Bear Valley Springs Association
Balance Sheet
As of April 30, 2026

	Apr 30, 26	
ASSETS		
Current Assets		
Checking/Savings		
10000 · Operating Cash		
10001 · Petty Cash	17,200.00	
10007 · CAB Deferred Operating Account	135,643.26	
10009 · Bank of the Sierra	265,400.29	
10021 · CAB - Operating	2,304,617.22	
Total 10000 · Operating Cash		2,722,860.77
10100 · Reserve Cash		
10104 · Edward Jones Investments	2,175,000.00	
10105 · CAB - Reserves Acct	2,851,319.39	
10106 · Edward Jones Cash	251,771.05	
Total 10100 · Reserve Cash		5,278,090.44
Total Checking/Savings		8,000,951.21
Accounts Receivable		
11000 · Accounts Receivable		
11600 · Assessments Receivable	4,110,705.86	
11605 · Allowance for Doubtful Accounts	(1,902,379.84)	
11609 · Penalty, Fees, interest - Assmt	273,949.65	
11610 · ECC Fines Receivable	30,225.00	
11710 · Other Receivables	26,977.82	
11900 · NSF Receivable	459.13	
12250 · Rules Violation Receivable	210.00	
12400 · Outside Accounts Receivable	8,007.00	
Total 11000 · Accounts Receivable		2,548,154.62
Total Accounts Receivable		2,548,154.62
Other Current Assets		
12401 · IBS- House Charges Receivable		1,759.97

Bear Valley Springs Association
Balance Sheet
As of April 30, 2026

	Apr 30, 26		
13000 · Inventory			
13100 · Bar			
13102 · Bar Liquor	8,557.85		
13103 · Bar Beer	3,327.02		
13104 · Bar Wine	3,507.84		
13108 · Bar - Non-Alcoholic	5,250.37		
Total 13100 · Bar		20,643.08	
13200 · Mulligan Room			
13201 · MR Food	12,114.98		
13202 · MR Liquor	555.96		
13203 · MR Beer	1,758.75		
13204 · MR Wine	78.25		
13208 · Mulligan Rm - Non-Alcoholic bev	5,160.71		
Total 13200 · Mulligan Room		19,668.65	
13400 · Golf Shop		18,420.68	
13600 · Whiting Center			
13605 · Whiting Center Snacks Non-Taxab	57.21		
Total 13600 · Whiting Center		57.21	
13800 · Restaurant			
13801 · Restaurant Food	15,749.50		
Total 13800 · Restaurant		15,749.50	
Total 13000 · Inventory			74,539.12
14000 · Prepaid Insurance			(103,803.99)
14002 · Prepaid Property Taxes			7,363.34
14004 · Prepaid Expenses			4,795.52
Total Other Current Assets			(15,346.04)
Total Current Assets			10,533,759.79
TOTAL ASSETS			10,533,759.79

Bear Valley Springs Association
Balance Sheet
As of April 30, 2026

		Apr 30, 26
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable		
20100 · Accounts Payable - Vendors	273,533.00	
Total 20000 · Accounts Payable		273,533.00
20010 · Accounts Payable - Reserve		18,204.00
21501 · ECC Refundable Deposits		92,335.00
21502 · Amenity Cards Payable		74,125.00
21600 · Renters Card Deposits		12,200.00
Total Accounts Payable		470,397.00
Other Current Liabilities		
20105 · Gift Certificates Payable		17,119.72
20115 · Tips Payable		(747.19)
20117 · Banquet Service Charge		70.74
20119 · Deposit- RecDesk		(3,634.51)
20120 · Deposit - Future Events		1,750.00
20200 · Payroll Payable		22,832.44
20203 · 401K Plan - Employee		(28,567.67)
20204 · 401 K Employee Loan Payable		(16,504.46)
20205 · Garnishments		200.00
20207 · 401K Plan - Employer		(6,445.14)
20401 · Payroll Taxes Payable		27,649.02
20501 · Accrued Vacation Earned Payable		145,663.92
20600 · Accrued Sales Tax Payable		19,751.04
20900 · Prepaid Assessment		131,448.65
20901 · Deferred Revenue- Water TransCR		(33,327.09)
22000 · Contract Liabilites		5,870,588.00
Total Other Current Liabilities		6,147,847.47
Total Current Liabilities		6,618,244.47
Total Liabilities		6,618,244.47

Bear Valley Springs Association
Balance Sheet
As of April 30, 2026

		Apr 30, 26
Equity		
29050 · Designated Reserves		
29059 · Interest and Dividends EJ	96,987.10	
29060 · Unrealized (Gain)\Loss	2,932.57	
29065 · Interest and Dividends CAB	13,986.35	
Total 29050 · Designated Reserves		113,906.02
Net Income		3,801,609.30
Total Equity		3,915,515.32
TOTAL LIABILITIES & EQUITY		10,533,759.79

Bear Valley Springs Association

Reconciliation Summary

10007 · CAB Deferred Operating Account, Period Ending 04/30/2026

		Apr 30, 26
Beginning Balance		108,036.43
Cleared Transactions		
Checks and Payments - 1 item	(1,180.00)	
Deposits and Credits - 26 items	28,788.15	
Total Cleared Transactions	27,608.15	
Cleared Balance		135,644.58
Uncleared Transactions		
Checks and Payments - 2 items	(1.32)	
Total Uncleared Transactions	(1.32)	
Register Balance as of 04/30/2026		135,643.26
New Transactions		
Checks and Payments - 1 item	(470.80)	
Deposits and Credits - 13 items	9,327.42	
Total New Transactions	8,856.62	
Ending Balance		144,499.88

Bear Valley Springs Association
Reconciliation Summary
10009 · Bank of the Sierra, Period Ending 04/30/2026

		Apr 30, 26
Beginning Balance		266,025.30
Cleared Transactions		
Checks and Payments - 11 items	(6,693.23)	
Deposits and Credits - 168 items	0.00	
Total Cleared Transactions	(6,693.23)	
Cleared Balance		259,332.07
Uncleared Transactions		
Checks and Payments - 17 items	(6,598.53)	
Deposits and Credits - 6 items	12,666.75	
Total Uncleared Transactions	6,068.22	
Register Balance as of 04/30/2026		265,400.29
New Transactions		
Checks and Payments - 7 items	(3,522.39)	
Deposits and Credits - 66 items	0.00	
Total New Transactions	(3,522.39)	
Ending Balance		261,877.90

Bear Valley Springs Association
Reconciliation Summary
10021 · CAB - Operating, Period Ending 04/30/2026

	Apr 30, 26	
Beginning Balance		2,896,250.47
Cleared Transactions		
Checks and Payments - 147 items	(933,405.66)	
Deposits and Credits - 262 items	392,947.40	
Total Cleared Transactions	(540,458.26)	
Cleared Balance		2,355,792.21
Uncleared Transactions		
Checks and Payments - 47 items	(71,132.54)	
Deposits and Credits - 9 items	19,957.55	
Total Uncleared Transactions	(51,174.99)	
Register Balance as of 04/30/2026		2,304,617.22
New Transactions		
Checks and Payments - 63 items	(154,429.46)	
Deposits and Credits - 99 items	182,415.96	
Total New Transactions	27,986.50	
Ending Balance		2,332,603.72

Bear Valley Springs Association
Reconciliation Summary
10105 · CAB - Reserves Acct, Period Ending 04/30/2026

		Apr 30, 26
Beginning Balance		2,905,813.08
Cleared Transactions		
Checks and Payments - 2 items	(4,385.17)	
Deposits and Credits - 2 items	1,205.29	
Total Cleared Transactions	(3,179.88)	
Cleared Balance		2,902,633.20
Uncleared Transactions		
Checks and Payments - 3 items	(62,833.81)	
Deposits and Credits - 1 item	11,520.00	
Total Uncleared Transactions	(51,313.81)	
Register Balance as of 04/30/2026		2,851,319.39
New Transactions		
Checks and Payments - 1 item	(7,825.00)	
Total New Transactions	(7,825.00)	
Ending Balance		2,843,494.39

05/15/26

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

	Apr 26	Budget	$ Over Bu...	% of Budg...	Jul '25 - Apr ...	YTD Budget	$ Over Bu...	% of Budg...	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	201,372.11	208,010.00	-6,637.89	96.8%	1,986,574.38	2,216,984.00	-230,409.62	89.6%	2,713,348.00
30112 · Banquet Food Sales	879.00	250.00	629.00	351.6%	43,873.45	43,050.00	823.45	101.9%	50,050.00
30100.1 · Food Sales - Other	145.50	140.00	5.50	103.9%	1,562.53	1,290.00	272.53	121.1%	1,480.00
Total 30100.1 · Food Sales	202,396.61	208,400.00	-6,003.39	97.1%	2,032,010.36	2,261,324.00	-229,313.64	89.9%	2,764,878.00
30100.2 · Merchandise Sales	3,432.01	2,900.00	532.01	118.3%	36,166.77	34,500.00	1,666.77	104.8%	44,500.00
30100 · Operating - Taxable - Other	-3,172.22	-6,500.00	3,327.78	48.8%	-36,117.68	-59,000.00	22,882.32	61.2%	-72,000.00
Total 30100 · Operating - Taxable	202,656.40	204,800.00	-2,143.60	99.0%	2,032,059.45	2,236,824.00	-204,764.55	90.8%	2,737,378.00
30100.3 · Pool Merchandise	0.00	0.00	0.00	0.0%	237.00	120.00	117.00	197.5%	480.00
30101 · Liquor Sales - Taxable	16,152.60	20,928.00	-4,775.40	77.2%	167,182.56	215,140.00	-47,957.44	77.7%	259,004.00
30103 · Beer Sales	7,384.44	12,708.00	-5,323.56	58.1%	83,406.11	112,268.00	-28,861.89	74.3%	142,680.00
30104 · Wine Sales	6,534.14	8,032.00	-1,497.86	81.4%	66,851.29	83,720.00	-16,868.71	79.9%	98,832.00
30105 · Non Alcoholic Beverages	11,530.19	9,640.00	1,890.19	119.6%	126,182.12	111,384.00	14,798.12	113.3%	138,004.00
Total 30099 · Income - Taxable Sales	244,257.77	256,108.00	-11,850.23	95.4%	2,475,918.53	2,759,456.00	-283,537.47	89.7%	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	2,499.25	2,200.00	299.25	113.6%	24,550.35	20,900.00	3,650.35	117.5%	26,600.00
30206 · Pull Car Rentals	0.00	15.00	-15.00	0.0%	0.00	240.00	-240.00	0.0%	270.00
30207 · Club Rentals	105.00	100.00	5.00	105.0%	739.50	650.00	89.50	113.8%	850.00
30210 · Private Cart Storage	0.00	0.00	0.00	0.0%	1,500.03	2,600.00	-1,099.97	57.7%	2,600.00
30211 · Cart Rentals	6,398.93	8,400.00	-2,001.07	76.2%	75,073.08	69,600.00	5,473.08	107.9%	89,200.00
30212 · Guest Fees									
30212.1 · Guest Fee WC	474.00	350.00	124.00	135.4%	4,947.58	2,600.00	2,347.58	190.3%	3,350.00
30212.2 · Guest Fee Pool	105.00	0.00	105.00	100.0%	7,316.00	7,000.00	316.00	104.5%	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	175.00	-95.00	45.7%	200.00
30212 · Guest Fees - Other	0.00				5.00				

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

	Apr 26	Budget	$ Over Bu...	% of Budg...	Jul '25 - Apr ...	YTD Budget	$ Over Bu...	% of Budg...	Annual Bud...
Total 30212 · Guest Fees	579.00	375.00	204.00	154.4%	12,398.58	9,775.00	2,623.58	126.8%	15,900.00
30215 · Golf Cart Trail Fees	898.00	0.00	898.00	100.0%	19,342.67	40,875.00	-21,532.33	47.3%	40,875.00
30217 · Green Fees	8,901.56	5,800.00	3,101.56	153.5%	102,929.81	78,400.00	24,529.81	131.3%	96,300.00
30218 · Ranges - Campground Fees	330.00	500.00	-170.00	66.0%	4,930.00	5,000.00	-70.00	98.6%	6,000.00
30219 · Equipment Rental Income	20.00	250.00	-230.00	8.0%	1,095.00	1,000.00	95.00	109.5%	1,000.00
30220 · Ground Maintenance	0.00	2,000.00	-2,000.00	0.0%	6,000.00	20,000.00	-14,000.00	30.0%	24,000.00
30227 · Event Income									
30227.1 · Event 4th of July	0.00	100.00	-100.00	0.0%	3,136.00	5,900.00	-2,764.00	53.2%	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	375.00	1,100.00	-725.00	34.1%	1,700.00	2,800.00	-1,100.00	60.7%	3,450.00
30227.8 · Event Trial Events	-448.00				-1,179.20	0.00	-1,179.20	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	868.00	0.00	868.00	100.0%	1,368.00	0.00	1,368.00	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	0.00	0.00	0.0%	0.00	1,800.00	-1,800.00	0.0%	3,300.00
Total 30227 · Event Income	795.00	1,200.00	-405.00	66.3%	8,225.80	18,050.00	-9,824.20	45.6%	32,700.00
30229 · ADU Fee	104.22	360.00	-255.78	29.0%	3,224.22	1,280.00	1,944.22	251.9%	2,360.00
30230 · Administrative Fees	7,846.80	7,200.00	646.80	109.0%	106,179.86	69,550.00	36,629.86	152.7%	84,650.00
30231 · Amenity Card Fees	380.00	500.00	-120.00	76.0%	2,207.91	5,000.00	-2,792.09	44.2%	6,000.00
30233 · Service Provider	0.00	450.00	-450.00	0.0%	1,850.00	3,700.00	-1,850.00	50.0%	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	7,879.67	15,395.00	-7,515.33	51.2%	64,991.63	152,197.00	-87,205.37	42.7%	182,595.00
30300 · Fishing & Boat Permits	370.00	350.00	20.00	105.7%	2,713.22	2,400.00	313.22	113.1%	3,200.00
30303 · Arena & Ground Fees	45.00	250.00	-205.00	18.0%	4,125.00	3,650.00	475.00	113.0%	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	16,135.00	18,300.00	-2,165.00	88.2%	156,033.75	183,000.00	-26,966.25	85.3%	219,600.00
30306 · Shavings	630.00	725.00	-95.00	86.9%	4,378.00	7,250.00	-2,872.00	60.4%	8,700.00
30307 · Turn-Out Fees	47.25	125.00	-77.75	37.8%	533.75	1,250.00	-716.25	42.7%	1,500.00
30308 · Supplements - equesterian	150.00	20.00	130.00	750.0%	700.00	200.00	500.00	350.0%	240.00
30313 · Blanketing	0.00	50.00	-50.00	0.0%	350.00	500.00	-150.00	70.0%	600.00
30400 · Rental Facilities	3,580.00	1,100.00	2,480.00	325.5%	12,674.58	12,750.00	-75.42	99.4%	14,950.00
30497 · Interest Income - Deferred	4.95	3.00	1.95	165.0%	51.98	213.00	-161.02	24.4%	221.00

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

	Apr 26	Budget	$ Over Bu...	% of Budg...	Jul '25 - Apr ...	YTD Budget	$ Over Bu...	% of Budg...	Annual Bud...
30500 · Interest Income - Operating	868.97	1,500.00	-631.03	57.9%	12,447.71	17,000.00	-4,552.29	73.2%	20,000.00
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	214.80	0.00	214.80	100.0%	111,103.50	120,000.00	-8,896.50	92.6%	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	214.80	0.00	214.80	100.0%	185,223.50	252,000.00	-66,776.50	73.5%	252,000.00
30505 · Miscellaneous Income	0.00	25.00	-25.00	0.0%	2,169.94	170.00	1,999.94	1,276.4%	225.00
30600 · Reservations									
30600.1 · Reservations Cub Lake	120.00	50.00	70.00	240.0%	910.00	850.00	60.00	107.1%	1,090.00
30600.2 · Reservations 4-island	320.00	0.00	320.00	100.0%	1,350.00	600.00	750.00	225.0%	1,300.00
30600.3 · Reservations Whiting Center	36.00	50.00	-14.00	72.0%	578.00	935.00	-357.00	61.8%	1,210.00
30600.6 · Reservations Campgrounds	355.00	1,000.00	-645.00	35.5%	7,865.00	11,200.00	-3,335.00	70.2%	13,100.00
30600 · Reservations - Other	369.00	0.00	369.00	100.0%	1,435.00	0.00	1,435.00	100.0%	0.00
Total 30600 · Reservations	1,200.00	1,100.00	100.00	109.1%	12,138.00	13,585.00	-1,447.00	89.3%	16,700.00
30601 · ECC Filing Fees	3,400.00	3,000.00	400.00	113.3%	32,126.22	32,750.00	-623.78	98.1%	38,750.00
30602 · ECC Fines	13,300.00	1,300.00	12,000.00	1,023.1%	26,725.00	9,100.00	17,625.00	293.7%	11,700.00
30603 · Inspection Fees	200.00	500.00	-300.00	40.0%	4,150.00	5,000.00	-850.00	83.0%	6,000.00
30604 · ECC - Engineering Fees	0.00	0.00	0.00	0.0%	3,650.00	0.00	3,650.00	100.0%	0.00
30800 · Sport League Fees									
30801 · Youth Sports									
30801.1 · Youth Basketball	170.00	0.00	170.00	100.0%	6,095.00	6,700.00	-605.00	91.0%	8,900.00
30801.2 · Youth Baseball	4,525.00	8,200.00	-3,675.00	55.2%	5,790.00	8,200.00	-2,410.00	70.6%	14,750.00
30801.3 · Youth Hockey	0.00	0.00	0.00	0.0%	7,618.30	5,750.00	1,868.30	132.5%	5,750.00
30801.5 · Youth Camps	7,912.50	0.00	7,912.50	100.0%	7,912.50	0.00	7,912.50	100.0%	0.00
30801.6 · Youth Soccer	0.00	0.00	0.00	0.0%	34,860.00	30,000.00	4,860.00	116.2%	30,000.00
30801 · Youth Sports - Other	0.00	0.00	0.00	0.0%	753.00	0.00	753.00	100.0%	0.00
Total 30801 · Youth Sports	12,607.50	8,200.00	4,407.50	153.8%	63,028.80	50,650.00	12,378.80	124.4%	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	160.00	0.00	160.00	100.0%	1,301.20	0.00	1,301.20	100.0%	0.00

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

	Apr 26	Budget	$ Over Bu...	% of Budg...	Jul '25 - Apr ...	YTD Budget	$ Over Bu...	% of Budg...	Annual Bud...
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	2,895.00	2,100.00	795.00	137.9%	22,150.00	18,900.00	3,250.00	117.2%	23,100.00
30805.5 · Pool Life Guard Classes	755.00	1,400.00	-645.00	53.9%	6,454.65	2,800.00	3,654.65	230.5%	4,200.00
30805.6 · Pool Off Season Swim	0.00	0.00	0.00	0.0%	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	3,650.00	3,500.00	150.00	104.3%	56,959.65	57,600.00	-640.35	98.9%	71,100.00
30808 · Tennis									
30808.4 · Tennis Camps	0.00	0.00	0.00	0.0%	-1,199.00	0.00	-1,199.00	100.0%	1,900.00
30808 · Tennis - Other	110.00	100.00	10.00	110.0%	1,325.00	1,000.00	325.00	132.5%	1,300.00
Total 30808 · Tennis	110.00	100.00	10.00	110.0%	126.00	1,000.00	-874.00	12.6%	3,200.00
Total 30800 · Sport League Fees	16,527.50	11,800.00	4,727.50	140.1%	122,482.65	109,600.00	12,882.65	111.8%	134,750.00
70001 · Reserve Assessments	124,484.50	124,484.50	0.00	100.0%	1,244,845.00	2,091,336.16	-846,491.16	59.5%	2,340,305.16
70013 · Returned Check Charges	55.00	0.00	55.00	100.0%	1,380.00	0.00	1,380.00	100.0%	0.00
Total Income	462,208.17	465,485.50	-3,277.33	99.3%	13,578,768.82	14,252,094.72	-673,325.90	95.3%	15,395,936.72
Cost of Goods Sold									
40050 · Beginning Inventory	-299.67				-299.67				
40100 · Purchases - Food & Other	78,877.44	71,980.80	6,896.64	109.6%	819,490.53	770,541.72	48,948.81	106.4%	947,706.84
40101 · Purchases - Liquor	3,628.88	2,440.00	1,188.88	148.7%	24,543.85	26,851.50	-2,307.65	91.4%	32,415.50
40106 · Purchases - Beer	3,175.92	3,620.00	-444.08	87.7%	31,515.27	28,680.00	2,835.27	109.9%	37,008.00
40107 · Purchases - Wine	1,720.13	3,024.00	-1,303.87	56.9%	16,528.90	31,532.00	-15,003.10	52.4%	37,208.00
40108 · Purchases - Non-Alcoholic Bevg	4,978.01	2,492.00	2,486.01	199.8%	58,208.46	29,965.00	28,243.46	194.3%	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	790.49	0.00	790.49	100.0%	-1,337.27	0.00	-1,337.27	100.0%	0.00
40201 · Inventory Adjustments - Liquor	-1,123.70	0.00	-1,123.70	100.0%	231.64	0.00	231.64	100.0%	0.00
40203 · Inventory Adjustments - Beer	-269.47	0.00	-269.47	100.0%	-520.86	0.00	-520.86	100.0%	0.00
40204 · Inventory Adjustments - Wine	615.03	0.00	615.03	100.0%	1,210.58	0.00	1,210.58	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	-2,443.46	0.00	-2,443.46	100.0%	-3,369.23	0.00	-3,369.23	100.0%	0.00

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	Apr 26	Budget	$ Over Bu...	% of Budg...	Jul '25 - Apr ...	YTD Budget	$ Over Bu...	% of Budg...	Annual Bud...
Total COGS	89,649.60	83,556.80	6,092.80	107.3%	946,153.36	887,670.22	58,483.14	106.6%	1,091,233.34
Gross Profit	372,558.57	381,928.70	-9,370.13	97.5%	12,632,615.46	13,364,424.50	-731,809.04	94.5%	14,304,703.38
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	242,184.34	266,140.68	-23,956.34	91.0%	2,577,790.22	2,773,984.02	-196,193.80	92.9%	3,377,134.38
50102 · Payroll Expense - Salaried	94,675.04	95,489.29	-814.25	99.1%	898,974.56	956,268.80	-57,294.24	94.0%	1,150,430.25
50103 · Payroll Expense - OVERTIME	5,260.44	3,120.00	2,140.44	168.6%	53,058.56	33,100.00	19,958.56	160.3%	41,030.00
50200 · Payroll Taxes									
50201 · Social Security	24,436.52	25,275.40	-838.88	96.7%	250,995.27	252,754.00	-1,758.73	99.3%	303,304.80
50202 · Medicare	5,715.88	5,915.83	-199.95	96.6%	58,689.08	59,158.30	-469.22	99.2%	70,989.96
50203 · FUI	3,894.80	1,330.39	2,564.41	292.8%	12,414.73	13,303.86	-889.13	93.3%	15,964.64
50204 · CA SUI	2,453.38	1,709.65	743.73	143.5%	32,173.59	17,096.50	15,077.09	188.2%	20,515.76
Total 50200 · Payroll Taxes	36,500.58	34,231.27	2,269.31	106.6%	354,272.67	342,312.66	11,960.01	103.5%	410,775.16
50300 · Workers Compensation	17,172.01	9,942.21	7,229.80	172.7%	166,965.04	99,422.10	67,542.94	167.9%	119,306.52
50350 · Group Health Insurance	26,099.24	30,472.68	-4,373.44	85.6%	247,814.56	304,726.80	-56,912.24	81.3%	365,672.18
50400 · Retirement Contributions	8,618.47	7,267.45	1,351.02	118.6%	82,917.61	72,674.50	10,243.11	114.1%	87,209.40
50410 · Vacations Benefits	11,229.56	12,202.03	-972.47	92.0%	88,703.89	122,020.30	-33,316.41	72.7%	146,424.36
50420 · Employee Meals	528.00	1,550.00	-1,022.00	34.1%	5,580.00	15,500.00	-9,920.00	36.0%	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	442,267.68	460,415.61	-18,147.93	96.1%	4,490,382.63	4,720,009.18	-229,626.55	95.1%	5,716,582.25
50110 · Employee incentive Programs	0.00	100.00	-100.00	0.0%	39,894.02	40,950.00	-1,055.98	97.4%	41,150.00
50510 · First Aid	1,037.92	1,025.00	12.92	101.3%	2,844.13	14,785.00	-11,940.87	19.2%	16,135.00
50512 · Drug Testing	310.00	0.00	310.00	100.0%	310.00	180.00	130.00	172.2%	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	6,725.64	4,652.00	2,073.64	144.6%	60,402.26	59,619.00	783.26	101.3%	71,595.00
51800 · Electricity	13,957.76	15,308.00	-1,350.24	91.2%	184,950.62	200,287.00	-15,336.38	92.3%	240,995.00
51900 · Natural Propane & Gas	7,986.12	11,899.00	-3,912.88	67.1%	102,217.69	106,267.00	-4,049.31	96.2%	127,520.00
52000 · Water - Potable	8,665.22	4,685.00	3,980.22	185.0%	69,089.64	84,115.00	-15,025.36	82.1%	101,665.00
52001 · Sewer Fees	10,922.00	8,075.00	2,847.00	135.3%	79,206.00	99,030.00	-19,824.00	80.0%	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	47,937.96	0.00	47,937.96	100.0%	402,940.23	184,000.00	218,940.23	219.0%	208,000.00

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	Apr 26	Budget	$ Over Bu...	% of Budg...	Jul '25 - Apr ...	YTD Budget	$ Over Bu...	% of Budg...	Annual Bud...
52100 · Trash	6,354.33	7,230.10	-875.77	87.9%	68,501.77	61,538.00	6,963.77	111.3%	71,998.20
52200 · Telephone	3,162.54	3,113.00	49.54	101.6%	31,405.91	31,240.00	165.91	100.5%	37,466.00
52300 · Office Supplies	1,875.58	1,481.00	394.58	126.6%	14,003.78	14,377.00	-373.22	97.4%	18,399.00
52400 · Minor Equipment & Tools	2,982.33	3,047.50	-65.17	97.9%	33,349.11	35,190.00	-1,840.89	94.8%	41,430.00
52500 · Licenses, Fees & Subs	2,783.21	7,108.74	-4,325.53	39.2%	41,454.76	52,337.40	-10,882.64	79.2%	63,010.88
52501 · Conference, Seminars & Training	0.00	0.00	0.00	0.0%	4,108.00	9,650.00	-5,542.00	42.6%	10,150.00
52600 · Postage & Shipping	0.00	675.00	-675.00	0.0%	3,330.24	6,460.00	-3,129.76	51.6%	10,260.00
52801 · Committee Fees	325.00	75.00	250.00	433.3%	2,375.00	750.00	1,625.00	316.7%	900.00
52900 · Community Relations	0.00	680.00	-680.00	0.0%	4,077.61	7,200.00	-3,122.39	56.6%	9,835.00
52901 · Disaster Planning	0.00	0.00	0.00	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	40,000.00	16,609.88	141.5%	48,000.00
52910 · Employee Relations	718.10	870.00	-151.90	82.5%	8,882.62	17,700.00	-8,817.38	50.2%	20,440.00
53000 · Legal Fees	7,571.50	2,700.00	4,871.50	280.4%	79,520.39	29,100.00	50,420.39	273.3%	35,600.00
53001 · Golf Course Management Fees	93,662.52	62,441.00	31,221.52	150.0%	655,637.64	624,410.00	31,227.64	105.0%	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%	479,066.30	352,860.00	126,206.30	135.8%	423,432.00
53301 · Travel	0.00	0.00	0.00	0.0%	0.00	5,250.00	-5,250.00	0.0%	5,600.00
53302 · Spoilage	1,149.31	175.00	974.31	656.7%	8,812.89	1,750.00	7,062.89	503.6%	2,100.00
53303 · Entertainment	2,250.00	2,150.00	100.00	104.7%	24,750.00	23,750.00	1,000.00	104.2%	28,050.00
53400 · Property Taxes - Possessory	1,034.67	800.00	234.67	129.3%	9,104.69	8,000.00	1,104.69	113.8%	9,600.00
53410 · Property Taxes - Unsecured	2,646.99	2,200.00	446.99	120.3%	23,292.46	22,000.00	1,292.46	105.9%	26,400.00
53600 · Advertising & Promotion	0.00	0.00	0.00	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	3,847.17	2,347.16	1,500.01	163.9%	31,974.68	24,321.60	7,653.08	131.5%	29,015.92
54600 · Outside Services	28,626.83	23,153.00	5,473.83	123.6%	230,299.80	202,525.00	27,774.80	113.7%	245,586.00
54700 · Misc Expense	3,106.77	25.00	3,081.77	12,427.1%	3,249.75	1,185.00	2,064.75	274.2%	1,235.00
54710 · Payroll Services	3,360.51	2,000.00	1,360.51	168.0%	22,968.78	22,000.00	968.78	104.4%	27,000.00
54800 · Equipment Repair & Maintenance									
54800.1 · Equipment Repair &Maint.Wght Rm	381.96	650.00	-268.04	58.8%	2,183.17	4,100.00	-1,916.83	53.2%	5,100.00
54800 · Equipment Repair & Maintenance - Oth...	9,968.26	2,205.00	7,763.26	452.1%	44,870.02	25,425.00	19,445.02	176.5%	29,710.00
Total 54800 · Equipment Repair & Maintenance	10,350.22	2,855.00	7,495.22	362.5%	47,053.19	29,525.00	17,528.19	159.4%	34,810.00
54900 · Bad Debt	18,502.62	2,000.00	16,502.62	925.1%	37,613.40	196,000.00	-158,386.60	19.2%	200,000.00
55001 · Chemicals	4,300.81	3,800.00	500.81	113.2%	37,431.14	44,900.00	-7,468.86	83.4%	52,500.00
55003 · Sand & Gravel	7,730.00	1,000.00	6,730.00	773.0%	19,887.27	27,325.00	-7,437.73	72.8%	29,775.00
55004 · Flowers, Shrubs & Trees	0.00	0.00	0.00	0.0%	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	4,800.00	-4,800.00	0.0%	9,900.00

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	Apr 26	Budget	$ Over Bu...	% of Budg...	Jul '25 - Apr ...	YTD Budget	$ Over Bu...	% of Budg...	Annual Bud...
55200 · Maint Materials & Supplies	2,148.51	3,230.00	-1,081.49	66.5%	25,320.23	28,550.00	-3,229.77	88.7%	34,060.00
55201 · Horse Trail Maintenance	0.00	0.00	0.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,250.00
55300 · Janitorial Supplies	3,035.03	2,800.00	235.03	108.4%	25,229.16	27,650.00	-2,420.84	91.2%	33,100.00
55700 · Pool Supplies	415.27	0.00	415.27	100.0%	1,194.30	1,000.00	194.30	119.4%	1,200.00
55900 · Non-Consummable Supplies	5,655.83	7,050.00	-1,394.17	80.2%	71,669.67	70,500.00	1,169.67	101.7%	84,600.00
56000 · Cleaning Supplies	0.00	200.00	-200.00	0.0%	0.00	2,000.00	-2,000.00	0.0%	2,400.00
56100 · Construction Materials	0.00	500.00	-500.00	0.0%	281.06	5,000.00	-4,718.94	5.6%	5,400.00
56200 · Decorations	0.00	350.00	-350.00	0.0%	1,441.18	4,000.00	-2,558.82	36.0%	5,175.00
56300 · Glass/China/Silver Replacement	1,226.45	1,950.00	-723.55	62.9%	7,486.87	7,800.00	-313.13	96.0%	7,800.00
56400 · Linens, Uniforms & Mats	5,929.34	8,260.00	-2,330.66	71.8%	75,889.41	85,750.00	-9,860.59	88.5%	103,840.00
56800 · Bank Fees & Credit Card Charges	35.66	200.00	-164.34	17.8%	817.77	2,375.00	-1,557.23	34.4%	2,825.00
57001 · Feed & Supplements	5,676.02	5,600.00	76.02	101.4%	28,522.85	56,000.00	-27,477.15	50.9%	67,200.00
57200 · Equipment Maintenance Agreement	484.23	565.82	-81.59	85.6%	8,048.22	7,268.20	780.02	110.7%	8,489.84
57250 · Software Supplies & Services	542.00	50.00	492.00	1,084.0%	32,670.58	26,000.00	6,670.58	125.7%	26,100.00
57300 · Software & Upgrades	4,659.02	2,523.00	2,136.02	184.7%	54,407.05	35,230.00	19,177.05	154.4%	40,276.00
57400 · Stable Bedding	389.27	830.00	-440.73	46.9%	6,033.90	8,300.00	-2,266.10	72.7%	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	0.00	0.00	0.0%	0.00	850.00	-850.00	0.0%	1,050.00
58200 · Craft Supplies	29.71	0.00	29.71	100.0%	29.71	0.00	29.71	100.0%	350.00
58300 · Recreational Supplies	1,169.10	300.00	869.10	389.7%	3,527.00	10,450.00	-6,923.00	33.8%	11,850.00
58301 · Sports League Supplies									
58301.1 · Spt L Supplies-Yth Baseball	0.00	0.00	0.00	0.0%	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	0.00	0.00	0.00	0.0%	5,447.98	2,500.00	2,947.98	217.9%	2,500.00
58301.6 · Spt L Supplies- Yth Soccer	2,526.86	4,500.00	-1,973.14	56.2%	4,779.00	4,500.00	279.00	106.2%	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	2,526.86	4,500.00	-1,973.14	56.2%	19,054.78	13,150.00	5,904.78	144.9%	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

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58302.7 · Evt Exp- Easter Break Act	73.86	950.00	-876.14	7.8%	1,351.65	950.00	401.65	142.3%	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	650.00	-650.00	0.0%	650.00
58302.C · Evt Exp- Trial Programs	-360.00				-1,122.00	0.00	-1,122.00	100.0%	0.00
58302.D · Evt Exp- Fishing Seminar	0.00	1,200.00	-1,200.00	0.0%	470.06	2,850.00	-2,379.94	16.5%	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	-286.14	2,150.00	-2,436.14	-13.3%	16,161.51	23,300.00	-7,138.49	69.4%	29,880.00
58501 · Lakes Maintenance	0.00	250.00	-250.00	0.0%	618.13	1,650.00	-1,031.87	37.5%	2,150.00
58800 · Cash Over/Short	-1,305.67	20.00	-1,325.67	-6,528.4%	2,068.80	960.91	1,107.89	215.3%	3,233.47
59500 · Credit Card Commission	8,894.57	8,244.60	649.97	107.9%	92,035.66	79,008.28	13,027.38	116.5%	98,728.92
90008 · Bank Service Charges	10.00	0.00	10.00	100.0%	420.00	0.00	420.00	100.0%	0.00
Total Expense	835,293.00	727,545.53	107,747.47	114.8%	7,925,494.45	7,976,828.57	-51,334.12	99.4%	9,603,270.48
Net Ordinary Income	-462,734.43	-345,616.83	-117,117.60	133.9%	4,707,121.01	5,387,595.93	-680,474.92	87.4%	4,701,432.90
Other Income/Expense									
Other Expense									
80000 · Reserve Expenditures	18,130.91	33,232.29	-15,101.38	54.6%	905,511.71	1,503,532.93	-598,021.22	60.2%	1,570,728.95
Total Other Expense	18,130.91	33,232.29	-15,101.38	54.6%	905,511.71	1,503,532.93	-598,021.22	60.2%	1,570,728.95
Net Other Income	-18,130.91	-33,232.29	15,101.38	54.6%	-905,511.71	-1,503,532.93	598,021.22	60.2%	-1,570,728.95
Net Income	-480,865.34	-378,849.12	-102,016.22	126.9%	3,801,609.30	3,884,063.00	-82,453.70	97.9%	3,130,703.95

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

Filters applied on this Report:

Date: Last Month