

ODD FELLOWS SIERRA RECREATION ASSOC.
STATEMENT OF REVENUE AND EXPENSES
FOR THE PERIOD ENDED
MAY 31, 2010

	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	YEAR TO DATE
REVENUE													
Assessments	98,737	105,930	54,875	20,320	5,680	5,298	940	940	75	1,805	853	290	295,742
Recreation income	262	0	0	0	0	0	0	0	0	0	0	0	262
Property rental	531	531	531	631	796	531	531	265	265	265	265	0	5,142
Reserve income - water	16,380	0	0	0	0	0	0	0	0	0	0	0	16,380
Dog Park Donations/Expense	0	0	0	0	0	0	0	0	0	200	-200	0	0
Fish donations	1,443	0	0	75	0	0	0	0	0	0	100	200	1,818
Gate income	25	242	53	25	0	315	0	140	0	185	0	0	985
Reserve income -play ground	728	0	0	0	0	0	0	0	0	0	0	0	728
Special Assessment - Equipment	400	0	200	350	0	400	0	200	0	200	0	110	1,860
Transfer fees	0	0	0	0	10	600	0	0	0	200	0	0	810
TOTAL REVENUE	118,506	106,703	55,659	21,401	6,486	7,144	1,471	1,545	340	2,855	1,018	600	323,728
EXPENSES													
Accounting	777	2,929	1,342	2,447	1,025	1,570	776	960	611	898	506	701	14,541
Advertising	188	0	0	0	0	0	0	0	0	0	238	180	607
Depreciation	6,761	6,845	6,803	6,803	6,803	6,803	6,803	6,803	6,803	6,803	6,803	13,242	88,075
Dog park expense	0	0	0	0	0	0	0	0	0	0	0	100	100
Dues and subscriptions	0	0	0	0	0	0	0	0	339	0	0	0	339
Employee benefits	0	0	0	0	0	0	51	37	0	0	697	113	899
Fish derby	206	1,831	0	0	0	0	0	0	0	0	0	400	2,437
Fuel	0	1,492	0	0	0	2,013	0	1,501	971	0	0	0	5,977
Garbage	1,378	684	1,388	689	1,006	953	889	966	669	1,052	605	1,077	11,356
Gate expense	382	35	39	554	413	2,449	264	32	1,357	927	2,160	34	8,645
Health and safety	145	289	145	145	77	45	45	277	428	45	248	45	1,933
Insurance	15,381	4,235	0	6,565	0	-4,438	0	-116	0	0	0	0	21,628
Interest/bank charges	0	0	0	0	0	0	0	100	0	0	0	0	100
Maintain buildings	516	0	0	789	238	701	304	0	0	0	0	130	2,678
Maintain buildings-capital expense	4,537	7,878	6,499	4,085	1,914	4,842	629	3,296	7,151	1,633	0	-42,465 ⁽¹⁾	0
Maintain equipment	54	189	1,021	401	1,208	2,399	7,815	356	2,177	0	431	114	16,164
Maintain roads	249	711	109	45	2,785	3,825	1,361	0	730	93	0	0	9,908
Maintain water systems	0	99	2,666	682	52	0	4	0	0	0	0	280	3,783
Maintain water-capital expense	0	0	0	0	0	0	10	269	0	0	0	-280	0
Member communications	0	116	86	86	185	0	0	0	324	256	152	450	1,655
Needle expense	0	12,220	0	960	0	327	0	0	0	0	0	0	13,507
Office supplies	49	0	0	0	0	0	13	0	0	0	0	268	329
Outside service	0	0	0	0	0	0	635	0	0	0	0	0	635
Professional services	0	0	0	0	0	0	0	0	0	0	0	208	208
Recreation	191	0	0	0	0	0	476	0	0	0	48	0	715
Maintain equipment-capital expense	0	0	0	0	0	9,554	0	0	0	0	0	-9,554 ⁽¹⁾	0
Repairs and maintenance-general	4,711	256	927	0	186	569	292	0	23	869	29	486	8,348
Taxes-payroll	483	464	259	259	384	274	293	461	549	371	361	189	4,349
Property taxes	0	0	0	0	0	1,240	0	0	0	1,240	0	0	2,480
Taxes and licenses	0	0	0	962	0	200	0	0	0	0	0	237	1,399
Telephone	65	65	58	47	47	47	47	50	55	52	52	52	638
Utilities	612	777	699	704	710	879	849	1,533	1,622	1,123	1,055	926	11,489
Wages	3,300	3,300	3,300	3,300	4,925	3,495	3,745	3,145	3,745	3,470	4,723	1,290	41,738
Water testing and fees	0	1,635	1,255	0	340	0	2,858	0	240	0	346	525	7,199
Franchise tax	0	0	2,526	0	0	0	0	0	0	0	0	0	2,526
TOTAL OPERATING EXPENSES	39,983	46,051	29,122	29,524	22,298	37,750	28,159	19,671	27,792	18,834	18,456	-31,252	286,387

(1) This amount has been reclassified to a capital asset and will be depreciated over the useful lives of the assets over the next five to 15 years.

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OTHER REVENUE													
Interest income	74	207	228	222	201	148	126	102	88	76	1,007	40	2,520
Timber interest income	147	1,076	3,184	2,803	3,222	2	38	4	-1	4	114	2	10,596
Miscellaneous income	360	247	75	694	300	2,178	100	1,436	0	625	187	0	6,202
Unrealized gain/(loss) on investments	163	-933	-422	-264	-241	-15	-21	-9	5	-51	5	-2,088	-3,870
TOTAL OTHER REVENUE	<u>744</u>	<u>598</u>	<u>3,065</u>	<u>3,456</u>	<u>3,482</u>	<u>2,313</u>	<u>243</u>	<u>1,533</u>	<u>92</u>	<u>655</u>	<u>1,313</u>	<u>-2,046</u>	<u>15,448</u>
EXCESS REVENUE OVER EXPENSES	79,267	61,250	29,601	-4,667	-12,330	-28,293	-26,445	-16,593	-27,359	-15,324	-16,125	29,806	52,788
TIMBER													
Timber expense	<u>1,000</u>	<u>5,000</u>	<u>0</u>	<u>275</u>	<u>1,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,175</u>
TOTAL TIMBER EXPENSE	<u>1,000</u>	<u>5,000</u>	<u>0</u>	<u>275</u>	<u>1,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,175</u>
EXCESS TIMBER REVENUE OVER EXP	<u>-1,000</u>	<u>-5,000</u>	<u>0</u>	<u>-275</u>	<u>-1,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-8,175</u>
TOTAL EXCESS REVENUE OVER EXP.	<u><u>78,267</u></u>	<u><u>56,250</u></u>	<u><u>29,601</u></u>	<u><u>-4,942</u></u>	<u><u>-14,230</u></u>	<u><u>-28,293</u></u>	<u><u>-26,445</u></u>	<u><u>-16,593</u></u>	<u><u>-27,359</u></u>	<u><u>-15,324</u></u>	<u><u>-16,125</u></u>	<u><u>29,806</u></u>	<u><u>44,613</u></u>