

	A	B	C	D	E	F	G	H
1	<b>TULARE LOCAL HEALTH CARE DISTRICT</b>							
2	BALANCE SHEET							
3	PERIOD ENDED 2/29/2024							
4	UNAUDITED							
5								
6		January 2024	February 2024	Increase	February 2023	Increase	Increase	
7		This Year	This year	(Decrease)	Last year	(Decrease) YOY	(Decrease) %	
8	<b>CURRENT ASSETS</b>							
9	Cash and Cash Equivalents	\$ 10,348,778	\$ 10,362,570	\$ 13,792	\$ 3,729,715	\$ 6,632,855	177.8%	
10	Cash Reserve	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 6,019,380	\$ (5,019,380)	(83.4%)	
11	Bankruptcy Reserve	\$ 4,970,469	\$ 4,970,469	\$ -	\$ 4,900,000	\$ 70,469	1.4%	
12	Net Cash	\$ 16,319,247	\$ 16,333,039	\$ 13,792	\$ 14,649,095	\$ 1,683,943	11.5%	
13								
14	Patient Receivables	\$ 500	\$ 400	\$ (100)	\$ (3,556)	\$ 3,956	(111.2%)	
15	Rent Receivables	\$ 2,326,060	\$ 2,329,385	\$ 3,325	\$ 2,227,411	\$ 101,974	4.6%	
16	Net AR	\$ 2,326,560	\$ 2,329,785	\$ 3,225	\$ 2,223,855	\$ 105,930	4.8%	
17								
18	Property Tax Revenue	\$ 77,968	\$ 118,610	\$ 40,642	\$ 135,576	\$ (16,966)	(12.5%)	{1}
19	Miscellaneous Receivables	\$ 30,079	\$ 26,040	\$ (4,039)	\$ 65,029	\$ (38,989)	(60.0%)	
20	Prepays	\$ 184,892	\$ 158,346	\$ (26,546)	\$ 124,797	\$ 33,550	26.9%	
21	Net Other Receivables	\$ 292,939	\$ 302,996	\$ 10,057	\$ 325,402	\$ (22,406)	(6.9%)	
22								
23	<b>TOTAL CURRENT ASSETS</b>	\$ 18,938,745	\$ 18,965,819	\$ 27,074	\$ 17,198,352	\$ 1,767,468	10.3%	
24								
25	<b>LIMITED USE ASSETS</b>							
26	Restricted Trust Funds	\$ 15,485,122	\$ 14,722,781	\$ (762,341)	\$ 17,983,236	\$ (3,260,454)	(18.1%)	{5 & 6}
27								
28	<b>CAPITAL ASSETS</b>							
29	Land & Land Improvements	\$ 3,221,438	\$ 3,221,438	\$ -	\$ 2,931,547	\$ 289,891	9.9%	
30	Buildings & Building Improvements	\$ 47,369,024	\$ 47,365,801	\$ (3,223)	\$ 48,125,705	\$ (759,905)	(1.6%)	
31	Major Movable Equipment	\$ 1,694,403	\$ 1,697,905	\$ 3,502	\$ 1,668,160	\$ 29,745	1.8%	
32	Construction in Progress	\$ 112,702,714	\$ 112,824,859	\$ 122,145	\$ 110,640,154	\$ 2,184,704	2.0%	{2}
33	Accumulated Depreciation	\$ (42,977,771)	\$ (43,078,537)	\$ (100,765)	\$ (42,721,896)	\$ (356,640)	0.8%	
34	<b>TOTAL CAPITAL ASSETS</b>	\$ 122,009,807	\$ 122,031,466	\$ 21,658	\$ 120,643,671	\$ 1,387,795	1.2%	
35								
36	<b>LONG TERM ASSETS</b>							
37	Lease Receivable	\$ 13,678,257	\$ 13,678,257	\$ -	\$ 15,983,558	\$ (2,305,300)	(14.4%)	
38								
39	<b>TOTAL ASSETS</b>	\$ 170,111,932	\$ 169,398,324	\$ (713,608)	\$ 171,808,816	\$ (2,410,492)	(1.4%)	
40								
41	<b>CURRENT LIABILITIES</b>							
42	Accounts Payable	\$ 61,402	\$ 206,683	\$ 145,281	\$ 136,275	\$ 70,409	51.7%	{3}
43	Payroll	\$ 92,529	\$ 99,360	\$ 6,831	\$ 41,647	\$ 57,714	138.6%	
44	Adventist Health	\$ -	\$ -	\$ -	\$ 471,587	\$ (471,587)	(100.0%)	
45	Other Accrued Liabilities	\$ 351,721	\$ 131,331	\$ (220,390)	\$ 288,717	\$ (157,386)	(54.5%)	{4}
46	Current Maturities of Debt Borrowings	\$ 3,964,005	\$ 2,963,521	\$ (1,000,484)	\$ 2,718,528	\$ 244,993	9.0%	{5 & 6}
47	<b>TOTAL CURRENT LIABILITIES</b>	\$ 4,469,657	\$ 3,400,896	\$ (1,068,761)	\$ 3,656,753	\$ (255,857)	(7.0%)	
48								
49	<b>LONG TERM LIABILITIES</b>							
50	<b>OTHER</b>							
51	Bankruptcy Payable	\$ 4,970,469	\$ 4,970,469	\$ -	\$ 4,970,469	\$ -	0.0%	
52	Deferred Inflows	\$ 15,970,181	\$ 15,970,181	\$ -	\$ 18,176,244	\$ (2,206,063)	(12.1%)	
53	<b>LTD</b>							
54	Debt Borrowings, Net of Current Maturities	\$ 95,299,718	\$ 95,244,490	\$ (55,228)	\$ 98,181,231	\$ (2,936,741)	(3.0%)	{6}
55	Bond Issuance Costs & Other Assets	\$ 30,238	\$ 30,035	\$ (203)	\$ 32,471	\$ (2,435)	(7.5%)	{6}
56	Foundation & TLDC	\$ -	\$ -	\$ -	\$ 63,371	\$ (63,371)	(100.0%)	
57	<b>TOTAL LONG TERM LIABILITIES</b>	\$ 116,270,607	\$ 116,215,175	\$ (55,431)	\$ 121,423,786	\$ (5,208,611)	(4.3%)	
58								
59	<b>TOTAL LIABILITIES</b>	\$ 120,740,264	\$ 119,616,071	\$ (1,124,192)	\$ 125,080,539	\$ (5,464,468)	(4.4%)	
60								
61	<b>NET POSITION</b>							
62	Net Position at Beginning of Fiscal Year	\$ 46,421,471	\$ 46,421,471	\$ -	\$ 42,561,519	\$ 3,859,952	9.1%	
63	Increase (Decrease) in Net Position	\$ 2,950,198	\$ 3,360,782	\$ 410,584	\$ 4,166,758	\$ (805,976)	(19.3%)	
64	<b>TOTAL NET POSITION</b>	\$ 49,371,669	\$ 49,782,253	\$ 410,584	\$ 46,728,277	\$ 3,053,976	6.5%	
65								
66	<b>TOTAL LIABILITIES &amp; NET POSITION</b>	\$ 170,111,932	\$ 169,398,324	\$ (713,608)	\$ 171,808,816	\$ (2,410,492)	(1.4%)	
67								
68	{1} Reclass of Jan. property tax deposit received from county; posted in restricted trust funds in Jan.							
69	{2} Tower, EVO Pool, AH Kitchen, Fugazzis HVAC, & EVO Fire Alarm							
70	{3} Increase in open invoices at EOM, largest \$107k EVO Pool.							
71	{4} Nothing posted to deferred revenue; AH did not prepay for March.							
72	{5} Semi annual GO Bond Payment.							
73	{6} Recurring monthly accruals.							

	A	B	C	D	E	F	G	H
1	<b>DISTRICT</b>							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE EIGHT MONTHS ENDING 2/29/2024							
4	UNAUDITED							
5	Current Month			Year-to-Date				
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	\$ 253,842	\$ 255,479	\$ (1,637)	Rental Revenue	\$ 1,942,149	\$ 1,947,510	\$ (5,361)	
8	\$ 211,391	\$ 211,391	-	Property Tax Revenue	\$ 1,691,128	\$ 1,691,128	-	
9	\$ 960	\$ 2,500	\$ (1,540)	Other Operating Revenue	\$ 115,112	\$ 48,000	\$ 67,112	
10	<b>\$ 466,193</b>	<b>\$ 469,370</b>	<b>\$ (3,177)</b>	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 3,748,389</b>	<b>\$ 3,686,638</b>	<b>\$ 61,751</b>	
11								
12	\$ 33,862	\$ 43,196	\$ (9,334)	Salaries & Wages	\$ 334,902	\$ 366,408	\$ (31,506)	{1}
13	\$ 3,949	\$ 8,610	\$ (4,661)	Employee Benefits	\$ 59,601	\$ 72,183	\$ (12,582)	{2}
14	\$ 15,249	\$ 9,800	\$ 5,449	Professional Fees	\$ 108,135	\$ 100,960	\$ 7,175	{3}
15	\$ 13,420	\$ 14,400	\$ (980)	Legal Fees	\$ 75,560	\$ 115,200	\$ (39,640)	
16	\$ 24,317	\$ 33,589	\$ (9,272)	Purchased Services	\$ 222,461	\$ 278,355	\$ (55,894)	{4}
17	\$ 480	\$ 790	\$ (310)	Supplies	\$ 4,810	\$ 6,320	\$ (1,510)	
18	-	\$ 2,527	\$ (2,527)	Repairs & Maintenance	\$ 2,685	\$ 20,216	\$ (17,531)	
19	\$ 3,473	\$ 3,050	\$ 423	Utilities & Phone	\$ 26,959	\$ 24,400	\$ 2,559	
20	\$ 7,884	\$ 7,240	\$ 644	Building & Equipment Rental	\$ 60,203	\$ 57,920	\$ 2,283	
21	\$ 20,701	\$ 20,701	\$ (0)	Insurance	\$ 165,605	\$ 165,608	\$ (3)	
22	\$ 7,142	\$ 2,330	\$ 4,812	Other Operating Expenses	\$ 33,096	\$ 19,440	\$ 13,656	{5}
23	<b>\$ 130,476</b>	<b>\$ 146,233</b>	<b>\$ (15,757)</b>	<b>OPERATING EXPENSES BEFORE D&amp;A</b>	<b>\$ 1,094,017</b>	<b>\$ 1,227,010</b>	<b>\$ (132,993)</b>	
24	<b>\$ 335,716</b>	<b>\$ 323,137</b>	<b>\$ 12,579</b>	<b>EBITDA</b>	<b>\$ 2,654,372</b>	<b>\$ 2,459,628</b>	<b>\$ 194,744</b>	
25								
26	\$ (69,111)	\$ (72,196)	\$ 3,085	Depreciation & Amortization	\$ (555,357)	\$ (570,915)	\$ 15,558	
27	\$ 351,733	\$ 351,733	\$ 0	GO Bond Revenue	\$ 2,813,867	\$ 2,813,864	\$ 3	
28	\$ 55,228	\$ 55,228	\$ 0	GO Bond Accretion	\$ 441,828	\$ 441,824	\$ 4	
29	\$ (280,054)	\$ (280,054)	\$ (0)	Bond Interest Expense	\$ (2,240,435)	\$ (2,240,432)	\$ (3)	
30	\$ 55,378	\$ 39,525	\$ 15,853	Gains/Losses on Investments	\$ 439,132	\$ 335,447	\$ 103,685	{6}
31	\$ (600)	-	\$ (600)	Gain on Sale of Property	-	-	-	{7}
32	<b>\$ 112,575</b>	<b>\$ 94,236</b>	<b>\$ 18,339</b>	<b>TOTAL OTHER REVENUE (EXPENSES)</b>	<b>\$ 899,034</b>	<b>\$ 779,788</b>	<b>\$ 119,246</b>	
33								
34	<b>\$ 448,291</b>	<b>\$ 417,373</b>	<b>\$ 30,918</b>	<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>\$ 3,553,406</b>	<b>\$ 3,239,416</b>	<b>\$ 313,990</b>	
35								
36	{1} Budget includes PM salary & higher PTO usage vs salary expense.							
37	{2} Budget includes PM benefits & accrual made to correct paid leave liability balance.							
38	{3} Budget does not include increase expense for Vanir PM.							
39	{4} Budget includes construction inventory & document cleanup project.							
40	{5} Elevator & dumbwaiter public bid notice.							
41	{6} Investment interest earned is higher than budgeted.							
42	{7} Reclass to EVO - Sale of exercise equipment in July.							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>DISTRICT</b>													
2	STATEMENT OF REVENUE & EXPENDITURES													
3	TWELVE MONTHS ENDED 2/29/2024													
4	UNAUDITED													
5														
6		<b>MARCH</b>	<b>APRIL</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUGUST</b>	<b>SEPTEMBER</b>	<b>OCTOBER</b>	<b>NOVEMBER</b>	<b>DECEMBER</b>	<b>JANUARY</b>	<b>FEBRUARY</b>	<b>TOTAL</b>
7	Rental Revenue	\$ 255,290	\$ 255,290	\$ 254,277	\$ 253,612	\$ 255,290	\$ 165,233	\$ 249,529	\$ 255,438	\$ 255,437	\$ 251,944	\$ 255,437	\$ 253,842	\$ 2,960,617
8	Property Tax Revenue	\$ 199,258	\$ 199,258	\$ 199,258	\$ 305,345	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 211,391	\$ 2,594,247
9	Other Operating Revenue	\$ 2,823	\$ 5,038	\$ 3,071	\$ 1,948	\$ 2,419	\$ 2,081	\$ 2,050	\$ 4,410	\$ 100,954	\$ 1,050	\$ 1,189	\$ 960	\$ 127,991
10	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 457,371</b>	<b>\$ 459,586</b>	<b>\$ 456,606</b>	<b>\$ 560,905</b>	<b>\$ 469,100</b>	<b>\$ 378,705</b>	<b>\$ 462,970</b>	<b>\$ 471,239</b>	<b>\$ 567,782</b>	<b>\$ 464,385</b>	<b>\$ 468,017</b>	<b>\$ 466,193</b>	<b>\$ 5,682,855</b>
11														
12	Salaries & Wages	\$ 55,897	\$ 47,634	\$ 50,042	\$ 44,313	\$ 51,584	\$ 40,472	\$ 41,410	\$ 55,775	\$ 36,086	\$ 35,687	\$ 40,027	\$ 33,862	\$ 532,788
13	Employee Benefits	\$ 10,940	\$ 13,812	\$ 11,836	\$ 8,646	\$ 9,462	\$ 6,777	\$ 7,472	\$ 12,523	\$ 6,591	\$ 4,862	\$ 7,966	\$ 3,949	\$ 104,836
14	Professional Fees	\$ 13,634	\$ 12,192	\$ 13,595	\$ 9,012	\$ 9,070	\$ 15,702	\$ 16,796	\$ 14,463	\$ 17,073	\$ 12,824	\$ 6,958	\$ 15,249	\$ 156,567
15	Legal Fees	\$ 12,124	\$ 10,262	\$ 264,220	\$ 11,770	\$ 13,007	\$ 10,780	\$ 9,661	\$ 6,793	\$ 9,483	\$ 5,481	\$ 6,935	\$ 13,420	\$ 373,935
16	Purchased Services	\$ 17,583	\$ 25,574	\$ 20,913	\$ 17,399	\$ 22,804	\$ 21,941	\$ 23,517	\$ 40,222	\$ 29,991	\$ 28,611	\$ 31,058	\$ 24,317	\$ 303,931
17	Supplies	\$ 261	\$ 288	\$ 423	\$ 514	\$ 1,726	\$ 317	\$ 1,057	\$ 110	\$ 412	\$ 541	\$ 167	\$ 480	\$ 6,296
18	Repairs & Maintenance	-	-	\$ 621	\$ 100	\$ 1,584	\$ 868	\$ 233	-	-	-	-	-	\$ 3,407
19	Utilities & Phone	\$ 3,069	\$ 2,830	\$ 2,856	\$ 21,995	\$ 3,530	\$ 3,756	\$ 3,835	\$ 2,817	\$ 2,906	\$ 3,273	\$ 3,370	\$ 3,473	\$ 57,710
20	Solar Rev Bond Interest	\$ 2,488	\$ 1,802	\$ 1,185	\$ 462	-	-	-	-	-	-	-	-	\$ 5,938
21	Building & Equipment Rental	\$ 7,274	\$ 7,175	\$ 8,403	\$ 7,122	\$ 7,204	\$ 7,122	\$ 7,292	\$ 7,384	\$ 7,434	\$ 7,300	\$ 8,583	\$ 7,884	\$ 90,177
22	Insurance	\$ 23,678	\$ 23,678	\$ 23,901	\$ 23,678	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 20,701	\$ 260,540
23	Other Operating Expenses	\$ 19,316	\$ (3,692)	\$ 2,912	\$ 1,499	\$ 2,527	\$ 1,361	\$ 1,747	\$ 11,812	\$ 3,608	\$ 2,311	\$ 2,589	\$ 7,142	\$ 53,131
24	<b>OPERATING EXPENSES BEFORE D&amp;A</b>	<b>\$ 166,264</b>	<b>\$ 141,555</b>	<b>\$ 400,907</b>	<b>\$ 146,510</b>	<b>\$ 143,199</b>	<b>\$ 129,797</b>	<b>\$ 133,721</b>	<b>\$ 172,600</b>	<b>\$ 134,285</b>	<b>\$ 121,591</b>	<b>\$ 128,354</b>	<b>\$ 130,477</b>	<b>\$ 1,949,256</b>
25	<b>EBITDA</b>	<b>\$ 291,107</b>	<b>\$ 318,031</b>	<b>\$ 55,699</b>	<b>\$ 414,395</b>	<b>\$ 325,901</b>	<b>\$ 248,908</b>	<b>\$ 329,249</b>	<b>\$ 298,639</b>	<b>\$ 433,497</b>	<b>\$ 342,794</b>	<b>\$ 339,663</b>	<b>\$ 335,716</b>	<b>\$ 3,733,599</b>
26														
27	Depreciation & Amortization	\$ (87,994)	\$ (67,955)	\$ (68,924)	\$ (70,989)	\$ (69,316)	\$ (69,695)	\$ (69,895)	\$ (69,864)	\$ (69,864)	\$ (68,806)	\$ (68,806)	\$ (69,111)	\$ (851,218)
28	GO Bond Revenue	\$ 340,700	\$ 340,700	\$ 340,700	\$ (1,500,506)	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 351,733	\$ 2,335,461
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	\$ 662,741
30	Bond Interest Expense	\$ (300,754)	\$ (300,754)	\$ (300,754)	\$ (300,754)	\$ (294,916)	\$ (294,916)	\$ (294,916)	\$ (294,916)	\$ (220,606)	\$ (280,054)	\$ (280,054)	\$ (280,054)	\$ (3,443,450)
31	Gains/Losses on Investments	\$ 53,469	\$ 48,880	\$ 61,764	\$ 69,723	\$ 54,399	\$ 34,177	\$ 68,198	\$ 58,009	\$ 58,228	\$ 55,193	\$ 55,550	\$ 55,378	\$ 672,968
32	COVID 19 Relief Funds	-	\$ 200,000	-	-	-	-	-	-	-	-	-	-	\$ 200,000
33	Gain on Sale of Property	-	-	-	-	\$ 600	-	-	-	-	-	-	\$ (600)	-
34	<b>TOTAL OTHER REVENUE (EXPENSES)</b>	<b>\$ 60,649</b>	<b>\$ 276,099</b>	<b>\$ 88,014</b>	<b>\$ (1,747,298)</b>	<b>\$ 97,728</b>	<b>\$ 76,527</b>	<b>\$ 110,348</b>	<b>\$ 100,190</b>	<b>\$ 174,719</b>	<b>\$ 113,294</b>	<b>\$ 113,651</b>	<b>\$ 112,574</b>	<b>\$ (423,499)</b>
35														
36	<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>\$ 351,756</b>	<b>\$ 594,130</b>	<b>\$ 143,713</b>	<b>\$ (1,332,903)</b>	<b>\$ 423,629</b>	<b>\$ 325,435</b>	<b>\$ 439,597</b>	<b>\$ 398,829</b>	<b>\$ 608,216</b>	<b>\$ 456,088</b>	<b>\$ 453,314</b>	<b>\$ 448,290</b>	<b>\$ 3,310,100</b>

	A	B	C	D	E	F	G	H
1	<b>EVO</b>							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE EIGHT MONTHS ENDING 2/29/2024							
4	UNAUDITED							
5	Current Month			Year-to-Date				
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	\$ 175,008	\$ 163,115	\$ 11,893	Memberships	\$ 1,352,032	\$ 1,284,420	\$ 67,612	
8	\$ 4,470	\$ 750	\$ 3,720	Enrollments	\$ 25,360	\$ 6,000	\$ 19,360	
9	\$ 6,081	\$ 4,200	\$ 1,881	Childcare	\$ 41,556	\$ 38,600	\$ 2,956	
10	\$ 2,550	\$ 2,600	\$ (50)	Personal Trainer Rent	\$ 20,125	\$ 20,800	\$ (675)	
11	\$ 2,035	\$ 3,000	\$ (965)	Guest Fees	\$ 25,484	\$ 24,000	\$ 1,484	
12	-	\$ 100	\$ (100)	ProShop	-	\$ 800	\$ (800)	
13	\$ 110	\$ 350	\$ (241)	Drinks	\$ 1,984	\$ 2,800	\$ (816)	
14	\$ 56	-	\$ 56	Other Operating Revenue	\$ 1,110	-	\$ 1,110	
15	<b>\$ 190,310</b>	<b>\$ 174,115</b>	<b>\$ 16,195</b>	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 1,467,651</b>	<b>\$ 1,377,420</b>	<b>\$ 90,231</b>	
16								
17	\$ 85,546	\$ 75,317	\$ 10,229	Salaries & Wages	\$ 629,686	\$ 630,351	\$ (665)	{1}
18	\$ 18,335	\$ 15,784	\$ 2,551	Employee Benefits	\$ 117,201	\$ 124,234	\$ (7,033)	
19	\$ 27,708	\$ 23,354	\$ 4,354	Purchased Services	\$ 186,279	\$ 188,153	\$ (1,874)	{2}
20	\$ 12,301	\$ 9,200	\$ 3,101	Supplies	\$ 70,184	\$ 73,600	\$ (3,416)	{3}
21	\$ 1,440	\$ 4,610	\$ (3,170)	Repairs & Maintenance	\$ 36,175	\$ 39,380	\$ (3,205)	
22	\$ 29,218	\$ 22,175	\$ 7,043	Utilities & Phone	\$ 243,123	\$ 211,900	\$ 31,223	{4}
23	\$ 388	\$ 196	\$ 192	Building & Equipment Rental	\$ 2,534	\$ 1,568	\$ 966	
24	\$ 4,757	\$ 4,757	\$ 0	Insurance	\$ 38,059	\$ 38,056	\$ 3	
25	\$ 5,682	\$ 886	\$ 4,796	Other Operating Expenses	\$ 17,277	\$ 9,750	\$ 7,527	{5}
26	<b>\$ 185,376</b>	<b>\$ 156,279</b>	<b>\$ 29,097</b>	<b>OPERATING EXPENSES BEFORE D&amp;A</b>	<b>\$ 1,340,517</b>	<b>\$ 1,316,992</b>	<b>\$ 23,525</b>	
27	<b>\$ 4,934</b>	<b>\$ 17,836</b>	<b>\$ (12,902)</b>	<b>EBITDA</b>	<b>\$ 127,134</b>	<b>\$ 60,428</b>	<b>\$ 66,706</b>	
28								
29	\$ (31,452)	\$ (37,489)	\$ 6,037	Depreciation & Amortization	\$ (252,365)	\$ (286,083)	\$ 33,718	
30	\$ (14,862)	\$ (14,862)	\$ (0)	Bond Interest Expense	\$ (118,897)	\$ (118,896)	\$ (1)	
31	\$ 3,073	-	\$ 3,073	Gains/Losses on Investments	\$ 50,904	-	\$ 50,904	{6}
32	\$ 600	-	\$ 600	Gain on Sale of Property	\$ 600	-	\$ 600	{7}
33	<b>\$ (42,641)</b>	<b>\$ (52,351)</b>	<b>\$ 9,710</b>	<b>TOTAL OTHER REVENUE (EXPENSES)</b>	<b>\$ (319,758)</b>	<b>\$ (404,979)</b>	<b>\$ 85,221</b>	
34								
35	<b>\$ (37,707)</b>	<b>\$ (34,515)</b>	<b>\$ (3,192)</b>	<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>\$ (192,624)</b>	<b>\$ (344,551)</b>	<b>\$ 151,927</b>	
36								
37	{1} Group X ~\$6800 & OT ~\$2000.							
38	{2} Jan & Feb expense for Daxko/CSI.							
39	{3} Waxie, Mission Linen & Pool Expense higher than budgeted.							
40	{4} Electricity expense higher than budgeted.							
41	{5} Pool heat exchanger & Sauna heater (both under \$2500).							
42	{6} Investment interest earned is higher than budgeted.							
43	{7} Reclass from District - Sale of exercise equipment in July.							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>EVO</b>													
2	STATEMENT OF REVENUE & EXPENDITURES													
3	TWELVE MONTHS ENDED 2/29/2024													
4	UNAUDITED													
5														
6		<b>MARCH</b>	<b>APRIL</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUGUST</b>	<b>SEPTEMBER</b>	<b>OCTOBER</b>	<b>NOVEMBER</b>	<b>DECEMBER</b>	<b>JANUARY</b>	<b>FEBRUARY</b>	<b>TOTAL</b>
7	Memberships	\$ 153,281	\$ 154,500	\$ 158,704	\$ 162,108	\$ 165,963	\$ 170,026	\$ 185,241	\$ 157,457	\$ 160,662	\$ 167,324	\$ 170,351	\$ 175,008	\$ 1,980,625
8	Enrollments	\$ 3,800	\$ 4,830	\$ 2,346	\$ 2,300	\$ 2,669	\$ 2,950	\$ 3,150	\$ 3,450	\$ 2,475	\$ 1,763	\$ 4,433	\$ 4,470	\$ 38,636
9	Childcare	\$ 4,657	\$ 4,933	\$ 4,861	\$ 5,783	\$ 5,434	\$ 4,959	\$ 5,087	\$ 4,325	\$ 4,794	\$ 5,549	\$ 5,328	\$ 6,081	\$ 61,790
10	Personal Trainer Rent	\$ 2,500	\$ 2,500	\$ 2,550	\$ 2,125	\$ 2,375	\$ 2,550	\$ 2,550	\$ 2,500	\$ 2,550	\$ 2,500	\$ 2,550	\$ 2,550	\$ 29,800
11	Guest Fees	\$ 4,089	\$ 3,362	\$ 3,729	\$ 4,385	\$ 3,575	\$ 3,729	\$ 2,624	\$ 3,231	\$ 2,660	\$ 3,535	\$ 4,095	\$ 2,035	\$ 41,049
12	ProShop	\$ 25	-	\$ 25	-	\$ 89	\$ (89)	\$ 12	\$ (12)	-	-	-	-	\$ 50
13	Drinks	\$ 542	\$ 415	\$ 489	\$ 475	\$ 441	\$ 615	\$ 178	\$ 225	\$ 163	\$ 106	\$ 147	\$ 110	\$ 3,905
14	Other Operating Revenue	-	-	-	-	-	-	\$ 164	\$ 493	\$ 73	\$ 77	\$ 247	\$ 56	\$ 1,110
15	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 168,894</b>	<b>\$ 170,540</b>	<b>\$ 172,704</b>	<b>\$ 177,176</b>	<b>\$ 180,546</b>	<b>\$ 184,740</b>	<b>\$ 199,006</b>	<b>\$ 171,669</b>	<b>\$ 173,377</b>	<b>\$ 180,854</b>	<b>\$ 187,151</b>	<b>\$ 190,310</b>	<b>\$ 2,156,964</b>
16														
17	Salaries & Wages	\$ 78,146	\$ 71,059	\$ 80,370	\$ 70,303	\$ 75,310	\$ 77,659	\$ 73,148	\$ 77,125	\$ 74,479	\$ 85,446	\$ 80,973	\$ 85,546	\$ 929,565
18	Employee Benefits	\$ 13,443	\$ 22,760	\$ 20,123	\$ 18,272	\$ 15,866	\$ 15,958	\$ 17,642	\$ (1,894)	\$ 15,952	\$ 16,961	\$ 18,380	\$ 18,335	\$ 191,798
19	Professional Fees	-	-	-	\$ (155)	-	-	-	-	-	-	-	-	\$ (155)
20	Purchased Services	\$ 21,760	\$ 22,807	\$ 26,627	\$ 20,536	\$ 22,819	\$ 28,077	\$ 21,145	\$ 25,282	\$ 23,322	\$ 18,630	\$ 19,295	\$ 27,708	\$ 278,008
21	Supplies	\$ 8,002	\$ 5,081	\$ 9,727	\$ 7,077	\$ 5,767	\$ 9,376	\$ 13,554	\$ 10,728	\$ 6,240	\$ 6,037	\$ 6,182	\$ 12,301	\$ 100,072
22	Repairs & Maintenance	\$ 5,563	\$ 4,103	\$ 7,478	\$ 1,042	\$ 6,240	\$ 6,290	\$ 4,464	\$ 11,018	\$ 850	\$ 3,448	\$ 2,423	\$ 1,440	\$ 54,362
23	Utilities & Phone	\$ 21,083	\$ 20,185	\$ 22,604	\$ 29,015	\$ 33,881	\$ 33,797	\$ 34,802	\$ 26,428	\$ 27,556	\$ 28,763	\$ 28,678	\$ 29,218	\$ 336,010
24	Solar Rev Bond Interest	\$ 158	\$ 151	\$ 144	\$ 137	-	-	-	-	\$ 14,862	\$ 14,862	\$ (29,724)	-	\$ 591
25	Building & Equipment Rental	\$ 313	\$ 330	\$ 453	\$ 363	\$ 234	\$ 282	\$ 487	\$ 121	\$ 282	\$ 372	\$ 368	\$ 388	\$ 3,994
26	Insurance	\$ 3,351	\$ 3,351	\$ 3,423	\$ 3,549	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ 51,734
27	Other Operating Expenses	\$ 1,133	\$ 1,363	\$ 2,139	\$ 855	\$ 722	-	\$ 1,116	\$ 2,746	\$ 551	\$ 7,409	\$ (949)	\$ 5,682	\$ 22,767
28	<b>OPERATING EXPENSES BEFORE D&amp;A</b>	<b>\$ 152,952</b>	<b>\$ 151,190</b>	<b>\$ 173,088</b>	<b>\$ 150,994</b>	<b>\$ 165,596</b>	<b>\$ 176,196</b>	<b>\$ 171,115</b>	<b>\$ 156,311</b>	<b>\$ 168,851</b>	<b>\$ 186,685</b>	<b>\$ 130,383</b>	<b>\$ 185,375</b>	<b>\$ 1,968,745</b>
29	<b>EBITDA</b>	<b>\$ 15,942</b>	<b>\$ 19,350</b>	<b>\$ (384)</b>	<b>\$ 26,182</b>	<b>\$ 14,950</b>	<b>\$ 8,544</b>	<b>\$ 27,891</b>	<b>\$ 15,358</b>	<b>\$ 4,526</b>	<b>\$ (5,831)</b>	<b>\$ 56,768</b>	<b>\$ 4,935</b>	<b>\$ 188,219</b>
30														
31	Depreciation & Amortization	\$ (30,468)	\$ (31,276)	\$ (32,479)	\$ (30,362)	\$ (32,204)	\$ (31,452)	\$ (31,452)	\$ (31,452)	\$ (31,452)	\$ (31,452)	\$ (31,452)	\$ (31,452)	\$ (376,951)
32	Bond Interest Expense	-	-	-	-	-	-	-	-	\$ (59,448)	-	\$ (44,586)	\$ (14,862)	\$ (118,897)
33	Gains/Losses on Investments	-	-	-	-	\$ 9,235	\$ 26,338	\$ (6,659)	\$ 9,714	\$ 9,204	-	-	\$ 3,073	\$ 50,904
34	Gain on Sale of Property	-	-	-	-	-	-	-	-	-	-	-	\$ 600	\$ 600
35	<b>TOTAL OTHER REVENUE (EXPENSES)</b>	<b>\$ (30,468)</b>	<b>\$ (31,276)</b>	<b>\$ (32,479)</b>	<b>\$ (30,362)</b>	<b>\$ (22,969)</b>	<b>\$ (5,114)</b>	<b>\$ (38,111)</b>	<b>\$ (21,738)</b>	<b>\$ (81,696)</b>	<b>\$ (31,452)</b>	<b>\$ (76,038)</b>	<b>\$ (42,641)</b>	<b>\$ (444,343)</b>
36														
37	<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>\$ (14,526)</b>	<b>\$ (11,926)</b>	<b>\$ (32,863)</b>	<b>\$ (4,180)</b>	<b>\$ (8,019)</b>	<b>\$ 3,430</b>	<b>\$ (10,220)</b>	<b>\$ (6,380)</b>	<b>\$ (77,170)</b>	<b>\$ (37,283)</b>	<b>\$ (19,270)</b>	<b>\$ (37,706)</b>	<b>\$ (256,124)</b>