

CRYSTAL FALLS ASSOCIATION
 Budget vs Actual 2017 Summary
 January through September 2017

| | <u>Jan - Sep 17</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> | |
|--------------------------------|---------------------|-------------------|-----------------------|--------------------|---|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| Dues Income | 194,962.50 | 195,075.00 | (112.50) | 99.94% | |
| Horse Boarding | 5,119.35 | 6,750.00 | (1,630.65) | 75.84% | Less Horse Boarding/Lost some Boarders |
| Total Income | <u>200,081.85</u> | <u>201,825.00</u> | <u>(1,743.15)</u> | <u>99.14%</u> | |
| Gross Profit | 200,081.85 | 201,825.00 | (1,743.15) | 99.14% | |
| Expense | | | | | |
| BARN / GARDEN EXPENSES | | | | | |
| Barn 532-2218 | 693.46 | 765.00 | (71.54) | 90.65% | |
| Horse Expenses | | | | | |
| Feed Hay for Horses | 6,880.00 | 7,200.00 | (320.00) | 95.56% | |
| String Horse Expense | 2,045.06 | 2,000.00 | 45.06 | 102.25% | |
| Total Horse Expenses | <u>8,925.06</u> | <u>9,200.00</u> | <u>(274.94)</u> | <u>97.01%</u> | |
| Maintenance - Barn | 1,550.75 | 2,000.00 | (449.25) | 77.54% | |
| Pest Control | 375.00 | 375.00 | 0.00 | 100.0% | |
| PG&E Barn | 2,242.33 | 1,575.00 | 667.33 | 142.37% | Refrig at Barn Replaced, higher than 2016 |
| Pole #s 374P & 1047P(barn ent) | 299.41 | 288.00 | 11.41 | 103.96% | |
| Security | 225.00 | 225.00 | 0.00 | 100.0% | |
| Water-Barn | 1,686.35 | 1,225.00 | 461.35 | 137.66% | TUD Water barn up due to pasture install |
| Total BARN / GARDEN EXPENSES | <u>15,997.36</u> | <u>15,653.00</u> | <u>344.36</u> | <u>102.2%</u> | |
| CLUBHOUSE EXPENSE | | | | | |
| Maintenance CH | 703.19 | 400.00 | 303.19 | 175.8% | Put cedar bark at clubhouse |
| Pest Control | 300.00 | 300.00 | 0.00 | 100.0% | |
| PG&E-Clubhouse | | | | | |
| 400 Watt @ 21725 CF Dr | 290.76 | 297.00 | (6.24) | 97.9% | |
| PG&E-Clubhouse - Other | 2,995.00 | 2,200.00 | 795.00 | 136.14% | PG&E up fountains installed at Lower Lake |
| Total PG&E-Clubhouse | <u>3,285.76</u> | <u>2,497.00</u> | <u>788.76</u> | <u>131.59%</u> | |
| Propane (Propane) | 534.49 | 350.00 | 184.49 | 152.71% | |
| Security | 225.00 | 225.00 | 0.00 | 100.0% | |
| Sewer (TUD at Clubhouse) | 384.00 | 360.00 | 24.00 | 106.67% | |
| Water-Clubhouse | 854.96 | 550.00 | 304.96 | 155.45% | |
| Total CLUBHOUSE EXPENSE | <u>6,287.40</u> | <u>4,682.00</u> | <u>1,605.40</u> | <u>134.29%</u> | |

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| GENERAL ADMINISTRATIVE EXPENSE | | | | | |
| Advertisement | 286.89 | 90.00 | 196.89 | 318.77% | |
| Bad Debt | 1,953.62 | 2,100.00 | (146.38) | 93.03% | |
| Bank Service Charges | | | | | |
| CR/DR Card Fee Chg + Collect | 142.98 | 225.00 | (82.02) | 63.55% | |
| Bank Service Charges - Other | 43.20 | 45.00 | (1.80) | 96.0% | |
| Total Bank Service Charges | 186.18 | 270.00 | (83.82) | 68.96% | |
| Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.0% | |
| Dues and Subscriptions | 526.18 | 225.00 | 301.18 | 233.86% | |
| Election Expense | 45.00 | 30.00 | 15.00 | 150.0% | |
| Insurance | | | | | |
| Liability Insurance (Liability Insu | 14,032.60 | 14,440.00 | (407.40) | 97.18% | |
| Vehicle Insurance (Physical Dar | 802.24 | 810.00 | (7.76) | 99.04% | |
| Volunteer Liability Ins | 300.00 | 300.00 | 0.00 | 100.0% | |
| Work Comp (Workman's Comp | 9,923.78 | 9,180.00 | 743.78 | 108.1% | Up due to Temp Help & Pay Increase \$1750 |
| Total Insurance | 25,058.62 | 24,730.00 | 328.62 | 101.33% | |
| Interest Expense | 296.60 | 55.00 | 241.60 | 539.27% | Interest up due to credit card interest |
| Licenses and Permits | 0.00 | 600.00 | (600.00) | 0.0% | |
| Lien Charges | 90.00 | 500.00 | (410.00) | 18.0% | |
| Miscellaneous Expenses | 4.03 | 450.00 | (445.97) | 0.9% | |
| Office Expenses | | | | | |
| Internet Service Provider | 730.97 | 495.00 | 235.97 | 147.67% | New Internet Host need for CC Security |
| Office Supplies | 1,771.81 | 2,975.00 | (1,203.19) | 59.56% | |
| Total Office Expenses | 2,502.78 | 3,470.00 | (967.22) | 72.13% | |
| Payroll | 88,141.64 | 81,600.00 | 6,541.64 | 108.02% | Up due to Temp Help & Pay Increase \$1750 |
| Payroll Taxes | | | | | |
| Fed Unemployment Tax Exp - 9 | 191.90 | 150.00 | 41.90 | 127.93% | Up due to Temp Help & Pay Increase \$1750 |
| Medicare Tax Exp - 941 | 1,278.07 | 1,220.00 | 58.07 | 104.76% | Up due to Temp Help & Pay Increase \$1750 |
| Social Security Tax Exp-941 | 5,464.80 | 5,095.00 | 369.80 | 107.26% | Up due to Temp Help & Pay Increase \$1750 |
| State Unemployment Tax-EDD | 1,982.97 | 1,500.00 | 482.97 | 132.2% | Up due to Temp Help & Pay Increase \$1750 |
| Total Payroll Taxes | 8,917.74 | 7,965.00 | 952.74 | 111.96% | |
| Postage and Delivery | 1,742.55 | 1,525.00 | 217.55 | 114.27% | |

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| Printing and Reproduction | 2,241.23 | 2,365.00 | (123.77) | 94.77% | |
| Professional Fees | | | | | |
| Accounting (Accounting Fees) | 5,860.00 | 5,800.00 | 60.00 | 101.03% | |
| Consulting | 1,458.50 | 800.00 | 658.50 | 182.31% | Change in Web Hosting/CC Security |
| Legal Fees | 2,617.72 | 1,600.00 | 1,017.72 | 163.61% | Up due to paying off previous years bal |
| Total Professional Fees | 9,936.22 | 8,200.00 | 1,736.22 | 121.17% | |
| Taxes | | | | | |
| State (State Taxes) | 35.00 | 0.00 | 35.00 | 100.0% | |
| Total Taxes | 35.00 | 0.00 | 35.00 | 100.0% | |
| Telephone | | | | | |
| Fax 533-4401 | 637.91 | 720.00 | (82.09) | 88.6% | |
| Office 533-4877 | 747.54 | 900.00 | (152.46) | 83.06% | |
| Total Telephone | 1,385.45 | 1,620.00 | (234.55) | 85.52% | |
| Total GENERAL ADMINISTRATIVE EXPENSE | 143,349.73 | 135,795.00 | 7,554.73 | 105.56% | |
| GENERAL MAINTENANCE EXPENSE | | | | | |
| Automobile Expense | | | | | |
| Truck & Tractor-DMV | 118.00 | 110.00 | 8.00 | 107.27% | |
| Truck & Tractor-Fuel | 1,878.18 | 1,350.00 | 528.18 | 139.12% | |
| Truck & Tractor-Repair & Maint | 1,771.98 | 900.00 | 871.98 | 196.89% | Necessary vehicle repairs unplanned |
| Total Automobile Expense | 3,768.16 | 2,360.00 | 1,408.16 | 159.67% | |
| Garbage (Dumpster at Barn) | 1,647.99 | 1,350.00 | 297.99 | 122.07% | Increase dumpster pick up to 2x per week |
| Maintenance - General | 1,681.08 | 3,300.00 | (1,618.92) | 50.94% | |
| Supplies | 666.18 | 900.00 | (233.82) | 74.02% | |
| Utilities | | | | | |
| Electric -PG & E | | | | | |
| PG&E owned Street/Hwy Lighting | | | | | |
| 100 Watt Pole# 315P | 129.42 | 130.50 | (1.08) | 99.17% | |
| 150 Watt Unidentified Pole | 156.54 | 162.00 | (5.46) | 96.63% | |
| 70 Watt - Unidentified Pole | 99.99 | 108.00 | (8.01) | 92.58% | |
| Total PG&E owned Street/Hwy | 385.95 | 400.50 | (14.55) | 96.37% | |
| Total Electric -PG & E | 385.95 | 400.50 | (14.55) | 96.37% | |

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| Total Utilities | 385.95 | 400.50 | (14.55) | 96.37% | |
| Total GENERAL MAINTENANCE EXPENSE | 8,149.36 | 8,310.50 | (161.14) | 98.06% | |
| GYM EXPENSES | | | | | |
| Gym 532-0119 | 512.24 | 585.00 | (72.76) | 87.56% | |
| Internet-Gym | 0.00 | 0.00 | 0.00 | 0.0% | |
| Maintenance - Gym | 0.00 | 375.00 | (375.00) | 0.0% | |
| Pest Control | 225.00 | 300.00 | (75.00) | 75.0% | |
| PG&E Gym | 1,307.29 | 1,560.00 | (252.71) | 83.8% | |
| Security | 225.00 | 225.00 | 0.00 | 100.0% | |
| Water-Gym | 417.90 | 400.00 | 17.90 | 104.48% | |
| Total GYM EXPENSES | 2,687.43 | 3,445.00 | (757.57) | 78.01% | |
| LAKE EXPENSES | | | | | |
| Lake Supplies | 765.71 | 500.00 | 265.71 | 153.14% | |
| Maintenance - Lake | 11,162.74 | 7,250.00 | 3,912.74 | 153.97% | Extra Sand purch beach & Lake Treat |
| PG&E Rhine River & Upper Lake | 207.94 | 216.00 | (8.06) | 96.27% | |
| PG&E Security Upper Lake | 262.20 | 99.00 | 163.20 | 264.85% | |
| Portable Potties (Porta Potties) | 793.65 | 630.00 | 163.65 | 125.98% | |
| Up Lake Phone 586-9328 Modem | 485.02 | 0.00 | 485.02 | 100.0% | New modem phone at upper lake for DK |
| Total LAKE EXPENSES | 13,677.26 | 8,695.00 | 4,982.26 | 157.3% | |
| PARK/TENNIS/BASKETBALL CT EXP | | | | | |
| Maintenance-Park | 780.23 | 675.00 | 105.23 | 115.59% | |
| PG&E Park Security | 227.93 | 180.00 | 47.93 | 126.63% | |
| PG&E Well pump | 1,032.32 | 900.00 | 132.32 | 114.7% | |
| Security | 360.00 | 360.00 | 0.00 | 100.0% | |
| Total PARK/TENNIS/BASKETBALL CT | 2,400.48 | 2,115.00 | 285.48 | 113.5% | |
| SOCIAL EVENTS | | | | | |
| Social Events BBQ/Etc. | 5,370.89 | 2,500.00 | 2,870.89 | 214.84% | Spent more on Annual Meeting than prev |
| Total SOCIAL EVENTS | 5,370.89 | 2,500.00 | 2,870.89 | 214.84% | |
| Total Expense | 197,919.91 | 181,195.50 | 16,724.41 | 109.23% | |
| Net Ordinary Income | 2,161.94 | 20,629.50 | (18,467.56) | 10.48% | |
| Other Income/Expense | | | Result OVER | | |
| Other Income | | | Budget 3rd Qtr | | |

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| Associate Member Dues (Renters) (Renters) | 150.00 | | | | |
| Barbeque Dinner Income | 321.00 | 140.00 | 181.00 | 229.29% | |
| Club House Rental | 2,350.00 | 3,000.00 | (650.00) | 78.33% | Raised Rental Fee, Result less Rentals |
| Interest Income (Interest Income) | | | | | |
| 10% Late Charge Penalty | 708.21 | 375.00 | 333.21 | 188.86% | |
| Finance Charges Billed | 2,006.11 | 1,594.04 | 412.07 | 125.85% | |
| Monetary Penalties | 0.00 | 0.00 | 0.00 | 0.0% | |
| Interest Income (Interest Income) - Other | 10.82 | 8.41 | 2.41 | 128.66% | |
| Total Interest Income (Interest Income) | <u>2,725.14</u> | <u>1,977.45</u> | <u>747.69</u> | <u>137.81%</u> | |
| Lien Fees Billed (Fees) | 130.00 | 415.00 | (285.00) | 31.33% | |
| Miscellaneous Income | 0.00 | 0.00 | 0.00 | 0.0% | |
| Replacement Key Cards (Lost Key Card) | 550.00 | | | | |
| Transfer Fees | 6,450.00 | 5,850.00 | 600.00 | 110.26% | |
| Total Other Income | <u>12,676.14</u> | <u>11,382.45</u> | <u>1,293.69</u> | <u>111.37%</u> | |
| Net Other Income | <u>12,676.14</u> | <u>11,382.45</u> | <u>1,293.69</u> | <u>111.37%</u> | |
| Net Income | <u><u>14,838.08</u></u> | <u><u>32,011.95</u></u> | <u><u>(17,173.87)</u></u> | <u><u>46.35%</u></u> | |