

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

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May 2021

06/11/2021

	May 21	Budget	\$ Over Budget	% of Budget	Jul - Dec 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	141,275.61	142,430.60	-1,154.99	99.19%	1,302,049.02	1,357,352.09	-55,303.07	95.93%	1,492,458.60
30112 - Banquet Food Sales	0.00	6,952.50	-6,952.50	0.0%	0.00	75,060.00	-75,060.00	0.0%	82,350.00
Total 30100.1 - Food Sales	141,275.61	149,383.10	-8,107.49	94.57%	1,302,049.02	1,432,412.09	-130,363.07	90.9%	1,574,808.60
30100.2 - Merchandise Sales	5,020.00	4,833.25	186.75	103.86%	43,371.53	51,320.56	-7,949.03	84.51%	65,228.91
30100 - Operating - Taxable - Other	-3,730.55	0.00	-3,730.55	100.0%	-42,738.76	0.00	-42,738.76	100.0%	0.00
Total 30100 - Operating - Taxable	142,565.06	154,216.35	-11,651.29	92.45%	1,302,681.79	1,483,732.65	-181,050.86	87.8%	1,640,037.51
30101 - Liquor Sales - Taxable	10,944.78	11,608.14	-663.36	94.29%	52,888.67	126,768.89	-73,880.22	41.72%	142,107.86
30103 - Beer Sales	8,966.44	8,610.05	356.39	104.14%	50,999.86	98,489.70	-47,489.84	51.78%	109,872.62
30104 - Wine Sales	3,235.19	7,788.59	-4,553.40	41.54%	20,549.91	86,622.63	-66,072.72	23.72%	94,947.27
30105 - Non Alcoholic Beverages	8,431.10	8,376.12	54.98	100.66%	62,483.01	87,991.90	-25,508.89	71.01%	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	174,142.57	190,599.25	-16,456.68	91.37%	1,489,708.99	1,883,605.77	-393,896.78	79.09%	2,088,177.66
30199 - Income - Non Taxable Sales									
30200 - Operating - Non Taxable	0.00	0.00	0.00	0.0%	414.47	0.00	414.47	100.0%	0.00
30201 - Snack Sales - Non Taxable	58.25	50.00	8.25	116.5%	376.25	770.00	-393.75	48.86%	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	58.25	50.00	8.25	116.5%	790.72	3,530.00	-2,739.28	22.4%	5,590.00
30204 - Instructional Fees - In	1,248.50	1,728.00	-479.50	72.25%	27,992.00	31,853.00	-3,861.00	87.88%	39,575.00
30205 - Range Balls	2,463.00	1,340.00	1,123.00	183.81%	21,369.00	11,473.00	9,896.00	186.26%	12,988.00
30206 - Pull Car Rentals	24.00	35.00	-11.00	68.57%	219.00	420.00	-201.00	52.14%	475.00
30207 - Club Rentals	45.00	58.00	-13.00	77.59%	470.00	382.00	88.00	123.04%	442.00
30210 - Private Cart Storage	0.00	0.00	0.00	0.0%	2,058.32	2,400.00	-341.68	85.76%	2,400.00
30211 - Cart Rentals	7,576.00	6,853.00	723	110.55%	70,917.00	47,692.30	23,224.70	148.7%	57,065.30
30212 - Guest Fees	1,499.00	461.00	1,038.00	325.16%	19,565.00	17,884.00	1,681.00	109.4%	23,195.00
30215 - Golf Cart Trail Fees	1,137.52	0.00	1,137.52	100.0%	32,906.00	18,900.00	14,006.00	174.11%	18,900.00
30217 - Green Fees	5,340.00	5,201.19	138.81	102.67%	47,624.00	39,666.82	7,957.18	120.06%	48,133.80
30218 - Ranges - Campground Fees	1,140.00	920.00	220.00	123.91%	17,535.00	8,230.00	9,305.00	213.06%	9,860.00
30220 - Ground Maintenance	1,500.00	1,500.00	0.00	100.0%	16,540.00	14,500.00	2,040.00	114.07%	16,000.00
30226 - Show & Events Income	3,220.00	2,000.00	1,220.00	161.0%	3,599.84	4,850.00	-1,250.16	74.22%	10,200.00
30230 - Administrative Fees	20,047.12	7,270.00	12,777.12	275.75%	242,500.44	69,720.00	172,780.44	347.82%	76,990.00
30231 - Amenity Card Fees	115.00	125.00	-10	92.0%	830.00	1,375.00	-545.00	60.36%	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	84.00	40.00	44.00	210.0%	610.00	410.00	200.00	148.78%	450.00
30300 - Fishing & Boat Permits	578.00	400.00	178.00	144.5%	4,785.00	2,445.00	2,340.00	195.71%	2,805.00
30303 - Arena & Ground Fees	224.00	20.00	204.00	1,120.0%	2,754.00	3,380.00	-626.00	81.48%	3,980.00
30305 - Horse Board	11,736.50	13,681.00	-1,944.5	85.79%	121,078.89	148,624.00	-27,545.11	81.47%	162,305.00
30306 - Shavings	1,010.00	500.00	510.00	202.0%	5,225.00	5,500.00	-275.00	95.0%	6,000.00
30307 - Turn-Out Fees	40.00	640.00	-600.00	6.25%	360.00	5,520.00	-5,160.00	6.52%	6,100.00
30308 - Supplements - equestrian	0.00	200.00	-200.00	0.0%	38.00	1,855.00	-1,817.00	2.05%	2,055.00
30400 - Rental Facilities	3,048.75	1,200.00	1,848.75	254.06%	11,166.75	15,980.00	-4,813.25	69.88%	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	10.06	5.00	5.06	201.2%	151.48	120.00	31.48	126.23%	420.00
30499 - Dividend Income - Operating	0.00	10.00	-10.00	0.0%	0.00	200.00	-200.00	0.0%	230.00
30500 - Interest Income - Operating	278.33	1,010.00	-731.67	27.56%	16,902.71	11,110.00	5,792.71	152.14%	12,120.00
30501 - Assmnt Int Serv Chg Penalty									
30501.1 - Penalties	1,688.57	500.00	1,188.57	337.71%	30,786.51	36,250.00	-5,463.49	84.93%	36,750.00
30501.3 - Service Charge	0.00	850.00	-850.00	0.0%	27,691.40	56,300.00	-28,608.60	49.19%	57,150.00
Total 30501 - Assmnt Int Serv Chg Penalty	1,688.57	1,350.00	338.57	125.08%	58,477.91	92,550.00	-34,072.09	63.19%	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	5,300.00	900.00	4,400.00	588.89%	40,525.00	9,000.00	31,525.00	450.28%	9,900.00
30602 - ECC Fines	0.00	0.00	0.00	0.0%	25,475.00	1,800.00	23,675.00	1,415.28%	2,000.00
30603 - Inspection Fees	700.00	975.00	-275.00	71.8%	6,800.00	10,075.00	-3,275.00	67.49%	10,900.00

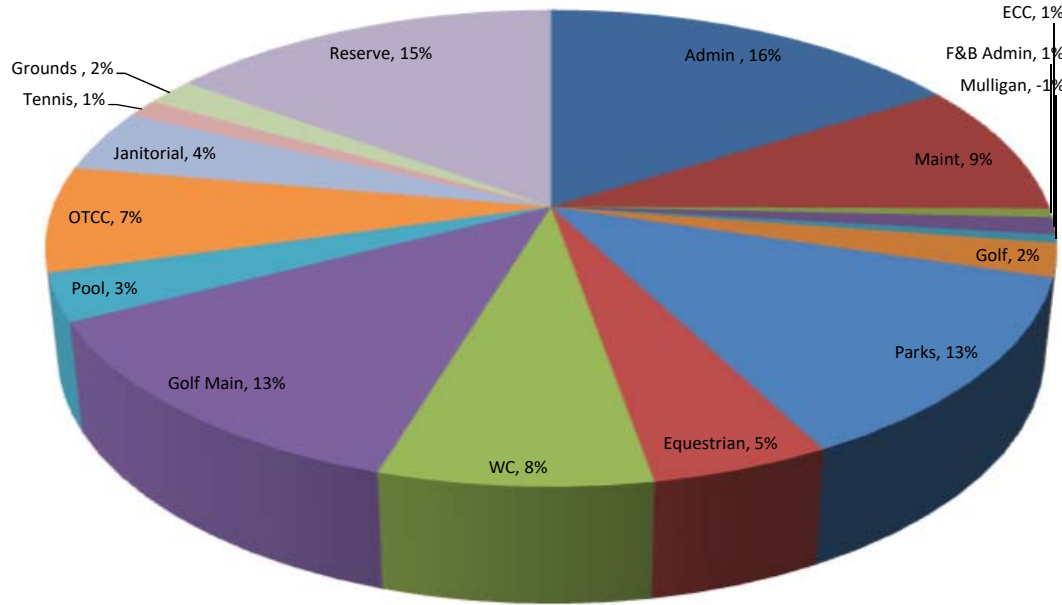
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30604 · ECC - Engineering Fees	800.00	350.00	450.00	228.57%	8,100.00	1,500.00	6,600.00	540.0%	1,800.00
30705 · Unclaimed Deposits	0.00	100.00	-100	0.0%	0.00	11,000.00	-11,000.00	0.0%	11,100.00
30800 · Sport League Fees	4,728.00	3,160.00	1568	149.62%	40,162.97	28,853.00	11,309.97	139.2%	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
Total Income	249,782.17	242,681.44	7,100.73	102.93%	2,337,488.02	2,507,103.89	-169,615.87	93.24%	2,790,088.76
Cost of Goods Sold									
40100 · Purchases - Food & Other	53,900.03	60,950.24	-7,050.21	88.43%	482,701.79	583,501.48	-100,799.69	82.73%	642,153.02
40101 · Purchases - Liquor	938.62	2,516.70	-1,578.08	37.3%	9,635.39	27,414.47	-17,779.08	35.15%	30,907.34
40105 · Purchases - Snacks Non-Taxable	0.00	40.00	-40.00	0.0%	263.59	900.00	-636.41	29.29%	900.00
40106 · Purchases - Beer	3,511.19	3,099.62	411.57	113.28%	18,869.67	35,456.27	-16,586.60	53.22%	39,688.35
40107 · Purchases - Wine	806.46	2,950.89	-2,144.43	27.33%	6,324.28	33,464.04	-27,139.76	18.9%	36,713.25
40108 · Purchases - Non-Alcoholic Bev	2,596.03	2,940.60	-344.57	88.28%	24,355.34	32,823.69	-8,468.35	74.2%	38,526.78
40200 · Inventory Adjustments - Food	14,771.67	0.00	14,771.67	100.0%	18,474.85	0.00	18,474.85	100.0%	0.00
40201 · Inventory Adjustments - Liquor	953.41	0.00	953.41	100.0%	-668.02	0.00	-668.02	100.0%	0.00
40203 · Inventory Adjustments - Beer	-278.46	0.00	-278.46	100.0%	-365.63	0.00	-365.63	100.0%	0.00
40204 · Inventory Adjustments - Wine	242.58	0.00	242.58	100.0%	37.05	0.00	37.05	100.0%	0.00
40205 · Inventory Adjustments - Snacks	29.58	0.00	29.58	100.0%	22.77	0.00	22.77	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	701.39	0.00	701.39	100.0%	467.97	0.00	467.97	100.0%	0.00
Total COGS	78,172.50	72,498.05	5,674.45	107.83%	560,119.05	713,559.95	-153,440.90	78.5%	788,888.74
Gross Profit	171,609.67	170,183.39	1,426.28	100.84%	1,777,368.97	1,793,543.94	-16,174.97	99.1%	2,001,200.02
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	208,955.52	208,950.51	5.01	100.0%	2,074,956.20	2,255,890.31	-180,934.11	91.98%	2,454,599.26
50102 · Payroll Expense - Salaried	63,786.06	83,337.55	-19,551.49	76.54%	830,645.86	875,137.09	-44,491.23	94.92%	954,396.45
50103 · Payroll Expense - OVERTIME	4,807.15	0.00	4,807.15	100.0%	29,260.66	0.00	29,260.66	100.0%	0.00
50200 · Payroll Taxes									
50201 · Social Security	17,767.13	19,573.80	-1,806.67	90.77%	185,383.68	209,979.82	-24,596.14	88.29%	228,600.85
50202 · Medicare	4,155.22	4,577.73	-422.51	90.77%	44,120.27	49,108.18	-4,987.91	89.84%	53,463.10
50203 · FUI	515.94	384.26	131.68	134.27%	5,642.55	29,592.91	-23,950.36	19.07%	30,028.01
50204 · CA SUI	2,748.54	2,373.63	374.91	115.8%	31,958.36	36,442.39	-4,484.03	87.7%	39,135.12
50200 · Payroll Taxes - Other	1,177.94	0.00	1,177.94	100.0%	13,660.81	0.00	13,660.81	100.0%	0.00
Total 50200 · Payroll Taxes	26,364.77	26,909.42	-544.65	97.98%	280,765.67	325,123.30	-44,357.63	86.36%	351,227.08
50300 · Workers Compensation	12,241.28	15,523.65	-3282.37	78.86%	143,527.60	180,968.10	-37,440.50	79.31%	196,596.40
50350 · Group Health Insurance	18,878.63	25,088.01	-6209.38	75.25%	228,685.30	275,968.32	-47,283.02	82.87%	301,056.33
50400 · Retirement Contributions	4,756.46	3,111.00	1,645.46	152.89%	56,544.62	36,721.00	19,823.62	153.98%	40,930.00
50410 · Vacations Benefits	32,650.15	10,879.77	21,770.38	300.1%	141,979.31	129,266.49	12,712.82	109.84%	141,437.02
50420 · Employee Meals	2,169.00	1,895.13	273.87	114.45%	22,571.00	24,006.68	-1,435.68	94.02%	26,047.43
Total 50100 · Payroll Expenses	374,609.02	375,695.04	-1,086.02	99.71%	3,808,936.22	4,103,081.29	-294,145.07	92.83%	4,466,289.97
50110 · Employee incentive Programs	0.00	3,000.00	-3000	0.0%	12,993.09	55,500.00	-42,506.91	23.41%	55,500.00
50510 · First Aid	54.31	307.00	-252.69	17.69%	933.59	2,195.00	-1,261.41	42.53%	2,392.00
50512 · Drug Testing	0.00	2,573.00	-2573	0.0%	2,292.50	7,243.00	-4,950.50	31.65%	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	3,471.99	3,236.33	235.66	107.28%	41,014.35	42,759.63	-1,745.28	95.92%	46,320.96
51400 · Vehicle Allowances	902.83	1,175.00	-272.17	76.84%	17,255.47	12,925.00	4,330.47	133.51%	14,100.00
51800 · Electricity	9,754.56	9,882.00	-127.44	98.71%	131,540.26	125,664.00	5,876.26	104.68%	138,845.00
51900 · Natural Propane & Gas	2,176.27	14,622.00	-12445.73	14.88%	68,795.79	88,980.00	-20,184.21	77.32%	93,690.00
52000 · Water - Potable	9,267.38	4,633.00	4,634.38	200.03%	94,861.18	58,859.50	36,001.68	161.17%	65,351.50
52001 · Sewer Fees	4,160.00	2,752.00	1,408	151.16%	36,980.88	45,283.88	-8,303.00	81.67%	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	63,041.75	6,800.00	56,241.75	927.09%	283,169.55	127,350.00	155,819.55	222.36%	166,050.00
52100 · Trash	2,730.79	3,721.90	-991.11	73.37%	35,751.72	41,329.56	-5,577.84	86.5%	45,051.46
52200 · Telephone	2,587.61	3,627.35	-1039.74	71.34%	34,049.53	40,540.85	-6,491.32	83.99%	44,168.20
52300 · Office Supplies	1,583.30	1,630.00	-46.7	97.14%	15,867.13	16,667.00	-799.87	95.2%	17,941.00
52301 · Banking and Billing Supplies	-45.00	0.00	-45	100.0%	-130.00	0.00	-130.00	100.0%	0.00
52400 · Minor Equipment & Tools	9,001.88	2,484.00	6,517.88	362.4%	39,421.05	34,856.30	4,564.75	113.1%	37,510.30
52500 · Licenses, Fees & Subs	1,604.27	3,333.97	-1729.7	48.12%	38,869.11	52,158.67	-13,289.56	74.52%	55,001.64
52501 · Conference, Seminars & Training	0.00	3,760.00	-3760	0.0%	3,609.00	19,283.00	-15,674.00	18.72%	19,498.00
52600 · Postage & Shipping	1,000.00	2,099.50	-1099.5	47.63%	5,870.81	9,474.50	-3,603.69	61.96%	9,934.00
52801 · Committee Fees	200.00	250.00	-50	80.0%	2,400.00	2,450.00	-50.00	97.96%	2,650.00
52900 · Community Relations	279.84	2,285.00	-2005.16	12.25%	12,907.05	28,920.00	-16,012.95	44.63%	31,280.00

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52901 · Disaster Planning	0.00	0.00	0	0.0%	0.00	850.00	-850.00	0.0%	850.00
52905 · Contingency Fund Expense	0.00	3,750.00	-3750	0.0%	6,966.43	41,250.00	-34,283.57	16.89%	45,000.00
52910 · Employee Relations	1,387.52	2,064.26	-676.74	67.22%	24,256.97	37,981.04	-13,724.07	63.87%	39,920.30
53000 · Legal Fees	-264.00	1,000.00	-1264	-26.4%	36,793.50	17,000.00	19,793.50	216.43%	18,000.00
53001 · Golf Course Management Fees	49,506.50	47,281.00	2225.5	104.71%	544,771.50	524,159.00	20,612.50	103.93%	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%	154,172.26	212,717.78	-58,545.52	72.48%	232,055.76
53301 · Travel	0.00	600.00	-600	0.0%	30.72	7,510.00	-7,479.28	0.41%	7,510.00
53302 · Spoilage	313.72	526.00	-212.28	59.64%	6,270.49	7,131.00	-860.51	87.93%	7,657.00
53303 · Entertainment	-1,900.00	4,300.00	-6200	-44.19%	-1,900.00	47,450.00	-49,350.00	-4.0%	51,400.00
53400 · Property Taxes - Possessory	1,024.55	1,700.00	-675.45	60.27%	12,022.47	18,700.00	-6,677.53	64.29%	20,400.00
53410 · Property Taxes - Unsecured	2,049.10	3,400.00	-1350.9	60.27%	24,289.24	37,400.00	-13,110.76	64.94%	40,800.00
53420 · Property Taxes - Lease Equip	0.00	12.00	-12	0.0%	0.00	132.00	-132.00	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	100.00	-100	0.0%	138.68	1,350.00	-1,211.32	10.27%	1,450.00
53700 · Collection Expense	-50.00	115.00	-165	-43.48%	-50.00	1,265.00	-1,315.00	-3.95%	1,380.00
53800 · Newsletter	6,000.00	5,000.00	1000	120.0%	10,250.00	13,300.00	-3,050.00	77.07%	19,300.00
54000 · Equipment Rental	1,497.50	2,315.00	-817.5	64.69%	21,080.16	29,045.00	-7,964.84	72.58%	31,360.00
54600 · Outside Services	16,843.28	12,324.30	4518.98	136.67%	143,885.48	98,389.30	45,496.18	146.24%	109,525.60
54610 · 401K Plan Administration Fees	0.00	562.50	-562.5	0.0%	562.50	2,250.00	-1,687.50	25.0%	2,250.00
54710 · Payroll Services	0.00	1,500.00	-1500	0.0%	17,753.08	19,200.00	-1,446.92	92.46%	21,400.00
54800 · Equipment Repair & Maintenance	255.88	1,154.00	-898.12	22.17%	13,549.99	18,124.00	-4,574.01	74.76%	19,348.00
54900 · Bad Debt	6,500.00	6,500.00	0	100.0%	71,500.00	71,500.00	0.00	100.0%	78,000.00
55001 · Chemicals	3,889.01	3,045.00	844.01	127.72%	51,921.59	52,450.00	-528.41	98.99%	56,455.00
55003 · Sand & Gravel	0.00	600.00	-600	0.0%	7,038.63	4,000.00	3,038.63	175.97%	6,200.00
55200 · Maint Materials & Supplies	6,135.23	4,110.00	2025.23	149.28%	44,206.46	41,972.00	2,234.46	105.32%	45,632.00
55201 · Horse Trail Maintenance	0.00	200.00	-200	0.0%	728.98	2,200.00	-1,471.02	33.14%	2,400.00
55300 · Janitorial Supplies	311.36	2,300.00	-1988.64	13.54%	19,807.01	25,625.00	-5,817.99	77.3%	27,925.00
55600 · Uniform Allowance	1,104.31	386.00	718.31	286.09%	4,430.31	4,505.00	-74.69	98.34%	5,056.00
55700 · Pool Supplies	0.00	100.00	-100	0.0%	0.00	100.00	-100.00	0.0%	100.00
55900 · Non-Consummable Supplies	9,882.06	5,455.00	4427.06	181.16%	106,450.95	58,616.00	47,834.95	181.61%	66,166.00
56000 · Cleaning Supplies	136.91	170.00	-33.09	80.54%	730.80	1,870.00	-1,139.20	39.08%	2,040.00
56100 · Construction Materials	134.95	700.00	-565.05	19.28%	6,610.97	7,700.00	-1,089.03	85.86%	8,400.00
56200 · Decorations	115.64	450.00	-334.36	25.7%	499.00	3,025.00	-2,526.00	16.5%	3,075.00
56300 · Glass/China/Silver Replacement	365.67	550.00	-184.33	66.49%	2,706.66	11,500.00	-8,793.34	23.54%	12,050.00
56400 · Linens, Uniforms & Mats	2,726.42	7,012.00	-4285.58	38.88%	25,593.49	52,931.00	-27,337.51	48.35%	56,470.00
56800 · Bank Fees & Credit Card Charges	229.64	250.00	-20.36	91.86%	3,258.67	3,525.00	-266.33	92.45%	3,975.00
57001 · Feed & Supplements	9,787.61	0.00	9787.61	100.0%	36,882.36	36,800.00	82.36	100.22%	46,000.00
57200 · Equipment Maintenance Agreement	374.16	784.00	-409.84	47.72%	6,973.99	12,274.00	-5,300.01	56.82%	13,058.00
57300 · Software & Upgrades	0.00	225.00	-225	0.0%	9,959.59	10,075.00	-115.41	98.85%	15,575.00
57400 · Stable Bedding	703.83	584.00	119.83	120.52%	6,022.16	6,424.00	-401.84	93.75%	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	-104.00	50.00	-154	-208.0%	-104.00	746.00	-850.00	-13.94%	776.00
58300 · Recreational Supplies	768.88	250.00	518.88	307.55%	2,200.32	3,050.00	-849.68	72.14%	3,250.00
58301 · Sports League Supplies	4,951.14	2,815.00	2136.14	175.88%	20,910.58	27,725.00	-6,814.42	75.42%	29,565.00
58302 · Event Expenses	0.00	200.00	-200	0.0%	1,543.67	3,609.00	-2,065.33	42.77%	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	10,950.00	-42.00	99.62%	10,950.00
58800 · Cash Over/Short	115.15	0.00	115.15	100.0%	2,492.07	0.00	2,492.07	100.0%	0.00
59500 · Credit Card Commission	4,298.92	4,029.63	269.29	106.68%	49,295.50	40,883.79	8,411.71	120.58%	45,058.61
Total Expense	629,487.40	595,674.76	33,812.64	105.68%	6,270,272.93	6,608,651.09	-338,378.16	94.88%	7,241,450.18
Net Ordinary Income	-457,877.73	-425,491.37	-32,386.36	107.61%	-4,492,903.96	-4,815,107.15	322,203.19	93.31%	-5,240,250.16
Net Income	-457,877.73	-425,491.37	-32,386.36	107.61%	-4,492,903.96	-4,815,107.15	322,203.19	93.31%	-5,240,250.16

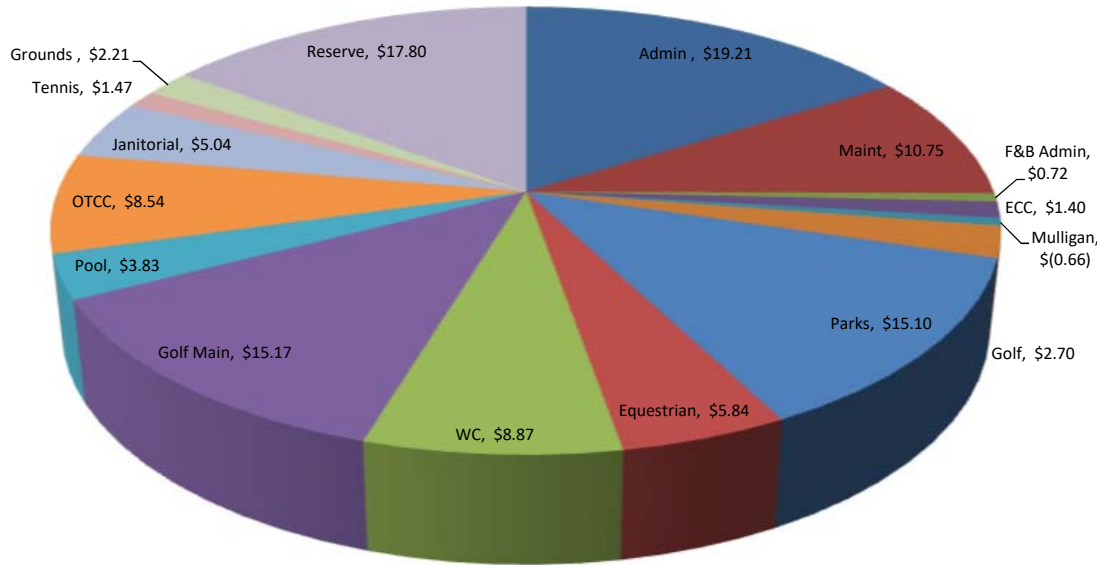
Departmental Subsidy



Departmental Subsidy

\$	(87,782.37)	Dept10	Admin	16%
\$	(49,122.36)	Dept11	Maint	9%
\$	(3,286.36)	Dept12	F&B Admin	1%
\$	(6,404.00)	Dept13	ECC	1%
\$	3,004.32	Dept15	Mulligan	-1%
\$	(12,319.26)	Dept16	Golf	2%
\$	(69,007.36)	Dept17	Parks	13%
\$	(26,694.46)	Dept18	Equestrian	5%
\$	(40,531.60)	Dept19	WC	8%
\$	(69,344.32)	Dept20	Golf Main	13%
\$	(17,501.30)	Dept21	Pool	3%
\$	(39,010.31)	Dept24	OTCC	7%
\$	(23,033.48)	Dept26	Janitorial	4%
\$	(6,731.44)	Dept28	Tennis	1%
\$	(10,113.43)	Dept30	Grounds	2%
\$	(81,352.00)	RESERVE	Reserve	15%
				\$ (457,877.73)
				\$ (539,229.73)

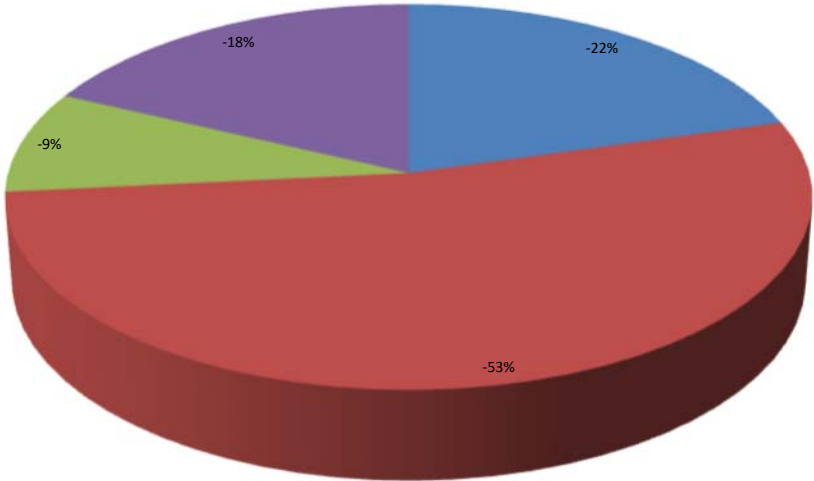
Departmental Dollar Subsidy



Departmental Subsidy

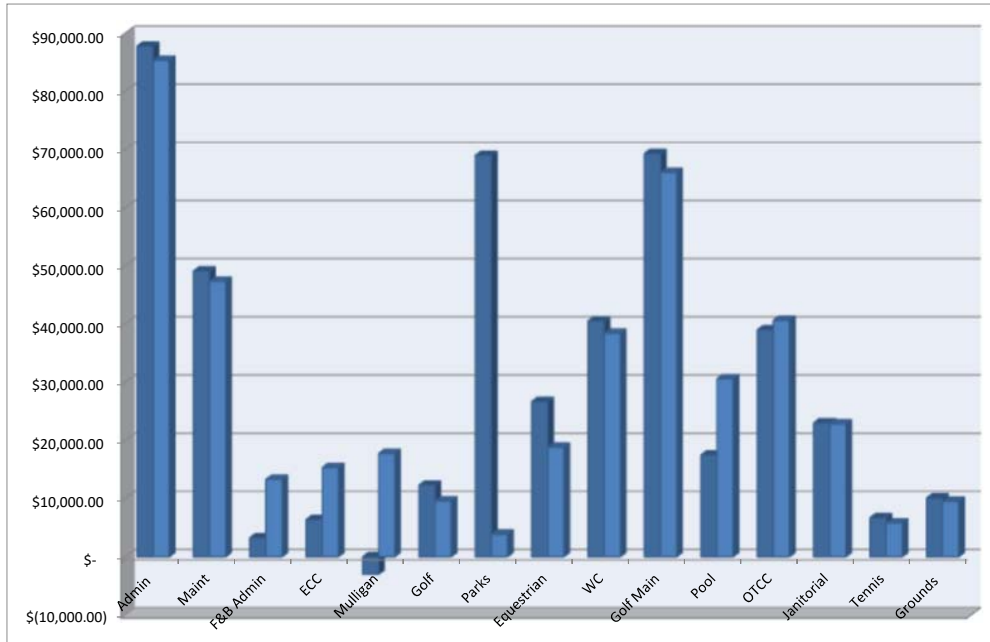
\$ (87,782.37)	Dept10	Admin	\$ 19.21	16%
\$ (49,122.36)	Dept11	Maint	\$ 10.75	9%
\$ (3,286.36)	Dept12	F&B Admin	\$ 0.72	1%
\$ (6,404.00)	Dept13	ECC	\$ 1.40	1%
\$ 3,004.32	Dept15	Mulligan	\$ (0.66)	-1%
\$ (12,319.26)	Dept16	Golf	\$ 2.70	2%
\$ (69,007.36)	Dept17	Parks	\$ 15.10	13%
\$ (26,694.46)	Dept18	Equestrian	\$ 5.84	5%
\$ (40,531.60)	Dept19	WC	\$ 8.87	8%
\$ (69,344.32)	Dept20	Golf Main	\$ 15.17	13%
\$ (17,501.30)	Dept21	Pool	\$ 3.83	3%
\$ (39,010.31)	Dept24	OTCC	\$ 8.54	7%
\$ (23,033.48)	Dept26	Janitorial	\$ 5.04	4%
\$ (6,731.44)	Dept28	Tennis	\$ 1.47	1%
\$ (10,113.43)	Dept30	Grounds	\$ 2.21	2%
\$ (81,352.00)	RESERVE	Reserve	\$ 17.80	15%
			118	\$ (457,877.73)
			\$ 118.00	\$ (539,229.73)

Group Subsidy

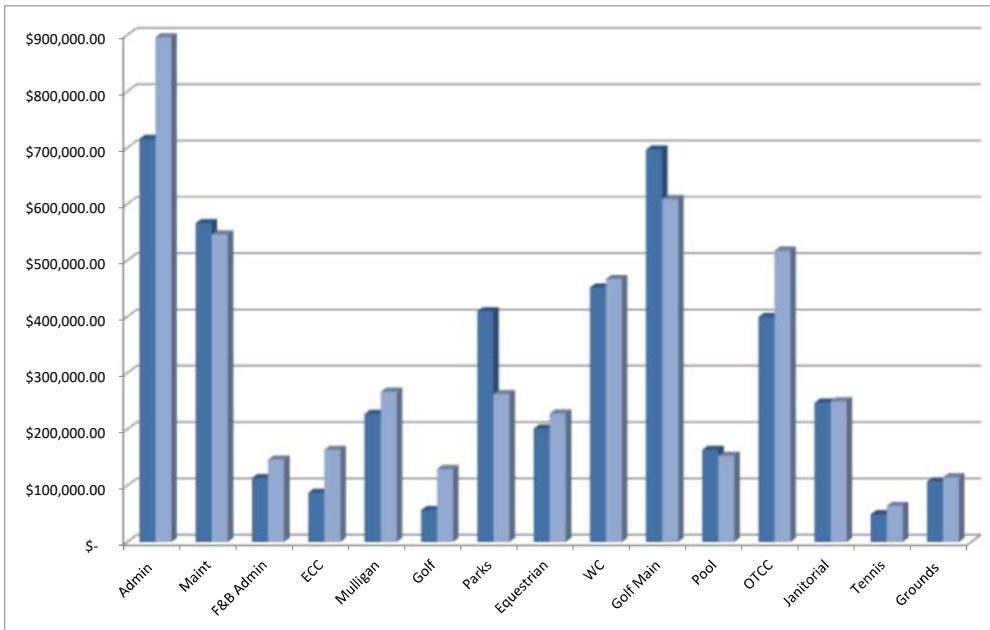


- Admin
- Recreation
- Food & Beverage
- Main

\$ (6,404.00)	Dept13	ECC	Admin	-\$94,186.37
\$ (87,782.37)	Dept10	Admin	Recreation	-\$242,129.74
\$ (3,286.36)	Dept12	F&B Admin	Food & Beverage	-\$39,292.35
\$ 3,004.32	Dept15	Mulligan	Main	-\$82,269.27
\$ (39,010.31)	Dept24	OTCC		
\$ (26,694.46)	Dept18	Equestrian		
\$ (40,531.60)	Dept19	WC		
\$ (69,344.32)	Dept20	Golf Main		
\$ (17,501.30)	Dept21	Pool		
\$ (69,007.36)	Dept17	Parks		
\$ (12,319.26)	Dept16	Golf		
\$ (6,731.44)	Dept28	Tennis		
\$ (10,113.43)	Dept30	Grounds		
\$ (49,122.36)	Dept11	Maint		
\$ (23,033.48)	Dept26	Janitorial		



	Actual	Budget
Admin	\$ 87,782.37	\$ 85,330.08
Maint	\$ 49,122.36	\$ 47,338.36
F&B Admin	\$ 3,286.36	\$ 13,317.49
ECC	\$ 6,404.00	\$ 15,342.33
Mulligan	\$ (3,004.32)	\$ 17,767.11
Golf	\$ 12,319.26	\$ 9,614.04
Parks	\$ 69,007.36	\$ 3,895.15
Equestrian	\$ 26,694.46	\$ 18,866.35
WC	\$ 40,531.60	\$ 38,444.09
Golf Main	\$ 69,344.32	\$ 66,086.11
Pool	\$ 17,501.30	\$ 30,603.98
OTCC	\$ 39,010.31	\$ 40,653.72
Janitorial	\$ 23,033.48	\$ 22,862.03
Tennis	\$ 6,731.44	\$ 5,808.27
Grounds	\$ 10,113.43	\$ 9,562.26



Year to Date

	Actual	Budget
Admin	\$ 715,577.27	\$ 896,452.54
Maint	\$ 566,160.02	\$ 545,914.72
F&B Admin	\$ 113,646.50	\$ 146,381.14
ECC	\$ 87,436.84	\$ 163,700.67
Mulligan	\$ 227,503.76	\$ 266,832.95
Golf	\$ 56,520.46	\$ 129,760.76
Parks	\$ 409,653.63	\$ 262,877.17
Equestrian	\$ 201,364.39	\$ 228,217.94
WC	\$ 451,805.77	\$ 467,000.77
Golf Main	\$ 696,747.68	\$ 608,843.27
Pool	\$ 163,527.46	\$ 152,897.98
OTCC	\$ 399,608.44	\$ 517,322.74
Janitorial	\$ 247,419.83	\$ 249,911.12
Tennis	\$ 49,145.78	\$ 64,135.52
Grounds	\$ 107,356.13	\$ 114,857.86

May 31, 21

ASSETS

Current Assets

Checking/Savings

10000 · Operating Cash

10001 · Petty Cash 6,900.00

10004 · Cash Bank 8,220.00

10007 · CAB Deferred Operating Account 256,792.94

10009 · Bank of the Sierra 137,080.81

10021 · CAB - Operating 1,474,344.94

Total 10000 · Operating Cash 1,883,338.69

10100 · Reserve Cash

10104 · Edward Jones Investments 1,533,289.18

10105 · CAB - Reserves Acct 2,612,980.18

Total 10100 · Reserve Cash 4,146,269.36

Total Checking/Savings 6,029,608.05

Accounts Receivable

11000 · Accounts Receivable

11600 · Assessments Receivable 2,809,707.80

11609 · Penalty, Fees, interest - Assmt 182,230.97

11610 · ECC Fines Receivable 43,750.00

11710 · Other Receivables 24,030.31

11900 · NSF Receivable 835.46

12200 · Equestrian Boarding Receivable 3,483.16

12250 · Rules Violation Receivable 295.00

12400 · Outside Accounts Receivable 13,533.51

Total 11000 · Accounts Receivable 3,077,866.21

12000 · House Charges Receivable (51.58)

Total Accounts Receivable 3,077,814.63

Other Current Assets

11605 · Allowance for Doubtful Accounts (1,339,351.56)

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 5,856.40

13103 · Bar Beer 2,591.88

13104 · Bar Wine 2,526.34

13108 · Bar - Non-Alcoholic 2,646.73

Total 13100 · Bar 13,621.35

	<u>May 31, 21</u>
13200 · Mulligan Room	
13201 · MR Food	9,647.24
13202 · MR Liquor	497.11
13203 · MR Beer	1,296.99
13204 · MR Wine	128.19
13205 · MR Snacks Non-Taxable	77.91
13208 · Mulligan Rm - Non-Alcoholic bev	1,852.54
Total 13200 · Mulligan Room	<u>13,499.98</u>
13300 · Pool	
13309 · Pool - Merchandise Taxable	(156.34)
Total 13300 · Pool	<u>(156.34)</u>
13400 · Golf Shop	24,879.43
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	347.36
13608 · Whiting Center Non-Alcoholic	(79.45)
Total 13600 · Whiting Center	<u>267.91</u>
13800 · Restaurant	
13801 · Restaurant Food	13,837.83
Total 13800 · Restaurant	<u>13,837.83</u>
Total 13000 · Inventory	65,950.16
14000 · Prepaid Insurance	221,167.58
14002 · Prepaid Property Taxes	3,073.65
14004 · Prepaid Expenses	(12,723.00)
Total Other Current Assets	<u>(1,060,874.19)</u>
Total Current Assets	8,046,548.49
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>
15500 · Construction in Progress - R&R	874.57
Total Fixed Assets	<u>230,747.25</u>

	May 31, 21
TOTAL ASSETS	<u>8,277,295.74</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	839,552.10
Total 20000 · Accounts Payable	<u>839,552.10</u>
21501 · ECC Refundable Deposits	138,900.00
21502 · Amenity Cards Payable	17,450.00
21600 · Renters Card Deposits	<u>14,700.00</u>
Total Accounts Payable	1,010,602.10
Other Current Liabilities	
20105 · Gift Certificates Payable	18,296.68
20117 · Banquet Service Charge	(1,297.95)
20200 · Payroll Payable	143,454.97
20203 · 401K Plan - Employee	5,181.96
20204 · 401 K Employee Loan Payable	564.65
20207 · 401K Plan - Employer	2,454.49
20401 · Payroll Taxes Payable	54,520.43
20501 · Accrued Vacation Earned Payable	134,299.68
20600 · Accrued Sales Tax Payable	12,693.97
20900 · Deferred Revenue Assets	<u>2,085,892.32</u>
Total Other Current Liabilities	<u>2,456,061.20</u>
Total Current Liabilities	<u>3,466,663.30</u>
Total Liabilities	3,466,663.30
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
29067 · Income-Sale of Reserve Item	85,119.37
29070 · Reserve Expense-Bank Charges	(885.00)
29080 · Reserve Expenditures	(3,356,733.41)
29050 · Designated Reserves - Other	<u>14,734.69</u>
Total 29050 · Designated Reserves	2,579,091.43
29990 · Prior Retained Earnings	294,650.99
29997 · PROPERTY Fund Balance	449,918.00
Net Income	<u>1,486,972.02</u>
Total Equity	4,810,632.44

4:50 PM
06/11/21
Accrual Basis

Bear Valley Springs Association
Balance Sheet
As of May 31, 2021

TOTAL LIABILITIES & EQUITY

May 31, 21
8,277,295.74