

ODD FELLOWS SIERRA RECREATION ASSOC.
STATEMENT OF REVENUE AND EXPENSES
FOR THE PERIOD ENDED
MAY 31, 2009

	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	YEAR TO DATE
REVENUE													
Assessments	91,535	99,910	67,820	17,300	5,615	0	675	1,713	3,760	0	0	45	288,372
Property rental	531	781	531	281	796	531	631	531	531	0	0	350	5,492
Reserve income - water	16,380	0	0	0	0	0	0	0	0	0	0	0	16,380
Fish donations	1,686	0	0	0	0	0	444	0	0	0	0	0	2,130
Gate income	0	116	0	251	81	245	167	0	0	25	18	548	1,451
Reserve income -play ground	7,280	0	0	0	0	0	0	0	0	0	0	0	7,280
Special Assessment - Equipment	0	0	0	800	39,375	9,150	13,800	4,975	1,625	25	400	200	70,350
Transfer fees	0	200	0	0	100	0	0	0	0	0	0	5	305
TOTAL REVENUE	117,412	101,007	68,351	18,632	45,967	9,926	15,717	7,218	5,916	50	418	1,148	391,760
EXPENSES													
Accounting	938	3,222	1,025	1,376	2,399	1,448	2,225	0	1,023	1,107	686	828	16,277
Advertising	0	0	0	0	0	0	0	0	0	0	185	0	185
Depreciation	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	78,751	123,873
Dues and subscriptions	0	0	0	0	0	0	0	0	339	0	0	0	339
Employee benefits	181	181	-335	697	181	181	181	181	0	0	0	0	1,448
Employee health insurance reimbursements	-573	321	54	64	54	207	54	174	188	1,800	0	0	2,343
Fish derby	2,018	0	0	0	0	0	0	0	0	0	0	200	2,218
Fuel	0	46	0	0	2,786	0	0	1,180	0	1,021	0	0	5,034
Garbage	1,274	845	1,551	981	23	2,021	524	897	1,291	548	919	855	11,730
Gate expense	29	31	34	1,832	376	32	1,609	30	34	29	38	32	4,106
Health and safety	157	189	303	151	80	27	72	76	76	76	76	179	1,459
Insurance	0	6,735	5,500	-2,342	-4,088	-718	0	0	250	0	0	-730	4,607
Interest/bank charges	15	15	0	0	8	0	0	15	0	0	0	0	53
Maintain buildings	0	1,102	317	709	857	1,815	1,654	188	39	371	228	202	7,481
Maintain equipment	186	556	341	3,046	8,780	13,490	0	124	9,022	2,462	5,112	2,101	45,220
Maintain roads	0	690	4,643	12,149	46,889	0	0	259	1,648	0	100	-2,888 ⁽¹⁾	63,490
Maintain roads-capital expense	0	0	0	39,400	95,150	0	0	0	0	0	0	-134,55 ⁽¹⁾	0
Maintain water systems	0	0	1,383	845	127	0	0	0	0	169	809	401	3,733
Member communications	200	156	238	0	0	162	284	0	42	154	0	133	1,371
Needle expense	258	0	18,031	145	0	0	0	0	0	0	0	0	18,434
Office supplies	44	0	79	67	0	0	25	65	0	134	0	0	413
Outside service	0	1,825	865	0	0	0	0	0	0	745	208	0	3,643
Professional services	0	0	0	0	0	0	0	0	11	0	0	7,500	7,511
Recreation	334	0	0	0	0	86	430	38	25	0	0	0	913
Maintain equipment-capital expense	0	0	0	0	255	0	0	41,746	0	0	0	-42,001 ⁽¹⁾	0
Repairs and maintenance-general	2,000	0	0	0	0	0	0	0	0	0	0	20,535	22,535
Supplies-shop	0	0	67	0	0	0	0	0	0	0	0	0	67
Taxes-payroll	323	258	291	261	409	258	334	708	1,040	15	15	144	4,056

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Property taxes	0	0	0	0	0	0	1,208	0	0	1,208	0	0	2,416
Taxes and licenses	0	0	0	0	995	200	0	0	0	0	0	213	1,408
Telephone	63	55	70	71	70	34	51	48	53	50	62	65	692
Utilities	658	657	717	615	678	1,152	610	1,457	1,448	487	0	1,037	9,516
Wages	4,468	3,620	4,049	3,653	5,595	3,620	4,608	5,171	11,432	100	100	980	47,395
Water testing and fees	290	0	540	0	833	760	0	360	0	0	240	240	3,263
Franchise tax	0	3,974	0	1,194	0	0	0	0	2,388	0	0	1,192	8,748
Income tax	0	10,246	0	2,562	0	0	0	0	5,124	0	0	2,560	20,492
TOTAL OPERATING EXPENSES	16,964	38,827	43,866	71,578	166,558	28,877	17,969	56,819	39,573	14,577	12,879	-62,021	446,468

OTHER REVENUE

Interest income	302	475	587	533	5,593	840	395	305	236	30	113	88	9,498
Timber interest income	2,379	169	5,643	1,553	0	3,787	2,434	1,399	599	482	281	453	19,179
Miscellaneous income	0	1,096	225	250	425	0	0	200	650	25	150	75	3,096
Gain (loss) on sale of equipment	0	2,038	0	0	0	0	0	0	0	0	0	-1,153	885
Unrealized gain/(loss) on investments	0	0	0	0	0	0	0	0	0	0	-309	228	-82
TOTAL OTHER REVENUE	2,682	3,777	6,455	2,336	6,018	4,627	2,829	1,904	1,486	537	235	-309	32,575

EXCESS REVENUE OVER EXPENSES	103,130	65,957	30,940	-50,610	-114,573	-14,324	576	-47,697	-32,171	-13,991	-12,226	62,860	-22,132
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TIMBER

Timber revenue	58,926	1,756	0	0	0	0	0	0	0	0	0	0	60,682
TOTAL TIMBER REVENUE	58,926	1,756	0	0	0	0	0	0	0	0	0	0	60,682
Timber expense	0	0	1,950	0	0	0	600	0	0	0	0	0	2,550
TOTAL TIMBER EXPENSE	0	0	1,950	0	0	0	600	0	0	0	0	0	2,550
EXCESS TIMBER REVENUE OVER EXP	58,926	1,756	-1,950	0	0	0	-600	0	0	0	0	0	58,132
TOTAL EXCESS REVENUE OVER EXP.	162,056	67,713	28,990	-50,610	-114,573	-14,324	-24	-47,697	-32,171	-13,991	-12,226	62,860	36,000

⁽¹⁾ This amount has been reclassified to a capital asset and will be depreciated over the next five years.