

2008 - 2009 Budget Reserves

	PREPARED By GHS								
	BUDGET WORKSHEET								
	FISCAL YEAR 2008-2009								
		BOARD							
		APPROVED							
		BUDGET							
		YR 08-09							
Account	DUES INCOME								
4100	DUES	\$3,315,500	LOT INVENTORY BASED ON						
			1745						
	DUES RESERVE REPLACEMENT/REPAIR								
	DUES RESERVE TO UPGRADE UTILITIES								
4105	LESS DISCOUNTS & ALLOWANCES	(\$271,915)	BASED ON A 8% UNCOLLECTABLE RATE & DUES						
			DISCOUNT						
	NET DUES	\$3,043,585							
	OTHER INCOME								
4201	LABOR	\$20,000	LABOR CHARGED FOR INDIVIDUAL						
			SITES						
	LABOR LATE FEES	\$100							
4211	BUILDING RENTALS	\$15,000	RENT FOR RV SERVICE AREA &						
			OFFICE						
4215	COLLECTIONS	\$300	PAYMENT PLAN FEES						
4220	REPAIR WATER/SEWER/ELECTRIC	\$6,000	P/O CHARGE FOR PARTS						
4221	REPAIR HYDRANTS	\$10,000	P/O CHARGE FOR HYDRANTS						
4225	KEYS, GATECARDS ETC	\$4,000	GATE CARDS.CS KEYS.BOAT						
			RACKS						
4230	NSF CHRGES & CR CARD FEES	\$1,500	NSF CHARGES & CR CARD						
			FEES						
4235	RESALE CERTIFICATES	\$11,000	RESALE CERTIFICATES FEES						
4240	UTILITY CHARGES	\$7,000	UTILITIES SHUT OFF FEES						
4250	INCOME RESERVES INTEREST	\$45,000	INTEREST FROM CD's RESERVE ACCOUNTS						
4260	KITCHEN	\$38,000	GROSS INCOME FROM						
			KITCHEN						
4270	INCOME STORE	\$3,500	STORE GROSS						
			INCOME						
4271	ADVERTISING	\$750	ADS IN NEWSLETTERS						
4272	BINGO	\$3,200	BINGO INCOME						
4273	RENTAL PROGRAM(CCC RESERVATION)	\$2,400	COAST TO COAST						
			REIMBURSEMENTS						
4274	FINES & VIOLATIONS	\$3,000	FEES FROM						
			CITATIONS						
4275	GAMEROOM	\$2,500	GAME ROOM INCOME						
4276	LAUNDRY	\$5,000	NET LAUNDRY						
			INCOME						

4277	MAILBOXES	\$4,700	ACTUAL BOX RENTAL				
4278	MINIATURE GOLF	\$0	MINI GOLF INCOME				
4279	INCOME OTHER	\$200	OTHER MISC. COPIES, FAX FOR PROPERTY OWNERS				
4280	PERMITS	\$3,600	RV PLACEMENTS,SHEDS.DECKS ,ETC.				
4281	RECREATION EVENTS	\$20,000	ANTICIPATED RECEIPTS FROM SPECIAL EVENTS				
4282	SHIRTS	\$1,200	NET SHIRT SALE INCOME				
4283	SODA	\$500	NET INCOME FROM SODA MACHINES				
4284	INTEREST	\$8,000	INTEREST FROM CD'S OPERATIONAL ACCOUNTS				
4285	LATE CHARGES/DUES	\$0	LATE CHARGES / PAST DUES COLLECTED				
4286	LACA DAY	\$8,000	INCOME FROM RAFFLES/FOOD/GAMES/DONATIONS				
	TOTAL OTHER INCOME	\$224,450					
4905	GAIN/LOSS ON DISPOSALS						
	NET DUES & OTHER INCOME	\$3,268,035					
	BUDGET CENTER KITCHEN						
5501	SALARIES	\$17,000	SEASONAL STAFF				
5510	PAYROLL TAXES	\$1,500	BASED ON 12% OF PAYROLL				
5511	COST OF FOOD	\$20,000	FOOD PURCHASED FOR SALE				
5512	EQUIPMENT REPAIRS	\$500	AS NEEDED				
5513	KITCHEN SUPPLIES	\$1,000	PAPER PRODUCTS & OTHER SUPPLIES				
	TOTAL KITCHEN	\$40,000					
	BUDGET CENTER UTILITIES						
5261	ELECTRIC	\$260,000	BASED ON PRIOR YRS ACTUAL				
5262	ELECTRIC LINE MAINTENANCE	\$6,000	CUTTING TREE LIMBS NEAR ELECTRIC WIRES				
5263	ELECTRIC REPAIRS	\$15,000	MINOR REPAIRS AS NEEDED				
5265	PROPANE	\$37,000	COMFORT ST.,POOL,CLUBHOUSE & LAUNDRY				
5266	SANITATION	\$60,000	PER CURRENT CONTRACT ( WITH 24 ROLL OFFS FOR BULK)				
5267	SEWERAGE PLANT	\$20,000	SUPPLIES & MINOR REPAIRS AS NEEDED (ALSO CHEMICALS)				
5268	WATER REPAIRS/LEAK DETECTION	\$12,000	MINOR REPAIRS (CONTRACTORS NEEDED FOR REPAIRS)				
5269	WATER TEST	\$11,000	LAKE,POOL,WELLS,DRINKING WATER, S/T WATER				
	TOTAL UTILITIES	\$421,000					

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		BOARD					
		APPROVED					
		BUDGET					
		YR 08-09					
	BUDGET CENTER MAINTENANCE						
5201	SALARIES	\$278,712	SUPER/7FT/SEASONAL				
5210	PAYROLL TAXES	\$33,445	BASED ON 12% OF PAYROLL				
5215	BENEFITS	\$50,000	MEDICAL				
	SEWER PLANT BACKUP	\$3,000	BACKUP PERSON FOR OPERATOR				
5221	SUPPLIES(MAIN,CLUB & COMMON AREAS	\$10,000	SUPPLIES				
5222	DUST CONTROL	\$12,000	ONE TREATMENT (+ BAGS)				
5223	EQUIPMENT REPAIRS	\$2,000	REPAIRS				
5224	FUEL	\$6,000	MAINTENANCE EQUIPMENT				
5225	GROUND MAINTENANCE	\$6,000	PLANTS, LAWN CARE, ETC.				
5226	LAKE ALGAE	\$3,400	TREATMENT OF LAKE				
5227	LAKBBJEACH	\$2,000	SAND, ETC.				
5228	MISC./FREON REMOVAL/RENTALS	\$5,000	MISC ITEMS				
5229	POOL MAINTENANCE	\$8,000	CHEMICALS & CLEANING EQUIPMENT				
5230	RADIO	\$6,000	TWO WAY RADIOS (phones)				
5231	ROAD REPAIR	\$21,000	ROAD WORK & CULVERTS				
5232	SNOW REMOVAL	\$3,000	SALT & CINDERS				
5233	STREET SIGNS	\$500	WOOD.ETC.				
5234	COMFORT STATION REPAIRS	\$4,500	MINOR REPAIRS				
5235	TOOLS	\$2,000	AS NEEDED				
5236	VEHICLE LICENSES	\$1,400	AS NEEDED				
5237	VEHICLE REPAIR	\$6,500	AS NEEDED				
5238	UNIFORMS	\$1,500	RENTAL				
5239	HYDRANTS REPAIR P/O	\$8,000	P/O HYDRANTS				
5239A	REPAIR WATER/SEWER/ELECT P/O	\$6,000	P/O PARTS				
	HYDRANT OUTSIDE CONTRACTOR						
	TOTAL MAINTENANCE	\$479,957					
	SEWER COLLECTION SYSTEM						
5274	SUPPLIES	\$8,000	LATERALS/SEWER PLANT				
5275	LATERALS OUTSIDE CONTRACTOR	\$50,000	LATERALS/REPAIR				
5276	MANHOLES/MAINS	\$10,000	CLEAN OUT				
5278	LIFT STATIONS	\$8,000	MINOR REPAIRS/CLEAN OUT				

	TOTAL SEWERS	\$76,000						
	BUDGET CENTER SECURITY							
5241	OUTSIDE CONTRACTOR	\$230,000	CONTRACT (1 GUARD FROM OCT-MAR)					
			INCLUDES EXTRA COVERAGE & FUEL SURCHARGES					
	TOTAL SECURITY	\$230,000						
	BUDGET CENTER RECREATION							
5601	STORE SALARIES	\$1,500	1 PERSON SEASONAL					
5610	STORE PAYROLL TAXES	\$180	BASED ON 12% OF PAYROLL					
5621	COUNTRY STORE inventory	\$1,500	STOCK					
5701	SALARIES	\$87,633	DIRECTOR AND SEASONAL STAFF					
5710	PAYROLL TAXES	\$10,876	BASED ON 12% OF PAYROLL					
5721	BUS FUEL	\$900	AS NEEDED					
5722	BUS & TRUCK MAINTENANCE	\$1,500	AS NEEDED					
5723	LACA DAY	\$8,000	DJ, GAMES & FOOD, FIREWORKS					
5724	SPECIAL EVENTS	\$17,000	PER SCHEDULE					
5725	SUPPLIES	\$4,500	MINI CAMP.SPORTS EQUIP.ETC.					
5726	TELEPHONE & TRAVEL	\$250	PERSONAL USE FOR ASSOC BUSINESS					
5727	UNIFORMS	\$1,200	AS NEEDED					
	TOTAL RECREATION	\$135,039						



	RESERVE BUDGET							
	NEW CAPITAL RESERVES	\$100,000	NEW RESERVES					
	INTEREST	\$45,000	INTEREST					
	TOTAL NEW CAPITAL RESERVES	\$145,000						
	ALLOCATED FOR REPAIRS							
	IF NEEDED							
	TOTAL REPAIR RESERVES							
	RESERVES TO UPGRADE UTILITIES							
	WATER SYSTEM UPGRADE (TANK)	\$89,925	(\$710,000.00) WATER STUDY 2001					
	SPRAY IRRIGATION FIELD UPKEEP	\$100,000	SPRAY IRRIGATION FIELD					
	DENITRIFICATION FOR SEWER PLANT	\$100,000	NEEDED TO STOP EXCEEDENCES (\$750,000.00)					
	SEWER PROJECT	\$150,000	FIX LATERALS DEP PROJECT					
	ELECTRIC UPGRADE	\$61,075	NEW ELECTRIC DISTRIBUTIONS @	35 per lot (\$250,000.00)				
	TOTAL FOR UPGRADE	\$501,000						
	ALLOCATED OPERATIONAL RESERVES							
	IF NEEDED							
		\$25,000	USED 1 TON TRUCK					
	TOTAL OPERATIONAL RESERVES	\$25,000						
	REPLACEMENT RESERVES							
		\$100,000	REPLACE SEWER SUB STATIONS (3) (\$300,000.00)					
		\$125,000	RECOAT TREATMENT TANK (3) (\$375,000.00)					
	TOTAL REPLACEMENT RESERVES	\$225,000						
	ESTIMATE OF 100 LOTS TURNED OVER	\$75,000	CIF					
	* NOT IN TOTAL							
	TOTAL CAPITAL IMPROVEMENT FEE FUND	\$75,000						
	TOTAL RESERVE BUDGET	\$896,000						

2008 - 2009 Budget Reserves

	IBOARD						
	APPROVED						
SUMMARY	BUDGET						
	YR 08-09						
OPERATING BUDGET CENTERS							
UTILITIES							
	\$421,000						
MAINTENANCE	\$479,957						
SECURITY	\$230,000						
RECREATION	\$135,039						
KITCHEN	\$40,000						
ADMINISTRATION	\$475,039						
SEWERS	\$76,000						
DEBT SERVICE	\$515,000						
TOTAL OPERATING EXPENSES	\$2,372,035						
RESERVE BUDGET CENTERS							
REPAYMENT FROM OPERATING FUNDS							
NEW CAPITAL RESERVES	\$145,000	INTEREST & NEW RESERVE MONEY					
ALLOCATED FOR REPAIRS	\$0	FUNDS FOR REPAIRS IF NEEDED					
RESERVES TO UPGRADE UTILITIES	\$501,000	FUNDS FOR UPGRADES TO UTILITIES					
OPERATIONAL RESERVES	\$25,000	FUNDS FOR OPERATIONS IF NEEDED					
ALLOCATED FOR REPLACEMENT	\$225,000	REPLACED ITEMS					
CAPITAL IMPROVEMENT FEE RESERVE FUND	\$75,000	TURN OVER OF LOTS NOT IN TOTAL					
TOTAL RESERVES	\$896,000						
GRAND TOTAL EXPENSES/RESERVES	\$3,268,035						
DUES AMOUNT							
COLLECTION RATE							
LOT INVENTORY							
DUES	\$3,315,500						
LESS DISCOUNTS & ALLOWANCES	(\$271,9151)						

	NET DUES	\$3,043,585						
	OTHER INCOME	\$224,450						
	NET DUES & OTHER INCOME	\$3,268,035						
	TOTAL OPERATING EXPENSE/RESERVES	\$3,268,035						