

T150 - SPRING VALLEY LAKE ASSOCIATION
Unaudited Financial Statement-Modified Accrual Basis
BALANCE SHEET
Fiscal Year End October 31, 2014
As Of 06/30/14

ASSETS

Current Assets

1012-00	Operating - Pacific Western Bank (New)	\$ 419,562.33	
	Operating Accounts-Other	567,663.48	
1160-00	Accounts Receivable	779,627.82	
1297-00	A/R Allowance for Uncollectible Acc	(454,778.22)	
	Prepaid Expenses	40,236.67	
	Reserve Savings	886,182.79	
	Total Current Assets		\$ 2,238,494.87

Facilities & Equipment \$ 3,557,159.36

Total Assets \$ 5,795,654.23

LIABILITIES

Current Liabilities

2000-00	Loan:Water Purch.:PWB 4.75% 2/21/25	\$ 3,000,000.00	
2100-00	Prepaid Assessments	133,399.60	
	Accounts Payable	159,698.77	
2510-00	Refundable Deposit-Arch & CB	13,989.00	
2530-00	Refundable Deposit-Parks/Improvement	4,727.24	
	Total Current Liabilities		\$ 3,311,814.61

Reserves

ALLOCATED RESERVES	\$ 886,182.79	
TOTAL ALLOCATED RESERVES		\$ 886,182.79
TOTAL LIABILITIES & RESERVES		\$ 4,197,997.40

EQUITY

3999-00	Prior Year Surplus/(Deficit)	\$ 612,194.82	
3210-00	Designated for Equipment Replacement	(758,748.64)	
3220-00	Undesignated	735,274.36	
3230-00	Transfer from (to) Designated	178,152.04	
	Current Year Surplus/(Deficit)	1,140,139.77	
TOTAL EQUITY			\$ 1,597,656.83

TOTAL LIAB, RESERVES & EQUITY \$ 5,795,654.23

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Balance Sheet Support Schedule - Page 1

Fiscal Year End October 31, 2014

As Of 06/30/14

Operating Accounts (minus PWB checking)

1010-00	Operating: Pacific Western Bank	\$	276,868.38
1110-00	Petty Cash-Cash		1,500.00
1112-00	Petty Cash - GM @ ASB		7,483.30
1135-00	Payroll Checking- DCB		47,371.44
1151-00	American Security Bank - Marina Fuel		21,793.56
1152-00	Credit Card Clearing ASB		208,618.88
1159-00	Reserve Expense(s) due from Reserves		4,027.92

Total Operating Accounts \$ 567,663.48

Reserve Savings

1410-00	Reserve: Pacific Western Bank	\$	74,152.76
1412-00	Reserve ASB		30,737.00
1414-00	Reserve Mutual of Omaha ICS		438,450.05
1417-00	Reserve CD Mutual of Omaha .20% 10/2/14		122,038.24
1418-00	Reserve CD Mutual of Omaha .35% 1/02/15		123,163.91
1419-00	CDARS MOB The PrivateBank .25% 9/4/14		101,689.48
1498-00	Reserve Expense(s) due to Operating		(4,027.92)
1499-00	Investments in transit		(20.73)

Total Reserve Savings \$ 886,182.79

Total Cash Accounts \$ 1,453,846.27

Prepaid Expenses

1310-00	Prepaid Federal Income Taxes	\$	2,726.00
1320-00	Prepaid State Income Taxes		3,287.75
1340-00	Deposit Worker's Comp		19,230.00
1370-00	Prepaid Property Taxes		441.92
1380-00	Prepaid Insurance		14,551.00

Total Prepaid Expenses \$ 40,236.67

T150 - SPRING VALLEY LAKE ASSOCIATION

Balance Sheet Support Schedule - Page 2

Fiscal Year End October 31, 2014

As Of 06/30/14

Facilities & Equipment

1510-00	Boats	\$	114,307.88
1520-00	Furniture		113,834.33
1530-00	Recreation		96,000.00
1540-10	Technology		182,115.52
1550-00	Vehicles		527,822.36
1560-00	Equipment		95,164.39
1590-00	Accumulated Depreciation		(829,116.24)
1992-00	Land Held for Investment		40,000.00
1994-00	Inventory - Marina Fuel		9,459.80
1995-00	Water Rights		3,207,571.32

	Total Facilities & Equipment	\$	3,557,159.36

Accounts Payable

2112-00	AP-Accrued: Water	\$	62,134.60
2210-00	Accrued Wages		37,995.00
2215-00	Accrued Vacation		58,083.75
2260-00	IRA-Withholding		(2,692.20)
2290-00	Child Support/Garnishments		976.62
2310-00	Taxes Payable: Federal		2,250.00
2320-00	Taxes Payable: California		408.00
2330-00	Taxes Payable: Sales-Marina		543.00

	Total Accounts Payable	\$	159,698.77

T150 - SPRING VALLEY LAKE ASSOCIATION
Fiscal Year End October 31, 2014
For The Period 06/01/14 To 06/30/14

	Beginning Balance at 06/01/14	-----Current Period-----			Ending Balance at 06/30/14	Contributions Per Budget	Variance
		Contributions	Expenditures	Transfers			
3310-00 Admin & Maint. Bldg Reserves	\$ 31,633.14	\$ 721.49	\$ -	\$ -	\$ 32,354.63	\$ 721.49	\$ -
3330-00 Community Bldg Reserves	83,256.86	1,493.16	0.00	0.00	84,750.02	1,493.16	0.00
3350-00 Equestrian Center Reserves	91,966.21	1,237.08	0.00	0.00	93,203.29	1,237.08	0.00
3370-00 Asphalt Reserves	129,917.71	1,809.77	(225,495.00)	0.00	(93,767.52)	1,809.77	0.00
3380-00 Lake & Marina Reserves	415,806.96	6,379.38	0.00	0.00	422,186.34	6,379.38	0.00
3390-00 Beach Park Reserves	29,638.59	533.30	0.00	0.00	30,171.89	533.30	0.00
3400-00 Meadow Lark Park Reserves	20,499.10	327.08	0.00	0.00	20,826.18	327.08	0.00
3410-00 Common Area Reserves	10,506.19	109.96	0.00	0.00	10,616.15	109.96	0.00
3420-00 Vehicles Reserves	176,063.48	3,674.39	0.00	0.00	179,737.87	3,674.39	0.00
3440-00 Boats Reserves	13,733.91	1,033.49	0.00	0.00	14,767.40	1,033.49	0.00
3450-00 Furniture Reserves	16,246.24	440.37	0.00	0.00	16,686.61	440.37	0.00
3460-00 Office Equipment Reserves	12,945.69	859.43	0.00	0.00	13,805.12	859.43	0.00
3470-00 Maint. Equipment Reserves	13,556.00	459.76	0.00	0.00	14,015.76	459.76	0.00
3480-00 Recreation Equipment Reserves	44,988.21	921.34	0.00	0.00	45,909.55	921.34	0.00
3499-00 Interest Reserves	805.11	114.39	0.00	0.00	919.50	0.00	114.39
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	\$ 1,091,563.40	\$ 20,114.39	\$ (225,495.00)	\$ -	\$ 886,182.79	\$ 20,000.00	\$ 114.39
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T150 - SPRING VALLEY LAKE ASSOCIATION
Fiscal Year End October 31, 2014
For The Period 11/01/13 To 06/30/14

	Beginning Balance at 11/01/13	-----Year to Date-----			Ending Balance at 06/30/14	Contributions Per Budget	Variance
		Contributions	Expenditures	Transfers			
2630-12 Expenditures	\$ (1,834.46)	\$ -	\$ -	\$ 1,834.46	\$ -	\$ -	\$ -
3300-00 General Reserves	1,003,902.61	0.00	0.00	(1,003,902.61)	0.00	0.00	0.00
3310-00 Admin & Maint. Bldg Reserves	0.00	5,771.92	0.00	26,582.71	32,354.63	5,771.92	0.00
3330-00 Community Bldg Reserves	0.00	11,945.28	0.00	72,804.74	84,750.02	11,945.28	0.00
3350-00 Equestrian Center Reserves	0.00	9,896.64	0.00	83,306.65	93,203.29	9,896.64	0.00
3370-00 Asphalt Reserves	0.00	14,478.16	(225,495.00)	117,249.32	(93,767.52)	14,478.16	0.00
3380-00 Lake & Marina Reserves	0.00	51,035.04	(3,828.88)	374,980.18	422,186.34	51,035.04	0.00
3390-00 Beach Park Reserves	(11,000.00)	4,266.40	0.00	36,905.49	30,171.89	4,266.40	0.00
3400-00 Meadow Lark Park Reserves	(11,000.00)	2,616.64	0.00	29,209.54	20,826.18	2,616.64	0.00
3410-00 Common Area Reserves	0.00	879.68	0.00	9,736.47	10,616.15	879.68	0.00
3420-00 Vehicles Reserves	0.00	29,395.12	0.00	150,342.75	179,737.87	29,395.12	0.00
3440-00 Boats Reserves	0.00	8,267.92	(34,642.81)	41,142.29	14,767.40	8,267.92	0.00
3450-00 Furniture Reserves	0.00	3,522.96	0.00	13,163.65	16,686.61	3,522.96	0.00
3460-00 Office Equipment Reserves	0.00	6,875.44	(2,022.00)	8,951.68	13,805.12	6,875.44	0.00
3470-00 Maint. Equipment Reserves	0.00	3,678.08	(23,522.40)	33,860.08	14,015.76	3,678.08	0.00
3480-00 Recreation Equipment Reserves	0.00	7,370.72	(6,754.19)	45,293.02	45,909.55	7,370.72	0.00
3499-00 Interest Reserves	897.42	931.50	(12.00)	(897.42)	919.50	0.00	931.50
	<u>\$ 980,965.57</u>	<u>\$ 160,931.50</u>	<u>\$ (296,277.28)</u>	<u>\$ 40,563.00</u>	<u>\$ 886,182.79</u>	<u>\$ 160,000.00</u>	<u>\$ 931.50</u>

T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT
Fiscal Year End October 31, 2014
For The Period 06/01/14 To 06/30/14

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
INCOME							
Owner Assessments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,120,351.00	\$ 3,120,351.00	\$ 0.00	\$ 4,160,468.00
Community Service Fees	5,635.25	2,783.41	2,851.84	22,603.93	22,267.28	336.65	33,400.92
Marina Fees	37,686.72	15,800.03	21,886.69	145,055.67	121,900.22	23,155.45	183,600.34
Equestrian Fees	3,800.00	4,749.99	(949.99)	31,451.87	37,999.85	(6,547.98)	56,999.81
Owner Fees	17,782.31	8,874.98	8,907.33	174,537.74	105,999.76	68,537.98	141,499.68
Collection Fees	(1,775.00)	0.00	(1,775.00)	(10,051.65)	0.00	(10,051.65)	0.00
Investments Income	135.12	291.66	(156.54)	952.23	2,333.29	(1,381.06)	3,499.93
Other Revenue	2,045.20	0.00	2,045.20	52,255.55	0.00	52,255.55	0.00
TOTAL INCOME	\$ 65,309.60	\$ 32,500.07	\$ 32,809.53	\$ 3,537,156.34	\$ 3,410,851.40	\$ 126,304.94	\$ 4,579,468.68
EXPENSES							
Compensation	\$ 148,713.52	\$ 166,587.16	\$ 17,873.64	\$ 1,194,894.32	\$ 1,332,697.28	\$ 137,802.96	\$ 1,999,045.92
Replacement & Reserve Funding	20,135.12	20,000.00	(135.12)	160,952.23	160,000.00	(952.23)	240,000.00
Lake, Marina & Equestrian	36,941.18	58,833.31	21,892.13	208,364.00	470,666.48	262,302.48	705,999.72
Professional Services	26,880.76	26,893.56	12.80	202,966.67	235,148.40	32,181.73	342,722.64
Administrative Support	8,719.59	12,500.13	3,780.54	73,519.99	100,001.04	26,481.05	150,001.56
Vehicles, Equip & Technology	9,240.41	13,416.64	4,176.23	68,638.57	107,333.12	38,694.55	160,999.68
Insurance	12,215.29	12,000.00	(215.29)	97,723.54	96,000.00	(1,723.54)	144,000.00
Utilities	13,766.13	22,016.63	8,250.50	147,788.78	176,133.04	28,344.26	264,199.56
Grounds & Building	10,000.13	29,583.30	19,583.17	183,390.04	236,666.40	53,276.36	354,999.60
Uncollectible & Other Losses	0.00	12,500.00	12,500.00	20,650.06	100,000.00	79,349.94	150,000.00
Assoc. Sponsored Events	11,902.80	4,958.32	(6,944.48)	37,652.18	39,666.56	2,014.38	59,499.84
Income Tax	0.00	666.68	666.68	476.19	5,333.44	4,857.25	8,000.16
Total Expenses	\$ 298,514.93	\$ 379,955.73	\$ 81,440.80	\$ 2,397,016.57	\$ 3,059,645.76	\$ 662,629.19	\$ 4,579,468.68
NET SURPLUS/(DEFICIT)	\$(233,205.33)	\$(347,455.66)	\$ 114,250.33	\$ 1,140,139.77	\$ 351,205.64	\$ 788,934.13	\$ 0.00

T150 - Spring Valley Lake Association
Income Statement - Cash Receipts Received
Fiscal Year End October 31, 2014
For The Period 06/01/14 To 06/30/14

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
Income							
4110-00 Assessments: Regular	\$ 79,282.84	\$ 0.00	\$ 79,282.84	\$ 2,935,646.56	\$ 3,120,351.00	\$ (184,704.44)	\$ 4,160,468.00
4230-00 Rent-Community Building	0.00	1,562.58	(1,562.58)	846.18	12,500.64	(11,654.46)	18,750.96
4260-00 Recreation Dept. Fees	1,491.25	500.00	991.25	15,288.11	4,000.00	11,288.11	6,000.00
4270-00 Non Refundable Booking Fee-Fac	30.00	0.00	30.00	315.00	0.00	315.00	0.00
4310-00 Vessel Registration	13,818.28	5,050.00	8,768.28	59,359.82	40,400.00	18,959.82	60,600.00
4330-00 Slip Rental	3,111.85	833.37	2,278.48	15,803.02	6,666.94	9,136.08	10,000.42
4380-00 Life Guard Fees	1,023.93	750.00	273.93	2,220.00	1,500.00	720.00	3,000.00
4399-00 Other-Lake & Marina Fees	5.00	0.00	5.00	58.00	0.00	58.00	0.00
4410-00 Boarding Fees - Monthly	2,840.00	4,166.66	(1,326.66)	24,645.00	33,333.28	(8,688.28)	49,999.92
4420-00 Boarding Fees - Daily	70.00	0.00	70.00	200.00	0.00	200.00	0.00
4499-00 Other Equestrian Fees	300.00	83.33	216.67	2,200.00	666.57	1,533.43	999.89
4510-00 Weed/Lot Maintenance	1,283.92	3,750.00	(2,466.08)	37,691.44	30,000.00	7,691.44	45,000.00
4520-00 Owner Interest	5,013.39	4,166.66	846.73	20,406.62	33,333.28	(12,926.66)	49,999.92
4530-00 Tenant Fees	11,303.25	0.00	11,303.25	45,119.13	34,999.92	10,119.21	34,999.92
4540-00 Architectural Fees	520.00	108.33	411.67	4,553.63	866.64	3,686.99	1,299.96
4550-00 Citation Income	2,813.44	833.33	1,980.11	32,628.96	6,666.64	25,962.32	9,999.96
4560-00 Membership Card Fees	105.00	16.66	88.34	325.00	133.28	191.72	199.92
4700-00 Collection Charges (Mgmt)	7,367.80	0.00	7,367.80	35,869.11	0.00	35,869.11	0.00
4760-00 Escrow Income (Mgmt)	800.00	0.00	800.00	4,939.08	0.00	4,939.08	0.00
4991-00 Late Fees	6,137.65	0.00	6,137.65	41,165.19	0.00	41,165.19	0.00
Total Cash Receipts Received	\$ 137,317.60	\$ 21,820.92	\$ 115,496.68	\$ 3,279,279.85	\$ 3,325,418.19	\$ (46,138.34)	\$ 4,451,318.87

T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT SUPPORT SCHEDULE - REVENUE - Page 1
Fiscal Year End October 31, 2014
For The Period 06/01/14 To 06/30/14

		Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
Assessment Income								
4110-00	Assessments: Regular	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,120,351.00	\$ 3,120,351.00	\$ 0.00	\$ 4,160,468.00
	Total Owner Assessments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,120,351.00	\$ 3,120,351.00	\$ 0.00	\$ 4,160,468.00
Community Service Fees								
4230-00	Rent-Community Building	\$ 0.00	\$ 1,562.58	\$ (1,562.58)	\$ 961.18	\$ 12,500.64	\$ (11,539.46)	\$ 18,750.96
4250-00	Family Social Committee	0.00	625.00	(625.00)	0.00	5,000.00	(5,000.00)	7,500.00
4250-28	Family Social Committee	0.00	0.00	0.00	107.00	0.00	107.00	0.00
4260-00	Recreation Dept. Fees	1,491.25	500.00	991.25	15,701.75	4,000.00	11,701.75	6,000.00
4265-00	Craft Fair Booth Fees	280.00	95.83	184.17	1,540.00	766.64	773.36	1,149.96
4265-28	Craft Fair Booth Fees	0.00	0.00	0.00	(60.00)	0.00	(60.00)	0.00
4270-00	Non Refundable Booking Fee-Fac	15.00	0.00	15.00	315.00	0.00	315.00	0.00
4299-00	Other Community Service Fees	3,849.00	0.00	3,849.00	4,039.00	0.00	4,039.00	0.00
	Total Community Service Fees	\$ 5,635.25	\$ 2,783.41	\$ 2,851.84	\$ 22,603.93	\$ 22,267.28	\$ 336.65	\$ 33,400.92
Marina Fees								
4310-00	Vessel Registration	\$ 14,100.00	\$ 5,050.00	\$ 9,050.00	\$ 59,865.01	\$ 40,400.00	\$ 19,465.01	\$ 60,600.00
4320-00	Electricity Reimb-Lake	12,871.54	6,666.66	6,204.88	54,052.43	53,333.28	719.15	79,999.92
4330-00	Slip Rental	3,067.40	833.37	2,234.03	15,390.17	6,666.94	8,723.23	10,000.42
4340-00	Fuel & Oil Sales	6,632.78	2,500.00	4,132.78	13,473.06	20,000.00	(6,526.94)	30,000.00
4380-00	Life Guard Fees	1,000.00	750.00	250.00	2,220.00	1,500.00	720.00	3,000.00
4399-00	Other-Lake & Marina Fees	15.00	0.00	15.00	55.00	0.00	55.00	0.00
	Total Marina Fees	\$ 37,686.72	\$ 15,800.03	\$ 21,886.69	\$ 145,055.67	\$ 121,900.22	\$ 23,155.45	\$ 183,600.34
Equestrian Fees								
4410-00	Boarding Fees - Monthly	\$ 2,860.00	\$ 4,166.66	\$ (1,306.66)	\$ 24,661.87	\$ 33,333.28	\$ (8,671.41)	\$ 49,999.92
4420-00	Boarding Fees - Daily	70.00	0.00	70.00	(50.00)	0.00	(50.00)	0.00
4440-00	Rent-Equestrian Apartment	570.00	0.00	570.00	570.00	0.00	570.00	0.00
4440-23	Equestrian Apt Rent	0.00	500.00	(500.00)	4,070.00	4,000.00	70.00	6,000.00
4499-00	Other Equestrian Fees	300.00	83.33	216.67	2,200.00	666.57	1,533.43	999.89
	Total Equestrian Fees	\$ 3,800.00	\$ 4,749.99	\$ (949.99)	\$ 31,451.87	\$ 37,999.85	\$ (6,547.98)	\$ 56,999.81

T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT SUPPORT SCHEDULE - REVENUE - Page 2
Fiscal Year End October 31, 2014
For The Period 06/01/14 To 06/30/14

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
Owner Fees							
4510-00 Weed/Lot Maintenance	\$ 1,340.00	\$ 3,750.00	\$ (2,410.00)	\$ 40,110.00	\$ 30,000.00	\$ 10,110.00	\$ 45,000.00
4520-00 Owner Interest	65.81	4,166.66	(4,100.85)	11,308.95	33,333.28	(22,024.33)	49,999.92
4530-00 Tenant Fees	8,511.50	0.00	8,511.50	47,438.16	34,999.92	12,438.24	34,999.92
4540-00 Architectural Fees	520.00	108.33	411.67	4,730.00	866.64	3,863.36	1,299.96
4550-00 Citation Income	7,200.00	833.33	6,366.67	70,365.63	6,666.64	63,698.99	9,999.96
4560-00 Membership Card Fees	145.00	16.66	128.34	560.00	133.28	426.72	199.92
4590-00 Other Owner Fees	0.00	0.00	0.00	25.00	0.00	25.00	0.00
Total Owner Fees	\$ 17,782.31	\$ 8,874.98	\$ 8,907.33	\$ 174,537.74	\$ 105,999.76	\$ 68,537.98	\$ 141,499.68
Collections & Escrow							
4700-00 Collection Charges (Mgmt)	\$ 6,950.00	\$ 0.00	\$ 6,950.00	\$ 52,933.35	\$ 0.00	\$ 52,933.35	\$ 0.00
4710-00 Collection Charges (Contra)	(9,025.00)	0.00	(9,025.00)	(63,585.00)	0.00	(63,585.00)	0.00
4760-00 Escrow Income (Mgmt)	300.00	0.00	300.00	600.00	0.00	600.00	0.00
Total Collections & Escrow	\$ (1,775.00)	\$ 0.00	\$ (1,775.00)	\$ (10,051.65)	\$ 0.00	\$ (10,051.65)	\$ 0.00
Investment Income							
4819-00 Interest Income	\$ 135.12	\$ 291.66	\$ (156.54)	\$ 952.23	\$ 2,333.29	\$ (1,381.06)	\$ 3,499.93
Total Investment Income	\$ 135.12	\$ 291.66	\$ (156.54)	\$ 952.23	\$ 2,333.29	\$ (1,381.06)	\$ 3,499.93
Other Revenue							
4991-00 Late Fees	\$ (284.80)	\$ 0.00	\$ (284.80)	\$ 48,626.84	\$ 0.00	\$ 48,626.84	\$ 0.00
4999-00 Other Revenue	2,330.00	0.00	2,330.00	3,628.71	0.00	3,628.71	0.00
Total Other Revenue	\$ 2,045.20	\$ 0.00	\$ 2,045.20	\$ 52,255.55	\$ 0.00	\$ 52,255.55	\$ 0.00

T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT SUPPORT SCHEDULE - EXPENSES - Page1
Fiscal Year End October 31, 2014
For The Period 06/01/14 To 06/30/14

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
Compensation							
5110-99 Gross Pay-Regular	\$ 0.00	\$ 0.00	\$ 0.00	\$ 364,716.24	\$ 349,652.25	\$ (15,063.99)	\$ 349,652.25
5120-99 Gross Pay-Overtime	0.00	833.33	833.33	2,017.26	6,666.64	4,649.38	9,999.96
5130-99 Employer Taxes	10,622.98	11,422.00	799.02	90,394.03	91,376.00	981.97	137,064.00
Group Health, Etc.	607.69	16,084.00	15,476.31	58,806.15	128,672.00	69,865.85	193,008.00
5150-99 Workers Compensation	14,211.92	18,997.75	4,785.83	139,133.47	151,982.00	12,848.53	227,973.00
5180-99 Employer 401K Contribution	0.00	641.00	641.00	1,932.12	5,128.00	3,195.88	7,692.00
5190-99 Other Compensation	0.00	0.00	0.00	685.92	0.00	(685.92)	0.00
Compensation Allocation	121,336.37	116,550.75	(4,785.62)	524,271.22	582,753.75	58,482.53	1,048,956.75
HR Services (Payroll)	1,934.56	2,058.33	123.77	12,937.91	16,466.64	3,528.73	24,699.96
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Total Compensation	\$ 148,713.52	\$ 166,587.16	\$ 17,873.64	\$ 1,194,894.32	\$ 1,332,697.28	\$ 137,802.96	\$ 1,999,045.92
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Reserve Funding							
5299-00 Interest Reserve Funding	\$ 135.12	\$ 0.00	\$ (135.12)	\$ 952.23	\$ 0.00	\$ (952.23)	\$ 0.00
9310-00 Admin & Maint. Bldg Reserve Fu	721.49	721.49	0.00	5,771.92	5,771.92	0.00	8,657.88
9330-00 Community Bldg Reserve Funding	1,493.16	1,493.16	0.00	11,945.28	11,945.28	0.00	17,917.92
9350-00 Equestrian Center Reserve Fund	1,237.08	1,237.08	0.00	9,896.64	9,896.64	0.00	14,844.96
9370-00 Asphalt Reserve Funding	1,809.77	1,809.77	0.00	14,478.16	14,478.16	0.00	21,717.24
9380-00 Lake & Marina Reserve Funding	6,379.38	6,379.38	0.00	51,035.04	51,035.04	0.00	76,552.56
9390-00 Beach Park Reserve Funding	533.30	533.30	0.00	4,266.40	4,266.40	0.00	6,399.60
9400-00 Meadow Lark Park Reserve Fundi	327.08	327.08	0.00	2,616.64	2,616.64	0.00	3,924.96
9410-00 Common Area Reserve Funding	109.96	109.96	0.00	879.68	879.68	0.00	1,319.52
9420-00 Vehicles Reserve Funding	3,674.39	3,674.39	0.00	29,395.12	29,395.12	0.00	44,092.68
9440-00 Boats Reserve Funding	1,033.49	1,033.49	0.00	8,267.92	8,267.92	0.00	12,401.88
9450-00 Furniture Reserve Funding	440.37	440.37	0.00	3,522.96	3,522.96	0.00	5,284.44
9460-00 Office Equipment Reserve Fundi	859.43	859.43	0.00	6,875.44	6,875.44	0.00	10,313.16
9470-00 Maint. Equipment Reserve Fundi	459.76	459.76	0.00	3,678.08	3,678.08	0.00	5,517.12
9480-00 Recreation Equipment Reserve F	921.34	921.34	0.00	7,370.72	7,370.72	0.00	11,056.08
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Total Reserve Funding	\$ 20,135.12	\$ 20,000.00	\$ (135.12)	\$ 160,952.23	\$ 160,000.00	\$ (952.23)	\$ 240,000.00
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Lake, Marina & Equestrian							
5310-12 Water Assessment	\$ 23,333.33	\$ 14,583.33	\$ (8,750.00)	\$ 116,666.64	\$ 116,666.64	\$ 0.00	\$ 174,999.96
5315-00 Water Contingency	0.00	2,500.00	2,500.00	0.00	20,000.00	20,000.00	30,000.00
5320-00 Lake Stock/Fishery	0.00	2,083.33	2,083.33	24,125.00	16,666.64	(7,458.36)	24,999.96
5320-12 Fish Stocking	0.00	0.00	0.00	510.00	0.00	(510.00)	0.00
5325-12 Water Purchase	0.00	25,000.00	25,000.00	697.92	200,000.00	199,302.08	300,000.00
5329-00 Loan Cost & Interest - Water P	12,270.83	0.00	(12,270.83)	46,633.60	0.00	(46,633.60)	0.00
5330-12 Pumping Watermaster	0.00	833.33	833.33	4,592.13	6,666.64	2,074.51	9,999.96
Fishing Area Maint & Supplies	0.00	666.66	666.66	4,600.00	5,333.28	733.28	7,999.92
Lake Maintenance & Supplies	1,015.02	9,583.33	8,568.31	3,849.75	76,666.64	72,816.89	114,999.96
5370-12 Water Monitoring/Testing	0.00	83.33	83.33	0.00	666.64	666.64	999.96
5380-23 Horse Feed Equestrian	322.00	3,500.00	3,178.00	6,688.96	28,000.00	21,311.04	42,000.00
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Total Lake,Marina & Equestrian	\$ 36,941.18	\$ 58,833.31	\$ 21,892.13	\$ 208,364.00	\$ 470,666.48	\$ 262,302.48	\$ 705,999.72
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T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT SUPPORT SCHEDULE - EXPENSES - Page 2
Fiscal Year End October 31, 2014
For The Period 06/01/14 To 06/30/14

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
Professional Services							
5710-00 Accounting	\$ 7,500.00	\$ 7,500.00	\$ 0.00	\$ 57,600.00	\$ 60,000.00	\$ 2,400.00	\$ 90,000.00
5715-00 Accounting-Requested Service	0.00	625.00	625.00	1,325.00	5,000.00	3,675.00	7,500.00
Legal Expense	5,798.28	2,083.33	(3,714.95)	62,569.51	16,666.64	(45,902.87)	24,999.96
5725-98 Legal Contingency	0.00	7,851.91	7,851.91	0.00	62,815.28	62,815.28	94,222.92
5730-91 Consulting	0.00	2,083.33	2,083.33	4,870.00	16,666.64	11,796.64	24,999.96
5740-98 Audit	0.00	500.00	500.00	5,800.00	4,000.00	(1,800.00)	6,000.00
5760-11 Technology	0.00	1,250.00	1,250.00	8,031.76	10,000.00	1,968.24	15,000.00
5770-98 Web Site Maintenance/Design	184.00	250.00	66.00	929.00	2,000.00	1,071.00	3,000.00
5775-29 Fireworks-4th of July	10,000.00	0.00	(10,000.00)	20,000.00	19,999.92	(0.08)	19,999.92
Service Contracts	3,398.48	4,583.33	1,184.85	39,894.90	36,666.64	(3,228.26)	54,999.96
HR Admin	0.00	166.66	166.66	1,946.50	1,333.28	(613.22)	1,999.92
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Total Professional Services	\$ 26,880.76	\$ 26,893.56	\$ 12.80	\$ 202,966.67	\$ 235,148.40	\$ 32,181.73	\$ 342,722.64
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Administrative Support							
6005-91 Prof. Cert. Fees	\$ 0.00	\$ 416.66	\$ 416.66	\$ 1,356.50	\$ 3,333.28	\$ 1,976.78	\$ 4,999.92
Licenses & Permits	747.10	1,000.00	252.90	8,421.23	8,000.00	(421.23)	12,000.00
Uniform Expense	2,087.62	833.33	(1,254.29)	12,058.99	6,666.64	(5,392.35)	9,999.96
Safety Equip/Supplies	427.59	625.00	197.41	2,635.41	5,000.00	2,364.59	7,500.00
Training Expense	0.00	1,500.00	1,500.00	1,114.00	12,000.00	10,886.00	18,000.00
Travel Expense	406.52	583.33	176.81	2,263.74	4,666.64	2,402.90	6,999.96
Office Supplies	1,074.16	1,250.00	175.84	9,290.48	10,000.00	709.52	15,000.00
Materials,Supplies & Signage	1,668.98	1,250.00	(418.98)	6,331.18	10,000.00	3,668.82	15,000.00
Postage	376.57	2,083.33	1,706.76	12,002.80	16,666.64	4,663.84	24,999.96
Printing	1,000.00	1,666.66	666.66	9,677.33	13,333.28	3,655.95	19,999.92
BOD & Committee Meals	200.49	541.66	341.17	2,851.26	4,333.28	1,482.02	6,499.92
Bank & CC Fees	344.13	208.33	(135.80)	1,917.65	1,666.64	(251.01)	2,499.96
6095-91 Advertising	370.44	208.33	(162.11)	1,884.61	1,666.64	(217.97)	2,499.96
6096-91 C.O.P. Program	0.00	250.00	250.00	680.00	2,000.00	1,320.00	3,000.00
Other Expense	15.99	83.50	67.51	1,034.81	668.00	(366.81)	1,002.00
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Total Administrative Support	\$ 8,719.59	\$ 12,500.13	\$ 3,780.54	\$ 73,519.99	\$ 100,001.04	\$ 26,481.05	\$ 150,001.56
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T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT SUPPORT SCHEDULE - EXPENSES - Page 3
Fiscal Year End October 31, 2014
For The Period 06/01/14 To 06/30/14

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
Vehicles, Equip & Technology							
	\$ 0.00	\$ 6,250.00	\$ 6,250.00	\$ 27,510.34	\$ 50,000.00	\$ 22,489.66	\$ 75,000.00
Vehicle: Fuel & Oil	0.00	2,916.66	2,916.66	135.00	23,333.28	23,198.28	34,999.92
Marina: Fuel & Oil	2,923.46	1,250.00	(1,673.46)	20,056.41	10,000.00	(10,056.41)	15,000.00
Equip/Vehicle Repair	0.00	833.33	833.33	5,040.70	6,666.64	1,625.94	9,999.96
5560-94 Software Licenses	900.33	833.33	(67.00)	5,574.76	6,666.64	1,091.88	9,999.96
Computer Equipment	0.00	416.66	416.66	0.00	3,333.28	3,333.28	4,999.92
5580-98 Property Tax Expense	751.02	500.00	(251.02)	5,587.76	4,000.00	(1,587.76)	6,000.00
5590-11 Small Tools	4,665.60	416.66	(4,248.94)	4,733.60	3,333.28	(1,400.32)	4,999.92
Other Vehicles,Equip & Tech							
Total Vehicles, Equip & Tech	\$ 9,240.41	\$ 13,416.64	\$ 4,176.23	\$ 68,638.57	\$ 107,333.12	\$ 38,694.55	\$ 160,999.68
Insurance							
5810-98 Insurance: Umbrella & Liabilit	\$ 10,863.92	\$ 10,600.00	\$ (263.92)	\$ 86,912.86	\$ 84,800.00	\$ (2,112.86)	\$ 127,200.00
5820-99 Insurance: D&O	1,351.37	1,400.00	48.63	10,810.68	11,200.00	389.32	16,800.00
Total Insurance	\$ 12,215.29	\$ 12,000.00	\$ (215.29)	\$ 97,723.54	\$ 96,000.00	\$ (1,723.54)	\$ 144,000.00
Utilities							
	\$ 4,411.80	\$ 2,916.66	\$ (1,495.14)	\$ 20,969.41	\$ 23,333.28	\$ 2,363.87	\$ 34,999.92
Electricity	6,615.97	7,583.33	967.36	50,447.02	60,666.64	10,219.62	90,999.96
5420-12 Electricity-Lake	157.93	541.66	383.73	3,777.47	4,333.28	555.81	6,499.92
Natural Gas	1,931.60	5,583.33	3,651.73	37,465.09	44,666.64	7,201.55	66,999.96
5440-11 Water/Sewer	471.86	1,916.66	1,444.80	12,763.58	15,333.28	2,569.70	22,999.92
Trash Collection	62.16	3,166.66	3,104.50	16,752.32	25,333.28	8,580.96	37,999.92
Telephone	114.81	308.33	193.52	5,613.89	2,466.64	(3,147.25)	3,699.96
Internet Service							
Total Utilities	\$ 13,766.13	\$ 22,016.63	\$ 8,250.50	\$ 147,788.78	\$ 176,133.04	\$ 28,344.26	\$ 264,199.56

T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT SUPPORT SCHEDULE - EXPENSES - Page 4
Fiscal Year End October 31, 2014
For The Period 06/01/14 To 06/30/14

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
Grounds & Buildings							
5610-11 Weed/Lot Maintenance	\$ 1,500.00	\$ 3,583.33	\$ 2,083.33	\$ 26,085.50	\$ 28,666.64	\$ 2,581.14	\$ 42,999.96
Building Maintenance	1,727.14	3,333.33	1,606.19	23,012.67	26,666.64	3,653.97	39,999.96
Grounds Maintenance	6,526.19	2,916.66	(3,609.53)	89,680.26	23,333.28	(66,346.98)	34,999.92
Equipment Rental	185.60	833.33	647.73	4,608.76	6,666.64	2,057.88	9,999.96
Janitorial Supplies	61.20	583.33	522.13	5,038.47	4,666.64	(371.83)	6,999.96
5650-00 Surveillance Cameras	0.00	1,666.66	1,666.66	1,900.00	13,333.28	11,433.28	19,999.92
5650-23 Surveillance Cameras	0.00	0.00	0.00	1,997.76	0.00	(1,997.76)	0.00
5650-98 Surveillance Cameras	0.00	0.00	0.00	27,066.62	0.00	(27,066.62)	0.00
Capital Improvements	0.00	16,666.66	16,666.66	4,000.00	133,333.28	129,333.28	199,999.92
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Total Grounds & Buildings	\$ 10,000.13	\$ 29,583.30	\$ 19,583.17	\$ 183,390.04	\$ 236,666.40	\$ 53,276.36	\$ 354,999.60
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Uncollectible & Other Losses							
6110-91 Bad Debts Expense	\$ 0.00	\$ 12,500.00	\$ 12,500.00	\$ 340.06	\$ 100,000.00	\$ 99,659.94	\$ 150,000.00
6120-00 Collection Expenses	0.00	0.00	0.00	20,310.00	0.00	(20,310.00)	0.00
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Total Uncollectible & Losses	\$ 0.00	\$ 12,500.00	\$ 12,500.00	\$ 20,650.06	\$ 100,000.00	\$ 79,349.94	\$ 150,000.00
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Association Sponsored Events							
5910-28 Events	\$ 1,714.95	\$ 2,541.66	\$ 826.71	\$ 18,214.30	\$ 20,333.28	\$ 2,118.98	\$ 30,499.92
5910-29 Events	506.49	0.00	(506.49)	2,100.95	0.00	(2,100.95)	0.00
5915-29 Family Festival	9,366.00	1,250.00	(8,116.00)	11,019.00	10,000.00	(1,019.00)	15,000.00
5920-00 Concerts at Beach	0.00	500.00	500.00	64.80	4,000.00	3,935.20	6,000.00
5920-29 Concert Wristbands	0.00	0.00	0.00	2,223.91	0.00	(2,223.91)	0.00
5925-91 SVL Event Meals	315.36	416.66	101.30	4,029.22	3,333.28	(695.94)	4,999.92
5935-00 Committee Appreciation	0.00	250.00	250.00	0.00	2,000.00	2,000.00	3,000.00
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Total Events	\$ 11,902.80	\$ 4,958.32	\$ (6,944.48)	\$ 37,652.18	\$ 39,666.56	\$ 2,014.38	\$ 59,499.84
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Income Tax							
6910-92 Federal Taxes	\$ 0.00	\$ 416.68	\$ 416.68	\$ 0.00	\$ 3,333.44	\$ 3,333.44	\$ 5,000.16
6920-92 California State Taxes	0.00	250.00	250.00	476.19	2,000.00	1,523.81	3,000.00
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Total Income Taxes	\$ 0.00	\$ 666.68	\$ 666.68	\$ 476.19	\$ 5,333.44	\$ 4,857.25	\$ 8,000.16
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T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STATEMENT - Y.T.D.
 Fiscal Year End October 31, 2014
 For The Period 11/01/13 To 06/30/14

	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Total	Y-T-D Budget	Variance
INCOME															
Owner Assessmen	1,040,117	0	0	1,040,117	0	0	1,040,117	0	0	0	0	0	3,120,351	3,120,351	0
Community Servi	862	1,895	2,769	1,678	4,943	1,386	3,438	5,635	0	0	0	0	22,604	22,267	337
Marina Fees	8,115	935	11,510	18,495	6,314	14,174	47,825	37,687	0	0	0	0	145,056	121,900	23,155
Equestrian Fees	4,093	3,830	4,300	3,822	4,358	3,740	3,510	3,800	0	0	0	0	31,452	38,000	(6,548)
Owner Fees	33,695	22,594	346	25,892	5,688	9,835	58,704	17,782	0	0	0	0	174,538	106,000	68,538
Collection Fees	(14,254)	15,470	(16,137)	20	6,779	1,720	(1,875)	(1,775)	0	0	0	0	(10,052)	0	(10,052)
Investments Inc	116	124	69	124	123	130	130	135	0	0	0	0	952	2,333	(1,381)
Other Revenue	17,012	(149)	11	17,017	(162)	(293)	16,775	2,045	0	0	0	0	52,256	0	52,256
TOTAL INCOME	1,089,755	44,698	2,869	1,107,165	28,043	30,692	1,168,624	65,310	0	0	0	0	3,537,156	3,410,851	126,305
EXPENSES															
Compensation	128,879	139,059	219,842	129,883	152,425	137,140	138,953	148,714	0	0	0	0	1,194,894	1,332,697	137,803
Replacement & R	20,116	20,124	20,069	20,124	20,123	20,130	20,130	20,135	0	0	0	0	160,952	160,000	(952)
Lake, Marina &	24,275	16,681	38,273	20,968	18,080	306,556	(253,411)	36,941	0	0	0	0	208,364	470,666	262,302
Professional Se	18,624	15,420	14,557	26,488	45,847	24,648	30,502	26,881	0	0	0	0	202,967	235,148	32,182
Administrative	8,884	8,609	9,613	8,579	9,677	8,075	11,362	8,720	0	0	0	0	73,520	100,001	26,481
Vehicles, Equip	13,563	6,993	2,834	3,883	10,320	10,367	11,438	9,240	0	0	0	0	68,639	107,333	38,695
Insurance	1,351	1,351	1,315	1,351	1,351	66,573	12,215	12,215	0	0	0	0	97,724	96,000	(1,724)
Utilities	23,408	18,335	17,688	9,899	17,505	9,227	37,962	13,766	0	0	0	0	147,789	176,133	28,344
Grounds & Build	58,175	17,989	17,818	37,043	35,435	20,497	(13,567)	10,000	0	0	0	0	183,390	236,666	53,276
Uncollectible &	7,130	0	0	0	7,060	0	6,460	0	0	0	0	0	20,650	100,000	79,350
Assoc. Sponsore	1,926	3,377	5,415	2,800	5,935	2,919	3,377	11,903	0	0	0	0	37,652	39,667	2,014
Income Tax	0	0	0	60	416	0	0	0	0	0	0	0	476	5,333	4,857
Total Expenses	306,331	247,939	347,425	261,079	324,174	606,132	5,422	298,515	0	0	0	0	2,397,017	3,059,646	662,629
NET SURPLUS/(DE	783,425	(203,241)	(344,556)	846,086	(296,132)	(575,440)	1,163,202	(233,205)	0	0	0	0	1,140,140	351,206	788,934

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STMT SUPPORT SCHEDULE - REVENUE YTD - Page 1
 Fiscal Year End October 31, 2014
 For The Period 11/01/13 To 06/30/14

	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Total	Y-T-D Budget	Variance
Owner Assessments															
4110-00 Assessments: Re	1,040,117	0	0	1,040,117	0	0	1,040,117	0	0	0	0	0	3,120,351	3,120,351	0
Total Owner Ass	1,040,117	0	0	1,040,117	0	0	1,040,117	0	0	0	0	0	3,120,351	3,120,351	0
Community Service Fees															
4230-00 Rent-Community	0	0	846	0	100	15	0	0	0	0	0	0	961	12,501	(11,539)
4250-00 Family Social C	0	0	0	0	0	0	0	0	0	0	0	0	0	5,000	(5,000)
4250-28 Family Social C	0	0	45	62	0	0	0	0	0	0	0	0	107	0	107
4260-00 Recreation Dept	882	1,880	1,863	1,496	4,828	1,281	1,983	1,491	0	0	0	0	15,702	4,000	11,702
4265-00 Craft Fair Boot	25	0	0	0	0	0	1,235	280	0	0	0	0	1,540	767	773
4265-28 Craft Fair Boot	(60)	0	0	0	0	0	0	0	0	0	0	0	(60)	0	(60)
4270-00 Non Refundable	15	15	15	120	15	90	30	15	0	0	0	0	315	0	315
4299-00 Other Community	0	0	0	0	0	0	190	3,849	0	0	0	0	4,039	0	4,039
Total Community	862	1,895	2,769	1,678	4,943	1,386	3,438	5,635	0	0	0	0	22,604	22,267	337
Marina Fees															
4310-00 Vessel Registra	25	25	6,945	5,745	4,950	10,200	17,875	14,100	0	0	0	0	59,865	40,400	19,465
4320-00 Electricity Rei	7,497	0	0	11,895	0	0	21,789	12,872	0	0	0	0	54,052	53,333	719
4330-00 Slip Rental	573	920	4,525	875	537	2,452	2,441	3,067	0	0	0	0	15,390	6,667	8,723
4340-00 Fuel & Oil Sale	0	0	0	0	828	1,352	4,661	6,633	0	0	0	0	13,473	20,000	(6,527)
4380-00 Life Guard Fees	0	0	0	0	0	160	1,060	1,000	0	0	0	0	2,220	1,500	720
4399-00 Other-Lake & Ma	20	(10)	40	(20)	0	10	0	15	0	0	0	0	55	0	55
Total Marina Fe	8,115	935	11,510	18,495	6,314	14,174	47,825	37,687	0	0	0	0	145,056	121,900	23,155
Equestrian Fees															
4410-00 Boarding Fees -	3,300	3,280	3,300	3,012	3,080	2,970	2,860	2,860	0	0	0	0	24,662	33,333	(8,671)
4420-00 Boarding Fees -	0	50	0	20	0	30	(220)	70	0	0	0	0	(50)	0	(50)
4440-00 Rent-Equestrian	0	0	0	0	0	0	0	570	0	0	0	0	570	0	570
4440-23 Equestrian Apt	500	500	1,000	500	500	500	570	0	0	0	0	0	4,070	4,000	70
4499-00 Other Equestria	293	0	0	290	778	240	300	300	0	0	0	0	2,200	667	1,533
Total Equestria	4,093	3,830	4,300	3,822	4,358	3,740	3,510	3,800	0	0	0	0	31,452	38,000	(6,548)

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STMT SUPPORT SCHEDULE - REVENUE YTD - Page 2
 Fiscal Year End October 31, 2014
 For The Period 11/01/13 To 06/30/14

	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Total	Y-T-D Budget	Variance
Owner Fees															
4510-00 Weed/Lot Mainte	515	0	0	0	165	10,450	27,640	1,340	0	0	0	0	40,110	30,000	10,110
4520-00 Owner Interest	(27)	4,041	(52)	(317)	4,466	47	3,084	66	0	0	0	0	11,309	33,333	(22,024)
4530-00 Tenant Fees	33,592	(50)	28	(869)	761	(15,932)	21,396	8,512	0	0	0	0	47,438	35,000	12,438
4540-00 Architectural F	90	30	420	1,260	570	170	1,670	520	0	0	0	0	4,730	867	3,863
4550-00 Citation Income	(500)	18,573	(50)	25,793	(300)	15,100	4,550	7,200	0	0	0	0	70,366	6,667	63,699
4560-00 Membership Card	25	0	0	0	25	0	365	145	0	0	0	0	560	133	427
4590-00 Other Owner Fee	0	0	0	25	0	0	0	0	0	0	0	0	25	0	25
Total Owner Fee	33,695	22,594	346	25,892	5,688	9,835	58,704	17,782	0	0	0	0	174,538	106,000	68,538
Collection & Escrow															
4700-00 Collection Char	2,546	17,710	923	300	7,479	8,000	9,025	6,950	0	0	0	0	52,933	0	52,933
4710-00 Collection Char	(17,800)	(2,490)	(17,810)	(1,180)	(300)	(7,480)	(7,500)	(9,025)	0	0	0	0	(63,585)	0	(63,585)
4760-00 Escrow Income (1,000	250	750	900	(400)	1,200	(3,400)	300	0	0	0	0	600	0	600
Total Collectio	(14,254)	15,470	(16,137)	20	6,779	1,720	(1,875)	(1,775)	0	0	0	0	(10,052)	0	(10,052)
Investment Income															
4819-00 Interest Income	116	124	69	124	123	130	130	135	0	0	0	0	952	2,333	(1,381)
Total Investmen	116	124	69	124	123	130	130	135	0	0	0	0	952	2,333	(1,381)
Other Revenue															
4991-00 Late Fees	17,012	(149)	(164)	17,017	(162)	(293)	15,651	(285)	0	0	0	0	48,627	0	48,627
4999-00 Other Revenue (0	0	175	0	0	0	1,124	2,330	0	0	0	0	3,629	0	3,629
Total Other Rev	17,012	(149)	11	17,017	(162)	(293)	16,775	2,045	0	0	0	0	52,256	0	52,256

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STMT SUPPORT SCHEDULE - EXPENSES YTD - Page 1
 Fiscal Year End October 31, 2014
 For The Period 11/01/13 To 06/30/14

	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Total	Y-T-D Budget	Variance
Compensation															
5110-99 Gross Pay-Regul	100,044	113,537	151,135	0	0	0	0	0	0	0	0	0	364,716	349,652	(15,064)
5120-99 Gross Pay-Overt	1,729	288	0	0	0	0	0	0	0	0	0	0	2,017	6,667	4,649
5130-99 Employer Taxes	7,816	8,835	24,341	12,486	10,043	8,446	7,805	10,623	0	0	0	0	90,394	91,376	982
Group Health, E	1,290	(2,102)	21,382	0	25,612	12,346	(330)	608	0	0	0	0	58,806	128,672	69,866
5150-99 Workers Compens	16,025	16,025	19,677	14,212	14,212	14,212	30,560	14,212	0	0	0	0	139,133	151,982	12,849
5180-99 Employer 401K C	527	601	804	0	0	0	0	0	0	0	0	0	1,932	5,128	3,196
5190-99 Other Compensat	0	386	300	0	0	0	0	0	0	0	0	0	686	0	(686)
Compensation Al	0	0	0	101,715	101,072	100,734	99,414	121,336	0	0	0	0	524,271	582,754	58,483
HR Services (Pa	1,448	1,489	2,204	1,471	1,485	1,402	1,504	1,935	0	0	0	0	12,938	16,467	3,529
Total Compensat	128,879	139,059	219,842	129,883	152,425	137,140	138,953	148,714	0	0	0	0	1,194,894	1,332,697	137,803
Reserve Funding															
5299-00 Interest Reserv	116	124	69	124	123	130	130	135	0	0	0	0	952	0	(952)
9310-00 Admin & Maint.	721	721	721	721	721	721	721	721	0	0	0	0	5,772	5,772	0
9330-00 Community Bldg	1,493	1,493	1,493	1,493	1,493	1,493	1,493	1,493	0	0	0	0	11,945	11,945	0
9350-00 Equestrian Cent	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	0	0	0	0	9,897	9,897	0
9370-00 Asphalt Reserve	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	0	0	0	0	14,478	14,478	0
9380-00 Lake & Marina R	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	0	0	0	0	51,035	51,035	0
9390-00 Beach Park Rese	533	533	533	533	533	533	533	533	0	0	0	0	4,266	4,266	0
9400-00 Meadow Lark Par	327	327	327	327	327	327	327	327	0	0	0	0	2,617	2,617	0
9410-00 Common Area Res	110	110	110	110	110	110	110	110	0	0	0	0	880	880	0
9420-00 Vehicles Reserv	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	0	0	0	0	29,395	29,395	0
9440-00 Boats Reserve F	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	0	0	0	0	8,268	8,268	0
9450-00 Furniture Reser	440	440	440	440	440	440	440	440	0	0	0	0	3,523	3,523	0
9460-00 Office Equipmen	859	859	859	859	859	859	859	859	0	0	0	0	6,875	6,875	0
9470-00 Maint. Equipmen	460	460	460	460	460	460	460	460	0	0	0	0	3,678	3,678	0
9480-00 Recreation Equi	921	921	921	921	921	921	921	921	0	0	0	0	7,371	7,371	0
Total Reserve F	20,116	20,124	20,069	20,124	20,123	20,130	20,130	20,135	0	0	0	0	160,952	160,000	(952)
Lake, Marina & Equestrian															
5310-12 Water Assessmen	13,333	13,333	13,333	13,333	13,333	13,333	13,333	23,333	0	0	0	0	116,667	116,667	0
5315-00 Water Contingen	0	0	0	0	0	0	0	0	0	0	0	0	0	20,000	20,000
5320-00 Lake Stock/Fish	4,875	3,250	6,500	6,250	3,250	0	0	0	0	0	0	0	24,125	16,667	(7,458)
5320-12 Fish Stocking	0	0	510	0	0	0	0	0	0	0	0	0	510	0	(510)
5325-12 Water Purchase	0	98	0	0	0	279,340	(278,740)	0	0	0	0	0	698	200,000	199,302
5329-00 Loan Cost & Int	0	0	15,545	63	57	7,152	11,546	12,271	0	0	0	0	46,634	0	(46,634)
5330-12 Pumping Waterma	0	0	2,384	0	0	2,208	0	0	0	0	0	0	4,592	6,667	2,075
Fishing Area Ma	0	0	0	0	0	4,450	150	0	0	0	0	0	4,600	5,333	733
Lake Maintenanc	0	0	0	1,322	1,440	74	0	1,015	0	0	0	0	3,850	76,667	72,817
5370-12 Water Monitorin	0	0	0	0	0	0	0	0	0	0	0	0	0	667	667
5380-23 Horse Feed Equ	6,067	0	0	0	0	0	300	322	0	0	0	0	6,689	28,000	21,311
Total Lake,Mari	24,275	16,681	38,273	20,968	18,080	306,556	(253,411)	36,941	0	0	0	0	208,364	470,666	262,302

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STMT SUPPORT SCHEDULE - EXPENSES YTD - Page 2
 Fiscal Year End October 31, 2014
 For The Period 11/01/13 To 06/30/14

	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Total	Y-T-D Budget	Variance
Professional Services															
5710-00 Accounting	7,100	7,100	7,100	7,100	7,100	7,100	7,500	7,500	0	0	0	0	57,600	60,000	2,400
5715-00 Accounting-Requ	0	0	0	0	875	0	450	0	0	0	0	0	1,325	5,000	3,675
Legal Expense	4,329	2,516	2,248	6,730	14,086	11,872	14,991	5,798	0	0	0	0	62,570	16,667	(45,903)
5725-98 Legal Contingen	0	0	0	0	0	0	0	0	0	0	0	0	0	62,815	62,815
5730-91 Consulting	0	2,000	0	650	0	0	2,220	0	0	0	0	0	4,870	16,667	11,797
5740-98 Audit	0	0	0	5,800	0	0	0	0	0	0	0	0	5,800	4,000	(1,800)
5760-11 Technology	4,060	0	0	2,272	0	1,700	0	0	0	0	0	0	8,032	10,000	1,968
5770-98 Web Site Mainte	50	50	0	50	100	100	395	184	0	0	0	0	929	2,000	1,071
5775-29 Fireworks-4th o	0	0	0	0	10,000	0	0	10,000	0	0	0	0	20,000	20,000	0
Service Contrac	3,028	2,824	4,879	3,886	13,386	3,876	4,618	3,398	0	0	0	0	39,895	36,667	(3,228)
HR Admin	58	930	330	0	300	0	329	0	0	0	0	0	1,947	1,333	(613)
Total Professio	18,624	15,420	14,557	26,488	45,847	24,648	30,502	26,881	0	0	0	0	202,967	235,148	32,182
Administrative Support															
6005-91 Prof. Cert. Fee	180	189	849	0	0	139	0	0	0	0	0	0	1,357	3,333	1,977
Licenses & Perm	910	2,064	884	522	1,509	1,075	710	747	0	0	0	0	8,421	8,000	(421)
Uniform Expense	765	653	2,869	863	815	1,284	2,722	2,088	0	0	0	0	12,059	6,667	(5,392)
Safety Equip/Su	131	0	0	524	0	0	1,553	428	0	0	0	0	2,635	5,000	2,365
Training Expens	44	0	0	650	0	0	420	0	0	0	0	0	1,114	12,000	10,886
Travel Expense	413	336	0	348	315	171	275	407	0	0	0	0	2,264	4,667	2,403
Office Supplies	906	1,407	1,335	716	1,781	973	1,099	1,074	0	0	0	0	9,290	10,000	710
Materials, Suppl	2,350	878	331	629	283	179	13	1,669	0	0	0	0	6,331	10,000	3,669
Postage	120	1,536	1,730	2,214	2,229	1,884	1,915	377	0	0	0	0	12,003	16,667	4,664
Printing	1,291	1,000	1,000	1,000	1,944	1,265	1,177	1,000	0	0	0	0	9,677	13,333	3,656
BOD & Committee	403	164	267	712	328	293	484	200	0	0	0	0	2,851	4,333	1,482
Bank & CC Fees	194	63	156	176	462	249	274	344	0	0	0	0	1,918	1,667	(251)
6095-91 Advertising	498	320	0	0	0	0	696	370	0	0	0	0	1,885	1,667	(218)
6096-91 C.O.P. Program	680	0	0	0	0	0	0	0	0	0	0	0	680	2,000	1,320
Other Expense	0	0	193	226	11	564	25	16	0	0	0	0	1,035	668	(367)
Total Administr	8,884	8,609	9,613	8,579	9,677	8,075	11,362	8,720	0	0	0	0	73,520	100,001	26,481

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STMT SUPPORT SCHEDULE - EXPENSES YTD - Page 3
 Fiscal Year End October 31, 2014
 For The Period 11/01/13 To 06/30/14

	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Total	Y-T-D Budget	Variance
Vehicles, Equip & Technology															
Vehicle: Fuel & Marina: Fuel & Equip/Vehicle R	5,777	4,171	3,905	0	6,765	6,457	436	0	0	0	0	0	27,510	50,000	22,490
5560-94 Software Licens	0	0	36	0	0	99	0	0	0	0	0	0	135	23,333	23,198
5580-98 Property Tax Ex	1,679	1,013	1,523	2,388	2,269	2,420	5,841	2,923	0	0	0	0	20,056	10,000	(10,056)
5590-11 Small Tools	720	720	0	0	0	0	3,601	0	0	0	0	0	5,041	6,667	1,626
Other Vehicles,	4,665	270	(2,707)	1,116	0	0	1,330	900	0	0	0	0	5,575	6,667	1,092
	0	0	0	0	0	0	0	0	0	0	0	0	0	3,333	3,333
	721	820	10	379	1,286	1,392	230	751	0	0	0	0	5,588	4,000	(1,588)
	0	0	68	0	0	0	0	4,666	0	0	0	0	4,734	3,333	(1,400)
Total Vehicles,	13,563	6,993	2,834	3,883	10,320	10,367	11,438	9,240	0	0	0	0	68,639	107,333	38,695
Insurance															
5810-98 Insurance: Umbr	0	0	(36)	0	0	65,221	10,864	10,864	0	0	0	0	86,913	84,800	(2,113)
5820-99 Insurance: D&O	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351	0	0	0	0	10,811	11,200	389
Total Insurance	1,351	1,351	1,315	1,351	1,351	66,573	12,215	12,215	0	0	0	0	97,724	96,000	(1,724)
Utilities															
Electricity	2,827	2,251	2,271	2,261	1,239	1,983	3,726	4,412	0	0	0	0	20,969	23,333	2,364
5420-12 Electricity-Lak	3,508	8,187	2,148	3,500	3,591	2,545	20,352	6,616	0	0	0	0	50,447	60,667	10,220
Natural Gas	136	510	1,043	962	558	161	251	158	0	0	0	0	3,777	4,333	556
5440-11 Water/Sewer	11,956	2,279	6,921	1,117	5,104	1,266	6,890	1,932	0	0	0	0	37,465	44,667	7,202
Trash Collectio	1,674	1,731	1,674	1,674	1,888	1,708	1,942	472	0	0	0	0	12,764	15,333	2,570
Telephone	3,144	3,070	3,134	62	2,910	1,449	2,920	62	0	0	0	0	16,752	25,333	8,581
Internet Servc	161	307	497	323	2,214	115	1,880	115	0	0	0	0	5,614	2,467	(3,147)
Total Utilities	23,408	18,335	17,688	9,899	17,505	9,227	37,962	13,766	0	0	0	0	147,789	176,133	28,344

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STMT SUPPORT SCHEDULE - EXPENSES YTD - Page 4
 Fiscal Year End October 31, 2014
 For The Period 11/01/13 To 06/30/14

	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Total	Y-T-D Budget	Variance
Grounds & Buildings															
5610-11 Weed/Lot Mainte	3,811	3,588	3,438	3,438	3,438	0	6,875	1,500	0	0	0	0	26,086	28,667	2,581
Building Mainte	3,707	2,516	2,420	4,397	2,582	2,872	2,792	1,727	0	0	0	0	23,013	26,667	3,654
Grounds Mainten	16,411	8,761	9,902	9,393	18,028	12,842	7,818	6,526	0	0	0	0	89,680	23,333	(66,347)
Equipment Renta	919	81	1,383	532	252	301	956	186	0	0	0	0	4,609	6,667	2,058
Janitorial Supp	127	1,145	675	240	1,423	483	884	61	0	0	0	0	5,038	4,667	(372)
5650-00 Surveillance Ca	0	1,900	0	0	0	0	0	0	0	0	0	0	1,900	13,333	11,433
5650-23 Surveillance Ca	0	0	0	1,691	0	0	307	0	0	0	0	0	1,998	0	(1,998)
5650-98 Surveillance Ca	0	0	0	17,354	9,713	0	0	0	0	0	0	0	27,067	0	(27,067)
Capital Improve	33,200	0	0	0	0	4,000	(33,200)	0	0	0	0	0	4,000	133,333	129,333
Total Grounds &	58,175	17,989	17,818	37,043	35,435	20,497	(13,567)	10,000	0	0	0	0	183,390	236,666	53,276
Uncollectible & Other Losses															
6110-91 Bad Debts Expen	0	0	0	0	0	0	340	0	0	0	0	0	340	100,000	99,660
6120-00 Collection Expe	7,130	0	0	0	7,060	0	6,120	0	0	0	0	0	20,310	0	(20,310)
Total Uncollect	7,130	0	0	0	7,060	0	6,460	0	0	0	0	0	20,650	100,000	79,350
Association Sponsored Events															
5910-28 Events	1,926	1,772	3,466	2,720	3,092	551	2,973	1,715	0	0	0	0	18,214	20,333	2,119
5910-29 Events	0	0	0	20	1,210	1,067	(702)	506	0	0	0	0	2,101	0	(2,101)
5915-29 Family Festival	0	0	0	0	1,453	200	0	9,366	0	0	0	0	11,019	10,000	(1,019)
5920-00 Concerts at Bea	0	0	0	0	0	0	65	0	0	0	0	0	65	4,000	3,935
5920-29 Concert Wristba	0	0	0	0	81	1,101	1,041	0	0	0	0	0	2,224	0	(2,224)
5925-91 SVL Event Meals	0	1,606	1,949	60	99	0	0	315	0	0	0	0	4,029	3,333	(696)
5935-00 Committee Appre	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	2,000
Total Events	1,926	3,377	5,415	2,800	5,935	2,919	3,377	11,903	0	0	0	0	37,652	39,667	2,014
Income Tax															
6910-92 Federal Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	3,333	3,333
6920-92 California Stat	0	0	0	60	416	0	0	0	0	0	0	0	476	2,000	1,524
Total Income Ta	0	0	0	60	416	0	0	0	0	0	0	0	476	5,333	4,857