

Lake Almanor Country Club
Financial Highlights
November 2017

Balance Sheet

- Operating Cash - \$335,435 - \$457,238 less than at 11/30/16
- Reserve Fund - \$1,753,642 - \$232,115 more than at 11/30/16
- Accounts Receivable - \$38,772 – \$5,657 less than at 11/30/16
- Contingency Account - \$41,073

Profit/Loss Statement (11 month)

- Total Revenue - \$118,305 favorable to budget
- Total Expenses - \$21,000 unfavorable to budget
- Net Operations – surplus of \$98,571 - \$97,192 favorable to budget
- Administration Revenue - \$38,176 favorable to budget (prop transfers/rental/Misc. income)
- Administration Expenses - \$13,580 unfavorable to budget (R&M – Building)
- General Expenses - \$10,111 favorable to budget (insurance)
- Maintenance Expenses - \$44,989 favorable to budget (trees, wages)
- Golf Shop Revenue - \$17,616 favorable to budget (green fees/cart rentals)
- Golf Shop Expenses - \$13,918 favorable to budget (wages/benefits, misc.)
- Clubhouse Expenses - \$22,238 unfavorable to budget (R&M, Utilities, Sp. Events)
- Bar Revenue - \$11,560 favorable to budget
- Bar Expenses - \$18,006 unfavorable to budget
- Net Bar Operations - \$2,204 surplus
- Restaurant - \$14,734 net loss for the seven weeks we were open
- Music Revenue - \$14,112 favorable to budget (raffle ticket sales)

General

- All bank accounts reconciled through November 30
- Two accounts written off due to bank foreclosures
- One property in bankruptcy
- Operating Cash is less than last year due to the timing of 2018 dues invoices
- Golf Shop operation with a + net \$31,535 from excess revenue/less expense
- There are a few items in 2017 that are corrections from 2016 (interest earned, fuel, Workers' Compensation)
- Bar revenue saw an increase due to the restaurant being open under LACC
- Revenue from Music raffles almost double last year
- While the restaurant lost money, it was a worth-while experience to prepare for 2018

LACC BALANCE SHEET

As of 11/30/2017

2017

ACTUALS

All Sub Accounts

ASSETS

CURRENT ASSETS

Petty Cash	\$	6,400.00
Plumas Bank Checking		109,961.55
Plumas Bank Holding Acct.		42,666.86
US BANK GOLD CHECKING		9,964.00
US BANK PLATINUM MONEY MRKT		21,290.99
UBS Operating		145,150.71
UBS Reserve		1,753,641.80
US Bank Music & Arts		22,759.64
Capital Improvement		0.00
Contingency		41,072.78
Clubhouse Fund		5,497.51
Concessionaire/Renter Deps.		0.00
US Bank MM Constr.		75,895.61

Total Cash	\$	2,234,301.45
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Diesel Fuel	\$	4,012.08
Unleaded Fuel		1,448.92
Deposits & Prepayments		1,580.00
Pro Shop Inv. Returns		0.00
Prepaid Income Tax		0.00
Prepaid State Income Tax		0.00
Prepaid Insurance		0.00
Pro Shop Inventory		12,965.84
Restaurant Inventory		2,265.01
Bar Inventory		11,274.39
Keg Deposits		215.60
Tennis Inventory		5,966.15
Liquor License		61,630.00
Unexpired Ins-HOA Pkg		33,951.00
Unexpired Ins-Umbrella		15,694.00
Unexpired Ins-D&O		14,875.32
Unexpired Ins-Work Comp		49,980.40
Receivables Concessionaire		3,389.08
Bar Tab fr Clifford's		0.00
Accounts Receivable		38,772.33
Allow for Doubtful Accts		(36,000.00)

Total Non-Cash	\$	222,020.12
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Total Current Assets	\$	2,456,321.57
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PROPERTY & EQUIPMENT

Land Improvements	\$	1,989,356.47
Land Improve-Reserves		0.00
Buildings & Improve		1,732,234.49
Bldgs & Improve-Reserves		0.00
Equipment		2,483,253.09
Equipment-Reserves		0.00
Vehicles		553,369.00

Vehicles-Reserves	0.00
Construction in Process	0.00
Accum Depr Improvements	969,551.00
Acc Dpr Land Impr-Reserves	0.00
Accum Depr Bldgs & Improv	1,038,304.00
Acc Dpr Bldgs&Improv-Reserv	0.00
Accum Depr Equipment	1,776,182.00
Acc Dpr Equip-Reserves	0.00
Accum Depr Vehicles	375,783.00
Acc Dpr Vehicles-Reserves	0.00
Land	242,018.00
Land-Reserves	0.00
Land Purchase	0.00
Payroll Advance	0.00

Total Property & Equip.	-----	\$ 2,840,411.05
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TOTAL ASSETS	-----	\$ 5,296,732.62
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LACC BALANCE SHEET

As of 11/30/2017

2017

ACTUALS

All Sub Accounts

LIABILITIES & CAPITAL

CURRENT LIABILITIES

Accounts Payable	\$	69,897.34	
Notes Payable		0.00	
Overpayment		689.01	
Gen Ins Payables OLD		0.00	
Insurance Payables		24,059.06	
Pro Shop Deferred Income		14,159.70	
Deferred Income-Annual Dues		0.00	
Music Fund		0.00	
Memorial Garden Fund		0.00	
Art Glass Fund		0.00	
Emergency Fund Liability		0.00	
Concessionaire/Renter Deps.		0.00	
Prepaid Dues		163,578.16	
Prepaid Golf		0.00	
Bar Gift Certificate		131.00	
Restaurant Gift Certificate		75.00	
Prepaid Music Donations		0.00	
Construction Damage Deposit		75,732.50	
Employee Christmas Bonuses		4,486.57	
Employee Deductions		2,323.94	
Accrued Payroll Taxes		0.00	
Work Comp Ins Payables		39,365.37	
Payroll Suspense Acct		0.00	
Payroll Advance		0.00	
Employee Tip Payables		0.41	
Restaurant CC tips		0.00	
Payroll Payable		0.00	
Sales Tax Payable		2,241.74	
Income Tax Refund		0.00	
Federal Income Tax Payable		0.00	
State Income Tax Payable		0.00	
Loan Prin Rcvble fr Oper		0.00	
Interest Rcvble fr Oper.		0.00	
Loan Prin Pay to Reserves		0.00	
Int Accrd o Loan Pay to Res		0.00	
Due to Replace Fund		0.00	
Due from Op Fund		0.00	
Accrued Compensation		49,370.82	
Accrued Payroll		46,840.08	

Total Current Liabilities	\$		492,950.70

TOTAL LIABILITIES	\$		492,950.70

CAPITAL

Operations	\$	204,337.47
Prior Period Adjustment		0.00
Designated Emergency Fund		0.00

Designated Cap Imp/Conting.	41,072.78
Reserves	3,982,705.78
Add Net Income	\$ 575,665.89

Total Capital \$ 4,803,781.92

TOTAL LIABILITIES & CAPITAL \$ 5,296,732.62
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ADMINISTRATION INCOME STATEMENT

Period: 11/01/2017 to 11/30/2017

	2017 CURRENT PERIOD ACTUALS	2017 YEAR-TO-DATE ACTUALS	2017 CURRENT PERIOD BUDGETS	2017 YEAR-TO-DATE BUDGETS
	All Sub Accounts Amount	All Sub Accounts Amount	Budget:STANDARD All Sub Accounts Amount	Budget:STANDARD All Sub Accounts Amount
REVENUES				
Finance Charges	\$ 428.65	\$ 9,562.04	\$ 300.00	\$ 19,800.00
Late Charge	0.00	7,220.76	0.00	0.00
Property Transfer Fees	1,400.00	13,425.00	500.00	9,000.00
Rental Registration Fee	700.00	60,315.00	0.00	55,000.00
Owner Rental Fee	0.00	33,860.00	0.00	29,000.00
Administrative Services	3,653.00	40,008.00	3,625.00	39,875.00
Copy Sales	194.80	3,781.15	200.00	5,300.00
Cable Agreement Income	0.00	7,791.83	0.00	8,600.00
Cell Tower Agreement Income	918.00	10,062.00	900.00	9,900.00
Miscellaneous Income	49.18	32,750.52	375.00	4,125.00
TOTAL REVENUES	\$ 7,343.63	\$ 218,776.30	\$ 5,900.00	\$ 180,600.00
EXPENSES				
Regular Wages-Admin.	\$ 31,094.08	\$ 338,290.96	\$ 29,300.00	\$ 319,300.00
Part-time Wages-Admin.	3,805.36	10,826.89	1,000.00	26,200.00
Overtime	(1,243.74)	2,923.37	0.00	0.00
Payroll Taxes Admin.	2,379.44	30,894.51	1,800.00	28,900.00
Worker's Comp - Admin.	230.08	(7,494.43)	200.00	2,300.00
Employee Benefits - Admin.	11,154.37	84,851.16	7,500.00	82,600.00
401k Administrative Fees	266.84	3,860.88	0.00	0.00
Car Allowance	450.00	4,950.00	450.00	4,950.00
Payroll Processing Fees	287.70	3,961.10	325.00	3,700.00
R & M - General	240.00	17,571.90	350.00	4,750.00
R&M-IT/Computer/Sftwr	250.00	11,507.46	0.00	9,500.00
Outside Gas Purchases	0.00	0.00	0.00	0.00
License Fees	0.00	567.00	0.00	3,000.00
Copier Exp/Maint Agr	1,557.25	5,328.00	300.00	4,500.00
Mileage Reimbursement	0.00	158.37	100.00	1,100.00
Alarm	0.00	405.00	0.00	500.00
Supplies	2,870.08	12,443.33	1,000.00	9,900.00
Purchase Discounts	0.00	0.00	0.00	0.00
Leases - Equipment	0.00	3,790.72	0.00	3,750.00
Utilities	1,077.39	5,740.47	675.00	5,975.00
Equipment Rental	0.00	0.00	0.00	0.00
Telephone	678.79	6,767.35	725.00	7,975.00
Admin Advertising	240.00	480.00	0.00	0.00
Travel & Lodging	0.00	1,627.18	0.00	1,200.00
Pest Control	0.00	210.00	0.00	200.00
Printing	471.81	4,068.23	0.00	4,500.00
Postage	(0.46)	10,512.26	3,100.00	12,000.00
Dues & Subscriptions	105.00	1,769.65	0.00	1,200.00
Director's Expense	26.91	1,639.23	200.00	4,800.00
GM Expenses	209.89	1,933.26	0.00	0.00
Employee Training	0.00	868.00	500.00	3,500.00
Visa Charges	59.01	3,443.76	100.00	2,900.00
Consulting	0.00	4,190.00	0.00	4,000.00
Forestry Management	0.00	0.00	0.00	2,000.00
Bank Service Charge	0.00	66.00	25.00	475.00
Newsletter Postage	0.00	6,520.00	825.00	6,600.00
Website	0.00	976.35	0.00	900.00
Rental Transfer to Music	0.00	0.00	0.00	0.00
Over & Short	(37.38)	(37.38)	0.00	0.00
Recruitment	288.15	3,094.50	50.00	1,950.00

Loss/Gain on Sale of Assets	0.00	0.00	0.00	0.00
TOTAL EXPENSES	\$ 56,460.57	\$ 578,705.08	\$ 48,525.00	\$ 565,125.00
NET INCOME	\$ (49,116.94)	\$ (359,928.78)	\$ (42,625.00)	\$ (384,525.00)

GENERAL INCOME STATEMENT

Period: 11/01/2017 to 11/30/2017

	2017 CURRENT PERIOD ACTUALS	2017 YEAR-TO-DATE ACTUALS	2017 CURRENT PERIOD BUDGETS	2017 YEAR-TO-DATE BUDGETS
	All Sub Accounts Amount	All Sub Accounts Amount	Budget: STANDARD All Sub Accounts Amount	Budget: STANDARD All Sub Accounts Amount
REVENUES				
Dues, Current	\$ 163,575.44	\$ 1,799,329.84	\$ 163,683.00	\$ 1,800,513.00
Interest Income	112.78	2,457.29	100.00	1,900.00
Plan Approval Fees	115.00	4,965.00	200.00	2,900.00
LACC Rental House Income	0.00	600.00	0.00	0.00
Construction Fees	225.00	8,350.00	0.00	6,000.00
Insurance Proceeds	0.00	4,347.27	0.00	0.00
TOTAL REVENUES	\$ 164,028.22	\$ 1,820,049.40	\$ 163,983.00	\$ 1,811,313.00
RESERVES				
Reserve Income	\$ 0.00	\$ 725,000.00	\$ 0.00	\$ 725,000.00
Reserve Interest	1,225.63	9,111.98	500.00	11,500.00
Int Income Reserves fr Op.	0.00	0.00	0.00	0.00
Total Reserve Revenues	\$ 1,225.63	\$ 734,111.98	\$ 500.00	\$ 736,500.00
Total General Revenues	\$ 165,253.85	\$ 2,554,161.38	\$ 164,483.00	\$ 2,547,813.00
EXPENSES				
Property Taxes-Admin	\$ 0.00	\$ 17,033.00	\$ 8,000.00	\$ 16,000.00
Property Taxes-Golf Maint	0.00	0.00	0.00	0.00
Property Taxes-Rec	0.00	0.00	0.00	0.00
Property Taxes-Clbhs	0.00	0.00	0.00	0.00
Taxes-Pers Prop Unsecured	0.00	16,923.45	0.00	18,200.00
LACC Rental House Expense	361.00	5,084.77	550.00	1,825.00
LACC Foreclosed Properties	0.00	3,209.94	200.00	4,000.00
Federal Income Tax	0.00	3,345.00	0.00	0.00
State Income Tax	0.00	2,263.00	0.00	0.00
Insurance	8,066.34	81,377.50	8,450.00	90,850.00
Medical Testing	0.00	0.00	0.00	0.00
Accounting	0.00	9,900.00	0.00	9,900.00
Legal	2,630.25	25,645.50	2,500.00	32,500.00
Loan Principal Payable	0.00	0.00	0.00	0.00
Loan Interest Expense	0.00	0.00	0.00	0.00
Water Quality	0.00	5,400.00	0.00	5,400.00
Long Range Planning	0.00	0.00	0.00	0.00
Contributions	0.00	1,534.62	0.00	2,000.00
Firewise	193.03	865.56	0.00	2,500.00
Contract Landscaping	0.00	0.00	0.00	0.00
Bad Debts	(290.95)	5,481.32	0.00	5,000.00
Water Damage Expense	0.00	0.00	0.00	0.00
Total General Expenses	\$ 10,959.67	\$ 178,063.66	\$ 19,700.00	\$ 188,175.00
NET INCOME	\$ 154,294.18	\$ 2,376,097.72	\$ 144,783.00	\$ 2,359,638.00

GOLF INCOME STATEMENT

Period: 11/01/2017 to 11/30/2017

	2017 CURRENT PERIOD ACTUALS	2017 YEAR-TO-DATE ACTUALS	2017 CURRENT PERIOD BUDGETS	2017 YEAR-TO-DATE BUDGETS
	All Sub Accounts Amount	All Sub Accounts Amount	Budget:STANDARD All Sub Accounts Amount	Budget:STANDARD All Sub Accounts Amount
EXPENSES:				
Regular Wages-Golf Course	\$ 7,903.40	\$ 122,477.32	\$ 12,000.00	\$ 125,900.00
Part-time Wages-Golf Course	(137.48)	36,103.54	0.00	41,400.00
Overtime Wages, Golf OLD	0.00	0.00	0.00	5,100.00
Overtime	0.00	4,965.99	0.00	0.00
Payroll Taxes - Golf Course	589.08	16,752.21	900.00	15,150.00
Worker's Comp - Golf	1,404.00	15,961.00	1,400.00	14,050.00
Employee Benefits-Golf Crse	4,248.25	35,610.36	2,900.00	31,500.00
Repair & Maintenance	0.00	528.54	0.00	900.00
R&M-IT/Computer/Sftwr	0.00	219.86	0.00	0.00
Vehicle Maintenance	70.00	1,239.20	0.00	0.00
Fuel & Lubricants	728.05	9,415.05	400.00	9,700.00
Waste Removal	0.00	598.50	0.00	300.00
Mileage Reimbursement	0.00	149.80	0.00	0.00
Golf Amenities	0.00	3,046.47	0.00	3,000.00
Seed, Sod & Flowers	0.00	2,941.87	0.00	3,000.00
Tree Care	0.00	10,600.00	0.00	9,000.00
Sand & Top Dressing	0.00	8,005.95	0.00	7,200.00
Irrigation & Drains	0.00	5,209.30	0.00	7,800.00
Course Leveling	0.00	0.00	0.00	0.00
Equipment Maintenance	0.00	6,672.32	0.00	8,000.00
Pest Control	0.00	105.00	0.00	0.00
Signs	0.00	567.42	0.00	500.00
Shop/Office Supplies	0.00	2,203.83	0.00	2,000.00
Uniforms/Protective Gear	0.00	2,718.98	0.00	3,000.00
Tools & Equipment	0.00	2,086.79	0.00	2,000.00
Utilities	1,265.86	22,344.38	300.00	24,200.00
Equipment Rental	226.28	1,502.52	0.00	1,000.00
Telephone	239.25	1,434.15	150.00	1,650.00
Travel & Lodging	0.00	51.16	0.00	1,300.00
Tax & Licenses	0.00	195.00	0.00	900.00
Dues & Subscriptions	0.00	1,189.95	0.00	1,100.00
Fertilizers	0.00	7,810.79	0.00	7,500.00
Chemicals	0.00	7,361.05	0.00	6,500.00
Employee Training	0.00	87.00	0.00	0.00
Loss/Gain on Sale of Assets	0.00	0.00	0.00	0.00
TOTAL EXPENSES	\$ 16,536.69	\$ 330,155.30	\$ 18,050.00	\$ 333,650.00
NET INCOME	\$ (16,536.69)	\$ (330,155.30)	\$ (18,050.00)	\$ (333,650.00)

MAINTENANCE INCOME STATEMENT

Period: 11/01/2017 to 11/30/2017

	2017 CURRENT PERIOD ACTUALS	2017 YEAR-TO-DATE ACTUALS	2017 CURRENT PERIOD BUDGETS	2017 YEAR-TO-DATE BUDGETS
	All Sub Accounts Amount	All Sub Accounts Amount	Budget:STANDARD All Sub Accounts Amount	Budget:STANDARD All Sub Accounts Amount
EXPENSES:				
Regular Wages-Maintenance	\$ 21,227.62	\$ 231,877.23	\$ 21,900.00	\$ 232,900.00
Part-time Wages Maintenance	0.00	11,990.88	0.00	35,000.00
Snow Plow Staff	0.00	0.00	0.00	0.00
Overtime	82.80	11,689.44	2,000.00	17,000.00
Payroll Taxes - Maintenance	1,622.40	23,143.77	1,800.00	25,200.00
Worker's Comp - Maint.	2,202.66	24,342.76	2,100.00	21,300.00
Employee Benefits-Maint.	5,814.93	60,671.28	5,500.00	60,800.00
Repair & Maintenance	(170.30)	1,959.09	500.00	8,500.00
R&M-IT/Computer/Sftwr	0.00	0.00	0.00	0.00
Road Maintenance	4,276.15	22,829.33	300.00	24,700.00
R&M Vehicles	337.61	5,119.89	3,200.00	6,800.00
Vehicle Gas & Oil	1,241.75	19,430.93	1,200.00	15,000.00
Mileage Reimbursement	0.00	0.00	0.00	500.00
Tree Care	0.00	0.00	0.00	9,500.00
R&M Equipment	1,017.14	9,276.08	800.00	5,600.00
#26 2017 DODGE 2500 PU	0.00	0.00	0.00	0.00
#22 Crack Sealer R & M	0.00	0.00	0.00	0.00
#23 Cushman Truckster R & M	0.00	0.00	0.00	0.00
#24 Snowblower R & M	0.00	0.00	0.00	0.00
#25 90 Grader R & M	0.00	0.00	0.00	0.00
#30 Kubota RTV 900	0.00	0.00	0.00	0.00
#27 09 CHEVY C2500 PU	0.00	0.00	0.00	0.00
#28 Roller R & M	0.00	0.00	0.00	0.00
#29 04 Chevy PU R & M	0.00	0.00	0.00	0.00
#21 09 International R & M	0.00	0.00	0.00	0.00
#31 CAT Backhoe 420E	0.00	0.00	0.00	0.00
#32 Water Truck	0.00	0.00	0.00	0.00
#33 2015 Dodge Ram 3500	0.00	0.00	0.00	0.00
#34 2016 Dodge 5500 Dump	0.00	0.00	0.00	0.00
#35 '00 International R & M	0.00	0.00	0.00	0.00
#36 08 Dodge Ram 3500 PU	0.00	0.00	0.00	0.00
#37 Chevy Flatbed	0.00	0.00	0.00	0.00
#38 MT5 Blower/Sweeper	0.00	0.00	0.00	0.00
#39 Loader R & M	0.00	0.00	0.00	0.00
Supplies	847.54	8,874.28	700.00	10,800.00
Uniforms/Protective Gear	19.29	1,461.92	400.00	1,200.00
Tools & Equipment	552.68	4,511.98	400.00	4,700.00
Utilities	1,297.03	8,513.06	1,300.00	8,100.00
Disposal	603.63	9,992.99	700.00	11,300.00
Telephone	144.98	1,540.03	200.00	2,500.00
Travel & Lodging	0.00	0.00	0.00	1,000.00
Tax & Licenses	0.00	4,307.00	0.00	3,800.00
Contract Snow Removal	0.00	0.00	0.00	0.00
Employee Training	0.00	179.00	0.00	500.00
Loss/Gain on Sale of Assets	0.00	0.00	0.00	0.00
TOTAL EXPENSES	\$ 41,117.91	\$ 461,710.94	\$ 43,000.00	\$ 506,700.00
NET INCOME	\$ (41,117.91)	\$ (461,710.94)	\$ (43,000.00)	\$ (506,700.00)

GOLF SHOP INCOME STATEMENT
 Period: 11/01/2017 to 11/30/2017

	2017 CURRENT PERIOD ACTUALS	2017 YEAR-TO-DATE ACTUALS	2017 CURRENT PERIOD BUDGETS	2017 YEAR-TO-DATE BUDGETS
	All Sub Accounts Amount	All Sub Accounts Amount	Budget: STANDARD All Sub Accounts Amount	Budget: STANDARD All Sub Accounts Amount
REVENUES:				
Green Fees, Member	\$ 340.00	\$ 89,931.50	\$ 0.00	\$ 100,000.00
Annual Membership	0.00	41,625.00	0.00	40,000.00
Green Fees, Visitor	0.00	75,576.60	0.00	71,000.00
Green Fees, Non-Member	0.00	12,754.65	0.00	0.00
TOTAL GREEN FEES	\$ 340.00	\$ 219,887.75	\$ 0.00	\$ 211,000.00
Ball Sales, Member	\$ 10.46	\$ 3,534.82	\$ 0.00	\$ 3,200.00
Clothing Sales, Member	67.42	27,019.46	0.00	26,000.00
Club Sales, Member	0.00	589.09	0.00	2,000.00
Misc. Sales, Member	96.43	10,216.01	0.00	11,000.00
Ball Sales, Non-Member	0.00	20.90	0.00	100.00
Clothing Sales, Non-Member	0.00	744.16	0.00	2,000.00
Club Sales, Non-Member	0.00	0.00	0.00	100.00
Misc. Sales, Non-Member	0.00	98.96	0.00	1,000.00
Miscellaneous Purchases	0.00	0.00	0.00	0.00
Less: Cost of Goods Sold	(317.87)	(31,526.27)	0.00	(32,000.00)
Trail Fees	2.00	2,620.00	0.00	1,800.00
Cart Rentals	8.00	27,982.12	0.00	17,000.00
Pull Carts/Clubs	0.00	1,577.00	0.00	1,600.00
Sundries Sales	0.00	113.10	0.00	300.00
Driving Range	0.00	10,413.00	0.00	9,500.00
Golf Equipment Service	0.00	0.00	0.00	200.00
Golf Lesson Income	0.00	0.00	0.00	400.00
TOTAL REVENUES	\$ 206.44	\$ 273,290.10	\$ 0.00	\$ 255,200.00
EXPENSES				
Reg Wages - Golf Shop OLD	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Part-time Wages Golf Shop	1,817.98	68,058.19	0.00	72,000.00
Wages, Range/Carts	0.00	0.00	0.00	5,500.00
Overtime	0.00	902.06	0.00	0.00
Payroll Taxes - Golf Shop	149.04	9,084.47	0.00	8,000.00
Worker's Comp - Golf Shop	604.50	6,911.39	550.00	6,050.00
Employee Benefits	1,087.47	9,673.19	1,150.00	12,900.00
Inventory Adjustment	0.00	0.00	0.00	0.00
Repair & Maintenance	0.00	0.00	0.00	200.00
R&M-IT/Computer/Sftwr	150.00	3,694.02	300.00	3,400.00
Vehicle Maintenance	0.00	457.18	0.00	500.00
Vehicle Gas & Oil	0.00	1,236.83	0.00	1,300.00
Mileage Reimbursement	0.00	428.32	0.00	0.00
Supplies	0.00	2,994.37	0.00	3,000.00
Equipment	0.00	0.00	0.00	200.00
Utilities	0.00	0.00	0.00	0.00
Sundries Purchases	0.00	25.15	0.00	200.00
PR & Advertising	894.00	3,819.40	200.00	4,000.00
Telephone	277.05	3,049.94	300.00	3,700.00
Travel & Lodging	0.00	398.91	0.00	1,200.00
Dues & Subscriptions	49.50	561.70	0.00	700.00
Employee Training	0.00	80.00	0.00	0.00
Driving Range Expense	0.00	1,631.42	0.00	2,000.00
Visa Charges	458.45	7,191.20	0.00	8,000.00
Donations	0.00	0.00	0.00	400.00
Building Rental	0.00	0.00	0.00	0.00
Contract Golf Lessons	0.00	0.00	0.00	400.00
Over & Short	0.00	8.27	0.00	0.00

Loss/Gain on Sale of Assets	0.00	0.00	0.00	0.00
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TOTAL EXPENSES	\$ 5,487.99	\$ 120,206.01	\$ 2,500.00	\$ 133,650.00
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NET INCOME	\$ (5,281.55)	\$ 153,084.09	\$ (2,500.00)	\$ 121,550.00
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RECREATION INCOME STATEMENT

Period: 11/01/2017 to 11/30/2017

	2017 CURRENT PERIOD ACTUALS	2017 YEAR-TO-DATE ACTUALS	2017 CURRENT PERIOD BUDGETS	2017 YEAR-TO-DATE BUDGETS
	All Sub Accounts Amount	All Sub Accounts Amount	Budget:STANDARD All Sub Accounts Amount	Budget:STANDARD All Sub Accounts Amount
REVENUES:				
Recreation Program Fees	\$ 0.00	\$ 555.56	\$ 0.00	\$ 700.00
Facility Rentals-Rec	250.00	1,250.00	0.00	1,300.00
Concession Permits	0.00	0.00	0.00	0.00
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TOTAL REVENUES	\$ 250.00	\$ 1,805.56	\$ 0.00	\$ 2,000.00
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EXPENSES:				
Regular Wages-Rec OLD	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Part-time Wages Rec.	0.00	38,404.54	0.00	32,400.00
Wages Maint., Recreation	(299.34)	29,596.37	0.00	28,000.00
Overtime	0.00	2,817.26	0.00	0.00
Payroll Taxes - Recreation	(22.90)	9,485.12	0.00	7,400.00
Worker's Comp - Recreation	447.41	5,069.40	400.00	4,100.00
Employee Benefits - Rec.	0.00	1,815.01	0.00	3,100.00
Rep. & Maint., Rec.	0.00	3,517.06	0.00	11,000.00
R&M-IT/Computer/Sftwr	0.00	0.00	0.00	0.00
Rep. & Maint., Marina	0.00	5,008.59	0.00	4,000.00
Sand	0.00	3,835.26	0.00	4,000.00
Vehicle Gas & Oil	0.00	423.45	0.00	1,500.00
Mileage Reimbursement	0.00	0.00	0.00	0.00
Tree Care	400.00	400.00	0.00	8,000.00
Supplies	187.77	6,940.41	0.00	2,000.00
Utilities	2,826.34	4,923.28	100.00	3,800.00
Equipment Rental	186.60	5,424.13	200.00	3,800.00
Telephone	0.00	120.00	0.00	500.00
Pest Control	0.00	155.00	0.00	0.00
Employee Training	0.00	1,703.67	0.00	2,900.00
Rec. Equip. Assistance	0.00	2,800.00	0.00	2,800.00
Over & Short	0.00	0.00	0.00	0.00
Loss/Gain on Sale of Assets	0.00	0.00	0.00	0.00
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TOTAL EXPENSES	\$ 3,725.88	\$ 122,438.55	\$ 700.00	\$ 119,300.00
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NET INCOME	\$ (3,475.88)	\$ (120,632.99)	\$ (700.00)	\$ (117,300.00)
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SECURITY INCOME STATEMENT

Period: 11/01/2017 to 11/30/2017

	2017 CURRENT PERIOD ACTUALS	2017 YEAR-TO-DATE ACTUALS	2017 CURRENT PERIOD BUDGETS	2017 YEAR-TO-DATE BUDGETS
	All Sub Accounts Amount	All Sub Accounts Amount	Budget: STANDARD All Sub Accounts Amount	Budget: STANDARD All Sub Accounts Amount
REVENUES:				
Fines	\$ 1,930.52	\$ 3,445.52	\$ 0.00	\$ 3,000.00
Gate Card Income	375.00	13,910.00	800.00	14,100.00
B Sticker Income	330.00	17,650.00	0.00	16,000.00
Garbage Tags OLD	0.00	0.00	0.00	0.00
Garbage Tag Income	505.00	5,405.00	400.00	6,900.00
Boat Fees	75.00	29,060.00	0.00	27,000.00
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TOTAL REVENUES	\$ 3,215.52	\$ 69,470.52	\$ 1,200.00	\$ 67,000.00
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EXPENSES:				
Regular Wages-Security	\$ 9,366.34	\$ 143,920.24	\$ 15,100.00	\$ 157,100.00
Part-time Wages Security	4,120.51	40,153.00	1,200.00	45,000.00
Overtime	264.67	6,125.16	100.00	5,900.00
Payroll Taxes - Security	1,374.17	21,489.46	1,200.00	20,500.00
Worker's Comp - Security	1,555.66	17,697.14	1,400.00	15,000.00
Employee Benefits	2,674.85	55,101.06	6,800.00	73,500.00
Garbage Tag Expense	0.00	5,962.50	0.00	5,000.00
Repair & Maintenance	0.00	1,240.65	300.00	4,800.00
R&M-IT/Computer/Sftwr	0.00	0.00	0.00	0.00
Gate Maintenance	5,952.37	14,183.72	200.00	1,800.00
Vehicle Maintenance	46.22	3,989.94	800.00	2,800.00
Vehicle Gas & Oil	782.99	7,971.23	500.00	7,500.00
Mileage Reimbursement	0.00	84.11	0.00	1,000.00
Alarm	0.00	315.00	0.00	0.00
Gate Card Expense	0.00	19,934.96	0.00	1,500.00
Supplies	450.73	10,366.04	200.00	9,900.00
Uniforms	1,211.01	2,046.83	200.00	2,500.00
Utilities	324.86	4,202.28	500.00	5,000.00
Equipment Rental	0.00	328.74	0.00	0.00
Telephone	1,013.27	6,825.83	550.00	6,250.00
Travel & Lodging	0.00	0.00	0.00	0.00
Tax & Licenses	290.00	678.00	0.00	250.00
Pest Control	0.00	0.00	0.00	0.00
Employee Training	0.00	277.57	0.00	1,000.00
Visa Charges	53.92	910.24	50.00	950.00
Over & Short	(15.00)	9.21	0.00	0.00
Loss/Gain on Sale of Assets	0.00	0.00	0.00	0.00
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TOTAL EXPENSES	\$ 29,466.57	\$ 363,812.91	\$ 29,100.00	\$ 367,250.00
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NET INCOME	\$ (26,251.05)	\$ (294,342.39)	\$ (27,900.00)	\$ (300,250.00)
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CLUBHOUSE INCOME STATEMENT

Period: 11/01/2017 to 11/30/2017

	2017 CURRENT PERIOD ACTUALS All Sub Accounts Amount	2017 YEAR-TO-DATE ACTUALS All Sub Accounts Amount	2017 CURRENT PERIOD BUDGETS Budget:STANDARD All Sub Accounts Amount	2017 YEAR-TO-DATE BUDGETS Budget:STANDARD All Sub Accounts Amount
CLUBHOUSE REVENUES:				
Facility Rental-Clbhs	\$ 0.00	\$ 650.00	\$ 0.00	\$ 5,000.00
Special Events Revenue	0.00	5,456.00	0.00	0.00
TOTAL REVENUES	\$ 0.00	\$ 6,106.00	\$ 0.00	\$ 5,000.00
CLUBHOUSE EXPENSES:				
Reg Wages Clbhs Maint OLD	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Part-time Wages Clubhouse	0.00	3,652.22	0.00	0.00
Clubhouse Maintenance Wages	0.00	0.00	0.00	0.00
Overtime	0.00	214.56	0.00	0.00
Payroll Taxes	0.00	360.98	0.00	0.00
Worker's Comp	48.16	634.16	0.00	0.00
Employee Benefits	0.00	30.51	0.00	0.00
Pro Shop Rental	0.00	0.00	0.00	0.00
Restaurant Rental	0.00	0.00	0.00	0.00
Bar Rental	0.00	0.00	0.00	0.00
Repair & Maintenance	2,000.85	23,808.16	2,200.00	20,200.00
Inventory Adjstmnt-Rest.	0.00	0.00	0.00	0.00
Mileage Reimbursement	0.00	0.00	0.00	0.00
Alarm	0.00	1,170.00	0.00	0.00
Kitchen Supplies	0.00	4,765.14	0.00	8,000.00
Clubhouse Supplies	454.88	7,152.57	0.00	0.00
Electricity	819.70	28,387.40	1,200.00	25,300.00
Propane	889.68	8,947.30	800.00	7,600.00
Water	309.73	495.38	800.00	1,000.00
Disposal	301.33	2,189.67	0.00	2,000.00
Telephone (OLD)	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00
Contract - Janitorial	1,850.00	24,855.00	1,400.00	23,600.00
Telephone New	64.75	865.30	75.00	925.00
PR & Advertising (new)	0.00	104.00	0.00	2,000.00
Travel & Lodging	0.00	0.00	0.00	0.00
Pest Control	0.00	490.00	0.00	0.00
Dues & Subscriptions	0.00	52.35	0.00	0.00
Employee Training	0.00	0.00	0.00	0.00
Entertainment Expense	0.00	1,050.00	350.00	2,100.00
Special Events Expense	68.71	5,450.32	0.00	0.00
Website	0.00	288.00	0.00	0.00
Loss/Gain on Sale of Assets	0.00	0.00	0.00	0.00
TOTAL EXPENSES	\$ 6,807.79	\$ 114,963.02	\$ 6,825.00	\$ 92,725.00
NET INCOME	\$ (6,807.79)	\$ (108,857.02)	\$ (6,825.00)	\$ (87,725.00)

BAR INCOME STATEMENT

Period: 11/01/2017 to 11/30/2017

	2017 CURRENT PERIOD ACTUALS	2017 YEAR-TO-DATE ACTUALS	2017 CURRENT PERIOD BUDGETS	2017 YEAR-TO-DATE BUDGETS
	All Sub Accounts Amount	All Sub Accounts Amount	Budget: STANDARD All Sub Accounts Amount	Budget: STANDARD All Sub Accounts Amount
BAR REVENUES:				
Beverages/Member	\$ 49.47	\$ 3,367.86	\$ 0.00	\$ 5,200.00
Beverages/Non-Member	0.00	1,348.56	0.00	500.00
Wine/Member	1,365.67	32,716.84	500.00	30,000.00
Wine/Non-Member	15.87	313.68	0.00	300.00
Beer/Member	745.07	29,811.32	300.00	28,300.00
Beer/Non-Member	0.00	1,373.20	0.00	1,000.00
Liquor/Member	2,941.23	69,993.64	1,000.00	62,800.00
Liquor/Non-Member	6.53	1,641.74	0.00	1,000.00
Less: Cost of Goods Sold	(1,876.54)	(47,926.19)	(700.00)	(47,100.00)
Food Sales/Bev. Cart Sales	0.00	0.00	0.00	0.00
Sundries/Member	91.00	479.70	50.00	500.00
Sundries/Non-Member	0.00	214.00	0.00	100.00
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TOTAL REVENUES	\$ 3,338.30	\$ 93,334.35	\$ 1,150.00	\$ 82,600.00
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BAR EXPENSES:				
Regular Wages-Bar OLD	\$ (345.01)	\$ 0.00	\$ 0.00	\$ 0.00
Bar Wages	2,494.10	48,794.60	1,500.00	47,900.00
Overtime	25.06	2,460.03	0.00	0.00
Payroll Taxes - Bar	211.50	7,965.93	100.00	5,450.00
Worker's Comp - Bar	393.91	4,245.55	375.00	3,925.00
Employee Benefits - Bar	1,034.36	11,166.78	50.00	1,850.00
Bar Supervision	0.00	0.00	0.00	0.00
Sundries Purchases	0.00	286.74	50.00	500.00
Beverage Purchases	0.00	0.00	0.00	0.00
Inventory Adjstmnt-Bar	0.00	0.00	0.00	0.00
Mileage Reimbursement	0.00	651.97	0.00	0.00
Bar Supplies	854.39	7,493.43	250.00	10,250.00
Bar Building Rental	0.00	0.00	0.00	0.00
Back Bar Supplies	0.00	0.00	0.00	0.00
Concessionaire	0.00	0.00	0.00	0.00
R&M-IT/Computer/Sftwr	0.00	0.00	0.00	0.00
Telephone - Bar (Old)	0.00	0.00	0.00	0.00
Telephone Bar	159.48	1,892.71	125.00	1,375.00
Tax & Licenses	572.00	1,206.00	0.00	800.00
Dues & Subscriptions	197.97	2,098.06	0.00	0.00
Employee Training	0.00	229.99	0.00	0.00
Visa Charges	208.49	2,604.43	100.00	1,900.00
Over & Short	34.50	34.05	0.00	0.00
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TOTAL EXPENSES	\$ 5,840.75	\$ 91,130.27	\$ 2,550.00	\$ 73,950.00
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NET INCOME	\$ (2,502.45)	\$ 2,204.08	\$ (1,400.00)	\$ 8,650.00
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RESTAURANT INCOME STATEMENT

Period: 11/01/2017 to 11/30/2017

	2017 CURRENT PERIOD ACTUALS All Sub Accounts Amount	2017 YEAR-TO-DATE ACTUALS All Sub Accounts Amount
RESTAURANT REVENUES:		
Food Sales - Breakfast	\$ 0.00	\$ 0.00
Food Sales - Lunch	0.00	3,441.63
Food Sales - Dinner	1,344.45	22,857.45
Food Sales - Special Events	0.00	0.00
Inventory Used-Rest COGS	(3,858.54)	(11,954.62)
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TOTAL REVENUES	\$ (2,514.09)	\$ 14,344.46
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RESTAURANT EXPENSES:		
Reg Wages Restaurant	\$ 0.00	\$ 267.00
Part-time Wages Restaurant	507.66	17,587.65
Payroll Taxes - Restaurant	115.43	3,831.60
Overtime	7.96	2,480.64
Worker's Comp - Restaurant	0.00	0.00
Employee Benefits - Restaur	0.00	(5.56)
Employee Meals	0.00	10.67
Repair & Maintenance	180.00	385.28
Mileage Reimbursement	0.00	341.06
Kitchen Supplies	1,553.47	3,383.14
Electricity	0.00	0.00
Propane	0.00	0.00
Water	0.00	0.00
Equipment Rental	0.00	0.00
Contract - Janitorial	0.00	0.00
Telephone Restaurant	0.00	62.76
PR & Advertising	0.00	0.00
Pest Control	0.00	0.00
Dues & Subscriptions	0.00	0.00
Employee Training	0.00	0.00
Special Events Expense	0.00	0.00
Website	0.00	0.00
Visa Charges	454.50	796.01
Over & Short	(70.62)	(62.26)
Loss/Gain on Sale of Assets	0.00	0.00
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TOTAL EXPENSES	\$ 2,748.40	\$ 29,077.99
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NET INCOME	\$ (5,262.49)	\$ (14,733.53)
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TENNIS INCOME STATEMENT

Period: 11/01/2017 to 11/30/2017

	2017 CURRENT PERIOD ACTUALS	2017 YEAR-TO-DATE ACTUALS	2017 CURRENT PERIOD BUDGETS	2017 YEAR-TO-DATE BUDGETS
	All Sub Accounts Amount	All Sub Accounts Amount	Budget:STANDARD All Sub Accounts Amount	Budget:STANDARD All Sub Accounts Amount
REVENUES:				
Tennis Fees, Member	\$ 0.00	\$ 2,203.00	\$ 0.00	\$ 2,500.00
Tennis Fees, Guest	0.00	1,529.99	0.00	2,000.00
Tennis Fees, Non-Member	0.00	1,043.00	0.00	1,000.00
Tennis Fees, Annual	0.00	3,495.00	0.00	4,000.00
Tennis Merch Sales - Mem.	0.00	4,066.42	0.00	5,000.00
Tennis Merch Sales - NonMem	0.00	1,407.47	0.00	2,000.00
Tennis Sundries Sales	0.00	9,013.66	0.00	8,000.00
Less: Cost of Goods Sold	0.00	(2,891.39)	0.00	(4,200.00)
Tennis Lessons	0.00	298.00	0.00	400.00
Tennis Camps/Clinics	0.00	2,954.00	0.00	2,500.00
Tennis Equipment Rental	0.00	208.00	0.00	400.00
Tennis Key Fees	0.00	5.00	0.00	0.00
Tennis Tournaments	0.00	0.00	0.00	0.00
TOTAL REVENUES	\$ 0.00	\$ 23,332.15	\$ 0.00	\$ 23,600.00
EXPENSES:				
Regular Wages-Tennis OLD	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Part-time Wages Tennis	92.38	21,363.99	0.00	22,500.00
Overtime	0.00	495.59	0.00	0.00
Payroll Taxes - Tennis	20.24	4,124.69	0.00	2,900.00
Worker's Comp - Tennis	172.08	1,967.51	150.00	1,550.00
Employee Benefits	5.74	941.80	0.00	1,000.00
Rec. Equip. Assistance	0.00	(2,800.00)	0.00	2,800.00
Inventory Adjustment	0.00	0.00	0.00	0.00
Repair & Maintenance	93.30	658.42	0.00	2,500.00
R&M-IT/Computer/Sftwr	0.00	0.00	0.00	0.00
Mileage Reimbursement	0.00	369.15	0.00	0.00
Alarm	0.00	315.00	0.00	0.00
Supplies	0.00	1,385.01	0.00	1,000.00
Sundries Purchases	0.00	4,371.54	0.00	4,500.00
Utilities	1,436.44	2,107.26	0.00	1,100.00
Equipment Rental	93.30	1,305.24	0.00	0.00
Telephone	104.60	2,497.25	0.00	800.00
Tournament Expenses	0.00	0.00	0.00	0.00
Tennis Instructor Fees	0.00	2,881.50	0.00	2,400.00
PR & Advertising	0.00	0.00	0.00	0.00
Pest Control	0.00	40.00	0.00	0.00
Travel & Lodging	0.00	0.00	0.00	0.00
Employee Training	0.00	0.00	0.00	0.00
Donations	0.00	26.00	0.00	100.00
VISA Charges	0.00	486.94	0.00	500.00
Over/Short	(19.50)	(25.34)	0.00	0.00
Loss/Gain on Sale of Assets	0.00	0.00	0.00	0.00
TOTAL EXPENSES	\$ 1,998.58	\$ 42,511.55	\$ 150.00	\$ 43,650.00
NET INCOME	\$ (1,998.58)	\$ (19,179.40)	\$ (150.00)	\$ (20,050.00)

MUSIC INCOME STATEMENT

Period: 11/01/2017 to 11/30/2017

	2017 CURRENT PERIOD ACTUALS	2017 YEAR-TO-DATE ACTUALS	2017 CURRENT PERIOD BUDGETS	2017 YEAR-TO-DATE BUDGETS
	All Sub Accounts Amount	All Sub Accounts Amount	Budget:STANDARD All Sub Accounts Amount	Budget:STANDARD All Sub Accounts Amount
REVENUES:				
Donations	\$ 40.50	\$ 35,330.40	\$ 0.00	\$ 34,000.00
Advertising	0.00	0.00	0.00	0.00
Raffle Program	0.00	21,604.00	0.00	11,000.00
Special Events	0.00	0.00	0.00	0.00
Music Sound Management	0.00	0.00	0.00	0.00
Miscellaneous Income	0.98	12.67	0.00	0.00
Gate Income Concerts	0.00	2,165.00	0.00	0.00
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TOTAL REVENUES	\$ 41.48	\$ 59,112.07	\$ 0.00	\$ 45,000.00
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EXPENSES:				
Reg Wages-Music OLD	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Music Coordinator	0.00	0.00	0.00	0.00
Part-time Wages	0.00	126.86	0.00	1,300.00
Overtime	0.00	898.70	0.00	0.00
Payroll Taxes - Music	0.00	84.02	75.00	1,350.00
Worker's Comp - Music	81.66	936.62	75.00	825.00
Employee Benefits	0.00	12.15	50.00	500.00
Sound Management	0.00	7,150.00	0.00	6,100.00
R&M-IT/Computer/Sftwr	0.00	0.00	0.00	0.00
License Fees	0.00	2,037.50	0.00	0.00
Mileage Reimbursement	0.00	0.00	0.00	0.00
Contract-Music Coordinator	916.67	10,083.37	916.00	10,084.00
Telephone	0.00	0.00	0.00	0.00
Printing	175.00	1,094.90	0.00	800.00
Postage	0.46	699.98	900.00	1,500.00
Raffle Program Expense	0.00	855.31	0.00	500.00
Supplies	0.00	205.14	0.00	700.00
Repair & Maintenance	0.00	0.00	0.00	0.00
Performance Expense	0.00	0.00	0.00	0.00
Entertainer Expense	0.00	1,340.54	0.00	2,100.00
Entertainer Fees	0.00	22,750.00	0.00	21,000.00
Employee Training	0.00	0.00	0.00	0.00
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TOTAL EXPENSES	\$ 1,173.79	\$ 48,275.09	\$ 2,016.00	\$ 46,759.00
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NET INCOME	\$ (1,132.31)	\$ 10,836.98	\$ (2,016.00)	\$ (1,759.00)
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