

Treasurer's Report  
September 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	\$ 169,548	\$ 174,922	\$ (5,374)	(3.07%)	\$ 555,876.93	\$ 590,220.82	\$ (34,344)	(5.82%)
Less: Cost of Sales	\$ 77,841	\$ 60,092	\$ (17,749)	(29.54%)	\$ 232,700.29	\$ 202,074.09	\$ (30,626)	(15.16%)
Payroll & Benefits	\$ 369,710	\$ 381,145	\$ 11,434	3.00%	\$ 1,167,544.66	\$ 1,196,226.76	\$ 28,682	2.40%
Expenses	\$ 134,172.02	\$ 209,571.48	\$ 75,399	35.98%	\$ 725,064.65	\$ 776,583.20	\$ 51,519	6.63%
Net Surplus/(Deficit)	\$ (340,590)	\$ (402,899)	\$ 62,309	15.47%	\$ (1,279,472)	\$ (1,311,619)	\$ 32,147	2.45%

CDARS Operating Account Investments	\$0
Cash in Operating Accounts	\$5,034,498
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

<b>Recreational Expenditures</b>	

<b>Reserves Report:</b>	
Reserve Fund Balance	\$ 4,020,239
CDARS Reserve Investments	\$ -
Transfers	\$ -
Ending balance Reserves funds + CD Investments	\$ 4,020,239

<b>Detail of Monthly Capital Expenditures</b>		<b>R&amp;R</b>
2021-037 Gopher Control (Sales Order 3390)	\$	(10,100.47)
2019-041 Nature Path (Invoices 1853, 1852, 1826)	\$	(5,850.00)
2021-035 MR Patio (invoice 1012546)	\$	(704.76)
2021-030 (Invoice 4012916)	\$	(485.74)
2021-035 Cov. Patio (invoice 1510418)	\$	(3,938.22)
2021-030 Reimburse petty cash from reserves (j. Sanchez concrete pumping) cart path replacement	\$	(730.00)
9/03/21 Recreonics 2022-001 hardware	\$	(361.44)
9/17/21 Holliday Rock 2021-030 carth path replacement	\$	(2,875.37)
9/22/21 American Builders 2021-035 MR Covered Patio	\$	(2,144.62)
YTD	\$	130,219.56

\$ -

<b>Collections Report:</b>			
Number of properties assessed July 1	Current year		Prior year
	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	5,234,197	89.1%	4,770,332
Prior year assessments collected YTD	18,073		22,959
Total assessment collections YTD	\$5,252,270		\$4,793,291
Uncollected	\$643,563		\$1,034,128

Respectfully submitted,  
Rebecca Hewett

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

	September 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	133,208.00	130,150.62	3,057.38	102.35%	434,236.58	422,306.52	11,930.06	102.83%	1,590,405.74
Total 30100.1 - Food Sales	133,208.00	130,150.62	3,057.38	102.35%	434,236.58	422,306.52	11,930.06	102.83%	1,590,405.74
30100.2 - Merchandise Sales	3,764.32	4,187.90	-423.58	89.89%	18,247.39	28,917.31	-10,669.92	63.1%	67,038.91
30100 - Operating - Taxable - Other	-3,706.97	0.00	-3,706.97	100.0%	-11,013.18	0.00	-11,013.18	100.0%	0.00
Total 30100 - Operating - Taxable	133,265.35	134,338.52	-1,073.17	99.2%	441,470.79	451,223.83	-9,753.04	97.84%	1,657,444.65
30101 - Liquor Sales - Taxable	13,503.19	12,658.46	844.73	106.67%	41,874.90	42,475.57	-600.67	98.59%	142,107.86
30103 - Beer Sales	8,723.64	10,982.55	-2,258.91	79.43%	30,744.27	37,311.99	-6,567.72	82.4%	112,665.31
30104 - Wine Sales	6,126.16	8,034.22	-1,908.06	76.25%	15,640.67	24,730.90	-9,090.23	63.24%	94,947.25
30105 - Non Alcoholic Beverages	7,929.68	8,908.69	-979.01	89.01%	26,146.30	34,478.53	-8,332.23	75.83%	101,962.40
Total 30099 - Income - Taxable Sales	169,548.02	174,922.44	-5,374.42	96.93%	555,876.93	590,220.82	-34,343.89	94.18%	2,109,127.47
30199 - Income - Non Taxable Sales									
30200 - Operating - Non Taxable	106.75	0.00	106.75	100.0%	246.75	0.00	246.75	100.0%	0.00
30201 - Snack Sales - Non Taxable	83.00	85.00	-2.00	97.65%	140.75	2,880.00	-2,739.25	4.89%	5,590.00
Total 30199 - Income - Non Taxable Sales	189.75	85.00	104.75	223.24%	387.50	2,880.00	-2,492.50	13.46%	5,590.00
30204 - Instructional Fees - In	2,181.00	3,010.00	-829.00	72.46%	13,283.15	16,581.00	-3,297.85	80.11%	39,615.00
30205 - Range Balls	1,984.00	1,580.00	404.00	125.57%	6,464.00	5,490.00	974.00	117.74%	14,538.00
30206 - Pull Car Rentals	5.00	35.00	-30.00	14.29%	37.00	160.00	-123.00	23.13%	475.00
30207 - Club Rentals	210.00	50.00	160.00	420.0%	460.00	265.00	195.00	173.59%	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	7,830.00	5,716.50	2,113.5	136.97%	27,040.00	27,189.00	-149.00	99.45%	60,065.30
30212 - Guest Fees	2,375.00	845.00	1,530.00	281.07%	12,384.00	15,250.00	-2,866.00	81.21%	23,195.00
30215 - Golf Cart Trail Fees	108.16	0.00	108.16	100.0%	621.92	0.00	621.92	100.0%	25,000.00
30217 - Green Fees	6,035.00	4,349.51	1,685.49	138.75%	21,525.00	22,669.35	-1,144.35	94.95%	50,009.12
30218 - Ranges - Campground Fees	1,380.00	710.00	670.00	194.37%	5,700.00	4,020.00	1,680.00	141.79%	9,860.00
30220 - Ground Maintenance	1,500.00	1,500.00	0.00	100.0%	4,500.00	4,500.00	0.00	100.0%	16,000.00
30226 - Show & Events Income	770.00	250.00	520.00	308.0%	4,365.00	1,050.00	3,315.00	415.71%	10,200.00
30230 - Administrative Fees	9,001.74	11,270.00	-2,268.26	79.87%	38,050.39	33,810.00	4,240.39	112.54%	124,990.00
30231 - Amenity Card Fees	170.00	125.00	45	136.0%	580.00	375.00	205.00	154.67%	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	115.00	40.00	75.00	287.5%	525.00	120.00	405.00	437.5%	450.00
30300 - Fishing & Boat Permits	173.00	170.00	3.00	101.77%	2,127.00	820.00	1,307.00	259.39%	2,805.00
30303 - Arena & Ground Fees	935.00	60.00	875.00	1,558.33%	2,315.00	2,860.00	-545.00	80.94%	3,980.00
30305 - Horse Board	10,440.00	13,981.00	-3,541	74.67%	40,170.00	42,743.00	-2,573.00	93.98%	162,305.00
30306 - Shavings	1,140.00	500.00	640.00	228.0%	3,310.00	1,500.00	1,810.00	220.67%	6,000.00
30307 - Turn-Out Fees	80.00	430.00	-350.00	18.61%	240.00	1,540.00	-1,300.00	15.58%	6,100.00
30308 - Supplements - equestrian	0.00	120.00	-120.00	0.0%	30.00	420.00	-390.00	7.14%	2,055.00
30400 - Rental Facilities	747.75	2,625.00	-1,877.25	28.49%	2,903.25	7,080.00	-4,176.75	41.01%	18,655.00
30495 - NSF Check Charges	0.00	100.00	-100.00	0.0%	0.00	300.00	-300.00	0.0%	500.00
30497 - Interest Income - Deferred	0.40	5.00	-4.60	8.0%	4.03	80.00	-75.97	5.04%	420.00
30499 - Dividend Income - Operating	0.00	20.00	-20.00	0.0%	0.00	110.00	-110.00	0.0%	230.00
30500 - Interest Income - Operating	614.96	1,010.00	-395.04	60.89%	1,795.82	3,030.00	-1,234.18	59.27%	12,120.00
30501 - Assmnt Int Serv Chg Penalty									
30501.1 - Penalties	5,384.20	8,250.00	-2,865.80	65.26%	19,579.02	23,750.00	-4,170.98	82.44%	36,750.00
30501.3 - Service Charge	7,960.00	12,450.00	-4,490.00	63.94%	26,120.00	37,350.00	-11,230.00	69.93%	57,150.00
Total 30501 - Assmnt Int Serv Chg Penalty	13,344.20	20,700.00	-7,355.80	64.47%	45,699.02	61,100.00	-15,400.98	74.79%	93,900.00
30601 - ECC Filing Fees	1,125.00	1,500.00	-375	75.0%	5,400.00	4,500.00	900.00	120.0%	15,400.00
30602 - ECC Fines	7,875.00	300.00	7,575.00	2,625.0%	31,812.50	800.00	31,012.50	3,976.56%	3,100.00
30603 - Inspection Fees	0.00	925.00	-925.00	0.0%	900.00	3,025.00	-2,125.00	29.75%	10,900.00
30604 - ECC - Engineering Fees	0.00	100.00	-100.00	0.0%	800.00	300.00	500.00	266.67%	1,800.00
30705 - Unclaimed Deposits	0.00	100.00	-100	0.0%	0.00	1,200.00	-1,200.00	0.0%	2,100.00
30800 - Sport League Fees	1,175.00	774.00	401	151.81%	7,936.20	7,076.50	859.70	112.15%	32,177.00

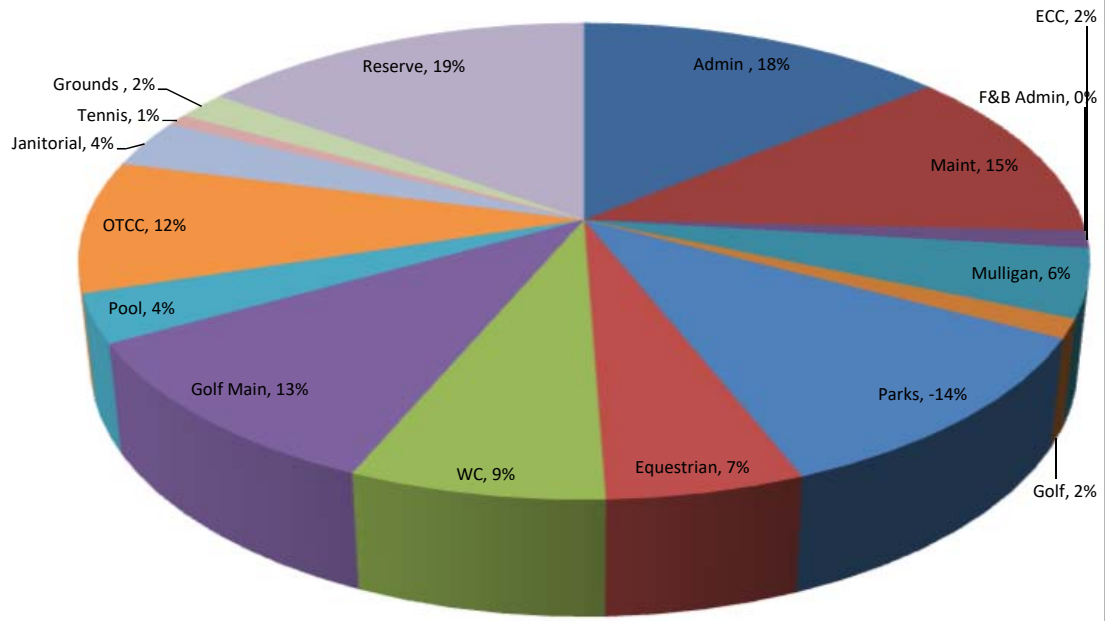
Bear Valley Springs Association  
COMBINED ALL DEPT - Income Statement  
September 2021

	September 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	80.00	0.00	80.00	100.0%	395.00	0.00	395.00	100.0%	0.00
<b>Total Income</b>	<b>241,132.98</b>	<b>247,908.45</b>	<b>-6775.47</b>	<b>97.27%</b>	<b>845,837.71</b>	<b>863,264.67</b>	<b>-17,426.96</b>	<b>97.98%</b>	<b>2,869,533.89</b>
<b>Cost of Goods Sold</b>									
40100 · Purchases - Food & Other	65,528.17	47,438.94	18,089.23	138.13%	198,766.72	156,532.66	42,234.06	126.98%	582,507.20
40101 · Purchases - Liquor	3,099.97	2,745.06	354.91	112.93%	8,280.33	9,186.60	-906.27	90.14%	30,907.34
40105 · Purchases - Snacks Non-Taxable	124.52	100.00	24.52	124.52%	124.52	250.00	-125.48	49.81%	900.00
40106 · Purchases - Beer	4,246.48	3,709.19	537.29	114.49%	13,178.83	12,723.33	455.50	103.58%	38,516.72
40107 · Purchases - Wine	2,034.05	3,051.60	-1,017.55	66.66%	4,681.86	9,773.05	-5,091.19	47.91%	36,713.24
40108 · Purchases - Non-Alcoholic Bev	2,758.18	3,047.07	-288.89	90.52%	11,587.27	13,608.45	-2,021.18	85.15%	38,926.79
40200 · Inventory Adjustments - Food	56.77	0.00	56.77	100.0%	-2,874.84	0.00	-2,874.84	100.0%	0.00
40201 · Inventory Adjustments - Liquor	0.00	0.00	0.00	0.0%	302.32	0.00	302.32	100.0%	0.00
40203 · Inventory Adjustments - Beer	0.00	0.00	0.00	0.0%	-268.69	0.00	-268.69	100.0%	0.00
40204 · Inventory Adjustments - Wine	0.00	0.00	0.00	0.0%	-112.74	0.00	-112.74	100.0%	0.00
40205 · Inventory Adjustments - Snacks	-7.13	0.00	-7.13	100.0%	-13.04	0.00	-13.04	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	0.00	0.00	0.00	0.0%	-952.25	0.00	-952.25	100.0%	0.00
<b>Total COGS</b>	<b>77,841.01</b>	<b>60,091.86</b>	<b>17,749.15</b>	<b>129.54%</b>	<b>232,700.29</b>	<b>202,074.09</b>	<b>30,626.20</b>	<b>115.16%</b>	<b>728,471.29</b>
<b>Gross Profit</b>	<b>163,291.97</b>	<b>187,816.59</b>	<b>-24,524.62</b>	<b>86.94%</b>	<b>613,137.42</b>	<b>661,190.58</b>	<b>-48,053.16</b>	<b>92.73%</b>	<b>2,141,062.60</b>
<b>Expense</b>									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	224,782.40	226,647.59	-1865.19	99.18%	708,128.13	718,971.47	-10,843.34	98.49%	2,558,789.57
50102 · Payroll Expense - Salaried	64,765.57	69,289.17	-4523.6	93.47%	192,573.07	201,362.80	-8,789.73	95.64%	829,740.79
50103 · Payroll Expense - OVERTIME	4,464.70	0.00	4,464.70	100.0%	16,864.27	0.00	16,864.27	100.0%	0.00
50200 · Payroll Taxes									
50201 · Social Security	18,977.57	20,283.48	-1,305.91	93.56%	59,800.85	62,090.87	-2,290.02	96.31%	227,423.97
50202 · Medicare	4,438.30	4,743.72	-305.42	93.56%	13,985.68	14,521.29	-535.61	96.31%	53,187.86
50203 · FUI	321.68	207.50	114.18	155.03%	1,281.68	1,139.06	142.62	112.52%	29,660.29
50204 · CA SUI	1,730.18	1,277.10	453.08	135.48%	6,864.90	6,986.05	-121.15	98.27%	38,520.22
50200 · Payroll Taxes - Other	911.74	0.00	911.74	100.0%	2,871.94	0.00	2,871.94	100.0%	0.00
<b>Total 50200 · Payroll Taxes</b>	<b>26,379.47</b>	<b>26,511.80</b>	<b>-132.33</b>	<b>99.5%</b>	<b>84,805.05</b>	<b>84,737.27</b>	<b>67.78</b>	<b>100.08%</b>	<b>348,792.34</b>
50300 · Workers Compensation	21,639.00	16,396.56	5242.44	131.97%	36,828.90	57,278.43	-20,449.53	64.3%	196,397.02
50350 · Group Health Insurance	8,067.52	26,592.74	-18525.22	30.34%	69,077.99	79,778.16	-10,700.17	86.59%	319,112.73
50400 · Retirement Contributions	4,464.70	3,044.00	1,420.70	146.67%	14,611.95	10,348.00	4,263.95	141.21%	40,024.00
50410 · Vacations Benefits	12,690.99	10,767.03	1,923.96	117.87%	37,479.30	36,450.22	1,029.08	102.82%	137,502.53
50420 · Employee Meals	2,456.00	1,895.63	560.37	129.56%	7,176.00	7,300.41	-124.41	98.3%	25,187.43
<b>Total 50100 · Payroll Expenses</b>	<b>369,710.35</b>	<b>381,144.52</b>	<b>-11434.17</b>	<b>97.0%</b>	<b>1,167,544.66</b>	<b>1,196,226.76</b>	<b>-28,682.10</b>	<b>97.6%</b>	<b>4,455,546.41</b>
50110 · Employee incentive Programs	0.00	12,500.00	-12500	0.0%	3,822.30	17,500.00	-13,677.70	21.84%	55,500.00
50510 · First Aid	310.76	68.00	242.76	457.0%	321.35	1,231.00	-909.65	26.11%	2,617.00
50512 · Drug Testing	0.00	585.00	-585	0.0%	103.00	2,120.00	-2,017.00	4.86%	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	10,337.07	4,332.00	6005.07	238.62%	19,113.98	12,356.00	6,757.98	154.69%	50,524.00
51400 · Vehicle Allowances	934.05	1,134.83	-200.78	82.31%	2,724.45	3,404.49	-680.04	80.03%	13,617.96
51800 · Electricity	17,347.91	15,774.50	1573.41	109.97%	56,407.14	50,262.20	6,144.94	112.23%	144,977.80
51900 · Natural Propane & Gas	4,614.23	2,950.10	1664.13	156.41%	10,469.94	8,111.70	2,358.24	129.07%	97,899.30
52000 · Water - Potable	8,551.10	15,033.75	-6482.65	56.88%	50,479.32	33,911.75	16,567.57	148.86%	90,448.00
52001 · Sewer Fees	1,894.86	6,267.00	-4372.14	30.24%	25,014.58	19,791.00	5,223.58	126.39%	47,208.15
52002 · Water - Effluent	8,790.08	5,000.00	3790.08	175.8%	27,181.44	15,000.00	12,181.44	181.21%	35,000.00
52003 · Water - Non-Potable	-89,702.25	-38,100.00	-51602.25	235.44%	6,571.34	20,600.00	-14,028.66	31.9%	187,050.00
52100 · Trash	3,056.56	4,761.58	-1705.02	64.19%	10,078.97	14,284.74	-4,205.77	70.56%	57,138.96
52200 · Telephone	2,637.52	3,324.75	-687.23	79.33%	9,155.52	10,574.25	-1,418.73	86.58%	40,537.00
52300 · Office Supplies	1,314.29	1,259.00	55.29	104.39%	4,136.54	4,513.00	-376.46	91.66%	18,601.00
52400 · Minor Equipment & Tools	4,755.43	3,208.23	1547.2	148.23%	19,660.74	14,484.69	5,176.05	135.74%	37,760.30
52500 · Licenses, Fees & Subs	5,120.58	5,792.50	-671.92	88.4%	26,366.40	24,450.55	1,915.85	107.84%	78,560.35
52501 · Conference, Seminars & Training	1,967.66	909.00	1058.66	216.46%	1,967.66	2,689.00	-721.34	73.17%	17,248.00
52600 · Postage & Shipping	19.11	1,031.00	-1011.89	1.85%	2,298.84	1,913.00	385.84	120.17%	9,492.00
52801 · Committee Fees	325.00	250.00	75	130.0%	850.00	750.00	100.00	113.33%	2,650.00
52900 · Community Relations	371.50	3,795.00	-3423.5	9.79%	2,827.46	7,130.00	-4,302.54	39.66%	13,450.00

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52901 · Disaster Planning	0.00	0.00	0	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	11,250.00	-11,150.00	0.89%	45,000.00
52910 · Employee Relations	1,422.93	1,924.47	-501.54	73.94%	14,419.35	13,890.24	529.11	103.81%	40,346.26
53000 · Legal Fees	6,630.50	4,950.00	1680.5	133.95%	13,948.10	9,250.00	4,698.10	150.79%	29,000.00
53001 · Golf Course Management Fees	51,253.84	49,500.00	1753.84	103.54%	153,761.52	148,500.00	5,261.52	103.54%	598,000.00
53010 · Legal Settlements	0.00	10,000.00	-10000	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%	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%	47,457.98	72,625.05	-25,167.07	65.35%	290,500.11
53301 · Travel	0.00	0.00	0	0.0%	95.37	400.00	-304.63	23.84%	7,010.00
53302 · Spoilage	309.90	890.00	-580.1	34.82%	2,182.25	1,720.00	462.25	126.88%	7,530.00
53303 · Entertainment	1,400.00	1,975.00	-575	70.89%	3,700.00	5,925.00	-2,225.00	62.45%	23,400.00
53400 · Property Taxes - Possessory	960.45	1,700.00	-739.55	56.5%	2,881.35	5,100.00	-2,218.65	56.5%	20,400.00
53410 · Property Taxes - Unsecured	2,241.08	3,400.00	-1158.92	65.91%	6,723.24	10,200.00	-3,476.76	65.91%	40,800.00
53420 · Property Taxes - Lease Equip	0.00	12.00	-12	0.0%	0.00	36.00	-36.00	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	700.00	-700.00	0.0%	1,850.00
53700 · Collection Expense	0.00	115.00	-115	0.0%	0.00	345.00	-345.00	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	2,749.40	2,122.16	627.24	129.56%	5,813.35	7,036.48	-1,223.13	82.62%	29,045.92
54600 · Outside Services	8,786.10	10,653.67	-1867.57	82.47%	27,019.44	32,625.48	-5,606.04	82.82%	121,981.51
54610 · 401K Plan Administration Fees	0.00	0.00	0	0.0%	0.00	562.50	-562.50	0.0%	2,250.00
54710 · Payroll Services	2,033.50	1,500.00	533.5	135.57%	4,942.91	5,200.00	-257.09	95.06%	21,400.00
54800 · Equipment Repair & Maintenance	2,566.24	929.00	1637.24	276.24%	2,906.54	6,242.00	-3,335.46	46.56%	21,248.00
54900 · Bad Debt	6,500.00	6,500.00	0	100.0%	19,500.00	19,500.00	0.00	100.0%	78,000.00
55001 · Chemicals	1,541.73	5,853.75	-4312.02	26.34%	19,377.63	30,145.00	-10,767.37	64.28%	59,789.00
55003 · Sand & Gravel	1,440.00	200.00	1240	720.0%	3,451.00	900.00	2,551.00	383.44%	6,200.00
55200 · Maint Materials & Supplies	9,693.02	4,440.00	5253.02	218.31%	15,693.25	14,062.00	1,631.25	111.6%	57,582.00
55201 · Horse Trail Maintenance	0.00	200.00	-200	0.0%	141.04	600.00	-458.96	23.51%	2,400.00
55300 · Janitorial Supplies	1,823.37	2,300.00	-476.63	79.28%	4,267.75	7,195.00	-2,927.25	59.32%	27,925.00
55600 · Uniform Allowance	370.50	423.00	-52.5	87.59%	1,156.50	1,278.00	-121.50	90.49%	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	7,065.55	7,914.00	-848.45	89.28%	24,918.46	28,406.00	-3,487.54	87.72%	93,626.00
56000 · Cleaning Supplies	32.70	270.00	-237.3	12.11%	158.68	810.00	-651.32	19.59%	3,240.00
56100 · Construction Materials	363.65	700.00	-336.35	51.95%	748.05	2,100.00	-1,351.95	35.62%	8,400.00
56200 · Decorations	0.00	50.00	-50	0.0%	0.00	100.00	-100.00	0.0%	2,045.00
56300 · Glass/China/Silver Replacement	0.00	500.00	-500	0.0%	26.94	2,650.00	-2,623.06	1.02%	7,150.00
56400 · Linens, Uniforms & Mats	3,038.45	4,645.00	-1606.55	65.41%	9,104.65	16,975.00	-7,870.35	53.64%	58,810.00
56800 · Bank Fees & Credit Card Charges	324.53	294.50	30.03	110.2%	983.34	1,158.50	-175.16	84.88%	3,909.00
57001 · Feed & Supplements	11,366.79	0.00	11366.79	100.0%	21,413.54	9,200.00	12,213.54	232.76%	46,000.00
57200 · Equipment Maintenance Agreement	687.37	736.54	-49.17	93.32%	1,918.54	2,809.62	-891.08	68.29%	12,488.48
57300 · Software & Upgrades	5,481.00	0.00	5481	100.0%	5,481.00	0.00	5,481.00	100.0%	15,575.00
57400 · Stable Bedding	1,092.69	584.00	508.69	187.1%	2,914.26	1,752.00	1,162.26	166.34%	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	50.00	-50	0.0%	0.00	262.00	-262.00	0.0%	776.00
58300 · Recreational Supplies	0.00	100.00	-100	0.0%	510.01	850.00	-339.99	60.0%	3,250.00
58301 · Sports League Supplies	360.13	2,165.00	-1804.87	16.63%	5,430.36	8,340.00	-2,909.64	65.11%	29,565.00
58302 · Event Expenses	71.07	50.00	21.07	142.14%	95.44	864.00	-768.56	11.05%	3,359.00
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%	0.00	0.00	0.00	0.0%	6,000.00
58800 · Cash Over/Short	174.50	0.00	174.5	100.0%	640.61	0.00	640.61	100.0%	0.00
59500 · Credit Card Commission	5,699.91	3,989.81	1,710.10	142.86%	18,024.04	13,070.96	4,953.08	137.89%	45,058.61
90008 · Bank Service Charges	30.00	0.00	30.00	100.0%	130.00	0.00	130.00	100.0%	0.00
Total Expense	503,882.37	590,716.00	-86,833.63	85.3%	1,892,609.31	1,972,809.96	-80,200.65	95.94%	7,427,884.12
Net Ordinary Income	-340,590.40	-402,899.41	62,309.01	84.54%	-1,279,471.89	-1,311,619.38	32,147.49	97.55%	-5,286,821.52
Net Income	-340,590.40	-402,899.41	62,309.01	84.54%	-1,279,471.89	-1,311,619.38	32,147.49	97.55%	-5,286,821.52

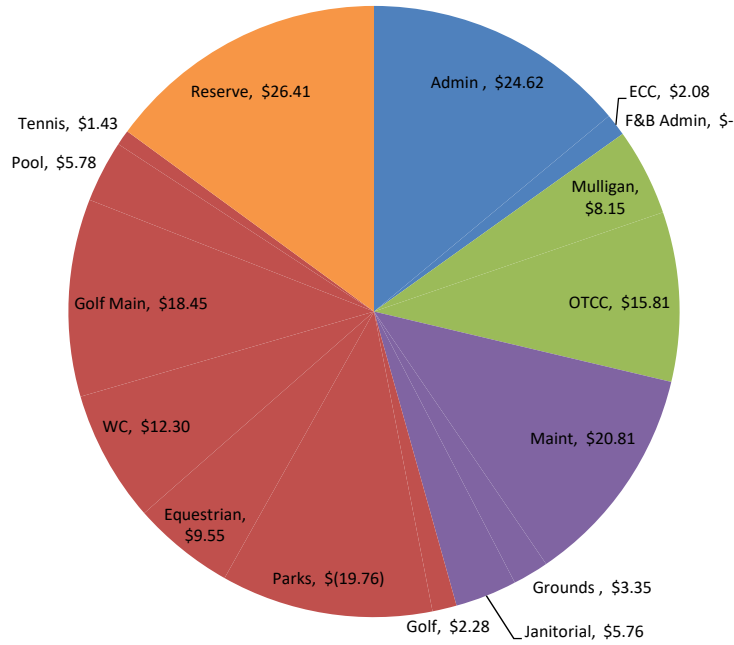
### Departmental Subsidy



### Departmental Subsidy

\$ (75,831.05)	<b>Dept10</b>	Admin	18%
\$ (64,079.41)	<b>Dept11</b>	Maint	15%
\$ -	<b>Dept12</b>	F&B Admin	0%
\$ (6,394.33)	<b>Dept13</b>	ECC	2%
\$ (25,105.04)	<b>Dept15</b>	Mulligan	6%
\$ (7,026.75)	<b>Dept16</b>	Golf	2%
\$ 60,872.90	<b>Dept17</b>	Parks	-14%
\$ (29,400.49)	<b>Dept18</b>	Equestrian	7%
\$ (37,870.65)	<b>Dept19</b>	WC	9%
\$ (56,829.18)	<b>Dept20</b>	Golf Main	13%
\$ (17,794.11)	<b>Dept21</b>	Pool	4%
\$ (48,691.21)	<b>Dept24</b>	OTCC	12%
\$ (17,741.08)	<b>Dept26</b>	Janitorial	4%
\$ (4,390.71)	<b>Dept28</b>	Tennis	1%
\$ (10,309.29)	<b>Dept30</b>	Grounds	2%
\$ (81,352.00)	<b>RESERVE</b>	Reserve	19%
			\$ (340,590.40)
			\$ (421,942.40)

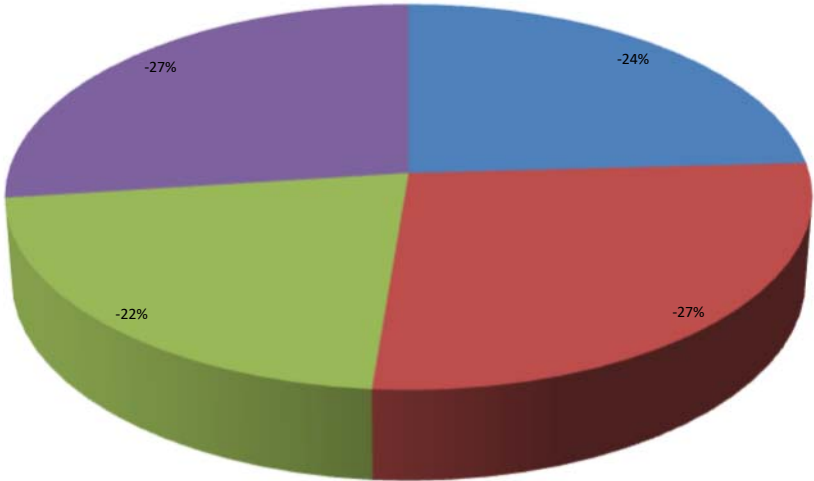
### Departmental Dollar Subsidy



### Departmental Subsidy

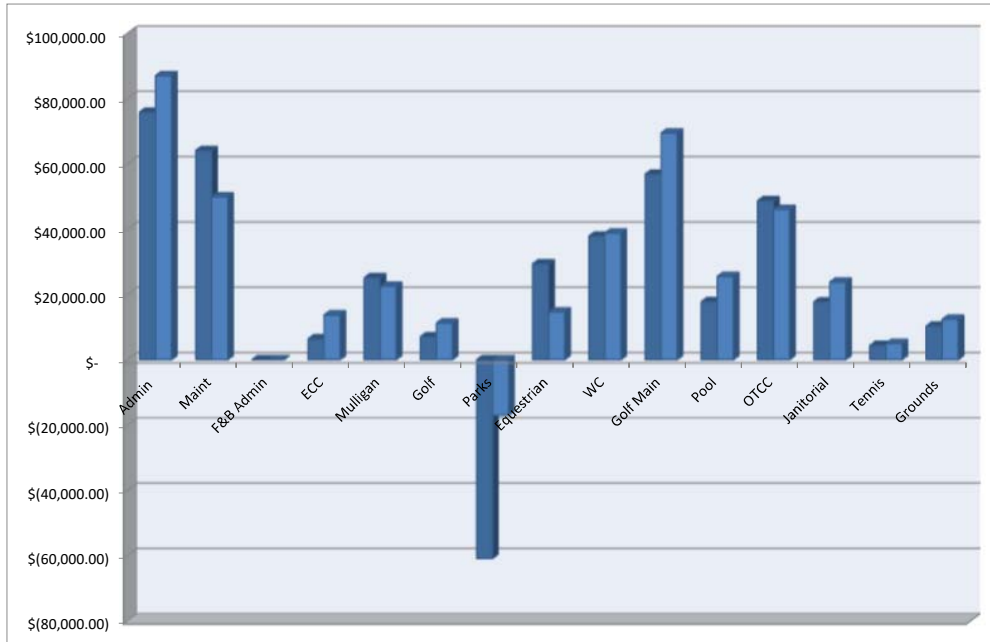
\$	(75,831.05)	<b>Dept10</b>	Admin	\$	24.62	18%
\$	(6,394.33)	<b>Dept13</b>	ECC	\$	2.08	2%
\$	-	<b>Dept12</b>	F&B Admin	\$	-	0%
\$	(25,105.04)	<b>Dept15</b>	Mulligan	\$	8.15	6%
\$	(48,691.21)	<b>Dept24</b>	OTCC	\$	15.81	12%
\$	(64,079.41)	<b>Dept11</b>	Maint	\$	20.81	15%
\$	(10,309.29)	<b>Dept30</b>	Grounds	\$	3.35	2%
\$	(17,741.08)	<b>Dept26</b>	Janitorial	\$	5.76	4%
\$	(7,026.75)	<b>Dept16</b>	Golf	\$	2.28	2%
\$	60,872.90	<b>Dept17</b>	Parks	\$	(19.76)	-14%
\$	(29,400.49)	<b>Dept18</b>	Equestrian	\$	9.55	7%
\$	(37,870.65)	<b>Dept19</b>	WC	\$	12.30	9%
\$	(56,829.18)	<b>Dept20</b>	Golf Main	\$	18.45	13%
\$	(17,794.11)	<b>Dept21</b>	Pool	\$	5.78	4%
\$	(4,390.71)	<b>Dept28</b>	Tennis	\$	1.43	1%
\$	(81,352.00)	<b>RESERVE</b>	Reserve	\$	26.41	19%
					137	\$ (340,590.40)
					\$	137.00 \$ (421,942.40)

### Group Subsidy

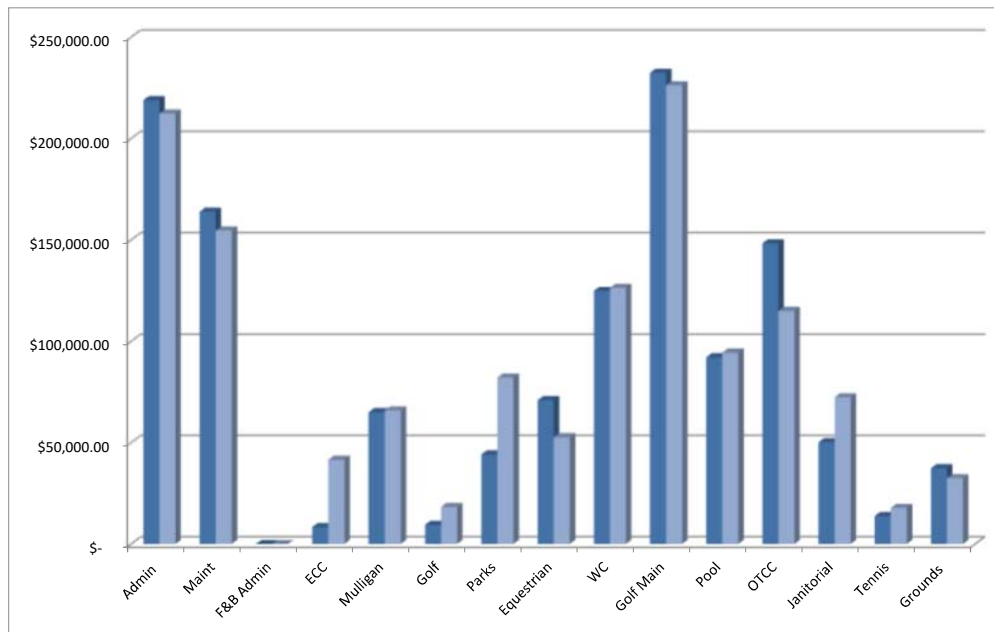


- Admin
- Recreation
- Food & Beverage
- Main

\$ (6,394.33)	Dept13	ECC	Admin	-\$82,225.38
\$ (75,831.05)	Dept10	Admin	Recreation	-\$92,438.99
\$ -	Dept12	F&B Admin	Food & Beverage	-\$73,796.25
\$ (25,105.04)	Dept15	Mulligan	Main	-\$92,129.78
\$ (48,691.21)	Dept24	OTCC		
\$ (29,400.49)	Dept18	Equestrian		
\$ (37,870.65)	Dept19	WC		
\$ (56,829.18)	Dept20	Golf Main		
\$ (17,794.11)	Dept21	Pool		
\$ 60,872.90	Dept17	Parks		
\$ (7,026.75)	Dept16	Golf		
\$ (4,390.71)	Dept28	Tennis		
\$ (10,309.29)	Dept30	Grounds		
\$ (64,079.41)	Dept11	Maint		
\$ (17,741.08)	Dept26	Janitorial		



	Actual	Budget
Admin	\$ 75,831.05	\$ 87,015.93
Maint	\$ 64,079.41	\$ 49,918.27
F&B Admin	\$ -	\$ -
ECC	\$ 6,394.33	\$ 13,712.22
Mulligan	\$ 25,105.04	\$ 22,512.92
Golf	\$ 7,026.75	\$ 11,237.93
Parks	\$ (60,872.90)	\$ (17,039.42)
Equestrian	\$ 29,400.49	\$ 14,621.48
WC	\$ 37,870.65	\$ 38,833.15
Golf Main	\$ 56,829.18	\$ 69,446.09
Pool	\$ 17,794.11	\$ 25,527.15
OTCC	\$ 48,691.21	\$ 45,993.69
Janitorial	\$ 17,741.08	\$ 23,774.80
Tennis	\$ 4,390.71	\$ 4,972.14
Grounds	\$ 10,309.29	\$ 12,373.06



Year to Date

	Actual	Budget
Admin	\$ 218,882.71	\$ 212,260.40
Maint	\$ 163,855.79	\$ 154,586.14
F&B Admin	\$ -	\$ -
ECC	\$ 8,360.86	\$ 41,507.89
Mulligan	\$ 64,992.98	\$ 65,848.67
Golf	\$ 9,420.62	\$ 18,267.89
Parks	\$ 44,132.65	\$ 82,086.60
Equestrian	\$ 70,934.40	\$ 52,635.97
WC	\$ 124,819.46	\$ 126,371.86
Golf Main	\$ 232,418.47	\$ 226,232.27
Pool	\$ 92,049.51	\$ 94,394.96
OTCC	\$ 148,264.13	\$ 114,963.47
Janitorial	\$ 50,203.19	\$ 72,298.81
Tennis	\$ 13,777.47	\$ 17,765.27
Grounds	\$ 37,359.65	\$ 32,399.18



Sep 30, 21

ASSETS

Current Assets

Checking/Savings

10000 · Operating Cash

10001 · Petty Cash 6,900.00

10004 · Cash Bank 7,570.00

10007 · CAB Deferred Operating Account 9,876.13

10009 · Bank of the Sierra 103,986.19

10021 · CAB - Operating 4,930,512.21

Total 10000 · Operating Cash 5,058,844.53

10100 · Reserve Cash

10104 · Edward Jones Investments 1,533,289.18

10105 · CAB - Reserves Acct 1,755,916.69

10100 · Reserve Cash - Other 5,311.46

Total 10100 · Reserve Cash 3,294,517.33

Total Checking/Savings 8,353,361.86

Accounts Receivable

11000 · Accounts Receivable

11600 · Assessments Receivable 1,462,566.79

11609 · Penalty, Fees, interest - Assmt 243,578.15

11610 · ECC Fines Receivable 70,687.50

11710 · Other Receivables 24,928.36

11900 · NSF Receivable 1,080.46

12200 · Equestrian Boarding Receivable 6,370.16

12250 · Rules Violation Receivable 285.00

12400 · Outside Accounts Receivable 11,522.87

Total 11000 · Accounts Receivable 1,821,019.29

Total Accounts Receivable 1,821,019.29

Other Current Assets

11605 · Allowance for Doubtful Accounts (1,365,351.56)

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

	<u>Sep 30, 21</u>
13204 · MR Wine	146.24
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	24,800.54
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	45.32
13608 · Whiting Center Non-Alcoholic	(80.88)
Total 13600 · Whiting Center	<u>(35.56)</u>
13800 · Restaurant	
13801 · Restaurant Food	15,342.55
Total 13800 · Restaurant	<u>15,342.55</u>
Total 13000 · Inventory	71,629.72
14000 · Prepaid Insurance	200,830.03
14002 · Prepaid Property Taxes	28,813.78
14990 · Undeposited Funds	4,114.00
Total Other Current Assets	<u>(1,059,964.03)</u>
Total Current Assets	<u>9,114,417.12</u>
<b>TOTAL ASSETS</b>	<u><u>9,114,417.12</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	(3,278.09)
20000 · Accounts Payable - Other	(1,438.32)
Total 20000 · Accounts Payable	<u>(4,716.41)</u>
21501 · ECC Refundable Deposits	139,900.00
21502 · Amenity Cards Payable	24,112.50
21600 · Renters Card Deposits	14,600.00
Total Accounts Payable	<u>173,896.09</u>
Other Current Liabilities	
20105 · Gift Certificates Payable	24,438.88
20200 · Payroll Payable	143,665.23
20203 · 401K Plan - Employee	5,110.69
20204 · 401 K Employee Loan Payable	564.65
20207 · 401K Plan - Employer	1,903.86
20401 · Payroll Taxes Payable	52,771.04

	<u>Sep 30, 21</u>
20420 · Tips Clearing	(10.00)
20501 · Accrued Vacation Earned Payable	151,489.53
20600 · Accrued Sales Tax Payable	12,349.41
20900 · Deferred Revenue Assets	14,043.36
Total Other Current Liabilities	<u>406,326.65</u>
Total Current Liabilities	<u>580,222.74</u>
Total Liabilities	<u>580,222.74</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	(945.00)
29080 · Reserve Expenditures	(3,546,299.33)
29050 · Designated Reserves - Other	14,589.40
Total 29050 · Designated Reserves	<u>2,158,572.97</u>
29990 · Prior Retained Earnings	1,265,253.38
29997 · PROPERTY Fund Balance	449,918.00
Net Income	4,660,450.03
Total Equity	<u>8,534,194.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,114,417.12</u></u>