

2:03 PM
10/16/25
Accrual Basis

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Cash	
10001 · Petty Cash	17,200.00
10007 · CAB Deferred Operating Account	44,550.27
10009 · Bank of the Sierra	281,131.59
10021 · CAB - Operating	4,908,345.05
Total 10000 · Operating Cash	5,251,226.91
10100 · Reserve Cash	
10104 · Edward Jones Investments	1,609,000.00
10105 · CAB - Reserves Acct	3,404,475.61
10106 · Edward Jones Cash	760,046.29
Total 10100 · Reserve Cash	5,773,521.90
Total Checking/Savings	11,024,748.81
Accounts Receivable	
11000 · Accounts Receivable	
11600 · Assessments Receivable	3,954,261.31
11605 · Allowance for Doubtful Accounts	(1,902,379.84)
11609 · Penalty, Fees, interest - Assmt	337,750.26
11610 · ECC Fines Receivable	12,000.00
11710 · Other Receivables	27,705.42
11900 · NSF Receivable	794.00
12250 · Rules Violation Receivable	210.00
12400 · Outside Accounts Receivable	7,476.07
Total 11000 · Accounts Receivable	2,437,817.22
Total Accounts Receivable	2,437,817.22
Other Current Assets	
12401 · IBS- House Charges Receivable	343.00

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	Sep 30, 25
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	8,499.27
13103 · Bar Beer	3,181.58
13104 · Bar Wine	4,796.90
13108 · Bar - Non-Alcoholic	1,558.65
Total 13100 · Bar	18,036.40
13200 · Mulligan Room	
13201 · MR Food	16,525.89
13202 · MR Liquor	602.44
13203 · MR Beer	1,036.80
13204 · MR Wine	27.26
13208 · Mulligan Rm - Non-Alcoholic bev	1,291.57
Total 13200 · Mulligan Room	19,483.96
13400 · Golf Shop	14,925.11
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	124.13
Total 13600 · Whiting Center	124.13
13800 · Restaurant	
13801 · Restaurant Food	12,418.73
Total 13800 · Restaurant	12,418.73
Total 13000 · Inventory	64,988.33
14000 · Prepaid Insurance	175,613.22
14002 · Prepaid Property Taxes	30,609.56
14004 · Prepaid Expenses	1,822.39
14990 · Undeposited Funds	9,395.00
Total Other Current Assets	282,771.50
Total Current Assets	13,745,337.53
TOTAL ASSETS	13,745,337.53

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Balance Sheet
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	Sep 30, 25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	446,223.70
Total 20000 · Accounts Payable	446,223.70
20010 · Accounts Payable - Reserve	18,204.00
21501 · ECC Refundable Deposits	89,385.00
21502 · Amenity Cards Payable	66,525.00
21600 · Renters Card Deposits	12,300.00
Total Accounts Payable	632,637.70
Other Current Liabilities	
20105 · Gift Certificates Payable	17,290.57
20115 · Tips Payable	(119.52)
20117 · Banquet Service Charge	(190.55)
20120 · Deposit - Future Events	(250.00)
20200 · Payroll Payable	20,999.06
20203 · 401K Plan - Employee	7,281.46
20204 · 401 K Employee Loan Payable	769.07
20207 · 401K Plan - Employer	3,503.32
20401 · Payroll Taxes Payable	1,909.70
20501 · Accrued Vacation Earned Payable	167,226.01
20600 · Accrued Sales Tax Payable	18,125.61
20900 · Prepaid Assessment	56,990.32
20901 · Deferred Revenue- Water TransCR	(33,327.09)
20920 · Deferred Special Assmnt Revenue	124,928.82
22000 · Contract Liabilites	5,870,588.00
Total Other Current Liabilities	6,255,724.78
Total Current Liabilities	6,888,362.48
Total Liabilities	6,888,362.48

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As of September 30, 2025

	Sep 30, 25
Equity	
29050 · Designated Reserves	
29059 · Interest and Dividends EJ	41,499.23
29060 · Unrealized (Gain)\Loss	695.68
29065 · Interest and Dividends CAB	5,015.61
Total 29050 · Designated Reserves	47,210.52
29990 · Prior Retained Earnings	661,836.11
Net Income	6,147,928.42
Total Equity	6,856,975.05
TOTAL LIABILITIES & EQUITY	13,745,337.53

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

Filters applied on this Report:
Date: Last Month

Bear Valley Springs Association
Reconciliation Summary
10007 · CAB Deferred Operating Account, Period Ending 09/30/2025

	Sep 30, 25
Beginning Balance	37,954.87
Cleared Transactions	
Checks and Payments - 3 items	(2,892.28)
Deposits and Credits - 28 items	9,487.68
Total Cleared Transactions	6,595.40
Cleared Balance	44,550.27
Register Balance as of 09/30/2025	44,550.27
New Transactions	
Checks and Payments - 2 items	(52.20)
Deposits and Credits - 12 items	6,638.60
Total New Transactions	6,586.40
Ending Balance	51,136.67

Bear Valley Springs Association
Reconciliation Summary
10009 · Bank of the Sierra, Period Ending 09/30/2025

	<u>Sep 30, 25</u>
Beginning Balance	290,349.36
Cleared Transactions	
Checks and Payments - 36 items	(17,652.63)
Deposits and Credits - 196 items	<u>10,944.57</u>
Total Cleared Transactions	<u>(6,708.06)</u>
Cleared Balance	<u>283,641.30</u>
Uncleared Transactions	
Checks and Payments - 21 items	(5,279.04)
Deposits and Credits - 16 items	<u>2,769.33</u>
Total Uncleared Transactions	<u>(2,509.71)</u>
Register Balance as of 09/30/2025	<u>281,131.59</u>
New Transactions	
Checks and Payments - 8 items	(3,489.27)
Deposits and Credits - 88 items	<u>5,290.83</u>
Total New Transactions	<u>1,801.56</u>
Ending Balance	<u>282,933.15</u>

Bear Valley Springs Association
Reconciliation Summary
10021 - CAB - Operating, Period Ending 09/30/2025

	Sep 30, 25
Beginning Balance	5,176,694.96
Cleared Transactions	
Checks and Payments - 173 items	(886,855.91)
Deposits and Credits - 283 items	736,345.17
Total Cleared Transactions	(150,510.74)
Cleared Balance	5,026,184.22
Uncleared Transactions	
Checks and Payments - 60 items	(128,403.39)
Deposits and Credits - 9 items	10,564.22
Total Uncleared Transactions	(117,839.17)
Register Balance as of 09/30/2025	4,908,345.05
New Transactions	
Checks and Payments - 116 items	(564,564.91)
Deposits and Credits - 109 items	276,900.79
Total New Transactions	(287,664.12)
Ending Balance	4,620,680.93

Bear Valley Springs Association
Reconciliation Summary
10105 · CAB - Reserves Acct, Period Ending 09/30/2025

	Sep 30, 25
Beginning Balance	3,518,675.63
Cleared Transactions	
Checks and Payments - 12 items	(1,666,065.17)
Deposits and Credits - 8 items	1,659,183.08
Total Cleared Transactions	(6,882.09)
Cleared Balance	3,511,793.54
Uncleared Transactions	
Checks and Payments - 10 items	(181,302.34)
Deposits and Credits - 2 items	73,984.41
Total Uncleared Transactions	(107,317.93)
Register Balance as of 09/30/2025	3,404,475.61
New Transactions	
Checks and Payments - 8 items	(142,360.26)
Deposits and Credits - 2 items	5,500.00
Total New Transactions	(136,860.26)
Ending Balance	3,267,615.35

10/16/25

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

	Sep 25	Budget	\$ Over Bud...	% of Budget	Jul - Sep 25	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
30004 · Assessments Income	-10.00	0.00	-10.00	100.0%	6,740,334.34	8,172,517.56	-1,432,183.22	82.5%	8,172,517.56
30099 · Income - Taxable Sales									
30100 · Operating - Taxable									
30100.1 · Food Sales									
30111 · Dining Room Food Sales	174,295.09	221,610.00	-47,314.91	78.6%	670,530.24	741,474.00	-70,943.76	90.4%	2,713,348.00
30112 · Banquet Food Sales	4,750.00	2,500.00	2,250.00	190.0%	20,601.86	10,900.00	9,701.86	189.0%	50,050.00
30100.1 · Food Sales - Other	152.25	300.00	-147.75	50.8%	329.50	460.00	-130.50	71.6%	1,480.00
Total 30100.1 · Food Sales	179,197.34	224,410.00	-45,212.66	79.9%	691,461.60	752,834.00	-61,372.40	91.8%	2,764,878.00
30100.2 · Merchandise Sales	3,517.46	4,800.00	-1,282.54	73.3%	15,129.80	17,800.00	-2,670.20	85.0%	44,500.00
30100 · Operating - Taxable - Other	-2,684.97	-6,500.00	3,815.03	41.3%	-12,363.89	-19,500.00	7,136.11	63.4%	-72,000.00
Total 30100 · Operating - Taxable	180,029.83	222,710.00	-42,680.17	80.8%	694,227.51	751,134.00	-56,906.49	92.4%	2,737,378.00
30100.3 · Pool Merchandise	3.00	0.00	3.00	100.0%	66.00	120.00	-54.00	55.0%	480.00
30101 · Liquor Sales - Taxable	15,209.39	22,372.00	-7,162.61	68.0%	61,645.86	68,960.00	-7,314.14	89.4%	259,004.00
30103 · Beer Sales	8,081.18	10,204.00	-2,122.82	79.2%	33,387.06	40,272.00	-6,884.94	82.9%	142,680.00
30104 · Wine Sales	6,344.51	9,892.00	-3,547.49	64.1%	22,638.49	28,600.00	-5,961.51	79.2%	98,832.00
30105 · Non Alcoholic Beverages	11,088.96	13,876.00	-2,787.04	79.9%	46,699.76	44,548.00	2,151.76	104.8%	138,004.00
Total 30099 · Income - Taxable Sales	220,756.87	279,054.00	-58,297.13	79.1%	858,664.68	933,634.00	-74,969.32	92.0%	3,376,378.00
30204 · Instructional Fees - In	-415.00	0.00	-415.00	100.0%	130.00	0.00	130.00	100.0%	0.00
30205 · Range Balls	1,885.95	2,200.00	-314.05	85.7%	10,130.60	8,500.00	1,630.60	119.2%	26,600.00
30206 · Pull Car Rentals	0.00	30.00	-30.00	0.0%	0.00	70.00	-70.00	0.0%	270.00
30207 · Club Rentals	18.00	50.00	-32.00	36.0%	208.00	250.00	-42.00	83.2%	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	6,746.90	9,400.00	-2,653.10	71.8%	32,340.50	35,800.00	-3,459.50	90.3%	89,200.00
30212 · Guest Fees	917.00	1,200.00	-283.00	76.4%	8,614.00	7,700.00	914.00	111.9%	15,900.00
30215 · Golf Cart Trail Fees	0.00	0.00	0.00	0.0%	1,276.24	1,875.00	-598.76	68.1%	40,875.00
30217 · Green Fees	10,619.25	9,400.00	1,219.25	113.0%	48,396.75	41,400.00	6,996.75	116.9%	96,300.00
30218 · Ranges - Campground Fees	340.00	500.00	-160.00	68.0%	2,730.00	3,500.00	-770.00	78.0%	6,000.00
30219 · Equipment Rental Income	0.00	0.00	0.00	0.0%	925.00	250.00	675.00	370.0%	1,000.00
30220 · Ground Maintenance	2,000.00	2,000.00	0.00	100.0%	6,000.00	6,000.00	0.00	100.0%	24,000.00
30227 · Event Income	595.00	2,100.00	-1,505.00	28.3%	5,756.00	11,800.00	-6,044.00	48.8%	32,700.00
30229 · ADU Fee	0.00	100.00	-100.00	0.0%	3,120.00	460.00	2,660.00	678.3%	2,360.00
30230 · Administrative Fees	19,546.82	6,900.00	12,646.82	283.3%	42,597.83	21,350.00	21,247.83	199.5%	84,650.00
30231 · Amenity Card Fees	130.00	500.00	-370.00	26.0%	640.00	1,500.00	-860.00	42.7%	6,000.00

10/16/25

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

	Sep 25	Budget	\$ Over Bud...	% of Budget	Jul - Sep 25	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
30233 · Service Provider	0.00	650.00	-650.00	0.0%	700.00	1,650.00	-950.00	42.4%	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	6,312.70	15,072.00	-8,759.30	41.9%	14,405.10	45,216.00	-30,810.90	31.9%	182,595.00
30300 · Fishing & Boat Permits	130.00	200.00	-70.00	65.0%	1,415.00	950.00	465.00	148.9%	3,200.00
30303 · Arena & Ground Fees	790.00	1,400.00	-610.00	56.4%	2,360.00	1,900.00	460.00	124.2%	4,150.00
30304 · Cattle Board	1,080.00	700.00	380.00	154.3%	2,907.50	1,650.00	1,257.50	176.2%	2,450.00
30305 · Horse Board	12,633.75	18,300.00	-5,666.25	69.0%	41,548.25	54,900.00	-13,351.75	75.7%	219,600.00
30306 · Shavings	840.00	725.00	115.00	115.9%	840.00	2,175.00	-1,335.00	38.6%	8,700.00
30307 · Turn-Out Fees	47.25	125.00	-77.75	37.8%	47.25	375.00	-327.75	12.6%	1,500.00
30308 · Supplements - equestrian	0.00	20.00	-20.00	0.0%	0.00	60.00	-60.00	0.0%	240.00
30313 · Blanketing	0.00	50.00	-50.00	0.0%	0.00	150.00	-150.00	0.0%	600.00
30400 · Rental Facilities	750.00	1,100.00	-350.00	68.2%	2,424.74	3,300.00	-875.26	73.5%	14,950.00
30497 · Interest Income - Deferred	1.78	1.00	0.78	178.0%	26.90	201.00	-174.10	13.4%	221.00
30500 · Interest Income - Operating	1,332.60	2,000.00	-667.40	66.6%	3,527.67	6,000.00	-2,472.33	58.8%	20,000.00
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	4,580.02	10,000.00	-5,419.98	45.8%	102,657.83	100,000.00	2,657.83	102.7%	120,000.00
30501.3 · Service Charge	-240.00	10,000.00	-10,240.00	-2.4%	74,160.00	115,000.00	-40,840.00	64.5%	132,000.00
Total 30501 · Assmnt Int Serv Chg Penalty	4,340.02	20,000.00	-15,659.98	21.7%	176,817.83	215,000.00	-38,182.17	82.2%	252,000.00
30505 · Miscellaneous Income	0.00	20.00	-20.00	0.0%	279.34	60.00	219.34	465.6%	225.00
30600 · Reservations	1,764.00	1,330.00	434.00	132.6%	4,084.00	4,035.00	49.00	101.2%	16,700.00
30601 · ECC Filing Fees	1,510.00	2,500.00	-990.00	60.4%	27,495.00	10,100.00	17,395.00	272.2%	38,750.00
30602 · ECC Fines	0.00	1,300.00	-1,300.00	0.0%	6,950.00	3,900.00	3,050.00	178.2%	11,700.00
30603 · Inspection Fees	0.00	500.00	-500.00	0.0%	950.00	1,500.00	-550.00	63.3%	6,000.00
30604 · ECC - Engineering Fees	-400.00	0.00	-400.00	100.0%	1,000.00	0.00	1,000.00	100.0%	0.00
30800 · Sport League Fees	2,425.00	3,900.00	-1,475.00	62.2%	22,161.00	29,650.00	-7,489.00	74.7%	134,750.00
70013 · Returned Check Charges	90.00	0.00	90.00	100.0%	730.00	0.00	730.00	100.0%	0.00
Total Income	296,777.89	383,327.00	-86,549.11	77.4%	8,072,533.52	9,629,378.56	-1,556,845.04	83.8%	13,055,631.56
Cost of Goods Sold									
40100 · Purchases - Food & Other	81,375.17	75,193.80	6,181.37	108.2%	289,856.68	256,802.92	33,053.76	112.9%	947,706.84
40101 · Purchases - Liquor	2,874.12	2,836.00	38.12	101.3%	8,477.83	8,456.00	21.83	100.3%	32,415.50
40106 · Purchases - Beer	2,512.51	2,732.00	-219.49	92.0%	12,767.09	9,920.00	2,847.09	128.7%	37,008.00
40107 · Purchases - Wine	2,452.52	3,718.00	-1,265.48	66.0%	4,906.34	10,740.00	-5,833.66	45.7%	37,208.00
40108 · Purchases - Non-Alcoholic Bev	4,313.55	3,807.00	506.55	113.3%	18,266.33	12,083.00	6,183.33	151.2%	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	-4,834.05	0.00	-4,834.05	100.0%	1,078.16	0.00	1,078.16	100.0%	0.00
40201 · Inventory Adjustments - Liquor	-732.74	0.00	-732.74	100.0%	243.74	0.00	243.74	100.0%	0.00
40203 · Inventory Adjustments - Beer	383.09	0.00	383.09	100.0%	346.53	0.00	346.53	100.0%	0.00
40204 · Inventory Adjustments - Wine	-607.86	0.00	-607.86	100.0%	-27.49	0.00	-27.49	100.0%	0.00

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

	Sep 25	Budget	\$ Over Bud...	% of Budget	Jul - Sep 25	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
40205 · Inventory Adjustments - Snacks	20.57	0.00	20.57	100.0%	-59.05	0.00	-59.05	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	-533.70	0.00	-533.70	100.0%	4,191.63	0.00	4,191.63	100.0%	0.00
Total COGS	87,223.18	88,286.80	-1,063.62	98.8%	340,047.79	298,101.92	41,945.87	114.1%	1,091,233.34
Gross Profit	209,554.71	295,040.20	-85,485.49	71.0%	7,732,485.73	9,331,276.64	-1,598,790.91	82.9%	11,964,398.22
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	235,235.77	268,956.03	-33,720.26	87.5%	806,556.68	872,785.57	-66,228.89	92.4%	3,286,824.90
50102 · Payroll Expense - Salaried	88,907.88	92,185.21	-3,277.33	96.4%	276,153.99	282,701.27	-6,547.28	97.7%	1,150,430.25
50103 · Payroll Expense - OVERTIME	3,445.69	3,600.00	-154.31	95.7%	20,216.60	12,280.00	7,936.60	164.6%	40,430.00
50200 · Payroll Taxes									
50201 · Social Security	21,830.79	24,791.72	-2,960.93	88.1%	77,070.23	74,375.16	2,695.07	103.6%	297,500.64
50202 · Medicare	5,105.61	5,802.71	-697.10	88.0%	18,024.53	17,408.13	616.40	103.5%	69,632.52
50203 · FUI	411.21	1,312.19	-900.98	31.3%	1,202.77	3,936.53	-2,733.76	30.6%	15,746.24
50204 · CA SUI	688.62	1,655.04	-966.42	41.6%	3,721.69	4,965.12	-1,243.43	75.0%	19,860.44
Total 50200 · Payroll Taxes	28,036.23	33,561.66	-5,525.43	83.5%	100,019.22	100,684.94	-665.72	99.3%	402,739.84
50300 · Workers Compensation	19,082.27	9,703.57	9,378.70	196.7%	38,232.60	29,110.71	9,121.89	131.3%	116,442.84
50350 · Group Health Insurance	27,266.95	29,868.93	-2,601.98	91.3%	82,808.36	89,606.79	-6,798.43	92.4%	358,427.18
50400 · Retirement Contributions	6,746.81	7,162.01	-415.20	94.2%	24,417.02	21,486.03	2,930.99	113.6%	85,944.12
50410 · Vacations Benefits	11,115.28	12,128.51	-1,013.23	91.6%	37,324.62	36,385.53	939.09	102.6%	145,542.12
50420 · Employee Meals	396.00	1,550.00	-1,154.00	25.5%	1,860.00	4,650.00	-2,790.00	40.0%	18,600.00
Total 50100 · Payroll Expenses	420,232.88	458,715.92	-38,483.04	91.6%	1,387,589.09	1,449,690.84	-62,101.75	95.7%	5,605,381.25
50110 · Employee incentive Programs	0.00	100.00	-100.00	0.0%	35,410.26	35,300.00	110.26	100.3%	41,150.00
50510 · First Aid	69.84	330.00	-260.16	21.2%	247.39	7,570.00	-7,322.61	3.3%	16,085.00
50512 · Drug Testing	0.00	0.00	0.00	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	7,137.35	4,312.00	2,825.35	165.5%	16,903.34	18,623.00	-1,719.66	90.8%	67,995.00
51800 · Electricity	25,726.46	29,634.00	-3,907.54	86.8%	81,484.39	93,710.00	-12,225.61	87.0%	240,995.00
51900 · Natural Propane & Gas	6,658.52	5,749.00	909.52	115.8%	19,376.89	15,947.00	3,429.89	121.5%	127,520.00
52000 · Water - Potable	10,801.08	13,885.00	-3,083.92	77.8%	38,687.30	42,455.00	-3,767.70	91.1%	101,665.00
52001 · Sewer Fees	14,749.00	16,840.00	-2,091.00	87.6%	38,743.00	39,950.00	-1,207.00	97.0%	116,645.00
52002 · Water - Effluent	0.00	9,000.00	-9,000.00	0.0%	0.00	27,000.00	-27,000.00	0.0%	54,000.00
52003 · Water - Non-Potable	61,308.39	40,000.00	21,308.39	153.3%	61,308.39	120,000.00	-58,691.61	51.1%	208,000.00
52100 · Trash	6,526.66	6,245.10	281.56	104.5%	22,638.27	18,620.30	4,017.97	121.6%	71,998.20
52200 · Telephone	2,648.68	3,103.00	-454.32	85.4%	9,335.44	9,229.00	106.44	101.2%	36,866.00
52300 · Office Supplies	1,201.83	1,289.00	-87.17	93.2%	4,397.07	4,633.00	-235.93	94.9%	18,299.00

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Bear Valley Springs Association
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September 2025

	Sep 25	Budget	\$ Over Bud...	% of Budget	Jul - Sep 25	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
52400 · Minor Equipment & Tools	7,781.08	3,057.50	4,723.58	254.5%	14,655.23	10,257.50	4,397.73	142.9%	38,240.00
52500 · Licenses, Fees & Subs	2,715.18	4,977.74	-2,262.56	54.5%	16,187.51	15,127.22	1,060.29	107.0%	63,010.88
52501 · Conference, Seminars & Training	0.00	1,800.00	-1,800.00	0.0%	900.00	2,250.00	-1,350.00	40.0%	9,950.00
52600 · Postage & Shipping	600.00	205.00	395.00	292.7%	1,100.00	2,220.00	-1,120.00	49.5%	10,260.00
52801 · Committee Fees	250.00	75.00	175.00	333.3%	850.00	225.00	625.00	377.8%	900.00
52900 · Community Relations	1,192.75	580.00	612.75	205.6%	1,813.28	1,740.00	73.28	104.2%	9,835.00
52901 · Disaster Planning	0.00	50.00	-50.00	0.0%	0.00	50.00	-50.00	0.0%	200.00
52905 · Contingency Fund Expense	11,300.00	4,000.00	7,300.00	282.5%	41,037.00	12,000.00	29,037.00	342.0%	48,000.00
52910 · Employee Relations	3,006.02	870.00	2,136.02	345.5%	4,773.67	4,110.00	663.67	116.1%	20,440.00
53000 · Legal Fees	7,727.98	2,700.00	5,027.98	286.2%	13,469.39	8,100.00	5,369.39	166.3%	35,600.00
53001 · Golf Course Management Fees	62,441.68	62,441.00	0.68	100.0%	187,325.04	187,323.00	2.04	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	47,589.86	35,053.00	12,536.86	135.8%	142,769.58	105,159.00	37,610.58	135.8%	420,636.00
53301 · Travel	0.00	750.00	-750.00	0.0%	0.00	950.00	-950.00	0.0%	5,600.00
53302 · Spoilage	1,819.88	175.00	1,644.88	1,039.9%	2,657.02	525.00	2,132.02	506.1%	2,100.00
53303 · Entertainment	3,000.00	2,150.00	850.00	139.5%	9,200.00	6,900.00	2,300.00	133.3%	28,050.00
53400 · Property Taxes - Possessory	857.24	800.00	57.24	107.2%	2,571.72	2,400.00	171.72	107.2%	9,600.00
53410 · Property Taxes - Unsecured	2,193.07	2,200.00	-6.93	99.7%	6,579.21	6,600.00	-20.79	99.7%	26,400.00
53600 · Advertising & Promotion	0.00	200.00	-200.00	0.0%	0.00	200.00	-200.00	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	2,582.59	3,197.16	-614.57	80.8%	9,742.53	7,891.48	1,851.05	123.5%	29,015.92
54600 · Outside Services	31,095.08	26,133.00	4,962.08	119.0%	83,933.10	72,384.00	11,549.10	116.0%	245,586.00
54700 · Misc Expense	0.00	25.00	-25.00	0.0%	142.98	385.00	-242.02	37.1%	1,235.00
54710 · Payroll Services	2,494.31	3,000.00	-505.69	83.1%	6,802.72	7,000.00	-197.28	97.2%	27,000.00
54800 · Equipment Repair & Maintenance	1,122.66	2,180.00	-1,057.34	51.5%	9,087.84	11,565.00	-2,477.16	78.6%	34,810.00
54900 · Bad Debt	0.00	2,000.00	-2,000.00	0.0%	9,781.80	6,000.00	3,781.80	163.0%	200,000.00
55001 · Chemicals	5,006.80	6,100.00	-1,093.20	82.1%	13,459.20	17,600.00	-4,140.80	76.5%	52,500.00
55003 · Sand & Gravel	3,178.49	4,950.00	-1,771.51	64.2%	7,681.49	8,450.00	-768.51	90.9%	29,775.00
55004 · Flowers, Shrubs & Trees	0.00	600.00	-600.00	0.0%	0.00	1,200.00	-1,200.00	0.0%	2,400.00
55006 · Grass, Seeds & Sod	0.00	0.00	0.00	0.0%	0.00	3,600.00	-3,600.00	0.0%	9,900.00
55200 · Maint Materials & Supplies	1,888.34	3,180.00	-1,291.66	59.4%	6,044.32	8,490.00	-2,445.68	71.2%	32,860.00
55300 · Janitorial Supplies	2,943.35	2,750.00	193.35	107.0%	9,364.49	8,300.00	1,064.49	112.8%	33,100.00
55700 · Pool Supplies	125.40	0.00	125.40	100.0%	289.52	0.00	289.52	100.0%	1,200.00
55900 · Non-Consumable Supplies	7,373.86	7,050.00	323.86	104.6%	26,023.06	21,150.00	4,873.06	123.0%	84,600.00
56000 · Cleaning Supplies	0.00	200.00	-200.00	0.0%	0.00	600.00	-600.00	0.0%	2,400.00
56100 · Construction Materials	0.00	0.00	0.00	0.0%	0.00	2,100.00	-2,100.00	0.0%	2,900.00
56200 · Decorations	0.00	150.00	-150.00	0.0%	108.21	550.00	-441.79	19.7%	5,175.00
56300 · Glass/China/Silver Replacement	35.88	0.00	35.88	100.0%	2,244.54	1,950.00	294.54	115.1%	7,800.00
56400 · Linens, Uniforms & Mats	9,210.16	8,200.00	1,010.16	112.3%	22,940.00	26,580.00	-3,640.00	86.3%	102,880.00
56800 · Bank Fees & Credit Card Charges	187.72	275.00	-87.28	68.3%	494.33	825.00	-330.67	59.9%	2,825.00
57001 · Feed & Supplements	0.00	5,600.00	-5,600.00	0.0%	3,780.00	16,800.00	-13,020.00	22.5%	67,200.00

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Bear Valley Springs Association
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	Sep 25	Budget	\$ Over Bud...	% of Budget	Jul - Sep 25	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
57200 · Equipment Maintenance Agreement	465.69	1,335.82	-870.13	34.9%	1,397.07	2,557.46	-1,160.39	54.6%	8,489.84
57250 · Software Supplies & Services	13,410.03	6,050.00	7,360.03	221.7%	22,225.35	19,650.00	2,575.35	113.1%	26,100.00
57300 · Software & Upgrades	5,808.82	2,523.00	3,285.82	230.2%	12,024.70	7,569.00	4,455.70	158.9%	40,276.00
57400 · Stable Bedding	821.84	830.00	-8.16	99.0%	2,465.52	2,490.00	-24.48	99.0%	9,960.00
57600 · Shows & Events	0.00	0.00	0.00	0.0%	0.00	50.00	-50.00	0.0%	750.00
57701 · Background Investigations	0.00	0.00	0.00	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	36.59	350.00	-313.41	10.5%	508.52	4,550.00	-4,041.48	11.2%	11,850.00
58301 · Sports League Supplies	3,993.65	2,500.00	1,493.65	159.7%	8,260.75	4,450.00	3,810.75	185.6%	21,950.00
58302 · Event Expenses	114.50	1,000.00	-885.50	11.5%	14,365.09	15,350.00	-984.91	93.6%	29,880.00
58501 · Lakes Maintenance	0.00	250.00	-250.00	0.0%	0.00	800.00	-800.00	0.0%	2,150.00
58800 · Cash Over/Short	-211.71	-120.94	-90.77	175.1%	5,339.29	-574.66	5,913.95	-929.1%	3,233.47
59500 · Credit Card Commission	8,837.28	7,974.62	862.66	110.8%	31,682.67	26,831.13	4,851.54	118.1%	98,728.92
90008 · Bank Service Charges	20.00	0.00	20.00	100.0%	250.00	0.00	250.00	100.0%	0.00
Total Expense	810,076.76	809,569.92	506.84	100.1%	2,472,448.57	2,556,578.27	-84,129.70	96.7%	9,475,623.48
Net Ordinary Income	-600,522.05	-514,529.72	-85,992.33	116.7%	5,260,037.16	6,774,698.37	-1,514,661.21	77.6%	2,488,774.74
Net Income	-600,522.05	-514,529.72	-85,992.33	116.7%	5,260,037.16	6,774,698.37	-1,514,661.21	77.6%	2,488,774.74

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

Filters applied on this Report:

Class: Multiple classes...

Date: Last Month