
	<u>Feb 28, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Cash	
10001 · Petty Cash	17,200.00
10007 · CAB Deferred Operating Account	95,718.28
10009 · Bank of the Sierra	265,772.29
10021 · CAB - Operating	<u>3,196,393.10</u>
Total 10000 · Operating Cash	3,575,083.67
10100 · Reserve Cash	
10104 · Edward Jones Investments	2,423,000.00
10105 · CAB - Reserves Acct	2,933,539.09
10106 · Edward Jones Cash	<u>1,470.17</u>
Total 10100 · Reserve Cash	<u>5,358,009.26</u>
Total Checking/Savings	8,933,092.93
Accounts Receivable	
11000 · Accounts Receivable	
11600 · Assessments Receivable	3,998,114.59
11605 · Allowance for Doubtful Accounts	(1,902,379.84)
11609 · Penalty, Fees, interest - Assmt	282,922.75
11610 · ECC Fines Receivable	9,125.00
11710 · Other Receivables	27,455.42
11900 · NSF Receivable	504.13
12250 · Rules Violation Receivable	210.00
12400 · Outside Accounts Receivable	<u>5,594.37</u>
Total 11000 · Accounts Receivable	<u>2,421,546.42</u>
Total Accounts Receivable	2,421,546.42

Bear Valley Springs Association
Balance Sheet
As of February 28, 2026

	<u>Feb 28, 26</u>
Other Current Assets	
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	6,833.09
13103 · Bar Beer	2,436.48
13104 · Bar Wine	3,673.84
13108 · Bar - Non-Alcoholic	<u>5,623.24</u>
Total 13100 · Bar	18,566.65
13200 · Mulligan Room	
13201 · MR Food	10,903.33
13202 · MR Liquor	571.06
13203 · MR Beer	1,257.40
13204 · MR Wine	93.87
13208 · Mulligan Rm - Non-Alcoholic bev	<u>4,999.75</u>
Total 13200 · Mulligan Room	17,825.41
13400 · Golf Shop	20,057.91
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	162.42
13600 · Whiting Center - Other	<u>(48.50)</u>
Total 13600 · Whiting Center	113.92
13800 · Restaurant	
13801 · Restaurant Food	<u>16,025.59</u>
Total 13800 · Restaurant	<u>16,025.59</u>
Total 13000 · Inventory	72,589.48
14000 · Prepaid Insurance	64,426.48
14002 · Prepaid Property Taxes	14,726.66
14004 · Prepaid Expenses	<u>6,472.34</u>
Total Other Current Assets	<u>158,214.96</u>
Total Current Assets	<u>11,512,854.31</u>
TOTAL ASSETS	<u><u>11,512,854.31</u></u>

	Feb 28, 26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	203,551.09
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Total 20000 · Accounts Payable	203,551.09
20010 · Accounts Payable - Reserve	18,204.00
21501 · ECC Refundable Deposits	99,285.00
21502 · Amenity Cards Payable	71,925.00
21600 · Renters Card Deposits	12,200.00
	<hr/>
Total Accounts Payable	405,165.09
Other Current Liabilities	
20105 · Gift Certificates Payable	18,269.49
20115 · Tips Payable	585.43
20119 · Deposit- RecDesk	(1,792.38)
20120 · Deposit - Future Events	1,250.00
20200 · Payroll Payable	129,168.51
20207 · 401K Plan - Employer	5,967.32
20401 · Payroll Taxes Payable	23,456.99
20501 · Accrued Vacation Earned Payable	153,145.96
20600 · Accrued Sales Tax Payable	16,395.93
20900 · Prepaid Assessment	131,448.65
20901 · Deferred Revenue- Water TransCR	(33,327.09)
22000 · Contract Liabilites	5,870,588.00
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Total Other Current Liabilities	6,315,156.81
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Total Current Liabilities	6,720,321.90
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Total Liabilities	6,720,321.90

Bear Valley Springs Association
Balance Sheet
As of February 28, 2026

	<u>Feb 28, 26</u>
Equity	
29050 · Designated Reserves	
29059 · Interest and Dividends EJ	96,325.18
29060 · Unrealized (Gain)\Loss	1,293.61
29065 · Interest and Dividends CAB	<u>11,492.33</u>
Total 29050 · Designated Reserves	109,111.12
Net Income	<u>4,683,421.29</u>
Total Equity	<u>4,792,532.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,512,854.31</u></u>

Bear Valley Springs Association
Reconciliation Summary
10007 · CAB Deferred Operating Account, Period Ending 02/28/2026

	<u>Feb 28, 26</u>
Beginning Balance	94,986.96
Cleared Transactions	
Checks and Payments - 4 items	(10,360.00)
Deposits and Credits - 23 items	<u>12,001.04</u>
Total Cleared Transactions	<u>1,641.04</u>
Cleared Balance	<u><u>96,628.00</u></u>
Uncleared Transactions	
Checks and Payments - 2 items	(1,099.72)
Deposits and Credits - 1 item	<u>190.00</u>
Total Uncleared Transactions	<u>(909.72)</u>
Register Balance as of 02/28/2026	<u><u>95,718.28</u></u>
New Transactions	
Deposits and Credits - 9 items	<u>7,796.20</u>
Total New Transactions	<u>7,796.20</u>
Ending Balance	<u><u>103,514.48</u></u>

Bear Valley Springs Association
Reconciliation Summary
10009 · Bank of the Sierra, Period Ending 02/28/2026

	<u>Feb 28, 26</u>
Beginning Balance	279,233.77
Cleared Transactions	
Checks and Payments - 22 items	(8,431.68)
Deposits and Credits - 162 items	<u>2,000.00</u>
Total Cleared Transactions	<u>(6,431.68)</u>
Cleared Balance	<u><u>272,802.09</u></u>
Uncleared Transactions	
Checks and Payments - 18 items	(7,031.05)
Deposits and Credits - 2 items	<u>1.25</u>
Total Uncleared Transactions	<u>(7,029.80)</u>
Register Balance as of 02/28/2026	<u><u>265,772.29</u></u>
New Transactions	
Checks and Payments - 7 items	(5,846.09)
Deposits and Credits - 76 items	<u>0.00</u>
Total New Transactions	<u>(5,846.09)</u>
Ending Balance	<u><u>259,926.20</u></u>

Bear Valley Springs Association
Reconciliation Summary
10021 · CAB - Operating, Period Ending 02/28/2026

	Feb 28, 26
Beginning Balance	3,466,562.30
Cleared Transactions	
Checks and Payments - 111 items	(665,825.49)
Deposits and Credits - 250 items	479,174.75
Total Cleared Transactions	(186,650.74)
Cleared Balance	3,279,911.56
Uncleared Transactions	
Checks and Payments - 68 items	(122,959.76)
Deposits and Credits - 15 items	39,441.30
Total Uncleared Transactions	(83,518.46)
Register Balance as of 02/28/2026	3,196,393.10
New Transactions	
Checks and Payments - 56 items	(136,046.18)
Deposits and Credits - 102 items	208,674.45
Total New Transactions	72,628.27
Ending Balance	3,269,021.37

Bear Valley Springs Association
Reconciliation Summary
10105 · CAB - Reserves Acct, Period Ending 02/28/2026

	<u>Feb 28, 26</u>
Beginning Balance	3,001,696.31
Cleared Transactions	
Checks and Payments - 8 items	(12,616.80)
Deposits and Credits - 2 items	<u>1,173.39</u>
Total Cleared Transactions	<u>(11,443.41)</u>
Cleared Balance	<u><u>2,990,252.90</u></u>
Uncleared Transactions	
Checks and Payments - 5 items	(68,233.81)
Deposits and Credits - 1 item	<u>11,520.00</u>
Total Uncleared Transactions	<u>(56,713.81)</u>
Register Balance as of 02/28/2026	<u><u>2,933,539.09</u></u>
New Transactions	
Checks and Payments - 4 items	<u>(18,232.48)</u>
Total New Transactions	<u>(18,232.48)</u>
Ending Balance	<u><u>2,915,306.61</u></u>

03/20/26

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

	Feb 26	Budget	\$ Over Budget	% of Budget	Jul '25 - Feb 26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
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	165,434.51	195,930.00	-30,495.49	84.4%	1,582,485.59	1,815,844.00	-233,358.41	87.1%	2,713,348.00
30112 · Banquet Food Sales	775.00	8,500.00	-7,725.00	9.1%	42,158.05	38,800.00	3,358.05	108.7%	50,050.00
30100.1 · Food Sales - Other	235.75	165.00	70.75	142.9%	1,243.03	1,055.00	188.03	117.8%	1,480.00
Total 30100.1 · Food Sales	166,445.26	204,595.00	-38,149.74	81.4%	1,625,886.67	1,855,699.00	-229,812.33	87.6%	2,764,878.00
30100.2 · Merchandise Sales	1,503.58	1,200.00	303.58	125.3%	29,227.30	29,800.00	-572.70	98.1%	44,500.00
30100 · Operating - Taxable - Other	-3,419.65	-6,500.00	3,080.35	52.6%	-29,339.95	-46,000.00	16,660.05	63.8%	-72,000.00
Total 30100 · Operating - Taxable	164,529.19	199,295.00	-34,765.81	82.6%	1,625,774.02	1,839,499.00	-213,724.98	88.4%	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	13,417.70	21,800.00	-8,382.30	61.5%	135,978.05	174,956.00	-38,977.95	77.7%	259,004.00
30103 · Beer Sales	6,485.90	9,716.00	-3,230.10	66.8%	68,469.79	88,324.00	-19,854.21	77.5%	142,680.00
30104 · Wine Sales	5,523.77	8,324.00	-2,800.23	66.4%	54,207.14	68,780.00	-14,572.86	78.8%	98,832.00
30105 · Non Alcoholic Beverages	9,421.69	4,700.00	4,721.69	200.5%	101,722.30	92,788.00	8,934.30	109.6%	138,004.00
Total 30099 · Income - Taxable Sales	199,378.25	243,835.00	-44,456.75	81.8%	1,986,217.30	2,264,467.00	-278,249.70	87.7%	3,376,378.00
30204 · Instructional Fees - In	0.00	0.00	0.00	0.0%	200.00	0.00	200.00	100.0%	0.00
30205 · Range Balls	1,133.65	1,200.00	-66.35	94.5%	19,768.10	16,500.00	3,268.10	119.8%	26,600.00
30206 · Pull Car Rentals	0.00	25.00	-25.00	0.0%	0.00	205.00	-205.00	0.0%	270.00
30207 · Club Rentals	332.00	50.00	282.00	664.0%	600.00	500.00	100.00	120.0%	850.00
30210 · Private Cart Storage	333.34	2,600.00	-2,266.66	12.8%	1,333.36	2,600.00	-1,266.64	51.3%	2,600.00
30211 · Cart Rentals	3,299.30	3,900.00	-600.70	84.6%	60,774.20	56,300.00	4,474.20	107.9%	89,200.00
30212 · Guest Fees									
30212.1 · Guest Fee WC	661.58	250.00	411.58	264.6%	4,044.58	1,900.00	2,144.58	212.9%	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	125.00	-45.00	64.0%	200.00
30212 · Guest Fees - Other	0.00				5.00				
Total 30212 · Guest Fees	661.58	275.00	386.58	240.6%	11,390.58	9,025.00	2,365.58	126.2%	15,900.00
30215 · Golf Cart Trail Fees	5,227.99	39,000.00	-33,772.01	13.4%	12,406.84	40,875.00	-28,468.16	30.4%	40,875.00
30217 · Green Fees	4,040.50	3,100.00	940.50	130.3%	83,758.25	66,800.00	16,958.25	125.4%	96,300.00
30218 · Ranges - Campground Fees	90.00	0.00	90.00	100.0%	4,600.00	4,500.00	100.00	102.2%	6,000.00
30219 · Equipment Rental Income	0.00	0.00	0.00	0.0%	1,075.00	750.00	325.00	143.3%	1,000.00

03/20/26

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

	Feb 26	Budget	\$ Over Budget	% of Budget	Jul '25 - Feb 26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
30220 · Ground Maintenance	0.00	2,000.00	-2,000.00	0.0%	6,000.00	16,000.00	-10,000.00	37.5%	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	0.00	0.00	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%	968.00	600.00	368.00	161.3%	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	1,350.00	-1,350.00	0.0%	0.00	1,350.00	-1,350.00	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	1,350.00	-1,350.00	0.0%	7,587.00	16,050.00	-8,463.00	47.3%	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	5,131.39	6,900.00	-1,768.61	74.4%	84,758.20	55,150.00	29,608.20	153.7%	84,650.00
30231 · Amenity Card Fees	60.00	500.00	-440.00	12.0%	1,607.91	4,000.00	-2,392.09	40.2%	6,000.00
30233 · Service Provider	0.00	400.00	-400.00	0.0%	1,600.00	3,050.00	-1,450.00	52.5%	4,100.00
30234 · County Recreation Fund	150,750.86	77,500.00	73,250.86	194.5%	459,439.39	77,500.00	381,939.39	592.8%	155,000.00
30237 · Capital Project Labor Credit	6,857.75	14,613.00	-7,755.25	46.9%	49,270.21	121,407.00	-72,136.79	40.6%	182,595.00
30300 · Fishing & Boat Permits	75.00	150.00	-75.00	50.0%	2,013.22	1,700.00	313.22	118.4%	3,200.00
30303 · Arena & Ground Fees	15.00	250.00	-235.00	6.0%	3,990.00	3,150.00	840.00	126.7%	4,150.00
30304 · Cattle Board	0.00	0.00	0.00	0.0%	5,981.25	2,050.00	3,931.25	291.8%	2,450.00
30305 · Horse Board	16,030.08	18,300.00	-2,269.92	87.6%	123,092.33	146,400.00	-23,307.67	84.1%	219,600.00
30306 · Shavings	666.00	725.00	-59.00	91.9%	3,048.00	5,800.00	-2,752.00	52.6%	8,700.00
30307 · Turn-Out Fees	157.50	125.00	32.50	126.0%	329.25	1,000.00	-670.75	32.9%	1,500.00
30308 · Supplements - equesterian	150.00	20.00	130.00	750.0%	400.00	160.00	240.00	250.0%	240.00
30313 · Blanketing	100.00	50.00	50.00	200.0%	250.00	400.00	-150.00	62.5%	600.00
30400 · Rental Facilities	1,000.00	1,350.00	-350.00	74.1%	7,816.59	10,550.00	-2,733.41	74.1%	14,950.00
30497 · Interest Income - Deferred	3.72	2.00	1.72	186.0%	42.60	207.00	-164.40	20.6%	221.00
30500 · Interest Income - Operating	1,067.48	1,500.00	-432.52	71.2%	10,529.72	14,000.00	-3,470.28	75.2%	20,000.00
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	-429.60	0.00	-429.60	100.0%	110,520.10	120,000.00	-9,479.90	92.1%	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	-429.60	0.00	-429.60	100.0%	184,640.10	252,000.00	-67,359.90	73.3%	252,000.00
30505 · Miscellaneous Income	0.00	20.00	-20.00	0.0%	2,169.94	120.00	2,049.94	1,808.3%	225.00
30600 · Reservations									
30600.1 · Reservations Cub Lake	0.00	0.00	0.00	0.0%	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	0.00	150.00	-150.00	0.0%	466.00	885.00	-419.00	52.7%	1,210.00
30600.6 · Reservations Campgrounds	440.00	2,000.00	-1,560.00	22.0%	6,840.00	8,800.00	-1,960.00	77.7%	13,100.00

03/20/26

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

	Feb 26	Budget	\$ Over Budget	% of Budget	Jul '25 - Feb 26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
30600 · Reservations - Other	138.00	0.00	138.00	100.0%	994.00	0.00	994.00	100.0%	0.00
Total 30600 · Reservations	578.00	2,150.00	-1,572.00	26.9%	9,770.00	11,085.00	-1,315.00	88.1%	16,700.00
30601 · ECC Filing Fees	2,325.00	3,000.00	-675.00	77.5%	26,996.22	26,750.00	246.22	100.9%	38,750.00
30602 · ECC Fines	0.00	1,300.00	-1,300.00	0.0%	5,625.00	6,500.00	-875.00	86.5%	11,700.00
30603 · Inspection Fees	425.00	500.00	-75.00	85.0%	3,650.00	4,000.00	-350.00	91.3%	6,000.00
30604 · ECC - Engineering Fees	700.00	0.00	700.00	100.0%	3,650.00	0.00	3,650.00	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	40.00	0.00	40.00	100.0%	7,618.30	5,750.00	1,868.30	132.5%	5,750.00
30801.6 · Youth Soccer	15,645.00	13,000.00	2,645.00	120.3%	30,315.00	28,800.00	1,515.00	105.3%	30,000.00
30801 · Youth Sports - Other	726.00	0.00	726.00	100.0%	753.00	0.00	753.00	100.0%	0.00
Total 30801 · Youth Sports	16,411.00	13,000.00	3,411.00	126.2%	44,661.30	41,250.00	3,411.30	108.3%	59,400.00
30803 · Youth Programs									
30803.2 · Youth Program Trial Program	0.00				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	0.00	0.00	0.00	0.0%	1,067.00	350.00	717.00	304.9%	1,050.00
30804 · Adult Program	180.00	0.00	180.00	100.0%	951.20	0.00	951.20	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	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	2,570.00	2,100.00	470.00	122.4%	16,710.00	14,700.00	2,010.00	113.7%	23,100.00
30805.5 · Pool Life Guard Classes	1,050.00	700.00	350.00	150.0%	3,205.00	700.00	2,505.00	457.9%	4,200.00
30805.6 · Pool Off Season Swim	5,000.00	5,000.00	0.00	100.0%	15,000.00	15,000.00	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	8,620.00	7,800.00	820.00	110.5%	43,270.00	46,300.00	-3,030.00	93.5%	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	130.00	100.00	30.00	130.0%	1,185.00	800.00	385.00	148.1%	1,300.00
Total 30808 · Tennis	130.00	100.00	30.00	130.0%	-129.00	800.00	-929.00	-16.1%	3,200.00
Total 30800 · Sport League Fees	25,341.00	20,900.00	4,441.00	121.2%	89,820.50	88,700.00	1,120.50	101.3%	134,750.00
70001 · Reserve Assessments	124,484.50	124,484.50	0.00	100.0%	995,876.00	1,842,367.16	-846,491.16	54.1%	2,340,305.16

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	Feb 26	Budget	\$ Over Budget	% of Budget	Jul '25 - Feb 26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
70013 · Returned Check Charges	90.00	0.00	90.00	100.0%	1,235.00	0.00	1,235.00	100.0%	0.00
Total Income	550,075.29	572,074.50	-21,999.21	96.2%	12,649,524.97	13,345,695.72	-696,170.75	94.8%	15,395,936.72
Cost of Goods Sold									
40100 · Purchases - Food & Other	64,544.84	69,534.40	-4,989.56	92.8%	660,800.27	631,305.52	29,494.75	104.7%	947,706.84
40101 · Purchases - Liquor	826.27	3,110.00	-2,283.73	26.6%	17,383.99	22,049.00	-4,665.01	78.8%	32,415.50
40106 · Purchases - Beer	2,188.41	2,320.00	-131.59	94.3%	25,651.35	21,996.00	3,655.35	116.6%	37,008.00
40107 · Purchases - Wine	1,860.86	3,158.00	-1,297.14	58.9%	13,436.54	25,906.00	-12,469.46	51.9%	37,208.00
40108 · Purchases - Non-Alcoholic Bevgs	7,188.87	1,240.00	5,948.87	579.7%	48,346.86	25,207.00	23,139.86	191.8%	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	-2,503.39	0.00	-2,503.39	100.0%	-2,038.94	0.00	-2,038.94	100.0%	0.00
40201 · Inventory Adjustments - Liquor	1,492.95	0.00	1,492.95	100.0%	1,941.30	0.00	1,941.30	100.0%	0.00
40203 · Inventory Adjustments - Beer	581.93	0.00	581.93	100.0%	871.03	0.00	871.03	100.0%	0.00
40204 · Inventory Adjustments - Wine	-703.39	0.00	-703.39	100.0%	1,028.96	0.00	1,028.96	100.0%	0.00
40205 · Inventory Adjustments - Snacks	-48.20	0.00	-48.20	100.0%	-48.84	0.00	-48.84	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	-2,211.51	0.00	-2,211.51	100.0%	-3,581.14	0.00	-3,581.14	100.0%	0.00
Total COGS	73,217.64	79,362.40	-6,144.76	92.3%	763,791.38	726,563.52	37,227.86	105.1%	1,091,233.34
Gross Profit	476,857.65	492,712.10	-15,854.45	96.8%	11,885,733.59	12,619,132.20	-733,398.61	94.2%	14,304,703.38
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	211,029.19	246,602.61	-35,573.42	85.6%	2,052,926.51	2,236,003.55	-183,077.04	91.8%	3,377,134.38
50102 · Payroll Expense - Salaried	82,123.32	89,123.32	-7,000.00	92.1%	713,084.81	762,107.25	-49,022.44	93.6%	1,150,430.25
50103 · Payroll Expense - OVERTIME	3,379.42	3,020.00	359.42	111.9%	39,105.92	26,710.00	12,395.92	146.4%	41,030.00
50200 · Payroll Taxes									
50201 · Social Security	20,044.40	25,275.40	-5,231.00	79.3%	192,356.04	202,203.20	-9,847.16	95.1%	303,304.80
50202 · Medicare	4,687.79	5,915.83	-1,228.04	79.2%	44,986.50	47,326.64	-2,340.14	95.1%	70,989.96
50203 · FUI	1,902.77	1,330.39	572.38	143.0%	6,457.87	10,643.08	-4,185.21	60.7%	15,964.64
50204 · CA SUI	7,382.26	1,709.65	5,672.61	431.8%	24,091.76	13,677.20	10,414.56	176.1%	20,515.76
Total 50200 · Payroll Taxes	34,017.22	34,231.27	-214.05	99.4%	267,892.17	273,850.12	-5,957.95	97.8%	410,775.16
50300 · Workers Compensation	17,172.01	9,942.21	7,229.80	172.7%	132,621.02	79,537.68	53,083.34	166.7%	119,306.52
50350 · Group Health Insurance	4,571.54	30,472.68	-25,901.14	15.0%	202,897.37	243,781.44	-40,884.07	83.2%	365,672.18
50400 · Retirement Contributions	3,842.34	7,267.45	-3,425.11	52.9%	62,594.28	58,139.60	4,454.68	107.7%	87,209.40
50410 · Vacations Benefits	10,472.32	12,202.03	-1,729.71	85.8%	67,419.15	97,616.24	-30,197.09	69.1%	146,424.36
50420 · Employee Meals	520.00	1,550.00	-1,030.00	33.5%	4,276.00	12,400.00	-8,124.00	34.5%	18,600.00
50100 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%	14,305.52	0.00	14,305.52	100.0%	0.00
Total 50100 · Payroll Expenses	367,127.36	434,411.57	-67,284.21	84.5%	3,557,122.75	3,790,145.88	-233,023.13	93.9%	5,716,582.25
50110 · Employee incentive Programs	0.00	100.00	-100.00	0.0%	39,894.02	40,750.00	-855.98	97.9%	41,150.00

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50510 · First Aid	165.56	0.00	165.56	100.0%	575.48	13,205.00	-12,629.52	4.4%	16,135.00
50512 · Drug Testing	0.00	60.00	-60.00	0.0%	0.00	180.00	-180.00	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	7,003.07	6,712.00	291.07	104.3%	46,036.12	48,980.00	-2,943.88	94.0%	71,595.00
51800 · Electricity	14,044.83	14,098.00	-53.17	99.6%	157,471.27	171,031.00	-13,559.73	92.1%	240,995.00
51900 · Natural Propane & Gas	14,505.36	14,338.00	167.36	101.2%	84,894.18	81,669.00	3,225.18	103.9%	127,520.00
52000 · Water - Potable	2,237.74	3,275.00	-1,037.26	68.3%	57,849.34	75,980.00	-18,130.66	76.1%	101,665.00
52001 · Sewer Fees	2,365.00	6,450.00	-4,085.00	36.7%	64,973.00	83,680.00	-18,707.00	77.6%	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	7,606.10	6,710.15	895.95	113.4%	55,353.12	49,577.80	5,775.32	111.6%	71,998.20
52200 · Telephone	3,108.96	3,103.00	5.96	100.2%	24,794.46	24,974.00	-179.54	99.3%	37,466.00
52300 · Office Supplies	1,465.06	1,508.00	-42.94	97.2%	11,186.87	11,557.00	-370.13	96.8%	18,399.00
52400 · Minor Equipment & Tools	2,265.09	3,272.50	-1,007.41	69.2%	27,784.30	28,015.00	-230.70	99.2%	41,430.00
52500 · Licenses, Fees & Subs	3,305.53	5,046.74	-1,741.21	65.5%	34,163.94	40,656.92	-6,492.98	84.0%	63,010.88
52501 · Conference, Seminars & Training	0.00	500.00	-500.00	0.0%	1,775.00	9,450.00	-7,675.00	18.8%	10,150.00
52600 · Postage & Shipping	18.18	-75.00	93.18	-24.2%	2,830.24	4,680.00	-1,849.76	60.5%	10,260.00
52801 · Committee Fees	150.00	75.00	75.00	200.0%	1,925.00	600.00	1,325.00	320.8%	900.00
52900 · Community Relations	331.31	580.00	-248.69	57.1%	4,077.61	4,640.00	-562.39	87.9%	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	3,565.35	4,000.00	-434.65	89.1%	56,609.88	32,000.00	24,609.88	176.9%	48,000.00
52910 · Employee Relations	493.83	870.00	-376.17	56.8%	7,661.91	15,960.00	-8,298.09	48.0%	20,440.00
53000 · Legal Fees	4,518.50	2,700.00	1,818.50	167.4%	66,281.89	23,700.00	42,581.89	279.7%	35,600.00
53001 · Golf Course Management Fees	62,441.68	62,441.00	0.68	100.0%	499,533.44	499,528.00	5.44	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%	383,253.04	282,288.00	100,965.04	135.8%	423,432.00
53301 · Travel	0.00	0.00	0.00	0.0%	0.00	3,900.00	-3,900.00	0.0%	5,600.00
53302 · Spoilage	1,276.06	175.00	1,101.06	729.2%	6,508.38	1,400.00	5,108.38	464.9%	2,100.00
53303 · Entertainment	1,800.00	2,450.00	-650.00	73.5%	20,700.00	18,950.00	1,750.00	109.2%	28,050.00
53400 · Property Taxes - Possessory	1,034.67	800.00	234.67	129.3%	7,035.35	6,400.00	635.35	109.9%	9,600.00
53410 · Property Taxes - Unsecured	2,646.99	2,200.00	446.99	120.3%	17,998.48	17,600.00	398.48	102.3%	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	3,537.05	2,347.16	1,189.89	150.7%	25,676.57	19,627.28	6,049.29	130.8%	29,015.92
54600 · Outside Services	21,392.20	16,042.00	5,350.20	133.4%	174,433.65	162,655.00	11,778.65	107.2%	245,586.00
54700 · Misc Expense	0.00	25.00	-25.00	0.0%	142.98	1,135.00	-992.02	12.6%	1,235.00
54710 · Payroll Services	3,371.06	3,000.00	371.06	112.4%	17,727.11	18,000.00	-272.89	98.5%	27,000.00
54800 · Equipment Repair & Maintenance									
54800.1 · Equipment Repair & Maint.Wght Rm	0.00	500.00	-500.00	0.0%	1,801.21	3,450.00	-1,648.79	52.2%	5,100.00
54800 · Equipment Repair & Maintenance - Other	3,092.07	1,905.00	1,187.07	162.3%	31,893.91	21,040.00	10,853.91	151.6%	29,710.00

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Total 54800 · Equipment Repair & Maintenance	3,092.07	2,405.00	687.07	128.6%	33,695.12	24,490.00	9,205.12	137.6%	34,810.00
54900 · Bad Debt	0.00	2,000.00	-2,000.00	0.0%	19,110.78	16,000.00	3,110.78	119.4%	200,000.00
55001 · Chemicals	2,455.80	3,800.00	-1,344.20	64.6%	31,097.41	37,300.00	-6,202.59	83.4%	52,500.00
55003 · Sand & Gravel	0.00	3,000.00	-3,000.00	0.0%	12,157.27	19,450.00	-7,292.73	62.5%	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	2,774.15	2,730.00	44.15	101.6%	18,750.69	22,540.00	-3,789.31	83.2%	34,060.00
55201 · Horse Trail Maintenance	0.00	0.00	0.00	0.0%	0.00	750.00	-750.00	0.0%	1,250.00
55300 · Janitorial Supplies	1,005.92	2,700.00	-1,694.08	37.3%	18,980.01	22,100.00	-3,119.99	85.9%	33,100.00
55700 · Pool Supplies	489.51	0.00	489.51	100.0%	779.03	500.00	279.03	155.8%	1,200.00
55900 · Non-Consummable Supplies	5,486.53	7,050.00	-1,563.47	77.8%	58,144.45	56,400.00	1,744.45	103.1%	84,600.00
56000 · Cleaning Supplies	0.00	200.00	-200.00	0.0%	0.00	1,600.00	-1,600.00	0.0%	2,400.00
56100 · Construction Materials	281.06	500.00	-218.94	56.2%	281.06	4,500.00	-4,218.94	6.2%	5,400.00
56200 · Decorations	294.35	300.00	-5.65	98.1%	1,441.18	3,175.00	-1,733.82	45.4%	5,175.00
56300 · Glass/China/Silver Replacement	1,821.05	0.00	1,821.05	100.0%	6,647.99	5,850.00	797.99	113.6%	7,800.00
56400 · Linens, Uniforms & Mats	7,309.30	6,710.00	599.30	108.9%	62,614.54	68,960.00	-6,345.46	90.8%	103,840.00
56800 · Bank Fees & Credit Card Charges	7.21	200.00	-192.79	3.6%	770.26	1,975.00	-1,204.74	39.0%	2,825.00
57001 · Feed & Supplements	2,740.84	5,600.00	-2,859.16	48.9%	22,846.83	44,800.00	-21,953.17	51.0%	67,200.00
57200 · Equipment Maintenance Agreement	644.08	485.82	158.26	132.6%	7,116.04	6,216.56	899.48	114.5%	8,489.84
57250 · Software Supplies & Services	1,941.10	50.00	1,891.10	3,882.2%	32,128.58	25,900.00	6,228.58	124.0%	26,100.00
57300 · Software & Upgrades	3,200.68	2,523.00	677.68	126.9%	46,547.35	30,184.00	16,363.35	154.2%	40,276.00
57400 · Stable Bedding	389.27	830.00	-440.73	46.9%	4,844.44	6,640.00	-1,795.56	73.0%	9,960.00
57600 · Shows & Events	0.00	50.00	-50.00	0.0%	0.00	100.00	-100.00	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	0.00	200.00	-200.00	0.0%	2,072.23	8,750.00	-6,677.77	23.7%	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	76.11	500.00	-423.89	15.2%	4,742.28	2,500.00	2,242.28	189.7%	2,500.00
58301.6 · Spt L Supplies- Yth Soccer	254.63	0.00	254.63	100.0%	962.72	0.00	962.72	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	330.74	500.00	-169.26	66.1%	14,262.26	8,650.00	5,612.26	164.9%	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

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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	600.00	-600.00	0.0%	0.00	650.00	-650.00	0.0%	650.00
58302.C · Evt Exp- Trial Programs	-272.00				-272.00	0.00	-272.00	100.0%	0.00
58302.D · Evt Exp- Fishing Seminar	0.00	750.00	-750.00	0.0%	470.06	1,650.00	-1,179.94	28.5%	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	-272.00	1,350.00	-1,622.00	-20.1%	15,659.86	21,150.00	-5,490.14	74.0%	29,880.00
58501 · Lakes Maintenance	618.13	0.00	618.13	100.0%	618.13	1,400.00	-781.87	44.2%	2,150.00
58800 · Cash Over/Short	-37.66	-408.46	370.80	9.2%	4,282.59	920.88	3,361.71	465.1%	3,233.47
59500 · Credit Card Commission	7,709.56	6,700.00	1,009.56	115.1%	73,343.83	63,359.27	9,984.56	115.8%	98,728.92
90008 · Bank Service Charges	10.00	0.00	10.00	100.0%	390.00	0.00	390.00	100.0%	0.00
Total Expense	621,974.86	681,976.48	-60,001.62	91.2%	6,387,664.50	6,347,425.59	40,238.91	100.6%	9,603,270.48
Net Ordinary Income	-145,117.21	-189,264.38	44,147.17	76.7%	5,498,069.09	6,271,706.61	-773,637.52	87.7%	4,701,432.90
Other Income/Expense									
Other Expense									
80000 · Reserve Expenditures	29,774.77	32,866.56	-3,091.79	90.6%	814,647.80	1,436,702.62	-622,054.82	56.7%	1,570,728.95
Total Other Expense	29,774.77	32,866.56	-3,091.79	90.6%	814,647.80	1,436,702.62	-622,054.82	56.7%	1,570,728.95
Net Other Income	-29,774.77	-32,866.56	3,091.79	90.6%	-814,647.80	-1,436,702.62	622,054.82	56.7%	-1,570,728.95
Net Income	-174,891.98	-222,130.94	47,238.96	78.7%	4,683,421.29	4,835,003.99	-151,582.70	96.9%	3,130,703.95

03/20/26

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

Filters applied on this Report:

Date: Last Month