

Lake Almanor Country Club
Monthly Financial Reporting Package
11/1/2022 - 11/30/2022



501 Peninsula Drive
Lake Almanor, CA 96137



Lake Almanor Country Club
Balance Sheet
11/30/2022

Assets

Cash-Operating

1005 - Plumas Bank Checking-5286	\$1,260,525.06
1025 - Vanguard Operating	\$71,230.17
1027 - Edward Jones Operating-21570	\$821,477.47
1040 - Petty Cash - Administration	\$3,000.00
1045 - Petty Cash - Bar	\$1,440.00
1060 - Petty Cash - Security	\$500.00

Cash-Operating Total

\$2,158,172.70

Cash-Restricted

1117 - Edward Jones Reserve-21571	\$4,848,527.79
1123 - Clubhouse Fund-20631	\$6,100.34
1126 - Vanguard Contingency Fund	\$90,160.20
1128 - Fire Fund-20675	\$45,878.00
1129 - Lake Water Quality	\$6,807.73
1136 - Construction Deposit - 4533	\$123,120.00

Cash-Restricted Total

\$5,120,594.06

Receivables

1205 - Receivables	\$71,896.29
1235 - Allowance for Doubtful Accounts	(\$37,252.46)

Receivables Total

\$34,643.83

Assets - Other

1305 - Deposits and Prepayments	\$1,342.00
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	\$200,437.29
1515 - Unexpired Insurance - Umbrella	\$8,612.15
1520 - Unexpired Insurance - Worker's Comp.	\$7,225.75
1525 - Unexpired Insurance - Crime	\$4,856.25
1530 - Unexpired Insurance - Cyber	\$1,347.06

Assets - Other Total

\$317,247.60

Inventory

1400 - Inventory - Bar	\$17,725.22
1405 - Inventory - Keg Deposits	\$650.00
1410 - Inventory - Fuel - Unleaded	\$2,532.75
1415 - Inventory - Fuel - Diesel	\$5,730.64
1420 - Inventory - Golf Shop	\$15,552.56
1430 - Inventory - Recreation	\$7,091.34

Inventory Total

\$49,282.51

Fixed Assets

1605 - Construction in Process	\$49,213.82
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
11/30/2022

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>	\$2,424,174.10
 <i>Assets Total</i>	 \$10,104,114.80
 <u>Liabilities and Equity</u>	
<u>Current Liabilities</u>	
2005 - Accounts Payable	\$40,833.41
2110 - State Sales Tax - Golf Shop	(\$0.36)
2205 - Prepaid Assessments	\$1,307,468.94
2210 - Prepaid Golf	\$5,482.19
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	\$187,987.00
2405 - Deposits - Construction Damage	\$123,205.00
2410 - Employee Christmas Fund	\$16,065.57
2510 - Accrued Employee Benefits	\$83,661.18
2530 - Employee F&B Tips Payable	\$81.68
<u>Current Liabilities Total</u>	\$1,782,667.93
 <u>Net Worth</u>	
3010 - Investment in Property & Equipment	\$2,302,904.00
3015 - Reserves	\$3,852,309.00
<u>Net Worth Total</u>	\$6,155,213.00
 <u>Retained Earnings</u>	 \$980,848.42
 <u>Net Income</u>	 \$1,185,385.45
 <i>Liabilities & Equity Total</i>	 \$10,104,114.80



Lake Almanor Country Club
Budget Comparison Report
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
General & Admin. Revenue	\$201,366.54	\$228,370.00	(\$27,003.46)	\$2,354,644.29	\$2,646,298.00	(\$291,653.71)	\$2,874,873.00
Golf Revenue	\$64.00	\$0.00	\$64.00	\$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	\$1,696.00	\$750.00	\$946.00	\$67,775.00	\$84,200.00	(\$16,425.00)	\$84,600.00
Clubhouse Revenue	\$60.00	\$0.00	\$60.00	\$11,105.39	\$4,200.00	\$6,905.39	\$10,000.00
Bar Revenue	\$9,385.92	\$2,750.00	\$6,635.92	\$192,301.30	\$208,450.00	(\$16,148.70)	\$213,200.00
Restaurant Revenue	\$0.00	\$0.00	\$0.00	\$52,119.23	\$295,750.00	(\$243,630.77)	\$300,000.00
Total Income	\$212,572.46	\$231,870.00	(\$19,297.54)	\$3,136,964.66	\$3,669,898.00	(\$532,933.34)	\$3,913,673.00
Expense							
General & Administrative	\$9,712.18	\$10,425.00	\$712.82	\$132,899.96	\$193,673.00	\$60,773.04	\$198,798.00
Employees	\$166,457.88	\$160,392.00	(\$6,065.88)	\$2,123,604.01	\$2,312,239.00	\$188,634.99	\$2,500,025.00
General Operating	\$20,168.63	\$6,756.00	(\$13,412.63)	\$169,674.56	\$151,616.00	(\$18,058.56)	\$160,550.00
Facilities	\$1,530.40	\$5,075.00	\$3,544.60	\$145,443.44	\$92,175.00	(\$53,268.44)	\$93,475.00
IT Expenses	\$758.57	\$0.00	(\$758.57)	\$11,735.31	\$8,600.00	(\$3,135.31)	\$11,800.00
Gate	\$0.00	\$50.00	\$50.00	\$17,244.78	\$9,000.00	(\$8,244.78)	\$9,000.00
Fire Safety	\$2.44	\$0.00	(\$2.44)	\$5,925.77	\$300,000.00	\$294,074.23	\$300,000.00
Special Events	\$1,791.66	\$0.00	(\$1,791.66)	\$10,806.73	\$4,200.00	(\$6,606.73)	\$10,000.00
Golf Course	\$266.31	\$0.00	(\$266.31)	\$2,282.35	\$7,000.00	\$4,717.65	\$7,000.00
Sales	\$3,999.14	\$2,300.00	(\$1,699.14)	\$176,745.57	\$262,600.00	\$85,854.43	\$266,700.00
Trees	\$0.00	\$2,000.00	\$2,000.00	\$1,800.00	\$47,000.00	\$45,200.00	\$47,000.00
Utilities	\$12,295.97	\$13,323.00	\$1,027.03	\$133,405.43	\$122,128.00	(\$11,277.43)	\$130,575.00
Vehicles & Equipment	\$7,770.45	\$11,025.00	\$3,254.55	\$85,615.99	\$82,125.00	(\$3,490.99)	\$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
Total Expense	\$224,753.63	\$211,346.00	(\$13,407.63)	\$3,038,933.90	\$3,599,656.00	\$560,722.10	\$3,832,873.00
Operating Net Income	(\$12,181.17)	\$20,524.00	(\$32,705.17)	\$98,030.76	\$70,242.00	\$27,788.76	\$80,800.00
Reserve Income							
Reserve Revenue	\$2,945.41	\$1,416.00	\$1,529.41	\$1,087,354.69	\$1,075,576.00	\$11,778.69	\$1,077,000.00
Total Reserve Income	\$2,945.41	\$1,416.00	\$1,529.41	\$1,087,354.69	\$1,075,576.00	\$11,778.69	\$1,077,000.00
Reserve Net Income	\$2,945.41	\$1,416.00	\$1,529.41	\$1,087,354.69	\$1,075,576.00	\$11,778.69	\$1,077,000.00
Net Income	(\$9,235.76)	\$21,940.00	(\$31,175.76)	\$1,185,385.45	\$1,145,818.00	\$39,567.45	\$1,157,800.00



Lake Almanor Country Club
Budget Comparison Report - G&A
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			
	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	\$2,067,813.00	\$2,067,813.00	\$0.00	\$2,255,800.00
4020 - Administrative Services	\$5,525.00	\$5,342.00	\$183.00	\$60,050.00	\$58,757.00	\$1,293.00	\$64,100.00
4025 - Cable Agreement	\$529.98	\$0.00	\$529.98	\$2,341.00	\$3,700.00	(\$1,359.00)	\$5,000.00
4030 - Cell Tower Agreement	\$2,027.10	\$1,000.00	\$1,027.10	\$11,109.29	\$11,000.00	\$109.29	\$12,000.00
4035 - Road Impact Fees	\$125.00	\$400.00	(\$275.00)	\$9,740.00	\$9,000.00	\$740.00	\$9,000.00
4040 - Finance Charges	\$697.67	\$300.00	\$397.67	\$12,851.36	\$8,200.00	\$4,651.36	\$8,500.00
4050 - Interest - Operating	\$474.62	\$625.00	(\$150.38)	\$3,630.39	\$6,875.00	(\$3,244.61)	\$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	\$4.17	\$670.00	(\$665.83)	\$12,591.92	\$7,330.00	\$5,261.92	\$8,000.00
4070 - Plan Approval Fees	\$65.00	\$200.00	(\$135.00)	\$5,430.00	\$4,800.00	\$630.00	\$5,000.00
4073 - Prior Year Surplus	\$0.00	\$29,750.00	(\$29,750.00)	\$0.00	\$327,223.00	(\$327,223.00)	\$356,973.00
4075 - Property Transfer Fees	\$875.00	\$1,000.00	(\$125.00)	\$13,250.00	\$12,800.00	\$450.00	\$13,000.00
4080 - Rentals Income	\$3,060.00	\$1,100.00	\$1,960.00	\$126,230.00	\$113,800.00	\$12,430.00	\$115,000.00
Total General & Admin. Revenue	\$201,366.54	\$228,370.00	(\$27,003.46)	\$2,354,644.16	\$2,646,298.00	(\$291,653.84)	\$2,874,873.00
Total Income	\$201,366.54	\$228,370.00	(\$27,003.46)	\$2,354,644.16	\$2,646,298.00	(\$291,653.84)	\$2,874,873.00
Expense							
<u>General & 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	\$50.51	\$50.00	(\$0.51)	\$323.69	\$550.00	\$226.31	\$600.00
5030 - Board of Director's Expense	\$129.70	\$100.00	(\$29.70)	\$824.48	\$3,358.00	\$2,533.52	\$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	\$0.00	\$50.00	\$50.00	\$0.00	\$950.00	\$950.00	\$1,000.00
5140 - Interest Expense	\$0.00	\$0.00	\$0.00	\$117.17	\$0.00	(\$117.17)	\$0.00
5155 - Legal Fees	\$1,393.05	\$2,500.00	\$1,106.95	\$25,223.95	\$50,500.00	\$25,276.05	\$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)	\$3,838.00	\$3,400.00	(\$438.00)	\$3,400.00
5170 - Newsletter Expense	\$1,840.00	\$1,200.00	(\$640.00)	\$22,560.00	\$21,000.00	(\$1,560.00)	\$23,000.00
5260 - Postage Expense	\$6,288.92	\$3,000.00	(\$3,288.92)	\$12,159.26	\$12,000.00	(\$159.26)	\$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
Total General & Administrative	\$9,712.18	\$6,900.00	(\$2,812.18)	\$120,707.31	\$174,598.00	\$53,890.69	\$179,398.00
<u>Employees</u>							
5080 - Employee Development Expense	\$74.40	\$0.00	(\$74.40)	\$2,421.69	\$2,200.00	(\$221.69)	\$2,500.00
5085 - Employee Mileage Reimbursement Expense	\$359.22	\$50.00	(\$309.22)	\$1,426.84	\$550.00	(\$876.84)	\$600.00



Lake Almanor Country Club
Budget Comparison Report - G&A
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5090 - Employee Recruitment Expense	\$22.17	\$0.00	(\$22.17)	\$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	\$35,460.92	\$17,708.00	(\$17,752.92)	\$274,527.91	\$194,788.00	(\$79,739.91)	\$212,500.00
5205 - Payroll Wages - Regular	\$26,014.33	\$37,500.00	\$11,485.67	\$394,339.52	\$402,600.00	\$8,260.48	\$446,500.00
5210 - Payroll Wages - Part Time	\$2,768.50	\$3,125.00	\$356.50	\$34,618.75	\$34,375.00	(\$243.75)	\$37,500.00
5225 - Payroll Wages - Overtime	\$0.00	\$292.00	\$292.00	\$3,052.66	\$3,212.00	\$159.34	\$3,500.00
5230 - Payroll Worker's Compensation Ins	\$70.92	\$125.00	\$54.08	\$1,634.02	\$1,375.00	(\$259.02)	\$1,500.00
5235 - Payroll Taxes	\$2,171.83	\$2,633.00	\$461.17	\$34,123.98	\$35,963.00	\$1,839.02	\$40,300.00
5240 - Payroll Expense - 401K Administrator	\$2,711.78	\$150.00	(\$2,561.78)	\$3,176.43	\$4,100.00	\$923.57	\$5,000.00
5245 - Payroll Expense Employee Benefits	\$2,869.64	\$9,833.00	\$6,963.36	\$81,177.41	\$108,163.00	\$26,985.59	\$118,000.00
5250 - Payroll Expense Processing Fees	\$298.00	\$457.00	\$159.00	\$4,375.72	\$5,318.00	\$942.28	\$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	\$5,500.00	\$1,000.00	\$6,000.00
Total Employees	\$72,821.71	\$72,373.00	(\$448.71)	\$840,185.62	\$800,844.00	(\$39,341.62)	\$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	\$240.00	\$350.00	\$110.00	\$3,656.00	\$3,850.00	\$194.00	\$4,200.00
5050 - Copier Expense	(\$2.44)	\$900.00	\$902.44	\$5,542.00	\$4,250.00	(\$1,292.00)	\$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	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$301.00	\$230.00	(\$71.00)	\$300.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$50.00	\$50.00	\$0.00	\$500.00	\$500.00	\$500.00
5510 - Supplies Expense - General	\$84.45	\$250.00	\$165.55	\$1,796.96	\$3,750.00	\$1,953.04	\$4,000.00
5525 - Supplies Expense - Office	\$879.55	\$1,000.00	\$120.45	\$9,813.00	\$11,000.00	\$1,187.00	\$12,000.00
Total General Operating	\$1,201.56	\$2,550.00	\$1,348.44	\$39,004.53	\$31,490.00	(\$7,514.53)	\$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	\$1,106.88	\$0.00	(\$1,106.88)	\$4,475.45	\$3,525.00	(\$950.45)	\$4,700.00
5330 - Rental House Expense	\$165.00	\$0.00	(\$165.00)	\$1,641.65	\$0.00	(\$1,641.65)	\$0.00
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$736.16	\$1,500.00	\$763.84	\$1,500.00
Total Facilities	\$1,271.88	\$0.00	(\$1,271.88)	\$5,853.26	\$5,025.00	(\$828.26)	\$6,200.00
IT Expenses							
5375 - Repair & Maintenance Expense - IT	\$720.00	\$0.00	(\$720.00)	\$10,728.45	\$7,600.00	(\$3,128.45)	\$10,800.00
Total IT Expenses	\$720.00	\$0.00	(\$720.00)	\$10,728.45	\$7,600.00	(\$3,128.45)	\$10,800.00
Fire Safety							
5108 - Fire Safety Expense	\$2.44	\$0.00	(\$2.44)	\$5,925.77	\$300,000.00	\$294,074.23	\$300,000.00
Total Fire Safety	\$2.44	\$0.00	(\$2.44)	\$5,925.77	\$300,000.00	\$294,074.23	\$300,000.00



Lake Almanor Country Club
Budget Comparison Report - G&A
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Sales							
5055 - Credit Card Fees	\$284.74	\$200.00	(\$84.74)	\$3,383.59	\$3,800.00	\$416.41	\$4,000.00
<u>Total Sales</u>	\$284.74	\$200.00	(\$84.74)	\$3,383.59	\$3,800.00	\$416.41	\$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
<u>Total Trees</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
Utilities							
5143 - Internet expense	\$0.00	\$0.00	\$0.00	\$3,115.96	\$0.00	(\$3,115.96)	\$0.00
5575 - Telephone Expense	\$1,391.16	\$725.00	(\$666.16)	\$8,664.93	\$7,975.00	(\$689.93)	\$8,700.00
5590 - Utilities Expense - Electricity	\$392.94	\$375.00	(\$17.94)	\$4,738.24	\$4,425.00	(\$313.24)	\$4,800.00
5600 - Utilities Expense - Propane	\$0.00	\$200.00	\$200.00	\$911.42	\$1,300.00	\$388.58	\$1,500.00
5605 - Utilities Expense - Water	\$312.00	\$450.00	\$138.00	\$612.00	\$900.00	\$288.00	\$900.00
<u>Total Utilities</u>	\$2,096.10	\$1,750.00	(\$346.10)	\$18,042.55	\$14,600.00	(\$3,442.55)	\$15,900.00
Vehicles & Equipment							
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
Lake Water Quality							
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	\$88,110.61	\$83,773.00	(\$4,337.61)	\$1,061,066.81	\$1,360,757.00	\$299,690.19	\$1,455,673.00
Operating Net Income	\$113,255.93	\$144,597.00	(\$31,341.07)	\$1,293,577.35	\$1,285,541.00	\$8,036.35	\$1,419,200.00
Reserve Income							
Reserve Revenue							
4115 - Interest - Reserve	\$2,648.92	\$0.00	\$2,648.92	\$12,683.20	\$0.00	\$12,683.20	\$0.00
<u>Total Reserve Revenue</u>	\$2,648.92	\$0.00	\$2,648.92	\$12,683.20	\$0.00	\$12,683.20	\$0.00
Total Reserve Income	\$2,648.92	\$0.00	\$2,648.92	\$12,683.20	\$0.00	\$12,683.20	\$0.00
Reserve Net Income	\$2,648.92	\$0.00	\$2,648.92	\$12,683.20	\$0.00	\$12,683.20	\$0.00
Net Income	\$115,904.85	\$144,597.00	(\$28,692.15)	\$1,306,260.55	\$1,285,541.00	\$20,719.55	\$1,419,200.00

Lake Almanor Country Club
Budget Comparison Report - Golf Maintenance
11/1/2022 - 11/30/2022

Expense	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
General & Administrative							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$1,076.00	\$1,900.00	\$824.00	\$1,900.00
Total General & Administrative	\$0.00	\$0.00	\$0.00	\$1,076.00	\$1,900.00	\$824.00	\$1,900.00
Employees							
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	\$13,600.00	\$11,000.00	(\$2,600.00)	\$140,004.28	\$139,800.00	(\$204.28)	\$150,800.00
5210 - Payroll Wages - Part Time	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$7,393.28	\$3,500.00	(\$3,893.28)	\$4,000.00
5230 - Payroll Worker's Compensation Ins	\$445.74	\$960.00	\$514.26	\$6,900.96	\$9,940.00	\$3,039.04	\$10,900.00
5235 - Payroll Taxes	\$1,001.89	\$1,200.00	\$198.11	\$18,368.61	\$18,650.00	\$281.39	\$20,200.00
5245 - Payroll Expense Employee Benefits	\$4,625.60	\$5,616.00	\$990.40	\$51,645.02	\$61,776.00	\$10,130.98	\$67,400.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$1,983.79	\$1,200.00	(\$783.79)	\$1,200.00
Total Employees	\$19,673.23	\$18,776.00	(\$897.23)	\$292,431.79	\$300,166.00	\$7,734.21	\$319,800.00
General Operating							
5045 - Janitorial Expense	\$30.00	\$0.00	(\$30.00)	\$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	\$230.13	\$100.00	(\$130.13)	\$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	\$0.00	\$0.00	\$0.00	\$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	\$225.18	\$0.00	(\$225.18)	\$2,327.04	\$1,500.00	(\$827.04)	\$1,500.00
Total General Operating	\$485.31	\$100.00	(\$385.31)	\$11,851.49	\$6,700.00	(\$5,151.49)	\$6,700.00
Facilities							
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
Total Facilities	\$0.00	\$0.00	\$0.00	\$26,928.50	\$30,900.00	\$3,971.50	\$30,900.00
Golf Course							

Lake Almanor Country Club
Budget Comparison Report - Golf Maintenance
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			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
Total Golf Course	\$0.00	\$0.00	\$0.00	\$458.62	\$4,000.00	\$3,541.38	\$4,000.00
Trees							
5405 - Repair & Maintenance Expense - Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
Total Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
Utilities							
5575 - Telephone Expense	\$314.80	\$150.00	(\$164.80)	\$1,991.02	\$1,650.00	(\$341.02)	\$1,800.00
5590 - Utilities Expense - Electricity	\$193.55	\$1,000.00	\$806.45	\$35,305.90	\$28,750.00	(\$6,555.90)	\$29,000.00
5600 - Utilities Expense - Propane	\$384.03	\$300.00	(\$84.03)	\$1,903.01	\$2,100.00	\$196.99	\$2,500.00
5605 - Utilities Expense - Water	\$810.09	\$800.00	(\$10.09)	\$987.09	\$1,100.00	\$112.91	\$1,100.00
Total Utilities	\$1,702.47	\$2,250.00	\$547.53	\$40,187.02	\$33,600.00	(\$6,587.02)	\$34,400.00
Vehicles & Equipment							
5120 - Gas and Oil Expense	\$526.47	\$300.00	(\$226.47)	\$17,414.01	\$10,500.00	(\$6,914.01)	\$10,700.00
5350 - Repair & Maintenance Expense - Equipment	\$10.77	\$0.00	(\$10.77)	\$7,676.22	\$4,000.00	(\$3,676.22)	\$4,000.00
5410 - Repair & Maintenance Expense - Vehicles	\$299.91	\$0.00	(\$299.91)	\$1,176.93	\$0.00	(\$1,176.93)	\$2,000.00
Total Vehicles & Equipment	\$837.15	\$300.00	(\$537.15)	\$26,267.16	\$14,500.00	(\$11,767.16)	\$16,700.00
Total Expense	\$22,698.16	\$21,426.00	(\$1,272.16)	\$399,200.58	\$396,766.00	(\$2,434.58)	\$419,400.00
Operating Net Income	(\$22,698.16)	(\$21,426.00)	(\$1,272.16)	(\$399,200.58)	(\$396,766.00)	(\$2,434.58)	(\$419,400.00)
Net Income	(\$22,698.16)	(\$21,426.00)	(\$1,272.16)	(\$399,200.58)	(\$396,766.00)	(\$2,434.58)	(\$419,400.00)

Lake Almanor Country Club
Budget Comparison Report - Maintenance
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
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	\$0.00	\$2,500.00	\$2,500.00	\$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
Total General & Administrative	\$0.00	\$2,500.00	\$2,500.00	\$4,565.89	\$8,500.00	\$3,934.11	\$8,500.00
<u>Employees</u>							
5205 - Payroll Wages - Regular	\$27,512.00	\$25,450.00	(\$2,062.00)	\$268,556.83	\$272,750.00	\$4,193.17	\$303,300.00
5210 - Payroll Wages - Part Time	\$3,316.00	\$0.00	(\$3,316.00)	\$46,949.81	\$36,400.00	(\$10,549.81)	\$36,400.00
5225 - Payroll Wages - Overtime	\$463.95	\$700.00	\$236.05	\$7,523.35	\$14,700.00	\$7,176.65	\$18,300.00
5230 - Payroll Worker's Compensation Ins	\$634.41	\$1,917.00	\$1,282.59	\$10,874.46	\$18,783.00	\$7,908.54	\$20,700.00
5235 - Payroll Taxes	\$2,519.69	\$2,000.00	(\$519.69)	\$27,353.99	\$29,600.00	\$2,246.01	\$32,000.00
5245 - Payroll Expense Employee Benefits	\$7,762.81	\$5,658.00	(\$2,104.81)	\$72,011.96	\$62,238.00	(\$9,773.96)	\$67,900.00
5585 - Uniforms Expense	\$460.02	\$550.00	\$89.98	\$976.93	\$1,500.00	\$523.07	\$1,500.00
Total Employees	\$42,668.88	\$36,275.00	(\$6,393.88)	\$434,247.33	\$435,971.00	\$1,723.67	\$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)	\$9,469.38	\$7,500.00	(\$1,969.38)	\$8,100.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$175.00	\$175.00	\$427.00	\$1,925.00	\$1,498.00	\$2,000.00
5510 - Supplies Expense - General	\$186.29	\$550.00	\$363.71	\$6,346.08	\$9,450.00	\$3,103.92	\$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	\$639.63	\$300.00	(\$339.63)	\$5,355.62	\$4,700.00	(\$655.62)	\$5,000.00
Total General Operating	\$1,605.37	\$1,625.00	\$19.63	\$23,168.96	\$28,075.00	\$4,906.04	\$29,600.00
<u>Facilities</u>							
5340 - Repair & Maintenance Expense - Buildings	\$215.62	\$50.00	(\$165.62)	\$275.30	\$500.00	\$224.70	\$500.00
5370 - Repair & Maintenance Expense - Irrigation & Drainage	\$42.90	\$0.00	(\$42.90)	\$42.90	\$0.00	(\$42.90)	\$0.00
5395 - Repair & Maintenance Expense - Roads	\$0.00	\$3,500.00	\$3,500.00	\$13,709.85	\$20,900.00	\$7,190.15	\$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
Total Facilities	\$258.52	\$3,550.00	\$3,291.48	\$14,028.05	\$25,200.00	\$11,171.95	\$25,300.00
<u>Trees</u>							
5405 - Repair & Maintenance Expense - Trees	\$0.00	\$2,000.00	\$2,000.00	\$1,800.00	\$20,000.00	\$18,200.00	\$20,000.00
Total Trees	\$0.00	\$2,000.00	\$2,000.00	\$1,800.00	\$20,000.00	\$18,200.00	\$20,000.00
<u>Utilities</u>							
5575 - Telephone Expense	\$258.51	\$250.00	(\$8.51)	\$2,166.26	\$2,750.00	\$583.74	\$3,000.00
5590 - Utilities Expense - Electricity	\$294.10	\$600.00	\$305.90	\$3,728.30	\$4,800.00	\$1,071.70	\$5,400.00

Lake Almanor Country Club
Budget Comparison Report - Maintenance
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5600 - Utilities Expense - Propane	\$1,217.37	\$1,200.00	(\$17.37)	\$7,388.73	\$6,000.00	(\$1,388.73)	\$7,000.00
5605 - Utilities Expense - Water	\$165.00	\$150.00	(\$15.00)	\$324.00	\$300.00	(\$24.00)	\$300.00
<u>Total Utilities</u>	\$1,934.98	\$2,200.00	\$265.02	\$13,607.29	\$13,850.00	\$242.71	\$15,700.00
<u>Vehicles & Equipment</u>							
5120 - Gas and Oil Expense	\$3,672.53	\$1,800.00	(\$1,872.53)	\$23,173.10	\$22,200.00	(\$973.10)	\$24,000.00
5350 - Repair & Maintenance Expense - Equipment	\$201.72	\$3,500.00	\$3,298.28	\$4,323.18	\$16,500.00	\$12,176.82	\$20,000.00
5410 - Repair & Maintenance Expense - Vehicles	\$2,340.85	\$4,500.00	\$2,159.15	\$14,830.21	\$7,900.00	(\$6,930.21)	\$8,000.00
<u>Total Vehicles & Equipment</u>	\$6,215.10	\$9,800.00	\$3,584.90	\$42,326.49	\$46,600.00	\$4,273.51	\$52,000.00
Total Expense	\$52,682.85	\$57,950.00	\$5,267.15	\$533,744.01	\$578,196.00	\$44,451.99	\$631,200.00
Operating Net Income	(\$52,682.85)	(\$57,950.00)	\$5,267.15	(\$533,744.01)	(\$578,196.00)	\$44,451.99	(\$631,200.00)
Net Income	(\$52,682.85)	(\$57,950.00)	\$5,267.15	(\$533,744.01)	(\$578,196.00)	\$44,451.99	(\$631,200.00)

Lake Almanor Country Club
Budget Comparison Report - Golf Shop
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
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	\$64.00	\$0.00	\$64.00	\$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
Total Golf Revenue	\$64.00	\$0.00	\$64.00	\$422,636.43	\$389,600.00	\$33,036.43	\$389,600.00
Total Income	\$64.00	\$0.00	\$64.00	\$422,636.43	\$389,600.00	\$33,036.43	\$389,600.00
Expense							
<u>General & Administrative</u>							
5162 - Maintenance Agreement - Software	\$0.00	\$300.00	\$300.00	\$3,420.00	\$3,300.00	(\$120.00)	\$3,600.00
Total General & Administrative	\$0.00	\$300.00	\$300.00	\$3,420.00	\$3,300.00	(\$120.00)	\$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	\$3,757.80	\$2,000.00	(\$1,757.80)	\$84,365.53	\$90,700.00	\$6,334.47	\$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	\$193.16	\$392.00	\$198.84	\$3,218.65	\$4,312.00	\$1,093.35	\$4,700.00
5235 - Payroll Taxes	\$301.51	\$350.00	\$48.49	\$9,486.76	\$10,800.00	\$1,313.24	\$11,000.00
5245 - Payroll Expense Employee Benefits	\$747.45	\$900.00	\$152.55	\$8,372.77	\$8,900.00	\$527.23	\$9,800.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$15.13	\$200.00	\$184.87	\$200.00
Total Employees	\$4,999.92	\$3,642.00	(\$1,357.92)	\$107,321.68	\$117,012.00	\$9,690.32	\$119,500.00
<u>General Operating</u>							
5045 - Janitorial Expense	\$20.00	\$0.00	(\$20.00)	\$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	\$0.00	\$0.00	\$0.00	\$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	\$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	\$0.00	\$0.00	\$0.00	\$357.17	\$1,500.00	\$1,142.83	\$1,500.00

Lake Almanor Country Club
Budget Comparison Report - Golf Shop
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
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
Total General Operating	\$20.00	\$0.00	(\$20.00)	\$6,629.51	\$5,000.00	(\$1,629.51)	\$5,000.00
Facilities							
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
Total Facilities	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00	\$900.00
IT Expenses							
5375 - Repair & Maintenance Expense - IT	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
Total IT Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
Golf Course							
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	\$266.31	\$0.00	(\$266.31)	\$844.99	\$0.00	(\$844.99)	\$0.00
Total Golf Course	\$266.31	\$0.00	(\$266.31)	\$1,823.73	\$3,000.00	\$1,176.27	\$3,000.00
Sales							
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	\$194.75	\$200.00	\$5.25	\$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
Total Sales	\$194.75	\$200.00	\$5.25	\$40,975.26	\$42,400.00	\$1,424.74	\$42,400.00
Utilities							
5575 - Telephone Expense	\$562.12	\$275.00	(\$287.12)	\$3,266.96	\$3,025.00	(\$241.96)	\$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
Total Utilities	\$562.12	\$275.00	(\$287.12)	\$6,567.75	\$3,025.00	(\$3,542.75)	\$3,300.00
Vehicles & Equipment							
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
Total Vehicles & Equipment	\$0.00	\$0.00	\$0.00	\$6,590.09	\$4,500.00	(\$2,090.09)	\$4,500.00
Total Expense	\$6,043.10	\$4,417.00	(\$1,626.10)	\$173,328.02	\$179,637.00	\$6,308.98	\$182,700.00
Operating Net Income	(\$5,979.10)	(\$4,417.00)	(\$1,562.10)	\$249,308.41	\$209,963.00	\$39,345.41	\$206,900.00
Net Income	(\$5,979.10)	(\$4,417.00)	(\$1,562.10)	\$249,308.41	\$209,963.00	\$39,345.41	\$206,900.00

Lake Almanor Country Club
Budget Comparison Report - Recreation
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			
	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
Total Recreation Revenue	\$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
Total General & Administrative	\$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	\$0.00	\$0.00	\$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	\$2,470.52	\$4,440.00	\$1,969.48	\$4,900.00
5235 - Payroll Taxes	\$0.00	\$0.00	\$0.00	\$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
Total Employees	\$155.00	\$460.00	\$305.00	\$62,194.95	\$112,690.00	\$50,495.05	\$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	\$0.00	\$0.00	\$0.00	\$107.74	\$0.00	(\$107.74)	\$0.00

Lake Almanor Country Club
Budget Comparison Report - Recreation
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
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)	\$12,382.63	\$5,800.00	(\$6,582.63)	\$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	\$0.00	\$0.00	\$0.00	\$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	\$808.63	\$200.00	(\$608.63)	\$24,388.74	\$19,600.00	(\$4,788.74)	\$19,900.00
Facilities							
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
Total Facilities	\$0.00	\$0.00	\$0.00	\$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	\$371.60	\$150.00	(\$221.60)	\$1,885.01	\$1,650.00	(\$235.01)	\$1,800.00
5590 - Utilities Expense - Electricity	\$58.74	\$100.00	\$41.26	\$2,528.15	\$2,800.00	\$271.85	\$2,800.00
5605 - Utilities Expense - Water	\$1,299.79	\$2,200.00	\$900.21	\$2,094.79	\$3,500.00	\$1,405.21	\$3,500.00
Total Utilities	\$1,730.13	\$2,450.00	\$719.87	\$6,507.95	\$7,950.00	\$1,442.05	\$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	\$2,693.76	\$3,110.00	\$416.24	\$112,668.34	\$167,140.00	\$54,471.66	\$168,250.00
Operating Net Income	(\$2,693.76)	(\$3,110.00)	\$416.24	(\$76,285.32)	(\$126,740.00)	\$50,454.68	(\$127,850.00)
Net Income	(\$2,693.76)	(\$3,110.00)	\$416.24	(\$76,285.32)	(\$126,740.00)	\$50,454.68	(\$127,850.00)

Lake Almanor Country Club
Budget Comparison Report - Security
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<u>Security Revenue</u>							
4505 - Boat Fees	\$520.00	\$0.00	\$520.00	\$37,725.00	\$48,000.00	(\$10,275.00)	\$48,000.00
4515 - Fines	\$25.00	\$50.00	(\$25.00)	\$2,345.00	\$2,950.00	(\$605.00)	\$3,000.00
4520 - Garbage Tags	\$271.00	\$200.00	\$71.00	\$8,060.00	\$8,500.00	(\$440.00)	\$8,600.00
4525 - Gate Cards	\$880.00	\$500.00	\$380.00	\$19,570.00	\$24,750.00	(\$5,180.00)	\$25,000.00
4600 - Miscellaneous Revenue - Security	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00	\$75.00	\$0.00
Total Security Revenue	\$1,696.00	\$750.00	\$946.00	\$67,775.00	\$84,200.00	(\$16,425.00)	\$84,600.00
Total Income	\$1,696.00	\$750.00	\$946.00	\$67,775.00	\$84,200.00	(\$16,425.00)	\$84,600.00
Expense							
<u>General & Administrative</u>							
5160 - License/Permit Fees	\$0.00	\$500.00	\$500.00	\$952.00	\$1,500.00	\$548.00	\$1,500.00
5265 - Printing Expense	\$0.00	\$25.00	\$25.00	\$807.76	\$775.00	(\$32.76)	\$800.00
Total General & Administrative	\$0.00	\$525.00	\$525.00	\$1,759.76	\$2,275.00	\$515.24	\$2,300.00
<u>Employees</u>							
5080 - Employee Development Expense	\$0.00	\$100.00	\$100.00	\$437.13	\$1,100.00	\$662.87	\$1,200.00
5085 - Employee Mileage Reimbursement Expense	\$55.13	\$0.00	(\$55.13)	\$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	\$450.00	\$450.00	\$500.00
5205 - Payroll Wages - Regular	\$13,880.25	\$14,000.00	\$119.75	\$122,665.44	\$154,000.00	\$31,334.56	\$171,700.00
5210 - Payroll Wages - Part Time	\$1,341.00	\$5,000.00	\$3,659.00	\$62,537.56	\$73,200.00	\$10,662.44	\$78,700.00
5225 - Payroll Wages - Overtime	\$917.26	\$150.00	(\$767.26)	\$25,060.25	\$2,750.00	(\$22,310.25)	\$2,900.00
5230 - Payroll Worker's Compensation Ins	\$449.00	\$1,510.00	\$1,061.00	\$7,128.13	\$13,190.00	\$6,061.87	\$14,700.00
5235 - Payroll Taxes	\$1,295.99	\$1,200.00	(\$95.99)	\$21,158.89	\$22,500.00	\$1,341.11	\$25,000.00
5245 - Payroll Expense Employee Benefits	\$1,978.68	\$3,590.00	\$1,611.32	\$7,647.87	\$39,490.00	\$31,842.13	\$45,000.00
5585 - Uniforms Expense	\$0.00	\$500.00	\$500.00	\$602.69	\$2,000.00	\$1,397.31	\$2,000.00
Total Employees	\$19,917.31	\$26,100.00	\$6,182.69	\$247,745.79	\$309,680.00	\$61,934.21	\$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	\$100.00	\$100.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
5510 - Supplies Expense - General	\$0.00	\$200.00	\$200.00	\$5,567.35	\$6,800.00	\$1,232.65	\$7,000.00
5525 - Supplies Expense - Office	\$0.00	\$200.00	\$200.00	\$3,294.10	\$3,800.00	\$505.90	\$4,000.00
5550 - Supplies Expense - Tools & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00
Total General Operating	\$0.00	\$500.00	\$500.00	\$9,227.45	\$13,750.00	\$4,522.55	\$14,150.00
<u>Facilities</u>							

Lake Almanor Country Club
Budget Comparison Report - Security
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$25.00	\$25.00	\$113.77	\$400.00	\$286.23	\$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
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
Total Facilities	\$0.00	\$25.00	\$25.00	\$113.77	\$1,650.00	\$1,536.23	\$1,675.00
IT Expenses							
5375 - Repair & Maintenance Expense - IT	\$38.57	\$0.00	(\$38.57)	\$819.35	\$300.00	(\$519.35)	\$300.00
Total IT Expenses	\$38.57	\$0.00	(\$38.57)	\$819.35	\$300.00	(\$519.35)	\$300.00
Gate							
5355 - Repair & Maintenance Expense - Gate	\$0.00	\$50.00	\$50.00	\$548.18	\$2,000.00	\$1,451.82	\$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
Total Gate	\$0.00	\$50.00	\$50.00	\$17,244.78	\$9,000.00	(\$8,244.78)	\$9,000.00
Sales							
5055 - Credit Card Fees	\$175.39	\$50.00	(\$125.39)	\$4,857.67	\$2,450.00	(\$2,407.67)	\$2,500.00
Total Sales	\$175.39	\$50.00	(\$125.39)	\$4,857.67	\$2,450.00	(\$2,407.67)	\$2,500.00
Utilities							
5575 - Telephone Expense	\$420.45	\$600.00	\$179.55	\$8,447.81	\$6,600.00	(\$1,847.81)	\$7,200.00
5590 - Utilities Expense - Electricity	\$231.48	\$300.00	\$68.52	\$3,141.92	\$4,100.00	\$958.08	\$4,400.00
5600 - Utilities Expense - Propane	\$104.10	\$75.00	(\$29.10)	\$418.78	\$650.00	\$231.22	\$775.00
5605 - Utilities Expense - Water	\$179.53	\$200.00	\$20.47	\$338.53	\$400.00	\$61.47	\$400.00
Total Utilities	\$935.56	\$1,175.00	\$239.44	\$12,347.04	\$11,750.00	(\$597.04)	\$12,775.00
Vehicles & Equipment							
5120 - Gas and Oil Expense	\$406.20	\$700.00	\$293.80	\$5,536.32	\$6,800.00	\$1,263.68	\$7,500.00
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$25.00	\$25.00	\$297.75	\$625.00	\$327.25	\$650.00
5410 - Repair & Maintenance Expense - Vehicles	\$312.00	\$200.00	(\$112.00)	\$1,020.71	\$3,800.00	\$2,779.29	\$4,000.00
Total Vehicles & Equipment	\$718.20	\$925.00	\$206.80	\$6,854.78	\$11,225.00	\$4,370.22	\$12,150.00
Supplies Expense							
5500 - Supplies Expense - Garbage Tags	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00	\$0.00	\$4,800.00
Total Supplies Expense	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00	\$0.00	\$4,800.00
Total Expense	\$21,785.03	\$29,350.00	\$7,564.97	\$305,770.39	\$366,880.00	\$61,109.61	\$402,350.00
Operating Net Income	(\$20,089.03)	(\$28,600.00)	\$8,510.97	(\$237,995.39)	(\$282,680.00)	\$44,684.61	(\$317,750.00)
Net Income	(\$20,089.03)	(\$28,600.00)	\$8,510.97	(\$237,995.39)	(\$282,680.00)	\$44,684.61	(\$317,750.00)

Lake Almanor Country Club
Budget Comparison Report - Clubhouse
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
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	\$60.00	\$0.00	\$60.00	\$8,855.39	\$4,200.00	\$4,655.39	\$10,000.00
<u>Total Clubhouse Revenue</u>	\$60.00	\$0.00	\$60.00	\$11,105.39	\$4,200.00	\$6,905.39	\$10,000.00
Total Income	\$60.00	\$0.00	\$60.00	\$11,105.39	\$5,200.00	\$5,905.39	\$11,000.00
Expense							
<u>General & Administrative</u>							
5160 - License/Permit Fees	\$0.00	\$200.00	\$200.00	\$340.00	\$500.00	\$160.00	\$500.00
<u>Total General & Administrative</u>	\$0.00	\$200.00	\$200.00	\$340.00	\$500.00	\$160.00	\$500.00
<u>Employees</u>							
5230 - Payroll Worker's Compensation Ins	\$34.69	\$0.00	(\$34.69)	\$340.13	\$0.00	(\$340.13)	\$0.00
<u>Total Employees</u>	\$34.69	\$0.00	(\$34.69)	\$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	\$570.00	\$1,000.00	\$430.00	\$11,700.00	\$11,000.00	(\$700.00)	\$12,000.00
5060 - Donations	\$0.00	\$0.00	\$0.00	\$47.81	\$0.00	(\$47.81)	\$0.00
5075 - Dues & Subscription Expense	\$0.00	\$208.00	\$208.00	\$907.40	\$2,288.00	\$1,380.60	\$2,500.00
5255 - Pest Control Expense	\$0.00	\$40.00	\$40.00	\$394.00	\$400.00	\$6.00	\$400.00
5320 - Refuse/Trash Expense	\$194.87	\$0.00	(\$194.87)	\$1,325.10	\$1,000.00	(\$325.10)	\$1,000.00
5325 - Rental Equipment Expense	\$35.00	\$0.00	(\$35.00)	\$578.24	\$500.00	(\$78.24)	\$500.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$50.00	\$50.00	\$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	\$56.26	\$200.00	\$143.74	\$4,068.18	\$3,000.00	(\$1,068.18)	\$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>	\$856.13	\$1,498.00	\$641.87	\$19,462.68	\$20,788.00	\$1,325.32	\$22,500.00
<u>Facilities</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$500.00	\$500.00	\$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	\$1,000.00	\$1,000.00	\$800.00	\$1,000.00	\$200.00	\$1,000.00
<u>Total Facilities</u>	\$0.00	\$1,500.00	\$1,500.00	\$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

Lake Almanor Country Club
Budget Comparison Report - Clubhouse
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Special Events</u>							
5465 - Special Event Expense	\$1,791.66	\$0.00	(\$1,791.66)	\$10,806.73	\$4,200.00	(\$6,606.73)	\$10,000.00
Total Special Events	\$1,791.66	\$0.00	(\$1,791.66)	\$10,806.73	\$4,200.00	(\$6,606.73)	\$10,000.00
<u>Utilities</u>							
5575 - Telephone Expense	\$380.18	\$141.00	(\$239.18)	\$1,801.44	\$1,551.00	(\$250.44)	\$1,700.00
5590 - Utilities Expense - Electricity	\$726.11	\$1,083.00	\$356.89	\$8,338.04	\$11,913.00	\$3,574.96	\$13,000.00
5600 - Utilities Expense - Propane	\$0.00	\$600.00	\$600.00	\$2,290.48	\$5,300.00	\$3,009.52	\$6,000.00
5605 - Utilities Expense - Water	\$112.26	\$300.00	\$187.74	\$232.82	\$500.00	\$267.18	\$500.00
Total Utilities	\$1,218.55	\$2,124.00	\$905.45	\$12,662.78	\$19,264.00	\$6,601.22	\$21,200.00
<u>Vehicles & Equipment</u>							
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$435.82	\$1,000.00	\$564.18	\$1,000.00
Total Vehicles & Equipment	\$0.00	\$0.00	\$0.00	\$435.82	\$1,000.00	\$564.18	\$1,000.00
Total Expense	\$3,901.03	\$5,322.00	\$1,420.97	\$126,079.89	\$51,452.00	(\$74,627.89)	\$60,900.00
Operating Net Income	(\$3,841.03)	(\$5,322.00)	\$1,480.97	(\$114,974.50)	(\$46,252.00)	(\$68,722.50)	(\$49,900.00)
Net Income	(\$3,841.03)	(\$5,322.00)	\$1,480.97	(\$114,974.50)	(\$46,252.00)	(\$68,722.50)	(\$49,900.00)

Lake Almanor Country Club
Budget Comparison Report - Food & Beverage
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
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	\$1,109.06	\$500.00	\$609.06	\$48,930.65	\$41,300.00	\$7,630.65	\$42,000.00
4710 - Beverage Sales - Member	\$186.62	\$50.00	\$136.62	\$5,484.44	\$11,950.00	(\$6,465.56)	\$12,000.00
4715 - Liquor Sales - Member	\$6,491.81	\$1,400.00	\$5,091.81	\$113,634.28	\$103,000.00	\$10,634.28	\$105,000.00
4720 - Wine Sales - Member	\$1,598.43	\$800.00	\$798.43	\$24,241.93	\$46,000.00	(\$21,758.07)	\$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	\$0.00	\$0.00	\$0.00	\$10.00	\$800.00	(\$790.00)	\$800.00
<u>Total Bar Revenue</u>	\$9,385.92	\$2,750.00	\$6,635.92	\$192,301.30	\$208,450.00	(\$16,148.70)	\$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	\$0.00	\$0.00	\$2,741.36	\$25,750.00	(\$23,008.64)	\$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	\$0.00	\$0.00	\$52,119.23	\$295,750.00	(\$243,630.77)	\$300,000.00
Total Income	\$9,385.92	\$2,750.00	\$6,635.92	\$244,420.66	\$504,200.00	(\$259,779.34)	\$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	\$0.00	\$0.00	\$11.59	\$800.00	\$788.41	\$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	\$3,971.25	\$1,500.00	(\$2,471.25)	\$69,876.05	\$68,500.00	(\$1,376.05)	\$71,000.00
5212 - Payroll Wages - Part Time - Restaurant	\$0.00	\$0.00	\$0.00	\$25,888.68	\$128,200.00	\$102,311.32	\$130,200.00
5213 - Payroll Wages - Part Time Clubhouse	\$56.00	\$0.00	(\$56.00)	\$56.00	\$0.00	(\$56.00)	\$0.00
5226 - Payroll Wages - Overtime - Bar	\$146.26	\$0.00	(\$146.26)	\$5,303.66	\$0.00	(\$5,303.66)	\$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	\$150.00	\$341.00	\$191.00	\$2,612.08	\$3,751.00	\$1,138.92	\$4,100.00
5232 - Payroll Worker's Comp Ins - Restr	\$263.33	\$625.00	\$361.67	\$4,654.28	\$6,845.00	\$2,190.72	\$7,500.00
5236 - Payroll Taxes - Bar	\$559.05	\$200.00	(\$359.05)	\$10,445.01	\$8,800.00	(\$1,645.01)	\$9,000.00
5237 - Payroll Taxes - Restr	\$0.00	\$0.00	\$0.00	\$5,503.52	\$13,980.00	\$8,476.48	\$14,200.00

Lake Almanor Country Club
Budget Comparison Report - Food & Beverage
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5238 - Payroll Taxes - Clubhouse	\$4.28	\$0.00	(\$4.28)	\$4.28	\$0.00	(\$4.28)	\$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	\$184.82	\$100.00	(\$84.82)	\$4,095.61	\$3,100.00	(\$995.61)	\$3,300.00
5247 - Payroll Expense - Emp Benefits - Restr	\$852.15	\$0.00	(\$852.15)	\$964.23	\$0.00	(\$964.23)	\$0.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$85.68	\$1,000.00	\$914.32	\$1,000.00
Total Employees	\$6,187.14	\$2,766.00	(\$3,421.14)	\$139,136.72	\$235,876.00	\$96,739.28	\$242,200.00
General Operating							
5045 - Janitorial Expense	\$14,882.50	\$0.00	(\$14,882.50)	\$27,765.00	\$13,000.00	(\$14,765.00)	\$15,000.00
5075 - Dues & Subscription Expense	\$0.00	\$83.00	\$83.00	\$949.16	\$913.00	(\$36.16)	\$1,000.00
5161 - Linens	\$51.15	\$0.00	(\$51.15)	\$2,047.35	\$0.00	(\$2,047.35)	\$0.00
5180 - Over/Short Expense	(\$93.95)	\$0.00	\$93.95	\$378.83	\$0.00	(\$378.83)	\$0.00
5320 - Refuse/Trash Expense	\$194.86	\$200.00	\$5.14	\$2,200.61	\$2,200.00	(\$0.61)	\$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	\$0.00	\$0.00	\$0.00	\$749.26	\$2,900.00	\$2,150.74	\$2,900.00
5525 - Supplies Expense - Office	\$157.07	\$0.00	(\$157.07)	\$489.15	\$800.00	\$310.85	\$800.00
Total General Operating	\$15,191.63	\$283.00	(\$14,908.63)	\$35,941.20	\$26,213.00	(\$9,728.20)	\$28,500.00
Facilities							
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	\$0.00	\$0.00	\$0.00	\$4,448.67	\$10,000.00	\$5,551.33	\$10,000.00
Total Facilities	\$0.00	\$0.00	\$0.00	\$10,503.58	\$12,500.00	\$1,996.42	\$12,500.00
Sales							
5046 - Cost of Sales - Bar	\$1,953.11	\$950.00	(\$1,003.11)	\$59,350.18	\$66,400.00	\$7,049.82	\$68,000.00
5047 - Cost of Sales - Restr	\$0.00	\$0.00	\$0.00	\$26,197.87	\$109,350.00	\$83,152.13	\$111,000.00
5055 - Credit Card Fees	\$934.63	\$700.00	(\$234.63)	\$8,184.72	\$15,700.00	\$7,515.28	\$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	\$456.52	\$200.00	(\$256.52)	\$10,535.74	\$9,700.00	(\$835.74)	\$10,000.00
Total Sales	\$3,344.26	\$1,850.00	(\$1,494.26)	\$116,003.63	\$201,150.00	\$85,146.37	\$205,000.00
Utilities							
5575 - Telephone Expense	\$253.44	\$183.00	(\$70.44)	\$1,635.20	\$2,013.00	\$377.80	\$2,200.00
5590 - Utilities Expense - Electricity	\$1,694.21	\$916.00	(\$778.21)	\$16,917.74	\$10,076.00	(\$6,841.74)	\$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	\$168.41	\$0.00	(\$168.41)	\$349.24	\$0.00	(\$349.24)	\$0.00
Total Utilities	\$2,116.06	\$1,099.00	(\$1,017.06)	\$23,483.05	\$18,089.00	(\$5,394.05)	\$19,200.00
Vehicles & Equipment							
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$1,001.68	\$2,500.00	\$1,498.32	\$2,500.00
Total Vehicles & Equipment	\$0.00	\$0.00	\$0.00	\$1,001.68	\$2,500.00	\$1,498.32	\$2,500.00
Total Expense	\$26,839.09	\$5,998.00	(\$20,841.09)	\$327,075.86	\$498,828.00	\$171,752.14	\$512,400.00
Operating Net Income	(\$17,453.17)	(\$3,248.00)	(\$14,205.17)	(\$82,655.20)	\$5,372.00	(\$88,027.20)	\$800.00
Net Income	(\$17,453.17)	(\$3,248.00)	(\$14,205.17)	(\$82,655.20)	\$5,372.00	(\$88,027.20)	\$800.00

Lake Almanor Country Club
Budget Comparison Report - Reserve Expense
11/1/2022 - 11/30/2022

	11/1/2022 - 11/30/2022			1/1/2022 - 11/30/2022			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
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	\$296.49	\$1,416.00	(\$1,119.51)	\$22,678.52	\$15,576.00	\$7,102.52	\$17,000.00
<u>Total Reserve Revenue</u>	\$296.49	\$1,416.00	(\$1,119.51)	\$1,074,671.49	\$1,075,576.00	(\$904.51)	\$1,077,000.00
Total Reserve Income	\$296.49	\$1,416.00	(\$1,119.51)	\$1,074,671.49	\$1,075,576.00	(\$904.51)	\$1,077,000.00
Reserve Net Income	\$296.49	\$1,416.00	(\$1,119.51)	\$1,074,671.49	\$1,075,576.00	(\$904.51)	\$1,077,000.00
Net Income	\$296.49	\$1,416.00	(\$1,119.51)	\$1,074,671.49	\$1,075,576.00	(\$904.51)	\$1,077,000.00