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11/07/25
Accrual Basis

Bear Valley Springs Association
Balance Sheet
As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Cash	
10001 · Petty Cash	17,200.00
10007 · CAB Deferred Operating Account	2,510,685.62
10009 · Bank of the Sierra	267,270.16
10021 · CAB - Operating	76,439.02
Total 10000 · Operating Cash	2,871,594.80
10100 · Reserve Cash	
10104 · Edward Jones Investments	2,222,000.00
10105 · CAB - Reserves Acct	
10105.1 · Reserve Sweeps Transfer	(1,656,917.61)
10105 · CAB - Reserves Acct - Other	5,268,097.44
Total 10105 · CAB - Reserves Acct	3,611,179.83
10106 · Edward Jones Cash	104,851.38
Total 10100 · Reserve Cash	5,938,031.21
Total Checking/Savings	8,809,626.01
Accounts Receivable	
11000 · Accounts Receivable	
11600 · Assessments Receivable	2,532,548.68
11605 · Allowance for Doubtful Accounts	(1,902,379.84)
11609 · Penalty, Fees, interest - Assmt	234,646.78
11610 · ECC Fines Receivable	20,450.00
11710 · Other Receivables	27,230.42
11900 · NSF Receivable	1,051.75
12250 · Rules Violation Receivable	210.00
12400 · Outside Accounts Receivable	6,731.92
Total 11000 · Accounts Receivable	920,489.71
Total Accounts Receivable	920,489.71

Bear Valley Springs Association
Balance Sheet
As of June 30, 2025

	Jun 30, 25
Other Current Assets	
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	8,700.32
13103 · Bar Beer	3,101.08
13104 · Bar Wine	4,698.15
13108 · Bar - Non-Alcoholic	4,438.51
Total 13100 · Bar	20,938.06
13200 · Mulligan Room	
13201 · MR Food	13,174.25
13202 · MR Liquor	645.13
13203 · MR Beer	1,463.83
13204 · MR Wine	98.52
13208 · Mulligan Rm - Non-Alcoholic bev	2,603.34
Total 13200 · Mulligan Room	17,985.07
13400 · Golf Shop	13,077.33
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	65.08
Total 13600 · Whiting Center	65.08
13800 · Restaurant	
13801 · Restaurant Food	18,696.31
Total 13800 · Restaurant	18,696.31
Total 13000 · Inventory	70,761.85
14000 · Prepaid Insurance	123,451.84
14004 · Prepaid Expenses	4,605.98
Total Other Current Assets	198,819.67
Total Current Assets	9,928,935.39
TOTAL ASSETS	9,928,935.39

	Jun 30, 25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	324,573.11
Total 20000 · Accounts Payable	324,573.11
20010 · Accounts Payable - Reserve	18,204.00
21501 · ECC Refundable Deposits	97,315.00
21502 · Amenity Cards Payable	65,075.00
21600 · Renters Card Deposits	12,300.00
Total Accounts Payable	517,467.11
Other Current Liabilities	
20105 · Gift Certificates Payable	16,508.81
20200 · Payroll Payable	97,440.09
20401 · Payroll Taxes Payable	9,253.28
20501 · Accrued Vacation Earned Payable	160,403.71
20600 · Accrued Sales Tax Payable	24,438.08
20900 · Prepaid Assessment	2,604,327.29
20901 · Deferred Revenue- Water TransCR	(33,327.09)
22000 · Contract Liabilites	5,870,588.00
Total Other Current Liabilities	8,749,632.17
Total Current Liabilities	9,267,099.28
Total Liabilities	9,267,099.28
Equity	
Net Income	661,836.11
Total Equity	661,836.11
TOTAL LIABILITIES & EQUITY	9,928,935.39

Bear Valley Springs Association
Reconciliation Summary
10007 · CAB Deferred Operating Account, Period Ending 06/30/2025

	Jun 30, 25
Beginning Balance	160,403.31
Cleared Transactions	
Checks and Payments - 8 items	(6,376.95)
Deposits and Credits - 58 items	2,356,874.06
Total Cleared Transactions	2,350,497.11
Cleared Balance	2,510,900.42
Uncleared Transactions	
Checks and Payments - 1 item	(214.80)
Total Uncleared Transactions	(214.80)
Register Balance as of 06/30/2025	2,510,685.62
New Transactions	
Checks and Payments - 3 items	(267.00)
Deposits and Credits - 31 items	20,607.20
Total New Transactions	20,340.20
Ending Balance	2,531,025.82

Bear Valley Springs Association
Reconciliation Summary
10009 · Bank of the Sierra, Period Ending 06/30/2025

	Jun 30, 25
Beginning Balance	248,295.51
Cleared Transactions	
Checks and Payments - 38 items	(13,537.26)
Deposits and Credits - 239 items	25,064.49
Total Cleared Transactions	11,527.23
Cleared Balance	259,822.74
Uncleared Transactions	
Checks and Payments - 10 items	(3,671.10)
Deposits and Credits - 28 items	11,118.52
Total Uncleared Transactions	7,447.42
Register Balance as of 06/30/2025	267,270.16
New Transactions	
Checks and Payments - 34 items	(14,452.36)
Deposits and Credits - 257 items	15,791.32
Total New Transactions	1,338.96
Ending Balance	268,609.12

Bear Valley Springs Association
Reconciliation Summary
10021 · CAB - Operating, Period Ending 06/30/2025

	Jun 30, 25
Beginning Balance	2,088,261.80
Cleared Transactions	
Checks and Payments - 207 items	(3,548,340.56)
Deposits and Credits - 254 items	2,941,402.87
Total Cleared Transactions	(606,937.69)
Cleared Balance	1,481,324.11
Uncleared Transactions	
Checks and Payments - 93 items	(1,427,170.32)
Deposits and Credits - 19 items	22,285.23
Total Uncleared Transactions	(1,404,885.09)
Register Balance as of 06/30/2025	76,439.02
New Transactions	
Checks and Payments - 270 items	(912,974.34)
Deposits and Credits - 292 items	1,172,433.11
Total New Transactions	259,458.77
Ending Balance	335,897.79

Bear Valley Springs Association
Reconciliation Summary
10105 · CAB - Reserves Acct, Period Ending 06/30/2025

	Jun 30, 25
Beginning Balance	2,404,071.46
Cleared Transactions	
Checks and Payments - 14 items	(1,813,732.87)
Deposits and Credits - 11 items	1,672,326.17
Total Cleared Transactions	(141,406.70)
Cleared Balance	2,262,664.76
Uncleared Transactions	
Checks and Payments - 6 items	(103,175.78)
Deposits and Credits - 2 items	1,451,690.85
Total Uncleared Transactions	1,348,515.07
Register Balance as of 06/30/2025	3,611,179.83
New Transactions	
Checks and Payments - 22 items	(495,400.71)
Deposits and Credits - 3 items	67,964.41
Total New Transactions	(427,436.30)
Ending Balance	3,183,743.53

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

	Jun 25	Budget	\$ Over Bud...	% of Budget	Jul '24 - Jun...	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
Ordinary Income/Expense									
Income									
30004 · Assessments Income	-416,302.00	0.00	-416,302.00	100.0%	6,952,675.83	7,363,574.90	-410,899.07	94.4%	7,363,574.90
30099 · Income - Taxable Sales									
30100 · Operating - Taxable									
30100.1 · Food Sales									
30111 · Dining Room Food Sales	229,106.50	235,000.00	-5,893.50	97.5%	2,400,854.89	2,188,600.00	212,254.89	109.7%	2,188,600.00
30112 · Banquet Food Sales	8,733.66	4,500.00	4,233.66	194.1%	54,986.15	52,450.00	2,536.15	104.8%	52,450.00
30100.1 · Food Sales - Other	54.75	20.00	34.75	273.8%	1,545.61	1,540.00	5.61	100.4%	1,540.00
Total 30100.1 · Food Sales	237,894.91	239,520.00	-1,625.09	99.3%	2,457,386.65	2,242,590.00	214,796.65	109.6%	2,242,590.00
30100.2 · Merchandise Sales	5,139.50	5,000.00	139.50	102.8%	39,264.73	46,100.00	-6,835.27	85.2%	46,100.00
30100 · Operating - Taxable - Other	-4,589.39	-6,000.00	1,410.61	76.5%	-54,231.83	-66,000.00	11,768.17	82.2%	-66,000.00
Total 30100 · Operating - Taxable	238,445.02	238,520.00	-74.98	100.0%	2,442,419.55	2,222,690.00	219,729.55	109.9%	2,222,690.00
30100.3 · Pool Merchandise	238.00	400.00	-162.00	59.5%	460.00	740.00	-280.00	62.2%	740.00
30101 · Liquor Sales - Taxable	22,405.98	20,300.00	2,105.98	110.4%	218,153.82	223,600.00	-5,446.18	97.6%	223,600.00
30103 · Beer Sales	11,396.14	15,600.00	-4,203.86	73.1%	115,343.24	151,400.00	-36,056.76	76.2%	151,400.00
30104 · Wine Sales	7,004.29	6,800.00	204.29	103.0%	86,830.59	92,725.00	-5,894.41	93.6%	92,725.00
30105 · Non Alcoholic Beverages	14,978.52	12,000.00	2,978.52	124.8%	140,792.33	121,300.00	19,492.33	116.1%	121,300.00
Total 30099 · Income - Taxable Sales	294,467.95	293,620.00	847.95	100.3%	3,003,999.53	2,812,455.00	191,544.53	106.8%	2,812,455.00
30199 · Income - Non Taxable Sales									
30200 · Operating - Non Taxable	0.00	0.00	0.00	0.0%	125.00	0.00	125.00	100.0%	0.00
Total 30199 · Income - Non Taxable Sales	0.00	0.00	0.00	0.0%	125.00	0.00	125.00	100.0%	0.00
30204 · Instructional Fees - In	0.00	40.00	-40.00	0.0%	0.00	320.00	-320.00	0.0%	320.00
30205 · Range Balls	3,685.00	2,500.00	1,185.00	147.4%	25,418.05	24,100.00	1,318.05	105.5%	24,100.00
30206 · Pull Car Rentals	0.00	10.00	-10.00	0.0%	79.00	165.00	-86.00	47.9%	165.00
30207 · Club Rentals	57.00	75.00	-18.00	76.0%	726.00	850.00	-124.00	85.4%	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	10,243.75	8,000.00	2,243.75	128.0%	89,567.80	69,000.00	20,567.80	129.8%	69,000.00
30212 · Guest Fees									
30212.1 · Guest Fee WC	449.00	300.00	149.00	149.7%	3,770.00	3,550.00	220.00	106.2%	3,550.00
30212.2 · Guest Fee Pool	2,904.00	4,000.00	-1,096.00	72.6%	10,856.00	8,800.00	2,056.00	123.4%	8,800.00

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

	Jun 25	Budget	\$ Over Bud...	% of Budget	Jul '24 - Jun...	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
30212.3 · Guest Fee Tennis	0.00	50.00	-50.00	0.0%	50.00	250.00	-200.00	20.0%	250.00
30212.4 · Guest Fee Range	0.00	30.00	-30.00	0.0%	50.00	260.00	-210.00	19.2%	260.00
Total 30212 · Guest Fees	3,353.00	4,380.00	-1,027.00	76.6%	14,726.00	12,860.00	1,866.00	114.5%	12,860.00
30215 · Golf Cart Trail Fees	3,871.25	0.00	3,871.25	100.0%	43,108.44	36,400.00	6,708.44	118.4%	36,400.00
30217 · Green Fees	11,683.78	7,800.00	3,883.78	149.8%	97,351.28	74,600.00	22,751.28	130.5%	74,600.00
30218 · Ranges - Campground Fees	220.00	200.00	20.00	110.0%	11,156.00	4,960.00	6,196.00	224.9%	4,960.00
30219 · Equipment Rental Income	300.00	0.00	300.00	100.0%	3,840.00	1,000.00	2,840.00	384.0%	1,000.00
30220 · Ground Maintenance	2,000.00	2,000.00	0.00	100.0%	24,000.00	24,000.00	0.00	100.0%	24,000.00
30227 · Event Income									
30227.1 · Event 4th of July	3,075.00	6,000.00	-2,925.00	51.3%	16,118.00	11,300.00	4,818.00	142.6%	11,300.00
30227.2 · Event Halloween Carnival	0.00	0.00	0.00	0.0%	1,179.00	1,800.00	-621.00	65.5%	1,800.00
30227.4 · Event Pool	282.00	0.00	282.00	100.0%	282.00	1,000.00	-718.00	28.2%	1,000.00
30227.5 · Event 5k Runs	910.00	1,400.00	-490.00	65.0%	1,715.00	1,750.00	-35.00	98.0%	1,750.00
30227.6 · Event Mountain Top Run	0.00	500.00	-500.00	0.0%	2,550.00	5,000.00	-2,450.00	51.0%	5,000.00
30227.7 · Event Gar-rummage Sale	0.00	0.00	0.00	0.0%	3,510.00	2,700.00	810.00	130.0%	2,700.00
30227.8 · Event Trial Events	0.00	0.00	0.00	0.0%	285.00	0.00	285.00	100.0%	0.00
30227.9 · Event Sizzling Summer Night	0.00	0.00	0.00	0.0%	0.00	2,800.00	-2,800.00	0.0%	2,800.00
30227.A · Event Christmas Break Activitie	0.00	0.00	0.00	0.0%	592.00	500.00	92.00	118.4%	500.00
30227.B · Event Easter Break Activities	0.00	0.00	0.00	0.0%	473.76	300.00	173.76	157.9%	300.00
30227.D · Event Cornhole	0.00	0.00	0.00	0.0%	969.00	1,300.00	-331.00	74.5%	1,300.00
30227.F · Event Fishing Seminar	0.00	900.00	-900.00	0.0%	0.00	6,375.00	-6,375.00	0.0%	6,375.00
30227 · Event Income - Other	420.00	0.00	420.00	100.0%	3,266.00	0.00	3,266.00	100.0%	0.00
Total 30227 · Event Income	4,687.00	8,800.00	-4,113.00	53.3%	30,939.76	34,825.00	-3,885.24	88.8%	34,825.00
30229 · ADU Fee	100.00	0.00	100.00	100.0%	3,240.00	0.00	3,240.00	100.0%	0.00
30230 · Administrative Fees	4,138.08	6,700.00	-2,561.92	61.8%	90,893.95	83,675.00	7,218.95	108.6%	83,675.00
30231 · Amenity Card Fees	260.00	90.00	170.00	288.9%	2,251.60	4,695.00	-2,443.40	48.0%	4,695.00
30233 · Service Provider	0.00	0.00	0.00	0.0%	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	170,000.00	-170,000.00	0.0%	170,000.00
30237 · Capital Project Labor Credit	7,434.80	4,000.00	3,434.80	185.9%	58,995.08	65,000.00	-6,004.92	90.8%	65,000.00
30300 · Fishing & Boat Permits	1,480.00	250.00	1,230.00	592.0%	5,345.00	2,975.00	2,370.00	179.7%	2,975.00
30303 · Arena & Ground Fees	135.00	100.00	35.00	135.0%	2,815.00	2,845.00	-30.00	98.9%	2,845.00
30305 · Horse Board	16,446.00	16,470.00	-24.00	99.9%	192,913.17	197,640.00	-4,726.83	97.6%	197,640.00
30306 · Shavings	0.00	400.00	-400.00	0.0%	6,438.16	7,377.00	-938.84	87.3%	7,377.00
30307 · Turn-Out Fees	250.00	50.00	200.00	500.0%	2,385.00	2,852.00	-467.00	83.6%	2,852.00
30308 · Supplements - equestrian	0.00	60.00	-60.00	0.0%	0.00	720.00	-720.00	0.0%	720.00

11/07/25

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

	Jun 25	Budget	\$ Over Bud...	% of Budget	Jul '24 - Jun...	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
30309 · Feed - equestrian	0.00	0.00	0.00	0.0%	3,069.00	0.00	3,069.00	100.0%	0.00
30313 · Blanketing	50.00	80.00	-30.00	62.5%	400.00	970.00	-570.00	41.2%	970.00
30400 · Rental Facilities	650.00	950.00	-300.00	68.4%	11,397.50	15,150.00	-3,752.50	75.2%	15,150.00
30497 · Interest Income - Deferred	50.16	4.00	46.16	1,254.0%	189.35	221.00	-31.65	85.7%	221.00
30498 · Dividend & Interest - Reserve	120.38				120.38				
30500 · Interest Income - Operating	584.99	1,250.00	-665.01	46.8%	19,061.77	15,000.00	4,061.77	127.1%	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	1,472.50	675.00	797.50	218.1%	6,851.25	3,305.00	3,546.25	207.3%	3,305.00
30600 · Reservations									
30600.1 · Reservations Cub Lake	120.00	250.00	-130.00	48.0%	1,080.00	660.00	420.00	163.6%	660.00
30600.2 · Reservations 4-island	350.00	200.00	150.00	175.0%	1,110.00	1,210.00	-100.00	91.7%	1,210.00
30600.3 · Reservations Whiting Center	200.00	0.00	200.00	100.0%	270.00	250.00	20.00	108.0%	250.00
30600.5 · Reservations Tennis	0.00	0.00	0.00	0.0%	30.00	0.00	30.00	100.0%	0.00
30600.6 · Reservations Campgrounds	1,500.00	1,000.00	500.00	150.0%	12,905.00	14,100.00	-1,195.00	91.5%	14,100.00
30600 · Reservations - Other	0.00	0.00	0.00	0.0%	1,097.00	0.00	1,097.00	100.0%	0.00
Total 30600 · Reservations	2,170.00	1,450.00	720.00	149.7%	16,492.00	16,220.00	272.00	101.7%	16,220.00
30601 · ECC Filing Fees	4,070.00	400.00	3,670.00	1,017.5%	43,635.00	9,550.00	34,085.00	456.9%	9,550.00
30602 · ECC Fines	1,325.00	200.00	1,125.00	662.5%	7,587.50	6,000.00	1,587.50	126.5%	6,000.00
30603 · Inspection Fees	725.00	100.00	625.00	725.0%	4,550.00	1,400.00	3,150.00	325.0%	1,400.00
30604 · ECC - Engineering Fees	700.00	0.00	700.00	100.0%	6,925.00	0.00	6,925.00	100.0%	0.00
30800 · Sport League Fees									
30801 · Youth Sports									
30801.1 · Youth Basketball	1,730.00	1,700.00	30.00	101.8%	8,022.10	8,500.00	-477.90	94.4%	8,500.00
30801.2 · Youth Baseball	300.00	200.00	100.00	150.0%	13,430.00	4,875.00	8,555.00	275.5%	4,875.00
30801.3 · Youth Hockey	0.00	0.00	0.00	0.0%	5,935.00	3,600.00	2,335.00	164.9%	3,600.00
30801.4 · Youth Volleyball	0.00	0.00	0.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,000.00
30801.5 · Youth Camps	-75.00	2,000.00	-2,075.00	-3.8%	-75.00	7,000.00	-7,075.00	-1.1%	7,000.00
30801.6 · Youth Soccer	-450.00	0.00	-450.00	100.0%	34,605.00	25,000.00	9,605.00	138.4%	25,000.00
30801 · Youth Sports - Other	0.00	0.00	0.00	0.0%	24.00	0.00	24.00	100.0%	0.00
Total 30801 · Youth Sports	1,505.00	3,900.00	-2,395.00	38.6%	61,941.10	49,975.00	11,966.10	123.9%	49,975.00

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

	Jun 25	Budget	\$ Over Bud...	% of Budget	Jul '24 - Jun...	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
30802 · Adult Sports	0.00	0.00	0.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,000.00
30803 · Youth Programs	525.00	0.00	525.00	100.0%	1,797.68	0.00	1,797.68	100.0%	0.00
30804 · Adult Program	80.00	0.00	80.00	100.0%	995.00	0.00	995.00	100.0%	0.00
30805 · Pool Programs									
30805.1 · Pool Group Swim Lessons	5,015.00	4,500.00	515.00	111.4%	8,960.00	7,000.00	1,960.00	128.0%	7,000.00
30805.2 · Pool Private Swim Lessons	0.00	1,220.00	-1,220.00	0.0%	4,070.00	2,020.00	2,050.00	201.5%	2,020.00
30805.3 · Pool Water Aerobics									
30805.A · Pool Water Aerobics Hot Tub	0.00	0.00	0.00	0.0%	0.00	570.00	-570.00	0.0%	570.00
30805.3 · Pool Water Aerobics - Other	1,890.00	1,000.00	890.00	189.0%	11,620.00	7,800.00	3,820.00	149.0%	7,800.00
Total 30805.3 · Pool Water Aerobics	1,890.00	1,000.00	890.00	189.0%	11,620.00	8,370.00	3,250.00	138.8%	8,370.00
30805.4 · Pool Swim Team	2,505.00	2,250.00	255.00	111.3%	26,848.01	27,000.00	-151.99	99.4%	27,000.00
30805.5 · Pool Life Guard Classes	1,625.00	0.00	1,625.00	100.0%	6,899.92	2,000.00	4,899.92	345.0%	2,000.00
30805.6 · Pool Off Season Swim	0.00	0.00	0.00	0.0%	23,200.00	26,300.00	-3,100.00	88.2%	26,300.00
30805 · Pool Programs - Other	90.00	0.00	90.00	100.0%	360.00	0.00	360.00	100.0%	0.00
Total 30805 · Pool Programs	11,125.00	8,970.00	2,155.00	124.0%	81,957.93	72,690.00	9,267.93	112.7%	72,690.00
30808 · Tennis									
30808.4 · Tennis Camps	705.58	0.00	705.58	100.0%	1,630.58	250.00	1,380.58	652.2%	250.00
30808 · Tennis - Other	135.00	0.00	135.00	100.0%	1,905.00	0.00	1,905.00	100.0%	0.00
Total 30808 · Tennis	840.58	0.00	840.58	100.0%	3,535.58	250.00	3,285.58	1,414.2%	250.00
Total 30800 · Sport League Fees	14,075.58	12,870.00	1,205.58	109.4%	150,227.29	123,915.00	26,312.29	121.2%	123,915.00
70001 · Reserve Assessments	1,450,305.00	0.00	1,450,305.00	100.0%	1,450,305.00	0.00	1,450,305.00	100.0%	0.00
70013 · Returned Check Charges	175.00	80.00	95.00	218.8%	1,570.00	960.00	610.00	163.5%	960.00
80002 · Reserve interest	92,020.78				92,020.78				
80003 · Retained earnings - reserves	49,238.62	0.00	49,238.62	100.0%	49,238.62	0.00	49,238.62	100.0%	0.00
Total Income	1,566,243.62	376,604.00	1,189,639.62	415.9%	12704751.09	11429204.90	1,275,546.19	111.2%	11429204.90
Cost of Goods Sold									
40100 · Purchases - Food & Other	145,884.25	93,032.50	52,851.75	156.8%	1,045,444.40	866,594.50	178,849.90	120.6%	866,594.50
40101 · Purchases - Liquor	3,951.66	2,906.50	1,045.16	136.0%	37,791.00	31,950.50	5,840.50	118.3%	31,950.50
40106 · Purchases - Beer	3,412.24	4,368.00	-955.76	78.1%	40,414.29	42,392.00	-1,977.71	95.3%	42,392.00

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	Jun 25	Budget	\$ Over Bud...	% of Budget	Jul '24 - Jun...	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
40107 · Purchases - Wine	2,371.95	3,426.00	-1,054.05	69.2%	24,131.23	46,881.75	-22,750.52	51.5%	46,881.75
40108 · Purchases - Non-Alcoholic Bevg	4,963.96	2,850.00	2,113.96	174.2%	53,162.58	31,600.00	21,562.58	168.2%	31,600.00
40109 · Purchases- Pool Merchandise	0.00	200.00	-200.00	0.0%	75.75	500.00	-424.25	15.2%	500.00
40110 · Purchases- Merchandise	0.00	1,000.00	-1,000.00	0.0%	0.00	2,000.00	-2,000.00	0.0%	2,000.00
40200 · Inventory Adjustments - Food	6,563.59	0.00	6,563.59	100.0%	11,083.93	0.00	11,083.93	100.0%	0.00
40201 · Inventory Adjustments - Liquor	133.52	0.00	133.52	100.0%	225.94	0.00	225.94	100.0%	0.00
40203 · Inventory Adjustments - Beer	162.86	0.00	162.86	100.0%	86.62	0.00	86.62	100.0%	0.00
40204 · Inventory Adjustments - Wine	39.54	0.00	39.54	100.0%	-547.87	0.00	-547.87	100.0%	0.00
40205 · Inventory Adjustments - Snacks	9.82	0.00	9.82	100.0%	-51.50	0.00	-51.50	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	1,185.87	0.00	1,185.87	100.0%	-1,408.81	0.00	-1,408.81	100.0%	0.00
Total COGS	168,679.26	107,783.00	60,896.26	156.5%	1,210,407.56	1,021,918.75	188,488.81	118.4%	1,021,918.75
Gross Profit	1,397,564.36	268,821.00	1,128,743.36	519.9%	11494343.53	10407286.15	1,087,057.38	110.4%	10407286.15
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	284,107.13	310,950.42	-26,843.29	91.4%	3,068,743.89	3,315,005.31	-246,261.42	92.6%	3,315,005.31
50102 · Payroll Expense - Salaried	88,044.54	69,668.22	18,376.32	126.4%	1,054,234.33	834,338.84	219,895.49	126.4%	834,338.84
50103 · Payroll Expense - OVERTIME	6,906.23	3,416.63	3,489.60	202.1%	61,001.80	41,000.00	20,001.80	148.8%	41,000.00
50200 · Payroll Taxes									
50201 · Social Security	25,438.06	23,810.16	1,627.90	106.8%	286,662.81	259,801.34	26,861.47	110.3%	259,801.34
50202 · Medicare	5,949.18	5,568.50	380.68	106.8%	67,126.73	60,759.99	6,366.74	110.5%	60,759.99
50203 · FUI	532.60	614.58	-81.98	86.7%	7,034.71	7,980.05	-945.34	88.2%	7,980.05
50204 · CA SUI	2,042.47	1,354.16	688.31	150.8%	24,140.81	22,512.15	1,628.66	107.2%	22,512.15
Total 50200 · Payroll Taxes	33,962.31	31,347.40	2,614.91	108.3%	384,965.06	351,053.53	33,911.53	109.7%	351,053.53
50300 · Workers Compensation	4,378.38	10,309.57	-5,931.19	42.5%	105,508.75	123,714.84	-18,206.09	85.3%	123,714.84
50350 · Group Health Insurance	6,288.49	25,839.68	-19,551.19	24.3%	325,526.15	310,076.05	15,450.10	105.0%	310,076.05
50400 · Retirement Contributions	6,953.90	6,989.57	-35.67	99.5%	85,132.51	83,874.84	1,257.67	101.5%	83,874.84
50410 · Vacations Benefits	9,275.12	11,523.38	-2,248.26	80.5%	111,816.12	138,280.56	-26,464.44	80.9%	138,280.56
50420 · Employee Meals	792.00	1,700.00	-908.00	46.6%	12,840.00	19,400.00	-6,560.00	66.2%	19,400.00
50100 · Payroll Expenses - Other	-1,601.54	0.00	-1,601.54	100.0%	9,284.66	0.00	9,284.66	100.0%	0.00
Total 50100 · Payroll Expenses	439,106.56	471,744.87	-32,638.31	93.1%	5,219,053.27	5,216,743.97	2,309.30	100.0%	5,216,743.97
50110 · Employee incentive Programs	-1,200.26	200.00	-1,400.26	-600.1%	46,353.74	58,932.00	-12,578.26	78.7%	58,932.00
50510 · First Aid	0.00	50.00	-50.00	0.0%	4,655.57	4,896.00	-240.43	95.1%	4,896.00

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50512 · Drug Testing	0.00	0.00	0.00	0.0%	0.00	120.00	-120.00	0.0%	120.00
50900 · Elections	20,019.00	18,700.00	1,319.00	107.1%	26,376.00	25,200.00	1,176.00	104.7%	25,200.00
51100 · Mileage & Vehicle Expense	6,668.31	4,125.00	2,543.31	161.7%	72,768.81	72,200.00	568.81	100.8%	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	6,161.66	22,350.00	-16,188.34	27.6%	205,471.33	244,814.00	-39,342.67	83.9%	244,814.00
51900 · Natural Propane & Gas	5,992.78	12,114.00	-6,121.22	49.5%	114,479.32	129,142.00	-14,662.68	88.6%	129,142.00
52000 · Water - Potable	14,406.50	27,247.63	-12,841.13	52.9%	92,781.10	120,885.44	-28,104.34	76.8%	120,885.44
52001 · Sewer Fees	14,448.00	6,748.11	7,699.89	214.1%	98,033.00	81,124.42	16,908.58	120.8%	81,124.42
52002 · Water - Effluent	0.00	9,000.00	-9,000.00	0.0%	4.16	54,000.00	-53,995.84	0.0%	54,000.00
52003 · Water - Non-Potable	0.00	26,000.00	-26,000.00	0.0%	108,475.33	235,232.00	-126,756.67	46.1%	235,232.00
52100 · Trash	10,780.94	5,463.39	5,317.55	197.3%	71,874.08	61,069.27	10,804.81	117.7%	61,069.27
52200 · Telephone	4,475.12	3,394.31	1,080.81	131.8%	37,148.82	40,731.72	-3,582.90	91.2%	40,731.72
52300 · Office Supplies	1,658.64	5,145.00	-3,486.36	32.2%	18,202.85	27,786.00	-9,583.15	65.5%	27,786.00
52400 · Minor Equipment & Tools	4,140.57	2,760.00	1,380.57	150.0%	42,617.20	37,648.00	4,969.20	113.2%	37,648.00
52500 · Licenses, Fees & Subs	3,106.81	5,347.33	-2,240.52	58.1%	59,240.91	77,592.50	-18,351.59	76.3%	77,592.50
52501 · Conference, Seminars & Training	0.00	0.00	0.00	0.0%	7,165.00	9,625.00	-2,460.00	74.4%	9,625.00
52600 · Postage & Shipping	2,600.00	600.00	2,000.00	433.3%	7,474.26	9,092.00	-1,617.74	82.2%	9,092.00
52801 · Committee Fees	275.00	300.00	-25.00	91.7%	3,275.00	3,375.00	-100.00	97.0%	3,375.00
52900 · Community Relations	1,019.08	2,535.00	-1,515.92	40.2%	5,257.83	14,620.00	-9,362.17	36.0%	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	0.00	4,500.00	-4,500.00	0.0%	2,104.35	54,000.00	-51,895.65	3.9%	54,000.00
52910 · Employee Relations	702.14	1,595.00	-892.86	44.0%	14,594.29	32,658.00	-18,063.71	44.7%	32,658.00
53000 · Legal Fees	4,508.27	3,400.00	1,108.27	132.6%	23,562.27	51,800.00	-28,237.73	45.5%	51,800.00
53001 · Golf Course Management Fees	44,141.60	60,364.50	-16,222.90	73.1%	726,162.36	724,374.00	1,788.36	100.2%	724,374.00
53010 · Legal Settlements	-1,007.00	3,000.00	-4,007.00	-33.6%	0.44	6,000.00	-5,999.56	0.0%	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	52,692.01	28,484.90	24,207.11	185.0%	393,709.01	341,818.80	51,890.21	115.2%	341,818.80
53301 · Travel	153.61	0.00	153.61	100.0%	1,974.99	5,160.00	-3,185.01	38.3%	5,160.00
53302 · Spoilage	289.96	325.00	-35.04	89.2%	4,274.98	3,900.00	374.98	109.6%	3,900.00
53303 · Entertainment	2,750.00	3,900.00	-1,150.00	70.5%	37,950.00	51,100.00	-13,150.00	74.3%	51,100.00
53400 · Property Taxes - Possessory	857.24	550.00	307.24	155.9%	10,286.77	11,000.00	-713.23	93.5%	11,000.00
53410 · Property Taxes - Unsecured	2,193.07	2,130.00	63.07	103.0%	26,316.73	26,550.00	-233.27	99.1%	26,550.00
53600 · Advertising & Promotion	0.00	0.00	0.00	0.0%	457.30	400.00	57.30	114.3%	400.00
53800 · Newsletter	0.00	0.00	0.00	0.0%	12,250.00	14,000.00	-1,750.00	87.5%	14,000.00
54000 · Equipment Rental	2,492.96	2,554.32	-61.36	97.6%	37,021.94	32,839.84	4,182.10	112.7%	32,839.84
54600 · Outside Services	26,113.12	21,057.35	5,055.77	124.0%	258,657.08	244,471.31	14,185.77	105.8%	244,471.31

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54700 · Misc Expense	264.32	0.00	264.32	100.0%	264.32	505.00	-240.68	52.3%	505.00
54710 · Payroll Services	1,895.21	2,800.00	-904.79	67.7%	25,947.53	24,600.00	1,347.53	105.5%	24,600.00
54800 · Equipment Repair & Maintenance									
54800.1 · Equipment Repair & Maint.Wght Rm	0.00	0.00	0.00	0.0%	635.00	3,900.00	-3,265.00	16.3%	3,900.00
54800 · Equipment Repair & Maintenance - Ot...	3,553.94	2,420.00	1,133.94	146.9%	49,480.07	29,040.00	20,440.07	170.4%	29,040.00
Total 54800 · Equipment Repair & Maintenance	3,553.94	2,420.00	1,133.94	146.9%	50,115.07	32,940.00	17,175.07	152.1%	32,940.00
54900 · Bad Debt	309,098.61	2,000.00	307,098.61	15,454.9%	523,066.29	24,000.00	499,066.29	2,179.4%	24,000.00
55001 · Chemicals	5,006.09	4,300.00	706.09	116.4%	55,521.53	52,050.00	3,471.53	106.7%	52,050.00
55003 · Sand & Gravel	1,604.66	1,000.00	604.66	160.5%	17,875.54	32,725.00	-14,849.46	54.6%	32,725.00
55004 · Flowers, Shrubs & Trees	0.00	0.00	0.00	0.0%	42.98	1,000.00	-957.02	4.3%	1,000.00
55006 · Grass, Seeds & Sod	0.00	0.00	0.00	0.0%	0.00	13,600.00	-13,600.00	0.0%	13,600.00
55200 · Maint Materials & Supplies	2,558.39	2,450.00	108.39	104.4%	24,602.94	33,643.00	-9,040.06	73.1%	33,643.00
55201 · Horse Trail Maintenance	0.00	0.00	0.00	0.0%	828.04	2,125.00	-1,296.96	39.0%	2,125.00
55300 · Janitorial Supplies	3,102.58	2,500.00	602.58	124.1%	34,857.87	30,700.00	4,157.87	113.5%	30,700.00
55600 · Uniform Allowance	0.00	100.00	-100.00	0.0%	2,362.30	2,375.00	-12.70	99.5%	2,375.00
55700 · Pool Supplies	32.60	0.00	32.60	100.0%	737.71	1,200.00	-462.29	61.5%	1,200.00
55900 · Non-Consummable Supplies	9,072.71	8,000.00	1,072.71	113.4%	90,080.66	91,000.00	-919.34	99.0%	91,000.00
56000 · Cleaning Supplies	74.71	200.00	-125.29	37.4%	1,290.52	2,400.00	-1,109.48	53.8%	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	85.21	200.00	-114.79	42.6%	6,176.62	5,525.00	651.62	111.8%	5,525.00
56300 · Glass/China/Silver Replacement	211.29	0.00	211.29	100.0%	6,422.33	9,800.00	-3,377.67	65.5%	9,800.00
56400 · Linens, Uniforms & Mats	11,380.87	8,950.42	2,430.45	127.2%	108,652.58	111,425.04	-2,772.46	97.5%	111,425.04
56800 · Bank Fees & Credit Card Charges	113.05	1,059.50	-946.45	10.7%	2,176.24	9,789.00	-7,612.76	22.2%	9,789.00
57001 · Feed & Supplements	0.00	6,680.00	-6,680.00	0.0%	46,983.77	80,160.00	-33,176.23	58.6%	80,160.00
57200 · Equipment Maintenance Agreement	465.69	521.82	-56.13	89.2%	7,822.61	7,516.84	305.77	104.1%	7,516.84
57250 · Software Supplies & Services	0.00	450.00	-450.00	0.0%	11,814.37	26,000.00	-14,185.63	45.4%	26,000.00
57300 · Software & Upgrades	2,803.06	2,840.00	-36.94	98.7%	47,395.78	54,030.00	-6,634.22	87.7%	54,030.00
57400 · Stable Bedding	410.92	631.00	-220.08	65.1%	8,818.78	7,572.00	1,246.78	116.5%	7,572.00
57600 · Shows & Events	0.00	766.00	-766.00	0.0%	0.00	1,664.00	-1,664.00	0.0%	1,664.00
57701 · Background Investigations	0.00	260.00	-260.00	0.0%	0.00	1,440.00	-1,440.00	0.0%	1,440.00
58300 · Recreational Supplies	2,516.73	0.00	2,516.73	100.0%	7,598.90	7,150.00	448.90	106.3%	7,150.00
58301 · Sports League Supplies									
58301.1 · Spt L Supplies-Yth Baseball	719.01	600.00	119.01	119.8%	2,054.07	2,100.00	-45.93	97.8%	2,100.00
58301.2 · Spt L Supplies-Baseball Camp	59.36	2,000.00	-1,940.64	3.0%	3,055.72	5,000.00	-1,944.28	61.1%	5,000.00
58301.3 · Spt L Supplies- Yth Basketball	0.00	0.00	0.00	0.0%	3,109.53	2,800.00	309.53	111.1%	2,800.00
58301.4 · Spt L Supplies- Adlt Basketball	0.00	0.00	0.00	0.0%	28.90	1,000.00	-971.10	2.9%	1,000.00

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58301.5 · Spt L Supplies- Yth Hockey	0.00	0.00	0.00	0.0%	3,752.15	2,800.00	952.15	134.0%	2,800.00
58301.6 · Spt L Supplies- Yth Soccer	480.00	0.00	480.00	100.0%	8,110.02	6,200.00	1,910.02	130.8%	6,200.00
58301.7 · Spt L Supplies- Volleyball	0.00	0.00	0.00	0.0%	0.00	2,000.00	-2,000.00	0.0%	2,000.00
Total 58301 · Sports League Supplies	1,258.37	2,600.00	-1,341.63	48.4%	20,110.39	21,900.00	-1,789.61	91.8%	21,900.00
58302 · Event Expenses									
58302.1 · Evt Exp- 4th of July	1,865.77	3,300.00	-1,434.23	56.5%	10,786.86	11,600.00	-813.14	93.0%	11,600.00
58302.2 · Evt Exp- Fire Cracker 5k	0.00	1,500.00	-1,500.00	0.0%	991.78	1,500.00	-508.22	66.1%	1,500.00
58302.3 · Evt Exp- Sizzling Summer	0.00	0.00	0.00	0.0%	2,370.07	2,000.00	370.07	118.5%	2,000.00
58302.4 · Evt Exp- Garummage Sale	0.00	0.00	0.00	0.0%	321.26	700.00	-378.74	45.9%	700.00
58302.5 · Evt Exp- Halloween Carnival	0.00	0.00	0.00	0.0%	1,091.64	1,230.00	-138.36	88.8%	1,230.00
58302.6 · Evt Exp- Christmas Break Act	0.00	0.00	0.00	0.0%	381.45	700.00	-318.55	54.5%	700.00
58302.7 · Evt Exp- Easter Break Act	0.00	0.00	0.00	0.0%	547.79	700.00	-152.21	78.3%	700.00
58302.8 · Evt Exp- Mtn Trail Run	0.00	0.00	0.00	0.0%	1,681.93	3,000.00	-1,318.07	56.1%	3,000.00
58302.9 · Evt Exp- Parent & Me Classes	0.00	0.00	0.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,000.00
58302.B · Evt Exp- Father Daughter Dance	0.00	0.00	0.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,000.00
58302.C · Evt Exp- Trail Programs	0.00	0.00	0.00	0.0%	0.00	2,000.00	-2,000.00	0.0%	2,000.00
58302.D · Evt Exp- Fishing Seminar	142.32	850.00	-707.68	16.7%	622.32	5,225.00	-4,602.68	11.9%	5,225.00
58302 · Event Expenses - Other	652.89	0.00	652.89	100.0%	1,987.94	0.00	1,987.94	100.0%	0.00
Total 58302 · Event Expenses	2,660.98	5,650.00	-2,989.02	47.1%	20,783.04	30,655.00	-9,871.96	67.8%	30,655.00
58400 · Restock Lake	0.00	0.00	0.00	0.0%	1,079.54	0.00	1,079.54	100.0%	0.00
58501 · Lakes Maintenance	2,017.80	250.00	1,767.80	807.1%	2,864.33	3,100.00	-235.67	92.4%	3,100.00
58800 · Cash Over/Short	7,891.86	5.00	7,886.86	157,837.2%	4,639.48	60.00	4,579.48	7,732.5%	60.00
59500 · Credit Card Commission	11,729.44	9,150.00	2,579.44	128.2%	108,796.32	87,050.00	21,746.32	125.0%	87,050.00
90008 · Bank Service Charges	50.00	0.00	50.00	100.0%	425.00	0.00	425.00	100.0%	0.00
Total Expense	1,049,404.78	821,469.45	227,935.33	127.7%	9,053,311.70	8,956,981.15	96,330.55	101.1%	8,956,981.15
Net Ordinary Income	348,159.58	-552,648.45	900,808.03	-63.0%	2,441,031.83	1,450,305.00	990,726.83	168.3%	1,450,305.00
Other Income/Expense									
Other Expense									
61000 · Prior Years Earnings Adjustment	-797,253.16				-797,253.16				
80000 · Reserve Expenditures	76,555.41	0.00	76,555.41	100.0%	1,126,143.88	0.00	1,126,143.88	100.0%	0.00
80001 · Reserve Transfer	120,858.75	120,858.75	0.00	100.0%	1,450,305.00	1,450,305.00	0.00	100.0%	1,450,305.00

11/07/25

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

	<u>Jun 25</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>	<u>Jul '24 - Jun...</u>	<u>YTD Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>	<u>Annual Bud...</u>
Total Other Expense	<u>-599,839.00</u>	<u>120,858.75</u>	<u>-720,697.75</u>	<u>-496.3%</u>	<u>1,779,195.72</u>	<u>1,450,305.00</u>	<u>328,890.72</u>	<u>122.7%</u>	<u>1,450,305.00</u>
Net Other Income	<u>599,839.00</u>	<u>-120,858.75</u>	<u>720,697.75</u>	<u>-496.3%</u>	<u>-1,779,195.72</u>	<u>-1,450,305.00</u>	<u>-328,890.72</u>	<u>122.7%</u>	<u>-1,450,305.00</u>
Net Income	<u>947,998.58</u>	<u>-673,507.20</u>	<u>1,621,505.78</u>	<u>-140.8%</u>	<u>661,836.11</u>	<u>0.00</u>	<u>661,836.11</u>	<u>100.0%</u>	<u>0.00</u>

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

Filters applied on this Report:

Date: Custom