

Lake Almanor Country Club  
Monthly Financial Reporting Package  
12/1/2022 - 12/31/2022



501 Peninsula Drive  
Lake Almanor, CA 96137



Lake Almanor Country Club  
Balance Sheet  
12/31/2022

**Assets**

Cash-Operating

1005 - Plumas Bank Checking-5286	\$1,234,831.13
1025 - Vanguard Operating	\$71,547.15
1027 - Edward Jones Operating-21570	\$1,827,808.51
1040 - Petty Cash - Administration	\$3,000.00
1045 - Petty Cash - Bar	\$1,005.00
1060 - Petty Cash - Security	\$500.00

Cash-Operating Total

\$3,138,691.79

Cash-Reserves

1117 - Edward Jones Reserve-21571	\$4,690,216.48
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Cash-Reserves Total

\$4,690,216.48

Cash-Restricted

1123 - Clubhouse Fund-20631	\$6,100.91
1126 - Vanguard Contingency Fund	\$90,389.74
1128 - Fire Fund-20675	\$45,882.67
1129 - Lake Water Quality	\$6,808.37
1136 - Construction Deposit - 4533	\$128,836.65
1150 - Unrealized Investment Gains/(Losses)	\$137,628.86

Cash-Restricted Total

\$415,647.20

Receivables

1205 - Receivables	\$80,812.53
1235 - Allowance for Doubtful Accounts	(\$37,252.46)

Receivables Total

\$43,560.07

Assets - Other

1305 - Deposits and Prepayments	\$196,490.81
1307 - Prepaid Income Tax	\$16,066.00
1310 - Liquor License	\$61,630.00
1505 - Unexpired Insurance - D & O	\$15,731.10
1510 - Unexpired Insurance - HOA Package	\$204,246.29
1515 - Unexpired Insurance - Umbrella	\$11,480.15
1520 - Unexpired Insurance - Worker's Comp.	\$9,612.75
1525 - Unexpired Insurance - Crime	\$4,856.25
1530 - Unexpired Insurance - Cyber	\$1,347.06
1561 - Reimbursement from Water Company	\$2,360.80

Assets - Other Total

\$523,821.21

Inventory

1400 - Inventory - Bar	\$19,140.13
1405 - Inventory - Keg Deposits	\$730.00
1410 - Inventory - Fuel - Unleaded	\$1,508.64
1415 - Inventory - Fuel - Diesel	\$6,828.52
1420 - Inventory - Golf Shop	\$15,552.56
1430 - Inventory - Recreation	\$7,091.34

Inventory Total

\$50,851.19

Fixed Assets

1610 - Land	\$242,018.00
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**Lake Almanor Country Club**  
**Balance Sheet**  
**12/31/2022**

1620 - Land Improvements	\$2,226,295.00
1625 - Accum.Depr. - Land Improvements	(\$1,570,400.00)
1630 - Buildings & Improvements	\$1,552,692.64
1635 - Accum.Depr. - Buildings & Improvements	(\$1,034,567.00)
1640 - Vehicles & Heavy Equipment	\$2,368,866.17
1645 - Accum.Depr. - Vehicles & Heavy Equipment	(\$2,099,069.00)
1650 - Recreation Facilities & Equipment	\$99,071.04
1660 - Golf Course & Improvements	\$37,860.22
1670 - Golf Course Equipment	\$224,489.83
1680 - Golf Shop Facilities & Equipment	\$46,728.50
1690 - Roads and Road Improvements	\$59,777.16
1700 - Security Facilities and Equipment	\$31,949.13
1710 - Administration Facilities & Equipment	\$36,308.18
1720 - Maintenance Equipment	\$49,701.23
1735 - F&B Equipment & Furniture	\$47,752.31
1745 - Clubhouse Equipment	\$55,006.81
<u>Fixed Assets Total</u>	<u>\$2,374,480.22</u>
<i>Assets Total</i>	\$11,237,268.16
<b>Liabilities and Equity</b>	
<u>Current Liabilities</u>	
2005 - Accounts Payable	\$226,902.17
2205 - Prepaid Assessments	\$2,474,659.90
2210 - Prepaid Golf	\$17,722.31
2220 - Golf Shop Credit Book	\$10,932.70
2225 - Restaurant/Bar Gift Certificates	\$2,933.62
2226 - Golf Shop Gift Certificates	\$4,379.00
2405 - Deposits - Construction Damage	\$128,905.00
2410 - Employee Christmas Fund	\$20,440.57
2510 - Accrued Employee Benefits	\$83,661.18
2530 - Employee F&B Tips Payable	\$81.68
<u>Current Liabilities Total</u>	<u>\$2,970,618.13</u>
<u>Reserves</u>	
3015 - Reserves	\$4,690,216.48
<u>Reserves Total</u>	<u>\$4,690,216.48</u>
<u>Retained Earnings</u>	\$2,287,533.63
<u>Net Income</u>	\$1,288,899.92
<i>Liabilities &amp; Equity Total</i>	\$11,237,268.16



**Lake Almanor Country Club**  
**Budget Comparison Report**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Income</b>							
General & Admin. Revenue	\$207,335.75	\$228,575.00	(\$21,239.25)	\$2,561,980.04	\$2,874,873.00	(\$312,892.96)	\$2,874,873.00
Golf Revenue	\$0.00	\$0.00	\$0.00	\$422,636.43	\$389,600.00	\$33,036.43	\$389,600.00
Recreation Revenue	\$0.00	\$0.00	\$0.00	\$36,383.02	\$41,400.00	(\$5,016.98)	\$41,400.00
Security Revenue	\$864.00	\$400.00	\$464.00	\$68,639.00	\$84,600.00	(\$15,961.00)	\$84,600.00
Clubhouse Revenue	\$8,500.00	\$5,800.00	\$2,700.00	\$19,605.39	\$10,000.00	\$9,605.39	\$10,000.00
Bar Revenue	\$13,235.54	\$4,750.00	\$8,485.54	\$205,536.84	\$213,200.00	(\$7,663.16)	\$213,200.00
Restaurant Revenue	\$0.00	\$4,250.00	(\$4,250.00)	\$52,119.23	\$300,000.00	(\$247,880.77)	\$300,000.00
<b>Total Income</b>	<b>\$229,935.29</b>	<b>\$243,775.00</b>	<b>(\$13,839.71)</b>	<b>\$3,366,899.95</b>	<b>\$3,913,673.00</b>	<b>(\$546,773.05)</b>	<b>\$3,913,673.00</b>
<b>Expense</b>							
General & Administrative	\$1,463.02	\$5,125.00	\$3,661.98	\$134,362.98	\$198,798.00	\$64,435.02	\$198,798.00
Employees	\$157,554.92	\$187,786.00	\$30,231.08	\$2,281,158.93	\$2,500,025.00	\$218,866.07	\$2,500,025.00
General Operating	\$7,842.78	\$8,934.00	\$1,091.22	\$177,585.69	\$160,550.00	(\$17,035.69)	\$160,550.00
Facilities	(\$15,656.40)	\$1,300.00	\$16,956.40	\$129,787.04	\$93,475.00	(\$36,312.04)	\$93,475.00
IT Expenses	\$1,063.79	\$3,200.00	\$2,136.21	\$12,799.10	\$11,800.00	(\$999.10)	\$11,800.00
Gate	(\$1,265.59)	\$0.00	\$1,265.59	\$15,979.19	\$9,000.00	(\$6,979.19)	\$9,000.00
Fire Safety	\$0.00	\$0.00	\$0.00	\$5,925.77	\$300,000.00	\$294,074.23	\$300,000.00
Special Events	\$6,613.69	\$5,800.00	(\$813.69)	\$17,420.42	\$10,000.00	(\$7,420.42)	\$10,000.00
Golf Course	\$0.00	\$0.00	\$0.00	\$2,282.35	\$7,000.00	\$4,717.65	\$7,000.00
Sales	\$5,123.88	\$4,100.00	(\$1,023.88)	\$181,869.45	\$266,700.00	\$84,830.55	\$266,700.00
Trees	\$48,900.00	\$0.00	(\$48,900.00)	\$50,700.00	\$47,000.00	(\$3,700.00)	\$47,000.00
Utilities	\$7,236.34	\$8,447.00	\$1,210.66	\$140,641.77	\$130,575.00	(\$10,066.77)	\$130,575.00
Vehicles & Equipment	\$9,014.87	\$8,525.00	(\$489.87)	\$94,630.86	\$90,650.00	(\$3,980.86)	\$90,650.00
Lake Water Quality	\$0.00	\$0.00	\$0.00	\$16,950.00	\$2,500.00	(\$14,450.00)	\$2,500.00
Supplies Expense	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00	\$0.00	\$4,800.00
<b>Total Expense</b>	<b>\$227,891.30</b>	<b>\$233,217.00</b>	<b>\$5,325.70</b>	<b>\$3,266,893.55</b>	<b>\$3,832,873.00</b>	<b>\$565,979.45</b>	<b>\$3,832,873.00</b>
Operating Net Income	\$2,043.99	\$10,558.00	(\$8,514.01)	\$100,006.40	\$80,800.00	\$19,206.40	\$80,800.00
<b>Reserve Income</b>							
Reserve Revenue	\$270,107.56	\$1,424.00	\$268,683.56	\$1,357,462.25	\$1,077,000.00	\$280,462.25	\$1,077,000.00
<b>Total Reserve Income</b>	<b>\$270,107.56</b>	<b>\$1,424.00</b>	<b>\$268,683.56</b>	<b>\$1,357,462.25</b>	<b>\$1,077,000.00</b>	<b>\$280,462.25</b>	<b>\$1,077,000.00</b>
<b>Reserve Expense</b>							
Reserve Expense	\$168,568.73	\$0.00	(\$168,568.73)	\$168,568.73	\$0.00	(\$168,568.73)	\$0.00
<b>Total Reserve Expense</b>	<b>\$168,568.73</b>	<b>\$0.00</b>	<b>(\$168,568.73)</b>	<b>\$168,568.73</b>	<b>\$0.00</b>	<b>(\$168,568.73)</b>	<b>\$0.00</b>
Reserve Net Income	\$101,538.83	\$1,424.00	\$100,114.83	\$1,188,893.52	\$1,077,000.00	\$111,893.52	\$1,077,000.00
Net Income	\$103,582.82	\$11,982.00	\$91,600.82	\$1,288,899.92	\$1,157,800.00	\$131,099.92	\$1,157,800.00



**Lake Almanor Country Club**  
**Budget Comparison Report - G&A**  
**12/1/2022 - 12/31/2022**

12/1/2022 - 12/31/2022

1/1/2022 - 12/31/2022

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<b>Income</b>							
<u>General &amp; Admin. Revenue</u>							
4005 - Annual Assessments - Operating	\$187,987.00	\$187,987.00	\$0.00	\$2,255,800.00	\$2,255,800.00	\$0.00	\$2,255,800.00
4020 - Administrative Services	\$275.00	\$5,343.00	(\$5,068.00)	\$60,325.00	\$64,100.00	(\$3,775.00)	\$64,100.00
4025 - Cable Agreement	\$0.00	\$1,300.00	(\$1,300.00)	\$2,341.00	\$5,000.00	(\$2,659.00)	\$5,000.00
4030 - Cell Tower Agreement	\$0.00	\$1,000.00	(\$1,000.00)	\$11,109.29	\$12,000.00	(\$890.71)	\$12,000.00
4035 - Road Impact Fees	\$2,240.00	\$0.00	\$2,240.00	\$11,980.00	\$9,000.00	\$2,980.00	\$9,000.00
4040 - Finance Charges	\$0.00	\$300.00	(\$300.00)	\$12,851.36	\$8,500.00	\$4,351.36	\$8,500.00
4050 - Interest - Operating	\$903.40	\$625.00	\$278.40	\$4,533.79	\$7,500.00	(\$2,966.21)	\$7,500.00
4060 - Late Charges	\$0.00	\$0.00	\$0.00	\$29,607.20	\$15,000.00	\$14,607.20	\$15,000.00
4065 - Miscellaneous	\$11,355.35	\$670.00	\$10,685.35	\$23,947.27	\$8,000.00	\$15,947.27	\$8,000.00
4070 - Plan Approval Fees	\$1,100.00	\$200.00	\$900.00	\$6,530.00	\$5,000.00	\$1,530.00	\$5,000.00
4073 - Prior Year Surplus	\$0.00	\$29,750.00	(\$29,750.00)	\$0.00	\$356,973.00	(\$356,973.00)	\$356,973.00
4075 - Property Transfer Fees	\$625.00	\$200.00	\$425.00	\$13,875.00	\$13,000.00	\$875.00	\$13,000.00
4080 - Rentals Income	\$2,850.00	\$1,200.00	\$1,650.00	\$129,080.00	\$115,000.00	\$14,080.00	\$115,000.00
<b>Total General &amp; Admin. Revenue</b>	<b>\$207,335.75</b>	<b>\$228,575.00</b>	<b>(\$21,239.25)</b>	<b>\$2,561,979.91</b>	<b>\$2,874,873.00</b>	<b>(\$312,893.09)</b>	<b>\$2,874,873.00</b>
<b>Total Income</b>	<b>\$207,335.75</b>	<b>\$228,575.00</b>	<b>(\$21,239.25)</b>	<b>\$2,561,979.91</b>	<b>\$2,874,873.00</b>	<b>(\$312,893.09)</b>	<b>\$2,874,873.00</b>
<b>Expense</b>							
<u>General &amp; Administrative</u>							
5005 - Accounting/Audit Fees	\$0.00	\$0.00	\$0.00	\$20,323.75	\$9,200.00	(\$11,123.75)	\$9,200.00
5010 - Advertising Expense	\$0.00	\$0.00	\$0.00	\$1,609.00	\$1,500.00	(\$109.00)	\$1,500.00
5020 - Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$5,678.14	\$10,000.00	\$4,321.86	\$10,000.00
5025 - Bank Service Charges	\$29.49	\$50.00	\$20.51	\$353.18	\$600.00	\$246.82	\$600.00
5030 - Board of Director's Expense	\$19.99	\$0.00	(\$19.99)	\$844.47	\$3,358.00	\$2,513.53	\$3,358.00
5032 - Collection Fees	\$0.00	\$0.00	\$0.00	\$1,710.86	\$0.00	(\$1,710.86)	\$0.00
5040 - Consulting Fees	\$0.00	\$0.00	\$0.00	\$6,527.93	\$27,000.00	\$20,472.07	\$27,000.00
5110 - Foreclosed Properties Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
5125 - General Manager's Expense	\$81.34	\$50.00	(\$31.34)	\$81.34	\$1,000.00	\$918.66	\$1,000.00
5140 - Interest Expense	\$1.79	\$0.00	(\$1.79)	\$118.96	\$0.00	(\$118.96)	\$0.00
5155 - Legal Fees	\$0.00	\$2,500.00	\$2,500.00	\$25,223.95	\$53,000.00	\$27,776.05	\$53,000.00
5160 - License/Permit Fees	\$10.48	\$200.00	\$189.52	\$95.48	\$1,000.00	\$904.52	\$1,000.00
5162 - Maintenance Agreement - Software	\$10.50	\$0.00	(\$10.50)	\$3,848.50	\$3,400.00	(\$448.50)	\$3,400.00
5170 - Newsletter Expense	\$1,250.00	\$2,000.00	\$750.00	\$23,810.00	\$23,000.00	(\$810.00)	\$23,000.00
5260 - Postage Expense	(\$0.57)	\$0.00	\$0.57	\$12,158.69	\$12,000.00	(\$158.69)	\$12,000.00
5265 - Printing Expense	\$0.00	\$0.00	\$0.00	\$1,097.00	\$3,840.00	\$2,743.00	\$3,840.00
5555 - Tax - Federal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
5560 - Tax - Personal Property	\$0.00	\$0.00	\$0.00	\$16,643.77	\$20,000.00	\$3,356.23	\$20,000.00
5570 - Tax - State Income Tax	\$0.00	\$0.00	\$0.00	(\$14.69)	\$1,000.00	\$1,014.69	\$1,000.00
5615 - Website Expense	\$0.00	\$0.00	\$0.00	\$2,000.00	\$3,000.00	\$1,000.00	\$3,000.00
<b>Total General &amp; Administrative</b>	<b>\$1,403.02</b>	<b>\$4,800.00</b>	<b>\$3,396.98</b>	<b>\$122,110.33</b>	<b>\$179,398.00</b>	<b>\$57,287.67</b>	<b>\$179,398.00</b>
<u>Employees</u>							
5080 - Employee Development Expense	\$0.00	\$300.00	\$300.00	\$2,421.69	\$2,500.00	\$78.31	\$2,500.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$50.00	\$50.00	\$1,426.84	\$600.00	(\$826.84)	\$600.00



**Lake Almanor Country Club**  
**Budget Comparison Report - G&A**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5090 - Employee Recruitment Expense	\$0.00	\$0.00	\$0.00	\$790.87	\$300.00	(\$490.87)	\$300.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	\$2,400.00
5135 - Insurance Expense	\$0.00	\$17,712.00	\$17,712.00	\$274,527.91	\$212,500.00	(\$62,027.91)	\$212,500.00
5205 - Payroll Wages - Regular	\$35,586.87	\$43,900.00	\$8,313.13	\$429,926.39	\$446,500.00	\$16,573.61	\$446,500.00
5210 - Payroll Wages - Part Time	\$918.00	\$3,125.00	\$2,207.00	\$35,536.75	\$37,500.00	\$1,963.25	\$37,500.00
5225 - Payroll Wages - Overtime	\$24.75	\$288.00	\$263.25	\$3,077.41	\$3,500.00	\$422.59	\$3,500.00
5230 - Payroll Worker's Compensation Ins	\$0.00	\$125.00	\$125.00	\$1,634.02	\$1,500.00	(\$134.02)	\$1,500.00
5235 - Payroll Taxes	\$3,081.03	\$4,337.00	\$1,255.97	\$37,205.01	\$40,300.00	\$3,094.99	\$40,300.00
5240 - Payroll Expense - 401K Administrator	\$0.00	\$900.00	\$900.00	\$3,176.43	\$5,000.00	\$1,823.57	\$5,000.00
5245 - Payroll Expense Employee Benefits	\$2,993.78	\$9,837.00	\$6,843.22	\$84,171.19	\$118,000.00	\$33,828.81	\$118,000.00
5250 - Payroll Expense Processing Fees	\$573.63	\$457.00	(\$116.63)	\$4,949.35	\$5,775.00	\$825.65	\$5,775.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$19.82	\$0.00	(\$19.82)	\$0.00
5610 - Vehicle Allowance	\$0.00	\$500.00	\$500.00	\$4,500.00	\$6,000.00	\$1,500.00	\$6,000.00
<b>Total Employees</b>	<b>\$43,178.06</b>	<b>\$81,531.00</b>	<b>\$38,352.94</b>	<b>\$883,363.68</b>	<b>\$882,375.00</b>	<b>(\$988.68)</b>	<b>\$882,375.00</b>
<b>General Operating</b>							
5015 - Alarm Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5045 - Janitorial Expense	\$300.00	\$350.00	\$50.00	\$3,956.00	\$4,200.00	\$244.00	\$4,200.00
5050 - Copier Expense	\$422.76	\$250.00	(\$172.76)	\$5,964.76	\$4,500.00	(\$1,464.76)	\$4,500.00
5060 - Donations	\$0.00	\$350.00	\$350.00	\$4,685.51	\$3,800.00	(\$885.51)	\$3,800.00
5075 - Dues & Subscription Expense	\$3.46	\$440.00	\$436.54	\$4,279.45	\$4,400.00	\$120.55	\$4,400.00
5165 - Miscellaneous Expense	(\$1,828.12)	\$0.00	\$1,828.12	\$7,103.67	\$0.00	(\$7,103.67)	\$0.00
5180 - Over/Short Expense	\$0.00	\$0.00	\$0.00	\$2.28	\$0.00	(\$2.28)	\$0.00
5255 - Pest Control Expense	\$0.00	\$70.00	\$70.00	\$301.00	\$300.00	(\$1.00)	\$300.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5510 - Supplies Expense - General	\$193.93	\$250.00	\$56.07	\$1,990.89	\$4,000.00	\$2,009.11	\$4,000.00
5525 - Supplies Expense - Office	\$631.35	\$1,000.00	\$368.65	\$10,512.70	\$12,000.00	\$1,487.30	\$12,000.00
<b>Total General Operating</b>	<b>(\$276.62)</b>	<b>\$2,710.00</b>	<b>\$2,986.62</b>	<b>\$38,796.26</b>	<b>\$34,200.00</b>	<b>(\$4,596.26)</b>	<b>\$34,200.00</b>
<b>Facilities</b>							
5115 - Gain/Loss Sale of Assets	(\$16,316.12)	\$0.00	\$16,316.12	(\$17,316.12)	\$0.00	\$17,316.12	\$0.00
5150 - Lease Expense - Equipment	\$0.00	\$1,175.00	\$1,175.00	\$4,475.45	\$4,700.00	\$224.55	\$4,700.00
5330 - Rental House Expense	\$110.11	\$0.00	(\$110.11)	\$1,751.76	\$0.00	(\$1,751.76)	\$0.00
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$736.16	\$1,500.00	\$763.84	\$1,500.00
<b>Total Facilities</b>	<b>(\$16,206.01)</b>	<b>\$1,175.00</b>	<b>\$17,381.01</b>	<b>(\$10,352.75)</b>	<b>\$6,200.00</b>	<b>\$16,552.75</b>	<b>\$6,200.00</b>
<b>IT Expenses</b>							
5375 - Repair & Maintenance Expense - IT	\$917.40	\$3,200.00	\$2,282.60	\$11,645.85	\$10,800.00	(\$845.85)	\$10,800.00
<b>Total IT Expenses</b>	<b>\$917.40</b>	<b>\$3,200.00</b>	<b>\$2,282.60</b>	<b>\$11,645.85</b>	<b>\$10,800.00</b>	<b>(\$845.85)</b>	<b>\$10,800.00</b>
<b>Fire Safety</b>							
5108 - Fire Safety Expense	\$0.00	\$0.00	\$0.00	\$5,925.77	\$300,000.00	\$294,074.23	\$300,000.00
<b>Total Fire Safety</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,925.77</b>	<b>\$300,000.00</b>	<b>\$294,074.23</b>	<b>\$300,000.00</b>



**Lake Almanor Country Club**  
**Budget Comparison Report - G&A**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Sales</b>							
5055 - Credit Card Fees	\$1,231.28	\$200.00	(\$1,031.28)	\$4,614.87	\$4,000.00	(\$614.87)	\$4,000.00
<u>Total Sales</u>	\$1,231.28	\$200.00	(\$1,031.28)	\$4,614.87	\$4,000.00	(\$614.87)	\$4,000.00
<b>Trees</b>							
5405 - Repair & Maintenance Expense - Trees	\$23,000.00	\$0.00	(\$23,000.00)	\$23,000.00	\$20,000.00	(\$3,000.00)	\$20,000.00
<u>Total Trees</u>	\$23,000.00	\$0.00	(\$23,000.00)	\$23,000.00	\$20,000.00	(\$3,000.00)	\$20,000.00
<b>Utilities</b>							
5143 - Internet expense	\$614.68	\$0.00	(\$614.68)	\$3,730.64	\$0.00	(\$3,730.64)	\$0.00
5575 - Telephone Expense	\$99.63	\$725.00	\$625.37	\$8,764.56	\$8,700.00	(\$64.56)	\$8,700.00
5590 - Utilities Expense - Electricity	\$423.13	\$375.00	(\$48.13)	\$5,161.37	\$4,800.00	(\$361.37)	\$4,800.00
5600 - Utilities Expense - Propane	\$381.04	\$200.00	(\$181.04)	\$1,292.46	\$1,500.00	\$207.54	\$1,500.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$612.00	\$900.00	\$288.00	\$900.00
<u>Total Utilities</u>	\$1,518.48	\$1,300.00	(\$218.48)	\$19,561.03	\$15,900.00	(\$3,661.03)	\$15,900.00
<b>Vehicles &amp; Equipment</b>							
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$285.73	\$300.00	\$14.27	\$300.00
<u>Total Vehicles &amp; Equipment</u>	\$0.00	\$0.00	\$0.00	\$285.73	\$300.00	\$14.27	\$300.00
<b>Lake Water Quality</b>							
5145 - Lake/Water Quality	\$0.00	\$0.00	\$0.00	\$16,950.00	\$2,500.00	(\$14,450.00)	\$2,500.00
<u>Total Lake Water Quality</u>	\$0.00	\$0.00	\$0.00	\$16,950.00	\$2,500.00	(\$14,450.00)	\$2,500.00
<b>Total Expense</b>	\$54,765.61	\$94,916.00	\$40,150.39	\$1,115,900.77	\$1,455,673.00	\$339,772.23	\$1,455,673.00
Operating Net Income	\$152,570.14	\$133,659.00	\$18,911.14	\$1,446,079.14	\$1,419,200.00	\$26,879.14	\$1,419,200.00
<b>Reserve Income</b>							
<b>Reserve Revenue</b>							
4115 - Interest - Reserve	\$2,094.75	\$0.00	\$2,094.75	\$2,094.75	\$0.00	\$2,094.75	\$0.00
<u>Total Reserve Revenue</u>	\$2,094.75	\$0.00	\$2,094.75	\$2,094.75	\$0.00	\$2,094.75	\$0.00
<b>Total Reserve Income</b>	\$2,094.75	\$0.00	\$2,094.75	\$2,094.75	\$0.00	\$2,094.75	\$0.00
Reserve Net Income	\$2,094.75	\$0.00	\$2,094.75	\$2,094.75	\$0.00	\$2,094.75	\$0.00
Net Income	\$154,664.89	\$133,659.00	\$21,005.89	\$1,448,173.89	\$1,419,200.00	\$28,973.89	\$1,419,200.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Golf Maintenance**  
**12/1/2022 - 12/31/2022**

Expense	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>General &amp; Administrative</b>							
5160 - License/Permit Fees	\$60.00	\$0.00	(\$60.00)	\$1,136.00	\$1,900.00	\$764.00	\$1,900.00
<b>Total General &amp; Administrative</b>	<b>\$60.00</b>	<b>\$0.00</b>	<b>(\$60.00)</b>	<b>\$1,136.00</b>	<b>\$1,900.00</b>	<b>\$764.00</b>	<b>\$1,900.00</b>
<b>Employees</b>							
5080 - Employee Development Expense	\$0.00	\$0.00	\$0.00	\$1,845.00	\$1,350.00	(\$495.00)	\$1,350.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$0.00	\$0.00	\$195.00	\$0.00	(\$195.00)	\$0.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$0.00	\$0.00	\$4,092.83	\$5,150.00	\$1,057.17	\$5,150.00
5205 - Payroll Wages - Regular	\$11,856.08	\$11,000.00	(\$856.08)	\$151,860.36	\$150,800.00	(\$1,060.36)	\$150,800.00
5210 - Payroll Wages - Part Time	\$450.00	\$0.00	(\$450.00)	\$60,453.03	\$58,800.00	(\$1,653.03)	\$58,800.00
5215 - Payroll Wages - Seasonal	\$0.00	\$0.00	\$0.00	(\$0.01)	\$0.00	\$0.01	\$0.00
5225 - Payroll Wages - Overtime	\$0.00	\$500.00	\$500.00	\$7,393.28	\$4,000.00	(\$3,393.28)	\$4,000.00
5230 - Payroll Worker's Compensation Ins	\$0.00	\$960.00	\$960.00	\$6,900.96	\$10,900.00	\$3,999.04	\$10,900.00
5235 - Payroll Taxes	\$1,014.29	\$1,550.00	\$535.71	\$19,382.90	\$20,200.00	\$817.10	\$20,200.00
5245 - Payroll Expense Employee Benefits	\$4,455.17	\$5,624.00	\$1,168.83	\$56,100.19	\$67,400.00	\$11,299.81	\$67,400.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$1,983.79	\$1,200.00	(\$783.79)	\$1,200.00
<b>Total Employees</b>	<b>\$17,775.54</b>	<b>\$19,634.00</b>	<b>\$1,858.46</b>	<b>\$310,207.33</b>	<b>\$319,800.00</b>	<b>\$9,592.67</b>	<b>\$319,800.00</b>
<b>General Operating</b>							
5045 - Janitorial Expense	\$0.00	\$0.00	\$0.00	\$5,940.00	\$0.00	(\$5,940.00)	\$0.00
5075 - Dues & Subscription Expense	\$0.00	\$0.00	\$0.00	\$775.00	\$1,100.00	\$325.00	\$1,100.00
5130 - Green/Waste Removal Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00
5255 - Pest Control Expense	\$0.00	\$0.00	\$0.00	\$498.06	\$300.00	(\$198.06)	\$300.00
5325 - Rental Equipment Expense	\$0.00	\$0.00	\$0.00	\$1,292.96	\$1,000.00	(\$292.96)	\$1,000.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5510 - Supplies Expense - General	\$31.96	\$0.00	(\$31.96)	\$919.69	\$2,000.00	\$1,080.31	\$2,000.00
5525 - Supplies Expense - Office	\$0.00	\$0.00	\$0.00	\$130.70	\$0.00	(\$130.70)	\$0.00
5550 - Supplies Expense - Tools & Equipment	\$0.00	\$0.00	\$0.00	\$2,327.04	\$1,500.00	(\$827.04)	\$1,500.00
<b>Total General Operating</b>	<b>\$31.96</b>	<b>\$0.00</b>	<b>(\$31.96)</b>	<b>\$11,883.45</b>	<b>\$6,700.00</b>	<b>(\$5,183.45)</b>	<b>\$6,700.00</b>
<b>Facilities</b>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$33.22	\$900.00	\$866.78	\$900.00
5370 - Repair & Maintenance Expense - Irrigation & Drainage	\$0.00	\$0.00	\$0.00	\$4,563.37	\$6,000.00	\$1,436.63	\$6,000.00
5480 - Supplies Expense - Chemicals	\$0.00	\$0.00	\$0.00	\$8,263.96	\$8,000.00	(\$263.96)	\$8,000.00
5490 - Supplies Expense - Fertilizers	\$0.00	\$0.00	\$0.00	\$9,834.41	\$8,500.00	(\$1,334.41)	\$8,500.00
5535 - Supplies Expense - Sand & Top Dressing	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
5540 - Supplies Expense - Seed & Sod	\$0.00	\$0.00	\$0.00	\$3,903.90	\$4,000.00	\$96.10	\$4,000.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$329.64	\$500.00	\$170.36	\$500.00
<b>Total Facilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,928.50</b>	<b>\$30,900.00</b>	<b>\$3,971.50</b>	<b>\$30,900.00</b>
<b>Golf Course</b>							



**Lake Almanor Country Club**  
**Budget Comparison Report - Golf Maintenance**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5365 - Repair & Maintenance Expense - Golf Course	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
5515 - Supplies Expense - Golf Course	\$0.00	\$0.00	\$0.00	\$458.62	\$2,500.00	\$2,041.38	\$2,500.00
<u>Total Golf Course</u>	\$0.00	\$0.00	\$0.00	\$458.62	\$4,000.00	\$3,541.38	\$4,000.00
<u>Trees</u>							
5405 - Repair & Maintenance Expense - Trees	\$4,200.00	\$0.00	(\$4,200.00)	\$4,200.00	\$5,000.00	\$800.00	\$5,000.00
<u>Total Trees</u>	\$4,200.00	\$0.00	(\$4,200.00)	\$4,200.00	\$5,000.00	\$800.00	\$5,000.00
<u>Utilities</u>							
5575 - Telephone Expense	\$30.00	\$150.00	\$120.00	\$2,021.02	\$1,800.00	(\$221.02)	\$1,800.00
5590 - Utilities Expense - Electricity	\$658.31	\$250.00	(\$408.31)	\$35,964.21	\$29,000.00	(\$6,964.21)	\$29,000.00
5600 - Utilities Expense - Propane	\$420.18	\$400.00	(\$20.18)	\$2,323.19	\$2,500.00	\$176.81	\$2,500.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$987.09	\$1,100.00	\$112.91	\$1,100.00
<u>Total Utilities</u>	\$1,108.49	\$800.00	(\$308.49)	\$41,295.51	\$34,400.00	(\$6,895.51)	\$34,400.00
<u>Vehicles &amp; Equipment</u>							
5120 - Gas and Oil Expense	\$322.14	\$200.00	(\$122.14)	\$17,736.15	\$10,700.00	(\$7,036.15)	\$10,700.00
5350 - Repair & Maintenance Expense - Equipment	\$152.10	\$0.00	(\$152.10)	\$7,828.32	\$4,000.00	(\$3,828.32)	\$4,000.00
5410 - Repair & Maintenance Expense - Vehicles	\$154.87	\$2,000.00	\$1,845.13	\$1,331.80	\$2,000.00	\$668.20	\$2,000.00
<u>Total Vehicles &amp; Equipment</u>	\$629.11	\$2,200.00	\$1,570.89	\$26,896.27	\$16,700.00	(\$10,196.27)	\$16,700.00
<b>Total Expense</b>	\$23,805.10	\$22,634.00	(\$1,171.10)	\$423,005.68	\$419,400.00	(\$3,605.68)	\$419,400.00
Operating Net Income	(\$23,805.10)	(\$22,634.00)	(\$1,171.10)	(\$423,005.68)	(\$419,400.00)	(\$3,605.68)	(\$419,400.00)
Net Income	(\$23,805.10)	(\$22,634.00)	(\$1,171.10)	(\$423,005.68)	(\$419,400.00)	(\$3,605.68)	(\$419,400.00)

**Lake Almanor Country Club**  
**Budget Comparison Report - Maintenance**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
Expense	Actual	Budget	Variance	Actual	Budget	Variance	
<u>General &amp; Administrative</u>							
5040 - Consulting Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$4,557.31	\$6,000.00	\$1,442.69	\$6,000.00
5265 - Printing Expense	\$0.00	\$0.00	\$0.00	\$8.58	\$0.00	(\$8.58)	\$0.00
<u>Total General &amp; Administrative</u>	\$0.00	\$0.00	\$0.00	\$4,565.89	\$8,500.00	\$3,934.11	\$8,500.00
<u>Employees</u>							
5205 - Payroll Wages - Regular	\$36,795.54	\$30,550.00	(\$6,245.54)	\$305,352.37	\$303,300.00	(\$2,052.37)	\$303,300.00
5210 - Payroll Wages - Part Time	\$1,425.00	\$0.00	(\$1,425.00)	\$48,374.81	\$36,400.00	(\$11,974.81)	\$36,400.00
5225 - Payroll Wages - Overtime	\$6,669.38	\$3,600.00	(\$3,069.38)	\$14,192.73	\$18,300.00	\$4,107.27	\$18,300.00
5230 - Payroll Worker's Compensation Ins	\$0.00	\$1,917.00	\$1,917.00	\$10,874.46	\$20,700.00	\$9,825.54	\$20,700.00
5235 - Payroll Taxes	\$3,624.07	\$2,400.00	(\$1,224.07)	\$30,978.06	\$32,000.00	\$1,021.94	\$32,000.00
5245 - Payroll Expense Employee Benefits	\$7,061.59	\$5,662.00	(\$1,399.59)	\$79,073.55	\$67,900.00	(\$11,173.55)	\$67,900.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$976.93	\$1,500.00	\$523.07	\$1,500.00
<u>Total Employees</u>	\$55,575.58	\$44,129.00	(\$11,446.58)	\$489,822.91	\$480,100.00	(\$9,722.91)	\$480,100.00
<u>General Operating</u>							
5075 - Dues & Subscription Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5130 - Green/Waste Removal Expense	\$0.00	\$0.00	\$0.00	\$1,200.00	\$4,000.00	\$2,800.00	\$4,000.00
5320 - Refuse/Trash Expense	\$779.45	\$600.00	(\$179.45)	\$10,248.83	\$8,100.00	(\$2,148.83)	\$8,100.00
5360 - Repair & Maintenance Expense - General	\$370.32	\$75.00	(\$295.32)	\$797.32	\$2,000.00	\$1,202.68	\$2,000.00
5510 - Supplies Expense - General	\$300.86	\$550.00	\$249.14	\$6,646.94	\$10,000.00	\$3,353.06	\$10,000.00
5525 - Supplies Expense - Office	\$12.64	\$0.00	(\$12.64)	\$383.52	\$0.00	(\$383.52)	\$0.00
5550 - Supplies Expense - Tools & Equipment	\$869.28	\$300.00	(\$569.28)	\$6,224.90	\$5,000.00	(\$1,224.90)	\$5,000.00
<u>Total General Operating</u>	\$2,332.55	\$1,525.00	(\$807.55)	\$25,501.51	\$29,600.00	\$4,098.49	\$29,600.00
<u>Facilities</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$275.30	\$500.00	\$224.70	\$500.00
5370 - Repair & Maintenance Expense - Irrigation & Drainage	\$0.00	\$0.00	\$0.00	\$42.90	\$0.00	(\$42.90)	\$0.00
5395 - Repair & Maintenance Expense - Roads	\$0.00	\$100.00	\$100.00	\$13,709.85	\$21,000.00	\$7,290.15	\$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
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
<u>Total Facilities</u>	\$0.00	\$100.00	\$100.00	\$14,028.05	\$25,300.00	\$11,271.95	\$25,300.00
<u>Trees</u>							
5405 - Repair & Maintenance Expense - Trees	\$3,600.00	\$0.00	(\$3,600.00)	\$5,400.00	\$20,000.00	\$14,600.00	\$20,000.00
<u>Total Trees</u>	\$3,600.00	\$0.00	(\$3,600.00)	\$5,400.00	\$20,000.00	\$14,600.00	\$20,000.00
<u>Utilities</u>							
5575 - Telephone Expense	\$263.67	\$250.00	(\$13.67)	\$2,429.93	\$3,000.00	\$570.07	\$3,000.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Maintenance**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			<b>Annual Budget</b>
	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	
5590 - Utilities Expense - Electricity	\$628.26	\$600.00	(\$28.26)	\$4,356.56	\$5,400.00	\$1,043.44	\$5,400.00
5600 - Utilities Expense - Propane	\$0.00	\$1,000.00	\$1,000.00	\$7,388.73	\$7,000.00	(\$388.73)	\$7,000.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$324.00	\$300.00	(\$24.00)	\$300.00
<u>Total Utilities</u>	\$891.93	\$1,850.00	\$958.07	\$14,499.22	\$15,700.00	\$1,200.78	\$15,700.00
<u>Vehicles &amp; Equipment</u>							
5120 - Gas and Oil Expense	\$7,092.93	\$1,800.00	(\$5,292.93)	\$30,266.03	\$24,000.00	(\$6,266.03)	\$24,000.00
5350 - Repair & Maintenance Expense - Equipment	\$635.71	\$3,500.00	\$2,864.29	\$4,958.89	\$20,000.00	\$15,041.11	\$20,000.00
5410 - Repair & Maintenance Expense - Vehicles	\$203.94	\$100.00	(\$103.94)	\$15,034.15	\$8,000.00	(\$7,034.15)	\$8,000.00
<u>Total Vehicles &amp; Equipment</u>	\$7,932.58	\$5,400.00	(\$2,532.58)	\$50,259.07	\$52,000.00	\$1,740.93	\$52,000.00
<b>Total Expense</b>	\$70,332.64	\$53,004.00	(\$17,328.64)	\$604,076.65	\$631,200.00	\$27,123.35	\$631,200.00
Operating Net Income	(\$70,332.64)	(\$53,004.00)	(\$17,328.64)	(\$604,076.65)	(\$631,200.00)	\$27,123.35	(\$631,200.00)
Net Income	(\$70,332.64)	(\$53,004.00)	(\$17,328.64)	(\$604,076.65)	(\$631,200.00)	\$27,123.35	(\$631,200.00)

**Lake Almanor Country Club**  
**Budget Comparison Report - Golf Shop**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Income</b>							
<u>Golf Revenue</u>							
4205 - Annual Membership - Member	\$0.00	\$0.00	\$0.00	\$49,299.00	\$45,000.00	\$4,299.00	\$45,000.00
4210 - Annual Membership - Non-Member	\$0.00	\$0.00	\$0.00	\$1,850.00	\$1,100.00	\$750.00	\$1,100.00
4215 - Green Fees - Member	\$0.00	\$0.00	\$0.00	\$169,318.17	\$160,000.00	\$9,318.17	\$160,000.00
4225 - Green Fees - Non-Member	\$0.00	\$0.00	\$0.00	\$43,747.00	\$52,000.00	(\$8,253.00)	\$52,000.00
4230 - Cart Rental	\$0.00	\$0.00	\$0.00	\$53,169.76	\$40,000.00	\$13,169.76	\$40,000.00
4235 - Cart Trail Fees	\$0.00	\$0.00	\$0.00	\$9,635.00	\$10,000.00	(\$365.00)	\$10,000.00
4240 - Driving Range	\$0.00	\$0.00	\$0.00	\$25,830.00	\$20,000.00	\$5,830.00	\$20,000.00
4250 - Pull Cart/Club Rental	\$0.00	\$0.00	\$0.00	\$5,848.00	\$4,000.00	\$1,848.00	\$4,000.00
4260 - Sundries	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	\$1,000.00
4265 - Sales - Balls-Member	\$0.00	\$0.00	\$0.00	\$7,548.81	\$7,500.00	\$48.81	\$7,500.00
4270 - Sales - Clothing-Member	\$0.00	\$0.00	\$0.00	\$34,596.57	\$30,000.00	\$4,596.57	\$30,000.00
4275 - Sales - Clubs-Member	\$0.00	\$0.00	\$0.00	\$793.79	\$1,000.00	(\$206.21)	\$1,000.00
4280 - Sales - Miscellaneous-Member	\$0.00	\$0.00	\$0.00	\$14,900.23	\$18,000.00	(\$3,099.77)	\$18,000.00
4350 - Miscellaneous Revenue - Golf Shop	\$0.00	\$0.00	\$0.00	\$6,100.10	\$0.00	\$6,100.10	\$0.00
<u>Total Golf Revenue</u>	\$0.00	\$0.00	\$0.00	\$422,636.43	\$389,600.00	\$33,036.43	\$389,600.00
<b>Total Income</b>	\$0.00	\$0.00	\$0.00	\$422,636.43	\$389,600.00	\$33,036.43	\$389,600.00
<b>Expense</b>							
<u>General &amp; Administrative</u>							
5162 - Maintenance Agreement - Software	\$0.00	\$300.00	\$300.00	\$3,420.00	\$3,600.00	\$180.00	\$3,600.00
<u>Total General &amp; Administrative</u>	\$0.00	\$300.00	\$300.00	\$3,420.00	\$3,600.00	\$180.00	\$3,600.00
<u>Employees</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	\$153.75	\$400.00	\$246.25	\$400.00
5090 - Employee Recruitment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$0.00	\$0.00	\$36.21	\$900.00	\$863.79	\$900.00
5210 - Payroll Wages - Part Time	\$2,025.00	\$1,000.00	(\$1,025.00)	\$86,390.53	\$91,700.00	\$5,309.47	\$91,700.00
5225 - Payroll Wages - Overtime	\$0.00	\$0.00	\$0.00	\$1,672.88	\$0.00	(\$1,672.88)	\$0.00
5230 - Payroll Worker's Compensation Ins	\$0.00	\$388.00	\$388.00	\$3,218.65	\$4,700.00	\$1,481.35	\$4,700.00
5235 - Payroll Taxes	\$320.49	\$200.00	(\$120.49)	\$9,807.25	\$11,000.00	\$1,192.75	\$11,000.00
5245 - Payroll Expense Employee Benefits	\$738.70	\$900.00	\$161.30	\$9,111.47	\$9,800.00	\$688.53	\$9,800.00
5585 - Uniforms Expense	\$13.43	\$0.00	(\$13.43)	\$28.56	\$200.00	\$171.44	\$200.00
<u>Total Employees</u>	\$3,097.62	\$2,488.00	(\$609.62)	\$110,419.30	\$119,500.00	\$9,080.70	\$119,500.00
<u>General Operating</u>							
5045 - Janitorial Expense	\$0.00	\$0.00	\$0.00	\$3,235.00	\$1,500.00	(\$1,735.00)	\$1,500.00
5060 - Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00
5075 - Dues & Subscription Expense	\$181.48	\$0.00	(\$181.48)	\$1,920.88	\$700.00	(\$1,220.88)	\$700.00
5180 - Over/Short Expense	\$0.36	\$0.00	(\$0.36)	\$254.53	\$0.00	(\$254.53)	\$0.00
5320 - Refuse/Trash Expense	\$0.00	\$0.00	\$0.00	\$291.87	\$0.00	(\$291.87)	\$0.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$50.62	\$200.00	\$149.38	\$200.00
5510 - Supplies Expense - General	\$31.96	\$0.00	(\$31.96)	\$389.13	\$1,500.00	\$1,110.87	\$1,500.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Golf Shop**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5525 - Supplies Expense - Office	\$0.00	\$0.00	\$0.00	\$497.74	\$700.00	\$202.26	\$700.00
5550 - Supplies Expense - Tools & Equipment	\$0.00	\$0.00	\$0.00	\$203.54	\$0.00	(\$203.54)	\$0.00
<u>Total General Operating</u>	\$213.80	\$0.00	(\$213.80)	\$6,843.31	\$5,000.00	(\$1,843.31)	\$5,000.00
<u>Facilities</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
<u>Total Facilities</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00	\$900.00
<u>IT Expenses</u>							
5375 - Repair & Maintenance Expense - IT	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
<u>Total IT Expenses</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
<u>Golf Course</u>							
5070 - Driving Range Expense	\$0.00	\$0.00	\$0.00	\$978.74	\$3,000.00	\$2,021.26	\$3,000.00
5515 - Supplies Expense - Golf Course	\$0.00	\$0.00	\$0.00	\$844.99	\$0.00	(\$844.99)	\$0.00
<u>Total Golf Course</u>	\$0.00	\$0.00	\$0.00	\$1,823.73	\$3,000.00	\$1,176.27	\$3,000.00
<u>Sales</u>							
5043 - Cost of Sales	\$0.00	\$0.00	\$0.00	\$32,059.60	\$33,900.00	\$1,840.40	\$33,900.00
5055 - Credit Card Fees	\$0.00	\$0.00	\$0.00	\$8,915.66	\$8,000.00	(\$915.66)	\$8,000.00
5470 - Sundries Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
<u>Total Sales</u>	\$0.00	\$0.00	\$0.00	\$40,975.26	\$42,400.00	\$1,424.74	\$42,400.00
<u>Utilities</u>							
5575 - Telephone Expense	\$0.00	\$275.00	\$275.00	\$3,266.96	\$3,300.00	\$33.04	\$3,300.00
5590 - Utilities Expense - Electricity	\$0.00	\$0.00	\$0.00	\$2,537.30	\$0.00	(\$2,537.30)	\$0.00
5600 - Utilities Expense - Propane	\$0.00	\$0.00	\$0.00	\$763.49	\$0.00	(\$763.49)	\$0.00
<u>Total Utilities</u>	\$0.00	\$275.00	\$275.00	\$6,567.75	\$3,300.00	(\$3,267.75)	\$3,300.00
<u>Vehicles &amp; Equipment</u>							
5120 - Gas and Oil Expense	\$0.00	\$0.00	\$0.00	\$2,606.55	\$1,500.00	(\$1,106.55)	\$1,500.00
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$3,983.54	\$3,000.00	(\$983.54)	\$3,000.00
<u>Total Vehicles &amp; Equipment</u>	\$0.00	\$0.00	\$0.00	\$6,590.09	\$4,500.00	(\$2,090.09)	\$4,500.00
<b>Total Expense</b>	\$3,311.42	\$3,063.00	(\$248.42)	\$176,639.44	\$182,700.00	\$6,060.56	\$182,700.00
Operating Net Income	(\$3,311.42)	(\$3,063.00)	(\$248.42)	\$245,996.99	\$206,900.00	\$39,096.99	\$206,900.00
Net Income	(\$3,311.42)	(\$3,063.00)	(\$248.42)	\$245,996.99	\$206,900.00	\$39,096.99	\$206,900.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Recreation**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Income</b>							
<u>Recreation Revenue</u>							
4410 - Facility Rental	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	\$0.00
4415 - Program Fees	\$0.00	\$0.00	\$0.00	\$90.95	\$500.00	(\$409.05)	\$500.00
4805 - Tennis Fees - Annual	\$0.00	\$0.00	\$0.00	\$1,145.00	\$2,000.00	(\$855.00)	\$2,000.00
4810 - Tennis Fees - Member	\$0.00	\$0.00	\$0.00	\$1,554.00	\$2,000.00	(\$446.00)	\$2,000.00
4815 - Tennis Fees - Guest	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	\$1,000.00
4820 - Tennis Fees - Non-Member	\$0.00	\$0.00	\$0.00	\$37.00	\$200.00	(\$163.00)	\$200.00
4825 - Camps/Clinics	\$0.00	\$0.00	\$0.00	\$32.00	\$2,500.00	(\$2,468.00)	\$2,500.00
4830 - Equipment Rental	\$0.00	\$0.00	\$0.00	\$1,198.00	\$1,000.00	\$198.00	\$1,000.00
4835 - Key Fees	\$0.00	\$0.00	\$0.00	\$171.25	\$0.00	\$171.25	\$0.00
4840 - Lessons	\$0.00	\$0.00	\$0.00	\$6,314.30	\$4,500.00	\$1,814.30	\$4,500.00
4845 - Sundries Sales	\$0.00	\$0.00	\$0.00	\$8,657.07	\$10,000.00	(\$1,342.93)	\$10,000.00
4855 - Sales - Member	\$0.00	\$0.00	\$0.00	\$7,532.00	\$7,000.00	\$532.00	\$7,000.00
4860 - Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$1,075.45	\$2,500.00	(\$1,424.55)	\$2,500.00
4863 - Pickleball Fees - Annual	\$0.00	\$0.00	\$0.00	\$3,434.00	\$2,000.00	\$1,434.00	\$2,000.00
4865 - Pickleball Fees - Member	\$0.00	\$0.00	\$0.00	\$2,574.50	\$1,800.00	\$774.50	\$1,800.00
4870 - Pickleball Fees - Guest	\$0.00	\$0.00	\$0.00	\$3.00	\$0.00	\$3.00	\$0.00
4875 - Pickleball Fees - Non-member	\$0.00	\$0.00	\$0.00	\$157.00	\$500.00	(\$343.00)	\$500.00
4881 - Tennis/Pickleball - Annual	\$0.00	\$0.00	\$0.00	\$590.00	\$500.00	\$90.00	\$500.00
4882 - Tennis/Pickleball - Punch Card	\$0.00	\$0.00	\$0.00	\$1,430.50	\$2,400.00	(\$969.50)	\$2,400.00
4885 - Miscellaneous Revenue - Recreation	\$0.00	\$0.00	\$0.00	\$137.00	\$0.00	\$137.00	\$0.00
<u>Total Recreation Revenue</u>	\$0.00	\$0.00	\$0.00	\$36,383.02	\$40,400.00	(\$4,016.98)	\$40,400.00
<b>Total Income</b>	\$0.00	\$0.00	\$0.00	\$36,383.02	\$40,400.00	(\$4,016.98)	\$40,400.00
<b>Expense</b>							
<u>General &amp; Administrative</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$25.00	\$100.00	\$75.00	\$100.00
<u>Total General &amp; Administrative</u>	\$0.00	\$0.00	\$0.00	\$25.00	\$100.00	\$75.00	\$100.00
<u>Employees</u>							
5080 - Employee Development Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$850.00	\$850.00	\$850.00
5090 - Employee Recruitment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5210 - Payroll Wages - Part Time	\$2,325.00	\$0.00	(\$2,325.00)	\$46,812.88	\$84,900.00	\$38,087.12	\$84,900.00
5225 - Payroll Wages - Overtime	\$0.00	\$0.00	\$0.00	\$2,893.64	\$0.00	(\$2,893.64)	\$0.00
5230 - Payroll Worker's Compensation Ins	\$0.00	\$460.00	\$460.00	\$2,470.52	\$4,900.00	\$2,429.48	\$4,900.00
5235 - Payroll Taxes	\$431.23	\$200.00	(\$231.23)	\$7,221.43	\$13,100.00	\$5,878.57	\$13,100.00
5245 - Payroll Expense Employee Benefits	\$48.75	\$0.00	(\$48.75)	\$913.65	\$2,900.00	\$1,986.35	\$2,900.00
5310 - Professional Fees - Tennis Instructor	\$0.00	\$0.00	\$0.00	\$4,664.25	\$5,200.00	\$535.75	\$5,200.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$23.56	\$1,000.00	\$976.44	\$1,000.00
<u>Total Employees</u>	\$2,804.98	\$660.00	(\$2,144.98)	\$64,999.93	\$113,350.00	\$48,350.07	\$113,350.00
<u>General Operating</u>							
5015 - Alarm Expense	\$0.00	\$100.00	\$100.00	\$0.00	\$400.00	\$400.00	\$400.00
5060 - Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
5180 - Over/Short Expense	\$0.00	\$0.00	\$0.00	\$107.74	\$0.00	(\$107.74)	\$0.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Recreation**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5255 - Pest Control Expense	\$0.00	\$0.00	\$0.00	\$193.64	\$0.00	(\$193.64)	\$0.00
5325 - Rental Equipment Expense	\$808.63	\$200.00	(\$608.63)	\$13,191.26	\$6,000.00	(\$7,191.26)	\$6,000.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$1,290.24	\$6,000.00	\$4,709.76	\$6,000.00
5510 - Supplies Expense - General	\$31.96	\$0.00	(\$31.96)	\$7,428.81	\$6,500.00	(\$928.81)	\$6,500.00
5525 - Supplies Expense - Office	\$0.00	\$0.00	\$0.00	\$271.54	\$400.00	\$128.46	\$400.00
5550 - Supplies Expense - Tools & Equipment	\$0.00	\$0.00	\$0.00	\$2,746.10	\$500.00	(\$2,246.10)	\$500.00
<b>Total General Operating</b>	<b>\$840.59</b>	<b>\$300.00</b>	<b>(\$540.59)</b>	<b>\$25,229.33</b>	<b>\$19,900.00</b>	<b>(\$5,329.33)</b>	<b>\$19,900.00</b>
<b>Facilities</b>							
5315 - Recreation Equipment Expense	\$0.00	\$0.00	\$0.00	\$534.23	\$1,000.00	\$465.77	\$1,000.00
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$374.75	\$1,000.00	\$625.25	\$1,000.00
5370 - Repair & Maintenance Expense - Irrigation & Drainage	\$0.00	\$0.00	\$0.00	\$435.25	\$500.00	\$64.75	\$500.00
5385 - Repair & Maintenance Expense - Marina	\$0.00	\$0.00	\$0.00	\$2,092.96	\$2,000.00	(\$92.96)	\$2,000.00
5490 - Supplies Expense - Fertilizers	\$0.00	\$0.00	\$0.00	\$2,116.26	\$1,000.00	(\$1,116.26)	\$1,000.00
5535 - Supplies Expense - Sand & Top Dressing	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$618.59	\$2,000.00	\$1,381.41	\$2,000.00
<b>Total Facilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,172.04</b>	<b>\$10,500.00</b>	<b>\$4,327.96</b>	<b>\$10,500.00</b>
<b>Sales</b>							
5043 - Cost of Sales	\$0.00	\$0.00	\$0.00	\$6,767.54	\$6,000.00	(\$767.54)	\$6,000.00
5055 - Credit Card Fees	\$0.00	\$0.00	\$0.00	\$848.39	\$800.00	(\$48.39)	\$800.00
5270 - Product Loss	\$0.00	\$0.00	\$0.00	\$20.19	\$0.00	(\$20.19)	\$0.00
5470 - Sundries Expense	\$0.00	\$0.00	\$0.00	\$3,889.30	\$6,000.00	\$2,110.70	\$6,000.00
<b>Total Sales</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,525.42</b>	<b>\$12,800.00</b>	<b>\$1,274.58</b>	<b>\$12,800.00</b>
<b>Trees</b>							
5405 - Repair & Maintenance Expense - Trees	\$18,100.00	\$0.00	(\$18,100.00)	\$18,100.00	\$2,000.00	(\$16,100.00)	\$2,000.00
<b>Total Trees</b>	<b>\$18,100.00</b>	<b>\$0.00</b>	<b>(\$18,100.00)</b>	<b>\$18,100.00</b>	<b>\$2,000.00</b>	<b>(\$16,100.00)</b>	<b>\$2,000.00</b>
<b>Utilities</b>							
5575 - Telephone Expense	\$0.00	\$150.00	\$150.00	\$1,885.01	\$1,800.00	(\$85.01)	\$1,800.00
5590 - Utilities Expense - Electricity	\$64.12	\$0.00	(\$64.12)	\$2,592.27	\$2,800.00	\$207.73	\$2,800.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$2,094.79	\$3,500.00	\$1,405.21	\$3,500.00
<b>Total Utilities</b>	<b>\$64.12</b>	<b>\$150.00</b>	<b>\$85.88</b>	<b>\$6,572.07</b>	<b>\$8,100.00</b>	<b>\$1,527.93</b>	<b>\$8,100.00</b>
<b>Vehicles &amp; Equipment</b>							
5120 - Gas and Oil Expense	\$0.00	\$0.00	\$0.00	\$1,366.97	\$1,000.00	(\$366.97)	\$1,000.00
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$487.27	\$500.00	\$12.73	\$500.00
<b>Total Vehicles &amp; Equipment</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,854.24</b>	<b>\$1,500.00</b>	<b>(\$354.24)</b>	<b>\$1,500.00</b>
<b>Total Expense</b>	<b>\$21,809.69</b>	<b>\$1,110.00</b>	<b>(\$20,699.69)</b>	<b>\$134,478.03</b>	<b>\$168,250.00</b>	<b>\$33,771.97</b>	<b>\$168,250.00</b>
Operating Net Income	(\$21,809.69)	(\$1,110.00)	(\$20,699.69)	(\$98,095.01)	(\$127,850.00)	\$29,754.99	(\$127,850.00)
Net Income	(\$21,809.69)	(\$1,110.00)	(\$20,699.69)	(\$98,095.01)	(\$127,850.00)	\$29,754.99	(\$127,850.00)

**Lake Almanor Country Club**  
**Budget Comparison Report - Security**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<b>Income</b>							
<u>Security Revenue</u>							
4505 - Boat Fees	\$0.00	\$0.00	\$0.00	\$37,725.00	\$48,000.00	(\$10,275.00)	\$48,000.00
4515 - Fines	\$100.00	\$50.00	\$50.00	\$2,445.00	\$3,000.00	(\$555.00)	\$3,000.00
4520 - Garbage Tags	\$94.00	\$100.00	(\$6.00)	\$8,154.00	\$8,600.00	(\$446.00)	\$8,600.00
4525 - Gate Cards	\$670.00	\$250.00	\$420.00	\$20,240.00	\$25,000.00	(\$4,760.00)	\$25,000.00
4600 - Miscellaneous Revenue - Security	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00	\$75.00	\$0.00
<u>Total Security Revenue</u>	\$864.00	\$400.00	\$464.00	\$68,639.00	\$84,600.00	(\$15,961.00)	\$84,600.00
<b>Total Income</b>	\$864.00	\$400.00	\$464.00	\$68,639.00	\$84,600.00	(\$15,961.00)	\$84,600.00
<b>Expense</b>							
<u>General &amp; Administrative</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$952.00	\$1,500.00	\$548.00	\$1,500.00
5265 - Printing Expense	\$0.00	\$25.00	\$25.00	\$807.76	\$800.00	(\$7.76)	\$800.00
<u>Total General &amp; Administrative</u>	\$0.00	\$25.00	\$25.00	\$1,759.76	\$2,300.00	\$540.24	\$2,300.00
<u>Employees</u>							
5080 - Employee Development Expense	\$89.00	\$100.00	\$11.00	\$526.13	\$1,200.00	\$673.87	\$1,200.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$0.00	\$0.00	\$55.13	\$500.00	\$444.87	\$500.00
5090 - Employee Recruitment Expense	\$0.00	\$0.00	\$0.00	\$452.70	\$500.00	\$47.30	\$500.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$50.00	\$50.00	\$0.00	\$500.00	\$500.00	\$500.00
5205 - Payroll Wages - Regular	\$18,307.38	\$17,700.00	(\$607.38)	\$140,972.82	\$171,700.00	\$30,727.18	\$171,700.00
5210 - Payroll Wages - Part Time	\$2,986.38	\$5,500.00	\$2,513.62	\$65,523.94	\$78,700.00	\$13,176.06	\$78,700.00
5225 - Payroll Wages - Overtime	\$2,749.20	\$150.00	(\$2,599.20)	\$27,809.45	\$2,900.00	(\$24,909.45)	\$2,900.00
5230 - Payroll Worker's Compensation Ins	\$0.00	\$1,510.00	\$1,510.00	\$7,128.13	\$14,700.00	\$7,571.87	\$14,700.00
5235 - Payroll Taxes	\$2,434.59	\$2,500.00	\$65.41	\$23,593.48	\$25,000.00	\$1,406.52	\$25,000.00
5245 - Payroll Expense Employee Benefits	\$413.06	\$5,510.00	\$5,096.94	\$8,060.93	\$45,000.00	\$36,939.07	\$45,000.00
5585 - Uniforms Expense	\$319.24	\$0.00	(\$319.24)	\$921.93	\$2,000.00	\$1,078.07	\$2,000.00
<u>Total Employees</u>	\$27,298.85	\$33,020.00	\$5,721.15	\$275,044.64	\$342,700.00	\$67,655.36	\$342,700.00
<u>General Operating</u>							
5015 - Alarm Expense	\$0.00	\$0.00	\$0.00	\$50.00	\$500.00	\$450.00	\$500.00
5075 - Dues & Subscription Expense	\$0.00	\$0.00	\$0.00	\$72.00	\$400.00	\$328.00	\$400.00
5165 - Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
5180 - Over/Short Expense	\$0.00	\$0.00	\$0.00	\$15.00	\$0.00	(\$15.00)	\$0.00
5255 - Pest Control Expense	\$0.00	\$0.00	\$0.00	\$229.00	\$450.00	\$221.00	\$450.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
5510 - Supplies Expense - General	\$230.05	\$200.00	(\$30.05)	\$5,797.40	\$7,000.00	\$1,202.60	\$7,000.00
5525 - Supplies Expense - Office	\$322.27	\$200.00	(\$122.27)	\$3,616.37	\$4,000.00	\$383.63	\$4,000.00
5550 - Supplies Expense - Tools & Equipment	\$648.90	\$0.00	(\$648.90)	\$648.90	\$600.00	(\$48.90)	\$600.00
<u>Total General Operating</u>	\$1,201.22	\$400.00	(\$801.22)	\$10,428.67	\$14,150.00	\$3,721.33	\$14,150.00
<u>Facilities</u>							



**Lake Almanor Country Club**  
**Budget Comparison Report - Security**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5340 - Repair & Maintenance Expense - Buildings	\$500.00	\$25.00	(\$475.00)	\$613.77	\$425.00	(\$188.77)	\$425.00
5390 - Repair & Maintenance Expense - Radios	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00
5400 - Repair & Maintenance Expense - Septic	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
<b>Total Facilities</b>	\$500.00	\$25.00	(\$475.00)	\$613.77	\$1,675.00	\$1,061.23	\$1,675.00
<b>IT Expenses</b>							
5375 - Repair & Maintenance Expense - IT	\$146.39	\$0.00	(\$146.39)	\$965.74	\$300.00	(\$665.74)	\$300.00
<b>Total IT Expenses</b>	\$146.39	\$0.00	(\$146.39)	\$965.74	\$300.00	(\$665.74)	\$300.00
<b>Gate</b>							
5355 - Repair & Maintenance Expense - Gate	\$0.00	\$0.00	\$0.00	\$548.18	\$2,000.00	\$1,451.82	\$2,000.00
5505 - Supplies Expense - Gate Cards	(\$1,265.59)	\$0.00	\$1,265.59	\$15,431.01	\$7,000.00	(\$8,431.01)	\$7,000.00
<b>Total Gate</b>	(\$1,265.59)	\$0.00	\$1,265.59	\$15,979.19	\$9,000.00	(\$6,979.19)	\$9,000.00
<b>Sales</b>							
5055 - Credit Card Fees	\$371.87	\$50.00	(\$321.87)	\$5,229.54	\$2,500.00	(\$2,729.54)	\$2,500.00
<b>Total Sales</b>	\$371.87	\$50.00	(\$321.87)	\$5,229.54	\$2,500.00	(\$2,729.54)	\$2,500.00
<b>Utilities</b>							
5575 - Telephone Expense	\$957.05	\$600.00	(\$357.05)	\$9,404.86	\$7,200.00	(\$2,204.86)	\$7,200.00
5590 - Utilities Expense - Electricity	\$541.40	\$300.00	(\$241.40)	\$3,683.32	\$4,400.00	\$716.68	\$4,400.00
5600 - Utilities Expense - Propane	\$156.43	\$125.00	(\$31.43)	\$575.21	\$775.00	\$199.79	\$775.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$338.53	\$400.00	\$61.47	\$400.00
<b>Total Utilities</b>	\$1,654.88	\$1,025.00	(\$629.88)	\$14,001.92	\$12,775.00	(\$1,226.92)	\$12,775.00
<b>Vehicles &amp; Equipment</b>							
5120 - Gas and Oil Expense	\$453.18	\$700.00	\$246.82	\$5,989.50	\$7,500.00	\$1,510.50	\$7,500.00
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$25.00	\$25.00	\$297.75	\$650.00	\$352.25	\$650.00
5410 - Repair & Maintenance Expense - Vehicles	\$0.00	\$200.00	\$200.00	\$1,020.71	\$4,000.00	\$2,979.29	\$4,000.00
<b>Total Vehicles &amp; Equipment</b>	\$453.18	\$925.00	\$471.82	\$7,307.96	\$12,150.00	\$4,842.04	\$12,150.00
<b>Supplies Expense</b>							
5500 - Supplies Expense - Garbage Tags	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00	\$0.00	\$4,800.00
<b>Total Supplies Expense</b>	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00	\$0.00	\$4,800.00
<b>Total Expense</b>	\$30,360.80	\$35,470.00	\$5,109.20	\$336,131.19	\$402,350.00	\$66,218.81	\$402,350.00
Operating Net Income	(\$29,496.80)	(\$35,070.00)	\$5,573.20	(\$267,492.19)	(\$317,750.00)	\$50,257.81	(\$317,750.00)
Net Income	(\$29,496.80)	(\$35,070.00)	\$5,573.20	(\$267,492.19)	(\$317,750.00)	\$50,257.81	(\$317,750.00)

**Lake Almanor Country Club**  
**Budget Comparison Report - Clubhouse**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Income</b>							
<u>Recreation Revenue</u>							
4410 - Facility Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	\$1,000.00
<u>Total Recreation Revenue</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	\$1,000.00
<u>Clubhouse Revenue</u>							
4605 - Facility Rental - Clubhouse	\$0.00	\$0.00	\$0.00	\$2,250.00	\$0.00	\$2,250.00	\$0.00
4610 - Special Events - Clubhouse	\$8,500.00	\$5,800.00	\$2,700.00	\$17,355.39	\$10,000.00	\$7,355.39	\$10,000.00
<u>Total Clubhouse Revenue</u>	\$8,500.00	\$5,800.00	\$2,700.00	\$19,605.39	\$10,000.00	\$9,605.39	\$10,000.00
<b>Total Income</b>	\$8,500.00	\$5,800.00	\$2,700.00	\$19,605.39	\$11,000.00	\$8,605.39	\$11,000.00
<b>Expense</b>							
<u>General &amp; Administrative</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$340.00	\$500.00	\$160.00	\$500.00
<u>Total General &amp; Administrative</u>	\$0.00	\$0.00	\$0.00	\$340.00	\$500.00	\$160.00	\$500.00
<u>Employees</u>							
5230 - Payroll Worker's Compensation Ins	\$0.00	\$0.00	\$0.00	\$340.13	\$0.00	(\$340.13)	\$0.00
<u>Total Employees</u>	\$0.00	\$0.00	\$0.00	\$340.13	\$0.00	(\$340.13)	\$0.00
<u>General Operating</u>							
5015 - Alarm Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,600.00	\$1,600.00	\$1,600.00
5045 - Janitorial Expense	\$630.00	\$1,000.00	\$370.00	\$12,330.00	\$12,000.00	(\$330.00)	\$12,000.00
5060 - Donations	\$0.00	\$0.00	\$0.00	\$47.81	\$0.00	(\$47.81)	\$0.00
5075 - Dues & Subscription Expense	\$181.48	\$212.00	\$30.52	\$1,088.88	\$2,500.00	\$1,411.12	\$2,500.00
5255 - Pest Control Expense	\$0.00	\$0.00	\$0.00	\$394.00	\$400.00	\$6.00	\$400.00
5320 - Refuse/Trash Expense	\$194.87	\$0.00	(\$194.87)	\$1,519.97	\$1,000.00	(\$519.97)	\$1,000.00
5325 - Rental Equipment Expense	\$35.00	\$0.00	(\$35.00)	\$613.24	\$500.00	(\$113.24)	\$500.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$219.45	\$1,000.00	\$780.55	\$1,000.00
5485 - Supplies Expense - Dining Room	\$0.00	\$0.00	\$0.00	\$205.36	\$0.00	(\$205.36)	\$0.00
5510 - Supplies Expense - General	\$113.61	\$500.00	\$386.39	\$4,181.79	\$3,500.00	(\$681.79)	\$3,500.00
5550 - Supplies Expense - Tools & Equipment	\$0.00	\$0.00	\$0.00	\$17.14	\$0.00	(\$17.14)	\$0.00
<u>Total General Operating</u>	\$1,154.96	\$1,712.00	\$557.04	\$20,617.64	\$22,500.00	\$1,882.36	\$22,500.00
<u>Facilities</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$80,863.32	\$4,000.00	(\$76,863.32)	\$4,000.00
5345 - Repair & Maintenance Expense - Dining Room	\$0.00	\$0.00	\$0.00	\$180.92	\$500.00	\$319.08	\$500.00
5400 - Repair & Maintenance Expense - Septic	\$0.00	\$0.00	\$0.00	\$800.00	\$1,000.00	\$200.00	\$1,000.00
<u>Total Facilities</u>	\$0.00	\$0.00	\$0.00	\$81,844.24	\$5,500.00	(\$76,344.24)	\$5,500.00
<u>IT Expenses</u>							
5375 - Repair & Maintenance Expense - IT	\$0.00	\$0.00	\$0.00	\$187.51	\$200.00	\$12.49	\$200.00
<u>Total IT Expenses</u>	\$0.00	\$0.00	\$0.00	\$187.51	\$200.00	\$12.49	\$200.00
<u>Special Events</u>							

**Lake Almanor Country Club**  
**Budget Comparison Report - Clubhouse**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5465 - Special Event Expense	\$6,613.69	\$5,800.00	(\$813.69)	\$17,420.42	\$10,000.00	(\$7,420.42)	\$10,000.00
<u>Total Special Events</u>	\$6,613.69	\$5,800.00	(\$813.69)	\$17,420.42	\$10,000.00	(\$7,420.42)	\$10,000.00
<u>Utilities</u>							
5575 - Telephone Expense	\$0.00	\$149.00	\$149.00	\$1,801.44	\$1,700.00	(\$101.44)	\$1,700.00
5590 - Utilities Expense - Electricity	\$599.52	\$1,087.00	\$487.48	\$8,937.56	\$13,000.00	\$4,062.44	\$13,000.00
5600 - Utilities Expense - Propane	\$0.00	\$700.00	\$700.00	\$2,290.48	\$6,000.00	\$3,709.52	\$6,000.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$232.82	\$500.00	\$267.18	\$500.00
<u>Total Utilities</u>	\$599.52	\$1,936.00	\$1,336.48	\$13,262.30	\$21,200.00	\$7,937.70	\$21,200.00
<u>Vehicles &amp; Equipment</u>							
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$435.82	\$1,000.00	\$564.18	\$1,000.00
<u>Total Vehicles &amp; Equipment</u>	\$0.00	\$0.00	\$0.00	\$435.82	\$1,000.00	\$564.18	\$1,000.00
<b>Total Expense</b>	\$8,368.17	\$9,448.00	\$1,079.83	\$134,448.06	\$60,900.00	(\$73,548.06)	\$60,900.00
Operating Net Income	\$131.83	(\$3,648.00)	\$3,779.83	(\$114,842.67)	(\$49,900.00)	(\$64,942.67)	(\$49,900.00)
Net Income	\$131.83	(\$3,648.00)	\$3,779.83	(\$114,842.67)	(\$49,900.00)	(\$64,942.67)	(\$49,900.00)

**Lake Almanor Country Club**  
**Budget Comparison Report - Food & Beverage**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Income</b>							
<u>General &amp; Admin. Revenue</u>							
4065 - Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.13	\$0.00	\$0.13	\$0.00
<u>Total General &amp; Admin. Revenue</u>	\$0.00	\$0.00	\$0.00	\$0.13	\$0.00	\$0.13	\$0.00
<u>Bar Revenue</u>							
4705 - Beer Sales - Member	\$930.87	\$700.00	\$230.87	\$49,861.52	\$42,000.00	\$7,861.52	\$42,000.00
4710 - Beverage Sales - Member	\$206.26	\$50.00	\$156.26	\$5,690.70	\$12,000.00	(\$6,309.30)	\$12,000.00
4715 - Liquor Sales - Member	\$10,340.08	\$2,000.00	\$8,340.08	\$123,974.36	\$105,000.00	\$18,974.36	\$105,000.00
4720 - Wine Sales - Member	\$1,463.33	\$2,000.00	(\$536.67)	\$25,705.26	\$48,000.00	(\$22,294.74)	\$48,000.00
4725 - Beer Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	(\$1,800.00)	\$1,800.00
4730 - Beverage Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	(\$1,200.00)	\$1,200.00
4735 - Liquor Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	(\$1,800.00)	\$1,800.00
4740 - Wine Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	(\$600.00)	\$600.00
4745 - Sundries Sales	\$295.00	\$0.00	\$295.00	\$305.00	\$800.00	(\$495.00)	\$800.00
<u>Total Bar Revenue</u>	\$13,235.54	\$4,750.00	\$8,485.54	\$205,536.84	\$213,200.00	(\$7,663.16)	\$213,200.00
<u>Restaurant Revenue</u>							
4655 - Food Sales - Lunch Member	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	(\$70,000.00)	\$70,000.00
4660 - Food Sales - Dinner Member	\$0.00	\$0.00	\$0.00	\$49,377.87	\$140,000.00	(\$90,622.13)	\$140,000.00
4665 - Food Sales - Special Events Member	\$0.00	\$4,250.00	(\$4,250.00)	\$2,741.36	\$30,000.00	(\$27,258.64)	\$30,000.00
4669 - Food Sales - Take-Out Dinner	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00	(\$60,000.00)	\$60,000.00
<u>Total Restaurant Revenue</u>	\$0.00	\$4,250.00	(\$4,250.00)	\$52,119.23	\$300,000.00	(\$247,880.77)	\$300,000.00
<b>Total Income</b>	\$13,235.54	\$9,000.00	\$4,235.54	\$257,656.20	\$513,200.00	(\$255,543.80)	\$513,200.00
<b>Expense</b>							
<u>General &amp; Administrative</u>							
5010 - Advertising Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$790.00	\$1,500.00	\$710.00	\$1,500.00
5162 - Maintenance Agreement - Software	\$0.00	\$0.00	\$0.00	\$216.00	\$0.00	(\$216.00)	\$0.00
<u>Total General &amp; Administrative</u>	\$0.00	\$0.00	\$0.00	\$1,006.00	\$2,500.00	\$1,494.00	\$2,500.00
<u>Employees</u>							
5080 - Employee Development Expense	\$0.00	\$0.00	\$0.00	\$90.50	\$500.00	\$409.50	\$500.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$200.00	\$200.00	\$11.59	\$1,000.00	\$988.41	\$1,000.00
5090 - Employee Recruitment Expense	\$0.00	\$0.00	\$0.00	\$1,217.90	\$400.00	(\$817.90)	\$400.00
5211 - Payroll Wages - Part Time - Bar	\$5,965.25	\$2,500.00	(\$3,465.25)	\$75,841.30	\$71,000.00	(\$4,841.30)	\$71,000.00
5212 - Payroll Wages - Part Time - Restaurant	\$0.00	\$2,000.00	\$2,000.00	\$25,888.68	\$130,200.00	\$104,311.32	\$130,200.00
5213 - Payroll Wages - Part Time Clubhouse	\$98.00	\$0.00	(\$98.00)	\$154.00	\$0.00	(\$154.00)	\$0.00
5226 - Payroll Wages - Overtime - Bar	\$437.63	\$0.00	(\$437.63)	\$5,741.29	\$0.00	(\$5,741.29)	\$0.00
5227 - Payroll Wages - Overtime - Restr	\$0.00	\$0.00	\$0.00	\$7,810.53	\$0.00	(\$7,810.53)	\$0.00
5231 - Payroll Worker's Comp Ins - Bar	\$0.00	\$349.00	\$349.00	\$2,612.08	\$4,100.00	\$1,487.92	\$4,100.00
5232 - Payroll Worker's Comp Ins - Restr	\$0.00	\$655.00	\$655.00	\$4,654.28	\$7,500.00	\$2,845.72	\$7,500.00
5236 - Payroll Taxes - Bar	\$872.39	\$200.00	(\$672.39)	\$11,317.40	\$9,000.00	(\$2,317.40)	\$9,000.00
5237 - Payroll Taxes - Restr	\$171.88	\$220.00	\$48.12	\$5,675.40	\$14,200.00	\$8,524.60	\$14,200.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Food & Beverage**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5238 - Payroll Taxes - Clubhouse	\$7.50	\$0.00	(\$7.50)	\$11.78	\$0.00	(\$11.78)	\$0.00
5245 - Payroll Expense Employee Benefits	\$0.00	\$0.00	\$0.00	\$517.12	\$0.00	(\$517.12)	\$0.00
5246 - Payroll Expense - Emp Benefits - Bar	\$258.21	\$200.00	(\$58.21)	\$4,353.82	\$3,300.00	(\$1,053.82)	\$3,300.00
5247 - Payroll Expense - Emp Benefits - Restr	\$0.00	\$0.00	\$0.00	\$964.23	\$0.00	(\$964.23)	\$0.00
5585 - Uniforms Expense	\$13.43	\$0.00	(\$13.43)	\$99.11	\$1,000.00	\$900.89	\$1,000.00
<b>Total Employees</b>	<b>\$7,824.29</b>	<b>\$6,324.00</b>	<b>(\$1,500.29)</b>	<b>\$146,961.01</b>	<b>\$242,200.00</b>	<b>\$95,238.99</b>	<b>\$242,200.00</b>
<b>General Operating</b>							
5045 - Janitorial Expense	\$1,050.00	\$2,000.00	\$950.00	\$28,815.00	\$15,000.00	(\$13,815.00)	\$15,000.00
5075 - Dues & Subscription Expense	\$187.00	\$87.00	(\$100.00)	\$1,136.16	\$1,000.00	(\$136.16)	\$1,000.00
5161 - Linens	\$521.40	\$0.00	(\$521.40)	\$2,568.75	\$0.00	(\$2,568.75)	\$0.00
5180 - Over/Short Expense	\$239.55	\$0.00	(\$239.55)	\$618.38	\$0.00	(\$618.38)	\$0.00
5320 - Refuse/Trash Expense	\$194.86	\$200.00	\$5.14	\$2,395.47	\$2,400.00	\$4.53	\$2,400.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$15.38	\$200.00	\$184.62	\$200.00
5485 - Supplies Expense - Dining Room	\$0.00	\$0.00	\$0.00	\$1,346.46	\$6,200.00	\$4,853.54	\$6,200.00
5510 - Supplies Expense - General	\$151.51	\$0.00	(\$151.51)	\$900.77	\$2,900.00	\$1,999.23	\$2,900.00
5525 - Supplies Expense - Office	\$0.00	\$0.00	\$0.00	\$489.15	\$800.00	\$310.85	\$800.00
<b>Total General Operating</b>	<b>\$2,344.32</b>	<b>\$2,287.00</b>	<b>(\$57.32)</b>	<b>\$38,285.52</b>	<b>\$28,500.00</b>	<b>(\$9,785.52)</b>	<b>\$28,500.00</b>
<b>Facilities</b>							
5335 - Repair & Maintenance Expense - Bar	\$0.00	\$0.00	\$0.00	\$970.77	\$500.00	(\$470.77)	\$500.00
5380 - Repair & Maintenance Expense - Kitchen	\$0.00	\$0.00	\$0.00	\$5,084.14	\$2,000.00	(\$3,084.14)	\$2,000.00
5520 - Supplies Expense - Kitchen	\$49.61	\$0.00	(\$49.61)	\$4,498.28	\$10,000.00	\$5,501.72	\$10,000.00
<b>Total Facilities</b>	<b>\$49.61</b>	<b>\$0.00</b>	<b>(\$49.61)</b>	<b>\$10,553.19</b>	<b>\$12,500.00</b>	<b>\$1,946.81</b>	<b>\$12,500.00</b>
<b>Sales</b>							
5046 - Cost of Sales - Bar	\$2,758.46	\$1,600.00	(\$1,158.46)	\$62,108.64	\$68,000.00	\$5,891.36	\$68,000.00
5047 - Cost of Sales - Restr	\$0.00	\$1,650.00	\$1,650.00	\$26,197.87	\$111,000.00	\$84,802.13	\$111,000.00
5055 - Credit Card Fees	\$482.12	\$300.00	(\$182.12)	\$8,666.84	\$16,000.00	\$7,333.16	\$16,000.00
5270 - Product Loss	\$0.00	\$0.00	\$0.00	\$11,735.12	\$0.00	(\$11,735.12)	\$0.00
5475 - Supplies Expense - Bar	\$280.15	\$300.00	\$19.85	\$10,815.89	\$10,000.00	(\$815.89)	\$10,000.00
<b>Total Sales</b>	<b>\$3,520.73</b>	<b>\$3,850.00</b>	<b>\$329.27</b>	<b>\$119,524.36</b>	<b>\$205,000.00</b>	<b>\$85,475.64</b>	<b>\$205,000.00</b>
<b>Utilities</b>							
5575 - Telephone Expense	\$0.00	\$187.00	\$187.00	\$1,635.20	\$2,200.00	\$564.80	\$2,200.00
5590 - Utilities Expense - Electricity	\$1,398.92	\$924.00	(\$474.92)	\$18,316.66	\$11,000.00	(\$7,316.66)	\$11,000.00
5600 - Utilities Expense - Propane	\$0.00	\$0.00	\$0.00	\$4,580.87	\$6,000.00	\$1,419.13	\$6,000.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$349.24	\$0.00	(\$349.24)	\$0.00
<b>Total Utilities</b>	<b>\$1,398.92</b>	<b>\$1,111.00</b>	<b>(\$287.92)</b>	<b>\$24,881.97</b>	<b>\$19,200.00</b>	<b>(\$5,681.97)</b>	<b>\$19,200.00</b>
<b>Vehicles &amp; Equipment</b>							
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$1,001.68	\$2,500.00	\$1,498.32	\$2,500.00
<b>Total Vehicles &amp; Equipment</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,001.68</b>	<b>\$2,500.00</b>	<b>\$1,498.32</b>	<b>\$2,500.00</b>
<b>Total Expense</b>	<b>\$15,137.87</b>	<b>\$13,572.00</b>	<b>(\$1,565.87)</b>	<b>\$342,213.73</b>	<b>\$512,400.00</b>	<b>\$170,186.27</b>	<b>\$512,400.00</b>
Operating Net Income	(\$1,902.33)	(\$4,572.00)	\$2,669.67	(\$84,557.53)	\$800.00	(\$85,357.53)	\$800.00
Net Income	(\$1,902.33)	(\$4,572.00)	\$2,669.67	(\$84,557.53)	\$800.00	(\$85,357.53)	\$800.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Reserves**  
**12/1/2022 - 12/31/2022**

	12/1/2022 - 12/31/2022			1/1/2022 - 12/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
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	\$1,040,000.00	\$1,040,000.00	\$0.00	\$1,040,000.00
4115 - Interest - Reserve	\$15,699.55	\$0.00	\$15,699.55	\$40,375.72	\$20,000.00	\$20,375.72	\$20,000.00
4120 - Business Stickers - Reserve	\$41.47	\$1,424.00	(\$1,382.53)	\$22,719.99	\$17,000.00	\$5,719.99	\$17,000.00
4125 - Reserve Revenue - Vehicle/Equip Sales	\$25,500.00	\$0.00	\$25,500.00	\$25,500.00	\$0.00	\$25,500.00	\$0.00
9410 - Reserve Revenue-Business Stickers	\$22,398.43	\$0.00	\$22,398.43	\$22,398.43	\$0.00	\$22,398.43	\$0.00
9500 - Reserve Allocation	\$204,373.36	\$0.00	\$204,373.36	\$204,373.36	\$0.00	\$204,373.36	\$0.00
<u>Total Reserve Revenue</u>	\$268,012.81	\$1,424.00	\$266,588.81	\$1,355,367.50	\$1,077,000.00	\$278,367.50	\$1,077,000.00
<b>Total Reserve Income</b>	\$268,012.81	\$1,424.00	\$266,588.81	\$1,355,367.50	\$1,077,000.00	\$278,367.50	\$1,077,000.00
<b>Reserve Expense</b>							
<u>Reserve Expense</u>							
95100 - Reserve Expense - G&A	\$33,349.84	\$0.00	(\$33,349.84)	\$33,349.84	\$0.00	(\$33,349.84)	\$0.00
95200 - Reserve Expense - Golf Maint	\$49,529.25	\$0.00	(\$49,529.25)	\$49,529.25	\$0.00	(\$49,529.25)	\$0.00
95300 - Reserve Expense - Maintenance	\$13,495.00	\$0.00	(\$13,495.00)	\$13,495.00	\$0.00	(\$13,495.00)	\$0.00
95500 - Reserve Expense - Recreation Center	\$34,782.29	\$0.00	(\$34,782.29)	\$34,782.29	\$0.00	(\$34,782.29)	\$0.00
95600 - Reserve Expense - Security	\$2,599.00	\$0.00	(\$2,599.00)	\$2,599.00	\$0.00	(\$2,599.00)	\$0.00
95700 - Reserve Expense - Clubhouse	\$34,813.35	\$0.00	(\$34,813.35)	\$34,813.35	\$0.00	(\$34,813.35)	\$0.00
<u>Total Reserve Expense</u>	\$168,568.73	\$0.00	(\$168,568.73)	\$168,568.73	\$0.00	(\$168,568.73)	\$0.00
<b>Total Reserve Expense</b>	\$168,568.73	\$0.00	(\$168,568.73)	\$168,568.73	\$0.00	(\$168,568.73)	\$0.00
Reserve Net Income	\$99,444.08	\$1,424.00	\$98,020.08	\$1,186,798.77	\$1,077,000.00	\$109,798.77	\$1,077,000.00
Net Income	\$99,444.08	\$1,424.00	\$98,020.08	\$1,186,798.77	\$1,077,000.00	\$109,798.77	\$1,077,000.00