





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

10:24 AM  
 01/12/2017  
 Accrual Basis  
Dec 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	18,328.46
10009 · Bank of the Sierra	110,190.76
10021 · CAB - Operating	<u>2,477,747.10</u>

Total 10000 · Operating Cash 2,618,036.32

10100 · Reserve Cash

10104 · Edward Jones Investments	1,515,426.80
10105 · CAB - Reserves Acct	<u>2,371,057.27</u>

Total 10100 · Reserve Cash 3,886,484.07

Total Checking/Savings 6,504,520.39

Accounts Receivable

11000 · Accounts Receivable

11600 · Assessments Receivable	1,187,058.62
11609 · Penalty, Fees, interest - Assmt	118,239.02
11610 · ECC Fines Receivable	31,243.36
11710 · Other Receivables	927.97
11900 · NSF Receivable	1,845.68
12200 · Equestrian Boarding Receivable	4,707.53
12400 · Outside Accounts Receivable	<u>11,058.99</u>

Total 11000 · Accounts Receivable 1,355,081.17

Total Accounts Receivable 1,355,081.17

Other Current Assets

11605 · Allowance for Doubtful Accounts	(1,060,246.42)
11700 · Accounts Receivable Clearing	80.00
12401 · IBS- House Charges Receivable	6,062.10
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	5,325.30
13103 · Bar Beer	2,056.35
13104 · Bar Wine	3,257.77
13108 · Bar - Non-Alcoholic	<u>2,359.99</u>

Total 13100 · Bar 12,999.41

13200 · Mulligan Room

	<u>Dec 31, 16</u>
13201 · MR Food	8,251.14
13202 · MR Liquor	593.23
13203 · MR Beer	884.69
13204 · MR Wine	1,405.53
13208 · Mulligan Rm - Non-Alcoholic bev	<u>2,186.55</u>
Total 13200 · Mulligan Room	13,321.14
13300 · Pool	
13309 · Pool - Merchandise Taxable	<u>186.58</u>
Total 13300 · Pool	186.58
13400 · Golf Shop	26,739.30
13500 · Tennis Shop	10.65
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	93.45
13608 · Whiting Center Non-Alcoholic	<u>152.66</u>
Total 13600 · Whiting Center	246.11
13800 · Restaurant	
13801 · Restaurant Food	24,079.92
13808 · Restaurant - Non-alcoholic bev	<u>(1,579.53)</u>
Total 13800 · Restaurant	<u>22,500.39</u>
Total 13000 · Inventory	76,003.58
14000 · Prepaid Insurance	75,705.10
14002 · Prepaid Property Taxes	25,946.59
14990 · Undeposited Funds	<u>1,651.00</u>
Total Other Current Assets	<u>(874,798.05)</u>
Total Current Assets	6,984,803.51
Fixed Assets	
15000 · Furniture Fixtures and Equip	
15001 · Furn Fixtures & Equip Assets	2,104,390.12
15002 · Accu Depreciation	<u>(1,745,121.20)</u>
Total 15000 · Furniture Fixtures and Equip	359,268.92
15100 · Automotive Assets	
15101 · Auto & Trucks	435,696.40
15103 · Accu Depreciation	<u>(389,949.94)</u>
Total 15100 · Automotive Assets	45,746.46
15300 · Golf Carts Assets	
15301 · Golf Carts	178,710.75
15302 · Accu Depreciation	<u>(47,134.77)</u>
Total 15300 · Golf Carts Assets	<u>131,575.98</u>
Total Fixed Assets	<u>536,591.36</u>
TOTAL ASSETS	<u>7,521,394.87</u>
LIABILITIES & EQUITY	

Dec 31, 16

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	260,035.13
Total 20000 · Accounts Payable	<u>260,035.13</u>
21501 · ECC Refundable Deposits	88,575.00
21502 · Amenity Cards Payable	27,281.00
21600 · Renters Card Deposits	37,750.00
Total Accounts Payable	<u>413,641.13</u>

Other Current Liabilities

20105 · Gift Certificates Payable	20,299.19
20115 · Tips Payable	(1.14)
20117 · Banquet Service Charge	417.16
20118 · Instructional/Lesson Fees	(1,283.88)
20120 · Deposit - Future Events	1,496.10
20200 · Payroll Payable	3,918.50
20201 · Accrued Payable	11,105.00
20400 · Accrued Payroll Taxes	9.00
20401 · Payroll Taxes Payable	8,625.11
20501 · Accrued Vacation Earned Payable	103,895.17
20600 · Accrued Sales Tax Payable	11,776.52
20900 · Deferred Revenue Assets	18,326.66
21601 · Unclaimed Renters Card Deposits	975.00
21651 · Unclaimed Vendor Payment	20.00

Total Other Current Liabilities 179,578.39

Total Current Liabilities 593,219.52

Total Liabilities 593,219.52

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	1,006.20
29067 · Income-Sale of Reserve Item	13,159.25
29070 · Reserve Expense-Bank Charges	(90.00)
29080 · Reserve Expenditures	(191,866.20)

Total 29050 · Designated Reserves 3,885,555.35

29990 · Prior Retained Earnings 992,067.05

Net Income 2,050,552.95

Total Equity 6,928,175.35

Dec 31, 16

TOTAL LIABILITIES & EQUITY

7,521,394.87

**BVSA Bank Account Detail as of :**

12/31/2016

Ending Balance Local Operating - Bank of Sierra		246,199.23
Total Uncleared Transactions- <uncleared checks>, + deposits		(136,008.47)
Ending Balance after reconciling Local Operating - Bank of Sierra	170	110,190.76
Ending Balance Main Operating - (CAB Operating)	,0004	243,630.30
Total Uncleared Transactions	,0004	(41,223.01)
Sweeps Operating - Total Assets Wealth Mgmt Acct.	6683	2,276,789.81
Ending Balance after reconciling		2,479,197.10
Transfer to T-Report		2,589,387.86
Ending Balance - Reserve Operating (CAB Reserves) Mutual of Omaha Bank	2589	94,989.03
Total Uncleared Transactions	2589	(11,073.40)
(CAB Reserve) Mutual of Omaha Bank Account Service Charge	2589	
Total Assets Wealth Mgmt Acct. - Sweep Reserve Mutual Of Omaha Bank	6673	2,288,070.36
Edward Jones Investments		1,515,426.80
Ending Balance after reconciling		3,887,412.79
CDARS Operating	####	\$ -
CDARS Operating	####	\$ -
CDARS Operating	####	\$ -
CDARS Operating	####	\$ -
<b>CDARS Operating Account Investments</b>		-
CDARS Reserve Maturity 00/00/0000	####	
CDARS Reserve	####	\$ -
CDARS Reserve	####	\$ -
CDARS Reserve	####	\$ -
<b>CDARS Reserve Investments</b>		-
Reserves Total		3,887,412.79
Operating Totals		2,589,387.86
Ending Balance Deferred Operating - (CAB Deferred Operating)	2690	18,328.46
Total Uncleared Transactions	2690	-
Ending Balance after reconciling		18,328.46
Petty Cash		1,950.00
Cash Bank		9,950.00
<b>TOTAL ASSETS</b>		<b>6,507,029.11</b>

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

01/12/2017

	Dec 16	Budget	\$ Over Budget	% of Budget	Jul - Dec 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	79,676.62	72,484.00	7,192.62	109.92%	577,980.39	542,385.00	35,595.39	106.56%	1,089,274.00
30112 · Banquet Food Sales	26,693.59	19,505.00	7,188.59	136.86%	63,039.86	52,629.00	10,410.86	119.78%	95,199.00
30113 · Saloon Food Sales	9,784.98	10,039.00	-254.02	97.47%	73,588.69	73,824.00	-235.31	99.68%	133,127.00
Total 30100.1 · Food Sales	116,155.19	102,028.00	14,127.19	113.85%	714,608.94	668,838.00	45,770.94	106.84%	1,317,600.00
30100.2 · Merchandise Sales	4,231.17	4,500.00	-268.83	94.03%	26,439.42	22,050.00	4,389.42	119.91%	35,300.00
30100 · Operating - Taxable - Other	-1,754.72	0.00	-1,754.72	100.0%	-11,503.71	526.00	-12,029.71	-2,187.02%	526.00
Total 30100 · Operating - Taxable	118,631.64	106,528.00	12,103.64	111.36%	729,544.65	691,414.00	38,130.65	105.52%	1,353,426.00
30101 · Liquor Sales - Taxable	12,066.35	10,731.00	1,335.35	112.44%	70,838.93	71,277.00	-438.07	99.39%	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	7,233.34	7,300.00	-66.66	99.09%	60,574.69	58,771.00	1,803.69	103.07%	108,920.00
30104 · Wine Sales	9,590.33	9,869.00	-278.67	97.18%	53,955.55	47,448.00	6,507.55	113.72%	94,661.00
30105 · Non Alcoholic Beverages	6,285.13	6,182.00	103.13	101.67%	50,804.17	50,712.00	92.17	100.18%	98,426.00
Total 30099 · Income - Taxable Sales	153,806.79	140,610.00	13,196.79	109.39%	965,717.99	920,287.00	45,430.99	104.94%	1,790,038.00
30199 · Income - Non Taxable Sales									
30200 · Operating - Non Taxable	0.00	427.00	-427.00	0.0%	90.61	2,592.00	-2,501.39	3.5%	5,164.00
30201 · Snack Sales - Non Taxable	86.25	50.00	36.25	172.5%	528.18	1,130.00	-601.82	46.74%	2,618.00
Total 30199 · Income - Non Taxable Sales	86.25	477.00	-390.75	18.08%	618.79	3,722.00	-3,103.21	16.63%	7,782.00
30204 · Instructional Fees - In	358.80	520.00	-161.20	69.0%	14,698.95	10,550.00	4,148.95	139.33%	20,205.00
30205 · Range Balls	235.00	750.00	-515.00	31.33%	5,986.00	7,500.00	-1,514.00	79.81%	12,250.00
30206 · Pull Car Rentals	7.00	50.00	-43.00	14.0%	211.00	205.00	6.00	102.93%	450.00
30207 · Club Rentals	20.00	20.00	0.00	100.0%	325.00	330.00	-5.00	98.49%	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	683.00	2,000.00	-1,317.00	34.15%	29,593.00	37,000.00	-7,407.00	79.98%	58,000.00
30212 · Guest Fees	234.00	140.00	94.00	167.14%	10,448.00	8,415.00	2,033.00	124.16%	13,320.00
30215 · Golf Cart Trail Fees	300.00	0.00	300.00	100.0%	875.00	0.00	875.00	100.0%	22,000.00
30217 · Green Fees	520.00	1,500.00	-980.00	34.67%	22,507.50	18,500.00	4,007.50	121.66%	31,500.00
30218 · Ranges - Campground Fees	200.00	250.00	-50.00	80.0%	4,508.45	6,775.00	-2,266.55	66.55%	9,700.00
30220 · Ground Maintenance	1,500.00	1,500.00	0.00	100.0%	9,000.00	9,000.00	0.00	100.0%	18,000.00
30226 · Show & Events Income	66.25	50.00	16.25	132.5%	224.39	4,750.00	-4,525.61	4.72%	10,450.00
30230 · Administrative Fees	5,700.00	6,000.00	-300.00	95.0%	44,039.00	41,000.00	3,039.00	107.41%	85,500.00
30231 · Amenity Card Fees	50.00	25.00	25.00	200.0%	300.00	295.00	5.00	101.7%	445.00
30235 · Collection Fees	0.00	0.00	0.00	0.0%	150.00	150.00	0.00	100.0%	300.00
30299 · Dog Park Tags	72.00	29.59	42.41	243.33%	264.00	177.46	86.54	148.77%	355.00
30300 · Fishing & Boat Permits	0.00	100.00	-100.00	0.0%	1,353.00	1,475.00	-122.00	91.73%	3,400.00
30303 · Arena & Ground Fees	100.00	300.00	-200.00	33.33%	3,675.00	1,300.00	2,375.00	282.69%	3,000.00
30305 · Horse Board	11,560.15	11,540.00	20.15	100.18%	69,124.01	70,940.00	-1,815.99	97.44%	140,920.00
30306 · Shavings	670.00	325.00	345.00	206.15%	3,255.00	1,600.00	1,655.00	203.44%	3,475.00
30307 · Turn-Out Fees	208.00	700.00	-492.00	29.71%	2,519.00	4,620.00	-2,101.00	54.52%	8,545.00



	Dec 16	Budget	\$ Over Budget	% of Budget	Jul - Dec 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
30308 · Supplements - equesterian	120.00	230.00	-110.00	52.17%	991.00	930.00	61.00	106.56%	1,950.00
30309 · Feed - equesterian	0.00	0.00	0.00	0.0%	0.00	40.00	-40.00	0.0%	60.00
30400 · Rental Facilities	2,082.33	1,942.00	140.33	107.23%	8,242.49	10,088.00	-1,845.51	81.71%	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	0.72	2.00	-1.28	36.0%	6.01	100.00	-93.99	6.01%	150.00
30499 · Dividend Income - Operating	0.00	15.00	-15.00	0.0%	570.72	135.00	435.72	422.76%	175.00
30500 · Interest Income - Operating	4.03	8.00	-3.97	50.38%	23.92	48.00	-24.08	49.83%	96.00
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	3,457.80	1,000.00	2,457.80	345.78%	33,504.32	29,600.00	3,904.32	113.19%	35,900.00
30501.3 · Service Charge	465.00	0.00	465.00	100.0%	50,520.65	65,100.00	-14,579.35	77.61%	65,200.00
Total 30501 · Assmnt Int Serv Chg Penalty	3,922.80	1,000.00	2,922.80	392.28%	84,024.97	94,700.00	-10,675.03	88.73%	101,100.00
30502 · Interest Income - House Charge	-4.71	8.00	-12.71	-58.88%	35.11	44.00	-8.89	79.8%	90.00
30601 · ECC Filing Fees	1,900.00	1,200.00	700.00	158.33%	9,100.00	9,850.00	-750.00	92.39%	17,000.00
30602 · ECC Fines	1,375.00	1,600.00	-225.00	85.94%	1,650.00	10,200.00	-8,550.00	16.18%	17,200.00
30603 · Inspection Fees	400.00	400.00	0.00	100.0%	2,300.00	2,100.00	200.00	109.52%	3,790.00
30604 · ECC - Engineering Fees	500.00	250.00	250.00	200.0%	1,500.00	850.00	650.00	176.47%	2,000.00
30800 · Sport League Fees	210.00	5,200.00	-4,990.00	4.04%	12,940.00	15,600.00	-2,660.00	82.95%	24,100.00
Total Income	186,887.41	178,741.59	8,145.82	104.56%	1,310,777.30	1,293,416.46	17,360.84	101.34%	2,427,469.00
Cost of Goods Sold									
40100 · Purchases - Food & Other	43,542.97	44,220.41	-677.44	98.47%	273,121.43	285,106.60	-11,985.17	95.8%	552,845.40
40101 · Purchases - Liquor	1,494.93	2,428.56	-933.63	61.56%	12,779.41	16,105.89	-3,326.48	79.35%	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	33.01	40.00	-6.99	82.53%	277.70	400.00	-122.30	69.43%	896.00
40106 · Purchases - Beer	2,061.70	2,784.28	-722.58	74.05%	19,965.34	22,480.14	-2,514.80	88.81%	41,695.31
40107 · Purchases - Wine	2,703.46	3,355.46	-652.00	80.57%	18,703.42	16,132.32	2,571.10	115.94%	32,184.74
40108 · Purchases - Non-Alcoholic Bev	2,629.87	2,365.10	264.77	111.2%	17,268.95	19,367.20	-2,098.25	89.17%	37,202.65
40200 · Inventory Adjustments - Food	2,699.28	0.00	2,699.28	100.0%	-4,786.04	0.00	-4,786.04	100.0%	0.00
40201 · Inventory Adjustments - Liquor	593.81	0.00	593.81	100.0%	-287.70	0.00	-287.70	100.0%	0.00
40203 · Inventory Adjustments - Beer	525.01	0.00	525.01	100.0%	1,009.10	0.00	1,009.10	100.0%	0.00
40204 · Inventory Adjustments - Wine	281.28	0.00	281.28	100.0%	775.20	0.00	775.20	100.0%	0.00
40205 · Inventory Adjustments - Snacks	118.98	0.00	118.98	100.0%	42.02	0.00	42.02	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	-11.16	0.00	-11.16	100.0%	1,042.35	0.00	1,042.35	100.0%	0.00
Total COGS	56,673.14	55,193.81	1,479.33	102.68%	339,911.18	359,642.15	-19,730.97	94.51%	694,868.61
Gross Profit	130,214.27	123,547.78	6,666.49	105.4%	970,866.12	933,774.31	37,091.81	103.97%	1,732,600.39
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	156,938.12	139,000.41	17,937.71	112.91%	1,037,068.24	944,624.01	92,444.23	109.79%	1,851,294.31
50102 · Payroll Expense - Salaried	64,915.25	72,253.60	-7,338.35	89.84%	395,928.85	443,117.70	-47,188.85	89.35%	889,381.51
50103 · Payroll Expense - OVERTIME	4,485.29	0.00	4,485.29	100.0%	36,765.52	0.00	36,765.52	100.0%	0.00
50200 · Payroll Taxes									
50201 · Social Security	15,792.96	14,802.33	990.63	106.69%	108,380.52	98,661.35	9,719.17	109.85%	191,118.70
50202 · Medicare	3,693.48	3,461.82	231.66	106.69%	25,693.25	23,073.95	2,619.30	111.35%	44,697.06
50203 · FUI	762.72	126.15	636.57	604.61%	2,287.35	1,471.38	815.97	155.46%	35,808.90
50204 · CA SUI	4,026.75	708.54	3,318.21	568.32%	13,390.42	9,796.52	3,593.90	136.69%	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	24,275.91	19,098.84	5,177.07	127.11%	149,751.54	133,003.20	16,748.34	112.59%	317,087.56

	Dec 16	Budget	\$ Over Budget	% of Budget	Jul - Dec 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
50300 · Workers Compensation	13,789.24	13,017.63	771.61	105.93%	100,199.97	89,437.55	10,762.42	112.03%	169,167.05
50350 · Group Health Insurance	17,161.64	21,321.11	-4,159.47	80.49%	97,552.07	127,926.66	-30,374.59	76.26%	255,853.32
50400 · Retirement Contributions	4,212.09	4,819.97	-607.88	87.39%	19,680.77	21,556.33	-1,875.56	91.3%	37,080.44
50410 · Vacations Benefits	13,892.86	13,540.32	352.54	102.6%	63,642.95	63,368.84	274.11	100.43%	117,794.81
50420 · Employee Meals	2,932.00	2,236.00	696.00	131.13%	14,720.68	14,876.00	-155.32	98.96%	28,220.00
50100 · Payroll Expenses - Other	219.25	0.00	219.25	100.0%	219.25	0.00	219.25	100.0%	0.00
Total 50100 · Payroll Expenses	302,821.65	285,287.88	17,533.77	106.15%	1,915,529.84	1,837,910.29	77,619.55	104.22%	3,665,879.00
50110 · Employee incentive Programs	10,154.75	35,000.00	-24,845.25	29.01%	53,429.48	50,000.00	3,429.48	106.86%	53,000.00
50510 · First Aid	248.78	105.00	143.78	236.93%	607.38	1,910.00	-1,302.62	31.8%	2,680.00
50512 · Drug Testing	220.00	165.00	55.00	133.33%	1,300.00	1,300.00	0.00	100.0%	4,120.00
50900 · Elections	150.00	0.00	150.00	100.0%	150.00	0.00	150.00	100.0%	10,000.00
51100 · Mileage & Vehicle Expense	2,220.99	2,535.00	-314.01	87.61%	20,028.22	18,264.16	1,764.06	109.66%	33,948.16
51400 · Vehicle Allowances	775.00	1,250.00	-475.00	62.0%	5,999.00	7,500.00	-1,501.00	79.99%	15,000.00
51800 · Electricity	8,029.43	9,372.31	-1,342.88	85.67%	64,982.18	78,183.77	-13,201.59	83.12%	136,860.32
51900 · Natural Propane & Gas	7,112.21	7,211.00	-98.79	98.63%	26,844.95	24,955.00	1,889.95	107.57%	57,628.00
52000 · Water - Potable	1,160.15	2,306.00	-1,145.85	50.31%	50,832.64	42,656.00	8,176.64	119.17%	55,002.00
52001 · Sewer Fees	1,675.52	2,376.00	-700.48	70.52%	24,542.55	17,906.00	6,636.55	137.06%	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	2,976.80	21,924.00	-18,947.20	13.58%	51,283.63	207,707.00	-156,423.37	24.69%	184,386.00
52100 · Trash	3,071.64	3,125.82	-54.18	98.27%	21,109.51	21,311.77	-202.26	99.05%	42,864.24
52200 · Telephone	4,905.89	4,803.05	102.84	102.14%	36,292.90	28,304.30	7,988.60	128.22%	57,075.60
52300 · Office Supplies	1,181.71	1,090.00	91.71	108.41%	7,509.64	8,200.00	-690.36	91.58%	16,245.00
52301 · Banking and Billing Supplies	-9.00	0.00	-9.00	100.0%	-14.40	0.00	-14.40	100.0%	0.00
52400 · Minor Equipment & Tools	1,605.87	1,915.00	-309.13	83.86%	18,926.79	17,698.00	1,228.79	106.94%	32,963.00
52500 · Licenses, Fees & Subs	4,820.10	4,900.77	-80.67	98.35%	21,985.13	23,417.62	-1,432.49	93.88%	31,958.24
52501 · Conference, Seminars & Training	0.00	1,365.00	-1,365.00	0.0%	3,726.00	8,783.00	-5,057.00	42.42%	12,940.00
52600 · Postage & Shipping	800.00	637.00	163.00	125.59%	4,581.02	3,672.00	909.02	124.76%	8,914.00
52801 · Committee Fees	375.00	550.00	-175.00	68.18%	2,450.00	3,300.00	-850.00	74.24%	6,600.00
52900 · Community Relations	3,302.38	3,683.00	-380.62	89.67%	22,467.31	26,610.00	-4,142.69	84.43%	47,595.00
52901 · Disaster Planning	41.80	0.00	41.80	100.0%	41.80	950.00	-908.20	4.4%	1,150.00
52905 · Contingency Fund Expense	0.00	3,750.00	-3,750.00	0.0%	5,970.00	22,500.00	-16,530.00	26.53%	45,000.00
52910 · Employee Relations	2,108.79	1,310.00	798.79	160.98%	16,717.02	12,603.00	4,114.02	132.64%	24,479.00
53000 · Legal Fees	1,717.50	1,250.00	467.50	137.4%	8,972.75	13,500.00	-4,527.25	66.47%	25,000.00
53001 · Golf Course Management Fees	44,520.50	44,520.00	0.50	100.0%	267,123.00	267,120.00	3.00	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	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%	75,021.16	105,680.99	-30,659.83	70.99%	169,718.93
53301 · Travel	0.00	450.00	-450.00	0.0%	1,676.12	3,150.00	-1,473.88	53.21%	6,020.00
53302 · Spoilage	1,082.22	351.56	730.66	307.83%	4,131.94	2,301.05	1,830.89	179.57%	4,470.05
53303 · Entertainment	5,300.00	4,950.00	350.00	107.07%	21,500.00	22,150.00	-650.00	97.07%	40,550.00
53400 · Property Taxes - Possessory	1,400.76	1,700.00	-299.24	82.4%	8,404.56	10,200.00	-1,795.44	82.4%	20,400.00
53410 · Property Taxes - Unsecured	2,923.67	3,400.00	-476.33	85.99%	17,542.02	20,400.00	-2,857.98	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	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

	Dec 16	Budget	\$ Over Budget	% of Budget	Jul - Dec 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
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	5,480.00	0.00	5,480.00	100.0%	9,880.00	4,800.00	5,080.00	205.83%	15,800.00
54000 · Equipment Rental	2,019.67	2,553.00	-533.33	79.11%	14,941.67	17,778.00	-2,836.33	84.05%	35,556.00
54600 · Outside Services	5,973.99	7,423.74	-1,449.75	80.47%	45,801.21	43,888.44	1,912.77	104.36%	80,939.88
54610 · 401K Plan Administration Fees	338.17	350.00	-11.83	96.62%	1,946.89	1,785.00	161.89	109.07%	3,885.00
54710 · Payroll Services	1,594.92	1,500.00	94.92	106.33%	8,951.00	9,800.00	-849.00	91.34%	21,000.00
54800 · Equipment Repair & Maintenance	597.60	690.00	-92.40	86.61%	7,009.58	5,930.00	1,079.58	118.21%	12,175.00
54900 · Bad Debt	6,500.00	6,500.00	0.00	100.0%	40,420.00	39,000.00	1,420.00	103.64%	78,000.00
55001 · Chemicals	2,825.69	1,250.00	1,575.69	226.06%	26,960.05	26,660.00	300.05	101.13%	38,327.00
55003 · Sand & Gravel	540.00	0.00	540.00	100.0%	1,080.00	4,608.00	-3,528.00	23.44%	7,984.00
55200 · Maint Materials & Supplies	3,261.40	3,337.25	-75.85	97.73%	25,591.50	19,303.50	6,288.00	132.57%	39,157.00
55201 · Horse Trail Maintenance	0.00	200.00	-200.00	0.0%	351.65	1,200.00	-848.35	29.3%	2,400.00
55300 · Janitorial Supplies	604.67	2,000.00	-1,395.33	30.23%	11,040.51	12,325.00	-1,284.49	89.58%	24,690.00
55600 · Uniform Allowance	497.50	369.00	128.50	134.82%	2,319.50	2,262.00	57.50	102.54%	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-Consummable Supplies	2,720.07	2,105.00	615.07	129.22%	19,039.71	20,709.00	-1,669.29	91.94%	38,051.47
56000 · Cleaning Supplies	60.35	95.00	-34.65	63.53%	430.29	570.00	-139.71	75.49%	1,140.00
56100 · Construction Materials	0.00	500.00	-500.00	0.0%	777.47	3,000.00	-2,222.53	25.92%	6,000.00
56200 · Decorations	302.34	1,075.00	-772.66	28.13%	2,913.21	1,850.00	1,063.21	157.47%	2,625.00
56300 · Glass/China/Silver Replacement	290.73	650.00	-359.27	44.73%	4,402.97	4,000.00	402.97	110.07%	8,000.00
56400 · Linens, Uniforms & Mats	2,335.09	2,387.00	-51.91	97.83%	16,255.31	15,747.00	508.31	103.23%	31,399.00
56800 · Bank Fees & Credit Card Charges	311.58	215.00	96.58	144.92%	2,899.72	1,690.00	1,209.72	171.58%	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	0.00	8,000.00	-8,000.00	0.0%	14,249.19	24,000.00	-9,750.81	59.37%	47,000.00
57200 · Equipment Maintenance Agreement	11,714.41	9,068.00	2,646.41	129.18%	14,865.74	15,621.00	-755.26	95.17%	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	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	187.86	32.00	155.86	587.06%	248.64	114.00	134.64	218.11%	310.00
58300 · Recreational Supplies	239.60	450.00	-210.40	53.24%	873.92	1,150.00	-276.08	75.99%	2,725.00
58301 · Sports League Supplies	2,395.11	3,150.00	-754.89	76.04%	7,837.17	9,360.00	-1,522.83	83.73%	17,700.00
58302 · Event Expenses	43.58	0.00	43.58	100.0%	957.40	1,255.00	-297.60	76.29%	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	3,000.00	-3,000.00	0.0%	9,000.00
58800 · Cash Over/Short	26.98	0.00	26.98	100.0%	171.77	0.00	171.77	100.0%	0.00
59500 · Credit Card Commission	3,464.56	3,486.56	-22.00	99.37%	53,153.34	50,906.19	2,247.15	104.41%	70,490.98
59900 · Late charge - paying invoices	0.00	0.00	0.00	0.0%	41.95	0.00	41.95	100.0%	0.00
<b>Total Expense</b>	<b>483,228.74</b>	<b>519,342.93</b>	<b>-36,114.19</b>	<b>93.05%</b>	<b>3,163,055.57</b>	<b>3,316,231.08</b>	<b>-153,175.51</b>	<b>95.38%</b>	<b>6,129,138.37</b>
<b>Net Ordinary Income</b>	<b>-353,014.47</b>	<b>-395,795.15</b>	<b>42,780.68</b>	<b>89.19%</b>	<b>-2,192,189.45</b>	<b>-2,382,456.77</b>	<b>190,267.32</b>	<b>92.01%</b>	<b>-4,396,537.98</b>
<b>Net Income</b>	<b>-353,014.47</b>	<b>-395,795.15</b>	<b>42,780.68</b>	<b>89.19%</b>	<b>-2,192,189.45</b>	<b>-2,382,456.77</b>	<b>190,267.32</b>	<b>92.01%</b>	<b>-4,396,537.98</b>