

2026 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense		10-17-2025 Version					2024 Annual Budget	2025 Annual Budget - Team	2025 Jan-Aug / 2024 Sept - Dec	2026 Annual Budget - TEAM	Notations	
Income												
					20000 · ASSOCIATION BUSINESS INCOME							
					20100 · Assessments							
						20125 - 2024 Assessments	\$ 989,162.61					
						20126-2025 Assessments						
						20127 - 2026 Assessments				\$ 1,052,586.30		
					Total 20100 · Assessments		\$ 989,162.61	\$ 1,028,120.11	\$ 1,024,866.80	\$ 1,052,586.30		
										\$ -		
					20250 · Assessment Interest/NSF Fees		\$ 6,652.49	\$ 5,700.00	\$ 7,254.31	\$ 5,853.90		
					20255 · Convenience Fees		\$ 6,751.71	\$ 4,200.00	\$ 7,015.85	\$ 4,200.00		
					20260 · Asset Sales		\$ -			\$ -	1	
					20310 · Membership Cards		\$ 500.00	\$ 5,000.00	\$ 16,677.34	\$ 18,000.00	2	
					20350 · Copy Services			\$ 25.00	\$ 14.56	\$ 25.00		
					20390 · Fourth of July		\$ 8,000.00	\$ 9,000.00	\$ 5,147.71	\$ 9,000.00		
					20400 · House & Entertainment		\$ 1,470.00	\$ 1,000.00	\$ 757.00	\$ 1,000.00		
					20450 · Assessment Interest Income - Bank		\$ 8,010.00	\$ 9,439.84	\$ 13,364.73	\$ 14,000.00	3	
					20455 . Non Assessment Income Interest - Bank			\$ 13,740.42	\$ 23,042.84	\$ 15,900.00	4	
					20460 · Insurance Premium Refund - REMOVE		\$ -	\$ -		\$ -		
					20500 · Legal Fees Recovered		\$ -	\$ -		\$ -		
					20550 · Delinquent Account Recovered REMOVE		\$ 14,314.70	\$ -		\$ -		
					20600 · Reimbursements		\$ -	\$ -		\$ -		
					20620 · Sales Tax Incentive Credit		\$ 274.96	\$ 220.00	\$ 224.73	\$ 225.94		
					20650 · Recreational Fee		\$ 60,000.00	\$ 80,000.00	\$ 120,250.00	\$ 90,000.00	5	
GRAND TOTAL 20000 · ASSOCIATION BUSINESS INCOME							\$ 1,095,136.47	\$ 1,156,445.37	\$ 1,218,615.87	\$ 1,210,791.14		
21000 · FACILITIES INCOME												
21100 · Banquet Facility/Equip. Rental												
					21110 · Barn/Banquet Room		\$3,000.00	\$ 2,500.00	\$ 4,450.00	\$ 2,500.00		
					21120 · Tables & Chairs		\$ 250.00	\$ 100.00	\$ 52.00	\$ 100.00		
					21130 · Cedar Creek Pavilion (rename)		\$ 350.00	\$ 400.00	\$ 175.00	\$ 400.00		
					21140 . Aspen Hills Pavilion			\$ 200.00	\$ -	\$ 200.00		
					21150 Golf Tournament Facility Rental			\$ 800.00	\$ 212.50	\$ 800.00		
					Total 21100 · Banquet Facility/Equip. Rental		\$3,600.00	\$ 4,000.00	\$ 4,889.50	\$ 4,000.00		
21200 · Recreation Income												
					21210 · Snowmobile Fees		\$ -	\$ -				
					21220 · Summer Sports		\$ -	\$ -				
					21230 · Winter Trailer Parking Permits (rename)		\$ -			\$ 1,250.00	6	
					Total 21200 · Recreation Income		\$ -	\$ -		\$ 1,250.00		
21300 · Swimming Pool Income												
					21310 · Daily Swim Guest		\$ 9,000.00	\$ 2,000.00	\$ 5,645.00	\$ 4,500.00		
					21320 · Daily Swim Resident (Remove)		\$ 7,000.00	\$ -		\$ -		
					21330 · Food & Beverage		\$ 200.00	\$ 200.00	\$ (863.00)	\$ 200.00		
					21340 · Retail Sales - Pool		\$ 2,000.00	\$ 1,600.00	\$ 79.27	\$ 1,600.00		
					21350 · Swim Annual Membership		\$ 3,000.00	\$ 2,000.00	\$ 2,830.50	\$ 2,000.00		
					21360 · Swim Punch Cards (Remove)		\$ 400.00	\$ -		\$ -		
					21370 · Swimming Lessons		\$ 9,500.00	\$ 5,000.00	\$ 6,160.00	\$ 5,000.00		
					21380 · Pool Rental		\$ 5,000.00	\$ 4,600.00	\$ 3,425.00	\$ 3,400.00		
					Total 21300 · Swimming Pool Income		\$ 36,100.00	\$ 15,400.00	\$ 17,276.77	\$ 16,700.00		
21600 · Tennis/Pickleball Income (rename)												
					21610 · Hourly Tennis/Pickleball REMOVE		\$ 375.00					
					21620 · Tennis/Pickleball Court Rental REMOVE		\$ -					
					21650 · Tennis/Pickleball Annual Pass REMOVE		\$ 850.00					
					21660 · Tennis Punch Cards							
					Total 21600 · Tennis/Pickleball Income		\$ 1,225.00					
					21700 Frisbee Golf Merchandise (Remove)		\$ 500.00	\$ -				
					21800 Fitness Room		\$5,830.00	\$2,100.00	\$ 3,120.00	\$ 3,200.00		
					21801 Fitness Room Daily Rate		\$500.00	\$240.00	\$ -	\$ -		
					Total Fitness Room		\$6,330.00	\$2,340.00	\$ 3,120.00	\$ 3,200.00		
					21900 · Grill/Restaurant/Bar Lease		\$26,100.00	\$26,100.00	\$ 26,700.00	\$ 28,650.00		
GRAND TOTAL 21000 · FACILITIES INCOME							\$ 73,855.00	\$ 47,840.00	\$ 51,986.27	\$ 53,800.00		
22000 · GOLF OPERATIONS INCOME												
22100 · Golf Merchandise Income												
					22110 · Driving Range Sales		\$ 8,000.00	\$ 10,200.00	\$ 11,988.00	\$ 12,300.00		
					22120 · Food & Soft Drink Sales		\$ 6,500.00	\$ 8,750.00	\$ 10,277.36	\$ 10,500.00		
					22121 · Golf Course Beer Sales		\$ 7,200.00	\$ 15,600.00	\$ 15,897.00	\$ 16,325.00		
					22140 · Retail Sales - Golf		\$ 160,000.00	\$ 165,700.00	\$ 170,405.69	\$ 175,000.00		
					22141 - Special Order Retail Sales (new)					\$ 20,000.00	7	
					22150 Rental Clubs		\$ 3,000.00	\$ 3,950.00	\$ 3,348.87	\$ 6,000.00		
					Total 22100 · Golf Merchandise Income		\$ 184,700.00	\$ 204,200.00	\$ 211,916.92	\$ 240,125.00		
22200 · Daily Greens Fees												
22300 · Aspen Hills												
					22310 · Full Price/Public		\$ 45,000.00	\$ 17,200.00	\$ 15,975.61	\$ 17,500.00		
					22320 Guest		\$ 36,400.00	\$ 47,300.00	\$ 47,996.99	\$ 56,000.00		
					22350 · Reduced Price/Property Owner		\$ 4,100.00	\$ 8,000.00	\$ 11,422.34	\$ 11,000.00		
					22360 Lineal		\$ 5,000.00	\$ 500.00	\$ 3,369.99	\$ 4,000.00		
					22390 · Junior Price		\$ 2,200.00	\$ 3,200.00	\$ 3,306.32	\$ 3,200.00		
					22395 - Tournament/Group Green Fees					\$ -		
					Total 22300 · Aspen Hills		\$ 92,700.00	\$ 76,200.00	\$ 82,071.25	\$ 91,700.00		
22400 · Cedar Creek												
					22410 · Full Price		\$ 110,000.00	\$ 59,200.00	\$ 70,942.29	\$ 85,000.00	8a	
					22420 Guest		\$ 105,000.00	\$ 139,000.00	\$ 132,988.14	\$ 144,000.00		
					22430 Twilight		\$ 37,000.00	\$ -		\$ 20,000.00	8b	

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							22450 · Reduced Price/Property Owner	\$ 14,000.00	\$ 44,100.00	\$ 35,434.00	\$ 36,000.00	8a
							22460 Lineal	\$ 6,000.00	\$ 12,600.00	\$ 15,888.00	\$ 17,000.00	8a
							22490 · Junior Price		\$ 9,100.00	\$ 7,562.00	\$ 7,000.00	
							22495 - Tournament/Group Green Fee		\$ 15,900.00	\$ 6,000.00	\$ 16,000.00	8c
							Total 22400 · Cedar Creek	\$ 272,000.00	\$ 279,900.00	\$ 268,814.43	\$ 325,000.00	
							Total 22200 · Daily Greens Fees	\$ 364,700.00	\$ 356,100.00	\$ 350,885.68	\$ 416,700.00	8
							22500 · Golf Cart Income					
							22600 · Aspen Hills					
							22610 · Full Price	\$ 34,800.00	\$ 44,300.00	\$ 37,220.53	\$ 39,000.00	
							22650 · Reduced Price	\$ -	\$ -		\$ -	
							22690 · Daily Trail Fee	\$ 2,550.00	\$ 620.00	\$ 974.04	\$ 1,000.00	
							22695 - Tournament/Group Cart Fee		\$ -		\$ -	
							Total 22600 · Aspen Hills	\$ 37,350.00	\$ 44,920.00	\$ 38,194.57	\$ 40,000.00	
							22700 · Cedar Creek					
							22710 · Full Price	\$ 85,000.00	\$ 99,000.00	\$ 100,691.18	\$ 100,000.00	
							22750 · Reduced Price	\$ -	\$ -		\$ -	
							22790 · Daily Trail Fee	\$ 5,700.00	\$ 4,050.00	\$ 4,883.62	\$ 4,200.00	
							22795 - Tournament /Group Cart Fee		\$ -	\$ 2,098.29	\$ 2,100.00	
							Total 22700 · Cedar Creek	\$ 90,700.00	\$ 103,050.00	\$ 107,673.09	\$ 106,300.00	
							Total 22500 · Golf Cart Income	\$ 128,050.00	\$ 147,970.00	\$ 145,867.66	\$ 146,300.00	
							22800 · Prepaid Passes & Punch Cards					
							22810 · Punch Cards - All	\$60,000.00	\$ 55,200.00	\$ 46,143.00	\$ 47,000.00	
							22830 · Season Pass - Recreation	\$164,350.00	\$ 151,300.00	\$ 154,130.83	\$ 170,000.00	
							22850 · Season Pass - Aspen Hills	\$9,542.00	\$ 6,350.00	\$ 3,122.00	\$ 4,000.00	
							22870 · Season Pass - Junior	\$1,300.00	\$ 2,100.00	\$ 5,256.00	\$ 3,000.00	
							22890 · Trail Fees - Annual	\$6,300.00	\$ 6,200.00	\$ 7,431.52	\$ 8,000.00	
							22891 . Local Card / Sticker (new)				\$ 15,000.00	9
							Total 22800 · Prepaid Passes & Punch Cards	\$241,492.00	\$ 221,150.00	\$ 216,083.35	\$ 247,000.00	10
							22900 · Sponsorship Program (rename)	\$ 11,600.00	\$ 9,900.00	\$ 13,817.25	\$ 15,000.00	
							22920 - Lessons/Clinic	\$ -	\$ -			
							22930 - Irrigation Fee (remove)					
							22950 · WSGA - GHIN	\$ 8,000.00	\$ 8,400.00	\$ 7,470.00	\$ 8,500.00	
							22960 . Beverage Cart Advertising (new)				\$ 3,000.00	11
							22965 . Premier Cart Parking (new)				\$ 2,500.00	12
							22970 . Golf Simulator Rental (new)				\$ 6,800.00	
							24000 · GOLF INCOME - Bank Interest		\$ 4,200.00	\$ 4,126.38	\$ 1,500.00	13
							GRAND TOTAL 22000 · GOLF OPERATIONS INCOME	\$ 938,542.00	\$ 951,920.00	\$ 950,167.24	\$ 1,087,425.00	
							28000 · UTILITIES INCOME					
							27400 Retail Sales					
							Total 28000 · UTILITIES INCOME	\$ -	\$ -			
							49910 · Returned Check Charges	\$ -	\$ -			
							28100 LVE Patronage Capital Return	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	
							Gross Profit	\$ 2,108,033.47	\$ 2,156,705.37	\$ 2,221,269.38	\$ 2,352,516.14	
Expense												
							30000 · ASSOCIATION BUSINESS EXPENSE					
							30100 · Assoc. Bus. Payroll Expenses					
							30110 · Assoc. Business Payroll	\$ 188,491.43	\$ 198,979.82	\$ 207,734.03	\$ 252,640.54	
							30120 · Worker's Comp	\$ 1,288.71	\$ 1,894.51	\$ 2,125.63	\$ 3,076.77	
							30125 · Employee Health Insurance	\$ 24,300.00	\$ 24,300.00	\$ 24,300.00	\$ 46,196.40	14
							30130 · Employee Evaluation Performance In	\$ 9,990.77	\$ 10,799.15	\$ 46,739.02	\$ 13,724.76	
							30135 · IRA Contribution	\$ 5,195.20	\$ 5,615.56	\$ 5,574.02	\$ 7,136.88	
							30136 . FICA	\$ 16,278.86	\$ 16,011.01	\$ 20,539.26	\$ 18,839.70	
							30137 . FUTA	\$ 143.64	\$ 126.00	\$ 168.00	\$ 126.00	
							30138 . SUTA	\$ 1,804.82	\$ 1,848.00	\$ 3,637.99	\$ 4,228.08	
							Total 30100 · Assoc. Bus. Payroll Expenses	\$ 247,493.43	\$ 259,574.05	\$ 310,817.95	\$ 345,969.13	
							30200 · Professional Services					
							30210 · Accounting/Auditing	\$ 18,150.00	\$ 16,000.00	\$ 15,500.00	\$ 17,000.00	
							30220 · Appraisals & Surveys	\$ 2,000.00	\$ 2,000.00	\$ 4,300.00	\$ -	
							30225 · DCCR Enforcement	\$ -	\$ -		\$ -	
							30230 · Legal Fees	\$ 50,000.00	\$ 20,000.00	\$ 15,000.00	\$ 20,000.00	
							30235 · Legal Fees - Collections	\$ 11,000.00	\$ 6,000.00	\$ 1,500.00	\$ 6,000.00	
							30240 . Human Resources				\$ 5,000.00	15
							Total 30200 · Professional Services	\$ 81,150.00	\$ 44,000.00	\$ 36,300.00	\$ 48,000.00	
							30300 · Uncollectable Assessments					
							30325-2025 Uncollectable Assessments 3%	\$ 28,987.24	\$ 12,067.79	\$ 12,067.79	\$ -	
							30326 - 2026 Uncollectable Assessments 3%				\$ 5,000.00	16
							Total 30300 · Uncollectable Assessments	\$ 28,987.24	\$ 12,067.79	\$ 12,067.79	\$ 5,000.00	
							30400 · Utilities - Office					
							30410 · Electricity	\$ -	\$ -			
							30420 · Fuel	\$ -	\$ -			
							30430 · Garbage	\$ -	\$ -			
							30440 · Telephone	\$ 4,718.52	\$ 6,600.00	\$ 5,255.77	\$ 4,050.00	17
							30450 · Water	\$ 6,744.60	\$ 6,744.60	\$ 1,651.59	\$ -	18
							Total 30400 · Utilities - Office	\$ 11,463.12	\$ 13,344.60	\$ 6,907.36	\$ 4,050.00	
							31000 · Advertising	\$ -	\$ -			
							31200 · Bank Fees		\$ 200.00	\$ 38.16	\$ 200.00	
							31400 · BOD Expenses	\$ 385.00	\$ 385.00	\$ 110.25	\$ -	
							31500 · Volunteer Expenses	\$ 250.00	\$ 250.00	\$ 133.69	\$ 150.00	
							31600 · Cash Over and Short	\$ -	\$ -	\$ 365.00	\$ -	
							31800 · Dues and Subscriptions	\$ 11,545.96	\$ 12,000.00	\$ 14,810.71	\$ 13,000.00	

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							32000 · Finance Charges	\$ -	\$ -		\$ -	
							32200 · Insurance	\$ 91,404.95	\$ 13,285.00	\$ 12,889.00	\$ 13,237.00	
							32400 · Licenses/Fees	\$ 1,375.00	\$ 2,560.00	\$ 2,867.28	\$ 1,400.00	
							32600 · Meals & Entertainment	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
							32800 · Merchant Fees/C.C. Processing	\$ 25,000.00	\$ 21,000.00	\$ 23,820.72	\$ 25,000.00	
							33000 · Newsletter/Communications	\$ 2,453.92	\$ 2,453.92	\$ 3,044.69	\$ 3,000.00	
							33200 · Office Equipment Repairs	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 500.00	
							33400 · Office Equipment/Software Maint	\$ 6,100.00	\$ 4,000.00	\$ 4,000.00	\$ 3,550.00	
							33500 · Point of Sale	\$ 10,500.00	\$ 4,640.00	\$ 4,640.00	\$ 2,615.96	
							33600 · Office Supplies	\$ 5,000.00	\$ 5,000.00	\$ 3,347.01	\$ 5,000.00	
							33800 · Postage	\$ 4,111.42	\$ 4,200.00	\$ 2,266.80	\$ 2,500.00	
							34000 · Printing	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	
							34200 · Property Taxes - Remove in 2025	\$ 75,500.00	\$ -		\$ -	
							34300 · Use Tax	\$ -	\$ -		\$ -	
							34400 · Staff Training	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
							34600 · Travel	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	
							34800 · Web Site	\$ 620.00	\$ 240.00	\$ 240.00	\$ 240.00	
											\$ -	
							35000 · Committees				\$ -	
							35100 · Ad Hoc				\$ -	
							35130 · Election	\$ 3,877.92	\$ 4,500.00	\$ 6,914.83	\$ 7,500.00	19
							35135 · Fourth of July	\$ 10,000.00	\$ 10,000.00	\$ 6,516.27	\$ 5,000.00	20
							35140 · Master Planning	\$ -	\$ -			
							Total 35100 · Ad Hoc	\$ 13,877.92	\$ 14,500.00	\$ 13,431.10	\$ 12,500.00	
							35200 · Standing					
							35210 · Architectural	\$ -	\$ -			
							35220 · Golf	\$ -	\$ -			
							35230 · House & Entertainment	\$ 13,400.00	\$ 7,500.00	\$ 5,983.30	\$ 7,500.00	
							35240 · Legal & Finance	\$ -	\$ -		\$ -	
							35250 · Utilities	\$ -	\$ -		\$ -	
							Total 35200 · Standing	\$ 13,400.00	\$ 7,500.00	\$ 5,983.30	\$ 7,500.00	
							Total 35000 · Committees	\$ 27,277.92	\$ 22,000.00	\$ 19,414.40	\$ 20,000.00	
							GRAND TOTAL 30000 · ASSOCIATION BUSINESS EXPENSE	\$ 635,817.96	\$ 426,400.36	\$ 463,280.81	\$ 497,412.09	
							40000 · FACILITIES EXPENSE					
							40100 · Facilities Payroll Expenses					
							40110 · Facilities Payroll	\$ 144,572.86	\$ 159,918.48	\$ 168,053.70	\$ 183,482.33	
							40120 · Worker's Comp	\$ 961.55	\$ 1,558.96	\$ 1,594.26	\$ 2,278.43	
							40130 · Employee Health Insurance	\$ 16,200.00	\$ 17,550.00	\$ 14,167.70	\$ 24,030.34	14
							40131 . Employee Evaluation Performance In	\$ 6,339.55	\$ 7,757.25	\$ 26,784.24	\$ 6,435.35	
							40132 . IRA Contribution	\$ 3,382.56	\$ 3,765.39	\$ 3,631.41	\$ 3,900.23	
							40136 . FICA	\$ 12,192.28	\$ 14,177.18	\$ 16,518.10	\$ 13,951.31	
							40137 . FUTA	\$ 255.00	\$ 253.41	\$ 320.97	\$ 278.09	
							40138 . SUTA	\$ 1,733.97	\$ 2,008.26	\$ 3,678.83	\$ 3,262.72	
							Total 40100 · Facilities Payroll Expenses	\$ 185,637.77	\$ 206,988.93	\$ 234,749.21	\$ 237,618.79	
							40190 · Cleaning/Janitorial	\$ 18,000.00	\$ 5,000.00	\$ 19,000.00	\$ 14,800.00	21
							40200 · Maintenance & Repairs					
							40210 · Air Strip Maintenance & Repairs					
							40220 · AH Cart Barn Maintenance	\$ 250.00	\$ 250.00	\$ -	\$ 200.00	
							40230 · Barn Maintenance	\$ 1,450.00	\$ 1,450.00	\$ 125.69	\$ 300.00	
							40240 · CC Cart Barn Maintenance	\$ 1,000.00	\$ 200.00	\$ -	\$ 100.00	
							40250 · Common Area Maint. & Repairs	\$ 4,000.00	\$ 4,000.00	\$ 1,935.40	\$ 3,000.00	
							40260 · Cook Shack Maintenance	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	
							40270 · Equipment Maintenance	\$ 500.00	\$ 500.00	\$ 171.51	\$ 500.00	
							40275 · Golf Course Maint. Shop	\$ 4,000.00	\$ 2,000.00	\$ 8.91	\$ 2,000.00	
							40280 · Golf Course Restrooms	\$ 2,000.00	\$ 1,000.00	\$ 197.36	\$ 1,000.00	
							40290 · Grill Maintenance	\$ -	\$ 100.00	\$ 140.33	\$ 100.00	
							40300 · Lounge Maintenance	\$ 150.00	\$ -		\$ -	
							40310 · Office Maintenance	\$ -	\$ -		\$ -	
							40320 · Pool Building Maintenance	\$ 1,000.00	\$ 1,000.00	\$ 79.15	\$ 500.00	
							40330 · Pool Maintenance & Repairs	\$ 7,000.00	\$ 7,000.00	\$ 8,447.83	\$ 7,000.00	
							40360 · Tennis/Pickleball Court Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 927.00	\$ 1,500.00	
							40365 . Fitness Room	\$ 500.00	\$ 200.00	\$1,432.00	\$ 2,000.00	
							40366 . Frisbee Golf Maintenance	\$ 500.00	\$ 1,000.00	\$ -	\$ 200.00	
							40370 · Vehicle Fuel and Maintenance	\$ 4,980.00	\$ 5,000.00	\$ 2,913.59	\$ 5,000.00	
							40380 · Cedar Creek Center Maintenance	\$ 4,000.00	\$ 4,000.00	\$ 3,649.62	\$ 4,000.00	
							40381 · Three Canyons Maintenance	\$ 1,100.00	\$ 1,000.00	\$ 1,478.66	\$ 1,500.00	
							40382 · Duffer's Maintenance	\$ 500.00	\$ 500.00	\$ -	\$ 250.00	
							40383 . Flex Room Maintenance (Remove)	\$ -	\$ -		\$ -	
							40390 · Facility Safety	\$ 4,000.00	\$ 4,000.00	\$1,193.31	\$ 2,500.00	
							Total 40200 · Maintenance & Repairs	\$ 38,930.00	\$ 35,200.00	\$ 22,700.36	\$ 32,150.00	
							40400 · Inventory (rename)					
							40410 · Pool Food & Soft Drinks (rename)	\$ 350.00	\$ 75.00	\$ -	\$ 75.00	
							40420 · Pool Inventory Purchased (rename)	\$ 1,000.00	\$ 600.00	\$ 385.27	\$ 400.00	
							40430 · Pool - Cost of Goods Sold	\$ -	\$ -		\$ -	
							40440 . Frisbee Golf Inventory Purchased	\$ 500.00	\$ -		\$ -	
							Total 40400 · Pool Inventory	\$ 1,850.00	\$ 675.00	\$ 385.27	\$ 475.00	
							40500 · Recreation Programs					
							40510 · Swimming Lessons		\$ -		\$ -	
							40530 · Summer Sports		\$ -		\$ -	
							40540 · Winter Sports	\$ 1,500.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
							40541 . Winter Sports Maint.				\$ 2,500.00	22
							Total 40500 · Recreation Programs	\$ 1,500.00	\$ 5,000.00	\$ 5,000.00	\$ 7,500.00	
							40600 · Utilities - Facilities					
							40610 · Grill					
							40611 · Electricity	\$ -	\$ -			

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							40612 · Garbage	\$ -	\$ -			
							40613 · Propane	\$ -	\$ -			
							40614 · Telephone	\$ -	\$ -			
							40615 · Water	\$ -	\$ -			
							Total 40610 · Grill		\$ -			
							40620 · Unallocated Facilities					
							40621 · Electricity	\$ 5,250.00	\$ 5,250.00	\$ 4,510.96	\$ 5,670.00	23
							40622 · Garbage	\$ 1,800.00	\$ 1,800.00	\$ 3,058.80	\$ 4,020.00	24
							40623 · Propane	\$ 6,500.00	\$ 6,500.00	\$ 6,752.24	\$ 6,950.00	
							40624 · Telephone	\$ 2,000.00	\$ 2,000.00	\$ 2,968.81	\$ 3,050.00	17
							40625 · Water	\$ 4,500.00	\$ 4,500.00	\$ 4,086.35	\$ 4,600.00	
							40626 · Barn - Fire Suppression	\$ -	\$ -		\$ -	
							Total 40620 · Unallocated Facilities	\$ 20,050.00	\$ 20,050.00	\$ 21,377.16	\$ 24,290.00	
							40630 · Cedar Creek Center					
							40631 · Electricity	\$ 11,000.00	\$ 11,000.00	\$ 9,821.12	\$ 11,880.00	23
							40632 · Garbage	\$ 1,500.00	\$ 1,500.00	\$ 2,267.10	\$ 3,150.00	24
							40633 · Propane	\$ -	\$ -		\$ -	
							40634 · Telephone	\$ 4,402.20	\$ 2,000.00	\$ -	\$ -	
							40635 · Water	\$ 600.00	\$ 600.00	\$ -	\$ 6,926.00	18
							40636 · Cedar Creek Center - Fire Suppression	\$ 4,380.00	\$ 4,380.00	\$ 4,895.73	\$ 5,035.00	
							40637. Fitness Room Satellite TV		\$ 500.00	\$ 500.00	\$ 525.00	
							Total 40630 · Cedar Creek Center	\$ 21,882.20	\$ 19,980.00	\$ 17,483.95	\$ 27,516.00	
							Total 40600 · Utilities - Facilities	\$ 41,932.20	\$ 40,030.00	\$ 38,861.11	\$ 51,806.00	
							40900 · Cleaning Supplies	\$ 7,500.00	\$ 8,000.00	\$ 6,319.53	\$ 8,000.00	
							41000 · Keys & Locks	\$ 1,000.00	\$ 1,000.00	\$ 406.51	\$ 1,000.00	
							41100 · Meals & Entertainment	\$ 350.00	\$ 350.00	\$ 150.00	\$ 350.00	
							41200 · Office Supplies	\$ 500.00	\$ 500.00	\$ 290.03	\$ 2,000.00	
							41500 · Printing	\$ -	\$ -		\$ -	
							41550 · Security Systems	\$ 500.00	\$ 500.00	\$ 658.97	\$ 500.00	
							41600 · Signs	\$ 500.00	\$ 500.00	\$ 316.80	\$ 500.00	
							41700 · Staff Training	\$ 1,500.00	\$ 1,500.00	\$ 599.87	\$ -	
							41800 · Supplies	\$ 2,400.00	\$ 2,400.00	\$ 1,488.35	\$ 2,400.00	
							41900 · Travel	\$ 1,000.00	\$ 500.00	\$ 301.50	\$ 500.00	
							42000 · Uniforms	\$ 1,000.00	\$ 1,000.00	\$ 806.12	\$ 1,000.00	
							4300 Point of Sale	\$ -	\$ 4,640.00	\$ 4,640.00	\$ 2,615.96	
							44000 - Auto Insurance		\$ 2,336.00	\$ 2,676.00	\$ 2,735.00	
							45000 - Liability Insurance		\$ 43,875.90	\$ 44,692.38	\$ 46,000.00	
							46000 - Property Tax		\$ 70,582.35	\$ 70,582.35	\$ 72,000.00	
							47000 - Gasoline		\$ 4,200.00	\$ 2,000.00	\$ 4,000.00	
							47100 - Diesel				\$ 1,000.00	25
							GRAND TOTAL 40000 · FACILITIES EXPENSE	\$ 304,099.97	\$ 434,778.18	\$ 456,624.36	\$ 488,950.75	
							50000 · GOLF OPERATIONS EXPENSE					
							50050 · Pro Shops Expense					
							50100 · Pro Shops Payroll Expenses					
							50110 · Pro Shops Payroll	\$ 159,738.29	\$ 167,421.20	\$ 153,099.13	\$ 207,277.87	
							50120 · Worker's Comp	\$ -	\$ 1,520.83	\$ 1,280.38	\$ 2,582.49	
							50130 · Employee Health Insurance	\$ 16,200.00	\$ 8,100.00	\$ 8,100.00	\$ 17,000.00	14
							50131 . Emoloyee Evaluation Performance In	\$ 5,213.84		\$ -	\$ 1,000.00	
							50132 . IRA Contribution	\$ 2,882.85	\$ 2,700.00	\$ 2,500.94	\$ 2,618.85	
							50136 . FICA	\$ 13,014.94	\$ 13,434.39	\$ 10,556.88	\$ 15,813.10	
							50137 . FUTA	\$ 402.73	\$ 346.45	\$ 1,750.89	\$ 523.70	
							50138 . SUTA	\$ 2,516.55	\$ 1,917.57	\$ 3,233.93	\$ 4,575.77	
							Total 50100 · Pro Shops Payroll Expenses	\$ 199,969.20	\$ 195,440.44	\$ 180,522.15	\$ 251,391.78	
							50200 · Pro Shops Inventory					
							50210 · Inventory Purchased	105,000.00	\$ 105,000.00	\$ 105,000.00	\$ 107,835.00	
							50220 · Special Orders	5,000.00	\$ 8,000.00	\$ 20,334.48	\$ 15,000.00	7
							50230 · Food & Soft Drinks	3,000.00	\$ 4,400.00	\$ 7,886.04	\$ 5,000.00	
							50235 - Beer Purchased	4,000.00	\$ 8,500.00	\$ 7,550.96	\$ 8,750.00	
							50240 · Golf - Cost of Goods Sold	\$ -	\$ -		\$ -	
							Total 50200 · Pro Shops Inventory	\$ 117,000.00	\$ 125,900.00	\$ 140,771.48	\$ 136,585.00	
							50300 · Utilities - CC Pro Shop					
							50310 · Electricity	\$ 800.00	\$ 800.00	\$ 642.97	\$ 620.00	
							50320 · Garbage	\$ 300.00	\$ 300.00	\$ 597.21	\$ 600.00	
							50330 · Telephone	\$ 2,633.28	\$ 2,950.00	\$ 1,901.09	\$ 2,500.00	
							50340 · Water	\$ 4,400.00	\$ 3,700.00	\$ 3,277.19	\$ 3,700.00	
							50350 · Propane	\$ -	\$ -		\$ -	
							Total 50300 · Utilities - CC Pro Shop	\$ 8,133.28	\$ 7,750.00	\$ 6,418.46	\$ 7,420.00	
											\$ -	
							50400 · Golf Cart Lease	\$53,332.20	69,354.24	\$ 69,591.78	\$ 70,000.00	
							50450 · Golf Course Advertising	\$ 1,500.00	\$ 1,400.00	\$ 1,925.77	\$ 10,000.00	26
							50500 · Office Supplies	\$ 1,250.00	\$ 800.00	\$ 2,710.10	\$ 2,700.00	
							50510 · Licenses	\$ 2,700.00	\$ 2,700.00	\$ 2,144.00	\$ 2,800.00	
							50520 - Liability Insurance	\$ -	\$ 29,250.60	\$ 29,617.42	\$ 30,417.09	
							50550 · Postage & Shipping	\$100.00	\$ 250.00	\$ -	\$ 250.00	
							50600 · Printing	\$ -	\$ 250.00	\$ 27.28	\$ 250.00	
							50650 · Pro Shop Equipment & Supplies	\$10,000.00	\$ 6,000.00	\$ 4,207.27	\$ 10,000.00	
							50700 · Satellite TV	\$ 675.00	\$ 500.00	\$ 583.45	\$ 600.00	
							50725 - Sponsorship Expenses (rename)	\$ 7,000.00	\$ 5,000.00	\$ 3,235.54	\$ 5,000.00	
							50750 · Uniforms	\$1,100.00	\$ 1,200.00	\$ -	\$ 1,200.00	
							50800 · WSGA - GHIN	\$ 7,000.00	\$ 8,000.00	\$ 7,100.00	\$ 8,000.00	
							50900 Point of Sale		\$ 4,640.00	\$ 4,640.00	\$ 2,615.96	
							GRAND TOTAL 50050 · Pro Shops Expense	\$ 409,759.68	\$ 458,435.28	\$ 453,494.70	\$ 539,229.83	
							55000 · GOLF COURSE MAINT. EXPENSE					
							55100 · Golf Course Maint. Payroll Exp.					
							55110 · Golf Course Maint. Payroll	\$ 228,835.60	\$ 205,474.60	\$ 179,260.07	\$ 263,056.97	
							55120 · Worker's Comp	\$ 1,448.33	\$ 1,931.51	\$ 1,590.72	\$ 3,444.18	

2026 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense							10-17-2025 Version	2024 Annual Budget	2025 Annual Budget - Team	2025 Jan-Aug / 2024 Sept - Dec	2026 Annual Budget - TEAM	Notations
							55130 · Employee Health Insurance	\$ 16,200.00	\$ 14,850.00	\$ 14,850.00	\$ 16,365.02	14
							55131 . Employee Evaluation Performance In	\$ 4,969.58	\$ 5,407.47	\$ 5,407.47	\$ 10,024.04	
							55132 . IRA Contribution	\$ 5,353.12	\$ 3,937.75	\$ 3,518.44	\$ 5,016.16	
							55136 . FICA	\$ 17,855.94	\$ 17,277.53	\$ 14,147.65	\$ 20,901.62	
							55137 . FUTA	\$ 541.63	\$ 545.11	\$ 434.78	\$ 563.02	
							55138 . SUTA	\$ 3,041.69	\$ 3,542.50	\$ 4,489.72	\$ 6,173.80	
							Total 55100 · Golf Course Maint. Payroll Exp.	\$ 278,245.89	\$ 252,966.47	\$ 223,698.85	\$ 325,544.81	
							55190 · Contract Labor/Equipment Rental	\$ 6,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	
							55200 · Earth Amendments					
							55210 · Gravel	\$ 600.00	\$ 300.00	\$ -	\$ 300.00	
							55220 · Sand	\$ 20,000.00	\$ 20,000.00	\$ 12,903.48	\$ 16,000.00	
							55230 · Topsoil	\$ 1,200.00	\$ 1,200.00	\$ 875.00	\$ 2,000.00	
							55240 · Turf grass Sod	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,162.00	
							Total 55200 · Earth Amendments	\$ 27,800.00	\$ 27,500.00	\$ 13,778.48	\$ 24,462.00	
							55300 · Fertilizer, Pesticides, Seed					
							55310 · Fertilizer	\$ 18,000.00	\$ 20,000.00	\$ 21,758.13	\$ 15,000.00	
							55320 · Pesticides	\$ 21,000.00	\$ 22,000.00	\$ 22,760.49	\$ 15,000.00	
							55330 · Seed	\$ 600.00	\$ 600.00	\$ 581.17	\$ 700.00	
							Total 55300 · Fertilizer, Pesticides, Seed	\$ 39,600.00	\$ 42,600.00	\$ 45,099.79	\$ 30,700.00	
							55400 · Fuels, Lubricants					
							55410 · Diesel	\$ 21,334.00	\$ 17,000.00	\$ 10,230.36	\$ 17,500.00	
							55420 · Gasoline	\$ 18,053.00	\$ 9,800.00	\$ 12,181.53	\$ 13,000.00	
							55430 · Oil, Lubricants	\$ 3,000.00	\$ 2,250.00	\$ 1,597.69	\$ 5,000.00	
							Total 55400 · Fuels, Lubricants	\$ 42,387.00	\$ 29,050.00	\$ 24,009.58	\$ 35,500.00	
							55500 · Irrigation/Sprinkler Maint					
							55510 · Irrigation Maintenance	\$ 8,000.00	\$ 19,000.00	\$ 18,648.53	\$ 19,500.00	
							55520 · PRV/Filter House/Blow Out	\$ 4,000.00	\$ 4,200.00	\$ 3,288.45	\$ 6,000.00	
							55530 · Cedar Creek Well Maintenance	\$ -	\$ -	\$ -	\$ -	
							55540 · Green Canyon	\$ -	\$ -	\$ -	\$ -	
							55550 · Computer/Software Maintenance	\$ 2,800.00	\$ 3,290.00	\$ 2,640.00	\$ 5,000.00	
							Total 55500 · Irrigation/Sprinkler Maint	\$ 14,800.00	\$ 26,490.00	\$ 24,576.98	\$ 30,500.00	
							55600 · Utilities - Golf Course Maint.					
							55610 · Electricity	\$ 4,500.00	\$ 4,500.00	\$ 4,016.27	\$ 4,860.00	
							55620 · Garbage	\$ 1,920.00	\$ 1,920.00	\$ 1,957.80	\$ 3,142.20	
							55630 · Propane	\$ 6,000.00	\$ 6,000.00	\$ 3,242.15	\$ 6,162.00	
							55640 · Telephone	\$ 2,413.32	\$ 3,729.96	\$ 3,193.91	\$ 3,830.67	
							55650 · Water	\$ 1,146.12	\$ 1,146.12	\$ 1,142.02	\$ 1,177.07	
							Total 55600 · Utilities - Golf Course Maint.	\$ 15,979.44	\$ 17,296.08	\$ 13,552.15	\$ 19,171.94	
							55700 · Common Area Landscaping	\$ 15,000.00	\$ 15,000.00	\$ 3,073.49	\$ 15,000.00	
							55710 · Fish/Pond Maintenance	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	
							55720 · Golf Cart Repairs & Maint.	\$ 500.00	\$ 500.00	\$ 1,172.29	\$ 2,250.00	
							55730 · Golf Course Accessories	\$ 4,000.00	\$ 4,000.00	\$ 5,321.25	\$ 4,100.00	
							55750 · Shop Supplies	\$ 4,000.00	\$ 4,000.00	\$ 3,859.21	\$ 5,000.00	
							55760 · Meals & Entertainment	\$ 500.00	\$ 750.00	\$ 398.58	\$ 750.00	
							55770 · Office Supplies	\$ 500.00	\$ 500.00	\$ 500.38	\$ 500.00	
							55780 · Safety Equipment	\$ 600.00	\$ 600.00	\$ 573.99	\$ 600.00	
							55790 · Small Equipment Purchases	\$ 2,400.00	\$ 2,400.00	\$ 314.92	\$ 2,460.00	
							55800 · Staff Training	\$ 700.00	\$ 6,000.00	\$ 6,179.61	\$ 2,500.00	
							55810 · Travel	\$ -	\$ -	\$ -	\$ -	
							55830 · Uniforms	\$ 2,310.00	\$ 2,310.00	\$ 335.28	\$ 2,370.00	
							55840 · Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	
							55850 · Driving Range Maintenance	\$ 2,000.00	\$ 2,000.00	\$ 832.90	\$ 2,000.00	
								\$ 34,510.00	\$ 40,060.00	\$ 22,561.90	\$ 39,530.00	
							55900 · Equipment Maintenance					
							55905 · Equipment Maintenance General	\$ 1,800.00	\$ 2,300.00	\$ 346.49	\$ 2,300.00	
							55910 · Greens Master 3250D-1 (G4)	\$ 500.00	\$ 800.00	\$ 263.30	\$ 1,000.00	
							55913 · 2021 Greens Master 3250 (G3)	\$ 500.00	\$ 500.00	\$ 243.44	\$ 1,000.00	
							55915 · Reel Master 5410D-1 (F1)	\$ 1,500.00	\$ 2,000.00	\$ 357.27	\$ 3,000.00	
							55920 · Reel Master 5410D-2 (F2)	\$ 1,500.00	\$ 2,000.00	\$ 121.53	\$ 3,000.00	
							55925 · Greens Master 3250D-2 (G2)	\$ 1,000.00	\$ 1,000.00	\$ 134.76	\$ 1,500.00	
							55930 · Greens Master 3250D-3 (G1)	\$ 1,000.00	\$ 1,000.00	\$ 450.67	\$ 1,500.00	
							55933 · Greens Master Tri-Flex	\$ 1,500.00	\$ 1,500.00	\$ 1,085.36	\$ 1,500.00	
							55935 · Grounds Master 4700D-1	\$ 15,000.00	\$ 4,500.00	\$ 148.83	\$ 4,500.00	
							55941 · Grounds Master 4000 (sell)	\$ 1,000.00	\$ 500.00	\$ 121.38	\$ 500.00	
							55965 · T-S1 Spray Rig - 11	\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	
							55970 · JD-Trac Tractor - 05	\$ 3,000.00	\$ 2,000.00	\$ 954.51	\$ 2,000.00	
							55972 · JD 4052R Tractor - 16	\$ 3,000.00	\$ 3,000.00	\$ 50.65	\$ 3,000.00	
							55973 . Jacobson Greens Electric Mower		\$ 1,000.00	\$ 489.24	\$ 1,000.00	
							55974 . Jacobson 800		\$ 1,000.00	\$ 92.45	\$ 1,000.00	
							55975 . Jacobson AR321		\$ 2,000.00	\$ 266.15	\$ 2,000.00	
							55976 . Ventrac (new)				\$ 500.00	
							Total 55900 · Equipment Maintenance	\$ 32,800.00	\$ 26,100.00	\$ 5,126.03	\$ 30,300.00	
							56000 · Transportation					
							56005 · Workman 4300-D 4x4	\$ 750.00	\$ 500.00	\$ 639.88	\$ 1,500.00	
							56006 . 2022 Workman HDX 4x4	\$ -	\$ 250.00		\$ 1,000.00	
							56011 - Workman HDX 4x4 (remove)	\$ -	\$ 2,000.00		\$ -	
							56020 · JD Gator Fertilizer	\$ 200.00	\$ 200.00	\$ 62.23	\$ 200.00	
							56025 · JD Gator Facilities	\$ 600.00	\$ 200.00		\$ 200.00	
							56026 · Workman MDX-D Super	\$ 200.00	\$ 1,000.00	\$ 869.93	\$ 1,500.00	
							56027 . 2023 Workman MDX	\$ -	\$ 300.00		\$ 1,000.00	
							56031 · Workman MDX-D Irr.	\$ 500.00	\$ 500.00		\$ 1,000.00	
							56032 . 2019 Carryall 1500 4x4	\$ -	\$ 250.00	\$ 266.98	\$ 500.00	
							56035 · Club Car Turf 2-1	\$ 600.00	\$ 500.00	\$ 14.48	\$ 750.00	
							56040 · Club Car Turf 2-2	\$ 200.00	\$ 500.00	\$ 21.00	\$ 750.00	

2026 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense								10-17-2025 Version	2024 Annual Budget	2025 Annual Budget - Team	2025 Jan-Aug / 2024 Sept - Dec	2026 Annual Budget - TEAM	Notations
								56045 · Workman 2110 Driving Range/Ball P	\$ 500.00	\$ 500.00		\$ 1,500.00	
								56046 . Golf Cart - Maint 6, Maint X		\$ 750.00	\$ 194.77	\$ 750.00	
								56047 . John Deere Gator 825 I (Irrigation/Snow)		\$ 500.00	\$ 1,164.22	\$ 1,500.00	
								56048 . Dump Trailer		\$ 250.00		\$ 250.00	
								56049 . Flatbed Trailer		\$ 250.00		\$ 250.00	
								56050 . Beverage Carts		\$ 700.00		\$ 700.00	
								56300 . Equipment Lease		\$ 59,327.10	\$ 41,356.16	\$ 59,327.10	
								56310 . Equipment Insurance		\$ 1,448.00	\$ 1,839.00	\$ 2,000.00	
								Total 56000 · Transportation	\$ 3,550.00	\$ 69,925.10	\$ 46,428.65	\$ 74,677.10	
								56100 · Equipment Implements					
								56105 · Tractor Loader 300 X - 05	\$ 500.00	\$ -	\$ -	\$ 500.00	
								56114 . 2022 Turfco 1550 Top dresser	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	
								56115 · Quick Pass Top dresser - 05 (sell)	\$ -	\$ -	\$ -	\$ -	
								56116 · Aerator AE60 - 05	\$ 300.00	\$ 3,000.00	\$ -	\$ 3,000.00	
								56117 · Toro Spiker	\$ -	\$ 100.00	\$ -	\$ 100.00	
								56120 · JD Sweeper - 08 (sell)	\$ 2,100.00	\$ 500.00	\$ -	\$ -	
								56121 . 2021 Toto Pro Sweep	\$ -	\$ 500.00	\$ -	\$ 500.00	
								56126 · Toro Pro Force - 2011	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	
								56127 . 2023 Turfco Torrent 2 Blower	\$ -	\$ 200.00	\$ -	\$ 200.00	
								56130 · Topdressing Brush - 10	\$ 1,750.00	\$ 200.00	\$ -	\$ 1,750.00	
								56140 · Rototiller - 00	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	
								56145 - Lely Thatcher Rake - 10	\$ -	\$ -	\$ -	\$ -	
								56146 · Redexim Verti-Drain 1517	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	
								56155 · Lely Spreader - 14	\$ -	\$ -	\$ 65.22	\$ 200.00	
								56156 · True Surface - 2016	\$ -	\$ -	\$ -	\$ 200.00	
								56160 2018 VC-60 Verti-Cutter (sell)	\$ -	\$ -	\$ -	\$ -	
								56165 · Snow blower JD-16 Hydraulic Tank A	\$ 500.00	\$ 2,000.00	\$ -	\$ 2,000.00	
								56166 · Loader JD-16	\$ -	\$ -	\$ -	\$ -	
								56167 · Backhoe JD-16	\$ -	\$ 500.00	\$ -	\$ 500.00	
								56168 . Mini Excavator		\$ 1,000.00	\$ -	\$ 1,000.00	
								Total 56100 · Equipment Implements	\$ 10,950.00	\$ 13,800.00	\$ 65.22	\$ 15,750.00	
								56200 · Shop Equipment					
								56206 - Angle Master 4000 DXI - 2016	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	
								56211 · Express Dual 4000 - 17	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	
								56216 . 2022 Hotsey 555 Power Washer	\$ 250.00	\$ 250.00	\$ -	\$ 250.00	
								Total 56200 · Shop Equipment	\$ 400.00	\$ 650.00	\$ 650.00	\$ 650.00	
								GRAND TOTAL 55000 · GOLF COURSE MAINT. EXPENSE	\$ 507,022.33	\$ 547,437.65	\$ 419,547.63	\$ 627,785.85	
								GRAND TOTAL 50000 · GOLF OPERATIONS EXPENSE	\$ 916,782.01	\$ 1,005,872.93	\$ 873,042.33	\$ 1,167,015.68	
								GOLF OPERATIONS INCOME / (LOSS paid for by Recreational Fee)		\$ (53,952.93)	\$ 77,124.91	\$ (79,590.68)	
								Assessment Income minus Admin Expense, Facilities Expense and CCC Loan		\$ 56,881.41	\$ 6,080.67	\$ (33,422.64)	
								Total Expense	\$ 1,856,699.94	\$ 1,867,051.47	\$ 1,792,947.50	\$ 2,153,378.52	
								Net Ordinary Income Prior to Depreciation	\$ 251,333.53	\$ 289,653.90	\$ 428,321.88	\$ 199,137.62	
								12600 Cedar Creek Center Loan	\$ 40,384.96	\$ 40,384.96	\$ 40,384.96	\$ 40,384.96	
								75000 Cedar Creek Center Loan Interest	\$ 79,615.04	\$ 79,615.04	\$ 79,615.04	\$ 79,615.04	
									\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	
								NET INCOME TOTAL Prior to Depreciation		\$ 169,653.90	\$ 308,321.88	\$ 79,137.62	
								Capex	\$ 85,734.00	\$ -			
								FUTURE NEEDS ALLOCATION (\$/Lot)		\$ -			
								GCM EQUIPMENT REPLACEMENT PLAN ALLOCATION TOTAL/PER LOT	\$ 75,000.00				
								Facility Income / Invest		\$ 47,840.00	\$ 51,986.27	\$ 53,800.00	
								Non Assessment Admin Income		\$ 38,885.42	\$ 52,880.03	\$ 48,350.94	
								MAJOR MAINTENANCE ALLOCATION - Assessment Income / Invest		\$ 56,881.41	\$ 6,080.67	\$ (33,422.64)	
								Golf Operations Income / Invest or use Recreational use Fee to True Up		\$ (53,952.93)	\$ 77,124.91	\$ (79,590.68)	
								Receational Use Fee Income		\$ 80,000.00	\$ 120,250.00	\$ 90,000.00	
								NET INCOME TOTAL Prior to Depreciation	\$ (29,400.47)	\$ 169,653.90	\$ 308,321.88	\$ 79,137.62	
								Non Assessment Income to use as Park Capital Expense		\$ 23,952.93	\$ 23,952.93	\$ 14,590.68	
								Recreational Use Fee to use as Park Capital Expense		\$ 26,047.07	\$ 26,047.07	\$ 10,409.32	
								Remainder of Income to Invest		\$ 14,932.49	\$ 258,321.88	\$ 54,137.62	
										Investment / Savings Breakdown			
										\$ 47,840.00	\$ 51,986.27	\$ 53,800.00	Facilities
								Workers Comp 2025 rate estimate .88%		\$ 14,932.49	\$ 28,927.10	\$ 337.62	Non-A
								*EMR rate received at 1.25% on 9-11-2024		\$ 56,881.41	\$ 6,080.67	\$ -	Assessment
								Workers Comp Rate used for 2026 1.25%		\$ -	\$ 77,124.91	\$ -	Golf
								FICA-2026 7.654%		\$ -	\$ 94,202.92	\$ -	Recreation
								SUTA-2026 up to \$33,800 (3.16%)					
								FUTA-2026 up to \$7000 (.6%)					