



11:12 AM  
05/15/20  
Accrual Basis

Bear Valley Springs Association

Balance Sheet  
As of April 30, 2020

Apr 30, 20

ASSETS

Current Assets

Checking/Savings

10000 · Operating Cash	
10001 · Petty Cash	7,700.00
10004 · Cash Bank	9,870.00
10007 · CAB Deferred Operating Account	204,623.49
10009 · Bank of the Sierra	73,489.68
10021 · CAB - Operating	1,957,686.59
Total 10000 · Operating Cash	<u>2,253,369.76</u>

10100 · Reserve Cash

10104 · Edward Jones Investments	1,533,289.18
10105 · CAB - Reserves Acct	1,447,890.21

Total 10100 · Reserve Cash	<u>2,981,179.39</u>
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Total Checking/Savings	<u>5,234,549.15</u>
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Accounts Receivable

11000 · Accounts Receivable	
11600 · Assessments Receivable	487,667.50
11609 · Penalty, Fees, interest - Assmt	185,289.76
11610 · ECC Fines Receivable	35,311.50
11710 · Other Receivables	3,948.31
11900 · NSF Receivable	1,215.46
12200 · Equestrian Boarding Receivable	11,745.29
12250 · Rules Violation Receivable	150.00
12400 · Outside Accounts Receivable	10,062.29

Total 11000 · Accounts Receivable	<u>735,390.11</u>
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12000 · House Charges Receivable	<u>(51.58)</u>
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Total Accounts Receivable	<u>735,338.53</u>
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Other Current Assets

11605 · Allowance for Doubtful Accounts	(1,254,851.56)
11700 · Accounts Receivable Clearing	3,365.88
11755 · BVSACRFF RECV clearing	5,422.45
12401 · IBS- House Charges Receivable	(3,866.21)
12402 · IBS - House Charge Interest Rec	0.78

13000 · Inventory

13100 · Bar	
13102 · Bar Liquor	5,200.76
13103 · Bar Beer	3,048.39
13104 · Bar Wine	2,565.06
13108 · Bar - Non-Alcoholic	2,805.14

Total 13100 · Bar	<u>13,619.35</u>
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13200 · Mulligan Room	
13201 · MR Food	8,863.12
13202 · MR Liquor	592.61
13203 · MR Beer	1,030.01
13204 · MR Wine	114.78
13205 · MR Snacks Non-Taxable	100.22
13208 · Mulligan Rm - Non-Alcoholic bev	2,369.85
Total 13200 · Mulligan Room	<u>13,070.59</u>
13300 · Pool	
13309 · Pool - Merchandise Taxable	(39.14)
Total 13300 · Pool	<u>(39.14)</u>
13400 · Golf Shop	9,925.18
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	397.29
13608 · Whiting Center Non-Alcoholic	244.58
Total 13600 · Whiting Center	<u>641.87</u>
13800 · Restaurant	
13801 · Restaurant Food	24,853.75
13808 · Restaurant - Non-alcoholic bev	(1,579.53)
Total 13800 · Restaurant	<u>23,274.22</u>
Total 13000 · Inventory	60,492.07
14000 · Prepaid Insurance	223,031.94
14002 · Prepaid Property Taxes	(6,157.95)
Total Other Current Assets	<u>(972,562.60)</u>
Total Current Assets	<u>4,997,325.08</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>
Total Fixed Assets	<u>229,872.68</u>
TOTAL ASSETS	<u><u>5,227,197.76</u></u>

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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	154,364.44
20000 · Accounts Payable - Other	47,087.00
Total 20000 · Accounts Payable	<u>201,451.44</u>
21501 · ECC Refundable Deposits	89,700.00
21502 · Amenity Cards Payable	56,000.00
21600 · Renters Card Deposits	17,625.00

Total Accounts Payable 364,776.44

Other Current Liabilities

20102 · Accts Pay Clearing - Cashback	3.00
20105 · Gift Certificates Payable	16,771.42
20115 · Tips Payable	37.29
20117 · Banquet Service Charge	(975.35)
20118 · Instructional/Lesson Fees	(145.70)
20120 · Deposit - Future Events	(2,525.65)
20125 · Event Deposits -Whiting Center	213.69
20200 · Payroll Payable	180,824.96
20201 · Accrued Payable	11,105.00
20203 · 401K Plan - Employee	(310,142.39)
20204 · 401 K Employee Loan Payable	2,016.05
20205 · Garnishments	(3,272.41)
20207 · 401K Plan - Employer	12,248.91
20400 · Accrued Payroll Taxes	828,541.32
20401 · Payroll Taxes Payable	(849,821.48)
20501 · Accrued Vacation Earned Payable	61,803.22
20600 · Accrued Sales Tax Payable	18,481.42
20900 · Deferred Revenue Assets	(100,833.59)
21601 · Unclaimed Renters Card Deposits	975.00
21651 · Unclaimed Vendor Payment	20.00

Total Other Current Liabilities (134,675.29)

Total Current Liabilities 230,101.15

Long Term Liabilities

66600 · Operational Investment Clear (750,000.00)

Total Long Term Liabilities (750,000.00)

Total Liabilities (519,898.85)

Equity

29050 · Designated Reserves

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Bear Valley Springs Association

05/15/20

Balance Sheet

Accrual Basis

As of April 30, 2020

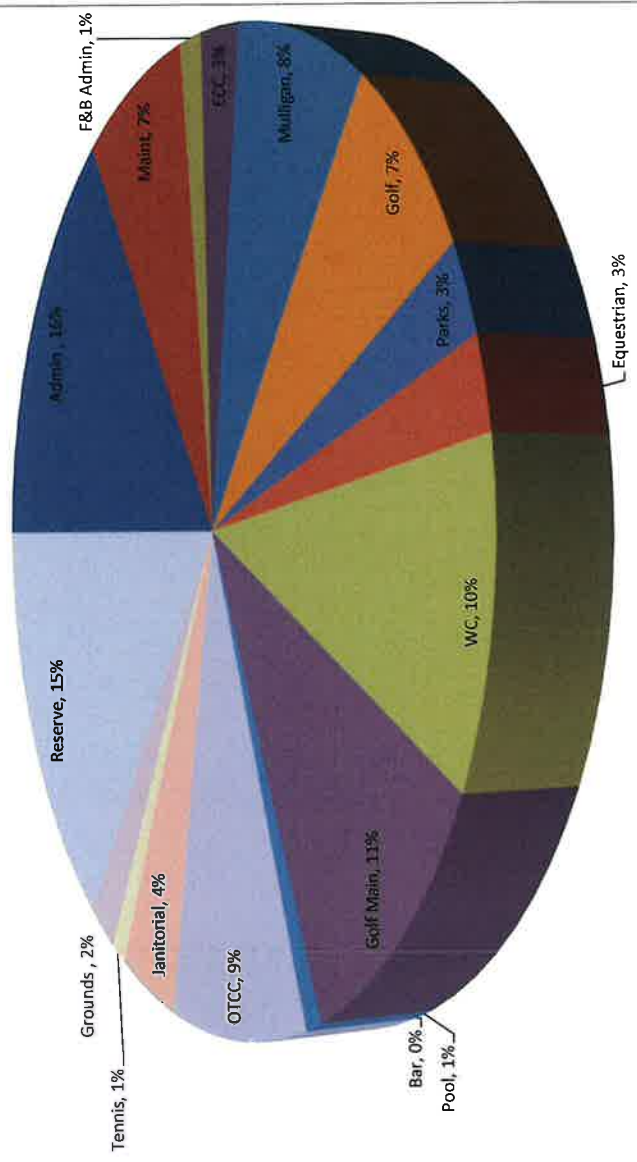
Apr 30, 20

29051 · Designated Reserves-Beg of Year	<u>3,227,477.47</u>
29054 · Reserve Transfers	1,684,980.00
29059 · Interest and Dividends EJ	25,731.01
29065 · Interest and Dividends CAB	11,693.30
29067 · Income-Sale of Reserve Item	35,880.49
29070 · Reserve Expense-Bank Charges	(690.00)
29080 · Reserve Expenditures	(2,115,597.93)
29050 · Designated Reserves - Other	<u>6,539.48</u>
Total 29050 · Designated Reserves	<u>2,876,013.82</u>
29990 · Prior Retained Earnings	324,657.49
29997 · PROPERTY Fund Balance	449,918.00
Net Income	<u>2,096,507.30</u>
Total Equity	<u>5,747,096.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,227,197.76</u></u>

**Departmental Subsidy**

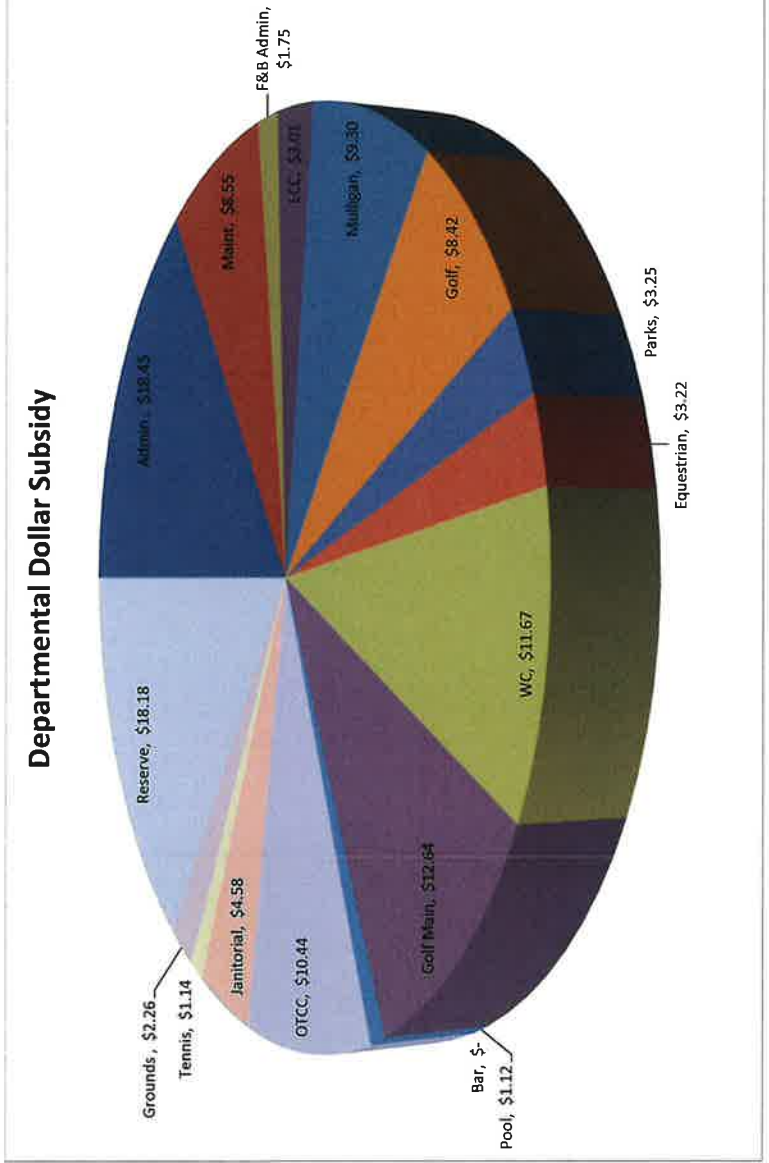
	Dept10	Admin	16%
\$	(72,455.67)	Admin	16%
\$	(33,575.82)	Dept11 Maint	7%
\$	(6,886.62)	Dept12 F&B Admin	1%
\$	(11,840.97)	Dept13 ECC	3%
\$	(36,546.65)	Dept15 Mulligan	8%
\$	(33,079.10)	Dept16 Golf	7%
\$	(12,761.93)	Dept17 Parks	3%
\$	(12,660.88)	Dept18 Equestrian	3%
\$	(45,849.14)	Dept19 WC	10%
\$	(49,665.17)	Dept20 Golf Main	11%
\$	(4,411.97)	Dept21 Pool	1%
\$	-	Dept23 Bar	0%
\$	(41,022.13)	Dept24 OTCC	9%
\$	(17,973.86)	Dept26 Janitorial	4%
\$	(4,466.02)	Dept28 Tennis	1%
\$	(8,875.29)	Dept30 Grounds	2%
\$	(71,415.00)	RESERVE	15%
\$			\$ (392,071.22)
\$			\$ (463,486.22)

**Departmental Subsidy**



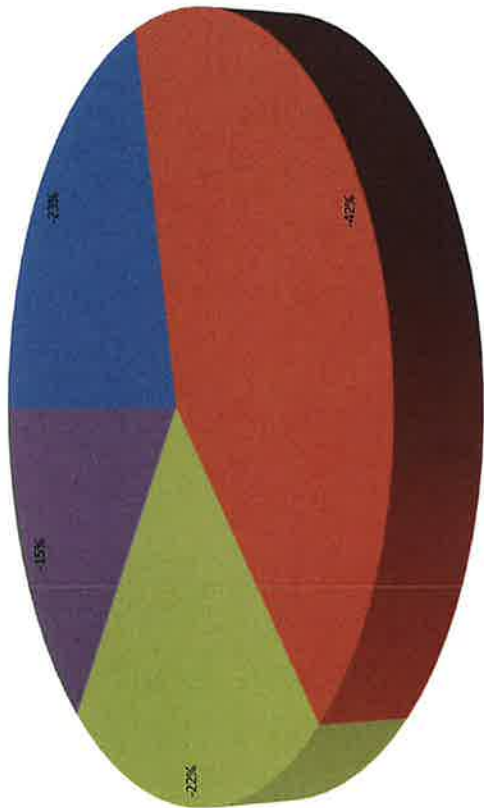
**Departmental Subsidy**

Department	Subsidy Amount	Percentage
Dept10 Admin	\$ 18.45	16%
Dept11 Maint	\$ 8.55	7%
Dept12 F&B Admin	\$ 1.75	1%
Dept13 ECC	\$ 3.01	3%
Dept15 Mulligan	\$ 9.30	8%
Dept16 Golf	\$ 8.42	7%
Dept17 Parks	\$ 3.25	3%
Dept18 Equestrian	\$ 3.22	3%
Dept19 WC	\$ 11.67	10%
Dept20 Golf Main	\$ 12.64	11%
Dept21 Pool	\$ 1.12	1%
Dept23 Bar	\$ -	0%
Dept24 OTCC	\$ 10.44	9%
Dept26 Janitorial	\$ 4.58	4%
Dept28 Tennis	\$ 1.14	1%
Dept30 Grounds	\$ 2.26	2%
RESERVE	\$ 18.18	15%
<b>Total</b>	<b>\$ 118.00</b>	<b>\$ (392,071.22)</b>
<b>Total</b>	<b>\$ 118.00</b>	<b>\$ (463,486.22)</b>



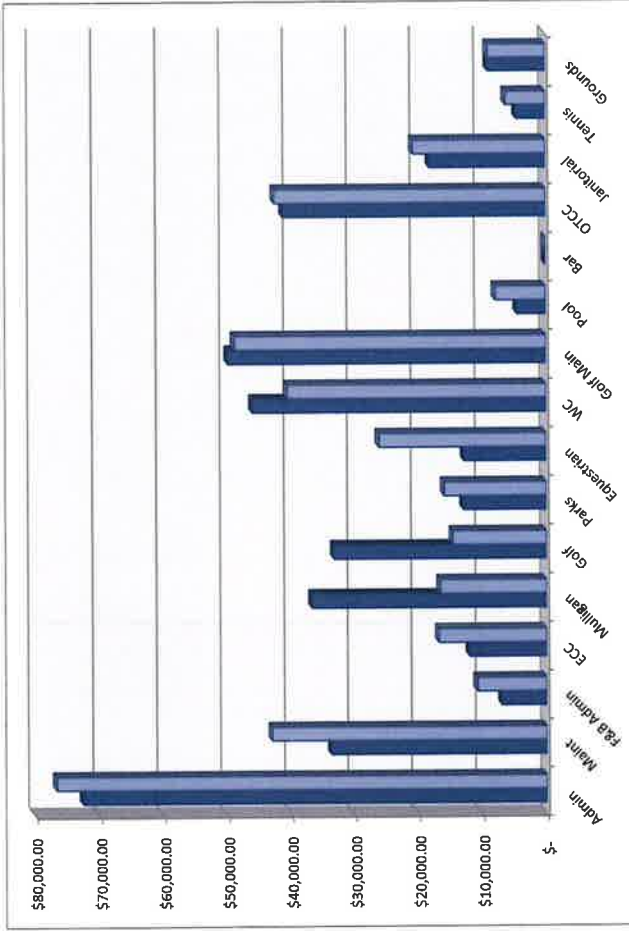
# Group Subsidy

\$	(11,840.97)	Dept13	ECC	-84,296.64
\$	(72,455.67)	Dept10	Admin	-162,894.21
\$	(6,886.62)	Dept12	F&B Admin	-84,455.40
\$	(36,546.65)	Dept15	Mulligan	-60,424.97
\$	(41,022.13)	Dept24	OTCC	
\$	-	Dept23	Bar	
\$	(12,660.88)	Dept18	Equestrian	
\$	(45,849.14)	Dept19	WC	
\$	(49,665.17)	Dept20	Golf Main	
\$	(4,411.97)	Dept21	Pool	
\$	(12,761.93)	Dept17	Parks	
\$	(33,079.10)	Dept16	Golf	
\$	(4,466.02)	Dept28	Tennis	
\$	(8,875.29)	Dept30	Grounds	
\$	(33,575.82)	Dept11	Maint	
\$	(17,973.86)	Dept26	Janitorial	





	Actual	Budget
Dept10 Admin	\$ 72,455.67	\$ 76,533.37
Dept11 Maint	\$ 33,575.82	\$ 42,886.73
Dept12 F&B Admin	\$ 6,886.62	\$ 10,663.55
Dept13 ECC	\$ 11,840.97	\$ 16,674.08
Dept15 Mulligan	\$ 36,546.65	\$ 16,439.49
Dept16 Golf	\$ 33,079.10	\$ 14,487.57
Dept17 Parks	\$ 12,761.93	\$ 15,805.34
Dept18 Equestrian	\$ 12,660.88	\$ 25,979.12
Dept19 WC	\$ 45,849.14	\$ 40,386.08
Dept20 Golf Main	\$ 49,655.17	\$ 48,668.05
Dept21 Pool	\$ 4,411.97	\$ 7,776.88
Dept23 Bar	\$ -	\$ -
Dept24 OTCC	\$ 41,022.13	\$ 42,364.94
Dept26 Janitorial	\$ 17,973.86	\$ 20,532.01
Dept28 Tennis	\$ 4,466.02	\$ 6,121.18
Dept30 Grounds	\$ 8,875.29	\$ 8,885.62



	Actual	Budget
Dept10 Admin	\$ 687,814.45	\$ 801,009.37
Dept11 Maint	\$ 378,256.38	\$ 429,023.92
Dept12 F&B Admin	\$ 89,004.40	\$ 108,785.75
Dept13 ECC	\$ 103,432.18	\$ 133,324.42
Dept15 Mulligan	\$ 241,890.42	\$ 214,614.20
Dept16 Golf	\$ 97,797.03	\$ 96,115.17
Dept17 Parks	\$ 191,765.58	\$ 260,913.99
Dept18 Equestrian	\$ 185,196.95	\$ 204,068.79
Dept19 WC	\$ 401,305.49	\$ 406,542.33
Dept20 Golf Main	\$ 604,644.54	\$ 540,041.50
Dept21 Pool	\$ 78,196.91	\$ 121,900.43
Dept23 Bar	\$ -	\$ -
Dept24 OTCC	\$ 421,083.39	\$ 466,133.81
Dept26 Janitorial	\$ 202,953.21	\$ 210,684.47
Dept28 Tennis	\$ 42,284.74	\$ 54,893.38
Dept30 Grounds	\$ 91,302.19	\$ 98,529.20

