

**Bloomfield Club Recreation Association**  
**Balance Sheet**  
As of October 31, 2013

Accrual Basis

	Oct 31, 13
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · MB Bank Checking	18,537.61
1101 · MB Bank MM	1,081.23
1131 · Activity Checking	8,186.76
1132 · Activity Petty Cash	608.51
	28,414.11
<b>Accounts Receivable</b>	
1215 · Accounts Receivable	12,668.00
1301 · Allowance for Doubtful Accounts	-123.00
	12,545.00
<b>Other Current Assets</b>	
<b>Short Term Reserve Investments</b>	
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
	343,116.75
<b>Prepaid Expense</b>	
1621 · Prepaid Tax	600.00
	600.00
<b>Total Prepaid Expense</b>	600.00
<b>Total Other Current Assets</b>	343,716.75
<b>Total Current Assets</b>	384,675.86
<b>TOTAL ASSETS</b>	<b>384,675.86</b>

## Bloomfield Club Recreation Association

## Balance Sheet

As of October 31, 2013

Accrual Basis

	<u>Oct 31, 13</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	12,932.34
<b>Total Accounts Payable</b>	<u>12,932.34</u>
<b>Other Current Liabilities</b>	
<b>Other Liabilities</b>	
2700 · Prepaid Assessments	5,704.56
<b>Total Other Liabilities</b>	<u>5,704.56</u>
<b>Total Other Current Liabilities</b>	<u>5,704.56</u>
<b>Total Current Liabilities</b>	<u>18,636.90</u>
<b>Total Liabilities</b>	18,636.90
<b>Equity</b>	
3000 · Prior Years Excess/Deficit	-3,509.88
<b>Reserve Fund</b>	
3340 · Replacement Reserve Fund	256,001.98
3357 · Outdoor Furniture	-1,871.41
3358 · Baby Pool	2,350.00
3359 · Irrigation System	5,200.00
3360 · Water Heater Replacement	6,500.00
3361 · Second Floor Renovation	26,735.84
3362 · Drainage Improvements	1,780.00
<b>Total Reserve Fund</b>	<u>296,696.41</u>
32000 · Retained Earnings	80,293.39
Net Income	-7,440.96
<b>Total Equity</b>	<u>366,038.96</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>384,675.86</u></u>

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

October 2013

Accrual Basis

	Oct 13	Budget	\$ Over Budget	Jan - Oct 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	358,340.00	358,325.00	15.00	429,990.00
<b>Total Operating Income</b>	35,834.00	35,832.50	1.50	358,340.00	358,325.00	15.00	429,990.00
<b>Program Income</b>							
4210 · Fines	25.00	29.17	-4.17	-50.00	291.70	-341.70	350.00
4211 · Late Fee/Finance Charge	125.00	41.67	83.33	75.00	416.70	-341.70	500.00
4220 · Clubhouse Rental	350.00	708.33	-358.33	10,120.00	7,083.30	3,036.70	8,500.00
4230 · Newsletter Income	0.00	83.33	-83.33	765.00	833.30	-68.30	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
<b>Total Program Income</b>	500.00	862.50	-362.50	13,553.85	10,475.00	3,078.85	12,200.00
<b>Interest Income</b>							
4008 · Interest Income	1,268.56	229.50	1,039.06	2,033.27	2,295.00	-261.73	2,754.00
<b>Total Interest Income</b>	1,268.56	229.50	1,039.06	2,033.27	2,295.00	-261.73	2,754.00
<b>Miscellaneous Income</b>							
4244 · Vending Income	99.80	0.00	99.80	940.25	0.00	940.25	0.00
4255 · Pool Passes	0.00	33.33	-33.33	455.00	333.30	121.70	400.00
4970 · Miscellaneous Income	0.00	0.00	0.00	1,070.00	0.00	1,070.00	0.00
<b>Total Miscellaneous Income</b>	99.80	33.33	66.47	2,465.25	333.30	2,131.95	400.00
<b>Total Income</b>	37,702.36	36,957.83	744.53	376,392.37	371,428.30	4,964.07	445,344.00
<b>Gross Profit</b>	37,702.36	36,957.83	744.53	376,392.37	371,428.30	4,964.07	445,344.00
<b>Expense</b>							
<b>Administrative Expenses</b>							
5109 · Club Director Salary	2,296.17	1,658.33	637.84	16,073.19	16,583.30	-510.11	19,900.00
5110 · Attendant Salaries	2,698.91	2,433.33	265.58	23,206.07	24,333.30	-1,127.23	29,200.00
5111 · Administrative Asst Salary	4,848.00	3,500.00	1,348.00	35,860.40	35,000.00	860.40	42,000.00
5117 · Payroll Taxes/Expenses	1,076.04	1,250.00	-173.96	7,224.79	12,500.00	-5,275.21	15,000.00
5225 · Recording Secretary	150.00	162.50	-12.50	1,500.00	1,625.00	-125.00	1,950.00
5226 · Coupon Books	0.00	0.00	0.00	0.00	0.00	0.00	230.00
5227 · Office Supplies/Expenses	0.00	125.00	-125.00	-174.06	1,250.00	-1,424.06	1,500.00
5228 · Newsletter Expense	57.56	166.67	-109.11	1,557.30	1,666.70	-109.40	2,000.00
5229 · Postage Expense	37.12	116.67	-79.55	1,375.17	1,166.70	208.47	1,400.00
5231 · Photocopy Expense	29.44	33.33	-3.89	119.50	333.30	-213.80	400.00
5236 · Office Equipment	0.00	250.00	-250.00	2,148.72	2,500.00	-351.28	3,000.00
5240 · Management Fee	1,517.76	1,517.00	0.76	15,177.60	15,170.00	7.60	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	0.00	125.00	-125.00	495.00	1,250.00	-755.00	1,500.00
5245 · Bank Charges	28.50	25.00	3.50	392.50	250.00	142.50	300.00
5274 · Insurance	1,081.00	1,030.00	51.00	11,559.18	10,300.00	1,259.18	12,360.00
5290 · Write-Off	0.00	0.00	0.00	3,062.76	0.00	3,062.76	0.00
<b>Total Administrative Expenses</b>	13,820.50	12,392.83	1,427.67	119,578.12	123,928.30	-4,350.18	151,944.00

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

October 2013

Accrual Basis

	Oct 13	Budget	\$ Over Budget	Jan - Oct 13	YTD Budget	\$ Over Budget	Annual Budget
<b>Building Maintenance Expense</b>							
6020 · Repair Materials	0.00	41.67	-41.67	0.00	416.70	-416.70	500.00
6026 · Masonry Repairs	0.00	166.67	-166.67	1,950.00	1,666.70	283.30	2,000.00
6040 · Interior Painting	15.75	41.67	-25.92	183.43	416.70	-233.27	500.00
6041 · Exterior Painting	565.69	20.83	544.86	565.69	208.30	357.39	250.00
6044 · HVAC Repairs	210.00	250.00	-40.00	1,725.00	2,500.00	-775.00	3,000.00
6045 · Roof Repairs	0.00	83.33	-83.33	1,685.00	833.30	851.70	1,000.00
6047 · Electrical Repairs	0.00	250.00	-250.00	1,530.54	2,500.00	-969.46	3,000.00
6048 · Plumbing Repairs	0.00	208.33	-208.33	0.00	2,083.30	-2,083.30	2,500.00
6054 · Carpentry	0.00	41.67	-41.67	0.00	416.70	-416.70	500.00
6066 · Fence Repairs	448.30	0.00	448.30	5,517.16	4,000.00	1,517.16	4,000.00
6067 · Fence Painting	0.00	83.33	-83.33	0.00	833.30	-833.30	1,000.00
8148 · Window Cleaning	0.00	91.67	-91.67	852.00	916.70	-64.70	1,100.00
6089 · Miscellaneous Building Repairs	75.00	395.83	-320.83	4,105.38	3,958.30	147.08	4,750.00
<b>Total Building Maintenance Expense</b>	<b>1,314.74</b>	<b>1,675.00</b>	<b>-360.26</b>	<b>18,114.20</b>	<b>20,750.00</b>	<b>-2,635.80</b>	<b>24,100.00</b>
<b>Land Maintenance Expense</b>							
6240 · Lawn Maintenance Service	1,333.33	1,425.00	-91.67	9,333.31	11,400.00	-2,066.69	11,400.00
6241 · Trees/Shrubs/Flowers	1,565.75	0.00	1,565.75	7,516.39	8,000.00	-483.61	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	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	475.00	0.00	475.00	475.00	1,800.00	-1,325.00	1,800.00
6265 · Irrigation System	0.00	0.00	0.00	8,498.42	1,700.00	6,798.42	1,700.00
6250 · Tennis Ct/Repair & Maintenance	185.00	0.00	185.00	1,035.00	1,000.00	35.00	1,000.00
<b>Total Land Maintenance Expense</b>	<b>3,559.08</b>	<b>1,425.00</b>	<b>2,134.08</b>	<b>37,217.73</b>	<b>29,800.00</b>	<b>7,417.73</b>	<b>33,200.00</b>
<b>Swimming Pool Expense</b>							
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	333.30	-215.14	400.00
6335 · Chemicals	0.00	208.33	-208.33	863.11	2,083.30	-1,220.19	2,500.00
6350 · Rep/Maintenance Indoor Pool	1,307.22	750.00	557.22	10,575.74	7,500.00	3,075.74	9,000.00
6351 · Rep/Maintenance Outdoor Pool	63.00	0.00	63.00	15,483.13	5,500.00	9,983.13	5,500.00
6352 · Rep/Maintenance- Spa	801.34	166.67	634.67	10,429.37	1,666.70	8,762.67	2,000.00
<b>Total Swimming Pool Expense</b>	<b>2,171.56</b>	<b>1,158.33</b>	<b>1,013.23</b>	<b>57,440.51</b>	<b>42,783.30</b>	<b>14,657.21</b>	<b>45,100.00</b>
<b>Clubhouse Expense</b>							
8414 · Vending Expense	0.00	0.00	0.00	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	0.00	291.67	-291.67	3,447.24	2,916.70	530.54	3,500.00
6444 · Telephone/Cable	232.84	291.67	-58.83	2,328.21	2,916.70	-588.49	3,500.00
6445 · Fitness Equipment	0.00	20.83	-20.83	248.50	208.30	40.20	250.00
6460 · Rep/Maintenance Furn & Fixtures	0.00	166.67	-166.67	0.00	1,666.70	-1,666.70	2,000.00
<b>Total Clubhouse Expense</b>	<b>232.84</b>	<b>770.84</b>	<b>-538.00</b>	<b>10,676.84</b>	<b>8,708.40</b>	<b>1,968.44</b>	<b>12,250.00</b>
<b>Program Expense</b>							
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	70.87	83.33	-12.46	290.86	833.30	-542.44	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
<b>Total Program Expense</b>	<b>70.87</b>	<b>83.33</b>	<b>-12.46</b>	<b>12,038.80</b>	<b>11,133.30</b>	<b>905.50</b>	<b>16,800.00</b>

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

October 2013

Accrual Basis

	<u>Oct 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jan - Oct 13</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Other Community Expenses</b>							
8116 · Trash Removal	90.86	158.33	-67.47	1,399.34	1,583.30	-183.96	1,900.00
8118 · Janitorial Service	1,291.50	1,458.33	-166.83	14,332.51	14,583.30	-250.79	17,500.00
8119 · Janitorial Supplies	0.00	291.67	-291.67	2,203.79	2,916.70	-712.91	3,500.00
8120 · Lighting Repairs	0.00	83.33	-83.33	0.00	833.30	-833.30	1,000.00
8121 · Lamps and Bulbs	47.26	100.00	-52.74	344.34	1,000.00	-655.66	1,200.00
8122 · Alarm Monitoring	34.40	125.00	-90.60	1,894.02	1,250.00	644.02	1,500.00
8124 · Fire Extinguishers	0.00	100.00	-100.00	0.00	1,000.00	-1,000.00	1,200.00
8125 · Locks and Keys	0.00	33.33	-33.33	254.82	333.30	-78.48	400.00
8130 · Electricity	1,231.27	1,833.33	-602.06	13,198.47	18,333.30	-5,134.83	22,000.00
8145 · Gas	568.33	1,333.33	-765.00	12,049.69	13,333.30	-1,283.61	16,000.00
8147 · Carpet Cleaning	785.62	0.00	785.62	785.62	1,000.00	-214.38	1,000.00
8150 · Private Party Services	181.12	166.67	14.45	1,708.86	1,666.70	42.16	2,000.00
8160 · Water/Sewer	2,836.21	1,000.00	1,836.21	13,557.37	10,000.00	3,557.37	12,000.00
8185 · Pest Control	0.00	58.33	-58.33	330.00	583.30	-253.30	700.00
8189 · Reserve Contributions	6,670.83	6,670.83	0.00	66,708.30	66,708.30	0.00	80,050.00
<b>Total Other Community Expenses</b>	<u>13,737.40</u>	<u>13,412.48</u>	<u>324.92</u>	<u>128,767.13</u>	<u>135,124.80</u>	<u>-6,357.67</u>	<u>161,950.00</u>
<b>Total Expense</b>	<u>34,906.99</u>	<u>30,917.81</u>	<u>3,989.18</u>	<u>383,833.33</u>	<u>372,228.10</u>	<u>11,605.23</u>	<u>445,344.00</u>
<b>Net Income</b>	<u><b>2,795.37</b></u>	<u><b>6,040.02</b></u>	<u><b>-3,244.65</b></u>	<u><b>-7,440.96</b></u>	<u><b>-799.80</b></u>	<u><b>-6,641.16</b></u>	<u><b>0.00</b></u>