

Lake Almanor Country Club  
Financial Highlights  
October 2019 (Preliminary)

Balance Sheet

- Operating Cash - \$686,206 - \$134,176 more than at 10/31/18
- Reserve Fund - \$2,453,896 - \$340,379 more than at 10/31/18
- Accounts Receivable - \$58,303 – \$13,082 less than at 10/31/18
- Contingency Account - \$41,110
- Fire Fund - \$13,850

Profit/Loss Statement (10 month)

- Total Revenue - \$81,135 favorable to budget
- Total Expenses - \$109,028 favorable to budget
- Net Operations – surplus of \$260,481 - \$190,163 favorable to budget
- General & Admin Revenue - \$39,951 favorable to budget (property tax, employee tax rebates and interest earned)
- Administration Expenses - \$85,962 favorable to budget (bad debt over, consulting, employee expense, insurance, property taxes, operating contingency under)
- Golf Maintenance Expenses - \$29,051 favorable to budget (tree work delayed, payroll)
- Maintenance Expenses - \$26,612 unfavorable to budget (snow removal over, additional FT staff over, sale of assets under)
- Golf Shop Revenue - \$10,076 unfavorable to budget (annual passes, merchandise sales)
- Golf Shop Expenses - \$16,667 favorable to budget (cost of sales)
- Recreation Expenses - \$36,694 favorable to budget (cost of sales not factored in yet, payroll, R&M Building over)
- Security Expenses - \$17,853 favorable to budget (payroll, R&M)
- F&B Revenue - \$28,664 favorable to budget (bar & Lunches up, dinner & Special events down)
- Net F&B Operations - \$27,990 loss YTD (\$53,735 loss last YTD)
- Music Revenue - \$11,215 favorable to budget (raffle sales, donations)
- Music Expenses - \$6,960 favorable to budget (entertainer fees)

General

- Most bank reconciliations up to date
- Need to clean up Balance Sheet accounts
- Have received \$25,000 from county for past property taxes
- Continue to do well with interest earned for both operations and reserves



## Lake Almanor Country Club

### Balance Sheet

10/31/2019

#### Assets

##### Cash-Operating

1005 - Plumas Bank Checking-5286	\$131,519.46	
1025 - Vanguard Operating	\$237,150.58	
1027 - Edward Jones Operating-21570	\$313,156.33	
1040 - Petty Cash - Administration	\$2,000.00	
1045 - Petty Cash - Bar	\$1,380.00	
1060 - Petty Cash - Security	\$1,000.00	
<u>Cash-Operating Total</u>		\$686,206.37

##### Assets - Other

1305 - Deposits and Prepayments	\$90.00	
1307 - Prepaid Income Tax	\$3,349.00	
1310 - Liquor License	\$61,630.00	
1505 - Unexpired Insurance - D & O	\$17,179.25	
1510 - Unexpired Insurance - HOA Package	\$9,544.68	
1515 - Unexpired Insurance - Umbrella	\$3,841.32	
1520 - Unexpired Insurance - Worker's Comp.	\$15,214.68	
1525 - Unexpired Insurance - Crime	\$4,120.32	
1530 - Unexpired Insurance - Cyber	\$1,129.72	
<u>Assets - Other Total</u>		\$116,098.97

##### Cash-Restricted

1117 - Edward Jones Reserve-21571	\$2,453,895.94	
1123 - Clubhouse Fund-20631	\$6,093.51	
1125 - Contingency Fund-20158	\$41,110.11	
1128 - Fire Fund-20675	\$13,851.14	
1129 - Lake Water Quality	\$3,401.45	
1130 - Music Acct-1069	\$59,746.13	
1135 - Construction Deposit -1077	\$74,259.66	
1150 - Unrealized Investment Gains/(Losses)	<u>\$4,021.29</u>	
<u>Cash-Restricted Total</u>		\$2,656,379.23

##### Receivables

1205 - Receivables	\$58,303.22	
1235 - Allowance for Doubtful Accounts	<u>(\$31,752.46)</u>	
<u>Receivables Total</u>		\$26,550.76

##### Inventory

1400 - Inventory - Bar	\$12,625.21	
1405 - Inventory - Keg Deposits	\$280.00	
1410 - Inventory - Fuel - Unleaded	\$1,447.57	
1415 - Inventory - Fuel - Diesel	\$4,224.49	
1420 - Inventory - Golf Shop	\$13,269.86	
1425 - Inventory - Restaurant	\$6,574.89	
1430 - Inventory - Recreation	<u>\$14,429.03</u>	
<u>Inventory Total</u>		\$52,851.05

##### Fixed Assets

1605 - Construction in Process	\$11,177.60	
1610 - Land	\$242,018.00	



## Lake Almanor Country Club

## Balance Sheet

10/31/2019

1615 - Building Lots	\$17,866.61	
1620 - Land Improvements	\$2,226,710.00	
1625 - Accum.Depr. - Land Improvements	(\$1,358,392.00)	
1630 - Buildings & Improvements	\$1,515,879.64	
1635 - Accum.Depr. - Buildings & Improvements	(\$924,797.00)	
1640 - Vehicles & Heavy Equipment	\$2,500,919.32	
1645 - Accum.Depr. - Vehicles & Heavy Equipment	(\$1,685,369.00)	
1650 - Recreation Facilities & Equipment	\$38,113.60	
1660 - Golf Course & Improvements	\$21,000.00	
1670 - Golf Course Equipment	\$32,197.59	
1680 - Golf Shop Facilities & Equipment	\$12,327.43	
1690 - Roads and Road Improvements	\$5,052.18	
1700 - Security Facilities and Equipment	\$10,658.95	
1710 - Office Equipment	\$15,829.73	
1720 - Maintenance Equipment	\$24,612.97	
1735 - F&B Equipment & Furniture	<u>\$21,225.92</u>	
<b>Fixed Assets Total</b>		<b><u>\$2,727,031.54</u></b>
<b>Assets Total</b>		<b><u>\$6,265,117.92</u></b>
<b>Liabilities and Equity</b>		
<b>Current Liabilities</b>		
2005 - Accounts Payable	\$21,810.55	
2107 - State Sales Tax - F&B	\$8.45	
2110 - State Sales Tax - Golf Shop	\$1.14	
2115 - State Sales Tax - Tennis	(\$14.96)	
2205 - Prepaid Assessments	\$15,154.20	
2215 - Prepaid Music	\$247.50	
2220 - Golf Shop Credit Book	\$15,065.35	
2225 - Restaurant/Bar Gift Certificates	\$2,013.28	
2226 - Golf Shop Gift Certificates	\$849.00	
2305 - Deferred Income - Assessments	\$355,461.50	
2405 - Deposits - Construction Damage	\$76,764.50	
2410 - Employee Christmas Fund	\$2,295.57	
2505 - Accrued Payroll	\$67,232.60	
2510 - Accrued Employee Benefits	\$68,116.34	
2530 - Employee F&B Tips Payable	\$435.13	
2535 - Withheld 401(k) Employee	<u>\$3,181.46</u>	
<b>Current Liabilities Total</b>		<b>\$628,621.61</b>
<b>Net Worth</b>		
2810 - Operating Fund Transfers	\$345,437.00	
2830 - Reserve Fund Transfers	(\$345,437.00)	
3010 - Fixed Assets	\$2,541,146.00	
3015 - Reserves	\$2,101,882.00	
3020 - Operations	<u>(\$222,867.33)</u>	
<b>Net Worth Total</b>		<b>\$4,420,160.67</b>
<b>Retained Earnings</b>		<b>\$559,187.11</b>
<b>Net Income</b>		<b><u>\$657,148.53</u></b>
<b>Liabilities &amp; Equity Total</b>		<b><u>\$6,265,117.92</u></b>



**Lake Almanor Country Club**  
**Budget Comparison Summary Report**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<b>Income</b>							
General & Admin. Revenue	\$188,508.45	\$192,388.00	(\$3,879.55)	\$2,043,812.70	\$2,003,862.00	\$39,950.70	\$2,380,400.00
Maintenance Revenue	\$0.00	\$0.00	\$0.00	\$410.00	\$0.00	\$410.00	\$0.00
Golf Revenue	\$9,627.34	\$7,525.00	\$2,102.34	\$309,224.15	\$319,300.00	(\$10,075.85)	\$319,300.00
Recreation Revenue	\$23.00	\$0.00	\$23.00	\$31,938.85	\$30,600.00	\$1,338.85	\$30,600.00
Security Revenue	\$3,065.00	\$2,300.00	\$765.00	\$91,455.00	\$88,500.00	\$2,955.00	\$89,500.00
Clubhouse Revenue	\$1,988.10	\$2,500.00	(\$511.90)	\$11,877.10	\$5,200.00	\$6,677.10	\$11,000.00
Bar Revenue	\$13,599.07	\$11,900.00	\$1,699.07	\$178,043.71	\$153,500.00	\$24,543.71	\$160,700.00
Restaurant Revenue	\$14,779.73	\$14,000.00	\$779.73	\$231,120.63	\$227,000.00	\$4,120.63	\$231,000.00
Music Revenue	\$262.52	\$0.00	\$262.52	\$69,215.22	\$58,000.00	\$11,215.22	\$58,000.00
<b>Total Income</b>	<b>\$231,853.21</b>	<b>\$230,613.00</b>	<b>\$1,240.21</b>	<b>\$2,967,097.36</b>	<b>\$2,885,962.00</b>	<b>\$81,135.36</b>	<b>\$3,280,500.00</b>
<b>Expense</b>							
Accounting/Audit Fees	\$0.00	\$0.00	\$0.00	\$7,250.00	\$8,000.00	\$750.00	\$8,000.00
Advertising Expense	\$0.00	\$500.00	\$500.00	\$5,326.30	\$8,700.00	\$3,373.70	\$8,700.00
Alarm Expense	\$0.00	\$0.00	\$0.00	\$1,890.00	\$2,100.00	\$210.00	\$2,800.00
Bad Debt Expense	\$9,780.66	\$0.00	(\$9,780.66)	\$10,644.61	\$5,000.00	(\$5,644.61)	\$5,000.00
Bank Service Charges	\$0.00	\$25.00	\$25.00	\$94.31	\$250.00	\$155.69	\$300.00
Board of Director's Expense	\$110.44	\$100.00	(\$10.44)	\$2,242.80	\$2,900.00	\$657.20	\$3,000.00
Committee Expense	\$0.60	\$1,000.00	\$999.40	\$97.60	\$5,000.00	\$4,902.40	\$5,000.00
Consulting Fees	\$0.00	\$1,250.00	\$1,250.00	\$3,500.00	\$12,500.00	\$9,000.00	\$15,000.00
Copier Expense	\$533.95	\$500.00	(\$33.95)	\$5,183.17	\$5,100.00	(\$83.17)	\$6,100.00
Cost of Sales	\$10,954.91	\$10,600.00	(\$354.91)	\$178,046.42	\$176,800.00	(\$1,246.42)	\$180,700.00
Credit Card Fees	\$2,054.65	\$2,425.00	\$370.35	\$25,238.43	\$20,870.00	(\$4,368.43)	\$22,500.00
Donations	\$0.00	\$0.00	\$0.00	\$4,222.25	\$5,000.00	\$777.75	\$5,000.00
Driving Range Expense	\$0.00	\$0.00	\$0.00	\$642.00	\$2,400.00	\$1,758.00	\$2,400.00
Dues & Subscription Expenses	\$482.93	\$800.00	\$317.07	\$7,468.04	\$7,050.00	(\$418.04)	\$7,650.00
Employee Expense	\$351.40	\$1,550.00	\$1,198.60	\$13,823.78	\$20,650.00	\$6,826.22	\$21,850.00
Entertainment Expense	\$0.00	\$350.00	\$350.00	\$1,373.40	\$3,400.00	\$2,026.60	\$4,000.00
Foreclosed Properties Expense	\$1,182.40	\$0.00	(\$1,182.40)	\$5,027.95	\$1,800.00	(\$3,227.95)	\$2,000.00
Gain/Loss Sale of Assets	(\$4,500.00)	\$0.00	\$4,500.00	(\$13,000.00)	\$0.00	\$13,000.00	\$0.00
Gas and Oil Expense	\$4,530.63	\$4,000.00	(\$530.63)	\$50,130.57	\$42,850.00	(\$7,280.57)	\$48,800.00
General Manager's Expense	\$527.10	\$100.00	(\$427.10)	\$2,894.01	\$2,300.00	(\$594.01)	\$2,500.00
Green/Waste Removal Expense	\$5,130.00	\$0.00	(\$5,130.00)	\$5,130.00	\$3,800.00	(\$1,330.00)	\$3,800.00
Insurance Expense	\$16,639.39	\$9,100.00	(\$7,539.39)	\$79,579.25	\$87,100.00	\$7,520.75	\$105,300.00
Internet Expense	\$24.95	\$575.00	\$550.05	\$24.95	\$5,750.00	\$5,725.05	\$6,900.00
Janitorial Expense	\$3,338.56	\$3,340.00	\$1.44	\$29,141.06	\$26,180.00	(\$2,961.06)	\$29,100.00
Lake Water Quality	\$0.00	\$0.00	\$0.00	\$2,000.00	\$5,400.00	\$3,400.00	\$5,400.00
Lease Expense - Equipment	\$0.00	\$0.00	\$0.00	\$3,506.81	\$4,700.00	\$1,193.19	\$4,700.00
Legal Fees	\$360.00	\$2,500.00	\$2,140.00	\$19,674.67	\$25,000.00	\$5,325.33	\$30,000.00
License/Permit Fees	\$1,257.00	\$525.00	(\$732.00)	\$9,728.75	\$8,100.00	(\$1,628.75)	\$13,900.00
Maintenance Agreement	\$310.00	\$300.00	(\$10.00)	\$10,521.50	\$8,000.00	(\$2,521.50)	\$8,600.00
Miscellaneous Expense	\$0.30	\$0.00	(\$0.30)	\$1,528.15	\$0.00	(\$1,528.15)	\$0.00
Newsletter Expense	\$0.00	\$815.00	\$815.00	\$5,705.00	\$6,520.00	\$815.00	\$6,600.00
Operating Contingency	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00
Over/Short Expense	(\$328.62)	\$0.00	\$328.62	(\$997.66)	\$0.00	\$997.66	\$0.00
Payroll Expense	\$160,531.23	\$175,345.00	\$14,813.77	\$1,786,989.68	\$1,799,195.00	\$12,205.32	\$2,090,100.00
Pest Control Expense	\$155.00	\$140.00	(\$15.00)	\$1,142.50	\$1,265.00	\$122.50	\$1,300.00
Postage Expense	(\$767.65)	\$1,750.00	\$2,517.65	\$8,666.11	\$15,500.00	\$6,833.89	\$17,500.00



**Lake Almanor Country Club**  
**Budget Comparison Summary Report**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Annual Budget</b>
Printing Expense	\$1,172.27	\$500.00	(\$672.27)	\$4,257.26	\$6,500.00	\$2,242.74	\$6,500.00
Product Loss	\$0.00	\$0.00	\$0.00	\$908.92	\$0.00	(\$908.92)	\$0.00
Professional Fees	\$1,075.00	\$1,075.00	\$0.00	\$39,455.00	\$45,050.00	\$5,595.00	\$47,200.00
Recreation Equipment Expense	\$0.00	\$0.00	\$0.00	\$1,347.06	\$0.00	(\$1,347.06)	\$0.00
Refuse/Trash Expense	\$901.50	\$1,100.00	\$198.50	\$10,216.89	\$9,700.00	(\$516.89)	\$10,900.00
Rental Expense	\$165.55	\$1,200.00	\$1,034.45	\$8,519.81	\$8,550.00	\$30.19	\$9,600.00
Repair & Maint. Expense	\$11,284.31	\$4,900.00	(\$6,384.31)	\$87,560.96	\$107,600.00	\$20,039.04	\$124,250.00
Special Event Expense	\$1,688.99	\$2,500.00	\$811.01	\$10,062.62	\$4,200.00	(\$5,862.62)	\$10,000.00
Sundries Expense	\$0.00	\$0.00	\$0.00	\$4,940.75	\$5,600.00	\$659.25	\$5,600.00
Supplies Expense	\$10,255.55	\$9,475.00	(\$780.55)	\$132,381.01	\$121,250.00	(\$11,131.01)	\$127,900.00
Tax Expense	(\$11.09)	\$8,800.00	\$8,811.09	\$20,439.46	\$40,900.00	\$20,460.54	\$40,900.00
Telephone Expense	\$1,279.41	\$1,990.00	\$710.59	\$24,385.24	\$20,440.00	(\$3,945.24)	\$24,300.00
Uniforms Expense	\$1,450.32	\$0.00	(\$1,450.32)	\$5,643.30	\$8,400.00	\$2,756.70	\$8,800.00
Utilities Expense	\$7,943.76	\$6,500.00	(\$1,443.76)	\$74,161.99	\$72,475.00	(\$1,686.99)	\$87,850.00
Vehicle Allowance	\$465.00	\$500.00	\$35.00	\$5,000.00	\$5,000.00	\$0.00	\$6,000.00
Water Co Reimbursement to LACC	\$624.00	\$0.00	(\$624.00)	\$612.00	\$0.00	(\$612.00)	\$0.00
Website Expense	\$0.00	\$500.00	\$500.00	\$2,288.00	\$2,800.00	\$512.00	\$2,800.00
<b>Total Expense</b>	<b>\$250,954.40</b>	<b>\$262,630.00</b>	<b>\$11,675.60</b>	<b>\$2,706,616.68</b>	<b>\$2,815,645.00</b>	<b>\$109,028.32</b>	<b>\$3,215,100.00</b>
<b>Operating Net Income</b>	<b>(\$19,101.19)</b>	<b>(\$32,017.00)</b>	<b>\$12,915.81</b>	<b>\$260,480.68</b>	<b>\$70,317.00</b>	<b>\$190,163.68</b>	<b>\$65,400.00</b>
<b>Reserve Income</b>							
Reserve Revenue	\$882.86	\$14,000.00	(\$13,117.14)	\$834,050.92	\$820,000.00	\$14,050.92	\$824,000.00
<b>Total Reserve Income</b>	<b>\$882.86</b>	<b>\$14,000.00</b>	<b>(\$13,117.14)</b>	<b>\$834,050.92</b>	<b>\$820,000.00</b>	<b>\$14,050.92</b>	<b>\$824,000.00</b>
<b>Reserve Expense</b>							
Reserve Expense	\$437,383.07	\$0.00	(\$437,383.07)	\$437,383.07	\$0.00	(\$437,383.07)	\$0.00
<b>Total Reserve Expense</b>	<b>\$437,383.07</b>	<b>\$0.00</b>	<b>(\$437,383.07)</b>	<b>\$437,383.07</b>	<b>\$0.00</b>	<b>(\$437,383.07)</b>	<b>\$0.00</b>
<b>Reserve Net Income</b>	<b>(\$436,500.21)</b>	<b>\$14,000.00</b>	<b>(\$450,500.21)</b>	<b>\$396,667.85</b>	<b>\$820,000.00</b>	<b>(\$423,332.15)</b>	<b>\$824,000.00</b>
<b>Net Income</b>	<b>(\$455,601.40)</b>	<b>(\$18,017.00)</b>	<b>(\$437,584.40)</b>	<b>\$657,148.53</b>	<b>\$890,317.00</b>	<b>(\$233,168.47)</b>	<b>\$889,400.00</b>



**Lake Almanor Country Club**  
**Budget Comparison Report - G&A**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<b>Income</b>							
<u>General &amp; Admin. Revenue</u>							
4005 - Annual Assessments - Operating	\$177,730.75	\$177,733.00	(\$2.25)	\$1,777,307.50	\$1,777,330.00	(\$22.50)	\$2,132,800.00
4020 - Administrative Services	\$5,343.75	\$5,347.00	(\$3.25)	\$49,382.50	\$49,402.00	(\$19.50)	\$60,100.00
4025 - Cable Agreement	\$0.00	\$2,600.00	(\$2,600.00)	\$3,798.21	\$7,500.00	(\$3,701.79)	\$7,500.00
4030 - Cell Tower Agreement	\$0.00	\$958.00	(\$958.00)	\$8,558.35	\$9,580.00	(\$1,021.65)	\$11,500.00
4035 - Road Impact Fees	\$670.00	\$800.00	(\$130.00)	\$9,150.00	\$9,550.00	(\$400.00)	\$10,000.00
4040 - Finance Charges	\$349.45	\$500.00	(\$150.55)	\$8,767.63	\$10,400.00	(\$1,632.37)	\$11,000.00
4050 - Interest - Operating	\$727.03	\$500.00	\$227.03	\$22,786.38	\$5,000.00	\$17,786.38	\$6,000.00
4060 - Late Charges	\$0.00	\$0.00	\$0.00	\$14,031.49	\$14,000.00	\$31.49	\$14,000.00
4065 - Miscellaneous	\$882.47	\$1,250.00	(\$367.53)	\$43,430.64	\$12,500.00	\$30,930.64	\$15,000.00
4070 - Plan Approval Fees	\$280.00	\$350.00	(\$70.00)	\$4,455.00	\$4,100.00	\$355.00	\$4,500.00
4075 - Property Transfer Fees	\$1,125.00	\$1,600.00	(\$475.00)	\$9,425.00	\$11,800.00	(\$2,375.00)	\$13,000.00
4080 - Rentals Income	\$1,400.00	\$750.00	\$650.00	\$92,560.00	\$92,700.00	(\$140.00)	\$95,000.00
4085 - Web Site Advertising	\$0.00	\$0.00	\$0.00	\$160.00	\$0.00	\$160.00	\$0.00
<u>Total General &amp; Admin. Revenue</u>	\$188,508.45	\$192,388.00	(\$3,879.55)	\$2,043,812.70	\$2,003,862.00	\$39,950.70	\$2,380,400.00
<b>Total Income</b>	\$188,508.45	\$192,388.00	(\$3,879.55)	\$2,043,812.70	\$2,003,862.00	\$39,950.70	\$2,380,400.00
<b>Expense</b>							
<u>Accounting/Audit Fees</u>							
5005 - Accounting/Audit Fees	\$0.00	\$0.00	\$0.00	\$7,250.00	\$8,000.00	\$750.00	\$8,000.00
<u>Total Accounting/Audit Fees</u>	\$0.00	\$0.00	\$0.00	\$7,250.00	\$8,000.00	\$750.00	\$8,000.00
<u>Advertising Expense</u>							
5010 - Advertising Expense	\$0.00	\$0.00	\$0.00	\$1,527.60	\$1,200.00	(\$327.60)	\$1,200.00
<u>Total Advertising Expense</u>	\$0.00	\$0.00	\$0.00	\$1,527.60	\$1,200.00	(\$327.60)	\$1,200.00
<u>Alarm Expense</u>							
5015 - Alarm Expense	\$0.00	\$0.00	\$0.00	\$396.44	\$375.00	(\$21.44)	\$500.00
<u>Total Alarm Expense</u>	\$0.00	\$0.00	\$0.00	\$396.44	\$375.00	(\$21.44)	\$500.00
<u>Bad Debt Expense</u>							
5020 - Bad Debt Expense	\$9,780.66	\$0.00	(\$9,780.66)	\$10,644.61	\$5,000.00	(\$5,644.61)	\$5,000.00
<u>Total Bad Debt Expense</u>	\$9,780.66	\$0.00	(\$9,780.66)	\$10,644.61	\$5,000.00	(\$5,644.61)	\$5,000.00
<u>Bank Service Charges</u>							
5025 - Bank Service Charges	\$0.00	\$25.00	\$25.00	\$94.31	\$250.00	\$155.69	\$300.00
<u>Total Bank Service Charges</u>	\$0.00	\$25.00	\$25.00	\$94.31	\$250.00	\$155.69	\$300.00
<u>Board of Director's Expense</u>							
5030 - Board of Director's Expense	\$110.44	\$100.00	(\$10.44)	\$2,242.80	\$2,900.00	\$657.20	\$3,000.00
<u>Total Board of Director's Expense</u>	\$110.44	\$100.00	(\$10.44)	\$2,242.80	\$2,900.00	\$657.20	\$3,000.00
<u>Committee Expense</u>							
5035 - Committee Expense	\$0.60	\$1,000.00	\$999.40	\$97.60	\$5,000.00	\$4,902.40	\$5,000.00
<u>Total Committee Expense</u>	\$0.60	\$1,000.00	\$999.40	\$97.60	\$5,000.00	\$4,902.40	\$5,000.00



**Lake Almanor Country Club**  
**Budget Comparison Report - G&A**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Consulting Fees</u>							
5040 - Consulting Fees	\$0.00	\$1,250.00	\$1,250.00	\$3,500.00	\$12,500.00	\$9,000.00	\$15,000.00
<u>Total Consulting Fees</u>	\$0.00	\$1,250.00	\$1,250.00	\$3,500.00	\$12,500.00	\$9,000.00	\$15,000.00
<u>Copier Expense</u>							
5050 - Copier Expense	\$533.95	\$500.00	(\$33.95)	\$2,935.92	\$5,000.00	\$2,064.08	\$6,000.00
<u>Total Copier Expense</u>	\$533.95	\$500.00	(\$33.95)	\$2,935.92	\$5,000.00	\$2,064.08	\$6,000.00
<u>Credit Card Fees</u>							
5055 - Credit Card Fees	\$26.93	\$75.00	\$48.07	\$2,376.80	\$2,870.00	\$493.20	\$3,000.00
<u>Total Credit Card Fees</u>	\$26.93	\$75.00	\$48.07	\$2,376.80	\$2,870.00	\$493.20	\$3,000.00
<u>Donations</u>							
5060 - Donations	\$0.00	\$0.00	\$0.00	\$3,635.00	\$4,500.00	\$865.00	\$4,500.00
<u>Total Donations</u>	\$0.00	\$0.00	\$0.00	\$3,635.00	\$4,500.00	\$865.00	\$4,500.00
<u>Dues &amp; Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$180.00	\$500.00	\$320.00	\$2,902.59	\$1,900.00	(\$1,002.59)	\$2,000.00
<u>Total Dues &amp; Subscription Expenses</u>	\$180.00	\$500.00	\$320.00	\$2,902.59	\$1,900.00	(\$1,002.59)	\$2,000.00
<u>Employee Expense</u>							
5080 - Employee Development Expense	\$0.00	\$500.00	\$500.00	\$544.00	\$3,300.00	\$2,756.00	\$4,000.00
5085 - Employee Mileage Reimbursement Expense	\$167.62	\$50.00	(\$117.62)	\$708.90	\$500.00	(\$208.90)	\$600.00
5090 - Employee Recruitment Expense	\$0.00	\$0.00	\$0.00	\$228.40	\$300.00	\$71.60	\$300.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$800.00	\$800.00	\$262.22	\$4,000.00	\$3,737.78	\$4,000.00
<u>Total Employee Expense</u>	\$167.62	\$1,350.00	\$1,182.38	\$1,743.52	\$8,100.00	\$6,356.48	\$8,900.00
<u>Foreclosed Properties Expense</u>							
5110 - Foreclosed Properties Expense	\$1,182.40	\$0.00	(\$1,182.40)	\$5,027.95	\$1,800.00	(\$3,227.95)	\$2,000.00
<u>Total Foreclosed Properties Expense</u>	\$1,182.40	\$0.00	(\$1,182.40)	\$5,027.95	\$1,800.00	(\$3,227.95)	\$2,000.00
<u>General Manager's Expense</u>							
5125 - General Manager's Expense	\$527.10	\$100.00	(\$427.10)	\$2,894.01	\$2,300.00	(\$594.01)	\$2,500.00
<u>Total General Manager's Expense</u>	\$527.10	\$100.00	(\$427.10)	\$2,894.01	\$2,300.00	(\$594.01)	\$2,500.00
<u>Insurance Expense</u>							
5135 - Insurance Expense	\$16,639.39	\$9,100.00	(\$7,539.39)	\$79,579.25	\$87,100.00	\$7,520.75	\$105,300.00
<u>Total Insurance Expense</u>	\$16,639.39	\$9,100.00	(\$7,539.39)	\$79,579.25	\$87,100.00	\$7,520.75	\$105,300.00
<u>Internet Expense</u>							
5143 - Internet expense	\$24.95	\$200.00	\$175.05	\$24.95	\$2,000.00	\$1,975.05	\$2,400.00
<u>Total Internet Expense</u>	\$24.95	\$200.00	\$175.05	\$24.95	\$2,000.00	\$1,975.05	\$2,400.00
<u>Janitorial Expense</u>							
5045 - Janitorial Expense	\$488.56	\$240.00	(\$248.56)	\$2,798.56	\$2,580.00	(\$218.56)	\$3,100.00
<u>Total Janitorial Expense</u>	\$488.56	\$240.00	(\$248.56)	\$2,798.56	\$2,580.00	(\$218.56)	\$3,100.00
<u>Lake Water Quality</u>							





**Lake Almanor Country Club**  
**Budget Comparison Report - G&A**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5145 - Lake/Water Quality	\$0.00	\$0.00	\$0.00	\$2,000.00	\$5,400.00	\$3,400.00	\$5,400.00
<u>Total Lake Water Quality</u>	\$0.00	\$0.00	\$0.00	\$2,000.00	\$5,400.00	\$3,400.00	\$5,400.00
<u>Lease Expense - Equipment</u>							
5150 - Lease Expense - Equipment	\$0.00	\$0.00	\$0.00	\$3,506.81	\$4,700.00	\$1,193.19	\$4,700.00
<u>Total Lease Expense - Equipment</u>	\$0.00	\$0.00	\$0.00	\$3,506.81	\$4,700.00	\$1,193.19	\$4,700.00
<u>Legal Fees</u>							
5155 - Legal Fees	\$360.00	\$2,500.00	\$2,140.00	\$19,674.67	\$25,000.00	\$5,325.33	\$30,000.00
<u>Total Legal Fees</u>	\$360.00	\$2,500.00	\$2,140.00	\$19,674.67	\$25,000.00	\$5,325.33	\$30,000.00
<u>License/Permit Fees</u>							
5160 - License/Permit Fees	\$0.00	\$25.00	\$25.00	\$1,845.00	\$800.00	(\$1,045.00)	\$1,000.00
<u>Total License/Permit Fees</u>	\$0.00	\$25.00	\$25.00	\$1,845.00	\$800.00	(\$1,045.00)	\$1,000.00
<u>Maintenance Agreement</u>							
5162 - Maintenance Agreement - Software	\$10.00	\$0.00	(\$10.00)	\$7,821.50	\$5,000.00	(\$2,821.50)	\$5,000.00
<u>Total Maintenance Agreement</u>	\$10.00	\$0.00	(\$10.00)	\$7,821.50	\$5,000.00	(\$2,821.50)	\$5,000.00
<u>Miscellaneous Expense</u>							
5165 - Miscellaneous Expense	\$0.30	\$0.00	(\$0.30)	\$1,520.90	\$0.00	(\$1,520.90)	\$0.00
<u>Total Miscellaneous Expense</u>	\$0.30	\$0.00	(\$0.30)	\$1,520.90	\$0.00	(\$1,520.90)	\$0.00
<u>Newsletter Expense</u>							
5170 - Newsletter Expense	\$0.00	\$815.00	\$815.00	\$5,705.00	\$6,520.00	\$815.00	\$6,600.00
<u>Total Newsletter Expense</u>	\$0.00	\$815.00	\$815.00	\$5,705.00	\$6,520.00	\$815.00	\$6,600.00
<u>Operating Contingency</u>							
5175 - Operating Contingency	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00
<u>Total Operating Contingency</u>	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00
<u>Over/Short Expense</u>							
5180 - Over/Short Expense	\$20.00	\$0.00	(\$20.00)	\$164.57	\$0.00	(\$164.57)	\$0.00
<u>Total Over/Short Expense</u>	\$20.00	\$0.00	(\$20.00)	\$164.57	\$0.00	(\$164.57)	\$0.00
<u>Payroll Expense</u>							
5205 - Payroll Wages - Regular	\$35,957.77	\$37,600.00	\$1,642.23	\$347,778.16	\$345,200.00	(\$2,578.16)	\$420,700.00
5210 - Payroll Wages - Part Time	\$0.00	\$0.00	\$0.00	\$2,825.50	\$600.00	(\$2,225.50)	\$1,200.00
5225 - Payroll Wages - Overtime	\$287.43	\$300.00	\$12.57	\$2,577.53	\$2,400.00	(\$177.53)	\$2,500.00
5230 - Payroll Worker's Compensation Ins	\$227.33	\$255.00	\$27.67	\$2,531.93	\$2,580.00	\$48.07	\$3,100.00
5235 - Payroll Taxes	\$2,041.84	\$2,600.00	\$558.16	\$29,661.60	\$28,800.00	(\$861.60)	\$35,200.00
5240 - Payroll Expense - 401K Administrator	\$250.00	\$0.00	(\$250.00)	\$2,666.26	\$3,500.00	\$833.74	\$4,800.00
5245 - Payroll Expense Employee Benefits	\$10,323.83	\$12,000.00	\$1,676.17	\$109,024.39	\$120,000.00	\$10,975.61	\$145,300.00
5250 - Payroll Expense Processing Fees	\$369.84	\$375.00	\$5.16	\$4,443.15	\$4,225.00	(\$218.15)	\$5,000.00
<u>Total Payroll Expense</u>	\$49,458.04	\$53,130.00	\$3,671.96	\$501,508.52	\$507,305.00	\$5,796.48	\$617,800.00
<u>Pest Control Expense</u>							
5255 - Pest Control Expense	\$37.50	\$0.00	(\$37.50)	\$272.50	\$300.00	\$27.50	\$300.00
<u>Total Pest Control Expense</u>	\$37.50	\$0.00	(\$37.50)	\$272.50	\$300.00	\$27.50	\$300.00





**Lake Almanor Country Club**  
**Budget Comparison Report - G&A**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Postage Expense</u>							
5260 - Postage Expense	(\$782.80)	\$1,000.00	\$1,782.80	\$8,295.03	\$14,000.00	\$5,704.97	\$16,000.00
<u>Total Postage Expense</u>	(\$782.80)	\$1,000.00	\$1,782.80	\$8,295.03	\$14,000.00	\$5,704.97	\$16,000.00
<u>Printing Expense</u>							
5265 - Printing Expense	\$1,172.27	\$0.00	(\$1,172.27)	\$3,516.28	\$4,500.00	\$983.72	\$4,500.00
<u>Total Printing Expense</u>	\$1,172.27	\$0.00	(\$1,172.27)	\$3,516.28	\$4,500.00	\$983.72	\$4,500.00
<u>Rental Expense</u>							
5330 - Rental House Expense	\$165.55	\$200.00	\$34.45	\$722.90	\$1,100.00	\$377.10	\$1,500.00
<u>Total Rental Expense</u>	\$165.55	\$200.00	\$34.45	\$722.90	\$1,100.00	\$377.10	\$1,500.00
<u>Repair &amp; Maint. Expense</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$500.00	\$500.00	\$2,334.17	\$2,000.00	(\$334.17)	\$2,000.00
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$71.37	\$150.00	\$78.63	\$150.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$473.89	\$350.00	(\$123.89)	\$500.00
5375 - Repair & Maintenance Expense - IT	\$2,444.40	\$0.00	(\$2,444.40)	\$7,234.71	\$8,100.00	\$865.29	\$10,800.00
5400 - Repair & Maintenance Expense - Septic	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00
<u>Total Repair &amp; Maint. Expense</u>	\$2,444.40	\$1,100.00	(\$1,344.40)	\$10,114.14	\$11,200.00	\$1,085.86	\$14,050.00
<u>Supplies Expense</u>							
5510 - Supplies Expense - General	\$53.59	\$0.00	(\$53.59)	\$4,687.86	\$300.00	(\$4,387.86)	\$300.00
5525 - Supplies Expense - Office	\$777.99	\$1,000.00	\$222.01	\$9,118.47	\$10,600.00	\$1,481.53	\$13,600.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$825.75	\$0.00	(\$825.75)	\$0.00
<u>Total Supplies Expense</u>	\$831.58	\$1,000.00	\$168.42	\$14,632.08	\$10,900.00	(\$3,732.08)	\$13,900.00
<u>Tax Expense</u>							
5555 - Tax - Federal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
5560 - Tax - Personal Property	\$0.00	\$0.00	\$0.00	\$18,740.55	\$19,000.00	\$259.45	\$19,000.00
5565 - Tax - Property	\$0.00	\$8,800.00	\$8,800.00	\$0.00	\$17,600.00	\$17,600.00	\$17,600.00
5570 - Tax - State Income Tax	(\$11.09)	\$0.00	\$11.09	\$1,698.91	\$2,800.00	\$1,101.09	\$2,800.00
<u>Total Tax Expense</u>	(\$11.09)	\$8,800.00	\$8,811.09	\$20,439.46	\$40,900.00	\$20,460.54	\$40,900.00
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$170.22	\$600.00	\$429.78	\$7,314.62	\$6,000.00	(\$1,314.62)	\$7,100.00
<u>Total Telephone Expense</u>	\$170.22	\$600.00	\$429.78	\$7,314.62	\$6,000.00	(\$1,314.62)	\$7,100.00
<u>Uniforms Expense</u>							
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$30.62	\$0.00	(\$30.62)	\$0.00
<u>Total Uniforms Expense</u>	\$0.00	\$0.00	\$0.00	\$30.62	\$0.00	(\$30.62)	\$0.00
<u>Utilities Expense</u>							
5590 - Utilities Expense - Electricity	\$592.16	\$300.00	(\$292.16)	\$3,207.05	\$3,500.00	\$292.95	\$4,500.00
5600 - Utilities Expense - Propane	\$191.15	\$0.00	(\$191.15)	\$1,081.72	\$900.00	(\$181.72)	\$1,500.00
5605 - Utilities Expense - Water	\$280.04	\$0.00	(\$280.04)	\$556.03	\$275.00	(\$281.03)	\$550.00
<u>Total Utilities Expense</u>	\$1,063.35	\$300.00	(\$763.35)	\$4,844.80	\$4,675.00	(\$169.80)	\$6,550.00



**Lake Almanor Country Club**  
**Budget Comparison Report - G&A**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Vehicle Allowance</u>							
5610 - Vehicle Allowance	\$465.00	\$500.00	\$35.00	\$5,000.00	\$5,000.00	\$0.00	\$6,000.00
<u>Total Vehicle Allowance</u>	\$465.00	\$500.00	\$35.00	\$5,000.00	\$5,000.00	\$0.00	\$6,000.00
<u>Water Co Reimbursement to LACC</u>							
5612 - Water Company Reimbursements to LACC	\$624.00	\$0.00	(\$624.00)	\$612.00	\$0.00	(\$612.00)	\$0.00
<u>Total Water Co Reimbursement to LACC</u>	\$624.00	\$0.00	(\$624.00)	\$612.00	\$0.00	(\$612.00)	\$0.00
<u>Website Expense</u>							
5615 - Website Expense	\$0.00	\$500.00	\$500.00	\$2,000.00	\$2,500.00	\$500.00	\$2,500.00
<u>Total Website Expense</u>	\$0.00	\$500.00	\$500.00	\$2,000.00	\$2,500.00	\$500.00	\$2,500.00
<b>Total Expense</b>	\$85,690.92	\$90,910.00	\$5,219.08	\$751,213.31	\$837,175.00	\$85,961.69	\$989,500.00
Operating Net Income	\$102,817.53	\$101,478.00	\$1,339.53	\$1,292,599.39	\$1,166,687.00	\$125,912.39	\$1,390,900.00
Net Income	\$102,817.53	\$101,478.00	\$1,339.53	\$1,292,599.39	\$1,166,687.00	\$125,912.39	\$1,390,900.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Golf Maintenance**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Expense</b>							
<u>Dues &amp; Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$94.73	\$0.00	(\$94.73)	\$864.73	\$1,100.00	\$235.27	\$1,100.00
<u>Total Dues &amp; Subscription Expenses</u>	\$94.73	\$0.00	(\$94.73)	\$864.73	\$1,100.00	\$235.27	\$1,100.00
<u>Employee Expense</u>							
5080 - Employee Development Expense	\$0.00	\$0.00	\$0.00	\$1,527.00	\$500.00	(\$1,027.00)	\$500.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$0.00	\$0.00	\$127.60	\$0.00	(\$127.60)	\$0.00
5090 - Employee Recruitment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$0.00	\$0.00	\$4,349.97	\$3,200.00	(\$1,149.97)	\$3,200.00
<u>Total Employee Expense</u>	\$0.00	\$0.00	\$0.00	\$6,004.57	\$3,900.00	(\$2,104.57)	\$3,900.00
<u>Gas and Oil Expense</u>							
5120 - Gas and Oil Expense	\$952.84	\$1,000.00	\$47.16	\$11,513.22	\$10,250.00	(\$1,263.22)	\$11,000.00
<u>Total Gas and Oil Expense</u>	\$952.84	\$1,000.00	\$47.16	\$11,513.22	\$10,250.00	(\$1,263.22)	\$11,000.00
<u>Green/Waste Removal Expense</u>							
5130 - Green/Waste Removal Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00
<u>Total Green/Waste Removal Expense</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00
<u>Internet Expense</u>							
5143 - Internet expense	\$0.00	\$50.00	\$50.00	\$0.00	\$500.00	\$500.00	\$600.00
<u>Total Internet Expense</u>	\$0.00	\$50.00	\$50.00	\$0.00	\$500.00	\$500.00	\$600.00
<u>License/Permit Fees</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	\$0.00	\$1,900.00
<u>Total License/Permit Fees</u>	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	\$0.00	\$1,900.00
<u>Payroll Expense</u>							
5205 - Payroll Wages - Regular	\$12,831.60	\$13,000.00	\$168.40	\$112,435.93	\$113,450.00	\$1,014.07	\$132,100.00
5210 - Payroll Wages - Part Time	\$3,902.14	\$6,000.00	\$2,097.86	\$36,121.92	\$46,800.00	\$10,678.08	\$46,800.00
5225 - Payroll Wages - Overtime	\$0.00	\$100.00	\$100.00	\$5,863.80	\$2,600.00	(\$3,263.80)	\$3,100.00
5230 - Payroll Worker's Compensation Ins	\$1,021.58	\$1,600.00	\$578.42	\$13,531.42	\$15,850.00	\$2,318.58	\$19,000.00
5235 - Payroll Taxes	\$1,263.82	\$1,200.00	(\$63.82)	\$14,453.07	\$16,000.00	\$1,546.93	\$17,800.00
5245 - Payroll Expense Employee Benefits	\$3,451.72	\$3,500.00	\$48.28	\$35,076.08	\$35,000.00	(\$76.08)	\$42,500.00
<u>Total Payroll Expense</u>	\$22,470.86	\$25,400.00	\$2,929.14	\$217,482.22	\$229,700.00	\$12,217.78	\$261,300.00
<u>Pest Control Expense</u>							
5255 - Pest Control Expense	\$35.00	\$25.00	(\$10.00)	\$250.00	\$200.00	(\$50.00)	\$200.00
<u>Total Pest Control Expense</u>	\$35.00	\$25.00	(\$10.00)	\$250.00	\$200.00	(\$50.00)	\$200.00
<u>Rental Expense</u>							
5325 - Rental Equipment Expense	\$0.00	\$200.00	\$200.00	\$1,347.56	\$1,750.00	\$402.44	\$1,900.00
<u>Total Rental Expense</u>	\$0.00	\$200.00	\$200.00	\$1,347.56	\$1,750.00	\$402.44	\$1,900.00
<u>Repair &amp; Maint. Expense</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$98.65	\$900.00	\$801.35	\$900.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Golf Maintenance**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$1,000.00	\$1,000.00	\$6,718.10	\$5,000.00	(\$1,718.10)	\$5,000.00
5365 - Repair & Maintenance Expense - Golf Course	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
5370 - Repair & Maintenance Expense - Irrigation & Drainage	\$0.00	\$0.00	\$0.00	\$4,452.42	\$7,800.00	\$3,347.58	\$7,800.00
5400 - Repair & Maintenance Expense - Septic	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00	(\$75.00)	\$0.00
5405 - Repair & Maintenance Expense - Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00
5410 - Repair & Maintenance Expense - Vehicles	\$16.45	\$0.00	(\$16.45)	\$328.71	\$0.00	(\$328.71)	\$1,800.00
<b>Total Repair &amp; Maint. Expense</b>	<b>\$16.45</b>	<b>\$1,000.00</b>	<b>\$983.55</b>	<b>\$11,672.88</b>	<b>\$23,200.00</b>	<b>\$11,527.12</b>	<b>\$25,000.00</b>
<u>Supplies Expense</u>							
5480 - Supplies Expense - Chemicals	\$887.71	\$0.00	(\$887.71)	\$7,597.71	\$7,500.00	(\$97.71)	\$7,500.00
5490 - Supplies Expense - Fertilizers	\$0.00	\$500.00	\$500.00	\$7,805.34	\$7,500.00	(\$305.34)	\$7,500.00
5510 - Supplies Expense - General	\$0.00	\$0.00	\$0.00	\$1,663.54	\$2,000.00	\$336.46	\$2,000.00
5515 - Supplies Expense - Golf Course	\$0.00	\$0.00	\$0.00	\$1,547.12	\$2,500.00	\$952.88	\$2,500.00
5525 - Supplies Expense - Office	\$0.00	\$50.00	\$50.00	\$15.60	\$450.00	\$434.40	\$500.00
5535 - Supplies Expense - Sand & Top Dressing	\$0.00	\$2,200.00	\$2,200.00	\$1,638.26	\$3,700.00	\$2,061.74	\$3,700.00
5540 - Supplies Expense - Seed & Sod	\$0.00	\$0.00	\$0.00	\$3,623.60	\$4,000.00	\$376.40	\$4,000.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$754.07	\$500.00	(\$254.07)	\$500.00
5550 - Supplies Expense - Tools & Equipment	\$63.25	\$0.00	(\$63.25)	\$626.81	\$2,000.00	\$1,373.19	\$2,000.00
<b>Total Supplies Expense</b>	<b>\$950.96</b>	<b>\$2,750.00</b>	<b>\$1,799.04</b>	<b>\$25,272.05</b>	<b>\$30,150.00</b>	<b>\$4,877.95</b>	<b>\$30,200.00</b>
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$27.90	\$125.00	\$97.10	\$1,461.14	\$1,250.00	(\$211.14)	\$1,500.00
<b>Total Telephone Expense</b>	<b>\$27.90</b>	<b>\$125.00</b>	<b>\$97.10</b>	<b>\$1,461.14</b>	<b>\$1,250.00</b>	<b>(\$211.14)</b>	<b>\$1,500.00</b>
<u>Uniforms Expense</u>							
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$2,052.21	\$3,000.00	\$947.79	\$3,000.00
<b>Total Uniforms Expense</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,052.21</b>	<b>\$3,000.00</b>	<b>\$947.79</b>	<b>\$3,000.00</b>
<u>Utilities Expense</u>							
5590 - Utilities Expense - Electricity	\$1,290.96	\$2,000.00	\$709.04	\$19,949.36	\$21,450.00	\$1,500.64	\$23,000.00
5600 - Utilities Expense - Propane	\$0.00	\$200.00	\$200.00	\$1,112.30	\$1,600.00	\$487.70	\$2,000.00
5605 - Utilities Expense - Water	\$273.00	\$0.00	(\$273.00)	\$567.00	\$250.00	(\$317.00)	\$800.00
<b>Total Utilities Expense</b>	<b>\$1,563.96</b>	<b>\$2,200.00</b>	<b>\$636.04</b>	<b>\$21,628.66</b>	<b>\$23,300.00</b>	<b>\$1,671.34</b>	<b>\$25,800.00</b>
<b>Total Expense</b>	<b>\$26,112.70</b>	<b>\$32,750.00</b>	<b>\$6,637.30</b>	<b>\$300,349.24</b>	<b>\$329,400.00</b>	<b>\$29,050.76</b>	<b>\$367,700.00</b>
Operating Net Income	(\$26,112.70)	(\$32,750.00)	\$6,637.30	(\$300,349.24)	(\$329,400.00)	\$29,050.76	(\$367,700.00)
Net Income	(\$26,112.70)	(\$32,750.00)	\$6,637.30	(\$300,349.24)	(\$329,400.00)	\$29,050.76	(\$367,700.00)

**Lake Almanor Country Club**  
**Budget Comparison Report - Maintenance**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Income</b>							
<u>Maintenance Revenue</u>							
4400 - Miscellaneous Revenue - Maintenance	\$0.00	\$0.00	\$0.00	\$410.00	\$0.00	\$410.00	\$0.00
<u>Total Maintenance Revenue</u>	\$0.00	\$0.00	\$0.00	\$410.00	\$0.00	\$410.00	\$0.00
<b>Total Income</b>	\$0.00	\$0.00	\$0.00	\$410.00	\$0.00	\$410.00	\$0.00
<b>Expense</b>							
<u>Dues &amp; Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$19.73	\$0.00	(\$19.73)	\$439.67	\$300.00	(\$139.67)	\$300.00
<u>Total Dues &amp; Subscription Expenses</u>	\$19.73	\$0.00	(\$19.73)	\$439.67	\$300.00	(\$139.67)	\$300.00
<u>Employee Expense</u>							
5080 - Employee Development Expense	\$0.00	\$0.00	\$0.00	\$149.00	\$500.00	\$351.00	\$500.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$0.00	\$0.00	\$84.68	\$300.00	\$215.32	\$300.00
5090 - Employee Recruitment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
<u>Total Employee Expense</u>	\$0.00	\$0.00	\$0.00	\$233.68	\$1,500.00	\$1,266.32	\$1,500.00
<u>Gain/Loss Sale of Assets</u>							
5115 - Gain/Loss Sale of Assets	(\$4,500.00)	\$0.00	\$4,500.00	(\$13,000.00)	\$0.00	\$13,000.00	\$0.00
<u>Total Gain/Loss Sale of Assets</u>	(\$4,500.00)	\$0.00	\$4,500.00	(\$13,000.00)	\$0.00	\$13,000.00	\$0.00
<u>Gas and Oil Expense</u>							
5120 - Gas and Oil Expense	\$2,110.37	\$1,800.00	(\$310.37)	\$26,376.78	\$18,900.00	(\$7,476.78)	\$22,500.00
<u>Total Gas and Oil Expense</u>	\$2,110.37	\$1,800.00	(\$310.37)	\$26,376.78	\$18,900.00	(\$7,476.78)	\$22,500.00
<u>Green/Waste Removal Expense</u>							
5130 - Green/Waste Removal Expense	\$5,130.00	\$0.00	(\$5,130.00)	\$5,130.00	\$3,500.00	(\$1,630.00)	\$3,500.00
<u>Total Green/Waste Removal Expense</u>	\$5,130.00	\$0.00	(\$5,130.00)	\$5,130.00	\$3,500.00	(\$1,630.00)	\$3,500.00
<u>Internet Expense</u>							
5143 - Internet expense	\$0.00	\$100.00	\$100.00	\$0.00	\$1,000.00	\$1,000.00	\$1,200.00
<u>Total Internet Expense</u>	\$0.00	\$100.00	\$100.00	\$0.00	\$1,000.00	\$1,000.00	\$1,200.00
<u>License/Permit Fees</u>							
5160 - License/Permit Fees	\$1,257.00	\$500.00	(\$757.00)	\$3,521.00	\$3,100.00	(\$421.00)	\$6,000.00
<u>Total License/Permit Fees</u>	\$1,257.00	\$500.00	(\$757.00)	\$3,521.00	\$3,100.00	(\$421.00)	\$6,000.00
<u>Payroll Expense</u>							
5205 - Payroll Wages - Regular	\$26,336.86	\$23,900.00	(\$2,436.86)	\$244,033.58	\$220,700.00	(\$23,333.58)	\$269,700.00
5210 - Payroll Wages - Part Time	\$701.62	\$3,900.00	\$3,198.38	\$17,059.07	\$25,050.00	\$7,990.93	\$29,300.00
5225 - Payroll Wages - Overtime	\$0.00	\$100.00	\$100.00	\$16,822.37	\$9,000.00	(\$7,822.37)	\$13,500.00
5230 - Payroll Worker's Compensation Ins	\$2,148.50	\$1,890.00	(\$258.50)	\$21,762.01	\$19,410.00	(\$2,352.01)	\$23,200.00
5235 - Payroll Taxes	\$2,043.85	\$2,100.00	\$56.15	\$24,312.16	\$23,900.00	(\$412.16)	\$28,500.00
5245 - Payroll Expense Employee Benefits	\$6,980.40	\$5,950.00	(\$1,030.40)	\$68,523.68	\$59,500.00	(\$9,023.68)	\$71,400.00
<u>Total Payroll Expense</u>	\$38,211.23	\$37,840.00	(\$371.23)	\$392,512.87	\$357,560.00	(\$34,952.87)	\$435,600.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Maintenance**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Pest Control Expense</u>							
5255 - Pest Control Expense	\$45.00	\$0.00	(\$45.00)	\$130.00	\$0.00	(\$130.00)	\$0.00
<u>Total Pest Control Expense</u>	\$45.00	\$0.00	(\$45.00)	\$130.00	\$0.00	(\$130.00)	\$0.00
<u>Refuse/Trash Expense</u>							
5320 - Refuse/Trash Expense	\$241.46	\$600.00	\$358.54	\$6,001.36	\$6,700.00	\$698.64	\$7,900.00
<u>Total Refuse/Trash Expense</u>	\$241.46	\$600.00	\$358.54	\$6,001.36	\$6,700.00	\$698.64	\$7,900.00
<u>Repair &amp; Maint. Expense</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$50.00	\$50.00	\$235.53	\$450.00	\$214.47	\$500.00
5350 - Repair & Maintenance Expense - Equipment	\$329.64	\$0.00	(\$329.64)	\$7,885.42	\$6,000.00	(\$1,885.42)	\$10,000.00
5360 - Repair & Maintenance Expense - General	\$62.90	\$250.00	\$187.10	\$1,217.44	\$2,500.00	\$1,282.56	\$3,000.00
5370 - Repair & Maintenance Expense - Irrigation & Drainage	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5395 - Repair & Maintenance Expense - Roads	\$4,643.14	\$200.00	(\$4,443.14)	\$16,499.96	\$17,500.00	\$1,000.04	\$21,000.00
5400 - Repair & Maintenance Expense - Septic	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00
5405 - Repair & Maintenance Expense - Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
5410 - Repair & Maintenance Expense - Vehicles	\$2,911.92	\$1,000.00	(\$1,911.92)	\$8,087.81	\$3,400.00	(\$4,687.81)	\$5,500.00
<u>Total Repair &amp; Maint. Expense</u>	\$7,947.60	\$1,500.00	(\$6,447.60)	\$33,926.16	\$38,150.00	\$4,223.84	\$48,300.00
<u>Supplies Expense</u>							
5510 - Supplies Expense - General	\$464.23	\$650.00	\$185.77	\$10,620.90	\$8,700.00	(\$1,920.90)	\$9,500.00
5525 - Supplies Expense - Office	\$0.00	\$50.00	\$50.00	\$126.22	\$450.00	\$323.78	\$500.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$132.93	\$2,500.00	\$2,367.07	\$2,500.00
5550 - Supplies Expense - Tools & Equipment	\$68.16	\$325.00	\$256.84	\$5,481.59	\$3,900.00	(\$1,581.59)	\$4,500.00
<u>Total Supplies Expense</u>	\$532.39	\$1,025.00	\$492.61	\$16,361.64	\$15,550.00	(\$811.64)	\$17,000.00
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$226.18	\$175.00	(\$51.18)	\$2,306.99	\$1,750.00	(\$556.99)	\$2,100.00
<u>Total Telephone Expense</u>	\$226.18	\$175.00	(\$51.18)	\$2,306.99	\$1,750.00	(\$556.99)	\$2,100.00
<u>Uniforms Expense</u>							
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$1,040.00	\$800.00	(\$240.00)	\$1,200.00
<u>Total Uniforms Expense</u>	\$0.00	\$0.00	\$0.00	\$1,040.00	\$800.00	(\$240.00)	\$1,200.00
<u>Utilities Expense</u>							
5590 - Utilities Expense - Electricity	\$249.30	\$300.00	\$50.70	\$3,182.55	\$3,500.00	\$317.45	\$4,300.00
5600 - Utilities Expense - Propane	\$0.00	\$0.00	\$0.00	\$3,914.86	\$3,300.00	(\$614.86)	\$5,000.00
5605 - Utilities Expense - Water	\$147.00	\$0.00	(\$147.00)	\$294.00	\$150.00	(\$144.00)	\$300.00
<u>Total Utilities Expense</u>	\$396.30	\$300.00	(\$96.30)	\$7,391.41	\$6,950.00	(\$441.41)	\$9,600.00
<b>Total Expense</b>	\$51,617.26	\$43,840.00	(\$7,777.26)	\$482,371.56	\$455,760.00	(\$26,611.56)	\$556,700.00
Operating Net Income	(\$51,617.26)	(\$43,840.00)	(\$7,777.26)	(\$481,961.56)	(\$455,760.00)	(\$26,201.56)	(\$556,700.00)
Net Income	(\$51,617.26)	(\$43,840.00)	(\$7,777.26)	(\$481,961.56)	(\$455,760.00)	(\$26,201.56)	(\$556,700.00)

**Lake Almanor Country Club**  
**Budget Comparison Report - Golf Shop**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<b>Income</b>							
<u>Golf Revenue</u>							
4205 - Annual Membership - Member	\$0.00	\$0.00	\$0.00	\$28,420.00	\$33,500.00	(\$5,080.00)	\$33,500.00
4210 - Annual Membership - Non-Member	\$0.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00	\$0.00
4215 - Green Fees - Member	\$3,275.00	\$3,000.00	\$275.00	\$84,156.50	\$90,000.00	(\$5,843.50)	\$90,000.00
4220 - Green Fees - Guest	\$1,905.00	\$1,500.00	\$405.00	\$73,707.00	\$73,500.00	\$207.00	\$73,500.00
4225 - Green Fees - Non-Member	\$0.00	\$500.00	(\$500.00)	\$30,357.00	\$26,000.00	\$4,357.00	\$26,000.00
4230 - Cart Rental	\$1,265.00	\$550.00	\$715.00	\$26,885.00	\$26,000.00	\$885.00	\$26,000.00
4235 - Cart Trail Fees	\$470.00	\$100.00	\$370.00	\$9,915.00	\$5,500.00	\$4,415.00	\$5,500.00
4240 - Driving Range	\$348.00	\$200.00	\$148.00	\$13,235.00	\$12,000.00	\$1,235.00	\$12,000.00
4245 - Equipment Service/Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	(\$200.00)	\$200.00
4250 - Pull Cart/Club Rental	\$55.00	\$150.00	(\$95.00)	\$3,008.59	\$2,500.00	\$508.59	\$2,500.00
4260 - Sundries	\$16.76	\$25.00	(\$8.24)	\$516.58	\$400.00	\$116.58	\$400.00
4265 - Sales - Balls-Member	\$69.81	\$100.00	(\$30.19)	\$4,122.47	\$4,200.00	(\$77.53)	\$4,200.00
4270 - Sales - Clothing-Member	\$1,233.59	\$800.00	\$433.59	\$19,950.69	\$29,000.00	(\$9,049.31)	\$29,000.00
4275 - Sales - Clubs-Member	\$29.96	\$100.00	(\$70.04)	\$1,947.09	\$2,500.00	(\$552.91)	\$2,500.00
4280 - Sales - Miscellaneous-Member	\$959.22	\$500.00	\$459.22	\$12,103.23	\$11,000.00	\$1,103.23	\$11,000.00
4285 - Sales - Balls-Non-Member	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	(\$100.00)	\$100.00
4290 - Sales - Clothing-Non-Member	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00	(\$2,200.00)	\$2,200.00
4295 - Sales - Clubs-Non-Member	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	(\$100.00)	\$100.00
4300 - Sales - Miscellaneous-Non-Member	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	(\$600.00)	\$600.00
<u>Total Golf Revenue</u>	\$9,627.34	\$7,525.00	\$2,102.34	\$309,224.15	\$319,300.00	(\$10,075.85)	\$319,300.00
<b>Total Income</b>	\$9,627.34	\$7,525.00	\$2,102.34	\$309,224.15	\$319,300.00	(\$10,075.85)	\$319,300.00
<b>Expense</b>							
<u>Advertising Expense</u>							
5010 - Advertising Expense	\$0.00	\$500.00	\$500.00	\$2,729.00	\$5,000.00	\$2,271.00	\$5,000.00
<u>Total Advertising Expense</u>	\$0.00	\$500.00	\$500.00	\$2,729.00	\$5,000.00	\$2,271.00	\$5,000.00
<u>Copier Expense</u>							
5050 - Copier Expense	\$0.00	\$0.00	\$0.00	\$39.50	\$0.00	(\$39.50)	\$0.00
<u>Total Copier Expense</u>	\$0.00	\$0.00	\$0.00	\$39.50	\$0.00	(\$39.50)	\$0.00
<u>Cost of Sales</u>							
5043 - Cost of Sales	\$1,845.60	\$1,300.00	(\$545.60)	\$22,668.15	\$33,500.00	\$10,831.85	\$33,500.00
<u>Total Cost of Sales</u>	\$1,845.60	\$1,300.00	(\$545.60)	\$22,668.15	\$33,500.00	\$10,831.85	\$33,500.00
<u>Credit Card Fees</u>							
5055 - Credit Card Fees	\$0.00	\$800.00	\$800.00	\$6,796.36	\$7,800.00	\$1,003.64	\$8,000.00
<u>Total Credit Card Fees</u>	\$0.00	\$800.00	\$800.00	\$6,796.36	\$7,800.00	\$1,003.64	\$8,000.00
<u>Donations</u>							
5060 - Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00
<u>Total Donations</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00
<u>Driving Range Expense</u>							
5070 - Driving Range Expense	\$0.00	\$0.00	\$0.00	\$642.00	\$2,400.00	\$1,758.00	\$2,400.00



**Lake Almanor Country Club**  
**Budget Comparison Report - Golf Shop**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<u>Total Driving Range Expense</u>	\$0.00	\$0.00	\$0.00	\$642.00	\$2,400.00	\$1,758.00	\$2,400.00
<u>Dues &amp; Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$0.00	\$0.00	\$0.00	\$672.00	\$750.00	\$78.00	\$750.00
<u>Total Dues &amp; Subscription Expenses</u>	\$0.00	\$0.00	\$0.00	\$672.00	\$750.00	\$78.00	\$750.00
<u>Employee Expense</u>							
5080 - Employee Development Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5085 - Employee Mileage Reimbursement Expense	\$142.68	\$50.00	(\$92.68)	\$555.98	\$400.00	(\$155.98)	\$400.00
5090 - Employee Recruitment Expense	\$0.00	\$0.00	\$0.00	\$499.27	\$300.00	(\$199.27)	\$300.00
5095 - Employee Travel/Lodging Expense	\$11.10	\$0.00	(\$11.10)	\$687.24	\$950.00	\$262.76	\$950.00
<u>Total Employee Expense</u>	\$153.78	\$50.00	(\$103.78)	\$1,742.49	\$2,150.00	\$407.51	\$2,150.00
<u>Gas and Oil Expense</u>							
5120 - Gas and Oil Expense	\$172.73	\$200.00	\$27.27	\$1,496.16	\$2,500.00	\$1,003.84	\$2,500.00
<u>Total Gas and Oil Expense</u>	\$172.73	\$200.00	\$27.27	\$1,496.16	\$2,500.00	\$1,003.84	\$2,500.00
<u>Internet Expense</u>							
5143 - Internet expense	\$0.00	\$75.00	\$75.00	\$0.00	\$750.00	\$750.00	\$900.00
<u>Total Internet Expense</u>	\$0.00	\$75.00	\$75.00	\$0.00	\$750.00	\$750.00	\$900.00
<u>Maintenance Agreement</u>							
5162 - Maintenance Agreement - Software	\$300.00	\$300.00	\$0.00	\$2,700.00	\$3,000.00	\$300.00	\$3,600.00
<u>Total Maintenance Agreement</u>	\$300.00	\$300.00	\$0.00	\$2,700.00	\$3,000.00	\$300.00	\$3,600.00
<u>Over/Short Expense</u>							
5180 - Over/Short Expense	\$0.09	\$0.00	(\$0.09)	(\$306.43)	\$0.00	\$306.43	\$0.00
<u>Total Over/Short Expense</u>	\$0.09	\$0.00	(\$0.09)	(\$306.43)	\$0.00	\$306.43	\$0.00
<u>Payroll Expense</u>							
5210 - Payroll Wages - Part Time	\$4,581.59	\$10,500.00	\$5,918.41	\$84,030.30	\$81,500.00	(\$2,530.30)	\$85,000.00
5225 - Payroll Wages - Overtime	\$0.00	\$0.00	\$0.00	\$1,366.32	\$0.00	(\$1,366.32)	\$0.00
5230 - Payroll Worker's Compensation Ins	\$658.83	\$760.00	\$101.17	\$6,521.81	\$7,390.00	\$868.19	\$8,900.00
5235 - Payroll Taxes	\$414.56	\$1,000.00	\$585.44	\$9,199.51	\$10,150.00	\$950.49	\$10,700.00
5245 - Payroll Expense Employee Benefits	\$1,824.07	\$1,150.00	(\$674.07)	\$11,901.05	\$11,500.00	(\$401.05)	\$14,000.00
<u>Total Payroll Expense</u>	\$7,479.05	\$13,410.00	\$5,930.95	\$113,018.99	\$110,540.00	(\$2,478.99)	\$118,600.00
<u>Postage Expense</u>							
5260 - Postage Expense	\$14.15	\$0.00	(\$14.15)	\$14.15	\$0.00	(\$14.15)	\$0.00
<u>Total Postage Expense</u>	\$14.15	\$0.00	(\$14.15)	\$14.15	\$0.00	(\$14.15)	\$0.00
<u>Printing Expense</u>							
5265 - Printing Expense	\$0.00	\$0.00	\$0.00	\$91.16	\$0.00	(\$91.16)	\$0.00
<u>Total Printing Expense</u>	\$0.00	\$0.00	\$0.00	\$91.16	\$0.00	(\$91.16)	\$0.00
<u>Rental Expense</u>							
5325 - Rental Equipment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
<u>Total Rental Expense</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Golf Shop**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<u>Repair &amp; Maint. Expense</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$1,662.31	\$800.00	(\$862.31)	\$800.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
5365 - Repair & Maintenance Expense - Golf Course	\$47.16	\$0.00	(\$47.16)	\$47.16	\$0.00	(\$47.16)	\$0.00
5375 - Repair & Maintenance Expense - IT	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
<u>Total Repair &amp; Maint. Expense</u>	\$47.16	\$0.00	(\$47.16)	\$1,709.47	\$2,600.00	\$890.53	\$2,600.00
<u>Sundries Expense</u>							
5470 - Sundries Expense	\$0.00	\$0.00	\$0.00	\$145.18	\$200.00	\$54.82	\$200.00
<u>Total Sundries Expense</u>	\$0.00	\$0.00	\$0.00	\$145.18	\$200.00	\$54.82	\$200.00
<u>Supplies Expense</u>							
5485 - Supplies Expense - Dining Room	\$0.00	\$0.00	\$0.00	\$66.18	\$0.00	(\$66.18)	\$0.00
5510 - Supplies Expense - General	\$0.00	\$0.00	\$0.00	\$907.57	\$1,500.00	\$592.43	\$1,500.00
5515 - Supplies Expense - Golf Course	\$26.78	\$0.00	(\$26.78)	\$1,320.68	\$0.00	(\$1,320.68)	\$0.00
5525 - Supplies Expense - Office	\$0.00	\$0.00	\$0.00	\$682.08	\$500.00	(\$182.08)	\$500.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
<u>Total Supplies Expense</u>	\$26.78	\$0.00	(\$26.78)	\$2,976.51	\$2,500.00	(\$476.51)	\$2,500.00
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$0.00	\$250.00	\$250.00	\$2,762.56	\$2,300.00	(\$462.56)	\$2,800.00
<u>Total Telephone Expense</u>	\$0.00	\$250.00	\$250.00	\$2,762.56	\$2,300.00	(\$462.56)	\$2,800.00
<u>Uniforms Expense</u>							
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$26.25	\$0.00	(\$26.25)	\$0.00
<u>Total Uniforms Expense</u>	\$0.00	\$0.00	\$0.00	\$26.25	\$0.00	(\$26.25)	\$0.00
<b>Total Expense</b>	\$10,039.34	\$16,885.00	\$6,845.66	\$159,923.50	\$176,590.00	\$16,666.50	\$186,100.00
Operating Net Income	(\$412.00)	(\$9,360.00)	\$8,948.00	\$149,300.65	\$142,710.00	\$6,590.65	\$133,200.00
Net Income	(\$412.00)	(\$9,360.00)	\$8,948.00	\$149,300.65	\$142,710.00	\$6,590.65	\$133,200.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Recreation**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<b>Income</b>							
<u>Recreation Revenue</u>							
4410 - Facility Rental	\$0.00	\$0.00	\$0.00	\$750.00	\$1,500.00	(\$750.00)	\$1,500.00
4415 - Program Fees	\$0.00	\$0.00	\$0.00	\$230.60	\$500.00	(\$269.40)	\$500.00
4805 - Tennis Fees - Annual	\$0.00	\$0.00	\$0.00	\$3,019.00	\$2,600.00	\$419.00	\$2,600.00
4810 - Tennis Fees - Member	\$12.00	\$0.00	\$12.00	\$1,954.75	\$2,300.00	(\$345.25)	\$2,300.00
4815 - Tennis Fees - Guest	\$11.00	\$0.00	\$11.00	\$1,103.00	\$1,700.00	(\$597.00)	\$1,700.00
4820 - Tennis Fees - Non-Member	\$0.00	\$0.00	\$0.00	\$195.57	\$500.00	(\$304.43)	\$500.00
4825 - Camps/Clinics	\$0.00	\$0.00	\$0.00	\$1,970.04	\$2,000.00	(\$29.96)	\$2,000.00
4830 - Equipment Rental	\$0.00	\$0.00	\$0.00	\$98.00	\$300.00	(\$202.00)	\$300.00
4835 - Key Fees	\$0.00	\$0.00	\$0.00	\$45.00	\$0.00	\$45.00	\$0.00
4840 - Lessons	\$0.00	\$0.00	\$0.00	\$3,360.00	\$0.00	\$3,360.00	\$0.00
4845 - Sundries Sales	\$0.00	\$0.00	\$0.00	\$6,480.97	\$9,000.00	(\$2,519.03)	\$9,000.00
4855 - Sales - Member	\$0.00	\$0.00	\$0.00	\$4,975.90	\$4,000.00	\$975.90	\$4,000.00
4860 - Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$2,589.17	\$1,000.00	\$1,589.17	\$1,000.00
4863 - Pickleball Fees - Annual	\$0.00	\$0.00	\$0.00	\$2,021.00	\$2,000.00	\$21.00	\$2,000.00
4865 - Pickleball Fees - Member	\$0.00	\$0.00	\$0.00	\$1,677.85	\$2,500.00	(\$822.15)	\$2,500.00
4870 - Pickleball Fees - Guest	\$0.00	\$0.00	\$0.00	\$752.00	\$500.00	\$252.00	\$500.00
4875 - Pickleball Fees - Non-member	\$0.00	\$0.00	\$0.00	\$128.00	\$200.00	(\$72.00)	\$200.00
4880 - Pickleball Equipment Rental	\$0.00	\$0.00	\$0.00	\$74.00	\$0.00	\$74.00	\$0.00
4885 - Miscellaneous Revenue - Recreation	\$0.00	\$0.00	\$0.00	\$514.00	\$0.00	\$514.00	\$0.00
<u>Total Recreation Revenue</u>	\$23.00	\$0.00	\$23.00	\$31,938.85	\$30,600.00	\$1,338.85	\$30,600.00
<b>Total Income</b>	\$23.00	\$0.00	\$23.00	\$31,938.85	\$30,600.00	\$1,338.85	\$30,600.00
<b>Expense</b>							
<u>Alarm Expense</u>							
5015 - Alarm Expense	\$0.00	\$0.00	\$0.00	\$282.83	\$300.00	\$17.17	\$400.00
<u>Total Alarm Expense</u>	\$0.00	\$0.00	\$0.00	\$282.83	\$300.00	\$17.17	\$400.00
<u>Copier Expense</u>							
5050 - Copier Expense	\$0.00	\$0.00	\$0.00	\$165.00	\$0.00	(\$165.00)	\$0.00
<u>Total Copier Expense</u>	\$0.00	\$0.00	\$0.00	\$165.00	\$0.00	(\$165.00)	\$0.00
<u>Cost of Sales</u>							
5043 - Cost of Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$3,200.00	\$3,200.00	\$3,200.00
<u>Total Cost of Sales</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$3,200.00	\$3,200.00	\$3,200.00
<u>Credit Card Fees</u>							
5055 - Credit Card Fees	\$0.00	\$0.00	\$0.00	\$653.33	\$500.00	(\$153.33)	\$500.00
<u>Total Credit Card Fees</u>	\$0.00	\$0.00	\$0.00	\$653.33	\$500.00	(\$153.33)	\$500.00
<u>Donations</u>							
5060 - Donations	\$0.00	\$0.00	\$0.00	\$113.25	\$100.00	(\$13.25)	\$100.00
<u>Total Donations</u>	\$0.00	\$0.00	\$0.00	\$113.25	\$100.00	(\$13.25)	\$100.00
<u>Dues &amp; Subscription Expenses</u>							

**Lake Almanor Country Club**  
**Budget Comparison Report - Recreation**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5075 - Dues & Subscription Expense	\$0.00	\$0.00	\$0.00	\$23.04	\$0.00	(\$23.04)	\$0.00
<u>Total Dues &amp; Subscription Expenses</u>	\$0.00	\$0.00	\$0.00	\$23.04	\$0.00	(\$23.04)	\$0.00
<u>Employee Expense</u>							
5080 - Employee Development Expense	\$0.00	\$0.00	\$0.00	\$851.00	\$600.00	(\$251.00)	\$600.00
5090 - Employee Recruitment Expense	\$0.00	\$0.00	\$0.00	\$606.68	\$500.00	(\$106.68)	\$500.00
<u>Total Employee Expense</u>	\$0.00	\$0.00	\$0.00	\$1,457.68	\$1,100.00	(\$357.68)	\$1,100.00
<u>Gas and Oil Expense</u>							
5120 - Gas and Oil Expense	\$105.07	\$0.00	(\$105.07)	\$743.95	\$800.00	\$56.05	\$800.00
<u>Total Gas and Oil Expense</u>	\$105.07	\$0.00	(\$105.07)	\$743.95	\$800.00	\$56.05	\$800.00
<u>Internet Expense</u>							
5143 - Internet expense	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
<u>Total Internet Expense</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
<u>License/Permit Fees</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$25.00	\$100.00	\$75.00	\$100.00
<u>Total License/Permit Fees</u>	\$0.00	\$0.00	\$0.00	\$25.00	\$100.00	\$75.00	\$100.00
<u>Miscellaneous Expense</u>							
5165 - Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$7.25	\$0.00	(\$7.25)	\$0.00
<u>Total Miscellaneous Expense</u>	\$0.00	\$0.00	\$0.00	\$7.25	\$0.00	(\$7.25)	\$0.00
<u>Over/Short Expense</u>							
5180 - Over/Short Expense	\$0.00	\$0.00	\$0.00	(\$233.95)	\$0.00	\$233.95	\$0.00
<u>Total Over/Short Expense</u>	\$0.00	\$0.00	\$0.00	(\$233.95)	\$0.00	\$233.95	\$0.00
<u>Payroll Expense</u>							
5210 - Payroll Wages - Part Time	\$344.56	\$500.00	\$155.44	\$52,346.07	\$66,300.00	\$13,953.93	\$66,300.00
5220 - Payroll Wages - Recreation Maintenance	\$1,031.21	\$2,200.00	\$1,168.79	\$12,379.61	\$35,700.00	\$23,320.39	\$35,700.00
5225 - Payroll Wages - Overtime	\$0.00	\$0.00	\$0.00	\$5,432.05	\$1,300.00	(\$4,132.05)	\$1,300.00
5230 - Payroll Worker's Compensation Ins	\$711.67	\$640.00	(\$71.67)	\$6,465.83	\$6,430.00	(\$35.83)	\$7,700.00
5235 - Payroll Taxes	\$118.29	\$300.00	\$181.71	\$9,264.30	\$14,800.00	\$5,535.70	\$15,000.00
5245 - Payroll Expense Employee Benefits	\$0.00	\$100.00	\$100.00	\$848.33	\$2,600.00	\$1,751.67	\$2,600.00
<u>Total Payroll Expense</u>	\$2,205.73	\$3,740.00	\$1,534.27	\$86,736.19	\$127,130.00	\$40,393.81	\$128,600.00
<u>Pest Control Expense</u>							
5255 - Pest Control Expense	\$0.00	\$35.00	\$35.00	\$135.00	\$265.00	\$130.00	\$300.00
<u>Total Pest Control Expense</u>	\$0.00	\$35.00	\$35.00	\$135.00	\$265.00	\$130.00	\$300.00
<u>Professional Fees</u>							
5310 - Professional Fees - Tennis Instructor	\$0.00	\$0.00	\$0.00	\$1,755.00	\$1,800.00	\$45.00	\$1,800.00
<u>Total Professional Fees</u>	\$0.00	\$0.00	\$0.00	\$1,755.00	\$1,800.00	\$45.00	\$1,800.00
<u>Recreation Equipment Expense</u>							
5315 - Recreation Equipment Expense	\$0.00	\$0.00	\$0.00	\$1,347.06	\$0.00	(\$1,347.06)	\$0.00
<u>Total Recreation Equipment Expense</u>	\$0.00	\$0.00	\$0.00	\$1,347.06	\$0.00	(\$1,347.06)	\$0.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Recreation**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<u>Rental Expense</u>							
5325 - Rental Equipment Expense	\$0.00	\$800.00	\$800.00	\$6,449.35	\$5,500.00	(\$949.35)	\$6,000.00
<u>Total Rental Expense</u>	\$0.00	\$800.00	\$800.00	\$6,449.35	\$5,500.00	(\$949.35)	\$6,000.00
<u>Repair &amp; Maint. Expense</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$7,384.06	\$800.00	(\$6,584.06)	\$800.00
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$165.80	\$0.00	(\$165.80)	\$0.00
5360 - Repair & Maintenance Expense - General	\$197.62	\$500.00	\$302.38	\$2,839.87	\$6,000.00	\$3,160.13	\$6,000.00
5370 - Repair & Maintenance Expense - Irrigation & Drainage	\$0.00	\$0.00	\$0.00	\$396.32	\$0.00	(\$396.32)	\$0.00
5385 - Repair & Maintenance Expense - Marina	\$0.00	\$0.00	\$0.00	\$145.99	\$2,800.00	\$2,654.01	\$2,800.00
5400 - Repair & Maintenance Expense - Septic	\$0.00	\$0.00	\$0.00	\$550.00	\$0.00	(\$550.00)	\$0.00
5405 - Repair & Maintenance Expense - Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
<u>Total Repair &amp; Maint. Expense</u>	\$197.62	\$500.00	\$302.38	\$11,482.04	\$10,800.00	(\$682.04)	\$10,800.00
<u>Sundries Expense</u>							
5470 - Sundries Expense	\$0.00	\$0.00	\$0.00	\$4,795.57	\$5,000.00	\$204.43	\$5,000.00
<u>Total Sundries Expense</u>	\$0.00	\$0.00	\$0.00	\$4,795.57	\$5,000.00	\$204.43	\$5,000.00
<u>Supplies Expense</u>							
5480 - Supplies Expense - Chemicals	\$0.00	\$0.00	\$0.00	\$1,183.40	\$0.00	(\$1,183.40)	\$0.00
5490 - Supplies Expense - Fertilizers	\$0.00	\$0.00	\$0.00	\$394.47	\$0.00	(\$394.47)	\$0.00
5510 - Supplies Expense - General	\$0.00	\$0.00	\$0.00	\$10,458.31	\$6,500.00	(\$3,958.31)	\$6,500.00
5525 - Supplies Expense - Office	\$0.00	\$0.00	\$0.00	\$472.45	\$500.00	\$27.55	\$500.00
5535 - Supplies Expense - Sand & Top Dressing	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$1,008.16	\$1,500.00	\$491.84	\$1,500.00
5550 - Supplies Expense - Tools & Equipment	\$0.00	\$0.00	\$0.00	\$964.09	\$1,000.00	\$35.91	\$1,000.00
<u>Total Supplies Expense</u>	\$0.00	\$0.00	\$0.00	\$14,480.88	\$11,500.00	(\$2,980.88)	\$11,500.00
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$0.00	\$150.00	\$150.00	\$1,687.51	\$1,500.00	(\$187.51)	\$1,800.00
<u>Total Telephone Expense</u>	\$0.00	\$150.00	\$150.00	\$1,687.51	\$1,500.00	(\$187.51)	\$1,800.00
<u>Uniforms Expense</u>							
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$140.72	\$600.00	\$459.28	\$600.00
<u>Total Uniforms Expense</u>	\$0.00	\$0.00	\$0.00	\$140.72	\$600.00	\$459.28	\$600.00
<u>Utilities Expense</u>							
5590 - Utilities Expense - Electricity	\$98.80	\$100.00	\$1.20	\$2,625.01	\$1,950.00	(\$675.01)	\$2,100.00
5600 - Utilities Expense - Propane	\$0.00	\$100.00	\$100.00	\$0.00	\$300.00	\$300.00	\$400.00
5605 - Utilities Expense - Water	\$951.00	\$0.00	(\$951.00)	\$1,879.74	\$800.00	(\$1,079.74)	\$3,600.00
<u>Total Utilities Expense</u>	\$1,049.80	\$200.00	(\$849.80)	\$4,504.75	\$3,050.00	(\$1,454.75)	\$6,100.00
<b>Total Expense</b>	\$3,558.22	\$5,425.00	\$1,866.78	\$136,751.45	\$173,445.00	\$36,693.55	\$178,900.00
Operating Net Income	(\$3,535.22)	(\$5,425.00)	\$1,889.78	(\$104,812.60)	(\$142,845.00)	\$38,032.40	(\$148,300.00)
Net Income	(\$3,535.22)	(\$5,425.00)	\$1,889.78	(\$104,812.60)	(\$142,845.00)	\$38,032.40	(\$148,300.00)

**Lake Almanor Country Club**  
**Budget Comparison Report - Security**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<b>Income</b>							
<u>Security Revenue</u>							
4505 - Boat Fees	\$755.00	\$400.00	\$355.00	\$46,785.00	\$46,000.00	\$785.00	\$46,000.00
4510 - Business (B) Stickers	\$420.00	\$600.00	(\$180.00)	\$19,065.00	\$18,000.00	\$1,065.00	\$18,000.00
4515 - Fines	\$200.00	\$100.00	\$100.00	\$7,880.00	\$2,900.00	\$4,980.00	\$3,000.00
4520 - Garbage Tags	\$270.00	\$400.00	(\$130.00)	\$8,565.00	\$7,200.00	\$1,365.00	\$7,500.00
4525 - Gate Cards	\$1,420.00	\$800.00	\$620.00	\$7,025.00	\$14,400.00	(\$7,375.00)	\$15,000.00
4550 - OHV Registration Fee	\$0.00	\$0.00	\$0.00	\$2,100.00	\$0.00	\$2,100.00	\$0.00
4600 - Miscellaneous Revenue - Security	\$0.00	\$0.00	\$0.00	\$35.00	\$0.00	\$35.00	\$0.00
<u>Total Security Revenue</u>	\$3,065.00	\$2,300.00	\$765.00	\$91,455.00	\$88,500.00	\$2,955.00	\$89,500.00
<b>Total Income</b>	\$3,065.00	\$2,300.00	\$765.00	\$91,455.00	\$88,500.00	\$2,955.00	\$89,500.00
<b>Expense</b>							
<u>Alarm Expense</u>							
5015 - Alarm Expense	\$0.00	\$0.00	\$0.00	\$282.83	\$300.00	\$17.17	\$400.00
<u>Total Alarm Expense</u>	\$0.00	\$0.00	\$0.00	\$282.83	\$300.00	\$17.17	\$400.00
<u>Copier Expense</u>							
5050 - Copier Expense	\$0.00	\$0.00	\$0.00	\$257.00	\$0.00	(\$257.00)	\$0.00
<u>Total Copier Expense</u>	\$0.00	\$0.00	\$0.00	\$257.00	\$0.00	(\$257.00)	\$0.00
<u>Credit Card Fees</u>							
5055 - Credit Card Fees	\$0.00	\$50.00	\$50.00	\$1,084.06	\$900.00	(\$184.06)	\$1,000.00
<u>Total Credit Card Fees</u>	\$0.00	\$50.00	\$50.00	\$1,084.06	\$900.00	(\$184.06)	\$1,000.00
<u>Donations</u>							
5060 - Donations	\$0.00	\$0.00	\$0.00	\$4.00	\$0.00	(\$4.00)	\$0.00
<u>Total Donations</u>	\$0.00	\$0.00	\$0.00	\$4.00	\$0.00	(\$4.00)	\$0.00
<u>Dues &amp; Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$0.00	\$0.00	\$0.00	\$195.31	\$300.00	\$104.69	\$300.00
<u>Total Dues &amp; Subscription Expenses</u>	\$0.00	\$0.00	\$0.00	\$195.31	\$300.00	\$104.69	\$300.00
<u>Employee Expense</u>							
5080 - Employee Development Expense	\$0.00	\$50.00	\$50.00	\$588.00	\$800.00	\$212.00	\$1,000.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$50.00	\$50.00	\$0.00	\$400.00	\$400.00	\$500.00
5090 - Employee Recruitment Expense	\$30.00	\$0.00	(\$30.00)	\$888.67	\$300.00	(\$588.67)	\$300.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$50.00	\$50.00	\$519.25	\$400.00	(\$119.25)	\$500.00
<u>Total Employee Expense</u>	\$30.00	\$150.00	\$120.00	\$1,995.92	\$1,900.00	(\$95.92)	\$2,300.00
<u>Gas and Oil Expense</u>							
5120 - Gas and Oil Expense	\$1,189.62	\$1,000.00	(\$189.62)	\$10,000.46	\$10,400.00	\$399.54	\$12,000.00
<u>Total Gas and Oil Expense</u>	\$1,189.62	\$1,000.00	(\$189.62)	\$10,000.46	\$10,400.00	\$399.54	\$12,000.00
<u>Internet Expense</u>							
5143 - Internet expense	\$0.00	\$50.00	\$50.00	\$0.00	\$500.00	\$500.00	\$600.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Security**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Total Internet Expense</u>	\$0.00	\$50.00	\$50.00	\$0.00	\$500.00	\$500.00	\$600.00
<u>License/Permit Fees</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$642.00	\$400.00	(\$242.00)	\$600.00
<u>Total License/Permit Fees</u>	\$0.00	\$0.00	\$0.00	\$642.00	\$400.00	(\$242.00)	\$600.00
<u>Over/Short Expense</u>							
5180 - Over/Short Expense	\$59.99	\$0.00	(\$59.99)	\$19.97	\$0.00	(\$19.97)	\$0.00
<u>Total Over/Short Expense</u>	\$59.99	\$0.00	(\$59.99)	\$19.97	\$0.00	(\$19.97)	\$0.00
<u>Payroll Expense</u>							
5205 - Payroll Wages - Regular	\$9,929.84	\$11,400.00	\$1,470.16	\$92,834.39	\$105,000.00	\$12,165.61	\$129,300.00
5210 - Payroll Wages - Part Time	\$6,779.06	\$6,350.00	(\$429.06)	\$71,832.40	\$76,050.00	\$4,217.60	\$88,300.00
5225 - Payroll Wages - Overtime	\$495.01	\$300.00	(\$195.01)	\$14,329.27	\$4,900.00	(\$9,429.27)	\$5,600.00
5230 - Payroll Worker's Compensation Ins	\$1,534.58	\$1,325.00	(\$209.58)	\$15,570.51	\$13,850.00	(\$1,720.51)	\$16,500.00
5235 - Payroll Taxes	\$1,483.96	\$1,450.00	(\$33.96)	\$20,067.61	\$20,200.00	\$132.39	\$24,000.00
5245 - Payroll Expense Employee Benefits	\$3,876.31	\$3,950.00	\$73.69	\$35,432.75	\$39,500.00	\$4,067.25	\$47,500.00
<u>Total Payroll Expense</u>	\$24,098.76	\$24,775.00	\$676.24	\$250,066.93	\$259,500.00	\$9,433.07	\$311,200.00
<u>Pest Control Expense</u>							
5255 - Pest Control Expense	\$0.00	\$0.00	\$0.00	\$20.00	\$0.00	(\$20.00)	\$0.00
<u>Total Pest Control Expense</u>	\$0.00	\$0.00	\$0.00	\$20.00	\$0.00	(\$20.00)	\$0.00
<u>Printing Expense</u>							
5265 - Printing Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
<u>Total Printing Expense</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
<u>Repair &amp; Maint. Expense</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$50.00	\$50.00	\$481.69	\$500.00	\$18.31	\$500.00
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$104.82	\$0.00	(\$104.82)	\$0.00
5355 - Repair & Maintenance Expense - Gate	\$0.00	\$50.00	\$50.00	\$755.93	\$750.00	(\$5.93)	\$800.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$200.00	\$200.00	\$248.54	\$2,800.00	\$2,551.46	\$3,000.00
5370 - Repair & Maintenance Expense - Irrigation & Drainage	\$0.00	\$0.00	\$0.00	\$100.51	\$0.00	(\$100.51)	\$0.00
5375 - Repair & Maintenance Expense - IT	\$0.00	\$0.00	\$0.00	\$204.11	\$100.00	(\$104.11)	\$100.00
5390 - Repair & Maintenance Expense - Radios	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
5400 - Repair & Maintenance Expense - Septic	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5410 - Repair & Maintenance Expense - Vehicles	\$0.00	\$200.00	\$200.00	\$1,601.83	\$3,600.00	\$1,998.17	\$4,000.00
<u>Total Repair &amp; Maint. Expense</u>	\$0.00	\$500.00	\$500.00	\$3,497.43	\$8,350.00	\$4,852.57	\$9,000.00
<u>Supplies Expense</u>							
5500 - Supplies Expense - Garbage Tags	\$3,975.00	\$2,500.00	(\$1,475.00)	\$7,287.50	\$5,000.00	(\$2,287.50)	\$5,000.00
5505 - Supplies Expense - Gate Cards	\$0.00	\$0.00	\$0.00	\$3,020.16	\$5,000.00	\$1,979.84	\$5,000.00
5510 - Supplies Expense - General	\$50.79	\$200.00	\$149.21	\$6,408.16	\$8,600.00	\$2,191.84	\$9,000.00
5525 - Supplies Expense - Office	\$193.42	\$100.00	(\$93.42)	\$3,283.82	\$1,300.00	(\$1,983.82)	\$1,500.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$310.70	\$500.00	\$189.30	\$500.00
5550 - Supplies Expense - Tools & Equipment	\$0.00	\$0.00	\$0.00	\$492.91	\$0.00	(\$492.91)	\$0.00
<u>Total Supplies Expense</u>	\$4,219.21	\$2,800.00	(\$1,419.21)	\$20,803.25	\$20,400.00	(\$403.25)	\$21,000.00



**Lake Almanor Country Club**  
**Budget Comparison Report - Security**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$855.11	\$500.00	(\$355.11)	\$5,285.44	\$5,800.00	\$514.56	\$6,800.00
<u>Total Telephone Expense</u>	\$855.11	\$500.00	(\$355.11)	\$5,285.44	\$5,800.00	\$514.56	\$6,800.00
<u>Uniforms Expense</u>							
5585 - Uniforms Expense	\$1,450.32	\$0.00	(\$1,450.32)	\$1,494.05	\$3,000.00	\$1,505.95	\$3,000.00
<u>Total Uniforms Expense</u>	\$1,450.32	\$0.00	(\$1,450.32)	\$1,494.05	\$3,000.00	\$1,505.95	\$3,000.00
<u>Utilities Expense</u>							
5590 - Utilities Expense - Electricity	\$229.23	\$400.00	\$170.77	\$2,887.45	\$3,900.00	\$1,012.55	\$4,500.00
5600 - Utilities Expense - Propane	\$60.97	\$100.00	\$39.03	\$412.50	\$300.00	(\$112.50)	\$500.00
5605 - Utilities Expense - Water	\$150.94	\$0.00	(\$150.94)	\$297.94	\$150.00	(\$147.94)	\$300.00
<u>Total Utilities Expense</u>	\$441.14	\$500.00	\$58.86	\$3,597.89	\$4,350.00	\$752.11	\$5,300.00
<b>Total Expense</b>	\$32,344.15	\$30,325.00	(\$2,019.15)	\$299,246.54	\$317,100.00	\$17,853.46	\$374,500.00
Operating Net Income	(\$29,279.15)	(\$28,025.00)	(\$1,254.15)	(\$207,791.54)	(\$228,600.00)	\$20,808.46	(\$285,000.00)
Net Income	(\$29,279.15)	(\$28,025.00)	(\$1,254.15)	(\$207,791.54)	(\$228,600.00)	\$20,808.46	(\$285,000.00)

**Lake Almanor Country Club**  
**Budget Comparison Report - Clubhouse**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Income</b>							
<u>Clubhouse Revenue</u>							
4605 - Facility Rental - Clubhouse	\$0.00	\$0.00	\$0.00	\$750.00	\$1,000.00	(\$250.00)	\$1,000.00
4610 - Special Events - Clubhouse	\$1,988.10	\$2,500.00	(\$511.90)	\$11,127.10	\$4,200.00	\$6,927.10	\$10,000.00
<u>Total Clubhouse Revenue</u>	\$1,988.10	\$2,500.00	(\$511.90)	\$11,877.10	\$5,200.00	\$6,677.10	\$11,000.00
<b>Total Income</b>	\$1,988.10	\$2,500.00	(\$511.90)	\$11,877.10	\$5,200.00	\$6,677.10	\$11,000.00
<b>Expense</b>							
<u>Advertising Expense</u>							
5010 - Advertising Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
<u>Total Advertising Expense</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
<u>Alarm Expense</u>							
5015 - Alarm Expense	\$0.00	\$0.00	\$0.00	\$927.90	\$1,125.00	\$197.10	\$1,500.00
<u>Total Alarm Expense</u>	\$0.00	\$0.00	\$0.00	\$927.90	\$1,125.00	\$197.10	\$1,500.00
<u>Dues &amp; Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$188.47	\$0.00	(\$188.47)	\$2,322.70	\$0.00	(\$2,322.70)	\$0.00
<u>Total Dues &amp; Subscription Expenses</u>	\$188.47	\$0.00	(\$188.47)	\$2,322.70	\$0.00	(\$2,322.70)	\$0.00
<u>Entertainment Expense</u>							
5105 - Entertainment Expense	\$0.00	\$350.00	\$350.00	\$0.00	\$1,400.00	\$1,400.00	\$2,000.00
<u>Total Entertainment Expense</u>	\$0.00	\$350.00	\$350.00	\$0.00	\$1,400.00	\$1,400.00	\$2,000.00
<u>Internet Expense</u>							
5143 - Internet expense	\$0.00	\$100.00	\$100.00	\$0.00	\$800.00	\$800.00	\$1,000.00
<u>Total Internet Expense</u>	\$0.00	\$100.00	\$100.00	\$0.00	\$800.00	\$800.00	\$1,000.00
<u>Janitorial Expense</u>							
5045 - Janitorial Expense	\$2,850.00	\$3,100.00	\$250.00	\$25,592.50	\$23,600.00	(\$1,992.50)	\$26,000.00
<u>Total Janitorial Expense</u>	\$2,850.00	\$3,100.00	\$250.00	\$25,592.50	\$23,600.00	(\$1,992.50)	\$26,000.00
<u>License/Permit Fees</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$319.00	\$400.00	\$81.00	\$400.00
<u>Total License/Permit Fees</u>	\$0.00	\$0.00	\$0.00	\$319.00	\$400.00	\$81.00	\$400.00
<u>Payroll Expense</u>							
5210 - Payroll Wages - Part Time	\$279.85	\$800.00	\$520.15	\$4,461.61	\$6,600.00	\$2,138.39	\$6,600.00
5225 - Payroll Wages - Overtime	\$12.26	\$0.00	(\$12.26)	\$310.59	\$300.00	(\$10.59)	\$300.00
5230 - Payroll Worker's Compensation Ins	\$44.50	\$40.00	(\$4.50)	\$341.15	\$420.00	\$78.85	\$500.00
5235 - Payroll Taxes	\$22.34	\$125.00	\$102.66	\$496.72	\$1,000.00	\$503.28	\$1,100.00
5245 - Payroll Expense Employee Benefits	\$0.00	\$50.00	\$50.00	\$0.00	\$300.00	\$300.00	\$300.00
<u>Total Payroll Expense</u>	\$358.95	\$1,015.00	\$656.05	\$5,610.07	\$8,620.00	\$3,009.93	\$8,800.00
<u>Pest Control Expense</u>							
5255 - Pest Control Expense	\$37.50	\$80.00	\$42.50	\$335.00	\$500.00	\$165.00	\$500.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Clubhouse**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Total Pest Control Expense</u>	\$37.50	\$80.00	\$42.50	\$335.00	\$500.00	\$165.00	\$500.00
<u>Refuse/Trash Expense</u>							
5320 - Refuse/Trash Expense	\$660.04	\$500.00	(\$160.04)	\$4,215.53	\$3,000.00	(\$1,215.53)	\$3,000.00
<u>Total Refuse/Trash Expense</u>	\$660.04	\$500.00	(\$160.04)	\$4,215.53	\$3,000.00	(\$1,215.53)	\$3,000.00
<u>Repair &amp; Maint. Expense</u>							
5340 - Repair & Maintenance Expense - Buildings	\$36.07	\$0.00	(\$36.07)	\$4,612.60	\$4,000.00	(\$612.60)	\$5,000.00
5345 - Repair & Maintenance Expense - Dining Room	\$0.00	\$0.00	\$0.00	\$41.01	\$1,000.00	\$958.99	\$1,000.00
5350 - Repair & Maintenance Expense - Equipment	\$209.03	\$0.00	(\$209.03)	\$2,581.65	\$2,000.00	(\$581.65)	\$2,000.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$100.00	\$100.00	\$1,422.59	\$1,800.00	\$377.41	\$2,000.00
5380 - Repair & Maintenance Expense - Kitchen	\$0.00	\$0.00	\$0.00	\$1,488.39	\$2,500.00	\$1,011.61	\$2,500.00
<u>Total Repair &amp; Maint. Expense</u>	\$245.10	\$100.00	(\$145.10)	\$10,146.24	\$11,300.00	\$1,153.76	\$12,500.00
<u>Special Event Expense</u>							
5465 - Special Event Expense	\$1,688.99	\$2,500.00	\$811.01	\$10,062.62	\$4,200.00	(\$5,862.62)	\$10,000.00
<u>Total Special Event Expense</u>	\$1,688.99	\$2,500.00	\$811.01	\$10,062.62	\$4,200.00	(\$5,862.62)	\$10,000.00
<u>Supplies Expense</u>							
5485 - Supplies Expense - Dining Room	\$0.00	\$0.00	\$0.00	\$7.70	\$400.00	\$392.30	\$400.00
5510 - Supplies Expense - General	\$111.13	\$200.00	\$88.87	\$2,978.99	\$4,300.00	\$1,321.01	\$5,000.00
5520 - Supplies Expense - Kitchen	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00
5525 - Supplies Expense - Office	\$0.00	\$0.00	\$0.00	\$74.03	\$500.00	\$425.97	\$500.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$442.87	\$0.00	(\$442.87)	\$0.00
5550 - Supplies Expense - Tools & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
<u>Total Supplies Expense</u>	\$111.13	\$200.00	\$88.87	\$3,503.59	\$9,200.00	\$5,696.41	\$9,900.00
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$0.00	\$90.00	\$90.00	\$1,597.01	\$840.00	(\$757.01)	\$1,000.00
<u>Total Telephone Expense</u>	\$0.00	\$90.00	\$90.00	\$1,597.01	\$840.00	(\$757.01)	\$1,000.00
<u>Utilities Expense</u>							
5590 - Utilities Expense - Electricity	\$2,475.21	\$2,500.00	\$24.79	\$23,669.44	\$23,200.00	(\$469.44)	\$26,000.00
5600 - Utilities Expense - Propane	\$753.00	\$500.00	(\$253.00)	\$8,102.04	\$6,800.00	(\$1,302.04)	\$8,000.00
5605 - Utilities Expense - Water	\$201.00	\$0.00	(\$201.00)	\$423.00	\$150.00	(\$273.00)	\$500.00
<u>Total Utilities Expense</u>	\$3,429.21	\$3,000.00	(\$429.21)	\$32,194.48	\$30,150.00	(\$2,044.48)	\$34,500.00
<u>Website Expense</u>							
5615 - Website Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00
<u>Total Website Expense</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00
<b>Total Expense</b>	\$9,569.39	\$11,035.00	\$1,465.61	\$96,826.64	\$95,935.00	(\$891.64)	\$111,900.00
Operating Net Income	(\$7,581.29)	(\$8,535.00)	\$953.71	(\$84,949.54)	(\$90,735.00)	\$5,785.46	(\$100,900.00)
Net Income	(\$7,581.29)	(\$8,535.00)	\$953.71	(\$84,949.54)	(\$90,735.00)	\$5,785.46	(\$100,900.00)

**Lake Almanor Country Club**  
**Budget Comparison Report - Food & Beverage**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<b>Income</b>							
<u>Bar Revenue</u>							
4705 - Beer Sales - Member	\$2,262.93	\$2,300.00	(\$37.07)	\$35,678.04	\$32,100.00	\$3,578.04	\$33,000.00
4710 - Beverage Sales - Member	\$375.19	\$200.00	\$175.19	\$9,338.80	\$8,200.00	\$1,138.80	\$8,300.00
4715 - Liquor Sales - Member	\$6,783.20	\$5,500.00	\$1,283.20	\$89,755.32	\$73,200.00	\$16,555.32	\$77,000.00
4720 - Wine Sales - Member	\$4,168.75	\$3,900.00	\$268.75	\$40,544.99	\$34,600.00	\$5,944.99	\$37,000.00
4725 - Beer Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$1,941.13	\$1,500.00	\$441.13	\$1,500.00
4730 - Beverage Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$9.31	\$1,000.00	(\$990.69)	\$1,000.00
4735 - Liquor Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$82.05	\$1,600.00	(\$1,517.95)	\$1,600.00
4740 - Wine Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$28.90	\$500.00	(\$471.10)	\$500.00
4745 - Sundries Sales	\$9.00	\$0.00	\$9.00	\$665.17	\$800.00	(\$134.83)	\$800.00
<u>Total Bar Revenue</u>	\$13,599.07	\$11,900.00	\$1,699.07	\$178,043.71	\$153,500.00	\$24,543.71	\$160,700.00
<u>Restaurant Revenue</u>							
4655 - Food Sales - Lunch Member	\$0.00	\$0.00	\$0.00	\$63,745.75	\$51,000.00	\$12,745.75	\$51,000.00
4657 - Food Sales - Lunch Non-Member	\$0.00	\$0.00	\$0.00	\$6,237.75	\$0.00	\$6,237.75	\$0.00
4660 - Food Sales - Dinner Member	\$14,341.70	\$12,000.00	\$2,341.70	\$139,143.82	\$150,000.00	(\$10,856.18)	\$150,000.00
4662 - Food Sales - Dinner Non-Member	\$0.00	\$0.00	\$0.00	\$1,533.95	\$0.00	\$1,533.95	\$0.00
4665 - Food Sales - Special Events Member	\$438.03	\$2,000.00	(\$1,561.97)	\$20,459.36	\$26,000.00	(\$5,540.64)	\$30,000.00
<u>Total Restaurant Revenue</u>	\$14,779.73	\$14,000.00	\$779.73	\$231,120.63	\$227,000.00	\$4,120.63	\$231,000.00
<b>Total Income</b>	\$28,378.80	\$25,900.00	\$2,478.80	\$409,164.34	\$380,500.00	\$28,664.34	\$391,700.00
<b>Expense</b>							
<u>Advertising Expense</u>							
5010 - Advertising Expense	\$0.00	\$0.00	\$0.00	\$1,069.70	\$2,000.00	\$930.30	\$2,000.00
<u>Total Advertising Expense</u>	\$0.00	\$0.00	\$0.00	\$1,069.70	\$2,000.00	\$930.30	\$2,000.00
<u>Copier Expense</u>							
5050 - Copier Expense	\$0.00	\$0.00	\$0.00	\$107.00	\$100.00	(\$7.00)	\$100.00
<u>Total Copier Expense</u>	\$0.00	\$0.00	\$0.00	\$107.00	\$100.00	(\$7.00)	\$100.00
<u>Cost of Sales</u>							
5043 - Cost of Sales	\$9,109.31	\$9,300.00	\$190.69	\$155,378.27	\$140,100.00	(\$15,278.27)	\$144,000.00
<u>Total Cost of Sales</u>	\$9,109.31	\$9,300.00	\$190.69	\$155,378.27	\$140,100.00	(\$15,278.27)	\$144,000.00
<u>Credit Card Fees</u>							
5055 - Credit Card Fees	\$2,027.72	\$1,500.00	(\$527.72)	\$14,327.88	\$8,800.00	(\$5,527.88)	\$10,000.00
<u>Total Credit Card Fees</u>	\$2,027.72	\$1,500.00	(\$527.72)	\$14,327.88	\$8,800.00	(\$5,527.88)	\$10,000.00
<u>Donations</u>							
5060 - Donations	\$0.00	\$0.00	\$0.00	\$470.00	\$0.00	(\$470.00)	\$0.00
<u>Total Donations</u>	\$0.00	\$0.00	\$0.00	\$470.00	\$0.00	(\$470.00)	\$0.00
<u>Dues &amp; Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$0.00	\$300.00	\$300.00	\$48.00	\$2,700.00	\$2,652.00	\$3,200.00
<u>Total Dues &amp; Subscription Expenses</u>	\$0.00	\$300.00	\$300.00	\$48.00	\$2,700.00	\$2,652.00	\$3,200.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Food & Beverage**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Employee Expense</u>							
5080 - Employee Development Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$0.00	\$0.00	\$347.54	\$500.00	\$152.46	\$500.00
5090 - Employee Recruitment Expense	\$0.00	\$0.00	\$0.00	\$298.38	\$1,000.00	\$701.62	\$1,000.00
<u>Total Employee Expense</u>	\$0.00	\$0.00	\$0.00	\$645.92	\$2,000.00	\$1,354.08	\$2,000.00
<u>Janitorial Expense</u>							
5045 - Janitorial Expense	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00	(\$750.00)	\$0.00
<u>Total Janitorial Expense</u>	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00	(\$750.00)	\$0.00
<u>License/Permit Fees</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00
<u>Total License/Permit Fees</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00
<u>Over/Short Expense</u>							
5180 - Over/Short Expense	(\$408.70)	\$0.00	\$408.70	(\$641.82)	\$0.00	\$641.82	\$0.00
<u>Total Over/Short Expense</u>	(\$408.70)	\$0.00	\$408.70	(\$641.82)	\$0.00	\$641.82	\$0.00
<u>Payroll Expense</u>							
5210 - Payroll Wages - Part Time	\$13,010.97	\$13,000.00	(\$10.97)	\$160,921.85	\$153,300.00	(\$7,621.85)	\$158,700.00
5225 - Payroll Wages - Overtime	\$175.65	\$0.00	(\$175.65)	\$18,054.20	\$1,500.00	(\$16,554.20)	\$1,500.00
5230 - Payroll Worker's Compensation Ins	\$1,221.92	\$825.00	(\$396.92)	\$10,502.27	\$10,250.00	(\$252.27)	\$11,900.00
5235 - Payroll Taxes	\$1,319.21	\$1,100.00	(\$219.21)	\$25,371.30	\$20,600.00	(\$4,771.30)	\$21,400.00
5245 - Payroll Expense Employee Benefits	\$511.94	\$1,100.00	\$588.06	\$4,187.88	\$11,500.00	\$7,312.12	\$13,000.00
<u>Total Payroll Expense</u>	\$16,239.69	\$16,025.00	(\$214.69)	\$219,037.50	\$197,150.00	(\$21,887.50)	\$206,500.00
<u>Product Loss</u>							
5270 - Product Loss	\$0.00	\$0.00	\$0.00	\$908.92	\$0.00	(\$908.92)	\$0.00
<u>Total Product Loss</u>	\$0.00	\$0.00	\$0.00	\$908.92	\$0.00	(\$908.92)	\$0.00
<u>Repair &amp; Maint. Expense</u>							
5335 - Repair & Maintenance Expense - Bar	\$35.98	\$200.00	\$164.02	\$885.53	\$800.00	(\$85.53)	\$800.00
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$184.05	\$0.00	(\$184.05)	\$0.00
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$1,294.41	\$0.00	(\$1,294.41)	\$0.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
5380 - Repair & Maintenance Expense - Kitchen	\$350.00	\$0.00	(\$350.00)	\$2,648.61	\$1,000.00	(\$1,648.61)	\$1,000.00
<u>Total Repair &amp; Maint. Expense</u>	\$385.98	\$200.00	(\$185.98)	\$5,012.60	\$2,000.00	(\$3,012.60)	\$2,000.00
<u>Sundries Expense</u>							
5470 - Sundries Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00
<u>Total Sundries Expense</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00
<u>Supplies Expense</u>							
5475 - Supplies Expense - Bar	\$645.88	\$700.00	\$54.12	\$9,965.55	\$7,500.00	(\$2,465.55)	\$8,000.00
5485 - Supplies Expense - Dining Room	\$1,835.50	\$0.00	(\$1,835.50)	\$10,975.15	\$500.00	(\$10,475.15)	\$500.00
5510 - Supplies Expense - General	\$0.00	\$500.00	\$500.00	\$290.47	\$3,750.00	\$3,459.53	\$4,000.00
5520 - Supplies Expense - Kitchen	\$1,102.12	\$500.00	(\$602.12)	\$9,813.11	\$5,900.00	(\$3,913.11)	\$5,900.00
5525 - Supplies Expense - Office	\$0.00	\$0.00	\$0.00	\$900.90	\$1,000.00	\$99.10	\$1,000.00
5550 - Supplies Expense - Tools & Equipment	\$0.00	\$0.00	\$0.00	\$386.26	\$0.00	(\$386.26)	\$0.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Food & Beverage**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Total Supplies Expense</u>	\$3,583.50	\$1,700.00	(\$1,883.50)	\$32,331.44	\$18,650.00	(\$13,681.44)	\$19,400.00
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$0.00	\$100.00	\$100.00	\$1,969.97	\$1,000.00	(\$969.97)	\$1,200.00
<u>Total Telephone Expense</u>	\$0.00	\$100.00	\$100.00	\$1,969.97	\$1,000.00	(\$969.97)	\$1,200.00
<u>Uniforms Expense</u>							
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$850.68	\$1,000.00	\$149.32	\$1,000.00
<u>Total Uniforms Expense</u>	\$0.00	\$0.00	\$0.00	\$850.68	\$1,000.00	\$149.32	\$1,000.00
<u>Website Expense</u>							
5615 - Website Expense	\$0.00	\$0.00	\$0.00	\$288.00	\$0.00	(\$288.00)	\$0.00
<u>Total Website Expense</u>	\$0.00	\$0.00	\$0.00	\$288.00	\$0.00	(\$288.00)	\$0.00
<b>Total Expense</b>	\$30,937.50	\$29,125.00	(\$1,812.50)	\$432,554.06	\$375,900.00	(\$56,654.06)	\$393,200.00
Operating Net Income	(\$2,558.70)	(\$3,225.00)	\$666.30	(\$23,389.72)	\$4,600.00	(\$27,989.72)	(\$1,500.00)
Net Income	(\$2,558.70)	(\$3,225.00)	\$666.30	(\$23,389.72)	\$4,600.00	(\$27,989.72)	(\$1,500.00)

**Lake Almanor Country Club**  
**Budget Comparison Report - Music**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<b>Income</b>							
<u>Music Revenue</u>							
4905 - Advertising - Music	\$0.00	\$0.00	\$0.00	\$1,950.00	\$1,500.00	\$450.00	\$1,500.00
4910 - Donations - Music	\$0.00	\$0.00	\$0.00	\$38,765.70	\$35,000.00	\$3,765.70	\$35,000.00
4912 - Gate Income Concerts	\$0.00	\$0.00	\$0.00	\$2,620.00	\$2,500.00	\$120.00	\$2,500.00
4915 - Miscellaneous Revenue - Music	\$2.52	\$0.00	\$2.52	\$278.52	\$0.00	\$278.52	\$0.00
4920 - Raffle Program - Music	\$260.00	\$0.00	\$260.00	\$25,601.00	\$19,000.00	\$6,601.00	\$19,000.00
<u>Total Music Revenue</u>	\$262.52	\$0.00	\$262.52	\$69,215.22	\$58,000.00	\$11,215.22	\$58,000.00
<b>Total Income</b>	\$262.52	\$0.00	\$262.52	\$69,215.22	\$58,000.00	\$11,215.22	\$58,000.00
<b>Expense</b>							
<u>Copier Expense</u>							
5050 - Copier Expense	\$0.00	\$0.00	\$0.00	\$1,678.75	\$0.00	(\$1,678.75)	\$0.00
<u>Total Copier Expense</u>	\$0.00	\$0.00	\$0.00	\$1,678.75	\$0.00	(\$1,678.75)	\$0.00
<u>Entertainment Expense</u>							
5100 - Entertainer Travel & Lodging	\$0.00	\$0.00	\$0.00	\$1,373.40	\$2,000.00	\$626.60	\$2,000.00
<u>Total Entertainment Expense</u>	\$0.00	\$0.00	\$0.00	\$1,373.40	\$2,000.00	\$626.60	\$2,000.00
<u>License/Permit Fees</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$2,576.75	\$2,500.00	(\$76.75)	\$2,500.00
<u>Total License/Permit Fees</u>	\$0.00	\$0.00	\$0.00	\$2,576.75	\$2,500.00	(\$76.75)	\$2,500.00
<u>Payroll Expense</u>							
5210 - Payroll Wages - Part Time	\$0.00	\$0.00	\$0.00	\$670.35	\$1,400.00	\$729.65	\$1,400.00
5225 - Payroll Wages - Overtime	\$0.00	\$0.00	\$0.00	\$183.93	\$0.00	(\$183.93)	\$0.00
5230 - Payroll Worker's Compensation Ins	\$8.92	\$10.00	\$1.08	\$91.27	\$90.00	(\$1.27)	\$100.00
5235 - Payroll Taxes	\$0.00	\$0.00	\$0.00	\$75.97	\$200.00	\$124.03	\$200.00
5245 - Payroll Expense Employee Benefits	\$0.00	\$0.00	\$0.00	(\$5.13)	\$0.00	\$5.13	\$0.00
<u>Total Payroll Expense</u>	\$8.92	\$10.00	\$1.08	\$1,016.39	\$1,690.00	\$673.61	\$1,700.00
<u>Postage Expense</u>							
5260 - Postage Expense	\$1.00	\$750.00	\$749.00	\$356.93	\$1,500.00	\$1,143.07	\$1,500.00
<u>Total Postage Expense</u>	\$1.00	\$750.00	\$749.00	\$356.93	\$1,500.00	\$1,143.07	\$1,500.00
<u>Printing Expense</u>							
5265 - Printing Expense	\$0.00	\$500.00	\$500.00	\$649.82	\$1,000.00	\$350.18	\$1,000.00
<u>Total Printing Expense</u>	\$0.00	\$500.00	\$500.00	\$649.82	\$1,000.00	\$350.18	\$1,000.00
<u>Professional Fees</u>							
5280 - Professional Fees - Entertainer	\$0.00	\$0.00	\$0.00	\$22,900.00	\$27,000.00	\$4,100.00	\$27,000.00
5295 - Professional Fees - Music Coordinator	\$1,075.00	\$1,075.00	\$0.00	\$10,750.00	\$10,750.00	\$0.00	\$12,900.00
5305 - Professional Fees - Sound Management	\$0.00	\$0.00	\$0.00	\$4,050.00	\$5,500.00	\$1,450.00	\$5,500.00
<u>Total Professional Fees</u>	\$1,075.00	\$1,075.00	\$0.00	\$37,700.00	\$43,250.00	\$5,550.00	\$45,400.00
<u>Supplies Expense</u>							
5510 - Supplies Expense - General	\$0.00	\$0.00	\$0.00	\$107.24	\$900.00	\$792.76	\$1,000.00



**Lake Almanor Country Club**  
**Budget Comparison Report - Music**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Annual Budget</b>
5530 - Supplies Expense - Raffle Program	\$0.00	\$0.00	\$0.00	\$1,912.33	\$1,500.00	(\$412.33)	\$1,500.00
<u>Total Supplies Expense</u>	\$0.00	\$0.00	\$0.00	\$2,019.57	\$2,400.00	\$380.43	\$2,500.00
<u>Uniforms Expense</u>							
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$8.77	\$0.00	(\$8.77)	\$0.00
<u>Total Uniforms Expense</u>	\$0.00	\$0.00	\$0.00	\$8.77	\$0.00	(\$8.77)	\$0.00
<b>Total Expense</b>	\$1,084.92	\$2,335.00	\$1,250.08	\$47,380.38	\$54,340.00	\$6,959.62	\$56,600.00
Operating Net Income	(\$822.40)	(\$2,335.00)	\$1,512.60	\$21,834.84	\$3,660.00	\$18,174.84	\$1,400.00
Net Income	(\$822.40)	(\$2,335.00)	\$1,512.60	\$21,834.84	\$3,660.00	\$18,174.84	\$1,400.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Reserve Expense**  
**10/1/2019 - 10/31/2019**

	10/1/2019 - 10/31/2019			1/1/2019 - 10/31/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Operating Net Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Reserve Income</b>							
<u>Reserve Revenue</u>							
4105 - Annual Assessments - Reserve	\$0.00	\$0.00	\$0.00	\$795,000.00	\$795,000.00	\$0.00	\$795,000.00
4115 - Interest - Reserve	\$882.86	\$14,000.00	(\$13,117.14)	\$39,050.92	\$25,000.00	\$14,050.92	\$29,000.00
<u>Total Reserve Revenue</u>	\$882.86	\$14,000.00	(\$13,117.14)	\$834,050.92	\$820,000.00	\$14,050.92	\$824,000.00
<b>Total Reserve Income</b>	\$882.86	\$14,000.00	(\$13,117.14)	\$834,050.92	\$820,000.00	\$14,050.92	\$824,000.00
<b>Reserve Expense</b>							
<u>Reserve Expense</u>							
95300 - Reserve Expense - Maintenance	\$437,383.07	\$0.00	(\$437,383.07)	\$437,383.07	\$0.00	(\$437,383.07)	\$0.00
<u>Total Reserve Expense</u>	\$437,383.07	\$0.00	(\$437,383.07)	\$437,383.07	\$0.00	(\$437,383.07)	\$0.00
<b>Total Reserve Expense</b>	\$437,383.07	\$0.00	(\$437,383.07)	\$437,383.07	\$0.00	(\$437,383.07)	\$0.00
Reserve Net Income	(\$436,500.21)	\$14,000.00	(\$450,500.21)	\$396,667.85	\$820,000.00	(\$423,332.15)	\$824,000.00
Net Income	(\$436,500.21)	\$14,000.00	(\$450,500.21)	\$396,667.85	\$820,000.00	(\$423,332.15)	\$824,000.00