

OPERATING BUDGET

COOSAWATTEE RIVER RESORT ASSOCIATION INC. 2011-2012 BUDGET

RECOMMENDED BUDGET

REVENUE:

CURRENT YEARS DUES	3,335,545.00
PRIOR YEARS DUES	200,000.00
TOTAL DUES INCOME	3,535,545.00
OTHER REVENUE	823,633.00
<b>TOTAL REVENUE</b>	<b>4,359,178.00</b>

<b>PROJECTED INCOME</b>	<b>4,359,178</b>
<b>2011-12 Proposed Budget</b>	<b>4,359,178</b>
<b>Deficit/Excess to balance</b>	<b>\$0</b>

Increase per 5,313 lots

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EXPENDITURES:							
CHART OF ACCOUNTS:	1X	2X	3X	4X	5X	7X	TOTAL
	ADMIN	VILLAS	AMENITIES	P SAFETY	R & G	GEN STR	
401	SPECIAL ACTIVITIES	4,000.00	1,000.00	6,125.00	120.00	0.00	\$14,845.00
402	AUTO / GAS & OIL	4,790.00	6,300.00	5,300.00	43,000.00	57,190.00	\$122,580.00
403	ADVERTISING	300.00	7,500.00	0.00	20.00	50.00	\$8,870.00
404	BANK CHARGES	17,500.00	0.00	0.00	0.00	0.00	\$17,500.00
405	BEAUTIFICATION	200.00	250.00	0.00	0.00	5,000.00	\$7,950.00
406	SIMPLE RETIREMENT PLAN	7,500.00	1,000.00	0.00	3,000.00	4,000.00	\$15,500.00
408	CABLE / SATELLITE	0.00	11,867.00	900.00	0.00	0.00	\$12,767.00
409	CASUALTY LOSS	500.00	500.00	500.00	500.00	1,000.00	\$3,500.00
410	CHEMICALS - POOLS	0.00	0.00	3,500.00	0.00	0.00	\$3,500.00
411	COMMUNICATION EQUIPMENT	5,500.00	2,500.00	2,600.00	5,000.00	5,500.00	\$21,400.00
412	CONTRACT LABOR	1,000.00	77,500.00	5,200.00	65,000.00	45,000.00	\$193,700.00
413	CONTRIBUTIONS	500.00	0.00	0.00	0.00	0.00	\$500.00
414	COLLECTION COST	4,000.00	0.00	0.00	0.00	0.00	\$4,000.00
415	COMPUTER EXPENSE	13,000.00	250.00	500.00	1,650.00	320.00	\$16,020.00
416	ANIMAL CONTROL	0.00	0.00	0.00	800.00	0.00	\$800.00
417	BEVERAGE & SUPPLIES	500.00	250.00	1,100.00	1,300.00	2,000.00	\$5,150.00
418	DUES & SUBSCRIPTIONS	3,500.00	50.00	0.00	125.00	550.00	\$4,225.00
420	EMPLOYEE CRIMINAL BACKGROUND	1,500.00	0.00	0.00	0.00	0.00	\$1,500.00
421	EMPLOYEE DRUG SCREENING	800.00	0.00	0.00	0.00	0.00	\$800.00
422	EMPLOYEE TRAINING	2,200.00	0.00	300.00	3,000.00	3,500.00	\$9,000.00
423	EMPLOYEE APPRECIATION	3,600.00	0.00	0.00	0.00	0.00	\$3,600.00
424	EMPLOYEE WELFARE	750.00	125.00	0.00	0.00	0.00	\$875.00
430	FILEFEES-DEEDS,LIENS, LEGAL	5,000.00	0.00	0.00	0.00	0.00	\$5,000.00
431	FOOD PURCHASES	0.00	0.00	5,700.00	0.00	0.00	\$20,700.00
4313	G S CRAFT PURCHASES	0.00	0.00	0.00	0.00	8,500.00	\$8,500.00
4315	G S GROCERY PURCHASES	0.00	0.00	0.00	0.00	15,000.00	\$15,000.00
432	FIXTURES & FURNITURE	1,000.00	10,000.00	9,000.00	450.00	150.00	\$21,100.00
435	GATE CARDS	13,000.00	0.00	0.00	0.00	0.00	\$13,000.00
440	HOUSEKEEPING SUPPLIES	134.00	7,000.00	6,500.00	850.00	650.00	\$15,234.00
446	INSURANCE - GROUP	62,150.00	38,400.00	24,000.00	110,000.00	119,873.00	\$364,423.00
4491	INSURANCE LIAB/GL/D&O/PROPERTY	125,000.00	0.00	0.00	0.00	0.00	\$125,000.00
44915	INSURANCE WORKERS COMP	22,000.00	0.00	0.00	0.00	0.00	\$22,000.00
4511	COPIER LEASE	17,000.00	0.00	0.00	0.00	0.00	\$17,000.00
45115	POSTAGE METER LEASE	3,950.00	0.00	0.00	0.00	0.00	\$3,950.00
452	MISC. EXPENSE	100.00	300.00	300.00	150.00	0.00	\$850.00
453	MEDICAL SUPPLIES-EMERGENCY	0.00	0.00	0.00	1,225.00	0.00	\$1,225.00
455	OFFICE SUPPLIES	15,000.00	500.00	400.00	1,500.00	2,000.00	\$19,600.00
456	G S NON-GROCERY PURCHASES	0.00	0.00	0.00	0.00	2,000.00	\$2,000.00
460	PAYROLL TAXES	35,805.00	16,810.00	13,530.00	37,345.00	37,253.00	\$146,199.00
462	PEST CONTROL	0.00	0.00	0.00	0.00	3,500.00	\$3,500.00
463	POOL SUPPLIES ALL	0.00	0.00	1,000.00	0.00	0.00	\$1,000.00
465	POSTAGE	12,500.00	0.00	0.00	0.00	0.00	\$12,500.00
466	PRINTING	12,000.00	0.00	0.00	0.00	0.00	\$12,000.00
467	PROFESSIONAL SERV. LEGAL	25,000.00	0.00	0.00	0.00	0.00	\$25,000.00
468	PROFESSIONAL SERV. ACCOUNTING	20,000.00	0.00	0.00	0.00	0.00	\$20,000.00
469	PUBLIC RELATIONS	340.00	0.00	0.00	150.00	0.00	\$490.00
470	RENTAL EQUIPMENT	50.00	300.00	100.00	100.00	4,500.00	\$5,050.00
474	REPAIRS POOL BLDGS	0.00	0.00	2,500.00	0.00	8,000.00	\$10,500.00
475	REPAIRS-MAINT/BLDGS/GROUNDS	1,000.00	15,000.00	2,000.00	0.00	40,000.00	\$58,000.00
476	REPAIRS - EQUIPMENT	300.00	1,800.00	6,000.00	20,000.00	30,000.00	\$59,100.00
477	REPAIRS - COMMON AREAS	0.00	0.00	0.00	0.00	40,000.00	\$40,000.00
478	REPAIRS - ROADS	0.00	0.00	0.00	0.00	400,000.00	\$400,000.00

OPERATING BUDGET

EXPENDITURES:		1X	2X	3X	4X	5X	7X	
CHART OF ACCOUNTS:		ADMIN	VILLAS	AMENITIES	P SAFETY	R & G	GEN STR	TOTAL
479	REPAIRS - VEHICLES	1,500.00	3,500.00	1,500.00	6,500.00	14,000.00	1,000.00	\$28,000.00
481	SECURITY	0.00	0.00	1,300.00	500.00	0.00	650.00	\$2,450.00
485	SALARIES & WAGES	465,000.00	205,000.00	165,000.00	485,000.00	483,800.00	62,000.00	\$1,865,800.00
486	SHOP & MISC SUPPLIES	0.00	5,000.00	600.00	1,500.00	6,500.00	100.00	\$13,700.00
487	SIGN MAKING	0.00	0.00	0.00	0.00	8,000.00	0.00	\$8,000.00
488	SMALL TOOLS & EQUIPMENT	150.00	750.00	1,800.00	1,100.00	6,000.00	1,500.00	\$11,300.00
490	SURVEYS (LAND)	500.00	0.00	0.00	0.00	5,000.00	0.00	\$5,500.00
492	TAXES & LICENSES	18,000.00	47,000.00	200.00	1,100.00	2,000.00	175.00	\$68,475.00
493	MILEAGE REIMBURSEMENT	750.00	1,350.00	0.00	100.00	100.00	0.00	\$2,300.00
495	TRAVEL - TRANSPORTATION	1,800.00	0.00	0.00	150.00	250.00	0.00	\$2,200.00
496	TRAVEL - LODGING	2,500.00	0.00	0.00	250.00	250.00	0.00	\$3,000.00
497	TRAVEL - MEALS	1,250.00	250.00	0.00	250.00	450.00	0.00	\$2,200.00
501	UTILITIES - ELECTRIC	18,000.00	110,000.00	55,000.00	11,000.00	2,800.00	10,500.00	\$207,300.00
502	UTILITIES - TELEPHONE	12,000.00	17,200.00	2,700.00	17,000.00	0.00	2,200.00	\$51,100.00
503	UTILITIES - WATER	775.00	14,600.00	7,600.00	600.00	0.00	350.00	\$23,925.00
504	UTILITIES - HEATING FUEL	3,000.00	2,000.00	17,000.00	400.00	1,000.00	0.00	\$23,400.00
505	WASTE REMOVAL	0.00	0.00	0.00	0.00	16,000.00	625.00	\$16,625.00
510	UNIFORMS	500.00	500.00	1,300.00	12,000.00	8,000.00	100.00	\$22,400.00
510	RESERVE CONTRIBUTION	75,000.00	0.00	0.00	0.00	0.00	0.00	\$75,000.00
	OPERATING RESERVES	10,000.00	0.00	0.00	0.00	0.00	0.00	\$10,000.00
	<b>TOTAL NON-CAPITAL</b>	<b>1,053,694.00</b>	<b>606,352.00</b>	<b>351,055.00</b>	<b>832,735.00</b>	<b>1,364,186.00</b>	<b>151,156.00</b>	<b>\$4,359,178.00</b>

CHART OF ACCOUNTS:		1X	2X	3X	4X	5X	7X	ALL
		ADMIN	VILLAS	AMENITIES	P/S	R&G	G S	
5202	CAPITAL INVESTMENT 2X		200,000.00					\$200,000.00
5331	ASSET REPLACEMENT VEHICLES 1X	0.00						\$0.00
5335	ASSET REPLACEMENT VEHICLES 5X					0.00		\$0.00
5341	ASSET REPLACEMENT EQUIPMENT 1X	1,250.00						\$1,250.00
5344	ASSET REPLACEMENT EQUIPMENT 4X				20,000.00			\$20,000.00
5345	ASSET REPLACEMENT EQUIPMENT 5X					51,500.00		\$51,500.00
5365	ADDITIONAL ASSETS 5X					10,000.00		\$10,000.00
5367	ADDITIONAL ASSETS 7X						13,000.00	\$13,000.00
8293	B&G IMPROVMENTS - POOL			0.00				\$0.00
	<b>TOTAL CAPITAL</b>	<b>1,250.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>61,500.00</b>	<b>13,000.00</b>	<b>\$295,750.00</b>

CHART OF ACCOUNTS:		1X	2X	3X	4X	5X	7X	ALL
		ADMIN	VILLAS	AMENITIES	P/S	R&G	G S	
	<b>2011-2012 OPERATING</b>	<b>1,053,694.00</b>	<b>606,352.00</b>	<b>351,055.00</b>	<b>832,735.00</b>	<b>1,364,186.00</b>	<b>151,156.00</b>	<b>\$4,359,178.00</b>
	<b>2010-2011 OPERATING</b>	<b>1,046,201.00</b>	<b>510,498.00</b>	<b>375,013.00</b>	<b>900,411.00</b>	<b>1,567,406.00</b>	<b>139,932.00</b>	<b>\$4,539,461.00</b>
	<b>Difference</b>	<b>7,493.00</b>	<b>95,854.00</b>	<b>-23,958.00</b>	<b>-67,676.00</b>	<b>-203,220.00</b>	<b>11,224.00</b>	<b>-180,283.00</b>