



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

2:52 PM  
08/11/2017  
Accrual Basis  
Jul 31, 17

ASSETS

Current Assets

Checking/Savings

10000 · Operating Cash	
10001 · Petty Cash	1,950.00
10004 · Cash Bank	9,770.00
10007 · CAB Deferred Operating Account	5,797.00
10009 · Bank of the Sierra	214,677.82
10021 · CAB - Operating	3,860,362.43
Total 10000 · Operating Cash	<u>4,092,557.25</u>
10100 · Reserve Cash	
10104 · Edward Jones Investments	1,525,332.55
10105 · CAB - Reserves Acct	1,845,301.79
Total 10100 · Reserve Cash	<u>3,370,634.34</u>
Total Checking/Savings	<u>7,463,191.59</u>

Accounts Receivable

11000 · Accounts Receivable	
11600 · Assessments Receivable	2,185,980.27
11609 · Penalty, Fees, interest - Assmt	134,023.75
11610 · ECC Fines Receivable	23,004.86
11710 · Other Receivables	2,362.97
11900 · NSF Receivable	1,579.68
12200 · Equestrian Boarding Receivable	4,121.15
12400 · Outside Accounts Receivable	8,566.54
Total 11000 · Accounts Receivable	<u>2,359,639.22</u>

Total Accounts Receivable

2,359,639.22

Other Current Assets

11605 · Allowance for Doubtful Accounts	(1,045,701.68)
11700 · Accounts Receivable Clearing	(309.72)
11755 · BVSACRFF RECV clearing	299.09
12401 · IBS- House Charges Receivable	6,833.21
12600 · Refunds Receivable	(100.00)
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	4,704.88
13103 · Bar Beer	2,372.14
13104 · Bar Wine	2,505.47
13108 · Bar - Non-Alcoholic	2,521.75

	<u>Jul 31, 17</u>
Total 13100 · Bar	12,104.24
13200 · Mulligan Room	
13201 · MR Food	10,774.76
13202 · MR Liquor	501.00
13203 · MR Beer	879.48
13204 · MR Wine	898.65
13208 · Mulligan Rm - Non-Alcoholic bev	2,158.90
Total 13200 · Mulligan Room	<u>15,212.79</u>
13300 · Pool	
13309 · Pool - Merchandise Taxable	235.04
Total 13300 · Pool	<u>235.04</u>
13400 · Golf Shop	23,855.89
13500 · Tennis Shop	6.39
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	62.40
13608 · Whiting Center Non-Alcoholic	245.23
Total 13600 · Whiting Center	<u>307.63</u>
13800 · Restaurant	
13801 · Restaurant Food	29,035.11
13808 · Restaurant - Non-alcoholic bev	(1,579.53)
Total 13800 · Restaurant	<u>27,455.58</u>
Total 13000 · Inventory	79,177.56
14000 · Prepaid Insurance	45,001.49
14002 · Prepaid Property Taxes	(4,324.42)
14990 · Undeposited Funds	445,496.81
Total Other Current Assets	<u>(473,627.66)</u>
Total Current Assets	<u>9,349,203.15</u>
Fixed Assets	
15000 · Furniture Fixtures and Equip	
15001 · Furn Fixtures & Equip Assets	2,104,390.12
15002 · Accu Depreciation	(1,820,708.49)
Total 15000 · Furniture Fixtures and Equip	<u>283,681.63</u>
15100 · Automotive Assets	
15101 · Auto & Trucks	435,696.40
15103 · Accu Depreciation	(398,169.30)
Total 15100 · Automotive Assets	<u>37,527.10</u>
15300 · Golf Carts Assets	
15301 · Golf Carts	178,710.75
15302 · Accu Depreciation	(64,063.48)
Total 15300 · Golf Carts Assets	<u>114,647.27</u>
Total Fixed Assets	<u>435,856.00</u>

Jul 31, 17

9,785,059.15

TOTAL ASSETS

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable

20100 · Accounts Payable - Vendors

291,293.97

Total 20000 · Accounts Payable

291,293.97

21501 · ECC Refundable Deposits

60,600.00

21502 · Amenity Cards Payable

30,656.00

21600 · Renters Card Deposits

22,650.00

Total Accounts Payable

405,199.97

Other Current Liabilities

20105 · Gift Certificates Payable

19,847.25

20115 · Tips Payable

(1.13)

20117 · Banquet Service Charge

1,076.31

20118 · Instructional/Lesson Fees

(1,440.51)

20120 · Deposit - Future Events

2,997.72

20200 · Payroll Payable

26,803.49

20201 · Accrued Payable

11,105.00

20207 · 401K Plan - Employer

0.02

20400 · Accrued Payroll Taxes

9.00

20401 · Payroll Taxes Payable

10,819.07

20501 · Accrued Vacation Earned Payable

115,904.19

20600 · Accrued Sales Tax Payable

14,943.72

20900 · Deferred Revenue Assets

7,326.00

21601 · Unclaimed Renters Card Deposits

975.00

21651 · Unclaimed Vendor Payment

20.00

Total Other Current Liabilities

210,385.13

Total Current Liabilities

615,585.10

Total Liabilities

615,585.10

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

17,774.38

29065 · Interest and Dividends CAB

5,969.57

29067 · Income-Sale of Reserve Item

14,359.25

29070 · Reserve Expense-Bank Charges

(195.00)

29080 · Reserve Expenditures

(731,984.82)

29050 · Designated Reserves - Other

(1,812.86)

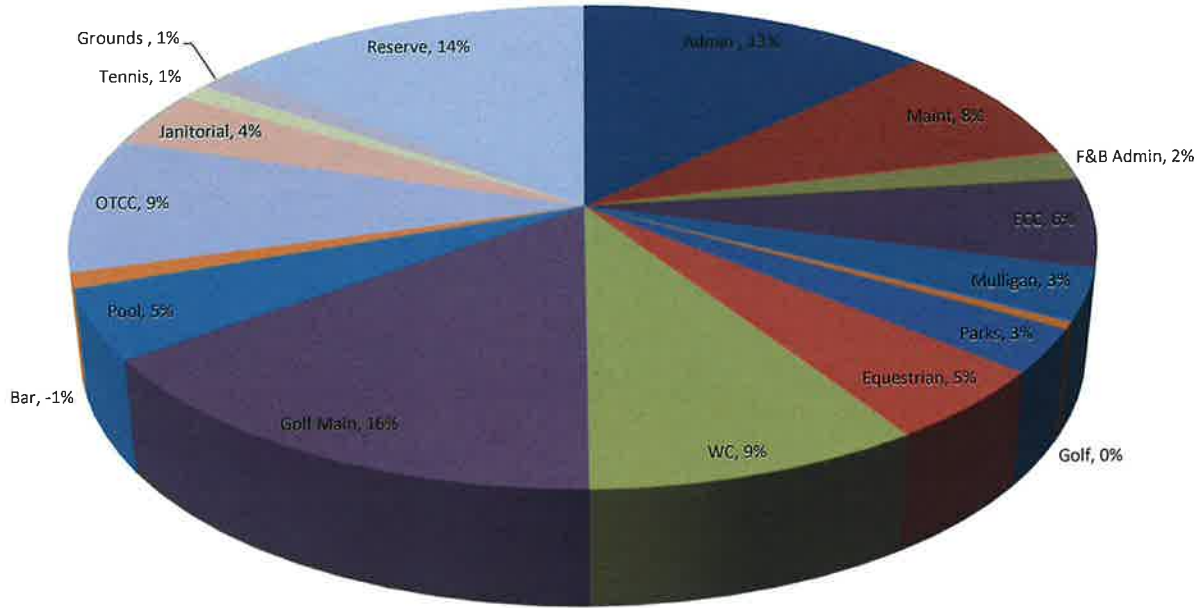
	Jul 31, 17
Total 29050 · Designated Reserves	<u>3,359,587.99</u>
29990 · Prior Retained Earnings	1,070,872.09
Net Income	<u>4,739,013.97</u>
Total Equity	<u>9,169,474.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,785,059.15</u></u>

Bank Balances as of July 31, 2017					
Account Number	Account Type & Bank name	Balance	Total Cash	Uncleared	Register Balance as of July 31, 2017
	Bank of the Sierra/ Local operating	\$ 198,729.71	\$ 198,729.71	\$ 15,948.11	\$ 214,677.82
	Mutual of Omaha - CAB Main Operating	\$ 95,004.03			
	Mutual of Omaha - CAB Wealth Management - Operating Sweeps	\$ 3,475,210.17	\$ 3,570,214.20	\$ 290,148.24	\$ 3,860,362.44
	Mutual of Omaha - CAB Reserves	\$ 94,989.03			
	Mutual of Omaha - CAB Wealth Management - Reserves Sweeps	\$ 1,775,535.52	\$ 1,870,524.55	\$ (25,222.76)	\$ 1,845,301.79
	Mutual of Omaha - CAB Deferred Operating	\$ 49,622.81	\$ 49,622.81	\$ -	\$ 49,622.81

#### RESERVE INVESTMENTS

CDAR/CD Number	Amount of Investment	Date of Investment	Maturity Date	Interest Rate	earned to Date	Account Balance as of July 31, 2017
Compass	\$ -		6/5/2017	0.95%	\$ -	\$ -
Santander	\$ -		6/15/2017	0.70%	\$ -	\$ -
Discover	\$ 200,000.00		6/4/2018	1.40%	\$ 294.13	\$ 200,294.13
Ally	\$ 100,000.00		6/18/2018	1.00%	\$ (191.84)	\$ 99,808.16
Goldman	\$ 200,000.00		6/10/2019	1.80%	\$ 151.57	\$ 200,151.57
BMW	\$ 100,000.00		6/17/2019	1.20%	\$ (1,057.73)	\$ 98,942.27
American Express	\$ 200,000.00		6/3/2020	2.10%	\$ 451.09	\$ 200,451.09
East Boston	\$ 100,000.00		6/23/2020	1.30%	\$ (2,015.98)	\$ 97,984.02
BMW	\$ 100,000.00		2/26/2021	1.70%	\$ (1,575.67)	\$ 98,424.33
Capital One	\$ 51,224.63		5/11/2021	1.65%	\$ (1,592.82)	\$ 49,595.96
Wells Fargo	\$ 159,000.00		6/17/2021	1.75	\$ (3,904.19)	\$ 155,095.81
CASH						\$ 324,585.21
<b>TOTAL</b>	<b>\$ 1,210,224.63</b>					<b>\$ 1,525,332.55</b>

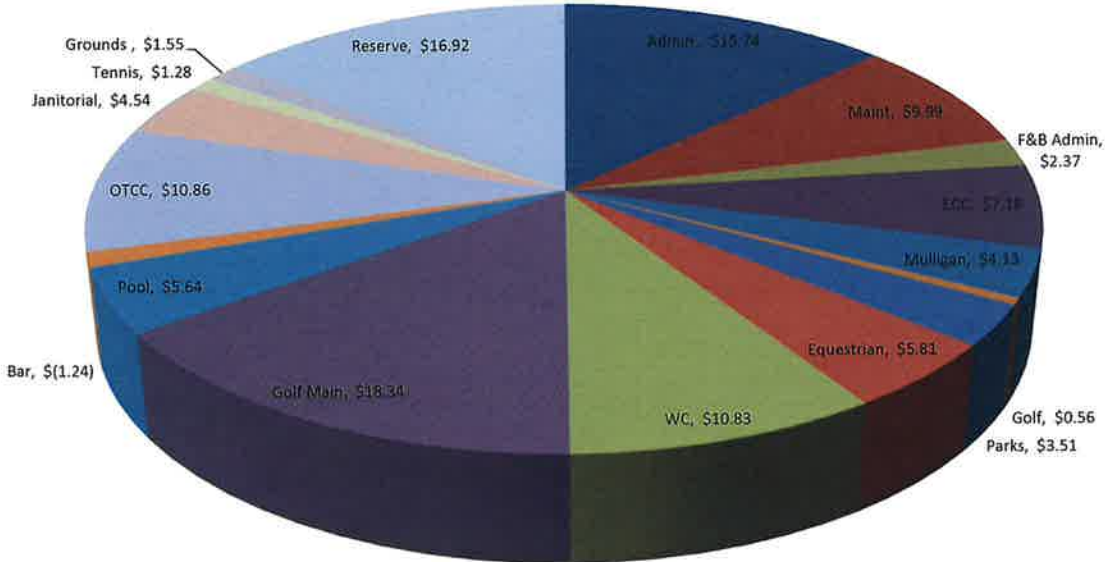
### Departmental Subsidy



### Departmental Subsidy

\$	(66,430.67)	<b>Dept10</b>	Admin	13%
\$	(42,172.61)	<b>Dept11</b>	Maint	8%
\$	(10,023.01)	<b>Dept12</b>	F&B Admin	2%
\$	(30,289.56)	<b>Dept13</b>	ECC	6%
\$	(17,425.55)	<b>Dept15</b>	Mulligan	3%
\$	(2,349.01)	<b>Dept16</b>	Golf	0%
\$	(14,803.37)	<b>Dept17</b>	Parks	3%
\$	(24,523.24)	<b>Dept18</b>	Equestrian	5%
\$	(45,732.70)	<b>Dept19</b>	WC	9%
\$	(77,430.98)	<b>Dept20</b>	Golf Main	16%
\$	(23,826.44)	<b>Dept21</b>	Pool	5%
\$	5,237.60	<b>Dept23</b>	Bar	-1%
\$	(45,847.55)	<b>Dept24</b>	OTCC	9%
\$	(19,150.52)	<b>Dept26</b>	Janitorial	4%
\$	(5,395.13)	<b>Dept28</b>	Tennis	1%
\$	(6,553.08)	<b>Dept30</b>	Grounds	1%
\$	(71,415.00)	<b>RESERVE</b>	Reserve	14%
				\$ (426,715.82)
				\$ (498,130.82)

### Departmental Dollar Subsidy

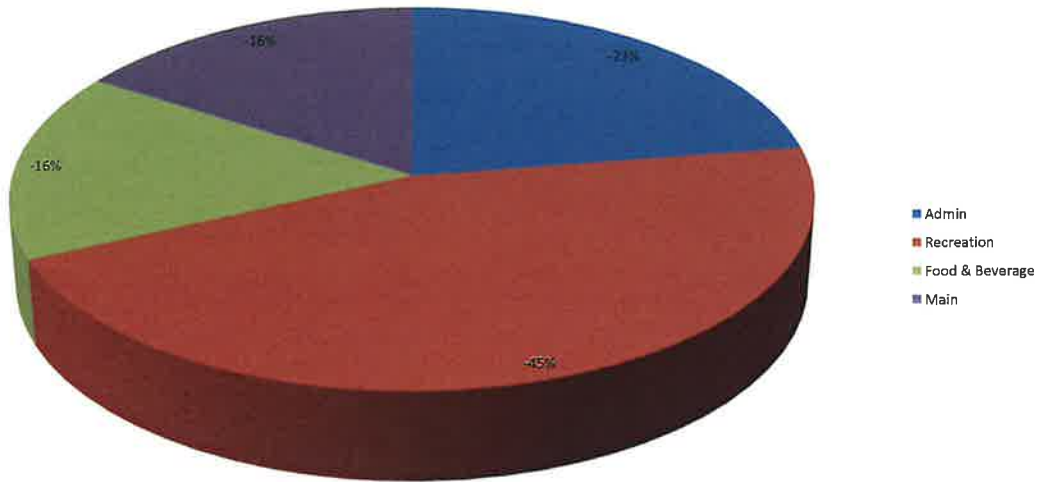


### Departmental Subsidy

Dept	Subsidy	Percentage
Dept10	Admin \$ 15.74	13%
Dept11	Maint \$ 9.99	8%
Dept12	F&B Admin \$ 2.37	2%
Dept13	ECC \$ 7.18	6%
Dept15	Mulligan \$ 4.13	3%
Dept16	Golf \$ 0.56	0%
Dept17	Parks \$ 3.51	3%
Dept18	Equestrian \$ 5.81	5%
Dept19	WC \$ 10.83	9%
Dept20	Golf Main \$ 18.34	16%
Dept21	Pool \$ 5.64	5%
Dept23	Bar \$ (1.24)	-1%
Dept24	OTCC \$ 10.86	9%
Dept26	Janitorial \$ 4.54	4%
Dept28	Tennis \$ 1.28	1%
Dept30	Grounds \$ 1.55	1%
RESERVE	Reserve \$ 16.92	14%
		118 \$ (426,715.82)
		\$ 118.00 \$ (498,130.82)

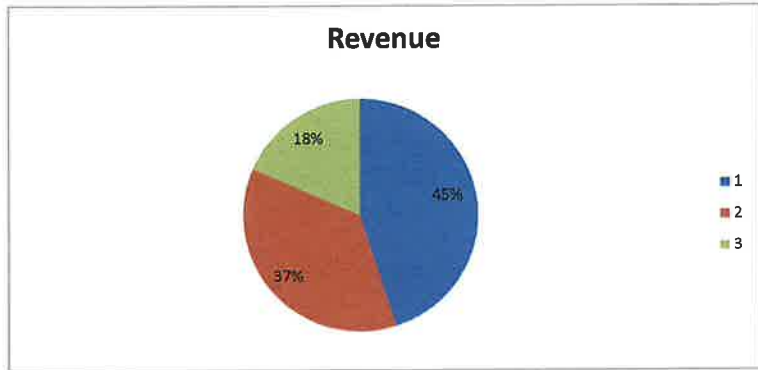


### Group Subsidy



\$ (30,289.56)	Dept13	ECC
\$ (66,430.67)	Dept10	Admin
\$ (10,023.01)	Dept12	F&B Admin
\$ (17,425.55)	Dept15	Mulligan
\$ (45,847.55)	Dept24	OTCC
\$ 5,237.60	Dept23	Bar
\$ (24,523.24)	Dept18	Equestrian
\$ (45,732.70)	Dept19	WC
\$ (77,430.98)	Dept20	Golf Main
\$ (23,826.44)	Dept21	Pool
\$ (14,803.37)	Dept17	Parks
\$ (2,349.01)	Dept16	Golf
\$ (5,395.13)	Dept28	Tennis
\$ (6,553.08)	Dept30	Grounds
\$ (42,172.61)	Dept11	Maint
\$ (19,150.52)	Dept26	Janitorial

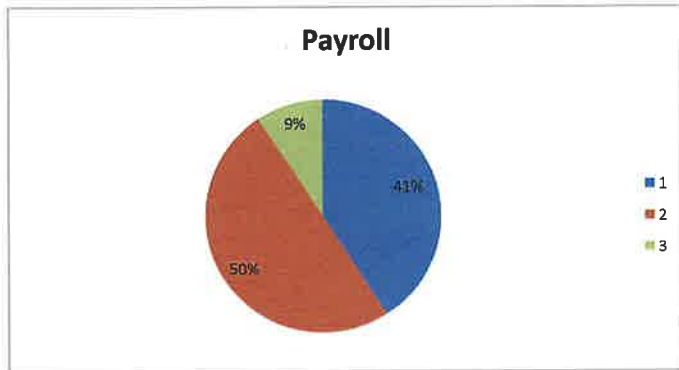
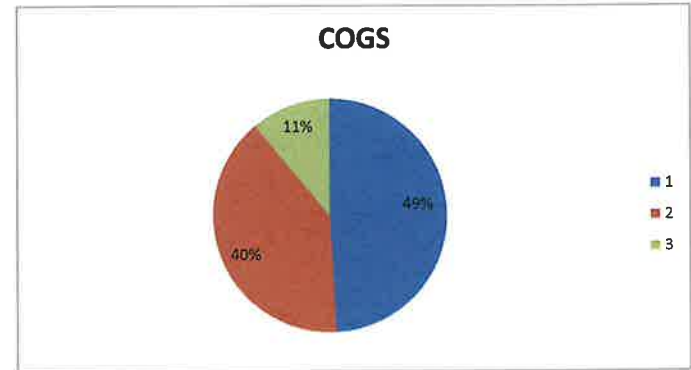
Admin	-\$96,720.23
Recreation	-\$194,060.87
Food & Beverage	-\$68,058.51
Main	-\$67,876.21



Mulligan Room	\$ 93,547.84
Oaks	\$ 75,770.77
Saloon	\$ 38,230.60

Mulligan Room	\$ 38,009.14
Oaks	\$ 30,811.28
Saloon	\$ 8,573.81

Mulligan Room	\$ 58,117.30
Oaks	\$ 70,737.74
Saloon	\$ 13,188.25



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

08/11/2017

	Jul 17	Budget	\$ Over Budget	% of Budget	Jul 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	114,743.53	115,098.57	-355.04	99.69%	114,743.53	115,098.57	-355.04	99.69%	1,189,271.08
30112 · Banquet Food Sales	8,902.49	10,350.00	-1,447.51	86.01%	8,902.49	10,350.00	-1,447.51	86.01%	122,000.00
30113 · Saloon Food Sales	14,347.03	15,369.13	-1,022.10	93.35%	14,347.03	15,369.13	-1,022.10	93.35%	147,631.37
Total 30100.1 · Food Sales	137,993.05	140,817.70	-2,824.65	97.99%	137,993.05	140,817.70	-2,824.65	97.99%	1,458,902.45
30100.2 · Merchandise Sales	5,965.36	4,830.00	1,135.36	123.51%	5,965.36	4,830.00	1,135.36	123.51%	40,370.00
30100 · Operating - Taxable - Other	-2,285.33	0.00	-2,285.33	100.0%	-2,285.33	0.00	-2,285.33	100.0%	0.00
Total 30100 · Operating - Taxable	141,673.08	145,647.70	-3,974.62	97.27%	141,673.08	145,647.70	-3,974.62	97.27%	1,499,272.45
30101 · Liquor Sales - Taxable	19,800.82	14,447.07	5,353.75	137.06%	19,800.82	14,447.07	5,353.75	137.06%	135,421.89
30103 · Beer Sales	16,197.56	15,278.43	919.13	106.02%	16,197.56	15,278.43	919.13	106.02%	112,452.39
30104 · Wine Sales	8,642.11	7,398.25	1,243.86	116.81%	8,642.11	7,398.25	1,243.86	116.81%	100,738.02
30105 · Non Alcoholic Beverages	12,488.07	13,334.89	-846.82	93.65%	12,488.07	13,334.89	-846.82	93.65%	97,584.73
Total 30099 · Income - Taxable Sales	198,801.64	196,106.34	2,695.30	101.37%	198,801.64	196,106.34	2,695.30	101.37%	1,945,469.48
30199 · Income - Non Taxable Sales									
30200 · Operating - Non Taxable	48.00	0.00	48.00	100.0%	48.00	0.00	48.00	100.0%	0.00
30201 · Snack Sales - Non Taxable	3,539.00	1,770.00	1,769.00	199.94%	3,539.00	1,770.00	1,769.00	199.94%	5,590.00
Total 30199 · Income - Non Taxable Sales	3,587.00	1,770.00	1,817.00	202.66%	3,587.00	1,770.00	1,817.00	202.66%	5,590.00
30204 · Instructional Fees - In	8,816.10	6,634.00	2,182.10	132.89%	8,816.10	6,634.00	2,182.10	132.89%	29,275.00
30205 · Range Balls	1,471.00	1,850.00	-379.00	79.51%	1,471.00	1,850.00	-379.00	79.51%	13,678.00
30206 · Pull Car Rentals	33.00	65.00	-32.00	50.77%	33.00	65.00	-32.00	50.77%	475.00
30207 · Club Rentals	145.00	65.00	80.00	223.08%	145.00	65.00	80.00	223.08%	442.00
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	9,628.00	9,800.00	-172.00	98.25%	9,628.00	9,800.00	-172.00	98.25%	53,835.00
30212 · Guest Fees	7,239.00	6,120.00	1,119.00	118.28%	7,239.00	6,120.00	1,119.00	118.28%	14,260.00
30215 · Golf Cart Trail Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	18,900.00
30217 · Green Fees	8,672.50	5,500.00	3,172.50	157.68%	8,672.50	5,500.00	3,172.50	157.68%	33,070.00
30218 · Ranges - Campground Fees	984.00	700.00	284.00	140.57%	984.00	700.00	284.00	140.57%	8,460.00
30220 · Ground Maintenance	3,000.00	1,500.00	1,500.00	200.0%	3,000.00	1,500.00	1,500.00	200.0%	16,000.00
30226 · Show & Events Income	440.00	2,500.00	-2,060.00	17.6%	440.00	2,500.00	-2,060.00	17.6%	10,700.00
30227 · 4th of July Event Income	-1,938.96	0.00	-1,938.96	100.0%	-1,938.96	0.00	-1,938.96	100.0%	0.00
30230 · Administrative Fees	12,121.60	7,250.00	4,871.60	167.19%	12,121.60	7,250.00	4,871.60	167.19%	77,500.00
30231 · Amenity Card Fees	50.00	125.00	-75.00	40.0%	50.00	125.00	-75.00	40.0%	1,500.00
30235 · Collection Fees	0.00	200.00	-200.00	0.0%	0.00	200.00	-200.00	0.0%	200.00
30299 · Dog Park Tags	8.00	40.00	-32.00	20.0%	8.00	40.00	-32.00	20.0%	450.00
30300 · Fishing & Boat Permits	580.00	400.00	180.00	145.0%	580.00	400.00	180.00	145.0%	2,845.00
30303 · Arena & Ground Fees	770.00	800.00	-30.00	96.25%	770.00	800.00	-30.00	96.25%	3,980.00
30305 · Horse Board	11,858.42	13,021.00	-1,162.58	91.07%	11,858.42	13,021.00	-1,162.58	91.07%	144,985.00
30306 · Shavings	448.00	340.00	108.00	131.77%	448.00	340.00	108.00	131.77%	4,505.00
30307 · Turn-Out Fees	180.00	460.00	-280.00	39.13%	180.00	460.00	-280.00	39.13%	6,100.00

	Jul 17	Budget	\$ Over Budget	% of Budget	Jul 17	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
30308 · Supplements - equesterian	120.75	150.00	-29.25	80.5%	120.75	150.00	-29.25	80.5%	2,055.00
30400 · Rental Facilities	2,714.68	2,600.00	114.68	104.41%	2,714.68	2,600.00	114.68	104.41%	20,650.00
30495 · NSF Check Charges	0.00	100.00	-100.00	0.0%	0.00	100.00	-100.00	0.0%	500.00
30497 · Interest Income - Deferred	2.11	70.00	-67.89	3.01%	2.11	70.00	-67.89	3.01%	420.00
30499 · Dividend Income - Operating	0.00	70.00	-70.00	0.0%	0.00	70.00	-70.00	0.0%	230.00
30500 · Interest Income - Operating	4.03	10.00	-5.97	40.3%	4.03	10.00	-5.97	40.3%	120.00
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	2,234.20	250.00	1,984.20	893.68%	2,234.20	250.00	1,984.20	893.68%	37,000.00
30501.3 · Service Charge	14,145.00	12,450.00	1,695.00	113.61%	14,145.00	12,450.00	1,695.00	113.61%	58,000.00
Total 30501 · Assmnt Int Serv Chg Penalty	16,379.20	12,700.00	3,679.20	128.97%	16,379.20	12,700.00	3,679.20	128.97%	95,000.00
30502 · Interest Income - House Charge	-2.80	10.00	-12.80	-28.0%	-2.80	10.00	-12.80	-28.0%	120.00
30601 · ECC Filing Fees	925.00	1,800.00	-875.00	51.39%	925.00	1,800.00	-875.00	51.39%	16,200.00
30602 · ECC Fines	0.00	500.00	-500.00	0.0%	0.00	500.00	-500.00	0.0%	2,800.00
30603 · Inspection Fees	200.00	500.00	-300.00	40.0%	200.00	500.00	-300.00	40.0%	3,400.00
30604 · ECC - Engineering Fees	0.00	250.00	-250.00	0.0%	0.00	250.00	-250.00	0.0%	3,050.00
30705 · Unclaimed Deposits	0.00	100.00	-100.00	0.0%	0.00	100.00	-100.00	0.0%	1,200.00
30800 · Sport League Fees	1,379.81	175.00	1,204.81	788.46%	1,379.81	175.00	1,204.81	788.46%	26,000.00
38000 · Other Revenue Clearing	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00
Total Income	288,617.08	274,281.34	14,335.74	105.23%	288,617.08	274,281.34	14,335.74	105.23%	2,567,364.48
Cost of Goods Sold									
40100 · Purchases - Food & Other	66,042.45	58,118.84	7,923.61	113.63%	66,042.45	58,118.84	7,923.61	113.63%	597,388.33
40101 · Purchases - Liquor	2,306.67	3,102.20	-795.53	74.36%	2,306.67	3,102.20	-795.53	74.36%	29,091.08
40105 · Purchases - Snacks Non-Taxable	1,248.64	937.50	311.14	133.19%	1,248.64	937.50	311.14	133.19%	3,046.50
40106 · Purchases - Beer	1,950.75	5,500.23	-3,549.48	35.47%	1,950.75	5,500.23	-3,549.48	35.47%	40,482.86
40107 · Purchases - Wine	2,009.65	2,827.42	-817.77	71.08%	2,009.65	2,827.42	-817.77	71.08%	37,234.38
40108 · Purchases - Non-Alcoholic Bev	3,933.10	5,835.52	-1,902.42	67.4%	3,933.10	5,835.52	-1,902.42	67.4%	37,530.68
40200 · Inventory Adjustments - Food	378.64	0.00	378.64	100.0%	378.64	0.00	378.64	100.0%	0.00
40201 · Inventory Adjustments - Liquor	448.71	0.00	448.71	100.0%	448.71	0.00	448.71	100.0%	0.00
40203 · Inventory Adjustments - Beer	3,257.20	0.00	3,257.20	100.0%	3,257.20	0.00	3,257.20	100.0%	0.00
40204 · Inventory Adjustments - Wine	843.36	0.00	843.36	100.0%	843.36	0.00	843.36	100.0%	0.00
40205 · Inventory Adjustments - Snacks	-12.10	0.00	-12.10	100.0%	-12.10	0.00	-12.10	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	354.47	0.00	354.47	100.0%	354.47	0.00	354.47	100.0%	0.00
Total COGS	82,761.54	76,321.71	6,439.83	108.44%	82,761.54	76,321.71	6,439.83	108.44%	744,773.83
Gross Profit	205,855.54	197,959.63	7,895.91	103.99%	205,855.54	197,959.63	7,895.91	103.99%	1,822,590.65
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	220,966.03	215,408.07	5,557.96	102.58%	220,966.03	215,408.07	5,557.96	102.58%	2,171,324.78
50102 · Payroll Expense - Salaried	69,147.09	70,820.84	-1,673.75	97.64%	69,147.09	70,820.84	-1,673.75	97.64%	911,599.39
50103 · Payroll Expense - OVERTIME	8,445.50	0.00	8,445.50	100.0%	8,445.50	0.00	8,445.50	100.0%	0.00
50200 · Payroll Taxes									
50201 · Social Security	19,315.43	19,545.90	-230.47	98.82%	19,315.43	19,545.90	-230.47	98.82%	208,554.80
50202 · Medicare	4,517.36	4,603.96	-86.60	98.12%	4,517.36	4,603.96	-86.60	98.12%	49,092.84
50203 · FUI	544.22	622.65	-78.43	87.4%	544.22	622.65	-78.43	87.4%	32,871.53
50204 · CA SUI	2,902.59	3,809.50	-906.91	76.19%	2,902.59	3,809.50	-906.91	76.19%	41,713.64
Total 50200 · Payroll Taxes	27,279.60	28,582.01	-1,302.41	95.44%	27,279.60	28,582.01	-1,302.41	95.44%	332,232.81
50300 · Workers Compensation	21,950.00	24,661.26	-2,711.26	89.01%	21,950.00	24,661.26	-2,711.26	89.01%	215,058.42

	Jul 17	Budget	\$ Over Budget	% of Budget	Jul 17	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
50350 · Group Health Insurance	20,285.92	18,907.00	1,378.92	107.29%	20,285.92	18,907.00	1,378.92	107.29%	226,884.00
50400 · Retirement Contributions	3,899.67	4,445.00	-545.33	87.73%	3,899.67	4,445.00	-545.33	87.73%	39,850.00
50410 · Vacations Benefits	14,215.13	15,174.52	-959.39	93.68%	14,215.13	15,174.52	-959.39	93.68%	142,699.06
50420 · Employee Meals	3,520.00	3,625.18	-105.18	97.1%	3,520.00	3,625.18	-105.18	97.1%	27,709.68
Total 50100 · Payroll Expenses	389,708.94	381,623.88	8,085.06	102.12%	389,708.94	381,623.88	8,085.06	102.12%	4,067,358.14
50110 · Employee incentive Programs	0.00	5,000.00	-5,000.00	0.0%	0.00	5,000.00	-5,000.00	0.0%	55,500.00
50510 · First Aid	60.53	1,455.00	-1,394.47	4.16%	60.53	1,455.00	-1,394.47	4.16%	2,682.00
50512 · Drug Testing	500.00	330.00	170.00	151.52%	500.00	330.00	170.00	151.52%	4,265.00
50900 · Elections	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	13,500.00
51100 · Mileage & Vehicle Expense	3,107.85	3,611.00	-503.15	86.07%	3,107.85	3,611.00	-503.15	86.07%	36,677.00
51400 · Vehicle Allowances	775.00	1,225.00	-450.00	63.27%	775.00	1,225.00	-450.00	63.27%	14,700.00
51800 · Electricity	15,153.13	16,149.25	-996.12	93.83%	15,153.13	16,149.25	-996.12	93.83%	132,718.25
51900 · Natural Propane & Gas	2,280.20	2,029.00	251.20	112.38%	2,280.20	2,029.00	251.20	112.38%	62,310.20
52000 · Water - Potable	13,175.46	11,538.00	1,637.46	114.19%	13,175.46	11,538.00	1,637.46	114.19%	72,451.00
52001 · Sewer Fees	6,702.08	3,137.50	3,564.58	213.61%	6,702.08	3,137.50	3,564.58	213.61%	34,564.60
52002 · Water - Effluent	5,247.00	5,000.00	247.00	104.94%	5,247.00	5,000.00	247.00	104.94%	30,000.00
52003 · Water - Non-Potable	28,196.64	30,000.00	-1,803.36	93.99%	28,196.64	30,000.00	-1,803.36	93.99%	177,000.00
52100 · Trash	2,905.12	3,639.84	-734.72	79.81%	2,905.12	3,639.84	-734.72	79.81%	43,678.08
52200 · Telephone	6,249.95	5,570.50	679.45	112.2%	6,249.95	5,570.50	679.45	112.2%	32,023.00
52300 · Office Supplies	1,958.63	2,048.00	-89.37	95.64%	1,958.63	2,048.00	-89.37	95.64%	16,761.00
52400 · Minor Equipment & Tools	2,806.34	7,535.00	-4,728.66	37.24%	2,806.34	7,535.00	-4,728.66	37.24%	38,440.00
52500 · Licenses, Fees & Subs	4,911.69	6,200.27	-1,288.58	79.22%	4,911.69	6,200.27	-1,288.58	79.22%	33,715.24
52501 · Conference, Seminars & Training	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	14,513.00
52600 · Postage & Shipping	278.40	1,074.50	-796.10	25.91%	278.40	1,074.50	-796.10	25.91%	10,009.00
52801 · Committee Fees	300.00	500.00	-200.00	60.0%	300.00	500.00	-200.00	60.0%	5,450.00
52900 · Community Relations	4,102.84	5,205.00	-1,102.16	78.83%	4,102.84	5,205.00	-1,102.16	78.83%	47,465.00
52901 · Disaster Planning	0.00	650.00	-650.00	0.0%	0.00	650.00	-650.00	0.0%	1,200.00
52905 · Contingency Fund Expense	0.00	3,750.00	-3,750.00	0.0%	0.00	3,750.00	-3,750.00	0.0%	45,000.00
52910 · Employee Relations	3,907.60	1,715.00	2,192.60	227.85%	3,907.60	1,715.00	2,192.60	227.85%	29,945.00
53000 · Legal Fees	0.00	3,500.00	-3,500.00	0.0%	0.00	3,500.00	-3,500.00	0.0%	26,000.00
53001 · Golf Course Management Fees	45,702.34	44,519.93	1,182.41	102.66%	45,702.34	44,519.93	1,182.41	102.66%	534,239.16
53010 · Legal Settlements	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	10,000.00
53100 · Audit Services	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	15,000.00
53300 · Insurance-Liability/Umbrella	12,530.79	14,751.50	-2,220.71	84.95%	12,530.79	14,751.50	-2,220.71	84.95%	177,018.00
53301 · Travel	0.00	400.00	-400.00	0.0%	0.00	400.00	-400.00	0.0%	7,460.01
53302 · Spoilage	436.29	405.05	31.24	107.71%	436.29	405.05	31.24	107.71%	3,940.02
53303 · Entertainment	3,775.00	3,500.00	275.00	107.86%	3,775.00	3,500.00	275.00	107.86%	39,900.00
53400 · Property Taxes - Possessory	1,400.76	1,700.00	-299.24	82.4%	1,400.76	1,700.00	-299.24	82.4%	20,400.00
53410 · Property Taxes - Unsecured	2,923.67	3,400.00	-476.33	85.99%	2,923.67	3,400.00	-476.33	85.99%	40,800.00
53420 · Property Taxes - Lease Equip	0.00	12.00	-12.00	0.0%	0.00	12.00	-12.00	0.0%	144.00
53421 · Fed & CA Filing Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,100.00
53600 · Advertising & Promotion	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	620.00
53800 · Newsletter	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	15,500.00
54000 · Equipment Rental	3,160.81	3,304.00	-143.19	95.67%	3,160.81	3,304.00	-143.19	95.67%	40,348.00
54600 · Outside Services	17,203.34	10,514.24	6,689.10	163.62%	17,203.34	10,514.24	6,689.10	163.62%	82,816.88
54610 · 401K Plan Administration Fees	0.00	725.00	-725.00	0.0%	0.00	725.00	-725.00	0.0%	8,700.00

	Jul 17	Budget	\$ Over Budget	% of Budget	Jul 17	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
54710 · Payroll Services	1,929.25	2,200.00	-270.75	87.69%	1,929.25	2,200.00	-270.75	87.69%	21,400.00
54800 · Equipment Repair & Maintenance	225.89	2,128.00	-1,902.11	10.62%	225.89	2,128.00	-1,902.11	10.62%	13,571.00
54900 · Bad Debt	6,500.00	6,500.00	0.00	100.0%	6,500.00	6,500.00	0.00	100.0%	78,000.00
55001 · Chemicals	3,970.69	3,370.00	600.69	117.83%	3,970.69	3,370.00	600.69	117.83%	46,990.00
55003 · Sand & Gravel	0.00	888.00	-888.00	0.0%	0.00	888.00	-888.00	0.0%	10,424.00
55200 · Maint Materials & Supplies	5,226.85	8,037.00	-2,810.15	65.04%	5,226.85	8,037.00	-2,810.15	65.04%	49,572.00
55201 · Horse Trail Maintenance	313.32	200.00	113.32	156.66%	313.32	200.00	113.32	156.66%	2,400.00
55300 · Janitorial Supplies	149.84	2,215.00	-2,065.16	6.77%	149.84	2,215.00	-2,065.16	6.77%	26,860.00
55600 · Uniform Allowance	567.50	459.50	108.00	123.5%	567.50	459.50	108.00	123.5%	5,172.50
55700 · Pool Supplies	0.00	50.00	-50.00	0.0%	0.00	50.00	-50.00	0.0%	300.00
55900 · Non-Consummable Supplies	4,503.52	4,411.00	92.52	102.1%	4,503.52	4,411.00	92.52	102.1%	38,051.47
56000 · Cleaning Supplies	66.97	95.00	-28.03	70.5%	66.97	95.00	-28.03	70.5%	1,140.00
56100 · Construction Materials	341.32	660.00	-318.68	51.72%	341.32	660.00	-318.68	51.72%	7,920.00
56200 · Decorations	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,700.00
56300 · Glass/China/Silver Replacement	1,561.81	2,750.00	-1,188.19	56.79%	1,561.81	2,750.00	-1,188.19	56.79%	10,150.00
56400 · Linens, Uniforms & Mats	2,407.79	4,422.00	-2,014.21	54.45%	2,407.79	4,422.00	-2,014.21	54.45%	33,615.00
56800 · Bank Fees & Credit Card Charges	625.67	1,140.00	-514.33	54.88%	625.67	1,140.00	-514.33	54.88%	6,770.00
57001 · Feed & Supplements	7,014.99	8,000.00	-985.01	87.69%	7,014.99	8,000.00	-985.01	87.69%	40,000.00
57200 · Equipment Maintenance Agreement	564.06	1,405.00	-840.94	40.15%	564.06	1,405.00	-840.94	40.15%	22,026.51
57250 · Software Supplies & Services	0.00	50.00	-50.00	0.0%	0.00	50.00	-50.00	0.0%	175.00
57300 · Software & Upgrades	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	11,958.00
57400 · Stable Bedding	0.00	584.00	-584.00	0.0%	0.00	584.00	-584.00	0.0%	7,008.00
57600 · Shows & Events	896.27	3,700.00	-2,803.73	24.22%	896.27	3,700.00	-2,803.73	24.22%	6,800.00
57701 · Background Investigations	0.00	50.00	-50.00	0.0%	0.00	50.00	-50.00	0.0%	450.00
58300 · Recreational Supplies	0.00	190.00	-190.00	0.0%	0.00	190.00	-190.00	0.0%	5,562.00
58301 · Sports League Supplies	2,636.31	1,000.00	1,636.31	263.63%	2,636.31	1,000.00	1,636.31	263.63%	18,050.00
58302 · Event Expenses	144.83	405.00	-260.17	35.76%	144.83	405.00	-260.17	35.76%	2,330.00
58306 · Tournament Expense	0.00	200.00	-200.00	0.0%	0.00	200.00	-200.00	0.0%	340.00
58800 · Cash Over/Short	245.02	0.00	245.02	100.0%	245.02	0.00	245.02	100.0%	0.00
59500 · Credit Card Commission	21,172.33	11,853.15	9,319.18	178.62%	21,172.33	11,853.15	9,319.18	178.62%	63,100.42
Total Expense	640,524.63	654,681.11	-14,156.48	97.84%	640,524.63	654,681.11	-14,156.48	97.84%	6,578,747.48
Net Ordinary Income	-434,669.09	-456,721.48	22,052.39	95.17%	-434,669.09	-456,721.48	22,052.39	95.17%	-4,756,156.83
Net Income	-434,669.09	-456,721.48	22,052.39	95.17%	-434,669.09	-456,721.48	22,052.39	95.17%	-4,756,156.83