

Lake Almanor Country Club
Financial Highlights
November 2019 (Preliminary)

Balance Sheet

- Operating Cash - \$895,018 - \$471,477 more than at 11/30/18
- Reserve Fund - \$2,395,256 - \$294,150 more than at 11/30/18
- Accounts Receivable - \$52,757 – \$43,441 less than at 11/30/18
- Contingency Account - \$41,115
- Fire Fund - \$13,852

Profit/Loss Statement (11 month)

- Total Operating Revenue - \$59,651 favorable to budget
- Total Operating Expenses - \$117,689 favorable to budget
- Net Operations – surplus of \$248,699 - \$177,339 favorable to budget
- General & Admin Revenue - \$41,740 favorable to budget (property tax, employee tax rebates and interest earned)
- Administration Expenses - \$92,314 favorable to budget (consulting, employee expense, insurance, property taxes, operating contingency)
- Golf Maintenance Expenses - \$32,504 favorable to budget (tree work delayed, payroll)
- Maintenance Expenses - \$22,294 unfavorable to budget (snow removal over, additional FT staff over, sale of assets under)
- Golf Shop Revenue - \$10,066 unfavorable to budget (annual passes, merchandise sales)
- Golf Shop Expenses - \$18,728 favorable to budget (advertising, cost of sales, driving range)
- Recreation Expenses - \$32,111 favorable to budget (payroll)
- Security Expenses - \$14,421 favorable to budget (payroll, R&M)
- Clubhouse Revenue - \$10,507 favorable to budget (advanced sales NYE tickets)
- F&B Revenue - \$32,872 favorable to budget (bar & lunches up, dinner & special events down)
- Net F&B Operations - \$25,883 loss YTD (\$54,581 loss last YTD)
- Music Revenue - \$14,384 unfavorable to budget (accounting matter corrected in Dec.)
- Music Expenses - \$5,857 favorable to budget (entertainer fees)

General

- Most bank reconciliations up to date
- Working on 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
- Earlier payments of some annual dues accounting for extra operating cash
- Security fine revenue is a negative due to refund given to a member
- Music raffle revenue down temporarily to correct accounting issue. Correct in Dec.



Lake Almanor Country Club
Balance Sheet
11/30/2019

AssetsCash-Operating

1005 - Plumas Bank Checking-5286	\$539,814.52	
1025 - Vanguard Operating	\$237,474.87	
1027 - Edward Jones Operating-21570	\$113,728.85	
1040 - Petty Cash - Administration	\$2,000.00	
1045 - Petty Cash - Bar	\$1,000.00	
1060 - Petty Cash - Security	\$1,000.00	
<u>Cash-Operating Total</u>		\$895,018.24

Assets - Other

1305 - Deposits and Prepayments	\$239.00	
1307 - Prepaid Income Tax	\$3,349.00	
1310 - Liquor License	\$61,630.00	
1505 - Unexpired Insurance - D & O	\$15,617.50	
1510 - Unexpired Insurance - HOA Package	\$14,031.85	
1515 - Unexpired Insurance - Umbrella	\$5,756.15	
1520 - Unexpired Insurance - Worker's Comp.	\$22,772.85	
1525 - Unexpired Insurance - Crime	\$3,562.90	
1530 - Unexpired Insurance - Cyber	\$988.50	
<u>Assets - Other Total</u>		\$127,947.75

Cash-Restricted

1117 - Edward Jones Reserve-21571	\$2,395,256.07	
1123 - Clubhouse Fund-20631	\$6,094.01	
1125 - Contingency Fund-20158	\$41,115.18	
1128 - Fire Fund-20675	\$13,852.28	
1129 - Lake Water Quality	\$3,401.73	
1130 - Music Acct-1069	\$31,697.77	
1135 - Construction Deposit -1077	\$80,057.84	
1150 - Unrealized Investment Gains/(Losses)	<u>\$4,021.29</u>	
<u>Cash-Restricted Total</u>		\$2,575,496.17

Receivables

1205 - Receivables	\$52,756.54	
1235 - Allowance for Doubtful Accounts	<u>(\$31,752.46)</u>	
<u>Receivables Total</u>		\$21,004.08

Inventory

1400 - Inventory - Bar	\$11,919.34	
1405 - Inventory - Keg Deposits	\$190.00	
1410 - Inventory - Fuel - Unleaded	\$414.14	
1415 - Inventory - Fuel - Diesel	\$3,970.44	
1420 - Inventory - Golf Shop	\$12,472.33	
1425 - Inventory - Restaurant	\$6,627.50	
1430 - Inventory - Recreation	<u>\$7,038.36</u>	
<u>Inventory Total</u>		\$42,632.11

Fixed Assets

1605 - Construction in Process	\$16,956.40	
1610 - Land	\$242,018.00	



Lake Almanor Country Club

Balance Sheet

11/30/2019

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	\$2,515,366.32	
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>\$22,405.67</u>	
Fixed Assets Total		<u>\$2,748,437.09</u>
Assets Total		<u>\$6,410,535.44</u>
Liabilities and Equity		
Current Liabilities		
2005 - Accounts Payable	\$47,093.97	
2107 - State Sales Tax - F&B	\$494.81	
2205 - Prepaid Assessments	\$377,764.43	
2210 - Prepaid Golf	\$722.70	
2215 - Prepaid Music	\$247.50	
2220 - Golf Shop Credit Book	\$14,482.06	
2225 - Restaurant/Bar Gift Certificates	\$2,033.28	
2226 - Golf Shop Gift Certificates	\$849.00	
2305 - Deferred Income - Assessments	\$177,730.75	
2405 - Deposits - Construction Damage	\$80,064.50	
2410 - Employee Christmas Fund	\$4,520.57	
2500 - Payroll Suspense	\$80.33	
2505 - Accrued Payroll	\$18,292.35	
2510 - Accrued Employee Benefits	\$68,116.34	
2530 - Employee F&B Tips Payable	\$435.13	
2535 - Withheld 401(k) Employee	<u>\$904.98</u>	
Current Liabilities Total		\$793,832.70
Net Worth		
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>	
Net Worth Total		\$4,420,160.67
Retained Earnings		\$559,187.11
Net Income		<u>\$637,354.96</u>
Liabilities & Equity Total		<u>\$6,410,535.44</u>



Lake Almanor Country Club
Budget Comparison Summary Report
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
General & Admin. Revenue	\$190,558.61	\$188,788.00	\$1,770.61	\$2,234,389.67	\$2,192,650.00	\$41,739.67	\$2,380,400.00
Maintenance Revenue	\$0.00	\$0.00	\$0.00	\$410.00	\$0.00	\$410.00	\$0.00
Golf Revenue	\$10.00	\$0.00	\$10.00	\$309,234.15	\$319,300.00	(\$10,065.85)	\$319,300.00
Recreation Revenue	\$6.00	\$0.00	\$6.00	\$32,866.40	\$30,600.00	\$2,266.40	\$30,600.00
Security Revenue	(\$6,000.00)	\$650.00	(\$6,650.00)	\$85,455.00	\$89,150.00	(\$3,695.00)	\$89,500.00
Clubhouse Revenue	\$3,830.00	\$0.00	\$3,830.00	\$15,707.10	\$5,200.00	\$10,507.10	\$11,000.00
Bar Revenue	\$6,707.64	\$2,750.00	\$3,957.64	\$184,751.35	\$156,250.00	\$28,501.35	\$160,700.00
Restaurant Revenue	\$250.00	\$0.00	\$250.00	\$231,370.63	\$227,000.00	\$4,370.63	\$231,000.00
Music Revenue	(\$25,598.96)	\$0.00	(\$25,598.96)	\$43,616.26	\$58,000.00	(\$14,383.74)	\$58,000.00
Total Income	\$169,763.29	\$192,188.00	(\$22,424.71)	\$3,137,800.56	\$3,078,150.00	\$59,650.56	\$3,280,500.00
Expense							
Accounting/Audit Fees	\$0.00	\$0.00	\$0.00	\$7,250.00	\$8,000.00	\$750.00	\$8,000.00
Advertising Expense	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$10,644.61	\$5,000.00	(\$5,644.61)	\$5,000.00
Bank Service Charges	\$16.00	\$25.00	\$9.00	\$110.31	\$275.00	\$164.69	\$300.00
Board of Director's Expense	\$82.88	\$100.00	\$17.12	\$2,325.68	\$3,000.00	\$674.32	\$3,000.00
Committee Expense	\$0.00	\$0.00	\$0.00	\$97.60	\$5,000.00	\$4,902.40	\$5,000.00
Consulting Fees	\$0.00	\$1,250.00	\$1,250.00	\$3,500.00	\$13,750.00	\$10,250.00	\$15,000.00
Copier Expense	\$60.00	\$500.00	\$440.00	\$5,243.17	\$5,600.00	\$356.83	\$6,100.00
Cost of Sales	\$10,513.78	\$900.00	(\$9,613.78)	\$189,393.23	\$177,700.00	(\$11,693.23)	\$180,700.00
Credit Card Fees	\$1,094.72	\$1,080.00	(\$14.72)	\$26,799.12	\$21,950.00	(\$4,849.12)	\$22,500.00
Donations	\$20.00	\$0.00	(\$20.00)	\$4,242.25	\$5,000.00	\$757.75	\$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	\$265.37	\$350.00	\$84.63	\$7,758.36	\$7,400.00	(\$358.36)	\$7,650.00
Employee Expense	\$129.90	\$750.00	\$620.10	\$13,953.68	\$21,400.00	\$7,446.32	\$21,850.00
Entertainment Expense	\$0.00	\$0.00	\$0.00	\$1,373.40	\$3,400.00	\$2,026.60	\$4,000.00
Foreclosed Properties Expense	\$0.00	\$200.00	\$200.00	\$5,027.95	\$2,000.00	(\$3,027.95)	\$2,000.00
Gain/Loss Sale of Assets	\$0.00	\$0.00	\$0.00	(\$13,000.00)	\$0.00	\$13,000.00	\$0.00
Gas and Oil Expense	\$3,587.40	\$3,100.00	(\$487.40)	\$53,717.97	\$45,950.00	(\$7,767.97)	\$48,800.00
General Manager's Expense	\$107.04	\$100.00	(\$7.04)	\$3,001.05	\$2,400.00	(\$601.05)	\$2,500.00
Green/Waste Removal Expense	\$0.00	\$0.00	\$0.00	\$5,130.00	\$3,800.00	(\$1,330.00)	\$3,800.00
Insurance Expense	\$8,982.39	\$9,100.00	\$117.61	\$85,419.64	\$96,200.00	\$10,780.36	\$105,300.00
Internet Expense	\$0.00	\$575.00	\$575.00	\$0.00	\$6,325.00	\$6,325.00	\$6,900.00
Janitorial Expense	\$1,545.00	\$1,480.00	(\$65.00)	\$30,686.06	\$27,660.00	(\$3,026.06)	\$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	\$4,278.55	\$2,500.00	(\$1,778.55)	\$23,953.22	\$27,500.00	\$3,546.78	\$30,000.00
License/Permit Fees	\$2,273.50	\$5,700.00	\$3,426.50	\$12,002.25	\$13,800.00	\$1,797.75	\$13,900.00
Maintenance Agreement	\$310.00	\$300.00	(\$10.00)	\$10,831.50	\$8,300.00	(\$2,531.50)	\$8,600.00
Miscellaneous Expense	\$80.00	\$0.00	(\$80.00)	\$1,608.15	\$0.00	(\$1,608.15)	\$0.00
Music Reimbursement to LACC	\$73.93	\$0.00	(\$73.93)	\$73.93	\$0.00	(\$73.93)	\$0.00
Newsletter Expense	\$815.00	\$80.00	(\$735.00)	\$6,520.00	\$6,600.00	\$80.00	\$6,600.00
Operating Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00
Over/Short Expense	(\$604.62)	\$0.00	\$604.62	(\$1,711.38)	\$0.00	\$1,711.38	\$0.00
Payroll Expense	\$137,623.62	\$133,215.00	(\$4,408.62)	\$1,924,764.12	\$1,932,410.00	\$7,645.88	\$2,090,100.00
Pest Control Expense	\$0.00	\$35.00	\$35.00	\$1,142.50	\$1,300.00	\$157.50	\$1,300.00



Lake Almanor Country Club
Budget Comparison Summary Report
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Postage Expense	\$3,980.00	\$2,000.00	(\$1,980.00)	\$12,646.11	\$17,500.00	\$4,853.89	\$17,500.00
Printing Expense	\$0.00	\$0.00	\$0.00	\$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	\$40,530.00	\$46,125.00	\$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	\$1,730.09	\$600.00	(\$1,130.09)	\$11,946.98	\$10,300.00	(\$1,646.98)	\$10,900.00
Rental Expense	\$237.02	\$850.00	\$612.98	\$9,178.29	\$9,400.00	\$221.71	\$9,600.00
Repair & Maint. Expense	\$4,041.78	\$9,400.00	\$5,358.22	\$91,602.74	\$117,000.00	\$25,397.26	\$124,250.00
Special Event Expense	\$66.29	\$0.00	(\$66.29)	\$10,128.91	\$4,200.00	(\$5,928.91)	\$10,000.00
Sundries Expense	\$0.00	\$0.00	\$0.00	\$4,940.75	\$5,600.00	\$659.25	\$5,600.00
Supplies Expense	\$3,378.76	\$2,600.00	(\$778.76)	\$135,759.77	\$123,850.00	(\$11,909.77)	\$127,900.00
Tax Expense	\$0.00	\$0.00	\$0.00	\$20,439.46	\$40,900.00	\$20,460.54	\$40,900.00
Telephone Expense	\$2,401.10	\$1,980.00	(\$421.10)	\$28,127.89	\$22,420.00	(\$5,707.89)	\$24,300.00
Uniforms Expense	\$224.89	\$400.00	\$175.11	\$5,868.19	\$8,800.00	\$2,931.81	\$8,800.00
Utilities Expense	\$3,868.35	\$10,400.00	\$6,531.65	\$78,130.77	\$82,875.00	\$4,744.23	\$87,850.00
Vehicle Allowance	\$500.00	\$500.00	\$0.00	\$5,500.00	\$5,500.00	\$0.00	\$6,000.00
Water Co Reimbursement to LACC	(\$612.00)	\$0.00	\$612.00	\$0.00	\$0.00	\$0.00	\$0.00
Website Expense	\$0.00	\$0.00	\$0.00	\$2,288.00	\$2,800.00	\$512.00	\$2,800.00
Total Expense	\$192,145.74	\$191,145.00	(\$1,000.74)	\$2,898,824.58	\$3,006,790.00	\$107,965.42	\$3,215,100.00
Operating Net Income	(\$22,382.45)	\$1,043.00	(\$23,425.45)	\$238,975.98	\$71,360.00	\$167,615.98	\$65,400.00
Reserve Income							
Reserve Revenue	\$1,711.13	\$2,000.00	(\$288.87)	\$835,762.05	\$822,000.00	\$13,762.05	\$824,000.00
Total Reserve Income	\$1,711.13	\$2,000.00	(\$288.87)	\$835,762.05	\$822,000.00	\$13,762.05	\$824,000.00
Reserve Expense							
Reserve Expense	\$0.00	\$0.00	\$0.00	\$437,383.07	\$0.00	(\$437,383.07)	\$0.00
Total Reserve Expense	\$0.00	\$0.00	\$0.00	\$437,383.07	\$0.00	(\$437,383.07)	\$0.00
Reserve Net Income	\$1,711.13	\$2,000.00	(\$288.87)	\$398,378.98	\$822,000.00	(\$423,621.02)	\$824,000.00
Net Income	(\$20,671.32)	\$3,043.00	(\$23,714.32)	\$637,354.96	\$893,360.00	(\$256,005.04)	\$889,400.00



Lake Almanor Country Club
Budget Comparison Report - G&A
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<u>General & Admin. Revenue</u>							
4005 - Annual Assessments - Operating	\$177,730.75	\$177,733.00	(\$2.25)	\$1,955,038.25	\$1,955,063.00	(\$24.75)	\$2,132,800.00
4020 - Administrative Services	\$5,068.75	\$5,347.00	(\$278.25)	\$54,451.25	\$54,749.00	(\$297.75)	\$60,100.00
4025 - Cable Agreement	\$1,476.60	\$0.00	\$1,476.60	\$5,274.81	\$7,500.00	(\$2,225.19)	\$7,500.00
4030 - Cell Tower Agreement	\$955.09	\$958.00	(\$2.91)	\$9,513.44	\$10,538.00	(\$1,024.56)	\$11,500.00
4035 - Road Impact Fees	\$1,550.00	\$400.00	\$1,150.00	\$10,700.00	\$9,950.00	\$750.00	\$10,000.00
4040 - Finance Charges	\$301.96	\$300.00	\$1.96	\$9,069.59	\$10,700.00	(\$1,630.41)	\$11,000.00
4050 - Interest - Operating	\$913.06	\$500.00	\$413.06	\$23,717.80	\$5,500.00	\$18,217.80	\$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	\$252.40	\$1,250.00	(\$997.60)	\$43,683.04	\$13,750.00	\$29,933.04	\$15,000.00
4070 - Plan Approval Fees	\$780.00	\$200.00	\$580.00	\$5,235.00	\$4,300.00	\$935.00	\$4,500.00
4075 - Property Transfer Fees	\$250.00	\$1,000.00	(\$750.00)	\$9,675.00	\$12,800.00	(\$3,125.00)	\$13,000.00
4080 - Rentals Income	\$1,280.00	\$1,100.00	\$180.00	\$93,840.00	\$93,800.00	\$40.00	\$95,000.00
4085 - Web Site Advertising	\$0.00	\$0.00	\$0.00	\$160.00	\$0.00	\$160.00	\$0.00
<u>Total General & Admin. Revenue</u>	\$190,558.61	\$188,788.00	\$1,770.61	\$2,234,389.67	\$2,192,650.00	\$41,739.67	\$2,380,400.00
Total Income	\$190,558.61	\$188,788.00	\$1,770.61	\$2,234,389.67	\$2,192,650.00	\$41,739.67	\$2,380,400.00
Expense							
<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	\$0.00	\$0.00	\$0.00	\$10,644.61	\$5,000.00	(\$5,644.61)	\$5,000.00
<u>Total Bad Debt Expense</u>	\$0.00	\$0.00	\$0.00	\$10,644.61	\$5,000.00	(\$5,644.61)	\$5,000.00
<u>Bank Service Charges</u>							
5025 - Bank Service Charges	\$16.00	\$25.00	\$9.00	\$110.31	\$275.00	\$164.69	\$300.00
<u>Total Bank Service Charges</u>	\$16.00	\$25.00	\$9.00	\$110.31	\$275.00	\$164.69	\$300.00
<u>Board of Director's Expense</u>							
5030 - Board of Director's Expense	\$82.88	\$100.00	\$17.12	\$2,325.68	\$3,000.00	\$674.32	\$3,000.00
<u>Total Board of Director's Expense</u>	\$82.88	\$100.00	\$17.12	\$2,325.68	\$3,000.00	\$674.32	\$3,000.00
<u>Committee Expense</u>							
5035 - Committee Expense	\$0.00	\$0.00	\$0.00	\$97.60	\$5,000.00	\$4,902.40	\$5,000.00
<u>Total Committee Expense</u>	\$0.00	\$0.00	\$0.00	\$97.60	\$5,000.00	\$4,902.40	\$5,000.00



Lake Almanor Country Club
Budget Comparison Report - G&A
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			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	\$13,750.00	\$10,250.00	\$15,000.00
<u>Total Consulting Fees</u>	\$0.00	\$1,250.00	\$1,250.00	\$3,500.00	\$13,750.00	\$10,250.00	\$15,000.00
<u>Copier Expense</u>							
5050 - Copier Expense	\$0.00	\$500.00	\$500.00	\$2,935.92	\$5,500.00	\$2,564.08	\$6,000.00
<u>Total Copier Expense</u>	\$0.00	\$500.00	\$500.00	\$2,935.92	\$5,500.00	\$2,564.08	\$6,000.00
<u>Credit Card Fees</u>							
5055 - Credit Card Fees	\$0.00	\$30.00	\$30.00	\$2,494.76	\$2,900.00	\$405.24	\$3,000.00
<u>Total Credit Card Fees</u>	\$0.00	\$30.00	\$30.00	\$2,494.76	\$2,900.00	\$405.24	\$3,000.00
<u>Donations</u>							
5060 - Donations	\$490.00	\$0.00	(\$490.00)	\$4,125.00	\$4,500.00	\$375.00	\$4,500.00
<u>Total Donations</u>	\$490.00	\$0.00	(\$490.00)	\$4,125.00	\$4,500.00	\$375.00	\$4,500.00
<u>Dues & Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$69.99	\$100.00	\$30.01	\$2,997.53	\$2,000.00	(\$997.53)	\$2,000.00
<u>Total Dues & Subscription Expenses</u>	\$69.99	\$100.00	\$30.01	\$2,997.53	\$2,000.00	(\$997.53)	\$2,000.00
<u>Employee Expense</u>							
5080 - Employee Development Expense	\$0.00	\$500.00	\$500.00	\$544.00	\$3,800.00	\$3,256.00	\$4,000.00
5085 - Employee Mileage Reimbursement Expense	\$89.90	\$50.00	(\$39.90)	\$798.80	\$550.00	(\$248.80)	\$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	\$0.00	\$0.00	\$262.22	\$4,000.00	\$3,737.78	\$4,000.00
<u>Total Employee Expense</u>	\$89.90	\$550.00	\$460.10	\$1,833.42	\$8,650.00	\$6,816.58	\$8,900.00
<u>Foreclosed Properties Expense</u>							
5110 - Foreclosed Properties Expense	\$0.00	\$200.00	\$200.00	\$5,027.95	\$2,000.00	(\$3,027.95)	\$2,000.00
<u>Total Foreclosed Properties Expense</u>	\$0.00	\$200.00	\$200.00	\$5,027.95	\$2,000.00	(\$3,027.95)	\$2,000.00
<u>General Manager's Expense</u>							
5125 - General Manager's Expense	\$107.04	\$100.00	(\$7.04)	\$3,001.05	\$2,400.00	(\$601.05)	\$2,500.00
<u>Total General Manager's Expense</u>	\$107.04	\$100.00	(\$7.04)	\$3,001.05	\$2,400.00	(\$601.05)	\$2,500.00
<u>Insurance Expense</u>							
5135 - Insurance Expense	\$8,982.39	\$9,100.00	\$117.61	\$85,419.64	\$96,200.00	\$10,780.36	\$105,300.00
<u>Total Insurance Expense</u>	\$8,982.39	\$9,100.00	\$117.61	\$85,419.64	\$96,200.00	\$10,780.36	\$105,300.00
<u>Internet Expense</u>							
5143 - Internet expense	\$0.00	\$200.00	\$200.00	\$0.00	\$2,200.00	\$2,200.00	\$2,400.00
<u>Total Internet Expense</u>	\$0.00	\$200.00	\$200.00	\$0.00	\$2,200.00	\$2,200.00	\$2,400.00
<u>Janitorial Expense</u>							
5045 - Janitorial Expense	\$300.00	\$280.00	(\$20.00)	\$3,098.56	\$2,860.00	(\$238.56)	\$3,100.00
<u>Total Janitorial Expense</u>	\$300.00	\$280.00	(\$20.00)	\$3,098.56	\$2,860.00	(\$238.56)	\$3,100.00
<u>Lake Water Quality</u>							



Lake Almanor Country Club
Budget Comparison Report - G&A
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			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	\$4,278.55	\$2,500.00	(\$1,778.55)	\$23,953.22	\$27,500.00	\$3,546.78	\$30,000.00
<u>Total Legal Fees</u>	\$4,278.55	\$2,500.00	(\$1,778.55)	\$23,953.22	\$27,500.00	\$3,546.78	\$30,000.00
<u>License/Permit Fees</u>							
5160 - License/Permit Fees	\$790.00	\$100.00	(\$690.00)	\$2,635.00	\$900.00	(\$1,735.00)	\$1,000.00
<u>Total License/Permit Fees</u>	\$790.00	\$100.00	(\$690.00)	\$2,635.00	\$900.00	(\$1,735.00)	\$1,000.00
<u>Maintenance Agreement</u>							
5162 - Maintenance Agreement - Software	\$10.00	\$0.00	(\$10.00)	\$7,831.50	\$5,000.00	(\$2,831.50)	\$5,000.00
<u>Total Maintenance Agreement</u>	\$10.00	\$0.00	(\$10.00)	\$7,831.50	\$5,000.00	(\$2,831.50)	\$5,000.00
<u>Miscellaneous Expense</u>							
5165 - Miscellaneous Expense	\$80.00	\$0.00	(\$80.00)	\$1,600.90	\$0.00	(\$1,600.90)	\$0.00
<u>Total Miscellaneous Expense</u>	\$80.00	\$0.00	(\$80.00)	\$1,600.90	\$0.00	(\$1,600.90)	\$0.00
<u>Music Reimbursement to LACC</u>							
5614 - Music Reimbursements to LACC	\$73.93	\$0.00	(\$73.93)	\$73.93	\$0.00	(\$73.93)	\$0.00
<u>Total Music Reimbursement to LACC</u>	\$73.93	\$0.00	(\$73.93)	\$73.93	\$0.00	(\$73.93)	\$0.00
<u>Newsletter Expense</u>							
5170 - Newsletter Expense	\$815.00	\$80.00	(\$735.00)	\$6,520.00	\$6,600.00	\$80.00	\$6,600.00
<u>Total Newsletter Expense</u>	\$815.00	\$80.00	(\$735.00)	\$6,520.00	\$6,600.00	\$80.00	\$6,600.00
<u>Operating Contingency</u>							
5175 - Operating Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00
<u>Total Operating Contingency</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00
<u>Over/Short Expense</u>							
5180 - Over/Short Expense	\$0.00	\$0.00	\$0.00	\$164.57	\$0.00	(\$164.57)	\$0.00
<u>Total Over/Short Expense</u>	\$0.00	\$0.00	\$0.00	\$164.57	\$0.00	(\$164.57)	\$0.00
<u>Payroll Expense</u>							
5205 - Payroll Wages - Regular	\$34,812.73	\$34,400.00	(\$412.73)	\$382,590.89	\$379,600.00	(\$2,990.89)	\$420,700.00
5210 - Payroll Wages - Part Time	\$0.00	\$600.00	\$600.00	\$2,825.50	\$1,200.00	(\$1,625.50)	\$1,200.00
5225 - Payroll Wages - Overtime	\$186.43	\$0.00	(\$186.43)	\$2,763.96	\$2,400.00	(\$363.96)	\$2,500.00
5230 - Payroll Worker's Compensation Ins	\$227.33	\$255.00	\$27.67	\$2,759.26	\$2,835.00	\$75.74	\$3,100.00
5235 - Payroll Taxes	\$1,830.38	\$2,400.00	\$569.62	\$31,491.98	\$31,200.00	(\$291.98)	\$35,200.00
5240 - Payroll Expense - 401K Administrator	\$0.00	\$300.00	\$300.00	\$2,817.08	\$3,800.00	\$982.92	\$4,800.00
5245 - Payroll Expense Employee Benefits	\$13,964.23	\$12,000.00	(\$1,964.23)	\$122,988.62	\$132,000.00	\$9,011.38	\$145,300.00
5250 - Payroll Expense Processing Fees	\$283.41	\$375.00	\$91.59	\$4,726.56	\$4,600.00	(\$126.56)	\$5,000.00
<u>Total Payroll Expense</u>	\$51,304.51	\$50,330.00	(\$974.51)	\$552,963.85	\$557,635.00	\$4,671.15	\$617,800.00



Lake Almanor Country Club
Budget Comparison Report - G&A
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Pest Control Expense</u>							
5255 - Pest Control Expense	\$0.00	\$0.00	\$0.00	\$272.50	\$300.00	\$27.50	\$300.00
<u>Total Pest Control Expense</u>	\$0.00	\$0.00	\$0.00	\$272.50	\$300.00	\$27.50	\$300.00
<u>Postage Expense</u>							
5260 - Postage Expense	\$3,133.50	\$2,000.00	(\$1,133.50)	\$11,428.53	\$16,000.00	\$4,571.47	\$16,000.00
<u>Total Postage Expense</u>	\$3,133.50	\$2,000.00	(\$1,133.50)	\$11,428.53	\$16,000.00	\$4,571.47	\$16,000.00
<u>Printing Expense</u>							
5265 - Printing Expense	\$0.00	\$0.00	\$0.00	\$3,516.28	\$4,500.00	\$983.72	\$4,500.00
<u>Total Printing Expense</u>	\$0.00	\$0.00	\$0.00	\$3,516.28	\$4,500.00	\$983.72	\$4,500.00
<u>Rental Expense</u>							
5330 - Rental House Expense	\$14.35	\$200.00	\$185.65	\$737.25	\$1,300.00	\$562.75	\$1,500.00
<u>Total Rental Expense</u>	\$14.35	\$200.00	\$185.65	\$737.25	\$1,300.00	\$562.75	\$1,500.00
<u>Repair & Maint. Expense</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$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	\$150.00	\$150.00	\$473.89	\$500.00	\$26.11	\$500.00
5375 - Repair & Maintenance Expense - IT	\$6.01	\$0.00	(\$6.01)	\$7,240.72	\$8,100.00	\$859.28	\$10,800.00
5400 - Repair & Maintenance Expense - Septic	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00
<u>Total Repair & Maint. Expense</u>	\$6.01	\$150.00	\$143.99	\$10,120.15	\$11,350.00	\$1,229.85	\$14,050.00
<u>Supplies Expense</u>							
5510 - Supplies Expense - General	\$176.27	\$0.00	(\$176.27)	\$4,864.13	\$300.00	(\$4,564.13)	\$300.00
5525 - Supplies Expense - Office	\$1,191.77	\$1,000.00	(\$191.77)	\$10,310.24	\$11,600.00	\$1,289.76	\$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>	\$1,368.04	\$1,000.00	(\$368.04)	\$16,000.12	\$11,900.00	(\$4,100.12)	\$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	\$0.00	\$0.00	\$0.00	\$17,600.00	\$17,600.00	\$17,600.00
5570 - Tax - State Income Tax	\$0.00	\$0.00	\$0.00	\$1,698.91	\$2,800.00	\$1,101.09	\$2,800.00
<u>Total Tax Expense</u>	\$0.00	\$0.00	\$0.00	\$20,439.46	\$40,900.00	\$20,460.54	\$40,900.00
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$746.32	\$600.00	(\$146.32)	\$8,623.27	\$6,600.00	(\$2,023.27)	\$7,100.00
<u>Total Telephone Expense</u>	\$746.32	\$600.00	(\$146.32)	\$8,623.27	\$6,600.00	(\$2,023.27)	\$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	\$331.36	\$500.00	\$168.64	\$3,538.41	\$4,000.00	\$461.59	\$4,500.00



Lake Almanor Country Club
Budget Comparison Report - G&A
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5600 - Utilities Expense - Propane	\$0.00	\$300.00	\$300.00	\$1,081.72	\$1,200.00	\$118.28	\$1,500.00
5605 - Utilities Expense - Water	\$0.00	\$275.00	\$275.00	\$556.03	\$550.00	(\$6.03)	\$550.00
<u>Total Utilities Expense</u>	\$331.36	\$1,075.00	\$743.64	\$5,176.16	\$5,750.00	\$573.84	\$6,550.00
<u>Vehicle Allowance</u>							
5610 - Vehicle Allowance	\$500.00	\$500.00	\$0.00	\$5,500.00	\$5,500.00	\$0.00	\$6,000.00
<u>Total Vehicle Allowance</u>	\$500.00	\$500.00	\$0.00	\$5,500.00	\$5,500.00	\$0.00	\$6,000.00
<u>Water Co Reimbursement to LACC</u>							
5612 - Water Company Reimbursements to LACC	(\$612.00)	\$0.00	\$612.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Total Water Co Reimbursement to LACC</u>	(\$612.00)	\$0.00	\$612.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Website Expense</u>							
5615 - Website Expense	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,500.00	\$500.00	\$2,500.00
<u>Total Website Expense</u>	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,500.00	\$500.00	\$2,500.00
Total Expense	\$72,977.77	\$70,970.00	(\$2,007.77)	\$821,880.19	\$908,145.00	\$86,264.81	\$989,500.00
Operating Net Income	\$117,580.84	\$117,818.00	(\$237.16)	\$1,412,509.48	\$1,284,505.00	\$128,004.48	\$1,390,900.00
Net Income	\$117,580.84	\$117,818.00	(\$237.16)	\$1,412,509.48	\$1,284,505.00	\$128,004.48	\$1,390,900.00

Lake Almanor Country Club
Budget Comparison Report - Golf Maintenance
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Expense							
<u>Dues & Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$0.00	\$0.00	\$0.00	\$864.73	\$1,100.00	\$235.27	\$1,100.00
<u>Total Dues & Subscription Expenses</u>	\$0.00	\$0.00	\$0.00	\$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	\$224.72	\$500.00	\$275.28	\$11,737.94	\$10,750.00	(\$987.94)	\$11,000.00
<u>Total Gas and Oil Expense</u>	\$224.72	\$500.00	\$275.28	\$11,737.94	\$10,750.00	(\$987.94)	\$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	\$550.00	\$550.00	\$600.00
<u>Total Internet Expense</u>	\$0.00	\$50.00	\$50.00	\$0.00	\$550.00	\$550.00	\$600.00
<u>License/Permit Fees</u>							
5160 - License/Permit Fees	\$545.00	\$1,100.00	\$555.00	\$1,345.00	\$1,900.00	\$555.00	\$1,900.00
<u>Total License/Permit Fees</u>	\$545.00	\$1,100.00	\$555.00	\$1,345.00	\$1,900.00	\$555.00	\$1,900.00
<u>Payroll Expense</u>							
5205 - Payroll Wages - Regular	\$7,993.40	\$8,900.00	\$906.60	\$120,429.33	\$122,350.00	\$1,920.67	\$132,100.00
5210 - Payroll Wages - Part Time	\$0.00	\$0.00	\$0.00	\$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	\$2,700.00	(\$3,163.80)	\$3,100.00
5230 - Payroll Worker's Compensation Ins	\$1,021.58	\$1,600.00	\$578.42	\$14,553.00	\$17,450.00	\$2,897.00	\$19,000.00
5235 - Payroll Taxes	\$603.47	\$800.00	\$196.53	\$15,056.54	\$16,800.00	\$1,743.46	\$17,800.00
5245 - Payroll Expense Employee Benefits	\$3,952.60	\$3,500.00	(\$452.60)	\$39,028.68	\$38,500.00	(\$528.68)	\$42,500.00
<u>Total Payroll Expense</u>	\$13,571.05	\$14,900.00	\$1,328.95	\$231,053.27	\$244,600.00	\$13,546.73	\$261,300.00
<u>Pest Control Expense</u>							
5255 - Pest Control Expense	\$0.00	\$0.00	\$0.00	\$250.00	\$200.00	(\$50.00)	\$200.00
<u>Total Pest Control Expense</u>	\$0.00	\$0.00	\$0.00	\$250.00	\$200.00	(\$50.00)	\$200.00
<u>Rental Expense</u>							
5325 - Rental Equipment Expense	\$0.00	\$150.00	\$150.00	\$1,489.12	\$1,900.00	\$410.88	\$1,900.00
<u>Total Rental Expense</u>	\$0.00	\$150.00	\$150.00	\$1,489.12	\$1,900.00	\$410.88	\$1,900.00
<u>Repair & 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
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$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	\$48.25	\$0.00	(\$48.25)	\$4,500.67	\$7,800.00	\$3,299.33	\$7,800.00
5375 - Repair & Maintenance Expense - IT	\$91.82	\$0.00	(\$91.82)	\$91.82	\$0.00	(\$91.82)	\$0.00
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	\$0.00	\$0.00	\$0.00	\$328.71	\$0.00	(\$328.71)	\$1,800.00
Total Repair & Maint. Expense	\$140.07	\$0.00	(\$140.07)	\$11,812.95	\$23,200.00	\$11,387.05	\$25,000.00
Supplies Expense							
5480 - Supplies Expense - Chemicals	\$0.00	\$0.00	\$0.00	\$7,597.71	\$7,500.00	(\$97.71)	\$7,500.00
5490 - Supplies Expense - Fertilizers	\$0.00	\$0.00	\$0.00	\$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	\$500.00	\$484.40	\$500.00
5535 - Supplies Expense - Sand & Top Dressing	\$0.00	\$0.00	\$0.00	\$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	\$74.90	\$0.00	(\$74.90)	\$701.71	\$2,000.00	\$1,298.29	\$2,000.00
Total Supplies Expense	\$74.90	\$50.00	(\$24.90)	\$25,346.95	\$30,200.00	\$4,853.05	\$30,200.00
Telephone Expense							
5575 - Telephone Expense	\$170.58	\$125.00	(\$45.58)	\$1,766.71	\$1,375.00	(\$391.71)	\$1,500.00
Total Telephone Expense	\$170.58	\$125.00	(\$45.58)	\$1,766.71	\$1,375.00	(\$391.71)	\$1,500.00
Uniforms Expense							
5585 - Uniforms Expense	\$50.00	\$0.00	(\$50.00)	\$2,102.21	\$3,000.00	\$897.79	\$3,000.00
Total Uniforms Expense	\$50.00	\$0.00	(\$50.00)	\$2,102.21	\$3,000.00	\$897.79	\$3,000.00
Utilities Expense							
5590 - Utilities Expense - Electricity	\$159.35	\$1,300.00	\$1,140.65	\$20,108.71	\$22,750.00	\$2,641.29	\$23,000.00
5600 - Utilities Expense - Propane	\$158.70	\$200.00	\$41.30	\$1,371.43	\$1,800.00	\$428.57	\$2,000.00
5605 - Utilities Expense - Water	\$0.00	\$550.00	\$550.00	\$567.00	\$800.00	\$233.00	\$800.00
Total Utilities Expense	\$318.05	\$2,050.00	\$1,731.95	\$22,047.14	\$25,350.00	\$3,302.86	\$25,800.00
Total Expense	\$15,094.37	\$18,925.00	\$3,830.63	\$315,820.59	\$348,325.00	\$32,504.41	\$367,700.00
Operating Net Income	(\$15,094.37)	(\$18,925.00)	\$3,830.63	(\$315,820.59)	(\$348,325.00)	\$32,504.41	(\$367,700.00)
Net Income	(\$15,094.37)	(\$18,925.00)	\$3,830.63	(\$315,820.59)	(\$348,325.00)	\$32,504.41	(\$367,700.00)

Lake Almanor Country Club
Budget Comparison Report - Maintenance
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
<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
Total Income	\$0.00	\$0.00	\$0.00	\$410.00	\$0.00	\$410.00	\$0.00
Expense							
<u>Dues & Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$6.91	\$0.00	(\$6.91)	\$446.58	\$300.00	(\$146.58)	\$300.00
<u>Total Dues & Subscription Expenses</u>	\$6.91	\$0.00	(\$6.91)	\$446.58	\$300.00	(\$146.58)	\$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	\$0.00	\$0.00	\$0.00	(\$13,000.00)	\$0.00	\$13,000.00	\$0.00
<u>Total Gain/Loss Sale of Assets</u>	\$0.00	\$0.00	\$0.00	(\$13,000.00)	\$0.00	\$13,000.00	\$0.00
<u>Gas and Oil Expense</u>							
5120 - Gas and Oil Expense	\$2,450.26	\$1,800.00	(\$650.26)	\$28,827.04	\$20,700.00	(\$8,127.04)	\$22,500.00
<u>Total Gas and Oil Expense</u>	\$2,450.26	\$1,800.00	(\$650.26)	\$28,827.04	\$20,700.00	(\$8,127.04)	\$22,500.00
<u>Green/Waste Removal Expense</u>							
5130 - Green/Waste Removal Expense	\$0.00	\$0.00	\$0.00	\$5,130.00	\$3,500.00	(\$1,630.00)	\$3,500.00
<u>Total Green/Waste Removal Expense</u>	\$0.00	\$0.00	\$0.00	\$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	\$1,100.00	\$1,100.00	\$1,200.00
<u>Total Internet Expense</u>	\$0.00	\$100.00	\$100.00	\$0.00	\$1,100.00	\$1,100.00	\$1,200.00
<u>License/Permit Fees</u>							
5160 - License/Permit Fees	\$257.00	\$2,900.00	\$2,643.00	\$3,778.00	\$6,000.00	\$2,222.00	\$6,000.00
<u>Total License/Permit Fees</u>	\$257.00	\$2,900.00	\$2,643.00	\$3,778.00	\$6,000.00	\$2,222.00	\$6,000.00
<u>Payroll Expense</u>							
5205 - Payroll Wages - Regular	\$25,371.81	\$21,800.00	(\$3,571.81)	\$269,405.39	\$242,500.00	(\$26,905.39)	\$269,700.00
5210 - Payroll Wages - Part Time	\$0.00	\$2,500.00	\$2,500.00	\$17,059.07	\$27,550.00	\$10,490.93	\$29,300.00
5225 - Payroll Wages - Overtime	\$805.54	\$1,500.00	\$694.46	\$17,627.91	\$10,500.00	(\$7,127.91)	\$13,500.00
5230 - Payroll Worker's Compensation Ins	\$2,148.50	\$1,890.00	(\$258.50)	\$23,910.51	\$21,300.00	(\$2,610.51)	\$23,200.00
5235 - Payroll Taxes	\$1,993.62	\$2,100.00	\$106.38	\$26,305.78	\$26,000.00	(\$305.78)	\$28,500.00
5245 - Payroll Expense Employee Benefits	\$8,148.52	\$5,950.00	(\$2,198.52)	\$76,672.20	\$65,450.00	(\$11,222.20)	\$71,400.00
<u>Total Payroll Expense</u>	\$38,467.99	\$35,740.00	(\$2,727.99)	\$430,980.86	\$393,300.00	(\$37,680.86)	\$435,600.00

Lake Almanor Country Club
Budget Comparison Report - Maintenance
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Pest Control Expense</u>							
5255 - Pest Control Expense	\$0.00	\$0.00	\$0.00	\$130.00	\$0.00	(\$130.00)	\$0.00
<u>Total Pest Control Expense</u>	\$0.00	\$0.00	\$0.00	\$130.00	\$0.00	(\$130.00)	\$0.00
<u>Refuse/Trash Expense</u>							
5320 - Refuse/Trash Expense	\$1,070.05	\$600.00	(\$470.05)	\$7,071.41	\$7,300.00	\$228.59	\$7,900.00
<u>Total Refuse/Trash Expense</u>	\$1,070.05	\$600.00	(\$470.05)	\$7,071.41	\$7,300.00	\$228.59	\$7,900.00
<u>Repair & Maint. Expense</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$50.00	\$50.00	\$235.53	\$500.00	\$264.47	\$500.00
5350 - Repair & Maintenance Expense - Equipment	\$690.08	\$2,000.00	\$1,309.92	\$8,575.50	\$8,000.00	(\$575.50)	\$10,000.00
5360 - Repair & Maintenance Expense - General	\$8.57	\$250.00	\$241.43	\$1,226.01	\$2,750.00	\$1,523.99	\$3,000.00
5370 - Repair & Maintenance Expense - Irrigation & Drainage	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5375 - Repair & Maintenance Expense - IT	\$91.82	\$0.00	(\$91.82)	\$91.82	\$0.00	(\$91.82)	\$0.00
5395 - Repair & Maintenance Expense - Roads	\$135.82	\$3,500.00	\$3,364.18	\$16,635.78	\$21,000.00	\$4,364.22	\$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	\$1,700.37	\$2,000.00	\$299.63	\$9,788.18	\$5,400.00	(\$4,388.18)	\$5,500.00
<u>Total Repair & Maint. Expense</u>	\$2,626.66	\$7,800.00	\$5,173.34	\$36,552.82	\$45,950.00	\$9,397.18	\$48,300.00
<u>Supplies Expense</u>							
5510 - Supplies Expense - General	\$350.80	\$400.00	\$49.20	\$10,971.70	\$9,100.00	(\$1,871.70)	\$9,500.00
5525 - Supplies Expense - Office	\$0.00	\$50.00	\$50.00	\$126.22	\$500.00	\$373.78	\$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	\$773.10	\$300.00	(\$473.10)	\$6,254.69	\$4,200.00	(\$2,054.69)	\$4,500.00
<u>Total Supplies Expense</u>	\$1,123.90	\$750.00	(\$373.90)	\$17,485.54	\$16,300.00	(\$1,185.54)	\$17,000.00
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$235.82	\$175.00	(\$60.82)	\$2,542.81	\$1,925.00	(\$617.81)	\$2,100.00
<u>Total Telephone Expense</u>	\$235.82	\$175.00	(\$60.82)	\$2,542.81	\$1,925.00	(\$617.81)	\$2,100.00
<u>Uniforms Expense</u>							
5585 - Uniforms Expense	\$0.00	\$400.00	\$400.00	\$1,040.00	\$1,200.00	\$160.00	\$1,200.00
<u>Total Uniforms Expense</u>	\$0.00	\$400.00	\$400.00	\$1,040.00	\$1,200.00	\$160.00	\$1,200.00
<u>Utilities Expense</u>							
5590 - Utilities Expense - Electricity	\$260.79	\$400.00	\$139.21	\$3,443.34	\$3,900.00	\$456.66	\$4,300.00
5600 - Utilities Expense - Propane	\$848.11	\$850.00	\$1.89	\$4,762.97	\$4,150.00	(\$612.97)	\$5,000.00
5605 - Utilities Expense - Water	\$0.00	\$150.00	\$150.00	\$294.00	\$300.00	\$6.00	\$300.00
<u>Total Utilities Expense</u>	\$1,108.90	\$1,400.00	\$291.10	\$8,500.31	\$8,350.00	(\$150.31)	\$9,600.00
Total Expense	\$47,347.49	\$51,665.00	\$4,317.51	\$529,719.05	\$507,425.00	(\$22,294.05)	\$556,700.00
Operating Net Income	(\$47,347.49)	(\$51,665.00)	\$4,317.51	(\$529,309.05)	(\$507,425.00)	(\$21,884.05)	(\$556,700.00)
Net Income	(\$47,347.49)	(\$51,665.00)	\$4,317.51	(\$529,309.05)	(\$507,425.00)	(\$21,884.05)	(\$556,700.00)

Lake Almanor Country Club
Budget Comparison Report - Golf Shop
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Annual Budget</u>
Income							
<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	\$10.00	\$0.00	\$10.00	\$84,166.50	\$90,000.00	(\$5,833.50)	\$90,000.00
4220 - Green Fees - Guest	\$0.00	\$0.00	\$0.00	\$73,707.00	\$73,500.00	\$207.00	\$73,500.00
4225 - Green Fees - Non-Member	\$0.00	\$0.00	\$0.00	\$30,357.00	\$26,000.00	\$4,357.00	\$26,000.00
4230 - Cart Rental	\$0.00	\$0.00	\$0.00	\$26,885.00	\$26,000.00	\$885.00	\$26,000.00
4235 - Cart Trail Fees	\$0.00	\$0.00	\$0.00	\$9,915.00	\$5,500.00	\$4,415.00	\$5,500.00
4240 - Driving Range	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$3,008.59	\$2,500.00	\$508.59	\$2,500.00
4260 - Sundries	\$0.00	\$0.00	\$0.00	\$516.58	\$400.00	\$116.58	\$400.00
4265 - Sales - Balls-Member	\$0.00	\$0.00	\$0.00	\$4,122.47	\$4,200.00	(\$77.53)	\$4,200.00
4270 - Sales - Clothing-Member	\$0.00	\$0.00	\$0.00	\$19,950.69	\$29,000.00	(\$9,049.31)	\$29,000.00
4275 - Sales - Clubs-Member	\$0.00	\$0.00	\$0.00	\$1,947.09	\$2,500.00	(\$552.91)	\$2,500.00
4280 - Sales - Miscellaneous-Member	\$0.00	\$0.00	\$0.00	\$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>	\$10.00	\$0.00	\$10.00	\$309,234.15	\$319,300.00	(\$10,065.85)	\$319,300.00
Total Income	\$10.00	\$0.00	\$10.00	\$309,234.15	\$319,300.00	(\$10,065.85)	\$319,300.00
Expense							
<u>Advertising Expense</u>							
5010 - Advertising Expense	\$0.00	\$0.00	\$0.00	\$2,729.00	\$5,000.00	\$2,271.00	\$5,000.00
<u>Total Advertising Expense</u>	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$23,501.18	\$33,500.00	\$9,998.82	\$33,500.00
<u>Total Cost of Sales</u>	\$0.00	\$0.00	\$0.00	\$23,501.18	\$33,500.00	\$9,998.82	\$33,500.00
<u>Credit Card Fees</u>							
5055 - Credit Card Fees	\$0.00	\$200.00	\$200.00	\$7,078.98	\$8,000.00	\$921.02	\$8,000.00
<u>Total Credit Card Fees</u>	\$0.00	\$200.00	\$200.00	\$7,078.98	\$8,000.00	\$921.02	\$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
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	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 & Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$0.00	\$0.00	\$0.00	\$672.00	\$750.00	\$78.00	\$750.00
<u>Total Dues & 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	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$687.24	\$950.00	\$262.76	\$950.00
<u>Total Employee Expense</u>	\$0.00	\$0.00	\$0.00	\$1,742.49	\$2,150.00	\$407.51	\$2,150.00
<u>Gas and Oil Expense</u>							
5120 - Gas and Oil Expense	\$0.00	\$0.00	\$0.00	\$1,496.16	\$2,500.00	\$1,003.84	\$2,500.00
<u>Total Gas and Oil Expense</u>	\$0.00	\$0.00	\$0.00	\$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	\$825.00	\$825.00	\$900.00
<u>Total Internet Expense</u>	\$0.00	\$75.00	\$75.00	\$0.00	\$825.00	\$825.00	\$900.00
<u>Maintenance Agreement</u>							
5162 - Maintenance Agreement - Software	\$300.00	\$300.00	\$0.00	\$3,000.00	\$3,300.00	\$300.00	\$3,600.00
<u>Total Maintenance Agreement</u>	\$300.00	\$300.00	\$0.00	\$3,000.00	\$3,300.00	\$300.00	\$3,600.00
<u>Over/Short Expense</u>							
5180 - Over/Short Expense	(\$584.43)	\$0.00	\$584.43	(\$890.86)	\$0.00	\$890.86	\$0.00
<u>Total Over/Short Expense</u>	(\$584.43)	\$0.00	\$584.43	(\$890.86)	\$0.00	\$890.86	\$0.00
<u>Payroll Expense</u>							
5210 - Payroll Wages - Part Time	\$398.67	\$2,500.00	\$2,101.33	\$84,428.97	\$84,000.00	(\$428.97)	\$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	\$7,180.64	\$8,150.00	\$969.36	\$8,900.00
5235 - Payroll Taxes	\$40.76	\$350.00	\$309.24	\$9,240.27	\$10,500.00	\$1,259.73	\$10,700.00
5245 - Payroll Expense Employee Benefits	\$1,020.07	\$1,150.00	\$129.93	\$12,921.12	\$12,650.00	(\$271.12)	\$14,000.00
<u>Total Payroll Expense</u>	\$2,118.33	\$4,760.00	\$2,641.67	\$115,137.32	\$115,300.00	\$162.68	\$118,600.00
<u>Postage Expense</u>							
5260 - Postage Expense	\$0.00	\$0.00	\$0.00	\$14.15	\$0.00	(\$14.15)	\$0.00
<u>Total Postage Expense</u>	\$0.00	\$0.00	\$0.00	\$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
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<u>Repair & 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	\$1,709.47	\$800.00	(\$909.47)	\$800.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
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 & Maint. Expense</u>	\$0.00	\$0.00	\$0.00	\$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	\$12.86	\$0.00	(\$12.86)	\$1,333.54	\$0.00	(\$1,333.54)	\$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
5550 - Supplies Expense - Tools & Equipment	\$38.59	\$0.00	(\$38.59)	\$38.59	\$0.00	(\$38.59)	\$0.00
<u>Total Supplies Expense</u>	\$51.45	\$0.00	(\$51.45)	\$3,027.96	\$2,500.00	(\$527.96)	\$2,500.00
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$265.77	\$250.00	(\$15.77)	\$3,285.07	\$2,550.00	(\$735.07)	\$2,800.00
<u>Total Telephone Expense</u>	\$265.77	\$250.00	(\$15.77)	\$3,285.07	\$2,550.00	(\$735.07)	\$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
Total Expense	\$2,151.12	\$5,585.00	\$3,433.88	\$163,447.01	\$182,175.00	\$18,727.99	\$186,100.00
Operating Net Income	(\$2,141.12)	(\$5,585.00)	\$3,443.88	\$145,787.14	\$137,125.00	\$8,662.14	\$133,200.00
Net Income	(\$2,141.12)	(\$5,585.00)	\$3,443.88	\$145,787.14	\$137,125.00	\$8,662.14	\$133,200.00

Lake Almanor Country Club
Budget Comparison Report - Recreation
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<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	\$3,024.00	\$2,600.00	\$424.00	\$2,600.00
4810 - Tennis Fees - Member	\$0.00	\$0.00	\$0.00	\$2,009.75	\$2,300.00	(\$290.25)	\$2,300.00
4815 - Tennis Fees - Guest	\$0.00	\$0.00	\$0.00	\$1,139.00	\$1,700.00	(\$561.00)	\$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	\$116.00	\$300.00	(\$184.00)	\$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	\$3,550.00	\$0.00	\$3,550.00	\$0.00
4845 - Sundries Sales	\$0.00	\$0.00	\$0.00	\$6,901.47	\$9,000.00	(\$2,098.53)	\$9,000.00
4855 - Sales - Member	\$0.00	\$0.00	\$0.00	\$5,000.65	\$4,000.00	\$1,000.65	\$4,000.00
4860 - Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$2,635.47	\$1,000.00	\$1,635.47	\$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	\$6.00	\$0.00	\$6.00	\$1,753.85	\$2,500.00	(\$746.15)	\$2,500.00
4870 - Pickleball Fees - Guest	\$0.00	\$0.00	\$0.00	\$776.00	\$500.00	\$276.00	\$500.00
4875 - Pickleball Fees - Non-member	\$0.00	\$0.00	\$0.00	\$156.00	\$200.00	(\$44.00)	\$200.00
4880 - Pickleball Equipment Rental	\$0.00	\$0.00	\$0.00	\$78.00	\$0.00	\$78.00	\$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>	\$6.00	\$0.00	\$6.00	\$32,866.40	\$30,600.00	\$2,266.40	\$30,600.00
Total Income	\$6.00	\$0.00	\$6.00	\$32,866.40	\$30,600.00	\$2,266.40	\$30,600.00
Expense							
<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	\$7,390.67	\$0.00	(\$7,390.67)	\$7,390.67	\$3,200.00	(\$4,190.67)	\$3,200.00
<u>Total Cost of Sales</u>	\$7,390.67	\$0.00	(\$7,390.67)	\$7,390.67	\$3,200.00	(\$4,190.67)	\$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 & Subscription Expenses</u>							

Lake Almanor Country Club
Budget Comparison Report - Recreation
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			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 & 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	\$0.00	\$0.00	\$0.00	\$743.95	\$800.00	\$56.05	\$800.00
<u>Total Gas and Oil Expense</u>	\$0.00	\$0.00	\$0.00	\$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	\$9.81	\$0.00	(\$9.81)	(\$333.24)	\$0.00	\$333.24	\$0.00
<u>Total Over/Short Expense</u>	\$9.81	\$0.00	(\$9.81)	(\$333.24)	\$0.00	\$333.24	\$0.00
<u>Payroll Expense</u>							
5210 - Payroll Wages - Part Time	\$0.00	\$0.00	\$0.00	\$52,346.07	\$66,300.00	\$13,953.93	\$66,300.00
5220 - Payroll Wages - Recreation Maintenance	\$0.00	\$0.00	\$0.00	\$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	\$635.00	(\$76.67)	\$7,177.50	\$7,065.00	(\$112.50)	\$7,700.00
5235 - Payroll Taxes	\$0.00	\$0.00	\$0.00	\$9,264.30	\$14,800.00	\$5,535.70	\$15,000.00
5245 - Payroll Expense Employee Benefits	\$7.64	\$0.00	(\$7.64)	\$855.97	\$2,600.00	\$1,744.03	\$2,600.00
<u>Total Payroll Expense</u>	\$719.31	\$635.00	(\$84.31)	\$87,455.50	\$127,765.00	\$40,309.50	\$128,600.00
<u>Pest Control Expense</u>							
5255 - Pest Control Expense	\$0.00	\$35.00	\$35.00	\$135.00	\$300.00	\$165.00	\$300.00
<u>Total Pest Control Expense</u>	\$0.00	\$35.00	\$35.00	\$135.00	\$300.00	\$165.00	\$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
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Rental Expense</u>							
5325 - Rental Equipment Expense	\$186.60	\$500.00	\$313.40	\$6,915.85	\$6,000.00	(\$915.85)	\$6,000.00
<u>Total Rental Expense</u>	\$186.60	\$500.00	\$313.40	\$6,915.85	\$6,000.00	(\$915.85)	\$6,000.00
<u>Repair & 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	\$62.81	\$0.00	(\$62.81)	\$2,902.68	\$6,000.00	\$3,097.32	\$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 & Maint. Expense</u>	\$62.81	\$0.00	(\$62.81)	\$11,544.85	\$10,800.00	(\$744.85)	\$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	\$144.42	\$150.00	\$5.58	\$1,967.32	\$1,650.00	(\$317.32)	\$1,800.00
<u>Total Telephone Expense</u>	\$144.42	\$150.00	\$5.58	\$1,967.32	\$1,650.00	(\$317.32)	\$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	\$57.90	\$75.00	\$17.10	\$2,682.91	\$2,025.00	(\$657.91)	\$2,100.00
5600 - Utilities Expense - Propane	\$0.00	\$100.00	\$100.00	\$0.00	\$400.00	\$400.00	\$400.00
5605 - Utilities Expense - Water	\$0.00	\$2,800.00	\$2,800.00	\$1,879.74	\$3,600.00	\$1,720.26	\$3,600.00
<u>Total Utilities Expense</u>	\$57.90	\$2,975.00	\$2,917.10	\$4,562.65	\$6,025.00	\$1,462.35	\$6,100.00
Total Expense	\$8,571.52	\$4,295.00	(\$4,276.52)	\$145,629.16	\$177,740.00	\$32,110.84	\$178,900.00
Operating Net Income	(\$8,565.52)	(\$4,295.00)	(\$4,270.52)	(\$112,762.76)	(\$147,140.00)	\$34,377.24	(\$148,300.00)
Net Income	(\$8,565.52)	(\$4,295.00)	(\$4,270.52)	(\$112,762.76)	(\$147,140.00)	\$34,377.24	(\$148,300.00)

Lake Almanor Country Club
Budget Comparison Report - Security
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<u>Security Revenue</u>							
4505 - Boat Fees	\$445.00	\$0.00	\$445.00	\$47,230.00	\$46,000.00	\$1,230.00	\$46,000.00
4510 - Business (B) Stickers	\$360.00	\$0.00	\$360.00	\$19,425.00	\$18,000.00	\$1,425.00	\$18,000.00
4515 - Fines	(\$7,725.00)	\$50.00	(\$7,775.00)	\$155.00	\$2,950.00	(\$2,795.00)	\$3,000.00
4520 - Garbage Tags	\$250.00	\$200.00	\$50.00	\$8,815.00	\$7,400.00	\$1,415.00	\$7,500.00
4525 - Gate Cards	\$670.00	\$400.00	\$270.00	\$7,695.00	\$14,800.00	(\$7,105.00)	\$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>	(\$6,000.00)	\$650.00	(\$6,650.00)	\$85,455.00	\$89,150.00	(\$3,695.00)	\$89,500.00
Total Income	(\$6,000.00)	\$650.00	(\$6,650.00)	\$85,455.00	\$89,150.00	(\$3,695.00)	\$89,500.00
Expense							
<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	\$1,149.45	\$950.00	(\$199.45)	\$1,000.00
<u>Total Credit Card Fees</u>	\$0.00	\$50.00	\$50.00	\$1,149.45	\$950.00	(\$199.45)	\$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 & Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$0.00	\$0.00	\$0.00	\$195.31	\$300.00	\$104.69	\$300.00
<u>Total Dues & 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	\$100.00	\$100.00	\$588.00	\$900.00	\$312.00	\$1,000.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$50.00	\$50.00	\$0.00	\$450.00	\$450.00	\$500.00
5090 - Employee Recruitment Expense	\$40.00	\$0.00	(\$40.00)	\$928.67	\$300.00	(\$628.67)	\$300.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$50.00	\$50.00	\$519.25	\$450.00	(\$69.25)	\$500.00
<u>Total Employee Expense</u>	\$40.00	\$200.00	\$160.00	\$2,035.92	\$2,100.00	\$64.08	\$2,300.00
<u>Gas and Oil Expense</u>							
5120 - Gas and Oil Expense	\$912.42	\$800.00	(\$112.42)	\$10,912.88	\$11,200.00	\$287.12	\$12,000.00
<u>Total Gas and Oil Expense</u>	\$912.42	\$800.00	(\$112.42)	\$10,912.88	\$11,200.00	\$287.12	\$12,000.00
<u>Internet Expense</u>							
5143 - Internet expense	\$0.00	\$50.00	\$50.00	\$0.00	\$550.00	\$550.00	\$600.00

Lake Almanor Country Club
Budget Comparison Report - Security
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Total Internet Expense</u>	\$0.00	\$50.00	\$50.00	\$0.00	\$550.00	\$550.00	\$600.00
<u>License/Permit Fees</u>							
5160 - License/Permit Fees	\$384.00	\$200.00	(\$184.00)	\$1,026.00	\$600.00	(\$426.00)	\$600.00
<u>Total License/Permit Fees</u>	\$384.00	\$200.00	(\$184.00)	\$1,026.00	\$600.00	(\$426.00)	\$600.00
<u>Over/Short Expense</u>							
5180 - Over/Short Expense	\$0.00	\$0.00	\$0.00	\$19.97	\$0.00	(\$19.97)	\$0.00
<u>Total Over/Short Expense</u>	\$0.00	\$0.00	\$0.00	\$19.97	\$0.00	(\$19.97)	\$0.00
<u>Payroll Expense</u>							
5205 - Payroll Wages - Regular	\$11,146.09	\$10,400.00	(\$746.09)	\$103,980.48	\$115,400.00	\$11,419.52	\$129,300.00
5210 - Payroll Wages - Part Time	\$6,401.99	\$5,800.00	(\$601.99)	\$78,234.39	\$81,850.00	\$3,615.61	\$88,300.00
5225 - Payroll Wages - Overtime	\$1,377.01	\$300.00	(\$1,077.01)	\$15,706.28	\$5,200.00	(\$10,506.28)	\$5,600.00
5230 - Payroll Worker's Compensation Ins	\$1,534.58	\$1,325.00	(\$209.58)	\$17,105.09	\$15,175.00	(\$1,930.09)	\$16,500.00
5235 - Payroll Taxes	\$1,657.39	\$1,300.00	(\$357.39)	\$21,725.00	\$21,500.00	(\$225.00)	\$24,000.00
5245 - Payroll Expense Employee Benefits	\$4,341.71	\$3,950.00	(\$391.71)	\$39,774.46	\$43,450.00	\$3,675.54	\$47,500.00
<u>Total Payroll Expense</u>	\$26,458.77	\$23,075.00	(\$3,383.77)	\$276,525.70	\$282,575.00	\$6,049.30	\$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 & Maint. Expense</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$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	\$225.23	\$50.00	(\$175.23)	\$981.16	\$800.00	(\$181.16)	\$800.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$100.00	\$100.00	\$248.54	\$2,900.00	\$2,651.46	\$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	\$50.00	\$200.00	\$150.00	\$1,651.83	\$3,800.00	\$2,148.17	\$4,000.00
<u>Total Repair & Maint. Expense</u>	\$275.23	\$350.00	\$74.77	\$3,772.66	\$8,700.00	\$4,927.34	\$9,000.00
<u>Supplies Expense</u>							
5500 - Supplies Expense - Garbage Tags	\$0.00	\$0.00	\$0.00	\$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	\$340.43	\$200.00	(\$140.43)	\$6,748.59	\$8,800.00	\$2,051.41	\$9,000.00
5525 - Supplies Expense - Office	\$152.22	\$100.00	(\$52.22)	\$3,436.04	\$1,400.00	(\$2,036.04)	\$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>	\$492.65	\$300.00	(\$192.65)	\$21,295.90	\$20,700.00	(\$595.90)	\$21,000.00

Lake Almanor Country Club
Budget Comparison Report - Security
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$577.06	\$500.00	(\$77.06)	\$5,862.50	\$6,300.00	\$437.50	\$6,800.00
<u>Total Telephone Expense</u>	\$577.06	\$500.00	(\$77.06)	\$5,862.50	\$6,300.00	\$437.50	\$6,800.00
<u>Uniforms Expense</u>							
5585 - Uniforms Expense	\$174.89	\$0.00	(\$174.89)	\$1,668.94	\$3,000.00	\$1,331.06	\$3,000.00
<u>Total Uniforms Expense</u>	\$174.89	\$0.00	(\$174.89)	\$1,668.94	\$3,000.00	\$1,331.06	\$3,000.00
<u>Utilities Expense</u>							
5590 - Utilities Expense - Electricity	\$226.62	\$300.00	\$73.38	\$3,114.07	\$4,200.00	\$1,085.93	\$4,500.00
5600 - Utilities Expense - Propane	\$0.00	\$200.00	\$200.00	\$412.50	\$500.00	\$87.50	\$500.00
5605 - Utilities Expense - Water	\$0.00	\$150.00	\$150.00	\$297.94	\$300.00	\$2.06	\$300.00
<u>Total Utilities Expense</u>	\$226.62	\$650.00	\$423.38	\$3,824.51	\$5,000.00	\$1,175.49	\$5,300.00
Total Expense	\$29,541.64	\$26,175.00	(\$3,366.64)	\$328,853.57	\$343,275.00	\$14,421.43	\$374,500.00
Operating Net Income	(\$35,541.64)	(\$25,525.00)	(\$10,016.64)	(\$243,398.57)	(\$254,125.00)	\$10,726.43	(\$285,000.00)
Net Income	(\$35,541.64)	(\$25,525.00)	(\$10,016.64)	(\$243,398.57)	(\$254,125.00)	\$10,726.43	(\$285,000.00)

Lake Almanor Country Club
Budget Comparison Report - Clubhouse
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<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	\$3,830.00	\$0.00	\$3,830.00	\$14,957.10	\$4,200.00	\$10,757.10	\$10,000.00
<u>Total Clubhouse Revenue</u>	\$3,830.00	\$0.00	\$3,830.00	\$15,707.10	\$5,200.00	\$10,507.10	\$11,000.00
Total Income	\$3,830.00	\$0.00	\$3,830.00	\$15,707.10	\$5,200.00	\$10,507.10	\$11,000.00
Expense							
<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 & Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$188.47	\$0.00	(\$188.47)	\$2,511.17	\$0.00	(\$2,511.17)	\$0.00
<u>Total Dues & Subscription Expenses</u>	\$188.47	\$0.00	(\$188.47)	\$2,511.17	\$0.00	(\$2,511.17)	\$0.00
<u>Entertainment Expense</u>							
5105 - Entertainment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00	\$2,000.00
<u>Total Entertainment Expense</u>	\$0.00	\$0.00	\$0.00	\$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	\$900.00	\$900.00	\$1,000.00
<u>Total Internet Expense</u>	\$0.00	\$100.00	\$100.00	\$0.00	\$900.00	\$900.00	\$1,000.00
<u>Janitorial Expense</u>							
5045 - Janitorial Expense	\$1,245.00	\$1,200.00	(\$45.00)	\$26,837.50	\$24,800.00	(\$2,037.50)	\$26,000.00
<u>Total Janitorial Expense</u>	\$1,245.00	\$1,200.00	(\$45.00)	\$26,837.50	\$24,800.00	(\$2,037.50)	\$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	\$0.00	\$0.00	\$0.00	\$4,461.61	\$6,600.00	\$2,138.39	\$6,600.00
5225 - Payroll Wages - Overtime	\$0.00	\$0.00	\$0.00	\$310.59	\$300.00	(\$10.59)	\$300.00
5230 - Payroll Worker's Compensation Ins	\$44.50	\$40.00	(\$4.50)	\$385.65	\$460.00	\$74.35	\$500.00
5235 - Payroll Taxes	\$0.00	\$0.00	\$0.00	\$496.72	\$1,000.00	\$503.28	\$1,100.00
5245 - Payroll Expense Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00
<u>Total Payroll Expense</u>	\$44.50	\$40.00	(\$4.50)	\$5,654.57	\$8,660.00	\$3,005.43	\$8,800.00
<u>Pest Control Expense</u>							
5255 - Pest Control Expense	\$0.00	\$0.00	\$0.00	\$335.00	\$500.00	\$165.00	\$500.00

Lake Almanor Country Club
Budget Comparison Report - Clubhouse
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Total Pest Control Expense</u>	\$0.00	\$0.00	\$0.00	\$335.00	\$500.00	\$165.00	\$500.00
<u>Refuse/Trash Expense</u>							
5320 - Refuse/Trash Expense	\$660.04	\$0.00	(\$660.04)	\$4,875.57	\$3,000.00	(\$1,875.57)	\$3,000.00
<u>Total Refuse/Trash Expense</u>	\$660.04	\$0.00	(\$660.04)	\$4,875.57	\$3,000.00	(\$1,875.57)	\$3,000.00
<u>Rental Expense</u>							
5325 - Rental Equipment Expense	\$36.07	\$0.00	(\$36.07)	\$36.07	\$0.00	(\$36.07)	\$0.00
<u>Total Rental Expense</u>	\$36.07	\$0.00	(\$36.07)	\$36.07	\$0.00	(\$36.07)	\$0.00
<u>Repair & Maint. Expense</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$1,000.00	\$1,000.00	\$4,612.60	\$5,000.00	\$387.40	\$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	\$0.00	\$0.00	\$0.00	\$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	\$1,900.00	\$477.41	\$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
5400 - Repair & Maintenance Expense - Septic	\$650.00	\$0.00	(\$650.00)	\$650.00	\$0.00	(\$650.00)	\$0.00
<u>Total Repair & Maint. Expense</u>	\$650.00	\$1,100.00	\$450.00	\$10,796.24	\$12,400.00	\$1,603.76	\$12,500.00
<u>Special Event Expense</u>							
5465 - Special Event Expense	\$66.29	\$0.00	(\$66.29)	\$10,128.91	\$4,200.00	(\$5,928.91)	\$10,000.00
<u>Total Special Event Expense</u>	\$66.29	\$0.00	(\$66.29)	\$10,128.91	\$4,200.00	(\$5,928.91)	\$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	\$8.57	\$200.00	\$191.43	\$2,987.56	\$4,500.00	\$1,512.44	\$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>	\$8.57	\$200.00	\$191.43	\$3,512.16	\$9,400.00	\$5,887.84	\$9,900.00
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$156.68	\$80.00	(\$76.68)	\$1,904.95	\$920.00	(\$984.95)	\$1,000.00
<u>Total Telephone Expense</u>	\$156.68	\$80.00	(\$76.68)	\$1,904.95	\$920.00	(\$984.95)	\$1,000.00
<u>Utilities Expense</u>							
5590 - Utilities Expense - Electricity	\$1,825.52	\$1,300.00	(\$525.52)	\$25,494.96	\$24,500.00	(\$994.96)	\$26,000.00
5600 - Utilities Expense - Propane	\$0.00	\$600.00	\$600.00	\$8,102.04	\$7,400.00	(\$702.04)	\$8,000.00
5605 - Utilities Expense - Water	\$0.00	\$350.00	\$350.00	\$423.00	\$500.00	\$77.00	\$500.00
<u>Total Utilities Expense</u>	\$1,825.52	\$2,250.00	\$424.48	\$34,020.00	\$32,400.00	(\$1,620.00)	\$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
Total Expense	\$4,881.14	\$4,970.00	\$88.86	\$101,859.04	\$100,905.00	(\$954.04)	\$111,900.00
Operating Net Income	(\$1,051.14)	(\$4,970.00)	\$3,918.86	(\$86,151.94)	(\$95,705.00)	\$9,553.06	(\$100,900.00)
Net Income	(\$1,051.14)	(\$4,970.00)	\$3,918.86	(\$86,151.94)	(\$95,705.00)	\$9,553.06	(\$100,900.00)

Lake Almanor Country Club
Budget Comparison Report - Food & Beverage
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<u>Bar Revenue</u>							
4705 - Beer Sales - Member	\$1,341.70	\$400.00	\$941.70	\$37,019.74	\$32,500.00	\$4,519.74	\$33,000.00
4710 - Beverage Sales - Member	\$94.14	\$50.00	\$44.14	\$9,432.94	\$8,250.00	\$1,182.94	\$8,300.00
4715 - Liquor Sales - Member	\$3,877.88	\$1,500.00	\$2,377.88	\$93,633.20	\$74,700.00	\$18,933.20	\$77,000.00
4720 - Wine Sales - Member	\$1,393.92	\$800.00	\$593.92	\$41,938.91	\$35,400.00	\$6,538.91	\$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	\$0.00	\$0.00	\$0.00	\$665.17	\$800.00	(\$134.83)	\$800.00
<u>Total Bar Revenue</u>	\$6,707.64	\$2,750.00	\$3,957.64	\$184,751.35	\$156,250.00	\$28,501.35	\$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	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$20,459.36	\$26,000.00	(\$5,540.64)	\$30,000.00
4667 - Food Sales - Special Events Non Member	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00	\$0.00
<u>Total Restaurant Revenue</u>	\$250.00	\$0.00	\$250.00	\$231,370.63	\$227,000.00	\$4,370.63	\$231,000.00
Total Income	\$6,957.64	\$2,750.00	\$4,207.64	\$416,121.98	\$383,250.00	\$32,871.98	\$391,700.00
Expense							
<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	\$3,123.11	\$900.00	(\$2,223.11)	\$158,501.38	\$141,000.00	(\$17,501.38)	\$144,000.00
<u>Total Cost of Sales</u>	\$3,123.11	\$900.00	(\$2,223.11)	\$158,501.38	\$141,000.00	(\$17,501.38)	\$144,000.00
<u>Credit Card Fees</u>							
5055 - Credit Card Fees	\$1,094.72	\$800.00	(\$294.72)	\$15,422.60	\$9,600.00	(\$5,822.60)	\$10,000.00
<u>Total Credit Card Fees</u>	\$1,094.72	\$800.00	(\$294.72)	\$15,422.60	\$9,600.00	(\$5,822.60)	\$10,000.00
<u>Donations</u>							
5060 - Donations	(\$470.00)	\$0.00	\$470.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Total Donations</u>	(\$470.00)	\$0.00	\$470.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Dues & Subscription Expenses</u>							
5075 - Dues & Subscription Expense	\$0.00	\$250.00	\$250.00	\$48.00	\$2,950.00	\$2,902.00	\$3,200.00
<u>Total Dues & Subscription Expenses</u>	\$0.00	\$250.00	\$250.00	\$48.00	\$2,950.00	\$2,902.00	\$3,200.00

Lake Almanor Country Club
Budget Comparison Report - Food & Beverage
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<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	\$1,400.00	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00
<u>Total License/Permit Fees</u>	\$0.00	\$1,400.00	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00
<u>Over/Short Expense</u>							
5180 - Over/Short Expense	(\$30.00)	\$0.00	\$30.00	(\$671.82)	\$0.00	\$671.82	\$0.00
<u>Total Over/Short Expense</u>	(\$30.00)	\$0.00	\$30.00	(\$671.82)	\$0.00	\$671.82	\$0.00
<u>Payroll Expense</u>							
5210 - Payroll Wages - Part Time	\$2,964.93	\$1,900.00	(\$1,064.93)	\$163,886.78	\$155,200.00	(\$8,686.78)	\$158,700.00
5225 - Payroll Wages - Overtime	\$46.44	\$0.00	(\$46.44)	\$18,100.64	\$1,500.00	(\$16,600.64)	\$1,500.00
5230 - Payroll Worker's Compensation Ins	\$1,221.92	\$825.00	(\$396.92)	\$11,724.19	\$11,075.00	(\$649.19)	\$11,900.00
5235 - Payroll Taxes	\$297.86	\$300.00	\$2.14	\$25,669.16	\$20,900.00	(\$4,769.16)	\$21,400.00
5245 - Payroll Expense Employee Benefits	\$399.09	\$700.00	\$300.91	\$4,586.97	\$12,200.00	\$7,613.03	\$13,000.00
<u>Total Payroll Expense</u>	\$4,930.24	\$3,725.00	(\$1,205.24)	\$223,967.74	\$200,875.00	(\$23,092.74)	\$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 & Maint. Expense</u>							
5335 - Repair & Maintenance Expense - Bar	\$0.00	\$0.00	\$0.00	\$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	\$281.00	\$0.00	(\$281.00)	\$1,575.41	\$0.00	(\$1,575.41)	\$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	\$0.00	\$0.00	\$0.00	\$2,648.61	\$1,000.00	(\$1,648.61)	\$1,000.00
<u>Total Repair & Maint. Expense</u>	\$281.00	\$0.00	(\$281.00)	\$5,293.60	\$2,000.00	(\$3,293.60)	\$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	\$78.04	\$200.00	\$121.96	\$10,043.59	\$7,700.00	(\$2,343.59)	\$8,000.00
5485 - Supplies Expense - Dining Room	\$0.00	\$0.00	\$0.00	\$10,975.15	\$500.00	(\$10,475.15)	\$500.00
5510 - Supplies Expense - General	\$0.00	\$0.00	\$0.00	\$290.47	\$3,750.00	\$3,459.53	\$4,000.00
5520 - Supplies Expense - Kitchen	\$0.00	\$0.00	\$0.00	\$9,813.11	\$5,900.00	(\$3,913.11)	\$5,900.00
5525 - Supplies Expense - Office	\$181.21	\$0.00	(\$181.21)	\$1,082.11	\$1,000.00	(\$82.11)	\$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
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<u>Total Supplies Expense</u>	\$259.25	\$200.00	(\$59.25)	\$32,590.69	\$18,850.00	(\$13,740.69)	\$19,400.00
<u>Telephone Expense</u>							
5575 - Telephone Expense	\$104.45	\$100.00	(\$4.45)	\$2,175.26	\$1,100.00	(\$1,075.26)	\$1,200.00
<u>Total Telephone Expense</u>	\$104.45	\$100.00	(\$4.45)	\$2,175.26	\$1,100.00	(\$1,075.26)	\$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
Total Expense	\$9,292.77	\$7,375.00	(\$1,917.77)	\$441,947.67	\$383,275.00	(\$58,672.67)	\$393,200.00
Operating Net Income	(\$2,335.13)	(\$4,625.00)	\$2,289.87	(\$25,825.69)	(\$25.00)	(\$25,800.69)	(\$1,500.00)
Net Income	(\$2,335.13)	(\$4,625.00)	\$2,289.87	(\$25,825.69)	(\$25.00)	(\$25,800.69)	(\$1,500.00)

Lake Almanor Country Club
Budget Comparison Report - Music
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<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	\$2.04	\$0.00	\$2.04	\$280.56	\$0.00	\$280.56	\$0.00
4920 - Raffle Program - Music	(\$25,601.00)	\$0.00	(\$25,601.00)	\$0.00	\$19,000.00	(\$19,000.00)	\$19,000.00
<u>Total Music Revenue</u>	(\$25,598.96)	\$0.00	(\$25,598.96)	\$43,616.26	\$58,000.00	(\$14,383.74)	\$58,000.00
Total Income	(\$25,598.96)	\$0.00	(\$25,598.96)	\$43,616.26	\$58,000.00	(\$14,383.74)	\$58,000.00
Expense							
<u>Copier Expense</u>							
5050 - Copier Expense	\$60.00	\$0.00	(\$60.00)	\$1,738.75	\$0.00	(\$1,738.75)	\$0.00
<u>Total Copier Expense</u>	\$60.00	\$0.00	(\$60.00)	\$1,738.75	\$0.00	(\$1,738.75)	\$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	\$297.50	\$0.00	(\$297.50)	\$2,874.25	\$2,500.00	(\$374.25)	\$2,500.00
<u>Total License/Permit Fees</u>	\$297.50	\$0.00	(\$297.50)	\$2,874.25	\$2,500.00	(\$374.25)	\$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	\$100.19	\$100.00	(\$0.19)	\$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	\$1,025.31	\$1,700.00	\$674.69	\$1,700.00
<u>Postage Expense</u>							
5260 - Postage Expense	\$846.50	\$0.00	(\$846.50)	\$1,203.43	\$1,500.00	\$296.57	\$1,500.00
<u>Total Postage Expense</u>	\$846.50	\$0.00	(\$846.50)	\$1,203.43	\$1,500.00	\$296.57	\$1,500.00
<u>Printing Expense</u>							
5265 - Printing Expense	\$0.00	\$0.00	\$0.00	\$649.82	\$1,000.00	\$350.18	\$1,000.00
<u>Total Printing Expense</u>	\$0.00	\$0.00	\$0.00	\$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	\$11,825.00	\$11,825.00	\$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	\$38,775.00	\$44,325.00	\$5,550.00	\$45,400.00
<u>Supplies Expense</u>							
5510 - Supplies Expense - General	\$0.00	\$100.00	\$100.00	\$107.24	\$1,000.00	\$892.76	\$1,000.00

Lake Almanor Country Club
Budget Comparison Report - Music
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
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	\$100.00	\$100.00	\$2,019.57	\$2,500.00	\$480.43	\$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
Total Expense	\$2,287.92	\$1,185.00	(\$1,102.92)	\$49,668.30	\$55,525.00	\$5,856.70	\$56,600.00
Operating Net Income	(\$27,886.88)	(\$1,185.00)	(\$26,701.88)	(\$6,052.04)	\$2,475.00	(\$8,527.04)	\$1,400.00
Net Income	(\$27,886.88)	(\$1,185.00)	(\$26,701.88)	(\$6,052.04)	\$2,475.00	(\$8,527.04)	\$1,400.00

Lake Almanor Country Club
Budget Comparison Report - Reserve Expense
11/1/2019 - 11/30/2019

	11/1/2019 - 11/30/2019			1/1/2019 - 11/30/2019			
	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
Reserve Income							
<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	\$1,711.13	\$2,000.00	(\$288.87)	\$40,762.05	\$27,000.00	\$13,762.05	\$29,000.00
<u>Total Reserve Revenue</u>	\$1,711.13	\$2,000.00	(\$288.87)	\$835,762.05	\$822,000.00	\$13,762.05	\$824,000.00
Total Reserve Income	\$1,711.13	\$2,000.00	(\$288.87)	\$835,762.05	\$822,000.00	\$13,762.05	\$824,000.00
Reserve Expense							
<u>Reserve Expense</u>							
95300 - Reserve Expense - Maintenance	\$0.00	\$0.00	\$0.00	\$437,383.07	\$0.00	(\$437,383.07)	\$0.00
<u>Total Reserve Expense</u>	\$0.00	\$0.00	\$0.00	\$437,383.07	\$0.00	(\$437,383.07)	\$0.00
Total Reserve Expense	\$0.00	\$0.00	\$0.00	\$437,383.07	\$0.00	(\$437,383.07)	\$0.00
Reserve Net Income	\$1,711.13	\$2,000.00	(\$288.87)	\$398,378.98	\$822,000.00	(\$423,621.02)	\$824,000.00
Net Income	\$1,711.13	\$2,000.00	(\$288.87)	\$398,378.98	\$822,000.00	(\$423,621.02)	\$824,000.00