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	<u>May 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Cash	
10001 · Petty Cash	14,253.00
10007 · CAB Deferred Operating Account	153,447.01
10009 · Bank of the Sierra	263,585.27
10021 · CAB - Operating	1,782,199.57
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Total 10000 · Operating Cash	2,213,484.85
10100 · Reserve Cash	
10104 · Edward Jones Investments	1,745,000.00
10105 · CAB - Reserves Acct	2,824,158.97
10106 · Edward Jones Cash	692,312.36
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Total 10100 · Reserve Cash	5,261,471.33
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Total Checking/Savings	7,474,956.18
Accounts Receivable	
11000 · Accounts Receivable	
11600 · Assessments Receivable	4,206,636.06
11605 · Allowance for Doubtful Accounts	(1,902,379.84)
11609 · Penalty, Fees, interest - Assmt	272,997.55
11610 · ECC Fines Receivable	41,125.00
11710 · Other Receivables	26,677.82
11900 · NSF Receivable	459.13
12250 · Rules Violation Receivable	210.00
12400 · Outside Accounts Receivable	10,086.69
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Total 11000 · Accounts Receivable	2,655,812.41
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Total Accounts Receivable	2,655,812.41
Other Current Assets	
11755 · BVSACRFF RECV clearing	20,319.20
11760 · JR Golf Program-Clearing Acct	13,368.66

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

	<u>May 31, 26</u>
13000 · Inventory	
13100 · Bar	
13102 · Bar Liquor	8,326.40
13103 · Bar Beer	2,925.21
13104 · Bar Wine	3,230.14
13108 · Bar - Non-Alcoholic	<u>5,004.42</u>
Total 13100 · Bar	19,486.17
13200 · Mulligan Room	
13201 · MR Food	10,497.59
13202 · MR Liquor	433.73
13203 · MR Beer	1,290.92
13204 · MR Wine	75.63
13208 · Mulligan Rm - Non-Alcoholic bev	<u>4,470.35</u>
Total 13200 · Mulligan Room	16,768.22
13400 · Golf Shop	19,163.70
13600 · Whiting Center	
13605 · Whiting Center Snacks Non-Taxab	<u>48.26</u>
Total 13600 · Whiting Center	48.26
13800 · Restaurant	
13801 · Restaurant Food	<u>13,968.03</u>
Total 13800 · Restaurant	<u>13,968.03</u>
Total 13000 · Inventory	69,434.38
14000 · Prepaid Insurance	(103,535.42)
14002 · Prepaid Property Taxes	3,681.68
14004 · Prepaid Expenses	<u>3,957.11</u>
Total Other Current Assets	<u>7,225.61</u>
Total Current Assets	<u>10,137,994.20</u>
TOTAL ASSETS	<u><u>10,137,994.20</u></u>

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	<u>May 31, 26</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
20100 · Accounts Payable - Vendors	371,809.38
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Total 20000 · Accounts Payable	371,809.38
20010 · Accounts Payable - Reserve	18,204.00
21501 · ECC Refundable Deposits	102,085.00
21502 · Amenity Cards Payable	76,925.00
21600 · Renters Card Deposits	12,200.00
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Total Accounts Payable	581,223.38
Other Current Liabilities	
20105 · Gift Certificates Payable	17,896.35
20115 · Tips Payable	(3,029.70)
20117 · Banquet Service Charge	70.74
20119 · Deposit- RecDesk	(10,641.83)
20120 · Deposit - Future Events	1,368.00
20200 · Payroll Payable	56,102.13
20203 · 401K Plan - Employee	(54,066.66)
20204 · 401 K Employee Loan Payable	(19,514.51)
20205 · Garnishments	400.00
20207 · 401K Plan - Employer	(6,445.14)
20401 · Payroll Taxes Payable	39,172.34
20501 · Accrued Vacation Earned Payable	150,137.62
20600 · Accrued Sales Tax Payable	24,204.61
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	6,164,363.51
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Total Current Liabilities	6,745,586.89
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Total Liabilities	6,745,586.89

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

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	<u>May 31, 26</u>
Equity	
29050 · Designated Reserves	
29059 · Interest and Dividends EJ	108,483.63
29060 · Unrealized (Gain)\Loss	1,977.35
29065 · Interest and Dividends CAB	<u>15,232.12</u>
Total 29050 · Designated Reserves	125,693.10
Net Income	<u>3,266,714.21</u>
Total Equity	<u>3,392,407.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>10,137,994.20</u></u>

Bear Valley Springs Association  
Reconciliation Summary  
10007 · CAB Deferred Operating Account, Period Ending 05/31/2026

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	<u>May 31, 26</u>
Beginning Balance	135,644.58
Cleared Transactions	
Checks and Payments - 1 item	(1,611.00)
Deposits and Credits - 21 items	<u>19,885.55</u>
Total Cleared Transactions	<u>18,274.55</u>
Cleared Balance	<u><u>153,919.13</u></u>
Uncleared Transactions	
Checks and Payments - 3 items	<u>(472.12)</u>
Total Uncleared Transactions	<u>(472.12)</u>
Register Balance as of 05/31/2026	<u><u>153,447.01</u></u>
New Transactions	
Checks and Payments - 8 items	(1,725.00)
Deposits and Credits - 42 items	<u>1,692,896.80</u>
Total New Transactions	<u>1,691,171.80</u>
Ending Balance	<u><u>1,844,618.81</u></u>

Bear Valley Springs Association  
Reconciliation Summary  
10009 · Bank of the Sierra, Period Ending 05/31/2026

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	<u>May 31, 26</u>
Beginning Balance	259,332.07
Cleared Transactions	
Checks and Payments - 12 items	(3,943.09)
Deposits and Credits - 178 items	<u>8,113.75</u>
Total Cleared Transactions	<u>4,170.66</u>
Cleared Balance	<u><u>263,502.73</u></u>
Uncleared Transactions	
Checks and Payments - 15 items	(7,417.46)
Deposits and Credits - 1 item	<u>7,500.00</u>
Total Uncleared Transactions	<u>82.54</u>
Register Balance as of 05/31/2026	<u><u>263,585.27</u></u>
New Transactions	
Checks and Payments - 7 items	(3,540.22)
Deposits and Credits - 89 items	<u>115.00</u>
Total New Transactions	<u>(3,425.22)</u>
Ending Balance	<u><u>260,160.05</u></u>

Bear Valley Springs Association  
Reconciliation Summary  
10021 · CAB - Operating, Period Ending 05/31/2026

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	<u>May 31, 26</u>
Beginning Balance	2,355,792.21
Cleared Transactions	
Checks and Payments - 123 items	(867,285.82)
Deposits and Credits - 259 items	494,819.57
Total Cleared Transactions	<u>(372,466.25)</u>
Cleared Balance	<u>1,983,325.96</u>
Uncleared Transactions	
Checks and Payments - 83 items	(263,414.46)
Deposits and Credits - 27 items	62,288.07
Total Uncleared Transactions	<u>(201,126.39)</u>
Register Balance as of 05/31/2026	<u>1,782,199.57</u>
New Transactions	
Checks and Payments - 75 items	(571,864.11)
Deposits and Credits - 138 items	578,381.17
Total New Transactions	<u>6,517.06</u>
Ending Balance	<u>1,788,716.63</u>

Bear Valley Springs Association  
Reconciliation Summary  
10105 · CAB - Reserves Acct, Period Ending 05/31/2026

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	<u>May 31, 26</u>
Beginning Balance	2,902,633.20
Cleared Transactions	
Checks and Payments - 1 item	(7,825.00)
Deposits and Credits - 2 items	<u>1,245.77</u>
Total Cleared Transactions	<u>(6,579.23)</u>
Cleared Balance	<u><u>2,896,053.97</u></u>
Uncleared Transactions	
Checks and Payments - 4 items	(83,415.00)
Deposits and Credits - 1 item	<u>11,520.00</u>
Total Uncleared Transactions	<u>(71,895.00)</u>
Register Balance as of 05/31/2026	<u><u>2,824,158.97</u></u>
New Transactions	
Checks and Payments - 2 items	(92,006.25)
Deposits and Credits - 1 item	<u>4,000.00</u>
Total New Transactions	<u>(88,006.25)</u>
Ending Balance	<u><u>2,736,152.72</u></u>

06/18/26

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

	May 26	Budget	\$ Over Bud...	% of Budget	Jul '25 - May...	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
Ordinary Income/Expense									
Income									
30004 · Assessments Income	-94.80	0.00	-94.80	100.0%	8,372,998.11	8,172,517.56	200,480.55	102.5%	8,172,517.56
30099 · Income - Taxable Sales									
30100 · Operating - Taxable									
30100.1 · Food Sales									
30111 · Dining Room Food Sales	237,824.51	230,682.00	7,142.51	103.1%	2,224,398.89	2,447,666.00	-223,267.11	90.9%	2,713,348.00
30112 · Banquet Food Sales	4,525.20	2,500.00	2,025.20	181.0%	48,398.65	45,550.00	2,848.65	106.3%	50,050.00
30100.1 · Food Sales - Other	87.75	140.00	-52.25	62.7%	1,650.28	1,430.00	220.28	115.4%	1,480.00
Total 30100.1 · Food Sales	242,437.46	233,322.00	9,115.46	103.9%	2,274,447.82	2,494,646.00	-220,198.18	91.2%	2,764,878.00
30100.2 · Merchandise Sales	6,148.00	5,000.00	1,148.00	123.0%	42,314.77	39,500.00	2,814.77	107.1%	44,500.00
30100 · Operating - Taxable - Other	-4,284.45	-6,500.00	2,215.55	65.9%	-40,402.13	-65,500.00	25,097.87	61.7%	-72,000.00
Total 30100 · Operating - Taxable	244,301.01	231,822.00	12,479.01	105.4%	2,276,360.46	2,468,646.00	-192,285.54	92.2%	2,737,378.00
30100.3 · Pool Merchandise	6.00	60.00	-54.00	10.0%	243.00	180.00	63.00	135.0%	480.00
30101 · Liquor Sales - Taxable	19,667.50	21,488.00	-1,820.50	91.5%	186,850.06	236,628.00	-49,777.94	79.0%	259,004.00
30103 · Beer Sales	12,171.27	13,388.00	-1,216.73	90.9%	95,577.38	125,656.00	-30,078.62	76.1%	142,680.00
30104 · Wine Sales	6,417.83	8,144.00	-1,726.17	78.8%	73,269.12	91,864.00	-18,594.88	79.8%	98,832.00
30105 · Non Alcoholic Beverages	13,569.26	12,700.00	869.26	106.8%	139,751.38	124,084.00	15,667.38	112.6%	138,004.00
Total 30099 · Income - Taxable Sales	296,132.87	287,602.00	8,530.87	103.0%	2,772,051.40	3,047,058.00	-275,006.60	91.0%	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	2,323.75	2,600.00	-276.25	89.4%	26,874.10	23,500.00	3,374.10	114.4%	26,600.00
30206 · Pull Car Rentals	0.00	15.00	-15.00	0.0%	0.00	255.00	-255.00	0.0%	270.00
30207 · Club Rentals	72.00	100.00	-28.00	72.0%	811.50	750.00	61.50	108.2%	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	6,863.00	8,400.00	-1,537.00	81.7%	81,936.08	78,000.00	3,936.08	105.0%	89,200.00
30212 · Guest Fees	1,263.00	1,075.00	188.00	117.5%	13,661.58	10,850.00	2,811.58	125.9%	15,900.00
30215 · Golf Cart Trail Fees	883.00	0.00	883.00	100.0%	20,225.67	40,875.00	-20,649.33	49.5%	40,875.00
30217 · Green Fees	9,612.50	8,200.00	1,412.50	117.2%	112,542.31	86,600.00	25,942.31	130.0%	96,300.00
30218 · Ranges - Campground Fees	685.00	500.00	185.00	137.0%	5,615.00	5,500.00	115.00	102.1%	6,000.00
30219 · Equipment Rental Income	345.00	0.00	345.00	100.0%	1,440.00	1,000.00	440.00	144.0%	1,000.00
30220 · Ground Maintenance	0.00	2,000.00	-2,000.00	0.0%	6,000.00	22,000.00	-16,000.00	27.3%	24,000.00

06/18/26

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

	May 26	Budget	\$ Over Bud...	% of Budget	Jul '25 - May...	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
30227 · Event Income	5,213.00	6,300.00	-1,087.00	82.7%	13,438.80	24,350.00	-10,911.20	55.2%	32,700.00
30229 · ADU Fee	0.00	360.00	-360.00	0.0%	3,224.22	1,640.00	1,584.22	196.6%	2,360.00
30230 · Administrative Fees	13,394.12	7,600.00	5,794.12	176.2%	119,573.98	77,150.00	42,423.98	155.0%	84,650.00
30231 · Amenity Card Fees	110.00	500.00	-390.00	22.0%	2,317.91	5,500.00	-3,182.09	42.1%	6,000.00
30233 · Service Provider	250.00	200.00	50.00	125.0%	2,100.00	3,900.00	-1,800.00	53.8%	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	7,192.25	15,004.00	-7,811.75	47.9%	72,183.88	167,201.00	-95,017.12	43.2%	182,595.00
30300 · Fishing & Boat Permits	795.00	400.00	395.00	198.8%	3,508.22	2,800.00	708.22	125.3%	3,200.00
30303 · Arena & Ground Fees	4,397.00	250.00	4,147.00	1,758.8%	8,522.00	3,900.00	4,622.00	218.5%	4,150.00
30304 · Cattle Board	500.00	150.00	350.00	333.3%	6,481.25	2,200.00	4,281.25	294.6%	2,450.00
30305 · Horse Board	13,382.33	18,300.00	-4,917.67	73.1%	169,416.08	201,300.00	-31,883.92	84.2%	219,600.00
30306 · Shavings	456.00	725.00	-269.00	62.9%	4,834.00	7,975.00	-3,141.00	60.6%	8,700.00
30307 · Turn-Out Fees	157.25	125.00	32.25	125.8%	691.00	1,375.00	-684.00	50.3%	1,500.00
30308 · Supplements - equestrian	150.00	20.00	130.00	750.0%	850.00	220.00	630.00	386.4%	240.00
30313 · Blanketing	0.00	50.00	-50.00	0.0%	350.00	550.00	-200.00	63.6%	600.00
30400 · Rental Facilities	775.00	1,100.00	-325.00	70.5%	13,449.58	13,850.00	-400.42	97.1%	14,950.00
30497 · Interest Income - Deferred	6.13	4.00	2.13	153.3%	58.11	217.00	-158.89	26.8%	221.00
30500 · Interest Income - Operating	736.45	1,500.00	-763.55	49.1%	13,184.16	18,500.00	-5,315.84	71.3%	20,000.00
30501 · Assmnt Int Serv Chg Penalty									
30501.1 · Penalties	-325.20	0.00	-325.20	100.0%	110,778.30	120,000.00	-9,221.70	92.3%	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	-325.20	0.00	-325.20	100.0%	184,898.30	252,000.00	-67,101.70	73.4%	252,000.00
30505 · Miscellaneous Income	0.00	25.00	-25.00	0.0%	2,169.94	195.00	1,974.94	1,112.8%	225.00
30600 · Reservations	1,243.00	1,650.00	-407.00	75.3%	13,381.00	15,235.00	-1,854.00	87.8%	16,700.00
30601 · ECC Filing Fees	3,265.00	3,000.00	265.00	108.8%	35,391.22	35,750.00	-358.78	99.0%	38,750.00
30602 · ECC Fines	10,900.00	1,300.00	9,600.00	838.5%	37,625.00	10,400.00	27,225.00	361.8%	11,700.00
30603 · Inspection Fees	1,175.00	500.00	675.00	235.0%	5,325.00	5,500.00	-175.00	96.8%	6,000.00
30604 · ECC - Engineering Fees	1,525.00	0.00	1,525.00	100.0%	5,175.00	0.00	5,175.00	100.0%	0.00
30800 · Sport League Fees	8,700.00	12,250.00	-3,550.00	71.0%	131,182.65	121,850.00	9,332.65	107.7%	134,750.00
70001 · Reserve Assessments	124,484.50	124,484.50	0.00	100.0%	1,369,329.50	2,215,820.66	-846,491.16	61.8%	2,340,305.16
70013 · Returned Check Charges	0.00	0.00	0.00	0.0%	1,380.00	0.00	1,380.00	100.0%	0.00
Total Income	516,567.15	506,289.50	10,277.65	102.0%	14,095,335.97	14,758,384.22	-663,048.25	95.5%	15,395,936.72

06/18/26

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

	May 26	Budget	\$ Over Bud...	% of Budget	Jul '25 - May...	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
Cost of Goods Sold									
40100 · Purchases - Food & Other	92,328.31	79,867.56	12,460.75	115.6%	911,519.17	850,409.28	61,109.89	107.2%	947,706.84
40101 · Purchases - Liquor	3,005.16	2,657.50	347.66	113.1%	27,549.01	29,509.00	-1,959.99	93.4%	32,415.50
40106 · Purchases - Beer	1,813.09	3,576.00	-1,762.91	50.7%	33,328.36	32,256.00	1,072.36	103.3%	37,008.00
40107 · Purchases - Wine	1,696.65	3,064.00	-1,367.35	55.4%	18,225.55	34,596.00	-16,370.45	52.7%	37,208.00
40108 · Purchases - Non-Alcoholic Bevq	7,192.73	3,130.00	4,062.73	229.8%	65,401.19	33,095.00	32,306.19	197.6%	36,495.00
40109 · Purchases- Pool Merchandise	0.00	200.00	-200.00	0.0%	0.00	300.00	-300.00	0.0%	400.00
40200 · Inventory Adjustments - Food	2,655.84	0.00	2,655.84	100.0%	1,318.57	0.00	1,318.57	100.0%	0.00
40201 · Inventory Adjustments - Liquor	353.68	0.00	353.68	100.0%	585.32	0.00	585.32	100.0%	0.00
40203 · Inventory Adjustments - Beer	869.64	0.00	869.64	100.0%	348.78	0.00	348.78	100.0%	0.00
40204 · Inventory Adjustments - Wine	280.32	0.00	280.32	100.0%	1,490.90	0.00	1,490.90	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	936.31	0.00	936.31	100.0%	-2,432.92	0.00	-2,432.92	100.0%	0.00
<b>Total COGS</b>	<b>111,131.73</b>	<b>92,495.06</b>	<b>18,636.67</b>	<b>120.1%</b>	<b>1,057,285.09</b>	<b>980,165.28</b>	<b>77,119.81</b>	<b>107.9%</b>	<b>1,091,233.34</b>
<b>Gross Profit</b>	<b>405,435.42</b>	<b>413,794.44</b>	<b>-8,359.02</b>	<b>98.0%</b>	<b>13,038,050.88</b>	<b>13,778,218.94</b>	<b>-740,168.06</b>	<b>94.6%</b>	<b>14,304,703.38</b>
Expense									
50100 · Payroll Expenses									
50101 · Payroll expense - Hourly	250,915.17	293,228.74	-42,313.57	85.6%	2,828,705.39	3,067,212.76	-238,507.37	92.2%	3,377,134.38
50102 · Payroll Expense - Salaried	101,432.80	98,672.26	2,760.54	102.8%	1,000,407.36	1,054,941.06	-54,533.70	94.8%	1,150,430.25
50103 · Payroll Expense - OVERTIME	6,659.57	3,650.00	3,009.57	182.5%	59,718.13	36,750.00	22,968.13	162.5%	41,030.00
50200 · Payroll Taxes									
50201 · Social Security	39,665.94	25,275.40	14,390.54	156.9%	290,661.21	278,029.40	12,631.81	104.5%	303,304.80
50202 · Medicare	9,276.72	5,915.83	3,360.89	156.8%	67,965.80	65,074.13	2,891.67	104.4%	70,989.96
50203 · FUI	2,518.63	1,330.39	1,188.24	189.3%	14,933.36	14,634.25	299.11	102.0%	15,964.64
50204 · CA SUI	2,393.46	1,709.65	683.81	140.0%	34,567.05	18,806.15	15,760.90	183.8%	20,515.76
<b>Total 50200 · Payroll Taxes</b>	<b>53,854.75</b>	<b>34,231.27</b>	<b>19,623.48</b>	<b>157.3%</b>	<b>408,127.42</b>	<b>376,543.93</b>	<b>31,583.49</b>	<b>108.4%</b>	<b>410,775.16</b>
50300 · Workers Compensation	17,172.01	9,942.21	7,229.80	172.7%	184,137.05	109,364.31	74,772.74	168.4%	119,306.52
50350 · Group Health Insurance	25,586.63	30,472.68	-4,886.05	84.0%	273,401.19	335,199.48	-61,798.29	81.6%	365,672.18
50400 · Retirement Contributions	7,450.19	7,267.45	182.74	102.5%	90,367.80	79,941.95	10,425.85	113.0%	87,209.40
50410 · Vacations Benefits	11,036.64	12,202.03	-1,165.39	90.4%	99,740.53	134,222.33	-34,481.80	74.3%	146,424.36
50420 · Employee Meals	560.00	1,550.00	-990.00	36.1%	6,140.00	17,050.00	-10,910.00	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

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	May 26	Budget	\$ Over Bud...	% of Budget	Jul '25 - May...	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
Total 50100 · Payroll Expenses	474,667.76	491,216.64	-16,548.88	96.6%	4,965,050.39	5,211,225.82	-246,175.43	95.3%	5,716,582.25
50110 · Employee incentive Programs	374.25	100.00	274.25	374.3%	40,268.27	41,050.00	-781.73	98.1%	41,150.00
50510 · First Aid	58.30	0.00	58.30	100.0%	2,902.43	14,785.00	-11,882.57	19.6%	16,135.00
50512 · Drug Testing	0.00	0.00	0.00	0.0%	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	7,541.73	4,844.00	2,697.73	155.7%	67,943.99	64,463.00	3,480.99	105.4%	71,595.00
51800 · Electricity	13,921.55	18,725.00	-4,803.45	74.3%	198,872.17	219,012.00	-20,139.83	90.8%	240,995.00
51900 · Natural Propane & Gas	7,698.14	10,769.00	-3,070.86	71.5%	109,915.83	117,036.00	-7,120.17	93.9%	127,520.00
52000 · Water - Potable	8,503.68	4,855.00	3,648.68	175.2%	77,593.32	88,970.00	-11,376.68	87.2%	101,665.00
52001 · Sewer Fees	4,515.00	8,845.00	-4,330.00	51.0%	83,721.00	107,875.00	-24,154.00	77.6%	116,645.00
52002 · Water - Effluent	0.00	9,000.00	-9,000.00	0.0%	0.00	45,000.00	-45,000.00	0.0%	54,000.00
52003 · Water - Non-Potable	46,683.30	0.00	46,683.30	100.0%	449,623.53	184,000.00	265,623.53	244.4%	208,000.00
52100 · Trash	7,570.26	5,230.10	2,340.16	144.7%	76,072.03	66,768.10	9,303.93	113.9%	71,998.20
52200 · Telephone	3,238.88	3,113.00	125.88	104.0%	34,644.79	34,353.00	291.79	100.8%	37,466.00
52300 · Office Supplies	2,509.17	1,263.00	1,246.17	198.7%	16,512.95	15,640.00	872.95	105.6%	18,399.00
52400 · Minor Equipment & Tools	3,433.37	3,177.50	255.87	108.1%	36,782.48	38,367.50	-1,585.02	95.9%	41,430.00
52500 · Licenses, Fees & Subs	5,650.63	5,371.74	278.89	105.2%	47,105.39	57,709.14	-10,603.75	81.6%	63,010.88
52501 · Conference, Seminars & Training	336.00	500.00	-164.00	67.2%	4,444.00	10,150.00	-5,706.00	43.8%	10,150.00
52600 · Postage & Shipping	176.83	2,780.00	-2,603.17	6.4%	3,507.07	9,240.00	-5,732.93	38.0%	10,260.00
52801 · Committee Fees	250.00	75.00	175.00	333.3%	2,625.00	825.00	1,800.00	318.2%	900.00
52900 · Community Relations	2,876.16	680.00	2,196.16	423.0%	6,953.77	7,880.00	-926.23	88.2%	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	-15,000.00	4,000.00	-19,000.00	-375.0%	41,609.88	44,000.00	-2,390.12	94.6%	48,000.00
52910 · Employee Relations	525.60	1,070.00	-544.40	49.1%	9,408.22	18,770.00	-9,361.78	50.1%	20,440.00
53000 · Legal Fees	9,919.14	3,800.00	6,119.14	261.0%	89,439.53	32,900.00	56,539.53	271.9%	35,600.00
53001 · Golf Course Management Fees	62,441.68	62,441.00	0.68	100.0%	718,079.32	686,851.00	31,228.32	104.5%	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%	526,972.93	388,146.00	138,826.93	135.8%	423,432.00
53301 · Travel	0.00	350.00	-350.00	0.0%	0.00	5,600.00	-5,600.00	0.0%	5,600.00
53302 · Spoilage	785.69	175.00	610.69	449.0%	9,598.58	1,925.00	7,673.58	498.6%	2,100.00
53303 · Entertainment	3,800.00	2,150.00	1,650.00	176.7%	28,550.00	25,900.00	2,650.00	110.2%	28,050.00
53400 · Property Taxes - Possessory	1,034.67	800.00	234.67	129.3%	10,139.36	8,800.00	1,339.36	115.2%	9,600.00
53410 · Property Taxes - Unsecured	2,646.99	2,200.00	446.99	120.3%	25,939.45	24,200.00	1,739.45	107.2%	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	6,750.00	6,000.00	750.00	112.5%	12,350.00	13,000.00	-650.00	95.0%	13,000.00

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	May 26	Budget	\$ Over Bud...	% of Budget	Jul '25 - May...	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
54000 · Equipment Rental	2,605.55	2,347.16	258.39	111.0%	34,580.23	26,668.76	7,911.47	129.7%	29,015.92
54600 · Outside Services	48,992.73	20,958.00	28,034.73	233.8%	279,292.53	223,483.00	55,809.53	125.0%	245,586.00
54700 · Misc Expense	-3,085.95	25.00	-3,110.95	-12,343.8%	163.80	1,210.00	-1,046.20	13.5%	1,235.00
54710 · Payroll Services	1,463.57	2,000.00	-536.43	73.2%	24,432.35	24,000.00	432.35	101.8%	27,000.00
54800 · Equipment Repair & Maintenance	7,517.48	3,030.00	4,487.48	248.1%	54,570.67	32,555.00	22,015.67	167.6%	34,810.00
54900 · Bad Debt	0.00	2,000.00	-2,000.00	0.0%	37,613.40	198,000.00	-160,386.60	19.0%	200,000.00
55001 · Chemicals	2,176.05	3,800.00	-1,623.95	57.3%	39,607.19	48,700.00	-9,092.81	81.3%	52,500.00
55003 · Sand & Gravel	-1,605.00	2,450.00	-4,055.00	-65.5%	18,282.27	29,775.00	-11,492.73	61.4%	29,775.00
55004 · Flowers, Shrubs & Trees	139.37	600.00	-460.63	23.2%	1,907.70	2,400.00	-492.30	79.5%	2,400.00
55006 · Grass, Seeds & Sod	0.00	5,100.00	-5,100.00	0.0%	0.00	9,900.00	-9,900.00	0.0%	9,900.00
55200 · Maint Materials & Supplies	659.36	2,780.00	-2,120.64	23.7%	25,979.59	31,330.00	-5,350.41	82.9%	34,060.00
55201 · Horse Trail Maintenance	0.00	250.00	-250.00	0.0%	0.00	1,250.00	-1,250.00	0.0%	1,250.00
55300 · Janitorial Supplies	4,182.78	2,750.00	1,432.78	152.1%	29,411.94	30,400.00	-988.06	96.7%	33,100.00
55700 · Pool Supplies	688.27	200.00	488.27	344.1%	1,882.57	1,200.00	682.57	156.9%	1,200.00
55900 · Non-Consummable Supplies	7,881.24	7,050.00	831.24	111.8%	79,550.91	77,550.00	2,000.91	102.6%	84,600.00
56000 · Cleaning Supplies	0.00	200.00	-200.00	0.0%	0.00	2,200.00	-2,200.00	0.0%	2,400.00
56100 · Construction Materials	0.00	0.00	0.00	0.0%	281.06	5,000.00	-4,718.94	5.6%	5,400.00
56200 · Decorations	139.37	375.00	-235.63	37.2%	1,580.55	4,375.00	-2,794.45	36.1%	5,175.00
56300 · Glass/China/Silver Replacement	0.00	0.00	0.00	0.0%	7,486.87	7,800.00	-313.13	96.0%	7,800.00
56400 · Linens, Uniforms & Mats	12,219.08	9,430.00	2,789.08	129.6%	88,108.49	95,180.00	-7,071.51	92.6%	103,840.00
56800 · Bank Fees & Credit Card Charges	20.21	200.00	-179.79	10.1%	837.98	2,575.00	-1,737.02	32.5%	2,825.00
57001 · Feed & Supplements	4,162.68	5,600.00	-1,437.32	74.3%	32,685.53	61,600.00	-28,914.47	53.1%	67,200.00
57200 · Equipment Maintenance Agreement	484.23	485.82	-1.59	99.7%	8,532.45	7,754.02	778.43	110.0%	8,489.84
57250 · Software Supplies & Services	0.00	50.00	-50.00	0.0%	32,670.58	26,050.00	6,620.58	125.4%	26,100.00
57300 · Software & Upgrades	3,200.68	2,523.00	677.68	126.9%	57,607.73	37,753.00	19,854.73	152.6%	40,276.00
57400 · Stable Bedding	432.57	830.00	-397.43	52.1%	6,466.47	9,130.00	-2,663.53	70.8%	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	0.00	0.00	0.00	0.0%	29.71	0.00	29.71	100.0%	350.00
58300 · Recreational Supplies	2,823.53	150.00	2,673.53	1,882.4%	6,350.53	10,600.00	-4,249.47	59.9%	11,850.00
58301 · Sports League Supplies	4,270.57	2,900.00	1,370.57	147.3%	23,325.35	16,050.00	7,275.35	145.3%	21,950.00
58302 · Event Expenses	660.64	100.00	560.64	660.6%	16,822.15	23,400.00	-6,577.85	71.9%	29,880.00
58501 · Lakes Maintenance	0.00	250.00	-250.00	0.0%	618.13	1,900.00	-1,281.87	32.5%	2,150.00
58800 · Cash Over/Short	1,001.65	-757.18	1,758.83	-132.3%	3,070.45	203.73	2,866.72	1,507.1%	3,233.47
59500 · Credit Card Commission	10,404.75	9,104.97	1,299.78	114.3%	102,440.41	88,113.25	14,327.16	116.3%	98,728.92

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	May 26	Budget	\$ Over Bud...	% of Budget	Jul '25 - May...	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
90008 · Bank Service Charges	0.00	0.00	0.00	0.0%	420.00	0.00	420.00	100.0%	0.00
Total Expense	822,250.82	775,598.75	46,652.07	106.0%	8,747,745.27	8,752,427.32	-4,682.05	99.9%	9,603,270.48
Net Ordinary Income	-416,815.40	-361,804.31	-55,011.09	115.2%	4,290,305.61	5,025,791.62	-735,486.01	85.4%	4,701,432.90
Other Income/Expense									
Other Expense									
80000 · Reserve Expenditures	118,079.69	33,598.01	84,481.68	351.4%	1,023,591.40	1,537,130.94	-513,539.54	66.6%	1,570,728.95
Total Other Expense	118,079.69	33,598.01	84,481.68	351.4%	1,023,591.40	1,537,130.94	-513,539.54	66.6%	1,570,728.95
Net Other Income	-118,079.69	-33,598.01	-84,481.68	351.4%	-1,023,591.40	-1,537,130.94	513,539.54	66.6%	-1,570,728.95
Net Income	<u>-534,895.09</u>	<u>-395,402.32</u>	<u>-139,492.77</u>	<u>135.3%</u>	<u>3,266,714.21</u>	<u>3,488,660.68</u>	<u>-221,946.47</u>	<u>93.6%</u>	<u>3,130,703.95</u>

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**Filters applied on this Report:**

**Date: Last Month**