

TOTAL

PROPERTY MANAGEMENT, INC.

FINANCIAL MANAGEMENT REPORT

DATE: October 31, 2013
ASSOCIATION NAME: Spring Valley Lake Association - T150
FISCAL YEAR END: 10/31

CASH ON HAND

Pacific Western Bank Checking: \$330,228.08
Operating Accounts - Other \$210,175.15
Reserve Investments Balance: \$980,965.57

Special Assessment: YES X NO

Total amount for Special Assessment: \$ N/A

If yes, special assessment is for:

Special Assessment effective date:

Current Loans YES X NO End date: N/A

Cash flow concerns: YES X NO

Bank account(s) over FDIC limit X YES NO

If yes, recommendations or comment: Pacific Western Bank is temporarily over due to assessment prepayments. Money will be transferred to other operating accounts.

CD INFORMATION

CD'S maturing within the next 60 days:

gl #: 1418-00 - Mutual of Omaha .35% 12/02/13

gl #:

gl #:

gl #:

Board to determine anticipated expenses before re-investing CD's

RESERVE BALANCE INFORMATION

Reserve cash in balance with allocated reserves: X YES NO

Percent funded per reserve study 42%

Date of current Reserve Study: 06/01/12

Outstanding Aging Balance: \$737,641.21

Additional Comments:

Prepared by: BPM

T150 - SPRING VALLEY LAKE ASSOCIATION
 Unaudited Financial Statement-Modified Accrual Basis
BALANCE SHEET
 Fiscal Year End October 31, 2013
 As Of 10/31/13

ASSETS

Current Assets

1010-00	Operating: Pacific Western Bank	\$ 330,228.08	
	Operating Accounts-Other	210,175.15	
1160-00	Accounts Receivable	735,279.21	
1297-00	A/R Allowance for Uncollectible Acc	(400,000.54)	
	Prepaid Expenses	37,668.35	
	Reserve Savings	980,965.57	

	Total Current Assets		\$ 1,894,315.82

	Facilities & Equipment	\$ 400,304.04	

Total Assets \$ 2,294,619.86

LIABILITIES

Current Liabilities

2100-00	Prepaid Assessments	\$ 294,634.68	
	Accounts Payable	374,407.27	
2510-00	Refundable Deposit-Arch & CB	3,996.50	
2530-00	Refundable Deposit-Parks/Improvement	4,512.24	

	Total Current Liabilities		\$ 677,550.69

Reserves

	ALLOCATED RESERVES	\$ 980,965.57	

	TOTAL ALLOCATED RESERVES		\$ 980,965.57

	TOTAL LIABILITIES & RESERVES		\$ 1,658,516.26

EQUITY

3999-00	Prior Year Surplus/(Deficit)	\$ 203,027.00	
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)	587,754.36	

	TOTAL EQUITY		\$ 636,103.60

TOTAL LIAB, RESERVES & EQUITY \$ 2,294,619.86

T150 - SPRING VALLEY LAKE ASSOCIATION
 Balance Sheet Support Schedule - Page 1
 Fiscal Year End October 31, 2013
 As Of 10/31/13

Operating Accounts (minus PWB checking)

1110-00	Petty Cash-Cash	\$ 1,500.00
1112-00	Petty Cash - GM @ ASB	6,340.64
1135-00	Payroll Checking- DCB	32,043.31
1151-00	American Security Bank - Marina Fuel	9,057.99
1152-00	Credit Card Clearing ASB	161,233.21

	Total Operating Accounts	\$ 210,175.15

Reserve Savings

1410-00	Reserve: Pacific Western Bank	\$ 105,503.22
1412-00	Reserve ASB	90,948.21
1414-00	Reserve Mutual of Omaha ICS	438,014.33
1417-00	Reserve CD Mutual of Omaha .20% 3/2/14	121,896.54
1418-00	Reserve CD Mutual of Omaha .35% 12/2/13	122,913.79
1419-00	CDARS MOB The PrivateBank .25% 9/4/14	101,689.48

	Total Reserve Savings	\$ 980,965.57

Total Cash Accounts \$ 1,191,140.72

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Prepaid Expenses

1310-00	Prepaid Federal Income Taxes	\$ 3,284.00
1320-00	Prepaid State Income Taxes	3,901.75
1340-00	Deposit Worker's Comp	19,230.00
1370-00	Prepaid Property Taxes	441.92
1380-00	Prepaid Insurance	10,810.68

	Total Prepaid Expenses	\$ 37,668.35

T150 - SPRING VALLEY LAKE ASSOCIATION
Balance Sheet Support Schedule - Page 2
Fiscal Year End October 31, 2013
As Of 10/31/13

Facilities & Equipment

1510-00	Boats	\$ 114,307.88
1520-00	Furniture	113,834.33
1530-00	Recreation	96,000.00
1540-10	Technology	168,065.52
1550-00	Vehicles	598,425.36
1560-00	Equipment	87,811.39
1590-00	Accumulated Depreciation	(827,600.24)
1992-00	Land Held for Investment	40,000.00
1994-00	Inventory - Marina Fuel	9,459.80

	Total Facilities & Equipment	\$ 400,304.04

Accounts Payable

2111-00	AP-Accrued	\$ 13,065.00
2112-00	AP-Accrued: Water	224,207.96
2210-00	Accrued Wages	37,995.00
2215-00	Accrued Vacation	54,306.75
2220-00	Accounts Payable	41,631.56
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	\$ 374,407.27

T150 - SPRING VALLEY LAKE ASSOCIATION
 Fiscal Year End October 31, 2013
 For The Period 10/01/13 To 10/31/13

	Beginning Balance at 10/01/13	-----Current Period-----			Ending Balance at 10/31/13	Contributions Per Budget	Variance
		Contributions	Expenditures	Transfers			
2630-12 Expenditures	\$ (1,834.46)	\$ -	\$ -	\$ -	\$ (1,834.46)	\$ -	\$ -
3300-00 General Reserves	983,902.61	20,000.00	0.00	0.00	1,003,902.61	20,000.00	0.00
3390-00 Beach Park Reserves	0.00	0.00	(11,000.00)	0.00	(11,000.00)	0.00	0.00
3400-00 Meadow Lark Park Reserves	0.00	0.00	(11,000.00)	0.00	(11,000.00)	0.00	0.00
3499-00 Interest Reserves	783.92	116.50	(3.00)	0.00	897.42	0.00	116.50
	<u>\$ 982,852.07</u>	<u>\$ 20,116.50</u>	<u>\$ (22,003.00)</u>	<u>\$ -</u>	<u>\$ 980,965.57</u>	<u>\$ 20,000.00</u>	<u>\$ 116.50</u>

T150 - SPRING VALLEY LAKE ASSOCIATION
INCOMESTATEMENT
Fiscal Year End October 31, 2013
For The Period 10/01/13 To 10/31/13

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
INCOME							
Owner Assessments	\$ (1,137.75)	\$ 315,975.00	\$(317,112.75)	\$ 3,791,428.00	\$ 3,791,700.00	\$ (272.00)	\$ 3,791,700.00
Community Service Fees	1,067.50	2,708.33	(1,640.83)	23,845.50	32,499.96	(8,654.46)	32,499.96
Marina Fees	3,338.20	15,083.33	(11,745.13)	181,935.34	180,999.96	935.38	180,999.96
Equestrian Fees	3,880.00	4,750.00	(870.00)	51,206.97	57,000.00	(5,793.03)	57,000.00
Owner Fees	21,872.44	14,050.35	7,822.09	257,042.11	168,604.20	88,437.91	168,604.20
Collection Fees	(130.00)	0.00	(130.00)	17,469.36	0.00	17,469.36	0.00
Investments Income	116.50	291.67	(175.17)	2,687.89	3,500.04	(812.15)	3,500.04
Other Revenue	(192.50)	83.33	(275.83)	331,734.52	999.96	330,734.56	999.96
TOTAL INCOME	\$ 28,814.39	\$ 352,942.01	\$(324,127.62)	\$ 4,657,349.69	\$ 4,235,304.12	\$ 422,045.57	\$ 4,235,304.12
EXPENSES							
Compensation	\$ 151,493.06	\$ 148,484.33	\$ (3,008.73)	\$ 1,966,349.04	\$ 1,781,811.96	\$ (184,537.08)	\$ 1,781,811.96
Replacement & Reserve Funding	20,116.50	19,999.99	(116.51)	240,906.42	239,999.88	(906.54)	239,999.88
Lake, Marina & Equestrian	16,789.79	40,308.29	23,518.50	407,142.96	483,699.48	76,556.52	483,699.48
Professional Services	15,131.98	28,874.97	13,742.99	307,774.63	346,499.64	38,725.01	346,499.64
Administrative Support	16,000.99	12,499.96	(3,501.03)	166,373.11	149,999.52	(16,373.59)	149,999.52
Vehicles, Equip & Technology	20,558.38	13,791.65	(6,766.73)	173,280.90	165,499.80	(7,781.10)	165,499.80
Insurance	31,686.18	11,250.00	(20,436.18)	151,135.56	135,000.00	(16,135.56)	135,000.00
Utilities	18,746.56	19,583.65	837.09	225,857.54	235,003.80	9,146.26	235,003.80
Grounds & Building	37,040.41	23,749.98	(13,290.43)	333,425.74	284,999.76	(48,425.98)	284,999.76
Uncollectible & Other Losses	30,657.11	13,166.66	(17,490.45)	58,831.72	157,999.92	99,168.20	157,999.92
Assoc. Sponsored Events	3,202.80	4,072.49	869.69	33,313.48	48,869.88	15,556.40	48,869.88
Income Tax	2,551.23	442.50	(2,108.73)	5,204.23	5,310.00	105.77	5,310.00
Budget Contingency	0.00	4,166.66	4,166.66	0.00	49,999.92	49,999.92	49,999.92
Total Expenses	\$ 363,974.99	\$ 340,391.13	\$ (23,583.86)	\$ 4,069,595.33	\$ 4,084,693.56	\$ 15,098.23	\$ 4,084,693.56
NET SURPLUS/(DEFICIT)	\$(335,160.60)	\$ 12,550.88	\$(347,711.48)	\$ 587,754.36	\$ 150,610.56	\$ 437,143.80	\$ 150,610.56

T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT SUPPORT SCHEDULE - REVENUE - Page 1
Fiscal Year End October 31, 2013
For The Period 10/01/13 To 10/31/13

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
Assessment Income							
4110-00 Assessments: Regular	\$ (172.00)	\$ 315,975.00	\$ (316,147.00)	\$ 3,792,393.75	\$ 3,791,700.00	\$ 693.75	\$ 3,791,700.00
4110-98 Assessments: Regular	(965.75)	0.00	(965.75)	(965.75)	0.00	(965.75)	0.00
Total Owner Assessments	\$ (1,137.75)	\$ 315,975.00	\$ (317,112.75)	\$ 3,791,428.00	\$ 3,791,700.00	\$ (272.00)	\$ 3,791,700.00
Community Service Fees							
4230-00 Rent-Community Building	\$ 0.00	\$ 1,875.00	\$ (1,875.00)	\$ 6,308.00	\$ 22,500.00	\$ (16,192.00)	\$ 22,500.00
4250-00 Family Social Committee	0.00	666.67	(666.67)	0.00	8,000.04	(8,000.04)	8,000.04
4250-28 Family Social Committee	30.00	0.00	30.00	95.00	0.00	95.00	0.00
4260-00 Recreation Dept. Fees	662.00	83.33	578.67	7,257.00	999.96	6,257.04	999.96
4265-00 Craft Fair Booth Fees	55.50	83.33	(27.83)	405.50	999.96	(594.46)	999.96
4265-28 Craft Fair Booth Fees	260.00	0.00	260.00	1,710.00	0.00	1,710.00	0.00
4270-00 Non Refundable Booking Fee-Fac	60.00	0.00	60.00	180.00	0.00	180.00	0.00
4299-00 Other Community Service Fees	0.00	0.00	0.00	120.00	0.00	120.00	0.00
4299-29 Other Community Service Fees	0.00	0.00	0.00	7,770.00	0.00	7,770.00	0.00
Total Community Service Fees	\$ 1,067.50	\$ 2,708.33	\$ (1,640.83)	\$ 23,845.50	\$ 32,499.96	\$ (8,654.46)	\$ 32,499.96
Marina Fees							
4310-00 Vessel Registration	\$ 337.50	\$ 5,416.67	\$ (5,079.17)	\$ 64,341.06	\$ 65,000.04	\$ (658.98)	\$ 65,000.04
4320-00 Electricity Reimb-Lake	0.00	5,833.33	(5,833.33)	10,403.26	69,999.96	(59,596.70)	69,999.96
4320-12 Electricity Reimb-Lake	0.00	0.00	0.00	49,199.79	0.00	49,199.79	0.00
4330-00 Slip Rental	1,745.00	1,166.66	578.34	20,217.59	13,999.92	6,217.67	13,999.92
4340-00 Fuel & Oil Sales	0.00	2,500.00	(2,500.00)	3,486.44	30,000.00	(26,513.56)	30,000.00
4340-22 Fuel & Oil Sales	1,205.70	0.00	1,205.70	30,967.20	0.00	30,967.20	0.00
4380-00 Life Guard Fees	0.00	166.67	(166.67)	3,190.00	2,000.04	1,189.96	2,000.04
4399-00 Other-Lake & Marina Fees	50.00	0.00	50.00	130.00	0.00	130.00	0.00
Total Marina Fees	\$ 3,338.20	\$ 15,083.33	\$ (11,745.13)	\$ 181,935.34	\$ 180,999.96	\$ 935.38	\$ 180,999.96
Equestrian Fees							
4410-00 Boarding Fees - Monthly	\$ 3,340.00	\$ 4,166.67	\$ (826.67)	\$ 44,895.88	\$ 50,000.04	\$ (5,104.16)	\$ 50,000.04
4420-00 Boarding Fees - Daily	40.00	0.00	40.00	60.00	0.00	60.00	0.00
4440-00 Rent-Equestrian Apartment	0.00	0.00	0.00	500.00	0.00	500.00	0.00
4440-23 Equestrian Apt Rent	500.00	500.00	0.00	5,500.00	6,000.00	(500.00)	6,000.00
4499-00 Other Equestrian Fees	0.00	83.33	(83.33)	251.09	999.96	(748.87)	999.96
Total Equestrian Fees	\$ 3,880.00	\$ 4,750.00	\$ (870.00)	\$ 51,206.97	\$ 57,000.00	\$ (5,793.03)	\$ 57,000.00

T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT SUPPORT SCHEDULE - REVENUE - Page 2
Fiscal Year End October 31, 2013
For The Period 10/01/13 To 10/31/13

	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	\$ 215.00	\$ 3,758.02	\$ (3,543.02)	\$ 48,800.00	\$ 45,096.24	\$ 3,703.76	\$ 45,096.24
4520-00 Owner Interest	(97.31)	4,166.66	(4,263.97)	29,601.32	49,999.92	(20,398.60)	49,999.92
4530-00 Tenant Fees	704.75	1,666.67	(961.92)	41,267.79	20,000.04	21,267.75	20,000.04
4540-00 Architectural Fees	(720.00)	292.00	(1,012.00)	910.00	3,504.00	(2,594.00)	3,504.00
4550-00 Citation Income	0.00	4,167.00	(4,167.00)	69,900.00	50,004.00	19,896.00	50,004.00
4550-93 Citation Income	18,950.00	0.00	18,950.00	56,900.00	0.00	56,900.00	0.00
4550-94 Citation Income	2,800.00	0.00	2,800.00	9,050.00	0.00	9,050.00	0.00
4560-00 Membership Card Fees	20.00	0.00	20.00	515.00	0.00	515.00	0.00
4560-91 Membership Card Fees	0.00	0.00	0.00	198.00	0.00	198.00	0.00
4580-00 Small Claims Court Fees	0.00	0.00	0.00	(100.00)	0.00	(100.00)	0.00
Total Owner Fees	\$ 21,872.44	\$ 14,050.35	\$ 7,822.09	\$ 257,042.11	\$ 168,604.20	\$ 88,437.91	\$ 168,604.20
Collections & Escrow							
4700-00 Collection Charges (Mgmt)	\$ 17,530.00	\$ 0.00	\$ 17,530.00	\$ 29,002.00	\$ 0.00	\$ 29,002.00	\$ 0.00
4710-00 Collection Charges (Contra)	(18,160.00)	0.00	(18,160.00)	(18,280.00)	0.00	(18,280.00)	0.00
4760-00 Escrow Income (Mgmt)	750.00	0.00	750.00	15,497.36	0.00	15,497.36	0.00
4760-10 Escrow Income (Contra)	(250.00)	0.00	(250.00)	(8,750.00)	0.00	(8,750.00)	0.00
Total Collections & Escrow	\$ (130.00)	\$ 0.00	\$ (130.00)	\$ 17,469.36	\$ 0.00	\$ 17,469.36	\$ 0.00
Investment Income							
4815-97 Int-RBC Petty Cash 9447	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3.10	\$ 0.00	\$ 3.10	\$ 0.00
4819-00 Interest Income	116.50	291.67	(175.17)	1,053.13	3,500.04	(2,446.91)	3,500.04
4820-97 Int-RBC Operating 9439	0.00	0.00	0.00	494.38	0.00	494.38	0.00
4822-97 Int-RBC Sav 7775	0.00	0.00	0.00	0.10	0.00	0.10	0.00
4829-97 Int-MO Reserve ICS 987	0.00	0.00	0.00	578.36	0.00	578.36	0.00
4831-97 Int-MO CD 8959	0.00	0.00	0.00	125.87	0.00	125.87	0.00
4832-97 Int-MO CD 9051	0.00	0.00	0.00	182.67	0.00	182.67	0.00
4834-97 Int-MO CD 9053	0.00	0.00	0.00	250.28	0.00	250.28	0.00
Total Investment Income	\$ 116.50	\$ 291.67	\$ (175.17)	\$ 2,687.89	\$ 3,500.04	\$ (812.15)	\$ 3,500.04
Other Revenue							
4950-91 Asset Sales Gains(Losses)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,200.00	\$ 0.00	\$ 20,200.00	\$ 0.00
4970-00 Donations	0.00	83.33	(83.33)	0.00	999.96	(999.96)	999.96
4991-00 Late Fees	(192.50)	0.00	(192.50)	16,016.12	0.00	16,016.12	0.00
4992-00 Late Letter Fees	0.00	0.00	0.00	(22.50)	0.00	(22.50)	0.00
4995-00 Collection, Transfer & Late	0.00	0.00	0.00	28,062.43	0.00	28,062.43	0.00
4998-00 2013 Financial Conversion	0.00	0.00	0.00	258,517.68	0.00	258,517.68	0.00
4999-00 Other Revenue	0.00	0.00	0.00	8,960.79	0.00	8,960.79	0.00
Total Other Revenue	\$ (192.50)	\$ 83.33	\$ (275.83)	\$ 331,734.52	\$ 999.96	\$ 330,734.56	\$ 999.96

**T150 - Spring Valley Lake Association
Income Statement - Cash Receipts Received**

Fiscal Year End October 31, 2013

For The Period 10/01/13 To 10/31/13

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
Income							
2510-00 Refundable Deposit-Arch & CB	\$ 1,490.00	\$ 0.00	\$ 1,490.00				
4110-00 Assessments: Regular	199,604.20	315,975.00	(116,370.80)				
4260-00 Recreation Dept. Fees	662.00	83.33	578.67				
4270-00 Non Refundable Booking Fee-Fac	60.00	0.00	60.00				
4299-00 Other Community Service Fees	0.00	0.00	0.00				
4310-00 Vessel Registration	510.20	5,416.67	(4,906.47)				
4330-00 Slip Rental	1,536.60	1,166.66	369.94				
4380-00 Life Guard Fees	160.00	166.67	(6.67)				
4399-00 Other-Lake & Marina Fees	10.00	0.00	10.00				
4410-00 Boarding Fees - Monthly	2,493.00	4,166.67	(1,673.67)				
4420-00 Boarding Fees - Daily	40.00	0.00	40.00				
4510-00 Weed/Lot Maintenance	0.00	3,758.02	(3,758.02)				
4520-00 Owner Interest	1,386.84	4,166.66	(2,779.82)				
4530-00 Tenant Fees	435.75	1,666.67	(1,230.92)				
4540-00 Architectural Fees	560.00	292.00	268.00				
4550-93 Citation Income	3,535.71	0.00	3,535.71				
4550-94 Citation Income	750.00	0.00	750.00				
4560-00 Membership Card Fees	20.00	0.00	20.00				
4700-00 Collection Charges (Mgmt)	4,469.46	0.00	4,469.46				
4760-00 Escrow Income (Mgmt)	1,113.48	0.00	1,113.48				
4991-00 Late Fees	2,903.56	0.00	2,903.56				
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Total Cash Receipts Received	\$ 221,740.80	\$ 336,858.35	\$ (115,117.55)				
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T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT SUPPORT SCHEDULE - EXPENSES - Page1
Fiscal Year End October 31, 2013
For The Period 10/01/13 To 10/31/13

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
Compensation							
5110-99 Gross Pay-Regular	\$ 97,802.32	\$ 112,358.00	\$ 14,555.68	\$ 1,399,853.51	\$ 1,348,296.00	\$ (51,557.51)	\$ 1,348,296.00
5120-99 Gross Pay-Overtime	1,145.20	551.00	(594.20)	9,658.54	6,612.00	(3,046.54)	6,612.00
5130-99 Employer Taxes	7,551.52	11,035.00	3,483.48	136,872.22	132,420.00	(4,452.22)	132,420.00
Group Health, Etc.	25,149.11	15,542.00	(9,607.11)	169,454.95	186,504.00	17,049.05	186,504.00
5150-99 Workers Compensation	16,024.58	18,333.00	2,308.42	212,362.52	219,996.00	7,633.48	219,996.00
5180-99 Employer 401K Contribution	477.84	620.00	142.16	6,165.99	7,440.00	1,274.01	7,440.00
5190-99 Other Compensation	460.25	0.00	(460.25)	1,486.25	0.00	(1,486.25)	0.00
Compensation Allocation	0.02	(12,394.00)	(12,394.02)	0.08	(148,728.00)	(148,728.08)	(148,728.08)
HR Services (Payroll)	2,882.22	2,439.33	(442.89)	30,494.98	29,271.96	(1,223.02)	29,271.96
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Total Compensation	\$ 151,493.06	\$ 148,484.33	\$ (3,008.73)	\$ 1,966,349.04	\$ 1,781,811.96	\$ (184,537.08)	\$ 1,781,811.96
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Replacement & Depreciation							
5210-19 Replacement Provision	\$ 12,666.67	\$ 12,666.66	\$ (0.01)	\$ 152,000.04	\$ 151,999.92	\$ (0.12)	\$ 151,999.92
5230-19 Depreciation	7,333.33	7,333.33	0.00	87,999.96	87,999.96	0.00	87,999.96
5299-00 Interest Reserve Funding	116.50	0.00	(116.50)	906.41	0.00	(906.41)	0.00
9819-97 Interest Reserve	0.00	0.00	0.00	0.01	0.00	(0.01)	0.00
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Total Replacement & Depreciati	\$ 20,116.50	\$ 19,999.99	\$ (116.51)	\$ 240,906.42	\$ 239,999.88	\$ (906.54)	\$ 239,999.88
	=====	=====	=====	=====	=====	=====	=====
Lake, Marina & Equestrian							
5310-12 Water Assessment	\$ 13,333.33	\$ 13,333.33	\$ 0.00	\$ 159,999.96	\$ 159,999.96	\$ 0.00	\$ 159,999.96
5315-00 Water Contingency	0.00	7,333.33	7,333.33	0.00	87,999.96	87,999.96	87,999.96
5320-00 Lake Stock/Fishery	0.00	2,083.33	2,083.33	18,827.50	24,999.96	6,172.46	24,999.96
5325-12 Water Purchase	0.00	0.00	0.00	39,875.14	0.00	(39,875.14)	0.00
5330-12 Pumping Watermaster	3,456.46	833.33	(2,623.13)	11,131.13	9,999.96	(1,131.17)	9,999.96
5340-00 Parks Maint & Supplies	0.00	416.66	416.66	18.77	4,999.92	4,981.15	4,999.92
5345-98 Property Tax-Lake Vehicles	0.00	0.00	0.00	259.90	0.00	(259.90)	0.00
Fishing Area Maint & Supplies	0.00	1,250.00	1,250.00	9,297.66	15,000.00	5,702.34	15,000.00
Lake Maintenance & Supplies	0.00	9,583.33	9,583.33	136,537.01	114,999.96	(21,537.05)	114,999.96
5370-12 Water Monitoring/Testing	0.00	83.33	83.33	3,412.00	999.96	(2,412.04)	999.96
5380-23 Horse Feed Equestrian	0.00	3,500.00	3,500.00	22,013.06	42,000.00	19,986.94	42,000.00
5397-22 Lake Improvements	0.00	416.66	416.66	80.83	4,999.92	4,919.09	4,999.92
5398-00 Marina Improvements	0.00	1,058.33	1,058.33	0.00	12,699.96	12,699.96	12,699.96
5399-23 EQ Improvements	0.00	416.66	416.66	5,690.00	4,999.92	(690.08)	4,999.92
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Total Lake, Marina & Equestrian	\$ 16,789.79	\$ 40,308.29	\$ 23,518.50	\$ 407,142.96	\$ 483,699.48	\$ 76,556.52	\$ 483,699.48
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T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT SUPPORT SCHEDULE - EXPENSES - Page 2
Fiscal Year End October 31, 2013
For The Period 10/01/13 To 10/31/13

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
Professional Services							
5710-28 Accounting	\$ 0.00	\$ 7,916.66	\$ 7,916.66	\$ 47,592.28	\$ 94,999.92	\$ 47,407.64	\$ 94,999.92
5711-00 Accounting Services-Early Term	0.00	0.00	0.00	7,839.00	0.00	(7,839.00)	0.00
5715-29 Accounting-Requested Service	0.00	625.00	625.00	400.00	7,500.00	7,100.00	7,500.00
Legal Expense	777.50	2,083.33	1,305.83	51,725.37	24,999.96	(26,725.41)	24,999.96
5725-98 Legal Contingency	2,077.50	6,250.00	4,172.50	45,558.36	75,000.00	29,441.64	75,000.00
5730-91 Consulting	0.00	0.00	0.00	950.00	0.00	(950.00)	0.00
5730-98 Consulting	0.00	2,083.33	2,083.33	14,200.00	24,999.96	10,799.96	24,999.96
5740-98 Audit	0.00	1,500.00	1,500.00	5,975.00	18,000.00	12,025.00	18,000.00
5760-91 Technology	0.00	0.00	0.00	85.00	0.00	(85.00)	0.00
5760-98 Technology	0.00	1,250.00	1,250.00	3,678.90	15,000.00	11,321.10	15,000.00
5770-98 Web Site Maintenance/Design	100.00	250.00	150.00	5,578.72	3,000.00	(2,578.72)	3,000.00
5775-29 Fireworks-4th of July	0.00	1,666.66	1,666.66	20,000.00	19,999.92	(0.08)	19,999.92
Service Contracts	3,305.98	5,000.00	1,694.02	53,832.00	60,000.00	6,168.00	60,000.00
5785-00 Reserve Study (In House)	0.00	83.33	83.33	0.00	999.96	999.96	999.96
5785-98 Reserve Study	1,400.00	0.00	(1,400.00)	1,400.00	0.00	(1,400.00)	0.00
HR Admin	371.00	166.66	(204.34)	2,860.00	1,999.92	(860.08)	1,999.92
8035-00 Management Fee	7,100.00	0.00	(7,100.00)	46,100.00	0.00	(46,100.00)	0.00
Total Professional Services	\$ 15,131.98	\$ 28,874.97	\$ 13,742.99	\$ 307,774.63	\$ 346,499.64	\$ 38,725.01	\$ 346,499.64
Administrative Support							
6005-91 Prof. Cert. Fees	\$ 0.00	\$ 166.66	\$ 166.66	\$ 4,822.00	\$ 1,999.92	\$ (2,822.08)	\$ 1,999.92
Licenses & Permits	1,065.50	833.33	(232.17)	12,012.20	9,999.96	(2,012.24)	9,999.96
Uniform Expense	1,562.45	1,500.00	(62.45)	22,992.86	18,000.00	(4,992.86)	18,000.00
Safety Equip/Supplies	1,019.58	583.33	(436.25)	9,486.84	6,999.96	(2,486.88)	6,999.96
Training Expense	297.00	1,250.00	953.00	7,076.64	15,000.00	7,923.36	15,000.00
Travel Expense	809.26	583.33	(225.93)	10,698.31	6,999.96	(3,698.35)	6,999.96
Office Supplies	1,011.91	1,250.00	238.09	15,056.36	15,000.00	(56.36)	15,000.00
Materials,Supplies & Signage	1,234.67	1,250.00	15.33	17,891.58	15,000.00	(2,891.58)	15,000.00
Postage	3,409.10	2,083.33	(1,325.77)	25,173.98	24,999.96	(174.02)	24,999.96
Printing	4,800.80	1,666.66	(3,134.14)	22,808.45	19,999.92	(2,808.53)	19,999.92
BOD & Committee Meals	414.32	541.66	127.34	8,612.80	6,499.92	(2,112.88)	6,499.92
Bank & CC Fees	252.40	250.00	(2.40)	3,424.52	3,000.00	(424.52)	3,000.00
6095-91 Advertising	0.00	208.33	208.33	1,444.38	2,499.96	1,055.58	2,499.96
6096-00 C.O.P. Program	0.00	250.00	250.00	843.94	3,000.00	2,156.06	3,000.00
Other Expense	124.00	83.33	(40.67)	4,028.25	999.96	(3,028.29)	999.96
6910-92 Federal Taxes	0.00	287.63	287.63	2,250.00	3,451.56	1,201.56	3,451.56
6920-92 California State Taxes	0.00	154.87	154.87	418.00	1,858.44	1,440.44	1,858.44
6930-99 Prior Year	0.00	0.00	0.00	(15.00)	0.00	15.00	0.00
6990-98 Property Taxes	2,551.23	0.00	(2,551.23)	2,551.23	0.00	(2,551.23)	0.00
Total Administrative Support	\$ 18,552.22	\$ 12,942.46	\$ (5,609.76)	\$ 171,577.34	\$ 155,309.52	\$ (16,267.82)	\$ 155,309.52

T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT SUPPORT SCHEDULE - EXPENSES - Page 3
Fiscal Year End October 31, 2013
For The Period 10/01/13 To 10/31/13

	Current-Prd Actual	Current-Prd Budget	Variance	Year-To-Date Actual	Year-To-Date Budget	Variance	Annual Budget
Vehicles, Equip & Technology							
Vehicle: Fuel & Oil	\$ 8,280.49	\$ 6,250.00	\$ (2,030.49)	\$ 62,123.57	\$ 75,000.00	\$ 12,876.43	\$ 75,000.00
Marina: Fuel & Oil	8,711.94	3,333.33	(5,378.61)	36,042.06	39,999.96	3,957.90	39,999.96
Equip/Vehicle Repair	2,068.03	1,250.00	(818.03)	24,425.21	15,000.00	(9,425.21)	15,000.00
5560-94 Software Licenses	720.10	833.33	113.23	7,921.10	9,999.96	2,078.86	9,999.96
Computer Equipment	0.00	583.33	583.33	14,773.74	6,999.96	(7,773.78)	6,999.96
5580-98 Property Tax Expense	0.00	625.00	625.00	1,325.77	7,500.00	6,174.23	7,500.00
5590-11 Small Tools	777.82	500.00	(277.82)	10,460.80	6,000.00	(4,460.80)	6,000.00
Other Vehicles, Equip & Tech	0.00	416.66	416.66	16,208.65	4,999.92	(11,208.73)	4,999.92
Total Vehicles, Equip & Tech	\$ 20,558.38	\$ 13,791.65	\$ (6,766.73)	\$ 173,280.90	\$ 165,499.80	\$ (7,781.10)	\$ 165,499.80
Insurance							
5810-98 Insurance: Umbrella & Liabilt	\$ 30,334.85	\$ 0.00	\$ (30,334.85)	\$ 115,432.39	\$ 0.00	\$ (115,432.39)	\$ 0.00
5820-99 Insurance: D&O	1,351.33	0.00	(1,351.33)	8,475.32	0.00	(8,475.32)	0.00
5830-98 Insurance: Auto	0.00	0.00	0.00	14,729.04	0.00	(14,729.04)	0.00
5840-98 Insurance: Marine	0.00	0.00	0.00	5,390.62	0.00	(5,390.62)	0.00
5850-98 Insurance: Commercial	0.00	0.00	0.00	6,841.55	0.00	(6,841.55)	0.00
5860-98 Insurance: Crime	0.00	0.00	0.00	66.64	0.00	(66.64)	0.00
5890-98 Insurance: Other	0.00	11,250.00	11,250.00	200.00	135,000.00	134,800.00	135,000.00
Total Insurance	\$ 31,686.18	\$ 11,250.00	\$ (20,436.18)	\$ 151,135.56	\$ 135,000.00	\$ (16,135.56)	\$ 135,000.00
Utilities							
Electricity	\$ 4,308.20	\$ 2,500.00	\$ (1,808.20)	\$ 34,803.58	\$ 30,000.00	\$ (4,803.58)	\$ 30,000.00
5420-12 Electricity-Lake	6,469.29	7,083.33	614.04	68,027.80	84,999.96	16,972.16	84,999.96
Natural Gas	66.91	625.00	558.09	4,687.14	7,500.00	2,812.86	7,500.00
5440-11 Water/Sewer	2,504.47	4,167.00	1,662.53	58,386.13	50,004.00	(8,382.13)	50,004.00
Trash Collection	1,674.10	1,666.66	(7.44)	19,651.64	19,999.92	348.28	19,999.92
Telephone	3,290.14	3,250.00	(40.14)	36,827.85	39,000.00	2,172.15	39,000.00
Internet Service	433.45	250.00	(183.45)	3,532.10	3,000.00	(532.10)	3,000.00
5499-00 Other-Utilities	0.00	41.66	41.66	(58.70)	499.92	558.62	499.92
Total Utilities	\$ 18,746.56	\$ 19,583.65	\$ 837.09	\$ 225,857.54	\$ 235,003.80	\$ 9,146.26	\$ 235,003.80

T150 - SPRING VALLEY LAKE ASSOCIATION
INCOME STATEMENT SUPPORT SCHEDULE - EXPENSES - Page 4
Fiscal Year End October 31, 2013
For The Period 10/01/13 To 10/31/13

	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	\$ 4,437.50	\$ 3,750.00	\$ (687.50)	\$ 46,525.00	\$ 45,000.00	\$ (1,525.00)	\$ 45,000.00
Building Maintenance	3,098.66	2,083.33	(1,015.33)	54,507.78	24,999.96	(29,507.82)	24,999.96
Grounds Maintenance	20,027.20	2,083.33	(17,943.87)	155,868.82	24,999.96	(130,868.86)	24,999.96
Equipment Rental	1,646.51	833.33	(813.18)	11,972.75	9,999.96	(1,972.79)	9,999.96
Janitorial Supplies	851.92	583.33	(268.59)	7,191.35	6,999.96	(191.39)	6,999.96
5640-00 Drainage Improvement	0.00	1,000.00	1,000.00	0.00	12,000.00	12,000.00	12,000.00
5650-00 Surveillance Cameras	0.00	4,916.66	4,916.66	7,533.78	58,999.92	51,466.14	58,999.92
5650-23 Surveillance Cameras	6,978.62	0.00	(6,978.62)	7,578.62	0.00	(7,578.62)	0.00
5650-98 Surveillance Cameras	0.00	0.00	0.00	21,692.14	0.00	(21,692.14)	0.00
5660-11 Parks Improvement	0.00	0.00	0.00	51.27	0.00	(51.27)	0.00
Capital Improvements	0.00	8,500.00	8,500.00	20,504.23	102,000.00	81,495.77	102,000.00
Total Grounds & Buildings	\$ 37,040.41	\$ 23,749.98	\$ (13,290.43)	\$ 333,425.74	\$ 284,999.76	\$ (48,425.98)	\$ 284,999.76
Uncollectible & Other Losses							
6110-91 Bad Debts Expense	\$ 38,957.11	\$ 12,500.00	\$ (26,457.11)	\$ 45,943.22	\$ 150,000.00	\$ 104,056.78	\$ 150,000.00
6120-00 Collection Expenses	(8,300.00)	250.00	8,550.00	0.00	3,000.00	3,000.00	3,000.00
6130-00 Legal Settlement Costs	0.00	416.66	416.66	4,042.50	4,999.92	957.42	4,999.92
6140-00 PP Assets-Adjustments	0.00	0.00	0.00	8,846.00	0.00	(8,846.00)	0.00
Total Uncollectible & Losses	\$ 30,657.11	\$ 13,166.66	\$ (17,490.45)	\$ 58,831.72	\$ 157,999.92	\$ 99,168.20	\$ 157,999.92
Association Sponsored Events							
5910-21 Events	\$ 0.00	\$ 1,483.33	\$ 1,483.33	\$ 10,886.06	\$ 17,799.96	\$ 6,913.90	\$ 17,799.96
5910-28 Events	2,176.04	0.00	(2,176.04)	10,253.63	0.00	(10,253.63)	0.00
5910-29 Events	0.00	0.00	0.00	680.85	0.00	(680.85)	0.00
5915-29 Family Festival	0.00	1,166.66	1,166.66	9,200.72	13,999.92	4,799.20	13,999.92
5920-00 Concerts at Beach	0.00	1,000.00	1,000.00	0.00	12,000.00	12,000.00	12,000.00
5925-00 SVL Event Meals	0.00	322.50	322.50	1,265.46	3,870.00	2,604.54	3,870.00
5925-91 SVL Event Meals	420.72	0.00	(420.72)	420.72	0.00	(420.72)	0.00
5925-98 SVL Event Meals	606.04	0.00	(606.04)	606.04	0.00	(606.04)	0.00
5935-00 Committee Appreciation	0.00	100.00	100.00	0.00	1,200.00	1,200.00	1,200.00
Total Events	\$ 3,202.80	\$ 4,072.49	\$ 869.69	\$ 33,313.48	\$ 48,869.88	\$ 15,556.40	\$ 48,869.88
Income Tax							
6910-92 Federal Taxes	\$ 0.00	\$ 287.63	\$ 287.63	\$ 2,250.00	\$ 3,451.56	\$ 1,201.56	\$ 3,451.56
6920-92 California State Taxes	0.00	154.87	154.87	418.00	1,858.44	1,440.44	1,858.44
6930-99 Prior Year	0.00	0.00	0.00	(15.00)	0.00	15.00	0.00
6990-98 Property Taxes	2,551.23	0.00	(2,551.23)	2,551.23	0.00	(2,551.23)	0.00
Total Income Taxes	\$ 2,551.23	\$ 442.50	\$ (2,108.73)	\$ 5,204.23	\$ 5,310.00	\$ 105.77	\$ 5,310.00
6800-00 Budget Contingency	\$ 0.00	\$ 4,166.66	\$ 4,166.66	\$ 0.00	\$ 49,999.92	\$ 49,999.92	\$ 49,999.92

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STATEMENT - Y.T.D.
 Fiscal Year End October 31, 2013
 For The Period 11/01/12 To 10/31/13

	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Total	Y-T-D Budget	Variance
INCOME															
Owner Assessmen	0	0	0	0	0	1,895,410	947,925	666	0	947,925	641	(1,138)	3,791,428	3,791,700	(272)
Community Servi	0	0	0	0	0	7,658	30	4,172	3,508	6,091	1,320	1,068	23,846	32,500	(8,654)
Marina Fees	0	0	0	0	0	49,047	24,503	29,417	26,547	31,787	17,297	3,338	181,935	181,000	935
Equestrian Fees	0	0	0	0	0	23,669	5,128	4,870	5,190	4,340	4,130	3,880	51,207	57,000	(5,793)
Owner Fees	0	0	0	0	0	112,867	48,903	31,614	22,346	11,089	8,351	21,872	257,042	168,604	88,438
Collection Fees	0	0	0	0	0	0	6,147	9,052	(6,970)	(180)	9,550	(130)	17,469	0	17,469
Investments Inc	0	0	0	0	0	1,560	75	5	111	57	763	117	2,688	3,500	(812)
Other Revenue	0	0	0	0	0	57,277	246,093	13,372	(849)	16,293	(259)	(193)	331,735	1,000	330,735
TOTAL INCOME	0	0	0	0	0	2,147,486	1,278,804	93,168	49,883	1,017,401	41,794	28,814	4,657,350	4,235,304	422,046
EXPENSES															
Compensation	0	0	0	0	0	963,494	144,168	202,626	144,709	220,413	139,446	151,493	1,966,349	1,781,812	(184,537)
Replacement & R	0	0	0	0	0	120,000	0	2	60,111	20,057	20,620	20,117	240,906	240,000	(907)
Lake, Marina &	0	0	0	0	0	125,652	146,833	16,221	2,919	79,171	19,557	16,790	407,143	483,699	76,557
Professional Se	0	0	0	0	0	173,938	34,732	25,268	33,139	11,246	14,320	15,132	307,775	346,500	38,725
Administrative	0	0	0	0	0	86,255	16,724	13,142	9,401	14,289	10,561	16,001	166,373	150,000	(16,374)
Vehicles, Equip	0	0	0	0	0	68,795	24,188	11,677	19,466	24,852	3,744	20,558	173,281	165,500	(7,781)
Insurance	0	0	0	0	0	62,919	0	16,216	37,612	1,351	1,351	31,686	151,136	135,000	(16,136)
Utilities	0	0	0	0	0	86,269	15,990	26,853	18,985	22,734	36,281	18,747	225,858	235,004	9,146
Grounds & Build	0	0	0	0	0	93,405	28,656	42,568	40,020	67,514	24,223	37,040	333,426	285,000	(48,426)
Uncollectible &	0	0	0	0	0	17,291	0	0	0	10,884	0	30,657	58,832	158,000	99,168
Assoc. Sponsore	0	0	0	0	0	18,413	2,140	2,840	1,465	1,107	4,145	3,203	33,313	48,870	15,556
Income Tax	0	0	0	0	0	2,653	0	0	0	0	0	2,551	5,204	5,310	106
Budget Continge	0	0	0	0	0	0	0	0	0	0	0	0	0	50,000	50,000
Total Expenses	0	0	0	0	0	1,819,082	413,432	357,414	367,826	473,618	274,248	363,975	4,069,595	4,084,694	15,098
NET SURPLUS/(DE	0	0	0	0	0	328,404	865,372	(264,246)	(317,943)	543,782	(232,455)	(335,161)	587,754	150,611	437,144

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STMT SUPPORT SCHEDULE - REVENUE YTD - Page 1
 Fiscal Year End October 31, 2013
 For The Period 11/01/12 To 10/31/13

	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Total	Y-T-D Budget	Variance
Owner Assessments															
4110-00 Assessments: Re	0	0	0	0	0	1,895,850	948,150	0	0	947,925	641	(172)	3,792,394	3,791,700	694
4110-98 Assessments: Re	0	0	0	0	0	0	(225)	225	0	0	0	(966)	(966)	0	(966)
4140-10 Assessment Adju	0	0	0	0	0	(441)	0	441	0	0	0	0	0	0	0
Total Owner Ass	0	0	0	0	0	1,895,410	947,925	666	0	947,925	641	(1,138)	3,791,428	3,791,700	(272)
Community Service Fees															
4230-00 Rent-Community	0	0	0	0	0	6,308	0	0	0	0	0	0	6,308	22,500	(16,192)
4250-00 Family Social C	0	0	0	0	0	0	0	0	0	0	0	0	0	8,000	(8,000)
4250-28 Family Social C	0	0	0	0	0	0	0	0	0	0	65	30	95	0	95
4260-00 Recreation Dept	0	0	0	0	0	1,000	0	982	1,034	2,890	690	662	7,257	1,000	6,257
4265-00 Craft Fair Boot	0	0	0	0	0	350	0	0	0	0	0	56	406	1,000	(594)
4265-28 Craft Fair Boot	0	0	0	0	0	0	0	0	0	1,065	385	260	1,710	0	1,710
4270-00 Non Refundable	0	0	0	0	0	0	30	0	30	0	60	60	180	0	180
4299-00 Other Community	0	0	0	0	0	0	0	0	0	0	120	0	120	0	120
4299-29 Other Community	0	0	0	0	0	0	0	3,190	2,444	2,136	0	0	7,770	0	7,770
Total Community	0	0	0	0	0	7,658	30	4,172	3,508	6,091	1,320	1,068	23,846	32,500	(8,654)
Marina Fees															
4310-00 Vessel Registra	0	0	0	0	0	27,250	10,570	14,205	6,756	3,748	1,475	338	64,341	65,000	(659)
4320-00 Electricity Rei	0	0	0	0	0	10,403	0	0	0	0	0	0	10,403	70,000	(59,597)
4320-12 Electricity Rei	0	0	0	0	0	0	7,111	6,382	8,287	18,664	8,755	0	49,200	0	49,200
4330-00 Slip Rental	0	0	0	0	0	7,772	2,409	2,762	2,205	2,547	778	1,745	20,218	14,000	6,218
4340-00 Fuel & Oil Sale	0	0	0	0	0	3,486	0	0	0	0	0	0	3,486	30,000	(26,514)
4340-22 Fuel & Oil Sale	0	0	0	0	0	0	3,512	5,758	8,469	5,744	6,279	1,206	30,967	0	30,967
4380-00 Life Guard Fees	0	0	0	0	0	135	855	300	820	1,080	0	0	3,190	2,000	1,190
4399-00 Other-Lake & Ma	0	0	0	0	0	0	45	10	10	5	10	50	130	0	130
Total Marina Fe	0	0	0	0	0	49,047	24,503	29,417	26,547	31,787	17,297	3,338	181,935	181,000	935
Equestrian Fees															
4410-00 Boarding Fees -	0	0	0	0	0	20,418	4,628	4,370	4,690	3,820	3,630	3,340	44,896	50,000	(5,104)
4420-00 Boarding Fees -	0	0	0	0	0	0	0	0	0	20	0	40	60	0	60
4440-00 Rent-Equestrian	0	0	0	0	0	0	0	0	0	500	0	0	500	0	500
4440-23 Equestrian Apt	0	0	0	0	0	3,000	500	500	500	0	500	500	5,500	6,000	(500)
4499-00 Other Equestria	0	0	0	0	0	251	0	0	0	0	0	0	251	1,000	(749)
Total Equestria	0	0	0	0	0	23,669	5,128	4,870	5,190	4,340	4,130	3,880	51,207	57,000	(5,793)

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STMT SUPPORT SCHEDULE - REVENUE YTD - Page 2
 Fiscal Year End October 31, 2013
 For The Period 11/01/12 To 10/31/13

	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	0	0	0	0	0	2,330	40,730	2,370	2,660	165	330	215	48,800	45,096	3,704
4520-00 Owner Interest	0	0	0	0	0	26,833	115	0	(844)	(220)	3,815	(97)	29,601	50,000	(20,399)
4530-00 Tenant Fees	0	0	0	0	0	13,648	6,587	12,709	5,680	1,721	216	705	41,268	20,000	21,268
4540-00 Architectural F	0	0	0	0	0	190	1,870	850	550	450	(2,280)	(720)	910	3,504	(2,594)
4550-00 Citation Income	0	0	0	0	0	69,900	0	0	0	0	0	0	69,900	50,004	19,896
4550-93 Citation Income	0	0	0	0	0	0	0	14,000	12,900	6,450	4,600	18,950	56,900	0	56,900
4550-94 Citation Income	0	0	0	0	0	0	(400)	1,500	1,250	2,250	1,650	2,800	9,050	0	9,050
4560-00 Membership Card	0	0	0	0	0	65	0	185	150	75	20	20	515	0	515
4560-91 Membership Card	0	0	0	0	0	0	0	0	0	198	0	0	198	0	198
4580-00 Small Claims Co	0	0	0	0	0	(100)	0	0	0	0	0	0	(100)	0	(100)
Total Owner Fee	0	0	0	0	0	112,867	48,903	31,614	22,346	11,089	8,351	21,872	257,042	168,604	88,438
Collection & Escrow															
4700-00 Collection Char	0	0	0	0	0	0	0	1,342	(200)	30	10,300	17,530	29,002	0	29,002
4710-00 Collection Char	0	0	0	0	0	0	0	0	(90)	(30)	0	(18,160)	(18,280)	0	(18,280)
4760-00 Escrow Income (	0	0	0	0	0	0	6,147	7,710	820	820	(750)	750	15,497	0	15,497
4760-10 Escrow Income (	0	0	0	0	0	0	0	0	(7,500)	(1,000)	0	(250)	(8,750)	0	(8,750)
Total Collectio	0	0	0	0	0	0	6,147	9,052	(6,970)	(180)	9,550	(130)	17,469	0	17,469
Investment Income															
4815-97 Int-RBC Petty C	0	0	0	0	0	3	0	0	0	0	0	0	3	0	3
4819-00 Interest Income	0	0	0	0	0	0	0	5	111	57	763	117	1,053	3,500	(2,447)
4820-97 Int-RBC Operati	0	0	0	0	0	476	19	0	0	0	0	0	494	0	494
4822-97 Int-RBC Sav 777	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4829-97 Int-MO Reserve	0	0	0	0	0	523	56	0	0	0	0	0	578	0	578
4831-97 Int-MO CD 8959	0	0	0	0	0	126	0	0	0	0	0	0	126	0	126
4832-97 Int-MO CD 9051	0	0	0	0	0	183	0	0	0	0	0	0	183	0	183
4834-97 Int-MO CD 9053	0	0	0	0	0	250	0	0	0	0	0	0	250	0	250
Total Investmen	0	0	0	0	0	1,560	75	5	111	57	763	117	2,688	3,500	(812)
Other Revenue															
4950-91 Asset Sales Gai	0	0	0	0	0	20,200	0	0	0	0	0	0	20,200	0	20,200
4970-00 Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	(1,000)
4991-00 Late Fees	0	0	0	0	0	0	0	539	(293)	16,221	(259)	(193)	16,016	0	16,016
4992-00 Late Letter Fee	0	0	0	0	0	0	0	0	(23)	0	0	0	(23)	0	(23)
4995-00 Collection, Tran	0	0	0	0	0	28,062	0	0	0	0	0	0	28,062	0	28,062
4998-00 2013 Financial	0	0	0	0	0	0	246,093	12,834	(534)	126	0	0	258,518	0	258,518
4999-00 Other Revenue	0	0	0	0	0	9,015	0	0	0	(54)	0	0	8,961	0	8,961
Total Other Rev	0	0	0	0	0	57,277	246,093	13,372	(849)	16,293	(259)	(193)	331,735	1,000	330,735

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STMT SUPPORT SCHEDULE - EXPENSES YTD - Page 1
 Fiscal Year End October 31, 2013
 For The Period 11/01/12 To 10/31/13

	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Total	Y-T-D Budget	Variance
Compensation															
5110-99 Gross Pay-Regul	0	0	0	0	0	693,630	102,354	113,710	120,301	169,182	102,874	97,802	1,399,854	1,348,296	(51,558)
5120-99 Gross Pay-Overt	0	0	0	0	0	2,115	1,287	1,076	2,833	521	681	1,145	9,659	6,612	(3,047)
5130-99 Employer Taxes	0	0	0	0	0	73,989	8,113	14,019	10,711	14,354	8,134	7,552	136,872	132,420	(4,452)
Group Health, E	0	0	0	0	0	84,647	13,317	13,707	9,024	15,091	8,520	25,149	169,455	186,504	17,049
5150-99 Workers Compens	0	0	0	0	0	93,970	16,025	56,576	(2,282)	16,025	16,025	16,025	212,363	219,996	7,633
5180-99 Employer 401K C	0	0	0	0	0	2,983	533	472	501	715	485	478	6,166	7,440	1,274
5190-99 Other Compensat	0	0	0	0	0	0	0	0	600	426	0	460	1,486	0	(1,486)
Compensation Al	0	0	0	0	0	0	0	0	(159)	159	0	0	0	(148,728)	(148,728)
HR Services (Pa	0	0	0	0	0	12,160	2,540	3,066	3,179	3,940	2,727	2,882	30,495	29,272	(1,223)
Total Compensat	0	0	0	0	0	963,494	144,168	202,626	144,709	220,413	139,446	151,493	1,966,349	1,781,812	(184,537)
Replacement & Depreciation															
5210-19 Replacement Pro	0	0	0	0	0	76,000	0	0	38,000	12,667	12,667	12,667	152,000	152,000	0
5230-19 Depreciation	0	0	0	0	0	44,000	0	0	22,000	7,333	7,333	7,333	88,000	88,000	0
5299-00 Interest Reserv	0	0	0	0	0	0	0	2	111	57	620	117	906	0	(906)
9819-97 Interest Reserv	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Replaceme	0	0	0	0	0	120,000	0	2	60,111	20,057	20,620	20,117	240,906	240,000	(907)
Lake, Marina & Equestrian															
5310-12 Water Assessmen	0	0	0	0	0	80,000	0	0	0	53,333	13,333	13,333	160,000	160,000	0
5315-00 Water Contingen	0	0	0	0	0	0	0	0	0	0	0	0	0	88,000	88,000
5320-00 Lake Stock/Fish	0	0	0	0	0	18,828	0	0	0	0	0	0	18,828	25,000	6,172
5325-12 Water Purchase	0	0	0	0	0	0	12,143	5,096	0	18,379	4,257	0	39,875	0	(39,875)
5330-12 Pumping Waterma	0	0	0	0	0	4,438	0	0	3,237	0	0	3,456	11,131	10,000	(1,131)
5340-00 Parks Maint & S	0	0	0	0	0	19	0	0	0	0	0	0	19	5,000	4,981
5345-98 Property Tax-La	0	0	0	0	0	0	0	0	0	260	0	0	260	0	(260)
Fishing Area Ma	0	0	0	0	0	8,018	0	1,280	0	0	0	0	9,298	15,000	5,702
Lake Maintenanc	0	0	0	0	0	6,426	127,560	1,223	(478)	0	1,806	0	136,537	115,000	(21,537)
5370-12 Water Monitorin	0	0	0	0	0	0	0	2,932	160	160	160	0	3,412	1,000	(2,412)
5380-23 Horse Feed Eque	0	0	0	0	0	7,925	7,050	0	0	7,039	0	0	22,013	42,000	19,987
5397-22 Lake Improvemen	0	0	0	0	0	0	81	0	0	0	0	0	81	5,000	4,919
5398-00 Marina Improvem	0	0	0	0	0	0	0	0	0	0	0	0	0	12,700	12,700
5399-23 EQ Improvements	0	0	0	0	0	0	0	5,690	0	0	0	0	5,690	5,000	(690)
Total Lake,Mari	0	0	0	0	0	125,652	146,833	16,221	2,919	79,171	19,557	16,790	407,143	483,699	76,557

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STMT SUPPORT SCHEDULE - EXPENSES YTD - Page 2
 Fiscal Year End October 31, 2013
 For The Period 11/01/12 To 10/31/13

	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Total	Y-T-D Budget	Variance
Professional Services															
5710-28 Accounting	0	0	0	0	0	47,034	0	558	0	0	0	0	47,592	95,000	47,408
5711-00 Accounting Serv	0	0	0	0	0	7,839	0	0	0	0	0	0	7,839	0	(7,839)
5715-29 Accounting-Req	0	0	0	0	0	0	0	400	0	0	0	0	400	7,500	7,100
Legal Expense	0	0	0	0	0	17,376	0	12,810	20,427	80	255	778	51,725	25,000	(26,725)
5725-98 Legal Contingen	0	0	0	0	0	29,806	13,675	0	0	0	0	2,078	45,558	75,000	29,442
5730-91 Consulting	0	0	0	0	0	0	0	0	0	950	0	0	950	0	(950)
5730-98 Consulting	0	0	0	0	0	14,200	0	0	0	0	0	0	14,200	25,000	10,800
5740-98 Audit	0	0	0	0	0	5,975	0	0	0	0	0	0	5,975	18,000	12,025
5760-91 Technology	0	0	0	0	0	0	0	0	0	85	0	0	85	0	(85)
5760-98 Technology	0	0	0	0	0	280	3,399	0	0	0	0	0	3,679	15,000	11,321
5770-98 Web Site Mainte	0	0	0	0	0	300	2,440	50	99	100	2,490	100	5,579	3,000	(2,579)
5775-29 Fireworks-4th o	0	0	0	0	0	20,000	0	0	0	0	0	0	20,000	20,000	0
Service Contrac	0	0	0	0	0	30,294	4,268	3,455	5,143	2,896	4,470	3,306	53,832	60,000	6,168
5785-00 Reserve Study (	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	1,000
5785-98 Reserve Study	0	0	0	0	0	0	0	0	0	0	0	1,400	1,400	0	(1,400)
HR Admin	0	0	0	0	0	834	350	895	370	35	5	371	2,860	2,000	(860)
8035-00 Management Fee	0	0	0	0	0	0	10,600	7,100	7,100	7,100	7,100	7,100	46,100	0	(46,100)
Total Professio	0	0	0	0	0	173,938	34,732	25,268	33,139	11,246	14,320	15,132	307,775	346,500	38,725
Administrative Support															
6005-91 Prof. Cert. Fee	0	0	0	0	0	2,112	1,006	119	1,585	0	0	0	4,822	2,000	(2,822)
Licenses & Perm	0	0	0	0	0	6,948	406	631	564	1,153	1,245	1,066	12,012	10,000	(2,012)
Uniform Expense	0	0	0	0	0	11,013	5,285	2,315	0	1,361	1,456	1,562	22,993	18,000	(4,993)
Safety Equip/Su	0	0	0	0	0	6,584	311	437	287	559	290	1,020	9,487	7,000	(2,487)
Training Expens	0	0	0	0	0	1,644	280	4,531	25	0	299	297	7,077	15,000	7,923
Travel Expense	0	0	0	0	0	4,031	868	713	1,409	1,513	1,355	809	10,698	7,000	(3,698)
Office Supplies	0	0	0	0	0	8,708	1,285	1,056	991	1,132	873	1,012	15,056	15,000	(56)
Materials, Suppl	0	0	0	0	0	9,332	1,646	673	2,150	2,329	528	1,235	17,892	15,000	(2,892)
Postage	0	0	0	0	0	12,576	1,934	546	416	3,427	2,866	3,409	25,174	25,000	(174)
Printing	0	0	0	0	0	11,816	2,031	1,161	1,000	1,000	1,000	4,801	22,808	20,000	(2,809)
BOD & Committee	0	0	0	0	0	4,862	881	419	527	1,146	363	414	8,613	6,500	(2,113)
Bank & CC Fees	0	0	0	0	0	1,391	291	498	376	349	267	252	3,425	3,000	(425)
6095-91 Advertising	0	0	0	0	0	1,124	0	0	0	320	0	0	1,444	2,500	1,056
6096-00 C.O.P. Program	0	0	0	0	0	844	0	0	0	0	0	0	844	3,000	2,156
Other Expense	0	0	0	0	0	3,270	500	45	71	0	18	124	4,028	1,000	(3,028)
Total Administr	0	0	0	0	0	86,255	16,724	13,142	9,401	14,289	10,561	16,001	166,373	150,000	(16,374)

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STMT SUPPORT SCHEDULE - EXPENSES YTD - Page 3
 Fiscal Year End October 31, 2013
 For The Period 11/01/12 To 10/31/13

	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	0	0	0	0	0	28,367	4,985	8,247	62	11,693	489	8,280	62,124	75,000	12,876
5560-94 Software Licens	0	0	0	0	0	2,746	7,867	(75)	8,076	8,716	0	8,712	36,042	40,000	3,958
Computer Equipm	0	0	0	0	0	10,984	2,935	1,675	1,979	3,313	1,472	2,068	24,425	15,000	(9,425)
5580-98 Property Tax Ex	0	0	0	0	0	4,321	720	0	720	720	720	720	7,921	10,000	2,079
5590-11 Small Tools	0	0	0	0	0	3,790	3,089	(528)	8,423	0	0	0	14,774	7,000	(7,774)
Other Vehicles,	0	0	0	0	0	1,326	0	0	0	0	0	0	1,326	7,500	6,174
	0	0	0	0	0	7,101	957	241	159	231	995	778	10,461	6,000	(4,461)
	0	0	0	0	0	10,160	3,636	2,118	46	180	68	0	16,209	5,000	(11,209)
Total Vehicles,	0	0	0	0	0	68,795	24,188	11,677	19,466	24,852	3,744	20,558	173,281	165,500	(7,781)
Insurance															
5810-98 Insurance: Umbr	0	0	0	0	0	40,195	0	0	44,903	0	0	30,335	115,432	0	(115,432)
5820-99 Insurance: D&O	0	0	0	0	0	2,303	0	16,216	(14,097)	1,351	1,351	1,351	8,475	0	(8,475)
5830-98 Insurance: Auto	0	0	0	0	0	11,047	0	0	3,682	0	0	0	14,729	0	(14,729)
5840-98 Insurance: Mari	0	0	0	0	0	4,043	0	0	1,348	0	0	0	5,391	0	(5,391)
5850-98 Insurance: Comm	0	0	0	0	0	5,132	0	0	1,710	0	0	0	6,842	0	(6,842)
5860-98 Insurance: Crim	0	0	0	0	0	50	0	0	17	0	0	0	67	0	(67)
5890-98 Insurance: Othe	0	0	0	0	0	150	0	0	50	0	0	0	200	135,000	134,800
Total Insurance	0	0	0	0	0	62,919	0	16,216	37,612	1,351	1,351	31,686	151,136	135,000	(16,136)
Utilities															
Electricity	0	0	0	0	0	13,182	2,451	2,598	3,249	4,714	4,301	4,308	34,804	30,000	(4,804)
5420-12 Electricity-Lak	0	0	0	0	0	18,798	5,805	7,763	10,913	10,140	8,140	6,469	68,028	85,000	16,972
Natural Gas	0	0	0	0	0	4,268	102	70	60	82	39	67	4,687	7,500	2,813
5440-11 Water/Sewer	0	0	0	0	0	20,187	2,040	12,337	0	2,687	18,631	2,504	58,386	50,004	(8,382)
Trash Collectio	0	0	0	0	0	9,934	2,160	734	1,674	1,780	1,694	1,674	19,652	20,000	348
Telephone	0	0	0	0	0	18,177	3,135	3,054	2,960	3,034	3,178	3,290	36,828	39,000	2,172
Internet Servic	0	0	0	0	0	1,781	297	297	128	297	297	433	3,532	3,000	(532)
5499-00 Other-Utilities	0	0	0	0	0	(59)	0	0	0	0	0	0	(59)	500	559
Total Utilities	0	0	0	0	0	86,269	15,990	26,853	18,985	22,734	36,281	18,747	225,858	235,004	9,146

T150 - SPRING VALLEY LAKE ASSOCIATION
 INCOME STMT SUPPORT SCHEDULE - EXPENSES YTD - Page 4
 Fiscal Year End October 31, 2013
 For The Period 11/01/12 To 10/31/13

	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	0	0	0	0	0	21,625	3,638	6,075	3,500	3,638	3,613	4,438	46,525	45,000	(1,525)
Building Mainte	0	0	0	0	0	29,380	3,287	2,431	4,291	6,318	5,704	3,099	54,508	25,000	(29,508)
Grounds Mainten	0	0	0	0	0	29,124	8,108	31,733	30,722	23,066	13,088	20,027	155,869	25,000	(130,869)
Equipment Renta	0	0	0	0	0	4,540	1,187	1,663	1,166	1,517	253	1,647	11,973	10,000	(1,973)
Janitorial Supp	0	0	0	0	0	2,682	895	666	341	788	966	852	7,191	7,000	(191)
5640-00 Drainage Improv	0	0	0	0	0	0	0	0	0	0	0	0	0	12,000	12,000
5650-00 Surveillance Ca	0	0	0	0	0	1,039	0	0	0	6,495	0	0	7,534	59,000	51,466
5650-23 Surveillance Ca	0	0	0	0	0	0	0	0	0	0	600	6,979	7,579	0	(7,579)
5650-98 Surveillance Ca	0	0	0	0	0	0	0	0	0	21,692	0	0	21,692	0	(21,692)
5660-11 Parks Improve	0	0	0	0	0	51	0	0	0	0	0	0	51	0	(51)
Capital Improve	0	0	0	0	0	4,963	11,541	0	0	4,000	0	0	20,504	102,000	81,496
Total Grounds &	0	0	0	0	0	93,405	28,656	42,568	40,020	67,514	24,223	37,040	333,426	285,000	(48,426)
Uncollectible & Other Losses															
6110-91 Bad Debts Expen	0	0	0	0	0	4,402	0	0	0	2,584	0	38,957	45,943	150,000	104,057
6120-00 Collection Expe	0	0	0	0	0	0	0	0	0	8,300	0	(8,300)	0	3,000	3,000
6130-00 Legal Settlemen	0	0	0	0	0	4,043	0	0	0	0	0	0	4,043	5,000	957
6140-00 PP Assets-Adjus	0	0	0	0	0	8,846	0	0	0	0	0	0	8,846	0	(8,846)
Total Uncollect	0	0	0	0	0	17,291	0	0	0	10,884	0	30,657	58,832	158,000	99,168
Association Sponsored Events															
5910-21 Events	0	0	0	0	0	10,886	0	0	0	0	0	0	10,886	17,800	6,914
5910-28 Events	0	0	0	0	0	0	1,708	0	1,117	1,107	4,145	2,176	10,254	0	(10,254)
5910-29 Events	0	0	0	0	0	0	432	0	249	0	0	0	681	0	(681)
5915-29 Family Festival	0	0	0	0	0	6,261	0	2,840	99	0	0	0	9,201	14,000	4,799
5920-00 Concerts at Bea	0	0	0	0	0	0	0	0	0	0	0	0	0	12,000	12,000
5925-00 SVL Event Meals	0	0	0	0	0	1,265	0	0	0	0	0	0	1,265	3,870	2,605
5925-91 SVL Event Meals	0	0	0	0	0	0	0	0	0	0	0	421	421	0	(421)
5925-98 SVL Event Meals	0	0	0	0	0	0	0	0	0	0	0	606	606	0	(606)
5935-00 Committee Appre	0	0	0	0	0	0	0	0	0	0	0	0	0	1,200	1,200
Total Events	0	0	0	0	0	18,413	2,140	2,840	1,465	1,107	4,145	3,203	33,313	48,870	15,556
Income Tax															
6910-92 Federal Taxes	0	0	0	0	0	2,250	0	0	0	0	0	0	2,250	3,452	1,202
6920-92 California Stat	0	0	0	0	0	418	0	0	0	0	0	0	418	1,858	1,440
6930-99 Prior Year	0	0	0	0	0	(15)	0	0	0	0	0	0	(15)	0	15
6990-98 Property Taxes	0	0	0	0	0	0	0	0	0	0	0	2,551	2,551	0	(2,551)
Total Income Ta	0	0	0	0	0	2,653	0	0	0	0	0	2,551	5,204	5,310	106
6800-00 Budget Continge	0	0	0	0	0	0	0	0	0	0	0	0	0	50,000	50,000