



# WCIA Financial Overview

October 2025 results

Investments earned on bank  
accounts equal \$ 13,653.77

<b>REVENUE</b>	<b>OCTOBER BUDGET</b>	<b>OCTOBER ACTUAL</b>	<b>VARIANCE</b>	<b>YTD BUDGET</b>	<b>YTD ACTUAL</b>	<b>VARIANCE</b>
<i>Walden's Lakeview Dining</i>	\$ 68,000	\$ 55,707	\$ (12,293)	\$ 763,748	\$ 592,464	\$ (171,284)
<i>Walden Lakeview Dining Other Inc.</i>	\$ 6,358	\$ 10,700	\$ 4,342	\$ 65,202	\$ 82,931	\$ 17,729
<i>Breakwater Grille</i>	\$ 51,500	\$ 53,454	\$ 1,954	\$ 763,000	\$ 486,024	\$ (276,976)
<i>Breakwater Grille Other Inc.</i>	\$ 50	\$ 13	\$ (37)	\$ 500	\$ 981	\$ 481
<i>Roadway &amp; Grounds Other Inc.</i>	\$ 6,445	\$ 2,665	\$ (3,780)	\$ 65,789	\$ 50,025	\$ (15,764)
<i>Racquet Center</i>	\$ 1,180	\$ 446	\$ (734)	\$ 10,289	\$ 6,529	\$ (3,760)
<i>Racquet Center Other Inc.</i>	\$ 33,103	\$ 25,244	\$ (7,859)	\$ 359,931	\$ 253,643	\$ (106,288)
<i>General &amp; Administrative Other Inc.</i>	\$ 4,900	\$ 2,100	\$ (2,800)	\$ 49,000	\$ 46,157	\$ (2,843)
<i>Fitness Center Other Inc.</i>	\$ 175	\$ 177	\$ 2	\$ 1,750	\$ 1,766	\$ 16
<i>Accounting Other Inc.</i>	\$ 20,500	\$ 25,311	\$ 4,811	\$ 255,500	\$ 238,849	\$ (16,651)
<i>Yacht Club Pool Other Inc.</i>	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)
<b>Total Revenue</b>	\$ 192,211	\$ 175,816	\$ (16,395)	\$ 2,344,709	\$ 1,759,370	\$ (585,340)

Not including Maintenance fee department

<b>Expenses</b>	<b>OCTOBER BUDGET</b>	<b>OCTOBER ACTUAL</b>	<b>VARIANCE</b>	<b>YTD BUDGET</b>	<b>YTD ACTUAL</b>	<b>VARIANCE</b>
Walden Lakeview Dining	\$ 117,982	\$ 127,120	\$ (9,138)	\$ 1,290,917	\$ 1,170,710	\$ 120,208
<i>Yacht Club Facility</i>	\$ 20,738	\$ 31,325	\$ (10,586)	\$ 236,513	\$ 243,028	\$ (6,516)
<i>Yacht Club Pool</i>	\$ 12,930	\$ 16,716	\$ (3,786)	\$ 247,141	\$ 239,084	\$ 8,057
<i>Yacht Club Community Center</i>	\$ 1,475	\$ 1,348	\$ 127	\$ 144,550	\$ 124,560	\$ 19,990
<i>Breakwater Grille</i>	\$ 68,147	\$ 71,712	\$ (3,565)	\$ 844,657	\$ 715,037	\$ 129,620
<i>Breakwater Grille Facility</i>	\$ 6,146	\$ 6,234	\$ (88)	\$ 80,960	\$ 84,482	\$ (3,522)
<i>Roadway &amp; Grounds</i>	\$ 83,130	\$ 97,339	\$ (14,209)	\$ 901,345	\$ 793,201	\$ 108,145
<i>Racquet Center</i>	\$ 44,443	\$ 37,931	\$ 6,513	\$ 455,482	\$ 374,913	\$ 80,569
<i>Racquet /Fitness Center Facility</i>	\$ 8,599	\$ 8,744	\$ (145)	\$ 89,385	\$ 78,447	\$ 10,938
<i>Finess Center</i>	\$ 12,482	\$ 13,130	\$ (648)	\$ 127,111	\$ 127,928	\$ (817)
<i>Fitness Pool</i>	\$ 3,291	\$ 3,234	\$ 57	\$ 40,160	\$ 36,605	\$ 3,555
<i>General &amp; Administrative</i>	\$ 163,702	\$ 147,879	\$ 15,823	\$ 1,658,574	\$ 1,464,541	\$ 194,033
<i>Accounting</i>	\$ 40,398	\$ 34,660	\$ 5,737	\$ 457,602	\$ 364,480	\$ 93,122
			\$ -			\$ -
<b>Total Expenses</b>	\$ 583,463	\$ 597,371	\$ (13,908)	\$ 6,574,397	\$ 5,817,016	\$ 757,381

COGS included in expenses

**Walden Community Improvement Association  
Balance Sheet  
As of 10/31/25**

	Last Month	Current Month	Difference
<b>Assets</b>			
<b>Cash</b>			
<b>Restricted Accounts</b>	2,964,598.19	2,972,602.56	(8,004.37)
<b>Unrestricted Accounts</b>	2,967,510.94	2,794,632.72	172,878.22
<b>Total Cash</b>	5,932,109.13	5,767,235.28	164,873.85
<b>Accounts Receivable</b>	196,908.01	173,266.79	23,641.22
<b>Prepaid Expenses</b>	68,463.51	42,459.71	26,003.80
<b>Inventory</b>	84,464.86	75,709.80	8,755.06
<b>Autos</b>	39,549.48	37,247.88	2,301.60
<b>Equipment</b>	499,113.13	482,667.66	16,445.47
<b>Equipment - Office</b>	106,450.53	102,906.41	3,544.12
<b>Capital Improvements</b>			
<b>RESERVE &amp; REPLACEMENT FUND</b>	125,379.47	125,379.47	0.00
<b>LAND &amp; IMPROVEMENTS</b>	610,156.92	610,156.92	0.00
<b>LAND/LOTS OTHER INVENTORY</b>	68,472.41	68,472.41	0.00
<b>Total Assets</b>	7,731,067.45	7,485,502.33	245,565.12

**Walden Community Improvement Association  
Balance Sheet  
As of 10/31/25**

	Last Month	Current Month	Difference
<b>Liabilities</b>			
Accounts Payable & Accruals	120,618.78	276,018.98	(155,400.20)
Unearned Revenue	1,479,248.06	1,035,512.68	443,735.38
Accounts Payable - Sections	37,885.62	45,920.00	(8,034.38)
CAPITAL LEASE-FOLDING MACHINE	14,111.98	14,111.98	0.00
CONTRACT LIABILITY	(2,149,804.34)	(2,149,804.34)	0.00
<b>Total Liabilities</b>	<b>3,801,668.78</b>	<b>3,521,367.98</b>	<b>280,300.80</b>
<b>Fund Balance</b>			
FUND BALANCE	3,439,733.50	3,439,733.50	0.00
Year To Date Surplus /(Deficit)	489,665.17	524,400.85	(34,735.68)
<b>Total Fund Balance</b>	<b>3,929,398.67</b>	<b>3,964,134.35</b>	<b>(34,735.68)</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>7,731,067.45</b>	<b>7,485,502.33</b>	<b>245,565.12</b>

# All departments excluding Maintenance fees

## Walden Community Improvement Association SV01 - Operations Variance Report As of 10/31/25

Description	MONTH	MONTH	MONTH	YEAR TO DATE	YEAR TO DATE	YEAR TO DATE
	ACTIVITY	BUDGET	VARIANCE	ACTIVITY	BUDGET	VARIANCE
Yacht Club Community Cent	1,348	1,475	127	124,560	144,550	19,990
Yacht Club Facility	31,325	20,738	(10,586)	243,028	236,513	(6,516)
Yacht Club Pool	16,716	12,930	(3,786)	239,084	237,141	(1,943)
Yacht Club Food & Beverag	60,713	43,624	(17,089)	495,314	461,967	(33,347)
Breakwater Grille	18,246	16,597	(1,649)	228,032	81,157	(146,875)
Breakwater Grille Facility	6,234	6,146	(88)	84,482	80,960	(3,522)
General & Administrative	145,779	158,802	13,023	1,418,384	1,609,574	191,190
Roadway & Grounds	94,674	76,685	(17,989)	743,175	835,556	92,381
Accounting	9,349	19,898	10,548	125,631	202,102	76,471
Racquet Center	12,240	10,160	(2,080)	114,741	85,262	(29,479)
Racquet/Fitness Facility	8,744	8,599	(145)	78,447	89,385	10,938
Fitness Center	12,953	12,307	(646)	126,162	125,361	(801)
Fitness Pool	3,234	3,291	57	36,605	40,160	3,555
<b>TOTAL</b>	<b>421,555</b>	<b>391,252</b>	<b>(30,303)</b>	<b>4,057,646</b>	<b>4,229,687</b>	<b>172,041</b>

# All departments excluding Maintenance fees

**Walden Community Improvement Association  
SV02 - Operations Variance Report  
As of 10/31/25**

Description	MONTH	PRIOR MONTH	MONTH	YEAR TO DATE	PRIOR YEAR TO DATE	YEAR TO DATE
	ACTIVITY	ACTIVITY	VARIANCE	ACTIVITY	ACTIVITY	VARIANCE
Yacht Club Community Cent	1,348	1,594	246	124,560	121,721	(2,838)
Yacht Club Facility	31,325	26,781	(4,544)	243,028	239,501	(3,527)
Yacht Club Pool	16,716	16,500	(216)	239,084	204,019	(35,065)
Yacht Club Food & Beverag	60,713	50,371	(10,342)	495,314	448,501	(46,813)
Breakwater Grille	18,246	15,956	(2,290)	228,032	36,187	(191,845)
Breakwater Grille Facility	6,234	9,026	2,792	84,482	73,896	(10,587)
General & Administrative	145,779	138,065	(7,714)	1,418,384	1,481,323	62,939
Roadway & Grounds	94,674	87,609	(7,065)	743,175	773,544	30,369
Accounting	9,349	12,334	2,984	125,631	112,221	(13,410)
Racquet Center	12,240	16,351	4,111	114,741	107,785	(6,956)
Racquet/Fitness Facility	8,744	6,880	(1,864)	78,447	76,944	(1,504)
Fitness Center	12,953	12,459	(495)	126,162	123,738	(2,424)
Fitness Pool	3,234	3,468	234	36,605	33,554	(3,051)
<b>TOTAL</b>	<b>421,555</b>	<b>397,393</b>	<b>(24,162)</b>	<b>4,057,646</b>	<b>3,832,935</b>	<b>(224,711)</b>

# Financial Overview

## General & Administrative Budget vs Actual

<i>GEN General &amp; Administrative</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
<b>TOTAL EXPENSES</b>	\$ 147,879	\$ 163,702	\$ 15,823	-10%	\$ 1,464,541	\$ 1,658,574	\$ 194,033	-12%
<b>TOTAL OTHER INCOME</b>	\$ 2,100	\$ 4,900	\$ (2,800)	-57%	\$ 46,157	\$ 49,000	\$ (2,843)	-6%
<b>NET EXCESS (DEFICIT)</b>	\$ (145,779)	\$ (158,802)	\$ 13,023	-8%	\$ (1,418,384)	\$ (1,609,574)	\$ 191,190	-12%

## General & Administrative Actual vs Actual

<i>GEN General &amp; Administrative</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
<b>TOTAL EXPENSES</b>	\$ 147,879	\$ 147,365	\$ (514)	0%	\$ 1,464,541	\$ 1,573,561	\$ 109,020	-7%
<b>TOTAL OTHER INCOME</b>	\$ 2,100	\$ 9,300	\$ (7,200)	-77%	\$ 46,157	\$ 92,238	\$ (46,081)	-50%
<b>NET EXCESS (DEFICIT)</b>	\$ (145,779)	\$ (138,065)	\$ (7,714)	6%	\$ (1,418,384)	\$ (1,481,323)	\$ 62,939	-4%

# Financial Overview

## Accounting Budget vs Actual

<i>ACC Accounting</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
<b>TOTAL EXPENSES</b>	\$ 34,660	\$ 40,398	\$ 5,737	-14%	\$ 364,480	\$ 457,602	\$ 93,122	-20%
<b>TOTAL OTHER INCOME</b>	\$ 25,311	\$ 20,500	\$ 4,811	23%	\$ 238,849	\$ 255,500	\$ (16,651)	-7%
<b>NET EXCESS (DEFICIT)</b>	\$ (9,349)	\$ (19,898)	\$ 10,548	-53%	\$ (125,631)	\$ (202,102)	\$ 76,471	-38%

## Accounting Actual vs Actual

<i>ACC Accounting</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
<b>TOTAL EXPENSES</b>	\$ 34,660	\$ 33,146	\$ (1,514)	5%	\$ 364,480	\$ 389,208	\$ 24,728	-6%
<b>TOTAL OTHER INCOME</b>	\$ 25,311	\$ 20,812	\$ 4,498	22%	\$ 238,849	\$ 276,987	\$ (38,138)	-14%
<b>NET EXCESS (DEFICIT)</b>	\$ (9,349)	\$ (12,334)	\$ 2,984	-24%	\$ (125,631)	\$ (112,221)	\$ (13,410)	12%

# Financial Overview

## Roadway & Grounds Budget vs Actual

<i>RGR Roadway &amp; Grounds</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
<b>TOTAL EXPENSES</b>	\$ 97,339	\$ 83,130	<b>\$ (14,209)</b>	17%	\$ 793,201	\$ 901,345	<b>\$ 108,145</b>	-12%
<b>TOTAL OTHER INCOME</b>	\$ 2,665	\$ 6,445	<b>\$ (3,780)</b>	-59%	\$ 50,025	\$ 65,789	<b>\$ (15,764)</b>	-24%
<b>NET EXCESS (DEFICIT)</b>	\$ (94,674)	\$ (76,685)	<b>\$ (17,989)</b>	23%	\$ (743,175)	\$ (835,556)	<b>\$ 92,381</b>	-11%

-Over budget due to repairs made on the 2021 zero-turn lawnmower

## Roadway & Grounds Actual vs Actual

<i>RGR Roadway &amp; Grounds</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
<b>TOTAL EXPENSES</b>	\$ 97,339	\$ 93,286	<b>\$ (4,053)</b>	4%	\$ 793,201	\$ 840,862	<b>\$ 47,662</b>	-6%
<b>TOTAL OTHER INCOME</b>	\$ 2,665	\$ 5,677	<b>\$ (3,012)</b>	-53%	\$ 50,025	\$ 67,318	<b>\$ (17,293)</b>	-26%
<b>NET EXCESS (DEFICIT)</b>	\$ (94,674)	\$ (87,609)	<b>\$ (7,065)</b>	8%	\$ (743,175)	\$ (773,544)	<b>\$ 30,369</b>	-4%

# Financial Overview

- Miscellaneous income is \$0 due to swim lessons being shown on the liability account.

## Yacht Club Pool Budget vs Actual

<i>YCP Yacht Club Pool</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
MISCELLANEOUS INCOME	\$ -	\$ -	\$ -	-	\$ -	\$ 10,000	\$ (10,000)	-100%
TOTAL EXPENSES	\$ 16,716	\$ 12,930	\$ (3,786)	29%	\$ 239,084	\$ 247,141	\$ 8,057	-3%
NET EXCESS (DEFICIT)	\$ (16,716)	\$ (12,930)	\$ (3,786)	29%	\$ (239,084)	\$ (237,141)	\$ (1,943)	1%

## Yacht Club Pool Actual vs Actual

<i>YCP Yacht Club Pool</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
MISCELLANEOUS INCOME	\$ -	\$ -	\$ -	-	\$ -	\$ 9,502	\$ (9,502)	-100%
TOTAL EXPENSES	\$ 16,716	\$ 16,500	\$ (216)	1%	\$ 239,084	\$ 213,521	\$ (25,563)	12%
NET EXCESS (DEFICIT)	\$ (16,716)	\$ (16,500)	\$ (216)	1%	\$ (239,084)	\$ (204,019)	\$ (35,065)	17%

# Financial Overview

## Fitness Pool Budget vs Actual

<i>FLP Fitness Pool</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
<b>TOTAL EXPENSES</b>	\$ 3,234	\$ 3,291	\$ 57	-2%	\$ 36,605	\$ 40,160	\$ 3,555	-9%
<b>NET EXCESS (DEFICIT)</b>	\$ (3,234)	\$ (3,291)	\$ 57	-2%	\$ (36,605)	\$ (40,160)	\$ 3,555	-9%

## Fitness Pool Actual vs Actual

<i>FLP Fitness Pool</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
<b>TOTAL EXPENSES</b>	\$ 3,234	\$ 3,468	\$ 234	-7%	\$ 36,605	\$ 33,554	\$ (3,051)	9%
<b>NET EXCESS (DEFICIT)</b>	\$ (3,234)	\$ (3,468)	\$ 234	-7%	\$ (36,605)	\$ (33,554)	\$ (3,051)	9%

# Financial Overview

## Racquet & Fitness Center Facility Budget vs Actual

<i>RFC Racquet/Fitness Center Facility</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
<b>TOTAL EXPENSES</b>	\$ 8,744	\$ 8,599	\$ (145)	2%	\$ 78,447	\$ 89,385	\$ 10,938	-12%
<b>NET EXCESS (DEFICIT)</b>	\$ (8,744)	\$ (8,599)	\$ (145)	2%	\$ (78,447)	\$ (89,385)	\$ 10,938	-12%

## Racquet & Fitness Center Facility Actual vs Actual

<i>RFC Racquet/Fitness Center Facility</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
<b>TOTAL EXPENSES</b>	\$ 8,744	\$ 6,880	\$ (1,864)	27%	\$ 78,447	\$ 76,944	\$ (1,504)	2%
<b>NET EXCESS (DEFICIT)</b>	\$ (8,744)	\$ (6,880)	\$ (1,864)	27%	\$ (78,447)	\$ (76,944)	\$ (1,504)	2%

# Financial Overview

## Fitness Center Budget vs Actual

<i>FIT Fitness Center</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
<b>TOTAL EXPENSES</b>	\$ 13,130	\$ 12,482	\$ (648)	5%	\$ 127,928	\$ 127,111	\$ (817)	1%
<b>TOTAL OTHER INCOME</b>	\$ 177	\$ 175	\$ 2	1%	\$ 1,766	\$ 1,750	\$ 16	1%
<b>NET EXCESS (DEFICIT)</b>	\$ (12,953)	\$ (12,307)	\$ (646)	5%	\$ (126,162)	\$ (125,361)	\$ (801)	1%

## Fitness Center Actual vs Actual

<i>FIT Fitness Center</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
<b>TOTAL EXPENSES</b>	\$ 13,130	\$ 12,583	\$ (547)	4%	\$ 127,928	\$ 125,434	\$ (2,494)	2%
<b>TOTAL OTHER INCOME</b>	\$ 177	\$ 125	\$ 52	42%	\$ 1,766	\$ 1,696	\$ 70	4%
<b>NET EXCESS (DEFICIT)</b>	\$ (12,953)	\$ (12,459)	\$ (495)	4%	\$ (126,162)	\$ (123,738)	\$ (2,424)	2%

# Financial Overview

- COGS % 46.34
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## Racquet Center Budget vs Actual

<i>RAC Racquet Center</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
<b>TOTAL REVENUES</b>	\$ 446	\$ 1,180	\$ (734)	-62%	\$ 6,529	\$ 10,289	\$ (3,760)	-37%
<b>TOTAL COST OF GOODS SOLD</b>	\$ 207	\$ 500	\$ 293	-59%	\$ 3,122	\$ 4,740	\$ 1,618	-34%
<b>TOTAL EXPENSES</b>	\$ 37,724	\$ 43,943	\$ 6,220	-14%	\$ 371,791	\$ 450,742	\$ 78,951	-18%
<b>TOTAL OTHER INCOME</b>	\$ 25,244	\$ 33,103	\$ (7,859)	-24%	\$ 253,643	\$ 359,931	\$ (106,288)	-30%
<b>NET EXCESS (DEFICIT)</b>	\$ (12,240)	\$ (10,160)	\$ (2,080)	20%	\$ (114,741)	\$ (85,262)	\$ (29,479)	35%

## Racquet Center Actual vs Actual

<i>RAC Racquet Center</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
<b>TOTAL REVENUES</b>	\$ 446	\$ -	\$ (446)	-	\$ 6,529	\$ -	\$ (6,529)	-
<b>TOTAL COST OF GOODS SOLD</b>	\$ 207	\$ -	\$ (207)	-	\$ 3,122	\$ -	\$ (3,122)	-
<b>TOTAL EXPENSES</b>	\$ 37,724	\$ 19,454	\$ (18,271)	94%	\$ 371,791	\$ 190,991	\$ (180,799)	95%
<b>TOTAL OTHER INCOME</b>	\$ 25,244	\$ 3,102	\$ 22,142	714%	\$ 253,643	\$ 83,206	\$ 170,436	205%
<b>NET EXCESS (DEFICIT)</b>	\$ (12,241)	\$ (16,351)	\$ 4,111	-25%	\$ (114,741)	\$ (107,785)	\$ (6,956)	6%

# Financial Overview

## Yacht Club Facility Budget vs Actual

<i>YCF Yacht Club Facility</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
<b>TOTAL EXPENSES</b>	\$ 31,325	\$ 20,738	<b>\$ (10,586)</b>	51%	\$ 243,028	\$ 236,513	<b>\$ (6,516)</b>	3%
<b>NET EXCESS (DEFICIT)</b>	\$ (31,325)	\$ (20,738)	<b>\$ (10,586)</b>	51%	\$ (243,028)	\$ (236,513)	<b>\$ (6,516)</b>	3%

-Over budget due to replacing walk-in freezer skid and replacing the motherboard for AC unit

## Yacht Club Facility Actual vs Actual

<i>YCF Yacht Club Facility</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
<b>TOTAL EXPENSES</b>	\$ 31,325	\$ 26,781	<b>\$ (4,544)</b>	17%	\$ 243,028	\$ 239,501	<b>\$ (3,527)</b>	1%
<b>NET EXCESS (DEFICIT)</b>	\$ (31,325)	\$ (26,781)	<b>\$ (4,544)</b>	17%	\$ (243,028)	\$ (239,501)	<b>\$ (3,527)</b>	1%

# Financial Overview

## Breakwater Grille Facility Budget vs Actual

<i>BWF Breakwater Grille Facility</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
<b>TOTAL EXPENSES</b>	\$ 6,234	\$ 6,146	\$ (88)	1%	\$ 84,482	\$ 80,960	\$ (3,522)	4%
<b>NET EXCESS (DEFICIT)</b>	\$ (6,234)	\$ (6,146)	\$ (88)	1%	\$ (84,482)	\$ (80,960)	\$ (3,522)	4%

## Breakwater Grille Facility Actual vs Actual

<i>BWF Breakwater Grille Facility</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
<b>TOTAL EXPENSES</b>	\$ 6,234	\$ 9,026	\$ 2,792	-31%	\$ 84,482	\$ 73,896	\$ (10,587)	14%
<b>NET EXCESS (DEFICIT)</b>	\$ (6,234)	\$ (9,026)	\$ 2,792	-31%	\$ (84,482)	\$ (73,896)	\$ (10,587)	14%

# Financial Overview

- COGS beverage 17.33%
- COGS food 76.64%

## Breakwater Grille Budget vs Actual

<i>BWG Breakwater Grille</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
<b>TOTAL REVENUE</b>	\$ 53,454	\$ 51,500	\$ 1,954	4%	\$ 486,024	\$ 763,000	\$ (276,976)	-36%
<b>TOTAL COST OF GOODS SOLD</b>	\$ 23,028	\$ 17,935	\$ (5,093)	28%	\$ 183,459	\$ 261,996	\$ 78,536	-30%
<b>GROSS MARGIN</b>	\$ 30,425	\$ 33,565	\$ 3,140	-9%	\$ 302,564	\$ 501,005	\$ 198,440	-40%
<b>TOTAL EXPENSES</b>	\$ 48,684	\$ 50,212	\$ 1,529	-3%	\$ 531,577	\$ 582,661	\$ 51,084	-9%
<b>TOTAL OTHER INCOME</b>	\$ 13	\$ 50	\$ (37)	-75%	\$ 981	\$ 500	\$ 481	96%
<b>NET EXCESS (DEFICIT)</b>	\$ (18,246)	\$ (16,597)	\$ (1,649)	10%	\$ (228,032)	\$ (81,157)	\$ (146,875)	181%

## Breakwater Grille Actual vs Actual

<i>BWG Breakwater Grille</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
<b>TOTAL REVENUE</b>	\$ 53,454	\$ 64,185	\$ (10,731)	-17%	\$ 486,024	\$ 778,069	\$ (292,045)	-38%
<b>TOTAL COST OF GOODS SOLD</b>	\$ 23,028	\$ 25,020	\$ 1,991	-8%	\$ 183,459	\$ 265,179	\$ 81,719	-31%
<b>GROSS MARGIN</b>	\$ 30,425	\$ 39,165	\$ 8,740	-22%	\$ 302,564	\$ 512,891	\$ 210,326	-41%
<b>TOTAL EXPENSES</b>	\$ 48,684	\$ 55,139	\$ 6,455	-12%	\$ 531,577	\$ 549,691	\$ 18,114	-3%
<b>TOTAL OTHER INCOME</b>	\$ 13	\$ 18	\$ (5)	-29%	\$ 981	\$ 613	\$ 368	60%
<b>NET EXCESS (DEFICIT)</b>	\$ (18,246)	\$ (15,956)	\$ (2,290)	14%	\$ (228,032)	\$ (36,187)	\$ (191,845)	530%

# Financial Overview

- COGS beverage 59.09 %
- COGS food 46.33%

## Walden Lakeview Dining Budget vs Actual

<i>YFB Yacht Club Food &amp; Beverage</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
<b>TOTAL REVENUE</b>	\$ 55,707	\$ 68,000	\$ (12,293)	-18%	\$ 592,464	\$ 763,748	\$ (171,284)	-22%
<b>TOTAL COST OF GOODS SOLD</b>	\$ 28,573	\$ 26,150	\$ (2,423)	9%	\$ 236,826	\$ 296,749	\$ 59,924	-20%
<b>GROSS MARGIN</b>	\$ 27,134	\$ 41,850	\$ 14,716	-35%	\$ 355,638	\$ 466,999	\$ 111,360	-24%
<b>TOTAL EXPENSES</b>	\$ 98,547	\$ 91,832	\$ (6,715)	7%	\$ 933,884	\$ 994,168	\$ 60,284	-6%
<b>TOTAL OTHER INCOME</b>	\$ 10,700	\$ 6,358	\$ 4,342	68%	\$ 82,931	\$ 65,202	\$ 17,729	27%
<b>NET EXCESS (DEFICIT)</b>	\$ (60,713)	\$ (43,624)	\$ (17,089)	39%	\$ (495,314)	\$ (461,967)	\$ (33,347)	7%

## Walden Lakeview Dining Actual vs Actual

<i>YFB Yacht Club Food &amp; Beverage</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
<b>TOTAL REVENUE</b>	\$ 55,707	\$ 47,434	\$ 8,273	17%	\$ 592,464	\$ 639,450	\$ (46,986)	-7%
<b>TOTAL COST OF GOODS SOLD</b>	\$ 28,573	\$ 18,554	\$ (10,019)	54%	\$ 236,826	\$ 251,443	\$ 14,617	-6%
<b>GROSS MARGIN</b>	\$ 27,134	\$ 28,880	\$ 1,746	-6%	\$ 355,638	\$ 388,007	\$ 32,369	-8%
<b>TOTAL EXPENSES</b>	\$ 98,547	\$ 84,529	\$ (14,018)	17%	\$ 933,884	\$ 897,185	\$ (36,699)	4%
<b>TOTAL OTHER INCOME</b>	\$ 10,700	\$ 5,278	\$ 5,422	103%	\$ 82,931	\$ 60,676	\$ 22,255	37%
<b>NET EXCESS (DEFICIT)</b>	\$ (60,713)	\$ (50,371)	\$ (10,342)	21%	\$ (495,314)	\$ (448,501)	\$ (46,813)	10%

# Financial Overview

## Yacht Club Community Center Budget vs Actual

<i>YCC Yacht Club Community Center</i>	MTD	MTD	Activity	VARIANCE	YTD	YTD	LY Activity	VARIANCE
	Activity	Budget	Variance	%	Activity	Budget	Variance	%
<b>TOTAL EXPENSES</b>	\$ 1,348	\$ 1,475	\$ 127	-9%	\$ 124,560	\$ 144,550	\$ 19,990	-14%
<b>NET EXCESS (DEFICIT)</b>	\$ (1,348)	\$ (1,475)	\$ 127	-9%	\$ (124,560)	\$ (144,550)	\$ 19,990	-14%

## Yacht Club Community Center Actual vs Actual

<i>YCC Yacht Club Community Center</i>	MTD	LYMTD	Activity	VARIANCE	YTD	LYYTD	LY Activity	VARIANCE
	Activity	Activity	Variance	%	Activity	Activity	Variance	%
<b>TOTAL EXPENSES</b>	\$ 1,348	\$ 1,594	\$ 246	-15%	\$ 124,560	\$ 121,721	\$ (2,838)	2%
<b>NET EXCESS (DEFICIT)</b>	\$ (1,348)	\$ (1,594)	\$ 246	-15%	\$ (124,560)	\$ (121,721)	\$ (2,838)	2%