

Treasurer's Report
June 30, 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	\$ 182,136	\$ 204,572	\$ (22,436)	(10.97%)	\$1,671,865	\$2,088,178	(\$416,313)	(19.94%)
Less: Cost of Sales	\$ 65,986	\$ 75,329	\$ 9,343	12.40%	\$626,105	\$788,889	\$162,784	20.63%
Payroll & Benefits	\$ 371,808	\$ 363,209	\$ (8,599)	(2.37%)	\$4,180,744	\$4,466,290	\$285,546	6.39%
Expenses	\$ 342,994.93	\$ 269,590.41	\$ (73,405)	(27.23%)	\$2,804,381	\$2,775,160	(\$29,221)	(1.05%)
Net Surplus/(Deficit)	\$ (508,547)	\$ (425,143)	\$ (83,404)	(19.62%)	\$ (5,001,984)	\$ (5,240,250)	\$238,266	4.55%

CDARS Operating Account Investments	\$0
Cash in Operating Accounts:	\$1,163,296
Operating/BOD Contingency Account	\$45,000
Total Operating/BOD Contingency Used YTD	\$15,363
Operating/Board Contingency Remaining	\$29,637

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
Bear Valley Community Services District	\$	5,350.00
TOTAL	\$	15,362.75

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
05/15/21 2021-033 OTCC Exterior Surface: American Builders Supply	\$ (5,170.15)
05/20/21 2021-004 Pool Sweep: Amazon Dolphin Pool Cleaner	\$ (3,216.43)
2021-018 community trees (Invoice1030)	\$ (4,600.00)
2021-022 Jacks Hole Pump (Invoices 00212102, 00212168, 00212167)	\$ (1,145.31)
2021-022 Jacks Hole Pump (Invoices: 5013309,1013499,3024069)	\$ (1,550.25)
2020-013 OTCC Generator (Invoice 5345443052)	\$ (231.07)
05/06/21 2021-022 Jacks Hole Pump-Bakersfield Hose & Pump Supply	\$ (2,054.02)
2021-018 Community Tree (Invoice 1039)	\$ (3,000.00)
2021-034 OTCC Wall (Invoice 350125)	\$ (203.78)
2021-034 OTCC Wall Fencing (Invoice 2106-107178)	\$ (352.70)
2021-034 OTCC Wall Fencing (Invoice 1488706)	\$ (203.78)
2021-034 OTCC Wall Fencing (Invoices 8972922, 3973096, 973174,8972940)	\$ (1,337.47)
2021-029 Tents	\$ (6,697.23)
2021-024 Fairway Beverage Cart	\$ (6,971.25)
5/29/21 Chefstoys.com 2021-032 Salad Ref. Prep table	\$ (7,455.61)
5/29/21 Chefstoys.com 2021-031 2 door fridge	\$ (3,751.99)
5/27/21 Corona Clay Co. 2020-039 clay	\$ (4,229.95)
6/03/21 American Builders Supply 2021-033 OTCC Exterior Surface	\$ (2,546.32)
6/17/21 Agape Civil Engineering 2021-035 Mulligan Room Covered Patio	\$ (2,708.75)
6/18/21 Kern County Department of Public Works 2021-035 Mulligan Room Patio Cover association exterior	\$ (1,250.18)
	\$ (743.00)
YTD	\$ (1,135,562.75)

\$ -

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	5,552,311	5,477,468
Prior year assessments collected YTD	96,137	48,170
Total assessment collections YTD	\$5,648,448	\$5,525,638
Uncollected	\$252,149	\$253,732

Respectfully submitted,
Rebecca Hewett

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

	June 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	145,600.49	135,106.51	10,493.98	107.77%	1,447,669.51	1,492,458.60	-44,789.09	97.0%	1,492,458.60
30112 - Banquet Food Sales	0.00	7,290.00	-7,290.00	0.0%	0.00	82,350.00	-82,350.00	0.0%	82,350.00
Total 30100.1 - Food Sales	145,600.49	142,396.51	3,203.98	102.25%	1,447,669.51	1,574,808.60	-127,139.09	91.93%	1,574,808.60
30100.2 - Merchandise Sales	6,235.48	13,908.35	-7,672.87	44.83%	49,607.01	65,228.91	-15,621.90	76.05%	65,228.91
30100 - Operating - Taxable - Other	-3,318.27	0.00	-3,318.27	100.0%	-46,057.03	0.00	-46,057.03	100.0%	0.00
Total 30100 - Operating - Taxable	148,517.70	156,304.86	-7,787.16	95.02%	1,451,219.49	1,640,037.51	-188,818.02	88.49%	1,640,037.51
30101 - Liquor Sales - Taxable	10,771.16	15,338.97	-4,567.81	70.22%	63,659.83	142,107.86	-78,448.03	44.8%	142,107.86
30103 - Beer Sales	10,462.88	11,382.92	-920.04	91.92%	61,462.74	109,872.62	-48,409.88	55.94%	109,872.62
30104 - Wine Sales	2,772.42	8,324.64	-5,552.22	33.3%	23,322.33	94,947.27	-71,624.94	24.56%	94,947.27
30105 - Non Alcoholic Beverages	9,611.44	13,220.50	-3,609.06	72.7%	72,094.45	101,212.40	-29,117.95	71.23%	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	182,135.60	204,571.89	-22,436.29	89.03%	1,671,864.59	2,088,177.66	-416,313.07	80.06%	2,088,177.66
30199 - Income - Non Taxable Sales									
30200 - Operating - Non Taxable	116.00	0.00	116.00	100.0%	530.47	0.00	530.47	100.0%	0.00
30201 - Snack Sales - Non Taxable	32.00	50.00	-18.00	64.0%	408.25	820.00	-411.75	49.79%	820.00
30199 - Income - Non Taxable Sales - Other	0.00	2,010.00	-2,010.00	0.0%	0.00	4,770.00	-4,770.00	0.0%	4,770.00
Total 30199 - Income - Non Taxable Sales	148.00	2,060.00	-1,912.00	7.18%	938.72	5,590.00	-4,651.28	16.79%	5,590.00
30204 - Instructional Fees - In	9,298.50	7,722.00	1,576.50	120.42%	37,290.50	39,575.00	-2,284.50	94.23%	39,575.00
30205 - Range Balls	2,490.00	1,515.00	975.00	164.36%	23,859.00	12,988.00	10,871.00	183.7%	12,988.00
30206 - Pull Car Rentals	20.00	55.00	-35.00	36.36%	239.00	475.00	-236.00	50.32%	475.00
30207 - Club Rentals	80.00	60.00	20.00	133.33%	550.00	442.00	108.00	124.43%	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	9,335.00	9,373.00	-38	99.6%	80,259.00	57,065.30	23,193.70	140.64%	57,065.30
30212 - Guest Fees	4,159.00	5,311.00	-1,152.00	78.31%	23,724.00	23,195.00	529.00	102.28%	23,195.00
30215 - Golf Cart Trail Fees	325.04	0.00	325.04	100.0%	33,231.04	18,900.00	14,331.04	175.83%	18,900.00
30217 - Green Fees	6,865.00	8,466.98	-1,601.98	81.08%	54,489.00	48,133.80	6,355.20	113.2%	48,133.80
30218 - Ranges - Campground Fees	2,804.00	1,630.00	1,174.00	172.03%	20,339.00	9,860.00	10,479.00	206.28%	9,860.00
30220 - Ground Maintenance	-40.00	1,500.00	-1,540.00	-2.67%	16,500.00	16,000.00	500.00	103.13%	16,000.00
30226 - Show & Events Income	3,762.00	5,350.00	-1,588.00	70.32%	7,361.84	10,200.00	-2,838.16	72.18%	10,200.00
30230 - Administrative Fees	14,860.18	7,270.00	7,590.18	204.4%	257,360.62	76,990.00	180,370.62	334.28%	76,990.00
30231 - Amenity Card Fees	230.00	125.00	105	184.0%	1,060.00	1,500.00	-440.00	70.67%	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	0.00	40.00	-40.00	0.0%	610.00	450.00	160.00	135.56%	450.00
30300 - Fishing & Boat Permits	1,058.00	360.00	698.00	293.89%	5,843.00	2,805.00	3,038.00	208.31%	2,805.00
30303 - Arena & Ground Fees	500.00	600.00	-100.00	83.33%	3,254.00	3,980.00	-726.00	81.76%	3,980.00
30305 - Horse Board	12,722.00	13,681.00	-959	92.99%	133,800.89	162,305.00	-28,504.11	82.44%	162,305.00
30306 - Shavings	1,150.00	500.00	650.00	230.0%	6,375.00	6,000.00	375.00	106.25%	6,000.00
30307 - Turn-Out Fees	45.00	580.00	-535.00	7.76%	405.00	6,100.00	-5,695.00	6.64%	6,100.00
30308 - Supplements - equestrian	0.00	200.00	-200.00	0.0%	38.00	2,055.00	-2,017.00	1.85%	2,055.00
30313 - Blanketing	0.00	0.00	0.00	0.0%	240.00	0.00	240.00	100.0%	0.00
30400 - Rental Facilities	3,567.50	2,675.00	892.50	133.36%	14,734.25	18,655.00	-3,920.75	78.98%	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	51.99	300.00	-248.01	17.33%	203.47	420.00	-216.53	48.45%	420.00
30499 - Dividend Income - Operating	0.00	30.00	-30.00	0.0%	0.00	230.00	-230.00	0.0%	230.00
30500 - Interest Income - Operating	142.94	1,010.00	-867.06	14.15%	17,045.65	12,120.00	4,925.65	140.64%	12,120.00
30501 - Assmnt Int Serv Chg Penalty									
30501.1 - Penalties	2,163.60	500.00	1,663.60	432.72%	32,950.11	36,750.00	-3,799.89	89.66%	36,750.00
30501.3 - Service Charge	2,800.00	850.00	1,950.00	329.41%	30,491.40	57,150.00	-26,658.60	53.35%	57,150.00
Total 30501 - Assmnt Int Serv Chg Penalty	4,963.60	1,350.00	3,613.60	367.67%	63,441.51	93,900.00	-30,458.49	67.56%	93,900.00
30505 - Miscellaneous Income	-250.00	0.00	-250.00	100.0%	0.00	0.00	0.00	0.0%	0.00
30601 - ECC Filing Fees	5,850.00	900.00	4,950.00	650.0%	46,375.00	9,900.00	36,475.00	468.43%	9,900.00

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

	June 21	Budget	\$ Over Budget	% of Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
30602 · ECC Fines	1,000.00	200.00	800.00	500.0%	26,475.00	2,000.00	24,475.00	1,323.75%	2,000.00
30603 · Inspection Fees	1,000.00	825.00	175.00	121.21%	7,800.00	10,900.00	-3,100.00	71.56%	10,900.00
30604 · ECC - Engineering Fees	1,600.00	300.00	1,300.00	533.33%	9,700.00	1,800.00	7,900.00	538.89%	1,800.00
30705 · Unclaimed Deposits	-75.00	100.00	-175	-75.0%	-75.00	11,100.00	-11,175.00	-0.68%	11,100.00
30800 · Sport League Fees	2,232.50	3,324.00	-1091.5	67.16%	42,395.47	32,177.00	10,218.47	131.76%	32,177.00
38000 · Other Revenue Clearing	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,000.00
70013 · Returned Check Charges	210.00	0.00	210.00	100.0%	945.00	0.00	945.00	100.0%	0.00
Total Income	272,240.85	282,984.87	-10744.02	96.2%	2,609,245.87	2,790,088.76	-180,842.89	93.52%	2,790,088.76
Cost of Goods Sold									
40100 · Purchases - Food & Other	55,900.18	58,651.54	-2,751.36	95.31%	538,601.97	642,153.02	-103,551.05	83.87%	642,153.02
40101 · Purchases - Liquor	2,427.92	3,492.87	-1,064.95	69.51%	12,063.31	30,907.34	-18,844.03	39.03%	30,907.34
40105 · Purchases - Snacks Non-Taxable	12.90	0.00	12.90	100.0%	276.49	900.00	-623.51	30.72%	900.00
40106 · Purchases - Beer	4,979.36	4,232.08	747.28	117.66%	23,849.03	39,688.35	-15,839.32	60.09%	39,688.35
40107 · Purchases - Wine	1,219.73	3,249.21	-2,029.48	37.54%	7,544.01	36,713.25	-29,169.24	20.55%	36,713.25
40108 · Purchases - Non-Alcoholic Bev	3,317.53	5,703.09	-2,385.56	58.17%	27,672.87	38,526.78	-10,853.91	71.83%	38,526.78
40200 · Inventory Adjustments - Food	-169.20	0.00	-169.20	100.0%	18,305.65	0.00	18,305.65	100.0%	0.00
40201 · Inventory Adjustments - Liquor	-717.87	0.00	-717.87	100.0%	-1,385.89	0.00	-1,385.89	100.0%	0.00
40203 · Inventory Adjustments - Beer	-1,127.07	0.00	-1,127.07	100.0%	-1,492.70	0.00	-1,492.70	100.0%	0.00
40204 · Inventory Adjustments - Wine	-275.43	0.00	-275.43	100.0%	-238.38	0.00	-238.38	100.0%	0.00
40205 · Inventory Adjustments - Snacks	-32.28	0.00	-32.28	100.0%	-9.51	0.00	-9.51	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	449.96	0.00	449.96	100.0%	917.93	0.00	917.93	100.0%	0.00
Total COGS	65,985.73	75,328.79	-9,343.06	87.6%	626,104.78	788,888.74	-162,783.96	79.37%	788,888.74
Gross Profit	206,255.12	207,656.08	-1,400.96	99.33%	1,983,141.09	2,001,200.02	-18,058.93	99.1%	2,001,200.02
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	231,274.79	198,708.95	32565.84	116.39%	2,306,230.99	2,454,599.26	-148,368.27	93.96%	2,454,599.26
50102 · Payroll Expense - Salaried	67,318.08	79,259.36	-11,941.28	84.93%	897,963.94	954,396.45	-56,432.51	94.09%	954,396.45
50103 · Payroll Expense - OVERTIME	5,672.52	0.00	5,672.52	100.0%	34,933.18	0.00	34,933.18	100.0%	0.00
50200 · Payroll Taxes									
50201 · Social Security	19,446.65	18,621.03	825.62	104.43%	204,830.33	228,600.85	-23,770.52	89.6%	228,600.85
50202 · Medicare	4,548.00	4,354.92	193.08	104.43%	48,668.27	53,463.10	-4,794.83	91.03%	53,463.10
50203 · FUI	640.75	435.10	205.65	147.27%	6,283.30	30,028.01	-23,744.71	20.93%	30,028.01
50204 · CA SUI	3,413.31	2,692.73	720.58	126.76%	35,371.67	39,135.12	-3,763.45	90.38%	39,135.12
50200 · Payroll Taxes - Other	1,025.54	0.00	1,025.54	100.0%	14,686.35	0.00	14,686.35	100.0%	0.00
Total 50200 · Payroll Taxes	29,074.25	26,103.78	2,970.47	111.38%	309,839.92	351,227.08	-41,387.16	88.22%	351,227.08
50300 · Workers Compensation	0.00	15,628.30	-15628.3	0.0%	143,527.60	196,596.40	-53,068.80	73.01%	196,596.40
50350 · Group Health Insurance	20,363.31	25,088.01	-4724.7	81.17%	249,048.61	301,056.33	-52,007.72	82.73%	301,056.33
50400 · Retirement Contributions	4,656.96	4,209.00	447.96	110.64%	61,201.58	40,930.00	20,271.58	149.53%	40,930.00
50410 · Vacations Benefits	11,219.65	12,170.53	-950.88	92.19%	153,198.96	141,437.02	11,761.94	108.32%	141,437.02
50420 · Employee Meals	2,228.00	2,040.75	187.25	109.18%	24,799.00	26,047.43	-1,248.43	95.21%	26,047.43
Total 50100 · Payroll Expenses	371,807.56	363,208.68	8598.88	102.37%	4,180,743.78	4,466,289.97	-285,546.19	93.61%	4,466,289.97
50110 · Employee incentive Programs	3,593.78	0.00	3593.78	100.0%	16,586.87	55,500.00	-38,913.13	29.89%	55,500.00
50510 · First Aid	76.00	197.00	-121	38.58%	1,009.59	2,392.00	-1,382.41	42.21%	2,392.00
50512 · Drug Testing	0.00	303.00	-303	0.0%	2,292.50	7,546.00	-5,253.50	30.38%	7,546.00
50900 · Elections	15,041.80	11,500.00	3541.8	130.8%	34,695.30	16,700.00	17,995.30	207.76%	16,700.00
51100 · Mileage & Vehicle Expense	4,346.65	3,561.33	785.32	122.05%	45,361.00	46,320.96	-959.96	97.93%	46,320.96
51400 · Vehicle Allowances	893.83	1,175.00	-281.17	76.07%	18,149.30	14,100.00	4,049.30	128.72%	14,100.00
51800 · Electricity	15,344.81	13,181.00	2163.81	116.42%	146,885.07	138,845.00	8,040.07	105.79%	138,845.00
51900 · Natural Propane & Gas	3,334.52	4,710.00	-1375.48	70.8%	72,130.31	93,690.00	-21,559.69	76.99%	93,690.00
52000 · Water - Potable	27,781.90	6,492.00	21289.9	427.94%	122,643.08	65,351.50	57,291.58	187.67%	65,351.50
52001 · Sewer Fees	6,358.33	3,122.00	3236.33	203.66%	43,339.21	48,405.88	-5,066.67	89.53%	48,405.88
52002 · Water - Effluent	6,152.64	5,000.00	1152.64	123.05%	45,722.56	30,000.00	15,722.56	152.41%	30,000.00
52003 · Water - Non-Potable	44,620.19	38,700.00	5920.19	115.3%	327,789.74	166,050.00	161,739.74	197.4%	166,050.00
52100 · Trash	2,955.81	3,721.90	-766.09	79.42%	38,707.53	45,051.46	-6,343.93	85.92%	45,051.46
52200 · Telephone	2,977.58	3,627.35	-649.77	82.09%	37,027.11	44,168.20	-7,141.09	83.83%	44,168.20
52300 · Office Supplies	5,083.23	1,274.00	3809.23	399.0%	20,950.36	17,941.00	3,009.36	116.77%	17,941.00
52301 · Banking and Billing Supplies	0.00	0.00	0	0.0%	-130.00	0.00	-130.00	100.0%	0.00

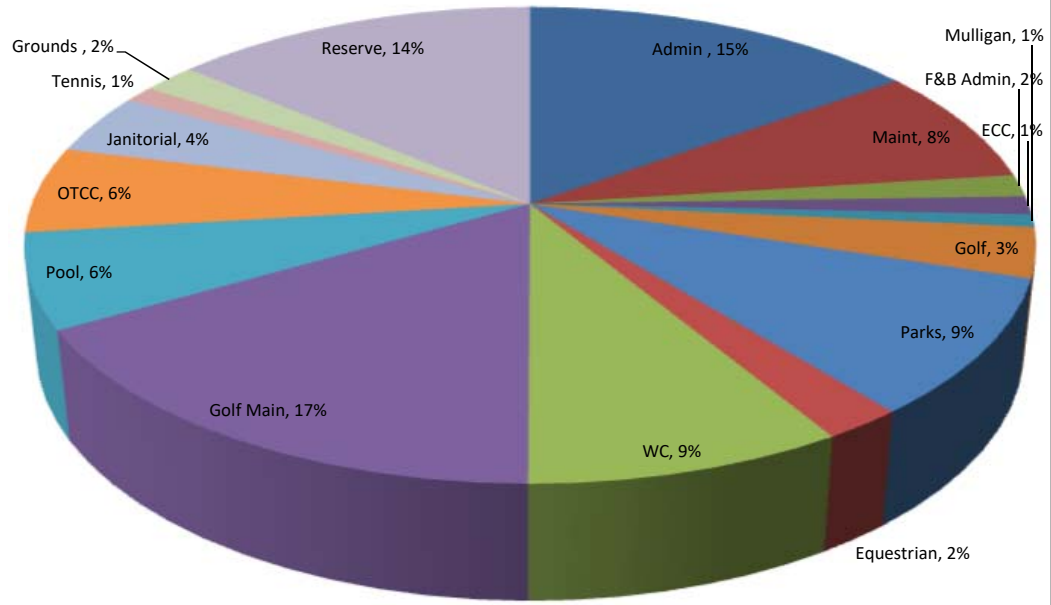
Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2021

	June 21	Budget	\$ Over Budget	% of Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
52400 · Minor Equipment & Tools	2,584.32	2,654.00	-69.68	97.38%	42,005.37	37,510.30	4,495.07	111.98%	37,510.30
52500 · Licenses, Fees & Subs	10,107.86	2,842.97	7264.89	355.54%	48,976.97	55,001.64	-6,024.67	89.05%	55,001.64
52501 · Conference, Seminars & Training	100.00	215.00	-115	46.51%	3,709.00	19,498.00	-15,789.00	19.02%	19,498.00
52600 · Postage & Shipping	2,000.00	459.50	1540.5	435.26%	7,870.81	9,934.00	-2,063.19	79.23%	9,934.00
52801 · Committee Fees	175.00	200.00	-25	87.5%	2,575.00	2,650.00	-75.00	97.17%	2,650.00
52900 · Community Relations	181.16	2,360.00	-2178.84	7.68%	13,088.21	31,280.00	-18,191.79	41.84%	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	5,350.00	3,750.00	1600	142.67%	12,316.43	45,000.00	-32,683.57	27.37%	45,000.00
52910 · Employee Relations	1,310.22	1,939.26	-629.04	67.56%	25,567.19	39,920.30	-14,353.11	64.05%	39,920.30
53000 · Legal Fees	-174.00	1,000.00	-1174	-17.4%	36,619.50	18,000.00	18,619.50	203.44%	18,000.00
53001 · Golf Course Management Fees	49,506.50	47,281.00	2225.5	104.71%	594,278.00	571,440.00	22,838.00	104.0%	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	46,832.90	19,337.98	27494.92	242.18%	201,005.16	232,055.76	-31,050.60	86.62%	232,055.76
53301 · Travel	0.00	0.00	0	0.0%	30.72	7,510.00	-7,479.28	0.41%	7,510.00
53302 · Spoilage	548.93	526.00	22.93	104.36%	6,819.42	7,657.00	-837.58	89.06%	7,657.00
53303 · Entertainment	0.00	3,950.00	-3950	0.0%	-1,900.00	51,400.00	-53,300.00	-3.7%	51,400.00
53400 · Property Taxes - Possessory	1,024.55	1,700.00	-675.45	60.27%	13,047.02	20,400.00	-7,352.98	63.96%	20,400.00
53410 · Property Taxes - Unsecured	2,049.10	3,400.00	-1350.9	60.27%	26,338.34	40,800.00	-14,461.66	64.56%	40,800.00
53420 · Property Taxes - Lease Equip	0.00	12.00	-12	0.0%	0.00	144.00	-144.00	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	1,450.00	-1,311.32	9.56%	1,450.00
53700 · Collection Expense	0.00	115.00	-115	0.0%	-50.00	1,380.00	-1,430.00	-3.62%	1,380.00
53800 · Newsletter	0.00	6,000.00	-6000	0.0%	10,250.00	19,300.00	-9,050.00	53.11%	19,300.00
54000 · Equipment Rental	1,496.66	2,315.00	-818.34	64.65%	22,576.82	31,360.00	-8,783.18	71.99%	31,360.00
54600 · Outside Services	30,785.11	11,136.30	19648.81	276.44%	174,670.59	109,525.60	65,144.99	159.48%	109,525.60
54610 · 401K Plan Administration Fees	0.00	0.00	0	0.0%	562.50	2,250.00	-1,687.50	25.0%	2,250.00
54710 · Payroll Services	1,621.67	2,200.00	-578.33	73.71%	19,374.75	21,400.00	-2,025.25	90.54%	21,400.00
54800 · Equipment Repair & Maintenance	165.51	1,224.00	-1058.49	13.52%	13,715.50	19,348.00	-5,632.50	70.89%	19,348.00
54900 · Bad Debt	6,500.00	6,500.00	0	100.0%	78,000.00	78,000.00	0.00	100.0%	78,000.00
55001 · Chemicals	5,288.90	4,005.00	1283.9	132.06%	57,210.49	56,455.00	755.49	101.34%	56,455.00
55003 · Sand & Gravel	0.00	2,200.00	-2200	0.0%	7,038.63	6,200.00	838.63	113.53%	6,200.00
55200 · Maint Materials & Supplies	3,842.29	3,660.00	182.29	104.98%	48,048.75	45,632.00	2,416.75	105.3%	45,632.00
55201 · Horse Trail Maintenance	0.00	200.00	-200	0.0%	728.98	2,400.00	-1,671.02	30.37%	2,400.00
55300 · Janitorial Supplies	5,147.18	2,300.00	2847.18	223.79%	24,954.19	27,925.00	-2,970.81	89.36%	27,925.00
55600 · Uniform Allowance	-341.81	551.00	-892.81	-62.03%	4,088.50	5,056.00	-967.50	80.86%	5,056.00
55700 · Pool Supplies	0.00	0.00	0	0.0%	0.00	100.00	-100.00	0.0%	100.00
55900 · Non-Consummable Supplies	8,181.88	7,550.00	631.88	108.37%	114,632.83	66,166.00	48,466.83	173.25%	66,166.00
56000 · Cleaning Supplies	60.03	170.00	-109.97	35.31%	790.83	2,040.00	-1,249.17	38.77%	2,040.00
56100 · Construction Materials	0.00	700.00	-700	0.0%	6,610.97	8,400.00	-1,789.03	78.7%	8,400.00
56200 · Decorations	0.00	50.00	-50	0.0%	499.00	3,075.00	-2,576.00	16.23%	3,075.00
56300 · Glass/China/Silver Replacement	710.39	550.00	160.39	129.16%	3,417.05	12,050.00	-8,632.95	28.36%	12,050.00
56400 · Linens, Uniforms & Mats	4,486.40	3,539.00	947.4	126.77%	30,079.89	56,470.00	-26,390.11	53.27%	56,470.00
56800 · Bank Fees & Credit Card Charges	299.95	450.00	-150.05	66.66%	3,558.62	3,975.00	-416.38	89.53%	3,975.00
57001 · Feed & Supplements	0.00	9,200.00	-9200	0.0%	36,882.36	46,000.00	-9,117.64	80.18%	46,000.00
57200 · Equipment Maintenance Agreement	374.16	784.00	-409.84	47.72%	7,348.15	13,058.00	-5,709.85	56.27%	13,058.00
57300 · Software & Upgrades	0.00	5,500.00	-5500	0.0%	9,959.59	15,575.00	-5,615.41	63.95%	15,575.00
57400 · Stable Bedding	1,093.11	584.00	509.11	187.18%	7,115.27	7,008.00	107.27	101.53%	7,008.00
57600 · Shows & Events	6,494.96	3,450.00	3044.96	188.26%	6,494.96	9,750.00	-3,255.04	66.62%	9,750.00
57701 · Background Investigations	0.00	30.00	-30	0.0%	-104.00	776.00	-880.00	-13.4%	776.00
58300 · Recreational Supplies	199.95	200.00	-0.05	99.98%	2,400.27	3,250.00	-849.73	73.85%	3,250.00
58301 · Sports League Supplies	4,277.80	1,840.00	2437.8	232.49%	25,188.38	29,565.00	-4,376.62	85.2%	29,565.00
58302 · Event Expenses	19.98	50.00	-30.02	39.96%	1,563.65	3,659.00	-2,095.35	42.73%	3,659.00
58304 · 4th of July Event Expenses	20.95	0.00	20.95	100.0%	20.95	0.00	20.95	100.0%	0.00
58306 · Tournament Expense	0.00	70.00	-70	0.0%	0.00	340.00	-340.00	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	-3,555.37	0.00	-3555.37	100.0%	-1,073.49	0.00	-1,073.49	100.0%	0.00

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

	June 21	Budget	\$ Over Budget	% of Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
59500 · Credit Card Commission	5,607.62	4,174.82	1,432.80	134.32%	54,903.12	45,058.61	9,844.51	121.85%	45,058.61
90008 · Bank Service Charges	60.00	0.00	60.00	100.0%	120.00	0.00	120.00	100.0%	0.00
Total Expense	714,802.49	632,799.09	82,003.40	112.96%	6,985,125.23	7,241,450.18	-256,324.95	96.46%	7,241,450.18
Net Ordinary Income	-508,547.37	-425,143.01	-83,404.36	119.62%	-5,001,984.14	-5,240,250.16	238,266.02	95.45%	-5,240,250.16
Net Income	-508,547.37	-425,143.01	-83,404.36	119.62%	-5,001,984.14	-5,240,250.16	238,266.02	95.45%	-5,240,250.16

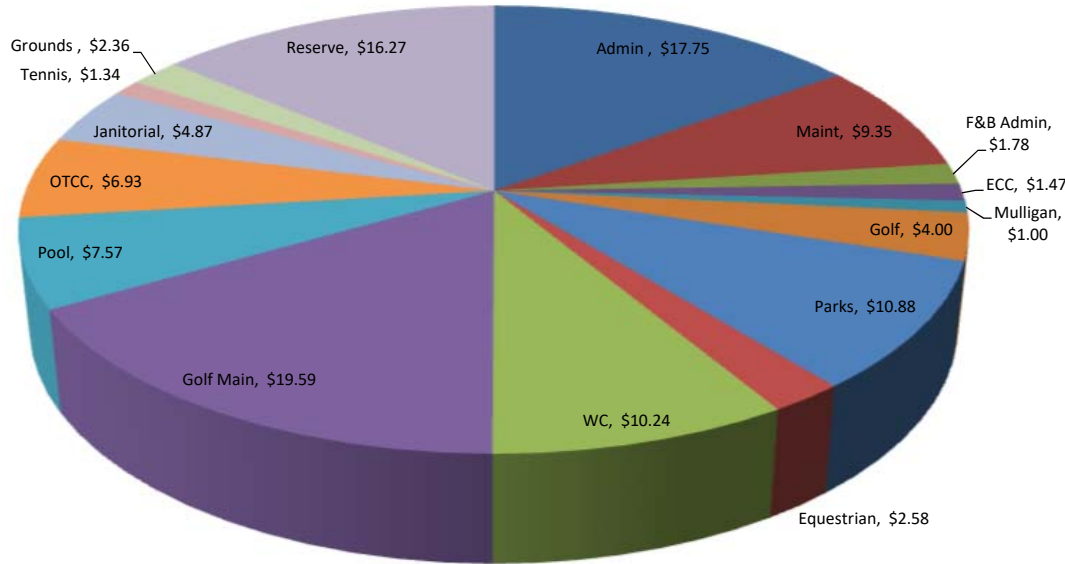
Departmental Subsidy



Departmental Subsidy

\$	(88,731.11)	Dept10	Admin	15%
\$	(46,755.28)	Dept11	Maint	8%
\$	(8,916.12)	Dept12	F&B Admin	2%
\$	(7,354.98)	Dept13	ECC	1%
\$	(5,002.18)	Dept15	Mulligan	1%
\$	(19,974.59)	Dept16	Golf	3%
\$	(54,389.85)	Dept17	Parks	9%
\$	(12,898.90)	Dept18	Equestrian	2%
\$	(51,205.17)	Dept19	WC	9%
\$	(97,949.65)	Dept20	Golf Main	17%
\$	(37,840.07)	Dept21	Pool	6%
\$	(34,650.34)	Dept24	OTCC	6%
\$	(24,360.10)	Dept26	Janitorial	4%
\$	(6,700.52)	Dept28	Tennis	1%
\$	(11,818.51)	Dept30	Grounds	2%
\$	(81,352.00)	RESERVE	Reserve	14%
				\$ (508,547.37)
				\$ (589,899.37)

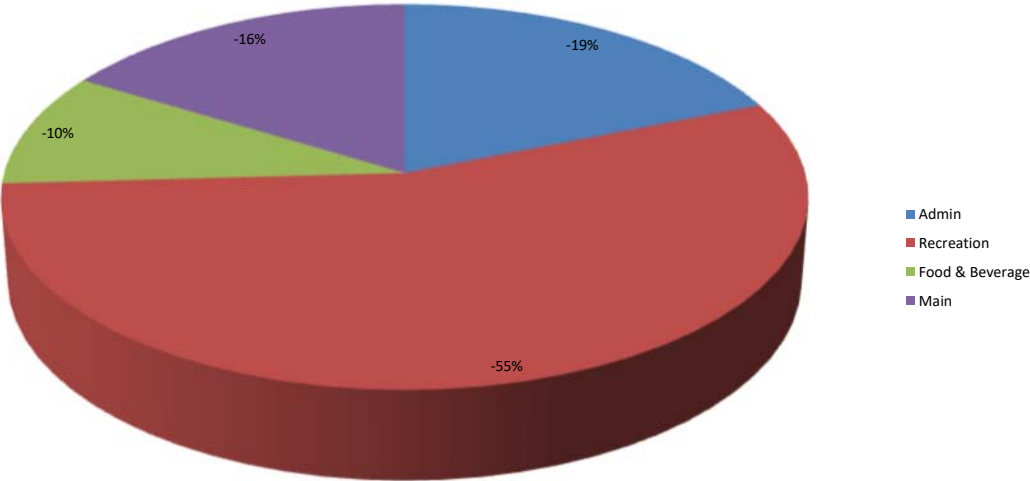
Departmental Dollar Subsidy



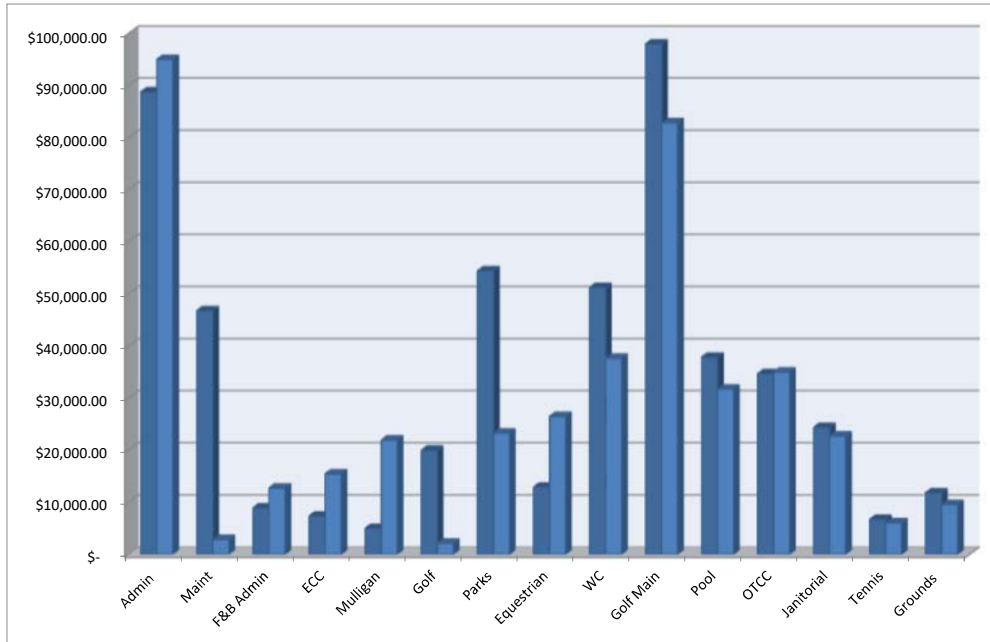
Departmental Subsidy

\$	(88,731.11)	Dept10	Admin	\$	17.75	15%
\$	(46,755.28)	Dept11	Maint	\$	9.35	8%
\$	(8,916.12)	Dept12	F&B Admin	\$	1.78	2%
\$	(7,354.98)	Dept13	ECC	\$	1.47	1%
\$	(5,002.18)	Dept15	Mulligan	\$	1.00	1%
\$	(19,974.59)	Dept16	Golf	\$	4.00	3%
\$	(54,389.85)	Dept17	Parks	\$	10.88	9%
\$	(12,898.90)	Dept18	Equestrian	\$	2.58	2%
\$	(51,205.17)	Dept19	WC	\$	10.24	9%
\$	(97,949.65)	Dept20	Golf Main	\$	19.59	17%
\$	(37,840.07)	Dept21	Pool	\$	7.57	6%
\$	(34,650.34)	Dept24	OTCC	\$	6.93	6%
\$	(24,360.10)	Dept26	Janitorial	\$	4.87	4%
\$	(6,700.52)	Dept28	Tennis	\$	1.34	1%
\$	(11,818.51)	Dept30	Grounds	\$	2.36	2%
\$	(81,352.00)	RESERVE	Reserve	\$	16.27	14%
					118	\$ (508,547.37)
					\$	118.00 \$ (589,899.37)

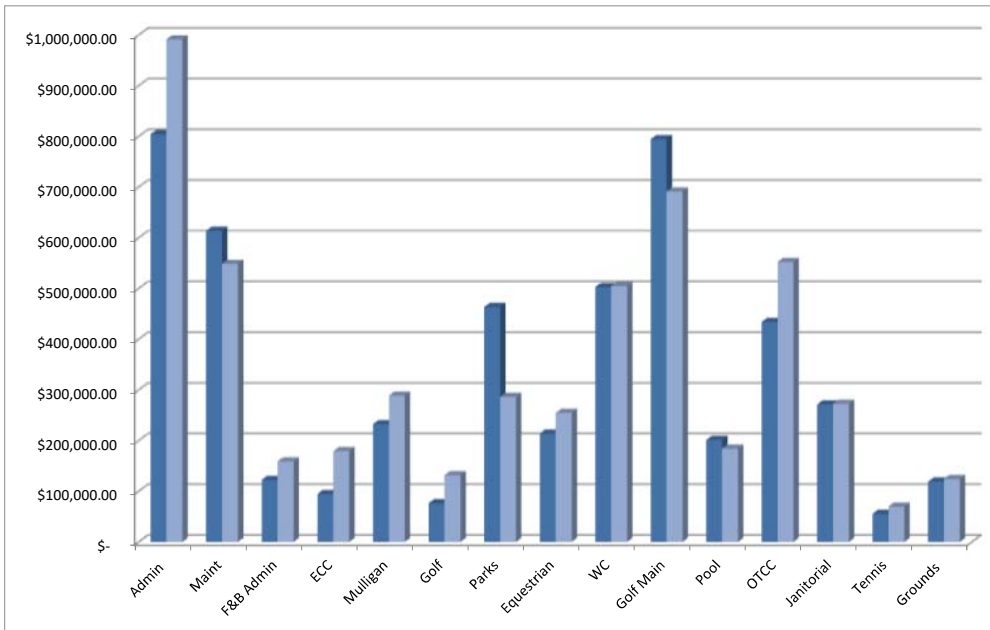
Group Subsidy



\$ (7,354.98)	Dept13	ECC	Admin	-\$96,086.09
\$ (88,731.11)	Dept10	Admin	Recreation	-\$280,958.75
\$ (8,916.12)	Dept12	F&B Admin	Food & Beverage	-\$48,568.64
\$ (5,002.18)	Dept15	Mulligan	Main	-\$82,933.89
\$ (34,650.34)	Dept24	OTCC		
\$ (12,898.90)	Dept18	Equestrian		
\$ (51,205.17)	Dept19	WC		
\$ (97,949.65)	Dept20	Golf Main		
\$ (37,840.07)	Dept21	Pool		
\$ (54,389.85)	Dept17	Parks		
\$ (19,974.59)	Dept16	Golf		
\$ (6,700.52)	Dept28	Tennis		
\$ (11,818.51)	Dept30	Grounds		
\$ (46,755.28)	Dept11	Maint		
\$ (24,360.10)	Dept26	Janitorial		



	Actual	Budget
Admin	\$ 88,731.11	\$ 94,954.82
Maint	\$ 46,755.28	\$ 2,861.70
F&B Admin	\$ 8,916.12	\$ 12,721.80
ECC	\$ 7,354.98	\$ 15,440.24
Mulligan	\$ 5,002.18	\$ 21,909.49
Golf	\$ 19,974.59	\$ 2,114.10
Parks	\$ 54,389.85	\$ 23,252.90
Equestrian	\$ 12,898.90	\$ 26,464.06
WC	\$ 51,205.17	\$ 37,637.63
Golf Main	\$ 97,949.65	\$ 82,816.11
Pool	\$ 37,840.07	\$ 31,695.49
OTCC	\$ 34,650.34	\$ 34,955.14
Janitorial	\$ 24,360.10	\$ 22,719.19
Tennis	\$ 6,700.52	\$ 6,038.08
Grounds	\$ 11,818.51	\$ 9,562.26



Year to Date

	Actual	Budget
Admin	\$ 804,308.38	\$ 991,407.36
Maint	\$ 613,835.33	\$ 548,776.42
F&B Admin	\$ 122,562.62	\$ 159,102.94
ECC	\$ 94,714.69	\$ 179,140.91
Mulligan	\$ 232,475.75	\$ 288,742.44
Golf	\$ 76,441.92	\$ 131,874.86
Parks	\$ 463,546.42	\$ 286,130.07
Equestrian	\$ 214,210.40	\$ 254,682.00
WC	\$ 503,076.67	\$ 504,638.40
Golf Main	\$ 794,697.33	\$ 691,659.38
Pool	\$ 201,367.53	\$ 184,593.47
OTCC	\$ 434,258.78	\$ 552,277.88
Janitorial	\$ 271,467.38	\$ 272,630.31
Tennis	\$ 55,846.30	\$ 70,173.60
Grounds	\$ 119,174.64	\$ 124,420.12

Jun 30, 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 2,492,120.65

10009 · Bank of the Sierra 180,883.31

10021 · CAB - Operating 982,412.26

Total 10000 · Operating Cash 3,670,536.22

10100 · Reserve Cash

10104 · Edward Jones Investments 1,533,289.18

10105 · CAB - Reserves Acct 1,910,702.93

Total 10100 · Reserve Cash 3,443,992.11

Total Checking/Savings 7,114,528.33

Accounts Receivable

11000 · Accounts Receivable

11600 · Assessments Receivable 2,707,395.62

11609 · Penalty, Fees, interest - Assmt 177,457.37

11610 · ECC Fines Receivable 43,000.00

11710 · Other Receivables 24,530.31

11900 · NSF Receivable 1,010.46

12200 · Equestrian Boarding Receivable 3,573.16

12250 · Rules Violation Receivable 285.00

12400 · Outside Accounts Receivable 11,102.54

Total 11000 · Accounts Receivable 2,968,354.46

Total Accounts Receivable 2,968,354.46

Other Current Assets

11605 · Allowance for Doubtful Accounts (1,345,851.56)

13000 · Inventory

13100 · Bar

13102 · Bar Liquor 6,271.07

13103 · Bar Beer 3,155.47

13104 · Bar Wine 2,828.56

13108 · Bar - Non-Alcoholic 2,101.98

Total 13100 · Bar 14,357.08

13200 · Mulligan Room

13201 · MR Food 9,320.97

13202 · MR Liquor 800.31

13203 · MR Beer 1,860.47

13204 · MR Wine 101.40

	<u>Jun 30, 21</u>
13205 · MR Snacks Non-Taxable	77.91
13208 · Mulligan Rm - Non-Alcoholic bev	1,958.59
Total 13200 · Mulligan Room	<u>14,119.65</u>
13300 · Pool	
13309 · Pool - Merchandise Taxable	165.69
Total 13300 · Pool	<u>165.69</u>
13400 · Golf Shop	24,493.61
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	32.28
13608 · Whiting Center Non-Alcoholic	(11.26)
Total 13600 · Whiting Center	<u>21.02</u>
13800 · Restaurant	
13801 · Restaurant Food	14,553.43
Total 13800 · Restaurant	<u>14,553.43</u>
Total 13000 · Inventory	67,710.48
14000 · Prepaid Insurance	194,920.63
14990 · Undeposited Funds	155,500.00
Total Other Current Assets	<u>(927,720.45)</u>
Total Current Assets	<u>9,155,162.34</u>
TOTAL ASSETS	<u><u>9,155,162.34</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	178,859.40
Total 20000 · Accounts Payable	<u>178,859.40</u>
21501 · ECC Refundable Deposits	132,100.00
21502 · Amenity Cards Payable	19,487.50
21600 · Renters Card Deposits	14,700.00
Total Accounts Payable	<u>345,146.90</u>
Other Current Liabilities	
20105 · Gift Certificates Payable	21,140.72
20200 · Payroll Payable	151,094.80
20203 · 401K Plan - Employee	4,773.28
20204 · 401 K Employee Loan Payable	564.65
20207 · 401K Plan - Employer	2,256.78
20401 · Payroll Taxes Payable	55,473.52
20501 · Accrued Vacation Earned Payable	140,903.59
20600 · Accrued Sales Tax Payable	13,277.51
20900 · Deferred Revenue Assets	4,414,677.04

	Jun 30, 21
Total Other Current Liabilities	<u>4,804,161.89</u>
Total Current Liabilities	<u>5,149,308.79</u>
Total Liabilities	<u>5,149,308.79</u>
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	(145,627.88)
29070 · Reserve Expense-Bank Charges	(900.00)
29080 · Reserve Expenditures	(3,416,079.77)
29050 · Designated Reserves - Other	<u>15,867.52</u>
Total 29050 · Designated Reserves	<u>2,290,115.65</u>
29990 · Prior Retained Earnings	294,650.99
29997 · PROPERTY Fund Balance	449,918.00
Net Income	<u>971,168.91</u>
Total Equity	<u>4,005,853.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,155,162.34</u></u>