

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Cash	
10001 · Petty Cash	17,200.00
10007 · CAB Deferred Operating Account	70,006.67
10009 · Bank of the Sierra	289,397.95
10021 · CAB - Operating	4,390,628.21
Total 10000 · Operating Cash	4,767,232.83
10100 · Reserve Cash	
10104 · Edward Jones Investments	1,609,000.00
10105 · CAB - Reserves Acct	3,095,248.93
10106 · Edward Jones Cash	762,218.78
Total 10100 · Reserve Cash	5,466,467.71
Total Checking/Savings	10,233,700.54
Accounts Receivable	
11000 · Accounts Receivable	
11600 · Assessments Receivable	3,739,081.96
11605 · Allowance for Doubtful Accounts	(1,902,379.84)
11609 · Penalty, Fees, interest - Assmt	301,446.25
11610 · ECC Fines Receivable	10,375.00
11710 · Other Receivables	27,005.42
11900 · NSF Receivable	569.00
12250 · Rules Violation Receivable	210.00
12400 · Outside Accounts Receivable	5,989.62
Total 11000 · Accounts Receivable	2,182,297.41
Total Accounts Receivable	2,182,297.41
Other Current Assets	
12401 · IBS- House Charges Receivable	1,293.91

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

	Nov 30, 25
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	8,838.58
13103 · Bar Beer	2,078.16
13104 · Bar Wine	5,773.12
13108 · Bar - Non-Alcoholic	1,419.23
Total 13100 · Bar	18,109.09
13200 · Mulligan Room	
13201 · MR Food	16,594.22
13202 · MR Liquor	345.14
13203 · MR Beer	729.55
13204 · MR Wine	38.87
13208 · Mulligan Rm - Non-Alcoholic bev	1,321.45
Total 13200 · Mulligan Room	19,029.23
13400 · Golf Shop	15,732.83
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	131.72
Total 13600 · Whiting Center	131.72
13800 · Restaurant	
13801 · Restaurant Food	10,016.91
Total 13800 · Restaurant	10,016.91
Total 13000 · Inventory	63,019.78
14000 · Prepaid Insurance	150,833.97
14002 · Prepaid Property Taxes	24,508.94
14004 · Prepaid Expenses	8,987.57
Total Other Current Assets	248,644.17
Total Current Assets	12,664,642.12
TOTAL ASSETS	12,664,642.12

	Nov 30, 25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	273,047.50
Total 20000 · Accounts Payable	273,047.50
20010 · Accounts Payable - Reserve	18,204.00
21501 · ECC Refundable Deposits	99,735.00
21502 · Amenity Cards Payable	67,725.00
21600 · Renters Card Deposits	12,250.00
Total Accounts Payable	470,961.50
Other Current Liabilities	
20105 · Gift Certificates Payable	17,626.17
20115 · Tips Payable	868.76
20117 · Banquet Service Charge	(537.95)
20118 · Instructional/Lesson Fees	(325.00)
20120 · Deposit - Future Events	1,500.00
20200 · Payroll Payable	89,719.30
20203 · 401K Plan - Employee	7,121.64
20204 · 401 K Employee Loan Payable	847.36
20207 · 401K Plan - Employer	3,455.65
20401 · Payroll Taxes Payable	7,894.22
20501 · Accrued Vacation Earned Payable	170,811.68
20600 · Accrued Sales Tax Payable	19,270.03
20900 · Prepaid Assessment	85,538.51
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	6,365,980.10
Total Current Liabilities	6,836,941.60
Total Liabilities	6,836,941.60

Bear Valley Springs Association
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As of November 30, 2025

	Nov 30, 25
Equity	
29050 · Designated Reserves	
29059 · Interest and Dividends EJ	43,313.54
29060 · Unrealized (Gain)\Loss	1,053.86
29065 · Interest and Dividends CAB	7,720.22
29080 · Reserve Expenditures	(4,500.00)
Total 29050 · Designated Reserves	47,587.62
Net Income	5,780,112.90
Total Equity	5,827,700.52
TOTAL LIABILITIES & EQUITY	12,664,642.12

Bear Valley Springs Association
Reconciliation Summary
10007 · CAB Deferred Operating Account, Period Ending 11/30/2025

	Nov 30, 25
Beginning Balance	61,996.88
Cleared Transactions	
Deposits and Credits - 22 items	8,010.31
Total Cleared Transactions	8,010.31
Cleared Balance	70,007.19
Uncleared Transactions	
Checks and Payments - 1 item	(0.52)
Total Uncleared Transactions	(0.52)
Register Balance as of 11/30/2025	70,006.67
New Transactions	
Checks and Payments - 1 item	(2,999.00)
Deposits and Credits - 15 items	11,690.46
Total New Transactions	8,691.46
Ending Balance	78,698.13

Bear Valley Springs Association
Reconciliation Summary
10009 · Bank of the Sierra, Period Ending 11/30/2025

	Nov 30, 25
Beginning Balance	288,182.07
Cleared Transactions	
Checks and Payments - 13 items	(8,065.33)
Deposits and Credits - 190 items	5,810.95
Total Cleared Transactions	(2,254.38)
Cleared Balance	285,927.69
Uncleared Transactions	
Checks and Payments - 12 items	(2,782.81)
Deposits and Credits - 11 items	6,253.07
Total Uncleared Transactions	3,470.26
Register Balance as of 11/30/2025	289,397.95
New Transactions	
Checks and Payments - 3 items	(499.55)
Deposits and Credits - 68 items	1,473.66
Total New Transactions	974.11
Ending Balance	290,372.06

Bear Valley Springs Association
Reconciliation Summary
10021 · CAB - Operating, Period Ending 11/30/2025

	Nov 30, 25
Beginning Balance	4,396,557.05
Cleared Transactions	
Checks and Payments - 126 items	(743,142.97)
Deposits and Credits - 251 items	779,304.83
Total Cleared Transactions	36,161.86
Cleared Balance	4,432,718.91
Uncleared Transactions	
Checks and Payments - 57 items	(82,410.41)
Deposits and Credits - 18 items	38,999.71
Total Uncleared Transactions	(43,410.70)
Register Balance as of 11/30/2025	4,389,308.21
New Transactions	
Checks and Payments - 93 items	(350,959.71)
Deposits and Credits - 80 items	133,158.48
Total New Transactions	(217,801.23)
Ending Balance	4,171,506.98

Bear Valley Springs Association
Reconciliation Summary
10105 · CAB - Reserves Acct, Period Ending 11/30/2025

	Nov 30, 25
Beginning Balance	3,196,790.60
Cleared Transactions	
Checks and Payments - 6 items	(175,877.62)
Deposits and Credits - 2 items	1,261.90
Total Cleared Transactions	(174,615.72)
Cleared Balance	3,022,174.88
Uncleared Transactions	
Checks and Payments - 3 items	(910.36)
Deposits and Credits - 2 items	73,984.41
Total Uncleared Transactions	73,074.05
Register Balance as of 11/30/2025	3,095,248.93
New Transactions	
Checks and Payments - 3 items	(2,495.32)
Deposits and Credits - 2 items	0.00
Total New Transactions	(2,495.32)
Ending Balance	3,092,753.61

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

	Nov 25	Budget	\$ Over Bud...	% of Budget	Jul - Nov 25	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
Ordinary Income/Expense									
Income									
30004 · Assessments Income	661,836.11	0.00	661,836.11	100.0%	7,402,117.25	8,172,517.56	-770,400.31	90.6%	8,172,517.56
30099 · Income - Taxable Sales									
30100 · Operating - Taxable									
30100.1 · Food Sales									
30111 · Dining Room Food Sales	191,232.56	231,250.00	-40,017.44	82.7%	1,054,878.98	1,195,294.00	-140,415.02	88.3%	2,713,348.00
30112 · Banquet Food Sales	3,090.40	3,200.00	-109.60	96.6%	26,366.26	16,300.00	10,066.26	161.8%	50,050.00
30100.1 · Food Sales - Other	127.50	75.00	52.50	170.0%	595.03	735.00	-139.97	81.0%	1,480.00
Total 30100.1 · Food Sales	194,450.46	234,525.00	-40,074.54	82.9%	1,081,840.27	1,212,329.00	-130,488.73	89.2%	2,764,878.00
30100.2 · Merchandise Sales	3,084.45	3,000.00	84.45	102.8%	22,342.86	24,800.00	-2,457.14	90.1%	44,500.00
30100 · Operating - Taxable - Other	-2,855.83	-5,000.00	2,144.17	57.1%	-18,462.49	-29,500.00	11,037.51	62.6%	-72,000.00
Total 30100 · Operating - Taxable	194,679.08	232,525.00	-37,845.92	83.7%	1,085,720.64	1,207,629.00	-121,908.36	89.9%	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	15,044.45	21,140.00	-6,095.55	71.2%	94,410.24	110,876.00	-16,465.76	85.1%	259,004.00
30103 · Beer Sales	7,831.90	8,412.00	-580.10	93.1%	49,676.43	58,292.00	-8,615.57	85.2%	142,680.00
30104 · Wine Sales	5,994.35	7,768.00	-1,773.65	77.2%	35,670.54	44,024.00	-8,353.46	81.0%	98,832.00
30105 · Non Alcoholic Beverages	11,520.66	13,166.00	-1,645.34	87.5%	69,951.13	70,656.00	-704.87	99.0%	138,004.00
Total 30099 · Income - Taxable Sales	235,070.44	283,011.00	-47,940.56	83.1%	1,335,494.98	1,491,597.00	-156,102.02	89.5%	3,376,378.00
30204 · Instructional Fees - In	65.00	0.00	65.00	100.0%	325.00	0.00	325.00	100.0%	0.00
30205 · Range Balls	1,913.00	2,200.00	-287.00	87.0%	14,638.85	12,900.00	1,738.85	113.5%	26,600.00
30206 · Pull Car Rentals	0.00	20.00	-20.00	0.0%	0.00	120.00	-120.00	0.0%	270.00
30207 · Club Rentals	24.00	50.00	-26.00	48.0%	256.00	350.00	-94.00	73.1%	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	6,866.25	2,400.00	4,466.25	286.1%	47,713.45	46,600.00	1,113.45	102.4%	89,200.00
30212 · Guest Fees									
30212.1 · Guest Fee WC	512.00	250.00	262.00	204.8%	2,290.00	1,200.00	1,090.00	190.8%	3,350.00
30212.2 · Guest Fee Pool	20.00	0.00	20.00	100.0%	7,211.00	7,000.00	211.00	103.0%	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	25.00	-25.00	0.0%	80.00	50.00	30.00	160.0%	200.00
30212 · Guest Fees - Other	0.00				5.00				

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

	Nov 25	Budget	\$ Over Bud...	% of Budget	Jul - Nov 25	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
Total 30212 · Guest Fees	532.00	275.00	257.00	193.5%	9,636.00	8,250.00	1,386.00	116.8%	15,900.00
30215 · Golf Cart Trail Fees	700.00	0.00	700.00	100.0%	1,842.92	1,875.00	-32.08	98.3%	40,875.00
30217 · Green Fees	7,639.75	5,900.00	1,739.75	129.5%	66,802.00	56,000.00	10,802.00	119.3%	96,300.00
30218 · Ranges - Campground Fees	1,675.00	0.00	1,675.00	100.0%	4,510.00	4,500.00	10.00	100.2%	6,000.00
30219 · Equipment Rental Income	0.00	0.00	0.00	0.0%	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	10,000.00	-4,000.00	60.0%	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	0.00	1,500.00	-1,500.00	0.0%	863.00	1,500.00	-637.00	57.5%	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	0.00	0.00	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	0.00	1,500.00	-1,500.00	0.0%	6,619.00	14,100.00	-7,481.00	46.9%	32,700.00
30229 · ADU Fee	0.00	0.00	0.00	0.0%	3,120.00	560.00	2,560.00	557.1%	2,360.00
30230 · Administrative Fees	17,509.55	6,800.00	10,709.55	257.5%	65,463.93	35,050.00	30,413.93	186.8%	84,650.00
30231 · Amenity Card Fees	390.00	500.00	-110.00	78.0%	1,315.00	2,500.00	-1,185.00	52.6%	6,000.00
30233 · Service Provider	400.00	200.00	200.00	200.0%	1,350.00	2,250.00	-900.00	60.0%	4,100.00
30234 · County Recreation Fund	308,688.53	0.00	308,688.53	100.0%	308,688.53	0.00	308,688.53	100.0%	155,000.00
30237 · Capital Project Labor Credit	6,408.63	14,613.00	-8,204.37	43.9%	28,007.55	75,614.00	-47,606.45	37.0%	182,595.00
30300 · Fishing & Boat Permits	13.22	200.00	-186.78	6.6%	1,623.22	1,350.00	273.22	120.2%	3,200.00
30303 · Arena & Ground Fees	860.00	250.00	610.00	344.0%	3,945.00	2,400.00	1,545.00	164.4%	4,150.00
30304 · Cattle Board	1,643.75	150.00	1,493.75	1,095.8%	5,658.75	2,050.00	3,608.75	276.0%	2,450.00
30305 · Horse Board	15,775.25	18,300.00	-2,524.75	86.2%	72,399.50	91,500.00	-19,100.50	79.1%	219,600.00
30306 · Shavings	0.00	725.00	-725.00	0.0%	1,716.00	3,625.00	-1,909.00	47.3%	8,700.00
30307 · Turn-Out Fees	0.00	125.00	-125.00	0.0%	124.50	625.00	-500.50	19.9%	1,500.00
30308 · Supplements - equesterian	0.00	20.00	-20.00	0.0%	100.00	100.00	0.00	100.0%	240.00
30313 · Blanketing	0.00	50.00	-50.00	0.0%	50.00	250.00	-200.00	20.0%	600.00
30400 · Rental Facilities	1,125.00	1,100.00	25.00	102.3%	4,324.74	6,250.00	-1,925.26	69.2%	14,950.00
30497 · Interest Income - Deferred	2.75	1.00	1.75	275.0%	31.83	203.00	-171.17	15.7%	221.00
30500 · Interest Income - Operating	1,494.26	1,500.00	-5.74	99.6%	6,565.00	9,500.00	-2,935.00	69.1%	20,000.00

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

	Nov 25	Budget	\$ Over Bud...	% of Budget	Jul - Nov 25	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	5,544.69	10,000.00	-4,455.31	55.4%	111,370.37	120,000.00	-8,629.63	92.8%	120,000.00
30501.3 · Service Charge	0.00	2,000.00	-2,000.00	0.0%	74,120.00	132,000.00	-57,880.00	56.2%	132,000.00
Total 30501 · Assmnt Int Serv Chg Penalty	5,544.69	12,000.00	-6,455.31	46.2%	185,490.37	252,000.00	-66,509.63	73.6%	252,000.00
30505 · Miscellaneous Income	0.00	0.00	0.00	0.0%	279.34	80.00	199.34	349.2%	225.00
30600 · Reservations									
30600.1 · Reservations Cub Lake	0.00	0.00	0.00	0.0%	330.00	800.00	-470.00	41.3%	1,090.00
30600.2 · Reservations 4-island	0.00	0.00	0.00	0.0%	910.00	600.00	310.00	151.7%	1,300.00
30600.3 · Reservations Whiting Center	0.00	200.00	-200.00	0.0%	306.00	485.00	-179.00	63.1%	1,210.00
30600.6 · Reservations Campgrounds	1,500.00	600.00	900.00	250.0%	4,520.00	4,300.00	220.00	105.1%	13,100.00
30600 · Reservations - Other	245.00	0.00	245.00	100.0%	759.00	0.00	759.00	100.0%	0.00
Total 30600 · Reservations	1,745.00	800.00	945.00	218.1%	6,825.00	6,185.00	640.00	110.3%	16,700.00
30601 · ECC Filing Fees	3,600.00	3,350.00	250.00	107.5%	20,136.22	17,250.00	2,886.22	116.7%	38,750.00
30602 · ECC Fines	0.00	0.00	0.00	0.0%	5,625.00	5,200.00	425.00	108.2%	11,700.00
30603 · Inspection Fees	725.00	500.00	225.00	145.0%	2,325.00	2,500.00	-175.00	93.0%	6,000.00
30604 · ECC - Engineering Fees	700.00	0.00	700.00	100.0%	2,950.00	0.00	2,950.00	100.0%	0.00
30800 · Sport League Fees									
30801 · Youth Sports									
30801.1 · Youth Basketball	-240.00	0.00	-240.00	100.0%	5,925.00	6,700.00	-775.00	88.4%	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	4,343.30	1,800.00	2,543.30	241.3%	5,643.30	4,300.00	1,343.30	131.2%	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	4,103.30	1,800.00	2,303.30	228.0%	11,618.30	11,000.00	618.30	105.6%	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	100.00	0.00	100.00	100.0%	481.20	0.00	481.20	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	225.00	0.00	225.00	100.0%	5,915.00	7,900.00	-1,985.00	74.9%	11,200.00
30805.4 · Pool Swim Team	1,820.00	2,100.00	-280.00	86.7%	10,655.00	10,500.00	155.00	101.5%	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

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

	Nov 25	Budget	\$ Over Bud...	% of Budget	Jul - Nov 25	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
30805.6 · Pool Off Season Swim	5,500.00	5,000.00	500.00	110.0%	10,000.00	10,000.00	0.00	100.0%	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	7,545.00	7,100.00	445.00	106.3%	30,990.00	36,400.00	-5,410.00	85.1%	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	135.00	100.00	35.00	135.0%	750.00	700.00	50.00	107.1%	1,300.00
Total 30808 · Tennis	135.00	100.00	35.00	135.0%	-564.00	700.00	-1,264.00	-80.6%	3,200.00
Total 30800 · Sport League Fees	11,883.30	9,000.00	2,883.30	132.0%	42,990.50	48,450.00	-5,459.50	88.7%	134,750.00
70001 · Reserve Assessments	124,484.50	124,484.50	0.00	100.0%	1,593,398.16	1,468,913.66	124,484.50	108.5%	2,340,305.16
70013 · Returned Check Charges	45.00	0.00	45.00	100.0%	910.00	0.00	910.00	100.0%	0.00
Total Income	1,419,359.98	492,024.50	927,335.48	288.5%	11,262,443.59	11,853,715.22	-591,271.63	95.0%	15,395,936.72
Cost of Goods Sold									
40100 · Purchases - Food & Other	71,142.95	82,574.00	-11,431.05	86.2%	443,451.59	417,141.52	26,310.07	106.3%	947,706.84
40101 · Purchases - Liquor	1,597.82	2,650.00	-1,052.18	60.3%	12,856.04	13,676.50	-820.46	94.0%	32,415.50
40106 · Purchases - Beer	2,252.65	2,192.00	60.65	102.8%	17,674.76	14,648.00	3,026.76	120.7%	37,008.00
40107 · Purchases - Wine	1,691.91	2,916.00	-1,224.09	58.0%	8,440.04	16,532.00	-8,091.96	51.1%	37,208.00
40108 · Purchases - Non-Alcoholic Bev	4,023.60	3,371.00	652.60	119.4%	26,027.83	18,900.00	7,127.83	137.7%	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	5,648.47	0.00	5,648.47	100.0%	2,603.93	0.00	2,603.93	100.0%	0.00
40201 · Inventory Adjustments - Liquor	602.79	0.00	602.79	100.0%	161.73	0.00	161.73	100.0%	0.00
40203 · Inventory Adjustments - Beer	2,091.72	0.00	2,091.72	100.0%	1,757.20	0.00	1,757.20	100.0%	0.00
40204 · Inventory Adjustments - Wine	-213.28	0.00	-213.28	100.0%	-1,015.32	0.00	-1,015.32	100.0%	0.00
40205 · Inventory Adjustments - Snacks	-22.14	0.00	-22.14	100.0%	-66.64	0.00	-66.64	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	-1,070.86	0.00	-1,070.86	100.0%	4,301.17	0.00	4,301.17	100.0%	0.00
Total COGS	87,745.63	93,703.00	-5,957.37	93.6%	516,192.33	480,998.02	35,194.31	107.3%	1,091,233.34
Gross Profit	1,331,614.35	398,321.50	933,292.85	334.3%	10,746,251.26	11,372,717.20	-626,465.94	94.5%	14,304,703.38
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	257,471.06	267,283.85	-9,812.79	96.3%	1,323,791.69	1,440,696.33	-116,904.64	91.9%	3,377,134.38
50102 · Payroll Expense - Salaried	87,492.62	95,090.34	-7,597.72	92.0%	451,598.75	476,051.64	-24,452.89	94.9%	1,150,430.25

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50103 · Payroll Expense - OVERTIME	3,784.77	2,720.00	1,064.77	139.1%	29,169.02	18,700.00	10,469.02	156.0%	41,030.00
50200 · Payroll Taxes									
50201 · Social Security	23,167.72	25,275.40	-2,107.68	91.7%	124,308.52	126,377.00	-2,068.48	98.4%	303,304.80
50202 · Medicare	5,418.25	5,915.83	-497.58	91.6%	29,072.18	29,579.15	-506.97	98.3%	70,989.96
50203 · FUI	134.70	1,330.39	-1,195.69	10.1%	1,537.44	6,651.91	-5,114.47	23.1%	15,964.64
50204 · CA SUI	517.45	1,709.65	-1,192.20	30.3%	5,005.73	8,548.25	-3,542.52	58.6%	20,515.76
Total 50200 · Payroll Taxes	29,238.12	34,231.27	-4,993.15	85.4%	159,923.87	171,156.31	-11,232.44	93.4%	410,775.16
50300 · Workers Compensation	16,975.99	9,942.21	7,033.78	170.7%	80,758.72	49,711.05	31,047.67	162.5%	119,306.52
50350 · Group Health Insurance	28,454.53	30,472.68	-2,018.15	93.4%	139,574.49	152,363.40	-12,788.91	91.6%	365,672.18
50400 · Retirement Contributions	6,768.81	7,267.45	-498.64	93.1%	37,977.51	36,337.25	1,640.26	104.5%	87,209.40
50410 · Vacations Benefits	11,249.70	12,202.03	-952.33	92.2%	60,087.90	61,010.15	-922.25	98.5%	146,424.36
50420 · Employee Meals	444.00	1,550.00	-1,106.00	28.6%	2,728.00	7,750.00	-5,022.00	35.2%	18,600.00
Total 50100 · Payroll Expenses	441,879.60	460,759.83	-18,880.23	95.9%	2,285,609.95	2,413,776.13	-128,166.18	94.7%	5,716,582.25
50110 · Employee incentive Programs	0.00	100.00	-100.00	0.0%	35,410.26	35,500.00	-89.74	99.7%	41,150.00
50510 · First Aid	107.07	825.00	-717.93	13.0%	354.46	9,470.00	-9,115.54	3.7%	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	14,000.00	0.00	14,000.00	100.0%	14,000.00	7,000.00	7,000.00	200.0%	26,200.00
51100 · Mileage & Vehicle Expense	4,448.35	5,317.00	-868.65	83.7%	26,834.23	29,934.00	-3,099.77	89.6%	71,595.00
51800 · Electricity	14,904.09	15,068.00	-163.91	98.9%	114,583.48	130,228.00	-15,644.52	88.0%	240,995.00
51900 · Natural Propane & Gas	11,099.49	12,375.00	-1,275.51	89.7%	39,742.27	34,534.00	5,208.27	115.1%	127,520.00
52000 · Water - Potable	6,148.39	6,435.00	-286.61	95.5%	50,094.52	62,225.00	-12,130.48	80.5%	101,665.00
52001 · Sewer Fees	8,213.00	7,040.00	1,173.00	116.7%	56,115.00	61,610.00	-5,495.00	91.1%	116,645.00
52002 · Water - Effluent	0.00	0.00	0.00	0.0%	0.00	36,000.00	-36,000.00	0.0%	54,000.00
52003 · Water - Non-Potable	44,279.05	24,000.00	20,279.05	184.5%	355,735.26	184,000.00	171,735.26	193.3%	208,000.00
52100 · Trash	5,596.21	5,850.05	-253.84	95.7%	33,403.99	31,715.45	1,688.54	105.3%	71,998.20
52200 · Telephone	2,628.88	3,113.00	-484.12	84.4%	15,634.30	15,605.00	29.30	100.2%	37,466.00
52300 · Office Supplies	2,482.93	1,513.00	969.93	164.1%	7,662.95	7,253.00	409.95	105.7%	18,399.00
52400 · Minor Equipment & Tools	1,660.73	3,312.50	-1,651.77	50.1%	18,709.71	17,302.50	1,407.21	108.1%	41,430.00
52500 · Licenses, Fees & Subs	2,395.66	3,871.74	-1,476.08	61.9%	21,765.01	22,870.70	-1,105.69	95.2%	63,010.88
52501 · Conference, Seminars & Training	0.00	2,350.00	-2,350.00	0.0%	900.00	6,950.00	-6,050.00	12.9%	10,150.00
52600 · Postage & Shipping	510.80	1,170.00	-659.20	43.7%	2,232.77	4,050.00	-1,817.23	55.1%	10,260.00
52801 · Committee Fees	275.00	75.00	200.00	366.7%	1,475.00	375.00	1,100.00	393.3%	900.00
52900 · Community Relations	113.61	580.00	-466.39	19.6%	2,019.27	3,000.00	-980.73	67.3%	9,835.00

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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	7,413.15	4,000.00	3,413.15	185.3%	48,939.39	20,000.00	28,939.39	244.7%	48,000.00
52910 · Employee Relations	404.79	4,070.00	-3,665.21	9.9%	5,619.86	9,150.00	-3,530.14	61.4%	20,440.00
53000 · Legal Fees	450.00	4,800.00	-4,350.00	9.4%	21,424.89	15,600.00	5,824.89	137.3%	35,600.00
53001 · Golf Course Management Fees	62,441.68	62,441.00	0.68	100.0%	312,208.40	312,205.00	3.40	100.0%	749,292.00
53100 · Audit Services	0.00	0.00	0.00	0.0%	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%	239,533.15	176,430.00	63,103.15	135.8%	423,432.00
53301 · Travel	0.00	400.00	-400.00	0.0%	0.00	1,350.00	-1,350.00	0.0%	5,600.00
53302 · Spoilage	574.22	175.00	399.22	328.1%	4,071.79	875.00	3,196.79	465.3%	2,100.00
53303 · Entertainment	1,600.00	2,150.00	-550.00	74.4%	14,600.00	11,200.00	3,400.00	130.4%	28,050.00
53400 · Property Taxes - Possessory	857.24	800.00	57.24	107.2%	4,286.20	4,000.00	286.20	107.2%	9,600.00
53410 · Property Taxes - Unsecured	2,193.07	2,200.00	-6.93	99.7%	10,965.35	11,000.00	-34.65	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	0.00	7,000.00	-7,000.00	0.0%	5,600.00	7,000.00	-1,400.00	80.0%	13,000.00
54000 · Equipment Rental	2,678.81	2,347.16	331.65	114.1%	15,535.92	12,585.80	2,950.12	123.4%	29,015.92
54600 · Outside Services	17,681.82	16,657.00	1,024.82	106.2%	124,896.47	111,539.00	13,357.47	112.0%	245,586.00
54700 · Misc Expense	0.00	25.00	-25.00	0.0%	142.98	435.00	-292.02	32.9%	1,235.00
54710 · Payroll Services	0.00	2,000.00	-2,000.00	0.0%	10,696.64	11,000.00	-303.36	97.2%	27,000.00
54800 · Equipment Repair & Maintenance	2,912.73	2,530.00	382.73	115.1%	17,957.20	16,850.00	1,107.20	106.6%	34,810.00
54900 · Bad Debt	1,125.00	2,000.00	-875.00	56.3%	11,473.40	10,000.00	1,473.40	114.7%	200,000.00
55001 · Chemicals	4,048.32	3,800.00	248.32	106.5%	21,156.44	25,200.00	-4,043.56	84.0%	52,500.00
55003 · Sand & Gravel	0.00	0.00	0.00	0.0%	7,681.49	13,450.00	-5,768.51	57.1%	29,775.00
55004 · Flowers, Shrubs & Trees	0.00	0.00	0.00	0.0%	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	2,043.91	2,780.00	-736.09	73.5%	12,882.49	14,300.00	-1,417.51	90.1%	34,060.00
55201 · Horse Trail Maintenance	0.00	0.00	0.00	0.0%	0.00	500.00	-500.00	0.0%	1,250.00
55300 · Janitorial Supplies	2,315.94	2,750.00	-434.06	84.2%	13,118.96	13,850.00	-731.04	94.7%	33,100.00
55700 · Pool Supplies	0.00	0.00	0.00	0.0%	289.52	500.00	-210.48	57.9%	1,200.00
55900 · Non-Consummable Supplies	5,861.47	7,050.00	-1,188.53	83.1%	38,504.97	35,250.00	3,254.97	109.2%	84,600.00
56000 · Cleaning Supplies	0.00	200.00	-200.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	2,400.00
56100 · Construction Materials	0.00	0.00	0.00	0.0%	0.00	3,100.00	-3,100.00	0.0%	5,400.00
56200 · Decorations	0.00	375.00	-375.00	0.0%	136.63	1,550.00	-1,413.37	8.8%	5,175.00
56300 · Glass/China/Silver Replacement	2,315.52	0.00	2,315.52	100.0%	4,560.06	3,900.00	660.06	116.9%	7,800.00
56400 · Linens, Uniforms & Mats	7,158.61	8,530.00	-1,371.39	83.9%	37,501.97	43,460.00	-5,958.03	86.3%	103,840.00
56800 · Bank Fees & Credit Card Charges	81.05	250.00	-168.95	32.4%	677.57	1,325.00	-647.43	51.1%	2,825.00
57001 · Feed & Supplements	4,331.66	5,600.00	-1,268.34	77.4%	9,687.79	28,000.00	-18,312.21	34.6%	67,200.00

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57200 · Equipment Maintenance Agreement	651.53	485.82	165.71	134.1%	4,631.29	4,509.10	122.19	102.7%	8,489.84
57250 · Software Supplies & Services	0.00	3,050.00	-3,050.00	0.0%	22,225.35	22,750.00	-524.65	97.7%	26,100.00
57300 · Software & Upgrades	4,597.23	7,523.00	-2,925.77	61.1%	23,844.41	17,615.00	6,229.41	135.4%	40,276.00
57400 · Stable Bedding	389.27	830.00	-440.73	46.9%	3,676.63	4,150.00	-473.37	88.6%	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	883.33	1,250.00	-366.67	70.7%	1,592.45	7,950.00	-6,357.55	20.0%	11,850.00
58301 · Sports League Supplies									
58301.1 · Spt L Supplies-Yth Baseball	206.05	0.00	206.05	100.0%	2,522.87	750.00	1,772.87	336.4%	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	283.53	0.00	283.53	100.0%	2,982.83	3,200.00	-217.17	93.2%	3,200.00
58301.5 · Spt L Supplies- Yth Hockey	60.16	0.00	60.16	100.0%	707.20	0.00	707.20	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	0.00	0.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,500.00
Total 58301 · Sports League Supplies	549.74	0.00	549.74	100.0%	9,654.46	6,150.00	3,504.46	157.0%	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	0.00	0.00	0.00	0.0%	2,198.74	1,600.00	598.74	137.4%	1,600.00
58302.4 · Evt Exp- Garummage Sale	0.00	0.00	0.00	0.0%	0.00	400.00	-400.00	0.0%	730.00
58302.5 · Evt Exp- Halloween Carnival	0.00	0.00	0.00	0.0%	869.88	2,500.00	-1,630.12	34.8%	2,500.00
58302.6 · Evt Exp- Christmas Break Act	267.95	0.00	267.95	100.0%	267.95	0.00	267.95	100.0%	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	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	267.95	0.00	267.95	100.0%	15,641.42	19,250.00	-3,608.58	81.3%	29,880.00
58501 · Lakes Maintenance	0.00	600.00	-600.00	0.0%	0.00	1,400.00	-1,400.00	0.0%	2,150.00
58800 · Cash Over/Short	-343.33	-55.72	-287.61	616.2%	5,010.00	-651.45	5,661.45	-769.1%	3,233.47
59500 · Credit Card Commission	8,492.40	7,647.16	845.24	111.1%	48,524.43	42,331.76	6,192.67	114.6%	98,728.92
90008 · Bank Service Charges	10.00	0.00	10.00	100.0%	300.00	0.00	300.00	100.0%	0.00

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	Nov 25	Budget	\$ Over Bud...	% of Budget	Jul - Nov 25	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
Total Expense	752,636.60	755,301.54	-2,664.94	99.6%	4,233,228.42	4,182,327.99	50,900.43	101.2%	9,603,270.48
Net Ordinary Income	578,977.75	-356,980.04	935,957.79	-162.2%	6,513,022.84	7,190,389.21	-677,366.37	90.6%	4,701,432.90
Other Income/Expense									
Other Expense									
80000 - Reserve Expenditures	9,763.75	147,866.56	-138,102.81	6.6%	732,909.94	1,258,274.30	-525,364.36	58.2%	1,570,728.95
Total Other Expense	9,763.75	147,866.56	-138,102.81	6.6%	732,909.94	1,258,274.30	-525,364.36	58.2%	1,570,728.95
Net Other Income	-9,763.75	-147,866.56	138,102.81	6.6%	-732,909.94	-1,258,274.30	525,364.36	58.2%	-1,570,728.95
Net Income	569,214.00	-504,846.60	1,074,060.60	-112.7%	5,780,112.90	5,932,114.91	-152,002.01	97.4%	3,130,703.95

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Filters applied on this Report:

Date: Last Month