R-Ranch POA
2024 Budget (Approved 11/1/2023)

	Budget C 960 $1,375.00 2024 Proposed Budget - 1375 assmt increse	2022 Actual	2021 Actual	
Income				
3000 Assessment Revenue				
3001 Assessments	1,320,000.00	1,050,793.97	983,433.68	
3004 Late Fees	20,000.00	33,958.17	12,143.25	
3004.1 Collection Revenue	5,000.00	3,237.25	4,864.61	
3005 NSF Check Fee	125.00	35.00	100.00	
3007 Special Assessment	0.00	6,761.33	61,222.00	
Total 3000 Assessment Revenue	**$ 1,345,125.00**	**$ 1,094,785.72**	**$ 1,061,763.54**	
3300 Office Revenue				
3303 R-Store Merchandise	2,792.60	2,843.20	4,363.30	
3305 - 3% Bankcard Fee	15,000.00	0.00	0.00	In & Out
3306 Owner List Fee	0.00	54.50	105.00	
3309 Gate-Card, Code, Clicker Fee	2,100.00	2,245.00	2,625.00	
Total 3300 Office Revenue	**$ 19,892.60**	**$ 5,142.70**	**$ 7,093.30**	
3304 Miscellaneous	10.00	-11.36	80.00	
3310 Gun Range				
3310.1 Trap shooting with ammo	2,800.00	94.00	216.00	
3310.2 Trap shooting no ammo	2,700.00	133.00	0.00	
3310.3 5 Stand with ammo	2,900.00	4,331.00	4,876.00	
3310.35 5 Stand no ammo	1,200.00	1,199.00	505.00	
3310.4 Drinks	220.00	6.00	10.00	
3310.5 Special Events	0.00	0.00	0.00	
Total 3310 Gun Range	**$ 9,820.00**	**$ 5,763.00**	**$ 5,607.00**	
3315 Donations				
3315.4 Donations for Stables	50.00	1,978.19	853.00	
3315.6 Donations for New Trap Machine	600.00	1,322.00	0.00	
3315.7 Donations for Material Fund	0.00	134.62	0.00	in & out
3315.9 50 Nights Drawing	900.00	50.00	0.00	
Total 3315 Donations	**$ 1,550.00**	**$ 3,484.81**	**$ 853.00**	
3401 Lease Revenue				
3402 Tower Lease Revenue	-	790.21	8,372.73	
3403 Cattle Lease Revenue	10,000.00	16,500.00	4,500.00	
Total 3401 Lease Revenue	**$ 10,000.00**	**$ 17,290.21**	**$ 12,872.73**	
3460 Special Event Revenue				
3460.1 Cottonwood Special Event	500.00	647.00	2,071.00	
3460.2 Klamath Special Event Revenue	3,200.00	1,787.00	562.48	
Total 3460 Special Event Revenue	**$ 3,700.00**	**$ 2,434.00**	**$ 2,633.48**	
3470 A Frame Rental Revenue	14,000.00	11,515.00	11,847.00	
3475 River House Rental Revenue	12,000.00	9,420.00	0.00	
3480 CW Trailer Rental Revenue	6,000.00	0.00	0.00	
Line Shack Rental Revenue				
3500 Fee Revenue				
3500.1 Utilities Fee				
3500.11 Line Shack Utilities	400.00	85.00	110.00	
3500.12 Cottonwood Utilities	25,000.00	29,795.24	15,220.00	

3500.13 Klamath Utilities	13,565.00	11,409.00	12,130.00	
Total 3500.1 Utilities Fee	**$ 38,965.00**	**$ 41,289.24**	**$ 27,460.00**	
3500.2 Transfer Fee's				
3500.21 Transfer Fee Owner to Owner	5,000.00	2,923.20		
3500.22 Transfer Fee Owner to POA	2,000.00	7,425.00	10,065.03	
Total 3500.2 Transfer Fee's	**$ 7,000.00**	**$ 10,348.20**	**$ 10,065.03**	
3500.3 Campground Fee's (ATV Registration)	125.00	129.00	0.00	
3500.31 Cottonwood				
3500.35 CW Non-electric site	100.00	179.76	210.00	
3500.36 CW Electrical Site	1,750.00	4,502.00	3,180.00	
Total 3500.31 Cottonwood	**$ 1,850.00**	**$ 4,681.76**	**$ 3,390.00**	
3500.32 Klamath Campground Fee's				
3500.38 KL Non-electric site	5,500.00	5,155.83	4,020.00	
3500.39 KL Electrical Site	4,000.00	4,345.00	4,040.00	
Total 3500.32 Klamath Campground Fee's	**$ 9,500.00**	**$ 9,500.83**	**$ 8,060.00**	
Total 3500.3 Campground Fee's	**$ 11,475.00**	**$ 14,311.59**	**$ 11,450.00**	
3500.4 Line Shack Fee's				
3500.41 Line shack fee's	1,400.00	790.00	760.00	
Total 3500.4 Line Shack Fee's	**$ 1,400.00**	**$ 790.00**	**$ 760.00**	
3500.5 Guest Fee's	40,000.00	22,324.19	16,537.00	
3500.51 Potty Pump Fee	12,800.00	13,980.00	10,243.00	
3500.52 Ice Purchase	9,000.00	6,695.00	7,985.22	
3500.6 Misc Fines	2,200.00	1,681.14	39.00	
3500.7 Trailer Storage Fee	37,000.00	37,962.30	31,771.50	in & out
3501 Employee Fee's Revenue				
3501.2 Employee Electrical Revenue	2,800.00	3,258.40	5,650.00	
Total 3501 Employee Fee's Revenue	**$ 2,800.00**	**$ 3,258.40**	**$ 5,650.00**	
Total 3500 Fee Revenue	**$ 162,640.00**	**$ 152,640.06**	**$ 121,960.75**	
3550 Vending Revenue				
3550.1 Candy at HQ	0.00	133.00	613.00	
3550.3 Washer & Dryer Revenue				
3550.31 CW Washers & Dryers	2,500.00	3,029.75	4,554.75	
3550.33 Klamath Washers & Dryers	2,000.00	1,196.25	3,588.00	
Total 3550.3 Washer & Dryer Revenue	**$ 4,500.00**	**$ 4,226.00**	**$ 8,142.75**	
Total 3550 Vending Revenue	**$ 4,500.00**	**$ 4,359.00**	**$ 8,755.75**	
3650 Interest Revenue	-	0.02	0.00	
3650.2 Interest Money Market	500.00	123.37	36.01	
3650.3 Interest - Savings	100.00	0.52	3.07	
3650.5 Interest Edward Jones MM Reserve Acct	30,000.00	18,306.84	7,347.09	
Total 3650 Interest Revenue	**$ 30,600.00**	**$ 18,430.75**	**$ 7,386.17**	
3700 Stables Revenue				
3700.1 Stables Riding	6,500.00	2,829.50	4,740.00	
3700.11 Stables Group Riding	0.00	517.50	765.00	
3700.12 Stables Riding Lessons	1,800.00	770.00	405.00	
3700.2 Stables Pasturing	12,000.00	10,888.54	13,410.07	
3700.3 Stables Medical Revenue	900.00	219.00	197.18	
3700.4 Stables Farrier Revenue	0.00	0.00	0.00	
3700.5 Stables Sponsor a Horse Program	7,000.00	500.00	0.00	
3700.6 Stables Special Event	5,500.00	3,356.70	4,436.55	
3700.61 Stables Raffle	0.00	289.00	0.00	
3700.7 Stables Feed	2,500.00	865.21	4,281.79	
Total 3700 Stables Revenue	**$ 36,200.00**	**$ 20,235.45**	**$ 28,235.59**	

3800 Sales Tax Paid		(2,500.00)	$	(2,830.34)	$	(2,932.00)
Balances in QB Desktop that have been paid		0.00		0.00		0.00
Sales of Product Income		100.00		350.00		0.00
Unapplied Cash Payment Income(ppd assmt, elect, potty pumps, etc)		-		0.00		0.00
Total Income	$	1,653,637.60	$	1,343,009.00	$	1,266,156.31
Gross Profit	$	1,653,637.60	$	1,343,009.00	$	1,266,156.31
Expenses						
5200 Ice Purchased		7,000.00		1,118.49		2,006.09
5201 Trailer Storage Expense		37,000.00		37,962.60		31,771.50 in & out
5301 R-Store Purchases		5,000.00		5,037.31		4,443.55
5550 Vending Machine Expense						
5550.1 Candy						
5550.13 Candy Headquarters		0.00		126.85		695.85
Total 5550.1 Candy	$	0.00	$	126.85	$	695.85
5550.3 Washers & Dryers Expense						
5550.31 CW Washers & Dryers Expense		750.00		0.00		225.00
5550.33 KL Washers & Dryers Expense		750.00		1,309.00		0.00
Total 5550.3 Washers & Dryers Expense	$	1,500.00	$	1,309.00	$	225.00
Total 5550 Vending Machine Expense	$	1,500.00	$	1,435.85	$	920.85
5600 Payroll Expenses						
5601 Payroll - Owner Services		15,000.00		25,519.29		33,162.50
5602 Payroll - Klamath		33,000.00		75,232.48		53,317.25
5604 Payroll - Cottonwood		2,000.00		2,368.13		9,436.00
5606 Payroll - Maintenance		210,000.00		189,650.52		231,491.67
5606.1 Payroll - Janitorial		35,000.00		32,896.00		27,283.04
5608 Payroll - HQ Office		120,000.00		104,038.97		83,919.32
5609 Payroll - Stables		85,000.00		77,676.70		75,967.39
Executive Assistant to the Board						
Sales Staff		65,000.00				
5610 Payroll Taxes		60,000.00		53,956.91		53,896.93
5611 Workers Comp		34,000.00		33,650.67		32,740.43
5612 Payroll - Gun Range		23,000.00		22,456.00		29,102.78
Total 5600 Payroll Expenses	$	682,000.00	$	617,445.67	$	630,317.31
5617 Human Resource Consultant		3,600.00		3,300.00		3,318.30
5621 Advertising		12,500.00		147.61		499.52
5623 Board of Directors Expense						
5623.1 BOD Meeting Expense		0.00		2,051.87		5,960.25
Total 5623 Board of Directors Expense	$	0.00	$	2,051.87	$	5,960.25
5625 Staff Expense		500.00		324.34		1,579.91
5630 Dues & Subscriptions		1,500.00		1,004.65		2,034.51
5640 Entertainment						
5640.1 Bands		500.00		3,000.00		2,299.00
5640.3 Special Events						
5640.35 CW Special Events		1,000.00		952.57		0.00
5640.4 KL Special Events		1,500.00		5,804.29		4,713.85
5640.45 Fourth of July Events		1,500.00		222.85		2,469.26
5640.48 HQ Special Events		400.00		83.49		0.00
Total 5640.3 Special Events	$	4,400.00	$	7,063.20	$	7,183.11
Total 5640 Entertainment	$	4,900.00	$	10,063.20	$	9,482.11
5650 Insurance						
5650.3 D&O Insurance (Board Ins)		29,000.00		28,330.00		26,041.00
Flood Insurance						

5650.4 Business Insurance	400,000.00	269,596.25	66,270.44	
5650.8 Volunteer Insurance	1,250.00	1,083.22	1,032.73	
Total 5650 Insurance	**$ 430,250.00**	**$ 299,009.47**	**$ 93,344.17**	
5653 Legal & Professional Fees				
5653.10 Legal - Water Rights	2,500.00	2,175.00	2,000.00	
5653.2 Legal Fees	43,200.00	42,000.00	38,336.32	
5664.5 Accounting Fees	15,000.00	0.00	12,575.00	CPA did not bill us in 2022
Total 5653 Legal & Professional Fees	**$ 60,700.00**	**$ 44,175.00**	**$ 52,911.32**	
5655 Deed Recording Fees	5,500.00	3,677.80	2,924.35	
5656 Copier Lease	12,000.00	11,498.71	11,648.41	
5657 Miscellaneous	0.00	2,648.96	264.00	
5664 Headquarters Office				
5664.0 Gate Cards, Clickers	2,500.00	3,674.00	700.00	
5664.3 Computers & Network Expense	2,000.00	6,538.47	4,217.52	
5664.4 Office Supplies	7,500.00	6,496.02	8,562.62	
5664.41 Election Expense	3,500.00	9,092.38	6,605.00	
5664.6 Postage	7,000.00	6,823.70	5,227.55	
5664.7 Bank Fees				
5664.71 QuickBooks Payroll Fees	5,200.00	964.20	1,006.00	
5664.72 Bank Card Processing Fees	15,000.00	18,712.75	17,394.85	In & Out
5664.73 Bank charges other	2,000.00	1,574.17	758.00	
Total 5664.7 Bank Fees	**$ 22,200.00**	**$ 21,251.12**	**$ 19,158.85**	
5664.8 Interest Expense	500.00	1,063.61	1,733.93	
5664.9 Safety Supplies	2,300.00	2,349.75	671.38	
5676.2 HQ Supplies	1,000.00	1,027.32	688.23	
5676.21 Employee Shirts	1,500.00	2,292.38	1,329.88	
Total 5664 Headquarters Office	**$ 50,000.00**	**$ 60,608.75**	**$ 48,894.96**	
5671 Repairs & Maintenance				
5671.1 Klamath R&M	3,700.00	3,191.19	11,839.65	
5671.10 Painting R&M	1,000.00	288.48	3,589.78	
5671.12 Shop/Maintenace R&M	2,700.00	2,037.99	8,617.44	
5671.14 Mowers & Weedeaters R&M	3,000.00	1,689.52	2,937.91	
5671.2 Headquarters R&M	2,200.00	1,030.86	2,940.32	
5671.3 Cottonwood R&M	2,700.00	1,255.93	4,323.05	
5671.34 Pool R&M	1,700.00	451.38	1,301.68	
5671.41 Line Shacks R&M	700.00	3,441.71	403.68	
5671.5 River House R&M	700.00	691.31	0.00	
5671.51 A Frame R&M	700.00	0.00	0.00	
5671.52 CW Rental R&M	700.00	975.03	0.00	
5671.6 Ranch Equipment R&M	700.00	785.93	1,099.70	
5671.7 Vehicles R&M	6,600.00	6,117.41	4,494.78	
5671.8 Housing R&M	500.00	564.56	4,931.97	
5671.9 Water Systems R&M	11,500.00	10,240.58	26,765.34	
5671.91 Wells & Pumps R&M	900.00	81.40	3,143.80	
5671.99 Volunteer material from donations	0.00	134.62	0.00	in & out
Total 5671 Repairs & Maintenance	**$ 40,000.00**	**$ 32,977.90**	**$ 76,389.10**	
5671.20 Potty Pump Expense	750.00	444.00	521.62	
5671.30 Laundry Expense				
5671.31 CW Laundry Expense	0.00	465.00	19.00	
5671.32 KL Laundry Expense	0.00	0.00	70.00	
5671.35 Janitorial Laundry Expense	150.00	163.04	0.00	
Total 5671.30 Laundry Expense	**$ 150.00**	**$ 628.04**	**$ 89.00**	

5676 Supplies Expense			
5676.1 Klamath Supplies			
5676.12 KL Office Supplies	500.00	3,425.95	1,273.16
5676.13 KL Cleaning Supplies	3,000.00	3,014.95	1,967.13
5676.15 KL Safety Supplies	300.00	272.63	316.04
Total 5676.1 Klamath Supplies	**$ 3,800.00**	**$ 6,713.53**	**$ 3,556.33**
5676.3 Cottonwood Supplies			
5676.33 CW Office Supplies	300.00	950.99	978.59
5676.34 CW Cleaning Supplies	1,600.00	1,353.76	639.36
5676.36 CW Safety Supplies	750.00	698.06	316.04
5676.38 Pool Supplies	250.00	0.00	0.00
Total 5676.3 Cottonwood Supplies	**$ 2,900.00**	**$ 3,002.81**	**$ 1,933.99**
5676.4 Line Shack Supplies			
5676.45 Line Shack Cleaning Supplies	250.00	1,174.89	509.25
Total 5676.4 Line Shack Supplies	**$ 250.00**	**$ 1,174.89**	**$ 509.25**
Total 5676 Supplies Expense	**$ 6,950.00**	**$ 10,891.23**	**$ 5,999.57**
5676.23 A Frame Supplies			
5676.234 A Frame Supplies	100.00	127.56	520.91
Total 5676.23 A Frame Supplies	**$ 100.00**	**$ 127.56**	**$ 520.91**
5676.6 Pool Chemicals	9,500.00	9,822.13	7,273.00
5676.65 Tools	1,500.00	1,481.84	62.46
5676.68 Gas, Diesel	32,000.00	32,324.41	24,312.34
5676.80 River House Supplies			
5676.801 River House Supplies	100.00	3,990.73	0.00
5676.802 River House Cleaning Supplies		4.09	0.00
Total 5676.80 River House Supplies	**$ 100.00**	**$ 3,994.82**	**$ 0.00**
5676.90 CW Rental Supplies			
5676.901 CW Rental Supplies	250.00	0.00	0.00
5676.902 CW Rental Cleaning Supplies	50.00	0.00	0.00
Total 5676.90 CW Rental Supplies	**$ 300.00**	**$ 0.00**	**$ 0.00**
5677 Utilities			
5677.1 Electric	150,000.00	111,432.18	109,960.82
5677.2 Propane	16,000.00	7,622.97	9,970.29
5677.3 Telephone	8,000.00	15,059.88	12,427.88
5677.42 Cell Phones	3,000.00	2,953.61	4,243.55
5677.6 Garbage	25,000.00	17,063.50	18,891.94
5677.7 Internet	3,500.00	5,539.56	5,136.19
5677.8 TV Programming	1,200.00	4,419.22	4,649.65
Total 5677 Utilities	**$ 206,700.00**	**$ 164,090.92**	**$ 165,280.32**
5679 Taxes			
5679.1 Tax on Real Estate	28,000.00	26,387.02	26,299.24
5679.2 DMV License	3,500.00	3,827.00	5,641.00
5679.3 Business Permits & License	1,500.00	7,402.75	1,468.00
5679.4 Federal/State Income Tax	15,000.00	7,526.34	-2,228.00
5679.5 Other Taxes	5,200.00	3,724.61	3,665.23
Total 5679 Taxes	**$ 53,200.00**	**$ 48,867.72**	**$ 34,845.47**
5680 Major Repair Expenses			
5680.4 LS - Major Repairs	5,000.00	0.00	
5680.91 Entry Gates - Major Repair	1,000.00	0.00	
Total 5680 Major Repair Expenses	**$ 6,000.00**	**$ 0.00**	**$ 0.00**
5700 Stables Expense			
5700.1 ST - Feed	40,000.00	47,063.16	74,394.92

5700.2 ST - Veterinarian	2,000.00	1,093.02	11,525.82	
5700.21 ST - Dental	2,000.00	2,115.00	0.00	
5700.3 ST - Medical Supplies	2,500.00	2,219.43	85.77	
5700.4 ST - Farrier	7,800.00	6,050.00	10,860.00	
5700.5 ST - Pasture	100.00	104.67	74.99	
5700.6 ST - Tack	1,000.00	400.00	969.35	
5700.8 ST - Supplies	2,262.10	134.69	761.38	
5700.82 ST - R&M	3,000.00	2,221.95	5,338.06	
5700.85 ST - Special Events Expense	3,000.00	2,158.77	4,483.27	
5700.851 ST - Easter Special Event	300.00	242.88	168.52	
Total 5700.85 ST - Special Events Expense	**$ 3,300.00**	**$ 2,401.65**	**$ 4,651.79**	
5700.86 ST - Safety Supplies	150.00	84.73	892.66	
5700.88 ST - Office Supplies	200.00	84.91	76.94	
5700.9 ST - Sponsor a Horse Supplies	5,000.00	0.00	0.00	in & out
Total 5700 Stables Expense	**$ 69,312.10**	**$ 63,973.21**	**$ 109,631.68**	
5750 Gun Range Expenses				
5750.1 GR - Special Events	800.00	141.51	466.33	
5750.2 GR - R&M	1,200.00	1,381.24	1,486.10	
5750.3 GR - Ammo	3,500.00	1,264.81	6,313.81	
5750.4 GR - Clays	3,725.50	1,236.18	337.27	
5750.5 GR - Equipment	1000.00	67.37	417.74	
5750.6 GR - Office Supplies	500.00	541.87	141.52	
Total 5750 Gun Range Expenses	**$ 10,725.50**	**$ 4,632.98**	**$ 9,162.77**	
5900.1 Road Maintenance	1,000.00	956.08		
8100 Less bad debt expense/Write off	-	10,474.98	27,337.10	
Unapplied Cash Bill Payment Expense	-			
Total Expenses	**$ 1,752,237.60**	**$ 1,487,198.10**	**$ 1,363,746.45**	
Net Operating Income	**$ (98,600.00)**	**$ (144,189.10)**	**$ (97,590.14)**	
Other Income				
Sale of POA Shares	125,000.00	45,257.40	18,486.00	
Total Other Income	**$ 125,000.00**	**$ 45,257.40**	**$ 18,486.00**	
Other Expense				
2% of collected assessments to Reserve Acct.	26,400.00			
Net Income	**$ -**	**$ (98,931.70)**	**$ (79,104.14)**	
	Budget C			
	960			
	$1,375.00			
	2024 Proposed Budget -	**2022 Actual**	**2021 Actual**	