



Lake Almanor Country Club  
Balance Sheet  
2/28/2021

**Assets**

Cash-Operating

1005 - Plumas Bank Checking-5286	\$324,112.08
1025 - Vanguard Operating	\$269,358.67
1027 - Edward Jones Operating-21570	\$1,652,687.93
1040 - Petty Cash - Administration	\$3,000.00
1045 - Petty Cash - Bar	\$870.00
1055 - Petty Cash - Golf Shop	\$500.00
1057 - Petty Cash - Restaurant	\$4,570.00
1060 - Petty Cash - Security	\$500.00

Cash-Operating Total

\$2,255,598.68

Cash-Restricted

1117 - Edward Jones Reserve-21571	\$3,815,633.11
1123 - Clubhouse Fund-20631	\$6,097.92
1126 - Vanguard Contingency Fund	\$194,329.05
1128 - Fire Fund-20675	\$13,861.11
1129 - Lake Water Quality	\$6,805.04
1130 - Music Acct-1069	\$53,199.34
1131 - Suncrest PPP	\$450,064.15
1136 - Construction Deposit - 4533	\$90,985.00
1150 - Unrealized Investment	\$0.29

Gains/(Losses)

Cash-Restricted Total

\$4,630,975.01

Receivables

1205 - Receivables	\$220,075.77
1235 - Allowance for Doubtful Accounts	<u>(\$31,752.46)</u>

Receivables Total

\$188,323.31

Assets - Other

1305 - Deposits and Prepayments	\$11,750.00
1310 - Liquor License	\$61,630.00
1505 - Unexpired Insurance - D & O	\$10,932.25
1510 - Unexpired Insurance - HOA Package	\$32,183.00
1515 - Unexpired Insurance - Umbrella	\$6,661.36
1520 - Unexpired Insurance - Worker's Comp.	\$11,053.64
1525 - Unexpired Insurance - Crime	\$2,247.00
1530 - Unexpired Insurance - Cyber	\$515.50

Assets - Other Total

\$136,972.75

Inventory

1400 - Inventory - Bar	\$11,279.10
1405 - Inventory - Keg Deposits	\$70.00
1410 - Inventory - Fuel - Unleaded	\$1,857.74
1415 - Inventory - Fuel - Diesel	\$4,320.60
1420 - Inventory - Golf Shop	\$13,974.46
1425 - Inventory - Restaurant	\$5,606.38
1430 - Inventory - Recreation	<u>\$4,470.82</u>

Inventory Total

\$41,579.10

Fixed Assets



## Lake Almanor Country Club

### Balance Sheet

2/28/2021

1605 - Construction in Process	\$9,319.60	
1610 - Land	\$242,018.00	
1615 - Building Lots	\$27,647.27	
1620 - Land Improvements	\$2,226,295.00	
1625 - Accum.Depr. - Land Improvements	(\$1,502,272.00)	
1630 - Buildings & Improvements	\$1,552,692.64	
1635 - Accum.Depr. - Buildings & Improvements	(\$996,184.00)	
1640 - Vehicles & Heavy Equipment	\$2,368,155.05	
1645 - Accum.Depr. - Vehicles & Heavy Equipment	(\$1,895,151.00)	
1650 - Recreation Facilities & Equipment	\$80,570.26	
1660 - Golf Course & Improvements	\$37,860.22	
1670 - Golf Course Equipment	\$224,489.83	
1680 - Golf Shop Facilities & Equipment	\$37,262.65	
1690 - Roads and Road Improvements	\$46,764.14	
1700 - Security Facilities and Equipment	\$15,853.95	
1710 - Administration Facilities & Equipment	\$15,829.64	
1720 - Maintenance Equipment	\$49,701.23	
1735 - F&B Equipment & Furniture	<u>\$38,768.34</u>	
<b><u>Fixed Assets Total</u></b>		<b><u>\$2,579,620.82</u></b>

*Assets Total*

**\$9,833,069.67**

#### Liabilities and Equity

##### Current Liabilities

2005 - Accounts Payable	\$55,883.30	
2015 - Notes Payable - Short Term	\$450,000.00	
2020 - Federal Income Tax Payable	\$19,127.00	
2107 - State Sales Tax - F&B	\$1.91	
2110 - State Sales Tax - Golf Shop	(\$0.49)	
2115 - State Sales Tax - Tennis	(\$28.35)	
2175 - Deposits & Prepayments	\$140.00	
2205 - Prepaid Assessments	\$7,379.04	
2220 - Golf Shop Credit Book	\$12,200.99	
2225 - Restaurant/Bar Gift Certificates	\$1,935.40	
2226 - Golf Shop Gift Certificates	\$1,772.00	
2305 - Deferred Income - Assessments	\$1,857,121.00	
2405 - Deposits - Construction Damage	\$89,300.00	
2410 - Employee Christmas Fund	\$1,275.57	
2505 - Accrued Payroll	\$54,439.48	
2510 - Accrued Employee Benefits	\$83,661.18	
2535 - Withheld 401(k) Employee	<u>\$1,611.05</u>	
<b><u>Current Liabilities Total</u></b>		<b>\$2,635,819.08</b>

##### Net Worth

2810 - Operating Fund Transfers	\$369,183.00	
2830 - Reserve Fund Transfers	(\$369,183.00)	
3010 - Investment in Property & Equipment	\$2,541,146.00	
3015 - Reserves	\$2,386,776.00	
3020 - Operations	<u>(\$222,867.33)</u>	
<b><u>Net Worth Total</u></b>		<b>\$4,705,054.67</b>



# Lake Almanor Country Club

## Balance Sheet

2/28/2021

Retained Earnings

\$1,535,787.88

Net Income

\$956,408.04

*Liabilities & Equity Total*

\$9,833,069.67



**Lake Almanor Country Club**  
**Budget Comparison Report - G&A**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<b>Income</b>							
<u>General &amp; Admin. Revenue</u>							
4005 - Annual Assessments - Operating	\$185,712.00	\$185,712.00	\$0.00	\$371,424.00	\$371,424.00	\$0.00	\$2,228,545.00
4020 - Administrative Services	\$5,343.75	\$5,341.00	\$2.75	\$10,687.50	\$10,683.00	\$4.50	\$64,100.00
4025 - Cable Agreement	\$0.00	\$0.00	\$0.00	\$911.11	\$0.00	\$911.11	\$5,600.00
4030 - Cell Tower Agreement	\$974.19	\$974.00	\$0.19	\$1,948.38	\$1,948.00	\$0.38	\$11,800.00
4035 - Road Impact Fees	\$1,250.00	\$500.00	\$750.00	\$1,750.00	\$1,000.00	\$750.00	\$7,500.00
4040 - Finance Charges	\$1,747.28	\$1,100.00	\$647.28	\$4,680.58	\$3,700.00	\$980.58	\$8,225.00
4050 - Interest - Operating	\$168.54	\$833.00	(\$664.46)	\$389.89	\$1,666.00	(\$1,276.11)	\$10,000.00
4057 - Investments - Gain/Loss	(\$1,935.84)	\$0.00	(\$1,935.84)	(\$3,081.31)	\$0.00	(\$3,081.31)	\$0.00
4060 - Late Charges	\$462.31	\$1,000.00	(\$537.69)	\$17,581.81	\$12,000.00	\$5,581.81	\$12,000.00
4065 - Miscellaneous	\$1,154.25	\$1,000.00	\$154.25	\$1,239.15	\$2,000.00	(\$760.85)	\$12,000.00
4070 - Plan Approval Fees	\$630.00	\$500.00	\$130.00	\$880.00	\$800.00	\$80.00	\$4,500.00
4073 - Prior Year Surplus	\$0.00	\$3,000.00	(\$3,000.00)	\$0.00	\$6,000.00	(\$6,000.00)	\$35,735.00
4075 - Property Transfer Fees	\$1,000.00	\$300.00	\$700.00	\$2,300.00	\$600.00	\$1,700.00	\$13,000.00
4080 - Rentals Income	\$4,350.00	\$16,200.00	(\$11,850.00)	\$6,240.00	\$31,000.00	(\$24,760.00)	\$107,300.00
<u>Total General &amp; Admin. Revenue</u>	\$200,856.48	\$216,460.00	(\$15,603.52)	\$416,951.11	\$442,821.00	(\$25,869.89)	\$2,520,305.00
<b>Total Income</b>	\$200,856.48	\$216,460.00	(\$15,603.52)	\$416,951.11	\$442,821.00	(\$25,869.89)	\$2,520,305.00
<b>Expense</b>							
<u>General &amp; Administrative</u>							
5005 - Accounting/Audit Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
5010 - Advertising Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
5020 - Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
5025 - Bank Service Charges	\$249.88	\$25.00	(\$224.88)	\$284.88	\$50.00	(\$234.88)	\$300.00
5030 - Board of Director's Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	\$2,500.00
5035 - Committee Expense	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$1,000.00
5040 - Consulting Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$22,000.00
5110 - Foreclosed Properties Expense	\$0.00	\$0.00	\$0.00	\$3,390.00	\$3,400.00	\$10.00	\$5,000.00
5125 - General Manager's Expense	\$0.00	\$100.00	\$100.00	\$0.00	\$300.00	\$300.00	\$3,000.00
5155 - Legal Fees	\$0.00	\$3,000.00	\$3,000.00	\$369.00	\$7,000.00	\$6,631.00	\$53,000.00
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$21.50	\$0.00	(\$21.50)	\$1,600.00
5162 - Maintenance Agreement - Software	\$0.00	\$0.00	\$0.00	\$3,748.00	\$4,000.00	\$252.00	\$4,000.00
5170 - Newsletter Expense	\$0.00	\$815.00	\$815.00	\$942.00	\$815.00	(\$127.00)	\$6,500.00
5260 - Postage Expense	(\$74.91)	\$0.00	\$74.91	(\$19.31)	\$1,000.00	\$1,019.31	\$12,000.00
5265 - Printing Expense	\$1,586.94	\$0.00	(\$1,586.94)	\$1,586.94	\$0.00	(\$1,586.94)	\$4,000.00
5555 - Tax - Federal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
5560 - Tax - Personal Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,500.00
5570 - Tax - State Income Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
5615 - Website Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
<u>Total General &amp; Administrative</u>	\$1,761.91	\$4,190.00	\$2,428.09	\$10,323.01	\$21,865.00	\$11,541.99	\$164,100.00
<u>Employees</u>							
5080 - Employee Development Expense	\$49.00	\$900.00	\$851.00	\$207.00	\$2,000.00	\$1,793.00	\$3,000.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$50.00	\$50.00	\$0.00	\$100.00	\$100.00	\$600.00
5090 - Employee Recruitment Expense	\$37.00	\$0.00	(\$37.00)	\$37.00	\$100.00	\$63.00	\$300.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$3,000.00
5135 - Insurance Expense	\$15,171.33	\$13,800.00	(\$1,371.33)	\$30,342.66	\$27,600.00	(\$2,742.66)	\$166,000.00



**Lake Almanor Country Club**  
**Budget Comparison Report - G&A**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5205 - Payroll Wages - Regular	\$34,964.84	\$36,300.00	\$1,335.16	\$70,972.36	\$72,600.00	\$1,627.64	\$444,300.00
5210 - Payroll Wages - Part Time	\$0.00	\$0.00	\$0.00	\$12.60	\$0.00	(\$12.60)	\$1,700.00
5225 - Payroll Wages - Overtime	\$698.04	\$375.00	(\$323.04)	\$1,888.67	\$750.00	(\$1,138.67)	\$4,400.00
5230 - Payroll Worker's Compensation Ins	\$202.38	\$210.00	\$7.62	\$404.76	\$420.00	\$15.24	\$2,600.00
5235 - Payroll Taxes	\$3,539.82	\$3,500.00	(\$39.82)	\$8,080.06	\$8,100.00	\$19.94	\$37,500.00
5240 - Payroll Expense - 401K Administrator	\$156.77	\$200.00	\$43.23	\$656.77	\$200.00	(\$456.77)	\$4,800.00
5245 - Payroll Expense Employee Benefits	\$10,713.29	\$10,750.00	\$36.71	\$21,411.53	\$21,500.00	\$88.47	\$129,100.00
5250 - Payroll Expense Processing Fees	\$429.84	\$825.00	\$395.16	\$1,329.16	\$1,145.00	(\$184.16)	\$5,500.00
5610 - Vehicle Allowance	\$500.00	\$500.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$6,000.00
<b>Total Employees</b>	<b>\$66,462.31</b>	<b>\$67,410.00</b>	<b>\$947.69</b>	<b>\$136,342.57</b>	<b>\$136,515.00</b>	<b>\$172.43</b>	<b>\$808,800.00</b>
<b>General Operating</b>							
5015 - Alarm Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5045 - Janitorial Expense	\$240.00	\$250.00	\$10.00	\$540.00	\$550.00	\$10.00	\$3,600.00
5050 - Copier Expense	\$369.60	\$500.00	\$130.40	\$626.02	\$700.00	\$73.98	\$4,750.00
5060 - Donations	\$0.00	\$0.00	\$0.00	\$1,900.00	\$2,150.00	\$250.00	\$3,800.00
5075 - Dues & Subscription Expense	\$299.04	\$500.00	\$200.96	\$2,045.20	\$1,900.00	(\$145.20)	\$4,400.00
5165 - Miscellaneous Expense	\$192.76	\$0.00	(\$192.76)	\$0.00	\$0.00	\$0.00	\$0.00
5180 - Over/Short Expense	\$0.00	\$0.00	\$0.00	(\$28.11)	\$0.00	\$28.11	\$0.00
5255 - Pest Control Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00	\$500.00
5510 - Supplies Expense - General	\$216.31	\$400.00	\$183.69	\$351.89	\$800.00	\$448.11	\$5,000.00
5525 - Supplies Expense - Office	\$893.72	\$1,000.00	\$106.28	\$3,007.87	\$2,000.00	(\$1,007.87)	\$12,000.00
<b>Total General Operating</b>	<b>\$2,211.43</b>	<b>\$2,850.00</b>	<b>\$638.57</b>	<b>\$8,442.87</b>	<b>\$8,800.00</b>	<b>\$357.13</b>	<b>\$34,850.00</b>
<b>Facilities</b>							
5150 - Lease Expense - Equipment	\$1,164.90	\$1,175.00	\$10.10	\$1,164.90	\$1,175.00	\$10.10	\$4,700.00
5330 - Rental House Expense	\$15.70	\$100.00	\$84.30	\$31.86	\$200.00	\$168.14	\$900.00
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$143.40	\$450.00	\$306.60	\$2,000.00
5400 - Repair & Maintenance Expense - Septic	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00
<b>Total Facilities</b>	<b>\$1,180.60</b>	<b>\$1,275.00</b>	<b>\$94.40</b>	<b>\$1,340.16</b>	<b>\$1,825.00</b>	<b>\$484.84</b>	<b>\$8,300.00</b>
<b>IT Expenses</b>							
5375 - Repair & Maintenance Expense - IT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,800.00
<b>Total IT Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,800.00</b>
<b>Fire Safety</b>							
5108 - Fire Safety Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,000.00
<b>Total Fire Safety</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$32,000.00</b>
<b>Sales</b>							
5055 - Credit Card Fees	\$304.30	\$300.00	(\$4.30)	\$1,109.23	\$550.00	(\$559.23)	\$3,000.00
<b>Total Sales</b>	<b>\$304.30</b>	<b>\$300.00</b>	<b>(\$4.30)</b>	<b>\$1,109.23</b>	<b>\$550.00</b>	<b>(\$559.23)</b>	<b>\$3,000.00</b>
<b>Utilities</b>							
5575 - Telephone Expense	\$732.49	\$710.00	(\$22.49)	\$2,624.41	\$1,420.00	(\$1,204.41)	\$8,500.00
5590 - Utilities Expense - Electricity	\$776.16	\$325.00	(\$451.16)	\$1,132.90	\$650.00	(\$482.90)	\$4,500.00
5600 - Utilities Expense - Propane	\$323.88	\$100.00	(\$223.88)	\$636.62	\$350.00	(\$286.62)	\$1,300.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
<b>Total Utilities</b>	<b>\$1,832.53</b>	<b>\$1,135.00</b>	<b>(\$697.53)</b>	<b>\$4,393.93</b>	<b>\$2,420.00</b>	<b>(\$1,973.93)</b>	<b>\$14,900.00</b>



**Lake Almanor Country Club**  
**Budget Comparison Report - G&A**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<u>Vehicles &amp; Equipment</u>							
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
<u>Total Vehicles &amp; Equipment</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
<u>Lake Water Quality</u>							
5145 - Lake/Water Quality	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
<u>Total Lake Water Quality</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
<b>Total Expense</b>	\$73,753.08	\$77,160.00	\$3,406.92	\$161,951.77	\$171,975.00	\$10,023.23	\$1,078,900.00
Operating Net Income	\$127,103.40	\$139,300.00	(\$12,196.60)	\$254,999.34	\$270,846.00	(\$15,846.66)	\$1,441,405.00
Net Income	\$127,103.40	\$139,300.00	(\$12,196.60)	\$254,999.34	\$270,846.00	(\$15,846.66)	\$1,441,405.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Golf Maintenance**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Expense</b>							
<u>General &amp; Administrative</u>							
5160 - License/Permit Fees	\$0.00	\$800.00	\$800.00	\$60.00	\$800.00	\$740.00	\$1,900.00
<u>Total General &amp; Administrative</u>	\$0.00	\$800.00	\$800.00	\$60.00	\$800.00	\$740.00	\$1,900.00
<u>Employees</u>							
5080 - Employee Development Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00	\$900.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$5,600.00	\$5,600.00	\$5,600.00
5205 - Payroll Wages - Regular	\$11,856.00	\$11,800.00	(\$56.00)	\$18,017.48	\$18,550.00	\$532.52	\$142,700.00
5210 - Payroll Wages - Part Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,000.00
5225 - Payroll Wages - Overtime	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$3,300.00
5230 - Payroll Worker's Compensation Ins	\$971.40	\$1,000.00	\$28.60	\$1,942.80	\$2,000.00	\$57.20	\$12,500.00
5235 - Payroll Taxes	\$1,250.62	\$1,300.00	\$49.38	\$2,028.41	\$2,350.00	\$321.59	\$19,200.00
5245 - Payroll Expense Employee Benefits	\$3,807.89	\$4,050.00	\$242.11	\$7,654.99	\$8,100.00	\$445.01	\$49,000.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
<u>Total Employees</u>	\$17,885.91	\$18,450.00	\$564.09	\$29,643.68	\$37,800.00	\$8,156.32	\$288,400.00
<u>General Operating</u>							
5075 - Dues & Subscription Expense	\$400.00	\$300.00	(\$100.00)	\$495.00	\$300.00	(\$195.00)	\$1,100.00
5130 - Green/Waste Removal Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
5255 - Pest Control Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
5325 - Rental Equipment Expense	\$0.00	\$100.00	\$100.00	\$0.00	\$200.00	\$200.00	\$1,500.00
5510 - Supplies Expense - General	\$101.84	\$0.00	(\$101.84)	\$101.84	\$0.00	(\$101.84)	\$2,000.00
5550 - Supplies Expense - Tools & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
<u>Total General Operating</u>	\$501.84	\$400.00	(\$101.84)	\$596.84	\$500.00	(\$96.84)	\$7,200.00
<u>Facilities</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
5370 - Repair & Maintenance Expense - Irrigation & Drainage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,800.00
5480 - Supplies Expense - Chemicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
5490 - Supplies Expense - Fertilizers	\$280.54	\$0.00	(\$280.54)	\$280.54	\$0.00	(\$280.54)	\$7,500.00
5535 - Supplies Expense - Sand & Top Dressing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,700.00
5540 - Supplies Expense - Seed & Sod	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
<u>Total Facilities</u>	\$280.54	\$0.00	(\$280.54)	\$280.54	\$0.00	(\$280.54)	\$32,400.00
<u>Golf Course</u>							
5515 - Supplies Expense - Golf Course	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
<u>Total Golf Course</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
<u>Trees</u>							
5405 - Repair & Maintenance Expense - Trees	\$0.00	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00
<u>Total Trees</u>	\$0.00	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00
<u>Utilities</u>							
5575 - Telephone Expense	\$163.34	\$150.00	(\$13.34)	\$326.68	\$300.00	(\$26.68)	\$1,800.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Golf Maintenance**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			<b>Annual Budget</b>
	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	
5590 - Utilities Expense - Electricity	\$175.83	\$100.00	(\$75.83)	\$311.56	\$200.00	(\$111.56)	\$23,000.00
5600 - Utilities Expense - Propane	\$406.97	\$300.00	(\$106.97)	\$804.07	\$600.00	(\$204.07)	\$2,000.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00
<u>Total Utilities</u>	\$746.14	\$550.00	(\$196.14)	\$1,442.31	\$1,100.00	(\$342.31)	\$27,600.00
<u>Vehicles &amp; Equipment</u>							
5120 - Gas and Oil Expense	\$242.67	\$200.00	(\$42.67)	\$384.63	\$500.00	\$115.37	\$11,500.00
5350 - Repair & Maintenance Expense - Equipment	\$963.01	\$1,250.00	\$286.99	\$963.01	\$1,250.00	\$286.99	\$5,000.00
5410 - Repair & Maintenance Expense - Vehicles	\$93.06	\$0.00	(\$93.06)	\$93.06	\$0.00	(\$93.06)	\$2,000.00
<u>Total Vehicles &amp; Equipment</u>	\$1,298.74	\$1,450.00	\$151.26	\$1,440.70	\$1,750.00	\$309.30	\$18,500.00
<b>Total Expense</b>	\$20,713.17	\$29,150.00	\$8,436.83	\$33,464.07	\$49,450.00	\$15,985.93	\$386,000.00
Operating Net Income	<u>(\$20,713.17)</u>	<u>(\$29,150.00)</u>	<u>\$8,436.83</u>	<u>(\$33,464.07)</u>	<u>(\$49,450.00)</u>	<u>\$15,985.93</u>	<u>(\$386,000.00)</u>
Net Income	(\$20,713.17)	(\$29,150.00)	\$8,436.83	(\$33,464.07)	(\$49,450.00)	\$15,985.93	(\$386,000.00)



**Lake Almanor Country Club**  
**Budget Comparison Report - Maintenance**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Expense</b>							
<u>General &amp; Administrative</u>							
5040 - Consulting Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$1,452.00	\$0.00	(\$1,452.00)	\$6,000.00
<u>Total General &amp; Administrative</u>	\$0.00	\$0.00	\$0.00	\$1,452.00	\$0.00	(\$1,452.00)	\$8,500.00
<u>Employees</u>							
5080 - Employee Development Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
5095 - Employee Travel/Lodging Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
5205 - Payroll Wages - Regular	\$21,534.36	\$26,400.00	\$4,865.64	\$48,129.73	\$52,800.00	\$4,670.27	\$325,800.00
5210 - Payroll Wages - Part Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,800.00
5225 - Payroll Wages - Overtime	\$691.20	\$6,400.00	\$5,708.80	\$4,055.91	\$9,400.00	\$5,344.09	\$16,300.00
5230 - Payroll Worker's Compensation Ins	\$1,601.66	\$1,600.00	(\$1.66)	\$3,203.32	\$3,200.00	(\$3.32)	\$21,700.00
5235 - Payroll Taxes	\$2,011.75	\$3,500.00	\$1,488.25	\$5,969.82	\$7,700.00	\$1,730.18	\$33,900.00
5245 - Payroll Expense Employee Benefits	\$8,890.44	\$8,100.00	(\$790.44)	\$15,888.11	\$16,200.00	\$311.89	\$99,300.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
<u>Total Employees</u>	\$34,729.41	\$46,000.00	\$11,270.59	\$77,246.89	\$89,300.00	\$12,053.11	\$532,100.00
<u>General Operating</u>							
5075 - Dues & Subscription Expense	\$0.00	\$250.00	\$250.00	\$0.00	\$300.00	\$300.00	\$500.00
5130 - Green/Waste Removal Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
5320 - Refuse/Trash Expense	\$682.85	\$600.00	(\$82.85)	\$1,365.70	\$1,200.00	(\$165.70)	\$8,100.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$175.00	\$175.00	\$0.00	\$350.00	\$350.00	\$2,000.00
5510 - Supplies Expense - General	\$1,038.80	\$400.00	(\$638.80)	\$1,592.31	\$800.00	(\$792.31)	\$9,500.00
5550 - Supplies Expense - Tools & Equipment	\$152.43	\$300.00	\$147.57	\$1,864.92	\$600.00	(\$1,264.92)	\$5,000.00
<u>Total General Operating</u>	\$1,874.08	\$1,725.00	(\$149.08)	\$4,822.93	\$3,250.00	(\$1,572.93)	\$29,100.00
<u>Facilities</u>							
5340 - Repair & Maintenance Expense - Buildings	\$0.00	\$50.00	\$50.00	\$222.81	\$50.00	(\$172.81)	\$500.00
5395 - Repair & Maintenance Expense - Roads	\$0.00	\$100.00	\$100.00	\$0.00	\$200.00	\$200.00	\$21,000.00
5400 - Repair & Maintenance Expense - Septic	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
<u>Total Facilities</u>	\$0.00	\$150.00	\$150.00	\$222.81	\$250.00	\$27.19	\$25,300.00
<u>Trees</u>							
5405 - Repair & Maintenance Expense - Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
<u>Total Trees</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
<u>Utilities</u>							
5575 - Telephone Expense	\$90.00	\$250.00	\$160.00	\$324.39	\$500.00	\$175.61	\$3,000.00
5590 - Utilities Expense - Electricity	\$459.72	\$600.00	\$140.28	\$935.70	\$1,200.00	\$264.30	\$5,400.00
5600 - Utilities Expense - Propane	\$1,179.90	\$0.00	(\$1,179.90)	\$2,368.81	\$1,800.00	(\$568.81)	\$6,000.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
<u>Total Utilities</u>	\$1,729.62	\$850.00	(\$879.62)	\$3,628.90	\$3,500.00	(\$128.90)	\$14,700.00
<u>Vehicles &amp; Equipment</u>							
5120 - Gas and Oil Expense	\$1,229.57	\$3,700.00	\$2,470.43	\$4,537.57	\$6,700.00	\$2,162.43	\$24,000.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Maintenance**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			
	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Annual Budget</b>
5350 - Repair & Maintenance Expense - Equipment	\$471.88	\$0.00	(\$471.88)	\$471.88	\$5,000.00	\$4,528.12	\$22,500.00
5410 - Repair & Maintenance Expense - Vehicles	\$483.23	\$300.00	(\$183.23)	\$614.93	\$600.00	(\$14.93)	\$6,500.00
<u>Total Vehicles &amp; Equipment</u>	\$2,184.68	\$4,000.00	\$1,815.32	\$5,624.38	\$12,300.00	\$6,675.62	\$53,000.00
<b>Total Expense</b>	\$40,517.79	\$52,725.00	\$12,207.21	\$92,997.91	\$108,600.00	\$15,602.09	\$677,700.00
Operating Net Income	(\$40,517.79)	(\$52,725.00)	\$12,207.21	(\$92,997.91)	(\$108,600.00)	\$15,602.09	(\$677,700.00)
Net Income	(\$40,517.79)	(\$52,725.00)	\$12,207.21	(\$92,997.91)	(\$108,600.00)	\$15,602.09	(\$677,700.00)



**Lake Almanor Country Club**  
**Budget Comparison Report - Golf Shop**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<u>Total Facilities</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
<u>IT Expenses</u>							
5375 - Repair & Maintenance Expense - IT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
<u>Total IT Expenses</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
<u>Golf Course</u>							
5070 - Driving Range Expense	\$623.49	\$0.00	(\$623.49)	\$623.49	\$0.00	(\$623.49)	\$3,000.00
<u>Total Golf Course</u>	\$623.49	\$0.00	(\$623.49)	\$623.49	\$0.00	(\$623.49)	\$3,000.00
<u>Sales</u>							
5043 - Cost of Sales	\$2,339.17	\$0.00	(\$2,339.17)	\$2,339.17	\$0.00	(\$2,339.17)	\$31,500.00
5055 - Credit Card Fees	\$288.13	\$0.00	(\$288.13)	\$288.13	\$0.00	(\$288.13)	\$7,500.00
5470 - Sundries Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
<u>Total Sales</u>	\$2,627.30	\$0.00	(\$2,627.30)	\$2,627.30	\$0.00	(\$2,627.30)	\$39,500.00
<u>Utilities</u>							
5575 - Telephone Expense	\$267.27	\$275.00	\$7.73	\$534.54	\$550.00	\$15.46	\$3,300.00
5590 - Utilities Expense - Electricity	\$173.75	\$0.00	(\$173.75)	\$313.18	\$0.00	(\$313.18)	\$0.00
5600 - Utilities Expense - Propane	\$255.46	\$0.00	(\$255.46)	\$297.23	\$0.00	(\$297.23)	\$0.00
<u>Total Utilities</u>	\$696.48	\$275.00	(\$421.48)	\$1,144.95	\$550.00	(\$594.95)	\$3,300.00
<u>Vehicles &amp; Equipment</u>							
5120 - Gas and Oil Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
<u>Total Vehicles &amp; Equipment</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
<b>Total Expense</b>	\$7,887.88	\$4,850.00	(\$3,037.88)	\$9,920.83	\$7,100.00	(\$2,820.83)	\$184,600.00
Operating Net Income	(\$4,099.88)	(\$4,850.00)	\$750.12	\$33,680.59	\$12,900.00	\$20,780.59	\$174,600.00
Net Income	(\$4,099.88)	(\$4,850.00)	\$750.12	\$33,680.59	\$12,900.00	\$20,780.59	\$174,600.00



**Lake Almanor Country Club**  
**Budget Comparison Report - Recreation**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5535 - Supplies Expense - Sand & Top Dressing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
<u>Total Facilities</u>	\$0.00	\$0.00	\$0.00	\$210.93	\$0.00	(\$210.93)	\$8,900.00
<u>Sales</u>							
5043 - Cost of Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
5055 - Credit Card Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
5470 - Sundries Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
<u>Total Sales</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,600.00
<u>Trees</u>							
5405 - Repair & Maintenance Expense - Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
<u>Total Trees</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
<u>Utilities</u>							
5575 - Telephone Expense	\$136.51	\$150.00	\$13.49	\$273.02	\$300.00	\$26.98	\$1,800.00
5590 - Utilities Expense - Electricity	\$87.85	\$200.00	\$112.15	\$133.47	\$400.00	\$266.53	\$2,800.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
<u>Total Utilities</u>	\$224.36	\$350.00	\$125.64	\$406.49	\$700.00	\$293.51	\$7,600.00
<u>Vehicles &amp; Equipment</u>							
5120 - Gas and Oil Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00
5350 - Repair & Maintenance Expense - Equipment	\$88.00	\$0.00	(\$88.00)	\$88.00	\$0.00	(\$88.00)	\$100.00
<u>Total Vehicles &amp; Equipment</u>	\$88.00	\$0.00	(\$88.00)	\$88.00	\$0.00	(\$88.00)	\$900.00
<b>Total Expense</b>	\$887.51	\$900.00	\$12.49	\$1,855.72	\$1,800.00	(\$55.72)	\$157,250.00
Operating Net Income	(\$887.51)	(\$900.00)	\$12.49	(\$1,855.72)	(\$1,800.00)	(\$55.72)	(\$129,450.00)
Net Income	(\$887.51)	(\$900.00)	\$12.49	(\$1,855.72)	(\$1,800.00)	(\$55.72)	(\$129,450.00)



**Lake Almanor Country Club**  
**Budget Comparison Report - Security**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5545 - Supplies Expense - Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
<u>Total Facilities</u>	\$0.00	\$25.00	\$25.00	\$100.00	\$50.00	(\$50.00)	\$1,875.00
<u>IT Expenses</u>							
5375 - Repair & Maintenance Expense - IT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
<u>Total IT Expenses</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
<u>Gate</u>							
5355 - Repair & Maintenance Expense - Gate	\$0.00	\$50.00	\$50.00	\$0.00	\$100.00	\$100.00	\$1,250.00
5505 - Supplies Expense - Gate Cards	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
<u>Total Gate</u>	\$0.00	\$50.00	\$50.00	\$0.00	\$100.00	\$100.00	\$6,250.00
<u>Sales</u>							
5055 - Credit Card Fees	\$107.59	\$75.00	(\$32.59)	\$198.76	\$125.00	(\$73.76)	\$1,500.00
<u>Total Sales</u>	\$107.59	\$75.00	(\$32.59)	\$198.76	\$125.00	(\$73.76)	\$1,500.00
<u>Utilities</u>							
5575 - Telephone Expense	\$323.73	\$600.00	\$276.27	\$909.01	\$1,200.00	\$290.99	\$7,200.00
5590 - Utilities Expense - Electricity	\$615.97	\$300.00	(\$315.97)	\$1,250.32	\$600.00	(\$650.32)	\$4,400.00
5600 - Utilities Expense - Propane	\$120.41	\$125.00	\$4.59	\$243.51	\$275.00	\$31.49	\$775.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$380.00
<u>Total Utilities</u>	\$1,060.11	\$1,025.00	(\$35.11)	\$2,402.84	\$2,075.00	(\$327.84)	\$12,755.00
<u>Vehicles &amp; Equipment</u>							
5120 - Gas and Oil Expense	\$597.29	\$700.00	\$102.71	\$1,184.89	\$1,500.00	\$315.11	\$10,000.00
5350 - Repair & Maintenance Expense - Equipment	\$0.00	\$50.00	\$50.00	\$0.00	\$100.00	\$100.00	\$650.00
5410 - Repair & Maintenance Expense - Vehicles	\$3,100.34	\$200.00	(\$2,900.34)	\$3,550.34	\$400.00	(\$3,150.34)	\$4,600.00
<u>Total Vehicles &amp; Equipment</u>	\$3,697.63	\$950.00	(\$2,747.63)	\$4,735.23	\$2,000.00	(\$2,735.23)	\$15,250.00
<u>Supplies Expense</u>							
5500 - Supplies Expense - Garbage Tags	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
<u>Total Supplies Expense</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
<b>Total Expense</b>	\$32,738.43	\$28,625.00	(\$4,113.43)	\$57,881.11	\$59,300.00	\$1,418.89	\$391,530.00
Operating Net Income	(\$28,462.43)	(\$24,975.00)	(\$3,487.43)	(\$52,228.11)	(\$52,900.00)	\$671.89	(\$308,530.00)
Net Income	(\$28,462.43)	(\$24,975.00)	(\$3,487.43)	(\$52,228.11)	(\$52,900.00)	\$671.89	(\$308,530.00)



**Lake Almanor Country Club**  
**Budget Comparison Report - Clubhouse**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Income</b>							
<u>Clubhouse Revenue</u>							
4605 - Facility Rental - Clubhouse	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	(\$250.00)	\$1,000.00
4610 - Special Events - Clubhouse	\$0.00	\$200.00	(\$200.00)	\$0.00	\$400.00	(\$400.00)	\$10,000.00
<u>Total Clubhouse Revenue</u>	\$0.00	\$200.00	(\$200.00)	\$0.00	\$650.00	(\$650.00)	\$11,000.00
<b>Total Income</b>	\$0.00	\$200.00	(\$200.00)	\$0.00	\$650.00	(\$650.00)	\$11,000.00
<b>Expense</b>							
<u>General &amp; Administrative</u>							
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
<u>Total General &amp; Administrative</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
<u>Employees</u>							
5210 - Payroll Wages - Part Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,800.00
5230 - Payroll Worker's Compensation Ins	\$34.69	\$25.00	(\$9.69)	\$69.38	\$50.00	(\$19.38)	\$300.00
5235 - Payroll Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
5245 - Payroll Expense Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
<u>Total Employees</u>	\$34.69	\$25.00	(\$9.69)	\$69.38	\$50.00	(\$19.38)	\$7,300.00
<u>General Operating</u>							
5015 - Alarm Expense	\$0.00	\$1,425.00	\$1,425.00	\$0.00	\$1,425.00	\$1,425.00	\$1,425.00
5045 - Janitorial Expense	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$2,000.00	\$2,000.00	\$30,000.00
5075 - Dues & Subscription Expense	\$90.41	\$225.00	\$134.59	\$179.50	\$450.00	\$270.50	\$2,700.00
5255 - Pest Control Expense	\$0.00	\$40.00	\$40.00	\$0.00	\$40.00	\$40.00	\$400.00
5320 - Refuse/Trash Expense	\$0.00	\$0.00	\$0.00	\$95.65	\$0.00	(\$95.65)	\$4,500.00
5325 - Rental Equipment Expense	\$36.07	\$0.00	(\$36.07)	\$73.14	\$0.00	(\$73.14)	\$500.00
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
5485 - Supplies Expense - Dining Room	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
5510 - Supplies Expense - General	\$32.28	\$400.00	\$367.72	\$49.42	\$600.00	\$550.58	\$4,000.00
<u>Total General Operating</u>	\$158.76	\$3,090.00	\$2,931.24	\$397.71	\$4,515.00	\$4,117.29	\$45,725.00
<u>Facilities</u>							
5340 - Repair & Maintenance Expense - Buildings	\$816.32	\$0.00	(\$816.32)	\$1,389.92	\$0.00	(\$1,389.92)	\$4,400.00
5345 - Repair & Maintenance Expense - Dining Room	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
5400 - Repair & Maintenance Expense - Septic	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00
<u>Total Facilities</u>	\$816.32	\$0.00	(\$816.32)	\$1,389.92	\$0.00	(\$1,389.92)	\$5,700.00
<u>Special Events</u>							
5465 - Special Event Expense	\$0.00	\$200.00	\$200.00	\$0.00	\$400.00	\$400.00	\$10,000.00
<u>Total Special Events</u>	\$0.00	\$200.00	\$200.00	\$0.00	\$400.00	\$400.00	\$10,000.00
<u>Utilities</u>							
5575 - Telephone Expense	\$89.43	\$175.00	\$85.57	\$89.43	\$350.00	\$260.57	\$2,100.00
5590 - Utilities Expense - Electricity	\$521.27	\$1,500.00	\$978.73	\$939.57	\$3,100.00	\$2,160.43	\$27,000.00
5600 - Utilities Expense - Propane	\$766.39	\$500.00	(\$266.39)	\$891.72	\$1,600.00	\$708.28	\$10,000.00
5605 - Utilities Expense - Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
<u>Total Utilities</u>	\$1,377.09	\$2,175.00	\$797.91	\$1,920.72	\$5,050.00	\$3,129.28	\$39,600.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Clubhouse**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<u>Vehicles &amp; Equipment</u>							
5350 - Repair & Maintenance Expense - Equipment	\$88.00	\$0.00	(\$88.00)	\$88.00	\$0.00	(\$88.00)	\$2,000.00
<u>Total Vehicles &amp; Equipment</u>	\$88.00	\$0.00	(\$88.00)	\$88.00	\$0.00	(\$88.00)	\$2,000.00
<b>Total Expense</b>	\$2,474.86	\$5,490.00	\$3,015.14	\$3,865.73	\$10,015.00	\$6,149.27	\$111,325.00
Operating Net Income	(\$2,474.86)	(\$5,290.00)	\$2,815.14	(\$3,865.73)	(\$9,365.00)	\$5,499.27	(\$100,325.00)
Net Income	(\$2,474.86)	(\$5,290.00)	\$2,815.14	(\$3,865.73)	(\$9,365.00)	\$5,499.27	(\$100,325.00)

**Lake Almanor Country Club**  
**Budget Comparison Report - Food & Beverage**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<b>Income</b>							
<u>Bar Revenue</u>							
4705 - Beer Sales - Member	\$26.11	\$800.00	(\$773.89)	\$26.11	\$2,000.00	(\$1,973.89)	\$41,000.00
4710 - Beverage Sales - Member	\$2.80	\$100.00	(\$97.20)	\$2.80	\$200.00	(\$197.20)	\$11,000.00
4715 - Liquor Sales - Member	\$0.00	\$2,300.00	(\$2,300.00)	\$0.00	\$4,900.00	(\$4,900.00)	\$100,000.00
4720 - Wine Sales - Member	\$86.72	\$1,100.00	(\$1,013.28)	\$86.72	\$2,400.00	(\$2,313.28)	\$45,000.00
4725 - Beer Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00
4730 - Beverage Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
4735 - Liquor Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00
4740 - Wine Sales - Non-Member	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
4745 - Sundries Sales	\$148.45	\$0.00	\$148.45	\$148.45	\$0.00	\$148.45	\$800.00
<u>Total Bar Revenue</u>	\$264.08	\$4,300.00	(\$4,035.92)	\$264.08	\$9,500.00	(\$9,235.92)	\$203,200.00
<u>Restaurant Revenue</u>							
4655 - Food Sales - Lunch Member	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
4660 - Food Sales - Dinner Member	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145,000.00
4665 - Food Sales - Special Events Member	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,000.00
4669 - Food Sales - Take-Out Dinner	\$6,236.70	\$0.00	\$6,236.70	\$6,236.70	\$0.00	\$6,236.70	\$0.00
<u>Total Restaurant Revenue</u>	\$6,236.70	\$0.00	\$6,236.70	\$6,236.70	\$0.00	\$6,236.70	\$247,000.00
<b>Total Income</b>	\$6,500.78	\$4,300.00	\$2,200.78	\$6,500.78	\$9,500.00	(\$2,999.22)	\$450,200.00
<b>Expense</b>							
<u>General &amp; Administrative</u>							
5010 - Advertising Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
5160 - License/Permit Fees	\$0.00	\$0.00	\$0.00	\$790.00	\$0.00	(\$790.00)	\$0.00
<u>Total General &amp; Administrative</u>	\$0.00	\$0.00	\$0.00	\$790.00	\$0.00	(\$790.00)	\$1,000.00
<u>Employees</u>							
5080 - Employee Development Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
5085 - Employee Mileage Reimbursement Expense	\$0.00	\$0.00	\$0.00	\$83.44	\$0.00	(\$83.44)	\$400.00
5090 - Employee Recruitment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
5211 - Payroll Wages - Part Time - Bar	\$1,645.00	\$1,500.00	(\$145.00)	\$1,645.00	\$3,300.00	\$1,655.00	\$67,200.00
5212 - Payroll Wages - Part Time - Restaurant	\$6,849.79	\$0.00	(\$6,849.79)	\$11,585.30	\$0.00	(\$11,585.30)	\$133,000.00
5227 - Payroll Wages - Overtime - Restr	\$57.94	\$0.00	(\$57.94)	\$57.94	\$0.00	(\$57.94)	\$0.00
5231 - Payroll Worker's Comp Ins - Bar	\$387.41	\$325.00	(\$62.41)	\$774.82	\$650.00	(\$124.82)	\$3,900.00
5232 - Payroll Worker's Comp Ins - Restr	\$693.86	\$625.00	(\$68.86)	\$1,387.72	\$1,250.00	(\$137.72)	\$7,700.00
5236 - Payroll Taxes - Bar	\$237.70	\$200.00	(\$37.70)	\$237.70	\$500.00	\$262.30	\$8,200.00
5237 - Payroll Taxes - Restr	\$940.00	\$0.00	(\$940.00)	\$1,613.55	\$0.00	(\$1,613.55)	\$17,300.00
5246 - Payroll Expense - Emp Benefits - Bar	\$0.00	\$100.00	\$100.00	\$0.00	\$200.00	\$200.00	\$3,000.00
5247 - Payroll Expense - Emp Benefits - Restr	\$3,475.91	\$0.00	(\$3,475.91)	\$4,199.98	\$0.00	(\$4,199.98)	\$1,300.00
5585 - Uniforms Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
<u>Total Employees</u>	\$14,287.61	\$2,750.00	(\$11,537.61)	\$21,585.45	\$5,900.00	(\$15,685.45)	\$244,000.00
<u>General Operating</u>							
5060 - Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
5075 - Dues & Subscription Expense	\$93.16	\$0.00	(\$93.16)	\$184.96	\$100.00	(\$84.96)	\$100.00
5180 - Over/Short Expense	\$13.07	\$0.00	(\$13.07)	\$13.07	\$0.00	(\$13.07)	\$0.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Food & Beverage**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
5360 - Repair & Maintenance Expense - General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
5485 - Supplies Expense - Dining Room	\$502.71	\$0.00	(\$502.71)	\$502.71	\$0.00	(\$502.71)	\$6,800.00
5510 - Supplies Expense - General	\$55.18	\$0.00	(\$55.18)	\$55.18	\$0.00	(\$55.18)	\$300.00
5525 - Supplies Expense - Office	\$0.00	\$100.00	\$100.00	\$587.52	\$100.00	(\$487.52)	\$200.00
5550 - Supplies Expense - Tools & Equipment	\$50.35	\$0.00	(\$50.35)	\$50.35	\$0.00	(\$50.35)	\$0.00
<b>Total General Operating</b>	<b>\$714.47</b>	<b>\$100.00</b>	<b>(\$614.47)</b>	<b>\$1,393.79</b>	<b>\$200.00</b>	<b>(\$1,193.79)</b>	<b>\$7,900.00</b>
<b>Facilities</b>							
5335 - Repair & Maintenance Expense - Bar	\$37.89	\$0.00	(\$37.89)	\$167.09	\$0.00	(\$167.09)	\$500.00
5380 - Repair & Maintenance Expense - Kitchen	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$3,000.00
5520 - Supplies Expense - Kitchen	\$1,186.23	\$1,500.00	\$313.77	\$1,186.23	\$1,500.00	\$313.77	\$8,000.00
<b>Total Facilities</b>	<b>\$1,224.12</b>	<b>\$2,500.00</b>	<b>\$1,275.88</b>	<b>\$1,353.32</b>	<b>\$2,500.00</b>	<b>\$1,146.68</b>	<b>\$11,500.00</b>
<b>Sales</b>							
5046 - Cost of Sales - Bar	\$1,215.53	\$1,400.00	\$184.47	\$1,215.53	\$3,100.00	\$1,884.47	\$64,768.00
5047 - Cost of Sales - Restr	\$2,738.79	\$0.00	(\$2,738.79)	\$2,738.79	\$0.00	(\$2,738.79)	\$91,390.00
5055 - Credit Card Fees	\$0.00	\$400.00	\$400.00	\$46.39	\$800.00	\$753.61	\$16,000.00
5270 - Product Loss	\$0.00	\$0.00	\$0.00	\$0.00	\$442.00	\$442.00	\$442.00
5475 - Supplies Expense - Bar	\$50.00	\$300.00	\$250.00	\$50.00	\$300.00	\$250.00	\$10,000.00
<b>Total Sales</b>	<b>\$4,004.32</b>	<b>\$2,100.00</b>	<b>(\$1,904.32)</b>	<b>\$4,050.71</b>	<b>\$4,642.00</b>	<b>\$591.29</b>	<b>\$182,600.00</b>
<b>Utilities</b>							
5575 - Telephone Expense	\$39.63	\$100.00	\$60.37	\$39.63	\$200.00	\$160.37	\$1,200.00
5590 - Utilities Expense - Electricity	\$1,042.54	\$0.00	(\$1,042.54)	\$1,879.12	\$0.00	(\$1,879.12)	\$0.00
5600 - Utilities Expense - Propane	\$1,532.78	\$0.00	(\$1,532.78)	\$1,783.43	\$0.00	(\$1,783.43)	\$0.00
<b>Total Utilities</b>	<b>\$2,614.95</b>	<b>\$100.00</b>	<b>(\$2,514.95)</b>	<b>\$3,702.18</b>	<b>\$200.00</b>	<b>(\$3,502.18)</b>	<b>\$1,200.00</b>
<b>Vehicles &amp; Equipment</b>							
5350 - Repair & Maintenance Expense - Equipment	\$1,348.00	\$500.00	(\$848.00)	\$1,348.00	\$500.00	(\$848.00)	\$500.00
<b>Total Vehicles &amp; Equipment</b>	<b>\$1,348.00</b>	<b>\$500.00</b>	<b>(\$848.00)</b>	<b>\$1,348.00</b>	<b>\$500.00</b>	<b>(\$848.00)</b>	<b>\$500.00</b>
<b>Total Expense</b>	<b>\$24,193.47</b>	<b>\$8,050.00</b>	<b>(\$16,143.47)</b>	<b>\$34,223.45</b>	<b>\$13,942.00</b>	<b>(\$20,281.45)</b>	<b>\$448,700.00</b>
Operating Net Income	(\$17,692.69)	(\$3,750.00)	(\$13,942.69)	(\$27,722.67)	(\$4,442.00)	(\$23,280.67)	\$1,500.00
Net Income	(\$17,692.69)	(\$3,750.00)	(\$13,942.69)	(\$27,722.67)	(\$4,442.00)	(\$23,280.67)	\$1,500.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Music**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<b>Income</b>							
<u>Music Revenue</u>							
4905 - Advertising - Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
4910 - Donations - Music	\$0.00	\$0.00	\$0.00	\$0.00	\$19,300.00	(\$19,300.00)	\$38,500.00
4912 - Gate Income Concerts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
4915 - Miscellaneous Revenue - Music	\$0.39	\$0.00	\$0.39	\$0.39	\$0.00	\$0.39	\$0.00
4920 - Raffle Program - Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,800.00
<u>Total Music Revenue</u>	\$0.39	\$0.00	\$0.39	\$0.39	\$19,300.00	(\$19,299.61)	\$68,800.00
<b>Total Income</b>	\$0.39	\$0.00	\$0.39	\$0.39	\$19,300.00	(\$19,299.61)	\$68,800.00
<b>Expense</b>							
<u>General &amp; Administrative</u>							
5160 - License/Permit Fees	\$1,185.00	\$1,500.00	\$315.00	\$3,059.00	\$1,500.00	(\$1,559.00)	\$4,000.00
5260 - Postage Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
5265 - Printing Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
<u>Total General &amp; Administrative</u>	\$1,185.00	\$1,500.00	\$315.00	\$3,059.00	\$1,500.00	(\$1,559.00)	\$6,500.00
<u>Employees</u>							
5210 - Payroll Wages - Part Time	\$1,153.76	\$1,350.00	\$196.24	\$2,428.66	\$2,700.00	\$271.34	\$16,000.00
5230 - Payroll Worker's Compensation Ins	\$63.60	\$75.00	\$11.40	\$127.20	\$150.00	\$22.80	\$900.00
5235 - Payroll Taxes	\$166.70	\$200.00	\$33.30	\$350.90	\$400.00	\$49.10	\$2,500.00
5245 - Payroll Expense Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
5280 - Professional Fees - Entertainer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,500.00
5305 - Professional Fees - Sound Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
<u>Total Employees</u>	\$1,384.06	\$1,625.00	\$240.94	\$2,906.76	\$3,250.00	\$343.24	\$56,400.00
<u>General Operating</u>							
5050 - Copier Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300.00
5510 - Supplies Expense - General	\$0.00	\$0.00	\$0.00	\$53.60	\$0.00	(\$53.60)	\$600.00
<u>Total General Operating</u>	\$0.00	\$0.00	\$0.00	\$53.60	\$0.00	(\$53.60)	\$1,900.00
<u>Special Events</u>							
5100 - Entertainer Travel & Lodging	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
5530 - Supplies Expense - Raffle Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
<u>Total Special Events</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
<b>Total Expense</b>	\$2,569.06	\$3,125.00	\$555.94	\$6,019.36	\$4,750.00	(\$1,269.36)	\$68,800.00
Operating Net Income	(\$2,568.67)	(\$3,125.00)	\$556.33	(\$6,018.97)	\$14,550.00	(\$20,568.97)	\$0.00
Net Income	(\$2,568.67)	(\$3,125.00)	\$556.33	(\$6,018.97)	\$14,550.00	(\$20,568.97)	\$0.00

**Lake Almanor Country Club**  
**Budget Comparison Report - Reserve Expense**  
**2/1/2021 - 2/28/2021**

	2/1/2021 - 2/28/2021			1/1/2021 - 2/28/2021			<b>Annual Budget</b>
	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	
Operating Net Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Reserve Income</b>							
<u>Reserve Revenue</u>							
4105 - Annual Assessments - Reserve	\$0.00	\$0.00	\$0.00	\$875,000.00	\$875,000.00	\$0.00	\$875,000.00
4115 - Interest - Reserve	\$2,697.18	\$2,500.00	\$197.18	\$7,291.29	\$6,800.00	\$491.29	\$18,000.00
4120 - Business Stickers - Reserve	\$2,810.00	\$0.00	\$2,810.00	\$3,590.00	\$0.00	\$3,590.00	\$0.00
<u>Total Reserve Revenue</u>	\$5,507.18	\$2,500.00	\$3,007.18	\$885,881.29	\$881,800.00	\$4,081.29	\$893,000.00
<b>Total Reserve Income</b>	\$5,507.18	\$2,500.00	\$3,007.18	\$885,881.29	\$881,800.00	\$4,081.29	\$893,000.00
Reserve Net Income	\$5,507.18	\$2,500.00	\$3,007.18	\$885,881.29	\$881,800.00	\$4,081.29	\$893,000.00
Net Income	\$5,507.18	\$2,500.00	\$3,007.18	\$885,881.29	\$881,800.00	\$4,081.29	\$893,000.00