

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

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Cash	
10001 · Petty Cash	17,200.00
10007 · CAB Deferred Operating Account	61,996.88
10009 · Bank of the Sierra	283,174.25
10021 · CAB - Operating	4,377,212.78
Total 10000 · Operating Cash	4,739,583.91
10100 · Reserve Cash	
10104 · Edward Jones Investments	1,609,000.00
10105 · CAB - Reserves Acct	3,100,228.96
10106 · Edward Jones Cash	761,225.07
Total 10100 · Reserve Cash	5,470,454.03
Total Checking/Savings	10,210,037.94
Accounts Receivable	
11000 · Accounts Receivable	
11600 · Assessments Receivable	3,694,511.46
11605 · Allowance for Doubtful Accounts	(1,902,379.84)
11609 · Penalty, Fees, interest - Assmt	307,864.30
11610 · ECC Fines Receivable	11,500.00
11710 · Other Receivables	27,705.42
11900 · NSF Receivable	789.00
12250 · Rules Violation Receivable	210.00
12400 · Outside Accounts Receivable	4,466.10
Total 11000 · Accounts Receivable	2,144,666.44
Total Accounts Receivable	2,144,666.44
Other Current Assets	
12401 · IBS- House Charges Receivable	578.46

5:17 PM
11/14/25
Accrual Basis

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

	Oct 31, 25
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	9,084.69
13103 · Bar Beer	2,692.50
13104 · Bar Wine	5,553.39
13108 · Bar - Non-Alcoholic	1,027.69
Total 13100 · Bar	18,358.27
13200 · Mulligan Room	
13201 · MR Food	18,281.18
13202 · MR Liquor	701.82
13203 · MR Beer	2,206.93
13204 · MR Wine	45.32
13208 · Mulligan Rm - Non-Alcoholic bev	642.13
Total 13200 · Mulligan Room	21,877.38
13400 · Golf Shop	14,870.12
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	109.58
Total 13600 · Whiting Center	109.58
13800 · Restaurant	
13801 · Restaurant Food	14,841.13
Total 13800 · Restaurant	14,841.13
Total 13000 · Inventory	70,056.48
14000 · Prepaid Insurance	128,313.71
14002 · Prepaid Property Taxes	27,559.25
14004 · Prepaid Expenses	9,825.98
14990 · Undeposited Funds	29,033.75
Total Other Current Assets	265,367.63
Total Current Assets	12,620,072.01
TOTAL ASSETS	12,620,072.01

	Oct 31, 25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	227,378.25
Total 20000 · Accounts Payable	227,378.25
20010 · Accounts Payable - Reserve	18,204.00
21501 · ECC Refundable Deposits	92,685.00
21502 · Amenity Cards Payable	66,725.00
21600 · Renters Card Deposits	12,300.00
Total Accounts Payable	417,292.25
Other Current Liabilities	
20105 · Gift Certificates Payable	17,592.72
20115 · Tips Payable	298.20
20117 · Banquet Service Charge	(338.27)
20118 · Instructional/Lesson Fees	(260.00)
20120 · Deposit - Future Events	1,250.00
20200 · Payroll Payable	52,034.51
20207 · 401K Plan - Employer	38.41
20401 · Payroll Taxes Payable	4,663.41
20501 · Accrued Vacation Earned Payable	166,483.35
20600 · Accrued Sales Tax Payable	19,270.36
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	6,280,212.74
Total Current Liabilities	6,697,504.99
Total Liabilities	6,697,504.99

5:17 PM
11/14/25
Accrual Basis

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

	Oct 31, 25
Equity	
29050 · Designated Reserves	
29059 · Interest and Dividends EJ	41,754.95
29060 · Unrealized (Gain)\Loss	1,618.74
29065 · Interest and Dividends CAB	6,458.32
Total 29050 · Designated Reserves	49,832.01
29990 · Prior Retained Earnings	661,836.11
Net Income	5,210,898.90
Total Equity	5,922,567.02
TOTAL LIABILITIES & EQUITY	12,620,072.01

Bear Valley Springs Association
Reconciliation Summary
10007 · CAB Deferred Operating Account, Period Ending 10/31/2025

	Oct 31, 25
Beginning Balance	44,550.27
Cleared Transactions	
Checks and Payments - 2 items	(52.20)
Deposits and Credits - 27 items	17,498.81
Total Cleared Transactions	17,446.61
Cleared Balance	61,996.88
Register Balance as of 10/31/2025	61,996.88
New Transactions	
Deposits and Credits - 12 items	5,332.96
Total New Transactions	5,332.96
Ending Balance	67,329.84

Bear Valley Springs Association
Reconciliation Summary
10009 · Bank of the Sierra, Period Ending 10/31/2025

	Oct 31, 25
Beginning Balance	283,641.30
Cleared Transactions	
Checks and Payments - 24 items	(7,343.57)
Deposits and Credits - 213 items	11,884.34
Total Cleared Transactions	4,540.77
Cleared Balance	288,182.07
Uncleared Transactions	
Checks and Payments - 12 items	(7,178.44)
Deposits and Credits - 10 items	2,170.62
Total Uncleared Transactions	(5,007.82)
Register Balance as of 10/31/2025	283,174.25
New Transactions	
Checks and Payments - 5 items	(1,533.03)
Deposits and Credits - 79 items	3,640.58
Total New Transactions	2,107.55
Ending Balance	285,281.80

Bear Valley Springs Association
Reconciliation Summary
10021 · CAB - Operating, Period Ending 10/31/2025

	Oct 31, 25
Beginning Balance	5,026,184.22
Cleared Transactions	
Checks and Payments - 214 items	(1,349,105.70)
Deposits and Credits - 282 items	719,478.53
Total Cleared Transactions	(629,627.17)
Cleared Balance	4,396,557.05
Uncleared Transactions	
Checks and Payments - 45 items	(49,090.79)
Deposits and Credits - 12 items	29,746.52
Total Uncleared Transactions	(19,344.27)
Register Balance as of 10/31/2025	4,377,212.78
New Transactions	
Checks and Payments - 54 items	(162,792.66)
Deposits and Credits - 99 items	549,725.05
Total New Transactions	386,932.39
Ending Balance	4,764,145.17

Bear Valley Springs Association
Reconciliation Summary
10105 · CAB - Reserves Acct, Period Ending 10/31/2025

	Oct 31, 25
Beginning Balance	3,511,793.54
Cleared Transactions	
Checks and Payments - 19 items	(856,787.12)
Deposits and Credits - 8 items	541,784.18
Total Cleared Transactions	(315,002.94)
Cleared Balance	3,196,790.60
Uncleared Transactions	
Checks and Payments - 4 items	(170,546.05)
Deposits and Credits - 2 items	73,984.41
Total Uncleared Transactions	(96,561.64)
Register Balance as of 10/31/2025	3,100,228.96
New Transactions	
Checks and Payments - 4 items	(5,700.97)
Total New Transactions	(5,700.97)
Ending Balance	3,094,527.99

11/14/25

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

	Oct 25	Budget	\$ Over Bu...	% of Budg...	Jul - Oct 25	YTD Budget	\$ Over Bud...	% of Budg...	Annual Bud...
Ordinary Income/Expense									
Income									
30004 · Assessments Income	-53.20	0.00	-53.20	100.0%	6,740,281.14	8,172,517.56	-1,432,236.42	82.5%	8,172,517.56
30099 · Income - Taxable Sales									
30100 · Operating - Taxable									
30100.1 · Food Sales									
30111 · Dining Room Food Sales	193,116.18	222,570.00	-29,453.82	86.8%	863,646.42	964,044.00	-100,397.58	89.6%	2,713,348.00
30112 · Banquet Food Sales	2,674.00	2,200.00	474.00	121.5%	23,275.86	13,100.00	10,175.86	177.7%	50,050.00
30100.1 · Food Sales - Other	138.03	200.00	-61.97	69.0%	467.53	660.00	-192.47	70.8%	1,480.00
Total 30100.1 · Food Sales	195,928.21	224,970.00	-29,041.79	87.1%	887,389.81	977,804.00	-90,414.19	90.8%	2,764,878.00
30100.2 · Merchandise Sales	4,128.61	4,000.00	128.61	103.2%	19,258.41	21,800.00	-2,541.59	88.3%	44,500.00
30100 · Operating - Taxable - Other	-3,242.77	-5,000.00	1,757.23	64.9%	-15,606.66	-24,500.00	8,893.34	63.7%	-72,000.00
Total 30100 · Operating - Taxable	196,814.05	223,970.00	-27,155.95	87.9%	891,041.56	975,104.00	-84,062.44	91.4%	2,737,378.00
30100.3 · Pool Merchandise	0.00	0.00	0.00	0.0%	66.00	120.00	-54.00	55.0%	480.00
30101 · Liquor Sales - Taxable	17,719.93	20,776.00	-3,056.07	85.3%	79,365.79	89,736.00	-10,370.21	88.4%	259,004.00
30103 · Beer Sales	8,457.47	9,608.00	-1,150.53	88.0%	41,844.53	49,880.00	-8,035.47	83.9%	142,680.00
30104 · Wine Sales	7,037.70	7,656.00	-618.30	91.9%	29,676.19	36,256.00	-6,579.81	81.9%	98,832.00
30105 · Non Alcoholic Beverages	11,730.71	12,942.00	-1,211.29	90.6%	58,430.47	57,490.00	940.47	101.6%	138,004.00
Total 30099 · Income - Taxable Sales	241,759.86	274,952.00	-33,192.14	87.9%	1,100,424.54	1,208,586.00	-108,161.46	91.1%	3,376,378.00
30204 · Instructional Fees - In	130.00	0.00	130.00	100.0%	260.00	0.00	260.00	100.0%	0.00
30205 · Range Balls	2,595.25	2,200.00	395.25	118.0%	12,725.85	10,700.00	2,025.85	118.9%	26,600.00
30206 · Pull Car Rentals	0.00	30.00	-30.00	0.0%	0.00	100.00	-100.00	0.0%	270.00
30207 · Club Rentals	24.00	50.00	-26.00	48.0%	232.00	300.00	-68.00	77.3%	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	8,506.70	8,400.00	106.70	101.3%	40,847.20	44,200.00	-3,352.80	92.4%	89,200.00
30212 · Guest Fees									
30212.1 · Guest Fee WC	420.00	250.00	170.00	168.0%	1,778.00	950.00	828.00	187.2%	3,350.00
30212.2 · Guest Fee Pool	0.00	0.00	0.00	0.0%	7,191.00	7,000.00	191.00	102.7%	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	70.00	25.00	45.00	280.0%	80.00	25.00	55.00	320.0%	200.00
30212 · Guest Fees - Other	0.00				5.00				

11/14/25

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

	Oct 25	Budget	\$ Over Bu...	% of Budg...	Jul - Oct 25	YTD Budget	\$ Over Bud...	% of Budg...	Annual Bud...
Total 30212 · Guest Fees	490.00	275.00	215.00	178.2%	9,104.00	7,975.00	1,129.00	114.2%	15,900.00
30215 · Golf Cart Trail Fees	-133.32	0.00	-133.32	100.0%	1,142.92	1,875.00	-732.08	61.0%	40,875.00
30217 · Green Fees	10,765.50	8,700.00	2,065.50	123.7%	59,162.25	50,100.00	9,062.25	118.1%	96,300.00
30218 · Ranges - Campground Fees	105.00	1,000.00	-895.00	10.5%	2,835.00	4,500.00	-1,665.00	63.0%	6,000.00
30219 · Equipment Rental Income	150.00	250.00	-100.00	60.0%	1,075.00	500.00	575.00	215.0%	1,000.00
30220 · Ground Maintenance	0.00	2,000.00	-2,000.00	0.0%	6,000.00	8,000.00	-2,000.00	75.0%	24,000.00
30227 · Event Income									
30227.1 · Event 4th of July	0.00	0.00	0.00	0.0%	3,136.00	5,800.00	-2,664.00	54.1%	15,800.00
30227.2 · Event Halloween Carnival	863.00	0.00	863.00	100.0%	863.00	0.00	863.00	100.0%	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	800.00	-800.00	0.0%	0.00	2,600.00	-2,600.00	0.0%	2,900.00
30227.7 · Event Gar-rummage Sale	0.00	0.00	0.00	0.0%	1,250.00	1,700.00	-450.00	73.5%	3,450.00
30227.9 · Event Sizzling Summer Night	0.00	0.00	0.00	0.0%	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	0.00	0.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	3,300.00
Total 30227 · Event Income	863.00	800.00	63.00	107.9%	6,619.00	12,600.00	-5,981.00	52.5%	32,700.00
30229 · ADU Fee	0.00	100.00	-100.00	0.0%	3,120.00	560.00	2,560.00	557.1%	2,360.00
30230 · Administrative Fees	5,356.55	6,900.00	-1,543.45	77.6%	47,954.38	28,250.00	19,704.38	169.8%	84,650.00
30231 · Amenity Card Fees	285.00	500.00	-215.00	57.0%	925.00	2,000.00	-1,075.00	46.3%	6,000.00
30233 · Service Provider	250.00	400.00	-150.00	62.5%	950.00	2,050.00	-1,100.00	46.3%	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	7,193.82	15,785.00	-8,591.18	45.6%	21,598.92	61,001.00	-39,402.08	35.4%	182,595.00
30300 · Fishing & Boat Permits	195.00	200.00	-5.00	97.5%	1,610.00	1,150.00	460.00	140.0%	3,200.00
30303 · Arena & Ground Fees	725.00	250.00	475.00	290.0%	3,085.00	2,150.00	935.00	143.5%	4,150.00
30304 · Cattle Board	1,107.50	250.00	857.50	443.0%	4,015.00	1,900.00	2,115.00	211.3%	2,450.00
30305 · Horse Board	15,076.00	18,300.00	-3,224.00	82.4%	56,624.25	73,200.00	-16,575.75	77.4%	219,600.00
30306 · Shavings	876.00	725.00	151.00	120.8%	1,716.00	2,900.00	-1,184.00	59.2%	8,700.00
30307 · Turn-Out Fees	77.25	125.00	-47.75	61.8%	124.50	500.00	-375.50	24.9%	1,500.00
30308 · Supplements - equesterian	100.00	20.00	80.00	500.0%	100.00	80.00	20.00	125.0%	240.00
30313 · Blanketing	50.00	50.00	0.00	100.0%	50.00	200.00	-150.00	25.0%	600.00
30400 · Rental Facilities	525.00	1,850.00	-1,325.00	28.4%	3,199.74	5,150.00	-1,950.26	62.1%	14,950.00
30497 · Interest Income - Deferred	2.18	1.00	1.18	218.0%	29.08	202.00	-172.92	14.4%	221.00
30500 · Interest Income - Operating	1,543.07	2,000.00	-456.93	77.2%	5,070.74	8,000.00	-2,929.26	63.4%	20,000.00

11/14/25

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

	Oct 25	Budget	\$ Over Bu...	% of Budg...	Jul - Oct 25	YTD Budget	\$ Over Bud...	% of Budg...	Annual Bud...
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	3,167.85	10,000.00	-6,832.15	31.7%	105,825.68	110,000.00	-4,174.32	96.2%	120,000.00
30501.3 · Service Charge	-40.00	15,000.00	-15,040.00	-0.3%	74,120.00	130,000.00	-55,880.00	57.0%	132,000.00
Total 30501 · Assmnt Int Serv Chg Penalty	3,127.85	25,000.00	-21,872.15	12.5%	179,945.68	240,000.00	-60,054.32	75.0%	252,000.00
30505 · Miscellaneous Income	0.00	20.00	-20.00	0.0%	279.34	80.00	199.34	349.2%	225.00
30600 · Reservations									
30600.1 · Reservations Cub Lake	0.00	200.00	-200.00	0.0%	330.00	800.00	-470.00	41.3%	1,090.00
30600.2 · Reservations 4-island	540.00	0.00	540.00	100.0%	910.00	600.00	310.00	151.7%	1,300.00
30600.3 · Reservations Whiting Center	100.00	50.00	50.00	200.0%	306.00	285.00	21.00	107.4%	1,210.00
30600.6 · Reservations Campgrounds	100.00	1,100.00	-1,000.00	9.1%	3,020.00	3,700.00	-680.00	81.6%	13,100.00
30600 · Reservations - Other	256.00	0.00	256.00	100.0%	514.00	0.00	514.00	100.0%	0.00
Total 30600 · Reservations	996.00	1,350.00	-354.00	73.8%	5,080.00	5,385.00	-305.00	94.3%	16,700.00
30601 · ECC Filing Fees	5,001.22	3,800.00	1,201.22	131.6%	16,536.22	13,900.00	2,636.22	119.0%	38,750.00
30602 · ECC Fines	0.00	1,300.00	-1,300.00	0.0%	5,625.00	5,200.00	425.00	108.2%	11,700.00
30603 · Inspection Fees	650.00	500.00	150.00	130.0%	1,600.00	2,000.00	-400.00	80.0%	6,000.00
30604 · ECC - Engineering Fees	1,250.00	0.00	1,250.00	100.0%	2,250.00	0.00	2,250.00	100.0%	0.00
30800 · Sport League Fees									
30801 · Youth Sports									
30801.1 · Youth Basketball	0.00	0.00	0.00	0.0%	6,165.00	6,700.00	-535.00	92.0%	8,900.00
30801.2 · Youth Baseball	0.00	0.00	0.00	0.0%	50.00	0.00	50.00	100.0%	14,750.00
30801.3 · Youth Hockey	1,300.00	2,500.00	-1,200.00	52.0%	1,300.00	2,500.00	-1,200.00	52.0%	5,750.00
30801.6 · Youth Soccer	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	30,000.00
Total 30801 · Youth Sports	1,300.00	2,500.00	-1,200.00	52.0%	7,515.00	9,200.00	-1,685.00	81.7%	59,400.00
30803 · Youth Programs	0.00	0.00	0.00	0.0%	465.00	350.00	115.00	132.9%	1,050.00
30804 · Adult Program	140.00	0.00	140.00	100.0%	381.20	0.00	381.20	100.0%	0.00
30805 · Pool Programs									
30805.1 · Pool Group Swim Lessons	0.00	0.00	0.00	0.0%	2,410.00	4,000.00	-1,590.00	60.3%	6,600.00
30805.2 · Pool Private Swim Lessons	0.00	0.00	0.00	0.0%	0.00	4,000.00	-4,000.00	0.0%	5,600.00
30805.3 · Pool Water Aerobics	75.00	0.00	75.00	100.0%	5,690.00	7,900.00	-2,210.00	72.0%	11,200.00
30805.4 · Pool Swim Team	2,800.00	2,100.00	700.00	133.3%	8,835.00	8,400.00	435.00	105.2%	23,100.00
30805.5 · Pool Life Guard Classes	0.00	0.00	0.00	0.0%	1,980.00	0.00	1,980.00	100.0%	4,200.00

11/14/25

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

	Oct 25	Budget	\$ Over Bu...	% of Budg...	Jul - Oct 25	YTD Budget	\$ Over Bud...	% of Budg...	Annual Bud...
30805.6 · Pool Off Season Swim	4,500.00	5,000.00	-500.00	90.0%	4,500.00	5,000.00	-500.00	90.0%	20,000.00
30805 · Pool Programs - Other	0.00	0.00	0.00	0.0%	30.00	0.00	30.00	100.0%	400.00
Total 30805 · Pool Programs	7,375.00	7,100.00	275.00	103.9%	23,445.00	29,300.00	-5,855.00	80.0%	71,100.00
30808 · Tennis									
30808.4 · Tennis Camps	0.00	0.00	0.00	0.0%	-1,314.00	0.00	-1,314.00	100.0%	1,900.00
30808 · Tennis - Other	125.00	200.00	-75.00	62.5%	615.00	600.00	15.00	102.5%	1,300.00
Total 30808 · Tennis	125.00	200.00	-75.00	62.5%	-699.00	600.00	-1,299.00	-116.5%	3,200.00
Total 30800 · Sport League Fees	8,940.00	9,800.00	-860.00	91.2%	31,107.20	39,450.00	-8,342.80	78.9%	134,750.00
70001 · Reserve Assessments	124,484.50	124,484.50	0.00	100.0%	1,468,913.66	1,344,429.16	124,484.50	109.3%	2,340,305.16
70013 · Returned Check Charges	135.00	0.00	135.00	100.0%	865.00	0.00	865.00	100.0%	0.00
Total Income	443,149.73	512,367.50	-69,217.77	86.5%	9,843,083.61	11,361,690.72	-1,518,607.11	86.6%	15,395,936.72
Cost of Goods Sold									
40100 · Purchases - Food & Other	82,451.96	77,764.60	4,687.36	106.0%	372,308.64	334,567.52	37,741.12	111.3%	947,706.84
40101 · Purchases - Liquor	2,780.39	2,570.50	209.89	108.2%	11,258.22	11,026.50	231.72	102.1%	32,415.50
40106 · Purchases - Beer	2,655.02	2,536.00	119.02	104.7%	15,422.11	12,456.00	2,966.11	123.8%	37,008.00
40107 · Purchases - Wine	1,841.79	2,876.00	-1,034.21	64.0%	6,748.13	13,616.00	-6,867.87	49.6%	37,208.00
40108 · Purchases - Non-Alcoholic Bevg	3,737.90	3,446.00	291.90	108.5%	22,004.23	15,529.00	6,475.23	141.7%	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	-4,122.70	0.00	-4,122.70	100.0%	-3,044.54	0.00	-3,044.54	100.0%	0.00
40201 · Inventory Adjustments - Liquor	-684.80	0.00	-684.80	100.0%	-441.06	0.00	-441.06	100.0%	0.00
40203 · Inventory Adjustments - Beer	-681.05	0.00	-681.05	100.0%	-334.52	0.00	-334.52	100.0%	0.00
40204 · Inventory Adjustments - Wine	-774.55	0.00	-774.55	100.0%	-802.04	0.00	-802.04	100.0%	0.00
40205 · Inventory Adjustments - Snacks	14.55	0.00	14.55	100.0%	-44.50	0.00	-44.50	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	1,180.40	0.00	1,180.40	100.0%	5,372.03	0.00	5,372.03	100.0%	0.00
Total COGS	88,398.91	89,193.10	-794.19	99.1%	428,446.70	387,295.02	41,151.68	110.6%	1,091,233.34
Gross Profit	354,750.82	423,174.40	-68,423.58	83.8%	9,414,636.91	10,974,395.70	-1,559,758.79	85.8%	14,304,703.38
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	240,388.14	270,770.91	-30,382.77	88.8%	1,066,320.63	1,173,412.48	-107,091.85	90.9%	3,377,134.38
50102 · Payroll Expense - Salaried	87,952.14	98,260.03	-10,307.89	89.5%	364,106.13	380,961.30	-16,855.17	95.6%	1,150,430.25

11/14/25

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

	Oct 25	Budget	\$ Over Bu...	% of Budg...	Jul - Oct 25	YTD Budget	\$ Over Bud...	% of Budg...	Annual Bud...
50103 · Payroll Expense - OVERTIME	4,530.51	3,550.00	980.51	127.6%	25,384.25	15,980.00	9,404.25	158.9%	41,030.00
50200 · Payroll Taxes									
50201 · Social Security	22,830.28	25,275.40	-2,445.12	90.3%	101,140.80	101,101.60	39.20	100.0%	303,304.80
50202 · Medicare	5,339.33	5,915.83	-576.50	90.3%	23,653.93	23,663.32	-9.39	100.0%	70,989.96
50203 · FUI	156.65	1,330.39	-1,173.74	11.8%	1,402.74	5,321.52	-3,918.78	26.4%	15,964.64
50204 · CA SUI	600.55	1,709.65	-1,109.10	35.1%	4,488.28	6,838.60	-2,350.32	65.6%	20,515.76
Total 50200 · Payroll Taxes	28,926.81	34,231.27	-5,304.46	84.5%	130,685.75	136,925.04	-6,239.29	95.4%	410,775.16
50300 · Workers Compensation	24,897.26	9,942.21	14,955.05	250.4%	63,782.73	39,768.84	24,013.89	160.4%	119,306.52
50350 · Group Health Insurance	28,311.60	30,472.68	-2,161.08	92.9%	111,119.96	121,890.72	-10,770.76	91.2%	365,672.18
50400 · Retirement Contributions	6,791.68	7,267.45	-475.77	93.5%	31,208.70	29,069.80	2,138.90	107.4%	87,209.40
50410 · Vacations Benefits	10,903.74	12,202.03	-1,298.29	89.4%	48,838.20	48,808.12	30.08	100.1%	146,424.36
50420 · Employee Meals	424.00	1,550.00	-1,126.00	27.4%	2,284.00	6,200.00	-3,916.00	36.8%	18,600.00
Total 50100 · Payroll Expenses	433,125.88	468,246.58	-35,120.70	92.5%	1,843,730.35	1,953,016.30	-109,285.95	94.4%	5,716,582.25
50110 · Employee incentive Programs	0.00	100.00	-100.00	0.0%	35,410.26	35,400.00	10.26	100.0%	41,150.00
50510 · First Aid	0.00	1,075.00	-1,075.00	0.0%	247.39	8,645.00	-8,397.61	2.9%	16,135.00
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	7,000.00	-7,000.00	0.0%	0.00	7,000.00	-7,000.00	0.0%	26,200.00
51100 · Mileage & Vehicle Expense	4,751.90	5,094.00	-342.10	93.3%	22,385.88	24,617.00	-2,231.12	90.9%	71,595.00
51800 · Electricity	18,195.00	21,450.00	-3,255.00	84.8%	99,679.39	115,160.00	-15,480.61	86.6%	240,995.00
51900 · Natural Propane & Gas	9,265.89	6,212.00	3,053.89	149.2%	28,642.78	22,159.00	6,483.78	129.3%	127,520.00
52000 · Water - Potable	5,258.83	13,335.00	-8,076.17	39.4%	43,946.13	55,790.00	-11,843.87	78.8%	101,665.00
52001 · Sewer Fees	9,159.00	14,620.00	-5,461.00	62.6%	47,902.00	54,570.00	-6,668.00	87.8%	116,645.00
52002 · Water - Effluent	0.00	9,000.00	-9,000.00	0.0%	0.00	36,000.00	-36,000.00	0.0%	54,000.00
52003 · Water - Non-Potable	250,147.82	40,000.00	210,147.82	625.4%	311,456.21	160,000.00	151,456.21	194.7%	208,000.00
52100 · Trash	5,169.51	7,245.10	-2,075.59	71.4%	27,807.78	25,865.40	1,942.38	107.5%	71,998.20
52200 · Telephone	3,477.05	3,113.00	364.05	111.7%	13,005.42	12,492.00	513.42	104.1%	37,466.00
52300 · Office Supplies	782.95	1,107.00	-324.05	70.7%	5,180.02	5,740.00	-559.98	90.2%	18,399.00
52400 · Minor Equipment & Tools	1,227.07	2,672.50	-1,445.43	45.9%	17,048.98	13,990.00	3,058.98	121.9%	41,430.00
52500 · Licenses, Fees & Subs	3,181.84	3,871.74	-689.90	82.2%	19,369.35	18,998.96	370.39	101.9%	63,010.88
52501 · Conference, Seminars & Training	0.00	2,150.00	-2,150.00	0.0%	900.00	4,600.00	-3,700.00	19.6%	10,150.00
52600 · Postage & Shipping	621.97	660.00	-38.03	94.2%	1,721.97	2,880.00	-1,158.03	59.8%	10,260.00
52801 · Committee Fees	350.00	75.00	275.00	466.7%	1,200.00	300.00	900.00	400.0%	900.00
52900 · Community Relations	92.38	680.00	-587.62	13.6%	1,905.66	2,420.00	-514.34	78.7%	9,835.00

11/14/25

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

	Oct 25	Budget	\$ Over Bu...	% of Budg...	Jul - Oct 25	YTD Budget	\$ Over Bud...	% of Budg...	Annual Bud...
52901 · Disaster Planning	0.00	0.00	0.00	0.0%	0.00	50.00	-50.00	0.0%	200.00
52905 · Contingency Fund Expense	489.24	4,000.00	-3,510.76	12.2%	41,526.24	16,000.00	25,526.24	259.5%	48,000.00
52910 · Employee Relations	441.40	970.00	-528.60	45.5%	5,215.07	5,080.00	135.07	102.7%	20,440.00
53000 · Legal Fees	7,505.50	2,700.00	4,805.50	278.0%	20,974.89	10,800.00	10,174.89	194.2%	35,600.00
53001 · Golf Course Management Fees	62,441.68	62,441.00	0.68	100.0%	249,766.72	249,764.00	2.72	100.0%	749,292.00
53100 · Audit Services	20,200.00	21,200.00	-1,000.00	95.3%	20,200.00	21,200.00	-1,000.00	95.3%	21,200.00
53300 · Insurance-Liability/Umbrella	47,906.63	35,286.00	12,620.63	135.8%	191,626.52	141,144.00	50,482.52	135.8%	423,432.00
53301 · Travel	0.00	0.00	0.00	0.0%	0.00	950.00	-950.00	0.0%	5,600.00
53302 · Spoilage	840.55	175.00	665.55	480.3%	3,497.57	700.00	2,797.57	499.7%	2,100.00
53303 · Entertainment	3,800.00	2,150.00	1,650.00	176.7%	13,000.00	9,050.00	3,950.00	143.6%	28,050.00
53400 · Property Taxes - Possessory	857.24	800.00	57.24	107.2%	3,428.96	3,200.00	228.96	107.2%	9,600.00
53410 · Property Taxes - Unsecured	2,193.07	2,200.00	-6.93	99.7%	8,772.28	8,800.00	-27.72	99.7%	26,400.00
53600 · Advertising & Promotion	0.00	0.00	0.00	0.0%	0.00	200.00	-200.00	0.0%	400.00
53800 · Newsletter	5,600.00	0.00	5,600.00	100.0%	5,600.00	0.00	5,600.00	100.0%	13,000.00
54000 · Equipment Rental	3,114.58	2,347.16	767.42	132.7%	12,857.11	10,238.64	2,618.47	125.6%	29,015.92
54600 · Outside Services	23,281.55	22,498.00	783.55	103.5%	107,214.65	94,882.00	12,332.65	113.0%	245,586.00
54700 · Misc Expense	0.00	25.00	-25.00	0.0%	142.98	410.00	-267.02	34.9%	1,235.00
54710 · Payroll Services	3,893.92	2,000.00	1,893.92	194.7%	10,696.64	9,000.00	1,696.64	118.9%	27,000.00
54800 · Equipment Repair & Maintenance									
54800.1 · Equipment Repair & Maint.Wght Rm	0.00	650.00	-650.00	0.0%	810.00	1,800.00	-990.00	45.0%	5,100.00
54800 · Equipment Repair & Maintenance - Ot...	5,956.63	2,105.00	3,851.63	283.0%	14,234.47	12,520.00	1,714.47	113.7%	29,710.00
Total 54800 · Equipment Repair & Maintenance	5,956.63	2,755.00	3,201.63	216.2%	15,044.47	14,320.00	724.47	105.1%	34,810.00
54900 · Bad Debt	0.00	2,000.00	-2,000.00	0.0%	10,348.40	8,000.00	2,348.40	129.4%	200,000.00
55001 · Chemicals	3,648.92	3,800.00	-151.08	96.0%	17,108.12	21,400.00	-4,291.88	79.9%	52,500.00
55003 · Sand & Gravel	0.00	5,000.00	-5,000.00	0.0%	7,681.49	13,450.00	-5,768.51	57.1%	29,775.00
55004 · Flowers, Shrubs & Trees	1,496.02	0.00	1,496.02	100.0%	1,496.02	1,200.00	296.02	124.7%	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	4,490.01	2,730.00	1,760.01	164.5%	10,838.58	11,520.00	-681.42	94.1%	34,060.00
55201 · Horse Trail Maintenance	0.00	250.00	-250.00	0.0%	0.00	500.00	-500.00	0.0%	1,250.00
55300 · Janitorial Supplies	1,438.53	2,800.00	-1,361.47	51.4%	10,803.02	11,100.00	-296.98	97.3%	33,100.00
55700 · Pool Supplies	0.00	500.00	-500.00	0.0%	289.52	500.00	-210.48	57.9%	1,200.00
55900 · Non-Consummable Supplies	6,620.44	7,050.00	-429.56	93.9%	32,643.50	28,200.00	4,443.50	115.8%	84,600.00
56000 · Cleaning Supplies	0.00	200.00	-200.00	0.0%	0.00	800.00	-800.00	0.0%	2,400.00
56100 · Construction Materials	0.00	500.00	-500.00	0.0%	0.00	3,100.00	-3,100.00	0.0%	5,400.00
56200 · Decorations	28.42	625.00	-596.58	4.5%	136.63	1,175.00	-1,038.37	11.6%	5,175.00
56300 · Glass/China/Silver Replacement	0.00	1,950.00	-1,950.00	0.0%	2,244.54	3,900.00	-1,655.46	57.6%	7,800.00

11/14/25

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

	Oct 25	Budget	\$ Over Bu...	% of Budg...	Jul - Oct 25	YTD Budget	\$ Over Bud...	% of Budg...	Annual Bud...
56400 · Linens, Uniforms & Mats	7,403.36	8,110.00	-706.64	91.3%	30,343.36	34,930.00	-4,586.64	86.9%	103,840.00
56800 · Bank Fees & Credit Card Charges	102.19	250.00	-147.81	40.9%	596.52	1,075.00	-478.48	55.5%	2,825.00
57001 · Feed & Supplements	1,576.13	5,600.00	-4,023.87	28.1%	5,356.13	22,400.00	-17,043.87	23.9%	67,200.00
57200 · Equipment Maintenance Agreement	2,582.69	1,465.82	1,116.87	176.2%	3,979.76	4,023.28	-43.52	98.9%	8,489.84
57250 · Software Supplies & Services	0.00	50.00	-50.00	0.0%	22,225.35	19,700.00	2,525.35	112.8%	26,100.00
57300 · Software & Upgrades	7,222.48	2,523.00	4,699.48	286.3%	19,247.18	10,092.00	9,155.18	190.7%	40,276.00
57400 · Stable Bedding	821.84	830.00	-8.16	99.0%	3,287.36	3,320.00	-32.64	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	200.60	2,150.00	-1,949.40	9.3%	709.12	6,700.00	-5,990.88	10.6%	11,850.00
58301 · Sports League Supplies									
58301.1 · Spt L Supplies-Yth Baseball	0.00	0.00	0.00	0.0%	2,316.82	750.00	1,566.82	308.9%	2,650.00
58301.2 · Spt L Supplies-Baseball Camp	0.00	0.00	0.00	0.0%	3,051.56	1,200.00	1,851.56	254.3%	4,700.00
58301.3 · Spt L Supplies- Yth Basketball	196.93	1,200.00	-1,003.07	16.4%	2,699.30	3,200.00	-500.70	84.4%	3,200.00
58301.5 · Spt L Supplies- Yth Hockey	647.04	0.00	647.04	100.0%	647.04	0.00	647.04	100.0%	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	500.00	-500.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,500.00
Total 58301 · Sports League Supplies	843.97	1,700.00	-856.03	49.6%	9,104.72	6,150.00	2,954.72	148.0%	21,950.00
58302 · Event Expenses									
58302.1 · Evt Exp- 4th of July	0.00	0.00	0.00	0.0%	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	253.00	0.00	253.00	100.0%	2,198.74	1,600.00	598.74	137.4%	1,600.00
58302.4 · Evt Exp- Garummage Sale	0.00	400.00	-400.00	0.0%	0.00	400.00	-400.00	0.0%	730.00
58302.5 · Evt Exp- Halloween Carnival	755.38	2,500.00	-1,744.62	30.2%	869.88	2,500.00	-1,630.12	34.8%	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	1,000.00	-1,000.00	0.0%	0.00	1,700.00	-1,700.00	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	0.00	0.00	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
Total 58302 · Event Expenses	1,008.38	3,900.00	-2,891.62	25.9%	15,373.47	19,250.00	-3,876.53	79.9%	29,880.00
58501 · Lakes Maintenance	0.00	0.00	0.00	0.0%	0.00	800.00	-800.00	0.0%	2,150.00
58800 · Cash Over/Short	1.73	-21.07	22.80	-8.2%	5,353.33	-595.73	5,949.06	-898.6%	3,233.47

11/14/25

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

	Oct 25	Budget	\$ Over Bu...	% of Budg...	Jul - Oct 25	YTD Budget	\$ Over Bud...	% of Budg...	Annual Bud...
59500 · Credit Card Commission	8,349.36	7,853.47	495.89	106.3%	40,032.03	34,684.60	5,347.43	115.4%	98,728.92
90008 · Bank Service Charges	40.00	0.00	40.00	100.0%	290.00	0.00	290.00	100.0%	0.00
Total Expense	981,204.15	831,070.30	150,133.85	118.1%	3,480,591.82	3,427,026.45	53,565.37	101.6%	9,603,270.48
Net Ordinary Income	-626,453.33	-407,895.90	-218,557.43	153.6%	5,934,045.09	7,547,369.25	-1,613,324.16	78.6%	4,701,432.90
Other Income/Expense									
Other Expense									
80000 · Reserve Expenditures	310,576.19	33,963.74	276,612.45	914.4%	723,146.19	1,110,407.74	-387,261.55	65.1%	1,570,728.95
Total Other Expense	310,576.19	33,963.74	276,612.45	914.4%	723,146.19	1,110,407.74	-387,261.55	65.1%	1,570,728.95
Net Other Income	-310,576.19	-33,963.74	-276,612.45	914.4%	-723,146.19	-1,110,407.74	387,261.55	65.1%	-1,570,728.95
Net Income	-937,029.52	-441,859.64	-495,169.88	212.1%	5,210,898.90	6,436,961.51	-1,226,062.61	81.0%	3,130,703.95

11/14/25

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

Filters applied on this Report:

Date: Last Month