

## Bloomfield Club Recreation Association

## Balance Sheet

As of August 31, 2013

Accrual Basis

	<u>Aug 31, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · MB Bank Checking	622.76
1101 · MB Bank MM	56,108.72
1131 · Activity Checking	9,307.99
1132 · Activity Petty Cash	756.49
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<b>Total Checking/Savings</b>	66,795.96
<b>Accounts Receivable</b>	
1215 · Accounts Receivable	2,246.00
1301 · Allowance for Doubtful Accounts	-123.00
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<b>Total Accounts Receivable</b>	2,123.00
<b>Other Current Assets</b>	
<b>Short Term Reserve Investments</b>	
1572 · FMW CD 420715 .55% 10/4/13	38,030.40
1573 · MDW CD 420714 .65% 10/4/13	40,042.11
1590 · Naperville Bank 10/31/2013	50,000.00
1576 · MB 063 .30% 11/7/13	25,703.37
1117 · Naperville #212 12/30/13	26,493.70
1591 · First MW 41756 .75% 3/20/14	45,000.00
1583 · Naperville 0373 .73% 8/11/14	26,219.22
1585 · FMW CD5127 .71% 8/18/14	65,359.39
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<b>Total Short Term Reserve Investments</b>	316,848.19
<b>Prepaid Expense</b>	
1621 · Prepaid Tax	600.00
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<b>Total Prepaid Expense</b>	600.00
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<b>Total Other Current Assets</b>	317,448.19
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<b>Total Current Assets</b>	386,367.15
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<b>TOTAL ASSETS</b>	<b>386,367.15</b>
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## Bloomfield Club Recreation Association

## Balance Sheet

As of August 31, 2013

Accrual Basis

	<u>Aug 31, 13</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	31,493.57
<b>Total Accounts Payable</b>	<u>31,493.57</u>
<b>Other Current Liabilities</b>	
<b>Other Liabilities</b>	
2700 · Prepaid Assessments	4,335.67
<b>Total Other Liabilities</b>	<u>4,335.67</u>
<b>Total Other Current Liabilities</b>	<u>4,335.67</u>
<b>Total Current Liabilities</b>	<u>35,829.24</u>
<b>Total Liabilities</b>	35,829.24
<b>Equity</b>	
3000 · Prior Years Excess/Deficit	-3,417.88
<b>Reserve Fund</b>	
3340 · Replacement Reserve Fund	205,040.91
3357 · Outdoor Furniture	-871.41
3358 · Baby Pool	2,350.00
3359 · Irrigation System	5,200.00
3360 · Water Heater Replacement	6,500.00
3361 · Second Floor Renovation	39,159.10
3362 · Drainage Improvements	7,000.00
<b>Total Reserve Fund</b>	<u>264,378.60</u>
30000 · Opening Balance Equity	-92.00
32000 · Retained Earnings	71,811.15
Net Income	17,858.04
<b>Total Equity</b>	<u>350,537.91</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>386,367.15</u></u>

**Bloomfield Club Recreation Association  
Profit & Loss Budget Performance**

August 2013

Accrual Basis

	Aug 13	Budget	\$ Over Budget	Jan - Aug 13	YTD Budget	\$ Over Budget	Annual Budget
<b>Income</b>							
<b>Operating Income</b>							
4114 · Recreation Assessment	35,834.00	35,832.50	1.50	286,672.00	286,660.00	12.00	429,990.00
<b>Total Operating Income</b>	<b>35,834.00</b>	<b>35,832.50</b>	<b>1.50</b>	<b>286,672.00</b>	<b>286,660.00</b>	<b>12.00</b>	<b>429,990.00</b>
<b>Program Income</b>							
4210 · Fines	50.00	29.17	20.83	-100.00	233.36	-333.36	350.00
4211 · Late Fee/Finance Charge	75.00	41.67	33.33	-125.00	333.36	-458.36	500.00
4220 · Clubhouse Rental	1,900.00	708.33	1,191.67	8,620.00	5,666.64	2,953.36	8,500.00
4230 · Newsletter Income	235.00	83.33	151.67	680.00	666.64	13.36	1,000.00
4240 · Cafe Income	0.00	50.00	-50.00	0.00	150.00	-150.00	150.00
4241 · Summer Party Income	1,180.61	400.00	780.61	1,515.61	400.00	1,115.61	400.00
4510 · Garage Sale Income	0.00	0.00	0.00	825.00	1,000.00	-175.00	1,000.00
4242 · Kids Parties Income	0.00	0.00	0.00	0.00	300.00	-300.00	300.00
<b>Total Program Income</b>	<b>3,440.61</b>	<b>1,312.50</b>	<b>2,128.11</b>	<b>11,415.61</b>	<b>8,750.00</b>	<b>2,665.61</b>	<b>12,200.00</b>
<b>Interest Income</b>							
4008 · Interest Income	0.00	229.50	-229.50	764.71	1,836.00	-1,071.29	2,754.00
<b>Total Interest Income</b>	<b>0.00</b>	<b>229.50</b>	<b>-229.50</b>	<b>764.71</b>	<b>1,836.00</b>	<b>-1,071.29</b>	<b>2,754.00</b>
<b>Miscellaneous Income</b>							
4244 · Vending Income	348.00	0.00	348.00	760.10	0.00	760.10	0.00
4255 · Pool Passes	0.00	33.33	-33.33	415.00	266.64	148.36	400.00
4970 · Miscellaneous Income	115.00	0.00	115.00	394.00	0.00	394.00	0.00
<b>Total Miscellaneous Income</b>	<b>463.00</b>	<b>33.33</b>	<b>429.67</b>	<b>1,569.10</b>	<b>266.64</b>	<b>1,302.46</b>	<b>400.00</b>
<b>Total Income</b>	<b>39,737.61</b>	<b>37,407.83</b>	<b>2,329.78</b>	<b>300,421.42</b>	<b>297,512.64</b>	<b>2,908.78</b>	<b>445,344.00</b>
<b>Gross Profit</b>	<b>39,737.61</b>	<b>37,407.83</b>	<b>2,329.78</b>	<b>300,421.42</b>	<b>297,512.64</b>	<b>2,908.78</b>	<b>445,344.00</b>
<b>Expense</b>							
<b>Administrative Expenses</b>							
5109 · Club Director Salary	765.39	1,658.33	-892.94	12,246.24	13,266.64	-1,020.40	19,900.00
5110 · Attendant Salaries	3,151.09	2,433.33	717.76	18,619.07	19,466.64	-847.57	29,200.00
5111 · Administrative Asst Salary	3,131.00	3,500.00	-369.00	27,780.40	28,000.00	-219.60	42,000.00
5117 · Payroll Taxes/Expenses	638.79	1,250.00	-611.21	5,546.63	10,000.00	-4,453.37	15,000.00
5225 · Recording Secretary	0.00	162.50	-162.50	1,050.00	1,300.00	-250.00	1,950.00
5226 · Coupon Books	0.00	0.00	0.00	0.00	0.00	0.00	230.00
5227 · Office Supplies/Expenses	-150.00	125.00	-275.00	-331.05	1,000.00	-1,331.05	1,500.00
5228 · Newsletter Expense	624.83	166.67	458.16	1,499.74	1,333.36	166.38	2,000.00
5229 · Postage Expense	172.06	116.67	55.39	1,025.12	933.36	91.76	1,400.00
5231 · Photocopy Expense	0.00	33.33	-33.33	77.99	266.64	-188.65	400.00
5236 · Office Equipment	0.00	250.00	-250.00	2,148.72	2,000.00	148.72	3,000.00
5240 · Management Fee	1,517.76	1,517.00	0.76	12,142.08	12,136.00	6.08	18,204.00
5241 · Audit/Accounting Expense	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
5242 · Legal Expense	305.00	125.00	180.00	800.00	1,000.00	-200.00	1,500.00
5245 · Bank Charges	0.00	25.00	-25.00	294.00	200.00	94.00	300.00
5274 · Insurance	1,416.00	1,030.00	386.00	9,396.18	8,240.00	1,156.18	12,360.00
5290 · Write-Off	-82.00	0.00	-82.00	992.87	0.00	992.87	0.00
<b>Total Administrative Expenses</b>	<b>11,489.92</b>	<b>12,392.83</b>	<b>-902.91</b>	<b>93,287.99</b>	<b>99,142.64</b>	<b>-5,854.65</b>	<b>151,944.00</b>

**Bloomfield Club Recreation Association  
Profit & Loss Budget Performance**

August 2013

Accrual Basis

	Aug 13	Budget	\$ Over Budget	Jan - Aug 13	YTD Budget	\$ Over Budget	Annual Budget
<b>Building Maintenance Expense</b>							
6020 · Repair Materials	0.00	41.67	-41.67	0.00	333.36	-333.36	500.00
6026 · Masonry Repairs	0.00	166.67	-166.67	1,950.00	1,333.36	616.64	2,000.00
6040 · Interior Painting	0.00	41.67	-41.67	137.00	333.36	-196.36	500.00
6041 · Exterior Painting	0.00	20.83	-20.83	0.00	166.64	-166.64	250.00
6044 · HVAC Repairs	0.00	250.00	-250.00	1,515.00	2,000.00	-485.00	3,000.00
6045 · Roof Repairs	0.00	83.33	-83.33	1,685.00	666.64	1,018.36	1,000.00
6047 · Electrical Repairs	74.22	250.00	-175.78	1,024.68	2,000.00	-975.32	3,000.00
6048 · Plumbing Repairs	0.00	208.33	-208.33	0.00	1,666.64	-1,666.64	2,500.00
6054 · Carpentry	0.00	41.67	-41.67	0.00	333.36	-333.36	500.00
6066 · Fence Repairs	2,794.56	333.33	2,461.23	4,260.24	2,666.64	1,593.60	4,000.00
6067 · Fence Painting	0.00	83.33	-83.33	0.00	666.64	-666.64	1,000.00
8148 · Window Cleaning	0.00	91.67	-91.67	852.00	733.36	118.64	1,100.00
6089 · Miscellaneous Building Repairs	0.00	395.83	-395.83	3,601.22	3,166.64	434.58	4,750.00
<b>Total Building Maintenance Expense</b>	<b>2,868.78</b>	<b>2,008.33</b>	<b>860.45</b>	<b>15,025.14</b>	<b>16,066.64</b>	<b>-1,041.50</b>	<b>24,100.00</b>
<b>Land Maintenance Expense</b>							
6240 · Lawn Maintenance Service	2,666.66	1,425.00	1,241.66	6,666.65	8,550.00	-1,883.35	11,400.00
6241 · Trees/Shrubs/Flowers	1,194.75	0.00	1,194.75	5,838.54	4,000.00	1,838.54	8,000.00
6243 · Mulch/Ground Cover	3,010.77	0.00	3,010.77	6,010.77	2,500.00	3,510.77	2,500.00
6245 · Snow Removal Service	0.00	0.00	0.00	3,999.99	3,000.00	999.99	6,000.00
6247 · Salt/Ice Removal	0.00	0.00	0.00	348.85	400.00	-51.15	800.00
6260 · Fountain Maintenance	0.00	0.00	0.00	0.00	1,800.00	-1,800.00	1,800.00
6265 · Irrigation System	6,739.87	340.00	6,399.87	8,149.92	1,360.00	6,789.92	1,700.00
6250 · Tennis Ct/Repair & Maintenance	0.00	0.00	0.00	850.00	1,000.00	-150.00	1,000.00
<b>Total Land Maintenance Expense</b>	<b>13,612.05</b>	<b>1,765.00</b>	<b>11,847.05</b>	<b>31,864.72</b>	<b>22,610.00</b>	<b>9,254.72</b>	<b>33,200.00</b>
<b>Swimming Pool Expense</b>							
6310 · Lifeguard Contract	0.00	5,140.00	-5,140.00	19,971.00	25,700.00	-5,729.00	25,700.00
6330 · Operating Supplies	0.00	33.33	-33.33	118.16	266.64	-148.48	400.00
6335 · Chemicals	0.00	208.33	-208.33	863.11	1,666.64	-803.53	2,500.00
6350 · Rep/Maintenance Indoor Pool	586.50	750.00	-163.50	8,249.57	6,000.00	2,249.57	9,000.00
6351 · Rep/Maintenance Outdoor Pool	1,190.46	0.00	1,190.46	14,655.08	5,500.00	9,155.08	5,500.00
6352 · Rep/Maintenance- Spa	15.75	166.67	-150.92	9,612.28	1,333.36	8,278.92	2,000.00
<b>Total Swimming Pool Expense</b>	<b>1,792.71</b>	<b>6,298.33</b>	<b>-4,505.62</b>	<b>53,469.20</b>	<b>40,466.64</b>	<b>13,002.56</b>	<b>45,100.00</b>
<b>Clubhouse Expense</b>							
8414 · Vending Expense	220.97	0.00	220.97	3,288.42	0.00	3,288.42	0.00
6442 · Holiday Decorations	0.00	0.00	0.00	1,364.47	1,000.00	364.47	3,000.00
6443 · Club Supplies	553.26	291.67	261.59	3,057.53	2,333.36	724.17	3,500.00
6444 · Telephone/Cable	232.84	291.67	-58.83	1,862.53	2,333.36	-470.83	3,500.00
6445 · Fitness Equipment	0.00	20.83	-20.83	248.50	166.64	81.86	250.00
6460 · Rep/Maintenance Furn & Fixtures	0.00	166.67	-166.67	0.00	1,333.36	-1,333.36	2,000.00
<b>Total Clubhouse Expense</b>	<b>1,007.07</b>	<b>770.84</b>	<b>236.23</b>	<b>9,821.45</b>	<b>7,166.72</b>	<b>2,654.73</b>	<b>12,250.00</b>
<b>Program Expense</b>							
6501 · Club Cafe Supplies	0.00	120.00	-120.00	0.00	600.00	-600.00	600.00
6502 · Club Cafe Maintenance	255.00	100.00	155.00	255.00	400.00	-145.00	500.00
6506 · Kids Kamp	0.00	0.00	0.00	309.77	1,400.00	-1,090.23	1,400.00
6550 · Garage Sale	0.00	0.00	0.00	650.44	800.00	-149.56	800.00
6551 · Homeowner Brunch	0.00	0.00	0.00	3,460.39	3,500.00	-39.61	3,500.00
6552 · Holiday Open House	0.00	0.00	0.00	50.65	0.00	50.65	5,500.00
6589 · Miscellaneous Program Expense	0.00	83.33	-83.33	219.99	666.64	-446.65	1,000.00
8412 · Summer Outdoor Party	2,230.62	0.00	2,230.62	6,841.69	3,500.00	3,341.69	3,500.00
<b>Total Program Expense</b>	<b>2,485.62</b>	<b>303.33</b>	<b>2,182.29</b>	<b>11,787.93</b>	<b>10,866.64</b>	<b>921.29</b>	<b>16,800.00</b>

**Bloomfield Club Recreation Association  
Profit & Loss Budget Performance**

August 2013

Accrual Basis

	<u>Aug 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jan - Aug 13</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Other Community Expenses</b>							
8116 · Trash Removal	469.01	158.33	310.68	1,250.22	1,266.64	-16.42	1,900.00
8118 · Janitorial Service	1,071.00	1,458.33	-387.33	10,891.15	11,666.64	-775.49	17,500.00
8119 · Janitorial Supplies	147.66	291.67	-144.01	1,670.26	2,333.36	-663.10	3,500.00
8120 · Lighting Repairs	0.00	83.33	-83.33	0.00	666.64	-666.64	1,000.00
8121 · Lamps and Bulbs	106.12	100.00	6.12	254.03	800.00	-545.97	1,200.00
8122 · Alarm Monitoring	523.80	125.00	398.80	1,859.62	1,000.00	859.62	1,500.00
8124 · Fire Extinguishers	0.00	100.00	-100.00	0.00	800.00	-800.00	1,200.00
8125 · Locks and Keys	0.00	33.33	-33.33	254.82	266.64	-11.82	400.00
8130 · Electricity	1,603.22	1,833.33	-230.11	10,540.16	14,666.64	-4,126.48	22,000.00
8145 · Gas	896.87	1,333.33	-436.46	10,868.67	10,666.64	202.03	16,000.00
8147 · Carpet Cleaning	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
8150 · Private Party Services	0.00	166.67	-166.67	1,275.74	1,333.36	-57.62	2,000.00
8160 · Water/Sewer	3,561.30	1,000.00	2,561.30	8,154.79	8,000.00	154.79	12,000.00
8185 · Pest Control	0.00	58.33	-58.33	275.00	466.64	-191.64	700.00
8189 · Reserve Contributions	0.00	6,670.83	-6,670.83	20,012.49	53,366.64	-33,354.15	80,050.00
<b>Total Other Community Expenses</b>	<u>8,378.98</u>	<u>13,412.48</u>	<u>-5,033.50</u>	<u>67,306.95</u>	<u>107,299.84</u>	<u>-39,992.89</u>	<u>161,950.00</u>
<b>Total Expense</b>	<u>41,635.13</u>	<u>36,951.14</u>	<u>4,683.99</u>	<u>282,563.38</u>	<u>303,619.12</u>	<u>-21,055.74</u>	<u>445,344.00</u>
<b>Net Income</b>	<u><b>-1,897.52</b></u>	<u><b>456.69</b></u>	<u><b>-2,354.21</b></u>	<u><b>17,858.04</b></u>	<u><b>-6,106.48</b></u>	<u><b>23,964.52</b></u>	<u><b>0.00</b></u>