

2023 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense		2022			2022	2023
		Jan-Aug Actual	Sept-Dec Budget	Projected Total	Annual Budget	Annual Budget
Income						
20000 - ASSOCIATION BUSINESS INCOME						
20100 - Assessments						
	20100 - Assessments - Other	\$ -	\$ -	\$ -	\$ -	\$ -
	20110 - 2010 Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	20111 - 2011 Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	20112 - 2012 Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	20113 - 2013 Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	20114 - 2014 Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	20115 - 2015 Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	20116 - 2016 Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	20117 - 2017 Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	20118 - 2018 Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	20119 - 2019 Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	20120 - 2020 Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	20121 - 2021 Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	20122 - 2022 Assessments	\$ 824,706.38	\$ -	\$ 824,706.38	\$ -	\$ -
	20123 - 2023 Assessments	\$ -	\$ -	\$ -	\$ 824,706.38	\$ 965,353.65
	Total 20100 - Assessments	\$ 824,706.38	\$ -	\$ 824,706.38	\$ 824,706.38	\$ 965,353.65
	20250 - Assessment Interest/NSF Fees	\$ 4,399.96	\$ 3,008.98	\$ 7,408.94	\$ 10,550.98	\$ 6,000.00
	20255 - Convenience Fees	\$ 1,167.21	\$ 123.60	\$ 1,290.81	\$ 1,050.60	\$ 1,300.00
	20260 - Asset Sales	\$ -	\$ -	\$ -	\$ -	\$ -
	20310 - Membership Cards	\$ 649.80	\$ 8.00	\$ 657.80	\$ 250.00	\$ 300.00
	20350 - Copy Services	\$ 36.66	\$ -	\$ 36.66	\$ 50.00	\$ 25.00
	20390 - Fourth of July	\$ 6,714.25	\$ -	\$ 6,714.25	\$ 5,800.00	\$ 5,800.00
	20400 - House & Entertainment	\$ 2,186.68	\$ -	\$ 2,186.68	\$ 2,400.00	\$ 900.00
	20450 - Interest Income - Bank	\$ 929.36	\$ 532.44	\$ 1,461.80	\$ 1,517.32	\$ 1,440.00
	20460 - Insurance Premium Refund	\$ 1,669.98	\$ -	\$ 1,669.98	\$ -	\$ 3,000.00
	20500 - Legal Fees Recovered	\$ -	\$ -	\$ -	\$ -	\$ -
	20600 - Reimbursements	\$ 467.60	\$ -	\$ 467.60	\$ -	\$ -
	20620 - Sales Tax Incentive Credit	\$ 75.46	\$ 119.41	\$ 194.87	\$ 200.00	\$ 250.00
	20650 - Transfer of Ownership	\$ 82,000.00	\$ 34,000.00	\$ 116,000.00	\$ 100,000.00	\$ 101,250.00
	GRAND TOTAL 20000 - ASSOCIATION BUSINESS INCOME	\$ 925,003.34	\$ 37,792.43	\$ 962,795.77	\$ 946,525.28	\$ 1,085,618.65
21000 - FACILITIES INCOME						
21100 - Banquet Facility/Equip. Rental						
	21110 - Barn/Banquet Room	\$ 1,700.00	\$ 1,750.00	\$ 3,450.00	\$ 3,500.00	\$ 2,500.00
	21120 - P. Grill, Tbls, Chrs, Tent, Sup	\$ 235.00	\$ 100.00	\$ 335.00	\$ 550.00	\$ 250.00
	21130 - Pavilion/Flex Room	\$ 1,350.00	\$ -	\$ 1,350.00	\$ 700.00	\$ 1,000.00
	Total 21100 - Banquet Facility/Equip. Rental	\$ 3,285.00	\$ 1,850.00	\$ 5,135.00	\$ 4,750.00	\$ 3,750.00
21200 - Recreation Income						
	21210 - Snowmobile Fees	\$ -	\$ -	\$ -	\$ -	\$ -
	21220 - Summer Sports	\$ -	\$ -	\$ -	\$ -	\$ -
	21230 - Winter Sports	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 21200 - Recreation Income	\$ -	\$ -	\$ -	\$ -	\$ -
21300 - Swimming Pool Income						
	21310 - Daily Swim Non-Resident	\$ 8,868.00	\$ -	\$ 8,868.00	\$ 10,000.00	\$ 9,000.00
	21320 - Daily Swim Resident	\$ 6,777.00	\$ -	\$ 6,777.00	\$ 8,000.00	\$ 7,000.00
	21330 - Food & Beverage	\$ 382.92	\$ -	\$ 382.92	\$ 500.00	\$ 400.00
	21340 - Retail Sales - Pool	\$ 2,612.82	\$ -	\$ 2,612.82	\$ 2,500.00	\$ 2,750.00
	21350 - Swim Annual Pass	\$ 1,320.00	\$ -	\$ 1,320.00	\$ 3,500.00	\$ 2,000.00
	21360 - Swim Punch Cards	\$ 2,695.00	\$ -	\$ 2,695.00	\$ 2,500.00	\$ 2,750.00
	21370 - Swimming Lessons	\$ 9,650.00	\$ -	\$ 9,650.00	\$ 8,500.00	\$ 9,500.00
	21380 - Pool Rental	\$ 2,925.00	\$ -	\$ 2,925.00	\$ 2,500.00	\$ 2,900.00
	Total 21300 - Swimming Pool Income	\$ 35,230.74	\$ -	\$ 35,230.74	\$ 38,000.00	\$ 36,300.00
21600 - Tennis Income						
	21610 - Daily Tennis Non-Resident	\$ -	\$ -	\$ -	\$ -	\$ -
	21620 - Daily Tennis Resident	\$ -	\$ -	\$ -	\$ -	\$ -
	21650 - Tennis Annual Pass	\$ -	\$ -	\$ -	\$ -	\$ -
	21660 - Tennis Punch Cards	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 21600 - Tennis Income	\$ -	\$ -	\$ -	\$ -	\$ -
	21900 - Grill/Restaurant/Bar Lease	\$ 5,000.00	\$ 2,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
	GRAND TOTAL 21000 - FACILITIES INCOME	\$ 43,515.74	\$ 4,350.00	\$ 47,865.74	\$ 50,250.00	\$ 47,550.00
22000 - GOLF OPERATIONS INCOME						
22100 - Golf Merchandise Income						
	22110 - Driving Range Sales	\$ 7,229.90	\$ 1,500.00	\$ 8,729.90	\$ 13,000.00	\$ 15,000.00
	22120 - Food & Soft Drink Sales	\$ 4,900.61	\$ 1,250.00	\$ 6,150.61	\$ 4,750.00	\$ 5,000.00
	22121 - Golf Course Beer Sales	\$ 1,751.53	\$ 800.00	\$ 2,551.53	\$ 2,700.00	\$ 3,700.00
	22140 - Retail Sales - Golf	\$ 116,257.83	\$ 35,450.00	\$ 151,707.83	\$ 140,000.00	\$ 165,000.00
	Total 22100 - Golf Merchandise Income	\$ 130,139.87	\$ 39,000.00	\$ 169,139.87	\$ 160,450.00	\$ 188,700.00
22200 - Daily Greens Fees						
22300 - Aspen Hills						
	22310 - Full Price	\$ -	\$ -	\$ -	\$ -	\$ -
	22350 - Reduced Price	\$ -	\$ -	\$ -	\$ -	\$ -
	22390 - Junior Price	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 22300 - Aspen Hills	\$ -	\$ -	\$ -	\$ -	\$ -
22400 - Cedar Creek						
	22410 - Full Price	\$ -	\$ -	\$ -	\$ -	\$ -
	22450 - Reduced Price	\$ -	\$ -	\$ -	\$ -	\$ -
	22490 - Junior Price	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 22400 - Cedar Creek	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 22200 - Daily Greens Fees	\$ 216,119.55	\$ 59,800.00	\$ 275,919.55	\$ 326,600.00	\$ 350,000.00

2023 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense		2022			2022	2023
		Jan-Aug Actual	Sept-Dec Budget	Projected Total	Annual Budget	Annual Budget
	22500 · Golf Cart Income					
	22600 · Aspen Hills					
	22610 · Full Price	\$ 27,731.25	\$ 6,300.00	\$ 34,031.25	\$ 39,300.00	\$ -
	22650 · Reduced Price	\$ -	\$ -	\$ -	\$ -	\$ -
	22690 · Daily Trail Fee	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 22600 · Aspen Hills	\$ 27,731.25	\$ 6,300.00	\$ 34,031.25	\$ 39,300.00	\$ -
	22700 · Cedar Creek					
	22710 · Full Price	\$ 47,345.98	\$ 14,000.00	\$ 61,345.98	\$ 59,400.00	\$ -
	22750 · Reduced Price	\$ -	\$ -	\$ -	\$ -	\$ -
	22790 · Daily Trail Fee	\$ 5,479.72	\$ -	\$ 5,479.72	\$ -	\$ -
	Total 22700 · Cedar Creek	\$ 52,825.70	\$ 14,000.00	\$ 66,825.70	\$ 59,400.00	\$ -
	Total 22500 · Golf Cart Income	\$ 80,556.95	\$ 20,300.00	\$ 100,856.95	\$ 98,700.00	\$ 114,000.00
	22800 · Prepaid Passes & Punch Cards					
	22810 · Punch Cards - All	\$ 28,040.38	\$ 3,000.00	\$ 31,040.38	\$ 12,600.00	\$ 30,300.00
	22830 · Season Pass - Recreation	\$ 125,121.00	\$ -	\$ 125,121.00	\$ 117,000.00	\$ 130,500.00
	22850 · Season Pass - Aspen Hills	\$ 7,325.00	\$ -	\$ 7,325.00	\$ 6,650.00	\$ 7,100.00
	22870 · Season Pass - Junior	\$ 420.00	\$ -	\$ 420.00	\$ 110.00	\$ 600.00
	22890 · Trail Fees - Annual	\$ 29,070.00	\$ -	\$ 29,070.00	\$ 31,300.00	\$ 32,000.00
	Total 22800 · Prepaid Passes & Punch Cards	\$ 189,976.38	\$ 3,000.00	\$ 192,976.38	\$ 167,660.00	\$ 200,500.00
	22900 · Tournament Fees	\$ 13,425.00	\$ -	\$ 13,425.00	\$ 11,000.00	\$ 14,500.00
	22920 · Lessons/Clinic	\$ -	\$ -	\$ -	\$ -	\$ -
	22930 · Irrigation Fee	\$ 6,376.95	\$ -	\$ 6,376.95	\$ -	\$ -
	22950 · WSGA - GHIN	\$ 7,280.00	\$ -	\$ 7,280.00	\$ 8,000.00	\$ 7,500.00
	24000 · GOLF COURSE MAINTENANCE INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
	GRAND TOTAL 22000 · GOLF OPERATIONS INCOME	\$ 643,874.70	\$ 122,100.00	\$ 759,597.75	\$ 772,410.00	\$ 875,200.00
	28000 · UTILITIES INCOME					
	28100 · LVE Patronage Capital Return	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
	Total 28000 · UTILITIES INCOME	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
	49910 · Returned Check Charges	\$ -	\$ -	\$ -	\$ -	\$ -
	Gross Profit	\$ 1,612,393.78	\$ 164,742.43	\$ 1,770,759.26	\$ 1,769,685.28	\$ 2,008,868.65
	Expense					
	30000 · ASSOCIATION BUSINESS EXPENSE					
	30100 · Assoc. Bus. Payroll Expenses					
	30110 · Assoc. Business Payroll	\$ 111,490.78	\$ 62,774.67	\$ 174,265.45	\$ 173,428.29	\$ 230,688.88
	30120 · Worker's Comp	\$ 773.51	\$ 360.51	\$ 1,134.02	\$ 1,179.31	\$ 1,652.77
	30125 · Employee Insurance	\$ 15,671.76	\$ 8,033.24	\$ 23,705.00	\$ 23,481.80	\$ 23,772.00
	30130 · Incentive Plan	\$ 29,218.75	\$ -	\$ 29,218.75	\$ 29,451.00	\$ 27,557.00
	30135 · IRA Contribution	\$ 6,435.86	\$ 4,319.15	\$ 10,755.01	\$ 12,222.94	\$ 16,841.54
	Total 30100 · Assoc. Bus. Payroll Expenses	\$ 163,590.66	\$ 75,487.57	\$ 239,078.23	\$ 239,763.34	\$ 300,512.19
	30200 · Professional Services					
	30210 · Accounting/Auditing	\$ 15,110.00	\$ -	\$ 15,110.00	\$ 14,250.00	\$ 16,000.00
	30220 · Appraisals & Surveys	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,000.00
	30225 · DCCR Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -
	30230 · Legal Fees	\$ 1,962.34	\$ 18,946.16	\$ 20,908.50	\$ 20,000.00	\$ 20,000.00
	30235 · Legal Fees - Collections	\$ 70.00	\$ 4,430.00	\$ 4,500.00	\$ 4,500.00	\$ 5,500.00
	Total 30200 · Professional Services	\$ 19,642.34	\$ 23,376.16	\$ 43,018.50	\$ 38,750.00	\$ 43,500.00
	30300 · Uncollectable Assessments					
	30313-23 · 2013-2023 Uncollectable Assessments 4%	\$ 32,988.21	\$ -	\$ 32,988.21	\$ 32,988.21	\$ 38,614.15
	Total 30300 · Uncollectable Assessments	\$ 32,988.21	\$ -	\$ 32,988.21	\$ 32,988.21	\$ 38,614.15
	30400 · Utilities - Office					
	30410 · Electricity	\$ -	\$ -	\$ -	\$ -	\$ -
	30420 · Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
	30430 · Garbage	\$ -	\$ -	\$ -	\$ -	\$ -
	30440 · Telephone	\$ 2,312.17	\$ 1,120.00	\$ 3,432.17	\$ 3,360.00	\$ 3,000.00
	30450 · Water	\$ 161.00	\$ 92.00	\$ 253.00	\$ 276.00	\$ 312.00
	Total 30400 · Utilities - Office	\$ 2,473.17	\$ 1,212.00	\$ 3,685.17	\$ 3,636.00	\$ 3,312.00
	31000 · Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
	31100 · Loan Interest	\$ 55,742.88	\$ 37,449.60	\$ 93,192.48	\$ 112,348.80	\$ 120,000.00
	31200 · Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -
	31400 · BOD Expenses	\$ 229.00	\$ 250.00	\$ 479.00	\$ 500.00	\$ 1,750.00
	31500 · Volunteer Expenses	\$ 112.06	\$ 137.94	\$ 250.00	\$ 250.00	\$ 250.00
	31600 · Cash Over and Short	\$ 191.95	\$ -	\$ 191.95	\$ -	\$ -
	31800 · Dues and Subscriptions	\$ 1,806.79	\$ 1,298.62	\$ 3,105.41	\$ 3,329.45	\$ 3,129.99
	32000 · Finance Charges	\$ 141.65	\$ -	\$ 141.65	\$ -	\$ -
	32200 · Insurance	\$ 41,598.61	\$ 35,867.39	\$ 77,466.00	\$ 75,000.00	\$ 77,000.00
	32400 · Licenses/Fees	\$ 75.00	\$ 1,950.00	\$ 2,025.00	\$ 1,950.00	\$ 2,300.00
	32600 · Meals & Entertainment	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,500.00
	32800 · Merchant Fees/C.C. Processing	\$ 17,418.93	\$ 3,209.28	\$ 20,628.21	\$ 20,081.28	\$ 20,500.00
	33000 · Newsletter/Communications	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
	33200 · Office Equipment Repairs	\$ 1,055.73	\$ -	\$ 1,055.73	\$ 1,000.00	\$ 1,800.00
	33400 · Office Equipment/Software Maint	\$ 3,230.85	\$ 1,800.00	\$ 5,030.85	\$ 5,000.00	\$ 12,450.00
	33500 · Point of Sale	\$ 6,125.00	\$ 3,500.00	\$ 9,625.00	\$ 10,500.00	\$ 10,200.00
	33600 · Office Supplies	\$ 4,982.47	\$ 2,100.00	\$ 7,082.47	\$ 6,500.00	\$ 7,000.00
	33800 · Postage	\$ 1,997.60	\$ 1,050.00	\$ 3,047.60	\$ 4,250.00	\$ 5,000.00
	34000 · Printing	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
	34200 · Property Taxes	\$ -	\$ 47,500.00	\$ 47,500.00	\$ 47,500.00	\$ 72,000.00
	34300 · Use Tax	\$ -	\$ -	\$ -	\$ -	\$ -
	34400 · Staff Training	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
	34600 · Travel	\$ 27.50	\$ 2,500.00	\$ 2,527.50	\$ 2,500.00	\$ 1,500.00
	34800 · Web Site	\$ 159.60	\$ 80.00	\$ 239.60	\$ 260.00	\$ 1,860.00

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Ordinary Income/Expense		2022			2022	2023
		Jan-Aug Actual	Sept-Dec Budget	Projected Total	Annual Budget	Annual Budget
35000 - Committees						
35100 - Ad Hoc						
	35130 - Election & Annual Report	\$ 1,782.99	\$ -	\$ 1,782.99	\$ 3,400.00	\$ 3,250.00
	35135 - Fourth of July	\$ 11,350.24	\$ -	\$ 11,350.24	\$ 7,500.00	\$ 10,000.00
	35140 - Master Planning	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 35100 - Ad Hoc	\$ 13,133.23	\$ -	\$ 13,133.23	\$ 10,900.00	\$ 13,250.00
35200 - Standing						
	35210 - Architectural	\$ -	\$ -	\$ -	\$ -	\$ -
	35220 - Golf	\$ 1,050.00	\$ -	\$ 1,050.00	\$ 1,000.00	\$ 1,000.00
	35230 - House & Entertainment	\$ 4,934.87	\$ 7,674.11	\$ 12,608.98	\$ 12,500.00	\$ 15,000.00
	35240 - Legal & Finance	\$ -	\$ -	\$ -	\$ -	\$ -
	35250 - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 35200 - Standing	\$ 5,984.87	\$ 7,674.11	\$ 13,658.98	\$ 13,500.00	\$ 16,000.00
	Total 35000 - Committees	\$ 19,118.10	\$ 7,674.11	\$ 26,792.21	\$ 24,400.00	\$ 29,250.00
GRAND TOTAL 30000 - ASSOCIATION BUSINESS EXPENSE		\$ 372,708.10	\$ 250,392.67	\$ 623,100.77	\$ 634,457.08	\$ 756,178.33
40000 - FACILITIES EXPENSE						
40100 - Facilities Payroll Expenses						
	40110 - Facilities Payroll	\$ 65,593.79	\$ 56,062.31	\$ 121,656.10	\$ 109,228.00	\$ 105,017.97
	40120 - Worker's Comp	\$ 440.45	\$ 385.61	\$ 826.06	\$ 742.75	\$ 672.12
	40130 - Employee Insurance	\$ 5,223.92	\$ 2,677.76	\$ 7,901.68	\$ 7,827.28	\$ 7,924.00
	Total 40100 - Facilities Payroll Expenses	\$ 71,258.16	\$ 59,125.68	\$ 130,383.84	\$ 117,798.03	\$ 113,614.09
	40190 - Cleaning/Janitorial	\$ 7,041.68	\$ 5,100.00	\$ 12,141.68	\$ 19,800.00	\$ 13,500.00
40200 - Maintenance & Repairs						
	40210 - Air Strip Maintenance & Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
	40220 - AH Cart Barn Maintenance	\$ 69.54	\$ -	\$ 69.54	\$ 200.00	\$ 200.00
	40230 - Barn Maintenance	\$ 403.35	\$ -	\$ 403.35	\$ 400.00	\$ 400.00
	40240 - CC Cart Barn Maintenance	\$ -	\$ -	\$ -	\$ 100.00	\$ 400.00
	40250 - Common Area Maint. & Repairs	\$ 1,725.74	\$ -	\$ 1,725.74	\$ 900.00	\$ 2,250.00
	40260 - Cook Shack Maintenance	\$ 355.88	\$ -	\$ 355.88	\$ 250.00	\$ 500.00
	40270 - Equipment Maintenance	\$ 265.35	\$ -	\$ 265.35	\$ 250.00	\$ 300.00
	40275 - Golf Course Maint. Shop	\$ 505.91	\$ -	\$ 505.91	\$ 500.00	\$ 750.00
	40280 - Golf Course Restrooms	\$ 142.67	\$ -	\$ 142.67	\$ 400.00	\$ 750.00
	40290 - Grill Maintenance	\$ -	\$ -	\$ -	\$ 400.00	\$ 100.00
	40320 - Pool Building Maintenance	\$ 455.31	\$ -	\$ 455.31	\$ 250.00	\$ 250.00
	40330 - Pool Maintenance & Repairs	\$ 6,127.27	\$ 2,000.00	\$ 8,127.27	\$ 5,500.00	\$ 6,700.00
	40360 - Tennis/Pickleball Court Maintenance	\$ 455.00	\$ 900.00	\$ 1,355.00	\$ 3,700.00	\$ 1,500.00
	40370 - Vehicle Fuel and Maintenance	\$ 284.80	\$ 850.00	\$ 1,134.80	\$ 2,600.00	\$ 3,000.00
	40380 - Cedar Creek Center Maintenance	\$ 3,055.11	\$ 2,000.00	\$ 5,055.11	\$ 6,000.00	\$ 3,600.00
	40381 - Three Canyons Maintenance	\$ 352.84	\$ 50.00	\$ 402.84	\$ 200.00	\$ 500.00
	40380 - Duffer's Maintenance	\$ 259.76	\$ -	\$ 259.76	\$ 50.00	\$ 300.00
	40390 - Facility Safety	\$ 368.23	\$ 1,250.00	\$ 1,618.23	\$ 1,250.00	\$ 1,500.00
	Total 40200 - Maintenance & Repairs	\$ 14,826.76	\$ 7,050.00	\$ 21,876.76	\$ 22,950.00	\$ 23,000.00
40400 - Pool Inventory						
	40410 - Food & Soft Drinks	\$ 324.09	\$ -	\$ 324.09	\$ 400.00	\$ 400.00
	40420 - Inventory Purchased	\$ 1,348.47	\$ -	\$ 1,348.47	\$ 1,600.00	\$ 1,500.00
	40430 - Pool - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 40400 - Pool Inventory	\$ 1,672.56	\$ -	\$ 1,672.56	\$ 2,000.00	\$ 1,900.00
40500 - Recreation Programs						
	40510 - Swimming Lessons	\$ -	\$ -	\$ -	\$ -	\$ -
	40530 - Summer Sports	\$ -	\$ -	\$ -	\$ -	\$ -
	40540 - Winter Sports	\$ 230.94	\$ 300.00	\$ 530.94	\$ 500.00	\$ 500.00
	Total 40500 - Recreation Programs	\$ 230.94	\$ 300.00	\$ 530.94	\$ 500.00	\$ 500.00
40600 - Utilities - Facilities						
40610 - Grill						
	40611 - Electricity	\$ -	\$ -	\$ -	\$ -	\$ -
	40612 - Garbage	\$ (45.00)	\$ -	\$ (45.00)	\$ -	\$ -
	40613 - Propane	\$ -	\$ -	\$ -	\$ -	\$ -
	40614 - Telephone	\$ -	\$ -	\$ -	\$ -	\$ -
	40615 - Water	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 40610 - Grill	\$ (45.00)	\$ -	\$ (45.00)	\$ -	\$ -
40620 - Unallocated Facilities						
	40621 - Electricity	\$ 3,146.22	\$ 1,700.00	\$ 4,846.22	\$ 5,525.00	\$ 5,250.00
	40622 - Garbage	\$ 1,400.00	\$ 675.00	\$ 2,075.00	\$ 2,025.00	\$ 1,800.00
	40623 - Propane	\$ 4,674.52	\$ 400.00	\$ 5,074.52	\$ 4,750.00	\$ 6,500.00
	40624 - Telephone	\$ 811.63	\$ 500.00	\$ 1,311.63	\$ 1,775.00	\$ 1,620.00
	40625 - Water	\$ 3,126.80	\$ 1,672.00	\$ 4,798.80	\$ 5,000.00	\$ 5,400.00
	Total 40620 - Unallocated Facilities	\$ 13,159.17	\$ 4,947.00	\$ 18,106.17	\$ 19,075.00	\$ 20,570.00
40630 - Cedar Creek Center						
	40631 - Electricity	\$ 6,736.76	\$ 3,000.00	\$ 9,736.76	\$ 8,000.00	\$ 10,000.00
	40632 - Garbage	\$ -	\$ 187.50	\$ 187.50	\$ 600.00	\$ 1,500.00
	40633 - Propane	\$ -	\$ -	\$ -	\$ -	\$ -
	40634 - Telephone	\$ 4,513.21	\$ 2,325.00	\$ 6,838.21	\$ 6,950.00	\$ 6,960.00
	40635 - Water	\$ 268.49	\$ 240.00	\$ 508.49	\$ 720.00	\$ 600.00
	40636 - Cedar Creek Center - Fire Suppression	\$ 2,407.50	\$ 1,340.00	\$ 3,747.50	\$ 4,020.00	\$ 4,380.00
	Total 40630 - Cedar Creek Center	\$ 13,925.96	\$ 7,092.50	\$ 21,018.46	\$ 20,290.00	\$ 23,440.00
	Total 40600 - Utilities - Facilities	\$ 27,040.13	\$ 12,039.50	\$ 39,079.63	\$ 39,365.00	\$ 44,010.00
40900 - Cleaning Supplies		\$ 4,630.55	\$ 2,000.00	\$ 6,630.55	\$ 6,000.00	\$ 7,500.00
41000 - Keys & Locks		\$ 206.40	\$ 500.00	\$ 706.40	\$ 1,500.00	\$ 1,000.00
41100 - Meals & Entertainment		\$ -	\$ -	\$ -	\$ -	\$ 350.00
41200 - Office Supplies		\$ 105.03	\$ -	\$ 105.03	\$ -	\$ 1,500.00
41500 - Printing		\$ -	\$ -	\$ -	\$ -	\$ -

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Ordinary Income/Expense		2022			2022	2023
		Jan-Aug Actual	Sept-Dec Budget	Projected Total	Annual Budget	Annual Budget
	41550 - Security Systems	\$ 60.00	\$ -	\$ 60.00	\$ -	\$ 750.00
	41600 - Signs	\$ 1,240.57	\$ -	\$ 1,240.57	\$ 250.00	\$ 750.00
	41700 - Staff Training	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
	41800 - Supplies	\$ 1,468.45	\$ 680.00	\$ 2,148.45	\$ 2,040.00	\$ 2,250.00
	41900 - Travel	\$ -	\$ 100.00	\$ 100.00	\$ 200.00	\$ 200.00
	42000 - Uniforms	\$ -	\$ -	\$ -	\$ 700.00	\$ 750.00
GRAND TOTAL 40000 - FACILITIES EXPENSE		\$ 129,781.23	\$ 86,895.18	\$ 202,750.45	\$ 214,603.03	\$ 213,074.09
50000 - GOLF OPERATIONS EXPENSE						
50050 - Pro Shops Expense						
50100 - Pro Shops Payroll Expenses						
	50110 - Pro Shops Payroll	\$ 59,778.07	\$ 51,287.99	\$ 111,066.06	\$ 100,000.00	\$ 125,000.00
	50120 - Worker's Comp	\$ 391.53	\$ 355.98	\$ 747.51	\$ 680.00	\$ 800.00
	50130 - Employee Insurance	\$ -	\$ -	\$ -	\$ -	\$ 15,848.00
	Total 50100 - Pro Shops Payroll Expenses	\$ 60,169.60	\$ 51,643.97	\$ 111,813.57	\$ 100,680.00	\$ 141,648.00
50200 - Pro Shops Inventory						
	50210 - Inventory Purchased	\$ 89,974.51	\$ 1,500.00	\$ 91,474.51	\$ 93,500.00	\$ 102,500.00
	50220 - Special Orders	\$ 5,278.37	\$ 7,000.00	\$ 12,278.37	\$ 14,150.00	\$ 14,000.00
	50230 - Food & Soft Drinks	\$ 2,573.41	\$ 300.00	\$ 2,873.41	\$ 2,750.00	\$ 3,250.00
	50235 - Beer Purchased	\$ 1,314.43	\$ -	\$ 1,314.43	\$ 1,500.00	\$ 1,500.00
	50240 - Golf - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 50200 - Pro Shops Inventory	\$ 99,140.72	\$ 8,800.00	\$ 107,940.72	\$ 111,900.00	\$ 121,250.00
50300 - Utilities - CC Pro Shop						
	50310 - Electricity	\$ 308.99	\$ 152.00	\$ 460.99	\$ 456.00	\$ 450.00
	50320 - Garbage	\$ -	\$ 675.00	\$ 675.00	\$ 2,025.00	\$ 300.00
	50330 - Telephone	\$ 711.26	\$ 330.88	\$ 1,042.14	\$ 992.64	\$ 1,140.00
	50340 - Water	\$ 1,248.88	\$ 540.00	\$ 1,788.88	\$ 1,620.00	\$ 1,920.00
	50350 - Propane	\$ -	\$ -	\$ 460.99	\$ -	\$ -
	Total 50300 - Utilities - CC Pro Shop	\$ 2,269.13	\$ 1,697.88	\$ 3,967.01	\$ 5,093.64	\$ 3,810.00
	50400 - Golf Cart Lease	\$ 31,188.96	\$ 5,336.80	\$ 36,525.76	\$ 39,771.18	\$ 53,350.00
	50450 - Golf Course Advertising	\$ 941.86	\$ -	\$ 941.86	\$ -	\$ 400.00
	50500 - Office Supplies	\$ 1,642.03	\$ -	\$ 1,642.03	\$ 300.00	\$ 1,250.00
	50510 - Licenses	\$ -	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,400.00
	50550 - Postage & Shipping	\$ 15.65	\$ -	\$ 15.65	\$ 100.00	\$ 150.00
	50600 - Printing	\$ 29.63	\$ -	\$ 29.63	\$ 500.00	\$ 250.00
	50650 - Pro Shop Equipment & Supplies	\$ 588.65	\$ -	\$ 588.65	\$ 4,500.00	\$ 10,100.00
	50700 - Satellite TV	\$ 236.21	\$ 195.00	\$ 431.21	\$ 585.00	\$ 630.00
	50725 - Tournament Expenses	\$ 3,872.32	\$ -	\$ 3,872.32	\$ 10,000.00	\$ 5,500.00
	50750 - Uniforms	\$ 815.42	\$ -	\$ 815.42	\$ 500.00	\$ 1,000.00
	50800 - WSGA - GHIN	\$ 3,930.00	\$ 2,000.00	\$ 5,930.00	\$ 6,000.00	\$ 6,500.00
GRAND TOTAL 50050 - Pro Shops Expense		\$ 204,840.18	\$ 71,273.65	\$ 276,113.83	\$ 281,529.82	\$ 347,238.00
55000 - GOLF COURSE MAINT. EXPENSE						
55100 - Golf Course Maint. Payroll Exp.						
	55110 - Golf Course Maint. Payroll	\$ 129,664.63	\$ 105,028.88	\$ 234,693.51	\$ 212,984.25	\$ 255,000.00
	55120 - Worker's Comp	\$ 833.04	\$ 747.67	\$ 1,580.71	\$ 1,448.29	\$ 1,632.00
	55130 - Employee Insurance	\$ 9,814.38	\$ 5,355.52	\$ 15,169.90	\$ 15,654.56	\$ 17,873.00
	Total 55100 - Golf Course Maint. Payroll Exp.	\$ 140,312.05	\$ 111,132.07	\$ 251,444.12	\$ 230,087.10	\$ 274,505.00
	55190 - Contract Labor	\$ -	\$ -	\$ -	\$ -	\$ 2,600.00
55200 - Earth Amendments						
	55210 - Gravel	\$ -	\$ -	\$ -	\$ 350.00	\$ -
	55220 - Sand	\$ 11,657.80	\$ -	\$ 11,657.80	\$ 14,000.00	\$ 18,000.00
	55230 - Topsoil	\$ -	\$ -	\$ -	\$ 400.00	\$ -
	55240 - Turf grass Sod	\$ 3,163.50	\$ -	\$ 3,163.50	\$ 1,400.00	\$ 3,000.00
	Total 55200 - Earth Amendments	\$ 14,821.30	\$ -	\$ 14,821.30	\$ 16,150.00	\$ 21,000.00
55300 - Fertilizer, Pesticides, Seed						
	55310 - Fertilizer	\$ 7,223.92	\$ 11,000.00	\$ 18,223.92	\$ 14,000.00	\$ 16,000.00
	55320 - Pesticides	\$ -	\$ 17,000.00	\$ 17,000.00	\$ 20,000.00	\$ 20,000.00
	55330 - Seed	\$ -	\$ -	\$ -	\$ 500.00	\$ 600.00
	Total 55300 - Fertilizer, Pesticides, Seed	\$ 7,223.92	\$ 28,000.00	\$ 35,223.92	\$ 34,500.00	\$ 36,600.00
55400 - Fuels, Lubricants						
	55410 - Diesel	\$ 11,677.41	\$ 3,360.00	\$ 15,037.41	\$ 10,000.00	\$ 14,000.00
	55420 - Gasoline	\$ 9,320.32	\$ 3,166.30	\$ 12,486.62	\$ 9,500.00	\$ 13,000.00
	55430 - Oil, Lubricants	\$ 1,851.54	\$ -	\$ 1,851.54	\$ 2,500.00	\$ 2,000.00
	Total 55400 - Fuels, Lubricants	\$ 22,849.27	\$ 6,526.30	\$ 29,375.57	\$ 22,000.00	\$ 29,000.00
55500 - Irrigation/Sprinkler Maint						
	55510 - Irrigation Maintenance	\$ 6,317.74	\$ -	\$ 6,317.74	\$ 8,000.00	\$ 8,000.00
	55520 - PRV/Filter House/Blow Out	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00	\$ 4,000.00
	55530 - Cedar Creek Well Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
	55540 - Green Canyon	\$ -	\$ -	\$ -	\$ -	\$ -
	55550 - Computer/Software Maintenance	\$ 2,550.00	\$ -	\$ 2,550.00	\$ 2,500.00	\$ 2,600.00
	Total 55500 - Irrigation/Sprinkler Maint	\$ 8,867.74	\$ 3,000.00	\$ 11,867.74	\$ 14,000.00	\$ 14,600.00
55600 - Utilities - Golf Course Maint.						
	55610 - Electricity	\$ 2,604.48	\$ 1,520.00	\$ 4,124.48	\$ 4,560.00	\$ 4,500.00
	55620 - Garbage	\$ 1,230.00	\$ 300.00	\$ 1,530.00	\$ 900.00	\$ 1,600.00
	55630 - Propane	\$ 4,275.86	\$ 909.11	\$ 5,184.97	\$ 3,100.00	\$ 6,000.00
	55640 - Telephone	\$ 1,242.00	\$ 400.00	\$ 1,642.00	\$ 1,229.80	\$ 1,800.00
	55650 - Water	\$ 472.04	\$ 266.64	\$ 738.68	\$ 840.00	\$ 800.00
	Total 55600 - Utilities - Golf Course Maint.	\$ 9,824.38	\$ 3,395.75	\$ 13,220.13	\$ 10,629.80	\$ 14,700.00

2023 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense	2022			2022	2023
	Jan-Aug Actual	Sept-Dec Budget	Projected Total	Annual Budget	Annual Budget
55700 - Common Area Repair & Maint.	\$ 343.63	\$ -	\$ 343.63	\$ 1,000.00	\$ 1,000.00
55710 - Fish/Pond Maintenance	\$ -	\$ -	\$ -	\$ 2,100.00	\$ 2,000.00
55720 - Golf Cart Repairs & Maint.	\$ 620.41	\$ 250.00	\$ 870.41	\$ 500.00	\$ 500.00
55730 - Golf Course Accessories	\$ 1,955.69	\$ -	\$ 1,955.69	\$ 3,000.00	\$ 4,500.00
55750 - Shop Supplies	\$ 1,832.69	\$ -	\$ 1,832.69	\$ 1,200.00	\$ 1,500.00
55760 - Meals & Entertainment	\$ 11.17	\$ -	\$ 11.17	\$ 500.00	\$ 500.00
55770 - Office Supplies	\$ 760.58	\$ -	\$ 760.58	\$ 1,500.00	\$ 500.00
55780 - Safety Equipment	\$ 132.29	\$ -	\$ 132.29	\$ 1,000.00	\$ 600.00
55790 - Small Equipment Purchases	\$ 1,457.95	\$ -	\$ 1,457.95	\$ 1,000.00	\$ 1,600.00
55800 - Staff Training	\$ 225.00	\$ 800.00	\$ 1,025.00	\$ 800.00	\$ 1,100.00
55810 - Travel	\$ 31.00	\$ -	\$ 31.00	\$ -	\$ -
55830 - Uniforms	\$ -	\$ -	\$ -	\$ 600.00	\$ -
55840 - Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
55850 - Driving Range Maintenance	\$ -	\$ -	\$ -	\$ 500.00	\$ -
55900 - Equipment Maintenance					
55905 - Equipment Maintenance General	\$ 813.67	\$ 300.00	\$ 1,113.67	\$ 2,000.00	\$ 1,800.00
55910 - Greens Master 3250D-1	\$ 1,036.52	\$ -	\$ 1,036.52	\$ 1,500.00	\$ 1,200.00
55913 - Greens Master 32500-4	\$ -	\$ -	\$ -	\$ -	\$ 500.00
55915 - Reel Master 5410D-1	\$ 1,389.22	\$ -	\$ 1,389.22	\$ 1,100.00	\$ 3,000.00
55920 - Reel Master 5410D-2	\$ 1,512.17	\$ -	\$ 1,512.17	\$ 1,200.00	\$ 2,000.00
55925 - Greens Master 3250D-2	\$ 1,644.63	\$ -	\$ 1,644.63	\$ 1,300.00	\$ 1,500.00
55930 - Greens Master 3250D-3	\$ 447.23	\$ -	\$ 447.23	\$ 750.00	\$ 1,000.00
55933 - Greens Master Tri-Flex	\$ 360.00	\$ -	\$ 360.00	\$ 500.00	\$ 800.00
55935 - Grounds Master 4700D-1	\$ 3,060.07	\$ -	\$ 3,060.07	\$ 2,500.00	\$ 3,000.00
55940 - Grounds Master 4700D-2	\$ -	\$ -	\$ -	\$ 100.00	\$ -
55941 - Grounds Master 4000	\$ 74.20	\$ -	\$ 74.20	\$ 1,000.00	\$ 800.00
55945 - JD StepCut Unit	\$ -	\$ -	\$ -	\$ -	\$ -
55965 - T-S1 Spray Rig - 11	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
55970 - JD-Trac Tractor - 05	\$ 129.66	\$ -	\$ 129.66	\$ 400.00	\$ 800.00
55971 - Ford Tractor 2120	\$ -	\$ -	\$ -	\$ -	\$ -
55972 - JD 4052R Tractor - 16	\$ 1,176.94	\$ -	\$ 1,176.94	\$ 600.00	\$ 600.00
Total 55900 - Equipment Maintenance	\$ 11,644.31	\$ 300.00	\$ 11,944.31	\$ 13,950.00	\$ 18,000.00
56000 - Transportation					
56005 - Workman 4300-D 4x4	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
56011 - Workman HDX 4x4	\$ -	\$ -	\$ -	\$ -	\$ -
56020 - JD Gator Fertilizer	\$ -	\$ -	\$ -	\$ 100.00	\$ -
56025 - JD Gator Facilities	\$ -	\$ -	\$ -	\$ 100.00	\$ 400.00
56026 - Workman MDX-D Super	\$ 250.68	\$ -	\$ 250.68	\$ 100.00	\$ 200.00
56031 - Workman MDX-D Irr.	\$ 16.32	\$ -	\$ 16.32	\$ 100.00	\$ 800.00
56035 - Club Car Turf 2-1	\$ 5.56	\$ -	\$ 5.56	\$ 100.00	\$ 200.00
56040 - Club Car Turf 2-2	\$ 5.57	\$ -	\$ 5.57	\$ 200.00	\$ 400.00
56045 - Workman 2110 Driving Range	\$ 404.32	\$ -	\$ 404.32	\$ 200.00	\$ 300.00
Total 56000 - Transportation	\$ 682.45	\$ -	\$ 682.45	\$ 1,400.00	\$ 2,800.00
56100 - Equipment Implements					
56105 - Tractor Loader 300 X - 05	\$ -	\$ -	\$ -	\$ -	\$ 400.00
56115 - Quick Pass Topdresser - 05	\$ -	\$ -	\$ -	\$ 500.00	\$ 100.00
56116 - Aerator AE60 - 05	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00
56117 - Toro Spiker	\$ -	\$ -	\$ -	\$ 200.00	\$ 150.00
56120 - JD Sweeper - 08	\$ -	\$ -	\$ -	\$ -	\$ -
56126 - Toro Pro Force - 2011	\$ -	\$ -	\$ -	\$ 200.00	\$ 150.00
56130 - Topdressing Brush - 10	\$ -	\$ -	\$ -	\$ -	\$ 100.00
56140 - Rototiller - 00	\$ -	\$ -	\$ -	\$ -	\$ -
56141 - Befco Cuclone C50	\$ -	\$ -	\$ -	\$ -	\$ -
56145 - Lely Thatcher Rake - 10	\$ -	\$ -	\$ -	\$ -	\$ -
56146 - Redexim Verti-Drain 1517	\$ 644.19	\$ -	\$ 644.19	\$ 2,000.00	\$ 5,000.00
56155 - Lely Spreader - 14	\$ -	\$ -	\$ -	\$ -	\$ -
56156 - True Surface - 2016	\$ 152.69	\$ -	\$ 152.69	\$ 400.00	\$ 300.00
56160 - VC Verti-Cutter - 2018	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -
56165 - Snowblower JD-16	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
56166 - Loader JD-16	\$ -	\$ -	\$ -	\$ -	\$ -
56167 - Backhoe JD-16	\$ 883.46	\$ -	\$ 883.46	\$ 1,000.00	\$ -
Total 56100 - Equipment Implements	\$ 1,680.34	\$ -	\$ 796.88	\$ 6,000.00	\$ 6,900.00
56200 - Shop Equipment					
56206 - Angle Master 4000 DXI - 2016	\$ -	\$ -	\$ -	\$ -	\$ 600.00
56211 - Express Dual 4000 - 17	\$ -	\$ -	\$ -	\$ -	\$ -
56215 - Power Washer - 05	\$ -	\$ -	\$ -	\$ -	\$ -
Total 56200 - Shop Equipment	\$ -	\$ -	\$ -	\$ -	\$ 600.00
GRAND TOTAL 55000 - GOLF COURSE MAINT. EXPENSE	\$ 225,276.17	\$ 153,404.12	\$ 377,796.83	\$ 362,416.90	\$ 435,105.00
GRAND TOTAL 50000 - GOLF OPERATIONS EXPENSE	\$ 430,116.35	\$ 224,677.77	\$ 653,910.66	\$ 643,946.72	\$ 782,343.00
66000 - Payroll Expenses - Entire Assoc					
66100 - FICA - Entire Assoc.	\$ 30,581.65	\$ 19,552.78	\$ 50,134.43	\$ 45,566.47	\$ 54,751.57
66200 - FUTA - Entire Assoc.	\$ 1,052.17	\$ 410.07	\$ 1,462.24	\$ 1,280.00	\$ 1,310.32
66300 - SUTA - Entire Assoc.	\$ 7,275.31	\$ 8,277.51	\$ 15,552.82	\$ 14,679.29	\$ 10,028.92
Total 66000 - Payroll Expenses - Entire Assoc	\$ 38,909.13	\$ 28,240.36	\$ 67,149.49	\$ 61,525.76	\$ 66,090.81
66900 - Reconciliation Discrepancies	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 971,514.81	\$ 590,205.98	\$ 1,546,911.37	\$ 1,554,532.59	\$ 1,817,686.23
Net Ordinary Income	\$ 640,878.97	\$ (425,463.55)	\$ 223,847.89	\$ 215,152.69	\$ 191,182.42
CAPITAL EXPENSES					\$ 122,500.00
GCM EQUIPMENT REPLACEMENT PLAN ALLOCATION TOTAL/PER LOT					\$ 52,141.00
NET INCOME TOTAL/PER LOT					\$ 16,541.42
FUTURE NEEDS ALLOCATION (\$/Lot)					\$ 16,541.42