

2026 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense								9-29-2025 Version				2024 Annual Budget		2025 Annual Budget - Team		2025 Jan-Aug / 2024 Sept - Dec		2026 Annual Budget - Keri 2.7 % + Payroll		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	\$	1,052,586.30					
								20250 · Assessment Interest/NSF Fees			\$	6,652.49	\$	5,700.00	\$	7,254.31	\$	5,853.90	\$	5,853.90					
								20255 · Convenience Fees			\$	6,751.71	\$	4,200.00	\$	7,015.85	\$	4,200.00	\$	4,200.00					
								20260 · Asset Sales			\$	-					\$	-	\$	-		1			
								20310 · Membership Cards			\$	500.00	\$	5,000.00	\$	16,677.34	\$	15,000.00	\$	18,000.00		2			
								20350 · Copy Services					\$	25.00	\$	14.56	\$	25.00	\$	25.00					
								20390 · Fourth of July			\$	8,000.00	\$	9,000.00	\$	5,147.71	\$	9,000.00	\$	9,000.00					
								20400 · House & Entertainment			\$	1,470.00	\$	1,000.00	\$	757.00	\$	1,000.00	\$	1,000.00					
								20450 · Assessment Interest Income - Bank			\$	8,010.00	\$	9,439.84	\$	13,364.73	\$	9,694.72	\$	14,000.00		3			
								20455 . Non Assessment Income Interest - Bank					\$	13,740.42	\$	23,042.84	\$	14,111.41	\$	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	\$	225.94					
								20650 · Recreational Fee			\$	60,000.00	\$	80,000.00	\$	120,250.00	\$	90,000.00	\$	90,000.00		5			
GRAND TOTAL 20000 · ASSOCIATION BUSINESS INCOME											\$	1,095,136.47	\$	1,156,445.37	\$	1,218,615.87	\$	1,201,697.27	\$	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	\$	2,500.00					
								21120 · Tables & Chairs			\$	250.00	\$	100.00	\$	52.00	\$	100.00	\$	100.00					
								21130 · Cedar Creek Pavilion (rename)			\$	350.00	\$	400.00	\$	175.00	\$	400.00	\$	400.00					
								21140 . Aspen Hills Pavilion					\$	200.00	\$	-	\$	200.00	\$	200.00					
								21150 Golf Tournament Facility Rental					\$	800.00	\$	212.50	\$	800.00	\$	800.00					
								Total 21100 · Banquet Facility/Equip. Rental				\$3,600.00	\$	4,000.00	\$	4,889.50	\$	4,000.00	\$	4,000.00					
							21200 · Recreation Income																		
								21210 · Snowmobile Fees			\$	-	\$	-			\$	-							
								21220 · Summer Sports			\$	-	\$	-			\$	-							
								21230 · Winter Trailer Parking Permits (rename)			\$	-	\$	1,250.00			\$	1,250.00	\$	1,250.00		6			
								Total 21200 · Recreation Income			\$	-	\$	1,250.00			\$	1,250.00	\$	1,250.00					
							21300 · Swimming Pool Income																		
								21310 · Daily Swim Guest			\$	9,000.00	\$	2,000.00	\$	5,645.00	\$	2,000.00	\$	4,500.00					
								21320 · Daily Swim Resident (Remove)			\$	7,000.00	\$	-			\$	-	\$	-					
								21330 · Food & Beverage			\$	200.00	\$	200.00	\$	(863.00)	\$	200.00	\$	200.00					
								21340 · Retail Sales - Pool			\$	2,000.00	\$	1,600.00	\$	79.27	\$	1,600.00	\$	1,600.00					
								21350 · Swim Annual Membership			\$	3,000.00	\$	2,000.00	\$	2,830.50	\$	2,000.00	\$	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	\$	5,000.00					
								21380 · Pool Rental			\$	5,000.00	\$	4,600.00	\$	3,425.00	\$	4,600.00	\$	3,400.00					
								Total 21300 · Swimming Pool Income			\$	36,100.00	\$	15,400.00	\$	17,276.77	\$	15,400.00	\$	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	\$	3,204.24	\$	3,200.00					
								21801 Fitness Room Daily Rate				\$500.00		\$240.00	\$	-	\$	-	\$	-					
								Total Fitness Room				\$6,330.00		\$2,340.00	\$	3,120.00	\$	3,204.24	\$	3,200.00					
								21900 · Grill/Restaurant/Bar Lease				\$26,100.00		\$26,100.00	\$	26,700.00	\$	28,650.00	\$	28,650.00					
GRAND TOTAL 21000 · FACILITIES INCOME											\$	73,855.00	\$	49,090.00	\$	51,986.27	\$	52,504.24	\$	53,800.00					
						22000 · GOLF OPERATIONS INCOME																			
							22100 · Golf Merchandise Income																		
								22110 · Driving Range Sales			\$	8,000.00	\$	10,200.00	\$	11,988.00	\$	12,311.68	\$	12,300.00					
								22120 · Food & Soft Drink Sales			\$	6,500.00	\$	8,750.00	\$	10,277.36	\$	10,554.85	\$	10,500.00					
								22121 · Golf Course Beer Sales			\$	7,200.00	\$	15,600.00	\$	15,897.00	\$	16,326.22	\$	16,325.00					
								22140 · Retail Sales - Golf			\$	160,000.00	\$	165,700.00	\$	170,405.69	\$	175,006.64	\$	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	\$	3,439.29	\$	6,000.00					
								Total 22100 · Golf Merchandise Income			\$	184,700.00	\$	204,200.00	\$	211,916.92	\$	217,638.68	\$	240,125.00					
							22200 · Daily Greens Fees																		
							22300 · Aspen Hills																		
								22310 · Full Price/Public			\$	45,000.00	\$	17,200.00	\$	15,975.61	\$	16,406.95	\$	17,500.00					
								22320 Guest			\$	36,400.00	\$	47,300.00	\$	47,996.99	\$	49,292.91	\$	56,000.00					
								22350 · Reduced Price/Property Owner			\$	4,100.00	\$	8,000.00	\$	11,422.34	\$	11,730.74	\$	11,000.00					
								22360 Lineal			\$	5,000.00	\$	500.00	\$	3,369.99	\$	3,460.98	\$	4,000.00					
								223">																	

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								22460 Lineal	\$ 6,000.00	\$ 12,600.00	\$ 15,888.00	\$ 16,316.98	\$ 17,000.00	8a
								22490 · Junior Price		\$ 9,100.00	\$ 7,562.00	\$ 7,766.17	\$ 7,000.00	
								22495 - Tournament/Group Green Fee		\$ 15,900.00	\$ 6,000.00	\$ 6,162.00	\$ 16,000.00	8c
								Total 22400 · Cedar Creek	\$ 272,000.00	\$ 279,900.00	\$ 268,814.43	\$ 276,072.42	\$ 325,000.00	
								Total 22200 · Daily Greens Fees	\$ 364,700.00	\$ 356,100.00	\$ 350,885.68	\$ 360,359.59	\$ 416,700.00	8
								22500 · Golf Cart Income						
								22600 · Aspen Hills						
								22610 · Full Price	\$ 34,800.00	\$ 44,300.00	\$ 37,220.53	\$ 38,225.48	\$ 39,000.00	
								22650 · Reduced Price	\$ -	\$ -		\$ -	\$ -	
								22690 · Daily Trail Fee	\$ 2,550.00	\$ 620.00	\$ 974.04	\$ 1,000.34	\$ 1,000.00	
								22695 - Tournament/Group Cart Fee		\$ -		\$ -	\$ -	
								Total 22600 · Aspen Hills	\$ 37,350.00	\$ 44,920.00	\$ 38,194.57	\$ 39,225.82	\$ 40,000.00	
								22700 · Cedar Creek						
								22710 · Full Price	\$ 85,000.00	\$ 99,000.00	\$ 100,691.18	\$ 103,409.84	\$ 100,000.00	
								22750 · Reduced Price	\$ -	\$ -		\$ -	\$ -	
								22790 · Daily Trail Fee	\$ 5,700.00	\$ 4,050.00	\$ 4,883.62	\$ 5,015.48	\$ 4,200.00	
								22795 - Tournament /Group Cart Fee		\$ -	\$ 2,098.29	\$ 2,154.94	\$ 2,100.00	
								Total 22700 · Cedar Creek	\$ 90,700.00	\$ 103,050.00	\$ 107,673.09	\$ 110,580.26	\$ 106,300.00	
								Total 22500 · Golf Cart Income	\$ 128,050.00	\$ 147,970.00	\$ 145,867.66	\$ 149,806.09	\$ 146,300.00	
								22800 · Prepaid Passes & Punch Cards						
								22810 · Punch Cards - All	\$60,000.00	\$ 55,200.00	\$ 46,143.00	\$ 47,388.86	\$ 47,000.00	
								22830 · Season Pass - Recreation	\$164,350.00	\$ 151,300.00	\$ 154,130.83	\$ 158,292.36	\$ 170,000.00	
								22850 · Season Pass - Aspen Hills	\$9,542.00	\$ 6,350.00	\$ 3,122.00	\$ 3,206.29	\$ 4,000.00	
								22870 · Season Pass - Junior	\$1,300.00	\$ 2,100.00	\$ 5,256.00	\$ 5,397.91	\$ 3,000.00	
								22890 · Trail Fees - Annual	\$6,300.00	\$ 6,200.00	\$ 7,431.52	\$ 7,632.17	\$ 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	\$ 221,917.60	\$ 247,000.00	10
								22900 · Sponsorship Program (rename)	\$ 11,600.00	\$ 9,900.00	\$ 13,817.25	\$ 10,000.00	\$ 15,000.00	
								22920 - Lessons/Clinic	\$ -	\$ -		\$ -		
								22930 - Irrigation Fee (remove)						
								22950 · WSGA - GHIN	\$ 8,000.00	\$ 8,400.00	\$ 7,470.00	\$ 8,000.00	\$ 8,500.00	
								22960 · Beverage Cart Advertising (new)					\$ 2,500.00	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	\$ 5,000.00	\$ 1,500.00	13
								GRAND TOTAL 22000 · GOLF OPERATIONS INCOME	\$ 938,542.00	\$ 951,920.00	\$ 950,167.24	\$ 972,721.96	\$ 1,086,925.00	
								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	\$ 500.00	
								Gross Profit	\$ 2,108,033.47	\$ 2,157,955.37	\$ 2,221,269.38	\$ 2,227,423.47	\$ 2,352,016.14	
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	\$ 252,640.54	
								30120 · Worker's Comp	\$ 1,288.71	\$ 1,894.51	\$ 2,125.63	\$ 3,076.77	\$ 3,076.77	
								30125 · Employee Health Insurance	\$ 24,300.00	\$ 24,300.00	\$ 24,300.00	\$ 46,196.40	\$ 46,196.40	14
								30130 · Employee Evaluation Performance	\$ 9,990.77	\$ 10,799.15	\$ 46,739.02	\$ 13,724.76	\$ 13,724.76	
								30135 · IRA Contribution	\$ 5,195.20	\$ 5,615.56	\$ 5,574.02	\$ 7,136.88	\$ 7,136.88	
								30136 · FICA	\$ 16,278.86	\$ 16,011.01	\$ 20,539.26	\$ 18,839.70	\$ 18,839.70	
								30137 · FUTA	\$ 143.64	\$ 126.00	\$ 168.00	\$ 126.00	\$ 126.00	
								30138 · SUTA	\$ 1,804.82	\$ 1,848.00	\$ 3,637.99	\$ 4,228.08	\$ 4,228.08	
								Total 30100 · Assoc. Bus. Payroll Expenses	\$ 247,493.43	\$ 259,574.05	\$ 310,817.95	\$ 345,969.13	\$ 345,969.13	
								30200 · Professional Services						
								30210 · Accounting/Auditing	\$ 18,150.00	\$ 16,000.00	\$ 15,500.00	\$ 16,432.00	\$ 17,000.00	
								30220 · Appraisals & Surveys	\$ 2,000.00	\$ 2,000.00	\$ 4,300.00	\$ 2,054.00	\$ -	
								30225 · DCCR Enforcement	\$ -	\$ -		\$ -	\$ -	
								30230 · Legal Fees	\$ 50,000.00	\$ 20,000.00	\$ 15,000.00	\$ 20,540.00	\$ 20,000.00	
								30235 · Legal Fees - Collections	\$ 11,000.00	\$ 6,000.00	\$ 1,500.00	\$ 6,162.00	\$ 6,000.00	
								30240 · Human Resources					\$ 5,000.00	15
								Total 30200 · Professional Services	\$ 81,150.00	\$ 44,000.00	\$ 36,300.00	\$ 45,188.00	\$ 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	\$ 6,778.20	\$ 4,050.00	17
								30450 · Water	\$ 6,744.60	\$ 6,744.60	\$ 1,651.59	\$ 6,926.70	\$ -	18
								Total 30400 · Utilities - Office	\$ 11,463.12	\$ 13,344.60	\$ 6,907.36	\$ 13,704.90	\$ 4,050.00	
								31000 · Advertising	\$ -	\$ -		\$ -		
								31200 · Bank Fees		\$ 200.00	\$ 38.16	\$ 205.40	\$ 200.00	
								31400 · BOD Expenses	\$ 385.00	\$ 385.00	\$ 110.25	\$ 395.40	\$ -	
								31500 · Volunteer Expenses	\$ 250.00	\$ 250.00	\$ 133.69	\$ 256.75	\$ 150.00	
								31600 · Cash Over and Short	\$ -	\$ -	\$ 365.00	\$ -	\$ -	
								31800 · Dues and Subscriptions	\$ 11,545.96	\$ 12,000.00	\$ 14,810.71	\$ 12,324.00	\$ 13,000.00	
								32000 · Finance Charges	\$ -	\$ -		\$ -	\$ -	
								32200 · Insurance	\$ 91,404.95	\$ 12,889.00	\$ 12,889.00	\$ 13,237.00	\$ 13,237.00	

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					32400 · Licenses/Fees	\$ 1,375.00	\$ 2,560.00	\$ 2,867.28	\$ 2,629.12	\$ 1,400.00	
					32600 · Meals & Entertainment	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,540.50	\$ 1,500.00	
					32800 · Merchant Fees/C.C. Processing	\$ 25,000.00	\$ 21,000.00	\$ 23,820.72	\$ 21,567.00	\$ 25,000.00	
					33000 · Newsletter/Communications	\$ 2,453.92	\$ 2,453.92	\$ 3,044.69	\$ 2,520.18	\$ 3,000.00	
					33200 · Office Equipment Repairs	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,232.40	\$ 500.00	
					33400 · Office Equipment/Software Maint	\$ 6,100.00	\$ 4,000.00	\$ 4,000.00	\$ 4,108.00	\$ 3,550.00	
					33500 · Point of Sale	\$ 10,500.00	\$ 4,640.00	\$ 4,640.00	\$ 4,765.28	\$ 4,766.00	
					33600 · Office Supplies	\$ 5,000.00	\$ 5,000.00	\$ 3,347.01	\$ 5,135.00	\$ 5,000.00	
					33800 · Postage	\$ 4,111.42	\$ 4,200.00	\$ 2,266.80	\$ 4,313.40	\$ 2,500.00	
					34000 · Printing	\$ 500.00	\$ 500.00	\$ 500.00	\$ 513.50	\$ 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	\$ 1,540.50	\$ 1,500.00	
					34600 · Travel	\$ 500.00	\$ 500.00	\$ 500.00	\$ 513.50	\$ 500.00	
					34800 · Web Site	\$ 620.00	\$ 240.00	\$ 240.00	\$ 246.48	\$ 240.00	
									\$ -	\$ -	
					35000 · Committees				\$ -	\$ -	
					35100 · Ad Hoc				\$ -	\$ -	
					35130 · Election	\$ 3,877.92	\$ 4,500.00	\$ 6,914.83	\$ 4,621.50	\$ 7,500.00	19
					35135 · Fourth of July	\$ 10,000.00	\$ 10,000.00	\$ 6,516.27	\$ 10,000.00	\$ 5,000.00	20
					35140 · Master Planning	\$ -	\$ -		\$ -		
					Total 35100 · Ad Hoc	\$ 13,877.92	\$ 14,500.00	\$ 13,431.10	\$ 14,621.50	\$ 12,500.00	
					35200 · Standing						
					35210 · Architectural	\$ -	\$ -		\$ -		
					35220 · Golf	\$ -	\$ -		\$ -		
					35230 · House & Entertainment	\$ 13,400.00	\$ 7,500.00	\$ 5,983.30	\$ 7,702.50	\$ 7,500.00	
					35240 · Legal & Finance	\$ -	\$ -		\$ -	\$ -	
					35250 · Utilities	\$ -	\$ -		\$ -	\$ -	
					Total 35200 · Standing	\$ 13,400.00	\$ 7,500.00	\$ 5,983.30	\$ 7,702.50	\$ 7,500.00	
					Total 35000 · Committees	\$ 27,277.92	\$ 22,000.00	\$ 19,414.40	\$ 22,324.00	\$ 20,000.00	
					GRAND TOTAL 30000 · ASSOCIATION BUSINESS EXPENSE	\$ 635,817.96	\$ 426,004.36	\$ 463,280.81	\$ 504,229.44	\$ 499,562.13	
					40000 · FACILITIES EXPENSE						
					40100 · Facilities Payroll Expenses						
					40110 · Facilities Payroll	\$ 144,572.86	\$ 159,918.48	\$ 168,053.70	\$ 183,482.33	\$ 183,482.33	
					40120 · Worker's Comp	\$ 961.55	\$ 1,558.96	\$ 1,594.26	\$ 2,278.43	\$ 2,278.43	
					40130 · Employee Health Insurance	\$ 16,200.00	\$ 17,550.00	\$ 14,167.70	\$ 24,030.34	\$ 24,030.34	14
					40131 · Employee Evaluation Performance	\$ 6,339.55	\$ 7,757.25	\$ 26,784.24	\$ 6,435.35	\$ 6,435.35	
					40132 · IRA Contribution	\$ 3,382.56	\$ 3,765.39	\$ 3,631.41	\$ 3,900.23	\$ 3,900.23	
					40136 · FICA	\$ 12,192.28	\$ 14,177.18	\$ 16,518.10	\$ 13,951.31	\$ 13,951.31	
					40137 · FUTA	\$ 255.00	\$ 253.41	\$ 320.97	\$ 278.09	\$ 278.09	
					40138 · SUTA	\$ 1,733.97	\$ 2,008.26	\$ 3,678.83	\$ 3,262.72	\$ 3,262.72	
					Total 40100 · Facilities Payroll Expenses	\$ 185,637.77	\$ 206,988.93	\$ 234,749.21	\$ 237,618.79	\$ 237,618.79	
					40190 · Cleaning/Janitorial	\$ 18,000.00	\$ 5,000.00	\$ 19,000.00	\$ 18,000.00	\$ 14,800.00	21
					40200 · Maintenance & Repairs						
					40210 · Air Strip Maintenance & Repairs						
					40220 · AH Cart Barn Maintenance	\$ 250.00	\$ 250.00	\$ -	\$ 256.75	\$ 200.00	
					40230 · Barn Maintenance	\$ 1,450.00	\$ 1,450.00	\$ 125.69	\$ 1,489.15	\$ 300.00	
					40240 · CC Cart Barn Maintenance	\$ 1,000.00	\$ 200.00	\$ -	\$ 205.40	\$ 100.00	
					40250 · Common Area Maint. & Repairs	\$ 4,000.00	\$ 4,000.00	\$ 1,935.40	\$ 4,108.00	\$ 3,000.00	
					40260 · Cook Shack Maintenance	\$ 500.00	\$ 500.00	\$ -	\$ 513.50	\$ 500.00	
					40270 · Equipment Maintenance	\$ 500.00	\$ 500.00	\$ 171.51	\$ 513.50	\$ 500.00	
					40275 · Golf Course Maint. Shop	\$ 4,000.00	\$ 2,000.00	\$ 8.91	\$ 2,054.00	\$ 2,000.00	
					40280 · Golf Course Restrooms	\$ 2,000.00	\$ 1,000.00	\$ 197.36	\$ 1,027.00	\$ 1,000.00	
					40290 · Grill Maintenance	\$ -	\$ 100.00	\$ 140.33	\$ 102.70	\$ 100.00	
					40300 · Lounge Maintenance	\$ 150.00	\$ -		\$ -	\$ -	
					40310 · Office Maintenance	\$ -	\$ -		\$ -	\$ -	
					40320 · Pool Building Maintenance	\$ 1,000.00	\$ 1,000.00	\$ 79.15	\$ 1,027.00	\$ 500.00	
					40330 · Pool Maintenance & Repairs	\$ 7,000.00	\$ 7,000.00	\$ 8,447.83	\$ 7,189.00	\$ 7,000.00	
					40360 · Tennis/Pickleball Court Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 927.00	\$ 1,540.50	\$ 1,500.00	
					40365 · Fitness Room	\$ 500.00	\$ 200.00	\$ 1,432.00	\$ 205.40	\$ 2,000.00	
					40366 · Frisbee Golf Maintenance	\$ 500.00	\$ 1,000.00	\$ -	\$ 1,027.00	\$ 200.00	
					40370 · Vehicle Fuel and Maintenance	\$ 4,980.00	\$ 5,000.00	\$ 2,913.59	\$ 5,135.00	\$ 5,000.00	
					40380 · Cedar Creek Center Maintenance	\$ 4,000.00	\$ 4,000.00	\$ 3,649.62	\$ 4,108.00	\$ 4,000.00	
					40381 · Three Canyons Maintenance	\$ 1,100.00	\$ 1,000.00	\$ 1,478.66	\$ 1,027.00	\$ 1,500.00	
					40382 · Duffer's Maintenance	\$ 500.00	\$ 500.00	\$ -	\$ 513.50	\$ 250.00	
					40383 · Flex Room Maintenance (Remove)	\$ -	\$ -		\$ -	\$ -	
					40390 · Facility Safety	\$ 4,000.00	\$ 4,000.00	\$ 1,193.31	\$ 4,108.00	\$ 2,500.00	
					Total 40200 · Maintenance & Repairs	\$ 38,930.00	\$ 35,200.00	\$ 22,700.36	\$ 36,150.40	\$ 32,150.00	
					40400 · Inventory (rename)						
					40410 · Pool Food & Soft Drinks (rename)	\$ 350.00	\$ 75.00	\$ -	\$ 77.03	\$ 75.00	
					40420 · Pool Inventory Purchased (rename)	\$ 1,000.00	\$ 600.00	\$ 385.27	\$ 616.20	\$ 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	\$ 693.23	\$ 475.00	
					40500 · Recreation Programs						
					40510 · Swimming Lessons		\$ -		\$ -	\$ -	
					40530 · Summer Sports		\$ -		\$ -	\$ -	
					40540 · Winter Sports	\$ 1,500.00	\$ 5,000.00	\$ 5,000.00	\$ 5,135.00	\$ 5,000.00	
					40541 · Winter Sports Maint.					\$ 2,500.00	22
					Total 40500 · Recreation Programs	\$ 1,500.00	\$ 5,000.00	\$ 5,000.00	\$ 5,135.00	\$ 7,500.00	
					40600 · Utilities - Facilities						
					40610 · Grill						
					40611 · Electricity	\$ -	\$ -		\$ -		
					40612 · Garbage	\$ -	\$ -		\$ -		
					40613 · Propane	\$ -	\$ -		\$ -		
					40614 · Telephone	\$ -	\$ -		\$ -		

2026 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense								9-29-2025 Version		2024 Annual Budget	2025 Annual Budget - Team	2025 Jan-Aug / 2024 Sept - Dec	2026 Annual Budget - Keri 2.7 % - 1.0 Percent	2026 Annual Budget - TEAM	Notations
									40615 · Water	\$ -	\$ -		\$ -		
									Total 40610 · Grill		\$ -		\$ -		
									40620 · Unallocated Facilities						
									40621 · Electricity	\$ 5,250.00	\$ 5,250.00	\$ 4,510.96	\$ 5,670.00	\$ 5,670.00	23
									40622 · Garbage	\$ 1,800.00	\$ 1,800.00	\$ 3,058.80	\$ 4,018.73	\$ 4,020.00	24
									40623 · Propane	\$ 6,500.00	\$ 6,500.00	\$ 6,752.24	\$ 6,934.55	\$ 6,950.00	
									40624 · Telephone	\$ 2,000.00	\$ 2,000.00	\$ 2,968.81	\$ 3,048.97	\$ 3,050.00	17
									40625 · Water	\$ 4,500.00	\$ 4,500.00	\$ 4,086.35	\$ 4,621.50	\$ 4,600.00	
									40626 · Barn - Fire Suppression	\$ -	\$ -		\$ -	\$ -	
									Total 40620 · Unallocated Facilities	\$ 20,050.00	\$ 20,050.00	\$ 21,377.16	\$ 24,293.75	\$ 24,290.00	
									40630 · Cedar Creek Center						
									40631 · Electricity	\$ 11,000.00	\$ 11,000.00	\$ 9,821.12	\$ 11,880.00	\$ 11,880.00	23
									40632 · Garbage	\$ 1,500.00	\$ 1,500.00	\$ 2,267.10	\$ 3,142.20	\$ 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	\$ 5,035.00	
									40637. Fitness Room Satellite TV		\$ 500.00	\$ 500.00	\$ 513.50	\$ 525.00	
									Total 40630 · Cedar Creek Center	\$ 21,882.20	\$ 19,980.00	\$ 17,483.95	\$ 20,570.70	\$ 27,516.00	
									Total 40600 · Utilities - Facilities	\$ 41,932.20	\$ 40,030.00	\$ 38,861.11	\$ 44,864.45	\$ 51,806.00	
									40900 · Cleaning Supplies	\$ 7,500.00	\$ 8,000.00	\$ 6,319.53	\$ 8,216.00	\$ 8,000.00	
									41000 · Keys & Locks	\$ 1,000.00	\$ 1,000.00	\$ 406.51	\$ 1,027.00	\$ 1,000.00	
									41100 · Meals & Entertainment	\$ 350.00	\$ 350.00	\$ 150.00	\$ 359.45	\$ 350.00	
									41200 · Office Supplies	\$ 500.00	\$ 500.00	\$ 290.03	\$ 513.50	\$ 2,000.00	
									41500 · Printing	\$ -	\$ -		\$ -	\$ -	
									41550 · Security Systems	\$ 500.00	\$ 500.00	\$ 658.97	\$ 513.50	\$ 500.00	
									41600 · Signs	\$ 500.00	\$ 500.00	\$ 316.80	\$ 513.50	\$ 500.00	
									41700 · Staff Training	\$ 1,500.00	\$ 1,500.00	\$ 599.87	\$ 1,540.50	\$ -	
									41800 · Supplies	\$ 2,400.00	\$ 2,400.00	\$ 1,488.35	\$ 2,464.80	\$ 2,400.00	
									41900 · Travel	\$ 1,000.00	\$ 500.00	\$ 301.50	\$ 513.50	\$ 500.00	
									42000 · Uniforms	\$ 1,000.00	\$ 1,000.00	\$ 806.12	\$ 1,027.00	\$ 1,000.00	
									4300 Point of Sale	\$ -	\$ 4,640.00	\$ 4,640.00	\$ 4,765.28	\$ 4,766.00	
									44000 - Auto Insurance		\$ 2,663.04	\$ 2,676.00	\$ 2,734.94	\$ 2,735.00	
									45000 - Liability Insurance		\$ 44,692.38	\$ 44,692.38	\$ 45,899.07	\$ 46,000.00	
									46000 - Property Tax		\$ 70,582.35	\$ 70,582.35	\$ 72,488.07	\$ 72,000.00	
									47000 - Gasoline		\$ 4,200.00	\$ 2,000.00	\$ 4,313.40	\$ 4,000.00	
									47100 - Diesel					\$ 1,000.00	25
									GRAND TOTAL 40000 · FACILITIES EXPENSE	\$ 304,099.97	\$ 435,921.70	\$ 456,624.36	\$ 489,351.38	\$ 491,100.79	
									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	\$ 220,147.87	\$ 220,147.87	
									50120 · Worker's Comp	\$ -	\$ 1,520.83	\$ 1,280.38	\$ 2,743.36	\$ 2,743.36	
									50130 · Employee Health Insurance	\$ 16,200.00	\$ 8,100.00	\$ 8,100.00	\$ 17,000.00	\$ 17,000.00	14
									50131 . Emoloyee Evaluation Performance I	\$ 5,213.84		\$ -	\$ 1,000.00	\$ 1,000.00	
									50132 . IRA Contribution	\$ 2,882.85	\$ 2,700.00	\$ 2,500.94	\$ 2,618.85	\$ 2,618.85	
									50136 . FICA	\$ 13,014.94	\$ 13,434.39	\$ 10,556.88	\$ 16,798.17	\$ 16,798.17	
									50137 . FUTA	\$ 402.73	\$ 346.45	\$ 1,750.89	\$ 600.92	\$ 600.92	
									50138 . SUTA	\$ 2,516.55	\$ 1,917.57	\$ 3,233.93	\$ 4,982.47	\$ 4,982.47	
									Total 50100 · Pro Shops Payroll Expenses	\$ 199,969.20	\$ 195,440.44	\$ 180,522.15	\$ 265,891.64	\$ 265,891.64	
									50200 · Pro Shops Inventory						
									50210 · Inventory Purchased	105,000.00	\$ 105,000.00	\$ 105,000.00	\$ 107,835.00	\$ 107,835.00	
									50220 · Special Orders	5,000.00	\$ 8,000.00	\$ 20,334.48	\$ 8,216.00	\$ 15,000.00	7
									50230 · Food & Soft Drinks	3,000.00	\$ 4,400.00	\$ 7,886.04	\$ 4,518.80	\$ 5,000.00	
									50235 - Beer Purchased	4,000.00	\$ 8,500.00	\$ 7,550.96	\$ 8,729.50	\$ 8,750.00	
									50240 · Golf - Cost of Goods Sold	\$ -	\$ -		\$ -	\$ -	
									Total 50200 · Pro Shops Inventory	\$ 117,000.00	\$ 125,900.00	\$ 140,771.48	\$ 129,299.30	\$ 136,585.00	
									50300 · Utilities - CC Pro Shop						
									50310 · Electricity	\$ 800.00	\$ 800.00	\$ 642.97	\$ 620.00	\$ 620.00	
									50320 · Garbage	\$ 300.00	\$ 300.00	\$ 597.21	\$ 600.00	\$ 600.00	
									50330 · Telephone	\$ 2,633.28	\$ 2,950.00	\$ 1,901.09	\$ 4,958.30	\$ 2,500.00	
									50340 · Water	\$ 4,400.00	\$ 3,700.00	\$ 3,277.19	\$ 6,783.30	\$ 3,700.00	
									50350 · Propane	\$ -	\$ -		\$ -	\$ -	
									Total 50300 · Utilities - CC Pro Shop	\$ 8,133.28	\$ 7,750.00	\$ 6,418.46	\$ 12,961.60	\$ 7,420.00	
														\$ -	
									50400 · Golf Cart Lease	\$ 53,332.20	\$ 69,354.24	\$ 69,591.78	\$ 70,000.00	\$ 70,000.00	
									50450 · Golf Course Advertising	\$ 1,500.00	\$ 1,400.00	\$ 1,925.77	\$ 10,000.00	\$ 10,000.00	26
									50500 · Office Supplies	\$ 1,250.00	\$ 800.00	\$ 2,710.10	\$ 821.60	\$ 2,700.00	
									50510 · Licenses	\$ 2,700.00	\$ 2,700.00	\$ 2,144.00	\$ 2,772.90	\$ 2,800.00	
									50520 - Liability Insurance	\$ -	\$ 29,617.42	\$ 29,617.42	\$ 30,417.09	\$ 30,417.09	
									50550 · Postage & Shipping	\$ 100.00	\$ 250.00	\$ -	\$ 256.75	\$ 250.00	
									50600 · Printing	\$ -	\$ 250.00	\$ 27.28	\$ 256.75	\$ 250.00	
									50650 · Pro Shop Equipment & Supplies	\$ 10,000.00	\$ 6,000.00	\$ 4,207.27	\$ 6,162.00	\$ 10,000.00	
									50700 · Satellite TV	\$ 675.00	\$ 500.00	\$ 583.45	\$ 513.50	\$ 600.00	
									50725 - Sponsorship Expenses (rename)	\$ 7,000.00	\$ 5,000.00	\$ 3,235.54	\$ 5,135.00	\$ 5,000.00	
									50750 · Uniforms	\$ 1,100.00	\$ 1,200.00	\$ -	\$ 1,232.40	\$ 1,200.00	
									50800 · WSGA - GHIN	\$ 7,000.00	\$ 8,000.00	\$ 7,100.00	\$ 8,216.00	\$ 8,000.00	
									50900 Point of Sale		\$ 4,640.00	\$ 4,640.00	\$ 4,765.28	\$ 4,766.00	
									GRAND TOTAL 50050 · Pro Shops Expense	\$ 409,759.68	\$ 458,802.10	\$ 453,494.70	\$ 548,701.81	\$ 555,879.73	
									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	\$ 263,056.97	
									55120 · Worker's Comp	\$ 1,448.33	\$ 1,931.51	\$ 1,590.72	\$ 3,444.18	\$ 3,444.18	
									55130 · Employee Health Insurance	\$ 16,200.00	\$ 14,850.00	\$ 14,850.00	\$ 16,365.02	\$ 16,365.02	14
									55131 . Employee Evaluation Performance	\$ 4,969.58	\$ 5,407.47	\$ 5,407.47	\$ 10,024.04	\$ 10,024.04	
									55132 . IRA Contribution	\$ 5,353.12	\$ 3,937.75	\$ 3,518.44	\$ 5,016.16	\$ 5,016.16	
									55136 . FICA	\$ 17,855.94	\$ 17,277.53	\$ 14,147.65	\$ 20,901.62	\$ 20,901.62	

2026 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense								9-29-2025 Version		2024 Annual Budget	2025 Annual Budget - Team	2025 Jan-Aug / 2024 Sept - Dec	2025 Annual Budget - Keri 2.7 % + Payroll	2026 Annual Budget - TEAM	Notations
									55137 · FUTA	\$ 541.63	\$ 545.11	\$ 434.78	\$ 563.02	\$ 563.02	
									55138 · SUTA	\$ 3,041.69	\$ 3,542.50	\$ 4,489.72	\$ 6,173.80	\$ 6,173.80	
									Total 55100 · Golf Course Maint. Payroll Exp.	\$ 278,245.89	\$ 252,966.47	\$ 223,698.85	\$ 325,544.81	\$ 325,544.81	
									55190 · Contract Labor/Equipment Rental	\$ 6,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	
									55200 · Earth Amendments						
									55210 · Gravel	\$ 600.00	\$ 300.00	\$ -	\$ 308.10	\$ 300.00	
									55220 · Sand	\$ 20,000.00	\$ 20,000.00	\$ 12,903.48	\$ 20,540.00	\$ 16,000.00	
									55230 · Topsoil	\$ 1,200.00	\$ 1,200.00	\$ 875.00	\$ 1,232.40	\$ 2,000.00	
									55240 · Turf grass Sod	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,162.00	\$ 6,162.00	
									Total 55200 · Earth Amendments	\$ 27,800.00	\$ 27,500.00	\$ 13,778.48	\$ 28,242.50	\$ 24,462.00	
									55300 · Fertilizer, Pesticides, Seed						
									55310 · Fertilizer	\$ 18,000.00	\$ 20,000.00	\$ 21,758.13	\$ 22,600.00	\$ 15,000.00	
									55320 · Pesticides	\$ 21,000.00	\$ 22,000.00	\$ 22,760.49	\$ 23,400.00	\$ 15,000.00	
									55330 · Seed	\$ 600.00	\$ 600.00	\$ 581.17	\$ 700.00	\$ 700.00	
									Total 55300 · Fertilizer, Pesticides, Seed	\$ 39,600.00	\$ 42,600.00	\$ 45,099.79	\$ 46,700.00	\$ 30,700.00	
									55400 · Fuels, Lubricants						
									55410 · Diesel	\$ 21,334.00	\$ 17,000.00	\$ 10,230.36	\$ 17,459.00	\$ 17,500.00	
									55420 · Gasoline	\$ 18,053.00	\$ 9,800.00	\$ 12,181.53	\$ 10,064.60	\$ 13,000.00	
									55430 · Oil, Lubricants	\$ 3,000.00	\$ 2,250.00	\$ 1,597.69	\$ 2,310.75	\$ 5,000.00	
									Total 55400 · Fuels, Lubricants	\$ 42,387.00	\$ 29,050.00	\$ 24,009.58	\$ 29,834.35	\$ 35,500.00	
									55500 · Irrigation/Sprinkler Maint						
									55510 · Irrigation Maintenance	\$ 8,000.00	\$ 19,000.00	\$ 18,648.53	\$ 19,513.00	\$ 19,500.00	
									55520 · PRV/Filter House/Blow Out	\$ 4,000.00	\$ 4,200.00	\$ 3,288.45	\$ 4,313.40	\$ 6,000.00	
									55530 · Cedar Creek Well Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	
									55540 · Green Canyon	\$ -	\$ -	\$ -	\$ -	\$ -	
									55550 · Computer/Software Maintenance	\$ 2,800.00	\$ 3,290.00	\$ 2,640.00	\$ 3,378.83	\$ 5,000.00	
									Total 55500 · Irrigation/Sprinkler Maint	\$ 14,800.00	\$ 26,490.00	\$ 24,576.98	\$ 27,205.23	\$ 30,500.00	
									55600 · Utilities - Golf Course Maint.						
									55610 · Electricity	\$ 4,500.00	\$ 4,500.00	\$ 4,016.27	\$ 4,860.00	\$ 4,860.00	
									55620 · Garbage	\$ 1,920.00	\$ 1,920.00	\$ 1,957.80	\$ 3,142.20	\$ 3,142.20	
									55630 · Propane	\$ 6,000.00	\$ 6,000.00	\$ 3,242.15	\$ 6,162.00	\$ 6,162.00	
									55640 · Telephone	\$ 2,413.32	\$ 3,729.96	\$ 3,193.91	\$ 3,830.67	\$ 3,830.67	
									55650 · Water	\$ 1,146.12	\$ 1,146.12	\$ 1,142.02	\$ 1,177.07	\$ 1,177.07	
									Total 55600 · Utilities - Golf Course Maint.	\$ 15,979.44	\$ 17,296.08	\$ 13,552.15	\$ 19,171.93	\$ 19,171.94	
									55700 · Common Area Landscaping	\$ 15,000.00	\$ 15,000.00	\$ 3,073.49	\$ 15,405.00	\$ 15,000.00	
									55710 · Fish/Pond Maintenance	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,054.00	\$ 2,000.00	
									55720 · Golf Cart Repairs & Maint.	\$ 500.00	\$ 500.00	\$ 1,172.29	\$ 2,000.00	\$ 2,250.00	
									55730 · Golf Course Accessories	\$ 4,000.00	\$ 4,000.00	\$ 5,321.25	\$ 4,108.00	\$ 4,100.00	
									55750 · Shop Supplies	\$ 4,000.00	\$ 4,000.00	\$ 3,859.21	\$ 4,108.00	\$ 5,000.00	
									55760 · Meals & Entertainment	\$ 500.00	\$ 750.00	\$ 398.58	\$ 770.25	\$ 750.00	
									55770 · Office Supplies	\$ 500.00	\$ 500.00	\$ 500.38	\$ 513.50	\$ 500.00	
									55780 · Safety Equipment	\$ 600.00	\$ 600.00	\$ 573.99	\$ 616.20	\$ 600.00	
									55790 · Small Equipment Purchases	\$ 2,400.00	\$ 2,400.00	\$ 314.92	\$ 2,464.80	\$ 2,460.00	
									55800 · Staff Training	\$ 700.00	\$ 6,000.00	\$ 6,179.61	\$ 1,000.00	\$ 2,500.00	
									55810 · Travel	\$ -	\$ -	\$ -	\$ -	\$ -	
									55830 · Uniforms	\$ 2,310.00	\$ 2,310.00	\$ 335.28	\$ 2,372.37	\$ 2,370.00	
									55840 · Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	
									55850 · Driving Range Maintenance	\$ 2,000.00	\$ 2,000.00	\$ 832.90	\$ 2,054.00	\$ 2,000.00	
										\$ 34,510.00	\$ 40,060.00	\$ 22,561.90	\$ 37,466.12	\$ 39,530.00	
									55900 · Equipment Maintenance						
									55905 · Equipment Maintenance General	\$ 1,800.00	\$ 2,300.00	\$ 346.49	\$ 2,362.10	\$ 2,300.00	
									55910 · Greens Master 3250D-1 (G4)	\$ 500.00	\$ 800.00	\$ 263.30	\$ 821.60	\$ 1,000.00	
									55913 · 2021 Greens Master 3250 (G3)	\$ 500.00	\$ 500.00	\$ 243.44	\$ 513.50	\$ 1,000.00	
									55915 · Reel Master 5410D-1 (F1)	\$ 1,500.00	\$ 2,000.00	\$ 357.27	\$ 2,054.00	\$ 3,000.00	
									55920 · Reel Master 5410D-2 (F2)	\$ 1,500.00	\$ 2,000.00	\$ 121.53	\$ 2,054.00	\$ 3,000.00	
									55925 · Greens Master 3250D-2 (G2)	\$ 1,000.00	\$ 1,000.00	\$ 134.76	\$ 1,027.00	\$ 1,500.00	
									55930 · Greens Master 3250D-3 (G1)	\$ 1,000.00	\$ 1,000.00	\$ 450.67	\$ 1,027.00	\$ 1,500.00	
									55933 · Greens Master Tri-Flex	\$ 1,500.00	\$ 1,500.00	\$ 1,085.36	\$ 1,540.50	\$ 1,500.00	
									55935 · Grounds Master 4700D-1	\$ 15,000.00	\$ 4,500.00	\$ 148.83	\$ 4,621.50	\$ 4,500.00	
									55941 · Grounds Master 4000 (sell)	\$ 1,000.00	\$ 500.00	\$ 121.38	\$ 513.50	\$ 500.00	
									55965 · T-S1 Spray Rig - 11	\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,027.00	\$ 1,000.00	
									55970 · JD-Trac Tractor - 05	\$ 3,000.00	\$ 2,000.00	\$ 954.51	\$ 2,054.00	\$ 2,000.00	
									55972 · JD 4052R Tractor - 16	\$ 3,000.00	\$ 3,000.00	\$ 50.65	\$ 3,081.00	\$ 3,000.00	
									55973 · Jacobson Greens Electric Mower		\$ 1,000.00	\$ 489.24	\$ 1,027.00	\$ 1,000.00	
									55974 · Jacobson 800		\$ 1,000.00	\$ 92.45	\$ 1,027.00	\$ 1,000.00	
									55975 · Jacobson AR321		\$ 2,000.00	\$ 266.15	\$ 2,054.00	\$ 2,000.00	
									55976 · Ventrac (new)					\$ 500.00	
									Total 55900 · Equipment Maintenance	\$ 32,800.00	\$ 26,100.00	\$ 5,126.03	\$ 26,804.70	\$ 30,300.00	
									56000 · Transportation						
									56005 · Workman 4300-D 4x4	\$ 750.00	\$ 500.00	\$ 639.88	\$ 513.50	\$ 1,500.00	
									56006 · 2022 Workman HDX 4x4	\$ -	\$ 250.00		\$ 256.75	\$ 1,000.00	
									56011 - Workman HDX 4x4 (remove)	\$ -	\$ 2,000.00		\$ 2,054.00	\$ -	
									56020 · JD Gator Fertilizer	\$ 200.00	\$ 200.00	\$ 62.23	\$ 205.40	\$ 200.00	
									56025 · JD Gator Facilities	\$ 600.00	\$ 200.00		\$ 205.40	\$ 200.00	
									56026 · Workman MDX-D Super	\$ 200.00	\$ 1,000.00	\$ 869.93	\$ 1,027.00	\$ 1,500.00	
									56027 · 2023 Workman MDX	\$ -	\$ 300.00		\$ 308.10	\$ 1,000.00	
									56031 · Workman MDX-D Irr.	\$ 500.00	\$ 500.00		\$ 513.50	\$ 1,000.00	
									56032 · 2019 Carryall 1500 4x4	\$ -	\$ 250.00	\$ 266.98	\$ 256.75	\$ 500.00	
									56035 · Club Car Turf 2-1	\$ 600.00	\$ 500.00	\$ 14.48	\$ 513.50	\$ 750.00	
									56040 · Club Car Turf 2-2	\$ 200.00	\$ 500.00	\$ 21.00	\$ 513.50	\$ 750.00	
									56045 · Workman 2110 Driving Range/Ball	\$ 500.00	\$ 500.00		\$ 513.50	\$ 1,500.00	
									56046 · Golf Cart - Maint 6, Maint X		\$ 750.00	\$ 194.77	\$ 770.25	\$ 750.00	
									56047 · John Deere Gator 825 I (Irrigation/Snow)		\$ 500.00	\$ 1,164.22	\$ 513.50	\$ 1,500.00	
									56048 · Dump Trailer		\$ 250.00		\$ 256.75	\$ 250.00	
									56049 · Flatbed Trailer		\$ 250.00		\$ 256.75	\$ 250.00	

2026 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense								9-29-2025 Version		2024 Annual Budget	2025 Annual Budget - Team	2025 Jan-Aug / 2024 Sept - Dec	2026 Annual Budget - Keri 2.7 % + Depreciat	2026 Annual Budget - TEAM	Notations
									56050 · Beverage Carts		\$ 700.00		\$ 718.90	\$ 700.00	
									56300 · Equipment Lease		\$ 59,327.10	\$ 41,356.16	\$ 59,327.10	\$ 59,327.10	
									56310 · Equipment Insurance		\$ 1,650.72	\$ 1,839.00	\$ 1,695.29	\$ 2,000.00	
									Total 56000 · Transportation	\$ 3,550.00	\$ 70,127.82	\$ 46,428.65	\$ 70,419.44	\$ 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	\$ -	\$ 513.50	\$ 500.00	
									56115 · Quick Pass Top dresser - 05 (sell)	\$ -	\$ -	\$ -	\$ -	\$ -	
									56116 · Aerator AE60 - 05	\$ 300.00	\$ 3,000.00	\$ -	\$ 3,081.00	\$ 3,000.00	
									56117 · Toro Spiker	\$ -	\$ 100.00	\$ -	\$ 102.70	\$ 100.00	
									56120 · JD Sweeper - 08 (sell)	\$ 2,100.00	\$ 500.00	\$ -	\$ 513.50	\$ -	
									56121 · 2021 Toto Pro Sweep	\$ -	\$ 500.00	\$ -	\$ 513.50	\$ 500.00	
									56126 · Toro Pro Force - 2011	\$ 200.00	\$ 200.00	\$ -	\$ 205.40	\$ 200.00	
									56127 · 2023 Turfco Torrent 2 Blower	\$ -	\$ 200.00	\$ -	\$ 205.40	\$ 200.00	
									56130 · Topdressing Brush - 10	\$ 1,750.00	\$ 200.00	\$ -	\$ 205.40	\$ 1,750.00	
									56140 · Rototiller - 00	\$ 100.00	\$ 100.00	\$ -	\$ 102.70	\$ 100.00	
									56145 · Lely Thatcher Rake - 10	\$ -	\$ -	\$ -	\$ -	\$ -	
									56146 · Redexim Verti-Drain 1517	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,135.00	\$ 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	\$ 500.00	\$ 2,000.00	\$ -	\$ 2,054.00	\$ 2,000.00	
									56166 · Loader JD-16	\$ -	\$ -	\$ -	\$ -	\$ -	
									56167 · Backhoe JD-16	\$ -	\$ 500.00	\$ -	\$ 513.50	\$ 500.00	
									56168 · Mini Excavator		\$ 1,000.00	\$ -	\$ 1,027.00	\$ 1,000.00	
									Total 56100 · Equipment Implements	\$ 10,950.00	\$ 13,800.00	\$ 65.22	\$ 14,172.60	\$ 15,750.00	
									56200 · Shop Equipment						
									56206 - Angle Master 4000 DXI - 2016	\$ 200.00	\$ 200.00	\$ -	\$ 205.40	\$ 200.00	
									56211 · Express Dual 4000 - 17	\$ 200.00	\$ 200.00	\$ -	\$ 205.40	\$ 200.00	
									56216 · 2022 Hotsey 555 Power Washer	\$ 250.00	\$ 250.00	\$ -	\$ 256.75	\$ 250.00	
									Total 56200 · Shop Equipment	\$ 400.00	\$ 650.00	\$ 650.00	\$ 650.00	\$ 650.00	
									GRAND TOTAL 55000 · GOLF COURSE MAINT. EXPENSE	\$ 507,022.33	\$ 547,640.37	\$ 419,547.63	\$ 627,211.68	\$ 627,785.85	
									GRAND TOTAL 50000 · GOLF OPERATIONS EXPENSE	\$ 916,782.01	\$ 1,006,442.47	\$ 873,042.33	\$ 1,175,913.49	\$ 1,183,665.57	
											\$ 54,522.47	\$ 77,124.91	\$ (203,191.53)	\$ (96,740.57)	
											\$ 56,133.89	\$ 53,793.22	\$ (44,945.90)	\$ (37,722.72)	
									60000 Lounge Expense						
									60120 Worker's Comp						
									60240 Lounge - Cost of Goods Sold						
									60400 Licenses						
									60600 Satellite TV						
									66000 · Payroll Expenses - Entire Assoc						
									66100 · FICA - Entire Assoc.	\$ 59,342.02					
									66200 · FUTA - Entire Assoc.	\$ 1,343.00					
									66300 · SUTA - Entire Assoc.	\$ 9,097.03					
									Total 66000 · Payroll Expenses - Entire Assoc	\$ 69,782.05					
									QuickBooks Payments Fees						
									66900 · *Reconciliation Discrepancies	\$ -	\$ -		\$ -		
									Total Expense	\$ 1,856,699.94	\$ 1,868,368.53	\$ 1,792,947.50	\$ 2,169,494.31	\$ 2,174,328.50	
									Net Ordinary Income Prior to Depreciation	\$ 251,333.53	\$ 289,586.84	\$ 428,321.88	\$ 57,929.16	\$ 177,687.65	
									12600 Cedar Creek Center Loan	\$ 40,384.96	\$ 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	\$ 79,615.04	
										\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	
									Non Assessment Admin Income		\$ 38,885.42	\$ 60,134.34	\$ 43,562.35	\$ 48,350.94	
									Capex	\$ 85,734.00	\$ -		\$ -		
									FUTURE NEEDS ALLOCATION (\$/Lot)		\$ -		\$ -		
									BCM EQUIPMENT REPLACEMENT PLAN ALLOCATION TOTAL/PER LOT	\$ 75,000.00					
									NET INCOME TOTAL Prior to Depreciation	\$ (29,400.47)	\$ 169,586.84	\$ 308,321.88	\$ (62,070.84)	\$ 57,687.65	ome + Rec
									MAJOR MAINTENANCE ALLOCATION - Assessment Income	\$ (29,400.47)	\$ 56,133.89	\$ 53,793.22	\$ (44,945.90)	\$ (37,722.72)	
									Facility Income		\$ 49,090.00	\$ 51,986.27	\$ 52,504.24	\$ 53,800.00	
									Non Assessment Income to use as Park Capital Expense		\$ 24,522.47	\$ 24,522.47			
									Recreational Use Fee to use as Park Capital Expense	\$ 25,477.53	\$ 25,477.53				
									Remainder of Non Assessment Income to Invest	\$ 14,362.95				\$ -	
									Workers Comp 2025 rate estimate .88%		\$ 0.00	\$ 152,542.39			
									*EMR rate received at 1.25% on 9-11-2024						
									Workers Comp Rate used for 2026 1.25%						
									FICA-2026 7.654%						
									SUTA-2026 up to \$33,800 (3.16%)						
									FUTA-2026 up to \$7000 (.6%)						

Ordinary Income/Expense					2023 Annual Budget	2024 Annual Budget	Notations	Verify Column	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
Income																				
				20000 - ASSOCIATION BUSINESS INCOME																
				20100 - Assessments																
				20120 - 2020 Assessments	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				20121 - 2021 Assessments	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				20122 - 2022 Assessments	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				20123 - 2023 Assessments	\$ 965,353.65				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				20124 - 2023 Assessments																
				20125 - 2024 Assessments		\$ 989,162.61														
				Total 20100 - Assessments	\$ 965,353.65	\$ 989,162.61			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 989,162.61
				20250 - Assessment Interest/NSF Fees	\$ 6,000.00	\$ 6,652.49				\$ -		\$ 1,700.00		\$ 1,892.34		\$ 1,130.92		\$ 1,157.54		\$ 771.69
				20255 - Convenience Fees	\$ 1,300.00	\$ 6,751.71			\$ 400.00	\$ 930.12	\$ 1,092.00	\$ 462.69	\$ 2,803.57	\$ 435.20	\$ 262.64	\$ 148.79	\$ 67.91	\$ 148.79	\$ -	\$ -
				20260 - Asset Sales	\$ -	\$ -														
				20310 - Membership Cards	\$ 300.00	\$ 500.00	1					\$ 50.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 50.00	\$ -	\$ -	\$ -
				20350 - Copy Services	\$ 25.00	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				20390 - Fourth of July	\$ 5,800.00	\$ 8,000.00			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
				20400 - House & Entertainment	\$ 900.00	\$ 1,470.00			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,470.00	\$ -	\$ -	\$ -	\$ -
				20450 - Interest Income - Bank	\$ 1,440.00	\$ 8,010.00			\$ 667.50	\$ 667.50	\$ 667.50	\$ 667.50	\$ 667.50	\$ 667.50	\$ 667.50	\$ 667.50	\$ 667.50	\$ 667.50	\$ 667.50	\$ 667.50
				20460 - Insurance Premium Refund - REMOVE	\$ 3,000.00	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				20500 - Legal Fees Recovered	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				20550 - Delinquent Account Recovered REMOVE	\$ -	\$ 14,314.70	2		\$ -	\$ -	\$ 5,000.00	\$ 3,000.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 814.70	\$ -	\$ -
				20600 - Reimbursements	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				20620 - Sales Tax Incentive Credit	\$ 250.00	\$ 274.96			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34.37	\$ 34.37	\$ 34.37	\$ 34.37	\$ 34.37	\$ 34.37	\$ 34.37
				20650 - Transfer of Ownership	\$ 101,250.00	\$ 60,000.00	3		\$ 1,500.00	\$ 1,500.00	\$ 3,750.00	\$ 5,250.00	\$ 6,000.00	\$ 5,250.00	\$ 8,250.00	\$ 7,500.00	\$ 7,500.00	\$ 5,250.00	\$ 7,500.00	\$ 750.00
				Permit Fees???																
				GRAND TOTAL 20000 - ASSOCIATION BUSINESS INCOME	\$ 1,085,618.65	\$ 1,095,136.47		1,095,136.47	\$ 2,567.50	\$ 3,097.62	\$ 10,509.50	\$ 11,130.19	\$ 11,105.44	\$ 9,379.41	\$ 18,314.51	\$ 12,051.58	\$ 9,319.78	\$ 8,072.90	\$ 8,201.87	\$ 991,386.17
				21000 - FACILITIES INCOME																
				21100 - Banquet Facility/Equip. Rental																
				21110 - Barn/Banquet Room	\$ 2,500.00	\$ 3,000.00			\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
				21120 - Tbls, Chrs (rename)	\$ 250.00	\$ 250.00							\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00			
				21130 - Cedar Creek Pavilion (rename)	\$ 1,000.00	\$ 350.00							\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00			
				21140 - Aspen Hills Pavilion		\$ -														
				21150 Golf Tourmanet Facility Rental		\$ -														
				Total 21100 - Banquet Facility/Equip. Rental	\$ 3,750.00	\$ 3,600.00		\$ 3,600.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 250.00	\$ 250.00	\$ 250.00
				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	\$ 9,000.00	\$ 9,000.00									\$ 2,500.00	\$ 4,500.00	\$ 2,000.00			
				21320 - Daily Swim Resident	\$ 7,000.00	\$ 7,000.00							\$ 100.00	\$ 1,750.00	\$ 4,000.00	\$ 1,150.00				
				21330 - Food & Beverage	\$ 400.00	\$ 200.00								\$ 50.00	\$ 100.00	\$ 50.00				
				21340 - Retail Sales - Pool	\$ 2,750.00	\$ 2,000.00							\$ 50.00	\$ 500.00	\$ 800.00	\$ 650.00				
				21350 - Swim Annual Pass	\$ 2,000.00	\$ 3,000.00							\$ 600.00	\$ 1,000.00	\$ 1,200.00	\$ 200.00				
				21360 - Swim Punch Cards	\$ 2,750.00	\$ 400.00									\$ 200.00	\$ 200.00				
				21370 - Swimming Lessons	\$ 9,500.00	\$ 9,500.00									\$ 7,000.00	\$ 2,500.00	\$ 0.00	\$ 0.00		
				21380 - Pool Rental	\$ 2,900.00	\$ 5,000.00									1700	1700	1600			
				Total 21300 - Swimming Pool Income	\$ 36,300.00	\$ 36,100.00		\$ 36,100.00	\$ -	\$ -	\$ -	\$ -	\$ 750.00	\$ 14,700.00	\$ 15,000.00	\$ 5,650.00	\$ -	\$ -	\$ -	\$ -
				21600 - Tennis/Pickleball Income (rename)																
				21610 - Hourly Tennis/Pickleball REMOVE	\$ -	\$ 375.00			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75.00	\$ 100.00	\$ 100.00	\$ 75.00	\$ 25.00	\$ -
				21620 - Tennis/Pickleball Court Rental REMOVE	\$ -	\$ -														
				21650 - Tennis/Pickleball Annual Pass REMOVE	\$ -	\$ 850.00			\$ -	\$ -	\$ -	\$ -	\$ 450.00	\$ 300.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -
				21660 - Tennis Punch Cards	\$ -	\$ -														
				Total 21600 - Tennis/Pickleball Income	\$ -	\$ 1,225.00		\$ 1,225.00	\$ -	\$ -	\$ -	\$ -	\$ 450.00	\$ 375.00	\$ 200.00	\$ 100.00	\$ 75.00	\$ 25.00	\$ -	\$ -
				21700 Frisbee Golf Merchandise		\$ 500.00		\$ 500.00					\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ -
				21800 Fitness Room	\$ -	\$ 5,830.00			\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 480.00	\$ 300.00	\$ 300.00	\$ 200.00	\$ 50.00
				21801 Fitness Room Punch Card REMOVE	\$ -	\$ 500.00			\$ 41.66	\$ 41.66	\$ 41.66	\$ 41.66	\$ 41.66	\$ 41.66	\$ 41.66	\$ 41.66	\$ 41.66	\$ 41.66	\$ 41.66	\$ 41.66
				Total Fitness Room	\$ -	\$ 6,330.00		\$ 6,330.00	\$ 1,041.66	\$ 1,041.66	\$ 541.66	\$ 541.66	\$ 541.66	\$ 541.66	\$ 541.66	\$ 521.66	\$ 341.66	\$ 341.66	\$ 241.66	\$ 91.66
				21900 - Grill/Restaurant/Bar Lease	\$ 7,500.00	\$ 25,800.00	4	\$ 25,800.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
				GRAND TOTAL 21000 - FACILITIES INCOME	\$ 47,550.00	\$ 73,555.00		\$ 73,555.00	\$ 3,291.66	\$ 3,291.66	\$ 2,791.66	\$ 3,091.66	\$ 4,511.68	\$ 18,386.68	\$ 18,511.68	\$ 9,041.68	\$ 3,186.66	\$ 2,616.66	\$ 2,491.66	\$ 2,341.66
				22000 - GOLF OPERATIONS INCOME																
				22100 - Golf Merchandise Income																
				22110 - Driving Range Sales	\$ 15,000.00	\$ 8,000.00			\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,000.00	\$ 400.00	\$ -	\$ -
				22120 - Food & Soft Drink Sales	\$ 5,000.00	\$ 6,500.00						\$ 100.00	\$ 300.00	\$ 1,500.00	\$ 2,100.00	\$ 1,500.00	\$ 750.00	\$ 250.00		
				22121 - Golf Course Beer Sales	\$ 3,700.00	\$ 7,200.00						\$ 100.00	\$ 400.00	\$ 1,500.00	\$ 2,100.00	\$ 1,600.00	\$ 1,200.00	\$ 300.00		
				22140 - Retail Sales - Golf	\$ 165,000.00	\$ 160,000.00					\$ 500.00	\$ 4,000.00	\$ 10,000.00	\$ 22,000.00	\$ 47,000.00	\$ 31,500.00	\$ 25,000.00	\$ 15,000.00	\$ 5,000.00	
				22150 Rental Clubs	\$ -	\$ 3,000.00							\$ 200.00	\$ 600.00	\$ 1,000.00	\$ 700.00	\$ 400.00	\$ 100.00		
				Total 22100 - Golf Merchandise Income	\$ 188,700.00	\$ 184,700.00		\$ 184,700.00	\$ -	\$ -	\$ 500.00	\$ 4,200.00	\$ 11,900.00	\$ 27,400.00	\$ 54,200.00	\$ 37,100.00	\$ 28,350.00	\$ 16,050.00	\$ 5,000.00	\$ -
				22200 - Daily Greens Fees																
				22300 - Aspen Hills																
				22310 - Full Price/Public	\$ -	\$ 45,000.00			\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 10,000.00	\$ 15,300.00	\$ 11,000.00	\$ 3,700.00	\$ 1,000.00		
				22320 Guest		\$ 36,400.00							\$ 2,000.00	\$ 6,000.00	\$ 9,000.00	\$ 9,000.00	\$ 5,400.00	\$ 1,000.00		
				22350 - Reduced Price/Property Owner	\$ -	\$ 4,100.00							\$ 300.00	\$ 600.00	\$ 1,400.00	\$ 1,100.00	\$ 500.00	\$ 200.00		
				22360 Lineal		\$ 5,000.00							\$ 300.00	\$ 600.00	\$ 1,700.00	\$ 1,600.00	\$ 600.00	\$ 200.00		
				22395 - Tournament/Group Green Fees																
				22390 - Junior Price	\$ -	\$ 2,200.00														

Ordinary Income/Expense					2023 Annual Budget	2024 Annual Budget	Notations	Verify Column	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
				22650 · Reduced Price		\$ -														
				22690 · Daily Trail Fee		\$ 2,550.00							\$200.00	\$400.00	\$900.00	\$600.00	\$300.00	\$150.00		
				22695 · Tournament/Group Cart Fee																
				Total 22600 · Aspen Hills	\$ -	\$ 37,350.00		37,350.00	\$ -	\$ -	\$ -	\$ -	\$2,200.00	\$6,400.00	\$12,900.00	\$10,100.00	\$4,100.00	\$1,650.00	\$ -	\$ -
				22700 · Cedar Creek																
				22710 · Full Price		\$ 85,000.00							\$8,000.00	\$16,000.00	\$25,000.00	\$18,000.00	\$12,000.00	\$6,000.00		
				22750 · Reduced Price		\$ -														
				22790 · Daily Trail Fee		\$ 5,700.00							\$400.00	\$700.00	\$2,000.00	\$1,200.00	\$1,000.00	\$400.00		
				22795 · Tournament /Group Cart Fee																
				Total 22700 · Cedar Creek	\$ -	\$ 90,700.00		90,700.00	\$ -	\$ -	\$ -	\$ -	\$8,400.00	\$16,700.00	\$27,000.00	\$19,200.00	\$13,000.00	\$6,400.00	\$ -	\$ -
				Total 22500 · Golf Cart Income	\$ 114,000.00	\$ 128,050.00		128,050.00	\$ -	\$ -	\$ -	\$ -	\$10,600.00	\$23,100.00	\$39,900.00	\$29,300.00	\$17,100.00	\$8,050.00	\$ -	\$ -
				22800 · Prepaid Passes & Punch Cards																
				22810 · Punch Cards - All	\$ 30,300.00	\$60,000.00														
				22830 · Season Pass - Recreation	\$ 130,500.00	\$ 164,350.00							\$1,000.00	\$1,500.00	\$15,000.00	\$23,500.00	\$10,000.00	\$7,000.00	\$ 2,000.00	
				22850 · Season Pass - Aspen Hills	\$ 7,100.00	\$ 9,542.00							\$6,850.00	\$9,500.00	\$125,000.00	\$18,000.00	\$5,000.00	\$0.00		
				22870 · Season Pass - Junior	\$ 600.00	\$ 1,300.00				\$420.00	1315	\$2,155.00	\$5,652.00							
				22890 · Trail Fees - Annual	\$ 32,000.00	\$ 6,300.00							\$400.00	\$700.00	\$200.00					
				Total 22800 · Prepaid Passes & Punch Cards	\$ 200,500.00	\$ 241,492.00		241,492.00	\$ -	\$ 420.00	\$ 9,465.00	\$ 13,855.00	\$ 149,852.00	\$ 43,700.00	\$ 15,200.00	\$ 7,000.00	\$ -	\$ 2,000.00	\$ -	\$ -
				22900 · Sponsorship Program (rename)	\$ 14,500.00	\$ 11,600.00		11,600.00					\$ 5,000.00	\$ 6,600.00						
				22920 · Lessons/Clinic	\$ -	\$ -														
				22930 · Irrigation Fee	\$ -	\$ -														
				22950 · WSGA - GHIN	\$ 7,500.00	\$ 8,000.00		8,000.00				\$240.00	\$5,640.00	\$1,240.00	\$440.00	\$200.00	\$240.00			
				24000 · GOLF COURSE MAINTENANCE INCOME	\$ -	\$ -														
				GRAND TOTAL 22000 · GOLF OPERATIONS INCOME	\$ 875,200.00	\$ 938,542.00		938,542.00	\$ -	\$ 420.00	\$ 9,965.00	\$ 23,295.00	\$ 207,692.00	\$ 167,340.00	\$ 235,690.00	\$ 150,800.00	\$ 96,790.00	\$ 41,550.00	\$ 5,000.00	\$ -
				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
				Gross Profit	\$ 2,008,868.65	\$ 2,107,733.47		2,107,733.47	\$ 5,859.16	\$ 6,809.28	\$ 23,266.16	\$ 37,516.85	\$ 223,309.12	\$ 195,106.09	\$ 272,516.19	\$ 171,893.26	\$ 109,296.44	\$ 52,239.56	\$ 15,693.53	\$ 994,227.83
				Expense																
				30000 · ASSOCIATION BUSINESS EXPENSE																
				30100 · Assoc. Bus. Payroll Expenses																
				30110 · Assoc. Business Payroll	\$ 230,688.88	\$ 188,491.43			\$ 13,321.00	\$ 13,321.04	\$ 13,321.04	\$ 13,321.04	\$ 20,716.82	\$ 14,056.30	\$ 14,056.30	\$ 14,056.30	\$ 13,321.04	\$ 19,981.56	\$ 16,651.30	\$ 22,367.69
				30120 · Worker's Comp	\$ 1,652.77	\$ 1,288.71			\$ 148.33	\$ 88.38	\$ 88.38	\$ 88.38	\$ 130.91	\$ 92.80	\$ 92.80	\$ 92.80	\$ 88.38	\$ 126.50	\$ 108.37	\$ 142.66
				30125 · Employee Insurance	\$ 23,772.00	\$ 24,300.00			\$ 2,025.00	\$ 2,025.00	\$ 2,025.00	\$ 2,025.00	\$ 2,025.00	\$ 2,025.00	\$ 2,025.00	\$ 2,025.00	\$ 2,025.00	\$ 2,025.00	\$ 2,025.00	\$ 2,025.00
				30130 · Incentive Plan	\$ 27,557.00	\$ 9,990.77	6		\$ 9,990.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				30135 · IRA Contribution	\$ 16,841.54	\$ 5,195.20	7		\$ 399.63	\$ 399.63	\$ 399.63	\$ 599.45	\$ 399.63	\$ 399.63	\$ 399.63	\$ 399.63	\$ 399.63	\$ 599.45	\$ 399.63	\$ 399.63
				30136 · FICA		\$ 16,278.86	8		\$ 1,878.79	\$ 1,114.10	\$ 1,114.10	\$ 1,114.10	\$ 1,656.63	\$ 1,170.38	\$ 1,170.38	\$ 1,170.38	\$ 1,114.10	\$ 1,600.35	\$ 1,369.00	\$ 1,806.53
				30137 · FUTA		\$ 143.64	8		\$ 42.00	\$ 42.00	\$ 42.00	\$ -	\$ 4.41	\$ 4.41	\$ 4.41	\$ 4.41	\$ -	\$ -	\$ -	\$ -
				30138 · SUTA		\$ 1,804.82	8		\$ 490.93	\$ 291.12	\$ 291.12	\$ 291.12	\$ 249.71	\$ 122.65	\$ 45.84	\$ 22.34	\$ -	\$ -	\$ -	\$ -
				Total 30100 · Assoc. Bus. Payroll Expenses	\$ 300,512.19	\$ 247,493.43		247,493.43	\$ 28,296.45	\$ 17,281.27	\$ 17,281.27	\$ 17,439.09	\$ 25,183.12	\$ 17,871.17	\$ 17,794.35	\$ 17,770.86	\$ 16,948.16	\$ 24,332.87	\$ 20,553.30	\$ 26,741.52
				30200 · Professional Services																
				30210 · Accounting/Auditing	\$ 16,000.00	\$ 18,150.00			\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 15,200.00	\$ 200.00	\$ 200.00	\$ 950.00	\$ 200.00	\$ 200.00	\$ 200.00
				30220 · Appraisals & Surveys	\$ 2,000.00	\$ 2,000.00			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
				30225 · DCCR Enforcement	\$ -	\$ -														
				30230 · Legal Fees	\$ 20,000.00	\$ 50,000.00	9		\$ 4,166.66	\$ 4,166.66	\$ 4,166.66	\$ 4,166.66	\$ 4,166.68	\$ 4,166.68	\$ 4,166.68	\$ 4,166.68	\$ 4,166.66	\$ 4,166.66	\$ 4,166.66	\$ 4,166.66
				30235 · Legal Fees - Collections	\$ 5,500.00	\$ 11,000.00	10		\$ 916.66	\$ 916.66	\$ 916.66	\$ 916.66	\$ 916.68	\$ 916.68	\$ 916.68	\$ 916.68	\$ 916.66	\$ 916.66	\$ 916.66	\$ 916.66
				Total 30200 · Professional Services	\$ 43,500.00	\$ 81,150.00		81,150.00	\$ 5,283.32	\$ 5,283.32	\$ 5,283.32	\$ 5,283.32	\$ 5,283.36	\$ 20,283.36	\$ 5,283.36	\$ 5,283.36	\$ 6,033.32	\$ 7,283.32	\$ 5,283.32	\$ 5,283.32
				30300 · Uncollectable Assessments																
				30313-23 · 2013-2023 Uncollectable Assessments 3%	\$ 38,614.15	\$ 28,987.24	11		\$ 28,987.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Total 30300 · Uncollectable Assessments	\$ 38,614.15	\$ 28,987.24			\$ 28,987.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				30400 · Utilities - Office																
				30410 · Electricity	\$ -	\$ -														
				30420 · Fuel	\$ -	\$ -														
				30430 · Garbage	\$ -	\$ -														
				30440 · Telephone	\$ 3,000.00	\$ 4,718.52			\$ 393.21	\$ 393.21	\$ 393.21	\$ 393.21	\$ 393.21	\$ 393.21	\$ 393.21	\$ 393.21	\$ 393.21	\$ 393.21	\$ 393.21	\$ 393.21
				30450 · Water	\$ 312.00	\$ 6,744.60			\$ 562.05	\$ 562.05	\$ 562.05	\$ 562.05	\$ 562.05	\$ 562.05	\$ 562.05	\$ 562.05	\$ 562.05	\$ 562.05	\$ 562.05	\$ 562.05
				Total 30400 · Utilities - Office	\$ 3,312.00	\$ 11,463.12		11,463.12	\$ 955.26	\$ 955.26	\$ 955.26	\$ 955.26	\$ 955.26	\$ 955.26	\$ 955.26	\$ 955.26	\$ 955.26	\$ 955.26	\$ 955.26	\$ 955.26
				31000 · Advertising		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				31200 · Bank Fees	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				31400 · BOD Expenses	\$ 1,750.00	\$ 385.00			\$ -	\$ -	\$ -	\$ -	\$ 255.00	\$ -	\$ -	\$ 130.00	\$ -	\$ -	\$ -	\$ -
				31500 · Volunteer Expenses	\$ 250.00	\$ 250.00			\$ -	\$ -	\$ -	\$ -	\$ 62.50	\$ 62.50	\$ 62.50	\$ 62.50	\$ -	\$ -	\$ -	\$ -
				31600 · Cash Over and Short	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				31800 · Dues and Subscriptions	\$ 3,129.99	\$ 11,545.96	12		\$ 1,596.85	\$ 557.48	\$ 2,256.81	\$ 515.96	\$ 619.16	\$ 722.36	\$ 908.12	\$ 995.78	\$ 1,238.36	\$ 722.36	\$ 510.80	\$ 901.92
				32000 · Finance Charges	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				32200 · Insurance	\$ 77,000.00	\$ 91,404.95	13		\$ 36,597.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550.00		\$ 13,000.00	\$ 40,257.25	\$ 1,000.00	\$ -
				32400 · Licenses/Fees	\$ 2,300.00	\$ 1,375.00			\$ 125.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250.00	\$ -
				32600 · Meals & Entertainment	\$ 1,500.00	\$ 1,500.00			\$ 41.66	\$ 41.66	\$ 41.66	\$ 41.66	\$ 41.68	\$ 41.68	\$ 41.68	\$ 41.68	\$ 41.66	\$ 41.66	\$ 41.66	\$ 1,041.66
				32800 · Merchant Fees/C.C. Processing	\$ 20,500.00	\$ 25,000.00			\$ 700.00	\$ 1,000.00	\$ 1,200.00	\$ 1,100.00	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00	\$ 3,700.00	\$ 2,550.00	\$ 1,500.00	\$ 150.00	\$ 100.00
				33000 · Newsletter/Communications	\$ 1,500.00	\$ 2,453.92			\$ 1,753.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700.00
				33200 · Office Equipment Repairs	\$ 1,800.00	\$ 1,200.00			\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
				33400 · Office Equipment/Software Maint	\$ 12,450.00	\$ 6,100.00			\$ 1,400.00	\$ 3,200.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				33500 · Point of Sale	\$ 10,200.00	\$ 10,500.00			\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00
				33600 · Office Supplies	\$ 7,000.00	\$ 5,000.00	</													

Ordinary Income/Expense			2023 Annual Budget	2024 Annual Budget	Notations	Verify Column	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
GRAND TOTAL 30000 · ASSOCIATION BUSINESS EXPENSE			\$ 636,178.33	\$ 635,817.96		635,817.96	\$ 111,857.24	\$ 31,077.31	\$ 30,646.64	\$ 28,563.61	\$ 39,604.84	\$ 48,574.69	\$ 43,073.63	\$ 34,729.22	\$ 104,845.08	\$ 53,463.79	\$ 71,079.91	\$ 38,302.00
40000 · FACILITIES EXPENSE																		
40100 · Facilities Payroll Expenses																		
		40110 · Facilities Payroll	\$ 105,017.97	\$ 144,572.86			\$ 9,169.50	\$ 9,169.50	\$ 9,169.50	\$ 8,452.74	\$ 12,679.11	\$ 16,996.49	\$ 16,996.49	\$ 16,996.49	\$ 8,452.74	\$ 12,679.11	\$ 10,565.93	\$ 13,245.26
		40120 · Worker's Comp	\$ 672.12	\$ 961.55			\$ 99.77	\$ 61.73	\$ 61.73	\$ 57.43	\$ 82.79	\$ 108.69	\$ 108.69	\$ 108.69	\$ 57.43	\$ 82.79	\$ 70.11	\$ 61.73
		40130 · Employee Insurance	\$ 7,924.00	\$ 16,200.00			\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00
		40131 · Incentive Plan		\$ 6,339.55	6		\$ 6,339.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		40132 · IRA Contribution		\$ 3,382.56	7		\$ 275.08	\$ 275.08	\$ 275.08	\$ 253.58	\$ 380.38	\$ 253.58	\$ 253.58	\$ 253.58	\$ 253.58	\$ 380.38	\$ 253.58	\$ 275.08
		40136 · FICA		\$ 12,192.28	8		\$ 1,243.47	\$ 758.24	\$ 758.24	\$ 703.38	\$ 1,009.15	\$ 1,357.32	\$ 1,357.32	\$ 1,357.32	\$ 703.38	\$ 1,009.15	\$ 865.12	\$ 1,070.20
		40137 · FUTA		\$ 255.00	8		\$ 42.00	\$ -	\$ 42.00	\$ -	\$ -	\$ 57.00	\$ 57.00	\$ 57.00	\$ -	\$ -	\$ -	\$ -
		40138 · SUTA		\$ 1,733.97	8		\$ 324.92	\$ 198.13	\$ 198.13	\$ 183.79	\$ 100.66	\$ 245.98	\$ 245.98	\$ 236.37	\$ -	\$ -	\$ -	\$ -
		Total 40100 · Facilities Payroll Expenses	\$ 113,814.09	\$ 185,637.77		185,637.77	\$ 18,844.28	\$ 11,812.68	\$ 11,854.68	\$ 11,000.92	\$ 15,602.08	\$ 20,369.06	\$ 20,369.06	\$ 20,369.45	\$ 10,817.13	\$ 15,501.42	\$ 13,104.74	\$ 16,002.27
		40190 · Cleaning/Janitorial	\$ 13,500.00	\$ 18,000.00	12		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
		40200 · Maintenance & Repairs																
		40210 · Air Strip Maintenance & Repairs	\$ -															
		40220 · AH Cart Barn Maintenance	\$ 200.00	\$ 250.00							\$100.00	\$100.00	\$50.00					
		40230 · Barn Maintenance	\$ 400.00	\$ 1,450.00							\$1,000.00	\$200.00	\$200.00	\$50.00				
		40240 · CC Cart Barn Maintenance	\$ 400.00	\$ 1,000.00							\$400.00	\$400.00	\$100.00	\$100.00				
		40250 · Common Area Maint. & Repairs	\$ 2,250.00	\$ 4,000.00							\$1,000.00	\$1,000.00	\$2,000.00					
		40260 · Cook Shack Maintenance	\$ 500.00	\$ 500.00							\$200.00	\$200.00	\$100.00					
		40270 · Equipment Maintenance	\$ 300.00	\$ 500.00							\$100.00	\$100.00	\$100.00	\$100.00				
		40275 · Golf Course Maint. Shop	\$ 750.00	\$ 4,000.00			\$2,000.00	\$1,000.00		\$100.00	\$100.00	\$500.00	\$500.00					
		40280 · Golf Course Restrooms	\$ 750.00	\$ 2,000.00							\$1,000.00	\$1,000.00						
		40290 · Grill Maintenance	\$ 100.00	\$ -														
		40300 · Lounge Maintenance	\$ -	\$ 150.00								\$50.00	\$50.00	\$50.00				
		40310 · Office Maintenance	\$ -	\$ -														
		40320 · Pool Building Maintenance	\$ 250.00	\$ 1,000.00			\$250.00	\$250.00	\$500.00									
		40330 · Pool Maintenance & Repairs	\$ 6,700.00	\$ 7,000.00							\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00				
		40360 · Tennis/Pickleball Court Maintenance	\$ 1,500.00	\$ 1,500.00							\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00		
		40365 · Fitness Room Maintenance		\$ 500.00							\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00		
		40366 · Frisbee Golf Maintenance		\$ 500.00							\$500.00							
		40370 · Vehicle Fuel and Maintenance	\$ 3,000.00	\$ 4,980.00			\$415.00	\$415.00	\$415.00	\$415.00	\$415.00	\$415.00	\$415.00	\$415.00	\$415.00	\$415.00	\$415.00	\$415.00
		40380 · Cedar Creek Center Maintenance	\$ 3,600.00	\$ 4,000.00			\$335.00	\$335.00	\$335.00	\$335.00	\$335.00	\$335.00	\$335.00	\$335.00	\$335.00	\$335.00	\$335.00	\$315.00
		40381 · Three Canyons Maintenance	\$ 500.00	\$ 1,100.00			\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	
		40380 · Duffer's Maintenance	\$ 300.00	\$ 500.00					\$100.00	\$100.00	\$100.00	\$100.00	\$100.00					
		40383 · Flex Room Maintenance	\$ -															
		40390 · Facility Safety	\$ 1,500.00	\$ 4,000.00	13		\$1,500.00				\$300.00	\$300.00	\$300.00		\$800.00	\$800.00		
		Total 40200 · Maintenance & Repairs	\$ 23,000.00	\$ 38,930.00		38,930.00	\$ 4,600.00	\$ 2,100.00	\$ 1,450.00	\$ 1,050.00	\$ 7,800.00	\$ 6,800.00	\$ 6,350.00	\$ 3,150.00	\$ 1,900.00	\$ 2,150.00	\$ 850.00	\$ 730.00
		40400 · Inventory (rename)																
		40410 · Pool Food & Soft Drinks (rename)	\$ 400.00	\$ 350.00								\$200.00	\$150.00					
		40420 · Pool Inventory Purchased (rename)	\$ 1,500.00	\$ 1,000.00								\$500.00	\$500.00					
		40430 · Pool - Cost of Goods Sold		\$ -														
		40440 · Frisbee Golf Inventory Purchased		\$ 500.00							250		250					
		Total 40400 · Pool Inventory	\$ 1,900.00	\$ 1,850.00		1,850.00	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ 700.00	\$ 900.00	\$ -	\$ -	\$ -	\$ -	\$ -
		40500 · Recreation Programs																
		40510 · Swimming Lessons	\$ -	\$ -														
		40530 · Summer Sports	\$ -	\$ -														
		40540 · Winter Sports	\$ 500.00	\$ 1,500.00			\$ 500.00	\$ 500.00										\$ 500.00
		Total 40500 · Recreation Programs	\$ 500.00	\$ 1,500.00		1,500.00	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00
		40600 · Utilities - Facilities																
		40610 · Grill																
		40611 · Electricity	\$ -	\$ -														
		40612 · Garbage	\$ -	\$ -														
		40613 · Propane	\$ -	\$ -														
		40614 · Telephone	\$ -	\$ -														
		40615 · Water	\$ -	\$ -														
		Total 40610 · Grill	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		40620 · Unallocated Facilities																
		40621 · Electricity	\$ 5,250.00	\$ 5,250.00			\$500.00	\$400.00	\$400.00	\$400.00	\$400.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$150.00
		40622 · Garbage	\$ 1,800.00	\$ 1,800.00			\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
		40623 · Propane	\$ 6,500.00	\$ 6,500.00				\$1,500.00			\$1,500.00	\$1,500.00	\$500.00	\$500.00				\$1,000.00
		40624 · Telephone	\$ 1,620.00	\$ 2,000.00			\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$185.00
		40625 · Water	\$ 5,400.00	\$ 4,500.00			\$375.00	\$375.00	\$375.00	\$375.00	\$375.00	\$375.00	\$375.00	\$375.00	\$375.00	\$375.00	\$375.00	\$375.00
		40626 · Barn - Fire Suppression	\$ -	\$ -														
		Total 40620 · Unallocated Facilities	\$ 20,570.00	\$ 20,050.00			\$ 1,190.00	\$ 2,590.00	\$ 1,090.00	\$ 1,090.00	\$ 2,590.00	\$ 2,690.00	\$ 1,690.00	\$ 1,690.00	\$ 1,190.00	\$ 1,190.00	\$ 1,190.00	\$ 1,860.00
		40630 · Cedar Creek Center																
		40631 · Electricity	\$ 10,000.00	\$ 11,000.00			\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
		40632 · Garbage	\$ 1,500.00	\$ 1,500.00			\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00
		40633 · Propane	\$ -	\$ -														
		40634 · Telephone	\$ 6,960.00	\$ 4,402.20			\$366.85	\$366.85	\$366.85	\$366.85	\$366.85	\$366.85	\$366.85	\$366.85	\$366.85	\$366.85	\$366.85	\$366.85
		40635 · Water	\$ 600.00	\$ 600.00			\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
		40636 · Cedar Creek Center - Fire Suppression	\$ 4,380.00	\$ 4,380.00			\$365.00	\$365.00	\$365.00	\$365.00	\$365.00	\$365.00	\$365.00	\$365.00	\$365.00	\$365.00	\$365.00	\$365.00
		Total 40630 · Cedar Creek Center	\$ 23,440.00	\$ 21,882.20		21,882.20	\$ 1,906.85	\$ 1,906.85	\$ 1,906.85	\$ 1,906.85	\$ 1,906.85	\$ 1,906.85	\$ 1,406.85	\$ 1,406.85	\$ 1,906.85	\$ 1,906.85	\$ 1,906.85	\$ 1,906.85
		Total 40600 · Utilities - Facilities	\$ 44,010.00	\$ 41,932.20		41,932.20	\$ 3,096.85	\$ 4,496.85	\$ 2,996.85	\$ 2,996.85	\$ 4,496.85	\$ 4,596.85	\$ 3,096.85	\$ 3,096.85	\$ 3,096.85	\$ 3,096.85	\$ 3,096.85	\$ 3,766.85
		40900 · Cleaning Supplies	\$ 7,500.00	\$ 7,500.00			\$625.00	\$625.00	\$625.00	\$625.00	\$625.00	\$625.00	\$625.00	\$625.00	\$625.00	\$625.00	\$625.00	\$625.00
		41000 · Keys & Locks	\$ 1,000.00	\$ 1,000.00			\$85.00	\$85.00	\$85.00	\$85.00	\$85.00	\$85.00	\$85.00	\$85.00	\$85.00	\$85.00	\$85.00	\$85.00
		41100 · Meals & Entertainment	\$ 350.00	\$ 350.00							\$175.00	\$175.00						
		41200 · Office Supplies	\$ 1,500.00	\$ 500.00							\$100.00	\$100.00	\$100.00	\$100.00	\$100.00			
		41500 · Printing	\$ -	\$ -														
		41550 · Security Systems	\$ 750.00	\$ 500.00				\$500.00										
		41600 · Signs	\$ 750.00	\$ 500.00						\$100.00	\$100.00	\$100.00	\$100.00	\$100.00				
		41700 · Staff Training	\$ 1,500.00	\$ 1,50														

Ordinary Income/Expense					2023 Annual Budget	2024 Annual Budget	Notations	Verify Column	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
				50136 · FICA		\$ 13,014.94	8		\$ 964.95	\$ 565.88	\$ 565.88	\$ 565.88	\$ 1,686.64	\$ 1,428.58	\$ 1,428.58	\$ 1,428.58	\$ 1,428.58	\$ 1,686.64	\$ 698.90	\$ 565.88
				50137 · FUTA		\$ 402.73	8		\$ 42.00	\$ 42.00	\$ -	\$ -	\$ 39.12	\$ 39.12	\$ 81.12	\$ 39.12	\$ 81.12	\$ 39.13	\$ -	\$ -
				50138 · SUTA		\$ 2,516.55	8		\$ 252.14	\$ 147.86	\$ 147.86	\$ 147.86	\$ 440.72	\$ 273.74	\$ 273.74	\$ 273.74	\$ 273.74	\$ 285.13	\$ -	\$ -
				Total 50100 · Pro Shops Payroll Expenses	\$ 141,648.00	\$ 199,969.19		199,969.19	\$ 14,983.27	\$ 9,266.07	\$ 9,224.07	\$ 9,224.07	\$ 25,556.80	\$ 21,551.58	\$ 21,593.58	\$ 21,551.58	\$ 21,593.58	\$ 25,401.22	\$ 10,947.17	\$ 9,076.22
				50200 · Pro Shops Inventory																
				50210 · Inventory Purchased	\$ 102,500.00	\$ 105,000.00			\$ -	\$ 5,000.00	\$ 20,000.00	\$ 35,000.00	\$ 15,000.00	\$ 8,000.00	\$ 12,000.00	\$ 9,000.00	\$ 1,000.00	\$ -	\$ -	\$ -
				50220 · Special Orders	\$ 14,000.00	\$ 5,000.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 500.00	\$ -
				50230 · Food & Soft Drinks	\$ 3,250.00	\$ 3,000.00							\$ 600.00	\$ 700.00	\$ 1,300.00	\$ 400.00				
				50235 · Beer Purchased	\$ 1,500.00	\$ 4,000.00			\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 750.00	\$ 1,500.00	\$ 1,150.00	\$ -	\$ -	\$ -	
				50240 · Golf - Cost of Goods Sold		\$ -														
				Total 50200 · Pro Shops Inventory	\$ 121,250.00	\$ 117,000.00		117,000.00	\$ -	\$ 5,000.00	\$ 20,000.00	\$ 35,000.00	\$ 16,200.00	\$ 9,450.00	\$ 15,300.00	\$ 11,550.00	\$ 2,000.00	\$ 2,000.00	\$ 500.00	\$ -
				50300 · Utilities - CC Pro Shop																
				50310 · Electricity	\$ 450.00	\$ 800.00			\$ 30.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 158.00	\$ 128.00	\$ 53.00	\$ 68.00	\$ 103.00	\$ 80.00	\$ 36.00
				50320 · Garbage	\$ 300.00	\$ 300.00								\$ 100.00		\$ 100.00		\$ 100.00		
				50330 · Telephone	\$ 1,140.00	\$ 2,633.28			\$ 219.44	\$ 219.44	\$ 219.44	\$ 219.44	\$ 219.44	\$ 219.44	\$ 219.44	\$ 219.44	\$ 219.44	\$ 219.44	\$ 219.44	\$ 219.44
				50340 · Water	\$ 1,920.00	\$ 4,400.00			\$ 300.00	\$ 325.00	\$ 350.00	\$ 350.00	\$ 400.00	\$ 425.00	\$ 425.00	\$ 425.00	\$ 375.00	\$ 350.00	\$ 350.00	\$ 325.00
				50350 · Propane		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Total 50300 · Utilities - CC Pro Shop	\$ 3,810.00	\$ 8,133.28			\$ 549.44	\$ 580.44	\$ 605.44	\$ 605.44	\$ 655.44	\$ 902.44	\$ 772.44	\$ 797.44	\$ 662.44	\$ 772.44	\$ 649.44	\$ 580.44
				50400 · Golf Cart Lease	\$ 53,350.00	\$ 53,332.20	14		\$ 0.00	\$ -	\$ -	\$ -	\$ 8,888.70	\$ 8,888.70	\$ 8,888.70	\$ 8,888.70	\$ 8,888.70	\$ 8,888.70	\$ -	\$ -
				50420 · Golf Cart Gas	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				50450 · Golf Course Advertising	\$ 400.00	\$ 1,500.00			\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -
				50500 · Office Supplies	\$ 1,250.00	\$ 1,250.00			\$ -	\$ -	\$ 200.00	\$ 115.00	\$ 115.00	\$ 115.00	\$ 130.00	\$ 115.00	\$ 115.00	\$ 115.00	\$ 115.00	\$ 115.00
				50510 · Licenses	\$ 1,400.00	\$ 2,700.00	15		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450.00	\$ 1,600.00	\$ -	\$ -	\$ 650.00
				50550 · Postage & Shipping	\$ 150.00	\$ 100.00			\$ -	\$ -	\$ -	\$ -	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 20.00	\$ 5.00	\$ -
				50600 · Printing	\$ 250.00	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				50650 · Pro Shop Equipment & Supplies	\$ 10,100.00	\$ 10,000.00			\$ -	\$ -	\$ 500.00	\$ 1,000.00	\$ 7,000.00	\$ 250.00	\$ 250.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
				50700 · Satellite TV	\$ 630.00	\$ 675.00			\$ -	\$ -	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
				50725 · Sponsorship Expenses (rename)	\$ 5,500.00	\$ 7,000.00	16		\$ -	\$ -	\$ -	\$ 2,250.00	\$ 500.00	\$ -	\$ 2,500.00	\$ -	\$ 1,750.00	\$ -	\$ -	\$ -
				50750 · Uniforms	\$ 1,000.00	\$ 1,100.00			\$ -	\$ -	\$ -	\$ 1,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				50800 · WSGA - GHIN	\$ 6,500.00	\$ 7,000.00			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 2,000.00			
				GRAND TOTAL 50050 · Pro Shops Expense	\$ 347,238.00	\$ 409,759.67		409,759.67	\$ 15,532.71	\$ 14,846.51	\$ 30,604.51	\$ 49,669.51	\$ 59,305.94	\$ 46,547.72	\$ 49,824.72	\$ 44,742.72	\$ 38,699.72	\$ 37,272.36	\$ 12,291.61	\$ 10,421.66
				55000 · GOLF COURSE MAINT. EXPENSE																
				55100 · Golf Course Maint. Payroll Exp.																
				55110 · Golf Course Maint. Payroll	\$ 255,000.00	\$ 228,835.60			\$ 9,906.11	\$ 9,906.11	\$ 11,136.10	\$ 12,806.10	\$ 31,648.25	\$ 26,695.17	\$ 26,695.17	\$ 26,695.17	\$ 22,504.47	\$ 24,859.18	\$ 12,764.85	\$ 13,218.92
				55120 · Worker's Comp	\$ 1,632.00	\$ 1,448.33			\$ 93.38	\$ 63.56	\$ 70.94	\$ 80.96	\$ 192.02	\$ 164.29	\$ 164.29	\$ 164.29	\$ 139.15	\$ 151.29	\$ 80.71	\$ 83.44
				55130 · Employee Insurance	\$ 17,873.00	\$ 16,200.00			\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00
				55131 · Incentive Plan		\$ 4,969.58	6		\$ 4,969.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				55132 · IRA Contribution		\$ 5,353.12	7		\$ 297.18	\$ 297.18	\$ 297.18	\$ 297.18	\$ 743.80	\$ 297.18	\$ 595.20	\$ 595.02	\$ 595.02	\$ 743.80	\$ 297.19	\$ 297.19
				55136 · FICA		\$ 17,855.94	8		\$ 1,139.52	\$ 759.15	\$ 853.29	\$ 981.11	\$ 2,397.93	\$ 2,044.18	\$ 2,044.18	\$ 2,044.18	\$ 1,723.43	\$ 1,878.29	\$ 977.96	\$ 1,012.71
				55137 · FUTA		\$ 42.00	8		\$ 42.00	\$ -	\$ 42.00	\$ -	\$ 41.27	\$ 83.28	\$ 41.27	\$ 125.27	\$ 125.27	\$ 41.27	\$ -	\$ -
				55138 · SUTA		\$ 3,041.69	8		\$ 297.76	\$ 198.37	\$ 222.97	\$ 256.37	\$ 421.80	\$ 401.63	\$ 401.63	\$ 401.63	\$ 252.21	\$ 181.35	\$ -	\$ -
				Total 55100 · Golf Course Maint. Payroll Exp.	\$ 274,505.00	\$ 278,245.90		278,245.90	\$ 18,095.53	\$ 12,574.37	\$ 13,972.48	\$ 15,771.72	\$ 36,801.07	\$ 31,035.73	\$ 31,291.74	\$ 31,375.56	\$ 26,689.55	\$ 29,205.18	\$ 15,470.71	\$ 15,962.26
				55190 · Contract Labor/Equipment Rental (rename)	\$ 2,600.00	\$ 6,000.00	17						\$ 3,000.00	\$ 3,000.00						
				55200 · Earth Amendments																
				55210 · Gravel	\$ -	\$ 600.00								\$ 600.00						
				55220 · Sand	\$ 18,000.00	\$ 20,000.00							\$ 10,000.00			\$ 10,000.00				
				55230 · Topsoil		\$ 1,200.00			\$ 600.00					\$ 600.00						
				55240 · Turf grass Sod	\$ 3,000.00	\$ 6,000.00			\$ 3,000.00					\$ 3,000.00						
				Total 55200 · Earth Amendments	\$ 21,000.00	\$ 27,800.00			\$ 3,600.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 4,200.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
				55300 · Fertilizer, Pesticides, Seed																
				55310 · Fertilizer	\$ 16,000.00	\$ 18,000.00							\$ 4,000.00				\$ 14,000.00			
				55320 · Pesticides	\$ 20,000.00	\$ 21,000.00						\$ 4,000.00					\$ 17,000.00			
				55330 · Seed	\$ 600.00	\$ 600.00						\$ 600.00								
				Total 55300 · Fertilizer, Pesticides, Seed	\$ 36,600.00	\$ 39,600.00		39,600.00	\$ -	\$ -	\$ -	\$ 4,600.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 31,000.00	\$ -	\$ -	\$ -
				55400 · Fuels, Lubricants																
				55410 · Diesel	\$ 14,000.00	\$ 21,334.00	18			\$ -	\$ -	\$ 1,900.00	\$ 1,250.00	\$ 3,200.00	\$ 4,684.00	\$ 3,252.00	\$ 3,323.00	\$ 1,000.00	\$ 2,725.00	\$ -
				55420 · Gasoline	\$ 13,000.00	\$ 18,053.00	18		\$ -	\$ -	\$ 2,881.00	\$ -	\$ 1,413.00	\$ 3,748.00	\$ 4,204.00	\$ 2,497.00	\$ 2,698.00	\$ 612.00	\$ -	\$ -
				55430 · Oil, Lubricants	\$ 2,000.00	\$ 3,000.00			\$ 1,800.00			\$ 1,200.00								
				Total 55400 · Fuels, Lubricants	\$ 29,000.00	\$ 42,387.00		42,387.00	\$ 1,800.00	\$ -	\$ 2,881.00	\$ 3,100.00	\$ 2,663.00	\$ 6,948.00	\$ 8,888.00	\$ 5,749.00	\$ 6,021.00	\$ 1,612.00	\$ 2,725.00	\$ -
				55500 · Irrigation/Sprinkler Maint																
				55510 · Irrigation Maintenance	\$ 8,000.00	\$ 8,000.00				\$ 5,000.00			\$ 1,000.00		\$ 1,000.00		\$ 1,000.00			
				55520 · PRV/Filter House/Blow Out	\$ 4,000.00	\$ 4,000.00												\$ 4,000.00		
				55530 · Cedar Creek Well Maintenance	\$ -	\$ -														
				55540 · Green Canyon	\$ -	\$ -														\$ -
				55550 · Computer/Software Maintenance	\$ 2,600.00	\$ 2,800.00					\$ 2,800.00									
				Total 55500 · Irrigation/Sprinkler Maint	\$ 14,600.00	\$ 14,800.00		14,800.00	\$ -	\$ 5,000.00	\$ 2,800.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 4,000.00	\$ -	\$ -
				55600 · Utilities - Golf Course Maint.																
				55610 · Electricity	\$ 4,500.00	\$ 4,500.00			\$ 325.00	\$ 375.00	\$ 325.00	\$ 325.00	\$ 325.00	\$ 325.00	\$ 450.00	\$ 475.00	\$ 475.00	\$ 425.00	\$ 325.00	\$ 350.00
				55620 · Garbage	\$ 1,600.00	\$ 1,920.00			\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00
				55630 · Propane	\$ 6,000.00	\$ 6,000.00			\$ 1,500.00	\$ 1,500.00			\$ 1,500.00						\$ 1,500.00	
				55640 · Telephone	\$ 1,800.00	\$ 2,413.32			\$ 201.11	\$ 201.11	\$ 201.11	\$ 201.11	\$ 201.11	\$ 201.11	\$ 201.11	\$ 201.11	\$ 201.11	\$ 201.11	\$ 201.11	\$ 201.11
				55650 · Water	\$ 800.00	\$ 1,146.12			\$ 95.51	\$ 95.51	\$ 95.51	\$ 95.51	\$ 95.51	\$ 95.51	\$ 95.51	\$ 95.51	\$ 95.51	\$ 95.51	\$ 95.51	\$ 95.51
				Total 55600 · Utilities - Golf Course Maint.	\$ 14,700															

Ordinary Income/Expense					2023 Annual Budget	2024 Annual Budget	Notations	Verify Column	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
					55915 - Reel Master 5410D-1	\$ 3,000.00	\$ 1,500.00		\$ 1,500.00											
					55920 - Reel Master 5410D-2	\$ 2,000.00	\$ 1,500.00		\$ 1,500.00											
					55925 - Greens Master 3250D-2	\$ 1,500.00	\$ 1,000.00			\$ 1,000.00										
					55930 - Greens Master 3250D-3	\$ 1,000.00	\$ 1,000.00			\$ 1,000.00										
					55933 - Greens Master Tri-Flex	\$ 800.00	\$ 1,500.00		\$ 1,000.00		\$ 500.00									
					55935 - Grounds Master 4700D-1	\$ 3,000.00	\$ 15,000.00	21		\$ 15,000.00										
					55940 - Grounds Master 4700D-2	\$ -	\$ -													
					55941 - Grounds Master 4000	\$ 800.00	\$ 1,000.00					\$ 1,000.00								
					55945 - JD StepCut Unit	\$ -	\$ -													
					55965 - T-S1 Spray Rig - 11	\$ 1,000.00	\$ 1,500.00		\$ 1,500.00											
					55970 - JD-Trac Tractor - 05	\$ 800.00	\$ 3,000.00		\$ 3,000.00											
					55971 - Ford Tractor 2120	\$ -	\$ -													
					55972 - JD 4052R Tractor - 16	\$ 600.00	\$ 3,000.00		\$ 3,000.00											
					Total 55900 - Equipment Maintenance	\$ 18,000.00	\$ 32,800.00		32,800.00	\$ 12,000.00	\$ 17,200.00	\$ 1,200.00	\$ 1,100.00	\$ 600.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
					56000 - Transportation															
					56005 - Workman 4300-D 4x4	\$ 500.00	\$ 750.00						\$ 750.00							
					56006 - 2022 Workman HDX 4x4		\$ -													
					56011 - Workman HDX 4x4	\$ -	\$ -													
					56020 - JD Gator Fertilizer	\$ -	\$ 200.00					\$ 200.00								
					56025 - JD Gator Facilities	\$ 400.00	\$ 600.00		\$ 600.00											
					56026 - Workman MDX-D Super	\$ 200.00	\$ 200.00					\$ 200.00								
					56027 - 2023 Workman MDX		\$ -													
					56031 - Workman MDX-D Irr.	\$ 800.00	\$ 500.00					\$ 500.00								
					56032 - 2019 Carryall 1500 4x4		\$ -													
					56035 - Club Car Turf 2-1	\$ 200.00	\$ 600.00		\$ 600.00											
					56040 - Club Car Turf 2-2	\$ 400.00	\$ 200.00		\$ 200.00											
					56045 - Workman 2110 Driving Range/Ball Picker (ren	\$ 300.00	\$ 500.00						\$ 500.00							
					Total 56000 - Transportation	\$ 2,800.00	\$ 3,550.00		3,550.00	\$ 1,400.00	\$ -	\$ -	\$ 900.00	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					56100 - Equipment Implements															
					56105 - Tractor Loader 300 X - 05	\$ 400.00	\$ 500.00		\$ 500.00											
					56114 - 2022 Turfco 1550 Topdresser		\$ 500.00					\$ 500.00								
					56115 - Quick Pass Topdresser - 05	\$ 100.00	\$ -													
					56116 - Aerator AE60 - 05	\$ 200.00	\$ 300.00		\$ 300.00											
					56117 - Toro Spiker	\$ 150.00	\$ -													
					56120 - JD Sweeper - 08	\$ -	\$ 2,100.00		\$ 2,100.00											
					56121 - 2021 Toto Pro Sweep		\$ -													
					56126 - Toro Pro Force - 2011	\$ 150.00	\$ 200.00		\$ 200.00											
					56127 - 2023 Turfco Torrent 2 Blower		\$ -													
					56130 - Topdressing Brush - 10	\$ 100.00	\$ 1,750.00			\$ 1,750.00										
					56140 - Rototiller - 00	\$ -	\$ 100.00		\$ 100.00											
					56141 - Befco Coclone C50	\$ -	\$ -													
					56145 - Lely Thatcher Rake - 10	\$ -	\$ -													
					56146 - Redexim Verti-Drain 1517	\$ 5,000.00	\$ 5,000.00										\$ 5,000.00			
					56155 - Lely Spreader - 14	\$ -	\$ -													
					56156 - True Surface - 2016	\$ 300.00	\$ -													
					56160 2018 VC-60 Verti-Cutter (rename)	\$ -	\$ -													
					56165 - Snowblower JD-16	\$ 500.00	\$ 500.00		\$ 500.00											
					56166 - Loader JD-16		\$ -													
					56167 - Backhoe JD-16		\$ -													
					Total 56100 - Equipment Implements	\$ 6,900.00	\$ 10,950.00		10,950.00	\$ 3,700.00	\$ 1,750.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -
					56200 - Shop Equipment															
					56206 - Angle Master 4000 DXI - 2016	\$ 600.00	\$ -													
					56211 - Express Dual 4000 - 17	\$ -	\$ -													
					56215 - Power Washer - 05	\$ -	\$ -													
					56216 - 2022 Hotsey 555 Power Washer		\$ -													
					Total 56200 - Shop Equipment	\$ 600.00	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					GRAND TOTAL 55000 - GOLF COURSE MAINT. EXPENSE	\$ 435,105.00	\$ 506,622.34		506,622.34	\$ 49,077.15	\$ 39,455.99	\$ 26,835.10	\$ 29,753.34	\$ 80,905.69	\$ 45,565.35	\$ 42,186.36	\$ 38,156.18	\$ 81,442.17	\$ 35,798.80	\$ 20,577.33
					GRAND TOTAL 50000 - GOLF OPERATIONS EXPENSE	\$ 782,343.00	\$ 916,382.01		916,382.01	\$ 64,609.85	\$ 54,302.50	\$ 57,439.61	\$ 79,422.85	\$ 140,211.63	\$ 92,113.07	\$ 92,011.08	\$ 82,898.90	\$ 120,141.88	\$ 73,071.16	\$ 32,868.94
					60000 Lounge Expense															
					60120 Worker's Comp															
					60240 Lounge - Cost of Goods Sold															
					60400 Licenses															
					60600 Satellite TV															
					66000 - Payroll Expenses - Entire Assoc															
					66100 - FICA - Entire Assoc.	\$ 54,751.66	\$ 59,342.02		\$ 5,226.73	\$ 3,197.37	\$ 3,291.51	\$ 3,364.47	\$ 6,750.34	\$ 6,000.46	\$ 6,000.46	\$ 6,000.46	\$ 4,969.49	\$ 6,174.43	\$ 3,910.98	\$ 4,455.32
					66200 - FUTA - Entire Assoc.	\$ 1,310.32	\$ 1,343.00		\$ 168.00	\$ 84.00	\$ 126.00	\$ -	\$ 84.80	\$ 183.81	\$ 183.80	\$ 225.80	\$ 206.39	\$ 80.40	\$ -	\$ -
					66300 - SUTA - Entire Assoc.	\$ 10,028.92	\$ 9,097.03		\$ 1,365.75	\$ 835.48	\$ 860.08	\$ 879.14	\$ 1,218.89	\$ 1,044.00	\$ 967.18	\$ 934.08	\$ 525.95	\$ 466.48	\$ -	\$ -
					Total 66000 - Payroll Expenses - Entire Assoc	\$ 66,090.90	\$ 69,782.05		\$ 6,760.48	\$ 4,116.85	\$ 4,277.59	\$ 4,243.62	\$ 8,054.03	\$ 7,228.27	\$ 7,151.44	\$ 7,160.33	\$ 5,701.83	\$ 6,721.31	\$ 3,910.98	\$ 4,455.32
					QuickBooks Payments Fees															
					66900 - *Reconciliation Discrepancies	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					Total Expense	\$ 1,697,686.32	\$ 1,856,298.94	Update Formulas	1,926,081.98	\$ 212,678.71	\$ 111,316.19	\$ 111,075.37	\$ 129,787.85	\$ 221,304.43	\$ 184,166.94	\$ 175,562.06	\$ 154,004.75	\$ 249,012.77	\$ 156,414.53	\$ 127,321.42
					Net Ordinary Income	\$ 311,182.33	\$ 281,433.53	Update Formulas	181,651.49	\$ (206,819.55)	\$ (104,506.91)	\$ (87,809.21)	\$ (92,271.00)	\$ 2,004.69	\$ 10,939.15	\$ 96,954.13	\$ 17,888.51	\$ (139,716.33)	\$ (104,174.97)	\$ (111,627.89)
					12600 Cedar Creek Center Loan		\$ 40,384.96	Update Formulas		\$ 3,181.15	\$ 3,194.11	\$ 3,645.39	\$ 3,222.46	\$ 3,453.84	\$ 3,249.99	\$ 3,480.61	\$ 3,277.79	\$ 3,291.24	\$ 3,520.74	\$ 3,319.46
					80001 Cedar Creek Center Loan Interest		\$ 79,615.04	Update Formulas		\$ 6,818.85	\$ 6,805.89	\$ 6,354.61	\$ 6,777.54	\$ 6,546.16	\$ 6,750.01	\$ 6,519.39	\$ 6,722.21	\$ 6,708.76	\$ 6,479.26	\$ 6,680.54
						\$ 120,000.00	Update Formulas	120,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
					Capex 2024 (build GL as Asset not Expense)			Update Formulas												
					Capex 2024		\$ 85,734.00	Update Formulas												
					FUTURE NEEDS ALLOCATION (\$/Lot)			Update Formulas												
					GCM EQUIPMENT REPLACEMENT PLAN ALLOCATION TOTAL/PER LOT		\$ 76,000.00	Update Formulas												
					NET INCOME TOTAL		\$ (26,388.47)	Update Formulas												
					MAJOR MAINTENANCE ALLOCATION		\$ (26,388.47)	Update Formulas												