

Bear Valley Springs Association
Balance Sheet
As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Cash	
10001 · Petty Cash	17,200.00
10007 · CAB Deferred Operating Account	88,208.64
10009 · Bank of the Sierra	277,171.39
10021 · CAB - Operating	<u>3,418,905.78</u>
Total 10000 · Operating Cash	3,801,485.81
10100 · Reserve Cash	
10104 · Edward Jones Investments	1,969,000.00
10105 · CAB - Reserves Acct	2,945,371.54
10106 · Edward Jones Cash	<u>418,601.50</u>
Total 10100 · Reserve Cash	<u>5,332,973.04</u>
Total Checking/Savings	9,134,458.85
Accounts Receivable	
11000 · Accounts Receivable	
11600 · Assessments Receivable	3,885,801.56
11605 · Allowance for Doubtful Accounts	(1,902,379.84)
11609 · Penalty, Fees, interest - Assmt	285,423.04
11610 · ECC Fines Receivable	9,125.00
11710 · Other Receivables	26,630.42
11900 · NSF Receivable	414.13
12250 · Rules Violation Receivable	210.00
12400 · Outside Accounts Receivable	<u>4,201.15</u>
Total 11000 · Accounts Receivable	<u>2,309,425.46</u>
Total Accounts Receivable	2,309,425.46

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	<u>Jan 31, 26</u>
Other Current Assets	
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	8,251.82
13103 · Bar Beer	2,627.63
13104 · Bar Wine	2,976.36
13108 · Bar - Non-Alcoholic	4,602.63
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Total 13100 · Bar	18,458.44
13200 · Mulligan Room	
13201 · MR Food	9,341.07
13202 · MR Liquor	645.28
13203 · MR Beer	1,648.18
13204 · MR Wine	87.96
13208 · Mulligan Rm - Non-Alcoholic bev	3,808.85
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Total 13200 · Mulligan Room	15,531.34
13400 · Golf Shop	19,337.13
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	162.42
13600 · Whiting Center - Other	(96.70)
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Total 13600 · Whiting Center	65.72
13800 · Restaurant	
13801 · Restaurant Food	15,805.24
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Total 13800 · Restaurant	15,805.24
Total 13000 · Inventory	69,197.87
14000 · Prepaid Insurance	148,267.19
14002 · Prepaid Property Taxes	18,408.32
14004 · Prepaid Expenses	7,310.75
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Total Other Current Assets	243,184.13
Total Current Assets	11,687,068.44
TOTAL ASSETS	<hr/> <hr/> 11,687,068.44

	Jan 31, 26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	231,455.58
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Total 20000 · Accounts Payable	231,455.58
20010 · Accounts Payable - Reserve	18,204.00
21501 · ECC Refundable Deposits	98,585.00
21502 · Amenity Cards Payable	71,125.00
21600 · Renters Card Deposits	12,250.00
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Total Accounts Payable	431,619.58
Other Current Liabilities	
20105 · Gift Certificates Payable	18,658.79
20115 · Tips Payable	(568.08)
20117 · Banquet Service Charge	321.75
20119 · Deposit- RecDesk	(4,269.13)
20120 · Deposit - Future Events	1,750.00
20200 · Payroll Payable	157,914.99
20207 · 401K Plan - Employer	5,967.32
20401 · Payroll Taxes Payable	18,727.16
20501 · Accrued Vacation Earned Payable	150,927.27
20600 · Accrued Sales Tax Payable	18,576.20
20900 · Prepaid Assessment	120,799.35
20901 · Deferred Revenue- Water TransCR	(33,327.09)
22000 · Contract Liabilites	5,870,588.00
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Total Other Current Liabilities	6,326,066.53
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Total Current Liabilities	6,757,686.11
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Total Liabilities	6,757,686.11

Bear Valley Springs Association
Balance Sheet
As of January 31, 2026

	<u>Jan 31, 26</u>
Equity	
29050 · Designated Reserves	
29059 · Interest and Dividends EJ	60,270.32
29060 · Unrealized (Gain)\Loss	479.80
29065 · Interest and Dividends CAB	<u>10,318.94</u>
Total 29050 · Designated Reserves	71,069.06
Net Income	<u>4,858,313.27</u>
Total Equity	<u>4,929,382.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,687,068.44</u></u>

Bear Valley Springs Association
Reconciliation Summary
10007 · CAB Deferred Operating Account, Period Ending 01/31/2026

	<u>Jan 31, 26</u>
Beginning Balance	82,518.11
Cleared Transactions	
Checks and Payments - 1 item	(4,104.00)
Deposits and Credits - 22 items	<u>16,572.85</u>
Total Cleared Transactions	<u>12,468.85</u>
Cleared Balance	<u><u>94,986.96</u></u>
Uncleared Transactions	
Checks and Payments - 4 items	<u>(6,778.32)</u>
Total Uncleared Transactions	<u>(6,778.32)</u>
Register Balance as of 01/31/2026	<u><u>88,208.64</u></u>
New Transactions	
Checks and Payments - 2 items	(4,681.40)
Deposits and Credits - 13 items	<u>9,701.32</u>
Total New Transactions	<u>5,019.92</u>
Ending Balance	<u><u>93,228.56</u></u>

Bear Valley Springs Association
Reconciliation Summary
10009 · Bank of the Sierra, Period Ending 01/31/2026

	<u>Jan 31, 26</u>
Beginning Balance	285,906.94
Cleared Transactions	
Checks and Payments - 9 items	(6,673.17)
Deposits and Credits - 206 items	<u>0.00</u>
Total Cleared Transactions	<u>(6,673.17)</u>
Cleared Balance	<u><u>279,233.77</u></u>
Uncleared Transactions	
Checks and Payments - 12 items	(2,063.63)
Deposits and Credits - 2 items	<u>1.25</u>
Total Uncleared Transactions	<u>(2,062.38)</u>
Register Balance as of 01/31/2026	<u><u>277,171.39</u></u>
New Transactions	
Checks and Payments - 2 items	(289.05)
Deposits and Credits - 70 items	<u>0.00</u>
Total New Transactions	<u>(289.05)</u>
Ending Balance	<u><u>276,882.34</u></u>

Bear Valley Springs Association
Reconciliation Summary
10021 · CAB - Operating, Period Ending 01/31/2026

	<u>Jan 31, 26</u>
Beginning Balance	4,181,336.01
Cleared Transactions	
Checks and Payments - 162 items	(1,088,530.88)
Deposits and Credits - 278 items	<u>373,757.17</u>
Total Cleared Transactions	<u>(714,773.71)</u>
Cleared Balance	<u><u>3,466,562.30</u></u>
Uncleared Transactions	
Checks and Payments - 56 items	(88,400.85)
Deposits and Credits - 20 items	<u>40,744.33</u>
Total Uncleared Transactions	<u>(47,656.52)</u>
Register Balance as of 01/31/2026	<u><u>3,418,905.78</u></u>
New Transactions	
Checks and Payments - 54 items	(170,302.58)
Deposits and Credits - 87 items	<u>137,029.32</u>
Total New Transactions	<u>(33,273.26)</u>
Ending Balance	<u><u>3,385,632.52</u></u>

Bear Valley Springs Association
Reconciliation Summary
10105 · CAB - Reserves Acct, Period Ending 01/31/2026

	<u>Jan 31, 26</u>
Beginning Balance	3,020,437.79
Cleared Transactions	
Checks and Payments - 9 items	(82,505.42)
Deposits and Credits - 4 items	<u>63,763.94</u>
Total Cleared Transactions	<u>(18,741.48)</u>
Cleared Balance	<u><u>3,001,696.31</u></u>
Uncleared Transactions	
Checks and Payments - 7 items	(67,844.77)
Deposits and Credits - 1 item	<u>11,520.00</u>
Total Uncleared Transactions	<u>(56,324.77)</u>
Register Balance as of 01/31/2026	<u><u>2,945,371.54</u></u>
New Transactions	
Checks and Payments - 4 items	<u>(7,605.84)</u>
Total New Transactions	<u>(7,605.84)</u>
Ending Balance	<u><u>2,937,765.70</u></u>

02/13/26

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
January 2026

	Jan 26	Budget	\$ Over Bu...	% of Budget	Jul '25 - Jan ...	YTD Budget	\$ Over Bu...	% of Budget	Annual Bud...
Ordinary Income/Expense									
Income									
30004 · Assessments Income	0.00	0.00	0.00	0.0%	8,373,092.91	8,172,517.56	200,575.35	102.5%	8,172,517.56
30099 · Income - Taxable Sales									
30100 · Operating - Taxable									
30100.1 · Food Sales									
30111 · Dining Room Food Sales	186,977.90	214,610.00	-27,632.10	87.1%	1,417,051.08	1,619,914.00	-202,862.92	87.5%	2,713,348.00
30112 · Banquet Food Sales	3,227.22	7,000.00	-3,772.78	46.1%	41,383.05	30,300.00	11,083.05	136.6%	50,050.00
30100.1 · Food Sales - Other	271.00	130.00	141.00	208.5%	1,007.28	890.00	117.28	113.2%	1,480.00
Total 30100.1 · Food Sales	190,476.12	221,740.00	-31,263.88	85.9%	1,459,441.41	1,651,104.00	-191,662.59	88.4%	2,764,878.00
30100.2 · Merchandise Sales	1,800.46	1,200.00	600.46	150.0%	27,723.72	28,600.00	-876.28	96.9%	44,500.00
30100 · Operating - Taxable - Other	-3,803.54	-5,000.00	1,196.46	76.1%	-25,920.30	-39,500.00	13,579.70	65.6%	-72,000.00
Total 30100 · Operating - Taxable	188,473.04	217,940.00	-29,466.96	86.5%	1,461,244.83	1,640,204.00	-178,959.17	89.1%	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	13,451.56	16,800.00	-3,348.44	80.1%	122,560.35	153,156.00	-30,595.65	80.0%	259,004.00
30103 · Beer Sales	6,356.72	9,816.00	-3,459.28	64.8%	61,983.89	78,608.00	-16,624.11	78.9%	142,680.00
30104 · Wine Sales	6,551.82	7,024.00	-472.18	93.3%	48,683.37	60,456.00	-11,772.63	80.5%	98,832.00
30105 · Non Alcoholic Beverages	11,323.98	4,700.00	6,623.98	240.9%	92,300.61	88,088.00	4,212.61	104.8%	138,004.00
Total 30099 · Income - Taxable Sales	226,157.12	256,280.00	-30,122.88	88.2%	1,786,839.05	2,020,632.00	-233,792.95	88.4%	3,376,378.00
30204 · Instructional Fees - In	-60.00	0.00	-60.00	100.0%	200.00	0.00	200.00	100.0%	0.00
30205 · Range Balls	2,013.85	1,200.00	813.85	167.8%	18,634.45	15,300.00	3,334.45	121.8%	26,600.00
30206 · Pull Car Rentals	0.00	30.00	-30.00	0.0%	0.00	180.00	-180.00	0.0%	270.00
30207 · Club Rentals	6.00	50.00	-44.00	12.0%	268.00	450.00	-182.00	59.6%	850.00
30210 · Private Cart Storage	1,000.02	0.00	1,000.02	100.0%	1,000.02	0.00	1,000.02	100.0%	2,600.00
30211 · Cart Rentals	4,987.20	2,900.00	2,087.20	172.0%	57,474.90	52,400.00	5,074.90	109.7%	89,200.00
30212 · Guest Fees									
30212.1 · Guest Fee WC	484.00	250.00	234.00	193.6%	3,383.00	1,650.00	1,733.00	205.0%	3,350.00
30212.2 · Guest Fee Pool	0.00	0.00	0.00	0.0%	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	100.00	-20.00	80.0%	200.00
30212 · Guest Fees - Other	0.00				5.00				

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Bear Valley Springs Association
 COMBINED ALL DEPT - Income Statement
 January 2026

	Jan 26	Budget	\$ Over Bu...	% of Budget	Jul '25 - Jan ...	YTD Budget	\$ Over Bu...	% of Budget	Annual Bud...
30501.1 · Penalties	0.00	0.00	0.00	0.0%	110,949.70	120,000.00	-9,050.30	92.5%	120,000.00
30501.3 · Service Charge	0.00	0.00	0.00	0.0%	74,120.00	132,000.00	-57,880.00	56.2%	132,000.00
Total 30501 · Assmnt Int Serv Chg Penalty	0.00	0.00	0.00	0.0%	185,069.70	252,000.00	-66,930.30	73.4%	252,000.00
30505 · Miscellaneous Income	1,890.60	20.00	1,870.60	9,453.0%	2,169.94	100.00	2,069.94	2,169.9%	225.00
30600 · Reservations									
30600.1 · Reservations Cub Lake	230.00	0.00	230.00	100.0%	560.00	800.00	-240.00	70.0%	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	50.00	100.00	-50.00	50.0%	466.00	735.00	-269.00	63.4%	1,210.00
30600.6 · Reservations Campgrounds	1,375.00	2,200.00	-825.00	62.5%	6,400.00	6,800.00	-400.00	94.1%	13,100.00
30600 · Reservations - Other	0.00	0.00	0.00	0.0%	856.00	0.00	856.00	100.0%	0.00
Total 30600 · Reservations	1,655.00	2,300.00	-645.00	72.0%	9,192.00	8,935.00	257.00	102.9%	16,700.00
30601 · ECC Filing Fees	1,325.00	3,000.00	-1,675.00	44.2%	24,671.22	23,750.00	921.22	103.9%	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	0.00	500.00	-500.00	0.0%	3,225.00	3,500.00	-275.00	92.1%	6,000.00
30604 · ECC - Engineering Fees	0.00	0.00	0.00	0.0%	2,950.00	0.00	2,950.00	100.0%	0.00
30800 · Sport League Fees									
30801 · Youth Sports									
30801.1 · Youth Basketball	0.00	0.00	0.00	0.0%	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	0.00	0.00	1,020.00	100.0%	8,598.30	5,750.00	2,848.30	149.5%	5,750.00
30801.6 · Youth Soccer	14,670.00	15,800.00	-2,150.00	86.4%	13,650.00	15,800.00	-2,150.00	86.4%	30,000.00
30801 · Youth Sports - Other	24.00	0.00	24.00	100.0%	27.00	0.00	27.00	100.0%	0.00
Total 30801 · Youth Sports	14,694.00	15,800.00	-1,106.00	93.0%	28,250.30	28,250.00	0.30	100.0%	59,400.00
30803 · Youth Programs									
30803.2 · Youth Program Trial Program	602.00				602.00				
30803 · Youth Programs - Other	0.00	0.00	0.00	0.0%	465.00	350.00	115.00	132.9%	1,050.00
Total 30803 · Youth Programs	602.00	0.00	602.00	100.0%	1,067.00	350.00	717.00	304.9%	1,050.00
30804 · Adult Program	160.00	0.00	160.00	100.0%	771.20	0.00	771.20	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

02/13/26

Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
January 2026

	Jan 26	Budget	\$ Over Bu...	% of Budget	Jul '25 - Jan ...	YTD Budget	\$ Over Bu...	% of Budget	Annual Bud...
30805.3 · Pool Water Aerobics	0.00	0.00	0.00	0.0%	5,915.00	7,900.00	-1,985.00	74.9%	11,200.00
30805.4 · Pool Swim Team	3,260.00	2,100.00	1,160.00	155.2%	14,140.00	12,600.00	1,540.00	112.2%	23,100.00
30805.5 · Pool Life Guard Classes	175.00	0.00	175.00	100.0%	2,155.00	0.00	2,155.00	100.0%	4,200.00
30805.6 · Pool Off Season Swim	0.00	0.00	0.00	0.0%	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	3,435.00	2,100.00	1,335.00	163.6%	34,650.00	38,500.00	-3,850.00	90.0%	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	225.00	0.00	225.00	100.0%	1,055.00	700.00	355.00	150.7%	1,300.00
Total 30808 · Tennis	225.00	0.00	225.00	100.0%	-259.00	700.00	-959.00	-37.0%	3,200.00
Total 30800 · Sport League Fees	19,116.00	17,900.00	1,216.00	106.8%	64,479.50	67,800.00	-3,320.50	95.1%	134,750.00
70001 · Reserve Assessments	124,484.50	124,484.50	0.00	100.0%	871,391.50	1,717,882.66	-846,491.16	50.7%	2,340,305.16
70013 · Returned Check Charges	45.00	0.00	45.00	100.0%	1,145.00	0.00	1,145.00	100.0%	0.00
Total Income	432,949.00	459,155.50	-26,206.50	94.3%	12,099,449.68	12,773,621.22	-674,171.54	94.7%	15,395,936.72
Cost of Goods Sold									
40100 · Purchases - Food & Other	72,722.05	68,668.80	4,053.25	105.9%	596,255.43	561,771.12	34,484.31	106.1%	947,706.84
40101 · Purchases - Liquor	1,478.81	2,200.00	-721.19	67.2%	16,557.72	18,939.00	-2,381.28	87.4%	32,415.50
40106 · Purchases - Beer	2,344.06	2,348.00	-3.94	99.8%	23,462.94	19,676.00	3,786.94	119.2%	37,008.00
40107 · Purchases - Wine	2,248.91	2,664.00	-415.09	84.4%	11,575.68	22,748.00	-11,172.32	50.9%	37,208.00
40108 · Purchases - Non-Alcoholic Bevg	10,247.96	1,541.00	8,706.96	665.0%	41,157.99	23,967.00	17,190.99	171.7%	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	2,997.19	0.00	2,997.19	100.0%	464.45	0.00	464.45	100.0%	0.00
40201 · Inventory Adjustments - Liquor	-405.71	0.00	-405.71	100.0%	448.35	0.00	448.35	100.0%	0.00
40203 · Inventory Adjustments - Beer	36.47	0.00	36.47	100.0%	289.10	0.00	289.10	100.0%	0.00
40204 · Inventory Adjustments - Wine	-101.70	0.00	-101.70	100.0%	1,732.35	0.00	1,732.35	100.0%	0.00
40205 · Inventory Adjustments - Snacks	96.70	0.00	96.70	100.0%	-0.64	0.00	-0.64	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	-1,292.72	0.00	-1,292.72	100.0%	-1,369.63	0.00	-1,369.63	100.0%	0.00
Total COGS	90,372.02	77,421.80	12,950.22	116.7%	690,573.74	647,201.12	43,372.62	106.7%	1,091,233.34
Gross Profit	342,576.98	381,733.70	-39,156.72	89.7%	11,408,875.94	12,126,420.10	-717,544.16	94.1%	14,304,703.38

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Bear Valley Springs Association
COMBINED ALL DEPT - Income Statement
January 2026

	Jan 26	Budget	\$ Over Bu...	% of Budget	Jul '25 - Jan ...	YTD Budget	\$ Over Bu...	% of Budget	Annual Bud...
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	248,386.18	269,760.24	-21,374.06	92.1%	1,841,897.32	1,989,400.94	-147,503.62	92.6%	3,377,134.38
50102 · Payroll Expense - Salaried	91,316.89	98,672.26	-7,355.37	92.5%	630,961.49	672,983.93	-42,022.44	93.8%	1,150,430.25
50103 · Payroll Expense - OVERTIME	3,975.93	2,470.00	1,505.93	161.0%	35,726.50	23,690.00	12,036.50	150.8%	41,030.00
50200 · Payroll Taxes									
50201 · Social Security	24,892.12	25,275.40	-383.28	98.5%	172,311.64	176,927.80	-4,616.16	97.4%	303,304.80
50202 · Medicare	5,821.55	5,915.83	-94.28	98.4%	40,298.71	41,410.81	-1,112.10	97.3%	70,989.96
50203 · FUI	2,875.16	1,330.39	1,544.77	216.1%	4,555.10	9,312.69	-4,757.59	48.9%	15,964.64
50204 · CA SUI	11,156.94	1,709.65	9,447.29	652.6%	16,709.50	11,967.55	4,741.95	139.6%	20,515.76
Total 50200 · Payroll Taxes	44,745.77	34,231.27	10,514.50	130.7%	233,874.95	239,618.85	-5,743.90	97.6%	410,775.16
50300 · Workers Compensation	17,172.01	9,942.21	7,229.80	172.7%	115,449.01	69,595.47	45,853.54	165.9%	119,306.52
50350 · Group Health Insurance	28,765.78	30,472.68	-1,706.90	94.4%	198,325.83	213,308.76	-14,982.93	93.0%	365,672.18
50400 · Retirement Contributions	13,266.93	7,267.45	5,999.48	182.6%	58,751.94	50,872.15	7,879.79	115.5%	87,209.40
50410 · Vacations Benefits	4,856.54	12,202.03	-7,345.49	39.8%	56,946.83	85,414.21	-28,467.38	66.7%	146,424.36
50420 · Employee Meals	532.00	1,550.00	-1,018.00	34.3%	3,756.00	10,850.00	-7,094.00	34.6%	18,600.00
50100 · Payroll Expenses - Other	14,305.52	0.00	14,305.52	100.0%	14,305.52	0.00	14,305.52	100.0%	0.00
Total 50100 · Payroll Expenses	467,323.55	466,568.14	755.41	100.2%	3,189,995.39	3,355,734.31	-165,738.92	95.1%	5,716,582.25
50110 · Employee incentive Programs	3,955.00	4,050.00	-95.00	97.7%	39,894.02	40,650.00	-755.98	98.1%	41,150.00
50510 · First Aid	55.46	2,135.00	-2,079.54	2.6%	409.92	13,205.00	-12,795.08	3.1%	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	0.00	0.00	0.0%	14,000.00	7,000.00	7,000.00	200.0%	26,200.00
51100 · Mileage & Vehicle Expense	6,476.99	5,694.00	782.99	113.8%	39,033.05	42,268.00	-3,234.95	92.3%	71,595.00
51800 · Electricity	14,180.91	13,498.00	682.91	105.1%	143,426.44	156,933.00	-13,506.56	91.4%	240,995.00
51900 · Natural Propane & Gas	14,863.82	17,838.00	-2,974.18	83.3%	70,388.82	67,331.00	3,057.82	104.5%	127,520.00
52000 · Water - Potable	2,302.93	3,545.00	-1,242.07	65.0%	55,611.60	72,705.00	-17,093.40	76.5%	101,665.00
52001 · Sewer Fees	2,365.00	7,880.00	-5,515.00	30.0%	62,608.00	77,230.00	-14,622.00	81.1%	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	0.00	0.00	0.00	0.0%	401,517.17	184,000.00	217,517.17	218.2%	208,000.00
52100 · Trash	9,291.75	5,510.15	3,781.60	168.6%	47,747.02	42,867.65	4,879.37	111.4%	71,998.20
52200 · Telephone	3,028.41	3,153.00	-124.59	96.0%	21,685.50	21,871.00	-185.50	99.2%	37,466.00
52300 · Office Supplies	890.58	1,687.00	-796.42	52.8%	9,721.81	10,049.00	-327.19	96.7%	18,399.00
52400 · Minor Equipment & Tools	2,906.22	3,117.50	-211.28	93.2%	25,519.21	24,742.50	776.71	103.1%	41,430.00

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	Jan 26	Budget	\$ Over Bu...	% of Budget	Jul '25 - Jan ...	YTD Budget	\$ Over Bu...	% of Budget	Annual Bud...
52500 · Licenses, Fees & Subs	3,413.03	5,817.74	-2,404.71	58.7%	30,858.41	35,610.18	-4,751.77	86.7%	63,010.88
52501 · Conference, Seminars & Training	0.00	1,100.00	-1,100.00	0.0%	1,775.00	8,950.00	-7,175.00	19.8%	10,150.00
52600 · Postage & Shipping	579.29	830.00	-250.71	69.8%	2,812.06	4,755.00	-1,942.94	59.1%	10,260.00
52801 · Committee Fees	300.00	75.00	225.00	400.0%	1,775.00	525.00	1,250.00	338.1%	900.00
52900 · Community Relations	491.92	380.00	111.92	129.5%	3,746.30	4,060.00	-313.70	92.3%	9,835.00
52901 · Disaster Planning	0.00	0.00	0.00	0.0%	0.00	100.00	-100.00	0.0%	200.00
52905 · Contingency Fund Expense	3,600.00	4,000.00	-400.00	90.0%	53,044.53	28,000.00	25,044.53	189.4%	48,000.00
52910 · Employee Relations	139.40	870.00	-730.60	16.0%	7,168.08	15,090.00	-7,921.92	47.5%	20,440.00
53000 · Legal Fees	14,902.00	2,700.00	12,202.00	551.9%	61,763.39	21,000.00	40,763.39	294.1%	35,600.00
53001 · Golf Course Management Fees	62,441.68	62,441.00	0.68	100.0%	437,091.76	437,087.00	4.76	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%	335,346.41	247,002.00	88,344.41	135.8%	423,432.00
53301 · Travel	0.00	1,600.00	-1,600.00	0.0%	0.00	3,900.00	-3,900.00	0.0%	5,600.00
53302 · Spoilage	616.34	175.00	441.34	352.2%	5,232.32	1,225.00	4,007.32	427.1%	2,100.00
53303 · Entertainment	1,800.00	2,150.00	-350.00	83.7%	18,900.00	16,500.00	2,400.00	114.5%	28,050.00
53400 · Property Taxes - Possessory	857.24	800.00	57.24	107.2%	6,000.68	5,600.00	400.68	107.2%	9,600.00
53410 · Property Taxes - Unsecured	2,193.07	2,200.00	-6.93	99.7%	15,351.49	15,400.00	-48.51	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	0.00	0.00	0.0%	5,600.00	7,000.00	-1,400.00	80.0%	13,000.00
54000 · Equipment Rental	5,222.61	2,347.16	2,875.45	222.5%	22,139.52	17,280.12	4,859.40	128.1%	29,015.92
54600 · Outside Services	10,825.60	17,847.00	-7,021.40	60.7%	153,041.45	146,613.00	6,428.45	104.4%	245,586.00
54700 · Misc Expense	0.00	650.00	-650.00	0.0%	142.98	1,110.00	-967.02	12.9%	1,235.00
54710 · Payroll Services	1,829.88	2,000.00	-170.12	91.5%	14,356.05	15,000.00	-643.95	95.7%	27,000.00
54800 · Equipment Repair & Maintenance									
54800.1 · Equipment Repair & Maint.Wght Rm	0.00	650.00	-650.00	0.0%	1,801.21	2,950.00	-1,148.79	61.1%	5,100.00
54800 · Equipment Repair & Maintenance - Ot...	7,463.64	2,430.00	5,033.64	307.1%	28,801.84	19,135.00	9,666.84	150.5%	29,710.00
Total 54800 · Equipment Repair & Maintenance	7,463.64	3,080.00	4,383.64	242.3%	30,603.05	22,085.00	8,518.05	138.6%	34,810.00
54900 · Bad Debt	7,637.38	2,000.00	5,637.38	381.9%	19,110.78	14,000.00	5,110.78	136.5%	200,000.00
55001 · Chemicals	3,964.47	3,800.00	164.47	104.3%	28,641.61	33,500.00	-4,858.39	85.5%	52,500.00
55003 · Sand & Gravel	0.00	0.00	0.00	0.0%	12,157.27	16,450.00	-4,292.73	73.9%	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	2,240.76	2,780.00	-539.24	80.6%	15,976.54	19,810.00	-3,833.46	80.6%	34,060.00
55201 · Horse Trail Maintenance	0.00	250.00	-250.00	0.0%	0.00	750.00	-750.00	0.0%	1,250.00
55300 · Janitorial Supplies	2,961.37	2,850.00	111.37	103.9%	17,974.09	19,400.00	-1,425.91	92.6%	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

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	Jan 26	Budget	\$ Over Bu...	% of Budget	Jul '25 - Jan ...	YTD Budget	\$ Over Bu...	% of Budget	Annual Bud...
55900 · Non-Consummable Supplies	7,344.06	7,050.00	294.06	104.2%	52,657.92	49,350.00	3,307.92	106.7%	84,600.00
56000 · Cleaning Supplies	0.00	200.00	-200.00	0.0%	0.00	1,400.00	-1,400.00	0.0%	2,400.00
56100 · Construction Materials	0.00	400.00	-400.00	0.0%	0.00	4,000.00	-4,000.00	0.0%	5,400.00
56200 · Decorations	161.18	100.00	61.18	161.2%	1,146.83	2,875.00	-1,728.17	39.9%	5,175.00
56300 · Glass/China/Silver Replacement	0.00	1,950.00	-1,950.00	0.0%	4,826.94	5,850.00	-1,023.06	82.5%	7,800.00
56400 · Linens, Uniforms & Mats	8,341.36	8,230.00	111.36	101.4%	55,305.24	62,250.00	-6,944.76	88.8%	103,840.00
56800 · Bank Fees & Credit Card Charges	40.00	200.00	-160.00	20.0%	763.05	1,775.00	-1,011.95	43.0%	2,825.00
57001 · Feed & Supplements	5,384.58	5,600.00	-215.42	96.2%	20,105.99	39,200.00	-19,094.01	51.3%	67,200.00
57200 · Equipment Maintenance Agreement	1,840.67	735.82	1,104.85	250.2%	6,471.96	5,730.74	741.22	112.9%	8,489.84
57250 · Software Supplies & Services	0.00	50.00	-50.00	0.0%	30,187.48	25,850.00	4,337.48	116.8%	26,100.00
57300 · Software & Upgrades	16,301.58	7,523.00	8,778.58	216.7%	43,346.67	27,661.00	15,685.67	156.7%	40,276.00
57400 · Stable Bedding	389.27	830.00	-440.73	46.9%	4,455.17	5,810.00	-1,354.83	76.7%	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	550.00	-550.00	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	18.41	250.00	-231.59	7.4%	2,072.23	8,550.00	-6,477.77	24.2%	11,850.00
58301 · Sports League Supplies									
58301.1 · Spt L Supplies-Yth Baseball	0.00	0.00	0.00	0.0%	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	0.00	0.00	0.00	0.0%	2,982.83	3,200.00	-217.17	93.2%	3,200.00
58301.5 · Spt L Supplies- Yth Hockey	3,849.22	2,000.00	1,849.22	192.5%	4,666.17	2,000.00	2,666.17	233.3%	2,500.00
58301.6 · Spt L Supplies- Yth Soccer	318.09	0.00	318.09	100.0%	708.09	0.00	708.09	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	4,167.31	2,000.00	2,167.31	208.4%	13,931.52	8,150.00	5,781.52	170.9%	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	0.00	0.00	0.00	0.0%	558.39	500.00	58.39	111.7%	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	50.00	-50.00	0.0%	0.00	50.00	-50.00	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

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	Jan 26	Budget	\$ Over Bu...	% of Budget	Jul '25 - Jan ...	YTD Budget	\$ Over Bu...	% of Budget	Annual Bud...
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	0.00	50.00	-50.00	0.0%	15,931.86	19,800.00	-3,868.14	80.5%	29,880.00
58501 · Lakes Maintenance	0.00	0.00	0.00	0.0%	0.00	1,400.00	-1,400.00	0.0%	2,150.00
58800 · Cash Over/Short	-5,044.01	1,986.92	-7,030.93	-253.9%	4,320.25	1,329.34	2,990.91	325.0%	3,233.47
59500 · Credit Card Commission	8,642.85	7,110.71	1,532.14	121.5%	65,634.27	56,659.27	8,975.00	115.8%	98,728.92
90008 · Bank Service Charges	30.00	0.00	30.00	100.0%	380.00	0.00	380.00	100.0%	0.00
Total Expense	756,644.19	736,971.14	19,673.05	102.7%	5,765,689.64	5,665,449.11	100,240.53	101.8%	9,603,270.48
Net Ordinary Income	-414,067.21	-355,237.44	-58,829.77	116.6%	5,643,186.30	6,460,970.99	-817,784.69	87.3%	4,701,432.90
Other Income/Expense									
Other Expense									
80000 · Reserve Expenditures	34,573.40	81,598.02	-47,024.62	42.4%	784,873.03	1,403,836.06	-618,963.03	55.9%	1,570,728.95
Total Other Expense	34,573.40	81,598.02	-47,024.62	42.4%	784,873.03	1,403,836.06	-618,963.03	55.9%	1,570,728.95
Net Other Income	-34,573.40	-81,598.02	47,024.62	42.4%	-784,873.03	-1,403,836.06	618,963.03	55.9%	-1,570,728.95
Net Income	-448,640.61	-436,835.46	-11,805.15	102.7%	4,858,313.27	5,057,134.93	-198,821.66	96.1%	3,130,703.95

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Filters applied on this Report:

Date: Last Month