

Treasurer's Report
March 31, 2021

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	\$ 91,761	\$ 162,677	\$ (70,915)	(43.59%)	\$ 1,181,315	\$ 1,540,613	\$ (359,297)	(23.32%)
Less: Cost of Sales	\$ 32,824	\$ 61,597	\$ 28,773	46.71%	\$ 440,680	\$ 582,985	\$ 142,305	24.41%
Payroll & Benefits	\$ 295,796	\$ 365,745	\$ 69,950	19.13%	\$ 3,121,495	\$ 3,371,387	\$ 249,891	7.41%
Expenses	\$ 199,535.28	\$ 217,138.07	\$ 17,603	8.11%	\$ 1,999,166	\$ 2,068,256	\$ 69,090	3.34%
Net Surplus/(Deficit)	\$ (368,138)	\$ (447,709)	\$ 79,571	17.77%	\$ (3,678,646)	\$ (3,947,780)	\$ 269,134	6.82%

CDARS Operating Account Investments	\$0
Cash in Operating Accounts:	\$2,281,006
Operating/BOD Contingency Account	\$45,000
Total Operating/BOD Contingency Used YTD	\$10,013
Operating/Board Contingency Remaining	\$34,987

Detail of Board Contingency Usage:

Solitude Lake Management	\$	1,500.00
Recardo Hernandez	\$	500.00
Home Depot	\$	511.52
Home Depot	\$	929.55
The Tire Store	\$	780.00
American Express	\$	1,812.76
American Express	\$	444.55
Home Depot	\$	884.31
Home Depot	\$	265.98
Home Depot	\$	642.43
Home Depot	\$	268.09
Home Depot	\$	241.26
Home Depot	\$	1,232.30
TOTAL	\$	10,012.75

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
2020-013 INV#110305895-0001 (Generator)	\$ (856.29)
2021-017 INV#0149 (Ball Field Sign)	\$ (650.00)
2020-013 INV#318159 (Generator- OTCC)	\$ (171.60)
2021-002 INV#2022795 (Association Painting)	\$ (742.87)
2021-017 INV#0022973 (Ball Field Signs)	\$ (562.67)
2021-002 INV#0022973 (Admin Painting)	\$ (239.80)
2021-002 INV#523536 (Admin Painting)	\$ (395.38)
2021-002 CR#9081899 (Admin Painting)	\$ 51.44
2020-013 OTCC Generator	\$ (430.00)
2021-002 INV#5313812 (Admin Painting)	\$ (347.03)
2021-002 INV#4015171 (Admin Painting)	\$ (157.11)
2020-013 INV#CATEH27230 (Generator- OTCC)	\$ (369.58)
2021-19 INV#5205 (Golf Course Trees)	\$ (2,649.20)
2021-017 INV#CATEH27374 (Ball Field Sign)	\$ (27.87)
2020-013 INV#23306 (Generator)	\$ (975.00)
2021-002 INV#46454 (Home Depot- Association Office)	\$ (205.71)
2021-002 INV#1313827 (Home Depot- Association Office painting)	\$ (360.56)
2021-002 INV# 1001 (Exterior Painting)	\$ (453.86)
2021-002 INV#16859 (Admin Painting)	\$ (119.47)
2021-017 Southern Calif. Lighting (Ball Field Sign)	\$ (913.63)
YTD	\$ (306,184.75)

Collections Report:

	Current year	Prior year
Number of properties assessed July 1	3,583	3,582
Additions (unmergers/ CSD lots sold/Split lots)	1	1
Deletions (mergers)	0	0
TOTAL LOTS	3,584	3,583
Current year assessments billed	\$5,804,460	\$5,731,200
Current year assessments collected YTD	5,515,807 (95.0%)	5,453,582 (95.2%)
Prior year assessments collected YTD	85,721	37,324
Total assessment collections YTD	\$5,601,529	\$5,490,906
Uncollected	\$288,653	\$277,618

Respectfully submitted,
Rebecca Hewett

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
March 2021

	March 21	Budget	\$ Over Budget	% of Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
30004 · Assessments Income	0.00	0.00	0.00	0.0%	-1,485.00	0.00	-1,485.00	100.0%	0.00
30099 · Income - Taxable Sales									
30100 · Operating - Taxable									
30100.1 · Food Sales									
30111 · Dining Room Food Sales	82,260.56	126,733.87	-44,473.31	64.91%	1,045,854.43	1,099,478.77	-53,624.34	95.12%	1,492,458.60
30112 · Banquet Food Sales	0.00	2,497.50	-2,497.50	0.0%	0.00	63,922.50	-63,922.50	0.0%	82,350.00
Total 30100.1 · Food Sales	82,260.56	129,231.37	-46,970.81	63.65%	1,045,854.43	1,163,401.27	-117,546.84	89.9%	1,574,808.60
30100.2 · Merchandise Sales	2,061.27	1,775.00	286.27	116.13%	35,467.78	44,714.56	-9,246.78	79.32%	65,228.91
30100 · Operating - Taxable - Other	-1,800.31	0.00	-1,800.31	100.0%	-36,477.51	0.00	-36,477.51	100.0%	0.00
Total 30100 · Operating - Taxable	82,521.52	131,006.37	-48,484.85	62.99%	1,044,844.70	1,208,115.83	-163,271.13	86.49%	1,640,037.51
30101 · Liquor Sales - Taxable	3,142.67	9,594.80	-6,452.13	32.75%	35,439.34	105,529.39	-70,090.05	33.58%	142,107.86
30103 · Beer Sales	1,747.35	7,257.91	-5,510.56	24.08%	37,526.31	83,003.89	-45,477.58	45.21%	109,872.62
30104 · Wine Sales	692.49	7,744.17	-7,051.68	8.94%	15,549.34	70,969.55	-55,420.21	21.91%	94,947.27
30105 · Non Alcoholic Beverages	3,657.29	7,073.26	-3,415.97	51.71%	47,849.89	72,994.07	-25,144.18	65.55%	101,212.40
30099 · Income - Taxable Sales - Other	0.00	0.00	0.00	0.0%	105.75	0.00	105.75	100.0%	0.00
Total 30099 · Income - Taxable Sales	91,761.32	162,676.51	-70,915.19	56.41%	1,181,315.33	1,540,612.73	-359,297.40	76.68%	2,088,177.66
30199 · Income - Non Taxable Sales									
30200 · Operating - Non Taxable	126.00	0.00	126.00	100.0%	414.47	0.00	414.47	100.0%	0.00
30201 · Snack Sales - Non Taxable	31.25	50.00	-18.75	62.5%	266.75	645.00	-378.25	41.36%	820.00
30199 · Income - Non Taxable Sales - Other	0.00	0.00	0.00	0.0%	0.00	2,760.00	-2,760.00	0.0%	4,770.00
Total 30199 · Income - Non Taxable Sales	157.25	50.00	107.25	314.5%	681.22	3,405.00	-2,723.78	20.01%	5,590.00
30204 · Instructional Fees - In	3,006.45	2,257.00	749.45	133.21%	24,737.20	27,615.00	-2,877.80	89.58%	39,575.00
30205 · Range Balls	1,460.00	639.00	821.00	228.48%	16,872.00	9,414.00	7,458.00	179.22%	12,988.00
30206 · Pull Car Rentals	0.00	30.00	-30.00	0.0%	136.00	350.00	-214.00	38.86%	475.00
30207 · Club Rentals	15.00	25.00	-10.00	60.0%	385.00	300.00	85.00	128.33%	442.00
30210 · Private Cart Storage	325.00	0.00	325.00	100.0%	2,058.32	2,400.00	-341.68	85.76%	2,400.00
30211 · Cart Rentals	3,106.00	1,520.00	1,586	204.34%	57,317.00	38,923.50	18,393.50	147.26%	57,065.30
30212 · Guest Fees	411.00	240.00	171.00	171.25%	17,440.00	17,094.00	346.00	102.02%	23,195.00
30215 · Golf Cart Trail Fees	4,875.00	0.00	4,875.00	100.0%	28,680.96	18,900.00	9,780.96	151.75%	18,900.00
30217 · Green Fees	1,765.00	1,038.18	726.82	170.01%	38,524.00	32,083.14	6,440.86	120.08%	48,133.80
30218 · Ranges - Campground Fees	680.00	800.00	-120.00	85.0%	14,460.00	7,030.00	7,430.00	205.69%	9,860.00
30220 · Ground Maintenance	1,540.00	1,000.00	540.00	154.0%	13,540.00	11,500.00	2,040.00	117.74%	16,000.00
30226 · Show & Events Income	0.00	400.00	-400.00	0.0%	109.84	1,950.00	-1,840.16	5.63%	10,200.00
30230 · Administrative Fees	16,507.16	5,270.00	11,237.16	313.23%	200,354.53	57,180.00	143,174.53	350.39%	76,990.00
30231 · Amenity Card Fees	20.00	125.00	-105	16.0%	710.00	1,125.00	-415.00	63.11%	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	92.00	40.00	52.00	230.0%	498.00	330.00	168.00	150.91%	450.00
30300 · Fishing & Boat Permits	245.00	125.00	120.00	196.0%	3,702.00	1,745.00	1,957.00	212.15%	2,805.00
30303 · Arena & Ground Fees	0.00	20.00	-20.00	0.0%	2,450.00	3,340.00	-890.00	73.35%	3,980.00
30305 · Horse Board	11,190.00	13,200.00	-2,010	84.77%	98,453.39	121,743.00	-23,289.61	80.87%	162,305.00
30306 · Shavings	945.00	500.00	445.00	189.0%	3,270.00	4,500.00	-1,230.00	72.67%	6,000.00
30307 · Turn-Out Fees	90.00	600.00	-510.00	15.0%	260.00	4,230.00	-3,970.00	6.15%	6,100.00
30308 · Supplements - equestrian	12.00	200.00	-188.00	6.0%	38.00	1,455.00	-1,417.00	2.61%	2,055.00
30313 · Blanketing	60.00	0.00	60.00	100.0%	210.00	0.00	210.00	100.0%	0.00
30400 · Rental Facilities	1,179.00	2,000.00	-821.00	58.95%	6,363.25	14,005.00	-7,641.75	45.44%	18,655.00
30495 · NSF Check Charges	0.00	0.00	0.00	0.0%	0.00	500.00	-500.00	0.0%	500.00
30497 · Interest Income - Deferred	8.78	5.00	3.78	175.6%	132.49	110.00	22.49	120.45%	420.00
30499 · Dividend Income - Operating	0.00	10.00	-10.00	0.0%	0.00	180.00	-180.00	0.0%	230.00
30500 · Interest Income - Operating	1,012.55	1,010.00	2.55	100.25%	16,080.20	9,090.00	6,990.20	176.9%	12,120.00
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	6,502.07	250.00	6,252.07	2,600.83%	28,565.84	35,250.00	-6,684.16	81.04%	36,750.00
30501.3 · Service Charge	0.00	200.00	-200.00	0.0%	27,520.90	54,500.00	-26,979.10	50.5%	57,150.00
Total 30501 · Assmnt Int Serv Chg Penalty	6,502.07	450.00	6,052.07	1,444.9%	56,086.74	89,750.00	-33,663.26	62.49%	93,900.00
30505 · Miscellaneous Income	0.00	0.00	0.00	0.0%	250.00	0.00	250.00	100.0%	0.00
30601 · ECC Filing Fees	5,500.00	500.00	5,000.00	1,100.0%	29,950.00	7,500.00	22,450.00	399.33%	9,900.00
30602 · ECC Fines	3,000.00	0.00	3,000.00	100.0%	22,925.00	1,600.00	21,325.00	1,432.81%	2,000.00
30603 · Inspection Fees	800.00	725.00	75.00	110.35%	5,400.00	8,375.00	-2,975.00	64.48%	10,900.00

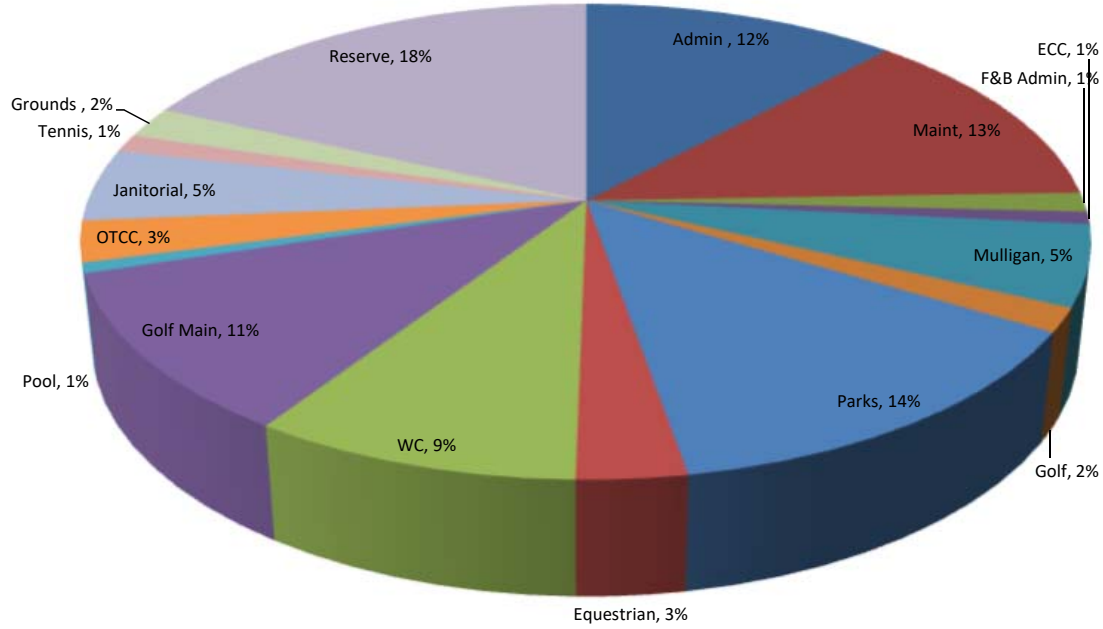
Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
March 2021

	March 21	Budget	\$ Over Budget	% of Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
30604 · ECC - Engineering Fees	1,600.00	100.00	1,500.00	1,600.0%	6,100.00	900.00	5,200.00	677.78%	1,800.00
30705 · Unclaimed Deposits	0.00	100.00	-100	0.0%	0.00	10,800.00	-10,800.00	0.0%	11,100.00
30800 · Sport League Fees	2,116.50	1,115.50	1,001.00	189.74%	33,954.97	24,612.00	9,342.97	137.96%	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
70013 · Returned Check Charges	35.00	0.00	35.00	100.0%	735.00	0.00	735.00	100.0%	0.00
Total Income	160,017.08	196,771.19	-36754.11	81.32%	1,882,695.44	2,074,847.37	-192,151.93	90.74%	2,790,088.76
Cost of Goods Sold									
40100 · Purchases - Food & Other	28,909.00	51,489.19	-22,580.19	56.15%	381,137.23	474,466.81	-93,329.58	80.33%	642,153.02
40101 · Purchases - Liquor	625.57	2,087.39	-1,461.82	29.97%	6,379.26	22,798.29	-16,419.03	27.98%	30,907.34
40105 · Purchases - Snacks Non-Taxable	31.92	0.00	31.92	100.0%	238.46	710.00	-471.54	33.59%	900.00
40106 · Purchases - Beer	458.30	2,612.85	-2,154.55	17.54%	11,537.18	29,881.38	-18,344.20	38.61%	39,688.35
40107 · Purchases - Wine	-7.67	2,953.37	-2,961.04	-0.26%	4,730.41	27,506.74	-22,776.33	17.2%	36,713.25
40108 · Purchases - Non-Alcoholic Bev	1,608.80	2,454.46	-845.66	65.55%	17,667.01	27,621.68	-9,954.67	63.96%	38,526.78
40200 · Inventory Adjustments - Food	1,260.32	0.00	1,260.32	100.0%	16,498.30	0.00	16,498.30	100.0%	0.00
40201 · Inventory Adjustments - Liquor	-75.19	0.00	-75.19	100.0%	-396.93	0.00	-396.93	100.0%	0.00
40203 · Inventory Adjustments - Beer	255.73	0.00	255.73	100.0%	1,542.00	0.00	1,542.00	100.0%	0.00
40204 · Inventory Adjustments - Wine	216.73	0.00	216.73	100.0%	56.82	0.00	56.82	100.0%	0.00
40205 · Inventory Adjustments - Snacks	-40.57	0.00	-40.57	100.0%	-63.71	0.00	-63.71	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	-418.46	0.00	-418.46	100.0%	1,354.22	0.00	1,354.22	100.0%	0.00
Total COGS	32,824.48	61,597.26	-28,772.78	53.29%	440,680.25	582,984.90	-142,304.65	75.59%	788,888.74
Gross Profit	127,192.60	135,173.93	-7,981.33	94.1%	1,442,015.19	1,491,862.47	-49,847.28	96.66%	2,001,200.02
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	144,282.05	199,055.70	-54773.65	72.48%	1,691,535.65	1,851,118.20	-159,582.55	91.38%	2,454,599.26
50102 · Payroll Expense - Salaried	81,032.22	82,700.43	-1,668.21	97.98%	700,949.70	713,205.63	-12,255.93	98.28%	954,396.45
50103 · Payroll Expense - OVERTIME	2,323.64	0.00	2,323.64	100.0%	20,891.28	0.00	20,891.28	100.0%	0.00
50200 · Payroll Taxes									
50201 · Social Security	13,982.73	18,524.80	-4,542.07	75.48%	152,105.07	172,426.71	-20,321.64	88.21%	228,600.85
50202 · Medicare	3,270.16	4,332.40	-1,062.24	75.48%	36,337.35	40,325.60	-3,988.25	90.11%	53,463.10
50203 · FUI	384.21	657.71	-273.5	58.42%	4,733.16	28,773.50	-24,040.34	16.45%	30,028.01
50204 · CA SUI	2,033.86	4,062.08	-2,028.22	50.07%	27,103.50	31,424.76	-4,321.26	86.25%	39,135.12
50200 · Payroll Taxes - Other	1,242.70	0.00	1,242.70	100.0%	11,401.84	0.00	11,401.84	100.0%	0.00
Total 50200 · Payroll Taxes	20,913.66	27,576.99	-6,663.33	75.84%	231,680.92	272,950.57	-41,269.65	84.88%	351,227.08
50300 · Workers Compensation	10,368.03	15,419.00	-5050.97	67.24%	125,341.02	150,025.45	-24,684.43	83.55%	196,596.40
50350 · Group Health Insurance	20,246.26	25,088.11	-4841.85	80.7%	187,729.42	225,792.30	-38,062.88	83.14%	301,056.33
50400 · Retirement Contributions	4,613.17	3,111.00	1,502.17	148.29%	47,032.14	30,499.00	16,533.14	154.21%	40,930.00
50410 · Vacations Benefits	10,756.50	10,879.77	-123.27	98.87%	97,677.09	107,506.95	-9,829.86	90.86%	141,437.02
50420 · Employee Meals	1,260.00	1,914.13	-654.13	65.83%	18,658.00	20,288.55	-1,630.55	91.96%	26,047.43
Total 50100 · Payroll Expenses	295,795.53	365,745.13	-69949.6	80.88%	3,121,495.22	3,371,386.65	-249,891.43	92.59%	4,466,289.97
50110 · Employee incentive Programs	0.00	0.00	0	0.0%	9,323.09	52,500.00	-43,176.91	17.76%	55,000.00
50510 · First Aid	64.88	77.00	-12.12	84.26%	752.45	1,771.00	-1,018.55	42.49%	2,392.00
50512 · Drug Testing	742.50	483.00	259.5	153.73%	2,292.50	4,202.00	-1,909.50	54.56%	7,546.00
50900 · Elections	0.00	0.00	0	0.0%	19,653.50	5,200.00	14,453.50	377.95%	16,700.00
51100 · Mileage & Vehicle Expense	1,758.20	3,711.33	-1953.13	47.37%	27,471.29	35,276.97	-7,805.68	77.87%	46,320.96
51400 · Vehicle Allowances	920.83	1,175.00	-254.17	78.37%	15,467.81	10,575.00	4,892.81	146.27%	14,100.00
51800 · Electricity	8,825.32	8,609.00	216.32	102.51%	112,499.11	105,371.00	7,128.11	106.77%	138,845.00
51900 · Natural Propane & Gas	8,770.13	9,286.00	-515.87	94.45%	60,900.09	67,383.00	-6,482.91	90.38%	93,690.00
52000 · Water - Potable	3,547.90	4,820.50	-1272.6	73.6%	78,224.96	50,248.00	27,976.96	155.68%	65,351.50
52001 · Sewer Fees	1,301.50	2,545.75	-1244.25	51.12%	31,936.88	39,826.13	-7,889.25	80.19%	48,405.88
52002 · Water - Effluent	0.00	0.00	0	0.0%	39,569.92	25,000.00	14,569.92	158.28%	30,000.00
52003 · Water - Non-Potable	44,108.48	31,500.00	12,608.48	140.03%	194,330.24	117,350.00	76,980.24	165.6%	166,050.00
52100 · Trash	3,613.07	3,511.90	101.17	102.88%	33,020.93	33,885.76	-864.83	97.45%	45,051.46
52200 · Telephone	2,920.12	3,627.35	-707.23	80.5%	28,500.74	33,286.15	-4,785.41	85.62%	44,168.20
52300 · Office Supplies	1,715.60	964.00	751.6	177.97%	12,101.51	12,403.00	-301.49	97.57%	17,941.00
52301 · Banking and Billing Supplies	0.00	0.00	0	0.0%	-85.00	0.00	-85.00	100.0%	0.00
52400 · Minor Equipment & Tools	2,158.75	2,828.23	-669.48	76.33%	25,426.22	29,344.07	-3,917.85	86.65%	37,510.30
52500 · Licenses, Fees & Subs	2,516.41	7,995.97	-5479.56	31.47%	34,373.08	46,303.73	-11,930.65	74.23%	55,001.64
52501 · Conference, Seminars & Training	1,141.00	1,205.00	-64	94.69%	2,336.00	12,619.00	-10,283.00	18.51%	19,498.00
52600 · Postage & Shipping	32.37	499.50	-467.13	6.48%	3,701.65	6,815.50	-3,113.85	54.31%	9,934.00

Bear Valley Springs Association
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March 2021

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52801 · Committee Fees	250.00	250.00	0	100.0%	2,000.00	2,000.00	0.00	100.0%	2,650.00
52900 · Community Relations	619.63	1,915.00	-1295.37	32.36%	11,799.55	24,675.00	-12,875.45	47.82%	31,280.00
52901 · Disaster Planning	0.00	0.00	0	0.0%	0.00	850.00	-850.00	0.0%	850.00
52905 · Contingency Fund Expense	1,473.56	3,750.00	-2276.44	39.3%	6,966.43	33,750.00	-26,783.57	20.64%	45,000.00
52910 · Employee Relations	943.46	1,849.98	-906.52	51.0%	22,312.82	33,991.80	-11,678.98	65.64%	39,920.30
53000 · Legal Fees	502.00	2,500.00	-1998	20.08%	36,276.00	15,000.00	21,276.00	241.84%	18,000.00
53001 · Golf Course Management Fees	49,506.50	47,281.00	2225.5	104.71%	445,758.50	429,597.00	16,161.50	103.76%	571,440.00
53010 · Legal Settlements	0.00	0.00	0	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%	16,250.00	16,000.00	250.00	101.56%	16,000.00
53300 · Insurance-Liability/Umbrella	14,015.66	19,337.98	-5322.32	72.48%	126,140.94	174,041.82	-47,900.88	72.48%	232,055.76
53301 · Travel	0.00	1,460.00	-1460	0.0%	30.72	6,160.00	-6,129.28	0.5%	7,510.00
53302 · Spoilage	358.42	526.00	-167.58	68.14%	5,568.52	6,079.00	-510.48	91.6%	7,657.00
53303 · Entertainment	0.00	3,875.00	-3875	0.0%	0.00	39,025.00	-39,025.00	0.0%	51,400.00
53400 · Property Taxes - Possessory	1,024.55	1,700.00	-675.45	60.27%	9,973.37	15,300.00	-5,326.63	65.19%	20,400.00
53410 · Property Taxes - Unsecured	2,049.10	3,400.00	-1350.9	60.27%	20,191.04	30,600.00	-10,408.96	65.98%	40,800.00
53420 · Property Taxes - Lease Equip	0.00	12.00	-12	0.0%	0.00	108.00	-108.00	0.0%	144.00
53421 · Fed & CA Filing Fees	0.00	0.00	0	0.0%	0.00	1,100.00	-1,100.00	0.0%	1,100.00
53600 · Advertising & Promotion	0.00	350.00	-350	0.0%	138.68	1,150.00	-1,011.32	12.06%	1,450.00
53700 · Collection Expense	0.00	115.00	-115	0.0%	0.00	1,035.00	-1,035.00	0.0%	1,380.00
53800 · Newsletter	0.00	0.00	0	0.0%	4,250.00	8,300.00	-4,050.00	51.21%	19,300.00
54000 · Equipment Rental	1,496.66	2,315.00	-818.34	64.65%	18,086.00	23,745.00	-5,659.00	76.17%	31,360.00
54600 · Outside Services	10,221.16	6,811.30	3409.86	150.06%	114,331.14	73,355.70	40,975.44	155.86%	109,525.60
54610 · 401K Plan Administration Fees	0.00	0.00	0	0.0%	562.50	1,687.50	-1,125.00	33.33%	2,250.00
54710 · Payroll Services	1,675.02	1,500.00	175.02	111.67%	15,505.81	16,200.00	-694.19	95.72%	21,400.00
54800 · Equipment Repair & Maintenance	395.55	1,304.00	-908.45	30.33%	12,663.47	15,316.00	-2,652.53	82.68%	19,348.00
54900 · Bad Debt	6,500.00	6,500.00	0	100.0%	58,500.00	58,500.00	0.00	100.0%	78,000.00
55001 · Chemicals	2,384.40	2,005.00	379.4	118.92%	44,708.99	45,575.00	-866.01	98.1%	56,455.00
55003 · Sand & Gravel	0.00	700.00	-700	0.0%	7,038.63	3,200.00	3,838.63	219.96%	6,200.00
55200 · Maint Materials & Supplies	3,129.03	3,455.00	-325.97	90.57%	32,783.67	34,197.00	-1,413.33	95.87%	45,632.00
55201 · Horse Trail Maintenance	0.00	200.00	-200	0.0%	437.32	1,800.00	-1,362.68	24.3%	2,400.00
55300 · Janitorial Supplies	1,645.61	2,300.00	-654.39	71.55%	17,491.21	21,010.00	-3,518.79	83.25%	27,925.00
55600 · Uniform Allowance	247.00	384.00	-137	64.32%	3,004.00	3,734.00	-730.00	80.45%	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-Consummable Supplies	8,412.59	4,455.00	3957.59	188.84%	86,668.57	48,351.00	38,317.57	179.25%	66,166.00
56000 · Cleaning Supplies	103.04	170.00	-66.96	60.61%	548.44	1,530.00	-981.56	35.85%	2,040.00
56100 · Construction Materials	411.68	700.00	-288.32	58.81%	6,401.05	6,300.00	101.05	101.6%	8,400.00
56200 · Decorations	0.00	0.00	0	0.0%	383.36	2,125.00	-1,741.64	18.04%	3,075.00
56300 · Glass/China/Silver Replacement	0.00	550.00	-550	0.0%	2,293.03	10,400.00	-8,106.97	22.05%	12,050.00
56400 · Linens, Uniforms & Mats	2,036.96	3,947.00	-1910.04	51.61%	20,285.48	42,475.00	-22,189.52	47.76%	56,470.00
56800 · Bank Fees & Credit Card Charges	542.56	300.00	242.56	180.85%	2,742.52	2,975.00	-232.48	92.19%	3,975.00
57001 · Feed & Supplements	0.00	0.00	0	0.0%	27,094.75	27,600.00	-505.25	98.17%	46,000.00
57200 · Equipment Maintenance Agreement	374.16	784.00	-409.84	47.72%	5,625.67	10,106.00	-4,480.33	55.67%	13,058.00
57300 · Software & Upgrades	0.00	0.00	0	0.0%	9,959.59	5,250.00	4,709.59	189.71%	15,575.00
57400 · Stable Bedding	900.90	584.00	316.9	154.26%	4,353.08	5,256.00	-902.92	82.82%	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	30.00	-30	0.0%	0.00	614.00	-614.00	0.0%	776.00
58300 · Recreational Supplies	0.00	200.00	-200	0.0%	1,431.44	2,300.00	-868.56	62.24%	3,250.00
58301 · Sports League Supplies	1,266.70	4,100.00	-2833.3	30.9%	10,304.48	22,045.00	-11,740.52	46.74%	29,565.00
58302 · Event Expenses	744.21	0.00	744.21	100.0%	1,493.67	2,959.00	-1,465.33	50.48%	3,659.00
58306 · 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%	10,908.00	1,500.00	9,408.00	727.2%	10,950.00
58800 · Cash Over/Short	-507.27	0.00	-507.27	100.0%	2,102.41	0.00	2,102.41	100.0%	0.00
59500 · Credit Card Commission	2,675.38	2,682.28	-6.90	99.74%	41,944.00	33,456.42	8,487.58	125.37%	45,058.61
90008 · Bank Service Charges	0.00	0.00	0.00	0.0%	60.00	0.00	60.00	100.0%	0.00
Total Expense	495,330.81	582,883.20	-87,552.39	84.98%	5,120,661.04	5,439,642.20	-318,981.16	94.14%	7,241,450.18
Net Ordinary Income	-368,138.21	-447,709.27	79,571.06	82.23%	-3,678,645.85	-3,947,779.73	269,133.88	93.18%	-5,240,250.16
Net Income	-368,138.21	-447,709.27	79,571.06	82.23%	-3,678,645.85	-3,947,779.73	269,133.88	93.18%	-5,240,250.16

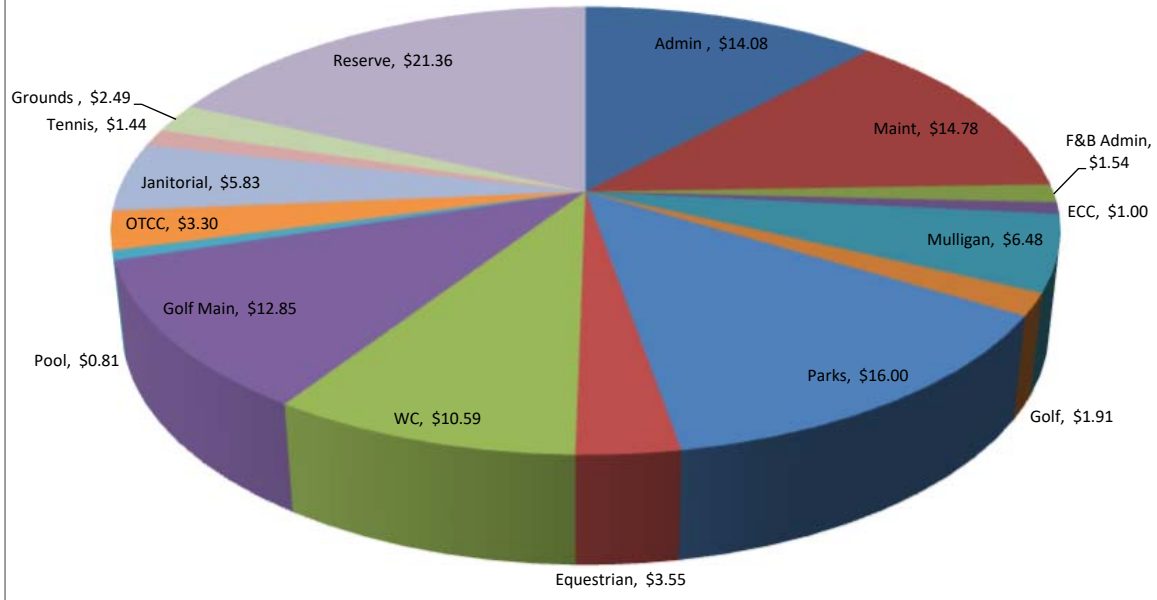
Departmental Subsidy



Departmental Subsidy

\$ (53,646.83)	Dept10	Admin	12%
\$ (56,290.31)	Dept11	Maint	13%
\$ (5,876.46)	Dept12	F&B Admin	1%
\$ (3,805.55)	Dept13	ECC	1%
\$ (24,670.17)	Dept15	Mulligan	5%
\$ (7,258.54)	Dept16	Golf	2%
\$ (60,963.85)	Dept17	Parks	14%
\$ (13,513.39)	Dept18	Equestrian	3%
\$ (40,341.12)	Dept19	WC	9%
\$ (48,956.76)	Dept20	Golf Main	11%
\$ (3,079.65)	Dept21	Pool	1%
\$ (12,562.12)	Dept24	OTCC	3%
\$ (22,208.07)	Dept26	Janitorial	5%
\$ (5,482.03)	Dept28	Tennis	1%
\$ (9,483.36)	Dept30	Grounds	2%
\$ (81,352.00)	RESERVE	Reserve	18%
			\$ (368,138.21)
			\$ (449,490.21)

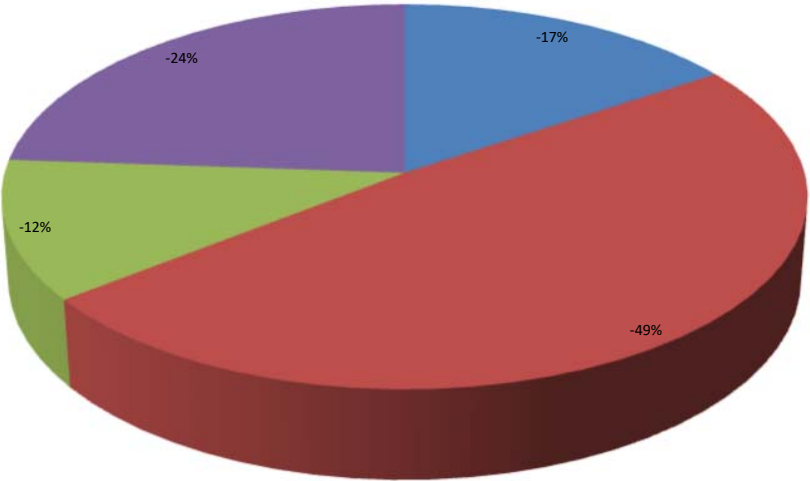
Departmental Dollar Subsidy



Departmental Subsidy

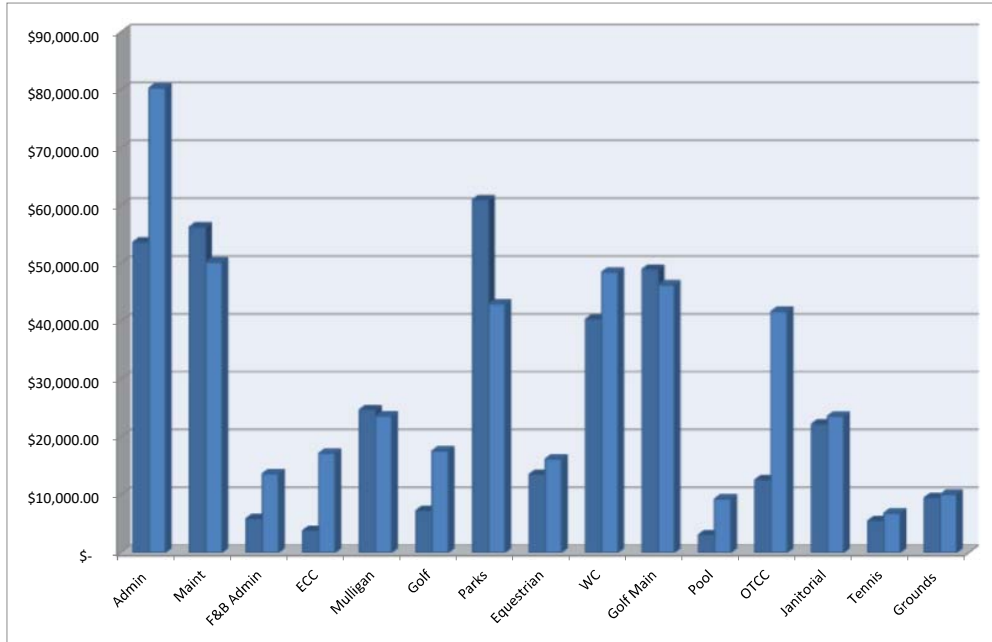
\$ (53,646.83)	Dept10	Admin	\$ 14.08	12%
\$ (56,290.31)	Dept11	Maint	\$ 14.78	13%
\$ (5,876.46)	Dept12	F&B Admin	\$ 1.54	1%
\$ (3,805.55)	Dept13	ECC	\$ 1.00	1%
\$ (24,670.17)	Dept15	Mulligan	\$ 6.48	5%
\$ (7,258.54)	Dept16	Golf	\$ 1.91	2%
\$ (60,963.85)	Dept17	Parks	\$ 16.00	14%
\$ (13,513.39)	Dept18	Equestrian	\$ 3.55	3%
\$ (40,341.12)	Dept19	WC	\$ 10.59	9%
\$ (48,956.76)	Dept20	Golf Main	\$ 12.85	11%
\$ (3,079.65)	Dept21	Pool	\$ 0.81	1%
\$ (12,562.12)	Dept24	OTCC	\$ 3.30	3%
\$ (22,208.07)	Dept26	Janitorial	\$ 5.83	5%
\$ (5,482.03)	Dept28	Tennis	\$ 1.44	1%
\$ (9,483.36)	Dept30	Grounds	\$ 2.49	2%
\$ (81,352.00)	RESERVE	Reserve	\$ 21.36	18%
			118	\$ (368,138.21)
			\$ 118.00	\$ (449,490.21)

Group Subsidy

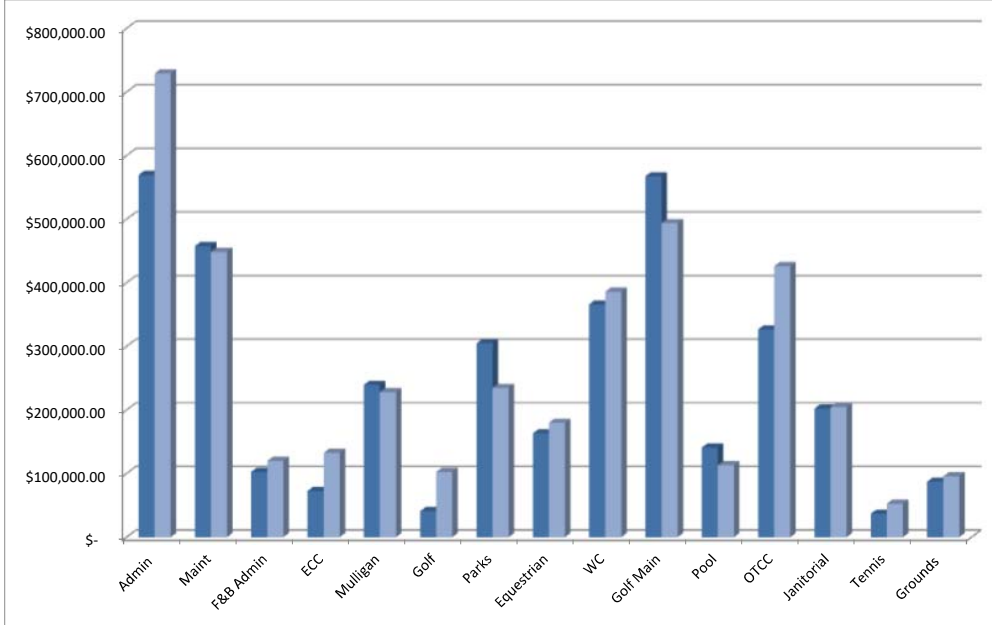


- Admin
- Recreation
- Food & Beverage
- Main

\$ (3,805.55)	Dept13	ECC	Admin	-\$57,452.38
\$ (53,646.83)	Dept10	Admin	Recreation	-\$179,595.34
\$ (5,876.46)	Dept12	F&B Admin	Food & Beverage	-\$43,108.75
\$ (24,670.17)	Dept15	Mulligan	Main	-\$87,981.74
\$ (12,562.12)	Dept24	OTCC		
\$ (13,513.39)	Dept18	Equestrian		
\$ (40,341.12)	Dept19	WC		
\$ (48,956.76)	Dept20	Golf Main		
\$ (3,079.65)	Dept21	Pool		
\$ (60,963.85)	Dept17	Parks		
\$ (7,258.54)	Dept16	Golf		
\$ (5,482.03)	Dept28	Tennis		
\$ (9,483.36)	Dept30	Grounds		
\$ (56,290.31)	Dept11	Maint		
\$ (22,208.07)	Dept26	Janitorial		



	Actual	Budget
Admin	\$ 53,646.83	\$ 80,292.78
Maint	\$ 56,290.31	\$ 50,181.59
F&B Admin	\$ 5,876.46	\$ 13,614.26
ECC	\$ 3,805.55	\$ 17,162.50
Mulligan	\$ 24,670.17	\$ 23,613.60
Golf	\$ 7,258.54	\$ 17,560.49
Parks	\$ 60,963.85	\$ 42,980.92
Equestrian	\$ 13,513.39	\$ 16,175.46
WC	\$ 40,341.12	\$ 48,459.29
Golf Main	\$ 48,956.76	\$ 46,266.11
Pool	\$ 3,079.65	\$ 9,269.30
OTCC	\$ 12,562.12	\$ 41,672.37
Janitorial	\$ 22,208.07	\$ 23,566.84
Tennis	\$ 5,482.03	\$ 6,831.50
Grounds	\$ 9,483.36	\$ 10,062.26



Year to Date

	Actual	Budget
Admin	\$ 569,555.03	\$ 729,221.57
Maint	\$ 457,658.58	\$ 448,635.63
F&B Admin	\$ 102,700.44	\$ 119,930.94
ECC	\$ 72,675.73	\$ 132,540.38
Mulligan	\$ 239,444.36	\$ 228,008.75
Golf	\$ 40,962.91	\$ 102,630.57
Parks	\$ 304,807.71	\$ 234,716.27
Equestrian	\$ 163,315.15	\$ 179,968.91
WC	\$ 366,004.73	\$ 385,931.47
Golf Main	\$ 567,494.72	\$ 493,841.05
Pool	\$ 140,856.32	\$ 113,133.85
OTCC	\$ 326,769.01	\$ 426,151.91
Janitorial	\$ 202,291.18	\$ 204,656.11
Tennis	\$ 36,870.89	\$ 52,678.98
Grounds	\$ 87,239.09	\$ 95,733.34

Mar 31, 21

ASSETS

Current Assets

Checking/Savings

10000 · Operating Cash

10001 · Petty Cash 6,900.00

10004 · Cash Bank 6,170.00

10007 · CAB Deferred Operating Account 213,616.99

10009 · Bank of the Sierra 106,538.44

10021 · CAB - Operating 2,120,467.24

Total 10000 · Operating Cash 2,453,692.67

10100 · Reserve Cash

10104 · Edward Jones Investments 1,533,289.18

10105 · CAB - Reserves Acct 2,748,807.28

Total 10100 · Reserve Cash 4,282,096.46

Total Checking/Savings

6,735,789.13

Accounts Receivable

11000 · Accounts Receivable

11600 · Assessments Receivable 2,781,579.51

11609 · Penalty, Fees, interest - Assmt 184,926.14

11610 · ECC Fines Receivable 32,925.00

11710 · Other Receivables 24,565.31

11900 · NSF Receivable 1,135.46

12200 · Equestrian Boarding Receivable 2,683.16

12250 · Rules Violation Receivable 125.00

12400 · Outside Accounts Receivable 10,179.00

11000 · Accounts Receivable - Other (921.02)

Total 11000 · Accounts Receivable 3,037,197.56

12000 · House Charges Receivable (51.58)

Total Accounts Receivable

3,037,145.98

Other Current Assets

11605 · Allowance for Doubtful Accounts (1,326,351.56)

11700 · Accounts Receivable Clearing 1,880.88

11755 · BVSACRFF RECV clearing 2,993.53

12401 · IBS- House Charges Receivable (3,866.21)

12402 · IBS - House Charge Interest Rec 0.78

13000 · Inventory

13100 · Bar

13102 · Bar Liquor 5,397.85

13103 · Bar Beer 951.75

13104 · Bar Wine 2,472.75

13108 · Bar - Non-Alcoholic 901.92

	<u>Mar 31, 21</u>
Total 13100 · Bar	9,724.27
13200 · Mulligan Room	
13201 · MR Food	9,309.00
13202 · MR Liquor	684.57
13203 · MR Beer	1,029.49
13204 · MR Wine	162.01
13205 · MR Snacks Non-Taxable	77.91
13208 · Mulligan Rm - Non-Alcoholic bev	2,703.31
Total 13200 · Mulligan Room	<u>13,966.29</u>
13300 · Pool	
13309 · Pool - Merchandise Taxable	(156.34)
Total 13300 · Pool	<u>(156.34)</u>
13400 · Golf Shop	26,369.88
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	433.84
13608 · Whiting Center Non-Alcoholic	(71.66)
Total 13600 · Whiting Center	<u>362.18</u>
13800 · Restaurant	
13801 · Restaurant Food	14,662.17
Total 13800 · Restaurant	<u>14,662.17</u>
13900 · Equesterian	
13901 · Equesterian - Feed	(10.00)
Total 13900 · Equesterian	<u>(10.00)</u>
Total 13000 · Inventory	64,918.45
14000 · Prepaid Insurance	192,701.04
14002 · Prepaid Property Taxes	9,220.95
14990 · Undeposited Funds	1,510.02
Total Other Current Assets	<u>(1,056,992.12)</u>
Total Current Assets	<u>8,715,942.99</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

	Mar 31, 21
15302 · Accu Depreciation	(76,570.48)
Total 15300 · Golf Carts Assets	102,140.27
Total Fixed Assets	229,872.68
TOTAL ASSETS	8,945,815.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	132,224.61
20000 · Accounts Payable - Other	47,087.00
Total 20000 · Accounts Payable	179,311.61
21501 · ECC Refundable Deposits	113,225.00
21502 · Amenity Cards Payable	9,950.00
21600 · Renters Card Deposits	14,750.00
Total Accounts Payable	317,236.61
Other Current Liabilities	
20102 · Accts Pay Clearing - Cashback	(37.00)
20105 · Gift Certificates Payable	18,228.42
20115 · Tips Payable	37.29
20117 · Banquet Service Charge	(1,297.95)
20118 · Instructional/Lesson Fees	(396.70)
20120 · Deposit - Future Events	(4,825.65)
20200 · Payroll Payable	145,564.28
20203 · 401K Plan - Employee	4,988.88
20204 · 401 K Employee Loan Payable	683.35
20205 · Garnishments	18.72
20207 · 401K Plan - Employer	2,312.75
20401 · Payroll Taxes Payable	45,829.32
20501 · Accrued Vacation Earned Payable	79,266.41
20600 · Accrued Sales Tax Payable	19,481.75
20900 · Deferred Revenue Assets	1,990,354.88
21601 · Unclaimed Renters Card Deposits	975.00
21651 · Unclaimed Vendor Payment	20.00
Total Other Current Liabilities	2,301,203.75
Total Current Liabilities	2,618,440.36
Total Liabilities	2,618,440.36
Equity	
29050 · Designated Reserves	
29051 · Designated Reserves-Beg of Year	3,227,477.47
29054 · Reserve Transfers	2,571,954.00

	<u>Mar 31, 21</u>
29059 · Interest and Dividends EJ	25,731.01
29065 · Interest and Dividends CAB	11,693.30
29067 · Income-Sale of Reserve Item	85,119.37
29070 · Reserve Expense-Bank Charges	(855.00)
29080 · Reserve Expenditures	(2,586,701.77)
29050 · Designated Reserves - Other	13,511.92
Total 29050 · Designated Reserves	<u>3,347,930.30</u>
29990 · Prior Retained Earnings	294,133.05
29997 · PROPERTY Fund Balance	449,918.00
Net Income	2,235,393.96
Total Equity	<u>6,327,375.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,945,815.67</u></u>