

**Bloomfield Club Recreation Association
Balance Sheet**

As of November 30, 2013

Accrual Basis

	<u>Nov 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · MB Bank Checking	30,664.57
1101 · MB Bank MM	1,076.23
1131 · Activity Checking	10,751.18
1132 · Activity Petty Cash	608.51
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Total Checking/Savings	43,100.49
Accounts Receivable	
1215 · Accounts Receivable	12,095.81
1301 · Allowance for Doubtful Accounts	-123.00
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Total Accounts Receivable	11,972.81
Other Current Assets	
Short Term Reserve Investments	
1589 · 1st MWest .13% 12/28/13	25,027.08
1117 · Naperville #212 12/30/13	26,493.70
1591 · First MW 41756 .13% 3/20/14	45,034.31
1590 · Naperville Bank .08% 4/11/14	50,191.60
1583 · Naperville 0373 .73% 8/11/14	26,219.22
1585 · FMW CD5127 .55% 8/18/14	65,359.39
1572 · FMW CD 420715 .08% 10/4/14	38,378.18
1573 · MDW CD 420714 .28% 10/4/14	40,709.90
1576 · MB 063 .35% 11/7/14	25,703.37
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Total Short Term Reserve Investments	343,116.75
Prepaid Expense	
1621 · Prepaid Tax	600.00
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Total Prepaid Expense	600.00
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Total Other Current Assets	343,716.75
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Total Current Assets	398,790.05
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TOTAL ASSETS	398,790.05
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**Bloomfield Club Recreation Association
Balance Sheet**

As of November 30, 2013

Accrual Basis

	<u>Nov 30, 13</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	17,354.99
Total Accounts Payable	<u>17,354.99</u>
Other Current Liabilities	
Other Liabilities	
2700 · Prepaid Assessments	4,475.56
Total Other Liabilities	<u>4,475.56</u>
Total Other Current Liabilities	<u>4,475.56</u>
Total Current Liabilities	<u>21,830.55</u>
Total Liabilities	21,830.55
Equity	
3000 · Prior Years Excess/Deficit	-3,509.88
Reserve Fund	
3340 · Replacement Reserve Fund	265,957.06
3357 · Outdoor Furniture	-3,004.03
3358 · Baby Pool	2,350.00
3359 · Irrigation System	5,200.00
3360 · Water Heater Replacement	6,500.00
3361 · Second Floor Renovation	20,135.84
3362 · Drainage Improvements	1,780.00
Total Reserve Fund	<u>298,918.87</u>
32000 · Retained Earnings	80,293.39
Net Income	1,257.12
Total Equity	<u>376,959.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>398,790.05</u></u>

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

November 2013

Accrual Basis

	Nov 13	Budget	\$ Over Budget	Jan - Nov 13	YTD Budget	\$ Over Budget	Annual Budget
Income							
Operating Income							
4114 · Recreation Assessment	35,752.00	35,832.50	-80.50	394,092.00	394,157.50	-65.50	429,990.00
Total Operating Income	35,752.00	35,832.50	-80.50	394,092.00	394,157.50	-65.50	429,990.00
Program Income							
4210 · Fines	0.00	29.17	-29.17	-50.00	320.87	-370.87	350.00
4211 · Late Fee/Finance Charge	100.00	41.67	58.33	175.00	458.37	-283.37	500.00
4220 · Clubhouse Rental	1,285.00	708.33	576.67	11,405.00	7,791.63	3,613.37	8,500.00
4230 · Newsletter Income	85.00	83.33	1.67	850.00	916.63	-66.63	1,000.00
4240 · Cafe Income	0.00	0.00	0.00	0.00	150.00	-150.00	150.00
4241 · Summer Party Income	0.00	0.00	0.00	1,818.85	400.00	1,418.85	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
Total Program Income	1,470.00	862.50	607.50	15,023.85	11,337.50	3,686.35	12,200.00
Interest Income							
4008 · Interest Income	0.00	229.50	-229.50	2,033.27	2,524.50	-491.23	2,754.00
Total Interest Income	0.00	229.50	-229.50	2,033.27	2,524.50	-491.23	2,754.00
Miscellaneous Income							
4244 · Vending Income	0.00	0.00	0.00	940.25	0.00	940.25	0.00
4255 · Pool Passes	90.00	33.33	56.67	545.00	366.63	178.37	400.00
4970 · Miscellaneous Income	0.00	0.00	0.00	1,070.00	0.00	1,070.00	0.00
Total Miscellaneous Income	90.00	33.33	56.67	2,555.25	366.63	2,188.62	400.00
Total Income	37,312.00	36,957.83	354.17	413,704.37	408,386.13	5,318.24	445,344.00
Gross Profit	37,312.00	36,957.83	354.17	413,704.37	408,386.13	5,318.24	445,344.00
Expense							
Administrative Expenses							
5109 · Club Director Salary	1,530.78	1,658.33	-127.55	17,603.97	18,241.63	-637.66	19,900.00
5110 · Attendant Salaries	2,105.47	2,433.33	-327.86	25,311.54	26,766.63	-1,455.09	29,200.00
5111 · Administrative Asst Salary	3,232.00	3,500.00	-268.00	39,092.40	38,500.00	592.40	42,000.00
5117 · Payroll Taxes/Expenses	613.60	1,250.00	-636.40	7,838.39	13,750.00	-5,911.61	15,000.00
5225 · Recording Secretary	150.00	162.50	-12.50	1,650.00	1,787.50	-137.50	1,950.00
5226 · Coupon Books	0.00	0.00	0.00	0.00	0.00	0.00	230.00
5227 · Office Supplies/Expenses	50.38	125.00	-74.62	-123.68	1,375.00	-1,498.68	1,500.00
5228 · Newsletter Expense	348.22	166.67	181.55	1,905.52	1,833.37	72.15	2,000.00
5229 · Postage Expense	18.31	116.67	-98.36	1,393.48	1,283.37	110.11	1,400.00
5231 · Photocopy Expense	0.00	33.33	-33.33	119.50	366.63	-247.13	400.00
5236 · Office Equipment	0.00	250.00	-250.00	2,148.72	2,750.00	-601.28	3,000.00
5240 · Management Fee	1,517.76	1,517.00	0.76	16,695.36	16,687.00	8.36	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	559.81	125.00	434.81	1,054.81	1,375.00	-320.19	1,500.00
5245 · Bank Charges	29.50	25.00	4.50	422.00	275.00	147.00	300.00
5274 · Insurance	1,082.00	1,030.00	52.00	12,641.18	11,330.00	1,311.18	12,360.00
5290 · Write-Off	0.00	0.00	0.00	3,062.76	0.00	3,062.76	0.00
Total Administrative Expenses	11,237.83	12,392.83	-1,155.00	130,815.95	136,321.13	-5,505.18	151,944.00

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

November 2013

Accrual Basis

	Nov 13	Budget	\$ Over Budget	Jan - Nov 13	YTD Budget	\$ Over Budget	Annual Budget
Building Maintenance Expense							
6020 · Repair Materials	0.00	41.67	-41.67	0.00	458.37	-458.37	500.00
6026 · Masonry Repairs	0.00	166.67	-166.67	1,950.00	1,833.37	116.63	2,000.00
6040 · Interior Painting	400.00	41.67	358.33	583.43	458.37	125.06	500.00
6041 · Exterior Painting	43.16	20.83	22.33	608.85	229.13	379.72	250.00
6044 · HVAC Repairs	0.00	250.00	-250.00	1,725.00	2,750.00	-1,025.00	3,000.00
6045 · Roof Repairs	858.85	83.33	775.52	2,543.85	916.63	1,627.22	1,000.00
6047 · Electrical Repairs	31.12	250.00	-218.88	1,561.66	2,750.00	-1,188.34	3,000.00
6048 · Plumbing Repairs	0.00	208.33	-208.33	0.00	2,291.63	-2,291.63	2,500.00
6054 · Carpentry	20.96	41.67	-20.71	20.96	458.37	-437.41	500.00
6066 · Fence Repairs	125.02	0.00	125.02	5,642.18	4,000.00	1,642.18	4,000.00
6067 · Fence Painting	0.00	83.33	-83.33	0.00	916.63	-916.63	1,000.00
8148 · Window Cleaning	0.00	91.67	-91.67	852.00	1,008.37	-156.37	1,100.00
6089 · Miscellaneous Building Repairs	220.07	395.83	-175.76	4,325.45	4,354.13	-28.68	4,750.00
Total Building Maintenance Expense	1,699.18	1,675.00	24.18	19,813.38	22,425.00	-2,611.62	24,100.00
Land Maintenance Expense							
6240 · Lawn Maintenance Service	1,333.33	0.00	1,333.33	10,666.64	11,400.00	-733.36	11,400.00
6241 · Trees/Shrubs/Flowers	80.89	0.00	80.89	7,597.28	8,000.00	-402.72	8,000.00
6243 · Mulch/Ground Cover	0.00	0.00	0.00	6,010.77	2,500.00	3,510.77	2,500.00
6245 · Snow Removal Service	0.00	1,500.00	-1,500.00	3,999.99	4,500.00	-500.01	6,000.00
6247 · Salt/Ice Removal	0.00	200.00	-200.00	348.85	600.00	-251.15	800.00
6260 · Fountain Maintenance	0.00	0.00	0.00	475.00	1,800.00	-1,325.00	1,800.00
6265 · Irrigation System	500.00	0.00	500.00	8,998.42	1,700.00	7,298.42	1,700.00
6250 · Tennis Ct/Repair & Maintenance	0.00	0.00	0.00	1,035.00	1,000.00	35.00	1,000.00
Total Land Maintenance Expense	1,914.22	1,700.00	214.22	39,131.95	31,500.00	7,631.95	33,200.00
Swimming Pool Expense							
6310 · Lifeguard Contract	0.00	0.00	0.00	19,971.00	25,700.00	-5,729.00	25,700.00
6330 · Operating Supplies	0.00	33.33	-33.33	118.16	366.63	-248.47	400.00
6335 · Chemicals	0.00	208.33	-208.33	863.11	2,291.63	-1,428.52	2,500.00
6350 · Rep/Maintenance Indoor Pool	47.25	750.00	-702.75	10,622.99	8,250.00	2,372.99	9,000.00
6351 · Rep/Maintenance Outdoor Pool	68.39	0.00	68.39	15,551.52	5,500.00	10,051.52	5,500.00
6352 · Rep/Maintenance- Spa	0.00	166.67	-166.67	10,429.37	1,833.37	8,596.00	2,000.00
Total Swimming Pool Expense	115.64	1,158.33	-1,042.69	57,556.15	43,941.63	13,614.52	45,100.00
Clubhouse Expense							
8414 · Vending Expense	0.00	0.00	0.00	3,288.42	0.00	3,288.42	0.00
6442 · Holiday Decorations	722.05	1,000.00	-277.95	2,086.52	2,000.00	86.52	3,000.00
6443 · Club Supplies	145.10	291.67	-146.57	3,592.34	3,208.37	383.97	3,500.00
6444 · Telephone/Cable	232.92	291.67	-58.75	2,561.13	3,208.37	-647.24	3,500.00
6445 · Fitness Equipment	0.00	20.83	-20.83	248.50	229.13	19.37	250.00
6460 · Rep/Maintenance Furn & Fixtures	0.00	166.67	-166.67	0.00	1,833.37	-1,833.37	2,000.00
Total Clubhouse Expense	1,100.07	1,770.84	-670.77	11,776.91	10,479.24	1,297.67	12,250.00
Program Expense							
6501 · Club Cafe Supplies	0.00	0.00	0.00	0.00	600.00	-600.00	600.00
6502 · Club Cafe Maintenance	0.00	0.00	0.00	255.00	500.00	-245.00	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	519.41	83.33	436.08	810.27	916.63	-106.36	1,000.00
8412 · Summer Outdoor Party	0.00	0.00	0.00	7,021.69	3,500.00	3,521.69	3,500.00
Total Program Expense	519.41	83.33	436.08	12,558.21	11,216.63	1,341.58	16,800.00

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

November 2013

Accrual Basis

	Nov 13	Budget	\$ Over Budget	Jan - Nov 13	YTD Budget	\$ Over Budget	Annual Budget
Other Community Expenses							
8116 · Trash Removal	90.48	158.33	-67.85	1,489.82	1,741.63	-251.81	1,900.00
8118 · Janitorial Service	1,330.87	1,458.33	-127.46	15,663.38	16,041.63	-378.25	17,500.00
8119 · Janitorial Supplies	35.69	291.67	-255.98	2,239.48	3,208.37	-968.89	3,500.00
8120 · Lighting Repairs	0.00	83.33	-83.33	0.00	916.63	-916.63	1,000.00
8121 · Lamps and Bulbs	0.00	100.00	-100.00	344.34	1,100.00	-755.66	1,200.00
8122 · Alarm Monitoring	74.80	125.00	-50.20	1,968.82	1,375.00	593.82	1,500.00
8124 · Fire Extinguishers	1,485.91	100.00	1,385.91	1,485.91	1,100.00	385.91	1,200.00
8125 · Locks and Keys	0.00	33.33	-33.33	254.82	366.63	-111.81	400.00
8130 · Electricity	868.32	1,833.33	-965.01	14,066.79	20,166.63	-6,099.84	22,000.00
8145 · Gas	750.09	1,333.33	-583.24	12,799.78	14,666.63	-1,866.85	16,000.00
8147 · Carpet Cleaning	0.00	0.00	0.00	785.62	1,000.00	-214.38	1,000.00
8150 · Private Party Services	228.38	166.67	61.71	1,937.24	1,833.37	103.87	2,000.00
8160 · Water/Sewer	437.20	1,000.00	-562.80	13,994.57	11,000.00	2,994.57	12,000.00
8185 · Pest Control	55.00	58.33	-3.33	385.00	641.63	-256.63	700.00
8189 · Reserve Contributions	6,670.83	6,670.83	0.00	73,379.13	73,379.13	0.00	80,050.00
Total Other Community Expenses	12,027.57	13,412.48	-1,384.91	140,794.70	148,537.28	-7,742.58	161,950.00
Total Expense	28,613.92	32,192.81	-3,578.89	412,447.25	404,420.91	8,026.34	445,344.00
Net Income	8,698.08	4,765.02	3,933.06	1,257.12	3,965.22	-2,708.10	0.00