

Pine Mountain Club POA, Inc
Consolidated Income Statement
As of June 30, 2017

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	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Assessment Income	339,373	338,846	527	4,072,479	4,066,152	6,327
Interest	387	1,000	(613)	5,022	12,000	(6,978)
General & Administrative	5,798	5,751	47	82,115	80,000	2,115
Condor Ad Income	1,127	450	677	6,527	5,400	1,127
Association Business	50	209	(159)	34,763	2,500	32,263
Patrol	0	100	(100)	1,235	1,200	35
Maintenance Opeations	400	850	(450)	4,210	14,300	(10,090)
Environmental Control	601	500	101	10,811	6,000	4,811
RV & Campground	1,795	1,500	295	18,567	18,000	567
Refuse & Recycling	1,946	2,084	(138)	24,888	25,000	(112)
Equestrian Center	5,198	4,417	781	51,569	53,000	(1,431)
Equestrian Rental String	0	0	0	0	0	0
Pro Shop	14,814	11,660	3,154	82,914	95,000	(12,086)
Lounge	11,234	12,737	(1,503)	124,714	143,000	(18,286)
Bistro	28,181	26,667	1,514	283,067	270,000	13,067
Recreation	242	734	(492)	2,106	4,250	(2,144)
Pool	275	500	(225)	1,858	2,000	(142)
Events	5,108	2,750	2,358	25,964	22,100	3,864
Post Office	6,375	0	6,375	19,125	0	19,125
Aerobics	840	334	506	7,374	4,000	3,374
Total Revenue	423,742	411,089	12,653	4,859,309	4,823,902	35,407
Operating Expenses						
General & Administrative	106,528	95,347	11,181	1,218,941	1,173,947	44,994
Association Business	12,462	21,377	(8,915)	113,999	155,010	(41,011)
Patrol	23,394	26,085	(2,691)	292,505	310,104	(17,599)
Clubhouse Maintenance	16,218	16,512	(294)	181,882	200,068	(18,186)
General Maintenance/Roads	43,654	40,721	2,933	801,682	823,724	(22,042)
Environmental Control	10,294	9,144	1,150	86,883	112,773	(25,890)
RV & Campground	2,640	1,402	1,238	28,049	18,103	9,946
Refuse & Recycling	10,558	15,764	(5,206)	142,903	149,610	(6,707)
Equestrian Center	15,848	14,918	930	154,527	179,022	(24,495)
Equestrian Rental String	0	0	0	938	0	938
Golf Maintenance	26,759	29,292	(2,533)	252,732	313,940	(61,208)
Pro Shop	5,755	10,443	(4,688)	110,218	117,922	(7,704)
Lounge	10,373	13,915	(3,542)	139,970	163,969	(23,999)
Bistro	50,330	42,651	7,679	482,995	472,233	10,762
Recreation	7,556	8,729	(1,173)	79,304	89,361	(10,057)
Pool	6,253	7,985	(1,732)	30,265	40,185	(9,920)
Aerobics	373	583	(210)	11,264	6,996	4,268
Events	2,404	3,750	(1,346)	24,397	27,350	(2,953)
Post Office	8,349	0	8,349	45,479	0	45,479
Projects	2,759	6,250	(3,491)	53,767	75,000	(21,233)
Glacier Creek-designated funds	0	0	0	0	0	0
Dept of Fish and Game-designagted funds	0	0	0	3,361	0	3,361
Golf Course Renovations-designated funds	0	0	0	0	0	0
Wage Pool Allowance	0	0	0	0	0	0
Bad Debt Expense	3,882	3,883	(1)	46,584	46,585	(1)
Capital Improvements	0	0	0	0	0	0
Reserve Funding	0	0	0	360,000	360,000	0
Transfer to Property Fund	0	0	0	0	0	0
Total Operating Expenses	366,388	368,751	(2,363)	4,662,649	4,835,902	(173,253)
Net Profit/Loss	57,354	42,338	15,016	196,660	(12,000)	208,660

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Pine Mountain Club POA, Inc
STATEMENT OF INCOME
General and Administrative
As of June 30, 2017

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	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Current Year Assessment Revenue	339,373	338,846	527	4,072,479	4,066,152	6,327
Office Revenue	2,648	5,751	(3,103)	78,265	80,000	(1,735)
Sale of Surplus Equipment	3,150	0	3,150	3,850	0	3,850
Interest Income-Operating Fund	387	1,000	(613)	5,022	12,000	(6,978)
Total Revenue	345,559	345,597	(38)	4,159,617	4,158,152	1,465
Payroll Expenses						
Admin-Payroll	33,595	32,048	1,547	395,147	384,573	10,574
Admin-Wage Pool Increase	0	437	(437)	0	5,244	(5,244)
Admin-Overtime	(31)	0	(31)	1,208	0	1,208
Admin-Holiday Bonus	11,560	0	11,560	20,501	0	20,501
Admin-Safety Incentive	0	0	0	0	0	0
Admin-Benefits	7,863	7,247	616	95,853	82,543	13,310
Admin-Payroll Taxes	3,250	2,773	477	34,127	33,267	860
Admin-Worker's Comp Insurance	412	641	(229)	4,843	7,691	(2,848)
Total Payroll Expenses	56,649	43,146	13,503	551,680	513,318	38,362
Operating Expenses						
Admin-Education & Training	0	250	(250)	1,374	3,000	(1,626)
Office-Equipment Maintenance & Rental	1,419	2,849	(1,430)	17,866	25,124	(7,258)
Office-Outside Printing	0	225	(225)	4,198	2,700	1,498
Admin-Bank Charges/Fees	408	300	108	4,040	3,600	440
Admin-Credit Card Fees (Assmts Only)	6,739	3,285	3,454	41,237	32,100	9,137
Admin-Penalties & Fines	0	0	0	216	0	216
Admin-Employee Recruitment	0	150	(150)	571	1,800	(1,229)
Admin-Employee Appreciation	0	0	0	0	5,000	(5,000)
Office-Computer Support	2,868	2,850	18	34,096	34,200	(104)
Office-Internet Expense	180	190	(10)	3,120	2,280	840
Admin-License & Permits	(272)	1,000	(1,272)	16,125	12,000	4,125
Admin-General Insurance Expense	22,690	23,530	(840)	270,858	280,000	(9,142)
Admin-Legal Services	7,194	2,750	4,444	68,862	33,000	35,862
Admin-Safety Program (Risk Management)	505	500	5	3,487	6,000	(2,513)
Office-Supplies & Expense	1,326	1,650	(324)	14,470	19,800	(5,330)
Office-Small Tools & Equipment	0	125	(125)	1,490	1,500	(10)
Communication Equipment Upgrade	0	0	0	0	0	0
Admin-Dues & Subscriptions	513	220	293	2,282	2,640	(358)
Admin-Vehicle Expenses/Fuel	187	410	(223)	4,446	4,920	(474)
Admin-Management Contingency	50	125	(75)	295	1,500	(1,205)
Admin-Capital Reserve Study	0	0	0	0	5,000	(5,000)
Admin-Annual Audit, Review & Tax Return	300	0	300	22,950	21,475	1,475
Admin-Taxes & Fees	1,129	0	1,129	23,505	20,000	3,505
Admin-Income Tax Expense-Operating	0	0	0	0	0	0
Admin-401k Service Fees	250	0	250	1,000	2,300	(1,300)
Admin-Consultants	116	300	(185)	501	3,600	(3,100)
Admin-Outside Services	0	50	(50)	0	600	(600)
Office-Telephone	635	800	(165)	6,606	9,600	(2,994)
Office-Payroll Service Fee	2,472	3,000	(528)	32,136	36,000	(3,864)
Admin-Ins Deductible Contingency	0	1,667	(1,667)	5,488	20,000	(14,513)
Office-Postage	628	900	(272)	6,529	9,990	(3,461)
Office-Coffee & Water	40	75	(35)	647	900	(253)
Bad Debt Expense	3,882	3,883	(1)	46,584	46,585	(1)
Office-Foreclosure & Lien Services	503	5,000	(4,497)	78,869	60,000	18,869
Total Operating Expense	53,762	56,084	(2,322)	713,846	707,214	6,632
Total Expense	110,410	99,230	11,180	1,265,525	1,220,532	44,993
Net Profit/Loss	235,148	246,367	(11,219)	2,894,091	2,937,620	(43,529)

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Pine Mountain Club POA, Inc
STATEMENT OF INCOME
 Association Business
 As of June 30, 2017

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	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Condor Ad Revenue	1,127	450	677	6,527	5,400	1,127
Location Film Shoot	0	0	0	33,500	0	33,500
Miscellaneous Income	50	0	50	1,263	0	1,263
Total Income	<u>1,177</u>	<u>450</u>	<u>727</u>	<u>41,291</u>	<u>5,400</u>	<u>35,891</u>
Operating Expenses						
Admin-Director Expense	172	130	42	767	1,560	(793)
Admin-Condor Publications	1,311	3,660	(2,349)	29,171	43,920	(14,749)
AsoBus-Contract Labor	4,000	4,167	(167)	48,149	50,000	(1,851)
Admin-Election Expense	6,260	12,000	(5,740)	9,920	12,000	(2,080)
Admin-Assessment Expense	0	0	0	4,217	8,000	(3,783)
AsoBus-Website Support	281	300	(19)	3,483	3,600	(117)
AsoBus-Member Discount	0	0	0	0	0	0
AsoBus-Member Communications	72	112	(40)	9,384	15,750	(6,366)
AsoBus-Promotional Expense	0	0	0	0	0	0
AsoBus-Decoration & Entertainment	0	200	(200)	192	2,400	(2,208)
AsoBus-Vehcile Code Signs	0	0	0	0	0	0
Aso Bus-Small Equipment	0	209	(209)	507	2,500	(1,993)
AsoBus-Liquor License Expense	0	0	0	0	0	0
AsoBus-F&B Consultation	0	0	0	0	0	0
AsoBus-Association Tree Removal	0	0	0	0	0	0
Committee Expenses:	0	0	0	0	0	0
Committees: Governing Docs	0	15	(15)	0	180	(180)
Committees: Communications	0	15	(15)	0	180	(180)
Committees: Planning	0	15	(15)	0	180	(180)
Committees: Budget and Finance	0	15	(15)	0	180	(180)
Committees: Environmental	0	15	(15)	0	180	(180)
Committees: Equestrian	0	15	(15)	0	180	(180)
Committees: Recreation	366	200	166	4,566	10,500	(5,934)
Committees: Emergency Prep	0	309	(309)	3,642	3,700	(58)
Total Operating Expense	<u>12,462</u>	<u>21,377</u>	<u>(8,915)</u>	<u>113,999</u>	<u>155,010</u>	<u>(41,011)</u>
Net Profit/Loss	<u>(11,285)</u>	<u>(20,927)</u>	<u>9,642</u>	<u>(72,709)</u>	<u>(149,610)</u>	<u>76,901</u>

 **DRAFT**

Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 Patrol
 As of June 30, 2017

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	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Patrol Revenue	0	100	(100)	1,235	1,200	35
Total Income	<u>0</u>	<u>100</u>	<u>(100)</u>	<u>1,235</u>	<u>1,200</u>	<u>35</u>
Payroll Expenses						
Patrol-Payroll	16,222	16,472	(250)	203,982	197,662	6,320
Patrol-Wage Pool Increase	0	330	(330)	0	3,953	(3,953)
Patrol-Payroll-Overtime	20	50	(30)	818	600	218
Patrol-Holiday Bonus	0	0	0	2,706	0	2,706
Patrol-Benefits	2,733	4,683	(1,950)	39,421	52,534	(13,113)
Patrol-Payroll Taxes	1,241	1,430	(189)	18,716	17,154	1,562
Patrol-Worker's Comp Insurance	966	1,488	(522)	13,187	17,845	(4,658)
Total Payroll Expenses	<u>21,182</u>	<u>24,453</u>	<u>(3,271)</u>	<u>278,830</u>	<u>289,748</u>	<u>(10,918)</u>
Operating Expenses						
Patrol-Education & Training	0	50	(50)	0	600	(600)
Patrol-Repair & Maintenance-Equipment	0	50	(50)	14	600	(586)
Patrol-Small Tools & Equipment	416	50	366	594	600	(6)
Patrol-Insurance Administration Fee	0	0	0	0	0	0
Patrol-Licenses & Permits	35	42	(7)	154	1,276	(1,122)
Patrol-Supplies	43	30	13	86	360	(274)
Patrol-Telephone	128	125	3	1,384	1,500	(116)
Patrol-Uniforms	0	85	(85)	800	1,020	(220)
Patrol-Vehicle Fuel	596	1,150	(554)	7,392	13,800	(6,408)
Patrol-Vehicle Expenses	994	50	944	3,251	600	2,651
Patrol-Animal Control	0	0	0	0	0	0
Patrol-Other Expenses	0	0	0	0	0	0
Total Operating Expense	<u>2,212</u>	<u>1,632</u>	<u>580</u>	<u>13,675</u>	<u>20,356</u>	<u>(6,681)</u>
Total Expense	<u>23,394</u>	<u>26,085</u>	<u>(2,691)</u>	<u>292,505</u>	<u>310,104</u>	<u>(17,599)</u>
Net Profit/Loss	<u>(23,394)</u>	<u>(25,985)</u>	<u>2,591</u>	<u>(291,270)</u>	<u>(308,904)</u>	<u>17,634</u>

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Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 Clubhouse Maintenance
 As of June 30, 2017

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	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Payroll Expenses						
Club Hse Maint-Payroll	6,385	6,685	(300)	83,388	79,018	4,370
Club Hse Maint-Wage Pool Increas	0	130	(130)	0	1,556	(1,556)
Club Hse Maint-Payroll-Overtime	59	0	59	459	0	459
Club Hse Maint-Holiday Bonus	0	0	0	1,478	0	1,478
Club Hse Maint-Benefits	1,394	1,153	241	14,343	13,002	1,341
Club Hse Maint-Payroll Taxes	515	561	(46)	8,481	6,731	1,750
Club Hse Maint-Worker's Comp Insurance	392	584	(192)	5,453	7,004	(1,551)
Total Payroll Expenses	8,745	9,113	(368)	113,603	107,311	6,292
Operating Expenses						
Club Hse Maint-Repair & Maint-Equipment	1,427	240	1,187	3,391	2,880	511
Club Hse Maint-Repair & Maint-Facility	0	700	(700)	3,351	8,400	(5,049)
Club Hse Maint-Repair & Maint-Landscape	0	25	(25)	0	300	(300)
Club Hse Maint-Small Tools & Equipment	0	34	(34)	994	400	594
Club Hse Maint-Insurance Administration Fee	0	0	0	0	0	0
Club Hse Maint-License & Permits	0	0	0	264	377	(113)
Club Hse Maint-Supplies	208	1,084	(876)	8,403	13,000	(4,597)
Club Hse Maint-Uniforms	126	30	96	238	350	(112)
Club Hse Maint-Outside Services	0	100	(100)	1,590	1,200	390
Club Hse Maint-Vehicle Fuel	69	75	(6)	599	900	(301)
Club Hse Maint-Vehicle Expenses	0	63	(63)	0	750	(750)
Club Hse Maint-Utilities	5,643	5,048	595	49,450	64,200	(14,750)
Total Operating Expense	7,473	7,399	74	68,280	92,757	(24,477)
Total Expense	16,218	16,512	(294)	181,882	200,068	(18,186)
Net Profit/Loss	(16,218)	(16,512)	294	(181,882)	(200,068)	18,186

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Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 Maintenance Operations
 As of June 30, 2017

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	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Maintenance Operations Revenue	400	850	(450)	4,210	10,200	(5,990)
Snow Plowing Revenue	0	0	0	0	4,100	(4,100)
Total Income	<u>400</u>	<u>850</u>	<u>(450)</u>	<u>4,210</u>	<u>14,300</u>	<u>(10,090)</u>
Payroll Expenses						
Payroll	21,387	23,742	(2,355)	270,837	284,899	(14,062)
Wage Pool Increase	0	475	(475)	0	5,698	(5,698)
Overtime	5	0	5	394	0	394
Holiday Bonus	0	0	0	4,130	0	4,130
Benefits	7,984	6,475	1,509	95,237	73,399	21,838
Payroll Taxes	1,872	2,054	(182)	23,485	24,643	(1,158)
Worker's Comp Insurance	1,554	2,137	(583)	19,913	25,641	(5,728)
Payroll-Snow Plow	0	0	0	14,541	18,500	(3,959)
Snow Plow-Benefits	0	0	0	3,154	1,415	1,739
Total Payroll Expenses	<u>32,801</u>	<u>34,883</u>	<u>(2,082)</u>	<u>431,692</u>	<u>434,195</u>	<u>(2,503)</u>
Operating Expenses						
Gen Maint-Education & Training	0	45	(45)	0	540	(540)
Gen Maint-Repair & Maintenance-Equipment	0	267	(267)	5,490	3,200	2,290
Gen Maint-Repair & Maintenance-Facility	0	150	(150)	1,192	1,800	(608)
Gen Maint-Small Tools & Equipment	982	240	742	2,437	2,880	(443)
Gen Maint-Insurance Administration Fee	0	0	0	0	0	0
Gen Maint-Licenses & Permits	170	200	(30)	3,804	2,400	1,404
Snow Removal Expenses	2,810	0	2,810	9,289	17,500	(8,211)
Gen Maint-Supplies	628	1,000	(372)	8,313	12,000	(3,687)
Gen Maint-Internet Expense	40	45	(5)	480	540	(60)
Gen Maint-Telephone	91	100	(9)	1,200	1,200	0
Gen Maint-Uniforms	412	100	312	650	1,200	(550)
Gen Maint-Outside Services	0	0	0	0	0	0
Gen Maint-Vehicle Fuel	1,512	1,834	(322)	18,462	22,000	(3,538)
Gen Maint-Vehicle Expenses	304	1,084	(780)	14,073	13,000	1,073
Gen Maint-Coffee and Water	0	45	(45)	0	540	(540)
Gen Maint-Utilities	1,290	728	562	8,781	8,729	52
Road Asphaltting	2,614	0	2,614	294,024	300,000	(5,976)
Road Striping	0	0	0	1,793	2,000	(207)
Total Operating Expense	<u>10,853</u>	<u>5,838</u>	<u>5,015</u>	<u>369,990</u>	<u>389,529</u>	<u>(19,539)</u>
Total Expense	<u>43,654</u>	<u>40,721</u>	<u>2,933</u>	<u>801,682</u>	<u>823,724</u>	<u>(22,042)</u>
Net Profit/Loss	<u>(43,254)</u>	<u>(39,871)</u>	<u>(3,383)</u>	<u>(797,472)</u>	<u>(809,424)</u>	<u>11,952</u>

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Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 Environmental Control
 As of June 30, 2017

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	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Environmental Fees/Revenues	601	500	101	10,811	6,000	4,811
Total Income	<u>601</u>	<u>500</u>	<u>101</u>	<u>10,811</u>	<u>6,000</u>	<u>4,811</u>
Payroll Expenses						
Enviro-Payroll	5,045	5,038	7	58,862	60,455	(1,593)
Enviro-Wage Pool Increase	0	101	(101)	0	1,209	(1,209)
Enviro-Payroll-Overtime	8	0	8	284	0	284
Enviro-Holiday Bonus	0	0	0	739	0	739
Enviro-Benefits	697	1,501	(804)	12,119	16,951	(4,832)
Enviro-Payroll Taxes	443	410	33	5,580	4,917	663
Enviro-Worker's Comp Insurance	35	51	(16)	448	605	(157)
Total Payroll Expenses	<u>6,228</u>	<u>7,101</u>	<u>(873)</u>	<u>78,033</u>	<u>84,137</u>	<u>(6,104)</u>
Operating Expenses						
Enviro-Education & Training	0	0	0	0	0	0
Enviro-Repair & Maintenance-Equipment	0	20	(20)	82	240	(158)
Enviro-Small Tools & Equipment	0	30	(30)	68	360	(292)
Enviro-Insurance Administration Fee	0	0	0	0	0	0
Enviro-Licenses & Permits	0	0	0	717	4,400	(3,683)
Enviro-Outside Services	3,800	1,000	2,800	4,650	12,000	(7,350)
Enviro-Supplies	47	25	22	98	300	(202)
Enviro-Telephone	91	98	(7)	938	1,176	(238)
Enviro-Uniforms	0	40	(40)	0	200	(200)
Enviro-Vehicle Fuel	129	175	(46)	1,016	2,100	(1,084)
Enviro-Vehicle Expenses	0	155	(155)	621	1,860	(1,239)
Enviro-Othr Expenses/KC Vegetation Mgmt Program	0	500	(500)	661	6,000	(5,339)
Total Operating Expense	<u>4,066</u>	<u>2,043</u>	<u>2,023</u>	<u>8,850</u>	<u>28,636</u>	<u>(19,786)</u>
Total Expense	<u>10,294</u>	<u>9,144</u>	<u>1,150</u>	<u>86,883</u>	<u>112,773</u>	<u>(25,890)</u>
Net Profit/Loss	<u>(9,693)</u>	<u>(8,644)</u>	<u>(1,049)</u>	<u>(76,072)</u>	<u>(106,773)</u>	<u>30,701</u>

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Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 RV/Campground/Parks & Grounds
 As of June 30, 2017

DRAFT

	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
RV & Campground Revenues	1,795	1,500	295	18,567	18,000	567
Total Income	<u>1,795</u>	<u>1,500</u>	<u>295</u>	<u>18,567</u>	<u>18,000</u>	<u>567</u>
Payroll Expenses						
Parks/Grounds-Payroll	516	167	349	6,610	2,000	4,610
Parks/Grounds-Wage Pool Increase	0	0	0	0	0	0
Parks/Grounds-Payroll-Overtime	0	0	0	0	0	0
Parks/Grounds-Holiday Bonus	0	0	0	0	0	0
Parks/Grounds-Benefits	0	0	0	0	0	0
Parks/Grounds-Payroll Taxes	23	15	8	711	173	538
Parks/Grounds-Worker's Comp Insurance	32	15	17	438	180	258
Total Payroll Expenses	<u>572</u>	<u>197</u>	<u>375</u>	<u>7,758</u>	<u>2,353</u>	<u>5,405</u>
Operating Expenses						
RV/Campground-Repair & Maintenance-Equipment	14	30	(17)	14	350	(337)
RV/Campground-Small Tools & Equipment	0	0	0	406	0	406
RV/Campground-Licenses & Permits	0	0	0	0	0	0
RV/Campground-Supplies	62	42	20	307	500	(193)
RV/Campground-Utilities	110	140	(30)	8,008	2,865	5,143
RV/Campground-Vehicle Fuel	0	0	0	0	0	0
RV/Campground-RV Storage Discount	84	84	0	935	1,000	(65)
Parks/Grounds-Repair & Maintenance-Equipment	621	63	558	640	750	(110)
Parks/Grounds-Small Tools & Equipment	504	42	462	834	500	334
Parks/Grounds-Licenses & Permits	0	0	0	0	160	(160)
Parks/Grounds-Sand	0	0	0	628	0	628
Parks/Grounds-Landscaping	0	42	(42)	0	500	(500)
Parks/Grounds-Seed & Sod	0	0	0	2,403	0	2,403
Parks/Grounds-Supplies	502	167	335	3,105	2,000	1,105
Parks/Grounds-Phone	0	55	(55)	641	660	(19)
Parks/Grounds-Utilities	47	390	(343)	1,496	4,665	(3,169)
Parks/Grounds-Water System	0	0	0	0	0	0
Parks/Grounds-Uniforms	0	0	0	0	0	0
Parks/Grounds-Outside Services	125	125	0	875	1,500	(625)
Parks/Grounds-Vehicle Expenses	0	0	0	0	0	0
Parks/Grounds-Vehicle Fuel	0	0	0	0	0	0
Parks/Grounds-Other Expenses	0	0	0	0	0	0
Parks/Grounds-Irrigation	0	25	(25)	0	300	(300)
Total Operating Expense	<u>2,068</u>	<u>1,205</u>	<u>863</u>	<u>20,291</u>	<u>15,750</u>	<u>4,541</u>
Total Expense	<u>2,640</u>	<u>1,402</u>	<u>1,238</u>	<u>28,049</u>	<u>18,103</u>	<u>9,946</u>
Net Profit/Loss	<u>(845)</u>	<u>98</u>	<u>(943)</u>	<u>(9,482)</u>	<u>(103)</u>	<u>(9,379)</u>

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Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 Refuse & Recycling
 As of June 30, 2017

 DRAFT

	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Recycling Revenues	1,946	2,084	(138)	24,888	25,000	(112)
Total Income	<u>1,946</u>	<u>2,084</u>	<u>(138)</u>	<u>24,888</u>	<u>25,000</u>	<u>(112)</u>
Payroll Expenses						
Refuse-Payroll	3,023	3,691	(668)	43,806	44,284	(478)
Refuse-Wage Pool Increase	0	74	(74)	0	886	(886)
Refuse-Payroll-Overtime	0	0	0	42	0	42
Refuse-Holiday Bonus	0	0	0	1,014	0	1,014
Refuse-Benefits	680	1,307	(627)	16,688	14,840	1,848
Refuse-Payroll Taxes	259	320	(61)	4,711	3,832	879
Refuse-Worker's Comp Insurance	170	333	(163)	2,857	3,986	(1,129)
Total Payroll Expenses	<u>4,131</u>	<u>5,725</u>	<u>(1,594)</u>	<u>69,119</u>	<u>67,828</u>	<u>1,291</u>
Operating Expenses						
Refuse-Repair & Maintenance-Equipment	0	250	(250)	2,975	3,000	(25)
Refuse-Small Tools & Equipment	0	50	(50)	35	600	(565)
Refuse-Insurance Administration Fee	0	0	0	0	0	0
Refuse-Licenses & Permits	0	0	0	775	650	125
Refuse-Supplies	11	70	(59)	394	840	(446)
Refuse-Uniforms	0	21	(21)	92	250	(158)
Refuse-Outside Services	0	25	(25)	780	300	480
Refuse-Vehicle Fuel	0	0	0	0	0	0
Refuse-Utilities	57	71	(14)	565	845	(280)
Refuse-Hauling & Dump Fees	6,358	9,552	(3,194)	68,168	75,297	(7,129)
Total Operating Expense	<u>6,426</u>	<u>10,039</u>	<u>(3,613)</u>	<u>73,785</u>	<u>81,782</u>	<u>(7,997)</u>
Total Expense	<u>10,558</u>	<u>15,764</u>	<u>(5,206)</u>	<u>142,903</u>	<u>149,610</u>	<u>(6,707)</u>
Net Profit/Loss	<u>(8,612)</u>	<u>(13,680)</u>	<u>5,068</u>	<u>(118,015)</u>	<u>(124,610)</u>	<u>6,595</u>

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Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 Equestrian Center
 As of June 30, 2017

 DRAFT

	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Equestrian Boarding & Service Revenue	4,760	4,417	343	44,218	53,000	(8,782)
Equestrian Extra Services	438	0	438	7,352	0	7,352
Rental String Revenue	0	0	0	0	0	0
Total Revenue	5,198	4,417	781	51,569	53,000	(1,431)
Payroll Expenses						
Stables-Payroll	6,444	7,287	(843)	79,766	85,191	(5,425)
Stables-Wage Pool Increase	0	139	(139)	0	1,659	(1,659)
Stables-Payroll-Overtime	58	0	58	451	0	451
Stables-Holiday Bonus	0	0	0	1,110	0	1,110
Stables-Benefits	461	817	(356)	10,152	9,130	1,022
Stables-Payroll Taxes	618	598	20	8,753	7,174	1,579
Stables-Worker's Comp Insurance	994	1,590	(596)	13,843	19,076	(5,233)
Total Payroll Expenses	8,576	10,431	(1,855)	114,075	122,230	(8,155)
Operating Expenses						
Stables-Repair & Maintenance-Equipment	0	159	(159)	157	1,902	(1,745)
Stables-Education & Training	0	40	(40)	0	480	(480)
Stables-Repair & Maintenance-Facility	0	200	(200)	1,205	2,400	(1,195)
Stables-Small Tools & Equipment	131	100	31	434	1,200	(766)
Stables-Insurance Administration Fee	0	0	0	0	0	0
Stables-License & Permits	0	0	0	0	160	(160)
Stables-Hay	6,400	2,920	3,480	23,687	35,040	(11,353)
Stables-Materials	0	100	(100)	1,666	4,000	(2,334)
Stables-Supplies	137	140	(3)	3,047	1,680	1,367
Stables-Internet Expense	40	50	(10)	480	600	(120)
Stables-Telephone	77	90	(14)	1,007	1,080	(73)
Stables-Uniforms	0	40	(40)	125	480	(355)
Stables-Outside Services	0	0	0	2,750	0	2,750
Stables-Vehicle Fuel	47	71	(24)	462	846	(384)
Stables-Utilities	440	577	(137)	5,432	6,924	(1,492)
Stables-Rental String Expenses	0	0	0	938	0	938
Total Operating Expense	7,272	4,487	2,785	41,390	56,792	(15,402)
Total Expense	15,848	14,918	930	155,465	179,022	(23,557)
Net Profit/Loss	(10,650)	(10,501)	(149)	(103,896)	(126,022)	22,126

 DRAFT

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Pro Shop
As of June 30, 2017

 DRAFT

	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Green Fees	2,947	5,370	(2,423)	24,125	44,750	(20,625)
Cart/Club Rental Fees	994	0	994	7,741	0	7,741
Annual Golf Trail Fee	459	570	(111)	4,534	4,750	(216)
Golf Driving Range	484	660	(176)	2,779	5,500	(2,721)
Pro Lessons	10	500	(490)	290	2,000	(1,710)
Tournament Fees	606	0	606	6,994	0	6,994
Vending Sales	1,702	1,596	106	10,317	13,300	(2,983)
Merchandise Sales	1,737	2,964	(1,227)	20,134	24,700	(4,566)
Miscellaneous Income	5,875	0	5,875	6,000	0	6,000
Total Revenue	14,814	11,660	3,154	82,914	95,000	(12,086)
Payroll Expenses						
Pro Shop-Payroll	6,068	5,725	343	59,921	62,585	(2,664)
Pro Shop-Wage Pool Increase	0	105	(105)	0	1,252	(1,252)
Pro Shop-Payroll-Overtime	192	0	192	359	0	359
Pro Shop-Holiday Bonus	0	0	0	739	0	739
Pro Shop-Benefits	357	193	164	3,970	2,160	1,810
Pro Shop-Payroll Taxes	626	495	131	6,108	5,415	693
Pro Shop-Worker's Comp Insurance	379	516	(137)	4,140	5,631	(1,491)
Total Payroll Expenses	7,622	7,034	588	75,238	77,043	(1,805)
Operating Expenses						
Cost of Goods Sold-Vending Sales	(849)	500	(1,349)	6,792	6,000	792
Cost of Goods Sold-Merchandise	(2,270)	1,250	(3,520)	13,475	15,000	(1,525)
Pro Shop-Audobon Int'l	0	0	0	0	0	0
Pro Shop-Tournament Credit Book	0	0	0	0	0	0
Pro Shop-Tournament Expenses	0	0	0	0	0	0
Pro Shop-Credit Card Fees	152	215	(63)	2,066	2,580	(514)
Pro Shop-Education & Training	0	375	(375)	334	4,500	(4,167)
Pro Shop-Repair & Maintenance-Equipment	0	84	(84)	870	1,000	(130)
Pro Shop-Insurance Administration Fee	0	0	0	0	0	0
Pro Shop-License & Permits	0	0	0	0	0	0
Pro Shop-Small Tools & Equipment	0	50	(50)	168	600	(432)
Pro Shop-Dues & Subscriptions	0	21	(21)	110	250	(140)
Pro Shop-Supplies & Other	273	125	148	1,381	1,500	(119)
Pro Shop-Uniforms	0	0	0	279	0	279
Pro Shop-Promotional Expense	0	63	(63)	0	750	(750)
Pro Shop-Telephone	153	115	38	1,930	1,380	550
Pro Shop-Utilities	673	611	62	7,575	7,319	256
Pro Shop-Remodel	0	0	0	0	0	0
Total Operating Expense	(1,867)	3,409	(5,276)	34,980	40,879	(5,899)
Total Expense	5,755	10,443	(4,688)	110,218	117,922	(7,704)
Net Profit/Loss	9,059	1,217	7,842	(27,304)	(22,922)	(4,382)

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Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Golf Maintenance
As of June 30, 2017



	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Payroll Expenses						
Golf Maint-Payroll	14,860	14,800	60	144,247	167,023	(22,776)
Golf Maint-Wage Pool Increas	0	217	(217)	0	2,603	(2,603)
Golf Maint-Payroll-Overtime	0	0	0	202	0	202
Golf Maint-Holiday Bonus	0	0	0	1,971	0	1,971
Golf Maint-Benefits	2,073	3,114	(1,041)	31,780	35,074	(3,294)
Golf Maint-Payroll Taxes	1,392	1,281	111	12,759	14,449	(1,690)
Golf Maint-Worker's Comp Insurance	1,161	1,192	(31)	11,802	14,967	(3,165)
Total Payroll Expenses	19,486	20,604	(1,118)	202,761	234,116	(31,355)
Operating Expenses						
Golf Maint-Education & Training	0	167	(167)	335	2,000	(1,666)
Golf Maint-Repair & Maintenance-	3,718	459	3,259	6,399	5,500	899
Golf Maint-Small Tools & Equipment	423	125	298	2,883	1,500	1,383
Golf Maint-Insurance Administration Fee	0	0	0	0	0	0
Golf Maint-Licenses & Permits	0	250	(250)	0	500	(500)
Golf Maint-Aeriation	0	0	0	3,474	3,500	(26)
Golf Maint-Drill and Fill Expenses	0	0	0	0	0	0
Golf Maint-Lake Treatment	572	0	572	1,059	2,500	(1,441)
Golf Maint-Fertilizers	275	0	275	1,046	5,500	(4,454)
Golf Maint-Flags, Pins & Cups	0	0	0	342	1,100	(758)
Golf Maint-Irrigation/Drainage Systems	74	200	(126)	2,052	2,400	(348)
Golf Maint-Landscaping	0	0	0	1,722	2,500	(778)
Golf Maint-Seed & Sod	0	2,500	(2,500)	0	5,000	(5,000)
Golf Maint-Sand & Gravel	0	1,500	(1,500)	0	3,000	(3,000)
Golf Maint-Top Dress	0	0	0	0	3,000	(3,000)
Golf Maint-Supplies & Services	113	167	(54)	2,150	2,000	150
Golf Maint-Telephone	91	90	1	1,200	1,080	120
Golf Maint-Uniforms	126	50	76	376	600	(224)
Golf Maint-Outside Services	450	500	(50)	1,825	6,000	(4,175)
Golf Maint-Vehicle Fuel	837	667	170	6,247	8,000	(1,753)
Golf Maint-Vehicle Expenses	575	250	325	3,354	3,000	354
Golf Maint-Electric	(33)	721	(754)	7,041	8,644	(1,003)
Golf Maint-Water	52	1,042	(990)	8,467	12,500	(4,033)
Total Operating Expense	7,273	8,688	(1,415)	49,971	79,824	(29,853)
Total Expense	26,759	29,292	(2,533)	252,732	313,940	(61,208)
Net Profit/Loss	(26,759)	(29,292)	2,533	(252,732)	(313,940)	61,208



Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 Lounge
 As of June 30, 2017

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	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Lounge Sales	11,234	12,737	(1,503)	124,714	143,000	(18,286)
Total Revenue	<u>11,234</u>	<u>12,737</u>	<u>(1,503)</u>	<u>124,714</u>	<u>143,000</u>	<u>(18,286)</u>
Payroll Expenses						
Lounge-Payroll	4,350	4,810	(461)	46,614	56,220	(9,606)
Lounge-Wage Pool Increase	0	91	(91)	0	1,092	(1,092)
Lounge-Overtime	106	0	106	485	0	485
Lounge-Holiday Bonus	0	0	0	864	0	864
Lounge-Benefits	131	252	(121)	1,592	2,873	(1,281)
Lounge-Employee Meals	120	150	(30)	665	1,800	(1,135)
Lounge-Payroll Taxes	589	402	187	6,600	4,824	1,776
Lounge-Worker's Comp Insurance	265	410	(145)	3,202	4,920	(1,718)
Total Payroll Expenses	<u>5,561</u>	<u>6,115</u>	<u>(554)</u>	<u>60,021</u>	<u>71,729</u>	<u>(11,708)</u>
Operating Expenses						
Lounge-Cost of Goods Sold	3,464	4,381	(917)	43,903	49,220	(5,317)
Lounge-Spoilage	158	50	108	1,381	600	781
Lounge-Credit Card Fees	227	310	(83)	2,241	3,720	(1,479)
Lounge-Education & Training	0	15	(15)	0	180	(180)
Lounge-Repair & Maintenance-Equipment	0	175	(175)	1,209	2,100	(891)
Lounge-Small Tools & Equipment	24	84	(60)	152	1,000	(848)
Lounge-Equipment Rental	0	0	0	0	0	0
Lounge-Insurance Administration Fee	0	0	0	0	0	0
Lounge-License and Permits	0	0	0	650	600	50
Lounge-Glassware	0	25	(25)	776	300	476
Lounge-Supplies & Services	0	75	(75)	494	900	(406)
Lounge-Uniforms	0	20	(20)	30	240	(210)
Lounge-Laundry Expense	0	15	(15)	0	180	(180)
Lounge-Promotional Expense	101	250	(149)	1,699	3,000	(1,301)
Lounge-Entertainment	838	2,400	(1,562)	27,415	30,200	(2,785)
Total Operating Expense	<u>4,812</u>	<u>7,800</u>	<u>(2,988)</u>	<u>79,950</u>	<u>92,240</u>	<u>(12,290)</u>
Total Expense	<u>10,373</u>	<u>13,915</u>	<u>(3,542)</u>	<u>139,970</u>	<u>163,969</u>	<u>(23,999)</u>
Net Profit/Loss	<u>861</u>	<u>(1,178)</u>	<u>2,039</u>	<u>(15,256)</u>	<u>(20,969)</u>	<u>5,713</u>

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Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 Bistro
 As of June 30, 2017

 DRAFT

	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Bistro Sales	28,181	26,667	1,514	283,067	270,000	13,067
Miscellaneous	0	0	0	0	0	0
Total Revenue	<u>28,181</u>	<u>26,667</u>	<u>1,514</u>	<u>283,067</u>	<u>270,000</u>	<u>13,067</u>
Payroll Expenses						
Bistro-Payroll	19,727	21,278	(1,551)	217,944	238,236	(20,292)
Bistro-Wage Pool Increase	0	387	(387)	0	4,633	(4,633)
Bistro-Overtime	548	0	548	3,069	0	3,069
Bistro-Holiday Bonus	0	0	0	5,680	0	5,680
Bistro-Benefits	3,283	2,400	883	41,874	27,199	14,675
Bistro-Employee Meals	1,245	600	645	6,980	7,200	(220)
Bistro-Payroll Taxes	2,228	1,779	449	26,016	20,438	5,578
Bistro-Worker's Comp Insurance	1,200	1,816	(616)	14,686	20,847	(6,161)
Total Payroll Expenses	<u>28,232</u>	<u>28,260</u>	<u>(28)</u>	<u>316,249</u>	<u>318,553</u>	<u>(2,304)</u>
Operating Expenses						
Bistro-Cost of Goods Sold	17,843	10,667	7,176	125,984	108,000	17,984
Bistro-Catering Expenses	0	0	0	2,799	0	2,799
Bistro-Spoilage	387	500	(113)	1,978	6,000	(4,022)
Bistro-Credit Card Fees	422	400	22	4,161	4,800	(639)
Bistro-Education & Training	0	25	(25)	10	300	(290)
Bistro-Maintenance/Repair-Facility & Equipment	738	334	404	2,782	4,000	(1,218)
Bistro-Small Tools & Equipment	118	100	18	2,566	1,200	1,366
Bistro-Equipment Rental	0	20	(20)	120	240	(120)
Bistro-Insurance Administration Fee	0	0	0	0	0	0
Bistro-Licenses & Permits	0	0	0	0	1,000	(1,000)
Bistro-Uniforms	30	75	(45)	241	900	(659)
Bistro-Furnishing & Decorations	0	0	0	48	0	48
Bistro-Office Supplies	235	105	130	1,831	1,260	571
Bistro-Janitorial Supplies	347	525	(178)	4,704	6,300	(1,596)
Bistro-China/Glass/Flatware	159	125	34	280	1,500	(1,220)
Bistro-Paper & Disposable Goods	736	740	(4)	7,861	8,880	(1,019)
Bistro-Laundry Expense	0	25	(25)	254	300	(46)
Bistro-Promotional Expense	239	50	189	2,836	600	2,236
Bistro-F&B Discounts	754	600	154	7,354	7,200	154
Bistro-Telephone	91	100	(9)	938	1,200	(262)
Bistro-Vehicle Expenses	0	0	0	0	0	0
Total Operating Expense	<u>22,098</u>	<u>14,391</u>	<u>7,707</u>	<u>166,746</u>	<u>153,680</u>	<u>13,066</u>
Total Expense	<u>50,330</u>	<u>42,651</u>	<u>7,679</u>	<u>482,995</u>	<u>472,233</u>	<u>10,762</u>
Net Profit/Loss	<u>(22,149)</u>	<u>(15,984)</u>	<u>(6,165)</u>	<u>(199,928)</u>	<u>(202,233)</u>	<u>2,305</u>

 DRAFT

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
 Recreation
 As of June 30, 2017

DRAFT

	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Camps/Class Revenue	242	734	(492)	2,106	4,250	(2,144)
Miscellaneous Income	0	0	0	0	0	0
Total Revenue	<u>242</u>	<u>734</u>	<u>(492)</u>	<u>2,106</u>	<u>4,250</u>	<u>(2,144)</u>
Payroll Expenses						
Rec-Payroll	4,607	6,092	(1,485)	47,148	61,723	(14,575)
Rec-Wage Pool Increase	0	99	(99)	0	1,183	(1,183)
Rec-Payroll-Overtime	0	0	0	108	0	108
Rec-Holiday Bonus	0	0	0	1,846	0	1,846
Rec-Benefits	1,148	686	462	18,379	9,286	9,093
Rec-Payroll Taxes	490	490	(0)	5,892	5,116	776
Rec-Worker's Comp Insurance	270	509	(239)	3,287	5,323	(2,036)
Total Payroll Expenses	<u>6,514</u>	<u>7,876</u>	<u>(1,362)</u>	<u>76,660</u>	<u>82,631</u>	<u>(5,971)</u>
Operating Expenses						
Rec-Education & Training	0	0	0	149	500	(351)
Rec-Equipment Rental	0	0	0	0	0	0
Rec-Small Tools & Equipment	0	28	(28)	0	330	(330)
Rec-Insurance Administration Fee	0	0	0	0	0	0
Rec-License & Permits	0	0	0	0	0	0
Rec-Party Supplies	0	175	(175)	95	2,100	(2,005)
Rec-Supplies & Services	374	150	224	1,561	1,800	(239)
Rec-Fundraising Expense	0	0	0	0	0	0
Rec-Vehicle Expenses	0	0	0	0	0	0
Rec-Miscellaneous Expense	0	0	0	0	0	0
Rec-Family Friendly Friday	0	0	0	0	0	0
Rec-Camp Expenses	667	500	167	839	2,000	(1,161)
Total Operating Expense	<u>1,042</u>	<u>853</u>	<u>189</u>	<u>2,644</u>	<u>6,730</u>	<u>(4,086)</u>
Total Expense	<u>7,556</u>	<u>8,729</u>	<u>(1,173)</u>	<u>79,304</u>	<u>89,361</u>	<u>(10,057)</u>
Net Profit/Loss	<u>(7,314)</u>	<u>(7,995)</u>	<u>681</u>	<u>(77,198)</u>	<u>(85,111)</u>	<u>7,913</u>

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Pine Mountain Club POA, Inc
STATEMENT OF INCOME
 Pool
 As of June 30, 2017

 **DRAFT**

	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Swim Lessons	275	500	(225)	1,858	2,000	(142)
Total Revenue	<u>275</u>	<u>500</u>	<u>(225)</u>	<u>1,858</u>	<u>2,000</u>	<u>(142)</u>
Payroll Expenses						
Pool-Payroll	3,203	4,113	(910)	11,283	13,763	(2,480)
Pool-Payroll-Overtime	0	0	0	8	0	8
Pool-Holiday Bonus	0	0	0	243	0	243
Pool-Benefits	0	0	0	0	0	0
Pool-Payroll Taxes	463	303	160	1,604	1,111	493
Pool-Worker's Comp Insurance	189	315	(126)	790	1,162	(372)
Total Payroll Expenses	<u>3,855</u>	<u>4,731</u>	<u>(876)</u>	<u>13,927</u>	<u>16,036</u>	<u>(2,109)</u>
Operating Expenses						
Pool-Education & Training	0	0	0	0	3,000	(3,000)
Pool-Equipment Maintenance	106	425	(319)	1,504	2,500	(996)
Pool-Small Tools & Equipment	(132)	125	(257)	1,173	500	673
Pool-License & Permits	0	0	0	800	750	50
Pool-Supplies & Services	1,498	850	648	4,541	7,300	(2,759)
Pool-Uniforms	354	0	354	354	875	(521)
Pool-Utilities	572	1,854	(1,282)	7,966	9,224	(1,258)
Total Operating Expense	<u>2,399</u>	<u>3,254</u>	<u>(855)</u>	<u>16,338</u>	<u>24,149</u>	<u>(7,811)</u>
Total Expense	<u>6,253</u>	<u>7,985</u>	<u>(1,732)</u>	<u>30,265</u>	<u>40,185</u>	<u>(9,920)</u>
Net Profit/Loss	<u>(5,978)</u>	<u>(7,485)</u>	<u>1,507</u>	<u>(28,408)</u>	<u>(38,185)</u>	<u>9,777</u>

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Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 Fitness
 As of June 30, 2017

 DRAFT

	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Aerobic Revenues	840	334	506	7,374	4,000	3,374
Total Revenue	<u>840</u>	<u>334</u>	<u>506</u>	<u>7,374</u>	<u>4,000</u>	<u>3,374</u>
Payroll Expenses						
Aerobics-Payroll	132	275	(143)	3,204	3,300	(96)
Aerobics-Payroll-Overtime	0	0	0	0	0	0
Aerobics-Holiday Bonus	0	0	0	0	0	0
Aerobics-Benefits	3	0	3	80	0	80
Aerobics-Payroll Taxes	10	24	(14)	278	288	(10)
Aerobics-Worker's Comp Insurance	8	9	(1)	133	108	25
Total Payroll Expenses	<u>153</u>	<u>308</u>	<u>(155)</u>	<u>3,694</u>	<u>3,696</u>	<u>(2)</u>
Operating Expenses						
Aerobics-Small Tools & Equipment	0	0	0	0	0	0
Aerobics-Supplies & Services	0	0	0	0	0	0
Aerobics-Exercise Classes	220	275	(55)	7,570	3,300	4,270
Total Operating Expense	<u>220</u>	<u>275</u>	<u>(55)</u>	<u>7,570</u>	<u>3,300</u>	<u>4,270</u>
Total Expense	<u>373</u>	<u>583</u>	<u>(210)</u>	<u>11,264</u>	<u>6,996</u>	<u>4,268</u>
Net Profit/Loss	<u>467</u>	<u>(249)</u>	<u>716</u>	<u>(3,890)</u>	<u>(2,996)</u>	<u>(894)</u>

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Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 Projects
 As of June 30, 2017

DRAFT

	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Operating Projects						
15/16 FY Project Contingency	0	6,250	(6,250)	0	75,000	(75,000)
Hiking Trail Project	0	0	0	0	0	0
Clubhouse Pipe Repair	0	0	0	0	0	0
Equestrian Canopy Shelters	0	0	0	0	0	0
Diversion Box	0	0	0	0	0	0
Pro Shop Water Leak	0	0	0	0	0	0
Tee Project	2,759	0	2,759	2,759	0	2,759
Cinder Storage Shelter	0	0	0	16,358	0	16,358
Clubhouse Sewer Repair	0	0	0	4,610	0	4,610
Lake Sealing Project	0	0	0	15,584	0	15,584
Speed Bump	0	0	0	2,656	0	2,656
Fire Access Road Above Campground	0	0	0	4,800	0	4,800
Transfer Site Compactor Slab	0	0	0	7,000	0	7,000
Total Operating Projects	2,759	6,250	(3,491)	53,767	75,000	(21,233)
Projects From Designated Funds **						
Glacier Creek Remediation	0	0	0	0	0	0
Dept of Fish and Game Contingency	0	0	0	3,361	0	3,361
Golf Course Renovations	0	0	0	0	0	0
Total Designated Project Funds Used	0	0	0	3,361	0	3,361

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Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Events
As of June 30, 2017

DRAFT

	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Concerts on the Green	4,830	2,000	2,830	10,749	10,000	749
Oktoberfest/Fall Festival	0	0	0	0	0	0
Wedding Revenue	0	0	0	6,422	0	6,422
Cocoanut Grove	0	0	0	0	0	0
New Year's Eve	0	0	0	3,220	0	3,220
Other Events	278	750	(473)	5,573	12,100	(6,527)
Total Revenue	5,108	2,750	2,358	25,964	22,100	3,864
Event Expenses						
Concerts on the Green	1,689	3,250	(1,561)	13,476	16,250	(2,774)
Community Appreciation Day	0	0	0	1,358	0	1,358
Oktoberfest/Fall Festival	0	0	0	0	0	0
Wedding Expenses	0	0	0	833	0	833
Cocoanut Grove	0	0	0	0	0	0
New Year's Eve	0	0	0	4,210	0	4,210
Other Events	715	500	215	4,519	11,100	(6,581)
Total Event Expense	2,404	3,750	(1,346)	24,397	27,350	(2,953)
Net Profit/Loss	2,703	(1,000)	3,703	1,567	(5,250)	6,817

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Welcome to Pine Mountain Club

Todd Draa Logout

GL AP AR General Ledger

Pine Mountain Club POA, Inc



07/12/2017

GL Company

- Admin
- Company
- Inquiry
- Journal Entries
- Reports
- Budget
- Bank

- Balance Sheet
- Income Statement
- Trial Balance
- Account Transaction Details
- Export Balances

Current View

Pine Mountain Club POA, Inc
Income Statement
 Date Starting 06/01/2017
 Date Ending 06/30/2017

25-Post Office

Account #	Account Name	Activity	Period Budget	YTD Budget
25-425001	Post Office Revenue	\$6,375.00	\$0.00	\$0.00
Total Revenues		\$6,375.00	\$0.00	\$0.00
25-525001	Post Office-Payroll-Regular	\$4,951.02	\$0.00	\$0.00
25-525011	Post Office-Payroll-Overtime	\$4.88	\$0.00	\$0.00
25-525041	Post Office-Payroll-Vacation	\$44.07	\$0.00	\$0.00
25-525061	Post Office-Payroll-Holiday	\$104.00	\$0.00	\$0.00
25-525071	Post Office-Payroll-Employee Benefits	\$5.00	\$0.00	\$0.00
25-525081	Post Office-Payroll-Sec125 Dnt/Vsn	\$34.39	\$0.00	\$0.00
25-525091	Post Office-Payroll-Sec125 Medical	\$360.00	\$0.00	\$0.00
25-525111	Post Office-Payroll-Taxes on Payroll	\$607.27	\$0.00	\$0.00
25-525121	Post Office-Payroll-Worker's Comp Ins	\$267.21	\$0.00	\$0.00
25-525161	Post Office-Building Rent Expense	\$1,600.00	\$0.00	\$0.00
25-525162	Post Office-Equipment Rental	\$247.80	\$0.00	\$0.00
25-525301	Post Office-Office Supplies/Equipment	\$18.43	\$0.00	\$0.00
25-525611	Post Office-Electric	\$96.78	\$0.00	\$0.00
25-525621	Post Office-Propane	\$8.19	\$0.00	\$0.00
Total Expenses		\$8,349.04	\$0.00	\$0.00
Loss		\$1,974.04		

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Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 Reserve
 As of June 30, 2017

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	Current Period Amounts			Year to Date Amounts		
	June Actual	June Budget	June Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Reserve Assessment Revenue	0	0	0	360,000	360,000	0
Gain on Sale of CD	0	0	0	0	0	0
Reserve Interest Income	1,198	1,000	198	13,124	12,000	1,124
Total Reserve Revenue	1,198	1,000	198	373,124	372,000	1,124
Expenses						
Clubhouse Development & Planning	0	0	0	695	0	695
Condor Room Reconfiguration	0	0	0	0	0	0
Bar Project	0	0	0	0	0	0
Recreation Room Carpet	0	0	0	0	0	0
Patrol Vehicle Replacement	0	0	0	0	0	0
Kubota Utility Vehicles	0	0	0	0	0	0
Kubota Tractor	0	0	0	0	0	0
Kubota Cab Utility Vehicle	0	0	0	0	0	0
Lift Station Pumps	0	0	0	0	0	0
New Holland Backhoe	0	0	0	85,093	0	85,093
Dodge Ram 3500	0	0	0	42,967	0	42,967
Dodge Ram 4500	0	0	0	58,300	0	58,300
Dodge Ram 5500	0	0	0	64,153	0	64,153
Park Furniture Replacement	0	0	0	8,029	0	8,029
3 Snow Plow Kits	0	0	0	20,813	0	20,813
Golf Carts	0	0	0	34,920	0	34,920
Restroom Project	5,000	0	5,000	5,000	0	5,000
Reserve Component Repairs	0	0	0	468	0	468
Total Reserve Expenses	5,000	0	5,000	320,437	0	320,437
Transfer to Property Fund	(68,672)	0	(68,672)	(314,275)	0	(314,275)
Reserve Net	64,870	1,000	63,870	366,961	372,000	(5,039)

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Pine Mountain Club POA, Inc
Balance Sheet
As of June 30, 2017

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This Year

Assets

Current Assets:

Cash on Hand	18,418	
Cash in Bank-Operating	2,550,632	
Total Operating Cash		2,569,050

Assessments Receivable	125,394	
Allowance for Bad Debt	(102,972)	
Other Receivables	23,565	
Due From Reserve Fund	(0)	
Interest Receivable-Operating	0	
Total Receivables		45,987

Inventory	42,434	
Prepaid Insurance	100,976	
Prepaid Expenses	44,810	
Prepaid Income Taxes	7,538	
Total Current Assets		2,810,796

Reserve Fund & Investments

Cash in Bank-Reserve	34,951	
Cash in Bank-Reserve-Club House Planning	80,970	
Mutual of Omaha Investment CD's	2,336,847	
Long Term CD Investment-2 Year	0	
Long Term CD Investment-5 Year	0	
Bank Transfers in Transit	0	
Due to Operating Fund	0	
Interest Receivable-Reserve Fund	6,759	
Total Reserve Fund & Investments		2,459,527

Property, Plant & Equipment

Land	240,795	
Property and Equipment	5,161,972	
Construction Work in Progress	0	
Type 47 Liquor License	23,830	
Accumulated Depreciation & Amortization	(3,977,621)	
Total Property, Plant & Equipment		1,448,976

Other Assets

PMC Lots for Sale	0	
Suspense and Other Deferred Costs	2,962	
Total Other Assets		2,962

Total Assets

6,722,261

Liabilities

Current Liabilities

Accounts Payable	70,589
Accrued Payroll	111,616

Other Accrued Expenses	(11,605)	
Accrued Income Taxes Payable	0	
Total Current Liabilities		<u>170,600</u>
Other Liabilities		
Prepayments from Homeowners	1,550,685	
Member Deposits & Credits	(729)	
Deferred Assessments	14,283	
Other Deferred Income	50,950	
Restricted Funds	3,553	
Total Other Liabilities		<u>1,618,741</u>
Capital		
Paid in Capital		
Capital Reserve Fund	2,463,329	
Fixed Asset Fund	1,397,919	
Retained Earnings-Undesignated	619,293	
Retained Earnings-Designated	66,158	
Current Year Profit/Loss	386,221	
Total Capital		<u>4,932,920</u>
Total Liabilities & Capital		<u><u>6,722,261</u></u>

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