
	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Cash	
10001 · Petty Cash	17,200.00
10007 · CAB Deferred Operating Account	108,225.91
10009 · Bank of the Sierra	257,826.44
10021 · CAB - Operating	<u>2,849,264.18</u>
Total 10000 · Operating Cash	3,232,516.53
10100 · Reserve Cash	
10104 · Edward Jones Investments	2,175,000.00
10105 · CAB - Reserves Acct	2,854,499.27
10106 · Edward Jones Cash	<u>251,241.88</u>
Total 10100 · Reserve Cash	<u>5,280,741.15</u>
Total Checking/Savings	8,513,257.68
Accounts Receivable	
11000 · Accounts Receivable	
11600 · Assessments Receivable	4,073,652.21
11605 · Allowance for Doubtful Accounts	(1,902,379.84)
11609 · Penalty, Fees, interest - Assmt	279,819.45
11610 · ECC Fines Receivable	16,925.00
11710 · Other Receivables	26,977.82
11900 · NSF Receivable	504.13
12250 · Rules Violation Receivable	210.00
12400 · Outside Accounts Receivable	<u>2,489.32</u>
Total 11000 · Accounts Receivable	<u>2,498,198.09</u>
Total Accounts Receivable	2,498,198.09
Other Current Assets	
12401 · IBS- House Charges Receivable	896.10

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

	<u>Mar 31, 26</u>
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	7,725.64
13103 · Bar Beer	2,945.91
13104 · Bar Wine	4,159.50
13108 · Bar - Non-Alcoholic	4,521.06
	<u>19,352.11</u>
Total 13100 · Bar	19,352.11
13200 · Mulligan Room	
13201 · MR Food	11,249.04
13202 · MR Liquor	264.47
13203 · MR Beer	1,870.39
13204 · MR Wine	41.62
13208 · Mulligan Rm - Non-Alcoholic bev	3,446.56
	<u>16,872.08</u>
Total 13200 · Mulligan Room	16,872.08
13400 · Golf Shop	19,434.70
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	101.65
	<u>101.65</u>
Total 13600 · Whiting Center	101.65
13800 · Restaurant	
13801 · Restaurant Food	16,391.91
	<u>16,391.91</u>
Total 13800 · Restaurant	16,391.91
Total 13000 · Inventory	72,152.45
14000 · Prepaid Insurance	(39,238.67)
14002 · Prepaid Property Taxes	11,045.00
14004 · Prepaid Expenses	5,633.93
14990 · Undeposited Funds	751.80
	<u>51,240.61</u>
Total Other Current Assets	51,240.61
Total Current Assets	<u>11,062,696.38</u>
TOTAL ASSETS	<u><u>11,062,696.38</u></u>

	Mar 31, 26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	332,828.07
	<hr/>
Total 20000 · Accounts Payable	332,828.07
20010 · Accounts Payable - Reserve	18,204.00
21501 · ECC Refundable Deposits	99,535.00
21502 · Amenity Cards Payable	72,725.00
21600 · Renters Card Deposits	12,200.00
	<hr/>
Total Accounts Payable	535,492.07
Other Current Liabilities	
20105 · Gift Certificates Payable	18,095.99
20115 · Tips Payable	(4,673.91)
20117 · Banquet Service Charge	10.74
20119 · Deposit- RecDesk	(7,945.75)
20120 · Deposit - Future Events	1,500.00
20200 · Payroll Payable	(2,734.39)
20203 · 401K Plan - Employee	(24,122.22)
20204 · 401 K Employee Loan Payable	(15,501.11)
20207 · 401K Plan - Employer	(6,445.14)
20401 · Payroll Taxes Payable	38,443.91
20501 · Accrued Vacation Earned Payable	147,069.63
20600 · Accrued Sales Tax Payable	20,150.80
20900 · Prepaid Assessment	131,448.65
20901 · Deferred Revenue- Water TransCR	(33,327.09)
22000 · Contract Liabilites	5,870,588.00
	<hr/>
Total Other Current Liabilities	6,132,558.11
	<hr/>
Total Current Liabilities	6,668,050.18
	<hr/>
Total Liabilities	6,668,050.18

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

	<u>Mar 31, 26</u>
Equity	
29050 · Designated Reserves	
29059 · Interest and Dividends EJ	96,695.75
29060 · Unrealized (Gain)\Loss	2,694.75
29065 · Interest and Dividends CAB	<u>12,781.06</u>
Total 29050 · Designated Reserves	112,171.56
Net Income	<u>4,282,474.64</u>
Total Equity	<u>4,394,646.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,062,696.38</u></u>

Bear Valley Springs Association
Reconciliation Summary
10007 · CAB Deferred Operating Account, Period Ending 03/31/2026

	<u>Mar 31, 26</u>
Beginning Balance	96,628.00
Cleared Transactions	
Checks and Payments - 2 items	(1,289.20)
Deposits and Credits - 22 items	<u>12,697.63</u>
Total Cleared Transactions	<u>11,408.43</u>
Cleared Balance	<u><u>108,036.43</u></u>
Uncleared Transactions	
Checks and Payments - 1 item	(0.52)
Deposits and Credits - 1 item	<u>190.00</u>
Total Uncleared Transactions	<u>189.48</u>
Register Balance as of 03/31/2026	<u><u>108,225.91</u></u>
New Transactions	
Checks and Payments - 2 items	(1,180.80)
Deposits and Credits - 22 items	<u>22,559.20</u>
Total New Transactions	<u>21,378.40</u>
Ending Balance	<u><u>129,604.31</u></u>

Bear Valley Springs Association
Reconciliation Summary
10009 · Bank of the Sierra, Period Ending 03/31/2026

	<u>Mar 31, 26</u>
Beginning Balance	272,802.09
Cleared Transactions	
Checks and Payments - 12 items	(7,172.31)
Deposits and Credits - 163 items	<u>395.52</u>
Total Cleared Transactions	<u>(6,776.79)</u>
Cleared Balance	<u><u>266,025.30</u></u>
Uncleared Transactions	
Checks and Payments - 18 items	(8,200.11)
Deposits and Credits - 6 items	<u>1.25</u>
Total Uncleared Transactions	<u>(8,198.86)</u>
Register Balance as of 03/31/2026	<u><u>257,826.44</u></u>
New Transactions	
Checks and Payments - 7 items	(4,521.09)
Deposits and Credits - 108 items	<u>12,799.00</u>
Total New Transactions	<u>8,277.91</u>
Ending Balance	<u><u>266,104.35</u></u>

Bear Valley Springs Association
Reconciliation Summary
10021 · CAB - Operating, Period Ending 03/31/2026

	<u>Mar 31, 26</u>
Beginning Balance	3,279,911.56
Cleared Transactions	
Checks and Payments - 160 items	(806,216.14)
Deposits and Credits - 278 items	422,555.05
Total Cleared Transactions	<u>(383,661.09)</u>
Cleared Balance	<u>2,896,250.47</u>
Uncleared Transactions	
Checks and Payments - 54 items	(55,165.99)
Deposits and Credits - 5 items	8,179.70
Total Uncleared Transactions	<u>(46,986.29)</u>
Register Balance as of 03/31/2026	<u>2,849,264.18</u>
New Transactions	
Checks and Payments - 94 items	(246,360.67)
Deposits and Credits - 144 items	242,179.48
Total New Transactions	<u>(4,181.19)</u>
Ending Balance	<u>2,845,082.99</u>

Bear Valley Springs Association
Reconciliation Summary
10105 · CAB - Reserves Acct, Period Ending 03/31/2026

	<u>Mar 31, 26</u>
Beginning Balance	2,990,252.90
Cleared Transactions	
Checks and Payments - 7 items	(85,728.55)
Deposits and Credits - 2 items	<u>1,288.73</u>
Total Cleared Transactions	<u>(84,439.82)</u>
Cleared Balance	<u><u>2,905,813.08</u></u>
Uncleared Transactions	
Checks and Payments - 3 items	(62,833.81)
Deposits and Credits - 1 item	<u>11,520.00</u>
Total Uncleared Transactions	<u>(51,313.81)</u>
Register Balance as of 03/31/2026	<u><u>2,854,499.27</u></u>
New Transactions	
Checks and Payments - 1 item	<u>(1,958.93)</u>
Total New Transactions	<u>(1,958.93)</u>
Ending Balance	<u><u>2,852,540.34</u></u>

04/23/26

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

	Mar 26	Budget	\$ Over Bu...	% of Bud...	Jul '25 - Mar...	YTD Budget	\$ Over Bu...	% of Bud...	Annual Budg...
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	202,716.68	193,130.00	9,586.68	105.0%	1,785,202.27	2,008,974.00	-223,771.73	88.9%	2,713,348.00
30112 · Banquet Food Sales	836.40	4,000.00	-3,163.60	20.9%	42,994.45	42,800.00	194.45	100.5%	50,050.00
30100.1 · Food Sales - Other	174.00	95.00	79.00	183.2%	1,417.03	1,150.00	267.03	123.2%	1,480.00
Total 30100.1 · Food Sales	203,727.08	197,225.00	6,502.08	103.3%	1,829,613.75	2,052,924.00	-223,310.25	89.1%	2,764,878.00
30100.2 · Merchandise Sales	3,507.46	1,800.00	1,707.46	194.9%	32,734.76	31,600.00	1,134.76	103.6%	44,500.00
30100 · Operating - Taxable - Other	-3,605.51	-6,500.00	2,894.49	55.5%	-32,945.46	-52,500.00	19,554.54	62.8%	-72,000.00
Total 30100 · Operating - Taxable	203,629.03	192,525.00	11,104.03	105.8%	1,829,403.05	2,032,024.00	-202,620.95	90.0%	2,737,378.00
30100.3 · Pool Merchandise	171.00	0.00	171.00	100.0%	237.00	120.00	117.00	197.5%	480.00
30101 · Liquor Sales - Taxable	15,051.91	19,256.00	-4,204.09	78.2%	151,029.96	194,212.00	-43,182.04	77.8%	259,004.00
30103 · Beer Sales	7,551.88	11,236.00	-3,684.12	67.2%	76,021.67	99,560.00	-23,538.33	76.4%	142,680.00
30104 · Wine Sales	6,110.01	6,908.00	-797.99	88.4%	60,317.15	75,688.00	-15,370.85	79.7%	98,832.00
30105 · Non Alcoholic Beverages	12,929.63	8,956.00	3,973.63	144.4%	114,651.93	101,744.00	12,907.93	112.7%	138,004.00
Total 30099 · Income - Taxable Sales	245,443.46	238,881.00	6,562.46	102.7%	2,231,660.76	2,503,348.00	-271,687.24	89.1%	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	2,283.00	2,200.00	83.00	103.8%	22,051.10	18,700.00	3,351.10	117.9%	26,600.00
30206 · Pull Car Rentals	0.00	20.00	-20.00	0.0%	0.00	225.00	-225.00	0.0%	270.00
30207 · Club Rentals	34.50	50.00	-15.50	69.0%	634.50	550.00	84.50	115.4%	850.00
30210 · Private Cart Storage	166.67	0.00	166.67	100.0%	1,500.03	2,600.00	-1,099.97	57.7%	2,600.00
30211 · Cart Rentals	7,899.95	4,900.00	2,999.95	161.2%	68,674.15	61,200.00	7,474.15	112.2%	89,200.00
30212 · Guest Fees									
30212.1 · Guest Fee WC	429.00	350.00	79.00	122.6%	4,473.58	2,250.00	2,223.58	198.8%	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	150.00	-70.00	53.3%	200.00
30212 · Guest Fees - Other	0.00				5.00				

04/23/26

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

	Mar 26	Budget	\$ Over Bu...	% of Bud...	Jul '25 - Mar...	YTD Budget	\$ Over Bu...	% of Bud...	Annual Budg...
Total 30212 · Guest Fees	429.00	375.00	54.00	114.4%	11,819.58	9,400.00	2,419.58	125.7%	15,900.00
30215 · Golf Cart Trail Fees	6,037.83	0.00	6,037.83	100.0%	18,444.67	40,875.00	-22,430.33	45.1%	40,875.00
30217 · Green Fees	10,270.00	5,800.00	4,470.00	177.1%	94,028.25	72,600.00	21,428.25	129.5%	96,300.00
30218 · Ranges - Campground Fees	0.00	0.00	0.00	0.0%	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
30220 · Ground Maintenance	0.00	2,000.00	-2,000.00	0.0%	6,000.00	18,000.00	-12,000.00	33.3%	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	75.00	0.00	75.00	100.0%	1,325.00	1,700.00	-375.00	77.9%	3,450.00
30227.8 · Event Trial Events	-731.20				-731.20	0.00	-731.20	100.0%	0.00
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	500.00	0.00	500.00	100.0%	500.00	0.00	500.00	100.0%	1,200.00
30227.D · Event Cornhole	0.00	0.00	0.00	0.0%	0.00	1,350.00	-1,350.00	0.0%	1,350.00
30227.F · Event Fishing Seminar	0.00	800.00	-800.00	0.0%	0.00	1,800.00	-1,800.00	0.0%	3,300.00
Total 30227 · Event Income	-156.20	800.00	-956.20	-19.5%	7,430.80	16,850.00	-9,419.20	44.1%	32,700.00
30229 · ADU Fee	0.00	360.00	-360.00	0.0%	3,120.00	920.00	2,200.00	339.1%	2,360.00
30230 · Administrative Fees	13,574.86	7,200.00	6,374.86	188.5%	98,333.06	62,350.00	35,983.06	157.7%	84,650.00
30231 · Amenity Card Fees	220.00	500.00	-280.00	44.0%	1,827.91	4,500.00	-2,672.09	40.6%	6,000.00
30233 · Service Provider	250.00	200.00	50.00	125.0%	1,850.00	3,250.00	-1,400.00	56.9%	4,100.00
30234 · County Recreation Fund	0.00	0.00	0.00	0.0%	459,439.39	77,500.00	381,939.39	592.8%	155,000.00
30237 · Capital Project Labor Credit	7,841.75	15,395.00	-7,553.25	50.9%	57,111.96	136,802.00	-79,690.04	41.7%	182,595.00
30300 · Fishing & Boat Permits	330.00	350.00	-20.00	94.3%	2,343.22	2,050.00	293.22	114.3%	3,200.00
30303 · Arena & Ground Fees	90.00	250.00	-160.00	36.0%	4,080.00	3,400.00	680.00	120.0%	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	16,806.42	18,300.00	-1,493.58	91.8%	139,898.75	164,700.00	-24,801.25	84.9%	219,600.00
30306 · Shavings	700.00	725.00	-25.00	96.6%	3,748.00	6,525.00	-2,777.00	57.4%	8,700.00
30307 · Turn-Out Fees	157.25	125.00	32.25	125.8%	486.50	1,125.00	-638.50	43.2%	1,500.00
30308 · Supplements - equesterian	150.00	20.00	130.00	750.0%	550.00	180.00	370.00	305.6%	240.00
30313 · Blanketing	100.00	50.00	50.00	200.0%	350.00	450.00	-100.00	77.8%	600.00
30400 · Rental Facilities	1,277.99	1,100.00	177.99	116.2%	9,094.58	11,650.00	-2,555.42	78.1%	14,950.00
30497 · Interest Income - Deferred	4.43	3.00	1.43	147.7%	47.03	210.00	-162.97	22.4%	221.00

04/23/26

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

	Mar 26	Budget	\$ Over Bu...	% of Bud...	Jul '25 - Mar...	YTD Budget	\$ Over Bu...	% of Bud...	Annual Budg...
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	2,545.00	2,100.00	445.00	121.2%	19,255.00	16,800.00	2,455.00	114.6%	23,100.00
30805.5 · Pool Life Guard Classes	2,494.65	700.00	1,794.65	356.4%	5,699.65	1,400.00	4,299.65	407.1%	4,200.00
30805.6 · Pool Off Season Swim	5,000.00	5,000.00	0.00	100.0%	20,000.00	20,000.00	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	10,039.65	7,800.00	2,239.65	128.7%	53,309.65	54,100.00	-790.35	98.5%	71,100.00
30808 · Tennis									
30808.4 · Tennis Camps	115.00	0.00	115.00	100.0%	-1,199.00	0.00	-1,199.00	100.0%	1,900.00
30808 · Tennis - Other	30.00	100.00	-70.00	30.0%	1,215.00	900.00	315.00	135.0%	1,300.00
Total 30808 · Tennis	145.00	100.00	45.00	145.0%	16.00	900.00	-884.00	1.8%	3,200.00
Total 30800 · Sport League Fees	16,134.65	9,100.00	7,034.65	177.3%	105,955.15	97,800.00	8,155.15	108.3%	134,750.00
70001 · Reserve Assessments	124,484.50	124,484.50	0.00	100.0%	1,120,360.50	1,966,851.66	-846,491.16	57.0%	2,340,305.16
70013 · Returned Check Charges	90.00	0.00	90.00	100.0%	1,325.00	0.00	1,325.00	100.0%	0.00
Total Income	467,035.68	440,913.50	26,122.18	105.9%	13,116,560.65	13,786,609.22	-670,048.57	95.1%	15,395,936.72
Cost of Goods Sold									
40100 · Purchases - Food & Other	79,812.82	67,255.40	12,557.42	118.7%	740,613.09	698,560.92	42,052.17	106.0%	947,706.84
40101 · Purchases - Liquor	3,530.98	2,362.50	1,168.48	149.5%	20,914.97	24,411.50	-3,496.53	85.7%	32,415.50
40106 · Purchases - Beer	2,688.00	3,064.00	-376.00	87.7%	28,339.35	25,060.00	3,279.35	113.1%	37,008.00
40107 · Purchases - Wine	1,372.23	2,602.00	-1,229.77	52.7%	14,808.77	28,508.00	-13,699.23	51.9%	37,208.00
40108 · Purchases - Non-Alcoholic Bevg	4,883.59	2,266.00	2,617.59	215.5%	53,230.45	27,473.00	25,757.45	193.8%	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	-88.82	0.00	-88.82	100.0%	-2,127.76	0.00	-2,127.76	100.0%	0.00
40201 · Inventory Adjustments - Liquor	-585.96	0.00	-585.96	100.0%	1,355.34	0.00	1,355.34	100.0%	0.00
40203 · Inventory Adjustments - Beer	-1,122.42	0.00	-1,122.42	100.0%	-251.39	0.00	-251.39	100.0%	0.00
40204 · Inventory Adjustments - Wine	-433.41	0.00	-433.41	100.0%	595.55	0.00	595.55	100.0%	0.00
40205 · Inventory Adjustments - Snacks	0.00	0.00	0.00	0.0%	-48.84	0.00	-48.84	100.0%	0.00
40208 · Inventory Adjustment - Non-Alc	2,655.37	0.00	2,655.37	100.0%	-925.77	0.00	-925.77	100.0%	0.00
Total COGS	92,712.38	77,549.90	15,162.48	119.6%	856,503.76	804,113.42	52,390.34	106.5%	1,091,233.34

04/23/26

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

	Mar 26	Budget	\$ Over Bu...	% of Bud...	Jul '25 - Mar...	YTD Budget	\$ Over Bu...	% of Bud...	Annual Budg...
Gross Profit	374,323.30	363,363.60	10,959.70	103.0%	12,260,056.89	12,982,495.80	-722,438.91	94.4%	14,304,703.38
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	282,679.37	271,839.79	10,839.58	104.0%	2,335,605.88	2,507,843.34	-172,237.46	93.1%	3,377,134.38
50102 · Payroll Expense - Salaried	91,214.71	98,672.26	-7,457.55	92.4%	804,299.52	860,779.51	-56,479.99	93.4%	1,150,430.25
50103 · Payroll Expense - OVERTIME	8,692.20	3,270.00	5,422.20	265.8%	47,798.12	29,980.00	17,818.12	159.4%	41,030.00
50200 · Payroll Taxes									
50201 · Social Security	34,202.71	25,275.40	8,927.31	135.3%	226,558.75	227,478.60	-919.85	99.6%	303,304.80
50202 · Medicare	7,986.70	5,915.83	2,070.87	135.0%	52,973.20	53,242.47	-269.27	99.5%	70,989.96
50203 · FUI	2,062.06	1,330.39	731.67	155.0%	8,519.93	11,973.47	-3,453.54	71.2%	15,964.64
50204 · CA SUI	5,628.45	1,709.65	3,918.80	329.2%	29,720.21	15,386.85	14,333.36	193.2%	20,515.76
Total 50200 · Payroll Taxes	49,879.92	34,231.27	15,648.65	145.7%	317,772.09	308,081.39	9,690.70	103.1%	410,775.16
50300 · Workers Compensation	17,172.01	9,942.21	7,229.80	172.7%	149,793.03	89,479.89	60,313.14	167.4%	119,306.52
50350 · Group Health Insurance	18,817.95	30,472.68	-11,654.73	61.8%	221,715.32	274,254.12	-52,538.80	80.8%	365,672.18
50400 · Retirement Contributions	11,704.86	7,267.45	4,437.41	161.1%	74,299.14	65,407.05	8,892.09	113.6%	87,209.40
50410 · Vacations Benefits	10,055.18	12,202.03	-2,146.85	82.4%	77,474.33	109,818.27	-32,343.94	70.5%	146,424.36
50420 · Employee Meals	776.00	1,550.00	-774.00	50.1%	5,052.00	13,950.00	-8,898.00	36.2%	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	490,992.20	469,447.69	21,544.51	104.6%	4,048,114.95	4,259,593.57	-211,478.62	95.0%	5,716,582.25
50110 · Employee incentive Programs	0.00	100.00	-100.00	0.0%	39,894.02	40,850.00	-955.98	97.7%	41,150.00
50510 · First Aid	1,230.73	555.00	675.73	221.8%	1,806.21	13,760.00	-11,953.79	13.1%	16,135.00
50512 · Drug Testing	0.00	0.00	0.00	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	7,640.50	5,987.00	1,653.50	127.6%	53,676.62	54,967.00	-1,290.38	97.7%	71,595.00
51800 · Electricity	13,521.59	13,948.00	-426.41	96.9%	170,992.86	184,979.00	-13,986.14	92.4%	240,995.00
51900 · Natural Propane & Gas	9,337.39	12,699.00	-3,361.61	73.5%	94,231.57	94,368.00	-136.43	99.9%	127,520.00
52000 · Water - Potable	2,575.08	3,450.00	-874.92	74.6%	60,424.42	79,430.00	-19,005.58	76.1%	101,665.00
52001 · Sewer Fees	3,311.00	7,275.00	-3,964.00	45.5%	68,284.00	90,955.00	-22,671.00	75.1%	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	-46,514.90	0.00	-46,514.90	100.0%	355,002.27	184,000.00	171,002.27	192.9%	208,000.00
52100 · Trash	6,794.32	4,730.10	2,064.22	143.6%	62,147.44	54,307.90	7,839.54	114.4%	71,998.20
52200 · Telephone	3,448.91	3,153.00	295.91	109.4%	28,243.37	28,127.00	116.37	100.4%	37,466.00

04/23/26

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

	Mar 26	Budget	\$ Over Bu...	% of Bud...	Jul '25 - Mar...	YTD Budget	\$ Over Bu...	% of Bud...	Annual Budg...
52300 · Office Supplies	941.33	1,339.00	-397.67	70.3%	12,128.20	12,896.00	-767.80	94.0%	18,399.00
52400 · Minor Equipment & Tools	2,582.48	4,127.50	-1,545.02	62.6%	30,366.78	32,142.50	-1,775.72	94.5%	41,430.00
52500 · Licenses, Fees & Subs	4,507.61	4,571.74	-64.13	98.6%	38,671.55	45,228.66	-6,557.11	85.5%	63,010.88
52501 · Conference, Seminars & Training	2,333.00	200.00	2,133.00	1,166.5%	4,108.00	9,650.00	-5,542.00	42.6%	10,150.00
52600 · Postage & Shipping	500.00	1,105.00	-605.00	45.2%	3,330.24	5,785.00	-2,454.76	57.6%	10,260.00
52801 · Committee Fees	125.00	75.00	50.00	166.7%	2,050.00	675.00	1,375.00	303.7%	900.00
52900 · Community Relations	0.00	1,880.00	-1,880.00	0.0%	4,077.61	6,520.00	-2,442.39	62.5%	9,835.00
52901 · Disaster Planning	0.00	50.00	-50.00	0.0%	0.00	150.00	-150.00	0.0%	200.00
52905 · Contingency Fund Expense	0.00	4,000.00	-4,000.00	0.0%	56,609.88	36,000.00	20,609.88	157.2%	48,000.00
52910 · Employee Relations	502.61	870.00	-367.39	57.8%	8,164.52	16,830.00	-8,665.48	48.5%	20,440.00
53000 · Legal Fees	5,667.00	2,700.00	2,967.00	209.9%	71,948.89	26,400.00	45,548.89	272.5%	35,600.00
53001 · Golf Course Management Fees	62,441.68	62,441.00	0.68	100.0%	561,975.12	561,969.00	6.12	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%	431,159.67	317,574.00	113,585.67	135.8%	423,432.00
53301 · Travel	0.00	1,350.00	-1,350.00	0.0%	0.00	5,250.00	-5,250.00	0.0%	5,600.00
53302 · Spoilage	1,155.20	175.00	980.20	660.1%	7,663.58	1,575.00	6,088.58	486.6%	2,100.00
53303 · Entertainment	1,800.00	2,650.00	-850.00	67.9%	22,500.00	21,600.00	900.00	104.2%	28,050.00
53400 · Property Taxes - Possessory	1,034.67	800.00	234.67	129.3%	8,070.02	7,200.00	870.02	112.1%	9,600.00
53410 · Property Taxes - Unsecured	2,646.99	2,200.00	446.99	120.3%	20,645.47	19,800.00	845.47	104.3%	26,400.00
53600 · Advertising & Promotion	0.00	200.00	-200.00	0.0%	0.00	400.00	-400.00	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	2,450.94	2,347.16	103.78	104.4%	28,127.51	21,974.44	6,153.07	128.0%	29,015.92
54600 · Outside Services	27,239.32	16,717.00	10,522.32	162.9%	201,672.97	179,372.00	22,300.97	112.4%	245,586.00
54700 · Misc Expense	0.00	25.00	-25.00	0.0%	142.98	1,160.00	-1,017.02	12.3%	1,235.00
54710 · Payroll Services	1,881.16	2,000.00	-118.84	94.1%	19,608.27	20,000.00	-391.73	98.0%	27,000.00
54800 · Equipment Repair & Maintenance									
54800.1 · Equipment Repair & Maint.Wght Rm	0.00	0.00	0.00	0.0%	1,801.21	3,450.00	-1,648.79	52.2%	5,100.00
54800 · Equipment Repair & Maintenance - Other	3,007.85	2,180.00	827.85	138.0%	34,901.76	23,220.00	11,681.76	150.3%	29,710.00
Total 54800 · Equipment Repair & Maintenance	3,007.85	2,180.00	827.85	138.0%	36,702.97	26,670.00	10,032.97	137.6%	34,810.00
54900 · Bad Debt	0.00	178,000.00	-178,000.00	0.0%	19,110.78	194,000.00	-174,889.22	9.9%	200,000.00
55001 · Chemicals	2,032.92	3,800.00	-1,767.08	53.5%	33,130.33	41,100.00	-7,969.67	80.6%	52,500.00
55003 · Sand & Gravel	0.00	6,875.00	-6,875.00	0.0%	12,157.27	26,325.00	-14,167.73	46.2%	29,775.00
55004 · Flowers, Shrubs & Trees	272.31	600.00	-327.69	45.4%	1,768.33	1,800.00	-31.67	98.2%	2,400.00
55006 · Grass, Seeds & Sod	0.00	600.00	-600.00	0.0%	0.00	4,200.00	-4,200.00	0.0%	9,900.00
55200 · Maint Materials & Supplies	4,421.03	2,780.00	1,641.03	159.0%	23,171.72	25,320.00	-2,148.28	91.5%	34,060.00
55201 · Horse Trail Maintenance	0.00	250.00	-250.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,250.00

04/23/26

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

	Mar 26	Budget	\$ Over Bu...	% of Bud...	Jul '25 - Mar...	YTD Budget	\$ Over Bu...	% of Bud...	Annual Budg...
55300 · Janitorial Supplies	3,214.12	2,750.00	464.12	116.9%	22,194.13	24,850.00	-2,655.87	89.3%	33,100.00
55700 · Pool Supplies	0.00	500.00	-500.00	0.0%	779.03	1,000.00	-220.97	77.9%	1,200.00
55900 · Non-Consumable Supplies	7,869.39	7,050.00	819.39	111.6%	66,013.84	63,450.00	2,563.84	104.0%	84,600.00
56000 · Cleaning Supplies	0.00	200.00	-200.00	0.0%	0.00	1,800.00	-1,800.00	0.0%	2,400.00
56100 · Construction Materials	0.00	0.00	0.00	0.0%	281.06	4,500.00	-4,218.94	6.2%	5,400.00
56200 · Decorations	0.00	475.00	-475.00	0.0%	1,441.18	3,650.00	-2,208.82	39.5%	5,175.00
56300 · Glass/China/Silver Replacement	-387.57	0.00	-387.57	100.0%	6,260.42	5,850.00	410.42	107.0%	7,800.00
56400 · Linens, Uniforms & Mats	7,345.53	8,530.00	-1,184.47	86.1%	69,960.07	77,490.00	-7,529.93	90.3%	103,840.00
56800 · Bank Fees & Credit Card Charges	11.85	200.00	-188.15	5.9%	782.11	2,175.00	-1,392.89	36.0%	2,825.00
57001 · Feed & Supplements	0.00	5,600.00	-5,600.00	0.0%	22,846.83	50,400.00	-27,553.17	45.3%	67,200.00
57200 · Equipment Maintenance Agreement	447.95	485.82	-37.87	92.2%	7,563.99	6,702.38	861.61	112.9%	8,489.84
57250 · Software Supplies & Services	0.00	50.00	-50.00	0.0%	32,128.58	25,950.00	6,178.58	123.8%	26,100.00
57300 · Software & Upgrades	3,200.68	2,523.00	677.68	126.9%	49,748.03	32,707.00	17,041.03	152.1%	40,276.00
57400 · Stable Bedding	800.19	830.00	-29.81	96.4%	5,644.63	7,470.00	-1,825.37	75.6%	9,960.00
57600 · Shows & Events	0.00	0.00	0.00	0.0%	0.00	100.00	-100.00	0.0%	750.00
57701 · Background Investigations	0.00	300.00	-300.00	0.0%	0.00	850.00	-850.00	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	285.67	1,400.00	-1,114.33	20.4%	2,357.90	10,150.00	-7,792.10	23.2%	11,850.00
58301 · Sports League Supplies									
58301.1 · Spt L Supplies-Yth Baseball	270.54	0.00	270.54	100.0%	2,793.41	750.00	2,043.41	372.5%	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	705.70	0.00	705.70	100.0%	5,447.98	2,500.00	2,947.98	217.9%	2,500.00
58301.6 · Spt L Supplies- Yth Soccer	1,289.42	0.00	1,289.42	100.0%	2,252.14	0.00	2,252.14	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	2,265.66	0.00	2,265.66	100.0%	16,527.92	8,650.00	7,877.92	191.1%	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	1,277.79	0.00	1,277.79	100.0%	1,277.79	0.00	1,277.79	100.0%	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

04/23/26

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

	Mar 26	Budget	\$ Over Bu...	% of Bud...	Jul '25 - Mar...	YTD Budget	\$ Over Bu...	% of Bud...	Annual Budg...
58302.B · Evt Exp- Father Daughter Dance	0.00	0.00	0.00	0.0%	0.00	650.00	-650.00	0.0%	650.00
58302.C · Evt Exp- Trial Programs	-490.00				-762.00	0.00	-762.00	100.0%	0.00
58302.D · Evt Exp- Fishing Seminar	0.00	0.00	0.00	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	787.79	0.00	787.79	100.0%	16,447.65	21,150.00	-4,702.35	77.8%	29,880.00
58501 · Lakes Maintenance	0.00	0.00	0.00	0.0%	618.13	1,400.00	-781.87	44.2%	2,150.00
58800 · Cash Over/Short	-908.12	20.03	-928.15	-4,533.8%	3,374.47	940.91	2,433.56	358.6%	3,233.47
59500 · Credit Card Commission	9,797.26	7,404.41	2,392.85	132.3%	83,141.09	70,763.68	12,377.41	117.5%	98,728.92
90008 · Bank Service Charges	20.00	0.00	20.00	100.0%	410.00	0.00	410.00	100.0%	0.00
Total Expense	702,536.95	901,857.45	-199,320.50	77.9%	7,090,201.45	7,249,283.04	-159,081.59	97.8%	9,603,270.48
Net Ordinary Income	-328,213.65	-538,493.85	210,280.20	61.0%	5,169,855.44	5,733,212.76	-563,357.32	90.2%	4,701,432.90
Other Income/Expense									
Other Expense									
80000 · Reserve Expenditures	72,733.00	33,598.02	39,134.98	216.5%	887,380.80	1,470,300.64	-582,919.84	60.4%	1,570,728.95
Total Other Expense	72,733.00	33,598.02	39,134.98	216.5%	887,380.80	1,470,300.64	-582,919.84	60.4%	1,570,728.95
Net Other Income	-72,733.00	-33,598.02	-39,134.98	216.5%	-887,380.80	-1,470,300.64	582,919.84	60.4%	-1,570,728.95
Net Income	-400,946.65	-572,091.87	171,145.22	70.1%	4,282,474.64	4,262,912.12	19,562.52	100.5%	3,130,703.95

04/23/26

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

Filters applied on this Report:

Date: Last Month