	2024-2025 SUMMARY							
		FY 22	FY 23	FY 24	FY 24	FY 25	FY24 FY25	
		Actual	Actual	Budget	Estimate	Budget	Difference	Comments
OPERATIONS								
REVENUES								
40021	**Membership Dues Income**	1,348,440	1,348,440	1,481,760	1,480,640	1,534,640	54,000	
40025	**Transfer Fees**	39,420	25,020	41,000	23,380	37,000	13,620	
40027	**Dues Prior Period Adjustments**	(165)	-	-	566	-	(566)	
40028	**Interest Income-dues,etc**	702	41,806	4,500	48,390	32,000	(16,390)	
40029	**Finance & Other Charges**	41,997	46,751	40,150	26,081	30,200	4,119	
40030	**Disc Golf**	2,872	1,760	3,500	1,760	3,500	1,740	
40051	**Miscellaneous**	(268)	16,150	16,200	9,015	13,155	4,140	
40052	**Pool-Aqua Fitness Income**	-	180		160	200	40	
40053	**Kiosk Signs**	-	600	-	2,600	3,600	1,000	
40055	**Newsletter Revenue**	22,334	19,290	23,000	19,347	23,000	3,653	
90300	**Gain(Loss) on Sale**	-	-		-	-	-	
40099	**Bad Debt-Write Offs**			(3,000)	-	-	-	
41010	**Greensfees Income**	781,258	839,585	850,000	911,728	915,000	3,272	
41020	**Range Ball Income**	39,046	39,322	38,000	37,550	37,500	(50)	
41030	**Golf Cart Rental**	286,957	271,021	260,000	261,813	260,000	(1,813)	
41040	**Group Passes**			-	-	-	-	
41050	**Annual Golf Pass**	202,603	222,395	240,350	218,701	235,000	16,300	
41060	**Cart Storage Fees**	33,804	34,829	37,250	31,323	34,000	2,678	
41080	**Sponsor Programs**	-	-	-	-	-	-	
41090	**Merchandise Sales**	191,565	212,976	210,000	200,143	200,000	(143)	
41097	**Tournament Income**	-	-	-	-	-	-	
41099	**Cash over/ short**	(116)	(161)	-	827	-	(827)	
42110	**Camping & RV - Less Discounts**	290,358	366,551	308,500	434,681	452,000	17,319	
42115	**Reservation Fees**	-	1,494	-	11,656	12,000	344	
42130	**Extended Stay Rental Income**	106,316	44,758	55,000	43,227	45,000	1,773	
42140	**Misc RV Sales**	8,680	7,723	8,000	10,017	10,000	(17)	
42145	**RV Dump Station**	-	-	-	5,190	5,800	610	
43100	**Rental Income**	65,995	35,407	70,500	70,173	73,150	2,977	
TOTAL REVENUE		**3,461,797**	**3,575,895**	**3,684,710**	**3,848,966**	**3,956,745**	**107,779**	
							-	
TOTAL COST OF GOODS		115,269	141,002	138,850	139,212	138,850	**(362)**	
GROSS PROFIT		**3,346,528**	**3,434,893**	**3,545,860**	**3,709,754**	**3,817,895**	**108,141**	

2024-2025 SUMMARY	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY 25 Budget	FY24 FY25 Difference	Comments
OPERATIONS							
EXPENSES							
TOTAL BANK CHARGES	57,187	65,462	53,000	70,421	74,000	3,579	
TOTAL COMMUNITY RELATIONS	50,357	44,583	62,575	48,853	66,385	17,532	
TOTAL CLEANING	11,743	11,210	13,500	16,828	16,350	(478)	
TOTAL DUMP STATION COSTS				9,230	10,000	770	
TOTAL MISC GOLF ITEMS	1,125	1,285	3,700	5,416	4,600	(816)	
TOTAL MISC RV EXPENSES	-	-	-	-	-	-	
TOTAL LEGAL	29,552	15,567	20,500	7,588	13,000	5,412	
TOTAL OFFICE	124,596	158,403	146,092	146,067	156,175	10,108	
TOTAL PERSONNEL	1,432,609	1,526,457	1,786,164	1,612,989	1,897,637	284,648	
TOTAL REPAIR & MAINTENANCE	308,412	368,073	377,800	334,754	392,800	58,046	
TOTAL SAND/ GRAVEL/ MATERIALS	167,706	155,840	176,000	163,752	175,000	11,248	
TOTAL PROFESSIONAL SERVICES	25,052	23,711	28,500	28,095	29,700	1,605	
TOTAL TAXES	158,262	195,552	162,638	(23,961)	169,032	(23,961)	
TOTAL UTILITIES	196,951	206,091	250,349	210,146	240,204	30,058	
TOTAL LEASES AND INTEREST	77,370	77,370	77,370	77,521	77,370	(151)	
TOTAL DEPRECIATION	172,799	186,934	170,932	177,101	178,970	1,869	
TOTAL OTHER	95	10,042	30,000	390	30,000	29,610	
OPERATING EXPENSES	**2,813,815**	**3,046,581**	**3,359,120**	**2,885,192**	**3,531,223**	**646,031**	
Room Tax Income	22,672	24,027	22,500	31,895	32,000	105	
Room Tax Expense	23,013	21,009	22,500	34,349	32,000	(2,349)	
TOTAL ROOM TAX	**(341)**	**3,019**	**-**	**2,454**	**-**	**(2,454)**	
						-	
TOTAL OPERATING EXPENSES	**2,814,155**	**3,043,562**	**3,359,120**	**2,887,645**	**3,531,223**	**643,578**	
EXCESS REVENUE OVER EXPENSES	**532,372**	**391,331**	**186,740**	**822,108**	**286,672**	**(535,436)**	

Note: Budgeted Annual Transfer to Capital Reserve Plan	75,000		75,000		

	2024-2025 SUMMARY	Admin	Pool	Rentals	RV Park	Pro Shop	Golf Maint	Gen Maint	Roads	TOTAL
	CATEGORIES	**11**	**12**	**13**	**14**	**21**	**22**	**31**	**32**	**RANCH**
	OPERATIONS									
REVENUES										
40021	Membership Dues Income	1,534,640								1,534,640
40025	Transfer Fees	37,000								37,000
40027	Dues Prior Period Adjustments	0								0
40028	Interest Income-dues,etc	32,000								32,000
40029	Finance & Other Charges	30,000		200						30,200
40030	Disc Golf Income							3,500		3,500
40040	Projected unpaid HOA Dues									0
40045	Special Projects Revenue	0								0
40051	Miscellaneous	6,500	355	1,500	0	0	0	5,000	0	13,355
40053	Kiosk Signs	3,600								3,600
40055	Newsletter Revenue	23,000								23,000
40099	Bad Debt-Write Offs	0								0
40510	Food Sales									0
41010	Greensfees Income					915,000				915,000
41020	Range Ball Income					37,500				37,500
41030	Golf Cart Rental					260,000				260,000
41050	Annual Golf Pass					235,000				235,000
41060	Cart Storage Fees					34,000				34,000
41080	Sponsor Programs					0				0
41090	Merchandise Sales					200,000				200,000
42110	Camping & RV - Less Discounts				452,000					452,000
42115	Reservation Fees				12,000					12,000
42130	Extended Stay Rental Income				45,000					45,000
42140	RV Park Misc Sales				10,000					10,000
42145	RV Park Dump Station				5,800					5,800
43100	Rental Income	5,500	270	58,780	750	7,850				73,150
TOTAL REVENUE		**1,672,240**	**625**	**60,480**	**525,550**	**1,689,350**	**0**	**8,500**	**0**	**3,956,745**
COST OF GOODS										0
50090	Cost of Goods	1,500	100	0	5,500	131,750	0	0	0	138,850
TOTAL COST OF GOODS		**1,500**	**100**		**5,500**	**131,750**	**0**			**138,850**
										0
GROSS PROFIT		**1,670,740**	**525**	**60,480**	**520,050**	**1,557,600**	**0**	**8,500**	**0**	**3,817,895**

2024-2025 SUMMARY	Admin	Pool	Rentals	RV Park	Pro Shop	Golf Maint	Gen Maint	Roads	TOTAL
CATEGORIES	**11**	**12**	**13**	**14**	**21**	**22**	**31**	**32**	**RANCH**
OPERATIONS									
									0
EXPENSES									0
TOTAL BANK CHARGES	21,000	0	0	15,000	38,000	0	0	0	74,000
TOTAL COMMUNITY RELATIONS	40,700	35	100	7,100	17,650	100	600	100	66,385
TOTAL CLEANING	400	1,100	0	4,400	2,150	3,650	3,450	1,200	16,350
TOTAL MISC GOLF ITEMS	0	0	0	0	4,600	0	0	0	4,600
TOTAL LEGAL	13,000	0	0	0	0	0	0	0	13,000
TOTAL DUMP STATION COSTS		0	0	10,000	0	0	0	0	10,000
TOTAL OFFICE	73,860	2,595	1,265	13,623	29,070	14,461	5,290	16,011	156,175
TOTAL PERSONNEL	197,212	54,926	7,977	138,297	388,448	490,574	312,639	307,564	1,897,637
TOTAL REPAIR & MAINTENANCE	250	12,050	3,630	33,050	12,850	133,620	81,550	115,800	392,800
TOTAL SAND/ GRAVEL/ MATERIALS	0	0	0	2,700	0	6,500	0	165,800	175,000
TOTAL PROFESSIONAL SERVICES	21,500	0	1,000	2,100	2,100	0	0	3,000	29,700
TOTAL TAXES	12,100	120	17,062	23,900	86,600	26,100	200	2,950	169,032
TOTAL UTILITIES	26,660	12,389	5,850	72,600	19,590	59,640	24,600	18,875	240,204
TOTAL LEASES AND INTEREST	0	0	0	0	77,370	0	0	0	77,370
TOTAL DEPRECIATION	3,900	7,000	1,716	30,500	5,500	50,000	13,100	67,254	178,970
TOTAL OTHER	30,000	0	0	0	0	0	0	0	30,000
TOTAL OPERATING EXPENSES	**440,582**	**90,215**	**38,600**	**353,270**	**683,928**	**784,645**	**441,429**	**698,554**	**3,531,223**
EXCESS REVENUE OVER EXPENSES	**1,230,158**	**-89,690**	**21,880**	**166,780**	**873,672**	**-784,645**	**-432,929**	**-698,554**	**286,672**

	ACCOUNTS	11-Admin	12-Pool	13-Rentals	14-RV Park	21-Pro Shop	22-Golf Maint	31-Gen Maint	32-Roads	RANCH
OPERATIONS										
REVENUES										
40021	Membership Dues Income	1,534,640								1,534,640
40025	Transfer Fees	37,000								37,000
40027	Prior Period Dues Income	0								0
40028	Interest Income-dues,etc	32,000								32,000
40029	Finance & Other Charges	30,000		200						30,200
40030	Disc Golf Income							3,500		3,500
40051	Miscellaneous	10,100	355	1,500				5,000		16,955
40055	Newsletter Revenue	23,000								23,000
40099	Bad Debt Expense	0								0
40510	Food Sales									0
41010	Greensfees Income					915,000				915,000
41020	Range Ball Income					37,500				37,500
41030	Golf Cart Rental					260,000				260,000
41050	Annual Golf Pass					235,000				235,000
41060	Cart Storage Fees					34,000				34,000
41080	Sponsor Programs					0				0
41090	Merchandise Sales					200,000				200,000
42110	Camping & RV-Less Discounts				452,000					452,000
42115	Reservation Fees				12,000					12,000
42130	Extended Stay Rental Income				45,000					45,000
42140	RV Park Misc Sales				10,000					10,000
42145	Dump Station Income				5,800					5,800
43100	Rental Income	5,500	270	58,780	750	7850				73,150
TOTAL REVENUE		**1,672,240**	**625**	**60,480**	**525,550**	**1,689,350**	**0**	**8,500**	**0**	3,956,745
COST OF GOODS										
50090	Cost of Goods	1,500	100	0	0	115,000				116,600
50091	Merchandise for Resale				5,500	11,000				16,500
50095	Freight In					5,750		0		5,750
50099	Purchases Discounts						0	0	0	0
TOTAL COST OF GOODS		**1,500**	**100**	**0**	**5,500**	**131,750**	**0**	**0**	**0**	**138,850**
GROSS PROFIT		**1,670,740**	**525**	**60,480**	**520,050**	**1,557,600**	**0**	**8,500**	**0**	**3,817,895**
EXPENSES										

	ACCOUNTS	11-Admin	12-Pool	13-Rentals	14-RV Park	21-Pro Shop	22-Golf Maint	31-Gen Maint	32-Roads	RANCH
OPERATIONS										
60450	Bad Debt-Write Offs	3,000								3,000
60460	Bank Svc Charge	3,000								3,000
60470	Bankcard Fees	15,000			15,000	38,000				68,000
60480	Finance Charges	0								0
TOTAL BANK CHARGES		**21,000**	**0**	**0**	**15,000**	**38,000**	**0**	**0**	**0**	**74,000**
60505	Annual Meeting	3,750								3,750
60510	Advertising	250	35	100	6,500	17,500	100	100	100	24,685
60515	Events	2,500								2,500
60530	Newsletter	15,000						500		15,500
60540	Brochures				300					300
60550	CC&R/Code Expense	15,000								15,000
60560	Summer Recreation	2,200								2,200
60590	Community Relations - Other	2,000			300	150				2,450
TOTAL COMMUNITY RELATIONS		**40,700**	**35**	**100**	**7,100**	**17,650**	**100**	**600**	**100**	**66,385**
60710	Janitorial Supplies	0	400		4,000	1,150	3,000	3,000	300	11,850
60720	Laundry									0
60730	Shop Towels								200	200
60740	Uniforms	400	700		400	1,000	650	450	700	4,300
TOTAL CLEANING		**400**	**1,100**	**0**	**4,400**	**2,150**	**3,650**	**3,450**	**1,200**	**16,350**
60801	Golf Pro Tournament Cost					3,250				3,250
60810	Score Cards					1,350				1,350
TOTAL MISC GOLF ITEMS		**0**	**0**	**0**	**0**	**4,600**	**0**	**0**	**0**	**4,600**
61501	Water Co Legal Issues	0								0
61502	Water Rights Issues	0								0
61503	Liens & Collection of Dues	5,000								5,000
61506	Land Use/Easements	500								500
61509	General Business Issues	7,500								7,500
TOTAL LEGAL		**13,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**13,000**
60901	Firefly Reservation Costs				8,000					8,000
60905	RV Dump Station Expense				2,000					2,000
TOTAL DUMP STATION EXPENSE		**0**	**0**	**0**	**10,000**	**0**	**0**	**0**	**0**	**10,000**
62100	Computer Software / Hardware	5,000	0		1,000	350	250	300	0	6,900
62120	Computer Licensing	1,000	0		0	7,800	0	600	0	9,400
62125	Computer Other	4,000	0		1,500	800	200	0	500	7,000

	ACCOUNTS	11-Admin	12-Pool	13-Rentals	14-RV Park	21-Pro Shop	22-Golf Maint	31-Gen Maint	32-Roads	RANCH
OPERATIONS										
62160	Dues & Subscriptions	2,000	0	75	250	2,000	700	100	640	5,765
62170	Education & Training	360	400		0	500	1,200	300	500	3,260
62190	Equipment Rental	0	0		0	0	0	0		0
62200	Insurance	43,750	595	1,190	3,273	13,685	7,735	1,190	2,083	73,501
62230	Licenses/Permits/Testing	500	900		5,000	475	900	750	5,500	14,025
62250	Metered Postage	10,000	0		0	10	0	0		10,010
62270	Mileage	150	100		500	0	0	500		1,250
62300	Office Supplies	7,000	200		1,800	1,300	200	400	500	11,400
62450	Safety Supplies	100	400		300	450	1,750	1,000	1,200	5,200
62500	Travel & Lodging					1,500	1,400	0		2,900
62600	UPS Shipping					200	0	0		200
62700	Vehicle					0		0		0
62710	Vehicle Licensing					0	126	150	5,088	5,364
TOTAL OFFICE		**73,860**	**2,595**	**1,265**	**13,623**	**29,070**	**14,461**	**5,290**	**16,011**	**156,175**
63100	Salaries/Wages	155,966	47,738	6,239	108,318.00	315,210	402,011.00	228,748	226,031	1,490,261
63150	Employee Benefits	25,152	503	1,006	15,136.00	35,925	40,625.00	52,762	42,808	213,917
63161	Taxes-FICA & Medicare(Employer)	11,931	3,652	478.00	8,309.00	24,114	30,894.00	17,499	17,291	114,168
63162	Taxes-State Acc.-Workers Comp	1,583	1,210	63.00	2,589.00	3,552	4,626.00	5,938	12,200	31,761
63165	State Unemployment	1,414	1,382	176.00	3,046.00	7,837	9,976.00	6,629	6,547	37,007
63175	Federal Unemployment	131	243	5.00	182.00	471	584.00	215	1,300	3,131
63185	State WBF	58	34	2.00	52.00	144	193.00	113	104	700
63190	Employee Expense	377	4	8.00	165.00	195	265.00	**278**	283	1,575
63195	Oregon Paid Leave	600	160	0	500.00	1,000	1,400.00	457	1,000	5,117
TOTAL PERSONNEL		**197,212**	**54,926**	**7,977**	**138,297**	**388,448**	**490,574**	**312,639**	**307,564**	**1,897,637**
64100	Aerating						1,500			1,500
64200	Building Repair & Maint	250	400	1,000	3,000	2,500	500	7,800	2,500	17,950
64220	Chemtoilets									0
64240	Cluster Box							4,800		4,800
64290	Disc Golf Expense							1,500		1,500
64300	Equipment Repair		250		700	2,750	25,000	500	30,000	59,200
64320	Equipment Rental						1,700	2,000	3,500	7,200
64330	Fertilizer / Chemicals & Seeds		5,500		2,000		54,000	3,700	29,000	94,200
64350	Fire Abatement				250			30,000		30,250
64400	Fuel			1,000	700	650	25,000	7,200	34,000	68,550

	ACCOUNTS	11-Admin	12-Pool	13-Rentals	14-RV Park	21-Pro Shop	22-Golf Maint	31-Gen Maint	32-Roads	RANCH
OPERATIONS										
64450	Grounds / Landscaping		300	430	1,500	300		1,300		3,830
64500	Irrigation System				500		13,000	1,000		14,500
64600	Pool Supplies		0							0
64650	Repair & Maintenance - General		1,000	400	6,500	1,000	5,500	6,250	5,000	25,650
64680	Replacement Equip		4,000	250	1,500	3,750	500	3,500	2,500	16,000
64700	Septic Pumping			550	14,000	600	2,520	4,000	300	21,970
64750	Shop Tools						500	1,000	1,000	2,500
64770	Signs		100		1,000	150	400	4,500	3,000	9,150
64790	Supplies/Materials		500	0	1,400	1,000	3,500	2,500	5,000	13,900
64800	Tee Signage					150				150
TOTAL REPAIR & MAINTENANCE		**250**	**12,050**	**3,630**	**33,050**	**12,850**	**133,620**	**81,550**	**115,800**	**392,800**
65210	Culverts								6,000	6,000
65215	Road Water								3,800	3,800
65220	Gravel				2,500		0			2,500
65240	Road Cinder									0
65250	Road Maint Products								156,000	156,000
65260	Sand				200		6,500			6,700
65270	Shared Services									0
TOTAL SAND/ GRAVEL/ MATERIALS		**0**	**0**	**0**	**2,700**	**0**	**6,500**	**0**	**165,800**	**175,000**
66100	Auditing	9,000		1,000	2,100	2,100				14,200
66200	Contract & Lease Services	11,500								11,500
66600	Professional Services	1,000							3,000	4,000
TOTAL PROFESSIONAL SERVICES		**21,500**	**0**	**1,000**	**2,100**	**2,100**	**0**	**0**	**3,000**	**29,700**
67100	Federal Income Tax	0		8,429	15,000	61,000				84,429
67200	State Excise Tax	0		3,324	5,000	17,000				25,324
67220	Oregon CAT Tax	0			0					0
67300	PPers Prop Tx	4,000	120	109	500	6,750	1,100	200	300	13,079
67350	Prop Tax	8,100		5,200	3,400	1,850	25,000		2,650	46,200
TOTAL TAXES		**12,100**	**120**	**17,062**	**23,900**	**86,600**	**26,100**	**200**	**2,950**	**169,032**
68100	Alarm System	1,500			750	715	740	700	475	4,880
68200	Internet/Cable TV	1,100			3,500	1,800			500	6,900
68250	Electric	13,500	3,289	3,750	40,000	13,500	52,000	3,700	4,200	133,939
68300	Garbage	560			12,000		1,900	2,700	1,400	18,560
68600	Propane	3,000	9,100		150				2,800	15,050

	ACCOUNTS	11-Admin	12-Pool	13-Rentals	14-RV Park	21-Pro Shop	22-Golf Maint	31-Gen Maint	32-Roads	RANCH
OPERATIONS										
68640	Stove Oil								4,000	4,000
68650	Street Lights							16,000		16,000
68900	Telephone	5,000			1,200	3,000	3,400	1,500	4,500	18,600
68950	Water	2,000		2,100	15,000	575	1,600		1,000	22,275
TOTAL UTILITIES		**26,660**	**12,389**	**5,850**	**72,600**	**19,590**	**59,640**	**24,600**	**18,875**	**240,204**
70200	Equipment Leases					77,370				77,370
70300	Interest									0
TOTAL LEASES AND INTEREST		**0**	**0**	**0**	**0**	**77,370**	**0**	**0**	**0**	**77,370**
90200	Depreciation Expense	3,900	7,000	1,716	30,500	5,500	50,000	13,100	67,254	178,970
TOTAL DEPRECIATION		**3,900**	**7,000**	**1,716**	**30,500**	**5,500**	**50,000**	**13,100**	**67,254**	**178,970**
90030	Contingency	30,000								30,000
TOTAL OTHER		**30,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**30,000**
										0
										0
	Room Tax Income				32,000					32,000
	Room Tax Expense				32,000					32,000
										0
TOTAL OPERATING EXPENSES		**440,582**	**90,215**	**38,600**	**353,270**	**683,928**	**784,645**	**441,429**	**698,554**	**3,531,223**
EXCESS REVENUE OVER EXPENSES		**1,230,158**	**-89,690**	**21,880**	**166,780**	**873,672**	**-784,645**	**-432,929**	**-698,554**	**286,672**

ADMINISTRATION

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
ADMIN									
1-10-11-40021	Membership Dues Income	1,348,440.00	1,348,440.00	1,481,760.00	740,320.00	740,320.00	1,480,640.00	1,534,640.00	$20 Increase
1-10-11-40025	Transfer Fees	39,420.00	25,020.00	41,000.00	11,880.00	11,500.00	23,380.00	37,000.00	
1-10-11-40027	Dues Income Adjustments	(165.39)	-	-		565.50	565.50		
1-10-11-40028	Interest Income	701.61	41,806.13	4,500.00	28,389.62	20,000.00	48,389.62	32,000.00	
1-10-11-40029	Finance & Other Charges	41,997.10	46,751.01	40,000.00	13,885.42	12,000.00	25,885.42	30,000.00	
1-10-11-40030	HOA Dues Collection Income			-			-		
1-10-11-40040	Pjd Unpaid HOA Dues			-			-		
1-10-11-40030	Disc Golf Income			-		-	-		
1-10-11-40045	Special Projects Revenue			-		-	-		
1-10-11-40051	Miscellaneous	(6,489.32)	4,812.51	6,500.00	324.27	2,000.00	2,324.27	6,500.00	
1-10-11-40053	Kiosk Signs		600.00	-	2,200.00	400.00	2,600.00	3,600.00	
1-10-11-40054	Newsletter Ad Design			-		-	-	-	
1-10-11-40055	Newsletter Revenue	22,334.00	19,289.50	23,000.00	8,047.00	11,300.00	19,347.00	23,000.00	
1-10-11-40099	Write Offs/Bad Debt	(262.72)		(3,000.00)			-		
1-10-11-41099	Cash Over/Short	(27.00)	0.10	-	(71.50)	-	(71.50)		
1-10-11-43100	Rental Income	5,276.47	4,575.50	5,000.00	2,639.50	1,380.00	4,019.50	5,500.00	
	REVENUE	**1,451,224.75**	**1,491,294.75**	**1,598,760.00**	**807,614.31**	**799,465.50**	**1,607,079.81**	**1,672,240.00**	
1-10-11-50090	Cost of Goods						-		
1-10-11-50091	Merchandise for Resale	2,136.37	1,557.66	1,500.00	(267.50)	1,200.00	932.50	1,500.00	
	COST OF GOODS	**2,136.37**	**1,557.66**	**1,500.00**	**(267.50)**	**1,200.00**	**932.50**	**1,500.00**	
	GROSS PROFIT	**1,449,088.38**	**1,489,737.09**	**1,597,260.00**	**807,881.81**	**798,265.50**	**1,606,147.31**	**1,670,740.00**	
1-10-11-60450	Bad Debt-Write Offs		6,843.28	-			-	3,000.00	
1-10-11-60460	Bank Svc Charge	5,365.77	2,593.03	3,000.00	1,626.17	1,500.00	3,126.17	3,000.00	
1-10-11-60470	Bankcard Fees	11,141.25	13,712.76	12,000.00	9,317.17	5,930.00	15,247.17	15,000.00	
1-10-11-60480	Finance Charges		122.89	-	(32.41)	-	(32.41)	-	
	BANK CHARGES	**16,507.02**	**23,271.96**	**15,000.00**	**10,910.93**	**7,430.00**	**18,340.93**	**21,000.00**	
1-10-11-60505	Annual Meeting	2,909.20	3,219.82	2,500.00	3,662.20	-	3,662.20	3,750.00	
1-10-11-60510	Advertising & Promotions	335.79	175.00	250.00	25.00	50.00	75.00	250.00	
1-10-11-60515	Events	1,946.60	1,639.88	1,500.00	1,916.02	500.00	2,416.02	2,500.00	
1-10-11-60530	Newsletter	14,065.64	12,128.37	15,000.00	6,548.94	6,516.00	13,064.94	15,000.00	
1-10-11-60550	CC&R/Code Expense	350.95		15,000.00		-	-	15,000.00	
1-10-11-60560	Summer Recreation/Youth Projects		1,778.73	2,200.00	1,868.10	-	1,868.10	2,200.00	

ADMINISTRATION

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-10-11-60590	Community Relations - Other	1,251.42	1,113.76	2,000.00	898.70	1,200.00	2,098.70	2,000.00	
	COMMUNITY RELATIONS	**20,859.60**	**20,055.56**	**38,450.00**	**14,918.96**	**8,266.00**	**23,184.96**	**40,700.00**	
1-10-11-60710	Janitorial Supplies	83.54	-	-			-		
1-10-11-60740	Uniforms	76.00	-	400.00		400.00	400.00	400.00	
	CLEANING	**159.54**	**-**	**400.00**	**-**	**400.00**	**400.00**	**400.00**	
1-10-11-61501	Water Co Legal Issues	2,945.00	-	-			-	-	
1-10-11-61502	Water Rights Issues	-	-	-			-	-	
1-10-11-61503	Liens & Collection of Dues	4,110.35	6,923.93	5,000.00	1,322.20	1,500.00	2,822.20	5,000.00	
1-10-11-61506	Land Use/Easements	-	617.50	500.00	630.00	750.00	1,380.00	500.00	
1-10-11-61509	General Business Issues	22,496.58	8,026.00	15,000.00	2,385.60	1,000.00	3,385.60	7,500.00	
	LEGAL	**29,551.93**	**15,567.43**	**20,500.00**	**4,337.80**	**3,250.00**	**7,587.80**	**13,000.00**	
1-10-11-62100	Computer Software / Hardware	3,531.21	10,411.92	2,500.00	4,308.92	2,000.00	6,308.92	5,000.00	
1-10-11-62120	Computer Licensing	-	-	1,000.00			-	1,000.00	
1-10-11-62125	Computer Maintenance/Repairs	6,199.13	9,310.79	5,000.00	744.88	1,500.00	2,244.88	4,000.00	
1-10-11-62160	Dues & Subscriptions	4,116.81	4,692.67	1,500.00	1,348.77	625.00	1,973.77	2,000.00	
1-10-11-62170	Education & Training	-	-	-	116.00	180.00	296.00	360.00	
1-10-11-62190	Equipment Rental - Office Equipment	175.16	-	-			-		
1-10-11-62200	Insurance	37,117.17	49,396.83	43,750.00	19,349.38	24,400.00	43,749.38	43,750.00	
1-10-11-62230	Licenses/Permits/Testing	(939.10)	155.41	500.00	35.00	-	35.00	500.00	
1-10-11-62250	Metered Postage	8,393.37	8,457.04	10,000.00	5,000.00	5,000.00	10,000.00	10,000.00	
1-10-11-62270	Mileage	-	20.53	100.00	74.67	25.00	99.67	150.00	
1-10-11-62290	Miscellaneous	-	-	-			-		
1-10-11-62300	Office Supplies	7,061.96	5,448.71	6,500.00	5,238.51	2,200.00	7,438.51	7,000.00	
1-10-11-62450	Safety Supplies	379.99	-	-	96.66		96.66	100.00	
1-10-11-62500	Travel & Lodging		-	-		-	-	-	
1-10-11-62600	UPS Shipping			-		-	-	-	
	OFFICE	**66,035.70**	**87,893.90**	**70,850.00**	**36,312.79**	**35,930.00**	**72,242.79**	**73,860.00**	
1-10-11-63100	Salaries/Wages	139,992.49	144,575.07	152,994.00	51,932.80	68,592.00	120,524.80	155,966.00	
1-10-11-63150	Employee Benefits	13,854.56	10,184.88	23,557.00	7,386.58	7,962.00	15,348.58	25,152.00	
1-10-11-63161	Taxes-FICA & Medicare(Employer)	12,378.96	11,171.79	11,704.00	5,134.82	5,418.00	10,552.82	11,931.00	
1-10-11-63162	Taxes-State Acc.-Workers Comp	(4,347.73)	(6,894.49)	1,513.00	(2,414.08)	750.00	(1,664.08)	1,583.00	
1-10-11-63165	State Unemployment	3,027.68	3,170.15	4,287.00	1,734.18	1,500.00	3,234.18	1,414.00	
1-10-11-63175	Federal Unemployment	104.46	166.03	131.00	21.67	25.00	46.67	131.00	
1-10-11-63185	State WBF	57.02	58.76	58.00	29.96	27.00	56.96	58.00	
1-10-11-63190	Employee Expense	429.63	323.70	189.00	-	377.65	377.65	377.00	

ADMINISTRATION

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-10-11-63195	Or Paid Leave	-	197.94	-	307.96	285.00	592.96	600.00	
1-10-11-63200	Payroll Processing Fees			-		-	-	-	
	PERSONNEL	**165,497.07**	**162,953.83**	**194,433.00**	**64,133.89**	**84,936.65**	**149,070.54**	**197,212.00**	
1-10-11-64200	Building Repair & Maint	-		-	294.15	-	294.15	250.00	
1-10-11-64650	Repair & Maintenance - General	162.00		-		-	-	-	
1-10-11-64680	Replacement Equip	-		-		-	-	-	
1-10-11-64790	Supplies/Materials	29.98		-		-	-	-	
	REPAIR & MAINT	**191.98**	**-**	**0.00**	**294.15**	**0.00**	**294.15**	**250.00**	
1-10-11-66100	Auditing	7,405.00	8,585.00	10,000.00	8,540.00	-	8,540.00	9,000.00	
1-10-11-66200	Contract & Lease Services	8,373.10	9,861.17	8,500.00	5,124.82	6,556.00	11,680.82	11,500.00	
1-10-11-66600	Professional Services	2,000.00		2,000.00		170.00	170.00	1,000.00	
	PROFESSIONAL SERVICES	**17,778.10**	**18,446.17**	**20,500.00**	**13,664.82**	**6,726.00**	**20,390.82**	**21,500.00**	
1-10-11-66900	Reconciliation Discrepancies	-		-		-	-	-	
	RECONCILIATION DISCREPANCIES	**-**		**-**		**-**	**-**	**-**	
1-10-11-67100	Federal Income Tax	2,148.94		-	-	-	-	-	
1-10-11-67200	State Income Tax		150.00			-	-		
1-10-11-67220	Oregon CAT Tax	15.07		100.00		-	-	-	
1-10-11-67300	PPers Prop Tx	3,627.63	4,306.63	4,200.00	3,569.81	200.00	3,769.81	4,000.00	
1-10-11-67350	Prop Tax	7,407.84	7,768.33	7,800.00	8,003.94	-	8,003.94	8,100.00	
	TAXES	**13,199.48**	**12,224.96**	**12,100.00**	**11,573.75**	**200.00**	**11,773.75**	**12,100.00**	
1-10-11-68100	Alarm System	990.99	1,310.51	1,050.00	725.03	725.00	1,450.03	1,500.00	
1-10-11-68200	Cable TV/Internet	599.40	1,029.35	1,200.00	543.40	480.00	1,023.40	1,100.00	
1-10-11-68250	Electric	8,229.11	9,741.39	10,230.00	5,515.46	5,982.00	11,497.46	13,500.00	
1-10-11-68300	Garbage	64.00	114.00	-	243.00	243.00	486.00	560.00	
1-10-11-68600	Propane	2,000.01	3,526.01	1,600.00	1,978.31	1,000.00	2,978.31	3,000.00	
1-10-11-68900	Telephone	9,852.68	8,958.78	9,500.00	1,653.80	1,254.00	2,907.80	5,000.00	
1-10-11-68950	Water	1,343.79	1,746.17	9,000.00	1,024.08	966.00	1,990.08	2,000.00	
	UTILITIES	**23,079.98**	**26,426.21**	**32,580.00**	**11,683.08**	**10,650.00**	**22,333.08**	**26,660.00**	
1-10-11-70200	Equipment Lease - Office Equipment			-			-		
1-10-11-70300	Interest	209.79	18.52	-	76.17	75.00	151.17	-	
	LEASES AND INTEREST	**209.79**	**18.52**	**0.00**	**76.17**	**75.00**	**151.17**	**-**	
1-10-11-90030	Contingency	95.00	-	30,000.00	390.40	-	390.40	30,000.00	
1-10-11-90030	Gain (Loss) on Disposal			-			-		
1-10-11-90200	Depreciation Expense	5,688.00	3,813.51	5,000.00	1,908.00	1,908.00	3,816.00	3,900.00	
1-10-11-96210	Amortization Expense			-		-	-	-	

DRAFT

ADMINISTRATION

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
	OTHER	**5,783.00**	**3,813.51**	**35,000.00**	**2,298.40**	**1,908.00**	**4,206.40**	**33,900.00**	
							-		
TOTAL OPERATING EXPENSES		**358,853.19**	**370,672.05**	**439,813.00**	**170,204.74**	**159,771.65**	**329,976.39**	**440,582.00**	
Excess of Revenue Over Expenses		**1,090,235.19**	**1,119,065.04**	**1,157,447.00**	**637,677.07**	**638,493.85**	**1,276,170.92**	**1,230,158.00**	

POOL

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
POOL									
1-10-12-40051	Miscellaneous	-			155.56		155.56	155.00	
1-10-12-40052	Aqua Fitness	185.00	180.00	200.00	160.00	-	160.00	200.00	
1-10-12-43100	Rental Income	270.00	90.00	270.00		-	-	270.00	
	REVENUE	**455.00**	**270.00**	**470.00**	**315.56**	-	**315.56**	**625.00**	
1-10-12-50091	Merchandise for Resale	-	31.30		78.85	-	78.85	100.00	
1-10-12-50095	Freight	-	12.00	100.00		-	-		
	Cost of Goods Sold	**-**	**43.30**	**100.00**	**78.85**	-	78.85	**100.00**	
	GROSS PROFIT	**455.00**	**226.70**	**370.00**	**236.71**	**-**	**236.71**	**525.00**	
1-10-12-60480	Finance Charges	-				-	-	-	
	BANK CHARGES	**-**				-	**-**	**-**	
1-10-12-60510	Advertising	25.00	25.00	25.00	15.98	-	15.98	35.00	
	COMMUNITY RELATIONS	**25.00**	**25.00**	**25.00**	**15.98**	-	**15.98**	**35.00**	
1-10-12-60710	Janitorial Supplies	283.21	233.15	300.00	340.78	-	340.78	400.00	
1-10-12-60740	Uniforms	510.62	524.36	600.00	729.02	-	729.02	700.00	
	CLEANING	**793.83**	**757.51**	**900.00**	**1,069.80**	-	**1,069.80**	**1,100.00**	
1-10-12-62100	Computer Software / Hardware	-		-		-	-		
1-10-12-62160	Dues & Subscriptions	80.17	68.40	-		-	-		
1-10-12-62125	Computer Other	-		-		-	-		
1-10-12-62170	Education & Training	365.00		400.00	395.00	790.00	1,185.00	400.00	
1-10-12-62200	Insurance	660.57	895.26	595.00	468.66	126.34	595.00	595.00	
1-10-12-62230	Licenses/Permits/Testing	480.00	560.00	900.00	534.00	366.00	900.00	900.00	
1-10-12-62270	Mileage	42.34		100.00		100.00	100.00	100.00	
1-10-12-62290	Miscellaneous	-				-	-		
1-10-12-62300	Office Supplies	70.49	215.68	200.00	52.46	147.54	200.00	200.00	
1-10-12-62450	Safety Supplies	598.87	362.77	400.00	129.90	270.10	400.00	400.00	
1-10-12-62500	Travel & Lodging	-				-	-		
	OFFICE	**2,297.44**	**2,102.11**	**2,595.00**	**1,580.02**	**1,799.98**	**3,380.00**	**2,595.00**	
1-10-12-63100	Salaries/Wages	36,803.61	33,932.75	45,103.00	38,829.89	-	38,829.89	47,738.00	
1-10-12-63150	Employee Benefits	584.29	543.06	471.00	320.85	-	320.85	503.00	
1-10-12-63161	Taxes-FICA & Medicare(Employer)	2,809.81	2,582.84	3,450.00	2,963.22	-	2,963.22	3,652.00	

POOL

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-10-12-63162	Taxes-State Acc.-Workers Comp	219.05	506.76	1,140.00	306.56	-	306.56	1,210.00	
1-10-12-63165	State Unemployment	1,109.33	985.43	1,305.00	1,072.18	-	1,072.18	1,382.00	
1-10-12-63175	Federal Unemployment	195.50	183.18	232.00	219.24	-	219.24	243.00	
1-10-12-63185	State WBF	28.55	34.48	34.00	29.11	-	29.11	34.00	
1-10-12-63190	Employee Expense	-		4.00		-	-	4.00	
1-10-12-63195	Or Paid Leave	-	5.94		155.01	-	155.01	160.00	
	PERSONNEL	**41,750.14**	**38,774.44**	**51,739.00**	**43,896.06**	-	**43,896.06**	**54,926.00**	
1-10-12-64200	Building Repair & Maint	52.36		400.00	304.00	-	304.00	400.00	
1-10-12-64300	Equipment Repair	751.79	177.50	250.00	376.77	-	376.77	250.00	
1-10-12-64330	Fertilizer / Chemicals & Seeds	2,196.94	3,497.32	5,000.00	4,902.64	100.00	5,002.64	5,500.00	
1-10-12-64450	Landscaping and Groundskeeping	557.70	56.94	300.00	429.03	-	429.03	300.00	
1-10-12-64600	Pool Supplies	-				-	-		
1-10-12-64650	Repair & Maintenance - General	969.00	133.42	1,000.00	253.64	-	253.64	1,000.00	
1-10-12-64680	Replacement Equip	4,127.00	1,479.79	4,000.00	2,562.65	-	2,562.65	4,000.00	
1-10-12-64770	Signs	139.08		100.00		-	-	100.00	
1-10-12-64790	Supplies/Materials	154.96	84.86	450.00	483.42	-	483.42	500.00	
	REPAIR & MAINT	**8,948.83**	**5,429.83**	**11,500.00**	**9,312.15**	**100.00**	**9,412.15**	**12,050.00**	
1-10-12-66600	Professional Fees	-				-	-	-	
	PROFESSIONAL SERVICES	**-**				-	-	**-**	
1-10-12-67300	PPers Prop Tx	108.83	116.77	120.00	107.09	-	107.09	120.00	
1-10-12-67350	Prop Tax	-				-	-		
	TAXES	**108.83**	**116.77**	**120.00**	**107.09**	-	**107.09**	**120.00**	
1-10-12-68250	Electric	2,303.77	2,680.68	2,979.00	2,963.44	150.00	3,113.44	3,289.00	
1-10-12-68600	Propane	5,684.25	6,136.05	7,200.00	9,025.85	-	9,025.85	9,100.00	
1-10-12-68900	Telephone	-				-	-		
1-10-12-68950	Water	-				-	-		
	UTILITIES	**7,988.02**	**8,816.73**	**10,179.00**	**11,989.29**	**150.00**	**12,139.29**	**12,389.00**	
1-10-12-90030	Contingency					-	-		
1-10-12-90200	Depreciation Expense	6,816.00	13,250.40	6,816.00	6,624.00	-	6,624.00	7,000.00	
1-10-12-99998	Suspense					-	-		
	OTHER	**6,816.00**	**13,250.40**	**6,816.00**	**6,624.00**		**6,624.00**	**7,000.00**	
						-	-		
Total Operating Expenses		**68,728.09**	**69,272.79**	**83,874.00**	**74,594.39**	**2,049.98**	**76,644.37**	**90,215.00**	

POOL									
Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
Excess Revenue Over Expenses		**(68,273.09)**	**(69,046.09)**	**(83,504.00)**	**(74,357.68)**	**(2,049.98)**	**(76,407.66)**	**(89,690.00)**	

RENTALS

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-24 Actual and Projected	2025 Proposed Budget	Supervisor Comments
RENTALS									
1-10-13-40029	Finance & Other Chgs.	141.56		150.00	95.70	100.00	195.70	200.00	
1-10-13-40051	Miscellaneous	501.10		500.00	1,442.80	-	1,442.80	1,500.00	
1-10-13-43100	Rental Income	55,355.66	24,317.57	58,480.00	17,619.68	15,000.00	32,619.68	27,000.00	Adjusting for Tower Lease Income
1-10-13-43150	Cell Facility Lease Income		25,944.12		12,972.06	12,500.00	25,472.06	31,780.00	Adding new category for Tower Lease Income
	GROSS PROFIT	**55,998.32**	**50,261.69**	**59,130.00**	**32,130.24**	**27,600.00**	**59,730.24**	**60,480.00**	
1-10-13-60450	Bad Debt-Write Offs	-				-	-	-	
	BANK CHARGES	**-**				**-**	**-**	**-**	
1-10-13-60510	Advertising	-		100.00		-	-	100.00	
	COMMUNITY RELATIONS	**-**		**100.00**		**-**	**-**	**100.00**	
1-10-13-62125	Computer Other					81.00	81.00	-	
1-10-13-62100	Computer Software / Hardware	-				-	-	-	
1-10-13-62120	Computer Licensing	-				-	-	-	
1-10-13-62125	Computer Other	-				-	-	-	
1-10-13-62160	Dues & Subscriptions	80.17	68.40	75.00		-	-	75.00	
1-10-13-62170	Education & Training	-				-	-	-	
1-10-13-62200	Insurance	660.57	895.26	1,190.00	468.66	721.34	1,190.00	1,190.00	
1-10-13-62230	Licenses/Permits/Testing	-				-	-	-	
1-10-13-62290	Miscellaneous	-				-	-	-	
1-10-13-62300	Office Supplies					-	-		
1-10-13-62450	Safety Supplies	-				-	-	-	
1-10-13-62500	Travel & Lodging	-				-	-	-	
	OFFICE	**740.74**	**963.66**	**1,265.00**	**468.66**	**802.34**	**1,271.00**	**1,265.00**	
1-10-13-63100	Salaries/Wages	4,061.14	7,312.27	6,120.00	4,792.00	4,977.00	9,769.00	6,239.00	
1-10-13-63150	Employee Benefits	(2,110.79)	543.06	942.00	320.85	168.00	488.85	1,006.00	
1-10-13-63161	Taxes-FICA & Medicare(Employer)	336.57	300.01	468.00	176.03	80.00	256.03	478.00	
1-10-13-63162	Taxes-State Acc.-Workers Comp	(128.77)	196.45	61.00	(72.42)	11.00	(61.42)	63.00	
1-10-13-63165	State Unemployment	90.26	90.20	171.00	52.04	1.00	53.04	176.00	
1-10-13-63175	Federal Unemployment	4.39	4.15	5.00	0.64	1.00	1.64	5.00	
1-10-13-63185	State WBF	1.66	1.65	2.00	0.90	1.00	1.90	2.00	
1-10-13-63190	Employee Expense	-		8.00		-	-	8.00	

RENTALS

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-24 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-10-13-63195	Or Paid Leave	-	5.94		9.24	4.00	13.24	-	
	PERSONNEL	**2,254.46**	**8,453.73**	**7,777.00**	**5,279.28**	**5,243.00**	**10,522.28**	**7,977.00**	
1-10-13-64200	Building Repair & Maint	1,157.59	11,902.68	1,000.00	(8,112.10)	2,500.00	(5,612.10)	1,000.00	2023 Received insurance payment 2024 budget
1-10-13-64400	Fuel	310.10	565.80	1,000.00	469.63	475.00	944.63	1,000.00	
1-10-13-64450	Landscaping & Grounds	-			430.00	-	430.00	430.00	
1-10-13-64650	Repair & Maintenance - General	189.00	427.50	400.00	57.05	300.00	357.05	400.00	
1-10-13-64680	Replacement Equip	-		250.00		-		250.00	
1-10-13-64700	Septic Pumping	-		550.00		550.00	550.00	550.00	
1-10-13-64770	Signs	-	125.40			-	-	-	
1-10-13-64790	Supplies/Materials	-				-	-	-	
	REPAIR & MAINT	**1,656.69**	**13,021.38**	**3,200.00**	**(7,155.42)**	**3,825.00**	**(3,330.42)**	**3,630.00**	
1-10-11-66100	Auditing	945.00	1,215.00	1,000.00	1,260.00	-	1,260.00	1,000.00	
1-10-13-66600	Professional Services	-					-	-	
	PROFESSIONAL SERVICES	**945.00**	**1,215.00**	**1,000.00**	**1,260.00**	**-**	**1,260.00**	**1,000.00**	
1-10-13-67100	Federal Income Tax	8,429.20	11,012.80	5,200.00	(6,513.59)		(6,513.59)	8,429.00	
1-*10-13-67200	State Excise Tax	3,324.10	2,780.47	1,635.00		(1,905.00)	(1,905.00)	3,324.00	
1-10-13-67300	PPers Prop Tx	108.83	116.77	120.00	107.09		107.09	109.00	
1-10-13-67350	Prop Tax	4,594.03	4,941.93	5,000.00	5,152.61		5,152.61	5,200.00	
	TAXES	**16,456.16**	**18,851.97**	**11,955.00**	**(1,253.89)**	**(1,905.00)**	**(3,158.89)**	**17,062.00**	
1-10-13-68250	Electric	3,128.29	4,341.06	4,000.00	1,446.28	2,260.00	3,706.28	3,750.00	
1-10-13-68300	Garbage	-		-		-	-	-	
1-10-13-68600	Propane			-		-	-		
1-10-13-68950	Water	1,961.83	2,095.25	2,100.00	1,278.52	1,100.00	2,378.52	2,100.00	
	UTILITIES	**5,090.12**	**6,436.31**	**6,100.00**	**2,724.80**	**3,360.00**	**6,084.80**	**5,850.00**	
1-10-13-90030	Contingency		9,700.00				-		
1-10-13-90200	Depreciation Expense	888.00	1,715.65	900.00	858.00	858.00	1,716.00	1,716.00	
	OTHER	**888.00**	**11,415.65**	**900.00**	**858.00**	**858.00**	**1,716.00**	**1,716.00**	
							-		
TOTAL OPERATING EXPENSES		**28,031.17**	**60,357.70**	**32,297.00**	**2,181.43**	**12,183.34**	**14,364.77**	**38,600.00**	
EXCESS REVENUE OVER EXPENSES		**27,967.15**	**(10,096.01)**	**26,833.00**	**29,948.81**	**15,416.66**	**45,365.47**	**21,880.00**	

RENTALS									
Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-24 Actual and Projected	2025 Proposed Budget	Supervisor Comments

RV PARK

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
RV PARK									
1-10-14-40029	Finance Charges							-	
1-10-14-40029	Bounced Check Income	(15.00)						-	
1-10-14-40051	Miscellaneous	41.41		4,000.00			-	-	
1-10-14-40099	Write-off/Bad Debt						-	-	
1-10-14-41099	Cash Over/Short	(74.61)	38.82		(635.89)	695.64	59.75	-	
1-10-14-42110	Camping & RV	306,242.87	375,120.79	325,000.00	370,005.32	66,000.00	436,005.32	455,000.00	
1-10-14-42115	Reservation Fees		1,494.00	-	9,496.00	2,160.00	11,656.00	12,000.00	
1-10-14-42130	Extended Stay Rental Income	106,315.71	44,757.80	55,000.00	7,227.42	36,000.00	43,227.42	45,000.00	
1-10-14-42140	Merchandise/Misc Sales	8,679.63	7,723.00	8,000.00	9,117.02	900.00	10,017.02	10,000.00	
1-10-14-42145	RV Dump Station Income				4,929.93	260.00	5,189.93	5,800.00	
1-10-14-42150	RV & Camping Discounts-GS	(11,694.69)	(6,487.24)	(11,500.00)	(799.09)	(100.00)	(899.09)	(2,000.00)	
1-10-14-42151	RV & Camping Discounts-MV	(4,190.30)	(2,082.55)	(5,000.00)	(325.09)	(100.00)	(425.09)	(1,000.00)	
1-10-14-42152	RV & Camping Discounts - FMCA						-	-	
1-10-14-49100	Refunds, Credit & Allow.	(339.63)					-	-	
1-10-14-43140	RV Rental Income				400.00	-	400.00	750.00	
	Revenue	**404,965.39**	**420,564.62**	**375,500.00**	**399,415.62**	**105,815.64**	**505,231.26**	**525,550.00**	
1-10-14-50090	Cost of Goods						-	-	
1-10-14-50091	Merchandise for Resale	2,648.00	3,933.27	5,000.00	5,348.21	500.00	5,848.21	5,500.00	
	Cost of Goods	**2,648.00**	**3,933.27**	**5,000.00**	**5,348.21**	**500.00**	**5,848.21**	**5,500.00**	
	GROSS PROFIT	**402,317.39**	**416,631.35**	**370,500.00**	**394,067.41**	**105,315.64**	**499,383.05**	**520,050.00**	
1-10-14-60460	Bank Svc Charge						-	-	
1-10-14-60470	Bankcard Fees	14,708.00	14,082.50	14,000.00	12,333.98	1,660.00	13,993.98	15,000.00	
1-10-14-60480	Finance Charges						-	-	
	BANK CHARGES	**14,708.00**	**14,082.50**	**14,000.00**	**12,333.98**	**1,660.00**	**13,993.98**	**15,000.00**	
1-10-14-60510	Advertising	5,794.78	6,650.05	5,800.00	6,306.51	-	6,306.51	6,500.00	
1-10-14-60540	RV Park Brochure	-		300.00		300.00	300.00	300.00	
1-10-14-60590	Community Relations Other	-		100.00		100.00	100.00	300.00	
	COMMUNITY RELATIONS	**5,794.78**	**6,650.05**	**6,200.00**	**6,306.51**	**400.00**	**6,706.51**	**7,100.00**	
1-10-14-60710	Janitorial Supplies	1,540.62	1,888.61	2,000.00	2,859.83	500.00	3,359.83	4,000.00	
1-10-14-60740	Uniforms	190.95	165.90	300.00	612.42	-	612.42	400.00	

RV PARK

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
	CLEANING	**1,731.57**	**2,054.51**	**2,300.00**	**3,472.25**	**500.00**	**3,972.25**	**4,400.00**	
1-10-14-60901	Firefly Reservation Costs	-	823.00	-	5,841.50	1,666.00	7,507.50	8,000.00	
1-10-14-60905	RV Dump Station Expense	-		-	762.67	960.00	1,722.67	2,000.00	
	RV & Dump Costs	**-**	**823.00**	**-**	**6,604.17**	**2,626.00**	**9,230.17**	**10,000.00**	
1-10-14-62100	Computer Software / Hardware	775.35	114.00	1,000.00	734.85	-	734.85	1,000.00	
1-10-14-62120	Computer Licensing	-	-	1,000.00		-	-	-	
1-10-14-62125	Computer Maintenance/Repairs	3,838.25	1,282.50	1,500.00	654.99	-	654.99	1,500.00	
1-10-14-62160	Dues & Subscriptions	293.95	250.80	220.00		250.00	250.00	250.00	
1-10-14-62200	Insurance	2,422.12	3,282.71	3,273.00	1,718.46	1,874.00	3,592.46	3,273.00	
1-10-14-62230	Licenses/Permits/Testing	2,245.85	2,843.77	2,500.00	2,243.75	1,850.00	4,093.75	5,000.00	
1-10-14-62250	Metered Postage	-				-	-	-	
1-10-14-62270	Mileage	-	150.63		94.59	300.00	394.59	500.00	
1-10-14-62300	Office Supplies	1,191.06	1,242.44	1,500.00	1,196.00	600.00	1,796.00	1,800.00	
1-10-14-62450	Safety Supplies	38.94	21.51	300.00	275.17	75.00	350.17	300.00	
	OFFICE	**10,805.52**	**9,188.36**	**11,293.00**	**6,917.81**	**4,949.00**	**11,866.81**	**13,623.00**	
1-10-14-63100	Salaries/Wages	85,937.64	92,831.35	99,660.00	66,134.60	34,518.00	100,652.60	108,318.00	
1-10-14-63150	Employee Benefits	9,616.09	9,473.02	13,683.00	4,124.82	2,016.00	6,140.82	15,136.00	
1-10-14-63161	Taxes-FICA & Medicare(Employer)	6,379.78	7,517.57	7,624.00	4,939.31	2,613.00	7,552.31	8,309.00	
1-10-14-63162	Taxes-State Acc.-Workers Comp	1,006.28	2,614.54	2,354.00	1,123.17	699.00	1,822.17	2,589.00	
1-10-14-63165	State Unemployment	2,464.37	2,697.70	2,791.00	1,866.09	843.00	2,709.09	3,046.00	
1-10-14-63175	Federal Unemployment	215.08	251.80	182.00	168.20	79.00	247.20	182.00	
1-10-14-63185	State WBF	47.39	63.11	52.00	36.57	30.00	66.57	52.00	
1-10-14-63190	Employee Expense	53.95	53.95	75.00		161.85	161.85	165.00	
1-10-14-63195	Or Paid Leave		99.03	-	228.45	217.23	445.68	500.00	
	PERSONNEL	**105,720.58**	**115,602.07**	**126,421.00**	**78,621.21**	**41,177.08**	**119,798.29**	**138,297.00**	
1-10-14-64200	Building Repair & Maint	1,047.55	1,029.45	1,800.00	409.75	1,300.00	1,709.75	3,000.00	
1-10-14-64300	Equipment Repair	565.69	422.21	500.00	541.44	150.00	691.44	700.00	
1-10-14-64330	Fertilizer / Chemicals & Seeds	257.22	2,310.92	1,200.00	364.73	500.00	864.73	2,000.00	
1-10-14-64350	Fire Abatement				120.00	100.00	220.00	250.00	
1-10-14-64400	Fuel	11.13	413.43	600.00	352.37	300.00	652.37	700.00	
1-10-14-64450	Grounds / Landscaping	235.41	908.72	1,000.00	766.67	600.00	1,366.67	1,500.00	
1-10-14-64500	Irrigation System	8.94	251.13	250.00	212.88	130.00	342.88	500.00	

RV PARK

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-10-14-64650	Repair & Maintenance - General	2,345.99	5,825.36	6,000.00	6,652.06	-	6,652.06	6,500.00	
1-10-14-64680	Replacement Equip	149.99	2,427.83	1,500.00	1,758.56	-	1,758.56	1,500.00	
1-10-14-64700	Septic Pumping	8,440.00	5,435.00	14,000.00	6,553.75	7,400.00	13,953.75	14,000.00	
1-10-14-64770	Signs	-	230.54	350.00	63.96	1,335.00	1,398.96	1,000.00	
1-10-14-64790	Supplies/Materials	458.08	878.23	1,400.00	483.89	800.00	1,283.89	1,400.00	
	REPAIR & MAINT	**13,520.00**	**20,132.82**	**28,600.00**	**18,280.06**	**12,615.00**	**30,895.06**	**33,050.00**	
1-10-14-65220	Gravel	-		2,500.00		2,100.00	2,100.00	2,500.00	
1-10-14-65260	Sand	-		200.00		200.00	200.00	200.00	
	SAND/GRAVEL/MATERIALS	**-**		**2,700.00**	**-**	**2,300.00**	**2,300.00**	**2,700.00**	
1-10-14-66100	Auditing	1,575.00	2,025.00	2,000.00	2,100.00	-	2,100.00	2,100.00	
1-10-14-66600	Professional Services	-				-	-	-	
	PROFESSIONAL SERVICES	**1,575.00**	**2,025.00**	**2,000.00**	**2,100.00**	**-**	**2,100.00**	**2,100.00**	
1-10-14-67100	Federal Income Tax	60,111.73	16,624.02	15,568.00	(11,073.10)	-	(11,073.10)	15,000.00	
1-10-14-67200	State Income Tax	18,921.80	4,726.24	5,295.00		-	-	5,000.00	
1-10-14-67220	Oregon Cat Tax					-	-	-	
1-10-14-67300	PPers Prop Tx	399.04	428.14	500.00	392.68	-	392.68	500.00	
1-10-14-67350	Prop Tax	3,125.62	3,280.21	3,300.00	3,380.62	-	3,380.62	3,400.00	
	TAXES	**82,558.19**	**25,058.61**	**24,663.00**	**(7,299.80)**	**-**	**(7,299.80)**	**23,900.00**	
1-10-14-68100	Alarm System	706.35	687.09	750.00	363.27	376.00	739.27	750.00	
1-10-14-68200	Cable TV/Internet	3,680.19	2,950.96	3,400.00	1,529.64	1,522.00	3,051.64	3,500.00	
1-10-14-68250	Electric	39,401.59	35,759.95	48,000.00	20,835.06	17,034.00	37,869.06	40,000.00	
1-10-14-68300	Garbage	11,678.18	14,755.72	14,500.00	5,492.90	6,000.00	11,492.90	12,000.00	
1-10-14-68600	Propane	139.77	126.46	150.00		150.00	150.00	150.00	
1-10-14-68900	Telephone	3,489.91	2,091.17	3,000.00	546.52	550.00	1,096.52	1,200.00	
1-10-14-68950	Water	5,730.54	6,628.22	15,000.00	9,932.45	2,218.00	12,150.45	15,000.00	
	UTILITIES	**64,826.53**	**62,999.57**	**84,800.00**	**38,699.84**	**27,850.00**	**66,549.84**	**72,600.00**	
1-10-14-90200	Depreciation Expense	21,504.00	30,632.53	22,000.00	15,318.00	12,774.00	28,092.00	30,500.00	
1-10-14-90030	Contingency	-				-		-	
	OTHER	**21,504.00**	**30,632.53**	**22,000.00**	**15,318.00**	**12,774.00**	**28,092.00**	**30,500.00**	
Total Operating Expenses		**322,744.17**	**289,249.02**	**324,977.00**	**181,354.03**	**106,851.08**	**288,205.11**	**353,270.00**	

RV PARK

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
Excess Revenue Over Expenses		**79,573.22**	**127,382.33**	**45,523.00**	**212,713.38**	**(1,535.44)**	**211,177.94**	**166,780.00**	
1-10-14-95100	Room Tax Income	22,672.19	24,027.40	22,500.00	26,895.12	5,000.00	31,895.12	32,000.00	
1-10-14-96100	Room Tax Expense	23,012.83	21,008.70	22,500.00	29,348.85	5,000.00	34,348.85	32,000.00	
							-		
	Other Income(Expense)	**(340.64)**	**3,018.70**	**-**	**(2,453.73)**	**-**	**(2,453.73)**	**-**	
							-		
Excess Revenue Over Expenses		**79,232.58**	**130,401.03**	**45,523.00**	**210,259.65**	**(1,535.44)**	**208,724.21**	**166,780.00**	

PRO SHOP

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-24 Actual and Projected	2025 Proposed Budget	Supervisor Comments
PRO SHOP									
1-20-21-40029	Finance & Other Charges			-			-		
1-20-21-40051	Miscellaneous	-		-			-		
1-20-21-41010	Greenfees Income	781,258.37	839,584.65	850,000.00	751,727.80	160,000.00	911,727.80	915,000.00	
1-20-21-41020	Range Ball Income	39,046.30	39,321.96	38,000.00	31,149.57	6,400.00	37,549.57	37,500.00	
1-20-21-41030	Golf Cart Rental	286,956.50	271,020.75	260,000.00	226,813.00	35,000.00	261,813.00	260,000.00	
1-20-21-41040	Group Packages						-		
1-20-21-41050	Annual Golf Pass	202,603.25	222,394.75	240,350.00	218,200.50	500.00	218,700.50	235,000.00	
1-20-21-41060	Cart Storage (Dues)	33,804.00	34,829.00	37,250.00	31,187.50	135.00	31,322.50	34,000.00	
1-20-21-41080	Sponsor Programs						-		
1-20-21-41090	Merchandise Sales	191,565.14	212,976.22	210,000.00	164,143.40	36,000.00	200,143.40	200,000.00	
1-20-21-41097	Tournament Income						-		
1-20-21-41099	Golf Cash Over/Short	(14.50)	(200.39)	-	839.07		839.07		
1-20-21-43130	Rental Income	5,093.00	6,424.00	6,750.00	7,012.00	650.00	7,662.00	7,850.00	
	Revenue	**1,540,312.06**	**1,626,350.94**	**1,642,350.00**	**1,431,072.84**	**238,685.00**	**1,669,757.84**	**1,689,350.00**	
1-20-21-50090	Cost of Goods	99,855.03	119,208.86	115,000.00	88,884.39	26,500.00	115,384.39	115,000.00	
1-20-21-50091	Merchandise for Resale	7,243.55	10,412.99	11,500.00	7,399.71	3,750.00	11,149.71	11,000.00	
1-20-21-50095	Freight In	4,640.94	5,845.61	5,750.00	2,918.67	2,900.00	5,818.67	5,750.00	
1-20-21-50099	Purchases Discounts	(1,254.60)					-		
	Cost of Goods	**110,484.92**	**135,467.46**	**132,250.00**	**99,202.77**	**33,150.00**	**132,352.77**	**131,750.00**	
	GROSS PROFIT	**1,429,827.14**	**1,490,883.48**	**1,510,100.00**	**1,331,870.07**	**205,535.00**	**1,537,405.07**	**1,557,600.00**	
1-20-21-60460	Bank Svc Charge			-			-		
1-20-21-60470	Bankcard Fees	25,876.85	27,863.64	24,000.00	29,086.11	9,000.00	38,086.11	38,000.00	
1-20-21-60475	Credit Card Surcharges		244.00	-			-		
	BANK CHARGES	**25,876.85**	**28,107.64**	**24,000.00**	**29,086.11**	**9,000.00**	**38,086.11**	**38,000.00**	
1-20-21-60510	Advertising	23,597.26	17,802.58	17,500.00	12,983.23	5,500.00	18,483.23	17,500.00	
1-20-21-60590	Community Relations - Other				215.00		215.00	150.00	
	COMMUNITY RELATIONS	**23,597.26**	**17,802.58**	**17,500.00**	**13,198.23**	**5,500.00**	**18,698.23**	**17,650.00**	
1-20-21-60710	Janitorial Supplies	1,171.88	1,007.26	1,000.00	1,600.47	500.00	2,100.47	1,150.00	
1-20-21-60730	Shop Towels	-		-			-		
1-20-21-60740	Uniforms	209.47	404.97	1,250.00	280.52	900.00	1,180.52	1,000.00	
	CLEANING	**1,381.35**	**1,412.23**	**2,250.00**	**1,880.99**	**1,400.00**	**3,280.99**	**2,150.00**	
1-20-21-60801	Golf Pro Tournament Cost	-		2,500.00	2,565.89	1,500.00	4,065.89	3,250.00	

PRO SHOP

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-24 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-20-21-60810	Score Cards	1,125.00	1,285.00	1,200.00		1,350.00	1,350.00	1,350.00	
1-20-21-60845	Golf Events - Other						-		
	MISC GOLF ITEMS	**1,125.00**	**1,285.00**	**3,700.00**	**2,565.89**	**2,850.00**	**5,415.89**	**4,600.00**	
1-20-21-62100	Computer Software / Hardware	212.04	2,573.16	350.00	352.35	100.00	452.35	350.00	
1-20-21-62120	Computer Licensing	1,140.00	8,408.00	7,068.00	870.00	7,800.00	8,670.00	7,800.00	
1-20-21-62125	Computer Other	639.73	630.00	1,000.00	193.75	600.00	793.75	800.00	
1-20-21-62160	Dues & Subscriptions	2,217.21	2,124.80	1,800.00	748.00	1,300.00	2,048.00	2,000.00	
1-20-21-62170	Education & Training	484.00	265.00	650.00	117.00	250.00	367.00	500.00	
1-20-21-62200	Insurance	10,128.80	13,727.70	13,685.00	7,186.32	6,500.00	13,686.32	13,685.00	
1-20-21-62230	Licenses/Permits/Testing	584.50	296.00	475.00	210.00	265.00	475.00	475.00	
1-20-21-62250	Metered Postage	-		15.00		10.00	10.00	10.00	
1-20-21-62270	Mileage	-		-			-		
1-20-21-62290	Miscellaneous		473.58	250.00		250.00	250.00	100.00	
1-20-21-62300	Office Supplies	2,460.58	1,016.01	1,750.00	552.14	250.00	802.14	1,200.00	
1-20-21-62450	Safety Supplies	346.87	718.31	500.00	282.22	150.00	432.22	450.00	
1-20-21-62500	Travel & Lodging		1,147.91	1,500.00	727.35	250.00	977.35	1,500.00	
1-20-21-62600	UPS Shipping	173.07	100.39	200.00	42.48	125.00	167.48	200.00	
	OFFICE	**18,386.80**	**31,480.86**	**29,243.00**	**11,281.61**	**17,850.00**	**29,131.61**	**29,070.00**	
1-20-21-63100	Salaries/Wages	240,711.67	241,250.15	293,680.00	145,985.42	135,000.00	280,985.42	315,210.00	
1-20-21-63150	Employee Benefits	27,830.06	27,423.36	32,769.00	15,176.63	16,000.00	31,176.63	35,925.00	
1-20-21-63161	Taxes-FICA & Medicare(Employer)	18,039.23	18,779.00	22,467.00	11,272.03	11,272.00	22,544.03	24,114.00	
1-20-21-63162	Taxes-State Acc.-Workers Comp	(128.62)	4,899.93	3,286.00	125.67	3,100.00	3,225.67	3,552.00	
1-20-21-63165	State Unemployment	6,128.41	5,726.59	7,312.00	3,671.56	3,650.00	7,321.56	7,837.00	
1-20-21-63175	Federal Unemployment	419.27	398.37	463.00	244.16	250.00	494.16	471.00	
1-20-21-63185	State WBF	120.02	116.66	144.00	74.07	70.00	144.07	144.00	
1-20-21-63190	Employee Expense	161.85	161.85	195.00		250.00	250.00	195.00	
1-20-21-63195	OR Paid Leave		283.31		615.16	300.00	915.16	1,000.00	
	PERSONNEL	**293,281.89**	**299,039.22**	**360,316.00**	**177,164.70**	**169,892.00**	**347,056.70**	**388,448.00**	
1-20-21-64200	Building Repair & Maint	75.60	5,692.35	2,500.00	183.32	2,500.00	2,683.32	2,500.00	
1-20-21-64300	Equipment Repair	1,024.26	3,497.09	2,500.00		2,500.00	2,500.00	2,750.00	
1-20-21-64400	Fuel	494.10	282.40	650.00	203.68	450.00	653.68	650.00	
1-20-21-64450	Landscaping and Groundskeeping	280.50	254.90	350.00	262.88	100.00	362.88	300.00	
1-20-21-64650	Repair & Maintenance - General	3,415.28	730.77	1,000.00	386.82	500.00	886.82	1,000.00	
1-20-21-64680	Replacement Equip	5,778.45	7,779.99	3,000.00	3,169.06	1,000.00	4,169.06	3,750.00	

PRO SHOP

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-24 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-20-21-64700	Septic Pumping	203.61		600.00		600.00	600.00	600.00	
1-20-21-64770	Signs	26.82	204.13	150.00		150.00	150.00	150.00	
1-20-21-64790	Supplies/Materials	543.09	1,506.46	1,000.00	154.04	1,100.00	1,254.04	1,000.00	
1-20-21-64800	Tee Signage	-	33.00	150.00		150.00	150.00	150.00	
	REPAIR & MAINT	**11,841.71**	**19,981.09**	**11,900.00**	**4,359.80**	**9,050.00**	**13,409.80**	**12,850.00**	
1-20-21-66100	Auditing	1,575.00	2,025.00	2,000.00	2,100.00		2,100.00	2,100.00	
1-20-21-66600	Professional Services						-		
	PROFESSIONAL SERVICES	**1,575.00**	**2,025.00**	**2,000.00**	**2,100.00**		**2,100.00**	**2,100.00**	
1-20-21-67100	Federal Income Tax	10,560.17	83,702.83	60,000.00	(47,549.21)		(47,549.21)	61,000.00	
1-20-21-67200	State Income Tax	3,324.10	20,295.92	16,000.00		(13,903.00)	(13,903.00)	17,000.00	
1-20-21-67300	PPers Prop Tx	6,705.12	6,485.88	6,750.00	1,642.11	5,108.00	6,750.11	6,750.00	
1-20-21-67350	Prop Tax	1,632.92	1,712.10	1,800.00	1,764.44	100.00	1,864.44	1,850.00	
	TAXES	**22,222.31**	**112,196.73**	**84,550.00**	**(44,142.66)**	**(8,695.00)**	**(52,837.66)**	**86,600.00**	
1-20-21-68100	Alarm System	689.42	708.57	700.00	374.01	335.00	709.01	715.00	
1-20-21-68200	Cable TV	1,532.76	1,730.06	1,750.00	1,176.80	575.00	1,751.80	1,800.00	
1-20-21-68250	Electric	8,338.39	9,830.07	11,115.00	5,926.89	6,000.00	11,926.89	13,500.00	
1-20-21-68300	Garbage						-		
1-20-21-68900	Telephone	2,876.21	2,691.49	2,650.00	1,490.27	1,490.00	2,980.27	3,000.00	
1-20-21-68950	Water	480.93	499.01	525.00	278.50	275.00	553.50	575.00	
	UTILITIES	**13,917.71**	**15,459.20**	**16,740.00**	**9,246.47**	**8,675.00**	**17,921.47**	**19,590.00**	
1-20-21-70200	Equipment Leases	77,370.00	77,370.00	77,370.00	38,685.00	38,685.00	77,370.00	77,370.00	
1-20-21-70300	Interest						-		
1-20-21-90200	Depreciation Expense	5,496.00	7,933.54	5,500.00	3,966.00	1,550.00	5,516.00	5,500.00	
	OTHER	**82,866.00**	**85,303.54**	**82,870.00**	**42,651.00**	**40,235.00**	**82,886.00**	**82,870.00**	
							-		
Total Operating Expenses		**496,071.88**	**614,093.09**	**635,069.00**	**249,392.14**	**255,757.00**	**505,149.14**	**683,928.00**	
Excess Revenue Over Expenses		**933,755.26**	**876,790.39**	**875,031.00**	**1,082,477.93**	**(50,222.00)**	**1,032,255.93**	**873,672.00**	

GOLF MAINTENANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-24 Actual and Projected	2025 Proposed Budget	Supervisor Comments
GOLF MAINT									
1-20-22-40051	Miscellaneous	436.00				-	-		
	REVENUE	**436.00**				**-**	**-**	-	
1-20-22-50090	Purchases Discounts			-		-	-	-	
	COST OF GOODS SOLD	**-**		**-**		**-**	**-**	**-**	
	GROSS PROFIT	**436.00**		**-**		**-**	**-**	**-**	
1-20-22-60510	Advertising	105.19	50.00	100.00		-	-	100.00	
	COMMUNITY RELATIONS	**105.19**	**50.00**	**100.00**		**-**	**-**	**100.00**	
1-20-22-60480	Finance Charges	-			-		-	-	
	BANK & FINANCE CHARGES				**-**		**-**	-	
1-20-22-60710	Janitorial Supplies	2,895.26	2,456.15	2,900.00	1,809.36	1,100.00	2,909.36	3,000.00	
1-20-22-60730	Shop Towels	-		-		-	-	-	
1-20-22-60740	Uniforms	642.25	484.47	600.00	383.67	156.00	539.67	650.00	
	CLEANING	**3,537.51**	**2,940.62**	**3,500.00**	**2,193.03**	**1,256.00**	**3,449.03**	**3,650.00**	
1-20-22-62100	Computer Software / Hardware	34.74		250.00	-	-	-	250.00	
1-20-22-62120	Computer Licensing	-		-	-	-	-	-	
1-20-22-62125	Computer Other	471.25	225.00	225.00	-	-	-	200.00	
1-20-22-62160	Dues & Subscriptions	1,329.77	1,262.80	670.00	515.00	185.00	700.00	700.00	
1-20-22-62170	Education & Training	405.00	450.00	1,000.00	420.00	120.00	540.00	1,200.00	
1-20-22-62190	Equipment Rental - Office Equipment			-	-	-	-	-	
1-20-22-62200	Insurance	5,724.94	7,759.12	7,735.00	4,061.82	3,673.18	7,735.00	7,735.00	
1-20-22-62230	Licenses/Permits/Testing	726.50	709.50	1,000.00	280.00	400.00	680.00	900.00	
1-20-22-62250	Metered Postage	-		-	-	-	-	-	
1-20-22-62270	Mileage	-		-	-	-	-	-	
1-20-22-62290	Miscellaneous	-		-	-	-	-	-	
1-20-22-62300	Office Supplies	174.59	62.95	200.00	53.36	111.99	165.35	200.00	
1-20-22-62450	Safety Supplies	1,195.66	1,179.73	1,500.00	1,324.83	134.50	1,459.33	1,750.00	
1-20-22-62500	Travel & Lodging	-		1,400.00	-	-	-	1,400.00	
1-20-22-62600	Shipping/Freight	-			-	-	-	-	
1-20-22-62710	Vehicle Licensing	-	126.00		-	-	-	126.00	
	OFFICE	**10,062.45**	**11,775.10**	**13,980.00**	**6,655.01**	**4,624.67**	**11,279.68**	**14,461.00**	
1-20-22-63100	Salaries/Wages	281,018.32	312,159.93	387,045.00	174,600.98	161,766.00	336,366.98	402,011.00	
1-20-21-63150	Employee Benefits	33,490.96	37,813.15	45,774.00	17,800.23	15,878.00	33,678.23	40,625.00	

GOLF MAINTENANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-24 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-20-22-63161	Taxes-FICA & Medicare(Employer)	21,218.88	23,891.98	29,822.00	14,245.39	12,156.00	26,401.39	30,894.00	
1-20-22-63162	Taxes-State Acc.-Workers Comp	1,453.33	4,537.53	4,454.00	1,266.40	1,710.00	2,976.40	4,626.00	
1-20-22-63165	State Unemployment	7,331.75	7,705.86	9,782.00	4,920.37	2,614.00	7,534.37	9,976.00	
1-20-22-63175	Federal Unemployment	506.27	605.00	590.00	321.87	147.00	468.87	584.00	
1-20-22-63185	State WBF	143.61	153.13	183.00	125.08	94.00	219.08	193.00	
1-20-22-63190	Employee Expense	161.85	215.80	265.00		215.80	215.80	265.00	
1-20-22-63195	OR Paid Leave		310.65		752.01	534.00	1,286.01	1,400.00	
	PERSONNEL	**345,324.97**	**387,393.03**	**477,915.00**	**214,032.33**	**195,114.80**	**409,147.13**	**490,574.00**	
1-20-22-64100	Aerating	1,300.50	1,147.45	1,500.00	-	1,500.00	1,500.00	1,500.00	
1-20-22-64200	Building Repair & Maint	964.80	78.40	500.00	-	500.00	500.00	500.00	
1-20-22-64300	Equipment Repair	21,195.67	25,603.79	24,000.00	11,130.37	13,500.00	24,630.37	25,000.00	
1-20-22-64320	Equipment Rental	970.00	1,320.75	1,700.00	1,272.75	400.00	1,672.75	1,700.00	
1-20-22-64330	Fertilizer / Chemicals & Seeds	57,997.63	41,657.63	50,000.00	42,286.11	6,500.00	48,786.11	54,000.00	
1-20-22-64400	Fuel	18,009.30	27,586.75	25,000.00	18,224.76	6,000.00	24,224.76	25,000.00	
1-20-22-64450	Grounds / Landscaping	-		-	-	-	-		
1-20-22-64500	Irrigation System	11,025.78	29,115.85	12,000.00	10,522.10	1,600.00	12,122.10	13,000.00	
1-20-22-64650	Repair & Maintenance - General	4,323.76	4,240.01	5,500.00	1,616.40	3,580.00	5,196.40	5,500.00	
1-20-22-64680	Replacement Equip	629.99		500.00		500.00	500.00	500.00	
1-20-22-64700	Septic Pumping	2,160.00	1,350.00	3,000.00	1,890.00	630.00	2,520.00	2,520.00	
1-20-22-64750	Shop Tools	366.69	523.64	500.00	66.98	400.00	466.98	500.00	
1-20-22-64770	Signs	358.99	390.00	400.00		400.00	400.00	400.00	
1-20-22-64790	Supplies/Materials	2,281.88	1,348.13	3,500.00	1,185.64	2,100.00	3,285.64	3,500.00	
	REPAIR & MAINT	**121,584.99**	**134,362.40**	**128,100.00**	**88,195.11**	**37,610.00**	**125,805.11**	**133,620.00**	
1-20-22-65220	Gravel	1,044.50		1,000.00		1,000.00	1,000.00	-	
1-20-22-65260	Sand	2,305.97	4,941.25	6,500.00	1,230.15	2,400.00	3,630.15	6,500.00	
	SAND/GRAVEL/MATERIALS	**3,350.47**	**4,941.25**	**7,500.00**	**1,230.15**	**3,400.00**	**4,630.15**	**6,500.00**	
1-20-22-66600	Professional Services	-		-		-	-	-	
	PROFESSIONAL SERVICES	**-**		**-**		**-**	**-**	**-**	
1-20-22-67220	Oregon CAT Tax	46.98		-			-		
1-20-22-67300	PPers Prop Tx	943.18	1,011.98	1,200.00	928.15	-	928.15	1,100.00	
1-20-22-67350	Prop Tax	19,805.81	23,139.75	25,000.00	23,533.31	-	23,533.31	25,000.00	
	TAXES	**20,795.97**	**24,151.73**	**26,200.00**	**24,461.46**	**-**	**24,461.46**	**26,100.00**	
1-20-22-68100	Alarm System	639.30	687.09	680.00	363.27	316.17	679.44	740.00	
1-20-22-68250	Electric	43,484.16	44,267.84	51,906.00	37,623.53	5,766.80	43,390.33	52,000.00	

GOLF MAINTENANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-24 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-20-22-68300	Garbage	1,646.79	1,690.27	2,300.00	956.00	810.00	1,766.00	1,900.00	
1-20-22-68900	Telephone	3,775.39	3,025.52	4,000.00	1,523.04	1,523.00	3,046.04	3,400.00	
1-20-22-68950	Water	1,217.55	1,346.31	1,500.00	757.33	760.00	1,517.33	1,600.00	
	UTILITIES	**50,763.19**	**51,017.03**	**60,386.00**	**41,223.17**	**9,175.97**	**50,399.14**	**59,640.00**	
1-20-22-70200	Equipment Leases	-				-	-		
1-20-22-70300	Interest	-		-		-	-		
	LEASES			**-**		**-**	**-**	**-**	
1-20-22-90100	Amortization Expense					-	-		
1-20-22-90200	Depreciation Expense	56,148.00	41,871.80	56,200.00	20,934.00	25,602.00	46,536.00	50,000.00	
1-20-22-90300	Gain or Loss on Sale						-		
	OTHER	**56,148.00**	**41,871.80**	**56,200.00**	**20,934.00**	**25,602.00**	**46,536.00**	**50,000.00**	
							-		
							-		
Total Operating Expenses		**611,672.74**	**658,502.96**	**773,881.00**	**398,924.26**	**276,783.44**	**675,707.70**	**784,645.00**	
Excess Revenue Over Expenses		**(611,236.74)**	**(658,502.96)**	**(773,881.00)**	**(398,924.26)**	**(276,783.44)**	**(675,707.70)**	**(784,645.00)**	

GENERAL MAINTENANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-24 Actual and Projected	2025 Proposed Budget	Supervisor Comments
GEN MAINT									
1-30-31-40029	Finance and Other Charges								
1-30-31-40030	Disc Golf Income	2,871.96	2,239.33	3,500.00	1,066.55	693.00	1,759.55	3,500.00	
1-30-31-40051	Miscellaneous	5,116.32	5,014.64	5,000.00	2,546.00	2,546.00	5,092.00	5,000.00	
1-30-31-50095	Freight In			-			-		
1-30-31-50099	Purchases Discounts			-			-		
	GROSS PROFIT	**7,988.28**	**7,253.97**	**8,500.00**	**3,612.55**	**3,239.00**	**6,851.55**	**8,500.00**	
1-30-31-60480	Finance Charges	-		-		-	-		
	BANK CHARGES	**-**		**-**		**-**	**-**		
1-30-31-60510	Advertising			100.00			-	100.00	
1-30-31-60515	Events				247.75	-	247.75	500.00	
	COMMUNITY RELATIONS	**-**		**100.00**	**247.75**	**-**	**247.75**	**600.00**	
1-30-31-60710	Janitorial Supplies	2,996.03	3,032.72	2,500.00	2,566.79	500.00	3,066.79	3,000.00	
1-30-31-60740	Uniforms	275.73	345.31	450.00	220.96	230.00	450.96	450.00	
	CLEANING	**3,271.76**	**3,378.03**	**2,950.00**	**2,787.75**	**730.00**	**3,517.75**	**3,450.00**	
1-30-31-62100	Computer Software / Hardware	34.74	22.27	33.00	13.99	500.00	513.99	300.00	
1-30-31-62120	Computer Licensing	-		45.00		110.00	110.00	600.00	
1-30-31-62125	Computer Other	86.25		75.00		-	-		
1-30-31-62160	Dues & Subscriptions	106.89	91.20			100.00	100.00	100.00	
1-30-31-62170	Education & Training	260.00		300.00		600.00	600.00	300.00	
1-30-31-62190	Equipment Rental - Office Equipment			-		-	-		
1-30-31-62200	Insurance	880.74	1,193.69	1,190.00	624.90	681.00	1,305.90	1,190.00	
1-30-31-62230	Licenses/Permits/Testing	225.75	557.00	750.00	765.00	-	765.00	750.00	
1-30-31-62270	Mileage	348.60	557.50	500.00		250.00	250.00	500.00	
1-30-31-62300	Office Supplies	321.36	295.75	400.00	496.21	50.00	546.21	400.00	
1-30-31-62450	Safety Supplies	954.58	1,586.36	1,000.00	589.63	500.00	1,089.63	1,000.00	
1-30-31-62500	Travel & Lodging			-			-		
1-30-31-62600	UPS Shipping	-	5.99	-		-	-		
1-30-31-62700	Vehicle	-		-		-	-		
1-30-31-62710	Vehicle Licensing		126.00	150.00	51.61		51.61	150.00	
	OFFICE	**3,218.91**	**4,435.76**	**4,443.00**	**2,541.34**	**2,791.00**	**5,332.34**	**5,290.00**	

GENERAL MAINTENANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-24 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-20-22-63100	Salaries/Wages	176,651.49	203,240.95	210,846.00	105,177.44	114,297.00	219,474.44	228,748.00	
1-30-31-63150	Employee Benefits	30,639.25	35,680.12	42,307.00	21,230.05	21,878.00	43,108.05	52,762.00	
1-30-31-63161	Taxes-FICA & Medicare(Employer)	13,392.40	15,790.89	16,130.00	8,235.57	8,697.00	16,932.57	17,499.00	
1-30-31-63162	Taxes-State Acc.-Workers Comp	1,597.70	2,295.32	5,465.00	1,054.33	1,185.00	2,239.33	5,938.00	
1-30-31-63165	State Unemployment	4,926.58	5,492.80	6,109.00	3,108.07	3,163.00	6,271.07	6,629.00	
1-30-31-63175	Federal Unemployment	270.73	219.16	215.00	44.76	160.00	204.76	215.00	
1-30-31-63185	State WBF	100.93	106.40	113.00	52.66	52.00	104.66	113.00	
1-30-31-63190	Employee Expense	269.75	269.75	278.00		324.00	324.00	278.00	
1-30-31-63195	OR Paid Leave`		273.76		456.60	455.00	911.60	457.00	
	PERSONNEL	**227,848.83**	**263,369.15**	**281,463.00**	**139,359.48**	**150,211.00**	**289,570.48**	**312,639.00**	
1-30-31-64200	Building Repair & Maint	8,310.83	8,022.59	7,500.00	4,163.94	3,500.00	7,663.94	7,800.00	
1-30-31-64220	Chemtoilets			150.00		-	-	-	
1-30-31-64240	Cluster Box	4,036.15	2,046.34	4,800.00	285.45	2,000.00	2,285.45	4,800.00	
1-30-31-64290	Disc Golf Expense	777.00	1,773.35	1,500.00	221.80	100.00	321.80	1,500.00	
1-30-31-64300	Equipment Repair	511.38	626.98	500.00	410.96	100.00	510.96	500.00	
1-30-31-64320	Equipment Rental	1,394.71	206.50	2,000.00		400.00	400.00	2,000.00	
1-30-31-64330	Fertilizer / Chemicals & Seeds	2,630.37	1,831.35	3,500.00		3,500.00	3,500.00	3,700.00	
1-30-31-64350	Fire Abatement	19,965.00	25,849.86	30,000.00	11,393.68	18,607.00	30,000.68	30,000.00	
1-30-31-64400	Fuel	3,670.45	6,487.74	7,200.00	3,123.38	2,499.00	5,622.38	7,200.00	
1-30-31-64450	Grounds / Landscaping	1,054.58	1,031.40	1,300.00	881.25	810.00	1,691.25	1,300.00	
1-30-31-64500	Irrigation System	445.97	770.30	1,000.00	464.60	300.00	764.60	1,000.00	
1-30-31-64650	Repair & Maintenance - General	6,429.96	5,494.99	6,000.00	1,771.22	4,000.00	5,771.22	6,250.00	
1-30-31-64680	Replacement Equip	3,168.08	6,494.78	3,500.00	2,619.08	1,470.00	4,089.08	3,500.00	
1-30-31-64700	Septic Pumping	4,367.50	360.00	4,000.00	1,276.51	2,000.00	3,276.51	4,000.00	
1-30-31-64750	Shop Tools	740.91	917.36	750.00	675.96	300.00	975.96	1,000.00	
1-30-31-64770	Signs	1,419.62	224.33	1,500.00	237.48	535.00	772.48	4,500.00	
1-30-31-64790	Supplies/Materials	1,652.50	1,537.10	2,000.00	1,789.17	650.00	2,439.17	2,500.00	
	REPAIR & MAINT	**60,575.01**	**63,674.97**	**77,200.00**	**29,314.48**	**40,771.00**	**70,085.48**	**81,550.00**	
1-30-31-65220	Gravel	-		-			-	-	
	SAND/GRAVEL/MATERIALS	**-**		**-**			**-**	**-**	
1-30-31-66600	Professional Services	-		-			-	-	
	PROFESSIONAL SERVICES	**-**		**-**			**-**	**-**	

GENERAL MAINTENANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-24 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-30-31-67300	PPers Prop Tx	145.11	155.69	200.00	142.79	-	142.79	200.00	
1-30-31-67350	Prop Tax	-		-			-		
	TAXES	**145.11**	**155.69**	**200.00**	**142.79**	**-**	**142.79**	**200.00**	
1-30-31-68100	Alarm System	669.42	787.48	700.00	363.27	375.00	738.27	700.00	
1-30-31-68250	Electric	2,043.41	2,292.45	2,925.00	1,069.23	1,500.00	2,569.23	3,700.00	
1-30-31-68300	Garbage	2,542.96	1,548.59	2,700.00	1,091.69	495.00	1,586.69	2,700.00	
1-30-31-68600	Propane	-	38.27			-	-		
1-30-31-68650	Street Lights	9,285.66	10,196.73	13,455.00	5,196.02	5,310.00	10,506.02	16,000.00	
1-30-31-68900	Telephone	1,591.66	1,695.32	1,500.00	1,341.88	1,215.00	2,556.88	1,500.00	
	UTILITIES	**16,133.11**	**16,558.84**	**21,280.00**	**9,062.09**	**8,895.00**	**17,957.09**	**24,600.00**	
1-30-31-90200	Depreciation Expense	13,092.00	14,624.15	13,100.00	7,314.00	7,314.00	14,628.00	13,100.00	
1-30-31-90030	Contingency	-					-		
	OTHER	**13,092.00**	**14,624.15**	**13,100.00**	**7,314.00**	**7,314.00**	**14,628.00**	**13,100.00**	
							-		
							-		
							-		
Total Operating Expenses		**324,284.73**	**366,196.59**	**400,736.00**	**190,769.68**	**210,712.00**	**401,481.68**	**441,429.00**	
Excess Revenue Over Expenses		**(316,296.45)**	**(358,942.62)**	**(392,236.00)**	**(187,157.13)**	**(207,473.00)**	**(394,630.13)**	**(432,929.00)**	

ROADS

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
ROADS									
1-30-32-40051	Miscellaneous	-		-		-	-		
	REVENUE	**-**		**-**		**-**	**-**		
1-30-32-50099	Purchases Discounts	-		-			-		
	GROSS PROFIT	**-**		**-**	**-**	**-**	**-**	**-**	
1-30-32-60480	Finance Charges	94.75		-		-	-		
	BANK CHARGES	**94.75**		**-**		**-**	**-**		
1-30-32-60510	Advertising	-		100.00		-	-	100.00	
	COMMUNITY RELATIONS	**-**		**100.00**		**-**	**-**	**100.00**	
1-30-32-60710	Janitorial Supplies	181.14	336.07	300.00	166.95	129.50	296.45	300.00	
1-30-32-60730	Shop Towels	-		200.00	157.20	-	157.20	200.00	
1-30-32-60740	Uniforms	685.90	330.99	700.00	465.44	219.00	684.44	700.00	
	CLEANING	**867.04**	**667.06**	**1,200.00**	**789.59**	**348.50**	**1,138.09**	**1,200.00**	
1-30-32-62100	Computer Software / Hardware	584.73		-	-	-	-	-	
1-30-32-62120	Computer Licensing			-	-	-	-	-	
1-30-32-62125	Computer Other	528.75	45.00	500.00	-	-	-	500.00	
1-30-32-62160	Dues & Subscriptions	637.03	609.59	640.00	-	629.99	629.99	640.00	
1-30-32-62170	Education & Training	479.00		500.00	-	300.00	300.00	500.00	Flagger certification
1-30-32-62190	Equipment Rental - Office Equipment			-	-	-	-	-	
1-30-32-62200	Insurance	1,702.36	2,089.07	2,083.00	1,093.56	1,093.56	2,187.12	2,083.00	
1-30-32-62230	Licenses/Permits/Testing	6,888.20	1,056.01	6,500.00	1,325.07	1,590.00	2,915.07	5,500.00	
1-30-32-62250	Metered Postage			-	-	-	-	-	
1-30-32-62270	Mileage			-	-	-	-	-	
1-30-32-62300	Office Supplies	458.52	603.91	550.00	213.52	309.21	522.73	500.00	
1-30-32-62450	Safety Supplies	1,770.19	1,072.00	1,200.00	694.84	298.00	992.84	1,200.00	
1-30-32-62500	Travel & Lodging	-		-	-	-	-	-	
1-30-32-62600	UPS Shipping	-		-	-	-	-	-	
1-30-32-62700	Vehicle	-		-	-	-	-	-	
1-30-32-62710	Vehicle Licensing	-	5,088.02	450.00	4,015.00	-	4,015.00	5,088.00	
	OFFICE	**13,048.78**	**10,563.60**	**12,423.00**	**7,341.99**	**4,220.76**	**11,562.75**	**16,011.00**	
1-30-32-63100	Salaries/Wages	190,836.54	194,535.35	211,618.00	102,308.18	80,525.91	182,834.09	226,031.00	

ROADS

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-30-32-63150	Employee Benefits	32,096.42	26,473.38	39,168.00	13,904.77	20,582.00	34,486.77	42,808.00	
1-30-32-63161	Taxes-FICA & Medicare(Employer)	14,540.82	15,542.14	16,189.00	7,868.50	6,106.86	13,975.36	17,291.00	
1-30-32-63162	Taxes-State Acc.-Workers Comp	7,366.57	8,174.38	11,397.00	3,921.68	2,997.00	6,918.68	12,200.00	
1-30-32-63165	State Unemployment	5,530.04	5,298.02	6,126.00	3,028.88	1,612.66	4,641.54	6,547.00	
1-30-32-63175	Federal Unemployment	295.50	262.26	1,215.00	35.77	25.00	60.77	1,300.00	
1-30-32-63185	State WBF	103.14	94.83	104.00	48.39	45.00	93.39	104.00	
1-30-32-63190	Employee Expense	161.85	215.80	283.00		161.85	161.85	283.00	
1-30-32-63195	OR Paid Leave		275.56	-	436.94	318.00	754.94	1,000.00	
	PERSONNEL	**250,930.88**	**250,871.72**	**286,100.00**	**131,553.11**	**112,374.28**	**243,927.39**	**307,564.00**	
1-30-32-64200	Building Repair & Maint	48.97	6,622.56	2,500.00		500.00	500.00	2,500.00	
1-30-32-64300	Equipment Repair	24,623.46	25,818.32	30,000.00	11,271.27	14,622.30	25,893.57	30,000.00	
1-30-32-64320	Equipment Rental	3,109.00	5,046.50	3,500.00		2,360.00	2,360.00	3,500.00	
1-30-32-64330	Fertilizer / Chemicals & Seeds	23,997.46	24,245.45	29,300.00		25,000.00	25,000.00	29,000.00	
1-30-32-64400	Fuel	26,841.87	35,887.55	36,000.00	20,639.52	5,350.01	25,989.53	34,000.00	
1-30-32-64450	Grounds / Landscaping	-		-		-	-	-	
1-30-32-64500	Irrigation System	-		-		-	-	-	
1-30-32-64650	Repair & Maintenance - General	1,759.21	3,946.07	5,000.00	-	3,340.00	3,340.00	5,000.00	
1-30-32-64680	Replacement Equip	568.34	1,240.89	1,500.00	109.24	2,279.94	2,389.18	2,500.00	Need blades & parts for broom
1-30-32-64700	Septic Pumping			-	-	-	-	300.00	
1-30-32-64750	Shop Tools	676.59	1,048.76	1,500.00	54.86	771.04	825.90	1,000.00	
1-30-32-64770	Signs	2,946.80	2,293.39	3,000.00	(2,656.86)	-	(2,656.86)	3,000.00	
1-30-32-64790	Supplies/Materials	5,521.48	5,321.40	5,000.00	3,253.79	1,287.82	4,541.61	5,000.00	
	REPAIR & MAINT	**90,093.18**	**111,470.89**	**117,300.00**	**32,671.82**	**55,511.11**	**88,182.93**	**115,800.00**	
1-30-32-65210	Culverts	5,866.00	(1,360.00)	6,000.00	(1,412.00)	6,000.00	4,588.00	6,000.00	
1-30-32-65215	Road Water	2,534.25		3,800.00	2,717.82	1,016.20	3,734.02	3,800.00	
1-30-32-65250	Road Maint Products	155,954.82	152,258.47	156,000.00	62,698.14	85,802.00	148,500.14	156,000.00	
1-30-32-65270	Shared Expenses	-		-	-	-	-	-	
	SAND/GRAVEL/MATERIALS	**164,355.07**	**150,898.47**	**165,800.00**	**64,003.96**	**92,818.20**	**156,822.16**	**165,800.00**	
1-30-32-66600	Professional Services	3,178.90		3,000.00	2,244.42	-	2,244.42	3,000.00	
	PROFESSIONAL SERVICES	**3,178.90**	**-**	**3,000.00**	**2,244.42**	**-**	**2,244.42**	**3,000.00**	
1-30-32-67220	Oregon CAT Tax	115.62		-		-	-	-	
1-30-32-67300	PPers Prop Tx	253.92	272.46	300.00	249.89	-	249.89	300.00	

ROADS

Account	Description	2022 Actual	2023 Actual	2024 Budget	May-Oct Actual 23-24	Nov-Apr Projected 23-24	2023-2024 Actual and Projected	2025 Proposed Budget	Supervisor Comments
1-30-32-67350	Prop Tax	2,406.31	2,523.09	2,550.00	2,600.33	-	2,600.33	2,650.00	
	TAXES	**2,775.85**	**2,795.55**	**2,850.00**	**2,850.22**	**-**	**2,850.22**	**2,950.00**	
1-30-32-68100	Alarm System	301.20	343.11	344.00	185.97	280.85	466.82	475.00	
1-30-32-68200	Internet/Cable		495.81	-	199.75	299.70	499.45	500.00	
1-30-32-68250	Electric	3,884.11	3,815.11	4,680.00	1,820.91	1,910.52	3,731.43	4,200.00	
1-30-32-68300	Garbage	472.67	818.64	1,700.00	376.96	540.78	917.74	1,400.00	
1-30-32-68600	Propane	3,466.50	2,124.87	2,800.00	231.95	1,588.14	1,820.09	2,800.00	
1-30-32-68640	Stove Oil	2,163.13	4,325.50	3,560.00	1,112.63	2,791.11	3,903.74	4,000.00	
1-30-32-68900	Telephone	3,886.29	3,944.24	4,200.00	1,884.90	1,707.15	3,592.05	4,500.00	Includes cost of new radios
1-30-32-68950	Water	978.64	2,510.06	1,000.00	1,420.66	409.62	1,830.28	1,000.00	
	UTILITIES	**15,152.54**	**18,377.34**	**18,284.00**	**7,233.73**	**9,527.87**	**16,761.60**	**18,875.00**	
1-30-32-90100	Amortization Expense						-		
1-30-32-90200	Depreciation Expense	63,166.67	73,092.28	61,416.00	36,546.00	33,627.00	70,173.00	67,254.00	
1-30-32-90030	Contingency			-			-	-	
1-30-32-60300	Gain (Loss) on Disposal	-	(500.00)	-			-	-	
	OTHER	**63,166.67**	**72,592.28**	**61,416.00**	**36,546.00**	**33,627.00**	**70,173.00**	**67,254.00**	
							-		
Total Operating Expenses		**603,663.66**	**618,236.91**	**668,473.00**	**285,234.84**	**308,427.72**	**593,662.56**	**698,554.00**	
Excess Revenue Over Expenses		**(603,663.66)**	**(618,236.91)**	**(668,473.00)**	**(285,234.84)**	**(308,427.72)**	**(593,662.56)**	**(698,554.00)**	

Crooked River Ranch Club and Maintenance Association
FY2024--2025 Summary of Taxable and Non-Taxable Budgeted Income

Golf Pro Shop	873,672		
Golf Maintenance	-784,645		
			89,027
Rentals	21,880		
RV Park	166,780		188,660
Total After Tax Income			**277,687**
Admin	1,230,158		
Pool	-89,690		
General Maint	-432,929		
Roads	-698,554		
Total Non-Taxable Income		**8,985**	**8,985**
Total Budgeted Income for FY2024-2025			**286,672**

Distribution of Administrative Costs

FY2024-2025 Operating Budget

FY 2025

Accounts Shared with Admin

GL 63100-63190 Payroll Distribution

	% of Distribution	Budgeted Payroll	Budget For Departments	Total per Dept
Total payroll		**394,424**		
11-Admin	50.00%	197,212		197,212
12-Pool	1.00%	1,972	52,954	54,926
13-Rentals	2.00%	7,977	0	7,977
14-RV Park	5.50%	10,847	127,450	138,297
21-Pro Shop	23.00%	45,359	343,089	388,448
22-Golf Maint	13.00%	25,638	464,936	490,574
31-Gen Maint	2.00%	3,944	308,695	312,639
32-Roads	3.50%	6,902	300,662	307,564
				1,897,637

GL 62200 Insurance Distribution

		Budgeted Insurance	Increase/Decrease in Departments	Total per Dept	Pd by Admin Only		
11-Admin	50.00%	73,500	43,750	43,750	14,000.00	D&O , Crime	
12-Pool	1.00%	-	595	595		& Hartford	
13-Rentals	2.00%	-	1,190	1,190			
14-RV Park	5.50%	-	3,273	3,273			
21-Pro Shop	23.00%	-	13,685	13,685			73,500.00
22-Golf Maint	13.00%	-	7,735	7,735			-14,000.00
31-Gen Maint	2.00%	-	1,190	1,190			59,500.00
32-Roads	3.50%	-	2,083	2,083			
	100.00%		73,500	73,500			