

	A	B	C	D	E	F	G	H
1	TULARE LOCAL HEALTH CARE DISTRICT							
2	BALANCE SHEET							
3	PERIOD ENDED 7/31/2024							
4	UNAUDITED							
5								
6		June 2024	July 2024	Increase	July 2023	Increase	Increase	
7		This Year	This year	(Decrease)	Last year	(Decrease) YOY	(Decrease) %	
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	\$ 11,197,437	\$ 11,009,383	\$ (188,054)	\$ 9,479,057	\$ 1,530,326	16.1%	{1}
10	Cash Reserve	\$ 1,000,000	\$ 1,000,000		\$ 1,000,000		0.0%	
11	Bankruptcy Reserve	\$ 4,970,469	\$ 4,970,469		\$ 4,970,469		0.0%	
12	Net Cash	\$ 17,167,905	\$ 16,979,851	\$ (188,054)	\$ 15,449,526	\$ 1,530,326	9.9%	
13								
14	Patient Receivables				\$ 1,100	\$ (1,100)	(100.0%)	
15	Rent Receivables	\$ 2,328,049	\$ 2,300,997	\$ (27,052)	\$ 2,325,027	\$ (24,030)	(1.0%)	
16	Net AR	\$ 2,328,049	\$ 2,300,997	\$ (27,052)	\$ 2,326,127	\$ (25,130)	(1.1%)	
17								
18	Property Tax Revenue	\$ 83,257	\$ 228,558	\$ 145,301	\$ 211,391	\$ 17,167	8.1%	{2}
19	Miscellaneous Receivables	\$ 36,588	\$ 36,595	\$ 7	\$ 2,276	\$ 34,319	1508.0%	
20	Prepays	\$ 51,421	\$ 359,402	\$ 307,981	\$ 329,126	\$ 30,276	9.2%	{3}
21	Net Other Receivables	\$ 171,265	\$ 624,554	\$ 453,289	\$ 542,793	\$ 81,762	15.1%	
22								
23	TOTAL CURRENT ASSETS	\$ 19,667,219	\$ 19,905,403	\$ 238,184	\$ 18,318,445	\$ 1,586,958	8.7%	
24								
25	LIMITED USE ASSETS							
26	Restricted Trust Funds	\$ 14,342,822	\$ 14,605,579	\$ 262,757	\$ 17,434,702	\$ (2,829,122)	(16.2%)	{4}
27								
28	CAPITAL ASSETS							
29	Land & Land Improvements	\$ 5,953,915	\$ 5,953,915		\$ 3,511,329	\$ 2,442,585	69.6%	
30	Buildings & Building Improvements	\$ 47,828,047	\$ 47,828,047		\$ 47,465,748	\$ 362,299	0.8%	
31	Major Movable Equipment	\$ 1,934,616	\$ 1,934,616		\$ 1,865,057	\$ 69,559	3.7%	
32	Construction in Progress	\$ 111,165,326	\$ 111,352,693	\$ 187,367	\$ 110,086,956	\$ 1,265,737	1.1%	{5}
33	Accumulated Depreciation	\$ (43,541,353)	\$ (43,659,775)	\$ (118,422)	\$ (42,370,913)	\$ (1,288,861)	3.0%	
34	TOTAL CAPITAL ASSETS	\$ 123,340,551	\$ 123,409,496	\$ 68,945	\$ 120,558,177	\$ 2,851,319	2.4%	
35								
36	LONG TERM ASSETS							
37	Lease Receivable	\$ 13,678,257	\$ 13,678,257		\$ 13,678,257		0.0%	
38								
39	TOTAL ASSETS	\$ 171,028,850	\$ 171,598,735	\$ 569,886	\$ 169,989,581	\$ 1,609,154	0.9%	
40								
41	CURRENT LIABILITIES							
42	Accounts Payable	\$ 194,579	\$ 97,090	\$ (97,489)	\$ 172,441	\$ (75,351)	(43.7%)	{6}
43	Payroll	\$ 80,193	\$ 99,878	\$ 19,684	\$ 81,265	\$ 18,612	22.9%	{7}
44	Other Accrued Liabilities	\$ 351,237	\$ 351,140	\$ (97)	\$ 236,006	\$ 115,134	48.8%	
45	Current Maturities of Debt Borrowings	\$ 3,673,527	\$ 3,962,284	\$ 288,758	\$ 3,785,596	\$ 176,688	4.7%	{8}
46	TOTAL CURRENT LIABILITIES	\$ 4,299,536	\$ 4,510,392	\$ 210,856	\$ 4,275,308	\$ 235,084	5.5%	
47								
48	LONG TERM LIABILITIES							
49	OTHER							
50	Bankruptcy Payable	\$ 4,970,469	\$ 4,970,469		\$ 4,970,469		0.0%	
51	Deferred Inflows	\$ 15,970,181	\$ 15,970,181		\$ 15,970,181		0.0%	
52	LTD							
53	Debt Borrowings, Net of Current Maturities	\$ 95,023,576	\$ 94,968,348	\$ (55,228)	\$ 97,905,089	\$ (2,936,741)	(3.0%)	{9}
54	Bond Issuance Costs & Other Assets	\$ 29,224	\$ 22,250	\$ (6,974)	\$ 31,456	\$ (9,206)	(29.3%)	{10}
55	TOTAL LONG TERM LIABILITIES	\$ 115,993,450	\$ 115,931,247	\$ (62,202)	\$ 118,877,195	\$ (2,945,948)	(2.5%)	
56								
57	TOTAL LIABILITIES	\$ 120,292,986	\$ 120,441,639	\$ 148,654	\$ 123,152,503	\$ (2,710,864)	(2.2%)	
58								
59	NET POSITION							
60	Net Position at Beginning of Fiscal Year	\$ 46,421,471	\$ 50,735,864	\$ 4,314,393	\$ 46,421,471	\$ 4,314,393	9.3%	
61	Increase (Decrease) in Net Position	\$ 4,314,393	\$ 421,232	\$ (3,893,161)	\$ 415,607	\$ 5,625	1.4%	
62	TOTAL NET POSITION	\$ 50,735,864	\$ 51,157,096	\$ 421,232	\$ 46,837,078	\$ 4,320,018	9.2%	
63								
64	TOTAL LIABILITIES & NET POSITION	\$ 171,028,850	\$ 171,598,735	\$ 569,886	\$ 169,989,581	\$ 1,609,154	0.9%	
65								
66	{1} Two large checks paid. CIP \$177K & Insurance \$283K							
67	{2} Monthly Tax Revenue Accrual							
68	{3} Addition of Insurance & Dues							
69	{4} Monthly GO Bond Revenue Accrual \$362K, Project Fund Payment -\$106K, & Interest \$6K							
70	{5} Tower, Pool, EVO Fire Alarm							
71	{6} Project Fund Invoice Paid							
72	{7} Increase in accrued payroll June PR accrual (8 days= \$34K), July PR accrual (11 days=\$52K). Also an increase in paid leave liability.							
73	{8} Rev & GO Bond interest payable accruals							
74	{9} GO Bond Accretion Accrual							
75	{10} Solar Rebate							

	A	B	C	D	E	F	G	H
1	DISTRICT							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE ONE MONTH ENDING 7/31/2024							
4	UNAUDITED							
5	Current Month			Year-to-Date				
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	\$ 240,076	\$ 240,075	\$ 1	Rental Revenue	\$ 240,076	\$ 240,075	\$ 1	
8	\$ 228,558	\$ 228,558	-	Property Tax Revenue	\$ 228,558	\$ 228,558	-	
9	\$ 700	\$ 17,405	\$ (16,705)	Other Operating Revenue	\$ 700	\$ 17,405	\$ (16,705)	{1}
10	\$ 469,334	\$ 486,038	\$ (16,704)	TOTAL OPERATING REVENUE	\$ 469,334	\$ 486,038	\$ (16,704)	
11								
12	\$ 39,159	\$ 51,737	\$ (12,578)	Salaries & Wages	\$ 39,159	\$ 51,737	\$ (12,578)	{2}
13	\$ 6,861	\$ 9,438	\$ (2,577)	Employee Benefits	\$ 6,861	\$ 9,438	\$ (2,577)	{2}
14	\$ 24,535	\$ 9,675	\$ 14,860	Professional Fees	\$ 24,535	\$ 9,675	\$ 14,860	{3}
15	\$ 11,069	\$ 10,750	\$ 319	Legal Fees	\$ 11,069	\$ 10,750	\$ 319	
16	\$ 33,069	\$ 39,832	\$ (6,763)	Purchased Services	\$ 33,069	\$ 39,832	\$ (6,763)	{4}
17	\$ 511	\$ 620	\$ (109)	Supplies	\$ 511	\$ 620	\$ (109)	
18	-	\$ 250	\$ (250)	Repairs & Maintenance	-	\$ 250	\$ (250)	
19	\$ 2,573	\$ 3,660	\$ (1,087)	Utilities & Phone	\$ 2,573	\$ 3,660	\$ (1,087)	
20	\$ 7,773	\$ 7,714	\$ 59	Building & Equipment Rental	\$ 7,773	\$ 7,714	\$ 59	
21	\$ 21,625	\$ 22,286	\$ (661)	Insurance	\$ 21,625	\$ 22,286	\$ (661)	
22	\$ 1,928	\$ 2,501	\$ (573)	Other Operating Expenses	\$ 1,928	\$ 2,501	\$ (573)	
23	\$ 149,103	\$ 158,463	\$ (9,360)	OPERATING EXPENSES BEFORE D&A	\$ 149,103	\$ 158,463	\$ (9,360)	
24	\$ 320,231	\$ 327,575	\$ (7,344)	EBITDA	\$ 320,231	\$ 327,575	\$ (7,344)	
25								
26	\$ (64,918)	\$ (69,700)	\$ 4,782	Depreciation & Amortization	\$ (64,918)	\$ (69,700)	\$ 4,782	{5}
27	\$ 362,133	\$ 362,133	\$ 0	GO Bond Revenue	\$ 362,133	\$ 362,133	\$ 0	
28	\$ 55,228	\$ 55,228	\$ 0	GO Bond Accretion	\$ 55,228	\$ 55,228	\$ 0	
29	\$ (273,895)	\$ (272,566)	\$ (1,329)	Bond Interest Expense	\$ (273,895)	\$ (272,566)	\$ (1,329)	
30	\$ 72,397	\$ 67,664	\$ 4,733	Gains/Losses on Investments	\$ 72,397	\$ 67,664	\$ 4,733	{6}
31	\$ 150,945	\$ 142,759	\$ 8,186	TOTAL OTHER REVENUE (EXPENSES)	\$ 150,945	\$ 142,759	\$ 8,186	
32								
33	\$ 471,176	\$ 470,334	\$ 842	INCREASE (DECREASE) IN NET POSITION	\$ 471,176	\$ 470,334	\$ 842	
34								
35	{1} Unclaimed property revenue budgeted, not yet received.							
36	{2} CM & Admin Support budgeted, not yet hired.							
37	{3} Vanir PM & consultant fees higher than budgeted. Audit expense not budgeted until October.							
38	{4} Addition of social media subscription, not budgeted. Document cleanup & construction inventory, budgeted, not yet completed.							
39	{5} Under budget due to an unanticipated depreciation recalculation on asset #164.							
40	{6} Investment interest income higher than budgeted.							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	DISTRICT																	
2	STATEMENT OF REVENUE & EXPENDITURES																	
3	TWELVE MONTHS ENDED 7/31/2024																	
4	UNAUDITED																	
5																		
6		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	12 MONTH	INCREASE/ (DECREASE) YOY		
7		2023	2023	2023	2023	2023	2023	2024	2024	2024	2024	2024	2024	2024	TOTAL	\$	%	
8	Rental Revenue	\$ 255,290	\$ 165,233	\$ 249,529	\$ 255,438	\$ 255,437	\$ 251,944	\$ 255,437	\$ 253,842	\$ 255,289	\$ 255,308	\$ 255,496	\$ 255,437	\$ 240,076	\$ 2,948,466	\$ (15,214)	(5.96%)	
9	Property Tax Revenue	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 228,558	\$ 2,729,470	\$ 17,167	8.12%	{1}
10	Other Operating Revenue	\$ 2,419	\$ 2,081	\$ 2,050	\$ 4,410	\$ 100,954	\$ 1,050	\$ 1,189	\$ 960	\$ 2,555	\$ 1,600	\$ 749	\$ 71	\$ 700	\$ 118,369	\$ (1,719)	(71.06%)	
11	TOTAL OPERATING REVENUE	\$ 469,100	\$ 378,705	\$ 462,970	\$ 471,239	\$ 567,782	\$ 464,385	\$ 468,017	\$ 466,193	\$ 469,235	\$ 468,299	\$ 467,636	\$ 642,510	\$ 469,334	\$ 5,796,305	\$ 235	0.05%	
12																		
13	Salaries & Wages	\$ 51,584	\$ 40,472	\$ 41,410	\$ 55,775	\$ 36,086	\$ 35,687	\$ 40,027	\$ 33,862	\$ 36,474	\$ 37,571	\$ 37,956	\$ 64,519	\$ 39,159	\$ 498,997	\$ (12,424)	(24.09%)	
14	Employee Benefits	\$ 9,462	\$ 6,777	\$ 7,472	\$ 12,523	\$ 6,591	\$ 4,862	\$ 7,966	\$ 3,949	\$ 6,936	\$ 7,785	\$ 7,532	\$ 13,679	\$ 6,861	\$ 92,932	\$ (2,602)	(27.49%)	
15	Professional Fees	\$ 9,070	\$ 15,702	\$ 16,796	\$ 14,463	\$ 17,073	\$ 12,824	\$ 6,958	\$ 15,249	\$ 7,475	\$ 16,688	\$ 17,330	\$ 23,070	\$ 24,535	\$ 188,162	\$ 15,465	170.50%	
16	Legal Fees	\$ 13,007	\$ 10,780	\$ 9,661	\$ 6,793	\$ 9,483	\$ 5,481	\$ 6,935	\$ 13,420	\$ 16,473	\$ 8,557	\$ 9,919	\$ 11,077	\$ 11,069	\$ 119,646	\$ (1,938)	(14.90%)	
17	Purchased Services	\$ 22,804	\$ 21,941	\$ 23,517	\$ 40,222	\$ 29,991	\$ 28,611	\$ 31,058	\$ 24,317	\$ 20,948	\$ 23,789	\$ 22,010	\$ 32,460	\$ 33,069	\$ 331,934	\$ 10,265	45.02%	
18	Supplies	\$ 1,726	\$ 317	\$ 1,057	\$ 110	\$ 412	\$ 541	\$ 167	\$ 480	\$ 480	\$ 358	\$ 1,347	\$ 1,359	\$ 511	\$ 7,139	\$ (1,215)	(70.40%)	
19	Repairs & Maintenance	\$ 1,584	\$ 868	\$ 233	-	-	-	-	-	-	-	-	-	-	\$ 1,101	\$ (1,584)	(100.00%)	
20	Utilities & Phone	\$ 3,530	\$ 3,756	\$ 3,835	\$ 2,817	\$ 2,906	\$ 3,273	\$ 3,370	\$ 3,473	\$ 3,342	\$ 1,498	\$ 4,359	\$ 2,842	\$ 2,573	\$ 38,044	\$ (956)	(27.10%)	
21	Building & Equipment Rental	\$ 7,204	\$ 7,122	\$ 7,292	\$ 7,384	\$ 7,434	\$ 7,300	\$ 8,583	\$ 7,884	\$ 7,650	\$ 7,849	\$ 7,767	\$ 7,652	\$ 7,773	\$ 91,690	\$ 569	7.89%	
22	Insurance	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 21,625	\$ 249,331	\$ 924	4.46%	
23	Other Operating Expenses	\$ 2,527	\$ 1,361	\$ 1,747	\$ 11,812	\$ 3,608	\$ 2,311	\$ 2,589	\$ 7,142	\$ 1,410	\$ 1,396	\$ 1,645	\$ 2,543	\$ 1,928	\$ 39,493	\$ (598)	(23.68%)	
24	OPERATING EXPENSES BEFORE D&A	\$ 143,199	\$ 129,797	\$ 133,721	\$ 172,600	\$ 134,285	\$ 121,591	\$ 128,354	\$ 130,477	\$ 121,889	\$ 126,192	\$ 130,566	\$ 179,902	\$ 149,103	\$ 1,658,469	\$ 5,904	4.12%	
25	EBITDA	\$ 325,901	\$ 248,908	\$ 329,249	\$ 298,639	\$ 433,497	\$ 342,794	\$ 339,663	\$ 335,716	\$ 347,346	\$ 342,107	\$ 337,070	\$ 462,608	\$ 320,231	\$ 4,137,835	\$ (5,669)	(1.74%)	
26																		
27	Depreciation & Amortization	\$ (69,316)	\$ (69,695)	\$ (69,895)	\$ (69,864)	\$ (69,864)	\$ (68,806)	\$ (68,806)	\$ (69,111)	\$ (72,146)	\$ (61,275)	\$ (69,766)	\$ (70,409)	\$ (64,918)	\$ (824,554)	\$ 4,398	(6.34%)	
28	GO Bond Revenue	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 362,133	\$ 3,247,463	\$ 10,400	2.96%	{2}
29	GO Bond Accretion	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 662,741	-	0.00%	
30	Bond Interest Expense	\$ (294,916)	\$ (294,916)	\$ (294,916)	\$ (294,916)	\$ (220,606)	\$ (280,054)	\$ (280,054)	\$ (280,054)	\$ (280,054)	\$ (280,054)	\$ (280,054)	\$ (280,054)	\$ (273,895)	\$ (3,339,632)	\$ 21,021	(7.13%)	
31	Gains/Losses on Investments	\$ 54,399	\$ 34,177	\$ 68,198	\$ 58,009	\$ 58,228	\$ 55,193	\$ 55,550	\$ 55,378	\$ 108,801	\$ 68,530	\$ 73,766	\$ 100,208	\$ 72,397	\$ 808,435	\$ 17,998	33.08%	{3}
32	Gain on Sale of Property	\$ 600	-	-	-	-	-	-	\$ (600)	-	-	-	-	-	\$ (600)	\$ (600)	(100.00%)	
33	TOTAL OTHER REVENUE (EXPENSES)	\$ 97,728	\$ 76,527	\$ 110,348	\$ 100,190	\$ 174,719	\$ 113,294	\$ 113,651	\$ 112,574	\$ 163,562	\$ 134,162	\$ 130,907	\$ (827,030)	\$ 150,945	\$ 553,853	\$ 53,217	54.45%	
34																		
35	INCREASE (DECREASE) IN NET POSITION	\$ 423,629	\$ 325,435	\$ 439,597	\$ 398,829	\$ 608,216	\$ 456,088	\$ 453,314	\$ 448,290	\$ 510,908	\$ 476,269	\$ 467,977	\$ (364,422)	\$ 471,176	\$ 4,691,688	\$ 47,547	11.22%	
36																		
38	{1} Audit entry to adjust YTD property tax revenue to actual. We accrue what we think the county will collect and at year end we make the adjusting entry to actual, \$175K.																	
39	{2} Audit entry to adjust county GO Bond account to actual. We accrue what we think the county will collect and at year end we make the adjusting entry to actual, \$983K.																	
40	{3} Audit entry to adjust Zions balance to market value at year end. We show a gain on investment of \$31K.																	

	A	B	C	D	E	F	G	H
1	EVO							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE ONE MONTH ENDING 7/31/2024							
4	UNAUDITED							
5	Current Month			Year-to-Date				
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	\$ 178,979	\$ 156,337	\$ 22,642	Memberships	\$ 178,979	\$ 156,337	\$ 22,642	
8	\$ 3,900	\$ 5,092	\$ (1,192)	Enrollments	\$ 3,900	\$ 5,092	\$ (1,192)	
9	\$ 7,668	\$ 8,600	\$ (932)	Childcare	\$ 7,668	\$ 8,600	\$ (932)	
10	\$ 2,500	\$ 2,500	-	Personal Trainer Rent	\$ 2,500	\$ 2,500	-	
11	\$ 5,000	\$ 3,200	\$ 1,800	Guest Fees	\$ 5,000	\$ 3,200	\$ 1,800	
12	\$ 324	\$ 450	\$ (126)	Drinks	\$ 324	\$ 450	\$ (126)	
13	\$ 1,110	\$ 1,500	\$ (390)	Other Operating Revenue	\$ 1,110	\$ 1,500	\$ (390)	
14	\$ 199,480	\$ 177,679	\$ 21,801	TOTAL OPERATING REVENUE	\$ 199,480	\$ 177,679	\$ 21,801	
15								
16	\$ 92,541	\$ 95,921	\$ (3,380)	Salaries & Wages	\$ 92,541	\$ 95,921	\$ (3,380)	
17	\$ 18,282	\$ 16,392	\$ 1,890	Employee Benefits	\$ 18,282	\$ 16,392	\$ 1,890	{1}
18	\$ 26,026	\$ 23,170	\$ 2,856	Purchased Services	\$ 26,026	\$ 23,170	\$ 2,856	{2}
19	\$ 7,550	\$ 9,200	\$ (1,650)	Supplies	\$ 7,550	\$ 9,200	\$ (1,650)	
20	\$ 15,541	\$ 4,610	\$ 10,931	Repairs & Maintenance	\$ 15,541	\$ 4,610	\$ 10,931	{3}
21	\$ 20,935	\$ 15,725	\$ 5,210	Utilities & Phone	\$ 20,935	\$ 15,725	\$ 5,210	{4}
22	\$ 1,439	\$ 236	\$ 1,203	Building & Equipment Rental	\$ 1,439	\$ 236	\$ 1,203	{5}
23	\$ 6,561	\$ 6,029	\$ 532	Insurance	\$ 6,561	\$ 6,029	\$ 532	
24	\$ 652	\$ 350	\$ 302	Other Operating Expenses	\$ 652	\$ 350	\$ 302	
25	\$ 189,528	\$ 171,633	\$ 17,895	OPERATING EXPENSES BEFORE D&A	\$ 189,528	\$ 171,633	\$ 17,895	
26	\$ 9,953	\$ 6,046	\$ 3,907	EBITDA	\$ 9,953	\$ 6,046	\$ 3,907	
27								
28	\$ (53,301)	\$ (38,359)	\$ (14,942)	Depreciation & Amortization	\$ (53,301)	\$ (38,359)	\$ (14,942)	{6}
29	\$ (8,091)	\$ (8,091)	(0)	Solar Rev Bond Interest	\$ (8,091)	\$ (8,091)	(0)	
30	\$ 1,496	-	\$ 1,496	Gains/Losses on Investments	\$ 1,496	-	\$ 1,496	
31	\$ (59,896)	\$ (46,450)	\$ (13,446)	TOTAL OTHER REVENUE (EXPENSES)	\$ (59,896)	\$ (46,450)	\$ (13,446)	
32								
33	\$ (49,944)	\$ (40,404)	\$ (9,540)	INCREASE (DECREASE) IN NET POSITION	\$ (49,944)	\$ (40,404)	\$ (9,540)	
34								
35	{1} More PTO taken than budgeted.							
36	{2} Additional landscaping expense, not budgeted.							
37	{3} TK Elevator Oil Change, \$13K every 5 years, not budgeted.							
38	{4} Electricity use is higher than our flat line budget. Should balance out in the next few months.							
39	{5} Electric scissor lift for LED light repairs in pool area.							
40	{6} Solar depreciation.							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	EVO																	
2	STATEMENT OF REVENUE & EXPENDITURES																	
3	TWELVE MONTHS ENDED 7/31/2024																	
4	UNAUDITED																	
5																		
6		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	12 MONTH	INCREASE/(DECREASE) YOY		
7		2023	2023	2023	2023	2023	2023	2024	2024	2024	2024	2024	2024	2024	TOTAL	\$	%	
8	Memberships	\$ 165,963	\$ 170,026	\$ 185,241	\$ 157,457	\$ 160,662	\$ 167,324	\$ 170,351	\$ 175,008	\$ 174,379	\$ 175,545	\$ 175,191	\$ 174,783	\$ 178,979	\$ 2,064,945	\$ 13,016	7.84%	
9	Enrollments	\$ 2,669	\$ 2,950	\$ 3,150	\$ 3,450	\$ 2,475	\$ 1,763	\$ 4,433	\$ 4,470	\$ 4,182	\$ 4,285	\$ 3,925	\$ 4,050	\$ 3,900	\$ 43,033	\$ 1,231	46.12%	
10	Childcare	\$ 5,434	\$ 4,959	\$ 5,087	\$ 4,325	\$ 4,794	\$ 5,549	\$ 5,328	\$ 6,081	\$ 5,567	\$ 6,099	\$ 6,411	\$ 7,729	\$ 7,668	\$ 69,595	\$ 2,234	41.12%	
11	Personal Trainer Rent	\$ 2,375	\$ 2,550	\$ 2,550	\$ 2,500	\$ 2,550	\$ 2,500	\$ 2,550	\$ 2,550	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,500	\$ 29,750	\$ 125	5.26%	
12	Guest Fees	\$ 3,575	\$ 3,729	\$ 2,624	\$ 3,231	\$ 2,660	\$ 3,535	\$ 4,095	\$ 2,035	\$ 4,065	\$ 4,925	\$ 4,970	\$ 3,665	\$ 5,000	\$ 44,534	\$ 1,425	39.86%	
13	ProShop	\$ 89	\$ (89)	\$ 12	\$ (12)	-	-	-	-	-	-	-	-	-	\$ (89)	\$ (89)	(100.00%)	
14	Drinks	\$ 441	\$ 615	\$ 178	\$ 225	\$ 163	\$ 106	\$ 147	\$ 110	\$ 210	\$ 306	\$ 386	\$ 267	\$ 324	\$ 3,035	\$ (117)	(26.53%)	
15	Other Operating Revenue	-	-	\$ 164	\$ 493	\$ 73	\$ 77	\$ 247	\$ 56	\$ 69	\$ 55	\$ 46	\$ 259	\$ 1,110	\$ 2,650	\$ 1,110	0.00%	
16	TOTAL OPERATING REVENUE	\$ 180,546	\$ 184,740	\$ 199,006	\$ 171,669	\$ 173,377	\$ 180,854	\$ 187,151	\$ 190,310	\$ 190,972	\$ 193,715	\$ 193,429	\$ 192,753	\$ 199,481	\$ 2,257,453	\$ 18,935	10.49%	
17																		
18	Salaries & Wages	\$ 75,310	\$ 77,659	\$ 73,148	\$ 77,125	\$ 74,479	\$ 85,446	\$ 80,973	\$ 85,546	\$ 88,918	\$ 76,216	\$ 83,158	\$ 76,218	\$ 92,541	\$ 971,426	\$ 17,230	22.88%	
19	Employee Benefits	\$ 15,866	\$ 15,958	\$ 17,642	\$ (1,894)	\$ 15,952	\$ 16,961	\$ 18,380	\$ 18,335	\$ 17,392	\$ 17,901	\$ 15,198	\$ 12,313	\$ 18,282	\$ 182,420	\$ 2,416	15.22%	
20	Purchased Services	\$ 22,819	\$ 28,077	\$ 21,145	\$ 25,282	\$ 23,322	\$ 18,630	\$ 19,295	\$ 27,708	\$ 22,458	\$ 22,602	\$ 23,261	\$ 26,836	\$ 26,026	\$ 284,643	\$ 3,208	14.06%	
21	Supplies	\$ 5,767	\$ 9,376	\$ 13,554	\$ 10,728	\$ 6,240	\$ 6,037	\$ 6,182	\$ 12,301	\$ 5,825	\$ 12,673	\$ 9,532	\$ 9,035	\$ 7,550	\$ 109,033	\$ 1,783	30.91%	
22	Repairs & Maintenance	\$ 6,240	\$ 6,290	\$ 4,464	\$ 11,018	\$ 850	\$ 3,448	\$ 2,423	\$ 1,440	\$ 7,968	\$ 4,100	\$ 6,934	\$ 2,830	\$ 15,541	\$ 67,308	\$ 9,301	149.04%	
23	Utilities & Phone	\$ 33,881	\$ 33,797	\$ 34,802	\$ 26,428	\$ 27,556	\$ 28,763	\$ 28,678	\$ 29,218	\$ 20,802	\$ 26,771	\$ 26,860	\$ 22,974	\$ 20,935	\$ 327,585	\$ (12,946)	(38.21%)	
24	Building & Equipment Rental	\$ 234	\$ 282	\$ 487	\$ 121	\$ 282	\$ 372	\$ 368	\$ 388	\$ 294	\$ 383	\$ 364	\$ 379	\$ 1,439	\$ 5,158	\$ 1,204	513.94%	
25	Insurance	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 6,561	\$ 58,892	\$ 1,804	37.92%	
26	Other Operating Expenses	\$ 722	-	\$ 1,116	\$ 2,746	\$ 551	\$ 7,409	\$ (949)	\$ 5,682	\$ (1,084)	\$ 703	\$ 92	\$ 4,144	\$ 652	\$ 21,063	\$ (70)	(9.65%)	
27	OPERATING EXPENSES BEFORE D&A	\$ 165,596	\$ 176,196	\$ 171,115	\$ 156,311	\$ 153,989	\$ 171,823	\$ 160,107	\$ 185,375	\$ 167,330	\$ 166,106	\$ 170,156	\$ 159,486	\$ 189,527	\$ 2,027,528	\$ 23,930	14.45%	
28	EBITDA	\$ 14,950	\$ 8,544	\$ 27,891	\$ 15,358	\$ 19,388	\$ 9,031	\$ 27,044	\$ 4,935	\$ 23,642	\$ 27,609	\$ 23,273	\$ 33,267	\$ 9,954	\$ 229,925	\$ (4,995)	(33.42%)	
29																		
30	Depreciation & Amortization	\$ (32,204)	\$ (31,452)	\$ (31,452)	\$ (31,452)	\$ (31,452)	\$ (31,452)	\$ (31,452)	\$ (31,452)	\$ (40,269)	\$ (44,156)	\$ (39,185)	\$ (68,298)	\$ (53,301)	\$ (465,371)	\$ (21,097)	65.51%	{1}
31	Bond Interest Expense	-	-	-	-	\$ (59,448)	-	\$ (44,586)	\$ (14,862)	\$ (14,862)	-	-	-	-	\$ (133,759)	-	0.00%	
32	Solar Rev Bond Interest	-	-	-	-	\$ (14,862)	\$ (14,862)	\$ 29,724	-	-	\$ (14,862)	\$ (14,862)	\$ (14,862)	\$ (8,091)	\$ (52,677)	\$ (8,091)	0.00%	
33	Gains/Losses on Investments	\$ 9,235	\$ 26,338	\$ (6,659)	\$ 9,714	\$ 9,204	-	-	\$ 3,073	\$ 2,876	\$ 2,081	\$ 1,489	-	\$ 1,496	\$ 49,611	\$ (7,739)	(83.81%)	
34	Gain on Sale of Property	-	-	-	-	-	-	-	\$ 600	-	-	-	-	-	\$ 600	-	0.00%	
35	TOTAL OTHER REVENUE (EXPENSES)	\$ (22,969)	\$ (5,114)	\$ (38,111)	\$ (21,738)	\$ (96,558)	\$ (46,314)	\$ (46,314)	\$ (42,641)	\$ (52,255)	\$ (56,937)	\$ (52,558)	\$ (83,160)	\$ (59,896)	\$ (601,595)	\$ (36,927)	160.77%	
36																		
37	INCREASE (DECREASE) IN NET POSITION	\$ (8,019)	\$ 3,430	\$ (10,220)	\$ (6,380)	\$ (77,170)	\$ (37,283)	\$ (19,270)	\$ (37,706)	\$ (28,613)	\$ (29,328)	\$ (29,285)	\$ (49,893)	\$ (49,942)	\$ (371,670)	\$ (41,923)	522.64%	
38																		
40	{1} Audit entry to add 2 months of solar depreciation.																	