

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Cash	
10001 · Petty Cash	17,200.00
10007 · CAB Deferred Operating Account	37,377.87
10009 · Bank of the Sierra	292,427.51
10021 · CAB - Operating	5,116,146.10
Total 10000 · Operating Cash	5,463,151.48
10100 · Reserve Cash	
10104 · Edward Jones Investments	2,339,000.00
10105 · CAB - Reserves Acct	
10105.1 · Reserve Sweeps Transfer	(1,656,917.61)
10105 · CAB - Reserves Acct - Other	5,230,250.43
Total 10105 · CAB - Reserves Acct	3,573,332.82
10106 · Edward Jones Cash	397.02
Total 10100 · Reserve Cash	5,912,729.84
Total Checking/Savings	11,375,881.32
Accounts Receivable	
11000 · Accounts Receivable	
11600 · Assessments Receivable	4,188,787.05
11605 · Allowance for Doubtful Accounts	(1,579,512.84)
11609 · Penalty, Fees, interest - Assmt	361,499.11
11610 · ECC Fines Receivable	22,125.00
11710 · Other Receivables	27,780.42
11900 · NSF Receivable	906.75
12250 · Rules Violation Receivable	210.00
12400 · Outside Accounts Receivable	7,256.48
Total 11000 · Accounts Receivable	3,029,051.97
Total Accounts Receivable	3,029,051.97
Other Current Assets	
12401 · IBS- House Charges Receivable	1,026.44

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	Aug 31, 25
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	7,753.38
13103 · Bar Beer	3,611.21
13104 · Bar Wine	4,174.95
13108 · Bar - Non-Alcoholic	1,712.79
Total 13100 · Bar	17,252.33
13200 · Mulligan Room	
13201 · MR Food	13,030.95
13202 · MR Liquor	615.59
13203 · MR Beer	990.26
13204 · MR Wine	41.35
13208 · Mulligan Rm - Non-Alcoholic bev	603.73
Total 13200 · Mulligan Room	15,281.88
13400 · Golf Shop	15,150.37
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	144.70
Total 13600 · Whiting Center	144.70
13800 · Restaurant	
13801 · Restaurant Food	10,854.36
Total 13800 · Restaurant	10,854.36
Total 13000 · Inventory	58,683.64
14000 · Prepaid Insurance	152,205.71
14002 · Prepaid Property Taxes	33,659.87
14004 · Prepaid Expenses	4,337.62
14990 · Undeposited Funds	(33,273.19)
Total Other Current Assets	216,640.09
Total Current Assets	14,621,573.38
TOTAL ASSETS	14,621,573.38

	Aug 31, 25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	334,855.88
Total 20000 · Accounts Payable	334,855.88
21501 · ECC Refundable Deposits	98,435.00
21502 · Amenity Cards Payable	67,125.00
21600 · Renters Card Deposits	12,300.00
Total Accounts Payable	512,715.88
Other Current Liabilities	
20105 · Gift Certificates Payable	16,087.31
20115 · Tips Payable	1,047.19
20117 · Banquet Service Charge	329.28
20118 · Instructional/Lesson Fees	(545.00)
20120 · Deposit - Future Events	(250.00)
20200 · Payroll Payable	1,198.82
20203 · 401K Plan - Employee	8,404.43
20204 · 401 K Employee Loan Payable	769.07
20207 · 401K Plan - Employer	3,986.78
20401 · Payroll Taxes Payable	(0.01)
20501 · Accrued Vacation Earned Payable	161,002.42
20600 · Accrued Sales Tax Payable	26,124.80
20900 · Prepaid Assessment	47,113.42
20901 · Deferred Revenue- Water TransCR	(33,327.09)
20920 · Deferred Special Assmnt Revenue	124,928.82
22000 · Contract Liabilites	5,454,286.00
Total Other Current Liabilities	5,811,156.24
Total Current Liabilities	6,323,872.12
Total Liabilities	6,323,872.12

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Accrual Basis

Bear Valley Springs Association
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	Aug 31, 25
Equity	
29050 · Designated Reserves	
29054 · Reserve Transfers	1,450,305.00
29059 · Interest and Dividends EJ	11,115.51
29060 · Unrealized (Gain)\Loss	1,430.13
29065 · Interest and Dividends CAB	3,390.74
Total 29050 · Designated Reserves	1,466,241.38
29990 · Prior Retained Earnings	8,213.11
Net Income	6,823,246.77
Total Equity	8,297,701.26
TOTAL LIABILITIES & EQUITY	14,621,573.38

Bear Valley Springs Association
Reconciliation Summary
10007 · CAB Deferred Operating Account, Period Ending 08/31/2025

	Aug 31, 25
Beginning Balance	24,176.47
Cleared Transactions	
Checks and Payments - 2 items	(916.05)
Deposits and Credits - 26 items	14,694.45
Total Cleared Transactions	13,778.40
Cleared Balance	37,954.87
Uncleared Transactions	
Checks and Payments - 1 item	(577.00)
Total Uncleared Transactions	(577.00)
Register Balance as of 08/31/2025	37,377.87
New Transactions	
Deposits and Credits - 14 items	5,915.10
Total New Transactions	5,915.10
Ending Balance	43,292.97

Bear Valley Springs Association
Reconciliation Summary
10009 · Bank of the Sierra, Period Ending 08/31/2025

	Aug 31, 25	
Beginning Balance		276,335.97
Cleared Transactions		
Checks and Payments - 21 items	(18,730.18)	
Deposits and Credits - 235 items	32,743.57	
Total Cleared Transactions	14,013.39	
Cleared Balance		290,349.36
Uncleared Transactions		
Checks and Payments - 10 items	(3,390.78)	
Deposits and Credits - 15 items	5,468.93	
Total Uncleared Transactions	2,078.15	
Register Balance as of 08/31/2025		292,427.51
New Transactions		
Checks and Payments - 8 items	(2,181.18)	
Deposits and Credits - 80 items	3,928.41	
Total New Transactions	1,747.23	
Ending Balance		294,174.74

Bear Valley Springs Association
Reconciliation Summary
10021 · CAB - Operating, Period Ending 08/31/2025

	Aug 31, 25
Beginning Balance	5,260,712.07
Cleared Transactions	
Checks and Payments - 229 items	(970,100.16)
Deposits and Credits - 300 items	886,083.05
Total Cleared Transactions	(84,017.11)
Cleared Balance	5,176,694.96
Uncleared Transactions	
Checks and Payments - 47 items	(126,494.45)
Deposits and Credits - 18 items	65,945.59
Total Uncleared Transactions	(60,548.86)
Register Balance as of 08/31/2025	5,116,146.10
New Transactions	
Checks and Payments - 91 items	(198,377.84)
Deposits and Credits - 98 items	290,083.29
Total New Transactions	91,705.45
Ending Balance	5,207,851.55

Bear Valley Springs Association
Reconciliation Summary
10105 · CAB - Reserves Acct, Period Ending 08/31/2025

	Aug 31, 25	
Beginning Balance		3,556,657.78
Cleared Transactions		
Checks and Payments - 15 items	(39,661.51)	
Deposits and Credits - 2 items	1,679.36	
Total Cleared Transactions	(37,982.15)	
Cleared Balance		3,518,675.63
Uncleared Transactions		
Checks and Payments - 8 items	(8,257.22)	
Deposits and Credits - 2 items	62,914.41	
Total Uncleared Transactions	54,657.19	
Register Balance as of 08/31/2025		3,573,332.82
New Transactions		
Checks and Payments - 7 items	(9,450.34)	
Total New Transactions	(9,450.34)	
Ending Balance		3,563,882.48

09/15/25

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

	Aug 25	Budget	\$ Over Bud...	% of Budget	Jul - Aug 25	YTD Budget	\$ Over Budg...	% of Budget	Annual Budg...
Ordinary Income/Expense									
Income									
30004 · Assessments Income	0.00	-2,949.60	2,949.60	0.0%	6,740,344.34	8,172,517.56	-1,432,173.22	82.5%	8,172,517.56
30099 · Income - Taxable Sales									
30100 · Operating - Taxable									
30100.1 · Food Sales									
30111 · Dining Room Food Sales	243,674.06	259,182.00	-15,507.94	94.0%	496,235.15	519,864.00	-23,628.85	95.5%	2,713,348.00
30112 · Banquet Food Sales	8,389.50	5,000.00	3,389.50	167.8%	15,851.86	8,400.00	7,451.86	188.7%	50,050.00
30100.1 · Food Sales - Other	48.25	110.00	-61.75	43.9%	177.25	160.00	17.25	110.8%	1,480.00
Total 30100.1 · Food Sales	252,111.81	264,292.00	-12,180.19	95.4%	512,264.26	528,424.00	-16,159.74	96.9%	2,764,878.00
30100.2 · Merchandise Sales	7,275.35	6,500.00	775.35	111.9%	11,612.34	13,000.00	-1,387.66	89.3%	44,500.00
30100 · Operating - Taxable - Other	-4,699.54	-6,500.00	1,800.46	72.3%	-9,678.92	-13,000.00	3,321.08	74.5%	-72,000.00
Total 30100 · Operating - Taxable	254,687.62	264,292.00	-9,604.38	96.4%	514,197.68	528,424.00	-14,226.32	97.3%	2,737,378.00
30100.3 · Pool Merchandise	6.00	20.00	-14.00	30.0%	63.00	120.00	-57.00	52.5%	480.00
30101 · Liquor Sales - Taxable	24,448.16	20,212.00	4,236.16	121.0%	46,436.47	46,588.00	-151.53	99.7%	259,004.00
30103 · Beer Sales	13,364.55	12,916.00	448.55	103.5%	25,305.88	30,068.00	-4,762.12	84.2%	142,680.00
30104 · Wine Sales	8,081.37	8,592.00	-510.63	94.1%	16,293.98	18,708.00	-2,414.02	87.1%	98,832.00
30105 · Non Alcoholic Beverages	17,454.96	14,424.00	3,030.96	121.0%	35,610.80	30,672.00	4,938.80	116.1%	138,004.00
Total 30099 · Income - Taxable Sales	318,042.66	320,456.00	-2,413.34	99.2%	637,907.81	654,580.00	-16,672.19	97.5%	3,376,378.00
30204 · Instructional Fees - In	545.00	0.00	545.00	100.0%	545.00	0.00	545.00	100.0%	0.00
30205 · Range Balls	3,954.95	3,100.00	854.95	127.6%	8,244.65	6,300.00	1,944.65	130.9%	26,600.00
30206 · Pull Car Rentals	0.00	20.00	-20.00	0.0%	0.00	40.00	-40.00	0.0%	270.00
30207 · Club Rentals	82.00	100.00	-18.00	82.0%	190.00	200.00	-10.00	95.0%	850.00
30210 · Private Cart Storage	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,600.00
30211 · Cart Rentals	12,683.40	13,200.00	-516.60	96.1%	25,593.60	26,400.00	-806.40	96.9%	89,200.00
30212 · Guest Fees									
30212.1 · Guest Fee WC	452.00	250.00	202.00	180.8%	948.00	500.00	448.00	189.6%	3,350.00
30212.2 · Guest Fee Pool	2,139.00	2,500.00	-361.00	85.6%	6,694.00	6,000.00	694.00	111.6%	12,350.00
30212.3 · Guest Fee Tennis	0.00	0.00	0.00	0.0%	50.00	0.00	50.00	100.0%	0.00
30212.4 · Guest Fee Range	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	200.00
30212 · Guest Fees - Other	0.00				5.00				
Total 30212 · Guest Fees	2,591.00	2,750.00	-159.00	94.2%	7,697.00	6,500.00	1,197.00	118.4%	15,900.00
30215 · Golf Cart Trail Fees	744.99	1,875.00	-1,130.01	39.7%	1,276.24	1,875.00	-598.76	68.1%	40,875.00
30217 · Green Fees	19,910.25	16,800.00	3,110.25	118.5%	37,777.50	32,000.00	5,777.50	118.1%	96,300.00
30218 · Ranges - Campground Fees	2,245.00	1,500.00	745.00	149.7%	2,390.00	3,000.00	-610.00	79.7%	6,000.00
30219 · Equipment Rental Income	640.00	0.00	640.00	100.0%	925.00	250.00	675.00	370.0%	1,000.00

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

	Aug 25	Budget	\$ Over Bud...	% of Budget	Jul - Aug 25	YTD Budget	\$ Over Budg...	% of Budget	Annual Budg...
30220 · Ground Maintenance	2,000.00	2,000.00	0.00	100.0%	4,000.00	4,000.00	0.00	100.0%	24,000.00
30227 · Event Income									
30227.1 · Event 4th of July	310.00	200.00	110.00	155.0%	3,116.00	5,700.00	-2,584.00	54.7%	15,800.00
30227.2 · Event Halloween Carnival	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,500.00
30227.5 · Event 5k Runs	0.00	0.00	0.00	0.0%	70.00	300.00	-230.00	23.3%	1,400.00
30227.6 · Event Mountain Top Run	0.00	600.00	-600.00	0.0%	0.00	800.00	-800.00	0.0%	2,900.00
30227.7 · Event Gar-rummage Sale	675.00	700.00	-25.00	96.4%	675.00	700.00	-25.00	96.4%	3,450.00
30227.9 · Event Sizzling Summer Night	1,200.00	800.00	400.00	150.0%	1,300.00	1,200.00	100.00	108.3%	1,200.00
30227.A · Event Christmas Break Activitie	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	600.00
30227.B · Event Easter Break Activities	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,200.00
30227.D · Event Cornhole	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,350.00
30227.F · Event Fishing Seminar	0.00	50.00	-50.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	3,300.00
Total 30227 · Event Income	2,185.00	2,350.00	-165.00	93.0%	5,161.00	9,700.00	-4,539.00	53.2%	32,700.00
30229 · ADU Fee	2,560.00	180.00	2,380.00	1,422.2%	3,120.00	360.00	2,760.00	866.7%	2,360.00
30230 · Administrative Fees	9,794.67	7,050.00	2,744.67	138.9%	23,051.01	14,450.00	8,601.01	159.5%	84,650.00
30231 · Amenity Card Fees	280.00	500.00	-220.00	56.0%	510.00	1,000.00	-490.00	51.0%	6,000.00
30233 · Service Provider	0.00	450.00	-450.00	0.0%	700.00	1,000.00	-300.00	70.0%	4,100.00
30234 · County Recreation Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	155,000.00
30237 · Capital Project Labor Credit	3,686.20	14,696.00	-11,009.80	25.1%	8,092.40	30,144.00	-22,051.60	26.8%	182,595.00
30300 · Fishing & Boat Permits	460.00	300.00	160.00	153.3%	1,285.00	750.00	535.00	171.3%	3,200.00
30303 · Arena & Ground Fees	1,245.00	250.00	995.00	498.0%	1,570.00	500.00	1,070.00	314.0%	4,150.00
30304 · Cattle Board	1,827.50	700.00	1,127.50	261.1%	1,827.50	950.00	877.50	192.4%	2,450.00
30305 · Horse Board	14,619.50	18,300.00	-3,680.50	79.9%	28,914.50	36,600.00	-7,685.50	79.0%	219,600.00
30306 · Shavings	0.00	725.00	-725.00	0.0%	0.00	1,450.00	-1,450.00	0.0%	8,700.00
30307 · Turn-Out Fees	0.00	125.00	-125.00	0.0%	0.00	250.00	-250.00	0.0%	1,500.00
30308 · Supplements - equestrian	0.00	20.00	-20.00	0.0%	0.00	40.00	-40.00	0.0%	240.00
30313 · Blanketing	0.00	50.00	-50.00	0.0%	0.00	100.00	-100.00	0.0%	600.00
30400 · Rental Facilities	700.00	1,100.00	-400.00	63.6%	1,924.74	2,200.00	-275.26	87.5%	14,950.00
30497 · Interest Income - Deferred	1.44	100.00	-98.56	1.4%	25.12	200.00	-174.88	12.6%	221.00
30500 · Interest Income - Operating	1,267.91	2,000.00	-732.09	63.4%	2,195.07	4,000.00	-1,804.93	54.9%	20,000.00
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	98,077.81	90,000.00	8,077.81	109.0%	98,077.81	90,000.00	8,077.81	109.0%	120,000.00
30501.3 · Service Charge	-560.00	30,000.00	-30,560.00	-1.9%	74,400.00	105,000.00	-30,600.00	70.9%	132,000.00
Total 30501 · Assmnt Int Serv Chg Penalty	97,517.81	120,000.00	-22,482.19	81.3%	172,477.81	195,000.00	-22,522.19	88.5%	252,000.00
30505 · Miscellaneous Income	-805.00	20.00	-825.00	-4,025.0%	279.34	40.00	239.34	698.4%	225.00
30600 · Reservations									
30600.1 · Reservations Cub Lake	150.00	200.00	-50.00	75.0%	270.00	400.00	-130.00	67.5%	1,090.00
30600.2 · Reservations 4-island	70.00	200.00	-130.00	35.0%	340.00	400.00	-60.00	85.0%	1,300.00
30600.3 · Reservations Whiting Center	100.00	80.00	20.00	125.0%	100.00	205.00	-105.00	48.8%	1,210.00
30600.6 · Reservations Campgrounds	1,270.00	900.00	370.00	141.1%	1,570.00	1,700.00	-130.00	92.4%	13,100.00

09/15/25

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

	Aug 25	Budget	\$ Over Bud...	% of Budget	Jul - Aug 25	YTD Budget	\$ Over Budg...	% of Budget	Annual Budg...
40100 · Purchases - Food & Other	99,189.61	93,197.56	5,992.05	106.4%	208,481.51	181,609.12	26,872.39	114.8%	947,706.84
40101 · Purchases - Liquor	2,390.13	2,519.00	-128.87	94.9%	5,603.71	5,620.00	-16.29	99.7%	32,415.50
40106 · Purchases - Beer	2,848.44	3,120.00	-271.56	91.3%	10,254.58	7,188.00	3,066.58	142.7%	37,008.00
40107 · Purchases - Wine	769.06	3,224.00	-2,454.94	23.9%	2,453.82	7,022.00	-4,568.18	34.9%	37,208.00
40108 · Purchases - Non-Alcoholic Bev	4,408.70	3,748.00	660.70	117.6%	13,952.78	8,276.00	5,676.78	168.6%	36,495.00
40109 · Purchases- Pool Merchandise	0.00	0.00	0.00	0.0%	0.00	100.00	-100.00	0.0%	400.00
40200 · Inventory Adjustments - Food	4,671.20	0.00	4,671.20	100.0%	5,912.21	0.00	5,912.21	100.0%	0.00
40201 · Inventory Adjustments - Liquor	1,160.03	0.00	1,160.03	100.0%	976.48	0.00	976.48	100.0%	0.00
40203 · Inventory Adjustments - Beer	-273.97	0.00	-273.97	100.0%	-36.56	0.00	-36.56	100.0%	0.00
40204 · Inventory Adjustments - Wine	1,219.19	0.00	1,219.19	100.0%	580.37	0.00	580.37	100.0%	0.00
40205 · Inventory Adjustments - Snacks	-42.19	0.00	-42.19	100.0%	-79.62	0.00	-79.62	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	2,266.41	0.00	2,266.41	100.0%	4,725.33	0.00	4,725.33	100.0%	0.00
Total COGS	118,606.61	105,808.56	12,798.05	112.1%	252,824.61	209,815.12	43,009.49	120.5%	1,091,233.34
Gross Profit	640,820.87	562,323.34	78,497.53	114.0%	8,726,106.88	10,131,696.60	-1,405,589.72	86.1%	14,304,703.38
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	281,541.19	304,706.46	-23,165.27	92.4%	584,097.89	623,828.54	-39,730.65	93.6%	3,377,134.38
50102 · Payroll Expense - Salaried	93,587.77	95,258.03	-1,670.26	98.2%	187,246.11	190,516.06	-3,269.95	98.3%	1,150,430.25
50103 · Payroll Expense - OVERTIME	10,729.98	4,300.00	6,429.98	249.5%	17,397.49	8,780.00	8,617.49	198.1%	41,030.00
50200 · Payroll Taxes									
50201 · Social Security	28,129.42	25,275.40	2,854.02	111.3%	56,069.90	50,550.80	5,519.10	110.9%	303,304.80
50202 · Medicare	6,578.67	5,915.83	662.84	111.2%	13,113.14	11,831.66	1,281.48	110.8%	70,989.96
50203 · FUI	337.35	1,330.39	-993.04	25.4%	831.05	2,660.74	-1,829.69	31.2%	15,964.64
50204 · CA SUI	1,291.51	1,709.65	-418.14	75.5%	3,184.45	3,419.30	-234.85	93.1%	20,515.76
Total 50200 · Payroll Taxes	36,336.95	34,231.27	2,105.68	106.2%	73,198.54	68,462.50	4,736.04	106.9%	410,775.16
50300 · Workers Compensation	19,480.57	9,942.21	9,538.36	195.9%	19,480.57	19,884.42	-403.85	98.0%	119,306.52
50350 · Group Health Insurance	-811.64	30,472.68	-31,284.32	-2.7%	55,541.41	60,945.36	-5,403.95	91.1%	365,672.18
50400 · Retirement Contributions	10,733.52	7,267.45	3,466.07	147.7%	17,670.21	14,534.90	3,135.31	121.6%	87,209.40
50410 · Vacations Benefits	15,541.66	12,202.03	3,339.63	127.4%	26,209.34	24,404.06	1,805.28	107.4%	146,424.36
50420 · Employee Meals	884.00	1,550.00	-666.00	57.0%	1,464.00	3,100.00	-1,636.00	47.2%	18,600.00
Total 50100 · Payroll Expenses	468,024.00	499,930.13	-31,906.13	93.6%	982,305.56	1,014,455.84	-32,150.28	96.8%	5,716,582.25
50110 · Employee incentive Programs	34,210.00	35,100.00	-890.00	97.5%	35,410.26	35,200.00	210.26	100.6%	41,150.00
50510 · First Aid	167.82	1,500.00	-1,332.18	11.2%	177.55	7,240.00	-7,062.45	2.5%	16,135.00
50512 · Drug Testing	0.00	60.00	-60.00	0.0%	0.00	120.00	-120.00	0.0%	180.00
50900 · Elections	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	26,200.00
51100 · Mileage & Vehicle Expense	2,005.78	6,714.00	-4,708.22	29.9%	10,115.73	14,911.00	-4,795.27	67.8%	71,595.00
51800 · Electricity	27,586.79	31,751.00	-4,164.21	86.9%	55,757.93	64,076.00	-8,318.07	87.0%	240,995.00
51900 · Natural Propane & Gas	6,944.51	5,184.00	1,760.51	134.0%	12,718.37	10,198.00	2,520.37	124.7%	127,520.00

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	Aug 25	Budget	\$ Over Bud...	% of Budget	Jul - Aug 25	YTD Budget	\$ Over Budg...	% of Budget	Annual Budg...
52000 · Water - Potable	12,433.50	14,260.00	-1,826.50	87.2%	27,886.22	28,570.00	-683.78	97.6%	101,665.00
52001 · Sewer Fees	12,126.00	12,910.00	-784.00	93.9%	23,994.00	23,110.00	884.00	103.8%	116,645.00
52002 · Water - Effluent	0.00	9,000.00	-9,000.00	0.0%	0.00	18,000.00	-18,000.00	0.0%	54,000.00
52003 · Water - Non-Potable	0.00	40,000.00	-40,000.00	0.0%	0.00	80,000.00	-80,000.00	0.0%	208,000.00
52100 · Trash	8,117.94	6,645.10	1,472.84	122.2%	16,111.61	12,375.20	3,736.41	130.2%	71,998.20
52200 · Telephone	3,775.22	3,113.00	662.22	121.3%	6,879.69	6,226.00	653.69	110.5%	37,466.00
52300 · Office Supplies	1,627.78	1,407.00	220.78	115.7%	3,195.24	3,344.00	-148.76	95.6%	18,399.00
52400 · Minor Equipment & Tools	2,669.11	3,497.50	-828.39	76.3%	7,826.73	8,090.00	-263.27	96.7%	41,430.00
52500 · Licenses, Fees & Subs	5,426.88	4,546.74	880.14	119.4%	13,472.33	10,149.48	3,322.85	132.7%	63,010.88
52501 · Conference, Seminars & Training	0.00	450.00	-450.00	0.0%	900.00	650.00	250.00	138.5%	10,150.00
52600 · Postage & Shipping	500.00	110.00	390.00	454.5%	500.00	2,015.00	-1,515.00	24.8%	10,260.00
52801 · Committee Fees	300.00	75.00	225.00	400.0%	600.00	150.00	450.00	400.0%	900.00
52900 · Community Relations	166.29	580.00	-413.71	28.7%	620.53	1,160.00	-539.47	53.5%	9,835.00
52901 · Disaster Planning	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	200.00
52905 · Contingency Fund Expense	0.00	4,000.00	-4,000.00	0.0%	29,737.00	8,000.00	21,737.00	371.7%	48,000.00
52910 · Employee Relations	654.80	2,370.00	-1,715.20	27.6%	1,767.65	3,240.00	-1,472.35	54.6%	20,440.00
53000 · Legal Fees	3,736.00	2,700.00	1,036.00	138.4%	5,741.41	5,400.00	341.41	106.3%	35,600.00
53001 · Golf Course Management Fees	62,441.68	62,441.00	0.68	100.0%	124,883.36	124,882.00	1.36	100.0%	749,292.00
53100 · Audit Services	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	21,200.00
53300 · Insurance-Liability/Umbrella	47,906.63	35,286.00	12,620.63	135.8%	95,813.26	70,572.00	25,241.26	135.8%	423,432.00
53301 · Travel	0.00	200.00	-200.00	0.0%	0.00	200.00	-200.00	0.0%	5,600.00
53302 · Spoilage	100.76	175.00	-74.24	57.6%	837.14	350.00	487.14	239.2%	2,100.00
53303 · Entertainment	3,700.00	2,150.00	1,550.00	172.1%	6,200.00	4,750.00	1,450.00	130.5%	28,050.00
53400 · Property Taxes - Possessory	857.24	800.00	57.24	107.2%	1,714.48	1,600.00	114.48	107.2%	9,600.00
53410 · Property Taxes - Unsecured	2,193.07	2,200.00	-6.93	99.7%	4,386.14	4,400.00	-13.86	99.7%	26,400.00
53600 · Advertising & Promotion	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	400.00
53800 · Newsletter	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	13,000.00
54000 · Equipment Rental	2,745.36	2,347.16	398.20	117.0%	7,159.94	4,694.32	2,465.62	152.5%	29,015.92
54600 · Outside Services	27,527.91	21,658.00	5,869.91	127.1%	52,838.02	46,251.00	6,587.02	114.2%	245,586.00
54700 · Misc Expense	142.98	25.00	117.98	571.9%	142.98	360.00	-217.02	39.7%	1,235.00
54710 · Payroll Services	2,051.67	2,000.00	51.67	102.6%	4,308.41	4,000.00	308.41	107.7%	27,000.00
54800 · Equipment Repair & Maintenance									
54800.1 · Equipment Repair & Maint.Wght Rm	0.00	500.00	-500.00	0.0%	810.00	1,150.00	-340.00	70.4%	5,100.00
54800 · Equipment Repair & Maintenance - Other	5,316.03	3,005.00	2,311.03	176.9%	7,155.18	8,235.00	-1,079.82	86.9%	29,710.00
Total 54800 · Equipment Repair & Maintenance	5,316.03	3,505.00	1,811.03	151.7%	7,965.18	9,385.00	-1,419.82	84.9%	34,810.00
54900 · Bad Debt	0.00	2,000.00	-2,000.00	0.0%	10,348.40	4,000.00	6,348.40	258.7%	200,000.00
55001 · Chemicals	2,108.03	6,000.00	-3,891.97	35.1%	8,452.40	11,500.00	-3,047.60	73.5%	52,500.00
55003 · Sand & Gravel	0.00	2,000.00	-2,000.00	0.0%	4,503.00	3,500.00	1,003.00	128.7%	29,775.00
55004 · Flowers, Shrubs & Trees	0.00	0.00	0.00	0.0%	0.00	600.00	-600.00	0.0%	2,400.00
55006 · Grass, Seeds & Sod	0.00	600.00	-600.00	0.0%	0.00	3,600.00	-3,600.00	0.0%	9,900.00

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Bear Valley Springs Association
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	Aug 25	Budget	\$ Over Bud...	% of Budget	Jul - Aug 25	YTD Budget	\$ Over Budg...	% of Budget	Annual Budg...
55200 · Maint Materials & Supplies	2,150.06	2,730.00	-579.94	78.8%	4,460.23	5,510.00	-1,049.77	80.9%	34,060.00
55201 · Horse Trail Maintenance	0.00	0.00	0.00	0.0%	0.00	250.00	-250.00	0.0%	1,250.00
55300 · Janitorial Supplies	1,925.36	2,700.00	-774.64	71.3%	6,421.14	5,550.00	871.14	115.7%	33,100.00
55700 · Pool Supplies	40.97	0.00	40.97	100.0%	164.12	0.00	164.12	100.0%	1,200.00
55900 · Non-Consummable Supplies	7,938.25	7,050.00	888.25	112.6%	18,649.20	14,100.00	4,549.20	132.3%	84,600.00
56000 · Cleaning Supplies	0.00	200.00	-200.00	0.0%	0.00	400.00	-400.00	0.0%	2,400.00
56100 · Construction Materials	0.00	2,200.00	-2,200.00	0.0%	0.00	2,600.00	-2,600.00	0.0%	5,400.00
56200 · Decorations	108.21	50.00	58.21	216.4%	108.21	400.00	-291.79	27.1%	5,175.00
56300 · Glass/China/Silver Replacement	2,054.99	0.00	2,054.99	100.0%	2,208.66	1,950.00	258.66	113.3%	7,800.00
56400 · Linens, Uniforms & Mats	7,337.09	8,160.00	-822.91	89.9%	13,729.84	18,540.00	-4,810.16	74.1%	103,840.00
56800 · Bank Fees & Credit Card Charges	170.40	250.00	-79.60	68.2%	306.61	550.00	-243.39	55.7%	2,825.00
57001 · Feed & Supplements	3,780.00	5,600.00	-1,820.00	67.5%	3,780.00	11,200.00	-7,420.00	33.8%	67,200.00
57200 · Equipment Maintenance Agreement	465.69	485.82	-20.13	95.9%	931.38	1,221.64	-290.26	76.2%	8,489.84
57250 · Software Supplies & Services	3,070.05	7,550.00	-4,479.95	40.7%	8,815.32	13,600.00	-4,784.68	64.8%	26,100.00
57300 · Software & Upgrades	3,430.22	2,523.00	907.22	136.0%	6,215.88	5,046.00	1,169.88	123.2%	40,276.00
57400 · Stable Bedding	821.84	830.00	-8.16	99.0%	1,643.68	1,660.00	-16.32	99.0%	9,960.00
57600 · Shows & Events	0.00	50.00	-50.00	0.0%	0.00	50.00	-50.00	0.0%	750.00
57701 · Background Investigations	0.00	450.00	-450.00	0.0%	0.00	450.00	-450.00	0.0%	1,050.00
58200 · Craft Supplies	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	350.00
58300 · Recreational Supplies	150.00	2,950.00	-2,800.00	5.1%	471.93	4,200.00	-3,728.07	11.2%	11,850.00
58301 · Sports League Supplies									
58301.1 · Spt L Supplies-Yth Baseball	-251.03	0.00	-251.03	100.0%	2,316.82	750.00	1,566.82	308.9%	2,650.00
58301.2 · Spt L Supplies-Baseball Camp	657.83	0.00	657.83	100.0%	1,125.32	1,200.00	-74.68	93.8%	4,700.00
58301.3 · Spt L Supplies- Yth Basketball	434.96	0.00	434.96	100.0%	434.96	0.00	434.96	100.0%	3,200.00
58301.5 · Spt L Supplies- Yth Hockey	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,500.00
58301.6 · Spt L Supplies- Yth Soccer	0.00	0.00	0.00	0.0%	390.00	0.00	390.00	100.0%	7,400.00
58301.7 · Spt L Supplies- Volleyball	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,500.00
Total 58301 · Sports League Supplies	841.76	0.00	841.76	100.0%	4,267.10	1,950.00	2,317.10	218.8%	21,950.00
58302 · Event Expenses									
58302.1 · Evt Exp- 4th of July	390.51	2,350.00	-1,959.49	16.6%	9,916.63	11,950.00	-2,033.37	83.0%	16,300.00
58302.2 · Evt Exp- Fire Cracker 5k	0.00	0.00	0.00	0.0%	1,390.49	200.00	1,190.49	695.2%	1,200.00
58302.3 · Evt Exp- Sizzling Summer	1,945.74	1,300.00	645.74	149.7%	1,945.74	1,300.00	645.74	149.7%	1,600.00
58302.4 · Evt Exp- Garummage Sale	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	730.00
58302.5 · Evt Exp- Halloween Carnival	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,500.00
58302.6 · Evt Exp- Christmas Break Act	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	500.00
58302.7 · Evt Exp- Easter Break Act	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	950.00
58302.8 · Evt Exp- Mtn Trail Run	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,700.00
58302.B · Evt Exp- Father Daughter Dance	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	650.00
58302.D · Evt Exp- Fishing Seminar	0.00	50.00	-50.00	0.0%	470.06	900.00	-429.94	52.2%	3,750.00
58302 · Event Expenses - Other	0.00	0.00	0.00	0.0%	527.67	0.00	527.67	100.0%	0.00

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Bear Valley Springs Association
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August 2025

	Aug 25	Budget	\$ Over Bud...	% of Budget	Jul - Aug 25	YTD Budget	\$ Over Budg...	% of Budget	Annual Budg...
Total 58302 · Event Expenses	2,336.25	3,700.00	-1,363.75	63.1%	14,250.59	14,350.00	-99.41	99.3%	29,880.00
58501 · Lakes Maintenance	0.00	300.00	-300.00	0.0%	0.00	550.00	-550.00	0.0%	2,150.00
58800 · Cash Over/Short	5,474.80	-267.57	5,742.37	-2,046.1%	5,563.31	-453.72	6,017.03	-1,226.2%	3,233.47
59500 · Credit Card Commission	10,935.88	8,838.84	2,097.04	123.7%	22,845.39	18,856.51	3,988.88	121.2%	98,728.92
90008 · Bank Service Charges	100.00	0.00	100.00	100.0%	230.00	0.00	230.00	100.0%	0.00
Total Expense	800,695.60	885,640.72	-84,945.12	90.4%	1,680,333.11	1,773,855.27	-93,522.16	94.7%	9,603,270.48
Net Ordinary Income	-159,874.73	-323,317.38	163,442.65	49.4%	7,045,773.77	8,357,841.33	-1,312,067.56	84.3%	4,701,432.90
Other Income/Expense									
Other Expense									
80000 · Reserve Expenditures	26,050.41	279,500.00	-253,449.59	9.3%	222,527.00	313,148.00	-90,621.00	71.1%	1,570,728.95
Total Other Expense	26,050.41	279,500.00	-253,449.59	9.3%	222,527.00	313,148.00	-90,621.00	71.1%	1,570,728.95
Net Other Income	-26,050.41	-279,500.00	253,449.59	9.3%	-222,527.00	-313,148.00	90,621.00	71.1%	-1,570,728.95
Net Income	-185,925.14	-602,817.38	416,892.24	30.8%	6,823,246.77	8,044,693.33	-1,221,446.56	84.8%	3,130,703.95

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Bear Valley Springs Association
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Filters applied on this Report:

Date: Last Month