



**Bear Valley Springs
Association**

Financial Reports

October 2016



Record

Prepared by: Wesley
Shryrock
Finance Manager

Treasurer's Report
October 30, 2016

Operating Report

Line Item	Current Month				Year-to-Date			
	Actual	Budgeted	Better/(Worse) than Budget In \$	Better/(Worse) than Budget In %	Actual	Budgeted	Better/(Worse) than Budget In \$	Better/(Worse) than Budget In %
Operating Revenue	\$ 204,386	\$ 188,891	\$ 15,495	8.20%	\$945,825	\$938,745	\$7,080	0.75%
Less: Cost of Sales	\$ 51,272	\$ 55,586	\$ 4,314	7.76%	\$232,189	\$250,619	\$18,430	7.35%
Payroll & Benefits	\$ 303,247	\$ 287,779	\$ (15,468)	(5.37%)	\$1,322,792	\$1,266,743	(\$56,050)	(4.42%)
Expenses	\$ 261,843	\$ 232,562	\$ (29,281)	(12.59%)	\$879,289	\$1,017,540	\$138,251	13.59%
Net Surplus/(Deficit)	\$ (411,875)	\$ (387,036)	\$ (24,839)	(6.44%)	\$ (1,488,445)	\$ (1,596,156)	\$107,711	6.75%

CDARS Operating Account Investments	\$0
Cash in Operating Accounts:	\$3,078,409
Operating/BOD Contingency Account	\$45,000
Total Operating/BOD Contingency Used YTD	\$400
Operating/Board Contingency Remaining	\$44,600

Detail of Board Contingency Usage:

	\$	
Guard Training	400.00	
TOTAL	\$ 400.00	

Recreational Expenditures

Nature Path Reconstruction With Decomposed Granite	\$ 530.00
Sports Courts Tennis/Pickleball Consultation	\$ 300.00
New Batting Cage Net	\$ 830.96
Elliptical	\$ 1,960.50
Pitching Machine	\$ 1,423.87

Reserves Report:

Reserve Fund Balance	\$ 3,987,615
CDARS Reserve Investments	\$ -
Transfers	\$ -
Ending balance Reserves funds + CD Investments	\$ 3,987,615

Detail of Monthly Capital Expenditures

	R&R
Cart to Move & Store Trap Machine	\$ 268.75
Whiting Center S/S/R/O- Parking Lot	\$ 5,050.00
Sound System (Banquet Room)	\$ 8,761.90
2nd payment (Cardio Elliptical)	\$ 1,960.50
Banquet Room Light project	\$ 3,193.09
4x4 John Deer Equestrian Center	\$ 2,400.00
Total Expenditures	\$ 21,634.24
Year to Date Expenditures	\$ 88,577.21

Collections Report:

	Current year	Prior year
Number of properties assessed July 1	3,582	3,582
Additions (unmergers/ CSD lots sold/Split lots)	0	0
Deletions (mergers)	0	0
TOTAL LOTS	3,582	3,582
Current year assessments billed	\$5,086,440	\$5,072,112
Current year assessments collected YTD	4,758,885 93.6%	4,762,420 93.9%
Prior year assessments collected YTD	11,710	38,168
Total assessment collections YTD	\$4,770,595	\$4,800,589
Uncollected	\$327,555	\$309,692

Respectfully submitted,
Rebecca Hewett

Bear Valley Springs Association
Balance Sheet
As of October 31, 2016

10:58 AM
11/10/2016
Accrual Basis
Oct 31, 16

ASSETS

Current Assets

Checking/Savings

10000 · Operating Cash	
10001 · Petty Cash	1,950.00
10004 · Cash Bank	9,820.00
10007 · CAB Deferred Operating Account	14,053.35
10009 · Bank of the Sierra	149,862.91
10021 · CAB - Operating	<u>2,928,546.51</u>
Total 10000 · Operating Cash	<u>3,104,232.77</u>
10100 · Reserve Cash	
10104 · Edward Jones Investments	1,514,572.46
10105 · CAB - Reserves Acct	<u>2,473,042.95</u>
Total 10100 · Reserve Cash	<u>3,987,615.41</u>
Total Checking/Savings	<u>7,091,848.18</u>

Accounts Receivable

11000 · Accounts Receivable	
11600 · Assessments Receivable	1,279,906.13
11609 · Penalty, Fees, interest - Assmt	129,070.45
11610 · ECC Fines Receivable	38,823.86
11710 · Other Receivables	927.97
11900 · NSF Receivable	1,845.68
12200 · Equestrian Boarding Receivable	6,763.29
12400 · Outside Accounts Receivable	<u>11,135.70</u>
Total 11000 · Accounts Receivable	<u>1,468,473.08</u>

Total Accounts Receivable

1,468,473.08

Other Current Assets

11605 · Allowance for Doubtful Accounts	(1,068,766.05)
12401 · IBS- House Charges Receivable	7,611.29
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	5,536.16
13103 · Bar Beer	2,050.04
13104 · Bar Wine	3,978.54
13108 · Bar - Non-Alcoholic	<u>2,553.95</u>
Total 13100 · Bar	<u>14,118.69</u>
13200 · Mulligan Room	
13201 · MR Food	9,212.11

	<u>Oct 31, 16</u>
13202 · MR Liquor	535.69
13203 · MR Beer	713.28
13204 · MR Wine	1,272.37
13208 · Mulligan Rm - Non-Alcoholic bev	2,245.24
Total 13200 · Mulligan Room	<u>13,978.69</u>
13300 · Pool	
13309 · Pool - Merchandise Taxable	186.58
Total 13300 · Pool	<u>186.58</u>
13400 · Golf Shop	20,267.04
13500 · Tennis Shop	12.78
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	215.33
13608 · Whiting Center Non-Alcoholic	203.08
Total 13600 · Whiting Center	<u>418.41</u>
13800 · Restaurant	
13801 · Restaurant Food	22,708.31
13808 · Restaurant - Non-alcoholic bev	(1,579.53)
Total 13800 · Restaurant	<u>21,128.78</u>
Total 13000 · Inventory	70,110.97
14000 · Prepaid Insurance	46,377.62
14002 · Prepaid Property Taxes	34,595.45
14990 · Undeposited Funds	76,809.03
Total Other Current Assets	<u>(833,261.69)</u>
Total Current Assets	<u>7,727,059.57</u>
Fixed Assets	
15000 · Furniture Fixtures and Equip	
15001 · Furn Fixtures & Equip Assets	1,970,479.12
15002 · Accu Depreciation	(1,717,380.97)
Total 15000 · Furniture Fixtures and Equip	<u>253,098.15</u>
15100 · Automotive Assets	
15101 · Auto & Trucks	415,371.40
15103 · Accu Depreciation	(387,127.08)
Total 15100 · Automotive Assets	<u>28,244.32</u>
15300 · Golf Carts Assets	
15301 · Golf Carts	116,742.75
15302 · Accu Depreciation	(9,728.56)
Total 15300 · Golf Carts Assets	<u>107,014.19</u>
Total Fixed Assets	<u>388,356.66</u>
TOTAL ASSETS	<u>8,115,416.23</u>
LIABILITIES & EQUITY	
Liabilities	

Oct 31, 16

Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	148,692.49
Total 20000 · Accounts Payable	<u>148,692.49</u>
21501 · ECC Refundable Deposits	80,850.00
21502 · Amenity Cards Payable	26,281.00
21600 · Renters Card Deposits	38,200.00
Total Accounts Payable	<u>294,023.49</u>
Other Current Liabilities	
20105 · Gift Certificates Payable	19,154.47
20115 · Tips Payable	(1.14)
20117 · Banquet Service Charge	509.91
20118 · Instructional/Lesson Fees	(927.68)
20120 · Deposit - Future Events	
20125 · Event Deposits -Whiting Center	(20.00)
20120 · Deposit - Future Events - Other	3,316.13
Total 20120 · Deposit - Future Events	<u>3,296.13</u>
20200 · Payroll Payable	67,677.37
20201 · Accrued Payable	11,105.00
20400 · Accrued Payroll Taxes	9.00
20401 · Payroll Taxes Payable	15,137.53
20501 · Accrued Vacation Earned Payable	94,952.20
20600 · Accrued Sales Tax Payable	
20601 · Sales Tax Payable	50.00
20600 · Accrued Sales Tax Payable - Other	10,995.14
Total 20600 · Accrued Sales Tax Payable	<u>11,045.14</u>
20900 · Deferred Revenue Assets	14,302.86
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>260,982.79</u>
Total Current Liabilities	<u>555,006.28</u>
Total Liabilities	555,006.28
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	7,014.29
29065 · Interest and Dividends CAB	601.61
29067 · Income-Sale of Reserve Item	13,159.25

	<u>Oct 31, 16</u>
29070 · Reserve Expense-Bank Charges	(60.00)
29080 · Reserve Expenditures	<u>(88,577.21)</u>
Total 29050 · Designated Reserves	3,987,615.41
29990 · Prior Retained Earnings	780,121.05
Net Income	<u>2,792,673.49</u>
Total Equity	<u>7,560,409.95</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,115,416.23</u></u>

Bank Balances as of October 31, 2016					
Account Number	Account Type & Bank name	Balance	Total Cash	Uncleared	Register Balance as of October 31, 2016
	Bank of the Sierra/ Local operating	\$ 146,392.56	\$ 146,392.56	\$ 3,470.35	\$ 149,862.91
	Mutual of Omaha- CAB Main Operating	\$ 116,248.78			
	Mutual of Omaha - CAB Wealth Management - Operating Sweeps	\$ 3,009,183.18	\$ 3,125,431.96	\$ (196,885.45)	\$ 2,928,546.51
	Mutual of Omaha - CAB Reserves	\$ 94,989.03			
	Mutual of Omaha - CAB Wealth Management - Reserves Sweeps	\$ 2,400,874.89	\$ 2,495,863.92	\$ (22,820.97)	\$ 2,473,042.95
	Mutual of Omaha - CAB Deferred Operating	\$ 14,303.35	\$ 14,303.35	\$ -	\$ 14,303.35

RESERVE INVESTMENTS

CDAR/CD Number	Amount of Investment	Date of Investment	Maturity Date	Interest Rate	earned to Date	Account Balance as of October 31, 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
 October 2016

11/10/2016

Ordinary Income/Expense	Oct 16	Budget	\$ Over Budget	% of Budget	Jul - Oct 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income									
30099 - Income - Taxable Sales									
30100 - Operating - Taxable									
30100.1 - Food Sales									
30111 - Dining Room Food Sales	86,641.49	80,826.00	5,815.49	107.2%	406,613.86	381,246.00	25,367.86	106.65%	1,089,274.00
30112 - Banquet Food Sales	11,570.88	8,975.00	2,595.88	128.92%	33,029.26	27,914.00	5,115.26	118.33%	95,199.00
30113 - Saloon Food Sales	11,996.50	14,522.00	-2,525.50	82.61%	54,476.85	53,070.00	1,406.85	102.65%	133,127.00
Total 30100.1 - Food Sales	110,208.87	104,323.00	5,885.87	105.64%	494,119.97	462,230.00	31,889.97	106.9%	1,317,600.00
30100.2 - Merchandise Sales	3,484.57	3,000.00	484.57	116.15%	19,389.61	15,000.00	4,389.61	129.26%	35,250.00
30100 - Operating - Taxable - Other	-2,019.19	0.00	-2,019.19	100.0%	-7,555.87	0.00	-7,555.87	100.0%	0.00
Total 30100 - Operating - Taxable	111,674.25	107,323.00	4,351.25	104.05%	505,953.71	477,230.00	28,723.71	106.02%	1,352,850.00
30101 - Liquor Sales - Taxable	9,952.92	10,885.00	-932.08	91.44%	50,363.99	50,201.00	162.99	100.33%	133,165.00
30103 - Beer Sales	9,308.55	9,221.00	87.55	100.95%	46,880.90	43,820.00	3,060.90	106.99%	108,920.00
30104 - Wine Sales	8,175.78	8,361.00	-185.22	97.79%	36,321.70	30,015.00	6,306.70	121.01%	94,661.00
30105 - Non Alcoholic Beverages	7,472.70	7,455.00	17.70	100.24%	37,916.57	37,541.00	375.57	101.0%	98,426.00
30099 - Income - Taxable Sales - Other	0.00	0.00	0.00	0.0%	0.00	715.00	-715.00	0.0%	1,490.00
Total 30099 - Income - Taxable Sales	146,584.20	143,245.00	3,339.20	102.33%	677,436.87	639,522.00	37,914.87	105.93%	1,789,512.00
30199 - Income - Non Taxable Sales									
30200 - Operating - Non Taxable	34.41	427.00	-392.59	8.06%	90.61	1,738.00	-1,647.39	5.21%	5,164.00
30201 - Snack Sales - Non Taxable	175.91	150.00	25.91	117.27%	300.13	1,005.00	-704.87	29.86%	2,618.00
Total 30199 - Income - Non Taxable Sales	210.32	577.00	-366.68	36.45%	390.74	2,743.00	-2,352.26	14.25%	7,782.00
30204 - Instructional Fees - In	1,664.20	465.00	1,199.20	357.89%	13,006.10	9,500.00	3,506.10	136.91%	20,205.00
30205 - Range Balls	989.00	1,250.00	-261.00	79.12%	4,967.00	5,750.00	-783.00	86.38%	12,250.00
30206 - Pull Car Rentals	35.00	40.00	-5.00	87.5%	184.00	115.00	69.00	160.0%	450.00
30207 - Club Rentals	50.00	50.00	0.00	100.0%	275.00	290.00	-15.00	94.83%	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	4,655.00	5,000.00	-345.00	93.1%	26,045.00	32,000.00	-5,955.00	81.39%	58,000.00
30212 - Guest Fees	187.00	130.00	57.00	143.85%	10,094.00	8,145.00	1,949.00	123.93%	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	3,902.50	3,000.00	902.50	130.08%	20,330.00	15,000.00	5,330.00	135.53%	31,500.00
30218 - Ranges - Campground Fees	330.00	500.00	-170.00	66.0%	4,078.45	6,400.00	-2,321.55	63.73%	9,700.00
30220 - Ground Maintenance	1,500.00	1,500.00	0.00	100.0%	6,000.00	6,000.00	0.00	100.0%	18,000.00
30226 - Show & Events Income	50.00	1,600.00	-1,550.00	3.13%	-612.61	4,700.00	-5,312.61	-13.03%	10,450.00
30227 - 4th of July Event Income	-100.00	0.00	-100.00	100.0%	0.00	0.00	0.00	0.0%	0.00
30230 - Administrative Fees	6,575.00	3,000.00	3,575.00	219.17%	30,753.50	26,000.00	4,753.50	118.28%	85,500.00
30231 - Amenity Card Fees	0.00	25.00	-25.00	0.0%	185.00	200.00	-15.00	92.5%	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	100.00	0.00	100.00	100.0%	192.00	0.00	192.00	100.0%	0.00
30300 - Fishing & Boat Permits	220.00	225.00	-5.00	97.78%	1,188.00	1,075.00	113.00	110.51%	3,400.00
30303 - Arena & Ground Fees	360.00	200.00	160.00	180.0%	3,515.00	800.00	2,715.00	439.38%	3,000.00
30305 - Horse Board	11,938.98	11,800.00	138.98	101.18%	46,733.78	47,860.00	-1,126.22	97.65%	140,920.00
30306 - Shavings	502.00	225.00	277.00	223.11%	1,912.00	1,050.00	862.00	182.1%	3,475.00
30307 - Turn-Out Fees	466.00	800.00	-334.00	58.25%	1,981.00	3,170.00	-1,189.00	62.49%	8,545.00
30308 - Supplements - equestrian	165.00	100.00	65.00	165.0%	714.00	600.00	114.00	119.0%	1,950.00
30400 - Rental Facilities	1,650.28	1,000.00	650.28	165.03%	5,581.90	7,375.00	-1,793.10	75.69%	16,988.00
30495 - NSF Check Charges	0.00	25.00	-25.00	0.0%	0.00	140.00	-140.00	0.0%	165.00
30497 - Interest Income - Deferred	0.49	2.00	-1.51	24.5%	4.70	96.00	-91.30	4.9%	150.00
30499 - Dividend Income - Operating	0.00	20.00	-20.00	0.0%	570.72	100.00	470.72	570.72%	175.00
30500 - Interest Income - Operating	4.03	8.00	-3.97	50.38%	15.99	32.00	-16.01	49.97%	96.00
30501 - Assmnt Int Serv Chg Penalty									
30501.1 - Penalties	6,514.33	3,500.00	3,014.33	186.12%	24,437.01	27,100.00	-2,662.99	90.17%	35,900.00

	Oct 16	Budget	\$ Over Budget		% of Budget	Jul - Oct 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	
30501.3 - Service Charge	14,061.50	7,100.00	6,961.50		198.05%	48,230.65	65,100.00	-16,869.35	74.09%	65,200.00	
Total 30501 - Assmnt Int Serv Chg Penalty	20,575.83	10,600.00	9,975.83		194.11%	72,667.66	92,200.00	-19,532.34	78.82%	101,100.00	
30502 - Interest Income - House Charge	1.51	4.00	-2.49		37.75%	0.44	32.00	-31.56	1.38%	90.00	
30601 - ECC Filing Fees	500.00	1,500.00	-1,000.00		33.33%	6,075.00	8,350.00	-2,275.00	72.75%	17,000.00	
30602 - ECC Fines	0.00	1,750.00	-1,750.00		0.0%	0.00	6,750.00	-6,750.00	0.0%	17,200.00	
30603 - Inspection Fees	400.00	250.00	150.00		160.0%	1,700.00	1,600.00	100.00	106.25%	3,790.00	
30604 - ECC - Engineering Fees	0.00	0.00	0.00		0.0%	750.00	600.00	150.00	125.0%	2,000.00	
30800 - Sport League Fees	870.00	0.00	870.00		100.0%	8,515.00	10,400.00	-1,885.00	81.88%	24,100.00	
Total Income	204,386.34	188,891.00	15,495.34		108.2%	945,825.24	938,745.00	7,080.24	100.75%	2,426,528.00	
Cost of Goods Sold											
40100 - Purchases - Food & Other	39,127.05	43,789.06	-4,662.01	29%	41%	89.35%	183,921.42	197,417.86	-13,496.44	93.16%	552,845.40
40101 - Purchases - Liquor	2,038.71	2,461.49	-422.78	21%	23%	82.82%	9,195.91	11,343.82	-2,147.91	81.07%	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	120.00	-120.00			0.0%	171.51	300.00	-128.49	57.17%	896.00
40106 - Purchases - Beer	1,937.66	3,524.35	-1,586.69	23%	38%	54.98%	14,886.49	16,772.06	-1,885.57	88.76%	41,695.31
40107 - Purchases - Wine	2,444.37	2,842.74	-398.37	28%	34%	85.99%	13,476.53	10,205.10	3,271.43	132.06%	32,184.74
40108 - Purchases - Non-Alcoholic Bevq	2,119.94	2,848.05	-728.11	36%	38%	74.44%	12,547.67	14,529.90	-1,982.23	86.36%	37,202.65
40200 - Inventory Adjustments - Food	2,926.11	0.00	2,926.11			100.0%	-3,603.27	0.00	-3,603.27	100.0%	0.00
40201 - Inventory Adjustments - Liquor	8.31	0.00	8.31			100.0%	-441.02	0.00	-441.02	100.0%	0.00
40203 - Inventory Adjustments - Beer	206.59	0.00	206.59			100.0%	1,186.82	0.00	1,186.82	100.0%	0.00
40204 - Inventory Adjustments - Wine	-160.82	0.00	-160.82			100.0%	187.59	0.00	187.59	100.0%	0.00
40205 - Inventory Adjustments - Snacks	35.83	0.00	35.83			100.0%	-79.86	0.00	-79.86	100.0%	0.00
40208 - Inventory Adjustment - Non-Alc	588.15	0.00	588.15			100.0%	739.28	0.00	739.28	100.0%	0.00
Total COGS	51,271.90	55,585.69	-4,313.79			92.24%	232,189.07	250,618.74	-18,429.67	92.65%	694,868.61
Gross Profit	153,114.44	133,305.31	19,809.13			114.86%	713,636.17	688,126.26	25,509.91	103.71%	1,731,659.39
Expense											
50100 - Payroll Expenses											
50101 - Payroll expense - Hourly	175,062.53	143,905.80	31,156.73			121.65%	722,735.09	664,557.00	58,178.09	108.75%	1,851,294.31
50102 - Payroll Expense - Salaried	52,891.57	74,157.02	-21,265.45			71.32%	259,759.56	296,707.08	-36,947.52	87.55%	889,381.51
50103 - Payroll Expense - OVERTIME	4,083.17	0.00	4,083.17			100.0%	28,982.36	0.00	28,982.36	100.0%	0.00
50200 - Payroll Taxes											
50201 - Social Security	17,296.48	15,823.83	1,472.65			109.31%	77,672.76	66,989.07	10,683.69	115.95%	191,118.70
50202 - Medicare	4,480.78	3,700.72	780.06			121.08%	18,601.05	15,666.78	2,934.27	118.73%	44,697.06
50203 - FUI	200.78	193.46	7.32			103.78%	1,388.33	1,161.06	227.27	119.57%	35,808.90
50204 - CA SUI	1,226.36	1,271.26	-44.90			96.47%	8,507.58	7,883.58	624.00	107.92%	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	23,204.40	20,989.27	2,215.13			110.55%	106,169.72	91,700.49	14,469.23	115.78%	317,087.56
50300 - Workers Compensation	16,081.02	13,221.61	2,859.41			121.63%	73,820.09	63,391.07	10,429.02	116.45%	169,167.05
50350 - Group Health Insurance	17,721.05	21,321.11	-3,600.06			83.12%	68,268.36	85,284.44	-17,016.08	80.05%	255,853.32
50400 - Retirement Contributions	2,682.63	2,932.54	-249.91			91.48%	12,514.28	13,821.66	-1,207.38	91.27%	37,080.44
50410 - Vacations Benefits	9,668.27	9,059.73	608.54			106.72%	40,558.16	40,768.79	-210.63	99.48%	117,794.81
50420 - Employee Meals	1,852.00	2,192.00	-340.00			84.49%	9,884.68	10,512.00	-627.32	94.03%	28,220.00
Total 50100 - Payroll Expenses	303,246.64	287,779.08	15,467.56			105.38%	1,322,792.30	1,266,742.53	56,049.77	104.43%	3,665,879.00
50110 - Employee incentive Programs	43,274.73	0.00	43,274.73			100.0%	43,274.73	0.00	43,274.73	100.0%	53,000.00
50510 - First Aid	173.70	105.00	68.70			165.43%	274.32	1,675.00	-1,400.68	16.38%	2,680.00
50512 - Drug Testing	330.00	110.00	220.00			300.0%	1,080.00	935.00	145.00	115.51%	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	3,030.67	2,525.15	505.52			120.02%	15,810.22	12,361.16	3,449.06	127.9%	33,948.16
51400 - Vehicle Allowances	774.00	1,250.00	-476.00			61.92%	4,449.00	5,000.00	-551.00	88.98%	15,000.00
51800 - Electricity	10,317.83	12,448.93	-2,131.10			82.88%	48,971.66	58,734.53	-9,762.87	83.38%	136,860.32
51900 - Natural Propane & Gas	4,971.89	4,017.00	954.89			123.77%	13,659.33	12,131.00	1,528.33	112.6%	57,628.00
52000 - Water - Potable	7,927.80	8,081.00	-153.20			98.1%	46,943.52	35,556.00	11,387.52	132.03%	55,002.00
52001 - Sewer Fees	3,827.04	3,126.00	701.04			122.43%	21,915.04	12,437.00	9,478.04	176.21%	33,052.00
52002 - Water - Effluent	4,391.20	4,000.00	391.20			109.78%	16,742.00	16,000.00	742.00	104.64%	32,000.00

	Oct 16	Budget	\$ Over Budget	% of Budget	Jul - Oct 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
52003 - Water - Non-Potable	31,469.90	19,747.00	11,722.90	159.37%	31,495.23	163,427.00	-131,931.77	19.27%	184,386.00
52100 - Trash	3,296.34	3,446.29	-149.95	95.65%	14,756.53	13,379.75	1,376.78	110.29%	42,864.24
52200 - Telephone	7,242.32	4,504.05	2,738.27	160.8%	25,860.98	19,010.20	6,850.78	136.04%	57,075.60
52300 - Office Supplies	730.01	1,870.00	-1,139.99	39.04%	5,063.57	6,105.00	-1,041.43	82.94%	16,245.00
52301 - Banking and Billing Supplies	0.00	0.00	0.00	0.0%	-5.40	0.00	-5.40	100.0%	0.00
52400 - Minor Equipment & Tools	1,402.68	4,315.00	-2,912.32	32.51%	15,292.12	13,152.00	2,140.12	116.27%	32,963.00
52500 - Licenses, Fees & Subs	1,387.64	2,677.77	-1,290.13	51.82%	16,278.83	16,169.08	109.75	100.68%	31,958.24
52501 - Conference, Seminars & Training	445.00	1,699.00	-1,254.00	26.19%	2,084.00	6,373.00	-4,289.00	32.7%	12,940.00
52600 - Postage & Shipping	1,769.57	587.00	1,182.57	301.46%	3,031.02	2,498.00	533.02	121.34%	8,914.00
52801 - Committee Fees	350.00	550.00	-200.00	63.64%	1,600.00	2,200.00	-600.00	72.73%	6,600.00
52900 - Community Relations	5,493.75	3,827.00	1,666.75	143.55%	17,159.75	19,295.00	-2,135.25	88.93%	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	400.00	3,750.00	-3,350.00	10.67%	400.00	15,000.00	-14,600.00	2.67%	45,000.00
52910 - Employee Relations	769.01	1,287.00	-517.99	59.75%	10,756.85	9,904.00	852.85	108.61%	24,479.00
53000 - Legal Fees	1,071.13	1,250.00	-178.87	85.69%	7,860.25	9,000.00	-1,139.75	87.34%	25,000.00
53001 - Golf Course Management Fees	44,520.50	44,520.00	0.50	100.0%	178,082.00	178,080.00	2.00	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	0.00	0.00	0.0%	0.00	10,000.00	-10,000.00	0.0%	10,000.00
53100 - Audit Services	14,950.00	0.00	14,950.00	100.0%	14,950.00	15,000.00	-50.00	99.67%	15,000.00
53300 - Insurance-Liability/Umbrella	13,977.36	35,527.00	-21,549.64	39.34%	50,603.64	63,220.99	-12,617.35	80.04%	169,718.93
53301 - Travel	0.00	850.00	-850.00	0.0%	1,676.12	2,300.00	-623.88	72.88%	6,020.00
53302 - Spoilage	752.33	359.85	392.48	209.07%	2,328.10	1,600.99	727.11	145.42%	4,470.05
53303 - Entertainment	3,150.00	3,350.00	-200.00	94.03%	13,400.00	14,250.00	-850.00	94.04%	40,550.00
53400 - Property Taxes - Possessory	1,400.76	1,700.00	-299.24	82.4%	5,603.04	6,800.00	-1,196.96	82.4%	20,400.00
53410 - Property Taxes - Unsecured	2,923.67	3,400.00	-476.33	85.99%	11,694.68	13,600.00	-1,905.32	85.99%	40,800.00
53420 - Property Taxes - Lease Equip	0.00	140.00	-140.00	0.0%	0.00	140.00	-140.00	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	0.00	0.00	0.00	0.0%	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	4,400.00	4,800.00	-400.00	91.67%	4,400.00	4,800.00	-400.00	91.67%	15,800.00
54000 - Equipment Rental	2,798.60	3,583.00	-784.40	78.11%	10,207.33	12,422.00	-2,214.67	82.17%	35,556.00
54600 - Outside Services	7,208.65	7,346.74	-138.09	98.12%	31,076.80	30,385.96	690.84	102.27%	80,939.88
54610 - 401K Plan Administration Fees	308.54	350.00	-41.46	88.15%	1,270.55	1,085.00	185.55	117.1%	3,885.00
54710 - Payroll Services	2,025.99	2,000.00	25.99	101.3%	5,692.99	7,300.00	-1,607.01	77.99%	21,000.00
54800 - Equipment Repair & Maintenance	1,573.94	1,265.00	308.94	124.42%	5,194.60	3,980.00	1,214.60	130.52%	12,175.00
54900 - Bad Debt	6,500.00	6,500.00	0.00	100.0%	26,000.00	26,000.00	0.00	100.0%	78,000.00
55001 - Chemicals	624.67	2,210.00	-1,585.33	28.27%	21,999.54	23,610.00	-1,610.46	93.18%	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	2,061.17	3,177.25	-1,116.08	64.87%	20,668.34	12,879.00	7,789.34	160.48%	39,157.00
55201 - Horse Trail Maintenance	36.73	200.00	-163.27	18.37%	325.86	800.00	-474.14	40.73%	2,400.00
55300 - Janitorial Supplies	1,784.22	2,000.00	-215.78	89.21%	7,624.32	8,030.00	-405.68	94.95%	24,690.00
55600 - Uniform Allowance	343.50	352.50	-9.00	97.45%	1,453.00	1,540.00	-87.00	94.35%	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	2,956.04	2,308.00	648.04	128.08%	14,125.26	15,010.00	-884.74	94.11%	38,051.47
56000 - Cleaning Supplies	0.00	95.00	-95.00	0.0%	324.68	380.00	-55.32	85.44%	1,140.00
56100 - Construction Materials	0.00	500.00	-500.00	0.0%	777.47	2,000.00	-1,222.53	38.87%	6,000.00
56200 - Decorations	191.60	275.00	-83.40	69.67%	458.72	500.00	-41.28	91.74%	2,625.00
56300 - Glass/China/Silver Replacement	962.40	650.00	312.40	148.06%	3,197.08	2,600.00	597.08	122.97%	8,000.00
56400 - Linens, Uniforms & Mats	2,962.63	2,752.00	210.63	107.65%	10,793.27	11,230.50	-437.23	96.11%	31,399.00
56800 - Bank Fees & Credit Card Charges	395.64	415.00	-19.36	95.34%	2,264.25	1,160.00	1,104.25	195.19%	3,280.00
56900 - Recruiting & Relocation	0.00	0.00	0.00	0.0%	469.00	0.00	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	0.00	8,000.00	-8,000.00	0.0%	7,079.88	16,000.00	-8,920.12	44.25%	47,000.00
57200 - Equipment Maintenance Agreement	504.93	1,115.00	-610.07	45.29%	2,646.42	6,038.00	-3,391.58	43.83%	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

	Oct 16	Budget	\$ Over Budget	% of Budget	Jul - Oct 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
57300 · Software & Upgrades	789.48	875.00	-85.52	90.23%	804.47	6,375.00	-5,570.53	12.62%	10,943.00
57400 · Stable Bedding	0.00	0.00	0.00	0.0%	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	0.00	0.00	0.00	0.0%	60.78	82.00	-21.22	74.12%	310.00
58300 · Recreational Supplies	0.00	0.00	0.00	0.0%	331.90	700.00	-368.10	47.41%	2,725.00
58301 · Sports League Supplies	644.59	1,000.00	-355.41	64.46%	4,683.44	6,210.00	-1,526.56	75.42%	17,700.00
58302 · Event Expenses	760.06	500.00	260.06	152.01%	784.64	1,255.00	-470.36	62.52%	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	15.63	0.00	15.63	100.0%	142.65	0.00	142.65	100.0%	0.00
59500 · Credit Card Commission	5,473.05	5,272.70	200.35	103.8%	44,830.29	43,224.63	1,605.66	103.72%	70,490.98
Total Expense	565,089.53	520,341.31	44,748.22	108.6%	2,202,080.96	2,284,282.32	-82,201.36	96.4%	6,129,138.37
Net Ordinary Income	-411,975.09	-387,036.00	-24,939.09	106.44%	-1,488,444.79	-1,596,156.06	107,711.27	93.25%	-4,397,478.98
Net Income	-411,975.09	-387,036.00	-24,939.09	106.44%	-1,488,444.79	-1,596,156.06	107,711.27	93.25%	-4,397,478.98