

	Sep 20	Budget	\$ Over Budget	% of Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
30099 - Income - Taxable Sales	142,597.26	122,527.89	20,069.37	116.38%	477,199.53	397,500.97	79,698.56	120.05%	1,492,458.60
30100 - Operating - Taxable	0.00	5,906.25	-5,906.25	0.0%	0.00	21,397.50	-21,397.50	0.0%	82,350.00
30100.1 - Food Sales									
30111 - Dining Room Food Sales	142,597.26	128,434.14	14,163.12	111.03%	477,199.53	418,898.47	58,301.06	113.92%	1,574,808.60
30112 - Banquet Food Sales	0.00	0.00	0.00	100.0%	-18,208.64	0.00	-18,208.64	100.0%	0.00
Total 30100.1 - Food Sales	142,597.26	128,434.14	14,163.12	111.03%	477,199.53	418,898.47	58,301.06	113.92%	1,574,808.60
30100.2 - Merchandise Sales	4,359.99	4,027.90	332.09	108.25%	15,524.50	28,457.31	-12,932.81	54.55%	65,228.91
30100 - Operating - Taxable - Other	-5,795.96	0.00	-5,795.96	100.0%	-18,208.64	0.00	-18,208.64	100.0%	0.00
Total 30100 - Operating - Taxable	141,161.29	132,462.04	8,699.25	106.57%	474,515.39	447,355.78	27,159.61	106.07%	1,640,037.51
30101 - Liquor Sales - Taxable	5,364.35	12,658.46	-7,294.11	42.38%	17,188.03	42,475.57	-25,287.54	40.47%	142,107.86
30103 - Beer Sales	6,420.38	10,982.55	-4,562.17	58.46%	24,502.37	37,311.99	-12,809.62	65.67%	109,872.62
30104 - Wine Sales	2,969.10	8,034.22	-5,065.12	36.96%	8,492.20	24,730.90	-16,238.70	34.34%	94,947.27
30105 - Non Alcoholic Beverages	7,587.75	8,808.69	-1,220.94	86.14%	24,863.49	34,178.53	-9,315.04	72.75%	101,212.40
Total 30099 - Income - Taxable Sales	163,502.87	172,945.96	-9,443.09	94.54%	549,561.48	586,052.77	-36,491.29	93.77%	2,088,177.66
30199 - Income - Non Taxable Sales	139.11	0.00	139.11	100.0%	210.11	0.00	210.11	100.0%	0.00
30200 - Operating - Non Taxable	22.00	25.00	-3.00	88.0%	72.00	120.00	-48.00	60.0%	82.00
30201 - Snack Sales - Non Taxable	0.00	60.00	-60.00	0.0%	0.00	2,760.00	-2,760.00	0.0%	4,770.00
30199 - Income - Non Taxable Sales - Other	161.11	85.00	76.11	189.54%	282.11	2,880.00	-2,597.89	9.8%	5,590.00
Total 30199 - Income - Non Taxable Sales	3,544.00	3,010.00	534.00	117.74%	13,615.00	16,556.00	-2,941.00	82.24%	39,575.00
30204 - Instructional Fees - In	2,588.00	1,360.00	1,228.00	190.29%	8,627.00	4,670.00	3,957.00	184.73%	12,988.00
30205 - Range Balls	21.00	35.00	-14.00	60.0%	58.00	160.00	-102.00	36.25%	475.00
30206 - Pull Car Rentals	-135.40	0.00	-135.40	100.0%	0.00	0.00	0.00	0.0%	2,400.00
30210 - Private Cart Storage	8,463.00	5,716.50	2,746.50	148.05%	32,277.00	25,189.00	7,088.00	128.14%	57,065.30
30207 - Club Rentals	7,161.00	845.00	6,316.00	847.46%	14,372.00	15,250.00	-878.00	94.24%	23,195.00
30212 - Guest Fees	108.32	0.00	108.32	100.0%	3,087.24	0.00	3,087.24	100.0%	18,900.00
30215 - Golf Cart Trail Fees	5,820.00	4,150.30	1,669.70	140.23%	22,865.00	22,070.38	794.62	103.6%	48,133.80
30217 - Green Fees	2,330.00	710.00	1,620.00	328.17%	7,005.00	4,020.00	2,985.00	174.25%	9,860.00
30220 - Ground Maintenance	1,500.00	1,500.00	0.00	100.0%	4,500.00	4,500.00	0.00	100.0%	16,000.00
30226 - Show & Events Income	0.00	250.00	-250.00	0.0%	109.84	1,050.00	-940.16	10.46%	10,200.00
30230 - Administrative Fees	38,634.36	7,270.00	31,364.36	531.42%	107,378.81	21,810.00	85,568.81	482.34%	76,990.00
30231 - Amenity Card Fees	15.00	125.00	-110.00	12.0%	185.00	375.00	-190.00	49.33%	1,500.00
30235 - Collection Fees	80.00	40.00	40.00	200.0%	282.00	120.00	162.00	235.0%	450.00
30299 - Dog Park Tags	173.00	170.00	3.00	101.77%	2,240.00	820.00	1,420.00	273.17%	2,805.00
30300 - Fishing & Boat Permits	580.00	60.00	520.00	966.67%	1,600.00	2,860.00	-1,260.00	55.94%	3,980.00
30303 - Arena & Ground Fees	11,271.78	13,981.00	-2,709.22	80.62%	32,041.39	42,743.00	-10,701.61	74.96%	162,305.00
30305 - Horse Board	120.00	500.00	-380.00	24.0%	480.00	1,500.00	-1,020.00	32.0%	6,000.00
30306 - Shavings	20.00	430.00	-410.00	4.65%	45.00	1,540.00	-1,495.00	2.92%	6,100.00
30307 - Turn-Out Fees	26.00	120.00	-94.00	21.67%	26.00	420.00	-394.00	6.19%	2,055.00
30308 - Supplements - equestrian	451.50	2,625.00	-2,173.50	17.2%	2,466.75	7,080.00	-4,613.25	34.84%	18,655.00
30400 - Rental Facilities	0.00	100.00	-100.00	0.0%	0.00	300.00	-300.00	0.0%	500.00
30495 - NSF Check Charges	7.07	5.00	2.07	141.4%	85.75	80.00	5.75	107.19%	420.00
30497 - Interest Income - Deferred	0.00	20.00	-20.00	0.0%	0.00	110.00	-110.00	0.0%	230.00
30499 - Dividend Income - Operating	2,246.19	1,010.00	1,236.19	222.4%	7,151.11	3,030.00	4,121.11	236.01%	12,120.00
30500 - Interest Income - Operating	621.50	8,250.00	-7,628.50	7.53%	2,897.88	23,750.00	-20,852.12	12.2%	36,750.00
30501 - Assmnt Int Serv Chg Penalty	2,740.00	12,450.00	-9,710.00	22.01%	3,570.00	37,350.00	-33,780.00	9.56%	57,150.00
30501.3 - Service Charge	3,361.50	20,700.00	-17,338.50	16.24%	6,467.88	61,100.00	-54,632.12	10.59%	93,900.00
Total 30501 - Assmnt Int Serv Chg Penalty	3,750.00	1,000.00	2,750.00	375.0%	10,875.00	3,000.00	7,875.00	362.5%	9,900.00
30602 - ECC Fines	875.00	200.00	675.00	437.5%	7,987.50	500.00	7,487.50	1,597.5%	2,000.00
30603 - Inspection Fees	900.00	925.00	-25.00	97.3%	2,000.00	3,025.00	-1,025.00	66.12%	10,900.00
30604 - ECC - Engineering Fees	500.00	100.00	400.00	500.0%	1,000.00	300.00	700.00	333.33%	1,800.00
30705 - Unclaimed Deposits	0.00	100.00	-100.00	0.0%	0.00	10,200.00	-10,200.00	0.0%	11,100.00
30800 - Sport League Fees	-153.90	774.00	-927.90	-19.88%	9,056.10	7,076.50	1,979.60	127.97%	32,177.00
38000 - Other Revenue Clearing	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00

Bear Valley Springs Association
 COMBINED ALL DEPT - Income Statement
 September 2020

10/19/20

	Sep 20	Budget	\$ Over Budget	% of Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
70013 - Returned Check Charges	70.00	0.00	70.00	100.0%	350.00	0.00	350.00	100.0%	0.00
Total Income	258,021.40	240,912.76	17,108.64	107.1%	848,277.96	850,762.65	-2,484.69	99.71%	2,790,088.76
Cost of Goods Sold									
40100 - Purchases - Food & Other	57,297.40	52,616.78	4,680.62	108.9%	169,217.40	173,060.09	-3,842.69	97.78%	642,153.02
40101 - Purchases - Liquor	1,950.66	2,745.06	-794.40	71.06%	3,686.62	9,186.60	-5,499.98	40.13%	30,907.34
40105 - Purchases - Snacks Non-Taxable	0.00	100.00	-100.00	0.0%	59.60	250.00	-190.40	23.84%	900.00
40106 - Purchases - Beer	2,184.75	3,953.71	-1,768.96	55.26%	7,839.90	13,432.31	-5,592.41	58.37%	39,688.35
40107 - Purchases - Wine	1,173.51	3,051.60	-1,878.09	38.46%	2,653.53	9,773.06	-7,119.53	27.15%	36,713.25
40108 - Purchases - Non-Alcoholic Bev	2,620.94	2,997.07	-376.13	87.45%	8,546.21	13,458.40	-4,912.19	63.5%	38,526.78
40200 - Inventory Adjustments - Food	-4,749.18	0.00	-4,749.18	100.0%	11,310.78	0.00	11,310.78	100.0%	0.00
40201 - Inventory Adjustments - Liquor	-919.04	0.00	-919.04	100.0%	-753.96	0.00	-753.96	100.0%	0.00
40203 - Inventory Adjustments - Beer	-218.32	0.00	-218.32	100.0%	20.66	0.00	20.66	100.0%	0.00
40204 - Inventory Adjustments - Wine	-338.35	0.00	-338.35	100.0%	-338.58	0.00	-338.58	100.0%	0.00
40205 - Inventory Adjustments - Snacks	13.25	0.00	13.25	100.0%	24.11	0.00	24.11	100.0%	0.00
40208 - Inventory Adjustment - Non-Alc	195.84	0.00	195.84	100.0%	559.37	0.00	559.37	100.0%	0.00
Total COGS	59,211.46	65,464.22	-6,252.76	90.45%	202,825.64	219,160.46	-16,334.82	92.55%	788,888.74
Gross Profit	198,809.94	175,448.54	23,361.40	113.32%	645,452.32	631,602.19	13,850.13	102.19%	2,001,200.02
Expense									
50100 - Payroll Expenses									
50101 - Payroll Expense - Hourly	214,195.38	203,159.22	11,036.16	105.43%	665,545.72	689,866.27	-24,320.55	96.48%	2,454,599.26
50102 - Payroll Expense - Salaried	76,012.90	79,750.42	-3,737.52	95.31%	230,707.22	232,225.22	-1,518.00	99.35%	954,396.45
50103 - Payroll Expense - OVERTIME	2,230.15	0.00	2,230.15	100.0%	7,014.25	0.00	7,014.25	100.0%	0.00
50200 - Payroll Taxes									
50201 - Social Security	18,753.73	19,465.12	-711.39	96.35%	57,871.55	62,184.40	-4,312.85	93.06%	228,600.85
50202 - Medicare	4,408.09	4,552.33	-144.24	96.83%	13,954.94	14,543.14	-588.20	95.96%	53,463.10
50203 - FUI	326.60	207.50	119.11	157.4%	1,144.52	1,142.00	2.52	100.22%	30,028.01
50204 - CA SUI	2,119.51	1,277.10	842.41	165.96%	7,522.71	7,004.62	518.09	107.4%	39,135.12
50200 - Payroll Taxes - Other	1,027.71	0.00	1,027.71	100.0%	3,251.45	0.00	3,251.45	100.0%	0.00
Total 50200 - Payroll Taxes	26,635.64	25,502.05	1,133.59	104.45%	83,745.17	84,874.16	-1,128.99	98.67%	351,227.08
50300 - Workers Compensation	14,946.28	16,413.22	-1,466.94	91.06%	44,225.48	57,328.22	-13,102.74	77.14%	196,596.40
50350 - Group Health Insurance	21,618.73	25,088.03	-3,469.30	86.17%	66,035.65	75,264.11	-9,228.46	87.74%	301,056.33
50400 - Retirement Contributions	5,269.50	3,111.00	2,158.50	169.38%	15,938.56	5,355.56	10,583.00	150.61%	40,930.00
50410 - Vacations Benefits	9,916.15	10,879.76	-963.61	91.14%	31,610.02	36,788.44	-5,178.42	85.92%	141,437.02
50420 - Employee Meals	2,486.00	1,963.63	522.37	126.6%	8,402.00	7,528.41	873.59	111.6%	26,047.43
Total 50100 - Payroll Expenses	373,310.73	365,867.33	7,443.40	102.03%	1,153,224.07	1,194,457.83	-41,233.76	96.55%	4,466,289.97
50110 - Employee Incentive Programs	0.00	12,500.00	-12,500.00	0.0%	0.00	17,500.00	-17,500.00	0.0%	55,500.00
50510 - First Aid	47.31	68.00	-20.69	69.57%	645.96	1,031.00	-385.04	62.65%	2,392.00
50512 - Drug Testing	0.00	393.00	-393.00	0.0%	807.50	1,534.00	-726.50	52.64%	7,546.00
50900 - Elections	0.00	0.00	0.00	0.0%	14,343.50	0.00	14,343.50	100.0%	16,700.00
51100 - Mileage & Vehicle Expense	2,741.73	3,861.33	-1,119.60	71.01%	7,303.91	11,348.99	-4,045.08	64.36%	46,320.96
51400 - Vehicle Allowances	7,488.83	1,175.00	6,313.83	637.35%	9,586.83	3,525.00	6,061.83	271.97%	14,100.00
51800 - Electricity	17,501.91	15,064.00	2,437.91	116.18%	53,208.51	47,870.00	5,338.51	111.15%	136,845.00
51900 - Natural Propane & Gas	3,454.38	2,859.00	595.38	120.83%	9,671.75	7,895.00	1,776.75	122.51%	93,690.00
52000 - Water - Potable	13,500.18	10,267.75	3,232.43	131.48%	46,769.68	22,346.75	24,422.93	209.29%	65,351.50
52001 - Water - Effluent	9,326.72	5,000.00	4,326.72	186.53%	20,068.18	20,171.00	-102.82	99.49%	48,405.88
52002 - Water - Non-Potable	48,188.33	-42,100.00	90,288.33	-114.46%	-1,935.90	8,600.00	-10,535.90	-22.51%	166,050.00
52100 - Trash	3,308.73	3,721.90	-413.17	88.9%	9,569.59	11,764.36	-2,194.77	81.34%	30,000.00
52200 - Telephone	3,116.91	3,627.35	-510.44	85.93%	9,945.98	11,482.05	-1,536.07	86.62%	44,168.20
52300 - Office Supplies	863.45	1,204.00	-340.55	71.72%	3,341.81	4,348.00	-1,006.19	76.86%	17,941.00
52301 - Banking and Billing Supplies	-45.00	0.00	-45.00	100.0%	-85.00	0.00	-85.00	100.0%	0.00
52400 - Minor Equipment & Tools	5,875.07	3,208.23	2,666.84	183.25%	7,231.64	14,234.69	-7,003.05	50.8%	37,510.30
52500 - Licenses, Fees & Subs	6,721.40	3,615.97	3,105.43	185.88%	13,036.81	19,825.91	-6,789.10	65.76%	55,001.64
52501 - Conference, Seminars & Training	375.00	559.00	-184.00	67.08%	375.00	2,939.00	-2,564.00	12.76%	19,498.00
52600 - Postage & Shipping	-1,000.00	1,069.50	-2,069.50	-93.5%	1,014.50	2,028.50	-1,014.00	50.01%	9,934.00
52801 - Committee Fees	200.00	250.00	-50.00	80.0%	700.00	750.00	-50.00	93.33%	2,650.00
52900 - Community Relations	1,812.54	6,265.00	-4,452.46	28.93%	6,222.08	12,585.00	-6,362.92	49.44%	31,280.00
52901 - Disaster Planning	0.00	0.00	0.00	0.0%	0.00	300.00	-300.00	0.0%	850.00
52905 - Contingency Fund Expense	-3,046.32	3,750.00	-6,796.32	-81.24%	-1,546.32	11,250.00	-12,796.32	-13.75%	45,000.00

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52910 - Employee Relations	2,244.03	3,278.29	-1,034.26	68.45%	8,207.44	12,351.71	-4,144.27	66.45%	39,920.30
53000 - Legal Fees	3,066.00	2,500.00	566	122.64%	6,142.00	6,000.00	142.00	102.37%	18,000.00
53001 - Golf Course Management Fees	49,606.50	47,280.00	2,326.5	104.92%	148,619.50	141,913.00	6,706.50	104.73%	571,440.00
53010 - Legal Settlements	0.00	10,000.00	-10,000.00	0.0%	0.00	10,000.00	-10,000.00	0.0%	10,000.00
53100 - Audit Services	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	16,000.00
53300 - Insurance-Liability/Umbrella	14,015.66	19,337.98	-5,322.32	72.48%	42,046.98	58,013.94	-15,966.96	72.48%	232,055.76
53301 - Travel	0.00	0.00	0	0.0%	0.00	650.00	-650.00	0.0%	7,510.00
53302 - Spoilage	742.90	536.00	206.9	138.6%	1,579.85	2,118.00	-538.15	74.59%	7,657.00
53303 - Entertainment	0.00	3,875.00	-3,875	0.0%	0.00	12,525.00	-12,525.00	0.0%	51,400.00
53400 - Property Taxes - Possessory	1,024.55	1,700.00	-675.45	60.27%	3,826.07	5,100.00	-1,273.93	75.02%	20,400.00
53410 - Property Taxes - Unsecured	2,049.10	3,400.00	-1,350.9	60.27%	7,896.44	10,200.00	-2,303.56	77.42%	40,800.00
53420 - Property Taxes - Lease Equip	0.00	0.00	-12	0.0%	0.00	36.00	-36.00	0.0%	144.00
53421 - Fed & CA Filing Fees	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	1,100.00
53600 - Advertising & Promotion	0.00	100.00	-100	0.0%	0.00	300.00	-300.00	0.0%	1,450.00
53700 - Collection Expense	0.00	115.00	-115	0.0%	0.00	345.00	-345.00	0.0%	1,380.00
53800 - Newsletter	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	19,300.00
54000 - Equipment Rental	4,589.75	2,315.00	2,274.75	198.26%	7,555.90	7,615.00	-59.10	99.22%	31,360.00
54600 - Outside Services	19,184.65	6,711.30	12,473.35	285.86%	47,686.63	25,940.90	21,745.73	183.83%	109,525.60
54610 - 401K Plan Administration Fees	0.00	0.00	0	0.0%	562.50	562.50	0.00	100.0%	2,250.00
54710 - Payroll Services	0.00	1,500.00	-1,500	0.0%	2,881.52	5,200.00	-2,318.48	55.41%	21,400.00
54800 - Equipment Repair & Maintenance	1,300.76	804.00	496.76	161.79%	7,572.20	5,617.00	1,955.20	134.81%	19,348.00
54900 - Bad Debt	6,500.00	6,500.00	0	100.0%	19,500.00	19,500.00	0.00	100.0%	78,000.00
55000 - Chemicals	4,810.92	5,775.00	-964.08	83.31%	28,479.39	29,925.00	-1,445.61	95.17%	56,455.00
55005 - Sand & Gravel	0.00	200.00	-200	0.0%	6,338.63	900.00	5,438.63	704.29%	6,200.00
55200 - Maint Materials & Supplies	2,515.80	4,740.00	-2,224.2	53.08%	12,819.97	12,962.00	-142.03	98.9%	45,632.00
55201 - Horse Trail Maintenance	141.37	200.00	-58.63	70.69%	381.62	600.00	-218.38	63.6%	2,400.00
55300 - Uniform Supplies	2,883.64	2,300.00	-16.36	99.29%	8,047.00	7,195.00	852.00	111.84%	27,925.00
55600 - Janitorial Allowance	389.00	417.00	-28	93.29%	1,221.00	1,358.00	-137.00	89.91%	5,056.00
55700 - Pool Supplies	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	100.00
55900 - Non-Consumable Supplies	13,351.86	5,580.00	7,771.86	239.28%	37,303.66	20,120.00	17,183.66	185.41%	66,166.00
56000 - Cleaning Supplies	67.87	170.00	-102.13	39.92%	206.57	510.00	-303.43	40.5%	2,040.00
56100 - Construction Materials	855.45	700.00	155.45	122.21%	2,531.40	2,100.00	431.40	120.54%	8,400.00
56200 - Decorations	0.00	100.00	-100	0.0%	0.00	150.00	-150.00	0.0%	3,075.00
56300 - Glass/China/Silver Replacement	563.43	550.00	13.43	102.44%	2,293.03	7,100.00	-4,806.97	32.3%	12,050.00
56400 - Linens, Uniforms & Mats	2,494.34	3,629.00	-1,134.66	68.75%	6,970.88	13,390.00	-6,419.12	52.06%	56,470.00
56800 - Bank Fees & Credit Card Charges	681.04	300.00	381.04	227.01%	1,323.59	1,175.00	148.59	112.65%	3,975.00
57000 - Feed & Supplements	0.00	0.00	0	0.0%	5,765.76	9,200.00	-3,434.24	62.67%	46,000.00
57200 - Equipment Maintenance Agreement	374.16	784.00	-409.84	47.72%	1,753.19	2,952.00	-1,198.81	59.39%	13,058.00
57300 - Software & Upgrades	4,995.00	0.00	4,995	100.0%	4,995.00	0.00	4,995.00	100.0%	15,575.00
57400 - Stable Bedding	0.00	584.00	-584	0.0%	685.55	1,752.00	-1,066.45	39.13%	7,008.00
57600 - Shows & Events	0.00	0.00	0	0.0%	0.00	6,300.00	-6,300.00	0.0%	9,750.00
57701 - Background Investigations	0.00	50.00	-50	0.0%	0.00	262.00	-262.00	0.0%	776.00
58300 - Recreational Supplies	0.00	100.00	-100	0.0%	521.00	850.00	-329.00	61.29%	3,250.00
58301 - Sports League Supplies	1,866.09	2,165.00	-298.91	86.19%	6,230.33	8,340.00	-2,109.67	74.7%	29,565.00
58302 - Event Expenses	0.00	50.00	-50	0.0%	69.99	864.00	-794.01	8.1%	3,659.00
58305 - Tournament Expense	0.00	0.00	0	0.0%	0.00	270.00	-270.00	0.0%	340.00
58400 - Restock Lake	0.00	0.00	0	0.0%	110.00	0.00	110.00	100.0%	10,950.00
58800 - Cash Over/Short	132.76	0.00	132.76	100.0%	531.20	0.00	531.20	100.0%	0.00
59500 - Credit Card Commission	6,456.68	3,989.81	2,466.87	161.83%	18,120.92	13,070.96	5,049.96	136.64%	45,058.61
90008 - Bank Service Charges	10.00	10.00	0.00	100.0%	40.00	0.00	40.00	100.0%	0.00
Total Expense	643,695.85	550,961.74	92,734.11	116.83%	1,842,192.95	1,908,121.09	-65,928.14	96.55%	7,241,450.18
Net Ordinary Income	-444,885.91	-375,513.20	-69,372.71	118.47%	-1,196,740.63	-1,276,518.90	79,778.27	93.75%	-5,240,250.16
Net Income	-444,885.91	-375,513.20	-69,372.71	118.47%	-1,196,740.63	-1,276,518.90	79,778.27	93.75%	-5,240,250.16

4:31 PM
10/19/20
Accrual Basis

Bear Valley Springs Association

Balance Sheet
As of September 30, 2020

Sep 30, 20

ASSETS

Current Assets

Checking/Savings

10000 · Operating Cash	
10001 · Petty Cash	7,700.00
10004 · Cash Bank	10,520.00
10007 · CAB Deferred Operating Account	173,061.66
10009 · Bank of the Sierra	79,675.58
10021 · CAB - Operating	3,846,756.80

Total 10000 · Operating Cash 4,117,714.04

10100 · Reserve Cash

10104 · Edward Jones Investments	1,533,289.18
10105 · CAB - Reserves Acct	2,840,454.04

Total 10100 · Reserve Cash 4,373,743.22

Total Checking/Savings 8,491,457.26

Accounts Receivable

11000 · Accounts Receivable	
11600 · Assessments Receivable	3,580,763.91
11609 · Penalty, Fees, interest - Assmt	163,104.54
11610 · ECC Fines Receivable	30,425.00
11710 · Other Receivables	25,505.31
11900 · NSF Receivable	1,225.46
12200 · Equestrian Boarding Receivable	4,915.16
12250 · Rules Violation Receivable	(105.00)
12400 · Outside Accounts Receivable	14,784.16

Total 11000 · Accounts Receivable 3,820,618.54

12000 · House Charges Receivable (51.58)

Total Accounts Receivable 3,820,566.96

Other Current Assets

11605 · Allowance for Doubtful Accounts	(1,287,351.56)
11700 · Accounts Receivable Clearing	3,365.88
11755 · BVSACRFF RECV clearing	5,422.45
12401 · IBS- House Charges Receivable	(3,843.05)
12402 · IBS - House Charge Interest Rec	0.78

13000 · Inventory

13100 · Bar	
13102 · Bar Liquor	6,024.59
13103 · Bar Beer	2,249.12
13104 · Bar Wine	2,921.07
13108 · Bar - Non-Alcoholic	2,294.83

Total 13100 · Bar 13,489.61

4:31 PM
10/19/20
Accrual Basis

Bear Valley Springs Association

Balance Sheet

As of September 30, 2020

Sep 30, 20

13200 · Mulligan Room	
13201 · MR Food	10,653.35
13202 · MR Liquor	414.86
13203 · MR Beer	1,253.46
13204 · MR Wine	109.09
13205 · MR Snacks Non-Taxable	77.91
13208 · Mulligan Rm - Non-Alcoholic bev	2,097.29
Total 13200 · Mulligan Room	<u>14,605.96</u>
13300 · Pool	
13309 · Pool - Merchandise Taxable	(156.34)
Total 13300 · Pool	<u>(156.34)</u>
13400 · Golf Shop	22,355.00
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	346.02
13608 · Whiting Center Non-Alcoholic	(63.70)
Total 13600 · Whiting Center	<u>282.32</u>
13800 · Restaurant	
13801 · Restaurant Food	22,520.22
Total 13800 · Restaurant	<u>22,520.22</u>
13900 · Equesterian	
13901 · Equesterian - Feed	(10.00)
Total 13900 · Equesterian	<u>(10.00)</u>
Total 13000 · Inventory	73,086.77
14000 · Prepaid Insurance	73,169.17
14002 · Prepaid Property Taxes	27,662.85
Total Other Current Assets	<u>(1,108,486.71)</u>
Total Current Assets	<u>11,203,537.51</u>
Fixed Assets	
15000 · Furniture Fixtures and Equip	
15001 · Furn Fixtures & Equip Assets	2,104,390.12
15002 · Accu Depreciation	(1,986,977.78)
15000 · Furniture Fixtures and Equip - Other	59.66
Total 15000 · Furniture Fixtures and Equip	<u>117,472.00</u>
15100 · Automotive Assets	
15101 · Auto & Trucks	435,696.40
15103 · Accu Depreciation	(425,435.99)
Total 15100 · Automotive Assets	<u>10,260.41</u>
15300 · Golf Carts Assets	
15301 · Golf Carts	178,710.75
15302 · Accu Depreciation	(76,570.48)
Total 15300 · Golf Carts Assets	<u>102,140.27</u>

4:31 PM

Bear Valley Springs Association

10/19/20

Balance Sheet

Accrual Basis

As of September 30, 2020

Sep 30, 20

Total Fixed Assets	229,872.68
TOTAL ASSETS	11,433,410.19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	212,496.06
20000 · Accounts Payable - Other	47,087.00
Total 20000 · Accounts Payable	259,583.06
21501 · ECC Refundable Deposits	104,125.00
21502 · Amenity Cards Payable	4,825.00
21600 · Renters Card Deposits	14,950.00
Total Accounts Payable	383,483.06
Other Current Liabilities	
20102 · Accts Pay Clearing - Cashback	(37.00)
20105 · Gift Certificates Payable	21,907.48
20115 · Tips Payable	37.29
20117 · Banquet Service Charge	(1,162.77)
20118 · Instructional/Lesson Fees	197.30
20120 · Deposit - Future Events	(3,775.65)
20200 · Payroll Payable	157,567.06
20203 · 401K Plan - Employee	3,525.51
20204 · 401 K Employee Loan Payable	683.35
20205 · Garnishments	255.79
20207 · 401K Plan - Employer	2,392.75
20401 · Payroll Taxes Payable	40,315.90
20501 · Accrued Vacation Earned Payable	82,106.16
20600 · Accrued Sales Tax Payable	24,424.10
20900 · Deferred Revenue Assets	1,949,101.29
21601 · Unclaimed Renters Card Deposits	975.00
21651 · Unclaimed Vendor Payment	20.00
Total Other Current Liabilities	2,278,533.56
Total Current Liabilities	2,662,016.62
Total Liabilities	2,662,016.62
Equity	
29050 · Designated Reserves	
29051 · Designated Reserves-Beg of Year	3,227,477.47
29054 · Reserve Transfers	2,571,954.00
29059 · Interest and Dividends EJ	25,731.01
29065 · Interest and Dividends CAB	11,693.30

4:31 PM
10/19/20

Bear Valley Springs Association

Balance Sheet

Accrual Basis

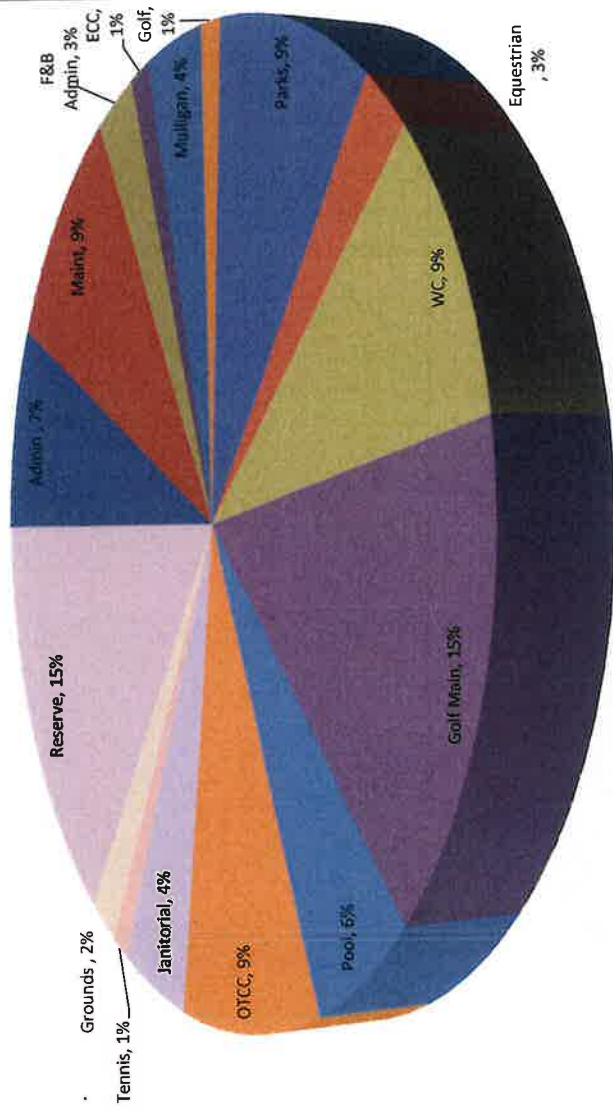
As of September 30, 2020

Sep 30, 20

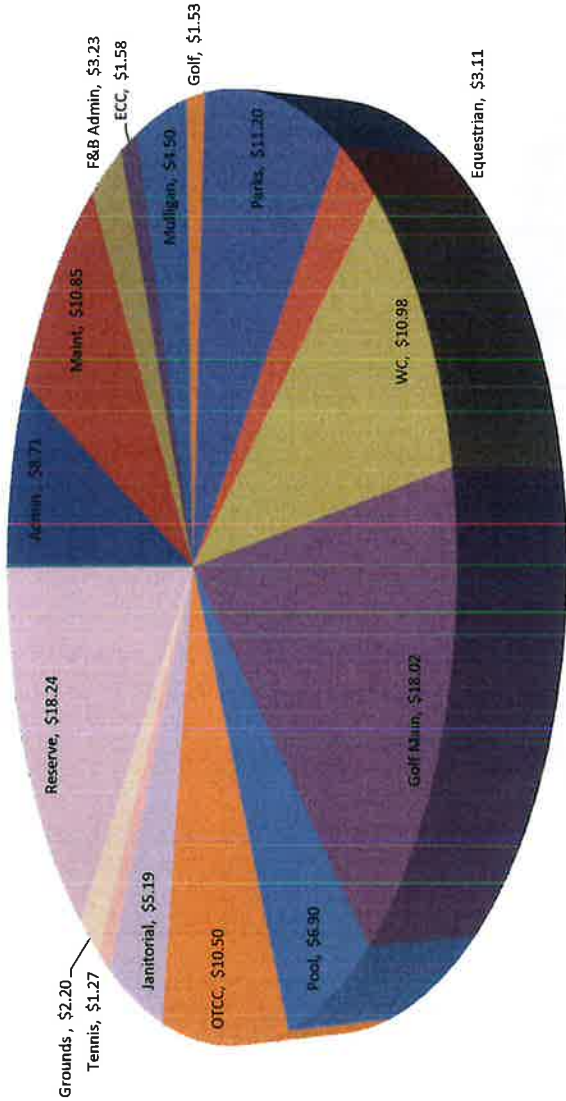
29067 · Income-Sale of Reserve Item	84,679.37
29070 · Reserve Expense-Bank Charges	(765.00)
29080 · Reserve Expenditures	(2,498,264.39)
29050 · Designated Reserves - Other	9,570.07
Total 29050 · Designated Reserves	<u>3,432,075.83</u>
29990 · Prior Retained Earnings	289,253.05
29997 · PROPERTY Fund Balance	449,918.00
Net Income	<u>4,600,146.69</u>
Total Equity	<u>8,771,393.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,433,410.19</u></u>

Departmental Subsidy

Departmental Subsidy	Amount	Percentage
Dept10 Admin	(38,848.55)	7%
Dept11 Maint	(48,370.12)	9%
Dept12 F&B Admin	(14,411.13)	3%
Dept13 ECC	(7,058.49)	1%
Dept15 Mulligan	(20,069.06)	4%
Dept16 Golf	(6,801.20)	1%
Dept17 Parks	(49,962.67)	9%
Dept18 Equestrian	(13,883.62)	3%
Dept19 WC	(48,971.40)	9%
Dept20 Golf Main	(80,364.45)	15%
Dept21 Pool	(30,751.46)	6%
Dept24 OTCC	(46,804.75)	9%
Dept26 Janitorial	(23,130.02)	4%
Dept28 Tennis	(5,664.06)	1%
Dept30 Grounds	(9,794.93)	2%
RESERVE	(81,352.00)	15%
		\$ (444,885.91)
		\$ (526,237.91)



Departmental Dollar Subsidy

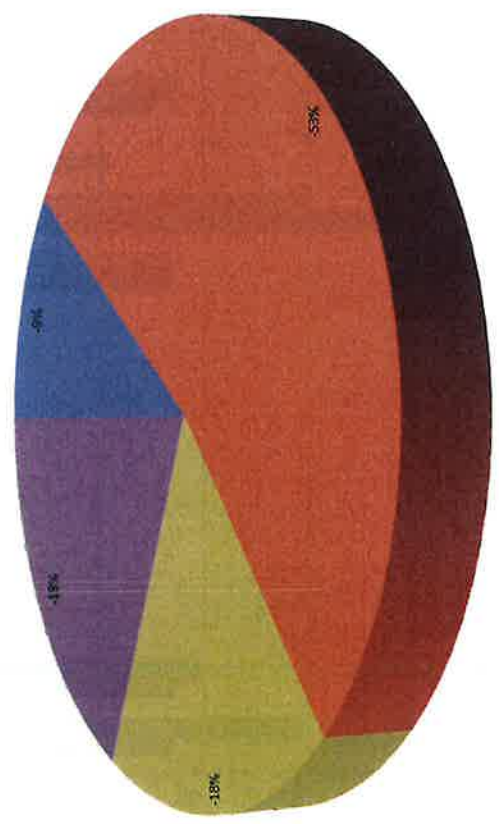


Departmental Subsidy	Dept	Subsidy	Rate
\$	38,848.55	Dept10 Admin	7%
\$	(48,370.12)	Dept11 Maint	9%
\$	(14,411.13)	Dept12 F&B Admin	3%
\$	(7,058.49)	Dept13 ECC	1%
\$	(20,069.06)	Dept15 Mulligan	4%
\$	(6,801.20)	Dept16 Golf	1%
\$	(49,962.67)	Dept17 Parks	9%
\$	(13,883.62)	Dept18 Equestrian	3%
\$	(48,971.40)	Dept19 WC	9%
\$	(80,364.45)	Dept20 Golf Main	15%
\$	(30,751.46)	Dept21 Pool	6%
\$	(46,804.75)	Dept24 OTCC	9%
\$	(23,130.02)	Dept26 Janitorial	4%
\$	(5,664.06)	Dept28 Tennis	1%
\$	(9,794.93)	Dept30 Grounds	2%
\$	(81,352.00)	RESERVE	15%
		118	\$ (444,885.91)
\$	118.00	\$	(526,237.91)

Group Subsidy

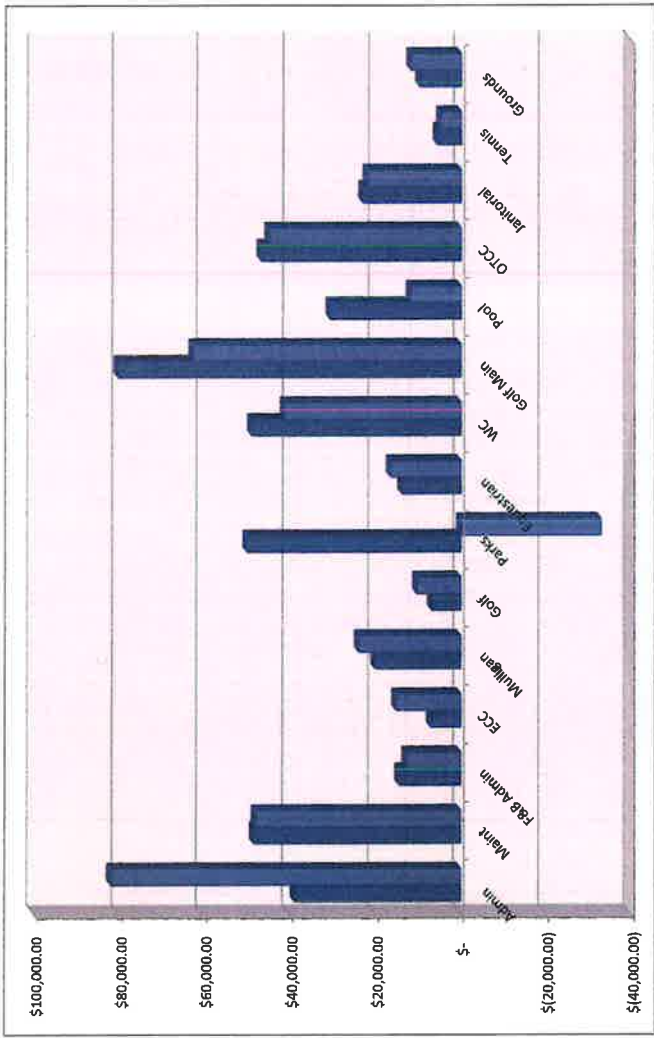


\$ (7,058.49)	Dept13	ECC	-\$45,907.04
\$ (38,848.55)	Dept10	Admin	-\$236,398.86
\$ (14,411.13)	Dept12	F&B Admin	-\$81,284.94
\$ (20,069.06)	Dept15	Mulligan	-\$81,295.07
\$ (46,804.75)	Dept24	OTCC	
\$ (13,883.62)	Dept18	Equestrian	
\$ (48,971.40)	Dept19	WC	
\$ (80,364.45)	Dept20	Golf Main	
\$ (30,751.46)	Dept21	Pool	
\$ (49,962.67)	Dept17	Parks	
\$ (6,801.20)	Dept16	Golf	
\$ (5,664.06)	Dept28	Tennis	
\$ (9,794.93)	Dept30	Grounds	
\$ (48,370.12)	Dept11	Maint	
\$ (23,130.02)	Dept26	Janitorial	



■ Admin
■ Recreation
■ Food & Beverage
■ Main

	Actual	Budget
Admin	\$ 30,448.55	\$ 81,922.29
Maint	\$ 48,370.12	\$ 47,929.32
F&B Admin	\$ 14,411.13	\$ 12,789.54
ECC	\$ 7,058.49	\$ 15,155.18
Mulligan	\$ 20,009.06	\$ 23,967.59
Golf	\$ 16,801.20	\$ 10,342.09
Parks	\$ 49,962.67	\$ (32,869.63)
Equestrian	\$ 13,883.42	\$ 16,504.03
WC	\$ 48,971.40	\$ 41,345.55
Golf Main	\$ 80,364.45	\$ 62,559.12
Pool	\$ 30,751.46	\$ 11,901.92
OTCC	\$ 46,804.75	\$ 45,037.75
Janitorial	\$ 23,130.02	\$ 22,128.36
Tennis	\$ 5,684.16	\$ 4,878.83
Grounds	\$ 9,794.93	\$ 11,921.26



	Actual	Budget
Admin	\$ 136,992.31	\$ 199,569.27
Maint	\$ 138,798.77	\$ 151,516.88
F&B Admin	\$ 33,974.92	\$ 39,449.09
ECC	\$ 18,906.54	\$ 36,539.36
Mulligan	\$ 58,764.59	\$ 71,264.46
Golf	\$ 4,564.80	\$ 18,816.71
Parks	\$ 19,981.78	\$ 41,561.67
Equestrian	\$ 58,269.48	\$ 55,532.31
WC	\$ 136,597.89	\$ 133,837.39
Golf Main	\$ 247,479.35	\$ 202,571.36
Pool	\$ 106,767.34	\$ 71,327.29
OTCC	\$ 127,284.43	\$ 138,364.36
Janitorial	\$ 69,136.34	\$ 67,433.84
Tennis	\$ 4,551.22	\$ 17,618.13
Grounds	\$ 28,670.87	\$ 31,116.78

Year to Date

