

Treasurer's Report
August 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	\$ 174,230	\$ 203,561	\$ (29,331)	(14.41%)	\$ 386,315.91	\$ 415,298.38	\$ (28,982)	(6.98%)
Less: Cost of Sales	\$ 70,820	\$ 70,017	\$ (803)	(1.15%)	\$ 154,859.28	\$ 141,982.23	\$ (12,877)	(9.07%)
Payroll & Benefits	\$ 360,509	\$ 397,499	\$ 36,989	9.31%	\$ 797,834.32	\$ 815,082.24	\$ 17,248	2.12%
Expenses	\$ 285,146.95	\$ 254,199.70	\$ (30,947)	(12.17%)	\$ 590,895.63	\$ 567,011.72	\$ (23,884)	(4.21%)
Net Surplus/(Deficit)	\$ (424,738)	\$ (410,831)	\$ (13,908)	(3.39%)	\$ (898,772)	\$ (908,720)	\$ 9,948	1.09%

CDARS Operating Account Investments	\$0
Cash in Operating Accounts:	\$5,325,187
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
7/20/21 BBQ Guys.com 2021-036 Outdoor Kitchen	\$ (1,244.09)
2021-033 OTCC Exterior Surface (Invoice 1011162)	\$ (1,650.04)
2020-013 Generator (Invoice 1505389)	\$ (1,523.59)
2019-041 Nature Path (Invoices 1822 and 1819)	\$ (4,300.00)
7/23/2021 Dell.com 2022-002 board member laptops	\$ (5,296.47)
7/23/2021 Dell.com 2022-002 board member laptops	\$ (128.65)
7/28/2021 BBQGuys.com 2021-036 refund AMEX	\$ (2,102.09)
7/29/21 Holliday Rock refund AMEX 2021-035 MR Patio	\$ (1,359.39)
8/03/21 Holliday Rock refund AMEX 2021-035 MR Patio	\$ (1,229.09)
8/19/21 Cantelmi Engineering MR Covered Patio	\$ (400.00)
8/21/21 SC Lighting OTCC Exterior Surface	\$ (779.40)
CR on statement	\$ 203.78
2021-033 OTCC Exterior Surface (Invoices 7011343, 7973234, 8974879)	\$ (932.07)
2022-003 Golf Course Tree (Invoice 1093)	\$ (2,800.00)
2022-003 Community Trees (Invoice 1087)	\$ (2,200.00)
2021-035 Patio Cover (Invoice 20653)	\$ (250.27)
OTCC Ex. Surface (Invoice 367089)	\$ (1,523.59)
2021-035 MR covered (Invoice 4304545)	\$ (7,252.89)
YTD	\$ 103,028.91

\$ -

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	5,051,527 (85.9%)	4,507,748 (77.7%)
Prior year assessments collected YTD	7,703	19,777
Total assessment collections YTD	\$5,059,230	\$4,527,525
Uncollected	\$826,233	\$1,296,712

Respectfully submitted,
Rebecca Hewett

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

	August 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%	8,200.00	0.00	8,200.00	100.0%	0.00
30099 · Income - Taxable Sales									
30100 · Operating - Taxable									
30100.1 · Food Sales									
30111 · Dining Room Food Sales	134,335.83	146,325.92	-11,990.09	91.81%	301,015.58	292,155.90	8,859.68	103.03%	1,590,405.74
Total 30100.1 · Food Sales	134,335.83	146,325.92	-11,990.09	91.81%	301,015.58	292,155.90	8,859.68	103.03%	1,590,405.74
30100.2 · Merchandise Sales	9,313.01	10,597.51	-1,284.50	87.88%	14,483.07	24,729.41	-10,246.34	58.57%	67,038.91
30100 · Operating - Taxable - Other	-3,384.12	0.00	-3,384.12	100.0%	-7,306.21	0.00	-7,306.21	100.0%	0.00
Total 30100 · Operating - Taxable	140,264.72	156,923.43	-16,658.71	89.38%	308,192.44	316,885.31	-8,692.87	97.26%	1,657,444.65
30101 · Liquor Sales - Taxable	12,650.37	14,564.94	-1,914.57	86.86%	28,371.71	29,817.11	-1,445.40	95.15%	142,107.86
30103 · Beer Sales	9,397.68	11,298.76	-1,901.08	83.17%	22,020.63	26,329.44	-4,308.81	83.64%	112,665.31
30104 · Wine Sales	4,106.65	9,714.82	-5,608.17	42.27%	9,514.51	16,696.68	-7,182.17	56.98%	94,947.25
30105 · Non Alcoholic Beverages	7,810.69	11,059.27	-3,248.58	70.63%	18,216.62	25,569.84	-7,353.22	71.24%	101,962.40
Total 30099 · Income - Taxable Sales	174,230.11	203,561.22	-29,331.11	85.59%	386,315.91	415,298.38	-28,982.47	93.02%	2,109,127.47
30199 · Income - Non Taxable Sales									
30200 · Operating - Non Taxable	40.00	0.00	40.00	100.0%	140.00	0.00	140.00	100.0%	0.00
30201 · Snack Sales - Non Taxable	35.00	1,025.00	-990.00	3.42%	57.75	2,795.00	-2,737.25	2.07%	5,590.00
Total 30199 · Income - Non Taxable Sales	75.00	1,025.00	-950.00	7.32%	197.75	2,795.00	-2,597.25	7.08%	5,590.00
30204 · Instructional Fees - In	4,804.15	4,422.00	382.15	108.64%	11,102.15	13,571.00	-2,468.85	81.81%	39,615.00
30205 · Range Balls	2,048.00	2,070.00	-22.00	98.94%	4,480.00	3,910.00	570.00	114.58%	14,538.00
30206 · Pull Car Rentals	15.00	60.00	-45.00	25.0%	32.00	125.00	-93.00	25.6%	475.00
30207 · Club Rentals	150.00	60.00	90.00	250.0%	250.00	215.00	35.00	116.28%	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	9,265.00	10,907.50	-1,642.50	84.94%	19,210.00	21,472.50	-2,262.50	89.46%	60,065.30
30212 · Guest Fees	6,020.00	7,125.00	-1,105.00	84.49%	10,009.00	14,405.00	-4,396.00	69.48%	23,195.00
30215 · Golf Cart Trail Fees	108.16	0.00	108.16	100.0%	513.76	0.00	513.76	100.0%	25,000.00
30217 · Green Fees	7,670.00	9,032.75	-1,362.75	84.91%	15,490.00	18,319.84	-2,829.84	84.55%	50,009.12
30218 · Ranges - Campground Fees	3,435.00	2,610.00	825.00	131.61%	4,320.00	3,310.00	1,010.00	130.51%	9,860.00
30220 · Ground Maintenance	1,500.00	1,500.00	0.00	100.0%	3,000.00	3,000.00	0.00	100.0%	16,000.00
30226 · Show & Events Income	500.00	300.00	200.00	166.67%	3,595.00	800.00	2,795.00	449.38%	10,200.00
30230 · Administrative Fees	10,276.43	11,270.00	-993.57	91.18%	29,048.65	22,540.00	6,508.65	128.88%	124,990.00
30231 · Amenity Card Fees	30.00	125.00	-95.00	24.0%	410.00	250.00	160.00	164.0%	1,500.00
30235 · Collection Fees	0.00	0.00	0.00	0.0%	0.00	200.00	-200.00	0.0%	200.00
30299 · Dog Park Tags	225.00	40.00	185.00	562.5%	410.00	80.00	330.00	512.5%	450.00
30300 · Fishing & Boat Permits	758.00	250.00	508.00	303.2%	1,954.00	650.00	1,304.00	300.62%	2,805.00
30303 · Arena & Ground Fees	1,050.00	2,000.00	-950.00	52.5%	1,380.00	2,800.00	-1,420.00	49.29%	3,980.00
30305 · Horse Board	17,079.00	14,281.00	2,798.00	119.59%	30,440.00	28,762.00	1,678.00	105.83%	162,305.00
30306 · Shavings	1,370.00	500.00	870.00	274.0%	2,460.00	1,000.00	1,460.00	246.0%	6,000.00
30307 · Turn-Out Fees	120.00	650.00	-530.00	18.46%	200.00	1,110.00	-910.00	18.02%	6,100.00
30308 · Supplements - equestrian	30.00	150.00	-120.00	20.0%	30.00	300.00	-270.00	10.0%	2,055.00
30400 · Rental Facilities	499.00	2,125.00	-1,626.00	23.48%	2,155.50	4,455.00	-2,299.50	48.38%	18,655.00
30495 · NSF Check Charges	0.00	100.00	-100.00	0.0%	0.00	200.00	-200.00	0.0%	500.00
30497 · Interest Income - Deferred	0.23	5.00	-4.77	4.6%	3.63	75.00	-71.37	4.84%	420.00
30499 · Dividend Income - Operating	0.00	20.00	-20.00	0.0%	0.00	90.00	-90.00	0.0%	230.00
30500 · Interest Income - Operating	663.46	1,010.00	-346.54	65.69%	1,180.86	2,020.00	-839.14	58.46%	12,120.00
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	12,193.13	15,250.00	-3,056.87	79.96%	14,030.82	15,500.00	-1,469.18	90.52%	36,750.00
30501.3 · Service Charge	6,320.00	12,450.00	-6,130.00	50.76%	58,660.00	24,900.00	33,760.00	235.58%	57,150.00
Total 30501 · Assmnt Int Serv Chg Penalty	18,513.13	27,700.00	-9,186.87	66.83%	72,690.82	40,400.00	32,290.82	179.93%	93,900.00
30601 · ECC Filing Fees	3,125.00	1,500.00	1,625.00	208.33%	4,275.00	3,000.00	1,275.00	142.5%	15,400.00
30602 · ECC Fines	21,437.50	300.00	21,137.50	7,145.83%	22,687.50	500.00	22,187.50	4,537.5%	3,100.00
30603 · Inspection Fees	500.00	975.00	-475.00	51.28%	900.00	2,100.00	-1,200.00	42.86%	10,900.00
30604 · ECC - Engineering Fees	800.00	100.00	700.00	800.0%	800.00	200.00	600.00	400.0%	1,800.00
30705 · Unclaimed Deposits	0.00	100.00	-100.00	0.0%	0.00	1,100.00	-1,100.00	0.0%	2,100.00
30800 · Sport League Fees	5,266.20	5,010.00	256.20	105.11%	6,761.20	6,302.50	458.70	107.28%	32,177.00

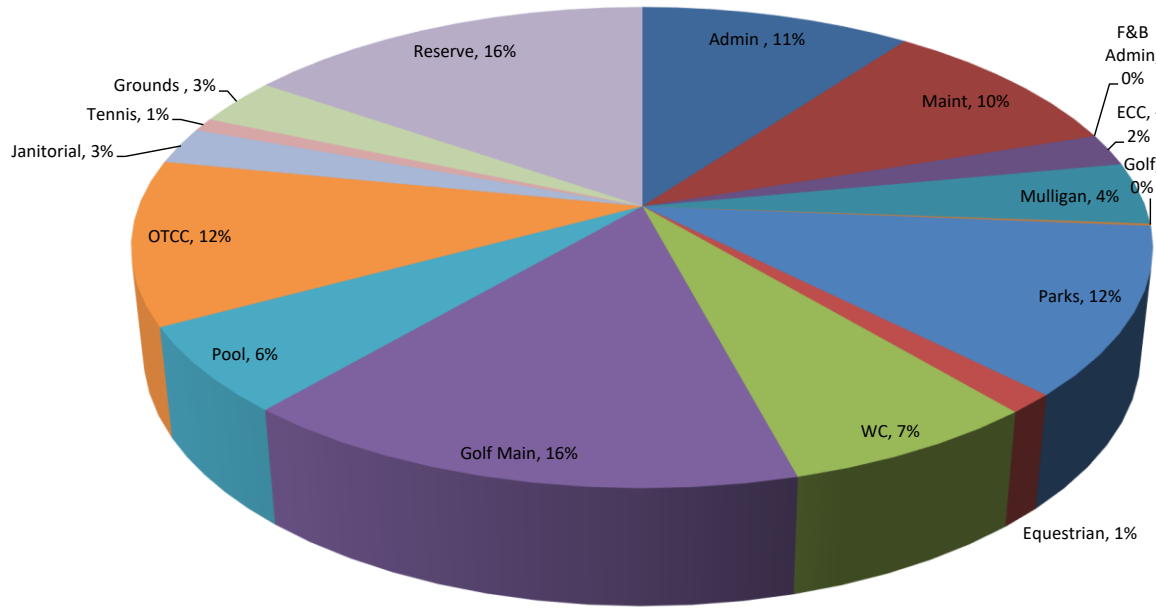
Bear Valley Springs Association
 COMBINED ALL DEPT - Income Statement
 August 2021

	August 21	Budget	\$ Over Budget	% of Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
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	175.00	0.00	175.00	100.0%	315.00	0.00	315.00	100.0%	0.00
Total Income	291,738.37	310,884.47	-19,146.1	93.84%	644,817.73	615,356.22	29,461.51	104.79%	2,869,533.89
Cost of Goods Sold									
40100 · Purchases - Food & Other	60,562.74	54,794.15	5,768.59	110.53%	133,238.55	109,093.72	24,144.83	122.13%	582,507.20
40101 · Purchases - Liquor	2,183.16	3,146.11	-962.95	69.39%	5,180.36	6,441.54	-1,261.18	80.42%	30,907.34
40105 · Purchases - Snacks Non-Taxable	0.00	0.00	0.00	0.0%	0.00	150.00	-150.00	0.0%	900.00
40106 · Purchases - Beer	4,647.99	3,835.96	812.03	121.17%	8,932.35	9,014.14	-81.79	99.09%	38,516.72
40107 · Purchases - Wine	1,436.04	3,848.96	-2,412.92	37.31%	2,647.81	6,721.45	-4,073.64	39.39%	36,713.24
40108 · Purchases - Non-Alcoholic Bev	4,237.79	4,391.84	-154.05	96.49%	8,829.09	10,561.38	-1,732.29	83.6%	38,926.79
40200 · Inventory Adjustments - Food	-307.74	0.00	-307.74	100.0%	-2,931.61	0.00	-2,931.61	100.0%	0.00
40201 · Inventory Adjustments - Liquor	293.09	0.00	293.09	100.0%	302.32	0.00	302.32	100.0%	0.00
40203 · Inventory Adjustments - Beer	-585.64	0.00	-585.64	100.0%	-268.69	0.00	-268.69	100.0%	0.00
40204 · Inventory Adjustments - Wine	-567.52	0.00	-567.52	100.0%	-112.74	0.00	-112.74	100.0%	0.00
40205 · Inventory Adjustments - Snacks	-30.06	0.00	-30.06	100.0%	-5.91	0.00	-5.91	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	-1,049.36	0.00	-1,049.36	100.0%	-952.25	0.00	-952.25	100.0%	0.00
Total COGS	70,820.49	70,017.02	803.47	101.15%	154,859.28	141,982.23	12,877.05	109.07%	728,471.29
Gross Profit	220,917.88	240,867.45	-19,949.57	91.72%	489,958.45	473,373.99	16,584.46	103.5%	2,141,062.60
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	225,745.14	240,801.22	-15056.08	93.75%	483,345.73	492,323.88	-8,978.15	98.18%	2,558,789.57
50102 · Payroll Expense - Salaried	64,457.91	68,584.05	-4126.14	93.98%	127,807.50	132,073.63	-4,266.13	96.77%	829,740.79
50103 · Payroll Expense - OVERTIME	5,702.74	0.00	5,702.74	100.0%	12,399.57	0.00	12,399.57	100.0%	0.00
50200 · Payroll Taxes									
50201 · Social Security	19,280.20	20,521.38	-1,241.18	93.95%	40,823.28	41,807.39	-984.11	97.65%	227,423.97
50202 · Medicare	4,509.09	4,799.37	-290.28	93.95%	9,547.38	9,777.57	-230.19	97.65%	53,187.86
50203 · FUI	389.66	333.39	56.27	116.88%	960.00	931.56	28.44	103.05%	29,660.29
50204 · CA SUI	2,092.81	2,050.19	42.62	102.08%	5,134.72	5,708.95	-574.23	89.94%	38,520.22
50200 · Payroll Taxes - Other	891.55	0.00	891.55	100.0%	1,960.20	0.00	1,960.20	100.0%	0.00
Total 50200 · Payroll Taxes	27,163.31	27,704.33	-541.02	98.05%	58,425.58	58,225.47	200.11	100.34%	348,792.34
50300 · Workers Compensation	10,320.16	17,966.31	-7646.15	57.44%	15,189.91	40,881.87	-25,691.96	37.16%	196,397.02
50350 · Group Health Insurance	7,482.96	26,592.74	-19109.78	28.14%	61,010.47	53,185.42	7,825.05	114.71%	319,112.73
50400 · Retirement Contributions	5,071.98	3,044.00	2,027.98	166.62%	10,147.25	7,304.00	2,843.25	138.93%	40,024.00
50410 · Vacations Benefits	12,437.18	10,767.03	1,670.15	115.51%	24,788.31	25,683.19	-894.88	96.52%	137,502.53
50420 · Employee Meals	2,128.00	2,039.00	89.00	104.37%	4,720.00	5,404.78	-684.78	87.33%	25,187.43
Total 50100 · Payroll Expenses	360,509.38	397,498.68	-36989.3	90.69%	797,834.32	815,082.24	-17,247.92	97.88%	4,455,546.41
50110 · Employee incentive Programs	3,822.30	0.00	3,822.3	100.0%	3,822.30	5,000.00	-1,177.70	76.45%	55,500.00
50510 · First Aid	0.00	171.00	-171	0.0%	10.59	1,163.00	-1,152.41	0.91%	2,617.00
50512 · Drug Testing	75.00	675.00	-600	11.11%	103.00	1,535.00	-1,432.00	6.71%	9,870.00
50900 · Elections	0.00	0.00	0	0.0%	0.00	0.00	0.00	0.0%	20,000.00
51100 · Mileage & Vehicle Expense	5,954.74	3,432.00	2,522.74	173.51%	8,776.91	8,024.00	752.91	109.38%	50,524.00
51400 · Vehicle Allowances	896.57	1,134.83	-238.26	79.01%	1,790.40	2,269.66	-479.26	78.88%	13,617.96
51800 · Electricity	25,803.28	17,786.20	8,017.08	145.08%	39,059.23	34,487.70	4,571.53	113.26%	144,977.80
51900 · Natural Propane & Gas	5,491.07	2,749.20	2,741.87	199.73%	5,855.71	5,161.60	694.11	113.45%	97,899.30
52000 · Water - Potable	16,758.12	10,961.50	5,796.62	152.88%	41,928.22	18,878.00	23,050.22	222.1%	90,448.00
52001 · Sewer Fees	9,944.00	6,132.00	3,812	162.17%	23,119.72	13,524.00	9,595.72	170.95%	47,208.15
52002 · Water - Effluent	8,424.00	5,000.00	3,424	168.48%	18,391.36	10,000.00	8,391.36	183.91%	35,000.00
52003 · Water - Non-Potable	56,114.39	34,500.00	21,614.39	162.65%	96,273.59	58,700.00	37,573.59	164.01%	187,050.00
52100 · Trash	1,087.55	4,761.58	-3674.03	22.84%	7,022.41	9,523.16	-2,500.75	73.74%	57,138.96
52200 · Telephone	3,422.45	3,324.75	97.7	102.94%	6,518.00	7,249.50	-731.50	89.91%	40,537.00
52300 · Office Supplies	755.47	1,625.00	-869.53	46.49%	2,822.25	3,254.00	-431.75	86.73%	18,601.00
52400 · Minor Equipment & Tools	8,961.15	4,678.23	4,282.92	191.55%	14,905.31	11,276.46	3,628.85	132.18%	37,760.30
52500 · Licenses, Fees & Subs	3,975.11	6,105.55	-2130.44	65.11%	21,245.82	18,658.05	2,587.77	113.87%	78,560.35
52501 · Conference, Seminars & Training	-50.00	215.00	-265	-23.26%	0.00	1,780.00	-1,780.00	0.0%	17,248.00
52600 · Postage & Shipping	1,148.06	421.00	727.06	272.7%	2,279.73	882.00	1,397.73	258.47%	9,492.00
52801 · Committee Fees	275.00	250.00	25	110.0%	525.00	500.00	25.00	105.0%	2,650.00
52900 · Community Relations	618.29	545.00	73.29	113.45%	2,455.96	3,335.00	-879.04	73.64%	13,450.00

Bear Valley Springs Association
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 August 2021

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52901 - Disaster Planning	0.00	100.00	-100	0.0%	0.00	300.00	-300.00	0.0%	850.00
52905 - Contingency Fund Expense	0.00	3,750.00	-3750	0.0%	100.00	7,500.00	-7,400.00	1.33%	45,000.00
52910 - Employee Relations	2,465.17	1,851.47	613.7	133.15%	12,996.42	11,965.77	1,030.65	108.61%	40,346.26
53000 - Legal Fees	2,883.75	900.00	1983.75	320.42%	7,317.60	4,300.00	3,017.60	170.18%	29,000.00
53001 - Golf Course Management Fees	51,253.84	49,500.00	1753.84	103.54%	102,507.68	99,000.00	3,507.68	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	14,015.66	24,208.34	-10192.68	57.9%	33,442.32	48,416.71	-14,974.39	69.07%	290,500.11
53301 - Travel	95.37	0.00	95.37	100.0%	95.37	400.00	-304.63	23.84%	7,010.00
53302 - Spoilage	1,256.16	440.00	816.16	285.49%	1,872.35	830.00	1,042.35	225.58%	7,530.00
53303 - Entertainment	1,400.00	1,975.00	-575	70.89%	2,300.00	3,950.00	-1,650.00	58.23%	23,400.00
53400 - Property Taxes - Possessory	960.45	1,700.00	-739.55	56.5%	1,920.90	3,400.00	-1,479.10	56.5%	20,400.00
53410 - Property Taxes - Unsecured	2,241.08	3,400.00	-1158.92	65.91%	4,482.16	6,800.00	-2,317.84	65.91%	40,800.00
53420 - Property Taxes - Lease Equip	0.00	12.00	-12	0.0%	0.00	24.00	-24.00	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	100.00	-100	0.0%	0.00	600.00	-600.00	0.0%	1,850.00
53700 - Collection Expense	0.00	115.00	-115	0.0%	0.00	230.00	-230.00	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	1,547.29	2,122.16	-574.87	72.91%	3,063.95	4,914.32	-1,850.37	62.35%	29,045.92
54600 - Outside Services	5,417.12	10,436.67	-5019.55	51.91%	18,233.34	21,971.81	-3,738.47	82.99%	121,981.51
54610 - 401K Plan Administration Fees	0.00	562.50	-562.5	0.0%	0.00	562.50	-562.50	0.0%	2,250.00
54710 - Payroll Services	0.00	1,500.00	-1500	0.0%	2,909.41	3,700.00	-790.59	78.63%	21,400.00
54800 - Equipment Repair & Maintenance	279.50	1,934.00	-1654.5	14.45%	340.30	5,313.00	-4,972.70	6.41%	21,248.00
54900 - Bad Debt	6,500.00	6,500.00	0	100.0%	13,000.00	13,000.00	0.00	100.0%	78,000.00
55001 - Chemicals	12,097.98	4,453.75	7644.23	271.64%	17,835.90	24,291.25	-6,455.35	73.43%	59,789.00
55003 - Sand & Gravel	0.00	500.00	-500	0.0%	2,011.00	700.00	1,311.00	287.29%	6,200.00
55200 - Maint Materials & Supplies	4,522.86	4,510.00	12.86	100.29%	6,000.23	9,622.00	-3,621.77	62.36%	57,582.00
55201 - Horse Trail Maintenance	0.00	200.00	-200	0.0%	141.04	400.00	-258.96	35.26%	2,400.00
55300 - Janitorial Supplies	301.46	2,580.00	-2278.54	11.68%	2,444.38	4,895.00	-2,450.62	49.94%	27,925.00
55600 - Uniform Allowance	358.50	419.00	-60.5	85.56%	786.00	855.00	-69.00	91.93%	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	7,547.84	9,203.50	-1655.66	82.01%	17,852.91	20,492.00	-2,639.09	87.12%	93,626.00
56000 - Cleaning Supplies	72.01	270.00	-197.99	26.67%	125.98	540.00	-414.02	23.33%	3,240.00
56100 - Construction Materials	384.40	700.00	-315.6	54.91%	384.40	1,400.00	-1,015.60	27.46%	8,400.00
56200 - Decorations	0.00	0.00	0	0.0%	0.00	50.00	-50.00	0.0%	2,045.00
56300 - Glass/China/Silver Replacement	26.94	500.00	-473.06	5.39%	26.94	2,150.00	-2,123.06	1.25%	7,150.00
56400 - Linens, Uniforms & Mats	2,570.94	4,235.00	-1664.06	60.71%	6,066.20	12,330.00	-6,263.80	49.2%	58,810.00
56800 - Bank Fees & Credit Card Charges	379.35	244.50	134.85	155.15%	658.81	864.00	-205.19	76.25%	3,909.00
57001 - Feed & Supplements	96.31	0.00	96.31	100.0%	10,046.75	9,200.00	846.75	109.2%	46,000.00
57200 - Equipment Maintenance Agreement	852.01	736.54	115.47	115.68%	1,231.17	2,073.08	-841.91	59.39%	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	1,092.69	584.00	508.69	187.1%	1,821.57	1,168.00	653.57	155.96%	7,008.00
57600 - Shows & Events	0.00	0.00	0	0.0%	3,477.19	6,300.00	-2,822.81	55.19%	9,750.00
57701 - Background Investigations	0.00	182.00	-182	0.0%	0.00	212.00	-212.00	0.0%	776.00
58300 - Recreational Supplies	504.01	600.00	-95.99	84.0%	510.01	750.00	-239.99	68.0%	3,250.00
58301 - Sports League Supplies	4,042.99	3,750.00	292.99	107.81%	5,070.23	6,175.00	-1,104.77	82.11%	29,565.00
58302 - Event Expenses	0.00	362.00	-362	0.0%	24.37	814.00	-789.63	2.99%	3,359.00
58306 - Tournament Expense	0.00	70.00	-70	0.0%	0.00	270.00	-270.00	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	175.81	0.00	175.81	100.0%	469.11	0.00	469.11	100.0%	0.00
59500 - Credit Card Commission	6,268.91	4,524.43	1,744.48	138.56%	12,324.13	9,081.15	3,242.98	135.71%	45,058.61
90008 - Bank Service Charges	60.00	0.00	60.00	100.0%	100.00	0.00	100.00	100.0%	0.00
Total Expense	645,656.33	651,698.38	-6,042.05	99.07%	1,388,729.95	1,382,093.96	6635.99	100.48%	7,427,884.12
Net Ordinary Income	-424,738.45	-410,830.93	-13,907.52	103.39%	-898,771.50	-908,719.97	9,948.47	98.91%	-5,286,821.52
Net Income	-424,738.45	-410,830.93	-13,907.52	103.39%	-898,771.50	-908,719.97	9,948.47	98.91%	-5,286,821.52

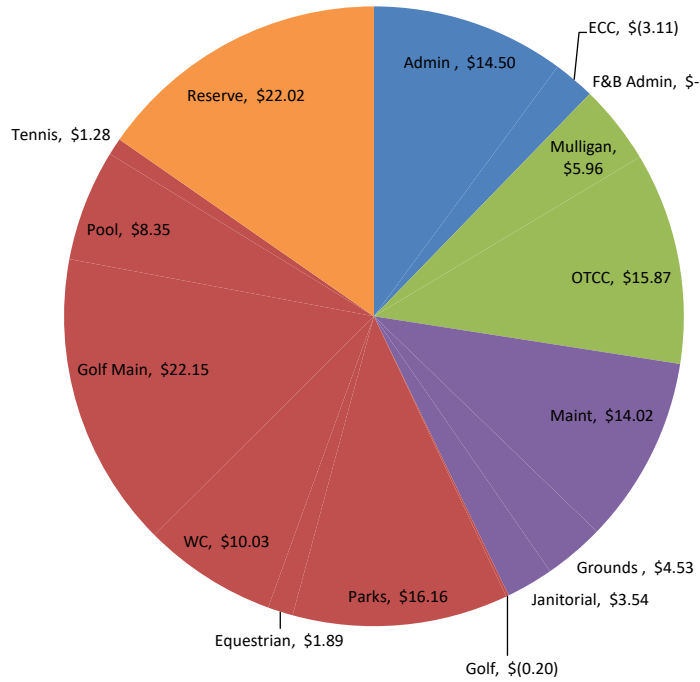
Departmental Subsidy



Departmental Subsidy

\$ (53,568.66)	Dept10	Admin	11%
\$ (51,786.57)	Dept11	Maint	10%
\$ -	Dept12	F&B Admin	0%
\$ 11,477.15	Dept13	ECC	-2%
\$ (22,013.33)	Dept15	Mulligan	4%
\$ 726.78	Dept16	Golf	0%
\$ (59,683.48)	Dept17	Parks	12%
\$ (6,982.13)	Dept18	Equestrian	1%
\$ (37,052.52)	Dept19	WC	7%
\$ (81,832.94)	Dept20	Golf Main	16%
\$ (30,856.24)	Dept21	Pool	6%
\$ (58,616.41)	Dept24	OTCC	12%
\$ (13,072.01)	Dept26	Janitorial	3%
\$ (4,737.02)	Dept28	Tennis	1%
\$ (16,741.07)	Dept30	Grounds	3%
\$ (81,352.00)	RESERVE	Reserve	16%
			\$ (424,738.45)
			\$ (506,090.45)

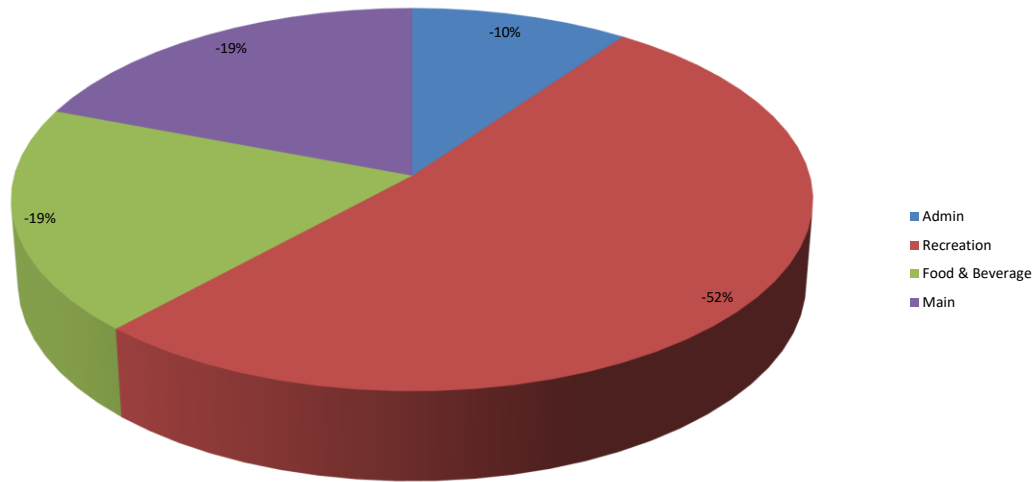
Departmental Dollar Subsidy



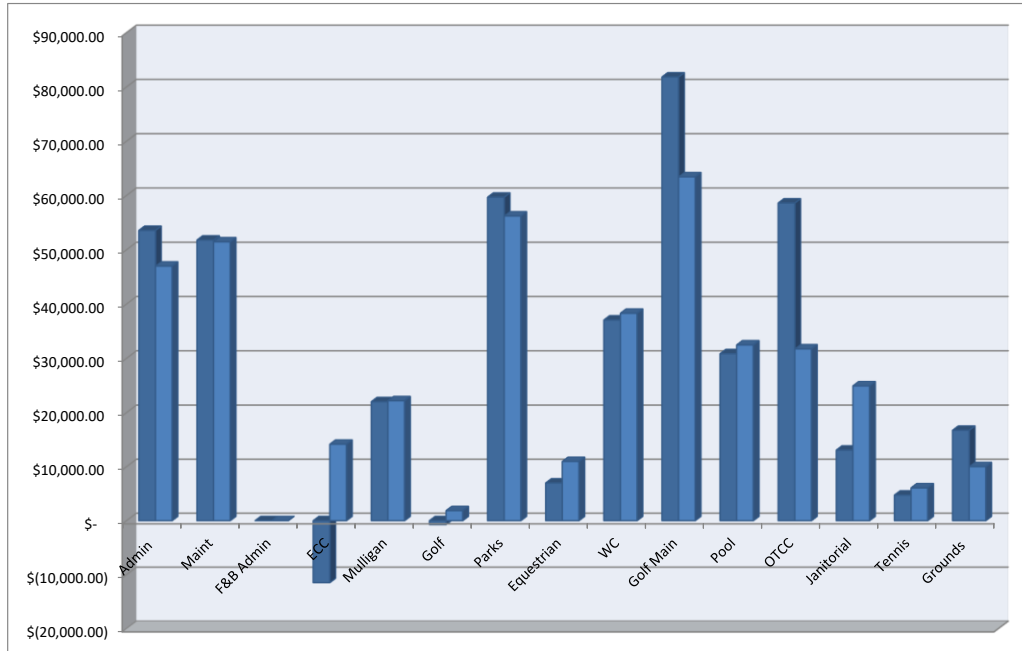
Departmental Subsidy

Dept	Subsidy (\$)	Percentage (%)
Dept10 Admin	\$ 14.50	11%
Dept13 ECC	\$ (3.11)	-2%
Dept12 F&B Admin	\$ -	0%
Dept15 Mulligan	\$ 5.96	4%
Dept24 OTCC	\$ 15.87	12%
Dept11 Maint	\$ 14.02	10%
Dept30 Grounds	\$ 4.53	3%
Dept26 Janitorial	\$ 3.54	3%
Dept16 Golf	\$ (0.20)	0%
Dept17 Parks	\$ 16.16	12%
Dept18 Equestrian	\$ 1.89	1%
Dept19 WC	\$ 10.03	7%
Dept20 Golf Main	\$ 22.15	16%
Dept21 Pool	\$ 8.35	6%
Dept28 Tennis	\$ 1.28	1%
RESERVE Reserve	\$ 22.02	16%
Total		137 \$ (424,738.45)
Total		\$ 137.00 \$ (506,090.45)

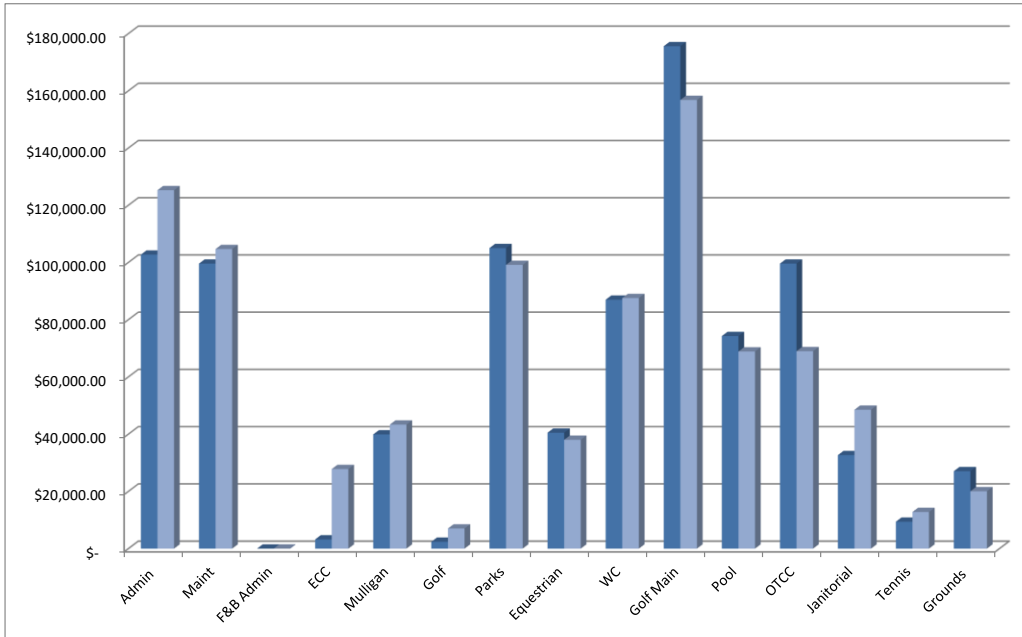
Group Subsidy



\$ 11,477.15	Dept13	ECC	Admin	-\$42,091.51
\$ (53,568.66)	Dept10	Admin	Recreation	-\$220,417.55
\$ -	Dept12	F&B Admin	Food & Beverage	-\$80,629.74
\$ (22,013.33)	Dept15	Mulligan	Main	-\$81,599.65
\$ (58,616.41)	Dept24	OTCC		
\$ (6,982.13)	Dept18	Equestrian		
\$ (37,052.52)	Dept19	WC		
\$ (81,832.94)	Dept20	Golf Main		
\$ (30,856.24)	Dept21	Pool		
\$ (59,683.48)	Dept17	Parks		
\$ 726.78	Dept16	Golf		
\$ (4,737.02)	Dept28	Tennis		
\$ (16,741.07)	Dept30	Grounds		
\$ (51,786.57)	Dept11	Maint		
\$ (13,072.01)	Dept26	Janitorial		



	Actual	Budget
Admin	\$ 53,568.66	\$ 46,993.85
Maint	\$ 51,786.57	\$ 51,455.30
F&B Admin	\$ -	\$ -
ECC	\$ (11,477.15)	\$ 14,162.95
Mulligan	\$ 22,013.33	\$ 22,188.07
Golf	\$ (726.78)	\$ 1,857.10
Parks	\$ 59,683.48	\$ 56,231.77
Equestrian	\$ 6,982.13	\$ 10,972.31
WC	\$ 37,052.52	\$ 38,304.66
Golf Main	\$ 81,832.94	\$ 63,440.09
Pool	\$ 30,856.24	\$ 32,466.71
OTCC	\$ 58,616.41	\$ 31,741.30
Janitorial	\$ 13,072.01	\$ 24,923.98
Tennis	\$ 4,737.02	\$ 6,079.78
Grounds	\$ 16,741.07	\$ 10,013.06



Year to Date

	Actual	Budget
Admin	\$ 102,715.67	\$ 125,244.47
Maint	\$ 99,570.65	\$ 104,667.87
F&B Admin	\$ -	\$ -
ECC	\$ 3,216.53	\$ 27,795.67
Mulligan	\$ 39,903.94	\$ 43,335.75
Golf	\$ 2,393.87	\$ 7,029.96
Parks	\$ 105,005.55	\$ 99,126.02
Equestrian	\$ 40,493.91	\$ 38,014.49
WC	\$ 86,948.81	\$ 87,538.71
Golf Main	\$ 175,589.29	\$ 156,786.18
Pool	\$ 74,255.40	\$ 68,867.81
OTCC	\$ 99,572.92	\$ 68,969.78
Janitorial	\$ 32,667.84	\$ 48,524.01
Tennis	\$ 9,386.76	\$ 12,793.13
Grounds	\$ 27,050.36	\$ 20,026.12

8:59 AM
09/20/21
Accrual Basis

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

Aug 31, 21

ASSETS

Current Assets

Checking/Savings

10000 · Operating Cash

10001 · Petty Cash 6,900.00

10004 · Cash Bank 7,720.00

10007 · CAB Deferred Operating Account 5,785.69

10009 · Bank of the Sierra 173,385.38

10021 · CAB - Operating 5,151,801.24

Total 10000 · Operating Cash 5,345,592.31

10100 · Reserve Cash

10104 · Edward Jones Investments 1,533,289.18

10105 · CAB - Reserves Acct 1,796,154.84

Total 10100 · Reserve Cash 3,329,444.02

Total Checking/Savings 8,675,036.33

Accounts Receivable

11000 · Accounts Receivable

11600 · Assessments Receivable 1,656,264.76

11609 · Penalty, Fees, interest - Assmt 260,354.30

11610 · ECC Fines Receivable 66,437.50

11710 · Other Receivables 25,628.36

11900 · NSF Receivable 1,115.46

12200 · Equestrian Boarding Receivable 7,335.16

12250 · Rules Violation Receivable 285.00

12400 · Outside Accounts Receivable 11,190.96

Total 11000 · Accounts Receivable 2,028,611.50

Total Accounts Receivable 2,028,611.50

Other Current Assets

11605 · Allowance for Doubtful Accounts (1,358,851.56)

13000 · Inventory

13100 · Bar

13102 · Bar Liquor 6,246.38

13103 · Bar Beer 3,853.02

13104 · Bar Wine 2,896.46

13108 · Bar - Non-Alcoholic 2,686.99

Total 13100 · Bar 15,682.85

13200 · Mulligan Room

13201 · MR Food 11,265.60

13202 · MR Liquor 522.68

13203 · MR Beer 1,431.61

13204 · MR Wine 146.24

	<u>Aug 31, 21</u>
13205 · MR Snacks Non-Taxable	77.91
13208 · Mulligan Rm - Non-Alcoholic bev	2,395.45
Total 13200 · Mulligan Room	<u>15,839.49</u>
13300 · Pool	
13309 · Pool - Merchandise Taxable	(0.15)
Total 13300 · Pool	<u>(0.15)</u>
13400 · Golf Shop	24,857.31
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	38.19
13608 · Whiting Center Non-Alcoholic	(80.88)
Total 13600 · Whiting Center	<u>(42.69)</u>
13800 · Restaurant	
13801 · Restaurant Food	15,342.55
Total 13800 · Restaurant	<u>15,342.55</u>
Total 13000 · Inventory	71,679.36
14000 · Prepaid Insurance	195,388.68
14002 · Prepaid Property Taxes	32,015.31
14990 · Undeposited Funds	4,608.00
Total Other Current Assets	<u>(1,055,160.21)</u>
Total Current Assets	<u>9,648,487.62</u>
TOTAL ASSETS	<u><u>9,648,487.62</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	154,973.17
Total 20000 · Accounts Payable	<u>154,973.17</u>
21501 · ECC Refundable Deposits	140,100.00
21502 · Amenity Cards Payable	20,362.50
21600 · Renters Card Deposits	14,700.00
Total Accounts Payable	<u>330,135.67</u>
Other Current Liabilities	
20105 · Gift Certificates Payable	23,942.72
20200 · Payroll Payable	143,884.58
20203 · 401K Plan - Employee	5,490.95
20204 · 401 K Employee Loan Payable	564.65
20207 · 401K Plan - Employer	2,613.54
20401 · Payroll Taxes Payable	52,985.82
20501 · Accrued Vacation Earned Payable	145,664.60
20600 · Accrued Sales Tax Payable	12,486.89

8:59 AM
09/20/21
Accrual Basis

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

	Aug 31, 21
20900 · Deferred Revenue Assets	<u>9,515.32</u>
Total Other Current Liabilities	<u>397,149.07</u>
Total Current Liabilities	<u>727,284.74</u>
Total Liabilities	727,284.74
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	(930.00)
29080 · Reserve Expenditures	(3,519,108.71)
29050 · Designated Reserves - Other	<u>16,326.84</u>
Total 29050 · Designated Reserves	2,187,516.03
29990 · Prior Retained Earnings	1,265,365.73
29997 · PROPERTY Fund Balance	449,918.00
Net Income	<u>5,018,403.12</u>
Total Equity	<u>8,921,202.88</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,648,487.62</u></u>