



Lake Almanor Country Club
Balance Sheet
10/31/2022

Assets

Cash-Operating

1005 - Plumas Bank Checking-5286	\$129,161.37
1025 - Vanguard Operating	\$70,956.84
1027 - Edward Jones Operating-21570	\$820,495.52
1040 - Petty Cash - Administration	\$3,000.00
1045 - Petty Cash - Bar	\$1,440.00
1060 - Petty Cash - Security	\$500.00

Cash-Operating Total

\$1,025,553.73

Cash-Restricted

1117 - Edward Jones Reserve-21571	\$4,846,650.82
1123 - Clubhouse Fund-20631	\$6,100.03
1126 - Vanguard Contingency Fund	\$89,962.28
1128 - Fire Fund-20675	\$45,875.29
1129 - Lake Water Quality	\$6,807.38
1136 - Construction Deposit - 4533	\$122,685.00

Cash-Restricted Total

\$5,118,080.80

Receivables

1205 - Receivables	\$74,182.39
1235 - Allowance for Doubtful Accounts	(\$37,252.46)

Receivables Total

\$36,929.93

Assets - Other

1305 - Deposits and Prepayments	\$475.00
1307 - Prepaid Income Tax	\$16,066.00
1310 - Liquor License	\$61,630.00
1505 - Unexpired Insurance - D & O	\$17,289.93
1510 - Unexpired Insurance - HOA Package	\$226,774.96
1515 - Unexpired Insurance - Umbrella	\$8,613.32
1520 - Unexpired Insurance - Worker's Comp.	\$7,235.00
1525 - Unexpired Insurance - Crime	\$5,550.00
1530 - Unexpired Insurance - Cyber	\$1,539.56

Assets - Other Total

\$345,173.77

Inventory

1400 - Inventory - Bar	\$16,331.05
1405 - Inventory - Keg Deposits	\$400.00
1410 - Inventory - Fuel - Unleaded	\$2,359.65
1415 - Inventory - Fuel - Diesel	\$4,090.00
1420 - Inventory - Golf Shop	\$15,541.14
1430 - Inventory - Recreation	\$7,091.34

Inventory Total

\$45,813.18

Fixed Assets

1605 - Construction in Process	\$27,613.82
1610 - Land	\$242,018.00
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)



Lake Almanor Country Club

Balance Sheet

10/31/2022

1640 - Vehicles & Heavy Equipment	\$2,378,050.05	
1645 - Accum.Depr. - Vehicles & Heavy Equipment	(\$2,099,069.00)	
1650 - Recreation Facilities & Equipment	\$90,367.22	
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>\$2,402,574.10</u>	
<i>Assets Total</i>		\$8,974,125.51
Liabilities and Equity		
<u>Current Liabilities</u>		
2005 - Accounts Payable	\$17,912.15	
2107 - State Sales Tax - F&B	\$3.47	
2110 - State Sales Tax - Golf Shop	(\$0.36)	
2205 - Prepaid Assessments	\$19,165.73	
2220 - Golf Shop Credit Book	\$10,932.70	
2225 - Restaurant/Bar Gift Certificates	\$2,933.62	
2226 - Golf Shop Gift Certificates	\$4,017.00	
2305 - Deferred Income - Assessments	\$375,970.00	
2405 - Deposits - Construction Damage	\$123,205.00	
2410 - Employee Christmas Fund	\$4,605.57	
2510 - Accrued Employee Benefits	\$83,661.18	
2530 - Employee F&B Tips Payable	\$111.08	
<u>Current Liabilities Total</u>	<u>\$642,517.14</u>	
<u>Net Worth</u>		
3010 - Investment in Property & Equipment	\$2,302,904.00	
3015 - Reserves	\$3,852,309.00	
<u>Net Worth Total</u>	<u>\$6,155,213.00</u>	
<u>Retained Earnings</u>	\$980,848.42	
<u>Net Income</u>	\$1,195,546.95	
<i>Liabilities & Equity Total</i>		\$8,974,125.51



Lake Almanor Country Club
Budget Comparison Summary Report
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
General & Admin. Revenue	\$201,512.34	\$230,365.00	(\$28,852.66)	\$2,153,277.75	\$2,417,928.00	(\$264,650.25)	\$2,874,873.00
Golf Revenue	\$27,146.95	\$8,800.00	\$18,346.95	\$422,572.43	\$389,600.00	\$32,972.43	\$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	\$2,396.00	\$1,650.00	\$746.00	\$66,079.00	\$83,450.00	(\$17,371.00)	\$84,600.00
Clubhouse Revenue	\$3,020.00	\$2,500.00	\$520.00	\$11,045.39	\$4,200.00	\$6,845.39	\$10,000.00
Bar Revenue	\$18,932.53	\$13,900.00	\$5,032.53	\$182,915.38	\$205,700.00	(\$22,784.62)	\$213,200.00
Restaurant Revenue	\$0.00	\$23,450.00	(\$23,450.00)	\$52,119.23	\$295,750.00	(\$243,630.77)	\$300,000.00
Total Income	\$253,007.82	\$280,665.00	(\$27,657.18)	\$2,924,392.20	\$3,438,028.00	(\$513,635.80)	\$3,913,673.00
Expense							
General & Administrative	\$9,741.46	\$13,200.00	\$3,458.54	\$123,187.78	\$183,248.00	\$60,060.22	\$198,798.00
Employees	\$234,836.54	\$206,222.00	(\$28,614.54)	\$1,957,146.13	\$2,151,847.00	\$194,700.87	\$2,500,025.00
General Operating	\$16,407.92	\$9,735.00	(\$6,672.92)	\$149,505.93	\$144,860.00	(\$4,645.93)	\$160,550.00
Facilities	\$8,419.03	\$3,675.00	(\$4,744.03)	\$143,913.04	\$87,100.00	(\$56,813.04)	\$93,475.00
IT Expenses	\$948.76	\$0.00	(\$948.76)	\$10,976.74	\$8,600.00	(\$2,376.74)	\$11,800.00
Gate	\$0.00	\$50.00	\$50.00	\$17,244.78	\$8,950.00	(\$8,294.78)	\$9,000.00
Fire Safety	\$0.00	\$0.00	\$0.00	\$5,923.33	\$300,000.00	\$294,076.67	\$300,000.00
Special Events	\$1,834.81	\$2,500.00	\$665.19	\$9,015.07	\$4,200.00	(\$4,815.07)	\$10,000.00
Golf Course	\$53.00	\$0.00	(\$53.00)	\$1,090.30	\$7,000.00	\$5,909.70	\$7,000.00
Sales	\$22,105.91	\$15,750.00	(\$6,355.91)	\$172,746.43	\$260,300.00	\$87,553.57	\$266,700.00
Trees	\$0.00	\$3,000.00	\$3,000.00	\$1,800.00	\$45,000.00	\$43,200.00	\$47,000.00
Utilities	\$11,755.36	\$9,783.00	(\$1,972.36)	\$121,109.46	\$108,805.00	(\$12,304.46)	\$130,575.00
Vehicles & Equipment	\$5,605.93	\$8,950.00	\$3,344.07	\$77,845.54	\$71,100.00	(\$6,745.54)	\$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	\$1,800.00	\$1,800.00	\$4,800.00	\$4,800.00	\$0.00	\$4,800.00
Total Expense	\$311,708.72	\$274,665.00	(\$37,043.72)	\$2,813,254.53	\$3,388,310.00	\$575,055.47	\$3,832,873.00
Operating Net Income	(\$58,700.90)	\$6,000.00	(\$64,700.90)	\$111,137.67	\$49,718.00	\$61,419.67	\$80,800.00
Reserve Income							
Reserve Revenue	\$1,835.76	\$1,416.00	\$419.76	\$1,084,409.28	\$1,074,160.00	\$10,249.28	\$1,077,000.00
Total Reserve Income	\$1,835.76	\$1,416.00	\$419.76	\$1,084,409.28	\$1,074,160.00	\$10,249.28	\$1,077,000.00
Reserve Net Income	\$1,835.76	\$1,416.00	\$419.76	\$1,084,409.28	\$1,074,160.00	\$10,249.28	\$1,077,000.00
Net Income	(\$56,865.14)	\$7,416.00	(\$64,281.14)	\$1,195,546.95	\$1,123,878.00	\$71,668.95	\$1,157,800.00



Lake Almanor Country Club
Budget Comparison Report - G&A
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<u>General & Admin. Revenue</u>							
4005 - Annual Assessments - Operating	\$187,983.00	\$187,983.00	\$0.00	\$1,879,830.00	\$1,879,830.00	\$0.00	\$2,255,800.00
4020 - Administrative Services	\$5,525.00	\$5,341.00	\$184.00	\$54,525.00	\$53,415.00	\$1,110.00	\$64,100.00
4025 - Cable Agreement	\$0.00	\$1,300.00	(\$1,300.00)	\$1,811.02	\$3,700.00	(\$1,888.98)	\$5,000.00
4030 - Cell Tower Agreement	\$1,013.55	\$1,000.00	\$13.55	\$9,082.19	\$10,000.00	(\$917.81)	\$12,000.00
4035 - Road Impact Fees	\$665.00	\$500.00	\$165.00	\$9,615.00	\$8,600.00	\$1,015.00	\$9,000.00
4040 - Finance Charges	\$726.54	\$400.00	\$326.54	\$12,153.69	\$7,900.00	\$4,253.69	\$8,500.00
4050 - Interest - Operating	\$389.52	\$625.00	(\$235.48)	\$3,155.77	\$6,250.00	(\$3,094.23)	\$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	\$104.73	\$666.00	(\$561.27)	\$12,587.75	\$6,660.00	\$5,927.75	\$8,000.00
4070 - Plan Approval Fees	\$690.00	\$200.00	\$490.00	\$5,365.00	\$4,600.00	\$765.00	\$5,000.00
4073 - Prior Year Surplus	\$0.00	\$29,750.00	(\$29,750.00)	\$0.00	\$297,473.00	(\$297,473.00)	\$356,973.00
4075 - Property Transfer Fees	\$1,375.00	\$1,100.00	\$275.00	\$12,375.00	\$11,800.00	\$575.00	\$13,000.00
4080 - Rentals Income	\$3,040.00	\$1,500.00	\$1,540.00	\$123,170.00	\$112,700.00	\$10,470.00	\$115,000.00
<u>Total General & Admin. Revenue</u>	\$201,512.34	\$230,365.00	(\$28,852.66)	\$2,153,277.62	\$2,417,928.00	(\$264,650.38)	\$2,874,873.00
Total Income	\$201,512.34	\$230,365.00	(\$28,852.66)	\$2,153,277.62	\$2,417,928.00	(\$264,650.38)	\$2,874,873.00
Expense							
<u>General & Administrative</u>							
5005 - Accounting/Audit Fees	\$2,500.00	\$0.00	(\$2,500.00)	\$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	\$2,500.00	\$2,500.00	\$5,678.14	\$10,000.00	\$4,321.86	\$10,000.00
5025 - Bank Service Charges	\$0.00	\$50.00	\$50.00	\$273.18	\$500.00	\$226.82	\$600.00
5030 - Board of Director's Expense	\$112.20	\$100.00	(\$12.20)	\$694.78	\$3,258.00	\$2,563.22	\$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	\$2,768.59	\$0.00	(\$2,768.59)	\$6,527.93	\$27,000.00	\$20,472.07	\$27,000.00
5110 - Foreclosed Properties Expense	\$0.00	\$675.00	\$675.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
5125 - General Manager's Expense	\$0.00	\$50.00	\$50.00	\$0.00	\$900.00	\$900.00	\$1,000.00
5140 - Interest Expense	\$0.00	\$0.00	\$0.00	\$117.17	\$0.00	(\$117.17)	\$0.00
5155 - Legal Fees	\$900.00	\$2,500.00	\$1,600.00	\$23,830.90	\$48,000.00	\$24,169.10	\$53,000.00
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$85.00	\$800.00	\$715.00	\$1,000.00
5162 - Maintenance Agreement - Software	\$10.00	\$0.00	(\$10.00)	\$3,828.00	\$3,400.00	(\$428.00)	\$3,400.00
5170 - Newsletter Expense	\$1,500.00	\$1,900.00	\$400.00	\$20,720.00	\$19,800.00	(\$920.00)	\$23,000.00
5260 - Postage Expense	\$641.67	\$1,500.00	\$858.33	\$5,870.34	\$9,000.00	\$3,129.66	\$12,000.00
5265 - Printing Expense	\$0.00	\$1,300.00	\$1,300.00	\$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	\$1,000.00	\$1,000.00	\$2,000.00	\$3,000.00	\$1,000.00	\$3,000.00
<u>Total General & Administrative</u>	\$8,432.46	\$11,575.00	\$3,142.54	\$110,995.13	\$167,698.00	\$56,702.87	\$179,398.00
<u>Employees</u>							
5080 - Employee Development Expense	\$157.99	\$0.00	(\$157.99)	\$2,347.29	\$2,200.00	(\$147.29)	\$2,500.00
5085 - Employee Mileage Reimbursement Expense	\$157.29	\$50.00	(\$107.29)	\$1,067.62	\$500.00	(\$567.62)	\$600.00
5090 - Employee Recruitment Expense	\$65.28	\$0.00	(\$65.28)	\$768.70	\$300.00	(\$468.70)	\$300.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	\$2,400.00



Lake Almanor Country Club
Budget Comparison Report - G&A
10/1/2022 - 10/31/2022

10/1/2022 - 10/31/2022

1/1/2022 - 10/31/2022

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5135 - Insurance Expense	\$35,460.92	\$17,708.00	(\$17,752.92)	\$239,066.99	\$177,080.00	(\$61,986.99)	\$212,500.00
5205 - Payroll Wages - Regular	\$71,347.78	\$37,500.00	(\$33,847.78)	\$368,325.19	\$365,100.00	(\$3,225.19)	\$446,500.00
5210 - Payroll Wages - Part Time	\$2,973.00	\$3,125.00	\$152.00	\$31,850.25	\$31,250.00	(\$600.25)	\$37,500.00
5225 - Payroll Wages - Overtime	\$100.88	\$292.00	\$191.12	\$3,052.66	\$2,920.00	(\$132.66)	\$3,500.00
5230 - Payroll Worker's Compensation Ins	\$70.92	\$125.00	\$54.08	\$1,563.10	\$1,250.00	(\$313.10)	\$1,500.00
5235 - Payroll Taxes	\$3,833.14	\$2,833.00	(\$1,000.14)	\$31,952.15	\$33,330.00	\$1,377.85	\$40,300.00
5240 - Payroll Expense - 401K Administrator	\$0.00	\$250.00	\$250.00	\$464.65	\$3,950.00	\$3,485.35	\$5,000.00
5245 - Payroll Expense Employee Benefits	\$9,018.19	\$9,833.00	\$814.81	\$78,307.77	\$98,330.00	\$20,022.23	\$118,000.00
5250 - Payroll Expense Processing Fees	\$319.15	\$457.00	\$137.85	\$4,077.72	\$4,861.00	\$783.28	\$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	\$5,000.00	\$500.00	\$6,000.00
Total Employees	\$123,504.54	\$72,673.00	(\$50,831.54)	\$767,363.91	\$728,471.00	(\$38,892.91)	\$882,375.00
General Operating							
5015 - Alarm Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5045 - Janitorial Expense	\$290.00	\$350.00	\$60.00	\$3,416.00	\$3,500.00	\$84.00	\$4,200.00
5050 - Copier Expense	\$1,015.40	\$200.00	(\$815.40)	\$5,544.44	\$3,350.00	(\$2,194.44)	\$4,500.00
5060 - Donations	\$0.00	\$0.00	\$0.00	\$4,685.51	\$3,450.00	(\$1,235.51)	\$3,800.00
5075 - Dues & Subscription Expense	\$29.95	\$0.00	(\$29.95)	\$4,275.99	\$3,960.00	(\$315.99)	\$4,400.00
5165 - Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$8,931.79	\$0.00	(\$8,931.79)	\$0.00
5180 - Over/Short Expense	\$0.00	\$0.00	\$0.00	\$2.28	\$0.00	(\$2.28)	\$0.00
5255 - Pest Control Expense	\$43.00	\$0.00	(\$43.00)	\$301.00	\$230.00	(\$71.00)	\$300.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	\$450.00	\$500.00
5510 - Supplies Expense - General	\$71.05	\$300.00	\$228.95	\$1,712.51	\$3,500.00	\$1,787.49	\$4,000.00
5525 - Supplies Expense - Office	\$985.50	\$1,000.00	\$14.50	\$8,933.45	\$10,000.00	\$1,066.55	\$12,000.00
Total General Operating	\$2,434.90	\$1,850.00	(\$584.90)	\$37,802.97	\$28,940.00	(\$8,862.97)	\$34,200.00
Facilities							
5115 - Gain/Loss Sale of Assets	\$0.00	\$0.00	\$0.00	(\$1,000.00)	\$0.00	\$1,000.00	\$0.00
5150 - Lease Expense - Equipment	\$0.00	\$0.00	\$0.00	\$3,368.57	\$3,525.00	\$156.43	\$4,700.00
5330 - Rental House Expense	\$43.00	\$0.00	(\$43.00)	\$1,476.65	\$0.00	(\$1,476.65)	\$0.00
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$300.00	\$300.00	\$736.16	\$1,500.00	\$763.84	\$1,500.00
Total Facilities	\$43.00	\$300.00	\$257.00	\$4,581.38	\$5,025.00	\$443.62	\$6,200.00
IT Expenses							
5375 - Repair & Maintenance Expense - IT	\$926.25	\$0.00	(\$926.25)	\$10,008.45	\$7,600.00	(\$2,408.45)	\$10,800.00
Total IT Expenses	\$926.25	\$0.00	(\$926.25)	\$10,008.45	\$7,600.00	(\$2,408.45)	\$10,800.00
Fire Safety							
5108 - Fire Safety Expense	\$0.00	\$0.00	\$0.00	\$5,923.33	\$300,000.00	\$294,076.67	\$300,000.00
Total Fire Safety	\$0.00	\$0.00	\$0.00	\$5,923.33	\$300,000.00	\$294,076.67	\$300,000.00
Sales							
5055 - Credit Card Fees	\$335.24	\$300.00	(\$35.24)	\$3,098.85	\$3,600.00	\$501.15	\$4,000.00
Total Sales	\$335.24	\$300.00	(\$35.24)	\$3,098.85	\$3,600.00	\$501.15	\$4,000.00
Trees							
5405 - Repair & Maintenance Expense - Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
Total Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00



Lake Almanor Country Club
Budget Comparison Report - G&A
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<u>Utilities</u>							
5143 - Internet expense	\$355.00	\$0.00	(\$355.00)	\$3,115.96	\$0.00	(\$3,115.96)	\$0.00
5575 - Telephone Expense	\$708.53	\$725.00	\$16.47	\$7,273.77	\$7,250.00	(\$23.77)	\$8,700.00
5590 - Utilities Expense - Electricity	\$0.00	\$375.00	\$375.00	\$4,345.30	\$4,050.00	(\$295.30)	\$4,800.00
5600 - Utilities Expense - Propane	\$262.71	\$200.00	(\$62.71)	\$911.42	\$1,100.00	\$188.58	\$1,500.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$300.00	\$450.00	\$150.00	\$900.00
<u>Total Utilities</u>	\$1,326.24	\$1,300.00	(\$26.24)	\$15,946.45	\$12,850.00	(\$3,096.45)	\$15,900.00
<u>Vehicles & Equipment</u>							
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$285.73	\$300.00	\$14.27	\$300.00
<u>Total Vehicles & Equipment</u>	\$0.00	\$0.00	\$0.00	\$285.73	\$300.00	\$14.27	\$300.00
<u>Lake Water Quality</u>							
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
Total Expense	\$137,002.63	\$87,998.00	(\$49,004.63)	\$972,956.20	\$1,276,984.00	\$304,027.80	\$1,455,673.00
Operating Net Income	\$64,509.71	\$142,367.00	(\$77,857.29)	\$1,180,321.42	\$1,140,944.00	\$39,377.42	\$1,419,200.00
Reserve Income							
<u>Reserve Revenue</u>							
4115 - Interest - Reserve	\$1,661.88	\$0.00	\$1,661.88	\$10,034.28	\$0.00	\$10,034.28	\$0.00
<u>Total Reserve Revenue</u>	\$1,661.88	\$0.00	\$1,661.88	\$10,034.28	\$0.00	\$10,034.28	\$0.00
Total Reserve Income	\$1,661.88	\$0.00	\$1,661.88	\$10,034.28	\$0.00	\$10,034.28	\$0.00
Reserve Net Income	\$1,661.88	\$0.00	\$1,661.88	\$10,034.28	\$0.00	\$10,034.28	\$0.00
Net Income	\$66,171.59	\$142,367.00	(\$76,195.41)	\$1,190,355.70	\$1,140,944.00	\$49,411.70	\$1,419,200.00

Lake Almanor Country Club
Budget Comparison Report - Golf Maintenance
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Expense							
<u>General & Administrative</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$1,076.00	\$1,900.00	\$824.00	\$1,900.00
<u>Total General & Administrative</u>	\$0.00	\$0.00	\$0.00	\$1,076.00	\$1,900.00	\$824.00	\$1,900.00
<u>Employees</u>							
5080 - Employee Development Expense	\$140.00	\$0.00	(\$140.00)	\$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	\$174.96	\$0.00	(\$174.96)	\$4,092.83	\$5,150.00	\$1,057.17	\$5,150.00
5205 - Payroll Wages - Regular	\$13,600.00	\$13,500.00	(\$100.00)	\$126,404.28	\$128,800.00	\$2,395.72	\$150,800.00
5210 - Payroll Wages - Part Time	\$8,088.00	\$8,000.00	(\$88.00)	\$60,003.03	\$58,800.00	(\$1,203.03)	\$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	\$114.00	\$0.00	(\$114.00)	\$7,393.28	\$3,500.00	(\$3,893.28)	\$4,000.00
5230 - Payroll Worker's Compensation Ins	\$445.74	\$960.00	\$514.26	\$6,455.22	\$8,980.00	\$2,524.78	\$10,900.00
5235 - Payroll Taxes	\$1,629.36	\$1,400.00	(\$229.36)	\$17,366.72	\$17,450.00	\$83.28	\$20,200.00
5245 - Payroll Expense Employee Benefits	\$4,367.81	\$5,616.00	\$1,248.19	\$47,019.42	\$56,160.00	\$9,140.58	\$67,400.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$1,983.79	\$1,200.00	(\$783.79)	\$1,200.00
<u>Total Employees</u>	\$28,559.87	\$29,476.00	\$916.13	\$272,758.56	\$281,390.00	\$8,631.44	\$319,800.00
<u>General Operating</u>							
5045 - Janitorial Expense	\$930.00	\$0.00	(\$930.00)	\$5,910.00	\$0.00	(\$5,910.00)	\$0.00
5075 - Dues & Subscription Expense	\$0.00	\$100.00	\$100.00	\$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	\$40.00	\$50.00	\$10.00	\$498.06	\$300.00	(\$198.06)	\$300.00
5325 - Rental Equipment Expense	\$168.38	\$100.00	(\$68.38)	\$1,062.83	\$900.00	(\$162.83)	\$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	\$22.80	\$0.00	(\$22.80)	\$887.73	\$2,000.00	\$1,112.27	\$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	\$2,101.86	\$1,500.00	(\$601.86)	\$1,500.00
<u>Total General Operating</u>	\$1,161.18	\$250.00	(\$911.18)	\$11,366.18	\$6,600.00	(\$4,766.18)	\$6,700.00
<u>Facilities</u>							
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	\$208.23	\$0.00	(\$208.23)	\$8,263.96	\$8,000.00	(\$263.96)	\$8,000.00
5490 - Supplies Expense - Fertilizers	\$0.00	\$500.00	\$500.00	\$9,834.41	\$8,500.00	(\$1,334.41)	\$8,500.00
5535 - Supplies Expense - Sand & Top Dressing	\$0.00	\$1,500.00	\$1,500.00	\$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
<u>Total Facilities</u>	\$208.23	\$2,000.00	\$1,791.77	\$26,928.50	\$30,900.00	\$3,971.50	\$30,900.00
<u>Golf Course</u>							
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

Lake Almanor Country Club
Budget Comparison Report - Golf Maintenance
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<u>Trees</u>							
5405 - Repair & Maintenance Expense - Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
<u>Total Trees</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
<u>Utilities</u>							
5575 - Telephone Expense	\$170.51	\$150.00	(\$20.51)	\$1,676.22	\$1,500.00	(\$176.22)	\$1,800.00
5590 - Utilities Expense - Electricity	\$3,249.42	\$1,485.00	(\$1,764.42)	\$35,112.35	\$27,750.00	(\$7,362.35)	\$29,000.00
5600 - Utilities Expense - Propane	\$0.00	\$200.00	\$200.00	\$1,518.98	\$1,800.00	\$281.02	\$2,500.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$177.00	\$300.00	\$123.00	\$1,100.00
<u>Total Utilities</u>	\$3,419.93	\$1,835.00	(\$1,584.93)	\$38,484.55	\$31,350.00	(\$7,134.55)	\$34,400.00
<u>Vehicles & Equipment</u>							
5120 - Gas and Oil Expense	\$1,466.52	\$1,000.00	(\$466.52)	\$16,887.54	\$10,200.00	(\$6,687.54)	\$10,700.00
5350 - Repair & Maintenance Expense - Equipment	\$274.89	\$1,000.00	\$725.11	\$7,665.45	\$4,000.00	(\$3,665.45)	\$4,000.00
5410 - Repair & Maintenance Expense - Vehicles	\$370.27	\$0.00	(\$370.27)	\$877.02	\$0.00	(\$877.02)	\$2,000.00
<u>Total Vehicles & Equipment</u>	\$2,111.68	\$2,000.00	(\$111.68)	\$25,430.01	\$14,200.00	(\$11,230.01)	\$16,700.00
Total Expense	\$35,460.89	\$35,561.00	\$100.11	\$376,502.42	\$375,340.00	(\$1,162.42)	\$419,400.00
Operating Net Income	(\$35,460.89)	(\$35,561.00)	\$100.11	(\$376,502.42)	(\$375,340.00)	(\$1,162.42)	(\$419,400.00)
Net Income	(\$35,460.89)	(\$35,561.00)	\$100.11	(\$376,502.42)	(\$375,340.00)	(\$1,162.42)	(\$419,400.00)

Lake Almanor Country Club
Budget Comparison Report - Maintenance
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Expense							
<u>General & 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	\$994.00	\$1,300.00	\$306.00	\$4,557.31	\$3,500.00	(\$1,057.31)	\$6,000.00
5265 - Printing Expense	\$0.00	\$0.00	\$0.00	\$8.58	\$0.00	(\$8.58)	\$0.00
<u>Total General & Administrative</u>	\$994.00	\$1,300.00	\$306.00	\$4,565.89	\$6,000.00	\$1,434.11	\$8,500.00
<u>Employees</u>							
5205 - Payroll Wages - Regular	\$27,084.00	\$25,450.00	(\$1,634.00)	\$241,044.83	\$247,300.00	\$6,255.17	\$303,300.00
5210 - Payroll Wages - Part Time	\$4,715.00	\$3,100.00	(\$1,615.00)	\$43,633.81	\$36,400.00	(\$7,233.81)	\$36,400.00
5225 - Payroll Wages - Overtime	\$240.00	\$200.00	(\$40.00)	\$7,059.40	\$14,000.00	\$6,940.60	\$18,300.00
5230 - Payroll Worker's Compensation Ins	\$634.41	\$1,917.00	\$1,282.59	\$10,240.05	\$16,866.00	\$6,625.95	\$20,700.00
5235 - Payroll Taxes	\$2,536.87	\$2,100.00	(\$436.87)	\$24,834.30	\$27,600.00	\$2,765.70	\$32,000.00
5245 - Payroll Expense Employee Benefits	\$6,021.03	\$5,658.00	(\$363.03)	\$64,249.15	\$56,580.00	(\$7,669.15)	\$67,900.00
5585 - Uniforms Expense	\$510.21	\$0.00	(\$510.21)	\$516.91	\$950.00	\$433.09	\$1,500.00
<u>Total Employees</u>	\$41,741.52	\$38,425.00	(\$3,316.52)	\$391,578.45	\$399,696.00	\$8,117.55	\$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	\$876.00	\$600.00	(\$276.00)	\$8,689.93	\$6,900.00	(\$1,789.93)	\$8,100.00
5360 - Repair & Maintenance Expense - General	\$4.24	\$175.00	\$170.76	\$427.00	\$1,750.00	\$1,323.00	\$2,000.00
5510 - Supplies Expense - General	\$1,185.59	\$550.00	(\$635.59)	\$6,159.79	\$8,900.00	\$2,740.21	\$10,000.00
5525 - Supplies Expense - Office	\$0.00	\$0.00	\$0.00	\$370.88	\$0.00	(\$370.88)	\$0.00
5550 - Supplies Expense - Tools & Equipment	\$2,055.55	\$325.00	(\$1,730.55)	\$4,715.99	\$4,400.00	(\$315.99)	\$5,000.00
<u>Total General Operating</u>	\$4,121.38	\$1,650.00	(\$2,471.38)	\$21,563.59	\$26,450.00	\$4,886.41	\$29,600.00
<u>Facilities</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$50.00	\$50.00	\$59.68	\$450.00	\$390.32	\$500.00
5395 - Repair & Maintenance Expense - Roads	\$4,847.07	\$400.00	(\$4,447.07)	\$13,709.85	\$17,400.00	\$3,690.15	\$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>	\$4,847.07	\$450.00	(\$4,397.07)	\$13,769.53	\$21,650.00	\$7,880.47	\$25,300.00
<u>Trees</u>							
5405 - Repair & Maintenance Expense - Trees	\$0.00	\$3,000.00	\$3,000.00	\$1,800.00	\$18,000.00	\$16,200.00	\$20,000.00
<u>Total Trees</u>	\$0.00	\$3,000.00	\$3,000.00	\$1,800.00	\$18,000.00	\$16,200.00	\$20,000.00
<u>Utilities</u>							
5575 - Telephone Expense	\$60.00	\$250.00	\$190.00	\$1,907.75	\$2,500.00	\$592.25	\$3,000.00
5590 - Utilities Expense - Electricity	\$383.28	\$400.00	\$16.72	\$3,434.20	\$4,200.00	\$765.80	\$5,400.00
5600 - Utilities Expense - Propane	\$722.34	\$800.00	\$77.66	\$6,171.36	\$4,800.00	(\$1,371.36)	\$7,000.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$159.00	\$150.00	(\$9.00)	\$300.00
<u>Total Utilities</u>	\$1,165.62	\$1,450.00	\$284.38	\$11,672.31	\$11,650.00	(\$22.31)	\$15,700.00
<u>Vehicles & Equipment</u>							
5120 - Gas and Oil Expense	\$2,333.22	\$1,900.00	(\$433.22)	\$19,500.57	\$20,400.00	\$899.43	\$24,000.00
5350 - Repair & Maintenance Expense - Equipment	\$248.59	\$2,500.00	\$2,251.41	\$4,121.46	\$13,000.00	\$8,878.54	\$20,000.00

Lake Almanor Country Club
Budget Comparison Report - Maintenance
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5410 - Repair & Maintenance Expense - Vehicles	\$0.00	\$1,000.00	\$1,000.00	\$12,489.36	\$3,400.00	(\$9,089.36)	\$8,000.00
<u>Total Vehicles & Equipment</u>	\$2,581.81	\$5,400.00	\$2,818.19	\$36,111.39	\$36,800.00	\$688.61	\$52,000.00
Total Expense	\$55,451.40	\$51,675.00	(\$3,776.40)	\$481,061.16	\$520,246.00	\$39,184.84	\$631,200.00
Operating Net Income	(\$55,451.40)	(\$51,675.00)	(\$3,776.40)	(\$481,061.16)	(\$520,246.00)	\$39,184.84	(\$631,200.00)
Net Income	(\$55,451.40)	(\$51,675.00)	(\$3,776.40)	(\$481,061.16)	(\$520,246.00)	\$39,184.84	(\$631,200.00)

Lake Almanor Country Club
Budget Comparison Report - Golf Shop
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<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	\$12,732.00	\$5,000.00	\$7,732.00	\$169,254.17	\$160,000.00	\$9,254.17	\$160,000.00
4225 - Green Fees - Non-Member	\$3,224.00	\$0.00	\$3,224.00	\$43,747.00	\$52,000.00	(\$8,253.00)	\$52,000.00
4230 - Cart Rental	\$3,112.00	\$1,200.00	\$1,912.00	\$53,169.76	\$40,000.00	\$13,169.76	\$40,000.00
4235 - Cart Trail Fees	\$825.00	\$100.00	\$725.00	\$9,635.00	\$10,000.00	(\$365.00)	\$10,000.00
4240 - Driving Range	\$1,095.00	\$300.00	\$795.00	\$25,830.00	\$20,000.00	\$5,830.00	\$20,000.00
4250 - Pull Cart/Club Rental	\$200.00	\$0.00	\$200.00	\$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	\$591.64	\$100.00	\$491.64	\$7,548.81	\$7,500.00	\$48.81	\$7,500.00
4270 - Sales - Clothing-Member	\$4,393.77	\$1,200.00	\$3,193.77	\$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	\$973.54	\$900.00	\$73.54	\$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>	\$27,146.95	\$8,800.00	\$18,346.95	\$422,572.43	\$389,600.00	\$32,972.43	\$389,600.00
Total Income	\$27,146.95	\$8,800.00	\$18,346.95	\$422,572.43	\$389,600.00	\$32,972.43	\$389,600.00
Expense							
<u>General & Administrative</u>							
5162 - Maintenance Agreement - Software	\$0.00	\$300.00	\$300.00	\$3,420.00	\$3,000.00	(\$420.00)	\$3,600.00
<u>Total General & Administrative</u>	\$0.00	\$300.00	\$300.00	\$3,420.00	\$3,000.00	(\$420.00)	\$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	\$153.75	\$50.00	(\$103.75)	\$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	\$36.21	\$0.00	(\$36.21)	\$36.21	\$900.00	\$863.79	\$900.00
5210 - Payroll Wages - Part Time	\$9,889.35	\$10,300.00	\$410.65	\$80,607.73	\$88,700.00	\$8,092.27	\$91,700.00
5225 - Payroll Wages - Overtime	\$12.75	\$0.00	(\$12.75)	\$1,672.88	\$0.00	(\$1,672.88)	\$0.00
5230 - Payroll Worker's Compensation Ins	\$193.16	\$392.00	\$198.84	\$3,025.49	\$3,920.00	\$894.51	\$4,700.00
5235 - Payroll Taxes	\$830.14	\$1,000.00	\$169.86	\$9,185.25	\$10,450.00	\$1,264.75	\$11,000.00
5245 - Payroll Expense Employee Benefits	\$787.28	\$800.00	\$12.72	\$7,625.32	\$8,000.00	\$374.68	\$9,800.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$15.13	\$200.00	\$184.87	\$200.00
<u>Total Employees</u>	\$11,902.64	\$12,542.00	\$639.36	\$102,321.76	\$113,370.00	\$11,048.24	\$119,500.00
<u>General Operating</u>							
5045 - Janitorial Expense	\$465.00	\$184.00	(\$281.00)	\$3,215.00	\$1,500.00	(\$1,715.00)	\$1,500.00
5060 - Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00
5075 - Dues & Subscription Expense	\$90.74	\$0.00	(\$90.74)	\$1,739.40	\$700.00	(\$1,039.40)	\$700.00
5180 - Over/Short Expense	\$0.00	\$0.00	\$0.00	\$254.17	\$0.00	(\$254.17)	\$0.00
5320 - Refuse/Trash Expense	\$9.19	\$0.00	(\$9.19)	\$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	\$0.00	\$0.00	\$0.00	\$357.17	\$1,500.00	\$1,142.83	\$1,500.00
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

Lake Almanor Country Club
Budget Comparison Report - Golf Shop
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Total General Operating</u>	\$564.93	\$184.00	(\$380.93)	\$6,609.51	\$5,000.00	(\$1,609.51)	\$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	\$53.00	\$0.00	(\$53.00)	\$53.00	\$3,000.00	\$2,947.00	\$3,000.00
5515 - Supplies Expense - Golf Course	\$0.00	\$0.00	\$0.00	\$578.68	\$0.00	(\$578.68)	\$0.00
<u>Total Golf Course</u>	\$53.00	\$0.00	(\$53.00)	\$631.68	\$3,000.00	\$2,368.32	\$3,000.00
<u>Sales</u>							
5043 - Cost of Sales	\$3,790.83	\$1,400.00	(\$2,390.83)	\$32,059.60	\$33,900.00	\$1,840.40	\$33,900.00
5055 - Credit Card Fees	\$701.32	\$800.00	\$98.68	\$8,720.91	\$7,800.00	(\$920.91)	\$8,000.00
5470 - Sundries Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
<u>Total Sales</u>	\$4,492.15	\$2,200.00	(\$2,292.15)	\$40,780.51	\$42,200.00	\$1,419.49	\$42,400.00
<u>Utilities</u>							
5575 - Telephone Expense	\$280.10	\$275.00	(\$5.10)	\$2,704.84	\$2,750.00	\$45.16	\$3,300.00
5590 - Utilities Expense - Electricity	\$270.12	\$0.00	(\$270.12)	\$2,537.30	\$0.00	(\$2,537.30)	\$0.00
5600 - Utilities Expense - Propane	\$145.11	\$0.00	(\$145.11)	\$763.49	\$0.00	(\$763.49)	\$0.00
<u>Total Utilities</u>	\$695.33	\$275.00	(\$420.33)	\$6,005.63	\$2,750.00	(\$3,255.63)	\$3,300.00
<u>Vehicles & Equipment</u>							
5120 - Gas and Oil Expense	\$0.00	\$100.00	\$100.00	\$2,606.55	\$1,500.00	(\$1,106.55)	\$1,500.00
5350 - Repair & Maintenance Expense - Equipment	\$380.89	\$0.00	(\$380.89)	\$3,983.54	\$3,000.00	(\$983.54)	\$3,000.00
<u>Total Vehicles & Equipment</u>	\$380.89	\$100.00	(\$280.89)	\$6,590.09	\$4,500.00	(\$2,090.09)	\$4,500.00
Total Expense	\$18,088.94	\$15,601.00	(\$2,487.94)	\$166,359.18	\$175,220.00	\$8,860.82	\$182,700.00
Operating Net Income	\$9,058.01	(\$6,801.00)	\$15,859.01	\$256,213.25	\$214,380.00	\$41,833.25	\$206,900.00
Net Income	\$9,058.01	(\$6,801.00)	\$15,859.01	\$256,213.25	\$214,380.00	\$41,833.25	\$206,900.00

Lake Almanor Country Club
Budget Comparison Report - Recreation
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<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
Total Income	\$0.00	\$0.00	\$0.00	\$36,383.02	\$40,400.00	(\$4,016.98)	\$40,400.00
Expense							
<u>General & Administrative</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$25.00	\$100.00	\$75.00	\$100.00
<u>Total General & 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	\$0.00	\$1,050.00	\$1,050.00	\$44,487.88	\$84,900.00	\$40,412.12	\$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	\$155.00	\$460.00	\$305.00	\$2,315.52	\$3,980.00	\$1,664.48	\$4,900.00
5235 - Payroll Taxes	\$0.00	\$300.00	\$300.00	\$6,790.20	\$12,900.00	\$6,109.80	\$13,100.00
5245 - Payroll Expense Employee Benefits	\$0.00	\$0.00	\$0.00	\$864.90	\$2,900.00	\$2,035.10	\$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>	\$155.00	\$1,810.00	\$1,655.00	\$62,039.95	\$112,230.00	\$50,190.05	\$113,350.00
<u>General Operating</u>							
5015 - Alarm Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$400.00
5060 - Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
5180 - Over/Short Expense	\$20.00	\$0.00	(\$20.00)	\$107.74	\$0.00	(\$107.74)	\$0.00

Lake Almanor Country Club
Budget Comparison Report - Recreation
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5255 - Pest Control Expense	\$35.00	\$0.00	(\$35.00)	\$193.64	\$0.00	(\$193.64)	\$0.00
5325 - Rental Equipment Expense	\$2,085.87	\$800.00	(\$1,285.87)	\$11,574.00	\$5,600.00	(\$5,974.00)	\$6,000.00
5360 - Repair & Maintenance Expense - General	\$829.90	\$0.00	(\$829.90)	\$1,290.24	\$6,000.00	\$4,709.76	\$6,000.00
5510 - Supplies Expense - General	\$493.65	\$0.00	(\$493.65)	\$7,396.85	\$6,500.00	(\$896.85)	\$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
Total General Operating	\$3,464.42	\$800.00	(\$2,664.42)	\$23,580.11	\$19,400.00	(\$4,180.11)	\$19,900.00
Facilities							
5315 - Recreation Equipment Expense	\$407.94	\$0.00	(\$407.94)	\$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
Total Facilities	\$407.94	\$0.00	(\$407.94)	\$6,172.04	\$10,500.00	\$4,327.96	\$10,500.00
Sales							
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
Total Sales	\$0.00	\$0.00	\$0.00	\$11,525.42	\$12,800.00	\$1,274.58	\$12,800.00
Trees							
5405 - Repair & Maintenance Expense - Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
Total Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
Utilities							
5575 - Telephone Expense	\$183.50	\$150.00	(\$33.50)	\$1,513.41	\$1,500.00	(\$13.41)	\$1,800.00
5590 - Utilities Expense - Electricity	\$136.93	\$100.00	(\$36.93)	\$2,469.41	\$2,700.00	\$230.59	\$2,800.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$795.00	\$1,300.00	\$505.00	\$3,500.00
Total Utilities	\$320.43	\$250.00	(\$70.43)	\$4,777.82	\$5,500.00	\$722.18	\$8,100.00
Vehicles & Equipment							
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
Total Vehicles & Equipment	\$0.00	\$0.00	\$0.00	\$1,854.24	\$1,500.00	(\$354.24)	\$1,500.00
Total Expense	\$4,347.79	\$2,860.00	(\$1,487.79)	\$109,974.58	\$164,030.00	\$54,055.42	\$168,250.00
Operating Net Income	(\$4,347.79)	(\$2,860.00)	(\$1,487.79)	(\$73,591.56)	(\$123,630.00)	\$50,038.44	(\$127,850.00)
Net Income	(\$4,347.79)	(\$2,860.00)	(\$1,487.79)	(\$73,591.56)	(\$123,630.00)	\$50,038.44	(\$127,850.00)

Lake Almanor Country Club
Budget Comparison Report - Security
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<u>Security Revenue</u>							
4505 - Boat Fees	\$665.00	\$400.00	\$265.00	\$37,205.00	\$48,000.00	(\$10,795.00)	\$48,000.00
4515 - Fines	\$345.00	\$100.00	\$245.00	\$2,320.00	\$2,900.00	(\$580.00)	\$3,000.00
4520 - Garbage Tags	\$216.00	\$400.00	(\$184.00)	\$7,789.00	\$8,300.00	(\$511.00)	\$8,600.00
4525 - Gate Cards	\$1,170.00	\$750.00	\$420.00	\$18,690.00	\$24,250.00	(\$5,560.00)	\$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>	\$2,396.00	\$1,650.00	\$746.00	\$66,079.00	\$83,450.00	(\$17,371.00)	\$84,600.00
Total Income	\$2,396.00	\$1,650.00	\$746.00	\$66,079.00	\$83,450.00	(\$17,371.00)	\$84,600.00
Expense							
<u>General & Administrative</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$952.00	\$1,000.00	\$48.00	\$1,500.00
5265 - Printing Expense	\$0.00	\$25.00	\$25.00	\$807.76	\$750.00	(\$57.76)	\$800.00
<u>Total General & Administrative</u>	\$0.00	\$25.00	\$25.00	\$1,759.76	\$1,750.00	(\$9.76)	\$2,300.00
<u>Employees</u>							
5080 - Employee Development Expense	\$0.00	\$50.00	\$50.00	\$437.13	\$1,000.00	\$562.87	\$1,200.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$100.00	\$100.00	\$0.00	\$500.00	\$500.00	\$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	\$400.00	\$400.00	\$500.00
5205 - Payroll Wages - Regular	\$13,102.13	\$14,000.00	\$897.87	\$108,785.19	\$140,000.00	\$31,214.81	\$171,700.00
5210 - Payroll Wages - Part Time	\$1,837.50	\$5,000.00	\$3,162.50	\$61,196.56	\$68,200.00	\$7,003.44	\$78,700.00
5225 - Payroll Wages - Overtime	\$2,365.88	\$150.00	(\$2,215.88)	\$24,142.99	\$2,600.00	(\$21,542.99)	\$2,900.00
5230 - Payroll Worker's Compensation Ins	\$449.00	\$1,420.00	\$971.00	\$6,679.13	\$11,680.00	\$5,000.87	\$14,700.00
5235 - Payroll Taxes	\$1,326.15	\$1,450.00	\$123.85	\$19,862.90	\$21,300.00	\$1,437.10	\$25,000.00
5245 - Payroll Expense Employee Benefits	\$81.11	\$3,590.00	\$3,508.89	\$5,669.19	\$35,900.00	\$30,230.81	\$45,000.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$602.69	\$1,500.00	\$897.31	\$2,000.00
<u>Total Employees</u>	\$19,161.77	\$25,810.00	\$6,648.23	\$227,828.48	\$283,580.00	\$55,751.52	\$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	\$17.00	\$0.00	(\$17.00)	\$229.00	\$450.00	\$221.00	\$450.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$100.00	\$100.00	\$0.00	\$900.00	\$900.00	\$1,000.00
5510 - Supplies Expense - General	\$344.27	\$200.00	(\$144.27)	\$5,567.35	\$6,600.00	\$1,032.65	\$7,000.00
5525 - Supplies Expense - Office	\$386.81	\$250.00	(\$136.81)	\$3,294.10	\$3,600.00	\$305.90	\$4,000.00
5550 - Supplies Expense - Tools & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00
<u>Total General Operating</u>	\$748.08	\$550.00	(\$198.08)	\$9,227.45	\$13,250.00	\$4,022.55	\$14,150.00
<u>Facilities</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$25.00	\$25.00	\$113.77	\$375.00	\$261.23	\$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

Lake Almanor Country Club
Budget Comparison Report - Security
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
<u>Total Facilities</u>	\$0.00	\$25.00	\$25.00	\$113.77	\$1,625.00	\$1,511.23	\$1,675.00
<u>IT Expenses</u>							
5375 - Repair & Maintenance Expense - IT	\$0.00	\$0.00	\$0.00	\$780.78	\$300.00	(\$480.78)	\$300.00
<u>Total IT Expenses</u>	\$0.00	\$0.00	\$0.00	\$780.78	\$300.00	(\$480.78)	\$300.00
<u>Gate</u>							
5355 - Repair & Maintenance Expense - Gate	\$0.00	\$50.00	\$50.00	\$548.18	\$1,950.00	\$1,401.82	\$2,000.00
5505 - Supplies Expense - Gate Cards	\$0.00	\$0.00	\$0.00	\$16,696.60	\$7,000.00	(\$9,696.60)	\$7,000.00
<u>Total Gate</u>	\$0.00	\$50.00	\$50.00	\$17,244.78	\$8,950.00	(\$8,294.78)	\$9,000.00
<u>Sales</u>							
5055 - Credit Card Fees	\$172.71	\$50.00	(\$122.71)	\$4,682.28	\$2,400.00	(\$2,282.28)	\$2,500.00
<u>Total Sales</u>	\$172.71	\$50.00	(\$122.71)	\$4,682.28	\$2,400.00	(\$2,282.28)	\$2,500.00
<u>Utilities</u>							
5575 - Telephone Expense	\$313.63	\$600.00	\$286.37	\$8,027.36	\$6,000.00	(\$2,027.36)	\$7,200.00
5590 - Utilities Expense - Electricity	\$460.76	\$300.00	(\$160.76)	\$2,910.44	\$3,800.00	\$889.56	\$4,400.00
5600 - Utilities Expense - Propane	\$0.00	\$50.00	\$50.00	\$314.68	\$575.00	\$260.32	\$775.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$159.00	\$200.00	\$41.00	\$400.00
<u>Total Utilities</u>	\$774.39	\$950.00	\$175.61	\$11,411.48	\$10,575.00	(\$836.48)	\$12,775.00
<u>Vehicles & Equipment</u>							
5120 - Gas and Oil Expense	\$298.50	\$700.00	\$401.50	\$5,130.12	\$6,100.00	\$969.88	\$7,500.00
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$50.00	\$50.00	\$297.75	\$600.00	\$302.25	\$650.00
5410 - Repair & Maintenance Expense - Vehicles	\$0.00	\$200.00	\$200.00	\$708.71	\$3,600.00	\$2,891.29	\$4,000.00
<u>Total Vehicles & Equipment</u>	\$298.50	\$950.00	\$651.50	\$6,136.58	\$10,300.00	\$4,163.42	\$12,150.00
<u>Supplies Expense</u>							
5500 - Supplies Expense - Garbage Tags	\$0.00	\$1,800.00	\$1,800.00	\$4,800.00	\$4,800.00	\$0.00	\$4,800.00
<u>Total Supplies Expense</u>	\$0.00	\$1,800.00	\$1,800.00	\$4,800.00	\$4,800.00	\$0.00	\$4,800.00
Total Expense	\$21,155.45	\$30,210.00	\$9,054.55	\$283,985.36	\$337,530.00	\$53,544.64	\$402,350.00
Operating Net Income	(\$18,759.45)	(\$28,560.00)	\$9,800.55	(\$217,906.36)	(\$254,080.00)	\$36,173.64	(\$317,750.00)
Net Income	(\$18,759.45)	(\$28,560.00)	\$9,800.55	(\$217,906.36)	(\$254,080.00)	\$36,173.64	(\$317,750.00)

Lake Almanor Country Club
Budget Comparison Report - Clubhouse
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<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	\$3,020.00	\$2,500.00	\$520.00	\$8,795.39	\$4,200.00	\$4,595.39	\$10,000.00
<u>Total Clubhouse Revenue</u>	\$3,020.00	\$2,500.00	\$520.00	\$11,045.39	\$4,200.00	\$6,845.39	\$10,000.00
Total Income	\$3,020.00	\$2,500.00	\$520.00	\$11,045.39	\$5,200.00	\$5,845.39	\$11,000.00
Expense							
<u>General & Administrative</u>							
5160 - License/Permit Fees	\$315.00	\$0.00	(\$315.00)	\$340.00	\$300.00	(\$40.00)	\$500.00
<u>Total General & Administrative</u>	\$315.00	\$0.00	(\$315.00)	\$340.00	\$300.00	(\$40.00)	\$500.00
<u>Employees</u>							
5230 - Payroll Worker's Compensation Ins	\$34.69	\$0.00	(\$34.69)	\$305.44	\$0.00	(\$305.44)	\$0.00
<u>Total Employees</u>	\$34.69	\$0.00	(\$34.69)	\$305.44	\$0.00	(\$305.44)	\$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	\$970.00	\$1,000.00	\$30.00	\$11,130.00	\$10,000.00	(\$1,130.00)	\$12,000.00
5060 - Donations	\$0.00	\$0.00	\$0.00	\$47.81	\$0.00	(\$47.81)	\$0.00
5075 - Dues & Subscription Expense	\$90.74	\$208.00	\$117.26	\$907.40	\$2,080.00	\$1,172.60	\$2,500.00
5255 - Pest Control Expense	\$72.00	\$40.00	(\$32.00)	\$394.00	\$360.00	(\$34.00)	\$400.00
5320 - Refuse/Trash Expense	\$27.56	\$170.00	\$142.44	\$1,130.23	\$1,000.00	(\$130.23)	\$1,000.00
5325 - Rental Equipment Expense	\$35.00	\$0.00	(\$35.00)	\$543.24	\$500.00	(\$43.24)	\$500.00
5360 - Repair & Maintenance Expense - General	\$94.34	\$50.00	(\$44.34)	\$219.45	\$950.00	\$730.55	\$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	\$169.96	\$200.00	\$30.04	\$4,011.92	\$2,800.00	(\$1,211.92)	\$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>	\$1,459.60	\$1,668.00	\$208.40	\$18,606.55	\$19,290.00	\$683.45	\$22,500.00
<u>Facilities</u>							
5340 - Repair & Maintenance Expense - Buildings	\$1,063.79	\$0.00	(\$1,063.79)	\$80,863.32	\$3,500.00	(\$77,363.32)	\$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	\$800.00	\$0.00	(\$800.00)	\$800.00	\$0.00	(\$800.00)	\$1,000.00
<u>Total Facilities</u>	\$1,863.79	\$0.00	(\$1,863.79)	\$81,844.24	\$4,000.00	(\$77,844.24)	\$5,500.00
<u>IT Expenses</u>							
5375 - Repair & Maintenance Expense - IT	\$22.51	\$0.00	(\$22.51)	\$187.51	\$200.00	\$12.49	\$200.00
<u>Total IT Expenses</u>	\$22.51	\$0.00	(\$22.51)	\$187.51	\$200.00	\$12.49	\$200.00
<u>Special Events</u>							
5465 - Special Event Expense	\$1,834.81	\$2,500.00	\$665.19	\$9,015.07	\$4,200.00	(\$4,815.07)	\$10,000.00
<u>Total Special Events</u>	\$1,834.81	\$2,500.00	\$665.19	\$9,015.07	\$4,200.00	(\$4,815.07)	\$10,000.00

Lake Almanor Country Club
Budget Comparison Report - Clubhouse
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<u>Utilities</u>							
5575 - Telephone Expense	\$189.87	\$141.00	(\$48.87)	\$1,421.26	\$1,410.00	(\$11.26)	\$1,700.00
5590 - Utilities Expense - Electricity	\$810.35	\$1,083.00	\$272.65	\$7,611.93	\$10,830.00	\$3,218.07	\$13,000.00
5600 - Utilities Expense - Propane	\$435.33	\$400.00	(\$35.33)	\$2,290.48	\$4,700.00	\$2,409.52	\$6,000.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$120.56	\$200.00	\$79.44	\$500.00
<u>Total Utilities</u>	\$1,435.55	\$1,624.00	\$188.45	\$11,444.23	\$17,140.00	\$5,695.77	\$21,200.00
<u>Vehicles & Equipment</u>							
5350 - Repair & Maintenance Expense - Equipment	\$233.05	\$0.00	(\$233.05)	\$435.82	\$1,000.00	\$564.18	\$1,000.00
<u>Total Vehicles & Equipment</u>	\$233.05	\$0.00	(\$233.05)	\$435.82	\$1,000.00	\$564.18	\$1,000.00
Total Expense	\$7,199.00	\$5,792.00	(\$1,407.00)	\$122,178.86	\$46,130.00	(\$76,048.86)	\$60,900.00
Operating Net Income	(\$4,179.00)	(\$3,292.00)	(\$887.00)	(\$111,133.47)	(\$40,930.00)	(\$70,203.47)	(\$49,900.00)
Net Income	(\$4,179.00)	(\$3,292.00)	(\$887.00)	(\$111,133.47)	(\$40,930.00)	(\$70,203.47)	(\$49,900.00)

Lake Almanor Country Club
Budget Comparison Report - Food & Beverage
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<u>General & Admin. Revenue</u>							
4065 - Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.13	\$0.00	\$0.13	\$0.00
<u>Total General & 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	\$4,403.95	\$2,300.00	\$2,103.95	\$47,821.59	\$40,800.00	\$7,021.59	\$42,000.00
4710 - Beverage Sales - Member	\$232.64	\$400.00	(\$167.36)	\$5,297.82	\$11,900.00	(\$6,602.18)	\$12,000.00
4715 - Liquor Sales - Member	\$11,504.11	\$6,700.00	\$4,804.11	\$107,142.47	\$101,600.00	\$5,542.47	\$105,000.00
4720 - Wine Sales - Member	\$2,781.83	\$4,500.00	(\$1,718.17)	\$22,643.50	\$45,200.00	(\$22,556.50)	\$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	\$10.00	\$0.00	\$10.00	\$10.00	\$800.00	(\$790.00)	\$800.00
<u>Total Bar Revenue</u>	\$18,932.53	\$13,900.00	\$5,032.53	\$182,915.38	\$205,700.00	(\$22,784.62)	\$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	\$14,500.00	(\$14,500.00)	\$49,377.87	\$140,000.00	(\$90,622.13)	\$140,000.00
4665 - Food Sales - Special Events Member	\$0.00	\$1,750.00	(\$1,750.00)	\$2,741.36	\$25,750.00	(\$23,008.64)	\$30,000.00
4669 - Food Sales - Take-Out Dinner	\$0.00	\$7,200.00	(\$7,200.00)	\$0.00	\$60,000.00	(\$60,000.00)	\$60,000.00
<u>Total Restaurant Revenue</u>	\$0.00	\$23,450.00	(\$23,450.00)	\$52,119.23	\$295,750.00	(\$243,630.77)	\$300,000.00
Total Income	\$18,932.53	\$37,350.00	(\$18,417.47)	\$235,034.74	\$501,450.00	(\$266,415.26)	\$513,200.00
Expense							
<u>General & 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 & 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	\$100.00	\$100.00	\$11.59	\$800.00	\$788.41	\$1,000.00
5090 - Employee Recruitment Expense	\$16.43	\$0.00	(\$16.43)	\$1,217.90	\$400.00	(\$817.90)	\$400.00
5211 - Payroll Wages - Part Time - Bar	\$7,090.49	\$5,000.00	(\$2,090.49)	\$65,904.80	\$67,000.00	\$1,095.20	\$71,000.00
5212 - Payroll Wages - Part Time - Restaurant	\$334.66	\$17,000.00	\$16,665.34	\$25,888.68	\$128,200.00	\$102,311.32	\$130,200.00
5226 - Payroll Wages - Overtime - Bar	\$313.88	\$0.00	(\$313.88)	\$5,157.40	\$0.00	(\$5,157.40)	\$0.00
5227 - Payroll Wages - Overtime - Restr	\$261.56	\$0.00	(\$261.56)	\$7,810.53	\$0.00	(\$7,810.53)	\$0.00
5231 - Payroll Worker's Comp Ins - Bar	\$150.00	\$341.00	\$191.00	\$2,462.08	\$3,410.00	\$947.92	\$4,100.00
5232 - Payroll Worker's Comp Ins - Restr	\$263.33	\$625.00	\$361.67	\$4,390.95	\$6,220.00	\$1,829.05	\$7,500.00
5236 - Payroll Taxes - Bar	\$938.61	\$300.00	(\$638.61)	\$9,885.96	\$8,600.00	(\$1,285.96)	\$9,000.00
5237 - Payroll Taxes - Restr	\$55.63	\$1,870.00	\$1,814.37	\$5,503.52	\$13,980.00	\$8,476.48	\$14,200.00
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	\$351.92	\$250.00	(\$101.92)	\$3,910.79	\$3,000.00	(\$910.79)	\$3,300.00
5247 - Payroll Expense - Emp Benefits - Restr	\$0.00	\$0.00	\$0.00	\$112.08	\$0.00	(\$112.08)	\$0.00

Lake Almanor Country Club
Budget Comparison Report - Food & Beverage
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$85.68	\$1,000.00	\$914.32	\$1,000.00
<u>Total Employees</u>	\$9,776.51	\$25,486.00	\$15,709.49	\$132,949.58	\$233,110.00	\$100,160.42	\$242,200.00
<u>General Operating</u>							
5045 - Janitorial Expense	\$1,790.00	\$2,000.00	\$210.00	\$12,882.50	\$13,000.00	\$117.50	\$15,000.00
5075 - Dues & Subscription Expense	\$93.50	\$83.00	(\$10.50)	\$949.16	\$830.00	(\$119.16)	\$1,000.00
5161 - Linens	\$514.24	\$0.00	(\$514.24)	\$1,996.20	\$0.00	(\$1,996.20)	\$0.00
5180 - Over/Short Expense	\$0.59	\$0.00	(\$0.59)	\$472.78	\$0.00	(\$472.78)	\$0.00
5320 - Refuse/Trash Expense	\$55.10	\$200.00	\$144.90	\$2,005.75	\$2,000.00	(\$5.75)	\$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	\$500.00	\$500.00	\$1,346.46	\$6,200.00	\$4,853.54	\$6,200.00
5510 - Supplies Expense - General	\$0.00	\$0.00	\$0.00	\$749.26	\$2,900.00	\$2,150.74	\$2,900.00
5525 - Supplies Expense - Office	\$0.00	\$0.00	\$0.00	\$332.08	\$800.00	\$467.92	\$800.00
<u>Total General Operating</u>	\$2,453.43	\$2,783.00	\$329.57	\$20,749.57	\$25,930.00	\$5,180.43	\$28,500.00
<u>Facilities</u>							
5335 - Repair & Maintenance Expense - Bar	\$0.00	\$100.00	\$100.00	\$970.77	\$500.00	(\$470.77)	\$500.00
5380 - Repair & Maintenance Expense - Kitchen	\$1,049.00	\$0.00	(\$1,049.00)	\$5,084.14	\$2,000.00	(\$3,084.14)	\$2,000.00
5520 - Supplies Expense - Kitchen	\$0.00	\$800.00	\$800.00	\$4,448.67	\$10,000.00	\$5,551.33	\$10,000.00
<u>Total Facilities</u>	\$1,049.00	\$900.00	(\$149.00)	\$10,503.58	\$12,500.00	\$1,996.42	\$12,500.00
<u>Sales</u>							
5046 - Cost of Sales - Bar	\$6,918.89	\$4,500.00	(\$2,418.89)	\$57,397.07	\$65,450.00	\$8,052.93	\$68,000.00
5047 - Cost of Sales - Restr	\$0.00	\$6,100.00	\$6,100.00	\$26,197.87	\$109,350.00	\$83,152.13	\$111,000.00
5055 - Credit Card Fees	\$907.51	\$1,900.00	\$992.49	\$7,250.09	\$15,000.00	\$7,749.91	\$16,000.00
5270 - Product Loss	\$8,624.80	\$0.00	(\$8,624.80)	\$11,735.12	\$0.00	(\$11,735.12)	\$0.00
5475 - Supplies Expense - Bar	\$654.61	\$700.00	\$45.39	\$10,079.22	\$9,500.00	(\$579.22)	\$10,000.00
<u>Total Sales</u>	\$17,105.81	\$13,200.00	(\$3,905.81)	\$112,659.37	\$199,300.00	\$86,640.63	\$205,000.00
<u>Utilities</u>							
5575 - Telephone Expense	\$126.58	\$183.00	\$56.42	\$1,381.76	\$1,830.00	\$448.24	\$2,200.00
5590 - Utilities Expense - Electricity	\$1,620.66	\$916.00	(\$704.66)	\$15,223.53	\$9,160.00	(\$6,063.53)	\$11,000.00
5600 - Utilities Expense - Propane	\$870.63	\$1,000.00	\$129.37	\$4,580.87	\$6,000.00	\$1,419.13	\$6,000.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$180.83	\$0.00	(\$180.83)	\$0.00
<u>Total Utilities</u>	\$2,617.87	\$2,099.00	(\$518.87)	\$21,366.99	\$16,990.00	(\$4,376.99)	\$19,200.00
<u>Vehicles & Equipment</u>							
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$500.00	\$500.00	\$1,001.68	\$2,500.00	\$1,498.32	\$2,500.00
<u>Total Vehicles & Equipment</u>	\$0.00	\$500.00	\$500.00	\$1,001.68	\$2,500.00	\$1,498.32	\$2,500.00
Total Expense	\$33,002.62	\$44,968.00	\$11,965.38	\$300,236.77	\$492,830.00	\$192,593.23	\$512,400.00
Operating Net Income	(\$14,070.09)	(\$7,618.00)	(\$6,452.09)	(\$65,202.03)	\$8,620.00	(\$73,822.03)	\$800.00
Net Income	(\$14,070.09)	(\$7,618.00)	(\$6,452.09)	(\$65,202.03)	\$8,620.00	(\$73,822.03)	\$800.00

Lake Almanor Country Club
Budget Comparison Report - Reserve Expense
10/1/2022 - 10/31/2022

	10/1/2022 - 10/31/2022			1/1/2022 - 10/31/2022			
	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	\$1,040,000.00	\$1,040,000.00	\$0.00	\$1,040,000.00
4115 - Interest - Reserve	\$0.00	\$0.00	\$0.00	\$11,992.97	\$20,000.00	(\$8,007.03)	\$20,000.00
4120 - Business Stickers - Reserve	\$173.88	\$1,416.00	(\$1,242.12)	\$22,382.03	\$14,160.00	\$8,222.03	\$17,000.00
<u>Total Reserve Revenue</u>	\$173.88	\$1,416.00	(\$1,242.12)	\$1,074,375.00	\$1,074,160.00	\$215.00	\$1,077,000.00
Total Reserve Income	\$173.88	\$1,416.00	(\$1,242.12)	\$1,074,375.00	\$1,074,160.00	\$215.00	\$1,077,000.00
Reserve Net Income	\$173.88	\$1,416.00	(\$1,242.12)	\$1,074,375.00	\$1,074,160.00	\$215.00	\$1,077,000.00
Net Income	\$173.88	\$1,416.00	(\$1,242.12)	\$1,074,375.00	\$1,074,160.00	\$215.00	\$1,077,000.00