

2011 Linn Valley Lakes Property Owners Association Budget

	2010 Budget	December, 2010	2011 Budget
Number of Lots	2,900		2,900
Assessments	\$ 337.00		\$ 340.00
Total Assessments	\$ 977,300.00	\$ 954,868.18	\$ 986,000.00
Past Due Collected	\$ 75,000.00	\$ 113,376.22	\$ 75,000.00
Total	\$ 1,052,300.00	\$ 1,068,244.40	\$ 1,061,000.00
Checking Account		\$ 91,001.78	
Contingency Fund		\$ 61,023.98	
Cash Management		\$ 40,886.32	
Cash Available		\$ 192,912.08	
Additional Revenues			
Administration	\$ 71,550.50	\$ 70,948.89	\$ 70,870.50
Golf Course Maintenance	\$ -	\$ 500.00	\$ -
Golf Course Pro Shop	\$ 164,900.00	\$ 122,405.42	\$ 177,400.00
Golf Course Restaurant	\$ 131,600.00	\$ 109,229.54	\$ 131,800.00
Water/Sewage	\$ 206,000.00	\$ 211,779.50	\$ 206,000.00
Water Plant	\$ 41,000.00	\$ 45,016.80	\$ 45,000.00
Operations/Maintenance	\$ -	\$ 2,148.08	\$ -
Recreation	\$ 16,000.00	\$ 12,842.14	\$ 15,000.00
Total Additional Revenues	\$ 631,050.50	\$ 574,870.37	\$ 646,070.50
Expenses			
Administration	\$ 426,467.60	\$ 361,896.75	\$ 399,333.97
Golf Course Maintenance	\$ 226,000.00	\$ 242,938.42	\$ 228,150.00
Golf Course Pro Shop	\$ 124,335.00	\$ 114,836.21	\$ 123,040.42
Golf Course Restaurant	\$ 122,310.00	\$ 115,666.61	\$ 126,970.00
Water/Sewage	\$ 145,550.00	\$ 100,683.70	\$ 146,250.00
Water Plant	\$ 79,200.00	\$ 70,694.54	\$ 84,300.00
Operations/Maintenance	\$ 347,800.00	\$ 457,430.08	\$ 363,903.33
Security	\$ 42,300.00	\$ 42,600.30	\$ 45,800.00
Recreation	\$ 20,140.00	\$ 16,825.51	\$ 19,640.00
Total Expenses	\$ 1,534,102.60	\$ 1,523,572.12	\$ 1,537,387.72
Loans and Leases			
2004 Road Project Loan(2011)	\$ 61,459.66	\$ 61,670.88	\$ 65,461.88
2005 Golf Course Mowers Lease	\$ 9,500.00	\$ 12,294.66	\$ -
2006 Golf Course Mowers Lease(2011)	\$ 11,000.00	\$ 9,446.59	\$ 9,446.59
Dam Project Loan(2019)	\$ 18,893.77	\$ 18,893.78	\$ 20,027.40
2008 John Deere Spray Rig	\$ 8,100.00	\$ 8,010.88	\$ -
Terex Backhoe Loan	\$ 12,335.00	\$ 10,515.17	\$ -
2010 Golf Cart Loan(2013)	\$ 55,160.00	\$ -	\$ 18,214.27
Total Loans & Leases	\$ 176,448.43	\$ 120,831.96	\$ 113,150.14

Budget Summary	2010 Budget	2010 Actual	2011 Budget	
Total Cash Available	\$ 175,786.99	\$ 192,912.08		
Total Revenues	\$ 1,683,350.50	\$ 1,643,114.77	\$ 1,707,070.50	
Total Expenses	\$ 1,534,102.60	\$ 1,523,572.12	\$ 1,537,387.72	
Capital Expenditures	\$ 55,200.00	\$ 39,273.59	\$ 26,936.50	
Loans and Leases	\$ 121,288.43	\$ 120,831.96	\$ 113,150.14	
Projected Cash Balance	\$ 149,446.46			

Capital Expenditures					
2011 Capital Expenditures				2011 Budget	
GC Maintenance	Mulch Kit for Rough Mower		\$ 550.00		
GC Maintenance	Spray Attachment for Spray Rig		\$ 500.00		
GC Maintenance	Leaf Blower		\$ 500.00		
GC Maintenance	Bank Mower Frame		\$ 2,500.00		
GC Maintenance	2 - 2-way Radios		\$ 1,000.00		
GC Restaurant	Used Commercial Frig and Sink		\$ 1,086.50		
Water Plant	Chlorine Leak Detector		\$ 3,000.00		
Water Plant	Chlorine Scales		\$ 2,300.00		
Water Plant	Jar Tester		\$ 2,500.00		
Water Plant	Pressure Tank		\$ 8,000.00		
Maintenance	2 - 2-way Radios		\$ 1,000.00		
Maintenance	Lazer Mower Deck		\$ 2,000.00		
Maintenance	Country Clipper Mower Deck		\$ 2,000.00		
Total Capital Expenditures			\$ 26,936.50		
2010 Capital Expenditures				2010 Budget	2010 Actual
Golf Course Maint	Spin Reel/Bed Knife Grinder		\$ 5,000.00	\$ 5,054.40	
Golf Course Maint	Seeder		\$ 8,300.00	\$ 7,213.50	
Maintenance	Mower		\$ 11,000.00	\$ 10,705.29	
Water/Sewage	Water Tank		\$ 22,000.00	\$ -	
Maintenance	Skid Steer Cab Enclosure Kit		\$ 1,400.00	\$ 1,250.47	
Water/Sewage	Sewage Lift Station Motor		\$ 7,500.00	\$ -	
Total Capital Expenditures			\$ 55,200.00	\$ 24,223.66	
2010 Capital Expenditures Not Budgeted					
Administration	Computers and Software			\$ 7,414.45	
GC Maintenance	Vibratory Greens Rollers			\$ 4,000.00	
Maintenance	1994 Ford Truck			\$ 1,500.00	
Maintenance	AC/Heat Unit Cabin B			\$ 720.72	
Maintenance	AC/Heat Unit Cabin A			\$ 649.40	
Security	Remotes			\$ 765.36	
Total Capital Expenditures Not Budgeted					\$ 15,049.93

Administration			
Income	2010 Budget	December, 2010	2011 Budget
3000 Interest Income	\$ 5,000.00	\$ 1,951.95	\$ 2,500.00
3010 Map Income	\$ 400.00	\$ 325.00	\$ 500.00
3027 Lot Sales	\$ 8,000.00	\$ 4,924.33	\$ 10,000.00
3045 Security Devices	\$ -	\$ 4,140.00	\$ -
3061 Water Fill Station #2	\$ 500.00	\$ 696.00	\$ 800.00
3099 Web Site Ads	\$ 400.00	\$ 200.00	\$ 200.00
3130 Corporate Income Tax Refund	\$ -	\$ 1,280.00	\$ -
3131 Window Stickers	\$ 50.00	\$ 11.00	\$ 20.00
3150 Clubhouse Rental	\$ 2,000.00	\$ 2,560.00	\$ 2,500.00
3151 Rental House Income	\$ 12,000.00	\$ 11,999.28	\$ 12,000.00
3152 Copy Income	\$ 100.00	\$ 25.00	\$ 50.00
3153 Building Permit	\$ -	\$ 250.00	\$ -
3155 Pop Machine	\$ 6,000.00	\$ 4,557.41	\$ 5,000.00
3156 Ice Income	\$ 3,500.00	\$ 4,273.56	\$ 5,000.00
3180 Miscellaneous Income	\$ -	\$ 5.00	\$ -
3190 Land Lease	\$ 550.50	\$ 550.50	\$ 550.50
3216 Fax Income	\$ 100.00	\$ 124.50	\$ 100.00
3220 RV Storage Income	\$ 7,000.00	\$ 5,761.36	\$ 6,300.00
3221 RV Storage Keys	\$ 50.00	\$ 50.00	\$ 50.00
3286 Return Check Charges	\$ 400.00	\$ 270.00	\$ 300.00
3300 Rental Units	\$ 8,000.00	\$ 6,970.00	\$ 8,000.00
3302 Laundry Income	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00
3305 Camping Fees	\$ 15,000.00	\$ 17,468.50	\$ 15,000.00
3306 Coast to Coast Camping	\$ 1,000.00	\$ 1,555.50	\$ 1,000.00
Total Income	\$ 71,550.50	\$ 70,948.89	\$ 70,870.50
Expense			
5160 Ice Purchase	\$ 2,000.00	\$ 2,302.50	\$ 2,500.00
5161 Food Purchase	\$ -	\$ 121.71	\$ -
5162 Pop Purchase	\$ 5,000.00	\$ 3,287.53	\$ 4,000.00
5175 Contractural Services	\$ -	\$ 1,773.45	\$ 1,500.00
6000 Wages - Exempt	\$ 12,000.00	\$ 13,583.52	\$ 14,000.00
6010 Wages	\$ 110,000.00	\$ 95,829.97	\$ 105,000.00
6120 Collections Expense	\$ 800.00	\$ (586.42)	\$ 500.00
6137 Payroll Expense	\$ 4,800.00	\$ 5,238.94	\$ 5,400.00
6139 Payroll Taxes	\$ 10,000.00	\$ 9,861.87	\$ 10,000.00
6153 Advertising	\$ 500.00	\$ 50.00	\$ 500.00
6160 Supplies	\$ 1,500.00	\$ 2,772.46	\$ 2,000.00
6164 Sales Office Expense	\$ 5,000.00	\$ 5,430.92	\$ 5,500.00
6167 Office Supplies	\$ 4,000.00	\$ 5,266.42	\$ 5,000.00
6174 Postage	\$ 10,000.00	\$ 10,763.49	\$ 12,000.00
6181 Insurance	\$ 80,000.00	\$ 59,918.67	\$ 70,000.00
6188 Employee Insurance	\$ 17,000.00	\$ 18,123.86	\$ 20,000.00
6202 Repairs & Maint-Bldg & Grounds	\$ 6,000.00	\$ 9,736.75	\$ 8,000.00
6205 Repairs & Maint-Equipment	\$ 10,000.00	\$ 7,266.35	\$ 10,000.00

6209 Legal Fees	\$ 20,000.00	\$ 9,732.50	\$ 12,000.00
6212 Accounting Fees	\$ 8,200.00	\$ 7,150.00	\$ 8,000.00
6213 Legal-Filing Fees	\$ 400.00	\$ (18.00)	\$ 200.00
6214 Legal-Abstract Fees	\$ 1,000.00	\$ 100.00	\$ 200.00
6215 Legal-Other Fees	\$ 2,500.00	\$ -	\$ 500.00
6216 Telephone Service	\$ 5,000.00	\$ 5,552.85	\$ 5,500.00
6219 Printing	\$ 6,000.00	\$ 2,406.26	\$ 4,000.00
6223 Electric Service	\$ 39,000.00	\$ 33,180.29	\$ 35,000.00
6224 Water Utility	\$ 20,000.00	\$ 12,662.46	\$ 15,000.00
6237 Taxes and Licenses	\$ 17,000.00	\$ 11,762.35	\$ 14,000.00
6238 Sales Tax	\$ 2,000.00	\$ 2,068.55	\$ 2,500.00
6240 Dues and Subscriptions	\$ 200.00	\$ 70.00	\$ 200.00
6244 Fuel and Oil	\$ -	\$ -	\$ -
6266 Travel Expense	\$ 500.00	\$ 127.50	\$ 500.00
6273 Board Meeting Expense	\$ -	\$ -	\$ -
6286 Bank Charges	\$ 30.00	\$ 15.00	\$ 30.00
6293 Miscellaneous Expense	\$ 3,000.00	\$ 4,048.03	\$ 4,000.00
6294 Membership Fees	\$ 100.00	\$ -	\$ -
6295 Interest Expense	\$ 14,937.60	\$ 14,937.59	\$ 13,803.97
6296 Credit Card Expense	\$ 8,000.00	\$ 7,359.38	\$ 8,000.00
6998 Corporate Income Tax	\$ -	\$ -	\$ -
Total Expense	\$ 426,467.60	\$ 361,896.75	\$ 399,333.97

Golf Course Maintenance				
Income		2010 Budget	December, 2010	2011 Budget
3180 Miscellaneous Income		\$ -	\$ 500.00	\$ -
Total Income			\$ 500.00	
Expense				
6000 Wages-Exempt		\$ 5,000.00	\$ 5,170.48	\$ 5,000.00
6010 Wages		\$ 103,000.00	\$ 100,457.67	\$ 103,000.00
6139 Payroll Taxes		\$ 9,000.00	\$ 11,840.69	\$ 12,000.00
6153 Advertising		\$ 200.00	\$ -	\$ 200.00
6160 Supplies		\$ 200.00	\$ 136.45	\$ 200.00
6162 Chemicals		\$ 60,000.00	\$ 59,402.31	\$ 50,000.00
6167 Office Supplies		\$ -	\$ -	\$ -
6174 Postage		\$ -	\$ 17.78	\$ -
6188 Employee Insurance		\$ 3,600.00	\$ 1,888.95	\$ 5,000.00
6202 Repairs & Maint-Bldg & Grounds		\$ 12,000.00	\$ 9,977.02	\$ 12,000.00
6205 Repairs & Maint-Equipment		\$ 15,000.00	\$ 35,617.87	\$ 20,000.00
6216 Telephone Service		\$ 1,000.00	\$ 732.75	\$ 1,000.00
6223 Electric Utility		\$ 6,500.00	\$ 6,199.50	\$ 6,500.00
6237 Taxes and Licenses		\$ -	\$ 1,692.17	
6244 Fuel and Oil		\$ 8,000.00	\$ 8,115.40	\$ 10,000.00
6266 Travel Expense		\$ 1,500.00	\$ 988.31	\$ 2,000.00
6293 Miscellaneous Expense		\$ 500.00	\$ -	\$ 500.00
6294 Membership Fees		\$ 500.00	\$ 625.00	\$ 750.00
6295 Interest Expense		\$ -	\$ 76.07	\$ -
Total Expense		\$ 226,000.00	\$ 242,938.42	\$ 228,150.00

Golf Course Pro Shop			
Income	2010 Budget	December, 2010	2011 Budget
3100 Pro Shop Sales	\$ 10,000.00	\$ 2,457.79	\$ 15,000.00
3106 Tournament Fees	\$ 15,000.00	\$ 7,950.67	\$ 15,000.00
3110 Green Fees	\$ 45,000.00	\$ 40,306.89	\$ 45,000.00
3112 Trail Fees	\$ 15,000.00	\$ 11,055.42	\$ 15,000.00
3115 Golf Memberships	\$ 40,000.00	\$ 25,621.89	\$ 40,000.00
3120 Cart Rentals	\$ 25,000.00	\$ 23,222.84	\$ 30,000.00
3121 Pull Cart Rentals	\$ -	\$ 35.15	\$ -
3125 Range Balls	\$ 2,000.00	\$ 2,710.81	\$ 3,000.00
3129 Sales Tax Collected	\$ 8,500.00	\$ 6,325.78	\$ 10,000.00
3180 Miscellaneous Income	\$ -	\$ -	\$ -
3182 Cart Storage Shed Rent	\$ 4,400.00	\$ 2,718.18	\$ 4,400.00
Total Income	\$ 164,900.00	\$ 122,405.42	\$ 177,400.00
Expense			
5100 Pro Shop Purchases	\$ 6,000.00	\$ 2,420.52	\$ 10,000.00
5101 Tournament Expenses	\$ 1,000.00	\$ 485.15	\$ 1,000.00
5175 Contractural Services	\$ -	\$ 300.00	\$ -
6000 Wages - Exempt	\$ 3,000.00	\$ 3,140.36	\$ 3,500.00
6010 Wages	\$ 55,000.00	\$ 58,253.07	\$ 60,000.00
6139 Payroll Taxes	\$ 6,000.00	\$ 5,506.65	\$ 6,000.00
6153 Advertising	\$ 1,000.00	\$ 180.00	\$ 4,000.00
6160 Supplies	\$ 1,000.00	\$ 906.90	\$ 1,000.00
6167 Office Supplies	\$ 400.00	\$ 600.40	\$ 400.00
6188 Employee Insurance	\$ 500.00	\$ 107.49	\$ 500.00
6202 Repairs & Maint-Bldg & Grounds	\$ 5,000.00	\$ 8,909.03	\$ 5,000.00
6205 Repairs & Maint-Equipment	\$ 4,000.00	\$ 4,411.90	\$ 4,000.00
6216 Telephone Service	\$ 1,500.00	\$ 1,364.87	\$ 1,500.00
6223 Electric Utility	\$ 6,000.00	\$ 6,198.13	\$ 6,000.00
6237 Taxes and Licenses	\$ 25.00	\$ -	\$ -
6238 Sales Tax	\$ 8,500.00	\$ 6,318.06	\$ 10,000.00
6244 Fuel and Oil	\$ 3,000.00	\$ 2,254.45	\$ 3,000.00
6266 Travel Expense	\$ 500.00	\$ 897.50	\$ 500.00
6280 Uniforms	\$ -	\$ -	\$ 500.00
6286 Bank Charges	\$ 10.00	\$ -	\$ -
6290 Cart Rental Payments	\$ 1,500.00	\$ -	\$ 1,500.00
6291 E-Z-Go Cart Lease	\$ 18,000.00	\$ 9,546.60	\$ -
6293 Miscellaneous Expense	\$ 100.00	\$ 160.00	\$ 200.00
6295 Interest Expense	\$ -	\$ -	\$ 1,940.42
6296 Credit Card Expense	\$ 2,300.00	\$ 2,875.13	\$ 2,500.00
Total Expense	\$ 124,335.00	\$ 114,836.21	\$ 123,040.42

Golf Course Restaurant			
Income	2010 Budget	December, 2010	2011 Budget
3126 Beer Sales	\$ 17,000.00	\$ 10,721.47	\$ 17,000.00
3127 Food Sales	\$ 90,000.00	\$ 79,259.92	\$ 90,000.00
3128 Pop Sales	\$ 18,000.00	\$ 13,311.74	\$ 17,000.00
3129 Sales Tax Collected	\$ 6,600.00	\$ 5,936.41	\$ 7,800.00
3286 Return Check Charge	\$ -	\$ -	\$ -
Total Income	\$ 131,600.00	\$ 109,229.54	\$ 131,800.00
Expense			
5161 Food Purchase	\$ 49,000.00	\$ 47,241.06	\$ 49,000.00
5162 Pop Purchase	\$ 9,000.00	\$ 6,895.23	\$ 8,000.00
5165 Beer Purchase	\$ 7,500.00	\$ 4,406.62	\$ 7,500.00
5175 Contractural Services	\$ 1,800.00	\$ 1,800.00	\$ 2,400.00
6000 Wages - Exempt	\$ 1,750.00	\$ 3,843.98	\$ 3,000.00
6010 Wages	\$ 29,000.00	\$ 27,959.24	\$ 29,000.00
6139 Payroll Taxes	\$ 3,000.00	\$ 4,907.31	\$ 5,000.00
6160 Supplies	\$ 2,000.00	\$ 1,079.06	\$ 2,000.00
6188 Employee Insurance	\$ 2,400.00	\$ 2,275.57	\$ 3,000.00
6202 Repairs & Maint-Bldg & Grounds	\$ 500.00	\$ -	\$ 500.00
6205 Repairs & Maint-Equipment	\$ 2,000.00	\$ 2,101.14	\$ 2,000.00
6216 Telephone Service	\$ 1,500.00	\$ 1,364.79	\$ 1,500.00
6223 Electric Utility	\$ 5,500.00	\$ 5,374.07	\$ 5,500.00
6237 Taxes and Licenses	\$ 250.00	\$ 257.00	\$ 260.00
6238 Sales Tax	\$ 6,600.00	\$ 5,891.54	\$ 7,800.00
6266 Travel Expense	\$ 500.00	\$ 260.00	\$ 500.00
6286 Bank Charges	\$ 10.00	\$ 10.00	\$ 10.00
6293 Miscellaneous Expense	\$ -	\$ -	\$ -
Total Expense	\$ 122,310.00	\$ 115,666.61	\$ 126,970.00

Water and Sewage				
Income		2010 Budget	December, 2010	2011 Budget
3050 Water Fees		\$ 70,000.00	\$ 70,182.00	\$ 70,000.00
3075 Sewage Fees		\$ 136,000.00	\$ 141,007.50	\$ 136,000.00
3180 Miscellaneous Income		\$ -	\$ 500.00	\$ -
3286 Return Check Charges		\$ -	\$ 90.00	\$ -
Total Income		\$ 206,000.00	\$ 211,779.50	\$ 206,000.00
Expense				
5175 Contractural Services		\$ -	\$ 324.00	\$ 700.00
6000 Wages - Exempt		\$ 10,000.00	\$ 7,638.71	\$ 7,500.00
6010 Wages		\$ 63,000.00	\$ 48,107.85	\$ 54,000.00
6139 Payroll Taxes		\$ 8,000.00	\$ 6,822.18	\$ 8,000.00
6160 Supplies		\$ -	\$ (0.63)	\$ -
6162 Chemicals		\$ -	\$ 3,396.46	\$ 4,000.00
6167 Office Supplies		\$ -	\$ -	\$ -
6188 Employee Insurance		\$ 3,500.00	\$ 120.00	\$ 500.00
6202 Repairs & Maint-Bldg & Grounds		\$ -	\$ 75.88	\$ 500.00
6205 Repairs & Maint-Equipment		\$ 20,000.00	\$ 1,520.05	\$ 20,000.00
6223 Electric Utility		\$ 3,000.00	\$ 1,995.72	\$ 3,000.00
6224 Water Utility		\$ 5,000.00	\$ 406.20	\$ 5,000.00
6237 Taxes and Licenses		\$ 1,000.00	\$ 1,139.62	\$ 1,000.00
6244 Fuel and Oil		\$ 17,000.00	\$ 15,417.70	\$ 17,000.00
6257 Repairs & Maint-Water Trucks		\$ 5,000.00	\$ 2,668.08	\$ 10,000.00
6258 Repairs & Maint-Sewer Trucks		\$ 10,000.00	\$ 11,011.88	\$ 15,000.00
6259 Sewage Truck Lease		\$ -	\$ -	\$ -
6266 Travel Expense		\$ -	\$ -	\$ -
6286 Bank Charges		\$ 50.00	\$ 40.00	\$ 50.00
6293 Misc. Expense		\$ -	\$ -	\$ -
6295 Interest Expense		\$ -	\$ -	\$ -
Total Expense		\$ 145,550.00	\$ 100,683.70	\$ 146,250.00

Water Plant			
Income	2010 Budget	December, 2010	2011 Budget
3055 Metered Water	\$ 26,000.00	\$ 32,318.00	\$ 30,000.00
3057 Meter Unlock Fee	\$ -	\$ 250.00	\$ -
3060 Water Fill Station	\$ 10,000.00	\$ 10,448.80	\$ 10,000.00
3080 Water Meter Hookup	\$ 5,000.00	\$ 2,000.00	\$ 5,000.00
3286 Return Check Charges	\$ -	\$ -	\$ -
Total Income	\$ 41,000.00	\$ 45,016.80	\$ 45,000.00
Expenses			
5175 Contractual Services	\$ 5,000.00	\$ 4,172.00	\$ 5,000.00
6000 Wages - Exempt	\$ 1,500.00	\$ 654.62	\$ 1,500.00
6010 Wages	\$ 24,000.00	\$ 20,998.35	\$ 24,000.00
6139 Payroll Taxes	\$ 2,000.00	\$ 1,942.58	\$ 2,000.00
6160 Supplies	\$ 500.00	\$ 282.74	\$ 1,000.00
6162 Chemicals	\$ 12,000.00	\$ 9,982.41	\$ 12,000.00
6167 Office Supplies	\$ -	\$ 35.54	\$ 100.00
6174 Postage	\$ 500.00	\$ 264.49	\$ 500.00
6202 Repairs & Maint-Bldg & Grounds	\$ 500.00	\$ 135.01	\$ 500.00
6205 Repairs & Maint-Equipment	\$ 15,000.00	\$ 11,593.93	\$ 15,000.00
6216 Telephone Service	\$ 900.00	\$ 799.61	\$ 900.00
6223 Electric Utility	\$ 8,000.00	\$ 8,226.51	\$ 8,000.00
6224 Water Utility	\$ 6,000.00	\$ 9,510.00	\$ 10,000.00
6237 Taxes and Licenses	\$ 200.00	\$ -	\$ 200.00
6240 Dues and Subscriptions	\$ 100.00	\$ 98.80	\$ 100.00
6244 Fuel and Oil	\$ 500.00	\$ -	\$ 1,000.00
6266 Travel Expense	\$ 2,500.00	\$ 1,997.95	\$ 2,500.00
6286 Bank Charges	\$ -	\$ -	\$ -
6293 Miscellaneous Expense	\$ -	\$ -	\$ -
6295 Interest Expense	\$ -	\$ -	\$ -
Total Expense	\$ 79,200.00	\$ 70,694.54	\$ 84,300.00

Operations/Maintenance				
Income		2010 Budget	December, 2010	2011 Budget
3180 Miscellaneous Income		\$ -	\$ -	\$ -
3203 Culvert Sales		\$ -	\$ 2,148.08	\$ -
Total Income		\$ -	\$ 2,148.08	\$ -
Expense				
6000 Wages - Exempt		\$ 14,000.00	\$ 15,701.46	\$ 15,000.00
6010 Wages		\$ 130,000.00	\$ 144,157.43	\$ 145,000.00
6139 Payroll Taxes		\$ 15,000.00	\$ 16,321.60	\$ 17,000.00
6160 Supplies		\$ 6,000.00	\$ 5,147.54	\$ 6,000.00
6162 Chemicals		\$ 9,000.00	\$ 6,235.77	\$ 8,000.00
6167 Office Supplies		\$ -	\$ -	\$ -
6174 Postage		\$ -	\$ -	\$ -
6188 Employee Insurance		\$ 14,000.00	\$ 11,050.66	\$ 14,000.00
6195 Repairs & Maint-Roads		\$ 60,000.00	\$ 144,154.33	\$ 60,000.00
6202 Repairs & Maint-Bldg & Grounds		\$ 15,000.00	\$ 23,392.13	\$ 20,000.00
6205 Repairs & Maint-Equipment		\$ 30,000.00	\$ 43,226.13	\$ 30,000.00
6216 Telephone Service		\$ 1,000.00	\$ 690.47	\$ 1,000.00
6223 Electric Utility		\$ 12,000.00	\$ 10,795.04	\$ 12,000.00
6224 Water Utility		\$ 2,500.00	\$ 3,276.65	\$ 3,500.00
6237 Taxes and Licenses		\$ 1,800.00	\$ 1,057.15	\$ 1,800.00
6238 Sales Tax		\$ -	\$ 96.29	\$ -
6244 Fuel and Oil		\$ 24,000.00	\$ 20,238.05	\$ 22,000.00
6266 Travel Expense		\$ 4,000.00	\$ 2,913.80	\$ 4,000.00
6280 Uniforms		\$ -	\$ -	\$ -
6285 Interest Expense		\$ 9,500.00	\$ 8,975.58	\$ 4,603.33
Total Expense		\$ 347,800.00	\$ 457,430.08	\$ 363,903.33

Security				
Expense		2010 Budget	December, 2010	2011 Budget
5175 Contractual Services	\$	-	\$ -	\$ -
6000 Wages - Exempt	\$	3,500.00	\$ 3,556.75	\$ 3,500.00
6010 Wages	\$	25,000.00	\$ 23,690.50	\$ 25,000.00
6139 Payroll taxes	\$	3,000.00	\$ 3,348.65	\$ 3,500.00
6167 Office Supplies	\$	-	\$ 7.26	\$ -
6202 Repairs & Maint-Bldg & Grounds	\$	500.00	\$ 42.60	\$ 500.00
6205 Repairs & Maint-Equipment	\$	7,000.00	\$ 9,019.96	\$ 10,000.00
6216 Telephone Service	\$	1,100.00	\$ 1,061.51	\$ 1,100.00
6223 Electric Utility	\$	1,700.00	\$ 1,342.55	\$ 1,700.00
6244 Fuel and Oil	\$	-	\$ -	\$ -
6280 Uniforms	\$	500.00	\$ 530.52	\$ 500.00
6293 Miscellaneous Expense	\$	-	\$ -	\$ -
Total Expense	\$	42,300.00	\$ 42,600.30	\$ 45,800.00

Recreation/Bingo			
Income	2010 Budget	December, 2010	2011 Budget
3179 Bingo Income	\$ 12,000.00	\$ 10,259.09	\$ 12,000.00
3181 Recreation Income	\$ 2,000.00	\$ 1,243.05	\$ 1,500.00
3183 Bingo Food/Drink	\$ 2,000.00	\$ 1,340.00	\$ 1,500.00
3305 Camping Fees	\$ -	\$ -	\$ -
Total Income	\$ 16,000.00	\$ 12,842.14	\$ 15,000.00
Expense			
5161 Food Purchases	\$ 500.00	\$ 393.16	\$ 400.00
5163 Bands	\$ -	\$ -	\$ -
5175 Contractural Services	\$ 1,140.00	\$ 920.00	\$ 1,140.00
6159 Bingo Prizes	\$ 7,000.00	\$ 7,285.31	\$ 7,000.00
6160 Supplies	\$ -	\$ -	\$ -
6161 Recreation Supplies & Gifts	\$ 6,000.00	\$ 5,371.04	\$ 6,000.00
6163 Fish Stocking	\$ 3,000.00	\$ 1,080.00	\$ 3,000.00
6202 Repairs & Maint-Grounds	\$ -	\$ -	\$ -
6205 Repairs & Maint-Equipment	\$ -	\$ -	\$ -
6223 Electric Utility	\$ -	\$ -	\$ -
6237 Taxes and Licenses	\$ 150.00	\$ 146.00	\$ 150.00
6238 Sales Tax	\$ 850.00	\$ 682.50	\$ 950.00
6266 Travel Expense	\$ 1,500.00	\$ 947.50	\$ 1,000.00
6286 Bank Charges	\$ -	\$ -	\$ -
6500 Community Day	\$ -	\$ -	\$ -
Total Expense	\$ 20,140.00	\$ 16,825.51	\$ 19,640.00