

Pine Mountain Club POA, Inc.
Treasurer's Report and Y-T-D Budget vs Actual Summary
Year to Date Through January 31, 2018


Operating Fund	Actual	Budget	Over (Under) Variance
Revenue			
Current Year Assessment Revenue	2,445,289	2,445,289	0
Operations/Maintenance	53,865	100,343	(46,478)
Social Activity	341,019	358,119	(17,100)
Post Office	44,625	44,625	0
Interest Income (Operating)	2,586	7,000	(4,414)
Total Revenue	2,887,383	2,955,376	(67,993)
Operating Expenses			
Operations/Maintenance	1,749,803	1,870,131	(120,328)
Social Activity	724,079	828,332	(104,253)
Operating Projects	6,590	43,746	(37,156)
Designated Fund Projects	28,491	0	28,491
Worker's Comp Safety Incentive	0	0	0
Bad Debt Expense	3,882	27,174	(23,292)
Post Office	62,537	57,631	4,906
Capital Improvements	0	0	0
Transfer to Property Fund	0	0	0
Reserve Contribution	0	0	0
Total Operating Expenses	2,575,383	2,827,014	(251,631)
Net Operating Revenue Over Expense	312,001	128,362	183,639

	2017/2018 Assmt Billing	YTD Collected	YTD Receivable
Assessment Collection Update	4,191,904	3,978,086	213,818

Payroll Summary	Actual	Budget	Variance
Payroll Wages	1,031,314	1,083,763	(52,449)
Payroll Benefits	155,070	186,509	(31,439)
Taxes	81,714	84,493	(2,779)
Worker's Compensation	61,500	77,403	(15,903)
Total Payroll Expense	1,268,098	1,354,765	(86,667)

Reserve Fund Update	Beginning Balance July 1, 2017	Interest and Contributions	Less YTD Trnsfrs and Purchases	Ending Balance January 31, 2018
	2,459,060	400,900	16,031	2,843,929

Respectfully Submitted



Stephan Bates
February 15, 2018

Operating Fund Cash Balance	2,254,369
Reserve Fund Cash Balance	2,843,929

Pine Mountain Club POA, Inc
 Consolidated Income Statement
 As of January 31, 2018

	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Assessment Income	349,327	349,327	0	2,445,289	2,445,289	0
Interest	0	1,000	(1,000)	1,533	7,000	(5,467)
General & Administrative	165	4,583	(4,418)	14,928	53,581	(38,653)
Condor Ad Income	278	450	(172)	3,534	3,150	384
Association Business	0	833	(833)	2,545	5,831	(3,286)
Patrol	0	100	(100)	2,000	700	1,300
Maintenance Opeations	2,075	1,850	225	3,674	8,500	(4,826)
Environmental Control	375	500	(125)	1,450	3,500	(2,050)
RV & Campground	1,658	1,500	158	11,616	10,500	1,116
Refuse & Recycling	5,136	2,083	3,053	14,117	14,581	(464)
Equestrian Center	4,372	4,450	(78)	31,143	31,150	(7)
Equestrian Rental String	0	0	0	0	1,774	(1,774)
Pro Shop	6,219	4,699	1,520	66,943	56,169	10,774
Lounge	10,965	10,507	458	79,419	78,465	954
Bistro	15,755	19,995	(4,240)	139,778	167,280	(27,502)
Recreation	0	183	(183)	424	2,781	(2,357)
Pool	0	0	0	545	1,250	(705)
Events	760	200	560	19,142	14,950	4,192
Post Office	0	6,375	(6,375)	19,125	44,625	(25,500)
Aerobics	0	650	(650)	3,625	4,300	(675)
Total Revenue	397,086	409,285	(12,199)	2,860,831	2,955,376	(94,545)
Operating Expenses						
General & Administrative	78,487	95,837	(17,350)	715,961	725,630	(9,670)
Association Business	4,075	9,160	(5,085)	38,565	75,420	(36,855)
Patrol	22,577	24,118	(1,541)	170,896	168,247	2,649
Clubhouse Maintenance	11,713	16,981	(5,268)	109,544	126,907	(17,363)
General Maintenance/Roads	46,635	51,117	(4,482)	589,078	615,710	(26,632)
Environmental Control	8,424	8,513	(89)	54,071	59,357	(5,286)
RV & Campground	1,821	1,696	125	15,130	16,209	(1,079)
Refuse & Recycling	7,538	10,412	(2,874)	56,558	82,651	(26,093)
Equestrian Center	16,296	13,761	2,535	93,857	96,029	(2,172)
Equestrian Rental String	0	0	0	0	17,499	(17,499)
Golf Maintenance	14,781	19,959	(5,178)	133,142	151,697	(18,555)
Pro Shop	8,267	8,006	261	89,917	74,684	15,233
Lounge	8,357	12,695	(4,338)	76,306	90,485	(14,179)
Bistro	25,885	41,503	(15,618)	238,988	296,941	(57,953)
Recreation	4,796	7,172	(2,376)	44,947	53,223	(8,276)
Pool	0	0	0	14,168	21,351	(7,183)
Aerobics	0	1,168	(1,168)	4,497	7,873	(3,376)
Events	764	150	614	28,257	18,550	9,707
Post Office	8,604	7,773	831	62,537	57,631	4,906
Projects	0	6,250	(6,250)	6,590	43,746	(37,156)
Glacier Creek-designated funds	0	0	0	0	0	0
Dept of Fish and Game-designagted funds	0	0	0	367	0	367
Fern's Lake-designated funds	85	0	85	27,622	0	27,622
Golf Course Renovations-designated funds	0	0	0	503	0	503
Wage Pool Allowance	0	0	0	0	0	0
Bad Debt Expense	0	3,882	(3,882)	3,882	27,174	(23,292)
Capital Improvements	0	0	0	0	0	0
Reserve Funding	0	0	0	0	0	0
Transfer to Property Fund	0	0	0	0	0	0
Total Operating Expenses	269,105	340,153	(71,048)	2,575,383	2,827,014	(251,631)
Net Profit/Loss	127,981	69,132	58,849	285,448	128,362	157,086

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
General and Administrative
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Current Year Assessment Revenue	349,327	349,327	0	2,445,289	2,445,289	0
Office Revenue	165	4,583	(4,418)	14,928	53,581	(38,653)
Sale of Surplus Equipment	0	0	0	0	0	0
Interest Income-Operating Fund	0	1,000	(1,000)	1,533	7,000	(5,467)
Total Revenue	349,492	354,910	(5,418)	2,461,750	2,505,870	(44,120)
Payroll Expenses						
Admin-Payroll	31,168	33,000	(1,832)	211,751	231,000	(19,249)
Admin-Wage Pool Increase	0	688	(688)	0	4,816	(4,816)
Admin-Overtime	144	0	144	1,726	0	1,726
Admin-Holiday Bonus	0	0	0	3,320	0	3,320
Admin-Safety Incentive	0	0	0	0	0	0
Admin-Benefits	348	7,614	(7,266)	34,253	50,944	(16,691)
Admin-Payroll Taxes	3,933	2,748	1,185	20,496	19,236	1,260
Admin-Worker's Comp Insurance	773	492	281	3,652	3,441	211
Total Payroll Expenses	36,366	44,542	(8,176)	275,198	309,437	(34,239)
Operating Expenses						
Admin-Education & Training	0	250	(250)	1,041	1,750	(709)
Office-Equipment Maintenance & Rental	3,211	1,802	1,409	36,328	12,608	23,720
Office-Outside Printing	343	175	168	4,661	1,225	3,436
Admin-Bank Charges/Fees	0	300	(300)	1,315	2,100	(785)
Admin-Credit Card Fees (Assmts Only)	0	510	(510)	14,875	28,782	(13,907)
Admin-Penalties & Fines	0	0	0	0	0	0
Admin-Employee Recruitment	8	50	(42)	1,776	350	1,426
Admin-Employee Appreciation	0	0	0	0	0	0
Office-Computer Support	1,430	2,929	(1,499)	33,905	20,278	13,627
Office-Internet Expense	341	190	151	1,502	1,330	172
Admin-License & Permits	49	750	(701)	4,303	5,250	(947)
Admin-General Insurance Expense	22,679	24,130	(1,451)	158,819	167,110	(8,291)
Admin-Legal Services	0	3,250	(3,250)	42,361	22,750	19,611
Admin-Safety Program (Risk Management)	0	250	(250)	3,380	1,750	1,630
Office-Supplies & Expense	553	1,650	(1,097)	6,409	11,550	(5,141)
Office-Small Tools & Equipment	590	125	465	705	875	(170)
Communication Equipment Upgrade	0	0	0	0	0	0
Admin-Dues & Subscriptions	999	200	799	1,969	1,400	569
Admin-Vehicle Expenses/Fuel	0	390	(390)	213	2,730	(2,517)
Admin-Management Contingency	0	100	(100)	125	700	(575)
Admin-Capital Reserve Study	0	0	0	0	0	0
Admin-Annual Audit, Review & Tax Return	0	0	0	22,296	23,550	(1,254)
Admin-Taxes & Fees	(160)	0	(160)	148	10,029	(9,881)
Admin-Income Tax Expense-Operating	0	0	0	0	0	0
Admin-401k Service Fees	0	0	0	375	376	(1)
Admin-Consultants	3,269	417	2,852	30,038	2,915	27,123
Admin-Outside Services	0	50	(50)	1,221	350	871
Office-Telephone	1,569	650	919	9,710	4,550	5,160
Office-Payroll Service Fee	3,382	3,000	382	25,365	21,000	4,365
Admin-Ins Deductible Contingency	2,000	4,167	(2,167)	2,000	29,165	(27,165)
Office-Postage	21	900	(879)	3,327	6,300	(2,973)
Office-Coffee & Water	80	60	20	364	420	(56)
Bad Debt Expense	0	3,882	(3,882)	3,882	27,174	(23,292)
Office-Foreclosure & Lien Services	1,757	5,000	(3,243)	32,232	35,000	(2,768)
Total Operating Expense	42,121	55,177	(13,056)	444,645	443,367	1,278
Total Expense	78,487	99,719	(21,232)	719,843	752,804	(32,962)
Net Profit/Loss	271,005	255,191	15,814	1,741,908	1,753,066	(11,158)

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Association Business
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Condor Ad Revenue	278	450	(172)	3,534	3,150	384
Location Film Shoot	0	625	(625)	1,400	4,375	(2,975)
Miscellaneous Income	0	208	(208)	1,145	1,456	(311)
Total Income	278	1,283	(1,005)	6,079	8,981	(2,902)
Operating Expenses						
Admin-Director Expense	0	130	(130)	0	910	(910)
Admin-Condor Publications	3,700	3,660	40	11,427	25,620	(14,193)
AsoBus-Contract Labor	0	4,000	(4,000)	21,225	28,000	(6,775)
Admin-Election Expense	0	0	0	0	0	0
Admin-Assessment Expense	0	0	0	1,178	1,000	178
AsoBus-Website Support	160	300	(140)	2,301	2,100	201
AsoBus-Member Discount	0	0	0	0	0	0
AsoBus-Member Communications	87	230	(143)	553	7,610	(7,057)
AsoBus-Advertising	0	0	0	744	0	744
AsoBus-Promotional Expense	0	0	0	81	0	81
AsoBus-Decoration & Entertainment	0	100	(100)	56	700	(644)
AsoBus-Vehcile Code Signs	0	0	0	0	0	0
Aso Bus-Small Equipment	0	125	(125)	0	875	(875)
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	105	(105)
Committees: Communications	0	15	(15)	0	105	(105)
Committees: Planning	0	15	(15)	0	105	(105)
Committees: Budget and Finance	0	15	(15)	0	105	(105)
Committees: Environmental	0	15	(15)	0	105	(105)
Committees: Equestrian	0	15	(15)	0	105	(105)
Committees: Recreation	0	200	(200)	650	5,700	(5,050)
Committees: Emergency Prep	128	325	(197)	351	2,275	(1,924)
Total Operating Expense	4,075	9,160	(5,085)	38,565	75,420	(36,855)
Net Profit/Loss	(3,797)	(7,877)	4,080	(32,486)	(66,439)	33,953

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Patrol
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Patrol Revenue	0	100	(100)	2,000	700	1,300
Total Income	<u>0</u>	<u>100</u>	<u>(100)</u>	<u>2,000</u>	<u>700</u>	<u>1,300</u>
Payroll Expenses						
Patrol-Payroll	18,161	16,833	1,328	125,571	117,825	7,746
Patrol-Wage Pool Increase	0	503	(503)	0	3,521	(3,521)
Patrol-Payroll-Overtime	33	0	33	455	0	455
Patrol-Holiday Bonus	0	0	0	1,500	0	1,500
Patrol-Benefits	125	2,840	(2,715)	16,704	19,023	(2,319)
Patrol-Payroll Taxes	2,576	1,506	1,070	11,332	10,542	790
Patrol-Worker's Comp Insurance	1,007	1,250	(243)	7,179	8,750	(1,571)
Total Payroll Expenses	<u>21,901</u>	<u>22,932</u>	<u>(1,031)</u>	<u>162,740</u>	<u>159,661</u>	<u>3,079</u>
Operating Expenses						
Patrol-Education & Training	0	50	(50)	0	350	(350)
Patrol-Repair & Maintenance-Equipment	0	50	(50)	0	350	(350)
Patrol-Small Tools & Equipment	0	50	(50)	546	350	196
Patrol-Insurance Administration Fee	0	0	0	0	0	0
Patrol-Licenses & Permits	0	25	(25)	0	175	(175)
Patrol-Supplies	0	25	(25)	129	175	(46)
Patrol-Telephone	268	125	143	1,544	875	669
Patrol-Uniforms	0	62	(62)	86	722	(636)
Patrol-Vehicle Fuel	408	650	(242)	3,968	4,550	(582)
Patrol-Vehicle Expenses	0	149	(149)	1,883	1,039	844
Patrol-Animal Control	0	0	0	0	0	0
Patrol-Other Expenses	0	0	0	0	0	0
Total Operating Expense	<u>676</u>	<u>1,186</u>	<u>(510)</u>	<u>8,155</u>	<u>8,586</u>	<u>(431)</u>
Total Expense	<u>22,577</u>	<u>24,118</u>	<u>(1,541)</u>	<u>170,896</u>	<u>168,247</u>	<u>2,649</u>
Net Profit/Loss	<u>(22,577)</u>	<u>(24,018)</u>	<u>1,441</u>	<u>(168,896)</u>	<u>(167,547)</u>	<u>(1,349)</u>

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Clubhouse Maintenance
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Payroll Expenses						
Club Hse Maint-Payroll	5,603	8,212	(2,609)	43,584	56,577	(12,993)
Club Hse Maint-Wage Pool Increas	0	244	(244)	0	1,708	(1,708)
Club Hse Maint-Payroll-Overtime	13	0	13	479	0	479
Club Hse Maint-Holiday Bonus	0	0	0	425	0	425
Club Hse Maint-Benefits	17	1,174	(1,157)	8,386	7,858	528
Club Hse Maint-Payroll Taxes	770	837	(67)	4,199	5,859	(1,660)
Club Hse Maint-Worker's Comp Insurance	308	657	(349)	2,506	4,526	(2,020)
Total Payroll Expenses	6,711	11,124	(4,413)	59,579	76,528	(16,949)
Operating Expenses						
Club Hse Maint-Repair & Maint-Equipment	9	200	(191)	6,564	1,400	5,164
Club Hse Maint-Repair & Maint-Facility	22	700	(678)	3,638	4,900	(1,262)
Club Hse Maint-Repair & Maint-Landscape	0	25	(25)	0	175	(175)
Club Hse Maint-Small Tools & Equipment	14	73	(59)	716	511	205
Club Hse Maint-Insurance Administration Fee	0	0	0	0	0	0
Club Hse Maint-License & Permits	22	0	22	88	270	(182)
Club Hse Maint-Supplies	895	1,100	(205)	4,739	7,700	(2,961)
Club Hse Maint-Uniforms	0	30	(30)	100	210	(110)
Club Hse Maint-Outside Services	0	100	(100)	755	700	55
Club Hse Maint-Vehicle Fuel	43	56	(13)	289	392	(103)
Club Hse Maint-Vehicle Expenses	450	64	386	492	448	44
Club Hse Maint-Utilities	3,547	3,509	38	32,586	33,673	(1,087)
Total Operating Expense	5,002	5,857	(855)	49,966	50,379	(413)
Total Expense	11,713	16,981	(5,268)	109,544	126,907	(17,363)
Net Profit/Loss	(11,713)	(16,981)	5,268	(109,544)	(126,907)	17,363

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Maintenance Operations
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Maintenance Operations Revenue	2,075	1,850	225	3,674	8,500	(4,826)
Snow Plowing Revenue	0	0	0	0	0	0
Total Income	2,075	1,850	225	3,674	8,500	(4,826)
Payroll Expenses						
Payroll	29,910	24,242	5,668	181,141	169,694	11,447
Wage Pool Increase	0	727	(727)	0	5,089	(5,089)
Overtime	0	0	0	5	0	5
Holiday Bonus	0	0	0	3,125	0	3,125
Benefits	2,836	6,824	(3,988)	42,455	45,629	(3,174)
Payroll Taxes	4,015	2,049	1,966	16,967	14,337	2,630
Worker's Comp Insurance	1,806	2,061	(255)	11,744	14,422	(2,678)
Payroll-Snow Plow	2,238	6,105	(3,867)	2,238	13,690	(11,452)
Snow Plow-Benefits	466	467	(1)	466	1,047	(581)
Total Payroll Expenses	41,270	42,475	(1,205)	258,141	263,908	(5,767)
Operating Expenses						
Gen Maint-Education & Training	0	45	(45)	0	315	(315)
Gen Maint-Repair & Maintenance-Equipment	48	290	(242)	1,932	5,740	(3,808)
Gen Maint-Repair & Maintenance-Facility	14	158	(144)	1,002	1,106	(104)
Gen Maint-Small Tools & Equipment	347	240	107	1,549	1,680	(131)
Gen Maint-Insurance Administration Fee	0	0	0	0	0	0
Gen Maint-Licenses & Permits	850	200	650	4,762	1,400	3,362
Snow Removal Expenses	1,361	2,500	(1,139)	1,815	10,000	(8,185)
Gen Maint-Supplies	92	1,000	(908)	3,437	7,000	(3,563)
Gen Maint-Internet Expense	40	45	(5)	280	315	(35)
Gen Maint-Telephone	196	100	96	1,218	700	518
Gen Maint-Uniforms	0	100	(100)	243	700	(457)
Gen Maint-Outside Services	0	0	0	50	0	50
Gen Maint-Vehicle Fuel	1,518	1,875	(357)	10,494	13,125	(2,631)
Gen Maint-Vehicle Expenses	230	1,100	(870)	5,230	7,700	(2,470)
Gen Maint-Coffee and Water	0	20	(20)	117	140	(23)
Gen Maint-Utilities	669	969	(300)	3,992	5,381	(1,389)
Road Asphaltting	0	0	0	293,264	295,000	(1,737)
Road Striping	0	0	0	1,550	1,500	50
Total Operating Expense	5,365	8,642	(3,277)	330,937	351,802	(20,865)
Total Expense	46,635	51,117	(4,482)	589,078	615,710	(26,632)
Net Profit/Loss	(44,560)	(49,267)	4,707	(585,403)	(607,210)	21,807

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Environmental Control
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Environmental Fees/Revenues	375	500	(125)	1,450	3,500	(2,050)
Total Income	<u>375</u>	<u>500</u>	<u>(125)</u>	<u>1,450</u>	<u>3,500</u>	<u>(2,050)</u>
Payroll Expenses						
Enviro-Payroll	5,992	5,099	893	39,346	35,693	3,653
Enviro-Wage Pool Increase	0	153	(153)	0	1,071	(1,071)
Enviro-Payroll-Overtime	5	0	5	50	0	50
Enviro-Holiday Bonus	0	0	0	375	0	375
Enviro-Benefits	8	746	(738)	4,221	4,993	(772)
Enviro-Payroll Taxes	851	464	387	3,476	3,243	233
Enviro-Worker's Comp Insurance	37	51	(14)	252	357	(105)
Total Payroll Expenses	<u>6,894</u>	<u>6,513</u>	<u>381</u>	<u>47,719</u>	<u>45,357</u>	<u>2,362</u>
Operating Expenses						
Enviro-Education & Training	0	0	0	0	0	0
Enviro-Repair & Maintenance-Equipment	0	20	(20)	0	140	(140)
Enviro-Small Tools & Equipment	15	30	(15)	39	210	(171)
Enviro-Insurance Administration Fee	0	0	0	0	0	0
Enviro-Licenses & Permits	0	125	(125)	117	875	(758)
Enviro-Outside Services	1,200	1,000	200	1,950	7,000	(5,050)
Enviro-Supplies	0	25	(25)	99	175	(76)
Enviro-Telephone	224	100	124	1,389	700	689
Enviro-Uniforms	0	0	0	0	0	0
Enviro-Vehicle Fuel	90	170	(80)	1,186	1,190	(4)
Enviro-Vehicle Expenses	0	30	(30)	683	210	473
Enviro-Othr Expenses/KC Vegetation Mgmt Program	0	500	(500)	889	3,500	(2,611)
Total Operating Expense	<u>1,530</u>	<u>2,000</u>	<u>(470)</u>	<u>6,352</u>	<u>14,000</u>	<u>(7,648)</u>
Total Expense	<u>8,424</u>	<u>8,513</u>	<u>(89)</u>	<u>54,071</u>	<u>59,357</u>	<u>(5,286)</u>
Net Profit/Loss	<u>(8,049)</u>	<u>(8,013)</u>	<u>(36)</u>	<u>(52,621)</u>	<u>(55,857)</u>	<u>3,236</u>

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
RV/Campground/Parks & Grounds
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
RV Storage Revenue	1,568	1,500	68	11,029	10,500	529
Campground Revenue	90	0	90	587	0	587
Total Income	1,658	1,500	158	11,616	10,500	1,116
Payroll Expenses						
Parks/Grounds-Payroll	1,152	783	369	8,052	5,481	2,571
Parks/Grounds-Wage Pool Increase	0	24	(24)	0	162	(162)
Parks/Grounds-Payroll-Overtime	0	0	0	0	0	0
Parks/Grounds-Holiday Bonus	0	0	0	250	0	250
Parks/Grounds-Benefits	0	0	0	0	0	0
Parks/Grounds-Payroll Taxes	186	99	87	783	693	90
Parks/Grounds-Worker's Comp Insurance	73	49	24	495	343	152
Total Payroll Expenses	1,412	955	457	9,580	6,679	2,901
Operating Expenses						
RV/Campground-Repair & Maintenance-Equipment	0	29	(29)	44	203	(159)
RV/Campground-Small Tools & Equipment	0	0	0	0	0	0
RV/Campground-Licenses & Permits	0	0	0	0	0	0
RV/Campground-Supplies	0	42	(42)	28	290	(263)
RV/Campground-Utilities	41	76	(35)	599	4,235	(3,636)
RV/Campground-Vehicle Fuel	0	0	0	0	0	0
RV/Campground-RV Storage Discount	82	83	(1)	589	581	8
Parks/Grounds-Repair & Maintenance-Equipment	77	63	14	325	435	(110)
Parks/Grounds-Small Tools & Equipment	0	63	(63)	0	435	(435)
Parks/Grounds-Licenses & Permits	0	0	0	0	0	0
Parks/Grounds-Sand	0	0	0	0	0	0
Parks/Grounds-Landscaping	0	0	0	52	0	52
Parks/Grounds-Seed & Sod	0	0	0	0	0	0
Parks/Grounds-Supplies	(200)	167	(367)	260	1,165	(905)
Parks/Grounds-Phone	0	0	0	0	0	0
Parks/Grounds-Utilities	70	51	19	1,135	1,021	114
Parks/Grounds-Water System	0	0	0	0	0	0
Parks/Grounds-Uniforms	0	0	0	0	0	0
Parks/Grounds-Outside Services	340	125	215	2,520	875	1,645
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	42	(42)	0	290	(290)
Total Operating Expense	410	741	(331)	5,551	9,530	(3,979)
Total Expense	1,821	1,696	125	15,130	16,209	(1,079)
Net Profit/Loss	(163)	(196)	33	(3,514)	(5,709)	2,195

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Refuse & Recycling
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Recycling Revenues	5,136	2,083	3,053	14,117	14,581	(464)
Total Income	<u>5,136</u>	<u>2,083</u>	<u>3,053</u>	<u>14,117</u>	<u>14,581</u>	<u>(464)</u>
Payroll Expenses						
Refuse-Payroll	3,867	3,941	(74)	26,839	27,138	(299)
Refuse-Wage Pool Increase	0	117	(117)	0	819	(819)
Refuse-Payroll-Overtime	0	0	0	8	0	8
Refuse-Holiday Bonus	0	0	0	600	0	600
Refuse-Benefits	8	723	(715)	4,079	4,837	(758)
Refuse-Payroll Taxes	530	412	118	2,730	2,847	(118)
Refuse-Worker's Comp Insurance	206	342	(136)	1,588	2,390	(802)
Total Payroll Expenses	<u>4,611</u>	<u>5,535</u>	<u>(924)</u>	<u>35,844</u>	<u>38,031</u>	<u>(2,187)</u>
Operating Expenses						
Refuse-Repair & Maintenance-Equipment	0	257	(257)	89	1,799	(1,710)
Refuse-Small Tools & Equipment	14	50	(36)	14	350	(336)
Refuse-Insurance Administration Fee	0	0	0	0	0	0
Refuse-Licenses & Permits	22	0	22	613	825	(212)
Refuse-Supplies	0	70	(70)	0	490	(490)
Refuse-Uniforms	0	11	(11)	92	77	15
Refuse-Outside Services	0	0	0	0	0	0
Refuse-Vehicle Fuel	0	0	0	0	0	0
Refuse-Utilities	53	48	5	315	368	(53)
Refuse-Hauling & Dump Fees	2,838	4,441	(1,603)	19,592	40,711	(21,119)
Total Operating Expense	<u>2,926</u>	<u>4,877</u>	<u>(1,951)</u>	<u>20,714</u>	<u>44,620</u>	<u>(23,906)</u>
Total Expense	<u>7,538</u>	<u>10,412</u>	<u>(2,874)</u>	<u>56,558</u>	<u>82,651</u>	<u>(26,093)</u>
Net Profit/Loss	<u>(2,402)</u>	<u>(8,329)</u>	<u>5,927</u>	<u>(42,441)</u>	<u>(68,070)</u>	<u>25,629</u>

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Equestrian Center
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Equestrian Boarding & Service Revenue	4,170	3,750	420	28,737	26,250	2,487
Equestrian Extra Services	202	700	(498)	2,405	4,900	(2,495)
Rental String Revenue	0	0	0	0	1,774	(1,774)
Total Revenue	4,372	4,450	(78)	31,143	32,924	(1,781)
Payroll Expenses						
Stables-Payroll	7,004	7,252	(248)	46,626	49,672	(3,046)
Stables-Wage Pool Increase	0	215	(215)	0	1,503	(1,503)
Stables-Payroll-Overtime	7	0	7	420	0	420
Stables-Holiday Bonus	0	0	0	550	0	550
Stables-Benefits	0	433	(433)	2,872	2,900	(28)
Stables-Payroll Taxes	964	744	220	4,914	5,204	(290)
Stables-Worker's Comp Insurance	1,024	1,167	(143)	6,980	7,997	(1,017)
Total Payroll Expenses	9,000	9,811	(811)	62,362	67,276	(4,914)
Operating Expenses						
Stables-Repair & Maintenance-Equipment	0	200	(200)	440	1,400	(960)
Stables-Education & Training	0	40	(40)	0	280	(280)
Stables-Repair & Maintenance-Facility	0	200	(200)	0	1,400	(1,400)
Stables-Small Tools & Equipment	110	175	(65)	234	1,225	(991)
Stables-Insurance Administration Fee	0	0	0	0	0	0
Stables-License & Permits	0	0	0	225	0	225
Stables-Hay	6,560	2,133	4,427	20,012	14,933	5,079
Stables-Materials	0	300	(300)	2,597	1,830	767
Stables-Supplies	34	125	(91)	3,792	875	2,917
Stables-Internet Expense	40	45	(5)	280	315	(35)
Stables-Telephone	130	83	47	825	581	244
Stables-Uniforms	0	60	(60)	100	420	(320)
Stables-Outside Services	50	125	(75)	50	1,025	(975)
Stables-Vehicle Fuel	33	43	(10)	252	295	(43)
Stables-Utilities	338	421	(83)	2,688	4,174	(1,486)
Stables-Rental String Expenses	0	0	0	0	17,499	(17,499)
Total Operating Expense	7,296	3,950	3,346	31,495	46,252	(14,757)
Total Expense	16,296	13,761	2,535	93,857	113,528	(19,671)
Net Profit/Loss	(11,924)	(9,311)	(2,613)	(62,715)	(80,604)	17,889

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Pro Shop
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Green Fees	1,892	1,857	35	21,749	21,918	(169)
Cart/Club Rental Fees	245	380	(135)	5,927	4,484	1,443
Annual Golf Trail Fee	303	237	66	3,196	2,802	394
Golf Driving Range	182	275	(93)	3,088	3,245	(157)
Pro Lessons	0	50	(50)	280	1,300	(1,020)
Tournament Fees	0	0	0	5,005	0	5,005
Vending Sales	948	665	283	10,269	7,847	2,422
Merchandise Sales	2,649	1,235	1,414	17,428	14,573	2,855
Gain on Sale of Property	0	0	0	0	0	0
Miscellaneous Income	0	0	0	0	0	0
Total Revenue	6,219	4,699	1,520	66,943	56,169	10,774
Payroll Expenses						
Pro Shop-Payroll	3,972	4,594	(622)	39,426	37,364	2,062
Pro Shop-Wage Pool Increase	0	160	(160)	0	1,120	(1,120)
Pro Shop-Payroll-Overtime	49	0	49	117	0	117
Pro Shop-Holiday Bonus	0	0	0	375	0	375
Pro Shop-Benefits	4	364	(360)	2,194	2,432	(238)
Pro Shop-Payroll Taxes	557	506	51	3,736	3,542	194
Pro Shop-Worker's Comp Insurance	221	289	(68)	2,363	2,353	10
Total Payroll Expenses	4,803	5,913	(1,110)	48,210	46,811	1,399
Operating Expenses						
Cost of Goods Sold-Vending Sales	736	500	236	8,407	3,500	4,907
Cost of Goods Sold-Merchandise	1,927	500	1,427	19,349	10,091	9,258
Pro Shop-Audobon Int'l	0	0	0	0	0	0
Pro Shop-Tournament Credit Book	0	0	0	2,124	0	2,124
Pro Shop-Tournament Expenses	0	0	0	517	0	517
Pro Shop-Credit Card Fees	0	215	(215)	886	1,505	(619)
Pro Shop-Education & Training	0	0	0	0	5,500	(5,500)
Pro Shop-Repair & Maintenance-Equipment	0	83	(83)	109	581	(472)
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	58	(58)	0	406	(406)
Pro Shop-Dues & Subscriptions	0	21	(21)	110	145	(35)
Pro Shop-Supplies & Other	0	100	(100)	2,015	700	1,315
Pro Shop-Uniforms	0	0	0	100	0	100
Pro Shop-Promotional Expense	0	63	(63)	212	435	(223)
Pro Shop-Telephone	260	156	104	1,650	1,092	558
Pro Shop-Utilities	541	397	144	6,229	3,918	2,311
Pro Shop-Remodel	0	0	0	0	0	0
Total Operating Expense	3,464	2,093	1,371	41,707	27,873	13,834
Total Expense	8,267	8,006	261	89,917	74,684	15,233
Net Profit/Loss	(2,048)	(3,307)	1,259	(22,974)	(18,515)	(4,459)

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Golf Maintenance
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Payroll Expenses						
Golf Maint-Payroll	9,873	11,273	(1,400)	77,656	82,548	(4,892)
Golf Maint-Wage Pool Increas	0	366	(366)	0	2,556	(2,556)
Golf Maint-Payroll-Overtime	0	0	0	21	0	21
Golf Maint-Holiday Bonus	0	0	0	750	0	750
Golf Maint-Benefits	29	2,282	(2,253)	12,476	15,351	(2,875)
Golf Maint-Payroll Taxes	1,373	982	391	7,015	7,401	(386)
Golf Maint-Worker's Comp Insurance	786	900	(114)	6,318	6,585	(267)
Total Payroll Expenses	12,061	15,803	(3,742)	104,234	114,441	(10,207)
Operating Expenses						
Golf Maint-Education & Training	0	0	0	0	2,000	(2,000)
Golf Maint-Repair & Maintenance-	202	540	(338)	2,125	3,780	(1,655)
Golf Maint-Small Tools & Equipment	391	130	261	918	910	8
Golf Maint-Insurance Administration Fee	0	0	0	0	0	0
Golf Maint-Licenses & Permits	0	0	0	0	0	0
Golf Maint-Aeriation	0	0	0	0	1,750	(1,750)
Golf Maint-Drill and Fill Expenses	0	0	0	0	0	0
Golf Maint-Lake Treatment	0	0	0	939	1,500	(561)
Golf Maint-Fertilizers	0	0	0	45	2,750	(2,705)
Golf Maint-Flags, Pins & Cups	0	0	0	478	0	478
Golf Maint-Irrigation/Drainage Systems	0	200	(200)	1,156	1,400	(244)
Golf Maint-Landscaping	0	0	0	1,795	0	1,795
Golf Maint-Seed & Sod	0	0	0	0	0	0
Golf Maint-Sand & Gravel	0	0	0	0	0	0
Golf Maint-Top Dress	0	0	0	0	0	0
Golf Maint-Supplies & Services	27	167	(140)	2,820	1,165	1,655
Golf Maint-Telephone	196	92	104	1,218	644	574
Golf Maint-Uniforms	0	50	(50)	12	350	(338)
Golf Maint-Outside Services	350	500	(150)	2,880	3,500	(620)
Golf Maint-Vehicle Fuel	477	503	(26)	2,813	3,521	(708)
Golf Maint-Vehicle Expenses	266	225	41	3,159	1,575	1,584
Golf Maint-Electric	811	666	145	6,850	4,830	2,020
Golf Maint-Water	0	1,083	(1,083)	1,701	7,581	(5,880)
Total Operating Expense	2,720	4,156	(1,436)	28,908	37,256	(8,348)
Total Expense	14,781	19,959	(5,178)	133,142	151,697	(18,555)
Net Profit/Loss	(14,781)	(19,959)	5,178	(133,142)	(151,697)	18,555

Pine Mountain Club POA, Inc
 STATEMENT OF INCOME
 Lounge
 As of January 31, 2018

	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Lounge Sales	10,965	10,507	458	79,419	78,465	954
Total Revenue	<u>10,965</u>	<u>10,507</u>	<u>458</u>	<u>79,419</u>	<u>78,465</u>	<u>954</u>
Payroll Expenses						
Lounge-Payroll	2,908	4,251	(1,343)	24,396	29,157	(4,761)
Lounge-Wage Pool Increase	0	126	(126)	0	882	(882)
Lounge-Overtime	68	0	68	1,067	0	1,067
Lounge-Holiday Bonus	0	0	0	500	0	500
Lounge-Benefits	3	153	(150)	815	1,027	(212)
Lounge-Employee Meals	0	110	(110)	180	800	(620)
Lounge-Payroll Taxes	676	595	81	4,018	4,081	(63)
Lounge-Worker's Comp Insurance	177	208	(31)	1,578	1,426	152
Total Payroll Expenses	<u>3,833</u>	<u>5,443</u>	<u>(1,610)</u>	<u>32,554</u>	<u>37,373</u>	<u>(4,819)</u>
Operating Expenses						
Lounge-Cost of Goods Sold	2,195	3,648	(1,453)	25,026	27,209	(2,183)
Lounge-Spoilage	13	150	(138)	263	1,050	(787)
Lounge-Credit Card Fees	0	200	(200)	767	1,400	(633)
Lounge-Education & Training	0	40	(40)	240	280	(40)
Lounge-Repair & Maintenance-Equipment	0	180	(180)	0	1,260	(1,260)
Lounge-Small Tools & Equipment	52	40	12	52	280	(228)
Lounge-Equipment Rental	0	17	(17)	0	119	(119)
Lounge-Insurance Administration Fee	0	0	0	0	0	0
Lounge-License and Permits	0	0	0	228	675	(448)
Lounge-Glassware	60	45	15	218	315	(97)
Lounge-Supplies & Services	111	95	16	341	665	(324)
Lounge-Uniforms	0	12	(12)	0	84	(84)
Lounge-Laundry Expense	0	0	0	0	0	0
Lounge-Promotional Expense	6	75	(69)	294	525	(231)
Lounge-Entertainment	2,088	2,750	(662)	16,324	19,250	(2,926)
Total Operating Expense	<u>4,524</u>	<u>7,252</u>	<u>(2,728)</u>	<u>43,752</u>	<u>53,112</u>	<u>(9,360)</u>
Total Expense	<u>8,357</u>	<u>12,695</u>	<u>(4,338)</u>	<u>76,306</u>	<u>90,485</u>	<u>(14,179)</u>
Net Profit/Loss	<u>2,609</u>	<u>(2,188)</u>	<u>4,797</u>	<u>3,113</u>	<u>(12,020)</u>	<u>15,133</u>

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Bistro
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Bistro Sales	15,755	19,995	(4,240)	139,778	167,280	(27,502)
Miscellaneous	0	0	0	23	0	23
Total Revenue	<u>15,755</u>	<u>19,995</u>	<u>(4,240)</u>	<u>139,801</u>	<u>167,280</u>	<u>(27,479)</u>
Payroll Expenses						
Bistro-Payroll	14,644	20,428	(5,784)	110,876	140,034	(29,158)
Bistro-Wage Pool Increase	0	611	(611)	0	4,276	(4,276)
Bistro-Overtime	217	0	217	2,735	0	2,735
Bistro-Holiday Bonus	0	0	0	1,550	0	1,550
Bistro-Benefits	30	3,484	(3,454)	19,745	23,311	(3,566)
Bistro-Employee Meals	0	720	(720)	1,635	5,040	(3,405)
Bistro-Payroll Taxes	2,283	2,860	(577)	12,622	19,605	(6,983)
Bistro-Worker's Comp Insurance	809	2,043	(1,234)	6,650	14,004	(7,354)
Total Payroll Expenses	<u>17,984</u>	<u>30,146</u>	<u>(12,162)</u>	<u>155,812</u>	<u>206,270</u>	<u>(50,458)</u>
Operating Expenses						
Bistro-Cost of Goods Sold	5,422	7,740	(2,318)	60,148	64,143	(3,995)
Bistro-Catering Expenses	125	57	68	914	1,083	(169)
Bistro-Spoilage	17	325	(308)	607	2,275	(1,668)
Bistro-Credit Card Fees	0	360	(360)	1,424	2,520	(1,096)
Bistro-Education & Training	0	25	(25)	0	175	(175)
Bistro-Maintenance/Repair-Facility & Equipment	822	333	489	7,506	2,331	5,175
Bistro-Small Tools & Equipment	0	122	(122)	264	854	(590)
Bistro-Equipment Rental	0	25	(25)	144	175	(31)
Bistro-Insurance Administration Fee	0	0	0	0	0	0
Bistro-Licenses & Permits	0	0	0	423	525	(103)
Bistro-Uniforms	0	50	(50)	0	350	(350)
Bistro-Furnishing & Decorations	0	0	0	41	0	41
Bistro-Office Supplies	215	100	115	3,684	700	2,984
Bistro-Janitorial Supplies	451	535	(84)	1,947	3,745	(1,798)
Bistro-China/Glass/Flatware	0	100	(100)	6	700	(694)
Bistro-Paper & Disposable Goods	206	755	(549)	1,240	5,285	(4,045)
Bistro-Laundry Expense	0	25	(25)	0	175	(175)
Bistro-Promotional Expense	55	75	(21)	371	525	(154)
Bistro-F&B Discounts	364	635	(271)	3,259	4,445	(1,186)
Bistro-Telephone	224	95	129	1,197	665	532
Bistro-Vehicle Expenses	0	0	0	0	0	0
Total Operating Expense	<u>7,901</u>	<u>11,357</u>	<u>(3,456)</u>	<u>83,176</u>	<u>90,671</u>	<u>(7,495)</u>
Total Expense	<u>25,885</u>	<u>41,503</u>	<u>(15,618)</u>	<u>238,988</u>	<u>296,941</u>	<u>(57,953)</u>
Net Profit/Loss	<u>(10,129)</u>	<u>(21,508)</u>	<u>11,379</u>	<u>(99,187)</u>	<u>(129,661)</u>	<u>30,474</u>

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Recreation
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Camps/Class Revenue	0	183	(183)	424	2,781	(2,357)
Miscellaneous Income	0	0	0	0	0	0
Total Revenue	<u>0</u>	<u>183</u>	<u>(183)</u>	<u>424</u>	<u>2,781</u>	<u>(2,357)</u>
Payroll Expenses						
Rec-Payroll	3,955	4,550	(595)	30,197	31,350	(1,153)
Rec-Wage Pool Increase	0	137	(137)	0	959	(959)
Rec-Payroll-Overtime	145	0	145	581	0	581
Rec-Holiday Bonus	0	0	0	875	0	875
Rec-Benefits	8	1,227	(1,219)	6,864	8,204	(1,340)
Rec-Payroll Taxes	569	637	(68)	3,500	4,389	(889)
Rec-Worker's Comp Insurance	120	268	(148)	1,475	1,850	(375)
Total Payroll Expenses	<u>4,796</u>	<u>6,819</u>	<u>(2,023)</u>	<u>43,492</u>	<u>46,752</u>	<u>(3,260)</u>
Operating Expenses						
Rec-Education & Training	0	0	0	0	0	0
Rec-Equipment Rental	0	0	0	0	0	0
Rec-Small Tools & Equipment	0	28	(28)	0	196	(196)
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)	802	1,225	(423)
Rec-Supplies & Services	0	150	(150)	464	4,050	(3,586)
Rec-Fundraising Expense	0	0	0	0	0	0
Rec-Vehicle Expenses	0	0	0	70	0	70
Rec-Miscellaneous Expense	0	0	0	0	0	0
Rec-Family Friendly Friday	0	0	0	0	0	0
Rec-Camp Expenses	0	0	0	225	1,000	(775)
Total Operating Expense	<u>0</u>	<u>353</u>	<u>(353)</u>	<u>1,560</u>	<u>6,471</u>	<u>(4,911)</u>
Total Expense	<u>4,796</u>	<u>7,172</u>	<u>(2,376)</u>	<u>45,052</u>	<u>53,223</u>	<u>(8,171)</u>
Net Profit/Loss	<u>(4,796)</u>	<u>(6,989)</u>	<u>2,193</u>	<u>(44,628)</u>	<u>(50,442)</u>	<u>5,814</u>

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Pool
As of January 27, 2015

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Swim Lessons	0	0	0	545	1,250	(705)
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>545</u>	<u>1,250</u>	<u>(705)</u>
Payroll Expenses						
Pool-Payroll	0	0	0	5,010	7,716	(2,706)
Pool-Payroll-Overtime	0	0	0	32	0	32
Pool-Holiday Bonus	0	0	0	0	0	0
Pool-Benefits	0	0	0	0	0	0
Pool-Payroll Taxes	0	0	0	728	1,080	(352)
Pool-Worker's Comp Insurance	0	0	0	292	587	(295)
Total Payroll Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,062</u>	<u>9,383</u>	<u>(3,321)</u>
Operating Expenses						
Pool-Education & Training	0	0	0	0	0	0
Pool-Equipment Maintenance	0	0	0	2,353	400	1,953
Pool-Small Tools & Equipment	0	0	0	109	400	(291)
Pool-License & Permits	0	0	0	800	750	50
Pool-Supplies & Services	0	0	0	2,683	3,200	(517)
Pool-Uniforms	0	0	0	0	0	0
Pool-Utilities	0	0	0	2,161	7,218	(5,057)
Total Operating Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,106</u>	<u>11,968</u>	<u>(3,862)</u>
Total Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,168</u>	<u>21,351</u>	<u>(7,183)</u>
Net Profit/Loss	<u>0</u>	<u>0</u>	<u>0</u>	<u>(13,623)</u>	<u>(20,101)</u>	<u>6,478</u>

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Fitness
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Aerobic Revenues	0	650	(650)	3,625	4,300	(675)
Total Revenue	<u>0</u>	<u>650</u>	<u>(650)</u>	<u>3,625</u>	<u>4,300</u>	<u>(675)</u>
Payroll Expenses						
Aerobics-Payroll	0	286	(286)	329	2,002	(1,673)
Aerobics-Payroll-Overtime	0	0	0	0	0	0
Aerobics-Holiday Bonus	0	0	0	0	0	0
Aerobics-Benefits	0	0	0	8	0	8
Aerobics-Payroll Taxes	0	40	(40)	25	280	(255)
Aerobics-Worker's Comp Insurance	0	17	(17)	19	116	(97)
Total Payroll Expenses	<u>0</u>	<u>343</u>	<u>(343)</u>	<u>381</u>	<u>2,398</u>	<u>(2,017)</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	0	825	(825)	4,012	5,475	(1,463)
Total Operating Expense	<u>0</u>	<u>825</u>	<u>(825)</u>	<u>4,012</u>	<u>5,475</u>	<u>(1,463)</u>
Total Expense	<u>0</u>	<u>1,168</u>	<u>(1,168)</u>	<u>4,392</u>	<u>7,873</u>	<u>(3,481)</u>
Net Profit/Loss	<u>0</u>	<u>(518)</u>	<u>518</u>	<u>(767)</u>	<u>(3,573)</u>	<u>2,806</u>

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Projects
As of January 31, 2018

	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Operating Projects						
16/17 FY Project Contingency	0	0	0	0	0	0
17/18 FY Project Contingency	0	6,250	(6,250)	2,200	43,746	(41,546)
Road Repair	0	0	0	4,390	0	4,390
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
Rec Room/Clubhouse Environmental Repairs	0	0	0	0	0	0
Cinder Storage Shelter	0	0	0	0	0	0
Clubhouse Sewer Repair	0	0	0	0	0	0
Lake Sealing Project	0	0	0	0	0	0
Speed Bump	0	0	0	0	0	0
Fire Access Road Above Campground	0	0	0	0	0	0
Transfer Site Compactor Slab	0	0	0	0	0	0
Total Operating Projects	0	6,250	(6,250)	6,590	43,746	(37,156)
Projects From Designated Funds **						
Glacier Creek Remediation	0	0	0	0	0	0
Dept of Fish and Game Contingency	0	0	0	367	0	367
Fern's Lake Project	85	0	85	27,622	0	27,622
Golf Course Renovations	0	0	0	503	0	503
Total Designated Project Funds Used	85	0	85	28,491	0	28,491

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Events
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Concerts on the Green	0	0	0	4,788	6,000	(1,212)
Oktoberfest/Fall Festival	0	0	0	0	0	0
Wedding Revenue	0	0	0	4,950	0	4,950
Cocoanut Grove	0	0	0	0	0	0
New Year's Eve	0	0	0	2,808	0	2,808
Other Events	760	200	560	6,572	8,950	(2,378)
Total Revenue	760	200	560	19,119	14,950	4,169
Event Expenses						
Concerts on the Green	0	0	0	9,506	9,750	(244)
Community Appreciation Day	0	0	0	4,213	0	4,213
Oktoberfest/Fall Festival	0	0	0	185	0	185
Wedding Expenses	0	0	0	3,777	0	3,777
Cocoanut Grove	0	0	0	0	0	0
New Year's Eve	575	0	575	5,136	0	5,136
Other Events	189	150	39	5,244	8,800	(3,556)
Total Event Expense	764	150	614	28,061	18,550	9,511
Net Profit/Loss	(4)	50	(54)	(8,942)	(3,600)	(5,342)

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Post Office
As of January 31, 2018

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	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Post Office Revenue	6,375	6,375	0	44,625	44,625	0
Total Income	<u>6,375</u>	<u>6,375</u>	<u>0</u>	<u>44,625</u>	<u>44,625</u>	<u>0</u>
Payroll Expenses						
Post Office-Payroll	5,918	3,997	1,921	37,823	31,143	6,680
Post Office-Wage Pool Increase	0	127	(127)	0	887	(887)
Post Office-Payroll-Overtime	0	0	0	0	0	0
Post Office-Holiday Bonus	0	0	0	800	0	800
Post Office-Insurance Benefits	0	431	(431)	2,414	2,887	(473)
Post Office-Payroll Taxes	843	456	387	4,605	3,192	1,413
Post Office-Worker's Comp Insurance	287	261	26	1,971	2,021	(50)
Total Payroll Expenses	<u>6,761</u>	<u>5,011</u>	<u>1,750</u>	<u>45,642</u>	<u>38,109</u>	<u>7,533</u>
Operating Expenses						
Post Office-Education & Training	0	0	0	0	0	0
Post Office-Rent Expense-Building	1,600	1,700	(100)	11,200	11,900	(700)
Post Office-Rent Expense-Equipment	(144)	440	(584)	2,771	3,080	(309)
Post Office-Repair & Maintenance-Equipment	0	0	0	175	0	175
Post Office-Insurance Expense	0	45	(45)	0	310	(310)
Post Office-Supplies	14	65	(51)	211	455	(244)
Post Office-Telephone	0	58	(58)	0	406	(406)
Post Office-Internet	0	46	(46)	0	321	(321)
Post Office-Utilities	85	147	(62)	568	1,029	(461)
Total Operating Expense	<u>1,470</u>	<u>2,354</u>	<u>(884)</u>	<u>14,357</u>	<u>16,472</u>	<u>(2,115)</u>
Total Expense	<u>8,231</u>	<u>7,365</u>	<u>866</u>	<u>59,999</u>	<u>54,581</u>	<u>5,418</u>
Net Profit/Loss	<u>(1,856)</u>	<u>(990)</u>	<u>(866)</u>	<u>(15,374)</u>	<u>(9,956)</u>	<u>(5,418)</u>

Pine Mountain Club POA, Inc
STATEMENT OF INCOME
Reserve
As of January 31, 2018

Page 21 of 21

	Current Period Amounts			Year to Date Amounts		
	January Actual	January Budget	January Variance	YTD Actual	YTD Budget	YTD Variance
Revenue						
Reserve Assessment Revenue	0	0	0	0	0	0
Gain on Sale of CD	0	0	0	0	0	0
Reserve Interest Income	0	1,000	(1,000)	3,693	7,000	(3,307)
Total Reserve Revenue	0	1,000	(1,000)	3,693	7,000	(3,307)
Expenses						
Clubhouse Development & Planning	13,014	0	13,014	13,014	0	13,014
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	0	0	0
Dodge Ram 3500	0	0	0	0	0	0
Dodge Ram 4500	0	0	0	0	0	0
Dodge Ram 5500	0	0	0	0	0	0
Park Furniture Replacement	0	0	0	0	0	0
3 Snow Plow Kits	0	0	0	0	0	0
Golf Carts	0	0	0	0	0	0
Restroom Project	0	0	0	15,219	0	15,219
Reserve Component Repairs	0	0	0	0	0	0
Total Reserve Expenses	13,014	0	13,014	28,233	0	28,233
Transfer to Property Fund	0	0	0	0	0	0
Reserve Net	(13,014)	1,000	(14,014)	(24,540)	7,000	(31,540)