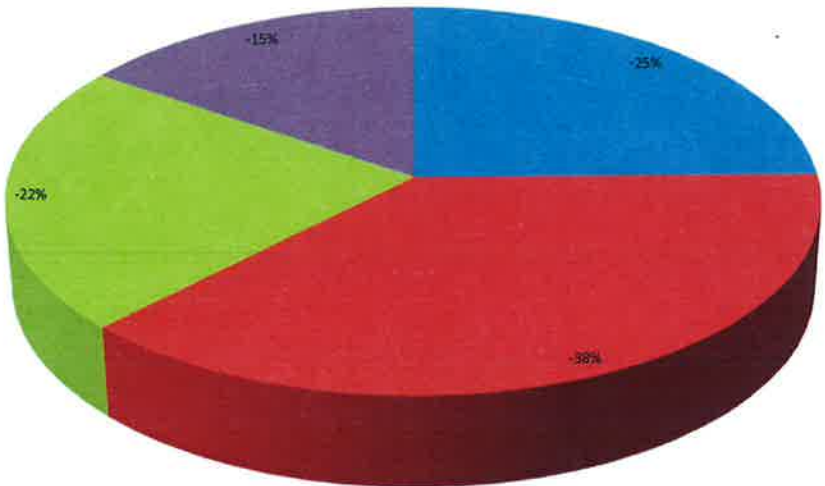
Departmental Dollar Subsidy



Departmental Subsidy

\$	(65,040.19)	Dept10	Admin	\$	18.54	16%
\$	(29,391.37)	Dept11	Maint	\$	8.38	7%
\$	(10,295.67)	Dept12	F&B Admin	\$	2.93	2%
\$	(20,227.11)	Dept13	ECC	\$	5.77	5%
\$	(19,104.96)	Dept15	Mulligan	\$	5.45	5%
\$	(12,084.56)	Dept16	Golf	\$	3.44	3%
\$	(8,532.23)	Dept17	Parks	\$	2.43	2%
\$	(21,825.04)	Dept18	Equestrian	\$	6.22	5%
\$	(34,026.29)	Dept19	WC	\$	9.70	8%
\$	(42,466.40)	Dept20	Golf Main	\$	12.10	10%
\$	(4,585.77)	Dept21	Pool	\$	1.31	1%
\$	(3,906.60)	Dept23	Bar	\$	1.11	1%
\$	(43,533.91)	Dept24	OTCC	\$	12.41	11%
\$	(16,012.25)	Dept26	Janitorial	\$	4.56	4%
\$	(6,147.94)	Dept28	Tennis	\$	1.75	1%
\$	(7,787.57)	Dept30	Grounds	\$	2.22	2%
\$	(69,000.00)	RESERVE	Reserve	\$	19.67	17%
					118	\$ (344,967.86)
					\$ 118.00	\$ (413,967.86)

Group Subsidy

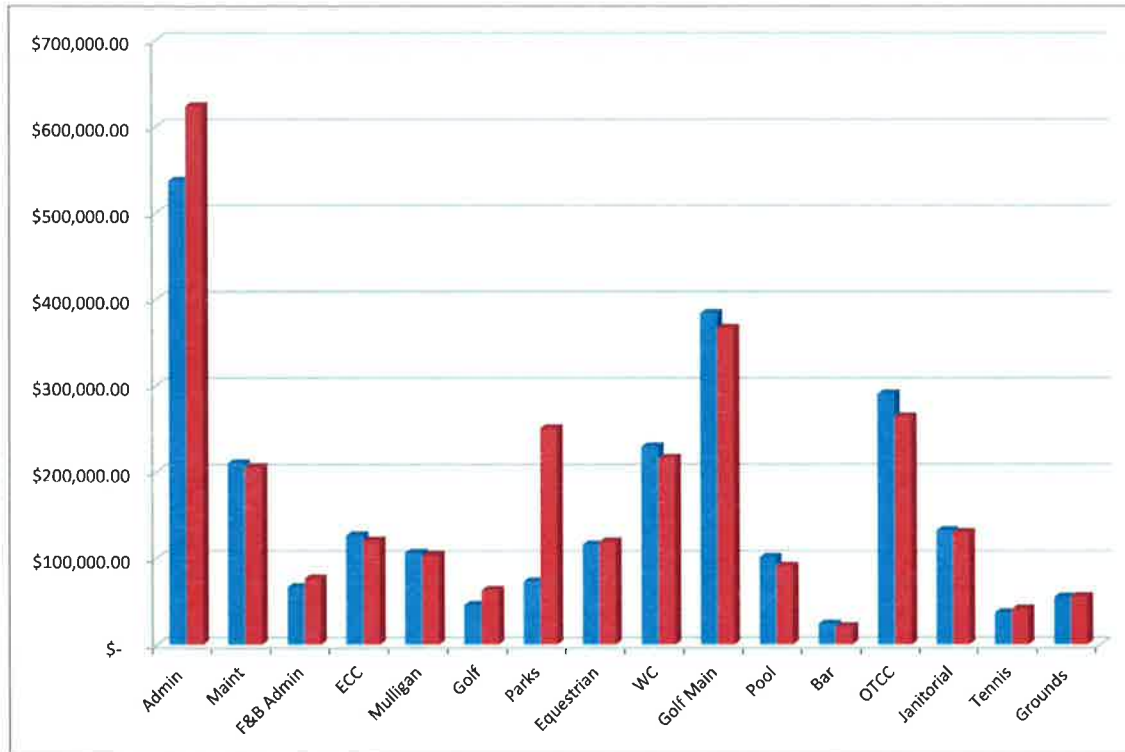


- Admin
- Recreation
- Food & Beverage
- Main

\$ (20,227.11)	Dept13	ECC
\$ (65,040.19)	Dept10	Admin
\$ (10,295.67)	Dept12	F&B Admin
\$ (19,104.96)	Dept15	Mulligan
\$ (43,533.91)	Dept24	OTCC
\$ (3,906.60)	Dept23	Bar
\$ (21,825.04)	Dept18	Equestrian
\$ (34,026.29)	Dept19	WC
\$ (42,466.40)	Dept20	Golf Main
\$ (4,585.77)	Dept21	Pool
\$ (8,532.23)	Dept17	Parks
\$ (12,084.56)	Dept16	Golf
\$ (6,147.94)	Dept28	Tennis
\$ (7,787.57)	Dept30	Grounds
\$ (29,391.37)	Dept11	Maint
\$ (16,012.25)	Dept26	Janitorial

Admin
Recreation
Food & Beverage
Main

-\$85,267.30
-\$129,668.23
-\$76,841.14
-\$53,191.19



Year to Date

Dept	Category	Actual	Budget	Over/Under
Dept10	Admin	\$ 537,355.06	\$ 623,739.46	\$ 86,384.40
Dept11	Maint	\$ 210,101.98	\$ 205,564.60	\$ (4,537.38)
Dept12	F&B Admin	\$ 66,872.08	\$ 76,836.80	\$ 9,964.72
Dept13	ECC	\$ 126,759.42	\$ 120,531.00	\$ (6,228.42)
Dept15	Mulligan	\$ 106,462.76	\$ 103,396.10	\$ (3,066.66)
Dept16	Golf	\$ 46,187.17	\$ 63,343.01	\$ 17,155.84
Dept17	Parks	\$ 73,215.62	\$ 250,424.64	\$ 177,209.02
Dept18	Equestrian	\$ 116,038.96	\$ 119,345.03	\$ 3,306.07
Dept19	WC	\$ 229,326.84	\$ 215,910.92	\$ (13,415.92)
Dept20	Golf Main	\$ 383,696.41	\$ 366,613.20	\$ (17,083.21)
Dept21	Pool	\$ 101,406.11	\$ 91,130.17	\$ (10,275.94)
Dept23	Bar	\$ 24,371.48	\$ 21,222.66	\$ (3,148.82)
Dept24	OTCC	\$ 290,476.72	\$ 263,899.59	\$ (26,577.13)
Dept26	Janitorial	\$ 132,439.21	\$ 130,097.68	\$ (2,341.53)
Dept28	Tennis	\$ 37,328.58	\$ 41,592.77	\$ 4,264.19
Dept30	Grounds	\$ 55,186.11	\$ 55,835.12	\$ 649.01
				\$ 212,258.24