Bear Valley Springs Association
Balance Sheet
As of May 31, 2025

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Cash	
10001 · Petty Cash	17,550.00
10007 · CAB Deferred Operating Account	160,403.31
10009 · Bank of the Sierra	253,998.08
10021 · CAB - Operating	1,772,926.22
Total 10000 · Operating Cash	2,204,877.61
10100 · Reserve Cash	
10104 · Edward Jones Investments	2,319,423.22
10105 · CAB - Reserves Acct	2,255,521.85
10106 · Edward Jones Cash	2,282.56
Total 10100 · Reserve Cash	4,577,227.63
Total Checking/Savings	6,782,105.24
Accounts Receivable	
11000 · Accounts Receivable	
11600 · Assessments Receivable	2,541,258.63
11601 · ADU Renter Fee	260.00
11605 · Allowance for Doubtful Accounts	(1,579,512.84)
11609 · Penalty, Fees, interest - Assmt	238,916.18
11610 · ECC Fines Receivable	19,125.00
11710 · Other Receivables	27,005.42
11900 · NSF Receivable	981.75
12250 · Rules Violation Receivable	210.00
12400 · Outside Accounts Receivable	10,951.00
Total 11000 · Accounts Receivable	1,259,195.14
Total Accounts Receivable	1,259,195.14

Bear Valley Springs Association
Balance Sheet
As of May 31, 2025

	May 31, 25		
Other Current Assets			
13000 · Inventory			
13100 · Bar			
13102 · Bar Liquor	8,629.71		
13103 · Bar Beer	3,096.93		
13104 · Bar Wine	4,685.94		
13108 · Bar - Non-Alcoholic	5,150.53		
Total 13100 · Bar		21,563.11	
13200 · Mulligan Room			
13201 · MR Food	14,740.38		
13202 · MR Liquor	849.26		
13203 · MR Beer	1,630.84		
13204 · MR Wine	150.27		
13208 · Mulligan Rm - Non-Alcoholic bev	3,077.19		
Total 13200 · Mulligan Room		20,447.94	
13400 · Golf Shop		13,883.84	
13600 · Whiting Center			
13605 · Whiting Center Snacks Non-Taxab	74.90		
Total 13600 · Whiting Center		74.90	
13800 · Restaurant			
13801 · Restaurant Food	22,887.26		
Total 13800 · Restaurant		22,887.26	
Total 13000 · Inventory			78,857.05
14000 · Prepaid Insurance			50,889.27
14002 · Prepaid Property Taxes			3,050.31
14004 · Prepaid Expenses			5,174.19
Total Other Current Assets			137,970.82
Total Current Assets			8,179,271.20
TOTAL ASSETS			8,179,271.20

Bear Valley Springs Association
Balance Sheet
As of May 31, 2025

	May 31, 25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	(237,690.02)
Total 20000 · Accounts Payable	(237,690.02)
20010 · Accounts Payable - Reserve	568.00
21501 · ECC Refundable Deposits	94,815.00
21502 · Amenity Cards Payable	64,775.00
21600 · Renters Card Deposits	12,300.00
Total Accounts Payable	(65,232.02)
Other Current Liabilities	
20105 · Gift Certificates Payable	12,820.08
20115 · Tips Payable	(352.34)
20117 · Banquet Service Charge	629.01
20120 · Deposit - Future Events	(3,915.80)
20200 · Payroll Payable	318,324.62
20203 · 401K Plan - Employee	6,919.10
20204 · 401 K Employee Loan Payable	769.07
20205 · Garnishments	553.84
20207 · 401K Plan - Employer	3,312.30
20401 · Payroll Taxes Payable	93,099.37
20501 · Accrued Vacation Earned Payable	157,584.34
20600 · Accrued Sales Tax Payable	24,290.71
20900 · Prepaid Assessment	170,587.89
20901 · Deferred Revenue- Water TransCR	(33,327.09)
20920 · Deferred Special Assmnt Revenue	62,464.41
22000 · Contract Liabilites	5,454,286.00
Total Other Current Liabilities	6,268,045.51
Total Current Liabilities	6,202,813.49
Total Liabilities	6,202,813.49

Bear Valley Springs Association
Balance Sheet
As of May 31, 2025

	May 31, 25	
Equity		
29050 · Designated Reserves		
29054 · Reserve Transfers	1,329,446.25	
29059 · Interest and Dividends EJ	67,199.67	
29060 · Unrealized (Gain)\Loss	423.22	
29065 · Interest and Dividends CAB	18,329.88	
29070 · Reserve Expense-Bank Charges	(120.00)	
29050 · Designated Reserves - Other	850.00	
Total 29050 · Designated Reserves		1,416,129.02
29990 · Prior Retained Earnings		846,491.16
Net Income		(286,162.47)
Total Equity		1,976,457.71
TOTAL LIABILITIES & EQUITY		8,179,271.20

Bear Valley Springs Association
Reconciliation Summary
10007 · CAB Deferred Operating Account, Period Ending 05/31/2025

		May 31, 25
Beginning Balance		127,662.85
Cleared Transactions		
Checks and Payments - 1 item	(1,800.00)	
Deposits and Credits - 26 items	34,540.46	
Total Cleared Transactions	32,740.46	
Cleared Balance		160,403.31
Register Balance as of 05/31/2025		160,403.31
New Transactions		
Checks and Payments - 5 items	(2,166.95)	
Deposits and Credits - 31 items	1,194,363.37	
Total New Transactions	1,192,196.42	
Ending Balance		1,352,599.73

Bear Valley Springs Association
Reconciliation Summary
10009 · Bank of the Sierra, Period Ending 05/31/2025

		May 31, 25
Beginning Balance		246,389.26
Cleared Transactions		
Checks and Payments - 23 items	(18,729.16)	
Deposits and Credits - 220 items	20,635.41	
Total Cleared Transactions	1,906.25	
Cleared Balance		248,295.51
Uncleared Transactions		
Checks and Payments - 17 items	(2,843.94)	
Deposits and Credits - 29 items	8,546.51	
Total Uncleared Transactions	5,702.57	
Register Balance as of 05/31/2025		253,998.08
New Transactions		
Checks and Payments - 16 items	(6,910.03)	
Deposits and Credits - 84 items	7,788.02	
Total New Transactions	877.99	
Ending Balance		254,876.07

Bear Valley Springs Association
Reconciliation Summary
10021 · CAB - Operating, Period Ending 05/31/2025

		May 31, 25
Beginning Balance		2,359,019.91
Cleared Transactions		
Checks and Payments - 140 items	(1,048,499.87)	
Deposits and Credits - 242 items	777,741.76	
Total Cleared Transactions	(270,758.11)	
Cleared Balance		2,088,261.80
Uncleared Transactions		
Checks and Payments - 93 items	(368,127.52)	
Deposits and Credits - 23 items	52,791.94	
Total Uncleared Transactions	(315,335.58)	
Register Balance as of 05/31/2025		1,772,926.22
New Transactions		
Checks and Payments - 60 items	(356,628.99)	
Deposits and Credits - 75 items	437,670.92	
Total New Transactions	81,041.93	
Ending Balance		1,853,968.15

Bear Valley Springs Association
Reconciliation Summary
10105 · CAB - Reserves Acct, Period Ending 05/31/2025

		May 31, 25
Beginning Balance		2,436,946.68
Cleared Transactions		
Checks and Payments - 5 items	(34,879.82)	
Deposits and Credits - 4 items	2,004.60	
Total Cleared Transactions	(32,875.22)	
Cleared Balance		2,404,071.46
Uncleared Transactions		
Checks and Payments - 10 items	(152,781.61)	
Deposits and Credits - 5 items	4,232.00	
Total Uncleared Transactions	(148,549.61)	
Register Balance as of 05/31/2025		2,255,521.85
New Transactions		
Checks and Payments - 1 item	(73.61)	
Total New Transactions	(73.61)	
Ending Balance		2,255,448.24

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
May 2025

	May 25	Budget	$ Over Bud...	% of Budget	Jul '24 - May ...	YTD Budget	$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
30004 · Assessments Income	-398.40	0.00	-398.40	100.0%	7,368,977.83	7,363,574.90	5,402.93	100.1%	7,363,574.90
30099 · Income - Taxable Sales									
30100 · Operating - Taxable									
30100.1 · Food Sales									
30111 · Dining Room Food Sales	234,656.99	198,000.00	36,656.99	118.5%	2,171,748.39	1,953,600.00	218,148.39	111.2%	2,188,600.00
30112 · Banquet Food Sales	9,004.62	2,500.00	6,504.62	360.2%	46,252.49	47,950.00	-1,697.51	96.5%	52,450.00
30100.1 · Food Sales - Other	99.75	80.00	19.75	124.7%	1,490.86	1,520.00	-29.14	98.1%	1,540.00
Total 30100.1 · Food Sales	243,761.36	200,580.00	43,181.36	121.5%	2,219,491.74	2,003,070.00	216,421.74	110.8%	2,242,590.00
30100.2 · Merchandise Sales	3,694.11	5,000.00	-1,305.89	73.9%	34,125.23	41,100.00	-6,974.77	83.0%	46,100.00
30100 · Operating - Taxable - Other	-4,106.67	-6,000.00	1,893.33	68.4%	-49,642.44	-60,000.00	10,357.56	82.7%	-66,000.00
Total 30100 · Operating - Taxable	243,348.80	199,580.00	43,768.80	121.9%	2,203,974.53	1,984,170.00	219,804.53	111.1%	2,222,690.00
30100.3 · Pool Merchandise	22.00	100.00	-78.00	22.0%	222.00	340.00	-118.00	65.3%	740.00
30101 · Liquor Sales - Taxable	20,542.51	18,500.00	2,042.51	111.0%	195,747.84	203,300.00	-7,552.16	96.3%	223,600.00
30103 · Beer Sales	11,032.01	11,600.00	-567.99	95.1%	103,947.10	135,800.00	-31,852.90	76.5%	151,400.00
30104 · Wine Sales	7,430.93	7,500.00	-69.07	99.1%	79,826.30	85,925.00	-6,098.70	92.9%	92,725.00
30105 · Non Alcoholic Beverages	13,406.13	11,000.00	2,406.13	121.9%	125,813.81	109,300.00	16,513.81	115.1%	121,300.00
Total 30099 · Income - Taxable Sales	295,782.38	248,280.00	47,502.38	119.1%	2,709,531.58	2,518,835.00	190,696.58	107.6%	2,812,455.00
30199 · Income - Non Taxable Sales	0.00				125.00	0.00	125.00	100.0%	0.00
30204 · Instructional Fees - In	0.00	30.00	-30.00	0.0%	0.00	280.00	-280.00	0.0%	320.00
30205 · Range Balls	2,469.00	1,800.00	669.00	137.2%	21,733.05	21,600.00	133.05	100.6%	24,100.00
30206 · Pull Car Rentals	0.00	15.00	-15.00	0.0%	79.00	155.00	-76.00	51.0%	165.00
30207 · Club Rentals	70.00	75.00	-5.00	93.3%	669.00	775.00	-106.00	86.3%	850.00
30210 · Private Cart Storage	0.00	0.00	0.00	0.0%	2,250.00	2,625.00	-375.00	85.7%	2,625.00
30211 · Cart Rentals	8,876.30	6,800.00	2,076.30	130.5%	79,324.05	61,000.00	18,324.05	130.0%	69,000.00
30212 · Guest Fees	1,265.00	680.00	585.00	186.0%	11,373.00	8,480.00	2,893.00	134.1%	12,860.00
30215 · Golf Cart Trail Fees	1,998.50	0.00	1,998.50	100.0%	39,237.19	36,400.00	2,837.19	107.8%	36,400.00
30217 · Green Fees	9,906.75	6,000.00	3,906.75	165.1%	85,667.50	66,800.00	18,867.50	128.2%	74,600.00
30218 · Ranges - Campground Fees	1,610.00	200.00	1,410.00	805.0%	10,936.00	4,760.00	6,176.00	229.7%	4,960.00
30219 · Equipment Rental Income	1,050.00	0.00	1,050.00	100.0%	3,540.00	1,000.00	2,540.00	354.0%	1,000.00
30220 · Ground Maintenance	2,000.00	2,000.00	0.00	100.0%	22,000.00	22,000.00	0.00	100.0%	24,000.00
30227 · Event Income	9,755.00	8,215.00	1,540.00	118.7%	26,252.76	26,025.00	227.76	100.9%	34,825.00
30229 · ADU Fee	0.00				3,140.00				
30230 · Administrative Fees	7,604.50	7,500.00	104.50	101.4%	86,755.87	76,975.00	9,780.87	112.7%	83,675.00

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
May 2025

	May 25	Budget	$ Over Bud...	% of Budget	Jul '24 - May ...	YTD Budget	$ Over Budget	% of Budget	Annual Budget
30231 · Amenity Card Fees	260.00	93.00	167.00	279.6%	1,991.60	4,605.00	-2,613.40	43.2%	4,695.00
30233 · Service Provider	200.00	0.00	200.00	100.0%	2,050.00	2,000.00	50.00	102.5%	2,000.00
30234 · County Recreation Fund	0.00	3,000.00	-3,000.00	0.0%	0.00	167,000.00	-167,000.00	0.0%	170,000.00
30237 · Capital Project Labor Credit	6,908.60	2,000.00	4,908.60	345.4%	51,560.28	61,000.00	-9,439.72	84.5%	65,000.00
30300 · Fishing & Boat Permits	625.00	200.00	425.00	312.5%	3,865.00	2,725.00	1,140.00	141.8%	2,975.00
30303 · Arena & Ground Fees	155.00	100.00	55.00	155.0%	2,680.00	2,745.00	-65.00	97.6%	2,845.00
30305 · Horse Board	13,450.00	16,470.00	-3,020.00	81.7%	176,467.17	181,170.00	-4,702.83	97.4%	197,640.00
30306 · Shavings	0.00	400.00	-400.00	0.0%	6,438.16	6,977.00	-538.84	92.3%	7,377.00
30307 · Turn-Out Fees	0.00	50.00	-50.00	0.0%	2,135.00	2,802.00	-667.00	76.2%	2,852.00
30308 · Supplements - equesterian	0.00	60.00	-60.00	0.0%	0.00	660.00	-660.00	0.0%	720.00
30309 · Feed - equesterian	0.00				3,069.00				
30313 · Blanketing	0.00	80.00	-80.00	0.0%	350.00	890.00	-540.00	39.3%	970.00
30400 · Rental Facilities	2,906.25	950.00	1,956.25	305.9%	10,747.50	14,200.00	-3,452.50	75.7%	15,150.00
30497 · Interest Income - Deferred	6.06	4.00	2.06	151.5%	139.19	217.00	-77.81	64.1%	221.00
30500 · Interest Income - Operating	869.04	1,250.00	-380.96	69.5%	18,476.78	13,750.00	4,726.78	134.4%	15,000.00
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	0.00	0.00	0.00	0.0%	100,981.00	115,000.00	-14,019.00	87.8%	115,000.00
30501.3 · Service Charge	0.00	0.00	0.00	0.0%	72,840.00	120,000.00	-47,160.00	60.7%	120,000.00
Total 30501 · Assmnt Int Serv Chg Penalty	0.00	0.00	0.00	0.0%	173,821.00	235,000.00	-61,179.00	74.0%	235,000.00
30505 · Miscellaneous Income	0.00	25.00	-25.00	0.0%	5,378.75	2,630.00	2,748.75	204.5%	3,305.00
30600 · Reservations	1,757.00	1,100.00	657.00	159.7%	14,322.00	14,770.00	-448.00	97.0%	16,220.00
30601 · ECC Filing Fees	3,325.00	300.00	3,025.00	1,108.3%	39,565.00	9,150.00	30,415.00	432.4%	9,550.00
30602 · ECC Fines	750.00	200.00	550.00	375.0%	6,262.50	5,800.00	462.50	108.0%	6,000.00
30603 · Inspection Fees	225.00	100.00	125.00	225.0%	3,825.00	1,300.00	2,525.00	294.2%	1,400.00
30604 · ECC - Engineering Fees	700.00				6,225.00	0.00	6,225.00	100.0%	0.00
30800 · Sport League Fees	14,380.00	11,390.00	2,990.00	126.3%	136,151.71	111,045.00	25,106.71	122.6%	123,915.00
70013 · Returned Check Charges	0.00	80.00	-80.00	0.0%	1,395.00	880.00	515.00	158.5%	960.00
Total Income	388,505.98	319,447.00	69,058.98	121.6%	11,138,507.47	11,052,600.90	85,906.57	100.8%	11,429,204.90
Cost of Goods Sold									
40100 · Purchases - Food & Other	87,438.41	77,872.50	9,565.91	112.3%	899,560.15	773,562.00	125,998.15	116.3%	866,594.50
40101 · Purchases - Liquor	2,673.99	2,657.50	16.49	100.6%	33,839.34	29,044.00	4,795.34	116.5%	31,950.50
40106 · Purchases - Beer	4,618.24	3,248.00	1,370.24	142.2%	37,002.05	38,024.00	-1,021.95	97.3%	42,392.00
40107 · Purchases - Wine	1,695.59	3,789.00	-2,093.41	44.8%	21,759.28	43,455.75	-21,696.47	50.1%	46,881.75
40108 · Purchases - Non-Alcoholic Bevg	6,228.63	2,630.00	3,598.63	236.8%	48,198.62	28,750.00	19,448.62	167.6%	31,600.00
40109 · Purchases- Pool Merchandise	75.75	200.00	-124.25	37.9%	75.75	300.00	-224.25	25.3%	500.00
40110 · Purchases- Merchandise	0.00	0.00	0.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	2,000.00
40200 · Inventory Adjustments - Food	688.29	0.00	688.29	100.0%	4,520.34	0.00	4,520.34	100.0%	0.00
40201 · Inventory Adjustments - Liquor	-290.74	0.00	-290.74	100.0%	92.42	0.00	92.42	100.0%	0.00
40203 · Inventory Adjustments - Beer	-439.56	0.00	-439.56	100.0%	-76.24	0.00	-76.24	100.0%	0.00

	May 25	Budget	$ Over Bud...	% of Budget	Jul '24 - May ...	YTD Budget	$ Over Budget	% of Budget	Annual Budget
40204 · Inventory Adjustments - Wine	-14.30	0.00	-14.30	100.0%	-587.41	0.00	-587.41	100.0%	0.00
40205 · Inventory Adjustments - Snacks	-2.26	0.00	-2.26	100.0%	-61.32	0.00	-61.32	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	903.49	0.00	903.49	100.0%	-2,594.68	0.00	-2,594.68	100.0%	0.00
Total COGS	103,575.53	90,397.00	13,178.53	114.6%	1,041,728.30	914,135.75	127,592.55	114.0%	1,021,918.75
Gross Profit	284,930.45	229,050.00	55,880.45	124.4%	10,096,779.17	10,138,465.15	-41,685.98	99.6%	10,407,286.15
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	268,867.40	308,956.24	-40,088.84	87.0%	2,784,636.76	3,004,054.89	-219,418.13	92.7%	3,315,005.31
50102 · Payroll Expense - Salaried	88,610.43	71,990.43	16,620.00	123.1%	966,189.79	764,670.62	201,519.17	126.4%	834,338.84
50103 · Payroll Expense - OVERTIME	7,469.53	3,416.63	4,052.90	218.6%	54,095.57	37,583.37	16,512.20	143.9%	41,000.00
50200 · Payroll Taxes									
50201 · Social Security	25,108.99	23,830.53	1,278.46	105.4%	261,224.75	235,991.18	25,233.57	110.7%	259,801.34
50202 · Medicare	5,872.29	5,573.27	299.02	105.4%	61,177.55	55,191.49	5,986.06	110.8%	60,759.99
50203 · FUI	411.90	580.81	-168.91	70.9%	6,502.11	7,365.47	-863.36	88.3%	7,980.05
50204 · CA SUI	1,576.22	1,375.81	200.41	114.6%	22,098.34	21,157.99	940.35	104.4%	22,512.15
Total 50200 · Payroll Taxes	32,969.40	31,360.42	1,608.98	105.1%	351,002.75	319,706.13	31,296.62	109.8%	351,053.53
50300 · Workers Compensation	11,882.23	10,309.57	1,572.66	115.3%	101,130.37	113,405.27	-12,274.90	89.2%	123,714.84
50350 · Group Health Insurance	28,407.20	25,839.67	2,567.53	109.9%	319,237.66	284,236.37	35,001.29	112.3%	310,076.05
50400 · Retirement Contributions	6,801.58	6,989.57	-187.99	97.3%	78,178.61	76,885.27	1,293.34	101.7%	83,874.84
50410 · Vacations Benefits	10,044.44	11,523.38	-1,478.94	87.2%	102,541.00	126,757.18	-24,216.18	80.9%	138,280.56
50420 · Employee Meals	588.00	1,700.00	-1,112.00	34.6%	12,048.00	17,700.00	-5,652.00	68.1%	19,400.00
50100 · Payroll Expenses - Other	0.00				10,886.20				
Total 50100 · Payroll Expenses	455,640.21	472,085.91	-16,445.70	96.5%	4,779,946.71	4,744,999.10	34,947.61	100.7%	5,216,743.97
50110 · Employee incentive Programs	0.00	200.00	-200.00	0.0%	47,554.00	58,732.00	-11,178.00	81.0%	58,932.00
50510 · First Aid	142.58	50.00	92.58	285.2%	4,655.57	4,846.00	-190.43	96.1%	4,896.00
50512 · Drug Testing	0.00	0.00	0.00	0.0%	0.00	120.00	-120.00	0.0%	120.00
50900 · Elections	0.00	0.00	0.00	0.0%	6,357.00	6,500.00	-143.00	97.8%	25,200.00
51100 · Mileage & Vehicle Expense	10,949.90	4,192.00	6,757.90	261.2%	66,100.50	68,075.00	-1,974.50	97.1%	72,200.00
51400 · Vehicle Allowances	0.00	0.00	0.00	0.0%	276.94	0.00	276.94	100.0%	0.00
51800 · Electricity	13,260.91	17,797.00	-4,536.09	74.5%	199,309.67	222,464.00	-23,154.33	89.6%	244,814.00
51900 · Natural Propane & Gas	6,959.61	11,624.00	-4,664.39	59.9%	108,486.54	117,028.00	-8,541.46	92.7%	129,142.00
52000 · Water - Potable	6,324.60	11,370.30	-5,045.70	55.6%	78,374.60	93,637.81	-15,263.21	83.7%	120,885.44
52001 · Sewer Fees	3,569.00	6,788.89	-3,219.89	52.6%	83,585.00	74,376.31	9,208.69	112.4%	81,124.42
52002 · Water - Effluent	0.00	9,000.00	-9,000.00	0.0%	4.16	45,000.00	-44,995.84	0.0%	54,000.00
52003 · Water - Non-Potable	0.00	0.00	0.00	0.0%	108,475.33	209,232.00	-100,756.67	51.8%	235,232.00
52100 · Trash	5,701.70	4,213.39	1,488.31	135.3%	61,093.14	55,605.88	5,487.26	109.9%	61,069.27

	May 25	Budget	$ Over Bud...	% of Budget	Jul '24 - May ...	YTD Budget	$ Over Budget	% of Budget	Annual Budget
52200 · Telephone	3,034.94	3,394.31	-359.37	89.4%	32,673.70	37,337.41	-4,663.71	87.5%	40,731.72
52300 · Office Supplies	1,354.24	1,924.00	-569.76	70.4%	16,544.21	22,641.00	-6,096.79	73.1%	27,786.00
52400 · Minor Equipment & Tools	4,518.90	2,225.00	2,293.90	203.1%	38,476.63	34,888.00	3,588.63	110.3%	37,648.00
52500 · Licenses, Fees & Subs	5,437.88	5,347.33	90.55	101.7%	56,134.10	72,245.17	-16,111.07	77.7%	77,592.50
52501 · Conference, Seminars & Training	0.00	500.00	-500.00	0.0%	7,165.00	9,625.00	-2,460.00	74.4%	9,625.00
52600 · Postage & Shipping	0.00	2,865.00	-2,865.00	0.0%	4,874.26	8,492.00	-3,617.74	57.4%	9,092.00
52801 · Committee Fees	250.00	75.00	175.00	333.3%	3,000.00	3,075.00	-75.00	97.6%	3,375.00
52900 · Community Relations	617.74	885.00	-267.26	69.8%	4,238.75	12,085.00	-7,846.25	35.1%	14,620.00
52901 · Disaster Planning	0.00	0.00	0.00	0.0%	-44.77	100.00	-144.77	-44.8%	100.00
52905 · Contingency Fund Expense	276.70	4,500.00	-4,223.30	6.1%	2,104.35	49,500.00	-47,395.65	4.3%	54,000.00
52910 · Employee Relations	220.45	1,197.00	-976.55	18.4%	13,892.15	31,063.00	-17,170.85	44.7%	32,658.00
53000 · Legal Fees	2,716.00	3,400.00	-684.00	79.9%	19,054.00	48,400.00	-29,346.00	39.4%	51,800.00
53001 · Golf Course Management Fees	62,441.66	60,364.50	2,077.16	103.4%	682,020.76	664,009.50	18,011.26	102.7%	724,374.00
53010 · Legal Settlements	0.00	0.00	0.00	0.0%	1,007.44	3,000.00	-1,992.56	33.6%	6,000.00
53100 · Audit Services	0.00	0.00	0.00	0.0%	19,200.00	19,200.00	0.00	100.0%	19,200.00
53300 · Insurance-Liability/Umbrella	40,085.72	28,484.90	11,600.82	140.7%	341,017.00	313,333.90	27,683.10	108.8%	341,818.80
53301 · Travel	0.00	500.00	-500.00	0.0%	1,821.38	5,160.00	-3,338.62	35.3%	5,160.00
53302 · Spoilage	512.51	325.00	187.51	157.7%	3,985.02	3,575.00	410.02	111.5%	3,900.00
53303 · Entertainment	2,200.00	4,500.00	-2,300.00	48.9%	35,200.00	47,200.00	-12,000.00	74.6%	51,100.00
53400 · Property Taxes - Possessory	857.23	950.00	-92.77	90.2%	9,429.53	10,450.00	-1,020.47	90.2%	11,000.00
53410 · Property Taxes - Unsecured	2,193.06	2,220.00	-26.94	98.8%	24,123.66	24,420.00	-296.34	98.8%	26,550.00
53600 · Advertising & Promotion	457.30	0.00	457.30	100.0%	457.30	400.00	57.30	114.3%	400.00
53800 · Newsletter	6,750.00	7,000.00	-250.00	96.4%	12,250.00	14,000.00	-1,750.00	87.5%	14,000.00
54000 · Equipment Rental	2,492.96	2,454.32	38.64	101.6%	34,528.98	30,285.52	4,243.46	114.0%	32,839.84
54600 · Outside Services	22,696.96	19,912.35	2,784.61	114.0%	232,543.96	223,413.96	9,130.00	104.1%	244,471.31
54700 · Misc Expense	0.00	0.00	0.00	0.0%	0.00	505.00	-505.00	0.0%	505.00
54710 · Payroll Services	1,816.68	1,800.00	16.68	100.9%	24,052.32	21,800.00	2,252.32	110.3%	24,600.00
54800 · Equipment Repair & Maintenance	23,878.84	2,320.00	21,558.84	1,029.3%	46,561.13	30,520.00	16,041.13	152.6%	32,940.00
54900 · Bad Debt	231,034.04	2,000.00	229,034.04	11,551.7%	213,967.68	22,000.00	191,967.68	972.6%	24,000.00
55001 · Chemicals	6,137.38	4,300.00	1,837.38	142.7%	50,515.44	47,750.00	2,765.44	105.8%	52,050.00
55003 · Sand & Gravel	2,000.00	4,500.00	-2,500.00	44.4%	16,270.88	31,725.00	-15,454.12	51.3%	32,725.00
55004 · Flowers, Shrubs & Trees	0.00	250.00	-250.00	0.0%	42.98	1,000.00	-957.02	4.3%	1,000.00
55006 · Grass, Seeds & Sod	0.00	11,200.00	-11,200.00	0.0%	0.00	13,600.00	-13,600.00	0.0%	13,600.00
55200 · Maint Materials & Supplies	2,104.08	2,550.00	-445.92	82.5%	22,044.55	31,193.00	-9,148.45	70.7%	33,643.00
55201 · Horse Trail Maintenance	0.00	500.00	-500.00	0.0%	828.04	2,125.00	-1,296.96	39.0%	2,125.00
55300 · Janitorial Supplies	4,820.87	2,550.00	2,270.87	189.1%	31,755.29	28,200.00	3,555.29	112.6%	30,700.00
55600 · Uniform Allowance	0.00	100.00	-100.00	0.0%	2,362.30	2,275.00	87.30	103.8%	2,375.00
55700 · Pool Supplies	343.17	0.00	343.17	100.0%	705.11	1,200.00	-494.89	58.8%	1,200.00
55900 · Non-Consummable Supplies	7,867.68	8,000.00	-132.32	98.3%	81,007.95	83,000.00	-1,992.05	97.6%	91,000.00
56000 · Cleaning Supplies	64.63	200.00	-135.37	32.3%	1,215.81	2,200.00	-984.19	55.3%	2,400.00
56100 · Construction Materials	0.00	0.00	0.00	0.0%	3,696.06	3,080.00	616.06	120.0%	3,080.00
56200 · Decorations	701.31	275.00	426.31	255.0%	6,091.41	5,325.00	766.41	114.4%	5,525.00
56300 · Glass/China/Silver Replacement	0.00	0.00	0.00	0.0%	6,211.04	9,800.00	-3,588.96	63.4%	9,800.00

	May 25	Budget	$ Over Bud...	% of Budget	Jul '24 - May ...	YTD Budget	$ Over Budget	% of Budget	Annual Budget
56400 · Linens, Uniforms & Mats	9,570.37	9,050.42	519.95	105.7%	97,271.71	102,474.62	-5,202.91	94.9%	111,425.04
56800 · Bank Fees & Credit Card Charges	110.80	959.50	-848.70	11.5%	2,063.19	8,729.50	-6,666.31	23.6%	9,789.00
57001 · Feed & Supplements	2,155.00	6,680.00	-4,525.00	32.3%	46,983.77	73,480.00	-26,496.23	63.9%	80,160.00
57200 · Equipment Maintenance Agreement	465.69	521.82	-56.13	89.2%	7,356.92	6,995.02	361.90	105.2%	7,516.84
57250 · Software Supplies & Services	0.00	450.00	-450.00	0.0%	11,814.37	25,550.00	-13,735.63	46.2%	26,000.00
57300 · Software & Upgrades	2,803.10	2,840.00	-36.90	98.7%	44,592.72	51,190.00	-6,597.28	87.1%	54,030.00
57400 · Stable Bedding	410.92	631.00	-220.08	65.1%	8,407.86	6,941.00	1,466.86	121.1%	7,572.00
57600 · Shows & Events	0.00	66.00	-66.00	0.0%	0.00	898.00	-898.00	0.0%	1,664.00
57701 · Background Investigations	0.00	0.00	0.00	0.0%	0.00	1,180.00	-1,180.00	0.0%	1,440.00
58300 · Recreational Supplies	1,243.04	200.00	1,043.04	621.5%	5,082.17	7,150.00	-2,067.83	71.1%	7,150.00
58301 · Sports League Supplies	2,371.31	4,000.00	-1,628.69	59.3%	18,852.02	19,300.00	-447.98	97.7%	21,900.00
58302 · Event Expenses	265.00	5,610.00	-5,345.00	4.7%	18,122.06	25,005.00	-6,882.94	72.5%	30,655.00
58400 · Restock Lake	0.00				1,079.54	0.00	1,079.54	100.0%	0.00
58501 · Lakes Maintenance	0.00	0.00	0.00	0.0%	846.53	2,850.00	-2,003.47	29.7%	3,100.00
58800 · Cash Over/Short	-669.00	5.00	-674.00	-13,380.0%	-3,252.38	55.00	-3,307.38	-5,913.4%	60.00
59500 · Credit Card Commission	10,165.50	7,850.00	2,315.50	129.5%	97,066.88	77,900.00	19,166.88	124.6%	87,050.00
90008 · Bank Service Charges	0.00				375.00	0.00	375.00	100.0%	0.00
Total Expense	971,323.17	769,753.94	201,569.23	126.2%	8,003,906.92	8,135,511.70	-131,604.78	98.4%	8,956,981.15
Net Ordinary Income	-686,392.72	-540,703.94	-145,688.78	126.9%	2,092,872.25	2,002,953.45	89,918.80	104.5%	1,450,305.00
Other Income/Expense									
Other Expense									
80000 · Reserve Expenditures	170,184.71				1,049,588.47				
80001 · Reserve Transfer	120,858.75	120,858.75	0.00	100.0%	1,329,446.25	1,329,446.25	0.00	100.0%	1,450,305.00
Total Other Expense	291,043.46	120,858.75	170,184.71	240.8%	2,379,034.72	1,329,446.25	1,049,588.47	178.9%	1,450,305.00
Net Other Income	-291,043.46	-120,858.75	-170,184.71	240.8%	-2,379,034.72	-1,329,446.25	-1,049,588.47	178.9%	-1,450,305.00
Net Income	-977,436.18	-661,562.69	-315,873.49	147.7%	-286,162.47	673,507.20	-959,669.67	-42.5%	0.00

Filters applied on this Report:

Date: Last Month