

Treasurer's Report  
October 31, 2019

**Operating Report**

Line Item	Current Month				Year-to-Date			
	Actual	Budgeted	Better/(Worse) than Budget in \$	Better/(Worse) than Budget in %	Actual	Budgeted	Better/(Worse) than Budget in \$	Better/(Worse) than Budget in %
Operating Revenue	\$ 199,994	\$ 217,235	\$ (17,241)	(7.94%)	\$1,048,277	\$1,042,505	\$5,772	0.55%
Less: Cost of Sales	\$ 55,258	\$ 60,481	\$ 5,224	8.64%	\$274,818	\$274,917	\$99	0.04%
Payroll & Benefits	\$ 305,090	\$ 345,001	\$ 39,911	11.57%	\$1,398,603	\$1,477,540	\$78,937	5.34%
Expenses	\$ 214,032	\$ 238,479	\$ 24,447	10.25%	\$935,278	\$972,326	\$37,048	3.81%
Net Surplus/(Deficit)	\$ (374,385)	\$ (426,726)	\$ 52,341	12.27%	\$ (1,560,422)	\$ (1,682,278)	\$121,856	7.24%

CDARS Operating Account Investments	\$0
Cash in Operating Accounts:	\$2,991,402
Operating/BOD Contingency Account	\$45,000
Total Operating/BOD Contingency Used YTD	\$0
Operating/Board Contingency Remaining	\$45,000

Detail of Board Contingency Usage:

TOTAL	\$	-	\$ -

**Recreational Expenditures**

Reserves Report:

Reserve Fund Balance	\$ 4,020,239
CDARS Reserve Investments	\$ -
Transfers	\$ -
Ending balance Reserves funds + CD Investments	\$ 4,020,239

Detail of Monthly Capital Expenditures

	R&R
2018-001 Tree Allowance -golf	\$ 2,200.00
2019-055 security system	\$ 5,445.28
2019-059 website	\$ 1,320.30
2020-03	\$ 4,995.00
Reimburse op. from Res. - Pool lane line reel	\$ 843.55
Pool Main Cover	\$ 5,696.70
<b>YTD</b>	<b>\$ 194,074.00</b>

Collections Report:

	Current year	Prior year
Number of properties assessed July 1	3,582	3,582
Additions (unmergers/ CSD lots sold/Split lots)	0	0
Deletions (mergers)	0	0
<b>TOTAL LOTS</b>	<b>3,582</b>	<b>3,582</b>
Current year assessments billed	\$5,731,200	\$5,301,360
Current year assessments collected YTD	5,257,161 <span style="float: right;">91.7%</span>	4,908,332 <span style="float: right;">92.6%</span>
Prior year assessments collected YTD	21,436	27,570
Total assessment collections YTD	\$5,278,596	\$4,935,902
Uncollected	\$474,039	\$393,028

Respectfully submitted,  
Rebecca Hewett

Bear Valley Springs Association  
 Balance Sheet  
 As of October 31, 2019

1:23 PM  
 11/18/2019  
 Accrual Basis  
Oct 31, 19

ASSETS

Current Assets

Checking/Savings

10000 · Operating Cash	
10001 · Petty Cash	1,700.00
10004 · Cash Bank	9,370.00
10007 · CAB Deferred Operating Account	175,404.33
10009 · Bank of the Sierra	182,380.87
10021 · CAB - Operating	2,809,141.03
Total 10000 · Operating Cash	<u>3,177,996.23</u>
10100 · Reserve Cash	
10104 · Edward Jones Investments	1,533,289.18
10105 · CAB - Reserves Acct	2,475,496.50
Total 10100 · Reserve Cash	<u>4,008,785.68</u>
Total Checking/Savings	<u>7,186,781.91</u>

Accounts Receivable

11000 · Accounts Receivable	
11600 · Assessments Receivable	698,441.24
11609 · Penalty, Fees, interest - Assmt	209,480.28
11610 · ECC Fines Receivable	34,999.00
11710 · Other Receivables	3,483.31
11900 · NSF Receivable	1,145.46
12200 · Equestrian Boarding Receivable	14,018.46
12250 · Rules Violation Receivable	331.00
12400 · Outside Accounts Receivable	10,187.29
Total 11000 · Accounts Receivable	<u>972,086.04</u>
12000 · House Charges Receivable	(51.58)
Total Accounts Receivable	<u>972,034.46</u>

Other Current Assets

11605 · Allowance for Doubtful Accounts	(1,215,851.56)
11700 · Accounts Receivable Clearing	5,476.99
11755 · BVSACRFF RECV clearing	4,641.01
12401 · IBS- House Charges Receivable	(3,708.13)
12402 · IBS - House Charge Interest Rec	0.78
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	4,310.74
13103 · Bar Beer	2,229.62

	<u>Oct 31, 19</u>
13104 · Bar Wine	2,819.52
13108 · Bar - Non-Alcoholic	1,852.93
Total 13100 · Bar	<u>11,212.81</u>
13200 · Mulligan Room	
13201 · MR Food	10,920.27
13202 · MR Liquor	592.61
13203 · MR Beer	956.75
13204 · MR Wine	85.71
13205 · MR Snacks Non-Taxable	2.75
13208 · Mulligan Rm - Non-Alcoholic bev	2,612.91
Total 13200 · Mulligan Room	<u>15,171.00</u>
13300 · Pool	
13309 · Pool - Merchandise Taxable	(39.14)
Total 13300 · Pool	<u>(39.14)</u>
13400 · Golf Shop	25,045.60
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	341.71
13608 · Whiting Center Non-Alcoholic	240.34
Total 13600 · Whiting Center	<u>582.05</u>
13800 · Restaurant	
13801 · Restaurant Food	21,978.38
13808 · Restaurant - Non-alcoholic bev	(1,579.53)
Total 13800 · Restaurant	<u>20,398.85</u>
Total 13000 · Inventory	72,371.17
14000 · Prepaid Insurance	151,788.87
14002 · Prepaid Property Taxes	19,788.63
14990 · Undeposited Funds	48,721.70
Total Other Current Assets	<u>(916,770.54)</u>
Total Current Assets	<u>7,242,045.83</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

	Oct 31, 19
15302 · Accu Depreciation	(76,570.48)
Total 15300 · Golf Carts Assets	102,140.27
Total Fixed Assets	229,872.68
<b>TOTAL ASSETS</b>	<b>7,471,918.51</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	194,687.53
20000 · Accounts Payable - Other	47,087.00
Total 20000 · Accounts Payable	241,774.53
21501 · ECC Refundable Deposits	75,100.00
21502 · Amenity Cards Payable	51,075.00
21600 · Renters Card Deposits	19,100.00
Total Accounts Payable	387,049.53
Other Current Liabilities	
20102 · Accts Pay Clearing - Cashback	3.00
20105 · Gift Certificates Payable	21,172.63
20115 · Tips Payable	37.29
20117 · Banquet Service Charge	(110.20)
20118 · Instructional/Lesson Fees	(159.20)
20120 · Deposit - Future Events	(116.77)
20125 · Event Deposits -Whiting Center	213.69
20200 · Payroll Payable	185,297.71
20201 · Accrued Payable	11,105.00
20203 · 401K Plan - Employee	(228,153.60)
20204 · 401 K Employee Loan Payable	1,713.36
20205 · Garnishments	(3,236.60)
20207 · 401K Plan - Employer	14,423.47
20400 · Accrued Payroll Taxes	667,007.19
20401 · Payroll Taxes Payable	(687,236.00)
20501 · Accrued Vacation Earned Payable	61,154.43
20600 · Accrued Sales Tax Payable	21,544.93
20900 · Deferred Revenue Assets	(132,859.70)
21601 · Unclaimed Renters Card Deposits	975.00
21651 · Unclaimed Vendor Payment	20.00
Total Other Current Liabilities	(67,204.37)
Total Current Liabilities	319,845.16
Long Term Liabilities	
66600 · Operational Investment Clear	(1,000,000.00)

	Oct 31, 19
Total Long Term Liabilities	<u>(1,000,000.00)</u>
Total Liabilities	(680,154.84)
Equity	
29050 · Designated Reserves	
29051 · Designated Reserves-Beg of Year	3,227,477.47
29054 · Reserve Transfers	1,684,980.00
29059 · Interest and Dividends EJ	25,731.01
29065 · Interest and Dividends CAB	9,258.88
29067 · Income-Sale of Reserve Item	35,570.49
29070 · Reserve Expense-Bank Charges	(600.00)
29080 · Reserve Expenditures	(1,927,203.85)
29050 · Designated Reserves - Other	40,275.52
Total 29050 · Designated Reserves	<u>3,095,489.52</u>
29990 · Prior Retained Earnings	327,263.46
29997 · PROPERTY Fund Balance	449,918.00
Net Income	4,279,402.37
Total Equity	<u>8,152,073.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,471,918.51</u></u>

Bear Valley Springs Association  
 COMBINED ALL DEPT - Income Statement  
 October 2019

11/15/19

	Oct 19	Budget	\$ Over Budget	% of Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
30099 - Income - Taxable Sales									
30100 - Operating - Taxable									
30100.1 - Food Sales									
30111 - Dining Room Food Sales	103,454.37	109,699.45	-6,245.08	94.31%	536,121.40	486,707.34	49,414.06	110.15%	1,398,686.05
30112 - Banquet Food Sales	4,594.61	9,037.50	-4,442.89	50.84%	25,805.65	32,812.50	-7,006.85	78.65%	91,500.00
Total 30100.1 - Food Sales	108,048.98	118,736.95	-10,687.97	91.0%	561,927.05	519,519.84	42,407.21	108.16%	1,490,186.05
30100.2 - Merchandise Sales	1,762.39	3,392.00	-1,629.61	51.96%	16,301.78	31,869.31	-15,567.53	51.15%	65,328.91
30100 - Operating - Taxable - Other	-4,875.76	0.00	-4,875.76	100.0%	-24,373.56	0.00	-24,373.56	100.0%	0.00
Total 30100 - Operating - Taxable	104,935.61	122,128.95	-17,193.34	85.92%	553,855.27	551,389.15	2,466.12	100.45%	1,555,514.96
30101 - Liquor Sales - Taxable	8,709.22	10,012.04	-1,302.82	86.99%	52,737.95	51,905.97	831.98	101.6%	141,185.41
30103 - Beer Sales	7,094.93	9,056.06	-1,961.13	78.35%	47,378.93	47,122.30	256.63	100.55%	112,452.39
30104 - Wine Sales	6,393.75	7,512.45	-1,118.70	85.11%	28,953.56	34,053.07	-5,099.51	85.03%	102,123.12
30105 - Non Alcoholic Beverages	7,041.44	6,634.84	406.60	106.13%	40,016.47	39,019.12	997.35	102.56%	97,584.73
Total 30099 - Income - Taxable Sales	134,174.95	155,344.34	-21,169.39	86.37%	722,942.18	723,489.61	-547.43	99.92%	2,008,860.61
30199 - Income - Non Taxable Sales	24.00	0.00	24.00	100.0%	234.60	0.00	234.60	100.0%	0.00
30200 - Operating - Non Taxable	79.25	170.00	-90.75	46.62%	214.53	3,050.00	-2,835.47	7.03%	5,590.00
30201 - Snack Sales - Non Taxable	103.25	170.00	-66.75	60.74%	449.13	3,050.00	-2,600.87	14.73%	5,590.00
Total 30199 - Income - Non Taxable Sales	2,498.20	2,653.00	-154.80	94.17%	20,203.65	17,609.00	2,594.65	114.74%	42,475.00
30204 - Instructional Fees - In	669.00	1,400.00	-731.00	47.79%	5,381.00	6,070.00	-689.00	91.94%	12,988.00
30205 - Range Balls	6.00	35.00	-29.00	17.14%	57.00	195.00	-138.00	29.23%	475.00
30206 - Pull Car Rentals	5.00	50.00	-45.00	10.0%	237.00	225.00	12.00	105.33%	442.00
30210 - Private Cart Storage	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,400.00
30211 - Cart Rentals	4,541.00	4,866.75	-325.75	93.31%	32,287.00	31,440.75	846.25	102.69%	61,630.05
30212 - Guest Fees	519.00	413.00	106.00	125.67%	16,550.00	14,563.00	1,987.00	113.64%	22,140.00
30215 - Golf Cart Trail Fees	0.00	0.00	0.00	0.0%	256.20	0.00	256.20	100.0%	18,900.00
30217 - Green Fees	2,660.00	4,152.50	-1,492.50	64.06%	20,960.00	24,458.50	-3,498.50	85.7%	49,445.00
30218 - Ranges - Campground Fees	2,230.00	530.00	1,700.00	420.76%	8,330.00	4,550.00	3,780.00	183.08%	9,860.00
30220 - Ground Maintenance	1,500.00	1,500.00	0.00	100.0%	6,000.00	6,000.00	0.00	100.0%	16,000.00
30226 - Show & Events Income	493.00	800.00	-307.00	61.63%	474.50	3,900.00	-3,425.50	12.17%	10,700.00
30227 - 4th of July Event Income	0.00	0.00	0.00	0.0%	-50.00	0.00	-50.00	100.0%	0.00
30230 - Administrative Fees	7,847.00	7,250.00	597.00	108.23%	39,279.25	29,000.00	10,279.25	135.45%	77,500.00
30231 - Amenity Card Fees	130.00	125.00	5.00	104.0%	445.00	500.00	-55.00	89.0%	1,500.00
30235 - Collection Fees	0.00	0.00	0.00	0.0%	0.00	200.00	-200.00	0.0%	200.00
30299 - Dog Park Tags	112.00	40.00	72.00	280.0%	456.00	160.00	296.00	285.0%	450.00
30300 - Fishing & Boat Permits	176.00	60.00	116.00	293.33%	1,945.00	880.00	1,065.00	221.02%	2,845.00
30303 - Arena & Ground Fees	260.00	300.00	-40.00	86.67%	1,750.00	3,160.00	-1,410.00	55.38%	3,980.00
30305 - Horse Board	9,781.00	13,200.00	-3,419.00	74.1%	45,613.30	55,943.00	-10,329.70	81.54%	162,305.00
30306 - Shavings	290.00	500.00	-210.00	58.0%	1,326.20	2,000.00	-673.80	66.31%	6,000.00
30307 - Turn-Out Fees	170.00	460.00	-290.00	36.96%	880.00	2,000.00	-1,120.00	44.0%	6,100.00
30308 - Supplements - equestrian	60.00	165.00	-105.00	36.36%	339.00	585.00	-246.00	57.95%	2,055.00
30400 - Rental Facilities	1,484.15	1,825.00	-340.85	81.32%	10,710.12	9,800.00	910.12	109.29%	20,400.00
30495 - NSF Check Charges	0.00	100.00	-100.00	0.0%	0.00	400.00	-400.00	0.0%	500.00
30497 - Interest Income - Deferred	7.35	5.00	2.35	147.0%	85.95	85.00	0.95	101.12%	420.00
30499 - Dividend Income - Operating	0.00	15.00	-15.00	0.0%	0.00	125.00	-125.00	0.0%	230.00
30500 - Interest Income - Operating	5,695.79	10.00	5,685.79	56,957.9%	15,603.64	40.00	15,563.64	39,009.1%	120.00
30501 - Assmnt Int Serv Chg Penalty									
30501.1 - Penalties	7,343.90	6,250.00	1,093.90	117.5%	27,066.40	30,000.00	-2,933.60	90.22%	37,000.00
30501.3 - Service Charge	11,500.00	12,250.00	-750.00	93.88%	43,670.00	49,600.00	-5,930.00	88.04%	58,000.00
Total 30501 - Assmnt Int Serv Chg Penalty	18,843.90	18,500.00	343.90	101.86%	70,736.40	79,600.00	-8,863.60	88.87%	95,000.00
30502 - Interest Income - House Charge	0.00	10.00	-10.00	0.0%	0.00	40.00	-40.00	0.0%	120.00
30601 - ECC Filing Fees	1,625.00	900.00	725.00	180.56%	9,425.00	3,900.00	5,525.00	241.67%	9,900.00
30602 - ECC Fines	1,687.50	200.00	1,487.50	843.75%	3,062.50	700.00	2,362.50	437.5%	2,000.00
30603 - Inspection Fees	600.00	1,125.00	-525.00	53.33%	2,200.00	4,150.00	-1,950.00	53.01%	10,900.00
30604 - ECC - Engineering Fees	0.00	100.00	-100.00	0.0%	750.00	400.00	350.00	187.5%	1,800.00
30705 - Unclaimed Deposits	0.00	100.00	-100.00	0.0%	0.00	10,300.00	-10,300.00	0.0%	11,100.00

Bear Valley Springs Association  
 COMBINED ALL DEPT - Income Statement  
 October 2019

	Oct-19	Budget	\$ Over Budget	% of Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
38000 - Sport League Fees	1,825.00	330.00	1,495.00	553.03%	9,392.00	2,986.50	6,405.50	314.48%	17,677.00
38000 - Other Revenue Clearing	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00
<b>Total Income</b>	199,994.09	217,234.59	-17,240.5	92.06%	1,048,277.02	1,042,505.36	5,771.66	100.55%	2,696,007.66
<b>Cost of Goods Sold</b>									
40100 - Purchases - Food & Other	44,662.05	49,741.28	-5,079.23	89.79%	221,241.14	218,418.03	2,823.11	101.29%	620,775.67
40101 - Purchases - Liquor	1,283.71	2,167.45	-883.74	59.23%	9,140.14	11,214.46	-2,074.32	81.5%	30,474.32
40105 - Purchases - Snacks Non-Taxable	45.90	100.00	-54.10	45.9%	100.98	350.00	-249.02	28.85%	900.00
40106 - Purchases - Beer	2,257.82	3,260.18	-1,002.36	69.25%	16,222.76	16,964.01	-741.25	95.63%	40,482.83
40107 - Purchases - Wine	2,581.81	2,659.27	-77.46	97.09%	8,387.13	12,432.33	-4,045.20	67.46%	36,720.13
40108 - Purchases - Non-Alcoholic Bev	4,168.35	2,555.06	1,615.29	163.27%	15,657.69	15,537.78	119.91	100.77%	37,530.65
40200 - Inventory Adjustments - Food	-927.40	0.00	-927.40	100.0%	2,667.43	0.00	2,667.43	100.0%	0.00
40201 - Inventory Adjustments - Liquor	396.23	0.00	396.23	100.0%	14.12	0.00	14.12	100.0%	0.00
40203 - Inventory Adjustments - Beer	1,392.35	0.00	1,392.35	100.0%	953.00	0.00	953.00	100.0%	0.00
40204 - Inventory Adjustments - Wine	-752.23	0.00	-752.23	100.0%	0.84	0.00	0.84	100.0%	0.00
40205 - Inventory Adjustments - Snacks	0.00	0.00	0.00	0.0%	36.98	0.00	36.98	100.0%	0.00
40208 - Inventory Adjustment - Non-Alc	148.94	0.00	148.94	100.0%	395.76	0.00	395.76	100.0%	0.00
<b>Total COGS</b>	55,257.53	60,481.24	-5,223.71	91.36%	274,817.97	274,916.61	-98.64	99.96%	766,883.66
<b>Gross Profit</b>	144,736.56	156,753.35	-12,016.79	92.33%	773,459.05	767,588.75	5,870.30	100.77%	1,929,124.06
<b>Expense</b>									
50100 - Payroll Expenses	164,179.01	189,081.16	-24,902.15	86.83%	739,917.49	843,582.55	-103,665.06	87.71%	2,317,726.60
50101 - Payroll expense - Hourly	77,858.78	80,583.12	-2,724.34	96.62%	324,832.46	304,133.62	20,698.84	106.81%	922,357.59
50103 - Payroll Expense - OVERTIME	3,247.39	0.00	3,247.39	100.0%	18,042.33	0.00	18,042.33	100.0%	0.00
50200 - Payroll Taxes	16,713.01	17,703.65	-990.64	94.4%	95,695.46	77,037.51	18,657.95	124.22%	217,542.65
50201 - Social Security	3,908.69	4,140.37	-231.68	94.4%	22,380.33	18,016.85	4,363.48	124.22%	50,876.95
50202 - Medicare	122.98	193.09	-70.11	63.69%	1,338.65	1,335.09	3.56	100.27%	30,028.01
50203 - FUI	684.31	1,176.19	-491.88	58.25%	7,593.96	8,181.49	-587.53	92.82%	39,135.11
50204 - CA SUI	21,428.99	23,213.99	-1,785.00	92.31%	127,008.40	104,570.94	22,437.46	121.46%	337,582.72
Total 50200 - Payroll Taxes	38,392.90	43,544.34	-5,151.44	88.19%	217,616.34	201,167.88	16,448.46	102.47%	500,316.63
50300 - Workers Compensation	-17,561.87	22,807.29	-40,369.16	-77.0%	40,169.00	91,229.16	-51,060.16	44.03%	273,687.48
50350 - Group Health Insurance	5,477.24	3,111.00	2,366.24	176.06%	22,858.00	13,694.00	9,164.00	166.92%	40,930.00
50400 - Retirement Contributions	9,983.30	10,879.77	-896.47	91.76%	40,398.28	47,668.21	-7,269.93	84.75%	141,437.02
50410 - Vacations Benefits	2,084.00	1,780.25	303.75	117.06%	10,460.00	9,266.68	1,193.32	112.88%	25,764.45
50420 - Employee Meals	0.00	0.00	0.00	0.0%	-480.00	0.00	480.00	0.0%	0.00
50100 - Payroll Expenses - Other	305,089.74	345,000.92	-39,911.18	88.43%	1,398,602.95	1,477,540.12	-78,937.17	94.66%	4,230,439.30
50110 - Employee incentive Programs	166.28	58.00	108.28	286.69%	752.28	983.00	-230.72	76.53%	2,053.00
50510 - First Aid	0.00	556.00	-556.00	0.0%	875.00	2,013.00	-1,138.00	43.47%	6,800.50
50512 - Drug Testing	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	13,500.00
50900 - Elections	4,913.91	3,778.00	1,135.91	130.07%	15,294.05	14,804.00	490.05	103.31%	42,908.00
51100 - Mileage & Vehicle Expense	1,133.00	1,125.00	8.00	100.71%	3,608.00	4,500.00	-892.00	80.18%	13,500.00
51400 - Vehicle Allowances	10,348.31	10,927.00	-578.69	94.7%	56,561.59	57,406.00	-844.41	98.53%	135,490.00
51800 - Electricity	4,685.03	3,920.00	765.03	119.52%	11,923.00	16,248.00	-4,325.00	73.38%	76,579.00
51900 - Natural Propane & Gas	6,400.26	10,122.25	-3,721.99	63.23%	29,240.33	43,228.00	-13,987.67	67.64%	80,484.50
52000 - Water - Potable	4,522.14	3,706.13	816.01	122.02%	22,889.14	16,193.02	6,696.12	141.35%	39,654.27
52002 - Water - Effluent	0.00	5,000.00	-5,000.00	0.0%	13,108.48	20,000.00	-6,891.52	65.54%	30,000.00
52003 - Water - Non-Potable	30,984.07	34,800.00	-3,815.93	89.04%	127,148.25	53,400.00	73,748.25	238.11%	187,950.00
52100 - Trash	4,388.63	3,294.90	1,093.73	133.2%	10,825.75	13,944.26	-3,118.51	77.64%	40,303.46
52200 - Telephone	3,553.23	3,844.75	-291.52	92.42%	12,992.11	16,009.00	-3,016.89	81.16%	46,787.00
52300 - Office Supplies	1,177.92	1,224.00	-46.08	96.24%	4,406.92	5,767.00	-1,360.08	76.42%	16,071.00
52301 - Banking and Billing Supplies	-90.00	0.00	90.00	100.0%	-222.00	0.00	222.00	100.0%	0.00
52400 - Minor Equipment & Tools	4,991.93	2,264.00	2,727.93	220.49%	20,936.43	14,221.00	6,715.43	147.22%	35,613.00
52500 - Licenses, Fees & Subs	2,600.80	3,309.27	-708.47	78.59%	27,061.73	21,833.08	5,228.65	123.95%	50,153.24
52501 - Conference, Seminars & Training	2,500.00	4,010.00	-1,510.00	62.3%	750.64	6,949.00	-6,198.36	10.8%	18,773.00
52600 - Postage & Shipping	1,200.00	584.50	615.50	205.3%	2,139.00	2,588.00	-449.00	82.65%	9,274.00
52801 - Committee Fees	0.00	250.00	-250.00	0.0%	325.00	900.00	-575.00	36.11%	2,450.00
52900 - Community Relations	1,609.96	2,180.00	-570.04	73.85%	9,230.06	13,610.00	-4,379.94	67.82%	32,020.00

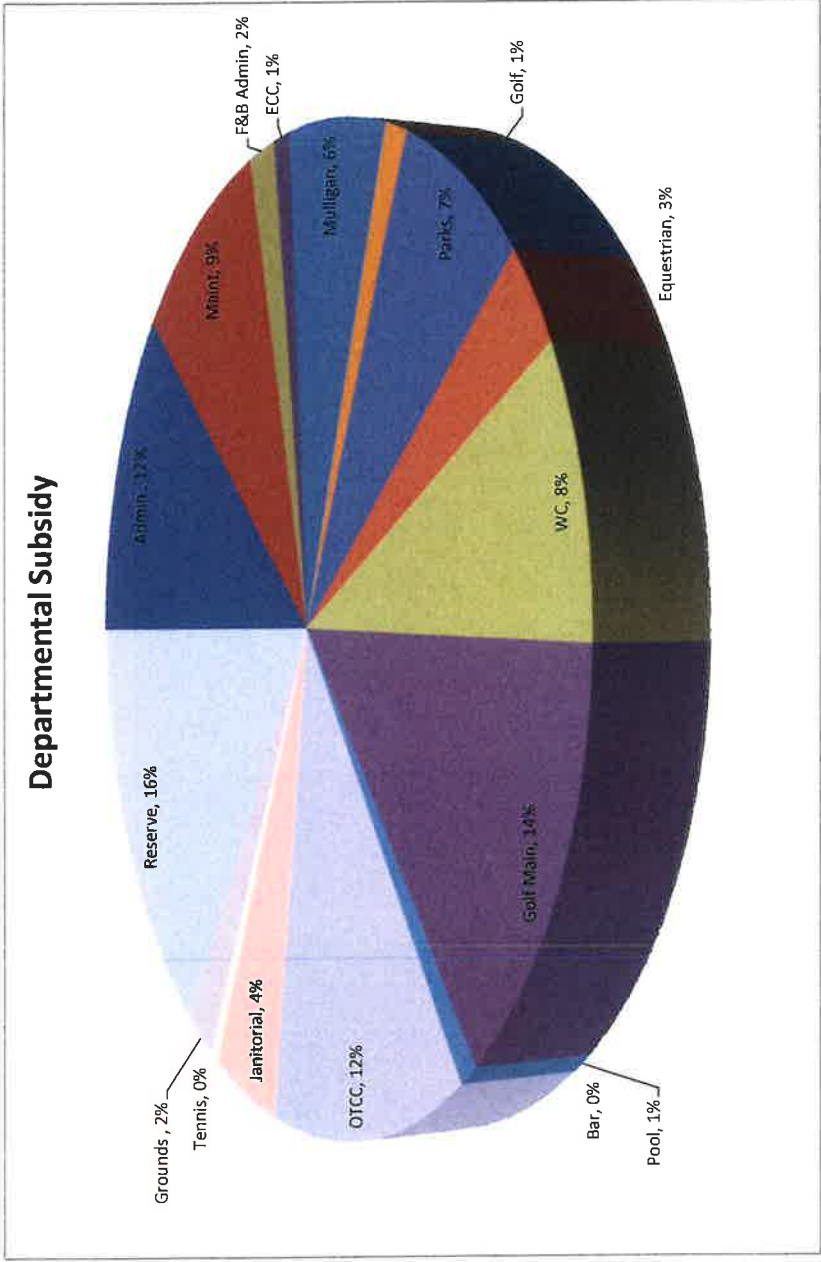
Bear Valley Springs Association  
 COMBINED ALL DEPT - Income Statement  
 October 2019

	Oct 19	Budget	\$ Over Budget	% of Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
52901 - Disaster Planning	0.00	0.00	0.00	0.0%	0.00	600.00	-600.00	0.0%	1,150.00
52905 - Contingency Fund Expense	0.00	3,750.00	-3,750.00	0.0%	0.00	15,000.00	-15,000.00	0.0%	45,000.00
52910 - Employee Relations	1,533.94	1,602.00	-68.06	95.75%	12,354.06	14,003.00	-1,648.94	88.22%	32,969.00
53000 - Legal Fees	0.00	1,500.00	-1,500.00	0.0%	10,613.48	11,000.00	-386.52	96.49%	28,000.00
53001 - Golf Course Management Fees	47818.34	48179.93	-361.59	99.25%	191,273.36	186,792.72	4,480.64	102.4%	558,239.16
53010 - Legal Settlements	0.00	0.00	0.00	0.0%	0.00	10,000.00	-10,000.00	0.0%	10,000.00
53100 - Audit Services	15,750.00	0.00	15,750.00	100.0%	15,750.00	15,000.00	750.00	105.0%	15,000.00
53300 - Insurance-Liability/Umbrella	14,015.66	18,060.64	-4,044.98	77.6%	56,062.64	72,242.56	-16,179.92	77.6%	216,727.68
53301 - Travel	96.31	600.00	-503.69	16.05%	144.24	1,250.00	-1,105.76	11.54%	7,116.00
53302 - Spoilage	1,489.12	456.00	1,033.12	326.56%	3,300.46	2,034.00	1,266.46	162.27%	5,732.00
53303 - Entertainment	3,750.00	2,725.00	1,025.00	137.62%	13,987.50	11,200.00	2,787.50	124.89%	36,000.00
53400 - Property Taxes - Possessory	1,400.76	1,700.00	-299.24	82.4%	5,603.04	6,800.00	-1,196.96	82.4%	20,400.00
53410 - Property Taxes - Unsecured	2,923.67	3,400.00	-476.33	85.99%	11,694.68	13,600.00	-1,905.32	85.99%	40,800.00
53420 - Property Taxes - Lease Equip	0.00	12.00	-12.00	0.0%	0.00	48.00	-48.00	0.0%	144.00
53421 - Fed & CA Filing Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,100.00
53600 - Advertising & Promotion	14.95	100.00	-85.05	14.95%	1,69.55	650.00	-480.45	26.09%	1,700.00
53700 - Collection Expense	0.00	115.00	-115.00	0.0%	0.00	460.00	-460.00	0.0%	1,380.00
53800 - Newsletter	3,700.00	0.00	3,700.00	100.0%	3,700.00	0.00	3,700.00	100.0%	15,000.00
54000 - Equipment Rental	2,533.02	3,230.00	-696.98	78.42%	9,132.24	12,950.00	-3,817.76	70.52%	38,790.00
54600 - Outside Services	10,296.63	9,332.82	963.81	110.33%	50,977.47	34,203.28	16,774.19	149.04%	96,302.84
54610 - 401K Plan Administration Fees	0.00	250.00	-250.00	0.0%	915.30	1,000.00	-84.70	91.53%	3,000.00
54710 - Payroll Services	1,876.05	1,500.00	376.05	125.07%	7,145.41	6,700.00	445.41	106.65%	21,400.00
54800 - Equipment Repair & Maintenance	776.88	2,814.00	-2,037.12	27.61%	3,413.64	8,611.00	-5,197.36	39.64%	20,128.00
54900 - Bad Debt	6,500.00	6,500.00	0.00	100.0%	26,000.00	26,000.00	0.00	100.0%	78,000.00
55001 - Chemicals	2,093.29	2,275.00	-181.71	92.01%	26,623.21	30,325.00	-3,701.79	87.79%	51,375.00
55003 - Sand & Gravel	0.00	700.00	-700.00	0.0%	68.90	2,100.00	-2,031.10	3.28%	8,636.00
55200 - Maint Materials & Supplies	-4,146.95	3,440.00	-7,586.95	-120.55%	5,204.79	20,942.00	-15,737.21	24.85%	49,992.00
55201 - Horse Trail Maintenance	0.00	200.00	-200.00	0.0%	191.76	800.00	-608.24	23.97%	2,400.00
55300 - Janitorial Supplies	2,158.44	2,300.00	-141.56	93.85%	9,160.89	9,495.00	-334.11	96.48%	27,925.00
55600 - Uniform Allowance	321.50	409.00	-87.50	78.61%	1,530.00	1,784.00	-254.00	85.76%	5,019.00
55700 - Pool Supplies	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	100.00
55900 - Non-Consumable Supplies	4,456.55	4,720.00	-263.45	94.42%	23,061.58	24,609.00	-1,547.42	93.71%	62,716.00
56000 - Cleaning Supplies	213.67	83.00	130.67	257.43%	461.54	332.00	129.54	139.02%	996.00
56100 - Construction Materials	0.00	700.00	-700.00	0.0%	6,160.90	2,800.00	3,360.90	220.03%	8,400.00
56200 - Decorations	0.00	100.00	-100.00	0.0%	100.00	200.00	-100.00	50.0%	3,025.00
56300 - Glass/China/Silver Replacement	186.20	550.00	-363.80	33.86%	696.25	7,650.00	-6,953.75	9.1%	12,050.00
56400 - Linens, Uniforms & Mats	3,121.43	3,541.00	-419.57	88.15%	12,826.13	16,960.00	-4,133.87	75.63%	47,356.00
56800 - Bank Fees & Credit Card Charges	256.70	300.00	-43.30	85.57%	1,447.92	2,015.00	-567.08	71.86%	5,955.00
57001 - Feed & Supplements	0.00	9,200.00	-9,200.00	0.0%	15,161.58	18,400.00	-3,238.42	82.4%	46,000.00
57200 - Equipment Maintenance Agreement	366.87	1,439.00	-1,072.13	25.5%	2,184.12	4,556.00	-2,371.88	47.94%	13,718.00
57250 - Software Supplies & Services	0.00	0.00	0.00	0.0%	0.00	50.00	-50.00	0.0%	150.00
57300 - Software & Upgrades	0.00	700.00	-700.00	0.0%	0.00	3,700.00	-3,700.00	0.0%	10,975.00
57400 - Stable Bedding	0.00	584.00	-584.00	0.0%	300.30	2,336.00	-2,035.70	12.86%	7,008.00
57600 - Shows & Events	0.00	0.00	0.00	0.0%	4,448.46	5,300.00	-851.54	83.93%	8,450.00
57701 - Background Investigations	0.00	45.00	-45.00	0.0%	208.00	242.00	-34.00	85.95%	536.00
58300 - Recreational Supplies	0.00	450.00	-450.00	0.0%	692.55	1,300.00	-607.45	53.27%	3,240.00
58301 - Sports League Supplies	1,349.50	1,855.00	-505.50	72.75%	8,696.56	8,255.00	441.56	105.35%	21,750.00
58302 - Event Expenses	1,028.24	1,000.00	28.24	102.82%	1,161.36	1,720.00	-558.64	67.52%	3,515.00
58306 - Tournament Expense	0.00	0.00	0.00	0.0%	0.00	270.00	-270.00	0.0%	340.00
58400 - Restock Lake	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	9,000.00
58800 - Cash Over/Short	-3.49	0.00	-3.49	100.0%	139.21	0.00	139.21	100.0%	0.00
59500 - Credit Card Commission	5,318.96	3,106.41	2,212.55	171.23%	22,310.27	13,944.32	8,365.95	160.0%	38,181.54
<b>Total Expense</b>	<b>519,121.45</b>	<b>583,479.52</b>	<b>-64,358.07</b>	<b>88.97%</b>	<b>2,333,880.72</b>	<b>2,449,866.36</b>	<b>-115,985.64</b>	<b>95.27%</b>	<b>6,909,184.49</b>
<b>Net Ordinary Income</b>	<b>-374,384.89</b>	<b>-426,726.17</b>	<b>52,341.28</b>	<b>87.73%</b>	<b>-1,560,421.67</b>	<b>-1,682,277.61</b>	<b>121,855.94</b>	<b>92.76%</b>	<b>-4,980,060.43</b>
<b>Net Income</b>	<b>-374,384.89</b>	<b>-426,726.17</b>	<b>52,341.28</b>	<b>87.73%</b>	<b>-1,560,421.67</b>	<b>-1,682,277.61</b>	<b>121,855.94</b>	<b>92.76%</b>	<b>-4,980,060.43</b>

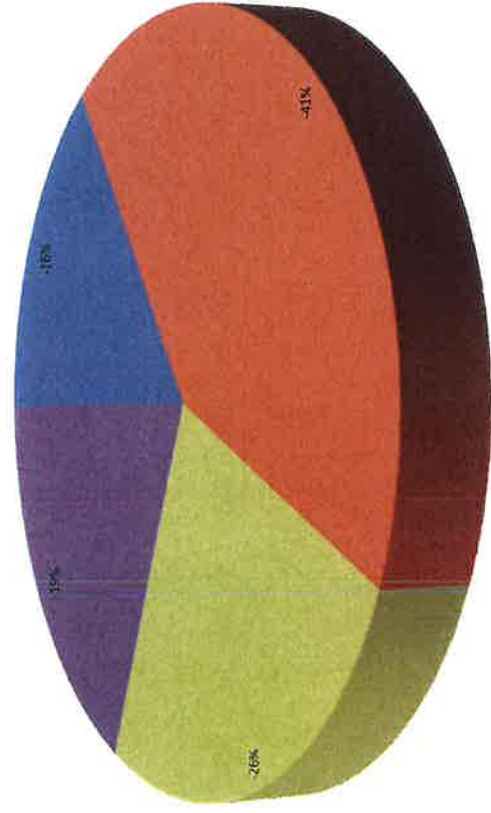


**Departmental Subsidy**

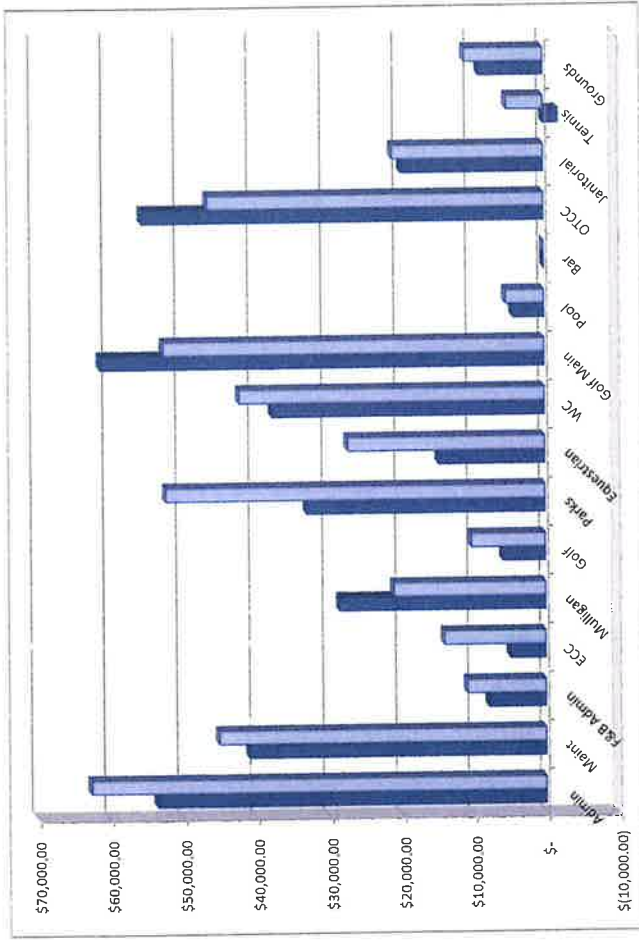
\$	(53,583.84)	Dept10	Admin
\$	(40,887.30)	Dept11	Maint
\$	(7,861.80)	Dept12	F&B Admin
\$	(4,876.69)	Dept13	ECC
\$	(28,523.84)	Dept15	Mulligan
\$	(5,870.94)	Dept16	Golf
\$	(32,890.59)	Dept17	Parks
\$	(14,753.71)	Dept18	Equestrian
\$	(37,610.22)	Dept19	WC
\$	(61,204.99)	Dept20	Golf Main
\$	(4,325.35)	Dept21	Pool
\$	-	Dept23	Bar
\$	(55,370.14)	Dept24	OTCC
\$	(19,792.60)	Dept26	Janitorial
\$	2,072.41	Dept28	Tennis
\$	(8,875.29)	Dept30	Grounds
\$	(71,415.00)	RESERVE	Reserve
			12%
			9%
			2%
			1%
			6%
			1%
			7%
			3%
			8%
			14%
			1%
			0%
			12%
			4%
			0%
			2%
			16%
			\$ (374,354.89)
			\$ (445,769.89)



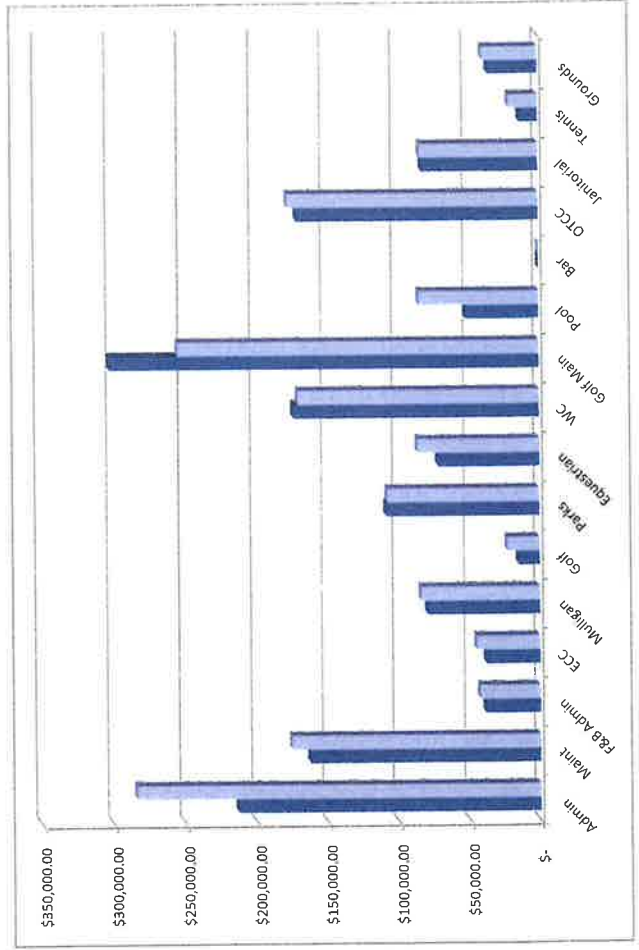
# Group Subsidy



Dept	Amount	Category
Dept13	(\$4,876.69)	Admin
Dept10	(\$53,583.84)	Admin
Dept12	(\$7,861.80)	Food & Beverage
Dept15	(\$28,523.84)	Food & Beverage
Dept24	(\$55,370.14)	Food & Beverage
Dept23	-	Food & Beverage
Dept18	(\$14,753.71)	Main
Dept19	(\$37,610.22)	Main
Dept20	(\$61,204.99)	Main
Dept21	(\$4,325.35)	Main
Dept17	(\$32,890.59)	Main
Dept16	(\$5,870.94)	Main
Dept28	(\$2,072.41)	Main
Dept30	(\$8,875.29)	Recreation
Dept11	(\$40,887.30)	Recreation
Dept26	(\$19,792.60)	Recreation



Dept	Actual	Budget
Dept10	\$53,583.84	\$62,607.99
Dept11	\$40,887.30	\$45,066.69
Dept12	\$7,651.30	\$10,890.28
Dept13	\$4,876.69	\$14,057.12
Dept15	\$20,523.84	\$21,054.94
Dept16	\$5,870.94	\$10,288.86
Dept17	\$32,897.59	\$52,245.16
Dept18	\$14,753.71	\$27,298.08
Dept19	\$37,610.22	\$42,112.97
Dept20	\$61,204.99	\$52,508.05
Dept21	\$4,325.35	\$5,293.05
Dept23	\$55,370.14	\$46,383.27
Dept24	\$19,792.60	\$20,982.87
Dept26	\$12,072.41	\$5,052.22
Dept28	\$8,875.29	\$10,884.62
Dept30		



Dept	Actual	Budget
Dept10	\$212,564.22	\$283,870.53
Dept11	\$162,486.48	\$175,476.58
Dept12	\$39,081.20	\$42,862.73
Dept13	\$34,552.43	\$45,305.18
Dept15	\$79,719.74	\$84,172.81
Dept16	\$15,263.19	\$23,498.37
Dept17	\$108,291.81	\$107,549.70
Dept18	\$71,810.91	\$86,359.12
Dept19	\$173,832.23	\$170,699.40
Dept20	\$302,059.90	\$254,268.20
Dept21	\$2,311.74	\$85,126.63
Dept23	\$171,158.07	\$177,474.17
Dept24	\$82,731.79	\$84,220.88
Dept26	\$13,809.14	\$21,421.83
Dept28	\$36,207.22	\$39,971.48
Dept30		

Year to Date