

Treasurer's Report  
July 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	\$ 212,086	\$ 211,737	\$ 349	0.16%	\$ 212,085.80	\$ 211,737.16	\$ 349	0.16%
Less: Cost of Sales	\$ 84,039	\$ 71,965	\$ (12,074)	(16.78%)	\$ 84,038.79	\$ 71,965.21	\$ (12,074)	(16.78%)
Payroll & Benefits	\$ 432,455	\$ 417,584	\$ (14,872)	(3.56%)	\$ 432,455.19	\$ 417,583.56	\$ (14,872)	(3.56%)
Expenses	\$ 305,708.68	\$ 312,812.02	\$ 7,103	2.27%	\$ 305,708.68	\$ 312,812.02	\$ 7,103	2.27%
Net Surplus/(Deficit)	\$ (479,753)	\$ (497,889)	\$ 18,136	3.64%	\$ (479,753)	\$ (497,889)	\$ 18,136	3.64%

CDARS Operating Account Investments	\$0
Cash in Operating Accounts:	\$5,553,446
Operating/BOD Contingency Account	\$45,000
Total Operating/BOD Contingency Used YTD	\$100
Operating/Board Contingency Remaining	\$44,900

Detail of Board Contingency Usage:

Logo contest	\$	100.00
TOTAL	\$	100.00

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
2021-035 Mulligan Room Cover (Invoice 1025186)	\$ (253.64)
2021-035 MR Covered Patio (Invoice: 5304404)	\$ (67.25)
2021-034 OTCC Wall (Invoices: 3010123, 9021734, 3014883, 5014724, 7614563, 7015133, 973760)	\$ (2,696.10)
2021-018 Community trees (invoice 1065)	\$ (2,000.00)
2021-035 MR covered patio (invoice 8023719)	\$ (647.07)
2021-035 MR covered patio (invoice 356067)	\$ (257.40)
2021-035 MR covered patio (invoice 269705)	\$ (357.32)
2021-033 OTCC Exterior Surface (Invoice 0010404)	\$ (304.31)
2021-023 Lake Water Quality	\$ (61,023.00)
2021-035 Mulligan Room Patio Cover (Invoice 1747)	\$ (655.00)
YTD	\$ 68,261.99

\$ -

Collections Report:

	Current year	Prior year
Number of properties assessed July 1	3,584	3,583
Additions (unmergers/ CSD lots sold/Split lots)	0	1
Deletions (mergers)	0	0
TOTAL LOTS	3,584	3,584
Current year assessments billed	\$5,877,760	\$5,804,460
Current year assessments collected YTD	4,770,173	4,535,232
Prior year assessments collected YTD	4,769	6,959
Total assessment collections YTD	\$4,774,943	\$4,542,191
Uncollected	\$1,107,587	\$1,269,228

Respectfully submitted,  
Rebecca Hewett

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

	July 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	166,679.75	145,829.98	20,849.77	114.3%	166,679.75	145,829.98	20,849.77	114.3%	1,590,405.74
Total 30100.1 - Food Sales	166,679.75	145,829.98	20,849.77	114.3%	166,679.75	145,829.98	20,849.77	114.3%	1,590,405.74
30100.2 - Merchandise Sales	5,170.06	14,131.90	-8,961.84	36.58%	5,170.06	14,131.90	-8,961.84	36.58%	67,038.91
30100 - Operating - Taxable - Other	-3,922.09	0.00	-3,922.09	100.0%	-3,922.09	0.00	-3,922.09	100.0%	0.00
Total 30100 - Operating - Taxable	167,927.72	159,961.88	7,965.84	104.98%	167,927.72	159,961.88	7,965.84	104.98%	1,657,444.65
30101 - Liquor Sales - Taxable	15,721.34	15,252.17	469.17	103.08%	15,721.34	15,252.17	469.17	103.08%	142,107.86
30103 - Beer Sales	12,622.95	15,030.68	-2,407.73	83.98%	12,622.95	15,030.68	-2,407.73	83.98%	112,665.31
30104 - Wine Sales	5,407.86	6,981.86	-1,574.00	77.46%	5,407.86	6,981.86	-1,574.00	77.46%	94,947.25
30105 - Non Alcoholic Beverages	10,405.93	14,510.57	-4,104.64	71.71%	10,405.93	14,510.57	-4,104.64	71.71%	101,962.40
Total 30099 - Income - Taxable Sales	212,085.80	211,737.16	348.64	100.17%	212,085.80	211,737.16	348.64	100.17%	2,109,127.47
30199 - Income - Non Taxable Sales									
30200 - Operating - Non Taxable	100.00	0.00	100.00	100.0%	100.00	0.00	100.00	100.0%	0.00
30201 - Snack Sales - Non Taxable	22.75	1,770.00	-1,747.25	1.29%	22.75	1,770.00	-1,747.25	1.29%	5,590.00
Total 30199 - Income - Non Taxable Sales	122.75	1,770.00	-1,647.25	6.94%	122.75	1,770.00	-1,647.25	6.94%	5,590.00
30204 - Instructional Fees - In	6,298.00	9,149.00	-2,851.00	68.84%	6,298.00	9,149.00	-2,851.00	68.84%	39,615.00
30205 - Range Balls	2,432.00	1,840.00	592.00	132.17%	2,432.00	1,840.00	592.00	132.17%	14,538.00
30206 - Pull Car Rentals	17.00	65.00	-48.00	26.15%	17.00	65.00	-48.00	26.15%	475.00
30207 - Club Rentals	100.00	155.00	-55.00	64.52%	100.00	155.00	-55.00	64.52%	572.00
30210 - Private Cart Storage	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,600.00
30211 - Cart Rentals	9,945.00	10,565.00	-620.00	94.13%	9,945.00	10,565.00	-620.00	94.13%	60,065.30
30212 - Guest Fees	3,989.00	7,280.00	-3,291.00	54.79%	3,989.00	7,280.00	-3,291.00	54.79%	23,195.00
30215 - Golf Cart Trail Fees	405.60	0.00	405.60	100.0%	405.60	0.00	405.60	100.0%	25,000.00
30217 - Green Fees	7,820.00	9,287.09	-1,467.09	84.2%	7,820.00	9,287.09	-1,467.09	84.2%	50,009.12
30218 - Ranges - Campground Fees	885.00	700.00	185.00	126.43%	885.00	700.00	185.00	126.43%	9,860.00
30220 - Ground Maintenance	0.00	1,500.00	-1,500.00	0.0%	0.00	1,500.00	-1,500.00	0.0%	16,000.00
30226 - Show & Events Income	3,095.00	500.00	2,595.00	619.0%	3,095.00	500.00	2,595.00	619.0%	10,200.00
30230 - Administrative Fees	17,872.22	11,270.00	6,602.22	158.58%	17,872.22	11,270.00	6,602.22	158.58%	124,990.00
30231 - Amenity Card Fees	630.00	125.00	505.00	504.0%	630.00	125.00	505.00	504.0%	1,500.00
30235 - Collection Fees	0.00	200.00	-200.00	0.0%	0.00	200.00	-200.00	0.0%	200.00
30299 - Dog Park Tags	185.00	40.00	145.00	462.5%	185.00	40.00	145.00	462.5%	450.00
30300 - Fishing & Boat Permits	1,196.00	400.00	796.00	299.0%	1,196.00	400.00	796.00	299.0%	2,805.00
30303 - Arena & Ground Fees	330.00	800.00	-470.00	41.25%	330.00	800.00	-470.00	41.25%	3,980.00
30305 - Horse Board	13,361.00	14,481.00	-1,120.00	92.27%	13,361.00	14,481.00	-1,120.00	92.27%	162,305.00
30306 - Shavings	1,090.00	500.00	590.00	218.0%	1,090.00	500.00	590.00	218.0%	6,000.00
30307 - Turn-Out Fees	80.00	460.00	-380.00	17.39%	80.00	460.00	-380.00	17.39%	6,100.00
30308 - Supplements - equestrian	0.00	150.00	-150.00	0.0%	0.00	150.00	-150.00	0.0%	2,055.00
30400 - Rental Facilities	1,656.50	2,330.00	-673.50	71.09%	1,656.50	2,330.00	-673.50	71.09%	18,655.00
30495 - NSF Check Charges	0.00	100.00	-100.00	0.0%	0.00	100.00	-100.00	0.0%	500.00
30497 - Interest Income - Deferred	3.40	70.00	-66.60	4.86%	3.40	70.00	-66.60	4.86%	420.00
30499 - Dividend Income - Operating	0.00	70.00	-70.00	0.0%	0.00	70.00	-70.00	0.0%	230.00
30500 - Interest Income - Operating	517.40	1,010.00	-492.60	51.23%	517.40	1,010.00	-492.60	51.23%	12,120.00
30501 - Assmnt Int Serv Chg Penalty									
30501.1 - Penalties	1,837.69	250.00	1,587.69	735.08%	1,837.69	250.00	1,587.69	735.08%	36,750.00
30501.3 - Service Charge	52,200.00	12,450.00	39,750.00	419.28%	52,200.00	12,450.00	39,750.00	419.28%	57,150.00
Total 30501 - Assmnt Int Serv Chg Penalty	54,037.69	12,700.00	41,337.69	425.49%	54,037.69	12,700.00	41,337.69	425.49%	93,900.00
30601 - ECC Filing Fees	1,150.00	1,500.00	-350.00	76.67%	1,150.00	1,500.00	-350.00	76.67%	15,400.00
30602 - ECC Fines	1,250.00	200.00	1,050.00	625.0%	1,250.00	200.00	1,050.00	625.0%	3,100.00
30603 - Inspection Fees	400.00	1,125.00	-725.00	35.56%	400.00	1,125.00	-725.00	35.56%	10,900.00
30604 - ECC - Engineering Fees	0.00	100.00	-100.00	0.0%	0.00	100.00	-100.00	0.0%	1,800.00
30705 - Unclaimed Deposits	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	2,100.00
30800 - Sport League Fees	1,495.00	1,292.50	202.50	115.67%	1,495.00	1,292.50	202.50	115.67%	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

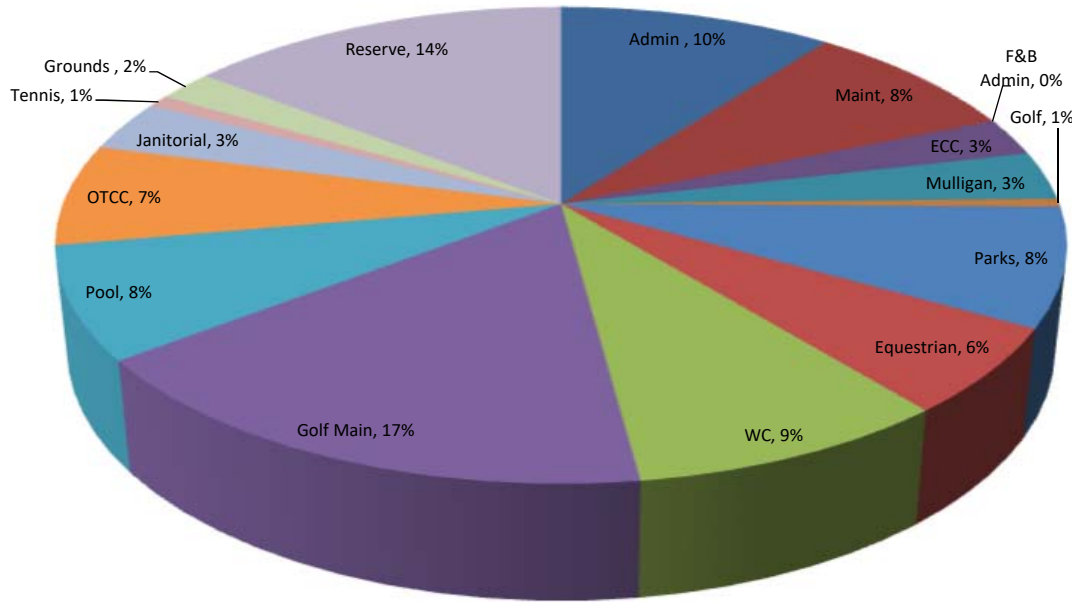
Bear Valley Springs Association  
COMBINED ALL DEPT - Income Statement  
July 2021

	July 21	Budget	\$ Over Budget	% of Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Total Income	342,449.36	304,471.75	37,977.61	112.47%	342,449.36	304,471.75	37,977.61	112.47%	2,869,533.89
Cost of Goods Sold									
40100 · Purchases - Food & Other	72,683.48	54,299.57	18,383.91	133.86%	72,683.48	54,299.57	18,383.91	133.86%	582,507.20
40101 · Purchases - Liquor	2,997.20	3,295.43	-298.23	90.95%	2,997.20	3,295.43	-298.23	90.95%	30,907.34
40105 · Purchases - Snacks Non-Taxable	0.00	150.00	-150.00	0.0%	0.00	150.00	-150.00	0.0%	900.00
40106 · Purchases - Beer	4,284.36	5,178.18	-893.82	82.74%	4,284.36	5,178.18	-893.82	82.74%	38,516.72
40107 · Purchases - Wine	1,204.10	2,872.49	-1,668.39	41.92%	1,204.10	2,872.49	-1,668.39	41.92%	36,713.24
40108 · Purchases - Non-Alcoholic Bevgs	4,591.30	6,169.54	-1,578.24	74.42%	4,591.30	6,169.54	-1,578.24	74.42%	38,926.79
40200 · Inventory Adjustments - Food	-2,623.87	0.00	-2,623.87	100.0%	-2,623.87	0.00	-2,623.87	100.0%	0.00
40201 · Inventory Adjustments - Liquor	9.23	0.00	9.23	100.0%	9.23	0.00	9.23	100.0%	0.00
40203 · Inventory Adjustments - Beer	316.95	0.00	316.95	100.0%	316.95	0.00	316.95	100.0%	0.00
40204 · Inventory Adjustments - Wine	454.78	0.00	454.78	100.0%	454.78	0.00	454.78	100.0%	0.00
40205 · Inventory Adjustments - Snacks	24.15	0.00	24.15	100.0%	24.15	0.00	24.15	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	97.11	0.00	97.11	100.0%	97.11	0.00	97.11	100.0%	0.00
Total COGS	84,038.79	71,965.21	12,073.58	116.78%	84,038.79	71,965.21	12,073.58	116.78%	728,471.29
Gross Profit	258,410.57	232,506.54	25,904.03	111.14%	258,410.57	232,506.54	25,904.03	111.14%	2,141,062.60
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	257,600.59	251,522.66	6,077.93	102.42%	257,600.59	251,522.66	6,077.93	102.42%	2,558,789.57
50102 · Payroll Expense - Salaried	63,349.59	63,489.58	-139.99	99.78%	63,349.59	63,489.58	-139.99	99.78%	829,740.79
50103 · Payroll Expense - OVERTIME	6,696.83	0.00	6,696.83	100.0%	6,696.83	0.00	6,696.83	100.0%	0.00
50200 · Payroll Taxes									
50201 · Social Security	21,543.08	21,286.01	257.07	101.21%	21,543.08	21,286.01	257.07	101.21%	227,423.97
50202 · Medicare	5,038.29	4,978.20	60.09	101.21%	5,038.29	4,978.20	60.09	101.21%	53,187.86
50203 · FUI	570.34	598.17	-27.83	95.35%	570.34	598.17	-27.83	95.35%	29,660.29
50204 · CA SUI	3,041.91	3,658.76	-616.85	83.14%	3,041.91	3,658.76	-616.85	83.14%	38,520.22
50200 · Payroll Taxes - Other	1,068.65	0.00	1,068.65	100.0%	1,068.65	0.00	1,068.65	100.0%	0.00
Total 50200 · Payroll Taxes	31,262.27	30,521.14	741.13	102.43%	31,262.27	30,521.14	741.13	102.43%	348,792.34
50300 · Workers Compensation	0.00	22,915.56	-22,915.56	0.0%	0.00	22,915.56	-22,915.56	0.0%	196,397.02
50350 · Group Health Insurance	53,527.51	26,592.68	26,934.83	201.29%	53,527.51	26,592.68	26,934.83	201.29%	319,112.73
50400 · Retirement Contributions	5,075.27	4,260.00	815.27	119.14%	5,075.27	4,260.00	815.27	119.14%	40,024.00
50410 · Vacations Benefits	12,351.13	14,916.16	-2,565.03	82.8%	12,351.13	14,916.16	-2,565.03	82.8%	137,502.53
50420 · Employee Meals	2,592.00	3,365.78	-773.78	77.01%	2,592.00	3,365.78	-773.78	77.01%	25,187.43
Total 50100 · Payroll Expenses	432,455.19	417,583.56	14,871.63	103.56%	432,455.19	417,583.56	14,871.63	103.56%	4,455,546.41
50110 · Employee incentive Programs	0.00	5,000.00	-5,000.00	0.0%	0.00	5,000.00	-5,000.00	0.0%	55,500.00
50510 · First Aid	10.59	992.00	-981.41	1.07%	10.59	992.00	-981.41	1.07%	2,617.00
50512 · Drug Testing	28.00	860.00	-832.00	3.26%	28.00	860.00	-832.00	3.26%	9,870.00
50900 · Elections	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	20,000.00
51100 · Mileage & Vehicle Expense	2,822.17	4,592.00	-1,769.83	61.46%	2,822.17	4,592.00	-1,769.83	61.46%	50,524.00
51400 · Vehicle Allowances	893.83	1,134.83	-241.00	78.76%	893.83	1,134.83	-241.00	78.76%	13,617.96
51800 · Electricity	13,255.95	16,701.50	-3,445.55	79.37%	13,255.95	16,701.50	-3,445.55	79.37%	144,977.80
51900 · Natural Propane & Gas	364.64	2,412.40	-2,047.76	15.12%	364.64	2,412.40	-2,047.76	15.12%	97,899.30
52000 · Water - Potable	25,170.10	7,916.50	17,253.60	317.95%	25,170.10	7,916.50	17,253.60	317.95%	90,448.00
52001 · Sewer Fees	13,175.72	7,392.00	5,783.72	178.24%	13,175.72	7,392.00	5,783.72	178.24%	47,208.15
52002 · Water - Effluent	9,967.36	5,000.00	4,967.36	199.35%	9,967.36	5,000.00	4,967.36	199.35%	35,000.00
52003 · Water - Non-Potable	40,159.20	24,200.00	15,959.20	165.95%	40,159.20	24,200.00	15,959.20	165.95%	187,050.00
52100 · Trash	5,934.86	4,761.58	1,173.28	124.64%	5,934.86	4,761.58	1,173.28	124.64%	57,138.96
52200 · Telephone	3,095.55	3,924.75	-829.20	78.87%	3,095.55	3,924.75	-829.20	78.87%	40,537.00
52300 · Office Supplies	2,066.78	1,629.00	437.78	126.87%	2,066.78	1,629.00	437.78	126.87%	18,601.00
52400 · Minor Equipment & Tools	5,944.16	6,598.23	-654.07	90.09%	5,944.16	6,598.23	-654.07	90.09%	37,760.30
52500 · Licenses, Fees & Subs	17,270.71	12,552.50	4,718.21	137.59%	17,270.71	12,552.50	4,718.21	137.59%	78,560.35
52501 · Conference, Seminars & Training	50.00	1,565.00	-1,515.00	3.2%	50.00	1,565.00	-1,515.00	3.2%	17,248.00
52600 · Postage & Shipping	1,131.67	461.00	670.67	245.48%	1,131.67	461.00	670.67	245.48%	9,492.00
52801 · Committee Fees	250.00	250.00	0.00	100.0%	250.00	250.00	0.00	100.0%	2,650.00
52900 · Community Relations	1,837.67	2,790.00	-952.33	65.87%	1,837.67	2,790.00	-952.33	65.87%	13,450.00
52901 · Disaster Planning	0.00	200.00	-200.00	0.0%	0.00	200.00	-200.00	0.0%	850.00
52905 · Contingency Fund Expense	100.00	3,750.00	-3,650.00	2.67%	100.00	3,750.00	-3,650.00	2.67%	45,000.00

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52910 · Employee Relations	10,531.25	10,114.30	416.95	104.12%	10,531.25	10,114.30	416.95	104.12%	40,346.26
53000 · Legal Fees	4,433.85	3,400.00	1,033.85	130.41%	4,433.85	3,400.00	1,033.85	130.41%	29,000.00
53001 · Golf Course Management Fees	51,253.84	49,500.00	1,753.84	103.54%	51,253.84	49,500.00	1,753.84	103.54%	598,000.00
53010 · Legal Settlements	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	10,000.00
53100 · Audit Services	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	16,500.00
53300 · Insurance-Liability/Umbrella	19,426.66	24,208.37	-4,781.71	80.25%	19,426.66	24,208.37	-4,781.71	80.25%	290,500.11
53301 · Travel	0.00	400.00	-400	0.0%	0.00	400.00	-400.00	0.0%	7,010.00
53302 · Spoilage	616.19	390.00	226.19	158.0%	616.19	390.00	226.19	158.0%	7,530.00
53303 · Entertainment	900.00	1,975.00	-1,075	45.57%	900.00	1,975.00	-1,075.00	45.57%	23,400.00
53400 · Property Taxes - Possessory	960.45	1,700.00	-739.55	56.5%	960.45	1,700.00	-739.55	56.5%	20,400.00
53410 · Property Taxes - Unsecured	2,241.08	3,400.00	-1,158.92	65.91%	2,241.08	3,400.00	-1,158.92	65.91%	40,800.00
53420 · Property Taxes - Lease Equip	0.00	12.00	-12	0.0%	0.00	12.00	-12.00	0.0%	144.00
53421 · Fed & CA Filing Fees	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	1,100.00
53600 · Advertising & Promotion	0.00	500.00	-500	0.0%	0.00	500.00	-500.00	0.0%	1,850.00
53700 · Collection Expense	0.00	115.00	-115	0.0%	0.00	115.00	-115.00	0.0%	1,380.00
53800 · Newsletter	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	19,300.00
54000 · Equipment Rental	1,516.66	2,792.16	-1,275.5	54.32%	1,516.66	2,792.16	-1,275.50	54.32%	29,045.92
54600 · Outside Services	12,816.22	11,535.14	1,281.08	111.11%	12,816.22	11,535.14	1,281.08	111.11%	121,981.51
54610 · 401K Plan Administration Fees	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	2,250.00
54710 · Payroll Services	2,909.41	2,200.00	709.41	132.25%	2,909.41	2,200.00	709.41	132.25%	21,400.00
54800 · Equipment Repair & Maintenance	60.80	3,379.00	-3,318.2	1.8%	60.80	3,379.00	-3,318.20	1.8%	21,248.00
54900 · Bad Debt	6,500.00	6,500.00	0	100.0%	6,500.00	6,500.00	0.00	100.0%	78,000.00
55001 · Chemicals	5,737.92	19,837.50	-14,099.58	28.93%	5,737.92	19,837.50	-14,099.58	28.93%	59,789.00
55003 · Sand & Gravel	2,011.00	200.00	1,811	1,005.5%	2,011.00	200.00	1,811.00	1,005.5%	6,200.00
55200 · Maint Materials & Supplies	1,477.37	5,112.00	-3,634.63	28.9%	1,477.37	5,112.00	-3,634.63	28.9%	57,582.00
55201 · Horse Trail Maintenance	141.04	200.00	-58.96	70.52%	141.04	200.00	-58.96	70.52%	2,400.00
55300 · Janitorial Supplies	2,142.92	2,315.00	-172.08	92.57%	2,142.92	2,315.00	-172.08	92.57%	27,925.00
55600 · Uniform Allowance	427.50	436.00	-8.5	98.05%	427.50	436.00	-8.50	98.05%	4,806.00
55700 · Pool Supplies	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	100.00
55900 · Non-Consummable Supplies	10,305.07	11,288.50	-983.43	91.29%	10,305.07	11,288.50	-983.43	91.29%	93,626.00
56000 · Cleaning Supplies	53.97	270.00	-216.03	19.99%	53.97	270.00	-216.03	19.99%	3,240.00
56100 · Construction Materials	0.00	700.00	-700	0.0%	0.00	700.00	-700.00	0.0%	8,400.00
56200 · Decorations	0.00	50.00	-50	0.0%	0.00	50.00	-50.00	0.0%	2,045.00
56300 · Glass/China/Silver Replacement	0.00	1,650.00	-1,650	0.0%	0.00	1,650.00	-1,650.00	0.0%	7,150.00
56400 · Linens, Uniforms & Mats	3,495.26	8,095.00	-4,599.74	43.18%	3,495.26	8,095.00	-4,599.74	43.18%	58,810.00
56800 · Bank Fees & Credit Card Charges	279.46	619.50	-340.04	45.11%	279.46	619.50	-340.04	45.11%	3,909.00
57001 · Feed & Supplements	9,950.44	9,200.00	750.44	108.16%	9,950.44	9,200.00	750.44	108.16%	46,000.00
57200 · Equipment Maintenance Agreement	379.16	1,336.54	-957.38	28.37%	379.16	1,336.54	-957.38	28.37%	12,488.48
57300 · Software & Upgrades	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	15,575.00
57400 · Stable Bedding	728.88	584.00	144.88	124.81%	728.88	584.00	144.88	124.81%	7,008.00
57600 · Shows & Events	3,477.19	6,300.00	-2,822.81	55.19%	3,477.19	6,300.00	-2,822.81	55.19%	9,750.00
57701 · Background Investigations	0.00	30.00	-30	0.0%	0.00	30.00	-30.00	0.0%	776.00
58300 · Recreational Supplies	6.00	150.00	-144	4.0%	6.00	150.00	-144.00	4.0%	3,250.00
58301 · Sports League Supplies	1,027.24	2,425.00	-1,397.76	42.36%	1,027.24	2,425.00	-1,397.76	42.36%	29,565.00
58302 · Event Expenses	24.37	452.00	-427.63	5.39%	24.37	452.00	-427.63	5.39%	3,359.00
58306 · Tournament Expense	0.00	200.00	-200	0.0%	0.00	200.00	-200.00	0.0%	340.00
58400 · Restock Lake	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	6,000.00
58800 · Cash Over/Short	293.30	0.00	293.3	100.0%	293.30	0.00	293.30	100.0%	0.00
59500 · Credit Card Commission	6,055.22	4,556.72	1,498.50	132.89%	6,055.22	4,556.72	1,498.50	132.89%	45,058.61
<b>Total Expense</b>	<b>738,163.87</b>	<b>730,395.58</b>	<b>7,768.29</b>	<b>101.06%</b>	<b>738,163.87</b>	<b>730,395.58</b>	<b>7,768.29</b>	<b>101.06%</b>	<b>7,427,884.12</b>
<b>Net Ordinary Income</b>	<b>-479,753.30</b>	<b>-497,889.04</b>	<b>18,135.74</b>	<b>96.36%</b>	<b>-479,753.30</b>	<b>-497,889.04</b>	<b>18,135.74</b>	<b>96.36%</b>	<b>-5,286,821.52</b>
<b>Net Income</b>	<b>-479,753.30</b>	<b>-497,889.04</b>	<b>18,135.74</b>	<b>96.36%</b>	<b>-479,753.30</b>	<b>-497,889.04</b>	<b>18,135.74</b>	<b>96.36%</b>	<b>-5,286,821.52</b>

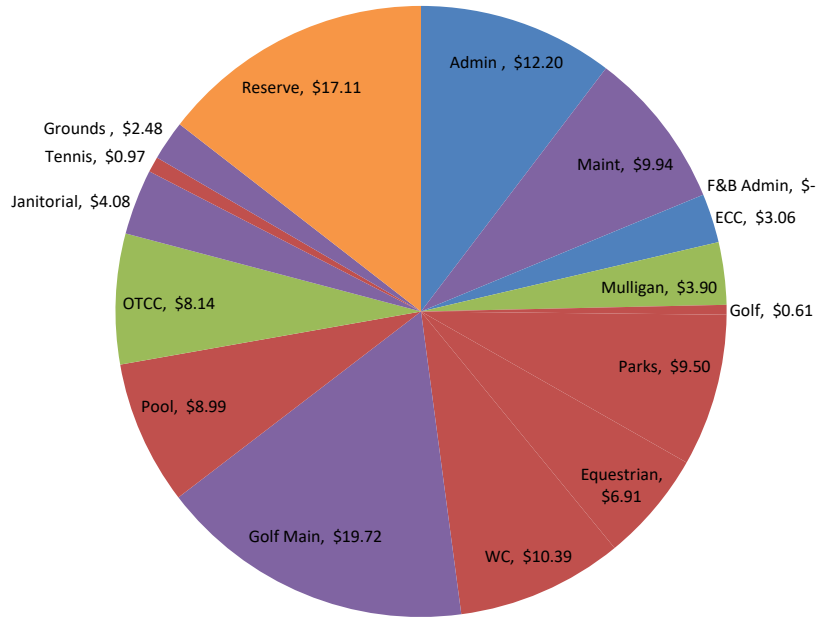
### Departmental Subsidy



### Departmental Subsidy

\$	(58,009.11)	<b>Dept10</b>	Admin	10%
\$	(47,276.66)	<b>Dept11</b>	Maint	8%
\$	-	<b>Dept12</b>	F&B Admin	0%
\$	(14,538.05)	<b>Dept13</b>	ECC	3%
\$	(18,525.41)	<b>Dept15</b>	Mulligan	3%
\$	(2,909.19)	<b>Dept16</b>	Golf	1%
\$	(45,191.94)	<b>Dept17</b>	Parks	8%
\$	(32,839.33)	<b>Dept18</b>	Equestrian	6%
\$	(49,419.91)	<b>Dept19</b>	WC	9%
\$	(93,756.35)	<b>Dept20</b>	Golf Main	17%
\$	(42,734.86)	<b>Dept21</b>	Pool	8%
\$	(38,729.85)	<b>Dept24</b>	OTCC	7%
\$	(19,421.28)	<b>Dept26</b>	Janitorial	3%
\$	(4,592.07)	<b>Dept28</b>	Tennis	1%
\$	(11,809.29)	<b>Dept30</b>	Grounds	2%
\$	(81,352.00)	<b>RESERVE</b>	Reserve	14%
				\$ (479,753.30)
				\$ (561,105.30)

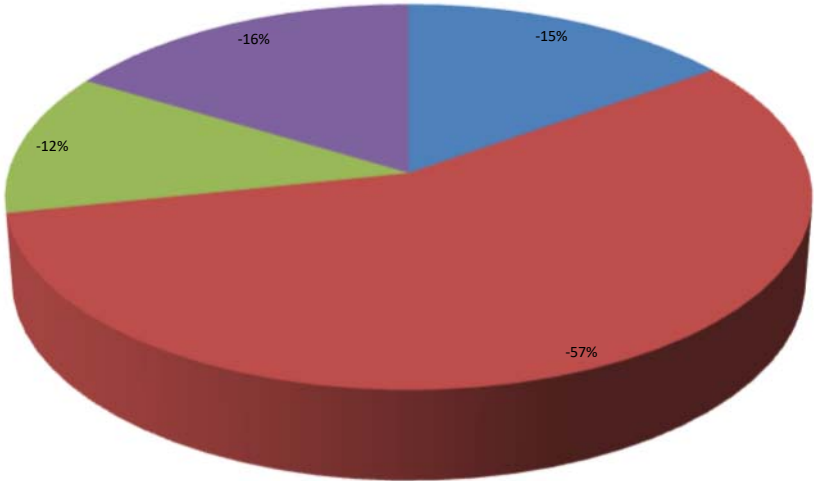
### Departmental Dollar Subsidy



### Departmental Subsidy

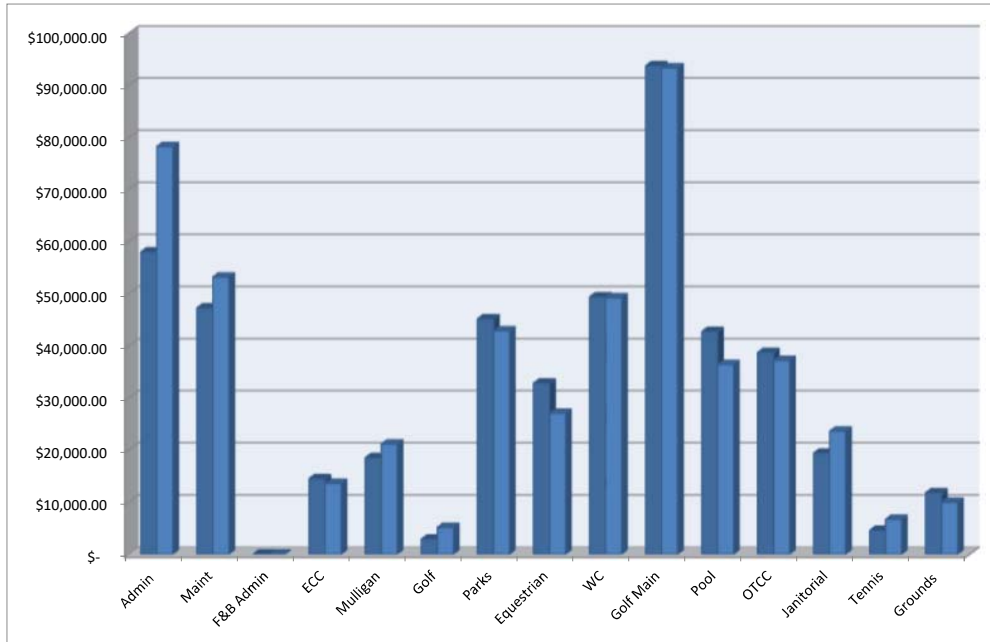
\$ (58,009.11)	<b>Dept10</b>	Admin	\$ 12.20	10%
\$ (47,276.66)	<b>Dept11</b>	Maint	\$ 9.94	8%
\$ -	<b>Dept12</b>	F&B Admin	\$ -	0%
\$ (14,538.05)	<b>Dept13</b>	ECC	\$ 3.06	3%
\$ (18,525.41)	<b>Dept15</b>	Mulligan	\$ 3.90	3%
\$ (2,909.19)	<b>Dept16</b>	Golf	\$ 0.61	1%
\$ (45,191.94)	<b>Dept17</b>	Parks	\$ 9.50	8%
\$ (32,839.33)	<b>Dept18</b>	Equestrian	\$ 6.91	6%
\$ (49,419.91)	<b>Dept19</b>	WC	\$ 10.39	9%
\$ (93,756.35)	<b>Dept20</b>	Golf Main	\$ 19.72	17%
\$ (42,734.86)	<b>Dept21</b>	Pool	\$ 8.99	8%
\$ (38,729.85)	<b>Dept24</b>	OTCC	\$ 8.14	7%
\$ (19,421.28)	<b>Dept26</b>	Janitorial	\$ 4.08	3%
\$ (4,592.07)	<b>Dept28</b>	Tennis	\$ 0.97	1%
\$ (11,809.29)	<b>Dept30</b>	Grounds	\$ 2.48	2%
\$ (81,352.00)	<b>RESERVE</b>	Reserve	\$ 17.11	14%
			118	\$ (479,753.30)
			\$ 118.00	\$ (561,105.30)

### Group Subsidy

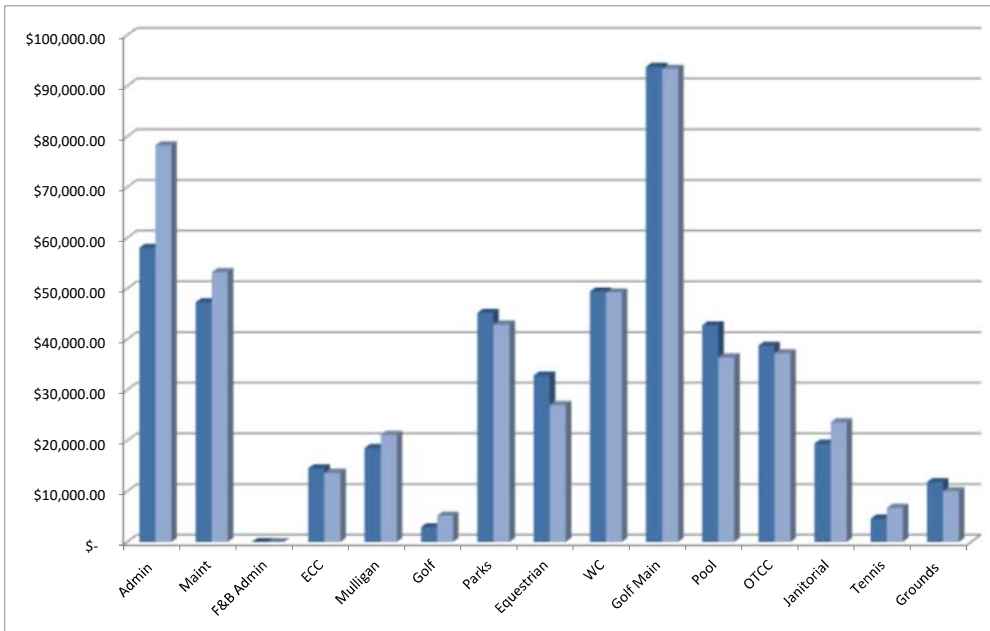


- Admin
- Recreation
- Food & Beverage
- Main

\$ (14,538.05)	Dept13	ECC	Admin	-\$72,547.16
\$ (58,009.11)	Dept10	Admin	Recreation	-\$271,443.65
\$ -	Dept12	F&B Admin	Food & Beverage	-\$57,255.26
\$ (18,525.41)	Dept15	Mulligan	Main	-\$78,507.23
\$ (38,729.85)	Dept24	OTCC		
\$ (32,839.33)	Dept18	Equestrian		
\$ (49,419.91)	Dept19	WC		
\$ (93,756.35)	Dept20	Golf Main		
\$ (42,734.86)	Dept21	Pool		
\$ (45,191.94)	Dept17	Parks		
\$ (2,909.19)	Dept16	Golf		
\$ (4,592.07)	Dept28	Tennis		
\$ (11,809.29)	Dept30	Grounds		
\$ (47,276.66)	Dept11	Maint		
\$ (19,421.28)	Dept26	Janitorial		



	Actual	Budget
Admin	\$ 58,009.11	\$ 78,250.62
Maint	\$ 47,276.66	\$ 53,212.57
F&B Admin	\$ -	\$ -
ECC	\$ 14,538.05	\$ 13,632.72
Mulligan	\$ 18,525.41	\$ 21,147.68
Golf	\$ 2,909.19	\$ 5,172.86
Parks	\$ 45,191.94	\$ 42,894.25
Equestrian	\$ 32,839.33	\$ 27,042.18
WC	\$ 49,419.91	\$ 49,234.05
Golf Main	\$ 93,756.35	\$ 93,346.09
Pool	\$ 42,734.86	\$ 36,401.10
OTCC	\$ 38,729.85	\$ 37,228.48
Janitorial	\$ 19,421.28	\$ 23,600.03
Tennis	\$ 4,592.07	\$ 6,713.35
Grounds	\$ 11,809.29	\$ 10,013.06



Year to Date

	Actual	Budget
Admin	\$ 58,009.11	\$ 78,250.62
Maint	\$ 47,276.66	\$ 53,212.57
F&B Admin	\$ -	\$ -
ECC	\$ 14,538.05	\$ 13,632.72
Mulligan	\$ 18,525.41	\$ 21,147.68
Golf	\$ 2,909.19	\$ 5,172.86
Parks	\$ 45,191.94	\$ 42,894.25
Equestrian	\$ 32,839.33	\$ 27,042.18
WC	\$ 49,419.91	\$ 49,234.05
Golf Main	\$ 93,756.35	\$ 93,346.09
Pool	\$ 42,734.86	\$ 36,401.10
OTCC	\$ 38,729.85	\$ 37,228.48
Janitorial	\$ 19,421.28	\$ 23,600.03
Tennis	\$ 4,592.07	\$ 6,713.35
Grounds	\$ 11,809.29	\$ 10,013.06



Jul 31, 21

## ASSETS

## Current Assets

## Checking/Savings

## 10000 · Operating Cash

10001 · Petty Cash 6,900.00

10004 · Cash Bank 8,070.00

10007 · CAB Deferred Operating Account 2,414.44

10009 · Bank of the Sierra 126,274.61

10021 · CAB - Operating 5,427,171.31

Total 10000 · Operating Cash 5,570,830.36

## 10100 · Reserve Cash

10104 · Edward Jones Investments 1,533,289.18

10105 · CAB - Reserves Acct 1,820,679.65

Total 10100 · Reserve Cash 3,353,968.83

## Total Checking/Savings

8,924,799.19

## Accounts Receivable

## 11000 · Accounts Receivable

11600 · Assessments Receivable 1,917,853.04

11609 · Penalty, Fees, interest - Assmt 206,507.25

11610 · ECC Fines Receivable 45,312.50

11710 · Other Receivables 24,728.36

11900 · NSF Receivable 1,045.46

12200 · Equestrian Boarding Receivable 4,860.16

12250 · Rules Violation Receivable 285.00

12400 · Outside Accounts Receivable 15,721.78

Total 11000 · Accounts Receivable 2,216,313.55

## Total Accounts Receivable

2,216,313.55

## Other Current Assets

11605 · Allowance for Doubtful Accounts (1,352,351.56)

11755 · BVSACRFF RECV clearing 5,918.97

## 13000 · Inventory

## 13100 · Bar

13102 · Bar Liquor 6,210.49

13103 · Bar Beer 2,684.98

13104 · Bar Wine 2,337.35

13108 · Bar - Non-Alcoholic 1,811.69

Total 13100 · Bar 13,044.51

## 13200 · Mulligan Room

13201 · MR Food 10,174.37

13202 · MR Liquor 851.66

13203 · MR Beer 2,014.01

	<u>Jul 31, 21</u>
13204 · MR Wine	137.83
13205 · MR Snacks Non-Taxable	77.91
13208 · Mulligan Rm - Non-Alcoholic bev	2,151.77
Total 13200 · Mulligan Room	<u>15,407.55</u>
13300 · Pool	
13309 · Pool - Merchandise Taxable	165.69
Total 13300 · Pool	<u>165.69</u>
13400 · Golf Shop	25,774.53
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	8.13
13608 · Whiting Center Non-Alcoholic	(11.26)
Total 13600 · Whiting Center	<u>(3.13)</u>
13800 · Restaurant	
13801 · Restaurant Food	15,042.98
Total 13800 · Restaurant	<u>15,042.98</u>
Total 13000 · Inventory	69,432.13
14000 · Prepaid Insurance	180,904.97
14002 · Prepaid Property Taxes	35,216.84
14990 · Undeposited Funds	(11,052.00)
Total Other Current Assets	<u>(1,071,930.65)</u>
Total Current Assets	<u>10,069,182.09</u>
<b>TOTAL ASSETS</b>	<u><u>10,069,182.09</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	157,435.84
Total 20000 · Accounts Payable	<u>157,435.84</u>
21501 · ECC Refundable Deposits	132,900.00
21502 · Amenity Cards Payable	19,987.50
21600 · Renters Card Deposits	14,700.00
Total Accounts Payable	<u>325,023.34</u>
Other Current Liabilities	
20105 · Gift Certificates Payable	22,461.83
20200 · Payroll Payable	162,931.63
20203 · 401K Plan - Employee	5,618.91
20204 · 401 K Employee Loan Payable	564.65
20207 · 401K Plan - Employer	2,658.65
20401 · Payroll Taxes Payable	61,406.85
20501 · Accrued Vacation Earned Payable	143,432.17

	<u>Jul 31, 21</u>
20600 · Accrued Sales Tax Payable	15,448.52
20900 · Deferred Revenue Assets	6,128.30
Total Other Current Liabilities	<u>420,651.51</u>
Total Current Liabilities	<u>745,674.85</u>
Total Liabilities	<u>745,674.85</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	(915.00)
29080 · Reserve Expenditures	(3,484,340.86)
29050 · Designated Reserves - Other	16,101.27
Total 29050 · Designated Reserves	<u>2,222,073.31</u>
29990 · Prior Retained Earnings	1,263,753.38
29997 · PROPERTY Fund Balance	449,918.00
Net Income	5,387,762.55
Total Equity	<u>9,323,507.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>10,069,182.09</u></u>