

	Jun 30, 22
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Cash	
10001 · Petty Cash	17,070.00
10007 · CAB Deferred Operating Account	2,457,791.44
10009 · Bank of the Sierra	178,692.69
10021 · CAB - Operating	463,916.37
Total 10000 · Operating Cash	3,117,470.50
10100 · Reserve Cash	
10104 · Edward Jones Investments	1,679,777.36
10105 · CAB - Reserves Acct	2,465,297.62
Total 10100 · Reserve Cash	4,145,074.98
Total Checking/Savings	7,262,545.48
Accounts Receivable	
11000 · Accounts Receivable	
11600 · Assessments Receivable	992,420.73
11609 · Penalty, Fees, interest - Assmt	196,582.93
11610 · ECC Fines Receivable	56,862.50
11710 · Other Receivables	27,120.31
11900 · NSF Receivable	1,080.46
12200 · Equestrian Boarding Receivable	11,687.29
12250 · Rules Violation Receivable	285.00
12400 · Outside Accounts Receivable	14,069.84
Total 11000 · Accounts Receivable	1,300,109.06
Total Accounts Receivable	1,300,109.06
Other Current Assets	
11605 · Allowance for Doubtful Accounts	(1,345,851.56)
12401 · IBS- House Charges Receivable	16.94

12:09 PM
08/09/22
Accrual Basis

Bear Valley Springs Association
Balance Sheet
As of June 30, 2022

	<u>Jun 30, 22</u>
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	7,624.10
13103 · Bar Beer	2,569.67
13104 · Bar Wine	2,996.91
13108 · Bar - Non-Alcoholic	<u>1,698.34</u>
Total 13100 · Bar	14,889.02
13200 · Mulligan Room	
13201 · MR Food	11,269.69
13202 · MR Liquor	690.25
13203 · MR Beer	883.09
13204 · MR Wine	152.98
13208 · Mulligan Rm - Non-Alcoholic bev	<u>2,231.59</u>
Total 13200 · Mulligan Room	15,227.60
13300 · Pool	
13309 · Pool - Merchandise Taxable	<u>96.20</u>
Total 13300 · Pool	96.20
13400 · Golf Shop	21,450.86
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	<u>54.70</u>
Total 13600 · Whiting Center	54.70
13800 · Restaurant	
13801 · Restaurant Food	<u>23,138.05</u>
Total 13800 · Restaurant	<u>23,138.05</u>
Total 13000 · Inventory	74,856.43

Bear Valley Springs Association
Balance Sheet
As of June 30, 2022

	Jun 30, 22
14000 · Prepaid Insurance	368,138.72
14990 · Undeposited Funds	1,236.00
Total Other Current Assets	(901,603.47)
Total Current Assets	7,661,051.07
TOTAL ASSETS	7,661,051.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	151,376.23
Total 20000 · Accounts Payable	151,376.23
21501 · ECC Refundable Deposits	138,250.00
21502 · Amenity Cards Payable	35,362.50
21600 · Renters Card Deposits	14,175.00
Total Accounts Payable	339,163.73
Other Current Liabilities	
20105 · Gift Certificates Payable	25,392.45
20115 · Tips Payable	263.76
20117 · Banquet Service Charge	(169.36)
20118 · Instructional/Lesson Fees	(1,561.50)
20200 · Payroll Payable	134,405.91
20203 · 401K Plan - Employee	5,609.10
20204 · 401 K Employee Loan Payable	755.47
20207 · 401K Plan - Employer	2,665.50
20401 · Payroll Taxes Payable	17,158.99
20501 · Accrued Vacation Earned Payable	170,457.83
20600 · Accrued Sales Tax Payable	18,660.53

Bear Valley Springs Association
Balance Sheet
As of June 30, 2022

	Jun 30, 22
20900 · Deferred Revenue Assets	2,457,792.52
Total Other Current Liabilities	2,831,431.20
Total Current Liabilities	3,170,594.93
Total Liabilities	3,170,594.93
Equity	
29050 · Designated Reserves	
29051 · Designated Reserves-Beg of Year	2,463,396.23
29054 · Reserve Transfers	1,005,511.00
29059 · Interest and Dividends EJ	26,220.74
29060 · Unrealized (Gain)\Loss	(53,013.14)
29065 · Interest and Dividends CAB	2,381.31
29067 · Income-Sale of Reserve Item	6,103.00
29070 · Reserve Expense-Bank Charges	(180.00)
29080 · Reserve Expenditures	(446,564.32)
29050 · Designated Reserves - Other	13,041.45
Total 29050 · Designated Reserves	3,016,896.27
29990 · Prior Retained Earnings	1,715,964.37
Net Income	(242,404.50)
Total Equity	4,490,456.14
TOTAL LIABILITIES & EQUITY	7,661,051.07

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jun 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
30004 · Assessments Income	0.00	0.00	0.00	0.0%
30099 · Income - Taxable Sales				
30100 · Operating - Taxable				
30100.1 · Food Sales				
30111 · Dining Room Food Sales	203,993.86	146,039.91	57,953.95	139.7%
30112 · Banquet Food Sales	1,036.98	0.00	1,036.98	100.0%
Total 30100.1 · Food Sales	205,030.84	146,039.91	58,990.93	140.4%
30100.2 · Merchandise Sales	4,900.02	14,058.35	-9,158.33	34.9%
30100 · Operating - Taxable - Other	-4,393.83	0.00	-4,393.83	100.0%
Total 30100 · Operating - Taxable	205,537.03	160,098.26	45,438.77	128.4%
30101 · Liquor Sales - Taxable	17,683.68	15,338.97	2,344.71	115.3%
30103 · Beer Sales	13,858.22	14,175.61	-317.39	97.8%
30104 · Wine Sales	5,956.26	8,324.64	-2,368.38	71.5%
30105 · Non Alcoholic Beverages	13,292.47	13,320.50	-28.03	99.8%
Total 30099 · Income - Taxable Sales	256,327.66	211,257.98	45,069.68	121.3%
30199 · Income - Non Taxable Sales				
30200 · Operating - Non Taxable	69.00	0.00	69.00	100.0%
30201 · Snack Sales - Non Taxable	-333.75	2,060.00	-2,393.75	-16.2%
Total 30199 · Income - Non Taxable Sales	-264.75	2,060.00	-2,324.75	-12.9%
30204 · Instructional Fees - In	14,104.00	7,732.00	6,372.00	182.4%
30205 · Range Balls	1,900.00	1,685.00	215.00	112.8%
30206 · Pull Car Rentals	5.00	55.00	-50.00	9.1%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jun 22	Budget	\$ Over Budget	% of Budget
30207 · Club Rentals	85.00	60.00	25.00	141.7%
30210 · Private Cart Storage	0.00	0.00	0.00	0.0%
30211 · Cart Rentals	8,133.00	10,373.00	-2,240.00	78.4%
30212 · Guest Fees	3,447.00	5,311.00	-1,864.00	64.9%
30215 · Golf Cart Trail Fees	1,200.52	0.00	1,200.52	100.0%
30217 · Green Fees	6,250.00	8,466.98	-2,216.98	73.8%
30218 · Ranges - Campground Fees	1,620.00	1,630.00	-10.00	99.4%
30220 · Ground Maintenance	1,500.00	1,500.00	0.00	100.0%
30226 · Show & Events Income	7,812.00	5,350.00	2,462.00	146.0%
30230 · Administrative Fees	2,718.37	11,270.00	-8,551.63	24.1%
30231 · Amenity Card Fees	10.00	125.00	-115.00	8.0%
30235 · Collection Fees	0.00	0.00	0.00	0.0%
30299 · Dog Park Tags	100.00	40.00	60.00	250.0%
30300 · Fishing & Boat Permits	715.00	360.00	355.00	198.6%
30303 · Arena & Ground Fees	280.00	600.00	-320.00	46.7%
30305 · Horse Board	15,250.07	13,681.00	1,569.07	111.5%
30306 · Shavings	943.98	500.00	443.98	188.8%
30307 · Turn-Out Fees	240.00	580.00	-340.00	41.4%
30308 · Supplements - equestrian	64.00	200.00	-136.00	32.0%
30313 · Blanketing	0.00	0.00	0.00	0.0%
30400 · Rental Facilities	2,126.00	2,675.00	-549.00	79.5%
30495 · NSF Check Charges	0.00	0.00	0.00	0.0%
30497 · Interest Income - Deferred	41.58	300.00	-258.42	13.9%
30499 · Dividend Income - Operating	0.00	30.00	-30.00	0.0%
30500 · Interest Income - Operating	212.72	1,010.00	-797.28	21.1%
30501 · Assmnt Int Serv Chg Penalty				
30501.1 · Penalties	0.00	500.00	-500.00	0.0%
30501.3 · Service Charge	0.00	850.00	-850.00	0.0%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jun 22	Budget	\$ Over Budget	% of Budget
Total 30501 · Assmnt Int Serv Chg Penalty	0.00	1,350.00	-1,350.00	0.0%
30601 · ECC Filing Fees	1,270.00	1,400.00	-130.00	90.7%
30602 · ECC Fines	-17,750.00	400.00	-18,150.00	-4,437.5%
30603 · Inspection Fees	300.00	825.00	-525.00	36.4%
30604 · ECC - Engineering Fees	0.00	300.00	-300.00	0.0%
30705 · Unclaimed Deposits	0.00	100.00	-100.00	0.0%
30800 · Sport League Fees	4,310.00	3,324.00	986.00	129.7%
38000 · Other Revenue Clearing	0.00	1,000.00	-1,000.00	0.0%
70013 · Returned Check Charges	105.00	0.00	105.00	100.0%
Total Income	313,056.15	295,550.96	17,505.19	105.9%
Cost of Goods Sold				
40100 · Purchases - Food & Other	80,308.42	54,224.63	26,083.79	148.1%
40101 · Purchases - Liquor	3,119.79	3,492.87	-373.08	89.3%
40105 · Purchases - Snacks Non-Taxable	0.00	0.00	0.00	0.0%
40106 · Purchases - Beer	5,056.64	4,845.80	210.84	104.4%
40107 · Purchases - Wine	2,259.68	3,249.21	-989.53	69.5%
40108 · Purchases - Non-Alcoholic Bevg	3,966.10	5,753.06	-1,786.96	68.9%
40200 · Inventory Adjustments - Food	574.99	0.00	574.99	100.0%
40201 · Inventory Adjustments - Liquor	-727.57	0.00	-727.57	100.0%
40203 · Inventory Adjustments - Beer	670.87	0.00	670.87	100.0%
40204 · Inventory Adjustments - Wine	-143.82	0.00	-143.82	100.0%
40205 · Inventory Adjustments - Snacks	-15.23	0.00	-15.23	100.0%
40208 · Inventory Adjustment - Non-Alc	1,365.04	0.00	1,365.04	100.0%
Total COGS	96,434.91	71,565.57	24,869.34	134.8%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jun 22	Budget	\$ Over Budget	% of Budget
Gross Profit	216,621.24	223,985.39	-7,364.15	96.7%
Expense				
50100 · Payroll Expenses				
50101 · Payroll expense - Hourly	240,476.58	201,638.05	38,838.53	119.3%
50102 · Payroll Expense - Salaried	74,837.17	69,354.92	5,482.25	107.9%
50103 · Payroll Expense - OVERTIME	8,672.68	0.00	8,672.68	100.0%
50200 · Payroll Taxes				
50201 · Social Security	24,144.42	18,227.64	5,916.78	132.5%
50202 · Medicare	5,646.72	4,262.92	1,383.80	132.5%
50203 · FUI	528.96	430.00	98.96	123.0%
50204 · CA SUI	2,203.84	2,661.30	-457.46	82.8%
50200 · Payroll Taxes - Other	-6,675.97	0.00	-6,675.97	100.0%
Total 50200 · Payroll Taxes	25,847.97	25,581.86	266.11	101.0%
50300 · Workers Compensation	14,995.20	15,611.69	-616.49	96.1%
50350 · Group Health Insurance	22,771.20	26,592.73	-3,821.53	85.6%
50400 · Retirement Contributions	5,214.95	4,108.00	1,106.95	126.9%
50410 · Vacations Benefits	29,343.09	10,767.02	18,576.07	272.5%
50420 · Employee Meals	2,596.00	2,000.75	595.25	129.8%
Total 50100 · Payroll Expenses	424,754.84	355,655.02	69,099.82	119.4%
50110 · Employee incentive Programs	400.00	0.00	400.00	100.0%
50510 · First Aid	443.65	197.00	246.65	225.2%
50512 · Drug Testing	0.00	495.00	-495.00	0.0%
50900 · Elections	15,788.20	14,500.00	1,288.20	108.9%
51100 · Mileage & Vehicle Expense	6,034.80	3,782.00	2,252.80	159.6%
51400 · Vehicle Allowances	769.66	1,134.83	-365.17	67.8%
51800 · Electricity	17,125.16	13,784.90	3,340.26	124.2%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jun 22	Budget	\$ Over Budget	% of Budget
51900 · Natural Propane & Gas	8,686.78	4,861.90	3,824.88	178.7%
52000 · Water - Potable	17,505.78	8,421.50	9,084.28	207.9%
52001 · Sewer Fees	6,018.01	3,022.00	2,996.01	199.1%
52002 · Water - Effluent	5,403.84	5,000.00	403.84	108.1%
52003 · Water - Non-Potable	26,604.31	42,700.00	-16,095.69	62.3%
52100 · Trash	3,090.86	4,761.58	-1,670.72	64.9%
52200 · Telephone	3,012.08	3,324.75	-312.67	90.6%
52300 · Office Supplies	2,466.06	1,229.00	1,237.06	200.7%
52301 · Banking and Billing Supplies	0.00	0.00	0.00	0.0%
52400 · Minor Equipment & Tools	5,238.61	2,654.00	2,584.61	197.4%
52500 · Licenses, Fees & Subs	5,651.73	4,877.55	774.18	115.9%
52501 · Conference, Seminars & Training	0.00	215.00	-215.00	0.0%
52600 · Postage & Shipping	2,467.07	421.00	2,046.07	586.0%
52801 · Committee Fees	175.00	200.00	-25.00	87.5%
52900 · Community Relations	3,982.69	860.00	3,122.69	463.1%
52901 · Disaster Planning	0.00	0.00	0.00	0.0%
52905 · Contingency Fund Expense	2,520.00	3,750.00	-1,230.00	67.2%
52910 · Employee Relations	2,285.77	1,825.44	460.33	125.2%
53000 · Legal Fees	1,863.00	900.00	963.00	207.0%
53001 · Golf Course Management Fees	51,253.84	49,500.00	1,753.84	103.5%
53010 · Legal Settlements	12,679.75	0.00	12,679.75	100.0%
53100 · Audit Services	0.00	0.00	0.00	0.0%
53300 · Insurance-Liability/Umbrella	72,539.41	24,208.34	48,331.07	299.6%
53301 · Travel	0.00	0.00	0.00	0.0%
53302 · Spoilage	333.70	550.00	-216.30	60.7%
53303 · Entertainment	3,000.00	2,050.00	950.00	146.3%
53400 · Property Taxes - Possessory	960.45	1,700.00	-739.55	56.5%
53410 · Property Taxes - Unsecured	2,241.09	3,400.00	-1,158.91	65.9%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jun 22	Budget	\$ Over Budget	% of Budget
53420 · Property Taxes - Lease Equip	0.00	12.00	-12.00	0.0%
53421 · Fed & CA Filing Fees	0.00	0.00	0.00	0.0%
53600 · Advertising & Promotion	0.00	100.00	-100.00	0.0%
53700 · Collection Expense	0.00	115.00	-115.00	0.0%
53800 · Newsletter	0.00	6,000.00	-6,000.00	0.0%
54000 · Equipment Rental	2,165.12	2,122.16	42.96	102.0%
54600 · Outside Services	31,381.47	12,053.67	19,327.80	260.3%
54610 · 401K Plan Administration Fees	0.00	0.00	0.00	0.0%
54700 · Misc Expense	0.00	0.00	0.00	0.0%
54710 · Payroll Services	1,830.85	2,200.00	-369.15	83.2%
54800 · Equipment Repair & Maintenance	120.17	1,349.00	-1,228.83	8.9%
54900 · Bad Debt	-71,500.00	6,500.00	-78,000.00	-1,100.0%
55001 · Chemicals	18,298.09	4,390.25	13,907.84	416.8%
55003 · Sand & Gravel	1,600.00	2,200.00	-600.00	72.7%
55200 · Maint Materials & Supplies	4,400.74	4,660.00	-259.26	94.4%
55201 · Horse Trail Maintenance	0.00	200.00	-200.00	0.0%
55300 · Janitorial Supplies	2,902.96	2,300.00	602.96	126.2%
55600 · Uniform Allowance	676.95	471.00	205.95	143.7%
55700 · Pool Supplies	64.69	0.00	64.69	100.0%
55900 · Non-Consummable Supplies	8,663.54	10,485.00	-1,821.46	82.6%
56000 · Cleaning Supplies	41.34	270.00	-228.66	15.3%
56100 · Construction Materials	0.00	700.00	-700.00	0.0%
56200 · Decorations	575.17	0.00	575.17	100.0%
56300 · Glass/China/Silver Replacement	506.72	500.00	6.72	101.3%
56400 · Linens, Uniforms & Mats	6,366.89	3,755.00	2,611.89	169.6%
56800 · Bank Fees & Credit Card Charges	279.08	444.50	-165.42	62.8%
56900 · Recruiting & Relocation	0.00	0.00	0.00	0.0%
57001 · Feed & Supplements	0.00	9,200.00	-9,200.00	0.0%
57200 · Equipment Maintenance Agreement	507.86	736.54	-228.68	69.0%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jun 22	Budget	\$ Over Budget	% of Budget
57300 · Software & Upgrades	0.00	5,500.00	-5,500.00	0.0%
57400 · Stable Bedding	878.67	584.00	294.67	150.5%
57600 · Shows & Events	2,532.32	3,450.00	-917.68	73.4%
57701 · Background Investigations	0.00	30.00	-30.00	0.0%
58300 · Recreational Supplies	1,108.63	200.00	908.63	554.3%
58301 · Sports League Supplies	3,809.70	1,840.00	1,969.70	207.0%
58302 · Event Expenses	-40.00	50.00	-90.00	-80.0%
58306 · Tournament Expense	0.00	70.00	-70.00	0.0%
58400 · Restock Lake	5,496.64	0.00	5,496.64	100.0%
58800 · Cash Over/Short	9.41	0.00	9.41	100.0%
59500 · Credit Card Commission	15,570.27	4,174.82	11,395.45	373.0%
90008 · Bank Service Charges	30.00	0.00	30.00	100.0%
Total Expense	743,573.42	646,643.75	96,929.67	115.0%
Net Ordinary Income	-526,952.18	-422,658.36	-104,293.82	124.7%
Other Income/Expense				
Other Expense				
80001 · Reserve Transfer	1,005,511.00			
Total Other Expense	1,005,511.00			
Net Other Income	-1,005,511.00	0.00	-1,005,511.00	100.0%
Net Income	-1,532,463.18	-422,658.36	-1,109,804.82	362.6%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
30004 · Assessments Income	5,887,600.00	0.00	5,887,600.00	100.0%
30099 · Income - Taxable Sales				
30100 · Operating - Taxable				
30100.1 · Food Sales				
30111 · Dining Room Food Sales	1,775,179.67	1,590,405.74	184,773.93	111.6%
30112 · Banquet Food Sales	4,322.70	0.00	4,322.70	100.0%
Total 30100.1 · Food Sales	1,779,502.37	1,590,405.74	189,096.63	111.9%
30100.2 · Merchandise Sales	50,153.84	67,038.91	-16,885.07	74.8%
30100 · Operating - Taxable - Other	-42,053.67	0.00	-42,053.67	100.0%
Total 30100 · Operating - Taxable	1,787,602.54	1,657,444.65	130,157.89	107.9%
30101 · Liquor Sales - Taxable	167,489.00	142,107.86	25,381.14	117.9%
30103 · Beer Sales	112,310.83	112,665.31	-354.48	99.7%
30104 · Wine Sales	68,766.54	94,947.25	-26,180.71	72.4%
30105 · Non Alcoholic Beverages	99,616.43	101,962.40	-2,345.97	97.7%
Total 30099 · Income - Taxable Sales	2,235,785.34	2,109,127.47	126,657.87	106.0%
30199 · Income - Non Taxable Sales				
30200 · Operating - Non Taxable	476.06	0.00	476.06	100.0%
30201 · Snack Sales - Non Taxable	639.25	5,590.00	-4,950.75	11.4%
Total 30199 · Income - Non Taxable Sales	1,115.31	5,590.00	-4,474.69	20.0%
30204 · Instructional Fees - In	44,597.15	39,615.00	4,982.15	112.6%
30205 · Range Balls	17,517.00	14,538.00	2,979.00	120.5%
30206 · Pull Car Rentals	74.00	475.00	-401.00	15.6%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	% of Budget
30207 · Club Rentals	985.00	572.00	413.00	172.2%
30210 · Private Cart Storage	2,275.00	2,600.00	-325.00	87.5%
30211 · Cart Rentals	67,947.00	60,065.30	7,881.70	113.1%
30212 · Guest Fees	19,548.00	23,195.00	-3,647.00	84.3%
30215 · Golf Cart Trail Fees	32,172.44	25,000.00	7,172.44	128.7%
30217 · Green Fees	49,630.00	50,009.12	-379.12	99.2%
30218 · Ranges - Campground Fees	15,540.00	9,860.00	5,680.00	157.6%
30220 · Ground Maintenance	18,000.00	16,000.00	2,000.00	112.5%
30226 · Show & Events Income	17,283.79	10,200.00	7,083.79	169.4%
30230 · Administrative Fees	133,898.68	124,990.00	8,908.68	107.1%
30231 · Amenity Card Fees	1,750.00	1,500.00	250.00	116.7%
30235 · Collection Fees	0.00	200.00	-200.00	0.0%
30299 · Dog Park Tags	1,530.00	450.00	1,080.00	340.0%
30300 · Fishing & Boat Permits	4,345.00	2,805.00	1,540.00	154.9%
30303 · Arena & Ground Fees	3,435.00	3,980.00	-545.00	86.3%
30305 · Horse Board	154,995.32	162,305.00	-7,309.68	95.5%
30306 · Shavings	11,029.75	6,000.00	5,029.75	183.8%
30307 · Turn-Out Fees	1,380.00	6,100.00	-4,720.00	22.6%
30308 · Supplements - equestrian	94.00	2,055.00	-1,961.00	4.6%
30313 · Blanketing	210.00	0.00	210.00	100.0%
30400 · Rental Facilities	14,854.95	18,655.00	-3,800.05	79.6%
30495 · NSF Check Charges	0.00	500.00	-500.00	0.0%
30497 · Interest Income - Deferred	58.94	420.00	-361.06	14.0%
30499 · Dividend Income - Operating	0.00	230.00	-230.00	0.0%
30500 · Interest Income - Operating	5,692.93	12,120.00	-6,427.07	47.0%
30501 · Assmnt Int Serv Chg Penalty				
30501.1 · Penalties	74,078.68	36,750.00	37,328.68	201.6%
30501.3 · Service Charge	41,870.00	57,150.00	-15,280.00	73.3%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	% of Budget
Total 30501 · Assmnt Int Serv Chg Penalty	115,948.68	93,900.00	22,048.68	123.5%
30601 · ECC Filing Fees	35,945.00	15,400.00	20,545.00	233.4%
30602 · ECC Fines	33,211.25	3,100.00	30,111.25	1,071.3%
30603 · Inspection Fees	4,800.00	10,900.00	-6,100.00	44.0%
30604 · ECC - Engineering Fees	7,750.00	1,800.00	5,950.00	430.6%
30705 · Unclaimed Deposits	-325.00	2,100.00	-2,425.00	-15.5%
30800 · Sport League Fees	36,980.20	32,177.00	4,803.20	114.9%
38000 · Other Revenue Clearing	0.00	1,000.00	-1,000.00	0.0%
70013 · Returned Check Charges	605.00	0.00	605.00	100.0%
Total Income	8,978,259.73	2,869,533.89	6,108,725.84	312.9%
Cost of Goods Sold				
40100 · Purchases - Food & Other	765,168.68	582,507.20	182,661.48	131.4%
40101 · Purchases - Liquor	33,945.04	30,907.34	3,037.70	109.8%
40105 · Purchases - Snacks Non-Taxable	801.20	900.00	-98.80	89.0%
40106 · Purchases - Beer	43,725.73	38,516.72	5,209.01	113.5%
40107 · Purchases - Wine	20,774.57	36,713.24	-15,938.67	56.6%
40108 · Purchases - Non-Alcoholic Bevg	41,071.08	38,926.79	2,144.29	105.5%
40200 · Inventory Adjustments - Food	-7,423.92	0.00	-7,423.92	100.0%
40201 · Inventory Adjustments - Liquor	-1,242.97	0.00	-1,242.97	100.0%
40203 · Inventory Adjustments - Beer	1,563.18	0.00	1,563.18	100.0%
40204 · Inventory Adjustments - Wine	-219.93	0.00	-219.93	100.0%
40205 · Inventory Adjustments - Snacks	-22.42	0.00	-22.42	100.0%
40208 · Inventory Adjustment - Non-Alc	200.26	0.00	200.26	100.0%
Total COGS	898,340.50	728,471.29	169,869.21	123.3%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	% of Budget
Gross Profit	8,079,919.23	2,141,062.60	5,938,856.63	377.4%
Expense				
50100 · Payroll Expenses				
50101 · Payroll expense - Hourly	2,676,513.54	2,558,789.57	117,723.97	104.6%
50102 · Payroll Expense - Salaried	933,484.77	829,740.79	103,743.98	112.5%
50103 · Payroll Expense - OVERTIME	15,588.95	0.00	15,588.95	100.0%
50200 · Payroll Taxes				
50201 · Social Security	217,068.24	227,423.97	-10,355.73	95.4%
50202 · Medicare	50,810.18	53,187.86	-2,377.68	95.5%
50203 · FUI	6,110.58	29,660.29	-23,549.71	20.6%
50204 · CA SUI	27,492.19	38,520.22	-11,028.03	71.4%
50200 · Payroll Taxes - Other	4,222.30	0.00	4,222.30	100.0%
Total 50200 · Payroll Taxes	305,703.49	348,792.34	-43,088.85	87.6%
50300 · Workers Compensation	127,129.77	196,397.02	-69,267.25	64.7%
50350 · Group Health Insurance	196,041.78	319,112.73	-123,070.95	61.4%
50400 · Retirement Contributions	65,689.53	40,024.00	25,665.53	164.1%
50410 · Vacations Benefits	170,457.84	137,502.53	32,955.31	124.0%
50420 · Employee Meals	27,114.00	25,187.43	1,926.57	107.6%
Total 50100 · Payroll Expenses	4,517,723.67	4,455,546.41	62,177.26	101.4%
50110 · Employee incentive Programs	25,182.05	55,500.00	-30,317.95	45.4%
50510 · First Aid	2,149.35	2,617.00	-467.65	82.1%
50512 · Drug Testing	9,848.50	9,870.00	-21.50	99.8%
50900 · Elections	21,263.20	20,000.00	1,263.20	106.3%
51100 · Mileage & Vehicle Expense	61,812.43	50,524.00	11,288.43	122.3%
51400 · Vehicle Allowances	6,837.92	13,617.96	-6,780.04	50.2%
51800 · Electricity	155,944.35	144,977.80	10,966.55	107.6%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	% of Budget
51900 · Natural Propane & Gas	110,844.85	97,899.30	12,945.55	113.2%
52000 · Water - Potable	96,994.16	90,448.00	6,546.16	107.2%
52001 · Sewer Fees	49,680.57	47,208.15	2,472.42	105.2%
52002 · Water - Effluent	40,738.88	35,000.00	5,738.88	116.4%
52003 · Water - Non-Potable	101,923.52	187,050.00	-85,126.48	54.5%
52100 · Trash	38,282.68	57,138.96	-18,856.28	67.0%
52200 · Telephone	37,173.66	40,537.00	-3,363.34	91.7%
52300 · Office Supplies	20,105.85	18,601.00	1,504.85	108.1%
52301 · Banking and Billing Supplies	1,120.80	0.00	1,120.80	100.0%
52400 · Minor Equipment & Tools	54,518.08	37,760.30	16,757.78	144.4%
52500 · Licenses, Fees & Subs	68,766.87	78,560.35	-9,793.48	87.5%
52501 · Conference, Seminars & Training	7,034.63	17,248.00	-10,213.37	40.8%
52600 · Postage & Shipping	9,106.90	9,492.00	-385.10	95.9%
52801 · Committee Fees	2,600.00	2,650.00	-50.00	98.1%
52900 · Community Relations	13,957.10	13,450.00	507.10	103.8%
52901 · Disaster Planning	0.00	850.00	-850.00	0.0%
52905 · Contingency Fund Expense	3,400.00	45,000.00	-41,600.00	7.6%
52910 · Employee Relations	36,201.42	40,346.26	-4,144.84	89.7%
53000 · Legal Fees	40,788.14	29,000.00	11,788.14	140.6%
53001 · Golf Course Management Fees	615,046.08	598,000.00	17,046.08	102.9%
53010 · Legal Settlements	12,679.75	10,000.00	2,679.75	126.8%
53100 · Audit Services	16,250.00	16,500.00	-250.00	98.5%
53300 · Insurance-Liability/Umbrella	245,151.49	290,500.11	-45,348.62	84.4%
53301 · Travel	-393.36	7,010.00	-7,403.36	-5.6%
53302 · Spoilage	8,708.25	7,530.00	1,178.25	115.6%
53303 · Entertainment	32,850.00	23,400.00	9,450.00	140.4%
53400 · Property Taxes - Possessory	11,525.40	20,400.00	-8,874.60	56.5%
53410 · Property Taxes - Unsecured	26,892.97	40,800.00	-13,907.03	65.9%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	% of Budget
53420 · Property Taxes - Lease Equip	0.00	144.00	-144.00	0.0%
53421 · Fed & CA Filing Fees	0.00	1,100.00	-1,100.00	0.0%
53600 · Advertising & Promotion	0.00	1,850.00	-1,850.00	0.0%
53700 · Collection Expense	0.00	1,380.00	-1,380.00	0.0%
53800 · Newsletter	10,500.00	19,300.00	-8,800.00	54.4%
54000 · Equipment Rental	25,497.41	29,045.92	-3,548.51	87.8%
54600 · Outside Services	164,809.57	121,981.51	42,828.06	135.1%
54610 · 401K Plan Administration Fees	0.00	2,250.00	-2,250.00	0.0%
54700 · Misc Expense	25.00	0.00	25.00	100.0%
54710 · Payroll Services	20,354.46	21,400.00	-1,045.54	95.1%
54800 · Equipment Repair & Maintenance	10,267.78	21,248.00	-10,980.22	48.3%
54900 · Bad Debt	0.00	78,000.00	-78,000.00	0.0%
55001 · Chemicals	64,384.69	59,789.00	4,595.69	107.7%
55003 · Sand & Gravel	6,501.00	6,200.00	301.00	104.9%
55200 · Maint Materials & Supplies	67,820.32	57,582.00	10,238.32	117.8%
55201 · Horse Trail Maintenance	291.73	2,400.00	-2,108.27	12.2%
55300 · Janitorial Supplies	24,304.92	27,925.00	-3,620.08	87.0%
55600 · Uniform Allowance	4,888.95	4,806.00	82.95	101.7%
55700 · Pool Supplies	94.41	100.00	-5.59	94.4%
55900 · Non-Consummable Supplies	92,308.10	93,626.00	-1,317.90	98.6%
56000 · Cleaning Supplies	1,012.52	3,240.00	-2,227.48	31.3%
56100 · Construction Materials	4,027.45	8,400.00	-4,372.55	47.9%
56200 · Decorations	1,199.41	2,045.00	-845.59	58.7%
56300 · Glass/China/Silver Replacement	5,657.73	7,150.00	-1,492.27	79.1%
56400 · Linens, Uniforms & Mats	68,443.55	58,810.00	9,633.55	116.4%
56800 · Bank Fees & Credit Card Charges	3,080.83	3,909.00	-828.17	78.8%
56900 · Recruiting & Relocation	15,100.80	0.00	15,100.80	100.0%
57001 · Feed & Supplements	58,671.34	46,000.00	12,671.34	127.5%
57200 · Equipment Maintenance Agreement	7,172.04	12,488.48	-5,316.44	57.4%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	% of Budget
57300 · Software & Upgrades	22,946.16	15,575.00	7,371.16	147.3%
57400 · Stable Bedding	11,494.55	7,008.00	4,486.55	164.0%
57600 · Shows & Events	6,662.85	9,750.00	-3,087.15	68.3%
57701 · Background Investigations	0.00	776.00	-776.00	0.0%
58300 · Recreational Supplies	2,354.66	3,250.00	-895.34	72.5%
58301 · Sports League Supplies	26,106.86	29,565.00	-3,458.14	88.3%
58302 · Event Expenses	2,585.09	3,359.00	-773.91	77.0%
58306 · Tournament Expense	0.00	340.00	-340.00	0.0%
58400 · Restock Lake	5,496.64	6,000.00	-503.36	91.6%
58800 · Cash Over/Short	3,957.11	0.00	3,957.11	100.0%
59500 · Credit Card Commission	75,894.64	45,058.61	30,836.03	168.4%
90008 · Bank Service Charges	190.00	0.00	190.00	100.0%
Total Expense	7,316,812.73	7,427,884.12	-111,071.39	98.5%
Net Ordinary Income	763,106.50	-5,286,821.52	6,049,928.02	-14.4%
Other Income/Expense				
Other Expense				
80001 · Reserve Transfer	1,005,511.00			
Total Other Expense	1,005,511.00			
Net Other Income	-1,005,511.00	0.00	-1,005,511.00	100.0%
Net Income	-242,404.50	-5,286,821.52	5,044,417.02	4.6%

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	<u>Annual Budget</u>
Ordinary Income/Expense	
Income	
30004 · Assessments Income	0.00
30099 · Income - Taxable Sales	
30100 · Operating - Taxable	
30100.1 · Food Sales	
30111 · Dining Room Food Sales	1,590,405.74
30112 · Banquet Food Sales	<u>0.00</u>
Total 30100.1 · Food Sales	1,590,405.74
30100.2 · Merchandise Sales	67,038.91
30100 · Operating - Taxable - Other	<u>0.00</u>
Total 30100 · Operating - Taxable	1,657,444.65
30101 · Liquor Sales - Taxable	142,107.86
30103 · Beer Sales	112,665.31
30104 · Wine Sales	94,947.25
30105 · Non Alcoholic Beverages	<u>101,962.40</u>
Total 30099 · Income - Taxable Sales	2,109,127.47
30199 · Income - Non Taxable Sales	
30200 · Operating - Non Taxable	0.00
30201 · Snack Sales - Non Taxable	<u>5,590.00</u>
Total 30199 · Income - Non Taxable Sales	5,590.00
30204 · Instructional Fees - In	39,615.00
30205 · Range Balls	14,538.00
30206 · Pull Car Rentals	475.00

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	<u>Annual Budget</u>
30207 · Club Rentals	572.00
30210 · Private Cart Storage	2,600.00
30211 · Cart Rentals	60,065.30
30212 · Guest Fees	23,195.00
30215 · Golf Cart Trail Fees	25,000.00
30217 · Green Fees	50,009.12
30218 · Ranges - Campground Fees	9,860.00
30220 · Ground Maintenance	16,000.00
30226 · Show & Events Income	10,200.00
30230 · Administrative Fees	124,990.00
30231 · Amenity Card Fees	1,500.00
30235 · Collection Fees	200.00
30299 · Dog Park Tags	450.00
30300 · Fishing & Boat Permits	2,805.00
30303 · Arena & Ground Fees	3,980.00
30305 · Horse Board	162,305.00
30306 · Shavings	6,000.00
30307 · Turn-Out Fees	6,100.00
30308 · Supplements - equesterian	2,055.00
30313 · Blanketing	0.00
30400 · Rental Facilities	18,655.00
30495 · NSF Check Charges	500.00
30497 · Interest Income - Deferred	420.00
30499 · Dividend Income - Operating	230.00
30500 · Interest Income - Operating	12,120.00
30501 · Assmnt Int Serv Chg Penalty	
30501.1 · Penalties	36,750.00
30501.3 · Service Charge	<u>57,150.00</u>

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	<u>Annual Budget</u>
Total 30501 · Assmnt Int Serv Chg Penalty	93,900.00
30601 · ECC Filing Fees	15,400.00
30602 · ECC Fines	3,100.00
30603 · Inspection Fees	10,900.00
30604 · ECC - Engineering Fees	1,800.00
30705 · Unclaimed Deposits	2,100.00
30800 · Sport League Fees	32,177.00
38000 · Other Revenue Clearing	1,000.00
70013 · Returned Check Charges	<u>0.00</u>
Total Income	2,869,533.89
Cost of Goods Sold	
40100 · Purchases - Food & Other	582,507.20
40101 · Purchases - Liquor	30,907.34
40105 · Purchases - Snacks Non-Taxable	900.00
40106 · Purchases - Beer	38,516.72
40107 · Purchases - Wine	36,713.24
40108 · Purchases - Non-Alcoholic Bevg	38,926.79
40200 · Inventory Adjustments - Food	0.00
40201 · Inventory Adjustments - Liquor	0.00
40203 · Inventory Adjustments - Beer	0.00
40204 · Inventory Adjustments - Wine	0.00
40205 · Inventory Adjustments - Snacks	0.00
40208 · Inventory Adjustment - Non-Alc	<u>0.00</u>
Total COGS	<u>728,471.29</u>

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	<u>Annual Budget</u>
Gross Profit	2,141,062.60
Expense	
50100 · Payroll Expenses	
50101 · Payroll expense - Hourly	2,558,789.57
50102 · Payroll Expense - Salaried	829,740.79
50103 · Payroll Expense - OVERTIME	0.00
50200 · Payroll Taxes	
50201 · Social Security	227,423.97
50202 · Medicare	53,187.86
50203 · FUI	29,660.29
50204 · CA SUI	38,520.22
50200 · Payroll Taxes - Other	<u>0.00</u>
Total 50200 · Payroll Taxes	348,792.34
50300 · Workers Compensation	196,397.02
50350 · Group Health Insurance	319,112.73
50400 · Retirement Contributions	40,024.00
50410 · Vacations Benefits	137,502.53
50420 · Employee Meals	<u>25,187.43</u>
Total 50100 · Payroll Expenses	4,455,546.41
50110 · Employee incentive Programs	55,500.00
50510 · First Aid	2,617.00
50512 · Drug Testing	9,870.00
50900 · Elections	20,000.00
51100 · Mileage & Vehicle Expense	50,524.00
51400 · Vehicle Allowances	13,617.96
51800 · Electricity	144,977.80

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	<u>Annual Budget</u>
51900 · Natural Propane & Gas	97,899.30
52000 · Water - Potable	90,448.00
52001 · Sewer Fees	47,208.15
52002 · Water - Effluent	35,000.00
52003 · Water - Non-Potable	187,050.00
52100 · Trash	57,138.96
52200 · Telephone	40,537.00
52300 · Office Supplies	18,601.00
52301 · Banking and Billing Supplies	0.00
52400 · Minor Equipment & Tools	37,760.30
52500 · Licenses, Fees & Subs	78,560.35
52501 · Conference, Seminars & Training	17,248.00
52600 · Postage & Shipping	9,492.00
52801 · Committee Fees	2,650.00
52900 · Community Relations	13,450.00
52901 · Disaster Planning	850.00
52905 · Contingency Fund Expense	45,000.00
52910 · Employee Relations	40,346.26
53000 · Legal Fees	29,000.00
53001 · Golf Course Management Fees	598,000.00
53010 · Legal Settlements	10,000.00
53100 · Audit Services	16,500.00
53300 · Insurance-Liability/Umbrella	290,500.11
53301 · Travel	7,010.00
53302 · Spoilage	7,530.00
53303 · Entertainment	23,400.00
53400 · Property Taxes - Possessory	20,400.00
53410 · Property Taxes - Unsecured	40,800.00

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	<u>Annual Budget</u>
53420 · Property Taxes - Lease Equip	144.00
53421 · Fed & CA Filing Fees	1,100.00
53600 · Advertising & Promotion	1,850.00
53700 · Collection Expense	1,380.00
53800 · Newsletter	19,300.00
54000 · Equipment Rental	29,045.92
54600 · Outside Services	121,981.51
54610 · 401K Plan Administration Fees	2,250.00
54700 · Misc Expense	0.00
54710 · Payroll Services	21,400.00
54800 · Equipment Repair & Maintenance	21,248.00
54900 · Bad Debt	78,000.00
55001 · Chemicals	59,789.00
55003 · Sand & Gravel	6,200.00
55200 · Maint Materials & Supplies	57,582.00
55201 · Horse Trail Maintenance	2,400.00
55300 · Janitorial Supplies	27,925.00
55600 · Uniform Allowance	4,806.00
55700 · Pool Supplies	100.00
55900 · Non-Consummable Supplies	93,626.00
56000 · Cleaning Supplies	3,240.00
56100 · Construction Materials	8,400.00
56200 · Decorations	2,045.00
56300 · Glass/China/Silver Replacement	7,150.00
56400 · Linens, Uniforms & Mats	58,810.00
56800 · Bank Fees & Credit Card Charges	3,909.00
56900 · Recruiting & Relocation	0.00
57001 · Feed & Supplements	46,000.00
57200 · Equipment Maintenance Agreement	12,488.48

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

	<u>Annual Budget</u>
57300 · Software & Upgrades	15,575.00
57400 · Stable Bedding	7,008.00
57600 · Shows & Events	9,750.00
57701 · Background Investigations	776.00
58300 · Recreational Supplies	3,250.00
58301 · Sports League Supplies	29,565.00
58302 · Event Expenses	3,359.00
58306 · Tournament Expense	340.00
58400 · Restock Lake	6,000.00
58800 · Cash Over/Short	0.00
59500 · Credit Card Commission	45,058.61
90008 · Bank Service Charges	<u>0.00</u>
Total Expense	<u>7,427,884.12</u>
Net Ordinary Income	-5,286,821.52
Other Income/Expense	
Other Expense	
80001 · Reserve Transfer	
Total Other Expense	<u> </u>
Net Other Income	<u>0.00</u>
Net Income	<u><u>-5,286,821.52</u></u>

11/03/22

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
June 2022

Filters applied on this Report:

Date: Custom

Bear Valley Springs Association
Reconciliation Summary
10007 · CAB Deferred Operating Account, Period Ending 06/30/2022

	Jun 30, 22
Beginning Balance	85,255.56
Cleared Transactions	
Checks and Payments - 7 items	(7,185.95)
Deposits and Credits - 45 items	1,817,922.18
Total Cleared Transactions	1,810,736.23
Cleared Balance	1,895,991.79
Uncleared Transactions	
Checks and Payments - 2 items	(1,465.00)
Deposits and Credits - 20 items	563,264.65
Total Uncleared Transactions	561,799.65
Register Balance as of 06/30/2022	2,457,791.44
New Transactions	
Checks and Payments - 3 items	(1,700.00)
Deposits and Credits - 1 item	616.20
Total New Transactions	(1,083.80)
Ending Balance	2,456,707.64

Bear Valley Springs Association
Reconciliation Summary
10009 · Bank of the Sierra, Period Ending 06/30/2022

	Jun 30, 22
Beginning Balance	122,665.51
Cleared Transactions	
Checks and Payments - 25 items	(13,771.72)
Deposits and Credits - 378 items	54,126.98
Total Cleared Transactions	40,355.26
Cleared Balance	163,020.77
Uncleared Transactions	
Checks and Payments - 20 items	(3,802.92)
Deposits and Credits - 129 items	19,474.84
Total Uncleared Transactions	15,671.92
Register Balance as of 06/30/2022	178,692.69
New Transactions	
Checks and Payments - 5 items	(1,352.36)
Deposits and Credits - 87 items	20,645.74
Total New Transactions	19,293.38
Ending Balance	197,986.07

Bear Valley Springs Association
Reconciliation Summary
10021 · CAB - Operating, Period Ending 06/30/2022

	Jun 30, 22
Beginning Balance	2,040,584.45
Cleared Transactions	
Checks and Payments - 198 items	(1,117,477.59)
Deposits and Credits - 429 items	813,781.97
Total Cleared Transactions	(303,695.62)
Cleared Balance	1,736,888.83
Uncleared Transactions	
Checks and Payments - 251 items	(1,353,770.27)
Deposits and Credits - 48 items	81,097.81
Total Uncleared Transactions	(1,272,672.46)
Register Balance as of 06/30/2022	464,216.37
New Transactions	
Checks and Payments - 265 items	(544,405.73)
Deposits and Credits - 323 items	3,017,388.59
Total New Transactions	2,472,982.86
Ending Balance	2,937,199.23

Bear Valley Springs Association
 Reconciliation Summary
 10105 · CAB - Reserves Acct, Period Ending 06/30/2022

	Jun 30, 22
Beginning Balance	1,474,989.24
Cleared Transactions	
Checks and Payments - 17 items	(35,244.43)
Deposits and Credits - 11 items	20,229.81
Total Cleared Transactions	(15,014.62)
Cleared Balance	1,459,974.62
Uncleared Transactions	
Checks and Payments - 1 item	(188.00)
Deposits and Credits - 1 item	1,005,511.00
Total Uncleared Transactions	1,005,323.00
Register Balance as of 06/30/2022	2,465,297.62
New Transactions	
Checks and Payments - 7 items	(30,174.38)
Total New Transactions	(30,174.38)
Ending Balance	2,435,123.24