

# **Pecan Plantation Owners Association**

**Operating Budget  
Fiscal Year Ending October 31, 2012**

**Fiscal Year 2012  
Budget Review  
September 14 – 15, 2011**

**WEDNESDAY 9/14 – Day One**

9:30 - 10:00 a.m.	Breakfast	
10:00 - 11:00 a.m.	Overview / PPOA & PPCC	Michael B / Janice Schefsky
11:00 - 12:30 p.m.	Golf	Bobby White / Michael Underwood
12:30 - 1:30 p.m.	Lunch	Terrace Room
1:30 - 2:30 p.m.	Communications/IT	David Jeffries
2:30 - 3:00 p.m.	Questions and Answers	

**THURSDAY 9/15 – Day Two**

8:30 - 9:00 a.m.	Continental Breakfast	Terrace Room
9:00 - 10:00 a.m.	Security	Ty Harper
10:00 - 11:00 a.m.	Roads & Grounds Facility Maintenance	Michael B
11:00 - 12:30 p.m.	Sports & Recreation Tennis PAC Campground Stables	Keith Casterlin
12:30 - 1:30 p.m.	Lunch	Terrace Room
1:30 - 3:00 p.m.	Food & Beverage Inn/Reception Marina	Jon Thomas
3:00 - 3:30 p.m.	Questions and Answers	



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*Pecan Plantation*

*Operating Assumptions*

*Fiscal Year 2012*



## Pecan Plantation Owners Association Operating Assumptions – Budget FY2012

### **General**

*General Insurance is expected to increase up to 8%.*

*In January 2011, we experienced a decrease in State Unemployment Taxes (SUTA). The rate went from 3.97% to 3.58% of the first \$9000 in payroll for each employee. The rate for 2012 is expected to increase slightly, as this rate is based on prior year claims (Company and Statewide). According to the Bureau of Labor Statistics, Texas unemployment rates decreased from 8.3% in December 2010 to 8.0% in April 2011. However, the unemployment rate as of July 2011 has climbed back to 8.4%.*

*In 2011, a merit increase pool was established for all positions. The pool totaled \$47,623 and was distributed based on individual performance. For FY2012, there will be no merit increase pool established. Increases will be distributed based upon individual performance, if funds allow, and will conform to the salary structure. Payroll is expected to increase in part due to 2012 being a leap year, with 1 extra day in February. One administrative position approved for FY2011 as part time will be expanded to full time. One Roads & Grounds position approved for FY2011 as part time will be expanded to full time. The Golf Course Maintenance Department will fill the position of Assistant Golf Course Superintendant, which has been vacant for several years.*

*The employer portion of group insurance coverage was \$380 per month, per employee for FY11. We will have no increase in premiums, as our claims to premium ratio for the prior year was 42%. This marks the first time in several years that claims did not exceed premiums paid. The Association will continue to contribute \$380 per month, per employee. A small rate decrease will be passed along to the employees. We do not anticipate any restructuring of plan designs for FY2012.*

*A CPI Fee increase of 2.48% was instituted June 1, 2011 for Transfer, Initiation and Renter Fees and will be re-evaluated in 2012.*

### **PPOA Corporate**

*For FY2011, we projected an increase of 10 new members. As of 7/31/2011 we have added only 3 members however 4 lots were taken back in foreclosure suits and 1 lot was given back voluntarily. The allocation of member assessments was altered as a result of the project undertaken to restructure the operations of PPOA and PPCC. 100% of the Operations Assessment is now recorded under PPOA. We expect to add 10 new members for FY2012.*

*In FY2011 we booked revenues that were unexpected, such as the unused portion of an insurance claim. We will not have these revenues in FY2012, therefore we project a decrease in Other Revenues for PPOA.*

*Sales of existing lots/homes averaged 10 per month in 2011, which is consistent with activity in 2010. A 2.48% CPI transfer fee increase was instituted in June 2011 – from \$732 to \$750. For FY2012, we are projecting transfer fees to average 10 per month.*



Lot sales are expected to remain flat for FY2012. We have sold 1 lot to date in 2011. An audit of PPOA owned lots was performed in 2011. Some lots previously classified as "drainage lots" may be reclassified as "Lots for Sale". These small, inexpensive, unbuildable lots may be attractive to those wishing to become PPOA members without living within PPOA gates. Other revenue items include finance charges, late fees, interest income and the harvest of pecans in common areas. These line items are projected to produce a minimal revenue increase.

For FY2011, a part time clerical position was added to assist both the Accounting and Administrative Offices. This position will be expanded to a full time position for FY2012. 67% of Accounting and Administrative payroll is allocated to PPOA.

PPOA was charged with unbudgeted expenses approved by the BOD for: (1) Asset Allocation Project (Corporate Restructuring), (2) The payment of a \$25,000 deductible on the Directors & Officers policy due to litigation against former Board of Directors members. Legal and audit fees were reduced significantly in 2011, as compared to 2010, which allowed PPOA to remain within budget overall

Bad debt write-offs are expected to continue to decrease, as all delinquent accounts are turned over to our legal team. We are only writing off foreclosure and bankruptcy accounts. New laws related to collection of delinquent HOA dues were passed by the Texas legislature in 2011. We will be required to offer a payment plan for past due accounts. The allowance for doubtful accounts is expected to stay the same for 2012. In prior years, the cost of the Deer Management was partially subsidized by a non-profit organization. This funding source is now unavailable. The Wildlife Committee will determine in the coming months how many, if any, deer need to be removed from Pecan next year.

Overall, we expect to see a decrease in expenses for FY2012.

### **PPCC Corporate**

In FY2011, as noted above (PPOA) there is no allocation of member assessments to this department.

Renter Fees have averaged 2 per month for the past 3 years – this trend is not expected to change. A CPI rate adjustment was implemented in June 2011, raising this fee from \$820 per tenant to \$840.

Per our contract with IESI, we receive \$1.73 per household in Waste Removal Commission. There are currently 2325 households with trash pickup service. We expect a slight increase due to projected new home construction for 2012.

In FY11, a firm specializing in Club sales tax was engaged to audit the past 3 years of purchases. This resulted in a refund of \$9980 which was unexpected. Therefore, revenues for FY12 will decrease compared to 2011.

33% of Accounting and Administrative payroll is allocated to PPCC. 75% of Housekeeping payroll is allocated to PPCC. This is not expected to change for 2011. The part time clerical position added in FY2011 has been expanded to a full time position.



An estimated State Franchise Tax liability consistent with FY2011 is included in the FY2012 budget. All other expenses are expected to increase minimally.

### **Pro Shop**

Golf operations were negatively impacted by weather in 2011. However, revenue declines in the 1<sup>st</sup> quarter were overcome in subsequent months. For 2012, the reconstruction of Golf Course Greens will negatively impact revenues as the course will be closed from March – October 2012. Historical data for periods of closure indicate a 2/3 decrease in green fees and cart rentals, and 1/3 decrease in merchandise sales. Temporary greens will allow for some play, but we expect a significant decrease in overall revenues. Cost of sales on merchandise will be budgeted at 80%.

The Pro Shop staffing model will be adjusted as a result of the reduced golf course traffic.

The golf cart fleet was scheduled to be replaced in 2012, however this has been delayed due to the course closure. Overall expenses are expected to be consistent with 2011.

### **Golf Course**

Two part time (25 hours per week each) staff members were added to the staffing model in 2011. It has proven difficult to find quality workers on a part time basis. The staffing model will be adjusted to combine 2 part time positions into 1 full time position. The Asst. Golf Course Superintendent position which has been vacant for several years is expected to be filled. Overall payroll is expected to increase.

Expenses in recent years have been cut due to budgetary constraints. Pesticides, fertilizer and other treatments are not being applied as frequently as they should. In July 2011 400 acre feet of water was sold to Orchard Development to be used before September 1, 2011. This resulted in a \$20,000 reduction in BRA water expenses, which we expect to have again in 2012. Overall expenses will decrease, as treatments for the new greens will be part of the capital cost of bringing the asset to working order.

### **Communications**

Columns advertising revenue has decreased from FY10 to FY11. In the past, we had high demand for ad space with many potential advertisers on a lengthy waiting list; however this demand has diminished with the loss of some longtime advertisers. Additional marketing has been required to fill the available space. Columns will also have competition for advertising beginning in FY11 and continuing at least into FY12 with the Granbury Showcase magazine beginning distribution within Pecan. This trend of stagnant advertising revenue is expected to continue into FY2012, with annual revenues remaining consistent with FY2011.

In 2011, a new contract was negotiated with Charter. This resulted in \$413,000 in additional revenues, plus increased quarterly commission payments. Charter agreed to expand their infrastructure, and PPOA members who could not obtain service in the past are now able to subscribe. A \$125 per door marketing fee was also included in this agreement, over a 10 year period. Quarterly Charter commissions are expected to increase 25%. In August 2011, the Board of Directors adopted a resolution to transfer the \$413,000 from Charter to the Reserve & Replacement account, however the revenues are recorded to Operations.



*The staffing level for this department is expected to remain unchanged, however with increasing demands of website expansion, increased member communications and the expansion of Channel 28 services, additional funds for casual labor have been included in the FY2012 budget.*

*Expenses are expected to increase in 2012 due to maintenance and repair of aging equipment. We plan to continue to use the older equipment for another year with a possible capital replacement in 2013. While expenses were greatly reduced in 2010 with a change in printing companies and reduced paper quality in the production and distribution of the Columns, some of this savings will be lost in 2012 with increases in paper costs and rising postal rates. As part of the negotiation of the new Charter agreement, Allegiant Integrated Solutions will receive 30% of additional revenues received from Charter. This will be booked as an expense on the advice of our CPA, therefore expenses will increase due to this new line item.*

### **Security & ACC**

*Revenue sources include fines from traffic violations and rule violations. The average fine is \$60. Members receive two free vehicle decals per household. Additional entry tags are charged at \$25-30, depending upon the type of tag we have in stock. Commercial vehicle decals are charged at \$60 each. These revenues are expected to remain consistent with FY2011, as we expect little growth in membership and some contractors opt to use the guest lane rather than purchase commercial vehicle tags.*

*In 2010, we began random patrols by off-duty Sheriff Deputies. In 2011, the Deputies were no longer permitted to use county-owned vehicles for this purpose. We were able to purchase an out-of-service county vehicle for the Deputies to drive while on duty in PPOA. The staffing level and Deputy patrols are not expected to change for 2012.*

*Expenses for 2012 are expected to increase 5-8% as the current patrol vehicles are out of warranty and will require additional expenditures for repairs. Gate arms are 6 years old and will require additional maintenance as well.*

### **Roads & Grounds**

*In FY2011 we experienced a decrease in building activity, which was expected - road maintenance fee revenues decreased by 54%. We expect to see a similar level of building activity in 2012. In FY2010, rates for penalty lot mowing were increased to encourage the membership to take care of their own properties. Enforcement mowing in 2011 was outsourced at a favorable rate, which allowed PPOA to still generate income. In 2012 we expect to continue outsourcing enforcement mows at the same rate.*

*In FY2011, 100 hours per month of Roads & Grounds payroll was allocated to the Stables operation. This allocation is not expected to change for 2012. In FY2011, one additional part time (25 hours per week) position was added to the staffing model. This position is being expanded to full time (40 hours per week plus benefits).*

*Roads & Grounds operational expenses for FY2011 exceeded FY2010, due in part to the age of equipment and unbudgeted road crack sealing. All 52 miles of PPOA roadways, plus the Airstrip, were crack-sealed in 2011. We expect to continue the crack sealing program therefore expenses are expected to be consistent with 2011.*



Roads & Grounds will be split into two separate operating departments for FY2012. A work order system will be established for tracking of labor hours spent in each department.

### **Facility Maintenance**

With only 1 full time employee maintaining several buildings, Roads & Grounds staff members are utilized to assist when needed. This department would benefit from the addition of a full time staff member, if funds allow. Maintenance personnel would be able to complete needed repairs of the Tennis and Marina facilities, while freeing up Roads & Grounds staff currently assigned those duties.

Expenses are expected to remain consistent with FY2011.

### **Sports and Recreation**

In 2010, a 6<sup>th</sup> Tennis Court was constructed which generated some additional revenue in guest fees. However, revenues from PAC classes & camps have declined over prior year. The 2010 RV park renovation and new rate structure produced a 24% increase in campsite revenues. We expect to see a slight increase in overall revenues for 2012.

There are no changes planned to hours of operation for the PAC. Staffing levels are expected to increase slightly during the summer months. Usage patterns at the pools by the membership have necessitated extending the hours of supervision by lifeguards and attendants. Lifeguards will be added to the PAC pool in addition to the attendant, at a cost of approximately \$12,000.

Operational expenses are expected to increase slightly.

### **Stables**

For most of 2011, the stables were not at full capacity with no prospects for future renters. However, as of September 1, 2011 the stables are once again fully rented. There is no plan to increase the boarding fee at this time. We expect an increase in revenues for FY2012.

As noted above, 100 hours of Roads & Grounds payroll is allocated to the Stable operation. We will also continue the \$200 per month payroll expense for weekend/after hours care and maintenance.

Expenses increased in 2011 due to needed repairs, however hay & feed costs decreased due to a reduction in boarders. Hay costs have skyrocketed due to drought conditions and lack of availability. This drastic increase in hay costs may be passed along to horse owners as a monthly surcharge.

### **Food and Beverage**

As of May 31, 2011 expected revenues were exceeded by 4.2% and produced a 6.1% improvement over prior year. The new a la carte menu was very well received by the membership, as well as the addition of Birthday and Early Bird programs. In June 2011, the Brazos Room was re-opened for lunch and Tuesday & Sunday evening dining. The 19<sup>th</sup> Hole kitchen was closed, with all food now



being prepared in the Main Kitchen. According to the Texas Workforce Commission our region is expected to have a 2.4% job growth next year, adding 20,000 jobs and potentially producing an upward trend in the housing market. If that can be coupled with a sustained or growing stock market in 2012 we may see our predominantly retired membership continue to spend more money at the club. However, the expected closure of the golf course from March – October 2012 will greatly reduce food revenues in the 19<sup>th</sup> Hole. We expect a 4.2% decrease in overall revenues.

The addition of Brazos Room dining hours will increase payroll overall. These expenses were expected to be offset by revenue increases however the golf course closure will produce a decrease in revenues. The 19<sup>th</sup> Hole must still be staffed, even with reduced play on the golf course. Therefore, overall payroll will increase.

Cost-of-Sales percentages for Food and Beverages are expected to remain consistent with FY2011. Cost increases will be offset with menu price adjustments.

Supplies such as cups, lids, popcorn and to go boxes are expected to decrease due to the lack of traffic in the 19<sup>th</sup> Hole. Member gratis will increase due to the success of the Birthday program.

### **Inn**

Over the past several years, we have seen a steady decline in room revenues and occupancy rates. The condition of the rooms did not warrant the rates being charged. In June 2011, the renovation of Inn Rooms was approved and a Marketing Plan was formulated to increase revenues and occupancy. The renovation and marketing effort was expected to increase revenues \$13,000 - \$27,000 in FY2012, however the closure of the golf course from March – October will result in the loss of room revenue-generating tournaments such as Guys & Dolls. The net result will be an increase of approximately 8%.

There are no changes to the staffing models planned for the reception desk or housekeeping department. Housekeeping payroll expenses are allocated 25% to the Inn.

Cleaning supplies and related hotel amenity expenses are expected to be consistent with FY2011. Linens are purchased only as needed.

### **Marina**

The Marina operation saw an increase in gasoline revenues due to sky-rocketing prices. Cooking and grocery sales for 2011 were relatively flat, due in part to a reduction in building within Pecan, unusually high summer temperatures and low lake levels. All storage areas were at or near 100% occupancy. We do not plan any rental fee increases for 2011. Demand for boat slips facilitated the construction of 30 additional slips however the revenues generated are used to repay the capital fund. Summer hours of operation were extended to include Friday and Saturday evenings, with signage placed on the water to draw in more boater traffic. Gasoline is purchased in smaller quantities, enabling us to keep the pricing competitive. We expect to see an increase in revenues of 5% for 2012.

Cost of Sales issues in 2011 are expected to be resolved, therefore we should see a significant decrease in COS.



*There are no staffing model changes planned for 2012. Payroll cost increases are due to this area being understaffed for most of FY2011.*

*Utility expenses are expected to increase slightly, due to the addition of a vent hood in the cooking area. Paper goods, supplies and propane usage are all expected to increase minimally.*

### **Member Services**

*In 2010, the annual Volunteer Luncheon was reinstated and this is expected to continue for FY2012. Election expenses are expected to remain consistent with FY2011, however it is unknown at this time how many items will be included on the ballot. Overall, expenses will remain consistent with prior year.*

### **Summary**

*Departmental revenues are expected to decrease 3.8% due to the closure of the golf course, and unexpected revenues that will not be repeated in 2012.*

*Total labor expenses are expected to increase 5%, which includes:*

- 1) Expansion of the Administrative Clerk to Full Time status.*
- 2) Expansion of 1 Part Time Roads & Grounds staff to Full Time status*
- 3) Combining of 2 Part Time Golf Course staff into 1 Full Time staff.*
- 4) Filling the vacant Asst. Golf Course Superintendent position.*
- 5) Increased labor costs of opening the Brazos Room for lunch and dinner.*

*Operating expenses are projected to be consistent with prior year.*

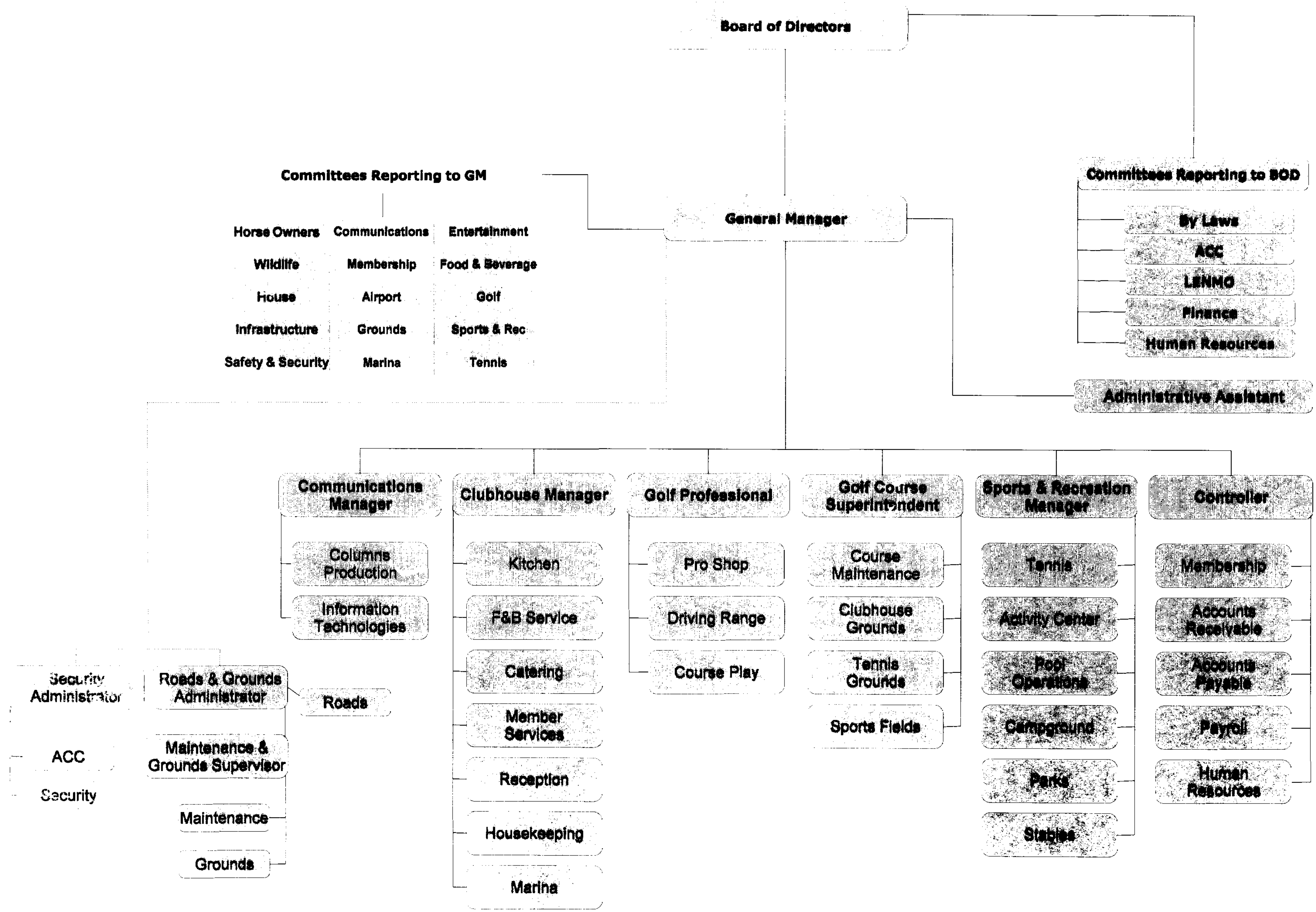
*The result will be a net loss for Fiscal Year 2012.*



*Pecan Plantation*

*Organizational Charts*





**Board of Directors**

**Committees Reporting to GM**

- |                   |                |                 |
|-------------------|----------------|-----------------|
| Horse Owners      | Communications | Entertainment   |
| Wildlife          | Membership     | Food & Beverage |
| House             | Airport        | Golf            |
| Infrastructure    | Grounds        | Sports & Rec    |
| Safety & Security | Marina         | Tennis          |

**General Manager**

**Committees Reporting to BOD**

- By Laws
- ACC
- LENMO
- Finance
- Human Resources

**Administrative Assistant**

**Communications Manager**

- Column Production
- Information Technologies

**Clubhouse Manager**

- Kitchen
- F&B Service
- Catering
- Member Services
- Reception
- Housekeeping
- Marina

**Golf Professional**

- Pro Shop
- Driving Range
- Course Play

**Golf Course Superintendent**

- Course Maintenance
- Clubhouse Grounds
- Tennis Grounds
- Sports Fields

**Sports & Recreation Manager**

- Tennis
- Activity Center
- Pool Operations
- Campground
- Parks
- Stables

**Controller**

- Membership
- Accounts Receivable
- Accounts Payable
- Payroll
- Human Resources

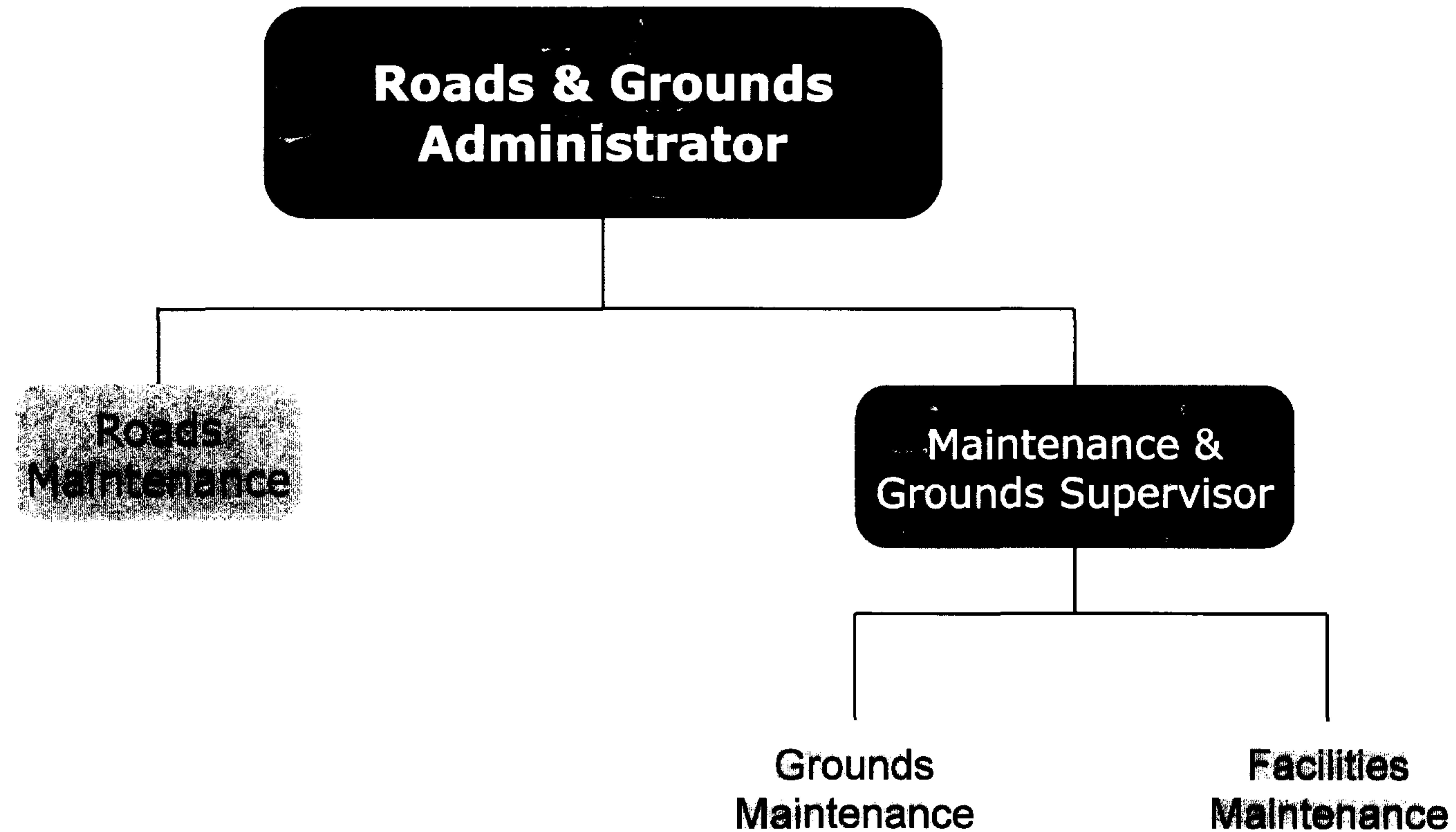
**Security Administrator**

- ACC
- Security

**Roads & Grounds Administrator**

- Roads
- Maintenance & Grounds Supervisor
- Maintenance
- Grounds

# Roads, Grounds & Maintenance 2012



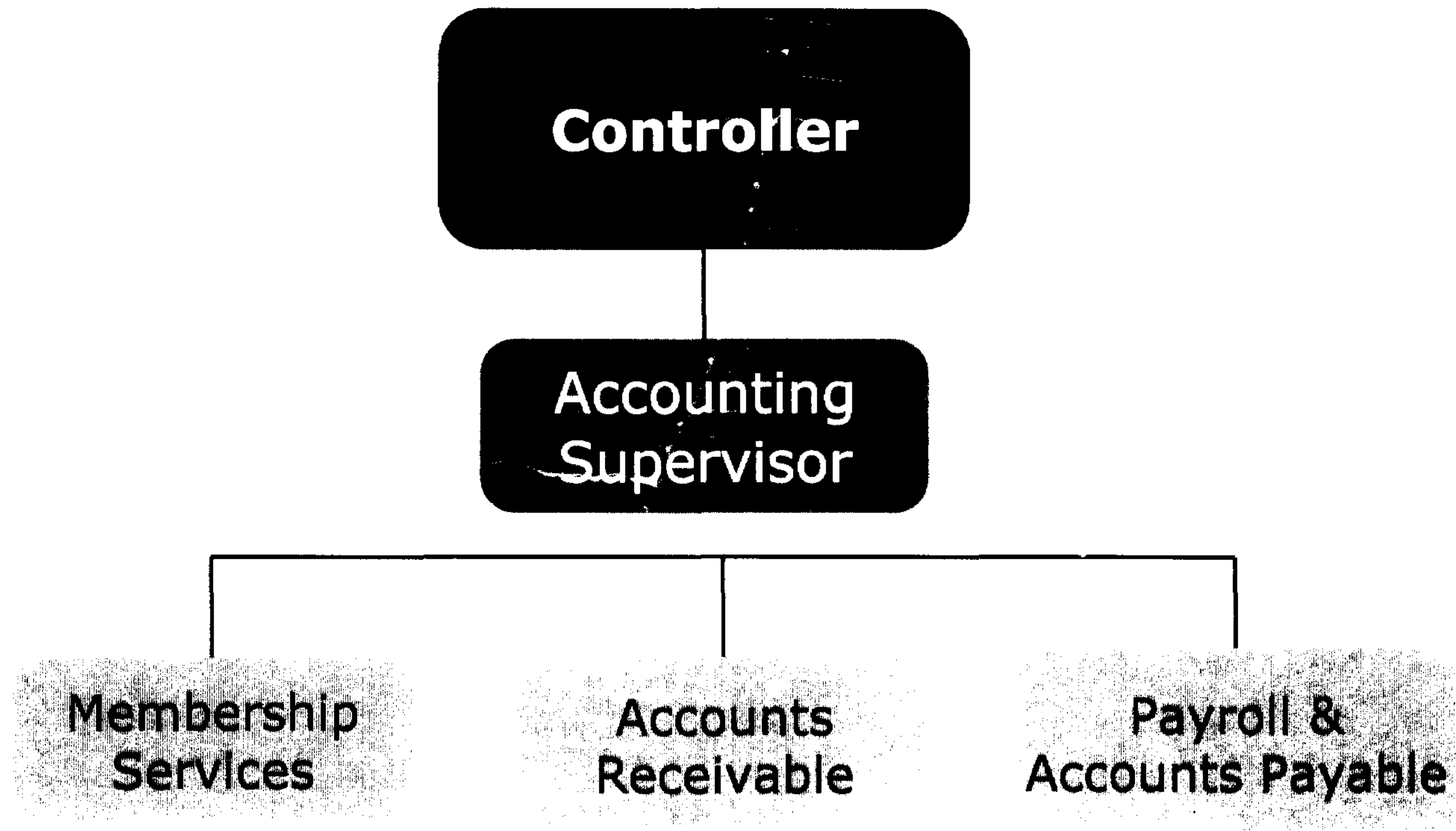
**Roads:**  
FY2012: 5 Full Time  
FY2011: 4 Full Time, 1 Part Time  
FY2010: 4 Full Time  
FY2009: 4 Full Time

**Grounds:**  
FY2012: 4 Full Time  
FY2011: 4 Full Time  
FY2010: 4 Full Time  
FY2009: 4 Full Time

**Facilities Maintenance:**  
FY2012: 1 Full Time  
FY2011: 1 Full Time  
FY2010: 1 Full Time  
FY2009: 2 Full Time

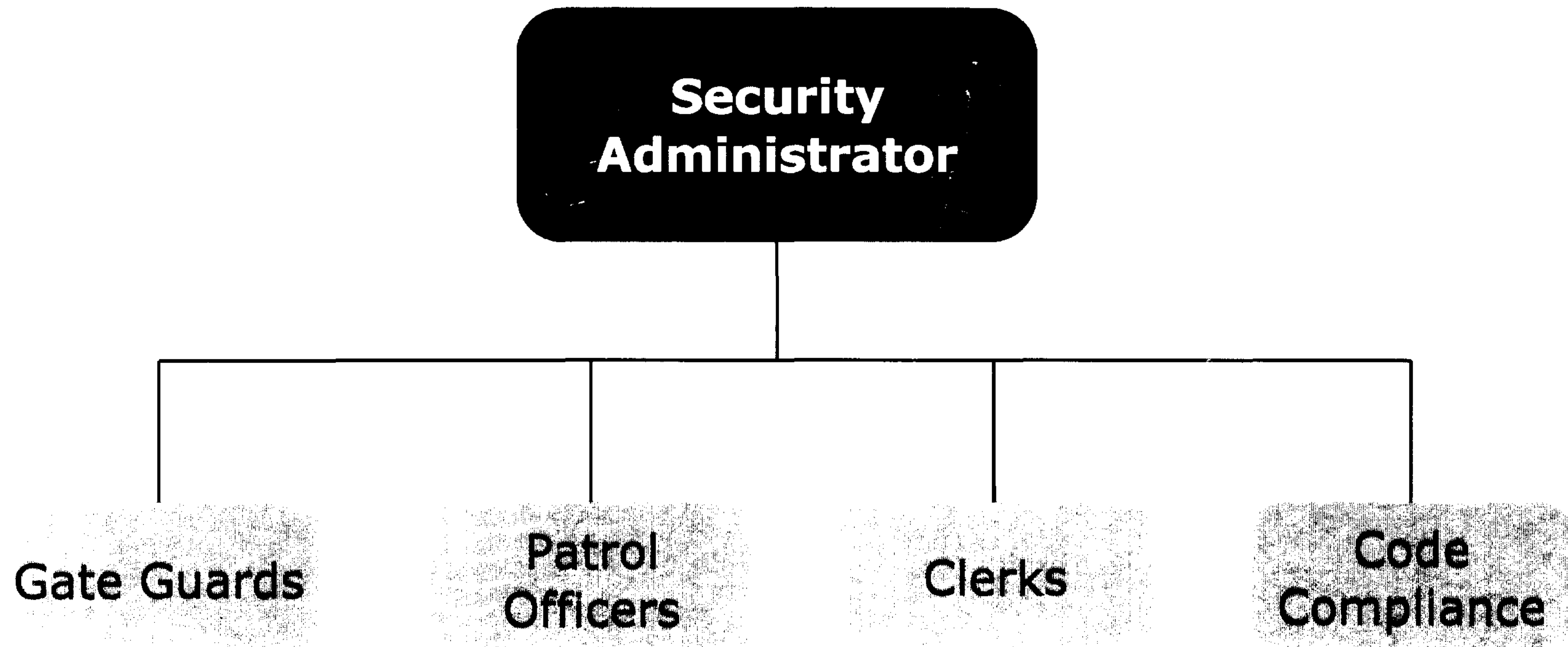


# Accounting 2012



FY2012: 5 Full Time  
FY2011: 4 Full Time/1 Part Time  
FY2010: 4 Full Time  
FY2009: 5 Full Time

# Security & ACC 2012



FY2012: 13 FT, 8 PT  
FY2011: 15 FT, 3 PT  
FY2010: 15 FT, 3 PT  
FY2009: 13 FT, 2 PT

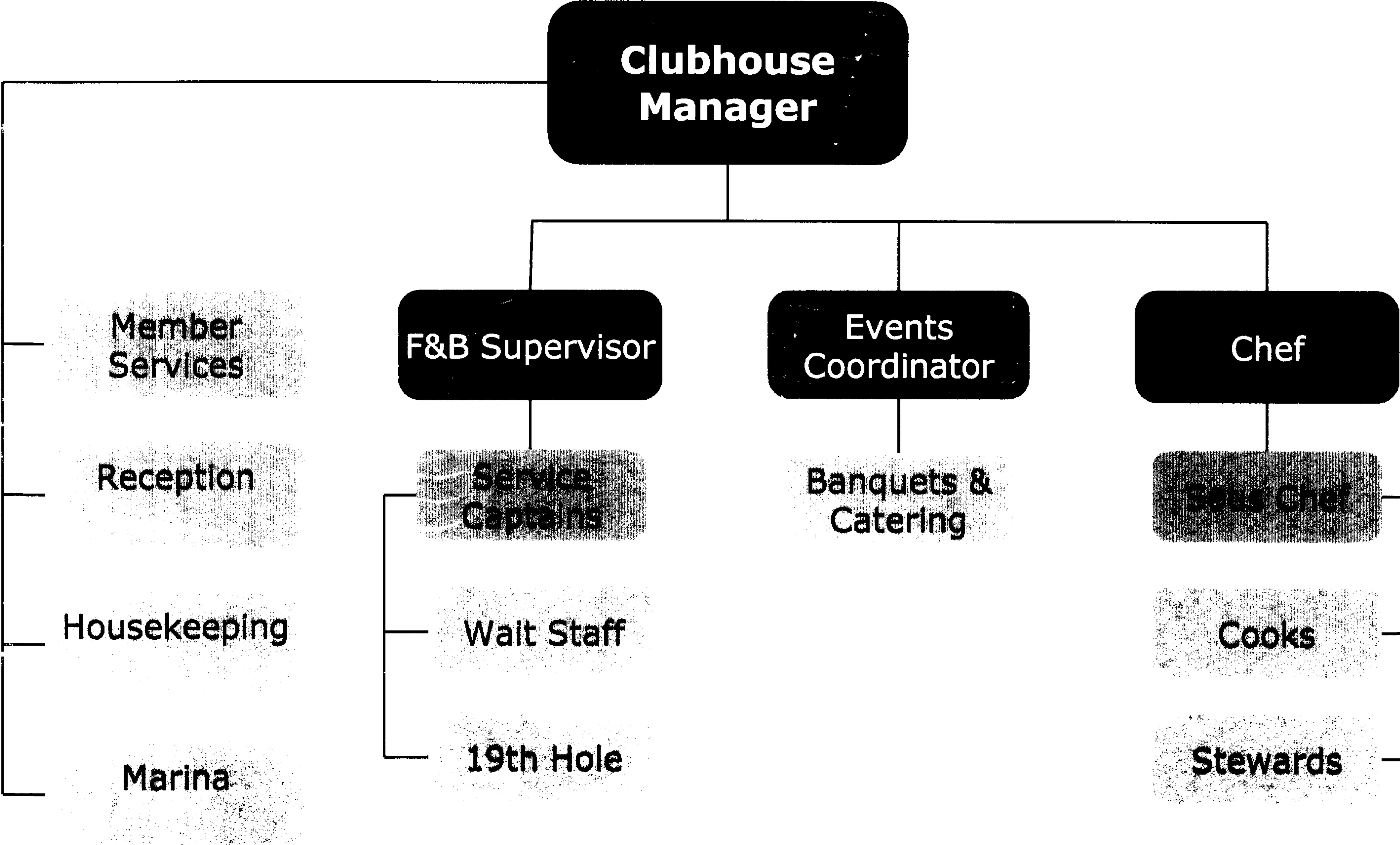


# Communications 2012



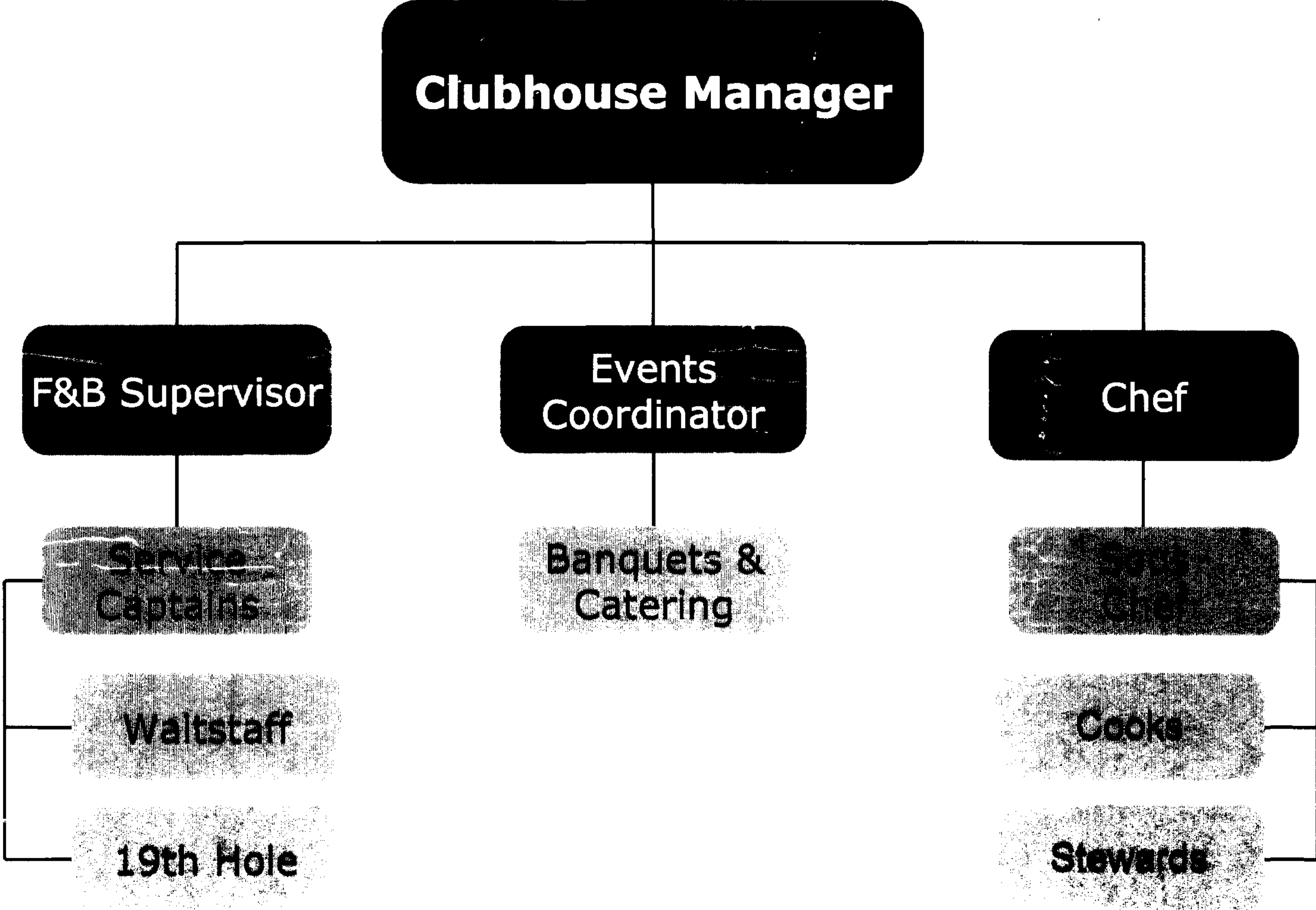
FY2012: 2 Full Time  
FY2011: 2 Full Time  
FY2010: 2 Full Time  
FY2009: 2 Full Time

# Clubhouse Operations 2012



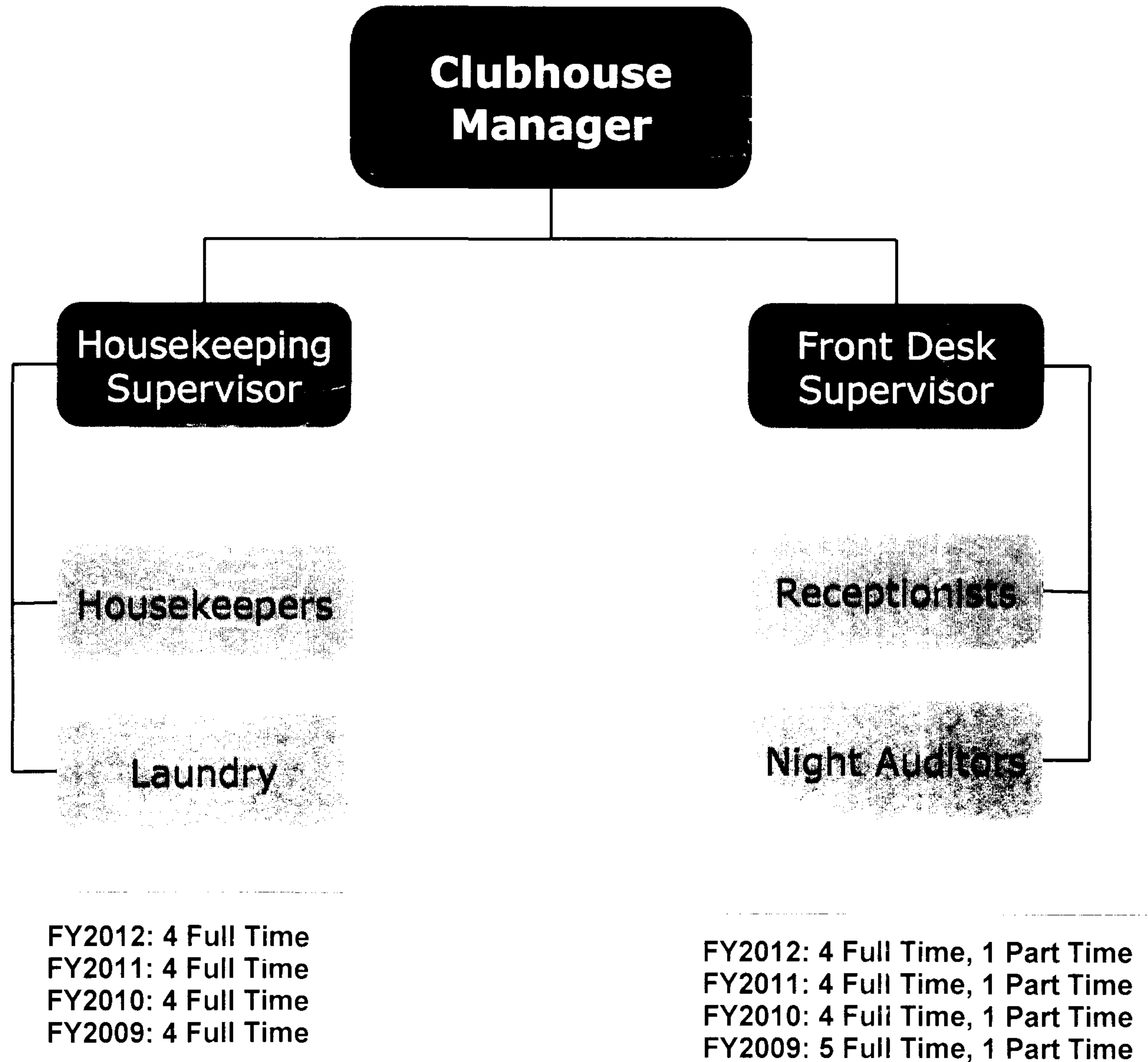


# Food & Beverage 2012



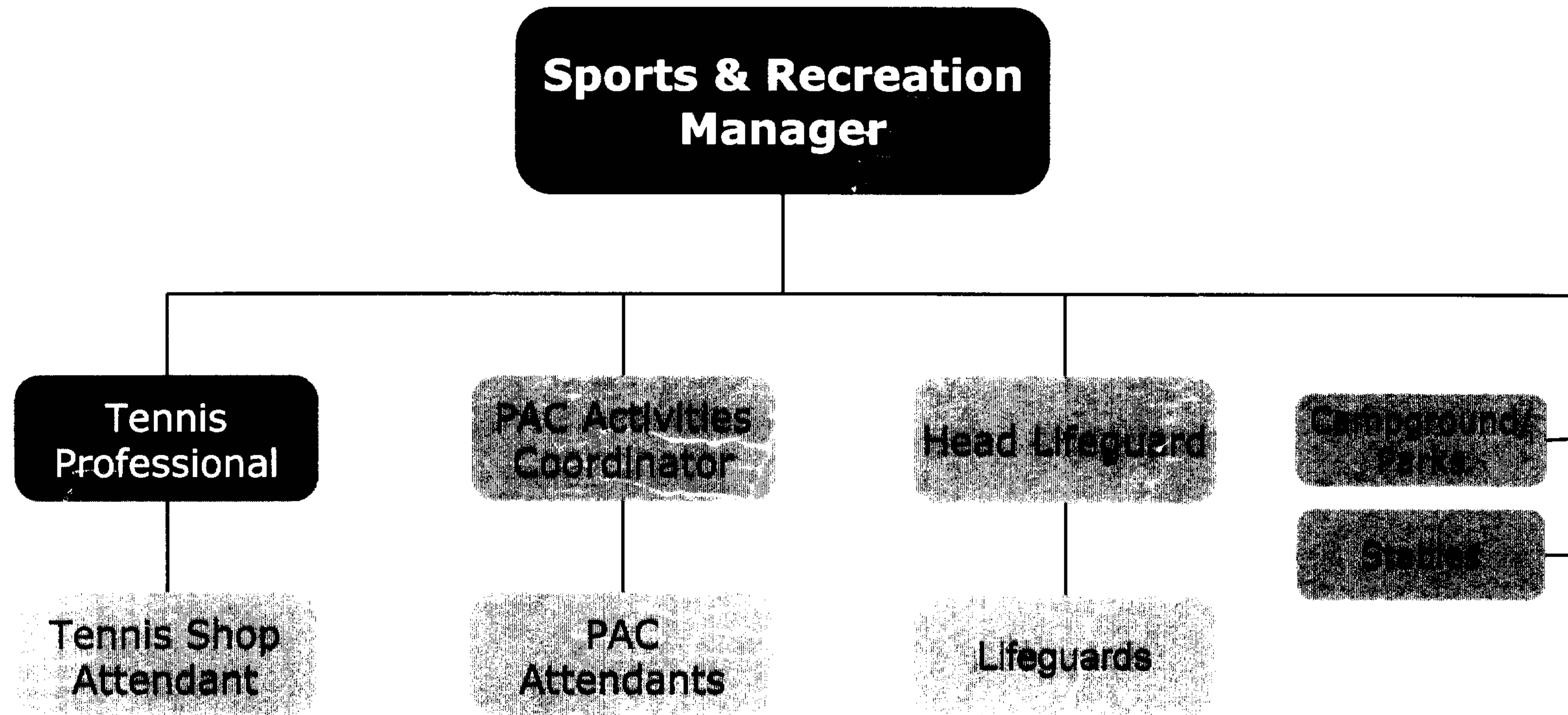
FY2012: 15 Full Time, 27 Part Time  
FY2011: 14 Full Time, 21 Part Time  
FY2010: 16 Full Time, 9 Part Time  
FY2009: 15 Full Time, 7 Part Time

# Inn 2012





# Sports & Recreation 2012

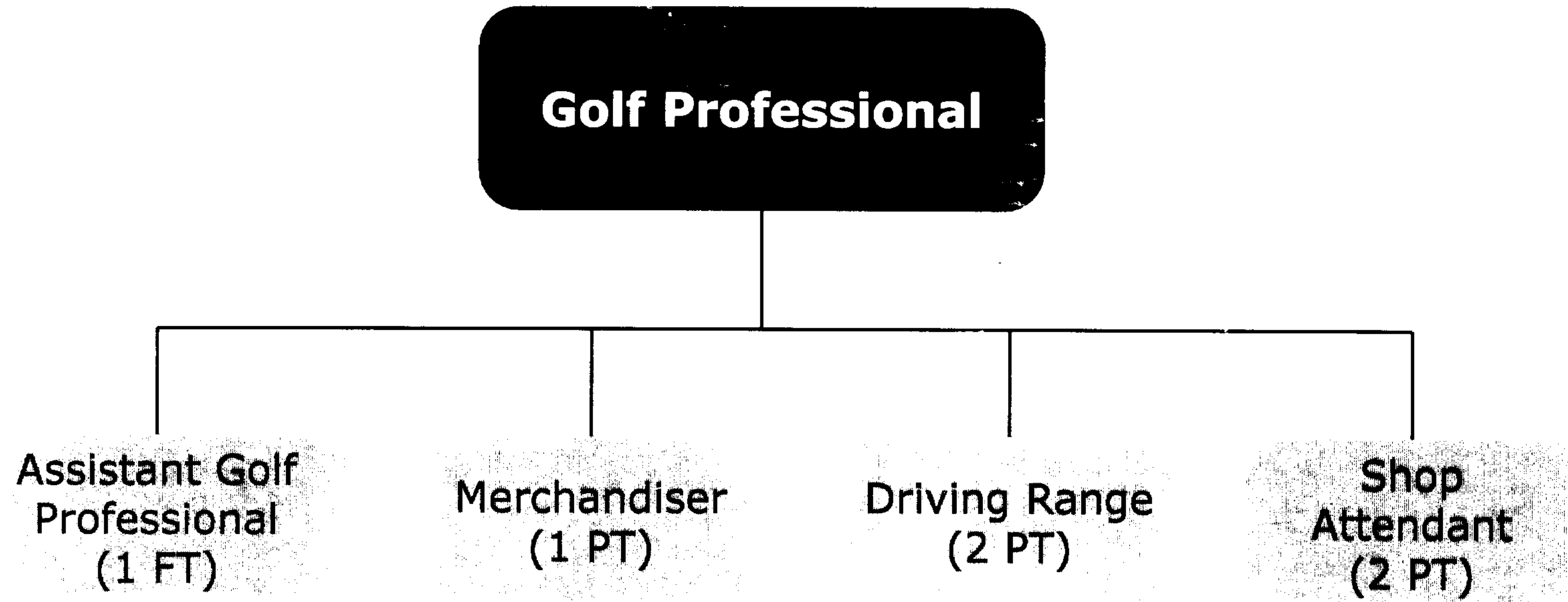


FY2012: 1 FT, 1 PT  
 FY2011: 1 FT, 1 PT  
 FY2010: 1 FT, 1 PT  
 FY2009: 1 FT, 1 PT

FY2012: 1 FT, 7 PT  
 FY2011: 1 FT, 7 PT  
 FY2010: 1 FT, 7 PT  
 FY2009: 1 FT, 7 PT

FY2012: 18 Seasonal  
 FY2011: 15 Seasonal  
 FY2010: 13 Seasonal  
 FY2009: 12 Seasonal

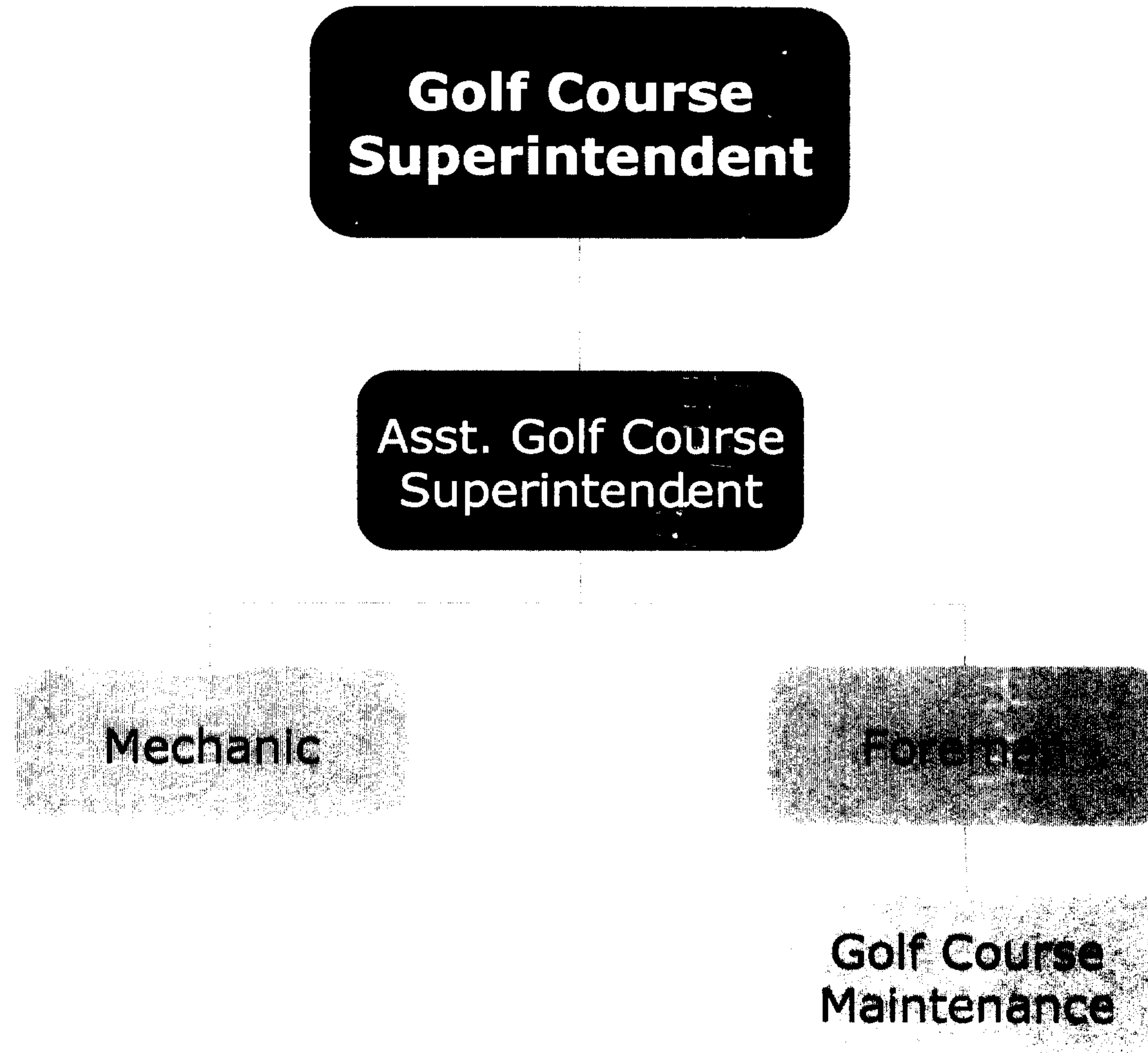
# Pro Shop 2012



FY2012: 2 Full Time, 5 Part Time  
FY2011: 3 Full Time, 3 Part Time  
FY2010: 3 Full Time, 3 Part Time  
FY2009: 3 Full Time, 2 Part Time

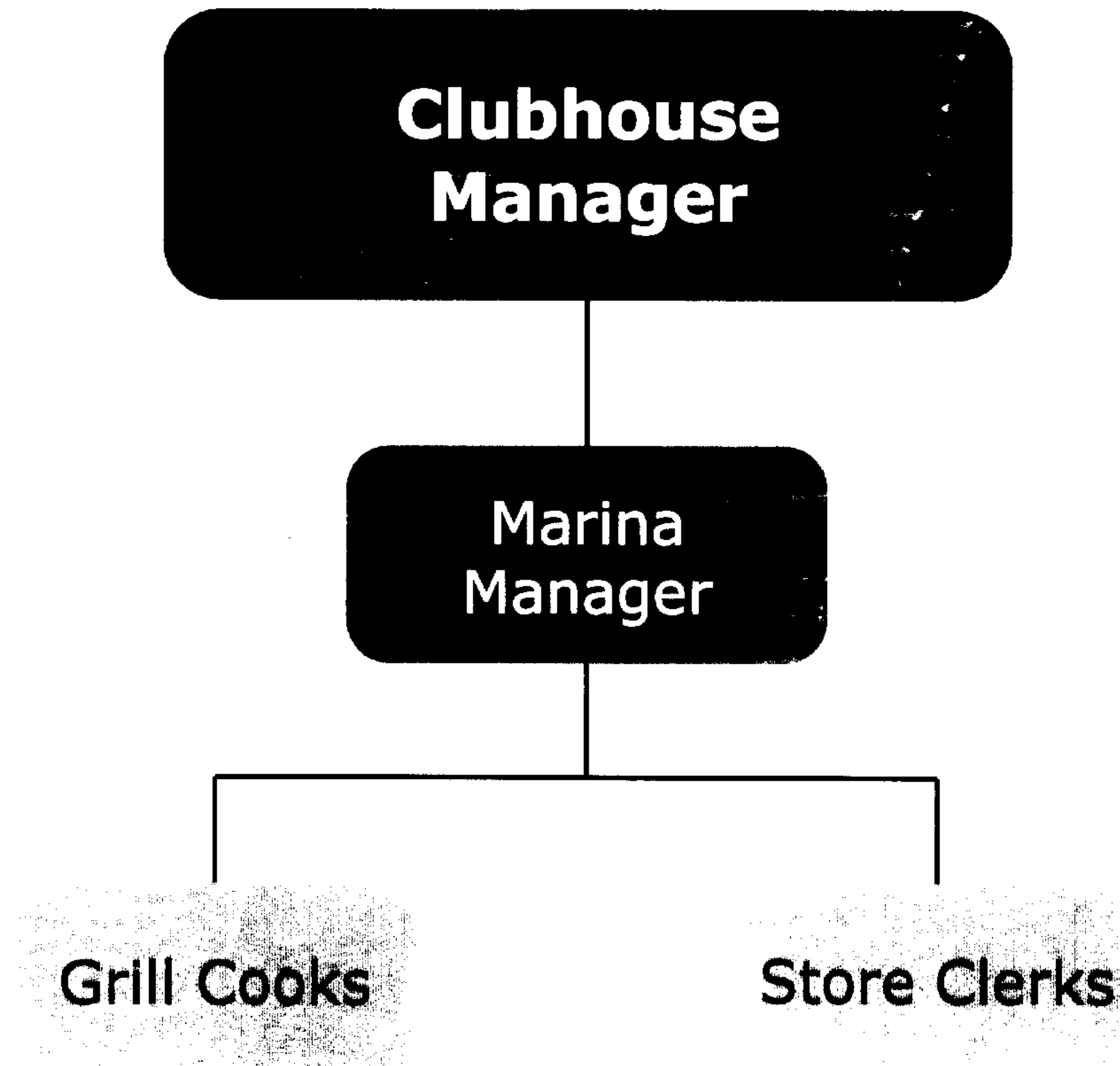


# Golf Course Maintenance 2012



**FY2012: 7 Full Time, 4 Part Time, 2 Seasonal**  
**FY2011: 6 Full Time, 3 Part Time, 4 Seasonal**  
**FY2010: 6 Full Time, 1 Part Time, 4 Seasonal**  
**FY2009: 6 Full Time, 4 Part Time, 3 Seasonal**

# Marina 2012



FY2012: 2 FT, 4 PT  
FY2011: 3 FT, 2 PT  
FY2010: 3 FT, 2 PT  
FY2009: 3 FT, 2 PT





*Pecan Plantation*

*Annual Budget*

*Fiscal Year 2012*

# General

## Revenues

- Member Assessments - Net Increase of 10 to 2889 memberships
- Operating Revenues - Golf Course Closure:
  - 19% Pro Shop Revenue Decrease – Merchandise, green fees, cart fees
  - 4% Food Revenue Decrease – Reduced 19<sup>th</sup> Hole traffic
  - 8% Inn Revenue Increase – 4% less due to loss of Golf Tournament Rooms
- 25% Increase in Charter Revenue
- Net Revenue decrease of 1.8%

## Labor

- 1 Part Time Roads expanded to Full Time
- 2 Part Time Golf Course Maintenance combined to 1 Full Time
- 1 Part Time Administrative Clerk expanded to Full Time
- Addition of Assistant Golf Course Superintendent
- No Merit increase pool established
- Group insurance employer cost remains at \$380 per employee
- Net Labor increase of 5%

\* MANAGEMENT Bonus Pool \$ 53,000



## Operating Expenses

- Legal Fees reduced to \$60,000 based on current spending
- General Insurance 8% premium increase
- Audit Fees budgeted at \$27,000
- Road Repair Materials - \$2400 decrease due to stock remaining from 2011 crack sealing program
- Deer Management - \$30,000
- Deputy Patrols - \$10,000 – Summer
- Overall expenses consistent with prior year

## Consolidated Operating Budget Fiscal Year 2012

	Budget 2012	Forecast 2011	Variance	% Change
<b>Operating Revenues</b>				
Member Assessments	2,768,240	2,763,544	4,696	0.2%
Other Income	2,710,622	2,812,892	(102,270)	-3.6%
<b>Total Operating Revenues</b>	<b>5,478,862</b>	<b>5,576,436</b>	<b>(97,574)</b>	<b>-1.7%</b>
<b>Cost of Goods Sold</b>				
Operating Departments	(813,384)	(899,128)	85,744	-9.5%
<b>Gross Operating Profit</b>	<b>4,665,478</b>	<b>4,677,308</b>	<b>(11,830)</b>	<b>-0.3%</b>
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(3,155,971)	(3,005,934)	(150,037)	5.0%
Operating Departments	(1,603,756)	(1,609,149)	5,393	-0.3%
<b>Total Operating Expenses</b>	<b>(4,759,727)</b>	<b>(4,615,083)</b>	<b>(144,644)</b>	<b>3.1%</b>
<b>Net Income Before Depreciation</b>	<b>(94,249)</b>	<b>62,225</b>	<b>(156,474)</b>	<b>-251.5%</b>



	<b>2012 Budget</b>	<b>2011 Forecast</b>	<b>Variance</b>	
<b>Roads</b>				
Revenues	53,580	94,588	(41,008)	-43.4%
Payroll & Related	(181,309)	(268,834)	87,525	-32.6%
Other Expenses	(40,070)	(96,352)	56,282	-58.4%
<b>Departmental Income (Loss)</b>	<b>(167,799)</b>	<b>(270,598)</b>	<b>102,799</b>	<b>-38.0%</b>
<b>Grounds</b>				
Revenues	47,130	0	47,130 <sup>✓</sup>	#DIV/0!
Payroll & Related	(106,149)	0	(106,149) <sup>✓</sup>	#DIV/0!
Other Expenses	(41,770)	0	(41,770) <sup>✓</sup>	#DIV/0!
<b>Departmental Income (Loss)</b>	<b>(100,789)</b>	<b>0</b>	<b>(100,789) <sup>✓</sup></b>	<b>#DIV/0!</b>
<b>PPOA Corporate</b>				
Assessments-PPOA	2,768,240	2,763,544	4,696	0.2%
Revenues	134,140	141,951	(7,811)	-5.5%
Payroll & Related	(364,040)	(353,223)	(10,817)	3.1%
Other Expenses	(304,060)	(318,668)	14,608	-4.6%
<b>Departmental Income (Loss)</b>	<b>2,234,280</b>	<b>2,233,604</b>	<b>676</b>	<b>0.0%</b>
<b>Security &amp; ACC</b>				
Revenues	93,020	92,612	408	0.4%
Cost of Sales	(456)	(349)	(107)	30.7%
Payroll & Related	(461,305)	(446,088)	(15,217)	3.4%
Other Expenses	(99,464)	(95,008)	(4,456)	4.7%
<b>Departmental Income (Loss)</b>	<b>(468,205)</b>	<b>(448,833)</b>	<b>(19,372)</b>	<b>4.3%</b>
<b>Communications</b>				
Revenues	249,125	197,694	51,431	26.0%
Payroll & Related	(123,310)	(121,145)	(2,165)	1.8%
Other Expenses	(120,937)	(104,185)	(16,752)	16.1%
<b>Departmental Income (Loss)</b>	<b>4,878</b>	<b>(27,636)</b>	<b>32,514</b>	<b>-117.6%</b>

	<b>2012 Budget</b>	<b>2011 Forecast</b>	<b>Variance</b>	
<b>Food &amp; Beverage</b>				
Revenues	949,026	986,679	(37,653)	-3.8%
Cost of Sales	(366,154)	(388,477)	22,323	-5.7%
Payroll & Related	(560,069)	(524,931)	(35,138)	6.7%
Other Expenses	(140,853)	(132,690)	(8,163)	6.2%
<b>Departmental Income (Loss)</b>	<b>(118,049)</b>	<b>(59,419)</b>	<b>(58,630)</b>	<b>98.7%</b>
<b>Inn</b>				
Revenues	121,705	112,312	9,393	8.4%
Payroll & Related	(165,539)	(166,183)	644	-0.4%
Other Expenses	(21,996)	(22,763)	767	-3.4%
<b>Departmental Income (Loss)</b>	<b>(65,830)</b>	<b>(76,634)</b>	<b>10,804</b>	<b>-14.1%</b>
<b>PPCC Corporate</b>				
Revenues	79,105	87,446	(8,341)	-9.5%
Payroll & Related	(301,046)	(294,726)	(6,320)	2.1%
Other Expenses	(334,999)	(329,421)	(5,578)	1.7%
<b>Departmental Income (Loss)</b>	<b>(556,940)</b>	<b>(536,701)</b>	<b>(20,239)</b>	<b>3.8%</b>
<b>PPCC Member Services</b>				
Expenses	(33,490)	(33,976)	486	-1.4%
<b>Departmental Income (Loss)</b>	<b>(33,490)</b>	<b>(33,976)</b>	<b>486</b>	<b>-1.4%</b>
<b>Stables</b>				
Revenues	50,160	43,798	6,362	14.5%
Payroll & Related	(19,905)	(19,780)	(125)	0.6%
Other Expenses	(27,155)	(25,739)	(1,416)	5.5%
<b>Departmental Income (Loss)</b>	<b>3,100</b>	<b>(1,721)</b>	<b>4,821</b>	<b>-280.1%</b>
<b>Sports &amp; Recreation</b>				
Revenues	35,506	33,724	1,782	5.3%
Payroll & Related	(227,959)	(215,392)	(12,567)	5.8%
Other Expenses	(91,770)	(89,337)	(2,433)	2.7%
<b>Departmental Income (Loss)</b>	<b>(284,223)</b>	<b>(271,005)</b>	<b>(13,218)</b>	<b>4.9%</b>

	<b>2012 Budget</b>	<b>2011 Forecast</b>	<b>Variance</b>	
<b>Facilities Maintenance</b>				
Payroll & Related	(47,112)	(45,107)	(2,005)	4.4%
Other Expenses	(78,775)	(79,432)	657	-0.8%
<b>Departmental Income (Loss)</b>	<b>(125,887)</b>	<b>(124,539)</b>	<b>(1,348)</b>	<b>1.1%</b>
<b>Pro Shop</b>				
Revenues	414,540	513,591	(99,051)	-19.3%
Cost of Sales	(116,800)	(152,000)	35,200	-23.2%
Payroll & Related	(166,991)	(169,945)	2,954	-1.7%
Other Expenses	(43,875)	(43,103)	(772)	1.8%
<b>Departmental Income (Loss)</b>	<b>86,874</b>	<b>148,543</b>	<b>(61,669)</b>	<b>-41.5%</b>
<b>Golf Course</b>				
Payroll & Related	(340,235)	(299,982)	(40,253)	13.4%
Other Expenses	(180,646)	(195,457)	14,811	-7.6%
<b>Departmental Income (Loss)</b>	<b>(520,881)</b>	<b>(495,439)</b>	<b>(25,442)</b>	<b>5.1%</b>
<b>Marina</b>				
Revenues	483,586	508,497	(24,911)	-4.9%
Cost of Sales	(329,975)	(358,302)	28,327	-7.9%
Payroll & Related	(91,003)	(80,598)	(10,405)	12.9%
Other Expenses	(43,896)	(43,018)	(878)	2.0%
<b>Departmental Income (Loss)</b>	<b>18,713</b>	<b>26,579</b>	<b>(7,866)</b>	<b>-29.6%</b>
<b>DEPARTMENTAL INCOME (LOSS)</b>	<b>(94,249)</b>	<b>62,225</b>	<b>(156,474)</b>	<b>-251.5%</b>
<b>Total Assessment Revenues</b>	<b>2,768,240</b>	<b>2,763,544</b>	<b>4,696</b>	<b>0.2%</b>
<b>Total Other Revenues</b>	<b>2,710,622</b>	<b>2,812,892</b>	<b>(102,270)</b>	<b>-3.6%</b>
<b>TOTAL REVENUES</b>	<b>5,478,862</b>	<b>5,576,436</b>	<b>(97,574)</b>	<b>-1.7%</b>
<b>TOTAL COST OF GOODS SOLD</b>	<b>(813,384)</b>	<b>(899,128)</b>	<b>85,744</b>	<b>-9.5%</b>
<b>GROSS MARGIN</b>	<b>4,665,478</b>	<b>4,677,308</b>	<b>(11,830)</b>	<b>-0.3%</b>
<b>TOTAL PAYROLL &amp; RELATED</b>	<b>(3,155,971)</b>	<b>(3,005,934)</b>	<b>(150,037)</b>	<b>5.0%</b>
<b>TOTAL OTHER EXPENSES</b>	<b>(1,603,756)</b>	<b>(1,609,149)</b>	<b>5,393</b>	<b>-0.3%</b>
<b>Departmental Income (Loss)</b>	<b>(94,249)</b>	<b>62,225</b>	<b>(156,474)</b>	<b>-251.5%</b>





*Pecan Plantation*

*Capital Budget*

*Fiscal Year 2012*

## Capital Expenditures Budget - Fiscal Year 2012

<b>Facility Maint</b>	Clubhouse Rooftop A/C Compressors	as needed	Replacement	8,000
<b>Facility Maintenance Total</b>				<b>8,000</b>

<b>Clubhouse</b>	Dish Machine Rebuild	10	Replacement	10,000
	19th Hole & Pro Shop Carpet	9	Replacement	14,000
	Reception Copier	7	Replacement	14,000
<b>Food &amp; Beverage/House Total</b>				<b>38,000</b>

<b>Golf</b>	Golf Course USGA Greens	1	Replacement	940,000
	Golf Course Architect	1	Replacement	56,000
<b>Golf Total</b>				<b>996,000</b>

<b>Roads &amp; Grounds</b>	Drainage	6	Replacement	62,000
	Dump Truck	3	Replacement	75,000
	Backhoe Repair	2	Replacement	10,000
<b>Roads &amp; Grounds Total</b>				<b>147,000</b>

<b>Marina</b>	Dock Repairs	5	Replacement	25,000
<b>Marina Total</b>				<b>25,000</b>

<b>Sports &amp; Recreation</b>	Pool Repairs	4	Replacement	10,000
	Tennis Windscreens	8	Replacement	18,000
	Walking Trail Repair	12	Replacement	7,500
	Horse Trail Fence	11	New	10,000
<b>Sports &amp; Recreation Total</b>				<b>45,500</b>

<b>Total 2011 Capital Budget</b>			<b>\$1,259,500</b>
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<b>\$50,000 New Capital</b>	
New Capital Beginning Balance	50,000
Less: 2012 New Capital	10,000
Remaining Balance	40,000

**02 - Reserve & Replacement: Income Statement**

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>REVENUES</b>													
73000109 ASSESSMENT - REPLACEMENT	276,824	23,032	23,032	23,040	23,048	23,056	23,064	23,072	23,080	23,088	23,096	23,104	23,112
73000110 BRIDGE ASSESSMENT	198,967	16,554	16,554	16,560	16,566	16,572	16,577	16,583	16,589	16,595	16,600	16,606	16,612
73000111 ROAD ASSESSMENT	657,457	54,701	54,701	54,720	54,739	54,758	54,777	54,796	54,815	54,834	54,853	54,872	54,891
73000114 INITIATION FEE	360,000	27,000	27,000	30,000	30,000	33,000	33,000	33,000	33,000	33,000	27,000	27,000	27,000
73000008 INTEREST INCOME	6,000	500	500	500	500	500	500	500	500	500	500	500	500
73000091 WETSLIP REVENUE - DOCK C	48,600	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050
<b>Total Revenues</b>	<b>1,547,848</b>	<b>125,837</b>	<b>125,837</b>	<b>128,870</b>	<b>128,903</b>	<b>131,936</b>	<b>131,968</b>	<b>132,001</b>	<b>132,034</b>	<b>132,067</b>	<b>126,099</b>	<b>126,132</b>	<b>126,165</b>
9419000 INTEREST EXPENSE	(20,935)	(2,550)	(2,500)	(2,325)	(2,025)	(2,010)	(1,800)	(1,700)	(1,500)	(1,375)	(1,225)	(1,025)	(900)
94170030 BANK CHARGES	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94170080 PRINTING	0												
<b>TOTAL OTHER EXPENSES</b>	<b>(21,535)</b>	<b>(2,600)</b>	<b>(2,550)</b>	<b>(2,375)</b>	<b>(2,075)</b>	<b>(2,060)</b>	<b>(1,850)</b>	<b>(1,750)</b>	<b>(1,550)</b>	<b>(1,425)</b>	<b>(1,275)</b>	<b>(1,075)</b>	<b>(950)</b>
<b>NET INCOME BEFORE DEPRECIATION</b>	<b>1,526,313</b>	<b>123,237</b>	<b>123,287</b>	<b>126,495</b>	<b>126,828</b>	<b>129,876</b>	<b>130,118</b>	<b>130,251</b>	<b>130,484</b>	<b>130,642</b>	<b>124,824</b>	<b>125,057</b>	<b>125,215</b>

• **Total Capital Funding \$690,824**



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# **PPOA Corporate**

# **Departmental Budget**

Pecan Plantation Owners Association  
Budget Worksheet FY 2012  
03 - PPOA Corporate: Income Statement

	Total Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>REVENUES</b>													
73000003 MEMBER ASSESSMENTS	2,768,240	230,320	230,320	230,400	230,480	230,560	230,640	230,720	230,800	230,880	230,960	231,040	231,120
73000004 TRANSFER FEE	90,000	6,750	6,750	7,500	7,500	8,250	8,250	8,250	8,250	8,250	6,750	6,750	6,750
73000005 FINANCE CHARGES	12,600	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050
73000010 LATE FEE	18,240	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520
73000006 DELINQUENT HANDLING FEES	5,400	450	450	450	450	450	450	450	450	450	450	450	450
73000008 INTEREST INCOME	300	25	25	25	25	25	25	25	25	25	25	25	25
73000012 LOTS - GAIN OR <LOSS>	0	0	0	0	0	0	0	0	0	0	0	0	0
73000055 DISCOUNTS EARNED	0	0	0	0	0	0	0	0	0	0	0	0	0
73000001 OTHER REVENUE	7,600	100	6,500	100	100	100	100	100	100	100	100	100	100
<b>TOTAL REVENUES</b>	<b>2,902,380</b>	<b>240,215</b>	<b>246,615</b>	<b>241,045</b>	<b>241,125</b>	<b>241,955</b>	<b>242,035</b>	<b>242,115</b>	<b>242,195</b>	<b>242,275</b>	<b>240,855</b>	<b>240,935</b>	<b>241,015</b>
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
<b>SALARIES</b>	<b>(257,098)</b>	<b>(21,154)</b>	<b>(21,478)</b>	<b>(21,478)</b>	<b>(21,154)</b>	<b>(21,478)</b>	<b>(21,154)</b>	<b>(21,802)</b>	<b>(21,221)</b>	<b>(21,545)</b>	<b>(21,869)</b>	<b>(20,896)</b>	<b>(21,869)</b>
94010001 MANAGEMENT BONUSES <i>2/3</i>	(35,615)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)
94020010 PAYROLL TAXES	(30,976)	(2,412)	(2,445)	(2,811)	(2,774)	(2,811)	(2,774)	(2,725)	(2,419)	(2,451)	(2,484)	(2,386)	(2,484)
94020030 GROUP INSURANCE	(22,351)	(1,863)	(1,863)	(1,863)	(1,863)	(1,863)	(1,863)	(1,863)	(1,863)	(1,863)	(1,863)	(1,863)	(1,863)
94020040 RETIREMENT PLAN CONTRIBUTION	(18,000)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
94020035 OTHER COMPENSATION	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(364,040)</b>	<b>(29,896)</b>	<b>(30,253)</b>	<b>(30,620)</b>	<b>(30,258)</b>	<b>(30,620)</b>	<b>(30,258)</b>	<b>(30,858)</b>	<b>(29,970)</b>	<b>(30,327)</b>	<b>(30,684)</b>	<b>(29,613)</b>	<b>(30,684)</b>
<b>OTHER EXPENSES</b>													
94050040 CONTRACTS & LEASES - OTHER	(30,000)	0	0	(15,000)	(7,500)	(7,500)	0	0	0	0	0	0	0
94060010 OFFICE SUPPLIES	(7,500)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)
94060080 VALUE CARD EXPENSE	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94090000 BAD DEBT EXPENSE	(12,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
94110011 ELECTRICITY	(360)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)
94150010 AUDIT & TAX PREP	(23,000)	0	(10,500)	(10,500)	(2,000)	0	0	0	0	0	0	0	0
94150020 LEGAL FEES	(60,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
94160020 REAL ESTATE TAXES	(3,500)	0	(3,500)	0	0	0	0	0	0	0	0	0	0
94160030 PERSONAL PROPERTY TAXES	(985)	0	(900)	0	(85)	0	0	0	0	0	0	0	0
94160035 INCOME TAX	(4,400)	0	0	0	0	0	0	0	0	0	0	0	(4,400)
94160050 LICENSES & PERMITS	(190)	0	0	0	(95)	(95)	0	0	0	0	0	0	0
94170005 EMPLOYMENT EXPENSE	(10,020)	(610)	(4,985)	(110)	(110)	(485)	(110)	(260)	(535)	(2,110)	(110)	(485)	(110)
94170025 DUES & SUBSCRIPTIONS	(7,605)	(485)	(665)	(660)	(445)	(1,025)	(520)	(755)	(135)	(190)	(1,015)	(1,025)	(685)
94170030 BANK CHARGES	(1,920)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)
94170080 PRINTING	(2,160)	(130)	(730)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)
94170135 MILEAGE	(180)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)
94200000 INSURANCE EXPENSE	(100,800)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)
94210000 MANAGEMENT EXPENSE	(2,400)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
94220010 EQUIPMENT - MAILING MACHINE	(4,560)	(630)	(330)	(330)	(330)	(330)	(330)	(630)	(330)	(330)	(330)	(330)	(330)
94220020 EQUIPMENT - COPIER	(5,340)	(445)	(445)	(445)	(445)	(445)	(445)	(445)	(445)	(445)	(445)	(445)	(445)
94230000 TELEPHONE	(11,340)	(945)	(945)	(945)	(945)	(945)	(945)	(945)	(945)	(945)	(945)	(945)	(945)
94420000 POSTAGE	(7,500)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)
94430000 TRAVEL & EDUCATION	(7,400)	(700)	(500)	(200)	(3,000)	(200)	(1,000)	(500)	(200)	(200)	(500)	(200)	(200)
<b>TOTAL OTHER EXPENSES</b>	<b>(304,060)</b>	<b>(20,075)</b>	<b>(39,630)</b>	<b>(44,450)</b>	<b>(31,215)</b>	<b>(27,285)</b>	<b>(19,610)</b>	<b>(19,795)</b>	<b>(18,850)</b>	<b>(20,480)</b>	<b>(19,605)</b>	<b>(19,690)</b>	<b>(23,375)</b>
<b>Net Income Before Depreciation</b>	<b>2,234,280</b>	<b>190,244</b>	<b>176,732</b>	<b>165,975</b>	<b>179,652</b>	<b>184,050</b>	<b>192,167</b>	<b>191,462</b>	<b>193,375</b>	<b>191,488</b>	<b>190,566</b>	<b>191,632</b>	<b>186,956</b>

*506  
\$36K*

*Audit + Tax \$27,000  
Legal \$60,000  
INSURANCE Exp. 8% ↑  
Deer Mgmt \$30,000*

## Pecan Plantation Owners Association (PPOA)

### REVENUES

- \$80 Per Member/Per Month Assessment – No PPCC allocation
- Transfer Fees at \$750 each – 10 per month average
- Pecan Harvest – December \$6400

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000003 MEMBER ASSESSMENTS	2,768,240	230,320	230,320	230,400	230,480	230,560	230,640	230,720	230,800	230,880	230,960	231,040	231,120
73000004 TRANSFER FEE	90,000	6,750	6,750	7,500	7,500	8,250	8,250	8,250	8,250	8,250	6,750	6,750	6,750
73000005 FINANCE CHARGES	12,600	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050
73000010 LATE FEE	18,240	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520
73000006 DELINQUENT HANDLING FEES	5,400	450	450	450	450	450	450	450	450	450	450	450	450
73000008 INTEREST INCOME	300	25	25	25	25	25	25	25	25	25	25	25	25
73000012 LOTS - GAIN OR <LOSS>	0	0	0	0	0	0	0	0	0	0	0	0	0
73000055 DISCOUNTS EARNED	0	0	0	0	0	0	0	0	0	0	0	0	0
73000001 OTHER REVENUE	7,600	100	6,500	100	100	100	100	100	100	100	100	100	100
<b>TOTAL REVENUES</b>	<b>2,902,380</b>	<b>240,215</b>	<b>246,615</b>	<b>241,045</b>	<b>241,125</b>	<b>241,955</b>	<b>242,035</b>	<b>242,115</b>	<b>242,195</b>	<b>242,275</b>	<b>240,855</b>	<b>240,935</b>	<b>241,015</b>



## LABOR-PPOA

- GM, Controller, Business Office, Administrative Asst allocated at 67%
- Part Time clerical position expanded to Full Time

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
<b>SALARIES</b>	(257,098)	(21,154)	(21,478)	(21,478)	(21,154)	(21,478)	(21,154)	(21,802)	(21,221)	(21,545)	(21,869)	(20,896)	(21,869)
94010001 MANAGEMENT BONUSES	(35,615)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)	(2,968)
94020010 PAYROLL TAXES	(30,976)	(2,412)	(2,445)	(2,811)	(2,774)	(2,811)	(2,774)	(2,725)	(2,419)	(2,451)	(2,484)	(2,386)	(2,484)
94020030 GROUP INSURANCE	(22,351) <sup>f</sup>	(1,863) <sup>f</sup>	(1,863) <sup>f</sup>	(1,863) <sup>f</sup>	(1,863) <sup>f</sup>	(1,863) <sup>f</sup>	(1,863) <sup>f</sup>	(1,863) <sup>f</sup>	(1,863) <sup>f</sup>	(1,863) <sup>f</sup>	(1,863) <sup>f</sup>	(1,863) <sup>f</sup>	(1,863)
94020040 RETIREMENT PLAN CONTRIBUTIONS	(18,000)	(1,500) <sup>f</sup>	(1,500) <sup>f</sup>	(1,500) <sup>f</sup>	(1,500) <sup>f</sup>	(1,500) <sup>f</sup>	(1,500) <sup>f</sup>	(1,500) <sup>f</sup>	(1,500) <sup>f</sup>	(1,500) <sup>f</sup>	(1,500) <sup>f</sup>	(1,500) <sup>f</sup>	(1,500)
94020035 OTHER COMPENSATION	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(364,040)</b>	<b>(29,896)</b>	<b>(30,253)</b>	<b>(30,620)</b>	<b>(30,258)</b>	<b>(30,620)</b>	<b>(30,258)</b>	<b>(30,858)</b>	<b>(29,970)</b>	<b>(30,327)</b>	<b>(30,684)</b>	<b>(29,613)</b>	<b>(30,684)</b>

## OTHER EXPENSES-PPOA

- Audit & Tax preparation \$27,000
- Legal Fees \$60,000
- Insurance Expense 8% increase
- Deer Management - \$30,000

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94050040 CONTRACTS & LEASES - OTHER	(30,000)	0	0	(15,000)	(7,500)	(7,500)	0	0	0	0	0	0	0
94060010 OFFICE SUPPLIES	(7,500)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)
94060080 VALUE CARD EXPENSE	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94090000 BAD DEBT EXPENSE	(12,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
94110011 ELECTRICITY	(360)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)
94150010 AUDIT & TAX PREP	(23,000)	0	(10,500)	(10,500)	(2,000)	0	0	0	0	0	0	0	0
94150020 LEGAL FEES	(60,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
94160020 REAL ESTATE TAXES	(3,500)	0	(3,500)	0	0	0	0	0	0	0	0	0	0
94160030 PERSONAL PROPERTY TAXES	(985)	0	(900)	0	(85)	0	0	0	0	0	0	0	0
94160035 INCOME TAX	(4,400)	0	0	0	0	0	0	0	0	0	0	0	(4,400)
94160050 LICENSES & PERMITS	(190)	0	0	0	(95)	(95)	0	0	0	0	0	0	0
94170005 EMPLOYMENT EXPENSE	(10,020)	(610)	(4,985)	(110)	(110)	(485)	(110)	(260)	(535)	(2,110)	(110)	(485)	(110)
94170025 DUES & SUBSCRIPTIONS	(7,605)	(485)	(665)	(660)	(445)	(1,025)	(520)	(755)	(135)	(190)	(1,015)	(1,025)	(685)
94170030 BANK CHARGES	(1,920)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)
94170080 PRINTING	(2,160)	(130)	(730)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)
94170135 MILEAGE	(180)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)
94200000 INSURANCE EXPENSE	(100,800)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)
94210000 MANAGEMENT EXPENSE	(2,400)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
94220010 EQUIPMENT - MAILING MACHINE	(4,560)	(630)	(330)	(330)	(330)	(330)	(330)	(630)	(330)	(330)	(330)	(330)	(330)
94220020 EQUIPMENT - COPIER	(5,340)	(445)	(445)	(445)	(445)	(445)	(445)	(445)	(445)	(445)	(445)	(445)	(445)
94230000 TELEPHONE	(11,340)	(945)	(945)	(945)	(945)	(945)	(945)	(945)	(945)	(945)	(945)	(945)	(945)
94420000 POSTAGE	(7,500)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)
94430000 TRAVEL & EDUCATION	(7,400)	(700)	(500)	(200)	(3,000)	(200)	(1,000)	(500)	(200)	(200)	(500)	(200)	(200)
<b>TOTAL OTHER EXPENSES</b>	<b>(304,060)</b>	<b>(20,075)</b>	<b>(39,630)</b>	<b>(44,450)</b>	<b>(31,215)</b>	<b>(27,285)</b>	<b>(19,610)</b>	<b>(19,795)</b>	<b>(18,850)</b>	<b>(20,480)</b>	<b>(19,605)</b>	<b>(19,690)</b>	<b>(23,375)</b>

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# **PPCC Corporate**

# **Departmental Budget**



Pecan Plantation Owners Association  
Budget Worksheet FYE 2012  
10 - PPCC Corporate: Income Statement

	Total Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>REVENUES</b>													
73000009 SALE - CAPITAL ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0
73000053 RENTERS ADMINISTRATION FEE	24,650	1,700	1,700	1,700	1,700	1,700	1,700	1,700	2,550	2,550	2,550	2,550	2,550
73000054 TRASH REMOVAL COMMISSION	48,475	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040
73000055 DISCOUNTS EARNED	1,380	115	115	115	115	115	115	115	115	115	115	115	115
73000001 OTHER REVENUE	4,600	550	350	350	350	350	350	550	350	350	350	350	350
<b>TOTAL REVENUES</b>	<b>79,105</b>	<b>6,405</b>	<b>6,205</b>	<b>6,205</b>	<b>6,205</b>	<b>6,205</b>	<b>6,205</b>	<b>6,405</b>	<b>7,055</b>	<b>7,055</b>	<b>7,055</b>	<b>7,055</b>	<b>7,055</b>
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
<b>TOTAL SALARIES</b>	<b>(223,425)</b>	<b>(18,418)</b>	<b>(18,578)</b>	<b>(18,578)</b>	<b>(18,418)</b>	<b>(18,609)</b>	<b>(18,522)</b>	<b>(18,844)</b>	<b>(18,522)</b>	<b>(18,734)</b>	<b>(18,895)</b>	<b>(18,412)</b>	<b>(18,895)</b>
94010001 MANAGEMENT BONUSES	(17,542)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)
94020010 PAYROLL TAXES	(26,030)	(2,042)	(2,058)	(2,367)	(2,321)	(2,343)	(2,333)	(2,293)	(2,028)	(2,074)	(2,066)	(2,041)	(2,066)
94020030 GROUP INSURANCE	(11,009)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)
94020040 RETIREMENT PLAN CONTRIBUTION	(18,000)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
94020035 EMPL BENEFITS-OTHER COMPENSATION	(5,040)	(540)	(540)	(540)	(300)	(300)	(300)	(540)	(300)	(540)	(300)	(540)	(300)
<b>TOTAL SALARIES, PAYROLL TAXES &amp; BENEFITS</b>	<b>(301,046)</b>	<b>(24,880)</b>	<b>(25,055)</b>	<b>(25,364)</b>	<b>(24,918)</b>	<b>(25,131)</b>	<b>(25,034)</b>	<b>(25,556)</b>	<b>(24,729)</b>	<b>(25,227)</b>	<b>(25,140)</b>	<b>(24,872)</b>	<b>(25,140)</b>
<b>OTHER EXPENSES</b>													
94100020 VEHICLE LICENSES	(72)	(72)	0	0	0	0	0	0	0	0	0	0	0
94110010 ELECTRICITY	(129,900)	(9,600)	(9,900)	(10,600)	(10,900)	(9,600)	(9,400)	(9,700)	(11,400)	(12,900)	(13,600)	(12,400)	(9,900)
94110020 WATER	(30,825)	(1,925)	(2,575)	(2,175)	(2,975)	(2,625)	(2,550)	(2,400)	(2,875)	(3,275)	(3,375)	(2,125)	(1,950)
94110030 PROPANE	(3,870)	(350)	(750)	(350)	(600)	(325)	(150)	(150)	(200)	(425)	(200)	(185)	(185)
94150010 AUDIT & TAX PREP	(4,000)	0	0	0	0	(4,000)	0	0	0	0	0	0	0
94160010 FRANCHISE TAX	(22,000)	0	0	0	0	0	0	0	0	0	0	0	(22,000)
94160050 LICENSES & PERMITS	(190)	0	0	0	(95)	(95)	0	0	0	0	0	0	0
94170005 EMPLOYMENT EXPENSE	(3,320)	(610)	(485)	(110)	(110)	(485)	(110)	(110)	(485)	(110)	(110)	(485)	(110)
94170025 DUES & SUBSCRIPTIONS	(1,380)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)
94170080 PRINTING	(1,800)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(425)	(125)	(125)	(125)
94200000 INSURANCE EXPENSE	(100,800)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)
94220010 MAILING MACHINE	(4,560)	(630)	(330)	(330)	(330)	(330)	(330)	(630)	(330)	(330)	(330)	(330)	(330)
94220020 COPIER	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94230000 TELEPHONE	(10,020)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)
94310060 MEMBER GRATIS	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94380000 CREDIT CARD FEES	(10,262)	(919)	(644)	(828)	(626)	(612)	(959)	(895)	(960)	(995)	(985)	(990)	(850)
94420000 POSTAGE	(7,500)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)
94460000 PEST MANAGEMENT	(3,300)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)
<b>TOTAL OTHER EXPENSES</b>	<b>(334,999)</b>	<b>(24,581)</b>	<b>(25,159)</b>	<b>(24,868)</b>	<b>(26,111)</b>	<b>(28,547)</b>	<b>(23,974)</b>	<b>(24,360)</b>	<b>(26,725)</b>	<b>(28,810)</b>	<b>(29,075)</b>	<b>(26,990)</b>	<b>(45,800)</b>
<b>NET INCOME BEFORE DEPRECIATION</b>	<b>(556,940)</b>	<b>(43,056)</b>	<b>(44,009)</b>	<b>(44,028)</b>	<b>(44,825)</b>	<b>(47,473)</b>	<b>(42,803)</b>	<b>(43,512)</b>	<b>(44,400)</b>	<b>(46,982)</b>	<b>(47,160)</b>	<b>(44,808)</b>	<b>(63,885)</b>

## Pecan Plantation Country Club (PPCC)

### REVENUES

- Tennant Fees at \$840 each - 2 per month average
- Trash Removal Commission at \$1.73 per house, per month

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000009 SALE - CAPITAL ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0
73000053 RENTERS ADMINISTRATION FEE	24,650	1,700	1,700	1,700	1,700	1,700	1,700	1,700	2,550	2,550	2,550	2,550	2,550
73000054 TRASH REMOVAL COMMISSION	48,475	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040
73000055 DISCOUNTS EARNED	1,380	115	115	115	115	115	115	115	115	115	115	115	115
73000001 OTHER REVENUE	4,600	550	350	350	350	350	350	550	350	350	350	350	350
<b>TOTAL REVENUES</b>	<b>79,105</b>	<b>6,405</b>	<b>6,205</b>	<b>6,205</b>	<b>6,205</b>	<b>6,205</b>	<b>6,205</b>	<b>6,405</b>	<b>7,055</b>	<b>7,055</b>	<b>7,055</b>	<b>7,055</b>	<b>7,055</b>

## LABOR-PPCC

- GM, Controller, Business Office, Admin Asst allocated at 33%
- Clubhouse Manager allocated at 50%
- Housekeeping allocated at 75%
- Part Time clerical position expanded to Full Time

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
<b>TOTAL SALARIES</b>	<b>(223,425)</b>	<b>(18,418)</b>	<b>(18,578)</b>	<b>(18,578)</b>	<b>(18,418)</b>	<b>(18,609)</b>	<b>(18,522)</b>	<b>(18,844)</b>	<b>(18,522)</b>	<b>(18,734)</b>	<b>(18,895)</b>	<b>(18,412)</b>	<b>(18,895)</b>
94010001 MANAGEMENT BONUSES	(17,542)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)
94020010 PAYROLL TAXES	(26,030)	(2,042)	(2,058)	(2,367)	(2,321)	(2,343)	(2,333)	(2,293)	(2,028)	(2,074)	(2,066)	(2,041)	(2,066)
94020030 GROUP INSURANCE	(11,009)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)
94020040 RETIREMENT PLAN CONTRIBUTION	(18,000)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
94020035 EMPL BENEFITS-OTHER COMPENSATION	(5,040)	(540)	(540)	(540)	(300)	(300)	(300)	(540)	(300)	(540)	(300)	(540)	(300)
<b>TOTAL SALARIES, PAYROLL TAXES &amp; BENEFITS</b>	<b>(301,046)</b>	<b>(24,880)</b>	<b>(25,055)</b>	<b>(25,364)</b>	<b>(24,918)</b>	<b>(25,131)</b>	<b>(25,034)</b>	<b>(25,556)</b>	<b>(24,729)</b>	<b>(25,227)</b>	<b>(25,140)</b>	<b>(24,872)</b>	<b>(25,140)</b>



## OTHER EXPENSES-PPCC

- PPCC portion of audit & tax prep - \$4,000
- Insurance Expense 8% increase
- Estimated State Franchise Tax - \$22,000

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94100020 VEHICLE LICENSES	(72)	(72)	0	0	0	0	0	0	0	0	0	0	0
94110010 ELECTRICITY	(129,900)	(9,600)	(9,900)	(10,600)	(10,900)	(9,600)	(9,400)	(9,700)	(11,400)	(12,900)	(13,600)	(12,400)	(9,900)
94110020 WATER	(30,825)	(1,925)	(2,575)	(2,175)	(2,975)	(2,625)	(2,550)	(2,400)	(2,875)	(3,275)	(3,375)	(2,125)	(1,950)
94110030 PROPANE	(3,870)	(350)	(750)	(350)	(600)	(325)	(150)	(150)	(200)	(425)	(200)	(185)	(185)
94150010 AUDIT & TAX PREP	(4,000)	0	0	0	0	(4,000)	0	0	0	0	0	0	0
94160010 FRANCHISE TAX	(22,000)	0	0	0	0	0	0	0	0	0	0	0	(22,000)
94160050 LICENSES & PERMITS	(190)	0	0	0	(95)	(95)	0	0	0	0	0	0	0
94170005 EMPLOYMENT EXPENSE	(3,320)	(610)	(485)	(110)	(110)	(485)	(110)	(110)	(485)	(110)	(110)	(485)	(110)
94170025 DUES & SUBSCRIPTIONS	(1,380)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)
94170080 PRINTING	(1,800)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(425)	(125)	(125)	(125)
94200000 INSURANCE EXPENSE	(100,800)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)	(8,400)
94220010 MAILING MACHINE	(4,560)	(630)	(330)	(330)	(330)	(330)	(330)	(630)	(330)	(330)	(330)	(330)	(330)
94220020 COPIER	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94230000 TELEPHONE	(10,020)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)
94310060 MEMBER GRATIS	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94380000 CREDIT CARD FEES	(10,262)	(919)	(644)	(828)	(626)	(612)	(959)	(895)	(960)	(995)	(985)	(990)	(850)
94420000 POSTAGE	(7,500)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)
94460000 PEST MANAGEMENT	(3,300)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)
<b>TOTAL OTHER EXPENSES</b>	<b>(334,999)</b>	<b>(24,581)</b>	<b>(25,159)</b>	<b>(24,868)</b>	<b>(26,111)</b>	<b>(28,547)</b>	<b>(23,974)</b>	<b>(24,360)</b>	<b>(26,725)</b>	<b>(28,810)</b>	<b>(29,075)</b>	<b>(26,990)</b>	<b>(45,800)</b>

# PPOA/PPCC Consolidated 2012

	Budget 2012	Forecast 2011	Variance	% Change
<b>Operating Revenues</b>				
Member Assessments	2,768,240	2,763,544	4,696	0.2%
Other Income	213,245	229,397	(16,152)	-7.0%
<b>Total Operating Revenues</b>	<b>2,981,485</b>	<b>2,992,941</b>	<b>(11,456)</b>	<b>-0.4%</b>
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(665,086)	(647,949)	(17,137)	2.6%
Other Expenses	(639,059)	(648,089)	9,030	-1.4%
<b>Total Operating Expenses</b>	<b>(1,304,145)</b>	<b>(1,296,038)</b>	<b>(8,107)</b>	<b>0.6%</b>
<b>Net Income Before Depreciation</b>	<b>1,677,340</b>	<b>1,696,903</b>	<b>(19,563)</b>	<b>-1.2%</b>

Security & ACC

Departmental Budget



Pecan Plantation Owners Association  
Budget Worksheet FY 2012  
05 - Security & ACC: Income Statement

	Total Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>REVENUES</b>													
73000011 LOT SIGNS REVENUE	1,320	110	110	110	110	110	110	110	110	110	110	110	110
73000014 TRAFFIC TICKET REVENUE	18,500	1,600	2,200	1,500	1,300	1,800	1,550	1,650	1,550	1,500	1,350	1,300	1,200
73000016 VEHICLE STICKER REVENUE	38,250	3,000	2,910	3,420	3,150	3,990	3,480	3,000	2,910	3,120	3,000	3,090	3,180
73000017 COMMERCIAL STICKER REVENUE	26,700	780	1,020	2,700	3,600	2,460	2,580	2,520	2,520	2,460	2,280	1,980	1,800
73000019 - RULES VIOLATIONS	3,000	250	250	250	250	250	250	250	250	250	250	250	250
73000074 - STORAGE PERMITS	5,250	0	0	5,250	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>93,020</b>	<b>5,740</b>	<b>6,490</b>	<b>13,230</b>	<b>8,410</b>	<b>8,610</b>	<b>7,970</b>	<b>7,530</b>	<b>7,340</b>	<b>7,440</b>	<b>6,990</b>	<b>6,730</b>	<b>6,540</b>
<b>COST OF SALES</b>													
<b>94250050 - COST OF SALES LOT SIGNS</b>	<b>(456)</b>	<b>(38)</b>	<b>(38)</b>	<b>(38)</b>	<b>(38)</b>	<b>(38)</b>	<b>(38)</b>	<b>(38)</b>	<b>(38)</b>	<b>(38)</b>	<b>(38)</b>	<b>(38)</b>	<b>(38)</b>
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
<b>TOTAL SALARIES</b>	<b>(362,896)</b>	<b>(29,278)</b>	<b>(30,599)</b>	<b>(29,679)</b>	<b>(28,164)</b>	<b>(30,139)</b>	<b>(29,278)</b>	<b>(30,302)</b>	<b>(32,743)</b>	<b>(31,766)</b>	<b>(31,866)</b>	<b>(29,240)</b>	<b>(29,842)</b>
94020010 PAYROLL TAXES	(40,179)	(3,115)	(3,172)	(3,714)	(3,368)	(3,595)	(3,496)	(3,539)	(3,386)	(3,289)	(3,299)	(3,111)	(3,096)
94020030 GROUP INSURANCE	(41,040)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)
94020035 BENEFITS - OTHER COMPENSATION	(17,190)	(1,870)	(1,120)	(2,620)	(1,120)	(1,120)	(1,120)	(1,870)	(1,120)	(1,120)	(1,120)	(1,870)	(1,120)
<b>TOTAL SALARIES, PAYROLL TAXES &amp; BENEFITS</b>	<b>(461,305)</b>	<b>(37,683)</b>	<b>(38,311)</b>	<b>(39,433)</b>	<b>(36,072)</b>	<b>(38,274)</b>	<b>(37,314)</b>	<b>(39,131)</b>	<b>(40,669)</b>	<b>(39,595)</b>	<b>(39,704)</b>	<b>(37,641)</b>	<b>(37,478)</b>
<b>OTHER EXPENSES</b>													
94030030 CASUAL LABOR	(10,499)	0	0	0	0	0	0	(250)	(3,333)	(3,583)	(3,333)	0	0
94040010 UNIFORMS - GENERAL	(2,400)	0	0	(800)	0	0	(800)	0	0	0	(800)	0	0
94060005 SUPPLIES - GENERAL	(30,100)	(2,600)	(2,500)	(2,500)	(2,200)	(2,700)	(3,000)	(2,500)	(2,500)	(2,400)	(2,400)	(2,400)	(2,400)
94060010 SUPPLIES - OFFICE	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94060025 SUPPLIES - CLEANING	(240)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
94100010 VEHICLE/EQUIPMENT EXP - FUEL	(11,200)	(825)	(800)	(800)	(750)	(925)	(975)	(975)	(1,150)	(1,150)	(1,000)	(925)	(925)
94100020 VEHICLE EXP - LICENSES	(400)	(200)	0	0	0	0	0	0	(200)	0	0	0	0
94100030 VEHICLE/EQUIPMENT EXP - REPAIRS	(4,800)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)
94110010 UTILITIES - ELECTRICITY	(10,975)	(750)	(1,000)	(1,100)	(1,000)	(700)	(800)	(825)	(950)	(1,000)	(1,000)	(950)	(900)
94110020 UTILITIES - WATER	(5,550)	(400)	(275)	(175)	(250)	(350)	(400)	(550)	(650)	(700)	(700)	(600)	(500)
94130025 - REPAIRS - EQUIPMENT	(4,000)	0	0	0	(2,000)	0	0	0	0	(2,000)	0	0	0
94160050 LICENSES & PERMITS	(400)	(400)	0	0	0	0	0	0	0	0	0	0	0
94170005 OTHER EXP - EMPLOYMENT EXP	(300)	(50)	0	(50)	0	(50)	0	(50)	0	(50)	0	(50)	0
94170025 DUES & SUBSCRIPTIONS	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94170080 OTHER EXP - PRINTING	(400)	(400)	0	0	0	0	0	0	0	0	0	0	0
94220020 EQUIP RENTAL - COPIERS	(5,100)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)
94230000 TELEPHONE	(9,600)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)
94430000 TRAVEL & EDUCATION	(2,000)	0	0	(1,000)	0	0	0	0	(1,000)	0	0	0	0
<b>TOTAL OTHER EXPENSES</b>	<b>(99,464)</b>	<b>(7,395)</b>	<b>(6,345)</b>	<b>(8,195)</b>	<b>(7,970)</b>	<b>(6,495)</b>	<b>(7,745)</b>	<b>(6,920)</b>	<b>(11,553)</b>	<b>(12,653)</b>	<b>(11,003)</b>	<b>(6,695)</b>	<b>(6,495)</b>
<b>NET INCOME/(LOSS)</b>	<b>(468,205)</b>	<b>(39,376)</b>	<b>(38,204)</b>	<b>(34,436)</b>	<b>(35,670)</b>	<b>(36,197)</b>	<b>(37,127)</b>	<b>(38,559)</b>	<b>(44,920)</b>	<b>(44,846)</b>	<b>(43,755)</b>	<b>(37,644)</b>	<b>(37,471)</b>



## LABOR

- 2 FT positions filled with PT staff, no change in number of payroll hours

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
TOTAL SALARIES	(362,896)	(29,278)	(30,599)	(29,679)	(28,164)	(30,139)	(29,278)	(30,302)	(32,743)	(31,766)	(31,866)	(29,240)	(29,842)
94020010 PAYROLL TAXES	(40,179)	(3,115)	(3,172)	(3,714)	(3,368)	(3,595)	(3,496)	(3,539)	(3,386)	(3,289)	(3,299)	(3,111)	(3,096)
94020030 GROUP INSURANCE	(41,040)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)
94020035 BENEFITS - OTHER COMPENSATION	(17,190)	(1,870)	(1,120)	(2,620)	(1,120)	(1,120)	(1,120)	(1,870)	(1,120)	(1,120)	(1,120)	(1,870)	(1,120)
<b>TOTAL SALARIES, PAYROLL TAXES &amp; BENEFITS</b>	<b>(461,305)</b>	<b>(37,683)</b>	<b>(38,311)</b>	<b>(39,433)</b>	<b>(36,072)</b>	<b>(38,274)</b>	<b>(37,314)</b>	<b>(39,131)</b>	<b>(40,669)</b>	<b>(39,595)</b>	<b>(39,704)</b>	<b>(37,641)</b>	<b>(37,478)</b>



## OTHER EXPENSES

- General Supplies - gate entry tags
- Vehicle Fuel for patrols and ACC
- Additional expenses for vehicle & equipment repairs due to age
- Summer Deputy Patrols - \$10,000

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94030030 CASUAL LABOR	(10,499)	0	0	0	0	0	0	(250)	(3,333)	(3,583)	(3,333)	0	0
94040010 UNIFORMS - GENERAL	(2,400)	0	0	(800)	0	0	(800)	0	0	0	(800)	0	0
94060005 SUPPLIES - GENERAL	(30,100)	(2,600)	(2,500)	(2,500)	(2,200)	(2,700)	(3,000)	(2,500)	(2,500)	(2,400)	(2,400)	(2,400)	(2,400)
94060010 SUPPLIES - OFFICE	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94060025 SUPPLIES - CLEANING	(240)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
94100010 VEHICLE/EQUIPMENT EXP - FUEL	(11,200)	(825)	(800)	(800)	(750)	(925)	(975)	(975)	(1,150)	(1,150)	(1,000)	(925)	(925)
94100020 VEHICLE EXP - LICENSES	(400)	(200)	0	0	0	0	0	0	(200)	0	0	0	0
94100030 VEHICLE/EQUIPMENT EXP - REPAIRS	(4,800)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)
94110010 UTILITIES - ELECTRICITY	(10,975)	(750)	(1,000)	(1,100)	(1,000)	(700)	(800)	(825)	(950)	(1,000)	(1,000)	(950)	(900)
94110020 UTILITIES - WATER	(5,550)	(400)	(275)	(175)	(250)	(350)	(400)	(550)	(650)	(700)	(700)	(600)	(500)
94130025 - REPAIRS - EQUIPMENT	(4,000)	0	0	0	(2,000)	0	0	0	0	(2,000)	0	0	0
94160050 LICENSES & PERMITS	(400)	(400)	0	0	0	0	0	0	0	0	0	0	0
94170005 OTHER EXP - EMPLOYMENT EXP	(300)	(50)	0	(50)	0	(50)	0	(50)	0	(50)	0	(50)	0
94170025 DUES & SUBSCRIPTIONS	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94170080 OTHER EXP - PRINTING	(400)	(400)	0	0	0	0	0	0	0	0	0	0	0
94220020 EQUIP RENTAL - COPIERS	(5,100)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)
94230000 TELEPHONE	(9,600)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)
94430000 TRAVEL & EDUCATION	(2,000)	0	0	(1,000)	0	0	0	0	(1,000)	0	0	0	0
<b>TOTAL OTHER EXPENSES</b>	<b>(99,464)</b>	<b>(7,395)</b>	<b>(6,345)</b>	<b>(8,195)</b>	<b>(7,970)</b>	<b>(6,495)</b>	<b>(7,745)</b>	<b>(6,920)</b>	<b>(11,553)</b>	<b>(12,653)</b>	<b>(11,003)</b>	<b>(6,695)</b>	<b>(6,495)</b>

# Security & ACC 2012

	Budget 2012	Forecast 2011	Variance	% Change
<b>Operating Revenues</b>				
Revenues	93,020	92,612	408	0.4%
<b>Total Operating Revenues</b>	<b>93,020</b>	<b>92,612</b>	<b>408</b>	<b>0.4%</b>
<b>Cost of Goods Sold</b>				
Cost of Goods Sold	(456)	(349)	(107)	30.7%
<b>Gross Operating Profit</b>	<b>92,564</b>	<b>92,263</b>	<b>301</b>	<b>0.3%</b>
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(461,305)	(446,088)	(15,217)	3.4%
Other Expenses	(99,464)	(95,008)	(4,456)	4.7%
<b>Total Operating Expenses</b>	<b>(560,769)</b>	<b>(541,096)</b>	<b>(19,673)</b>	<b>3.6%</b>
<b>Net Income Before Depreciation</b>	<b>(468,205)</b>	<b>(448,833)</b>	<b>(19,372)</b>	<b>4.3%</b>

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# **Communications**

## **Departmental Budget**



Pecan Plantation Owners Association  
Budget Worksheet FYE 2012  
06 - Communication: Income Statement

	<b>Total Year</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>
<b>REVENUES</b>													
73000020 CHARTER COMMISSION	129,600	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800
73000067 COLUMN ADVERTISING	119,525	10,150	10,500	9,800	9,800	9,975	9,975	9,975	9,800	9,800	9,800	9,975	9,975
<b>TOTAL REVENUES</b>	<b>249,125</b>	<b>20,950</b>	<b>21,300</b>	<b>20,600</b>	<b>20,600</b>	<b>20,775</b>	<b>20,775</b>	<b>20,775</b>	<b>20,600</b>	<b>20,600</b>	<b>20,600</b>	<b>20,775</b>	<b>20,775</b>
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
TOTAL SALARIES	(107,385)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)
94020010 PAYROLL TAXES	(11,365)	(895)	(895)	(1,029)	(1,029)	(1,029)	(1,029)	(984)	(895)	(895)	(895)	(895)	(895)
94020030 GROUP INSURANCE	(4,560)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(123,310)</b>	<b>(10,224)</b>	<b>(10,224)</b>	<b>(10,358)</b>	<b>(10,358)</b>	<b>(10,358)</b>	<b>(10,358)</b>	<b>(10,313)</b>	<b>(10,224)</b>	<b>(10,224)</b>	<b>(10,224)</b>	<b>(10,224)</b>	<b>(10,224)</b>
<b>OTHER EXPENSES</b>													
94060005 SUPPLIES - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
94060010 SUPPLIES - OFFICE	(360)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)
94170065 COMMISSION	(21,780)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)
94170135 OTHER EXP - MILEAGE	(240)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
94030030 CASUAL LABOR - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
94180030 HARDWARE MAINTENANCE	(12,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
94180040 SOFTWARE MAINTENANCE	(31,357)	(2,603)	(2,604)	(2,604)	(2,604)	(2,604)	(2,604)	(2,604)	(2,604)	(2,604)	(2,714)	(2,604)	(2,604)
94340010 NEWSLETTER - POSTAGE	(8,400)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)
94340020 NEWSLETTER - PRINTING	(46,800)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)
<b>TOTAL OTHER EXPENSES</b>	<b>(120,937)</b>	<b>(10,068)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,179)</b>	<b>(10,069)</b>	<b>(10,069)</b>
<b>NET INCOME/(LOSS)</b>	<b>4,878</b>	<b>658</b>	<b>1,007</b>	<b>173</b>	<b>173</b>	<b>348</b>	<b>348</b>	<b>393</b>	<b>307</b>	<b>307</b>	<b>197</b>	<b>482</b>	<b>482</b>

## REVENUES

- Charter Commission – estimated increase of 25%
- Columns Advertising consistent with 2011 revenues

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000020 CHARTER COMMISSION	129,600	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800
73000067 COLUMN ADVERTISING	119,525	10,150	10,500	9,800	9,800	9,975	9,975	9,975	9,800	9,800	9,800	9,975	9,975
<b>TOTAL REVENUES</b>	<b>249,125</b>	<b>20,950</b>	<b>21,300</b>	<b>20,600</b>	<b>20,600</b>	<b>20,775</b>	<b>20,775</b>	<b>20,775</b>	<b>20,600</b>	<b>20,600</b>	<b>20,600</b>	<b>20,775</b>	<b>20,775</b>

**LABOR**

- No change in staffing levels

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
TOTAL SALARIES	(107,385)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)	(8,949)
94020010 PAYROLL TAXES	(11,365)	(895)	(895)	(1,029)	(1,029)	(1,029)	(1,029)	(984)	(895)	(895)	(895)	(895)	(895)
94020030 GROUP INSURANCE	(4,560)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(123,310)</b>	<b>(10,224)</b>	<b>(10,224)</b>	<b>(10,358)</b>	<b>(10,358)</b>	<b>(10,358)</b>	<b>(10,358)</b>	<b>(10,313)</b>	<b>(10,224)</b>	<b>(10,224)</b>	<b>(10,224)</b>	<b>(10,224)</b>	<b>(10,224)</b>



**OTHER EXPENSES**

- Hardware Maintenance – increase due to age of equipment
- Columns postage – additional expenses due to rising postal rates
- Columns printing – increase in paper costs
- Charter Commission – 30% of new charter revenue

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94060005 SUPPLIES - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
94060010 SUPPLIES - OFFICE	(360)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)
94170065 COMMISSION	(21,780)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)	(1,815)
94170135 OTHER EXP - MILEAGE	(240)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
94030030 CASUAL LABOR - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
94180030 HARDWARE MAINTENANCE	(12,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
94180040 SOFTWARE MAINTENANCE	(31,357)	(2,603)	(2,604)	(2,604)	(2,604)	(2,604)	(2,604)	(2,604)	(2,604)	(2,604)	(2,714)	(2,604)	(2,604)
94340010 NEWSLETTER - POSTAGE	(8,400)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)
94340020 NEWSLETTER - PRINTING	(46,800)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)
<b>TOTAL OTHER EXPENSES</b>	<b>(120,937)</b>	<b>(10,068)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,069)</b>	<b>(10,179)</b>	<b>(10,069)</b>	<b>(10,069)</b>

# Communications 2012

	Budget 2012	Forecast 2011	Variance	% Change
<b>Operating Revenues</b>				
Revenues	249,125	197,694	51,431	26.0%
<b>Total Operating Revenues</b>	<b>249,125</b>	<b>197,694</b>	<b>51,431</b>	<b>26.0%</b>
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(123,310)	(121,145)	(2,165)	1.8%
Other Expenses	(120,937)	(104,185)	(16,752)	16.1%
<b>Total Operating Expenses</b>	<b>(244,247)</b>	<b>(225,330)</b>	<b>(18,917)</b>	<b>8.4%</b>
<b>Net Income Before Depreciation</b>	<b>4,878</b>	<b>(27,636)</b>	<b>32,514</b>	<b>-117.6%</b>

# **Clubhouse Operations**

**Food & Beverage**

**Inn/Reception**

**Marina**

**Member Services**



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# **Food & Beverage**

# **Departmental Budget**



**Pecan Plantation Owners Association  
Budget Worksheet FYE 2012  
08 - Food & Beverage: Income Statement**

	Total Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
94110030 UTILITIES - PROPANE	(7,950)	(700)	(1,250)	(1,250)	(1,250)	(700)	(400)	(400)	(400)	(400)	(400)	(400)	(400)
94130005 REPAIRS - GENERAL	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94160040 TABC TAX	(36,928)	(2,419)	(3,525)	(2,711)	(2,500)	(3,225)	(2,786)	(3,774)	(3,859)	(3,372)	(3,149)	(2,830)	(2,778)
94160050 TAXES & LICENSES - OTHER	(3,530)	0	(2,950)	0	0	(180)	0	0	0	0	0	0	(400)
94170005 EMPLOYMENT EXP	(360)	(40)	(40)	(20)	(20)	(20)	(40)	(40)	(40)	(40)	(20)	(20)	(20)
94170025 DUES & SUBSCRIPTIONS	(2,100)	(1,200)	(75)	(150)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94170045 ADVERTISING & PROMOTIONS	(1,750)	(100)	(100)	(100)	(250)	(100)	(100)	(500)	(100)	(100)	(100)	(100)	(100)
94170065 COMMISSIONS	(13,750)	(1,650)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)
94170080 PRINTING	(1,250)	(50)	(200)	(50)	(50)	(100)	(200)	(100)	(100)	(50)	(100)	(200)	(50)
94170100 EQUIPMENT RENTAL	(900)	0	0	0	0	0	0	(300)	0	(300)	0	0	(300)
94170105 SPOILAGE	(1,000)	(100)	(200)	(50)	(50)	(50)	(100)	(200)	(50)	(50)	(50)	(50)	(50)
94170125 MEMBER GRATIS	(10,540)	(350)	(1,500)	(825)	(850)	(900)	(940)	(1,050)	(825)	(825)	(825)	(825)	(825)
94170135 MILEAGE	0	0	0	0	0	0	0	0	0	0	0	0	0
94230000 TELEPHONE	0	0	0	0	0	0	0	0	0	0	0	0	0
94260000 CHINA, GLASS & SILVER	(3,250)	(600)	(450)	(100)	(100)	(200)	(400)	(300)	(100)	(100)	(200)	(300)	(400)
94270000 LINEN	(1,250)	(300)	(200)	(50)	(50)	(50)	(200)	(100)	(50)	(50)	(50)	(50)	(100)
94280000 DECORATIONS	(2,500)	(450)	(450)	(100)	(350)	(100)	(350)	(350)	(50)	(100)	(50)	(50)	(100)
94360010 MUSIC & ENTERTAINMENT	(12,000)	(500)	(2,600)	(400)	(500)	(1,500)	(500)	(1,500)	(2,000)	(500)	(500)	(500)	(1,000)
94430000 TRAVEL & EDUCATION	(1,900)	0	0	(500)	(200)	0	(500)	0	0	0	0	(200)	(500)
94480040 EQUIPMENT - KITCHEN	(800)	(100)	(100)	0	0	(200)	0	(200)	0	0	0	(200)	0
<b>TOTAL OTHER EXPENSES</b>	<b>(140,853)</b>	<b>(12,319)</b>	<b>(19,650)</b>	<b>(9,466)</b>	<b>(9,280)</b>	<b>(11,460)</b>	<b>(10,576)</b>	<b>(14,974)</b>	<b>(11,559)</b>	<b>(11,722)</b>	<b>(9,254)</b>	<b>(9,360)</b>	<b>(11,233)</b>
<b>NET INCOME/(LOSS)</b>	<b>(118,049)</b>	<b>(5,056)</b>	<b>(4,328)</b>	<b>(11,767)</b>	<b>(12,888)</b>	<b>(12,542)</b>	<b>(11,029)</b>	<b>(2,850)</b>	<b>(670)</b>	<b>(14,973)</b>	<b>(10,241)</b>	<b>(16,922)</b>	<b>(14,782)</b>



## REVENUES

- Brazos Room opened for lunch and Tues/Sun night dinner in 2011
- Decrease 19<sup>th</sup> Hole food due to Golf Course closure
- Increase a la carte dining due to success of promotions and new menu
- Catering Food increase 5.1%, less \$16,000 loss of Golf Tournaments

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000022 BREAKFAST	42,284	2,351	4,083	2,566	3,035	3,864	2,967	4,260	4,532	4,423	3,615	4,078	2,509
73000025 LUNCH	46,720	3,840	3,680	3,840	3,840	4,160	3,680	4,000	3,840	3,840	4,160	4,000	3,840
73000028 DINNER	282,745	30,180	20,770	18,484	20,337	23,169	26,042	33,589	27,648	17,893	27,470	18,243	18,921
73000029 CATERING	144,753	18,824	32,058	13,012	6,297	9,626	9,615	15,407	13,089	7,305	4,050	6,760	8,710
73000033 19TH HOLE	120,039	13,582	13,139	13,330	13,421	8,273	7,721	8,985	7,616	7,235	6,791	6,813	13,133
73000031 TAKE OUT	16,538	1,376	786	1,132	1,155	1,307	1,432	1,579	1,391	1,627	1,842	1,363	1,549
73000032 ACTIVITY CENTER	9,746	644	838	783	727	777	748	936	1,130	1,008	973	630	553
73000034 TEEN ROOM REVENUE	13,640	0	0	0	0	0	0	1,187	4,550	4,637	3,074	193	0
73000035 LIQUOR	28,772	1,554	2,555	1,725	2,092	2,656	1,629	4,155	3,079	2,357	3,435	1,594	1,940
73000036 LIQUOR - CATERING	13,047	754	2,496	1,763	117	548	1,119	747	1,787	2,040	230	1,168	278
73000038 LIQUOR - 19TH HOLE	70,207	5,389	5,332	5,066	5,492	7,046	5,804	6,319	6,530	6,476	5,896	5,253	5,605
73000039 BEER	11,634	656	783	692	298	874	757	2,020	1,185	1,174	1,616	705	876
73000040 BEER - CATERING	6,953	198	1,077	628	104	205	366	886	1,198	1,224	330	626	111
73000042 BEER - 19TH HOLE	85,309	5,226	6,304	4,933	5,834	8,442	6,748	8,993	9,208	7,084	7,373	7,711	7,452
73000044 WINE	27,113	2,208	2,014	2,048	2,878	2,239	2,059	2,134	2,388	2,415	2,668	1,918	2,143
73000045 WINE - CATERING	11,209	585	3,887	1,756	172	172	594	793	1,356	459	208	515	713
73000047 WINE - 19TH HOLE	9,524	705	728	753	870	857	824	909	836	854	738	724	726
73000057 MEETING ROOM CHARGE	7,190	200	1,650	360	130	400	900	900	1,350	100	1,000	100	100
73000061 Vending Machine Revenue	400			100			100			100			100
73000001 OTHER REVENUE	1,200	100	100	100	100	100	100	100	100	100	100	100	100
<b>TOTAL REVENUES</b>	<b>949,026</b>	<b>88,371</b>	<b>102,279</b>	<b>73,071</b>	<b>66,900</b>	<b>74,715</b>	<b>73,204</b>	<b>97,900</b>	<b>92,814</b>	<b>72,352</b>	<b>75,567</b>	<b>62,495</b>	<b>69,357</b>

## COST OF SALES

- Reduction in COS due to continued improvement of cost controls implemented in 2011

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>COST OF SALES</b>													
94250010 COST OF SALES - FOOD	(267,205)	(27,964)	(29,764)	(20,993)	(19,281)	(20,214)	(20,621)	(27,627)	(25,200)	(18,948)	(20,530)	(16,622)	(19,440)
94250020 COST OF SALES - LIQUOR	(39,209)	(2,694)	(3,634)	(2,994)	(2,696)	(3,588)	(2,993)	(3,928)	(3,989)	(3,805)	(3,346)	(2,805)	(2,738)
94250025 COST OF SALES - BEER	(41,558)	(2,432)	(3,266)	(2,501)	(2,494)	(3,808)	(3,148)	(4,760)	(4,636)	(3,793)	(3,727)	(3,617)	(3,375)
94250030 COST OF SALES - WINE	(18,182)	(1,329)	(2,519)	(1,731)	(1,490)	(1,242)	(1,321)	(1,458)	(1,741)	(1,417)	(1,373)	(1,200)	(1,361)
<b>TOTAL COST OF SALES</b>	<b>(366,154)</b>	<b>(34,420)</b>	<b>(39,183)</b>	<b>(28,220)</b>	<b>(25,960)</b>	<b>(28,852)</b>	<b>(28,083)</b>	<b>(37,773)</b>	<b>(35,565)</b>	<b>(27,963)</b>	<b>(28,977)</b>	<b>(24,244)</b>	<b>(26,914)</b>
<b>GROSS MARGIN</b>	<b>582,872</b>	<b>53,952</b>	<b>63,096</b>	<b>44,851</b>	<b>40,940</b>	<b>45,863</b>	<b>45,121</b>	<b>60,128</b>	<b>57,249</b>	<b>44,389</b>	<b>46,590</b>	<b>38,251</b>	<b>42,443</b>

## LABOR

- Brazos Room additional payroll: 1 Cook, 2 Servers, 1 Runner

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
TOTAL SALARIES	(444,777)	(36,871)	(37,690)	(36,857)	(35,255)	(37,289)	(36,093)	(37,478)	(37,187)	(37,959)	(38,523)	(36,425)	(37,150)
94020010 PAYROLL TAXES	(61,772)	(4,999)	(5,264)	(5,476)	(5,192)	(5,555)	(5,382)	(5,706)	(5,072)	(4,862)	(4,955)	(4,568)	(4,743)
94020030 GROUP INSURANCE	(45,600)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)
94020035 OTHER COMPENSATION	(7,920)	(1,020)	(1,020)	(1,020)	(300)	(300)	(300)	(1,020)	(300)	(1,020)	(300)	(1,020)	(300)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(560,069)</b>	<b>(46,690)</b>	<b>(47,774)</b>	<b>(47,153)</b>	<b>(44,547)</b>	<b>(46,944)</b>	<b>(45,574)</b>	<b>(48,004)</b>	<b>(46,359)</b>	<b>(47,641)</b>	<b>(47,578)</b>	<b>(45,813)</b>	<b>(45,992)</b>



## OTHER EXPENSES

- Member Gratis increase due to success of birthday program
- Supplies 2-3% cost increases, less reduction in 19<sup>th</sup> Hole supplies due to lack of golf course play
- Other expenses consistent with prior year

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94030030 CASUAL LABOR	(4,300)	(300)	(1,500)	0	0	0	(200)	(1,000)	0	(1,000)	0	0	(300)
94040010 UNIFORMS	(3,000)	(700)	(200)	0	(50)	(100)	(300)	(750)	(100)	(400)	(50)	(100)	(250)
94060005 SUPPLIES - GENERAL	(1,275)	(200)	(200)	(75)	(75)	(75)	(150)	(100)	(75)	(100)	(75)	(75)	(75)
94060010 SUPPLIES - OFFICE	(2,875)	(300)	(300)	(175)	(200)	(200)	(200)	(300)	(250)	(300)	(200)	(200)	(250)
94060025 SUPPLIES - CLEANING	(6,300)	(600)	(625)	(450)	(475)	(500)	(525)	(650)	(475)	(525)	(500)	(475)	(500)
94060035 SUPPLIES - PLASTIC & PAPER	(12,925)	(850)	(1,250)	(700)	(700)	(1,350)	(775)	(1,550)	(1,150)	(1,550)	(1,150)	(950)	(950)
94060040 SUPPLIES - STERNO	(3,775)	(400)	(450)	(400)	(175)	(250)	(250)	(225)	(375)	(325)	(300)	(325)	(300)
94060075 SUPPLIES - COOKING	(3,325)	(300)	(275)	(150)	(150)	(375)	(375)	(300)	(275)	(350)	(250)	(225)	(300)
94100010 VEHICLE EXP - FUEL	(420)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)
94110030 UTILITIES - PROPANE	(7,950)	(700)	(1,250)	(1,250)	(1,250)	(700)	(400)	(400)	(400)	(400)	(400)	(400)	(400)
94130005 REPAIRS - GENERAL	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94160040 TABC TAX	(36,928)	(2,419)	(3,525)	(2,711)	(2,500)	(3,225)	(2,786)	(3,774)	(3,859)	(3,372)	(3,149)	(2,830)	(2,778)
94160050 TAXES & LICENSES - OTHER	(3,530)	0	(2,950)	0	0	(180)	0	0	0	0	0	0	(400)
94170005 EMPLOYMENT EXP	(360)	(40)	(40)	(20)	(20)	(20)	(40)	(40)	(40)	(40)	(20)	(20)	(20)
94170025 DUES & SUBSCRIPTIONS	(2,100)	(1,200)	(75)	(150)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94170045 ADVERTISING & PROMOTIONS	(1,750)	(100)	(100)	(100)	(250)	(100)	(100)	(500)	(100)	(100)	(100)	(100)	(100)
94170065 COMMISSIONS	(13,750)	(1,650)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)
94170080 PRINTING	(1,250)	(50)	(200)	(50)	(50)	(100)	(200)	(100)	(100)	(50)	(100)	(200)	(50)
94170100 EQUIPMENT RENTAL	(900)	0	0	0	0	0	0	(300)	0	(300)	0	0	(300)
94170105 SPOILAGE	(1,000)	(100)	(200)	(50)	(50)	(50)	(100)	(200)	(50)	(50)	(50)	(50)	(50)
94170125 MEMBER GRATIS	(10,540)	(350)	(1,500)	(825)	(850)	(900)	(940)	(1,050)	(825)	(825)	(825)	(825)	(825)
94170135 MILEAGE	0	0	0	0	0	0	0	0	0	0	0	0	0
94230000 TELEPHONE	0	0	0	0	0	0	0	0	0	0	0	0	0
94260000 CHINA, GLASS & SILVER	(3,250)	(600)	(450)	(100)	(100)	(200)	(400)	(300)	(100)	(100)	(200)	(300)	(400)
94270000 LINEN	(1,250)	(300)	(200)	(50)	(50)	(50)	(200)	(100)	(50)	(50)	(50)	(50)	(100)
94280000 DECORATIONS	(2,500)	(450)	(450)	(100)	(350)	(100)	(350)	(350)	(50)	(100)	(50)	(50)	(100)
94360010 MUSIC & ENTERTAINMENT	(12,000)	(500)	(2,600)	(400)	(500)	(1,500)	(500)	(1,500)	(2,000)	(500)	(500)	(500)	(1,000)
94430000 TRAVEL & EDUCATION	(1,900)	0	0	(500)	(200)	0	(500)	0	0	0	0	(200)	(500)
94480040 EQUIPMENT - KITCHEN	(800)	(100)	(100)	0	0	(200)	0	(200)	0	0	0	(200)	0
<b>TOTAL OTHER EXPENSES</b>	<b>(140,853)</b>	<b>(12,319)</b>	<b>(19,650)</b>	<b>(9,466)</b>	<b>(9,280)</b>	<b>(11,460)</b>	<b>(10,576)</b>	<b>(14,974)</b>	<b>(11,559)</b>	<b>(11,722)</b>	<b>(9,254)</b>	<b>(9,360)</b>	<b>(11,233)</b>

# Food & Beverage 2012

	Budget 2012	Forecast 2011	Variance	% Change
<b>Operating Revenues</b>				
Revenues	949,026	986,679	(37,653)	-3.8%
<b>Total Operating Revenues</b>	<b>949,026</b>	<b>986,679</b>	<b>(37,653)</b>	<b>-3.8%</b>
<b>Cost of Goods Sold</b>				
Food & Beverage	(366,154)	(388,477)	22,323	-5.7%
<b>Gross Operating Profit</b>	<b>582,872</b>	<b>598,202</b>	<b>(15,330)</b>	<b>-2.6%</b>
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(560,069)	(524,931)	(35,138)	6.7%
Other Expenses	(140,853)	(132,690)	(8,163)	6.2%
<b>Total Operating Expenses</b>	<b>(700,922)</b>	<b>(657,621)</b>	<b>(43,301)</b>	<b>6.6%</b>
<b>Net Income Before Depreciation</b>	<b>(118,049)</b>	<b>(59,419)</b>	<b>(58,630)</b>	<b>98.7%</b>

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**Inn**

**Departmental Budget**



**Pecan Plantation Owners Association  
Budget Worksheet FYE 2012  
09 - Inn: Income Statement**

	<b>Total Year</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>
<b>REVENUES</b>													
73000048 ROOM CHARGE - MEMBER	42,910	3,920	7,210	1,540	1,540	2,310	3,430	4,410	4,340	4,900	2,800	1,890	4,620
73000049 ROOM CHARGE - GUEST	78,795	5,950	7,650	3,060	3,400	5,270	9,350	9,350	10,200	8,075	5,100	3,570	7,820
73000001 OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>121,705</b>	<b>9,870</b>	<b>14,860</b>	<b>4,600</b>	<b>4,940</b>	<b>7,580</b>	<b>12,780</b>	<b>13,760</b>	<b>14,540</b>	<b>12,975</b>	<b>7,900</b>	<b>5,460</b>	<b>12,440</b>
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
TOTAL SALARIES	(126,899)	(10,596)	(10,596)	(10,682)	(10,339)	(10,596)	(10,511)	(10,596)	(10,511)	(10,682)	(10,596)	(10,596)	(10,596)
94020010 PAYROLL TAXES	(13,428)	(1,060)	(1,060)	(1,228)	(1,189)	(1,219)	(1,209)	(1,166)	(1,051)	(1,068)	(1,060)	(1,060)	(1,060)
94020030 GROUP INSURANCE	(18,240)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)
94020035 BENEFITS - OTHER COMPENSATION	(6,972)	(747)	(747)	(747)	(415)	(415)	(415)	(747)	(415)	(747)	(415)	(747)	(415)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(165,539)</b>	<b>(13,923)</b>	<b>(13,923)</b>	<b>(14,177)</b>	<b>(13,463)</b>	<b>(13,750)</b>	<b>(13,654)</b>	<b>(14,029)</b>	<b>(13,497)</b>	<b>(14,017)</b>	<b>(13,591)</b>	<b>(13,923)</b>	<b>(13,591)</b>
<b>OTHER EXPENSES</b>													
94060010 SUPPLIES - OFFICE	(2100)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)
94060025 SUPPLIES - CLEANING	(3000)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)
94060030 SUPPLIES - GUEST	(6930)	(567)	(869)	(261)	(279)	(428)	(716)	(779)	(819)	(743)	(450)	(311)	(711)
94060045 SUPPLIES - LAUNDRY	(2541)	(208)	(318)	(96)	(102)	(157)	(262)	(285)	(300)	(272)	(165)	(114)	(261)
94270000 LINEN	(1500)	(250)	0	(250)	0	(250)	0	(250)	0	(250)	0	(250)	0
94110030 PROPANE	(4425)	(400)	(800)	(500)	(500)	(350)	(275)	(275)	(275)	(275)	(225)	(275)	(275)
94230000 TELEPHONE	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94480010 EQUIPMENT	(600)	(150)	0	(150)	0	0	0	(150)	0	0	(150)	0	0
<b>TOTAL DEPARTMENT EXPENSES</b>	<b>(21,996)</b>	<b>(2,075)</b>	<b>(2,487)</b>	<b>(1,757)</b>	<b>(1,381)</b>	<b>(1,684)</b>	<b>(1,753)</b>	<b>(2,239)</b>	<b>(1,894)</b>	<b>(2,040)</b>	<b>(1,490)</b>	<b>(1,449)</b>	<b>(1,747)</b>
<b>NET INCOME/(LOSS)</b>	<b>(65,830)</b>	<b>(6,128)</b>	<b>(1,550)</b>	<b>(11,334)</b>	<b>(9,905)</b>	<b>(7,854)</b>	<b>(2,627)</b>	<b>(2,508)</b>	<b>(851)</b>	<b>(3,082)</b>	<b>(7,181)</b>	<b>(9,912)</b>	<b>(2,898)</b>

## REVENUES

- Revenue increases generated from marketing of renovated rooms
- Loss of Golf Tournament Rooms
- Net increase of 8.4%

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000048 ROOM CHARGE - MEMBER	42,910	3,920	7,210	1,540	1,540	2,310	3,430	4,410	4,340	4,900	2,800	1,890	4,620
73000049 ROOM CHARGE - GUEST	78,795	5,950	7,650	3,060	3,400	5,270	9,350	9,350	10,200	8,075	5,100	3,570	7,820
73000001 OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>121,705</b>	<b>9,870</b>	<b>14,860</b>	<b>4,600</b>	<b>4,940</b>	<b>7,580</b>	<b>12,780</b>	<b>13,760</b>	<b>14,540</b>	<b>12,975</b>	<b>7,900</b>	<b>5,460</b>	<b>12,440</b>

**LABOR**

- No change in staffing levels from 2011
- Housekeeping allocated at 25%
- Reception coverage 24/7

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
TOTAL SALARIES	(126,899)	(10,596)	(10,596)	(10,682)	(10,339)	(10,596)	(10,511)	(10,596)	(10,511)	(10,682)	(10,596)	(10,596)	(10,596)
94020010 PAYROLL TAXES	(13,428)	(1,060)	(1,060)	(1,228)	(1,189)	(1,219)	(1,209)	(1,166)	(1,051)	(1,068)	(1,060)	(1,060)	(1,060)
94020030 GROUP INSURANCE	(18,240) <sup>F</sup>	(1,520) <sup>F</sup>	(1,520) <sup>F</sup>	(1,520) <sup>F</sup>	(1,520) <sup>F</sup>	(1,520) <sup>F</sup>	(1,520) <sup>F</sup>	(1,520) <sup>F</sup>	(1,520) <sup>F</sup>	(1,520) <sup>F</sup>	(1,520) <sup>F</sup>	(1,520) <sup>F</sup>	(1,520) <sup>F</sup>
94020035 BENEFITS - OTHER COMPENSATION	(6,972) <sup>F</sup>	(747) <sup>F</sup>	(747) <sup>F</sup>	(747)	(415)	(415)	(415) <sup>F</sup>	(747)	(415) <sup>F</sup>	(747)	(415) <sup>F</sup>	(747)	(415)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(165,539)</b>	<b>(13,923)</b>	<b>(13,923)</b>	<b>(14,177)</b>	<b>(13,463)</b>	<b>(13,750)</b>	<b>(13,654)</b>	<b>(14,029)</b>	<b>(13,497)</b>	<b>(14,017)</b>	<b>(13,591)</b>	<b>(13,923)</b>	<b>(13,591)</b>



## OTHER EXPENSES

- Linen purchases only as needed
- Expenses consistent with prior year

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>OTHER EXPENSES</b>													
94060010 SUPPLIES - OFFICE	(2100)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)
94060025 SUPPLIES - CLEANING	(3000)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)
94060030 SUPPLIES - GUEST	(6930)	(567)	(869)	(261)	(279)	(428)	(716)	(779)	(819)	(743)	(450)	(311)	(711)
94060045 SUPPLIES - LAUNDRY	(2541)	(208)	(318)	(96)	(102)	(157)	(262)	(285)	(300)	(272)	(165)	(114)	(261)
94270000 LINEN	(1500)	(250)	0	(250)	0	(250)	0	(250)	0	(250)	0	(250)	0
94110030 PROPANE	(4425)	(400)	(800)	(500)	(500)	(350)	(275)	(275)	(275)	(275)	(225)	(275)	(275)
94230000 TELEPHONE	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94480010 EQUIPMENT	(600)	(150)	0	(150)	0	0	0	(150)	0	0	(150)	0	0
<b>TOTAL DEPARTMENT EXPENSES</b>	<b>(21,996)</b>	<b>(2,075)</b>	<b>(2,487)</b>	<b>(1,757)</b>	<b>(1,381)</b>	<b>(1,684)</b>	<b>(1,753)</b>	<b>(2,239)</b>	<b>(1,894)</b>	<b>(2,040)</b>	<b>(1,490)</b>	<b>(1,449)</b>	<b>(1,747)</b>

# Inn 2012

	Budget 2012	Forecast 2011	Variance	% Change
<b>Operating Revenues</b>				
Revenues	121,705	112,312	9,393	8.4%
<b>Total Operating Revenues</b>	<b>121,705</b>	<b>112,312</b>	<b>9,393</b>	<b>8.4%</b>
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(165,539)	(166,183)	644	-0.4%
Other Expenses	(21,996)	(22,763)	767	-3.4%
<b>Total Operating Expenses</b>	<b>(187,535)</b>	<b>(188,946)</b>	<b>1,411</b>	<b>-0.7%</b>
<b>Net Income Before Depreciation</b>	<b>(65,830)</b>	<b>(76,634)</b>	<b>10,804</b>	<b>-14.1%</b>

+ 4.5K no golf m

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# **Roads**

## **Departmental Budget**



Pecan Plantation Owners Association  
Budget Worksheet FY 2012  
01 - Roads Income Statement

	Total Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>REVENUES</b>													
73000118 ROAD MAINTENANCE FEE	53,580	3,572	5,358	3,572	7,144	7,144	7,144	5,358	3,572	3,572	3,572	1,786	1,786
<b>TOTAL REVENUES</b>	<b>53,580</b>	<b>3,572</b>	<b>5,358</b>	<b>3,572</b>	<b>7,144</b>	<b>7,144</b>	<b>7,144</b>	<b>5,358</b>	<b>3,572</b>	<b>3,572</b>	<b>3,572</b>	<b>1,786</b>	<b>1,786</b>
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
SALARIES	(141,967)	(11,535)	(11,978)	(11,978)	(11,535)	(11,978)	(11,535)	(11,978)	(11,535)	(11,978)	(12,421)	(11,092)	(12,421)
94020010 PAYROLL TAXES	(15,022)	(1,154)	(1,198)	(1,378)	(1,327)	(1,378)	(1,327)	(1,318)	(1,154)	(1,198)	(1,242)	(1,109)	(1,242)
94020030 GROUP INSURANCE	(24,320)	(1,710)	(1,710)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(181,309)</b>	<b>(14,399)</b>	<b>(14,886)</b>	<b>(15,446)</b>	<b>(14,952)</b>	<b>(15,446)</b>	<b>(14,952)</b>	<b>(15,386)</b>	<b>(14,779)</b>	<b>(15,266)</b>	<b>(15,753)</b>	<b>(14,291)</b>	<b>(15,753)</b>
<b>OTHER EXPENSES</b>													
94040010 UNIFORMS - GENERAL	(750)	0	(375)	0	0	0	0	0	(375)	0	0	0	0
94060005 SUPPLIES - GENERAL	(600)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)
94070005 ROAD REPAIR MATERIALS	(18,650)	(4,500)	(1,000)	(4,500)	(1,000)	(1,000)	(1,000)	(1,000)	(650)	(1,000)	(1,000)	(1,000)	(1,000)
94100010 VEHICLE/EQUIP - FUEL	(7,800)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)
94100020 VEHICLE/EQUIP - LICENSES	(390)	0	(60)	(200)	0	0	0	0	0	0	(130)	0	0
94100030 VEHICLE/EQUIP - REPAIRS	(6,600)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)
94110030 PROPANE	(1,400)	(350)	(350)	(350)	(350)	0	0	0	0	0	0	0	0
94130040 REPAIRS - STREET SIGNS	(1,000)	0	0	0	0	0	(250)	(250)	(250)	(250)	0	0	0
94170010 OTHER EXP - SMALL TOOLS	(600)	0	0	(200)	0	(200)	0	(200)	0	0	0	0	0
94170100 OTHER EXP - EQUIP RENTAL	(300)	0	(300)	0	0	0	0	0	0	0	0	0	0
94230000 TELEPHONE	(780)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)
94480010 EQUIPMENT	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
<b>TOTAL OTHER EXPENSES</b>	<b>(40,070)</b>	<b>(6,215)</b>	<b>(3,550)</b>	<b>(6,615)</b>	<b>(2,815)</b>	<b>(2,565)</b>	<b>(2,715)</b>	<b>(2,815)</b>	<b>(2,740)</b>	<b>(2,615)</b>	<b>(2,595)</b>	<b>(2,365)</b>	<b>(2,465)</b>
<b>NET INCOME/(LOSS)</b>	<b>(167,799)</b>	<b>(17,042)</b>	<b>(13,078)</b>	<b>(18,489)</b>	<b>(10,623)</b>	<b>(10,867)</b>	<b>(10,523)</b>	<b>(12,843)</b>	<b>(13,947)</b>	<b>(14,309)</b>	<b>(14,776)</b>	<b>(14,870)</b>	<b>(16,432)</b>

# Roads Department

## REVENUES

- 30 Road Impact Fees at \$1786 each
- Roads & Grounds separated into 2 departments

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000118 ROAD MAINTENANCE FEE	53,580	3,572	5,358	3,572	7,144	7,144	7,144	5,358	3,572	3,572	3,572	1,786	1,786

# LABOR

- 1 part time position expanded to Full Time

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
SALARIES	(141,967)	(11,535)	(11,978)	(11,978)	(11,535)	(11,978)	(11,535)	(11,978)	(11,535)	(11,978)	(12,421)	(11,092)	(12,421)
94020010 PAYROLL TAXES	(15,022)	(1,154)	(1,198)	(1,378)	(1,327)	(1,378)	(1,327)	(1,318)	(1,154)	(1,198)	(1,242)	(1,109)	(1,242)
94020030 GROUP INSURANCE	(24,320)	(1,710)	(1,710)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(181,309)</b>	<b>(14,399)</b>	<b>(14,886)</b>	<b>(15,446)</b>	<b>(14,952)</b>	<b>(15,446)</b>	<b>(14,952)</b>	<b>(15,386)</b>	<b>(14,779)</b>	<b>(15,266)</b>	<b>(15,753)</b>	<b>(14,291)</b>	<b>(15,753)</b>



## OTHER EXPENSES

- Decreased Road Repair Materials due to stock from 2011 Crack Seal program

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94040010 UNIFORMS - GENERAL	(750)	0	(375)	0	0	0	0	0	(375)	0	0	0	0
94060005 SUPPLIES - GENERAL	(600)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)
94070005 ROAD REPAIR MATERIALS	(18,650)	(4,500)	(1,000)	(4,500)	(1,000)	(1,000)	(1,000)	(1,000)	(650)	(1,000)	(1,000)	(1,000)	(1,000)
94100010 VEHICLE/EQUIP - FUEL	(7,800)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)
94100020 VEHICLE/EQUIP - LICENSES	(390)	0	(60)	(200)	0	0	0	0	0	0	(130)	0	0
94100030 VEHICLE/EQUIP - REPAIRS	(6,600)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)
94110030 PROPANE	(1,400)	(350)	(350)	(350)	(350)	0	0	0	0	0	0	0	0
94130040 REPAIRS - STREET SIGNS	(1,000)	0	0	0	0	0	(250)	(250)	(250)	(250)	0	0	0
94170010 OTHER EXP - SMALL TOOLS	(600)	0	0	(200)	0	(200)	0	(200)	0	0	0	0	0
94170100 OTHER EXP - EQUIP RENTAL	(300)	0	(300)	0	0	0	0	0	0	0	0	0	0
94230000 TELEPHONE	(780)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)
94480010 EQUIPMENT	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
<b>TOTAL OTHER EXPENSES</b>	<b>(40,070)</b>	<b>(6,215)</b>	<b>(3,550)</b>	<b>(6,615)</b>	<b>(2,815)</b>	<b>(2,565)</b>	<b>(2,715)</b>	<b>(2,815)</b>	<b>(2,740)</b>	<b>(2,615)</b>	<b>(2,595)</b>	<b>(2,365)</b>	<b>(2,465)</b>

# Roads 2012

	<b>Budget 2012</b>	<b>Forecast 2011</b>	<b>Variance</b>	<b>% Change</b>
<b>Operating Revenues</b>				
Revenues	53,580	94,588	(41,008)	-43.4%
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(181,309)	(268,834)	87,525	-32.6%
Other Expenses	(40,070)	(96,352)	56,282	-58.4%
<b>Total Operating Expenses</b>	<b>(221,379)</b>	<b>(365,186)</b>	<b>143,807</b>	<b>-39.4%</b>
<b>Net Income Before Depreciation</b>	<b>(167,799)</b>	<b>(270,598)</b>	<b>102,799</b>	<b>-38.0%</b>

# **Grounds**

## **Departmental Budget**



Pecan Plantation Owners Association  
Budget Worksheet FY 2012  
12 - Grounds Income Statement

	Total Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>REVENUES</b>													
73000065 LOT MOWING REVENUE	8,200	0	200	200	500	500	1,000	3,000	1,200	900	500	200	0
73000002 BUILDING PERMITS	38,930	2,657	3,723	2,532	4,914	5,064	5,164	5,189	2,882	1,441	2,607	1,416	1,341
<b>TOTAL REVENUES</b>	<b>47,130</b>	<b>2,657</b>	<b>3,923</b>	<b>2,732</b>	<b>5,414</b>	<b>5,564</b>	<b>6,164</b>	<b>8,189</b>	<b>4,082</b>	<b>2,341</b>	<b>3,107</b>	<b>1,616</b>	<b>1,341</b>
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
SALARIES	(85,682)	(6,949)	(7,236)	(7,236)	(6,949)	(7,236)	(6,949)	(7,236)	(6,949)	(7,236)	(7,523)	(6,661)	(7,523)
94020010 PAYROLL TAXES	(9,066)	(695)	(724)	(832)	(799)	(832)	(799)	(796)	(695)	(724)	(752)	(666)	(752)
94020030 GROUP INSURANCE	(11,400)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(106,149)</b>	<b>(8,593)</b>	<b>(8,910)</b>	<b>(9,018)</b>	<b>(8,698)</b>	<b>(9,018)</b>	<b>(8,698)</b>	<b>(8,982)</b>	<b>(8,593)</b>	<b>(8,910)</b>	<b>(9,226)</b>	<b>(8,277)</b>	<b>(9,226)</b>
<b>OTHER EXPENSES</b>													
94040010 UNIFORMS - GENERAL	(360)	0	0	(360)	0	0	0	0	0	0	0	0	0
94050040 CONTRACTS/LEASES-OTHER	(3,500)	0	0	(3,500)	0	0	0	0	0	0	0	0	0
94060005 SUPPLIES - GENERAL	(300)	(50)	0	(50)	0	(50)	(50)	(50)	(50)	0	0	0	0
94100010 VEHICLE/EQUIP - FUEL	(7,200)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)
94100020 VEHICLE/EQUIP - LICENSES	(275)	0	0	(275)	0	0	0	0	0	0	0	0	0
94100030 VEHICLE/EQUIP - REPAIRS	(3,480)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)
94110010 UTILITIES - ELECTRICITY	(11,725)	(850)	(700)	(1,000)	(900)	(750)	(1,000)	(1,050)	(1,050)	(1,275)	(1,100)	(1,050)	(1,000)
94110020 UTILITIES - WATER	(5,550)	(350)	(400)	(250)	(250)	(250)	(350)	(500)	(550)	(650)	(700)	(700)	(600)
94120000 WASTE REMOVAL	0	0	0	0	0	0	0	0	0	0	0	0	0
94130070 REPAIRS - GRNDS & LANDSCAPING	(4,000)	(300)	(300)	0	(600)	(800)	(200)	(600)	(300)	(600)	0	(300)	0
94170010 OTHER EXP - SMALL TOOLS	(300)	0	(100)	0	(100)	0	(100)	0	0	0	0	0	0
94170100 OTHER EXP - EQUIP RENTAL	(200)	0	0	0	0	(100)	(100)	0	0	0	0	0	0
94230000 TELEPHONE	(780)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)
94460000 PEST MANAGEMENT	(2,800)	0	0	(600)	0	(1,200)	(1,000)	0	0	0	0	0	0
94480010 EQUIPMENT	(1,300)	(1,300)	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER EXPENSES</b>	<b>(41,770)</b>	<b>(3,805)</b>	<b>(2,455)</b>	<b>(6,990)</b>	<b>(2,805)</b>	<b>(4,105)</b>	<b>(3,755)</b>	<b>(3,155)</b>	<b>(2,905)</b>	<b>(3,480)</b>	<b>(2,755)</b>	<b>(3,005)</b>	<b>(2,555)</b>
<b>NET INCOME/(LOSS)</b>	<b>(100,789)</b>	<b>(9,741)</b>	<b>(7,442)</b>	<b>(13,276)</b>	<b>(6,089)</b>	<b>(7,559)</b>	<b>(6,289)</b>	<b>(3,948)</b>	<b>(7,416)</b>	<b>(10,049)</b>	<b>(8,874)</b>	<b>(9,666)</b>	<b>(10,440)</b>

# Grounds Department

## REVENUES

- 30 Building Permits at \$1191 each

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000065 LOT MOWING REVENUE	8,200	0	200	200	500	500	1,000	3,000	1,200	900	500	200	0
73000002 BUILDING PERMITS	38,930	2,657	3,723	2,532	4,914	5,064	5,164	5,189	2,882	1,441	2,607	1,416	1,341
<b>TOTAL REVENUES</b>	<b>47,130</b>	<b>2,657</b>	<b>3,923</b>	<b>2,732</b>	<b>5,414</b>	<b>5,564</b>	<b>6,164</b>	<b>8,189</b>	<b>4,082</b>	<b>2,341</b>	<b>3,107</b>	<b>1,616</b>	<b>1,341</b>

## LABOR

- No changes to staffing model
- 100 Payroll hours per month transferred to Stables

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
SALARIES	(85,682)	(6,949)	(7,236)	(7,236)	(6,949)	(7,236)	(6,949)	(7,236)	(6,949)	(7,236)	(7,523)	(6,661)	(7,523)
94020010 PAYROLL TAXES	(9,066)	(695)	(724)	(832)	(799)	(832)	(799)	(796)	(695)	(724)	(752)	(666)	(752)
94020030 GROUP INSURANCE	(11,400)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(106,149)</b>	<b>(8,593)</b>	<b>(8,910)</b>	<b>(9,018)</b>	<b>(8,698)</b>	<b>(9,018)</b>	<b>(8,698)</b>	<b>(8,982)</b>	<b>(8,593)</b>	<b>(8,910)</b>	<b>(9,226)</b>	<b>(8,277)</b>	<b>(9,226)</b>



## OTHER EXPENSES

- Contracts/Leases - \$3500 Tree Trimming
- Equipment expenses reduced due to major repairs in 2011

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94040010 UNIFORMS - GENERAL	(360)	0	0	(360)	0	0	0	0	0	0	0	0	0
94050040 CONTRACTS/LEASES-OTHER	(3,500)	0	0	(3,500)	0	0	0	0	0	0	0	0	0
94060005 SUPPLIES - GENERAL	(300)	(50)	0	(50)	0	(50)	(50)	(50)	(50)	0	0	0	0
94100010 VEHICLE/EQUIP - FUEL	(7,200)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)
94100020 VEHICLE/EQUIP - LICENSES	(275)	0	0	(275)	0	0	0	0	0	0	0	0	0
94100030 VEHICLE/EQUIP - REPAIRS	(3,480)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)
94110010 UTILITIES - ELECTRICITY	(11,725)	(850)	(700)	(1,000)	(900)	(750)	(1,000)	(1,050)	(1,050)	(1,275)	(1,100)	(1,050)	(1,000)
94110020 UTILITIES - WATER	(5,550)	(350)	(400)	(250)	(250)	(250)	(350)	(500)	(550)	(650)	(700)	(700)	(600)
94120000 WASTE REMOVAL	0	0	0	0	0	0	0	0	0	0	0	0	0
94130070 REPAIRS - GRNDS & LANDSCAPING	(4,000)	(300)	(300)	0	(600)	(800)	(200)	(600)	(300)	(600)	0	(300)	0
94170010 OTHER EXP - SMALL TOOLS	(300)	0	(100)	0	(100)	0	(100)	0	0	0	0	0	0
94170100 OTHER EXP - EQUIP RENTAL	(200)	0	0	0	0	(100)	(100)	0	0	0	0	0	0
94230000 TELEPHONE	(780)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)
94460000 PEST MANAGEMENT	(2,800)	0	0	(600)	0	(1,200)	(1,000)	0	0	0	0	0	0
94480010 EQUIPMENT	(1,300)	(1,300)	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER EXPENSES</b>	<b>(41,770)</b>	<b>(3,805)</b>	<b>(2,455)</b>	<b>(6,990)</b>	<b>(2,805)</b>	<b>(4,105)</b>	<b>(3,755)</b>	<b>(3,155)</b>	<b>(2,905)</b>	<b>(3,480)</b>	<b>(2,755)</b>	<b>(3,005)</b>	<b>(2,555)</b>

# Grounds 2012

	Budget 2012	Forecast 2011	Variance	% Change
<b>Operating Revenues</b>				
Revenues	47,130	0	47,130	#DIV/0!
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(106,149)	0	(106,149)	#DIV/0!
Other Expenses	(41,770)	0	(41,770)	#DIV/0!
<b>Total Operating Expenses</b>	<b>(147,919)</b>	<b>0</b>	<b>(147,919)</b>	<b>#DIV/0!</b>
<b>Net Income Before Depreciation</b>	<b>(100,789)</b>	<b>0</b>	<b>(100,789)</b>	<b>#DIV/0!</b>

# Roads/Grounds Consolidated 2012

	Budget 2012	Forecast 2011	Variance	% Change
<b>Operating Revenues</b>				
Revenues	100,710	94,588	6,122	6.5%
<b>Total Operating Revenues</b>	<b>100,710</b>	<b>94,588</b>	<b>6,122</b>	<b>6.5%</b>
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(287,458)	(268,834)	(18,624)	6.9%
Other Expenses	(81,840)	(96,352)	14,512	-15.1%
<b>Total Operating Expenses</b>	<b>(369,298)</b>	<b>(365,186)</b>	<b>(4,112)</b>	<b>1.1%</b>
<b>Net Income Before Depreciation</b>	<b>(268,588)</b>	<b>(270,598)</b>	<b>2,010</b>	<b>-0.7%</b>



# **Capital Expenditures**

## **Roads & Grounds**

### **Fiscal Year 2012 Budget**

Backhoe Repair	\$ 10,000	Replacement
Dump Truck	\$ 75,000	Replacement
Drainage	\$ 62,000	Replacement

**Total Capital Budget** **\$ 147,000**

# **Member Services**

## **Departmental Budget**

Pecan Plantation Owners Association  
 Budget Worksheet FY 2012  
 13 - PPCC Member Services: Income Statement

	<b>Total Year</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>
<b>OTHER EXPENSES</b>													
94170125 MEMBER GRATIS	(8,700)	(300)	(300)	(300)	(300)	(300)	(300)	(5,300)	(300)	(400)	(300)	(300)	(300)
94240000 BOD EXPENSES	(950)	0	0	0	0	(800)	(50)	0	0	0	0	(100)	0
94280000 DECORATIONS	(500)	(500)	0	0	0	0	0	0	0	0	0	0	0
94310080 SETUP-FUNCTIONS	(15,600)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)
94360010 MUSIC & ENTERTAINMENT	(840)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)
94220020 EQUIPMENT-COPIERS	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94500000 ELECTION EXPENSES	(6,000)	0	(1,300)	(1,400)	(2,800)	(500)							
<b>TOTAL OPERATING EXPENSES</b>	<b>(33,490)</b>	<b>(2,245)</b>	<b>(3,045)</b>	<b>(3,145)</b>	<b>(4,545)</b>	<b>(3,045)</b>	<b>(1,795)</b>	<b>(6,745)</b>	<b>(1,745)</b>	<b>(1,845)</b>	<b>(1,745)</b>	<b>(1,845)</b>	<b>(1,745)</b>



## EXPENSES

- Setup & coffee for member functions
  - Election Expenses — paper, envelopes, postage
  - Gift Certificates
- Cups, lids, straws for water station
  - Prizes (Lighting Contest, July 4<sup>th</sup> Parade)
  - Volunteer Luncheon

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>OTHER EXPENSES</b>													
94170125 MEMBER GRATIS	(8,700)	(300)	(300)	(300)	(300)	(300)	(300)	(5,300)	(300)	(400)	(300)	(300)	(300)
94240000 BOD EXPENSES	(950)	0	0	0	0	(800)	(50)	0	0	0	0	(100)	0
94280000 DECORATIONS	(500)	(500)	0	0	0	0	0	0	0	0	0	0	0
94310080 SETUP-FUNCTIONS	(15,600)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)
94360010 MUSIC & ENTERTAINMENT	(840)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)
94220020 EQUIPMENT-COPIERS	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94500000 ELECTION EXPENSES	(6,000)	0	(1,300)	(1,400)	(2,800)	(500)							
<b>TOTAL OPERATING EXPENSES</b>	<b>(33,490)</b>	<b>(2,245)</b>	<b>(3,045)</b>	<b>(3,145)</b>	<b>(4,545)</b>	<b>(3,045)</b>	<b>(1,795)</b>	<b>(6,745)</b>	<b>(1,745)</b>	<b>(1,845)</b>	<b>(1,745)</b>	<b>(1,845)</b>	<b>(1,745)</b>

# Member Services 2012

	Budget 2012	Forecast 2011	Variance	% Change
<b>Operating Expenses</b>				
Other Expenses	(33,490)	(33,976)	486	-1.4%

) ) )

**Capital Expenditures**

**Clubhouse Operations**

**Fiscal Year 2012 Budget**

Reception Copier	\$ 14,000	Replacement
19 <sup>th</sup> Hole & Pro Shop Carpet	\$ 14,000	Replacement
Dish Machine Rebuild	\$ 10,000	Replacement
Marina Dock Repairs	\$ 25,000	Replacement

**TOTAL CAPITAL**

**\$63,000**



) ) )

# Stables

## Departmental Budget

**Pecan Plantation Owners Association  
Budget Worksheet FYE 2012  
14 - Stables: Income Statement**

	Total Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>73000068 STABLES RENTAL REVENUES</b>	<b>50,160</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>
94010050 SALARY	(2,400)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
94010050 Xfer from Roads & Grounds	(15,600)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)
94020010 PAYROLL TAXES	(1,905)	(150)	(150)	(173)	(173)	(173)	(173)	(165)	(150)	(150)	(150)	(150)	(150)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(19,905)</b>	<b>(1,650)</b>	<b>(1,650)</b>	<b>(1,673)</b>	<b>(1,673)</b>	<b>(1,673)</b>	<b>(1,673)</b>	<b>(1,665)</b>	<b>(1,650)</b>	<b>(1,650)</b>	<b>(1,650)</b>	<b>(1,650)</b>	<b>(1,650)</b>
94060005 SUPPLIES-GENERAL	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94060060 SUPPLIES - HAY	(14,640)	(1,200)	(1,240)	(1,240)	(1,160)	(1,240)	(1,200)	(1,240)	(1,200)	(1,240)	(1,240)	(1,200)	(1,240)
94060065 SUPPLIES - FEED	(6,900)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)
94110010 UTILITIES - ELECTRICITY	(2,325)	(100)	(100)	(100)	(120)	(200)	(225)	(225)	(350)	(400)	(265)	(140)	(100)
94110020 UTILITIES - WATER	(1,610)	(100)	(100)	(100)	(100)	(125)	(125)	(125)	(200)	(225)	(175)	(125)	(110)
94130005 REPAIRS - GENERAL	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94230000 TELEPHONE	(780)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)
<b>TOTAL OTHER EXPENSES</b>	<b>(27,155)</b>	<b>(2,115)</b>	<b>(2,155)</b>	<b>(2,155)</b>	<b>(2,095)</b>	<b>(2,280)</b>	<b>(2,265)</b>	<b>(2,305)</b>	<b>(2,465)</b>	<b>(2,580)</b>	<b>(2,395)</b>	<b>(2,180)</b>	<b>(2,165)</b>
<b>Net Income before Depreciation</b>	<b>3,100</b>	<b>415</b>	<b>375</b>	<b>353</b>	<b>413</b>	<b>228</b>	<b>243</b>	<b>210</b>	<b>65</b>	<b>(50)</b>	<b>135</b>	<b>350</b>	<b>365</b>

## Stables

- Budgeted 19 horses boarded per month
- No fee increases planned
- 100 Payroll hours per month allocated from Grounds
- Hay expense estimated at \$8 per bale/5 bales per day

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>7300068 STABLES RENTAL REVENUES</b>	<b>50,160</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>
94010050 SALARY	(2,400)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
94010050 Xfer from Roads & Grounds	(15,600)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)
94020010 PAYROLL TAXES	(1,905)	(150)	(150)	(173)	(173)	(173)	(173)	(165)	(150)	(150)	(150)	(150)	(150)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(19,905)</b>	<b>(1,650)</b>	<b>(1,650)</b>	<b>(1,673)</b>	<b>(1,673)</b>	<b>(1,673)</b>	<b>(1,673)</b>	<b>(1,665)</b>	<b>(1,650)</b>	<b>(1,650)</b>	<b>(1,650)</b>	<b>(1,650)</b>	<b>(1,650)</b>
94060005 SUPPLIES-GENERAL	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94060060 SUPPLIES - HAY	(14,640)	(1,200)	(1,240)	(1,240)	(1,160)	(1,240)	(1,200)	(1,240)	(1,200)	(1,240)	(1,240)	(1,200)	(1,240)
94060065 SUPPLIES - FEED	(6,900)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)
94110010 UTILITIES - ELECTRICITY	(2,325)	(100)	(100)	(100)	(120)	(200)	(225)	(225)	(350)	(400)	(265)	(140)	(100)
94110020 UTILITIES - WATER	(1,610)	(100)	(100)	(100)	(100)	(125)	(125)	(125)	(200)	(225)	(175)	(125)	(110)
94130005 REPAIRS - GENERAL	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94230000 TELEPHONE	(780)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)
<b>TOTAL OTHER EXPENSES</b>	<b>(27,155)</b>	<b>(2,115)</b>	<b>(2,155)</b>	<b>(2,155)</b>	<b>(2,095)</b>	<b>(2,280)</b>	<b>(2,265)</b>	<b>(2,305)</b>	<b>(2,465)</b>	<b>(2,580)</b>	<b>(2,395)</b>	<b>(2,180)</b>	<b>(2,165)</b>
<b>Net Income before Depreciation</b>	<b>3,100</b>	<b>415</b>	<b>375</b>	<b>353</b>	<b>413</b>	<b>228</b>	<b>243</b>	<b>210</b>	<b>65</b>	<b>(50)</b>	<b>135</b>	<b>350</b>	<b>365</b>

# Stables 2012

	Budget 2012	Forecast 2011	Variance	% Change
<b>Operating Revenues</b>				
Revenues	50,160	43,798	6,362	14.5%
<b>Total Operating Revenues</b>	<b>50,160</b>	<b>43,798</b>	<b>6,362</b>	<b>14.5%</b>
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(19,905)	(19,780)	(125)	0.6%
Other Expenses	(27,155)	(25,739)	(1,416)	5.5%
<b>Total Operating Expenses</b>	<b>(47,060)</b>	<b>(45,519)</b>	<b>(1,541)</b>	<b>3.4%</b>
<b>Net Income Before Depreciation</b>	<b>3,100</b>	<b>(1,721)</b>	<b>4,821</b>	<b>-280.1%</b>



# **Sports & Recreation**

## **Departmental Budget**

**Pecan Plantation Owners Association  
Budget Worksheet FYE 2012  
16 - Sports & Recreation: Income Statement**

	Total Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>REVENUES</b>													
73000070 CAMPGROUND - MEMBER	7,180	650	200	450	400	630	350	1,200	1,100	700	600	500	400
73000071 CAMPGROUND - GUEST	9,025	1,050	750	625	350	650	1,050	1,400	1,000	700	500	500	450
73000076 GUEST FEES	8,015	650	575	600	625	825	890	700	650	650	650	600	600
73000105 SWIMMING LESSONS	1,800	0	0	0	0	0	0	0	550	1,000	250	0	0
73000107 POOL GUEST FEES	1,800	0	0	0	0	0	0	350	550	550	300	50	0
73000129 CLASSES & ACTIVITIES	7,275	425	500	500	500	650	500	400	1,200	1,000	600	500	500
73000001 MISC INCOME	411	39	21	21	30	36	36	36	45	42	30	36	39
<b>TOTAL REVENUES</b>	<b>35,506</b>	<b>2,814</b>	<b>2,046</b>	<b>2,196</b>	<b>1,905</b>	<b>2,791</b>	<b>2,826</b>	<b>4,086</b>	<b>5,095</b>	<b>4,642</b>	<b>2,930</b>	<b>2,186</b>	<b>1,989</b>
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
<b>TOTAL SALARIES</b>	<b>(191,814)</b>	<b>(12,394)</b>	<b>(12,834)</b>	<b>(12,783)</b>	<b>(12,394)</b>	<b>(13,106)</b>	<b>(12,657)</b>	<b>(15,323)</b>	<b>(24,193)</b>	<b>(24,523)</b>	<b>(24,903)</b>	<b>(13,838)</b>	<b>(12,866)</b>
94020010 PAYROLL TAXES	(20,323)	(1,250)	(1,345)	(1,482)	(1,425)	(1,566)	(1,456)	(1,697)	(2,470)	(2,462)	(2,490)	(1,394)	(1,287)
94020030 GROUP INSURANCE	(13,680)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)
94020037 OTHER COMPENSATION	(2,142)	(102)	(612)	(102)		(510)		(102)	(510)	(102)		(102)	
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(227,959)</b>	<b>(14,885)</b>	<b>(15,930)</b>	<b>(15,507)</b>	<b>(14,959)</b>	<b>(16,322)</b>	<b>(15,253)</b>	<b>(18,262)</b>	<b>(28,314)</b>	<b>(28,227)</b>	<b>(28,533)</b>	<b>(16,474)</b>	<b>(15,292)</b>
<b>OTHER EXPENSES</b>													
94030030 CASUAL LABOR - GENERAL	(4,392)	(360)	(372)	(372)	(348)	(372)	(360)	(372)	(360)	(372)	(372)	(360)	(372)
94040010 UNIFORMS	(510)	0	0	0	0	0	0	(510)	0	0	0	0	0
94060005 SUPPLIES - GENERAL	(6,922)	(361)	(500)	(150)	(250)	(1,000)	(250)	(2,300)	(786)	(275)	(500)	(250)	(300)
94060010 SUPPLIES - OFFICE	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94060025 SUPPLIES - CLEANING	(756)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)
94060030 SUPPLIES - GUEST	(2,845)	(250)	(175)	(200)	(200)	(200)	(250)	(225)	(300)	(300)	(275)	(250)	(220)
94110010 ELECTRICITY	(34,100)	(2,500)	(3,100)	(3,500)	(3,200)	(3,000)	(2,500)	(2,900)	(3,000)	(3,500)	(2,500)	(2,200)	(2,200)
94110020 WATER	(7,375)	(525)	(475)	(475)	(475)	(525)	(725)	(625)	(750)	(750)	(700)	(750)	(600)
94120000 WASTE REMOVAL	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
94130005 REPAIRS - GENERAL	(1,400)	(400)	0	0	(600)	(400)	0	0	0	0	0	0	0
94170025 DUES & SUBSCRIPTIONS	(1,100)	(300)	(300)	(500)	0	0	0	0	0	0	0	0	0
94170180 CONTRACT CLEANING	(22,200)	(4,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)
94230000 TELEPHONE	(3,420)	(175)	(175)	(505)	(175)	(175)	(505)	(175)	(175)	(505)	(175)	(175)	(505)
94430000 TRAVEL & EDUCATION	(1,950)	0	0	(150)	0	0	(800)	0	0	0	0	(1,000)	0
94460000 PEST MANAGEMENT	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
<b>TOTAL OTHER EXPENSES</b>	<b>(91,770)</b>	<b>(9,934)</b>	<b>(7,160)</b>	<b>(7,915)</b>	<b>(7,311)</b>	<b>(7,735)</b>	<b>(7,453)</b>	<b>(9,170)</b>	<b>(7,434)</b>	<b>(7,765)</b>	<b>(6,585)</b>	<b>(7,048)</b>	<b>(6,260)</b>
<b>NET INCOME/(LOSS)</b>	<b>(284,223)</b>	<b>(22,005)</b>	<b>(21,044)</b>	<b>(21,226)</b>	<b>(20,365)</b>	<b>(21,266)</b>	<b>(19,880)</b>	<b>(23,346)</b>	<b>(30,653)</b>	<b>(31,350)</b>	<b>(32,188)</b>	<b>(21,336)</b>	<b>(19,563)</b>

REVENUES-Sports & Rec.

- PAC Guest Fees \$3 per person, Tennis \$5 Adults/\$3.50 Children
- Pool Guest Fees \$3.50 per person/per day
- Slight increase in overall revenues
- Campground: \$14.00 Members, \$20.00 Family, \$25.00 Guest

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000070 CAMPGROUND - MEMBER	7,180	650	200	450	400	630	350	1,200	1,100	700	600	500	400
73000071 CAMPGROUND - GUEST	9,025	1,050	750	625	350	650	1,050	1,400	1,000	700	500	500	450
73000076 GUEST FEES	8,015	650	575	600	625	825	890	700	650	650	650	600	600
73000105 SWIMMING LESSONS	1,800	0	0	0	0	0	0	0	550	1,000	250	0	0
73000107 POOL GUEST FEES	1,800	0	0	0	0	0	0	350	550	550	300	50	0
73000129 CLASSES & ACTIVITIES	7,275	425	500	500	500	650	500	400	1,200	1,000	600	500	500
73000001 MISC INCOME	411	39	21	21	30	36	36	36	45	42	30	36	39
<b>TOTAL REVENUES</b>	<b>35,506</b>	<b>2,814</b>	<b>2,046</b>	<b>2,196</b>	<b>1,905</b>	<b>2,791</b>	<b>2,826</b>	<b>4,086</b>	<b>5,095</b>	<b>4,642</b>	<b>2,930</b>	<b>2,186</b>	<b>1,989</b>

**LABOR-Sports & Rec.**

- Lifeguards added to PAC pool in addition to attendant

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
<b>TOTAL SALARIES</b>	<b>(191,814)</b>	<b>(12,394)</b>	<b>(12,834)</b>	<b>(12,783)</b>	<b>(12,394)</b>	<b>(13,106)</b>	<b>(12,657)</b>	<b>(15,323)</b>	<b>(24,193)</b>	<b>(24,523)</b>	<b>(24,903)</b>	<b>(13,838)</b>	<b>(12,866)</b>
94020010 PAYROLL TAXES	(20,323)	(1,250)	(1,345)	(1,482)	(1,425)	(1,566)	(1,456)	(1,697)	(2,470)	(2,462)	(2,490)	(1,394)	(1,287)
94020030 GROUP INSURANCE	(13,680)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)
94020037 OTHER COMPENSATION	(2,142)	(102) <sup>F</sup>	(612)	(102)		(510)		(102)	(510)	(102)		(102)	
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(227,959)</b>	<b>(14,885)</b>	<b>(15,930)</b>	<b>(15,507)</b>	<b>(14,959)</b>	<b>(16,322)</b>	<b>(15,253)</b>	<b>(18,262)</b>	<b>(28,314)</b>	<b>(28,227)</b>	<b>(28,533)</b>	<b>(16,474)</b>	<b>(15,292)</b>



## OTHER EXPENSES-Sports & Rec.

- Contract Cleaning - PAC Building at \$1600/mo + \$3,000 November (strip, repair & build up VCT Tile)
- Casual Labor – Campground Host

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>OTHER EXPENSES</b>													
94030030 CASUAL LABOR - GENERAL	(4,392)	(360)	(372)	(372)	(348)	(372)	(360)	(372)	(360)	(372)	(372)	(360)	(372)
94040010 UNIFORMS	(510)	0	0	0	0	0	0	(510)	0	0	0	0	0
94060005 SUPPLIES - GENERAL	(6,922)	(361)	(500)	(150)	(250)	(1,000)	(250)	(2,300)	(786)	(275)	(500)	(250)	(300)
94060010 SUPPLIES - OFFICE	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94060025 SUPPLIES - CLEANING	(756)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)
94060030 SUPPLIES - GUEST	(2,845)	(250)	(175)	(200)	(200)	(200)	(250)	(225)	(300)	(300)	(275)	(250)	(220)
94110010 ELECTRICITY	(34,100)	(2,500)	(3,100)	(3,500)	(3,200)	(3,000)	(2,500)	(2,900)	(3,000)	(3,500)	(2,500)	(2,200)	(2,200)
94110020 WATER	(7,375)	(525)	(475)	(475)	(475)	(525)	(725)	(625)	(750)	(750)	(700)	(750)	(600)
94120000 WASTE REMOVAL	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
94130005 REPAIRS - GENERAL	(1,400)	(400)	0	0	(600)	(400)	0	0	0	0	0	0	0
94170025 DUES & SUBSCRIPTIONS	(1,100)	(300)	(300)	(500)	0	0	0	0	0	0	0	0	0
94170180 CONTRACT CLEANING	(22,200)	(4,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)
94230000 TELEPHONE	(3,420)	(175)	(175)	(505)	(175)	(175)	(505)	(175)	(175)	(505)	(175)	(175)	(505)
94430000 TRAVEL & EDUCATION	(1,950)	0	0	(150)	0	0	(800)	0	0	0	0	(1,000)	0
94460000 PEST MANAGEMENT	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
<b>TOTAL OTHER EXPENSES</b>	<b>(91,770)</b>	<b>(9,934)</b>	<b>(7,160)</b>	<b>(7,915)</b>	<b>(7,311)</b>	<b>(7,735)</b>	<b>(7,453)</b>	<b>(9,170)</b>	<b>(7,434)</b>	<b>(7,765)</b>	<b>(6,585)</b>	<b>(7,048)</b>	<b>(6,260)</b>

# Sports & Recreation 2012

	Budget 2012	Forecast 2011	Variance	% Change
<b>Operating Revenues</b>				
Revenues	35,506	33,724	1,782	5.3%
<b>Total Operating Revenues</b>	<b>35,506</b>	<b>33,724</b>	<b>1,782</b>	<b>5.3%</b>
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(227,959)	(215,392)	(12,567)	5.8%
Other Expenses	(91,770)	(89,337)	(2,433)	2.7%
<b>Total Operating Expenses</b>	<b>(319,729)</b>	<b>(304,729)</b>	<b>(15,000)</b>	<b>4.9%</b>
<b>Net Income Before Depreciation</b>	<b>(284,223)</b>	<b>(271,005)</b>	<b>(13,218)</b>	<b>4.9%</b>

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**Capital Expenditures**

**Sports & Recreation**

**Fiscal Year 2012 Budget**

Pool Repairs	\$ 10,000	Replacement
Tennis Windscreens	\$ 18,000	Replacement
Walking Trail Repair	\$ 7,500	Replacement
Horse Trail Fence	\$ 10,000	New
<b>Total Capital Budget</b>		<b>\$ 45,500</b>



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**Facilities Maintenance**

**Departmental Budget**

Pecan Plantation Owners Association  
Budget Worksheet FY 2012  
17 - Facility Maintenance Income Statement

	Total Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
TOTAL SALARIES	(38,480)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)
94020010 PAYROLL TAXES	(4,072)	(321)	(321)	(369)	(369)	(369)	(369)	(353)	(321)	(321)	(321)	(321)	(321)
94020030 GROUP INSURANCE	(4,560)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)
94020035 BENEFITS - OTHER COMPENSATION	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(47,112)</b>	<b>(3,907)</b>	<b>(3,907)</b>	<b>(3,955)</b>	<b>(3,955)</b>	<b>(3,955)</b>	<b>(3,955)</b>	<b>(3,939)</b>	<b>(3,907)</b>	<b>(3,907)</b>	<b>(3,907)</b>	<b>(3,907)</b>	<b>(3,907)</b>
<b>OTHER EXPENSES</b>													
94040010 UNIFORMS - GENERAL	(500)	0	0	0	0	0	(250)	0	0	0	0	0	(250)
94050040 CONTRACTS & LEASES	(20,400)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)
94060005 SUPPLIES - GENERAL	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94060010 SUPPLIES - OFFICE	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94060085 SUPPLIES - CHEMICALS	(10,000)	0	0	0	0	0	(3,500)	(1,500)	(1,500)	(2,000)	(1,500)	0	0
94100010 VEHICLE EXP - FUEL	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94130005 REPAIRS - GENERAL	(4,400)	(1,100)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
94130160 REPAIRS - SWIMMING POOL	(3,000)	0	0	0	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	0
94130025 REPAIRS - EQUIPMENT	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
94130085 REPAIRS - BUILDING	(8,700)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)
94130100 REPAIRS - AIR CONDITIONING	(4,000)	0	0	0	0	(2,000)	0	0	(1,000)	0	0	(1,000)	0
94130105 REPAIRS - ELECTRICAL	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
94130110 REPAIRS - LIGHTING	(1,500)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)
94130115 REPAIRS - PAINTING & WALLPAPER	(1,250)	(500)	(200)	0	0	(350)	(200)	0	0	0	0	0	0
94130120 REPAIRS - PLUMBING	(3,300)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)
94130130 REPAIRS - LAUNDRY EQUIP	(1,000)	(250)	0	0	(250)	0	0	(250)	0	0	(250)	0	0
94130165 REPAIRS - REFRIGERATION	(2,700)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)
94130180 REPAIRS - FIRE & SAFETY	(2,000)	0	0	0	(500)	(1,000)	0	0	0	0	0	(500)	0
94130190 REPAIRS - TELEPHONE	0	0	0	0	0	0	0	0	0	0	0	0	0
94130175 REPAIRS - ELEVATORS	(6,675)	(350)	(350)	(1,175)	(350)	(350)	(350)	(1,175)	(350)	(350)	(350)	(1,175)	(350)
94170180 CONTRACT CLEANING	(1,800)	0	0	0	0	(700)	0	0	0	0	0	(1,100)	0
94390050 SMALL TOOLS	(1,500)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)
94170100 EQUIPMENT RENTAL	(350)	(350)	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER EXPENSES</b>	<b>(78,775)</b>	<b>(6,200)</b>	<b>(4,500)</b>	<b>(5,125)</b>	<b>(5,425)</b>	<b>(8,725)</b>	<b>(8,625)</b>	<b>(7,250)</b>	<b>(7,175)</b>	<b>(6,675)</b>	<b>(6,425)</b>	<b>(8,100)</b>	<b>(4,550)</b>
<b>NET INCOME/(LOSS)</b>	<b>(125,887)</b>	<b>(10,107)</b>	<b>(8,407)</b>	<b>(9,080)</b>	<b>(9,380)</b>	<b>(12,680)</b>	<b>(12,580)</b>	<b>(11,189)</b>	<b>(11,082)</b>	<b>(10,582)</b>	<b>(10,332)</b>	<b>(12,007)</b>	<b>(8,457)</b>

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## LABOR

- No change in staffing level

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
TOTAL SALARIES	(38,480)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)
94020010 PAYROLL TAXES	(4,072)	(321)	(321)	(369)	(369)	(369)	(369)	(353)	(321)	(321)	(321)	(321)	(321)
94020030 GROUP INSURANCE	(4,560)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)
94020035 BENEFITS - OTHER COMPENSATION	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(47,112)</b>	<b>(3,907)</b>	<b>(3,907)</b>	<b>(3,955)</b>	<b>(3,955)</b>	<b>(3,955)</b>	<b>(3,955)</b>	<b>(3,939)</b>	<b>(3,907)</b>	<b>(3,907)</b>	<b>(3,907)</b>	<b>(3,907)</b>	<b>(3,907)</b>



## OTHER EXPENSES

- Contracts - Pool Maintenance
- Cleaning - Vent Hoods
- Expenses consistent with prior year

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94040010 UNIFORMS - GENERAL	(500)	0	0	0	0	0	(250)	0	0	0	0	0	(250)
94050040 CONTRACTS & LEASES	(20,400)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)
94060005 SUPPLIES - GENERAL	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94060010 SUPPLIES - OFFICE	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94060085 SUPPLIES - CHEMICALS	(10,000)	0	0	0	0	0	(3,500)	(1,500)	(1,500)	(2,000)	(1,500)	0	0
94100010 VEHICLE EXP - FUEL	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94130005 REPAIRS - GENERAL	(4,400)	(1,100)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
94130160 REPAIRS - SWIMMING POOL	(3,000)	0	0	0	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	0
94130025 REPAIRS - EQUIPMENT	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
94130085 REPAIRS - BUILDING	(8,700)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)
94130100 REPAIRS - AIR CONDITIONING	(4,000)	0	0	0	0	(2,000)	0	0	(1,000)	0	0	(1,000)	0
94130105 REPAIRS - ELECTRICAL	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
94130110 REPAIRS - LIGHTING	(1,500)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)
94130115 REPAIRS - PAINTING & WALLPAPER	(1,250)	(500)	(200)	0	0	(350)	(200)	0	0	0	0	0	0
94130120 REPAIRS - PLUMBING	(3,300)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)
94130130 REPAIRS - LAUNDRY EQUIP	(1,000)	(250)	0	0	(250)	0	0	(250)	0	0	(250)	0	0
94130165 REPAIRS - REFRIGERATION	(2,700)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)
94130180 REPAIRS - FIRE & SAFETY	(2,000)	0	0	0	(500)	(1,000)	0	0	0	0	0	(500)	0
94130190 REPAIRS - TELEPHONE	0	0	0	0	0	0	0	0	0	0	0	0	0
94130175 REPAIRS - ELEVATORS	(6,675)	(350)	(350)	(1,175)	(350)	(350)	(350)	(1,175)	(350)	(350)	(350)	(1,175)	(350)
94170180 CONTRACT CLEANING	(1,800)	0	0	0	0	(700)	0	0	0	0	0	(1,100)	0
94390050 SMALL TOOLS	(1,500)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)
94170100 EQUIPMENT RENTAL	(350)	(350)	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER EXPENSES</b>	<b>(78,775)</b>	<b>(6,200)</b>	<b>(4,500)</b>	<b>(5,125)</b>	<b>(5,425)</b>	<b>(8,725)</b>	<b>(8,625)</b>	<b>(7,250)</b>	<b>(7,175)</b>	<b>(6,675)</b>	<b>(6,425)</b>	<b>(8,100)</b>	<b>(4,550)</b>



# Facilities Maintenance 2012

	<b>Budget 2012</b>	<b>Forecast 2011</b>	<b>Variance</b>	<b>% Change</b>
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(47,112)	(45,107)	(2,005)	4.4%
Other Expenses	(78,775)	(79,432)	657	-0.8%
<b>Total Operating Expenses</b>	<b>(125,887)</b>	<b>(124,539)</b>	<b>(1,348)</b>	<b>1.1%</b>

**Capital Expenditures**

**Facilities Maintenance**

**Fiscal Year 2012 Budget**

)

A/C Compressors

)

\$ 8,000

)

Replacement

**Total Capital Budget**

**\$ 8,000**

# **Golf Pro Shop**

## **Departmental Budget**



Pecan Plantation Owners Association  
Budget Worksheet FYE 2012  
19 - Pro Shop: Income Statement

	Total Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>REVENUES</b>													
73000080 GREENS FEE	32,100	4,500	2,800	1,000	2,500	1,750	2,100	2,100	2,100	1,750	1,500	5,000	5,000
73000081 GOLF CART RENTAL	11,300	1,300	1,000	400	1,000	600	900	900	600	600	500	1,700	1,800
73000082 CLUB RENTAL	135	30	15	15	15	0	0	0	0	0	0	30	30
73000083 DRIVING RANGE	17,400	950	1,000	650	1,100	1,800	1,900	2,200	1,900	1,800	1,600	1,250	1,250
73000084 PRIVATE CART FEE	186,000	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
73000085 RIDERS FEE	3,305	475	350	300	300	120	120	120	140	120	110	500	650
73000086 PRO SHOP MERCHANDISE	146,000	40,000	14,000	4,000	5,000	9,000	9,000	10,000	10,000	7,000	8,000	15,000	15,000
73000087 HANDICAP REVENUE	18,300	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525
<b>TOTAL REVENUES</b>	<b>414,540</b>	<b>64,280</b>	<b>36,190</b>	<b>23,390</b>	<b>26,940</b>	<b>30,295</b>	<b>31,045</b>	<b>32,345</b>	<b>31,765</b>	<b>28,295</b>	<b>28,735</b>	<b>40,505</b>	<b>40,755</b>
<b>COST OF SALES</b>													
94250055 C.O.S.- PRO SHOP MERCHANDISE	(116,800)	(32,000)	(11,200)	(3,200)	(4,000)	(7,200)	(7,200)	(8,000)	(8,000)	(5,600)	(6,400)	(12,000)	(12,000)
<b>TOTAL COST OF SALES</b>	<b>(116,800)</b>	<b>(32,000)</b>	<b>(11,200)</b>	<b>(3,200)</b>	<b>(4,000)</b>	<b>(7,200)</b>	<b>(7,200)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(5,600)</b>	<b>(6,400)</b>	<b>(12,000)</b>	<b>(12,000)</b>
<b>GROSS MARGIN</b>	<b>297,740</b>	<b>32,280</b>	<b>24,990</b>	<b>20,190</b>	<b>22,940</b>	<b>23,095</b>	<b>23,845</b>	<b>24,345</b>	<b>23,765</b>	<b>22,695</b>	<b>22,335</b>	<b>28,505</b>	<b>28,755</b>
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
TOTAL SALARIES	(144,482)	(12,028)	(12,060)	(12,060)	(11,922)	(12,060)	(11,922)	(12,060)	(11,964)	(12,136)	(12,136)	(11,997)	(12,136)
94020010 PAYROLL TAXES	(15,288)	(1,203)	(1,206)	(1,387)	(1,371)	(1,387)	(1,371)	(1,327)	(1,196)	(1,214)	(1,214)	(1,200)	(1,214)
94020030 GROUP INSURANCE	(7,220)	(380)	(380)	(380)	(380)	(380)	(760)	(760)	(760)	(760)	(760)	(760)	(760)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(166,991)</b>	<b>(13,611)</b>	<b>(13,646)</b>	<b>(13,827)</b>	<b>(13,673)</b>	<b>(13,827)</b>	<b>(14,053)</b>	<b>(14,147)</b>	<b>(13,920)</b>	<b>(14,109)</b>	<b>(14,109)</b>	<b>(13,957)</b>	<b>(14,109)</b>
<b>OTHER EXPENSES</b>													
94040010 UNIFORMS	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94060005 SUPPLIES - GENERAL	(1,950)	(1,200)	(100)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(100)	(100)	(100)
94060010 SUPPLIES - OFFICE	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94100010 VEHICLE EXP - FUEL	(420)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)
94110010 UTILITIES - ELECTRICITY	(1,915)	(165)	(150)	(140)	(140)	(150)	(160)	(165)	(155)	(155)	(175)	(175)	(185)
94130200 REPAIRS - GOLF CART	(1,000)	(500)	0	0	0	0	0	0	0	0	(500)	0	0
94170025 DUES & SUBSCRIPTIONS	(1,300)	(75)	(125)	(300)	0	0	0	(800)	0	0	0	0	0
94170065 COMMISSIONS	(6,990)	(1,343)	(570)	(218)	(315)	(540)	(555)	(630)	(585)	(480)	(480)	(638)	(638)
94170080 PRINTING	0	0	0	0	0	0	0	0	0	0	0	0	0
94170140 OTHER EXP - HANDICAP	(9,720)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)
94170145 OTHER EXP - DRIVING RANGE	(3,800)	(2,800)	0	0	0	(500)	0	0	0	(500)	0	0	0
94170150 FREIGHT & UPS	(1,560)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)
94180040 SOFTWARE MAINT	(6,000)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
94230000 TELEPHONE	(1,920)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)
94430000 TRAVEL & EDUCATION	(5,800)	0	(400)	(1,700)	0	(2,300)	0	0	(1,400)	0	0	0	0
<b>TOTAL OTHER EXPENSES</b>	<b>(43,875)</b>	<b>(7,843)</b>	<b>(3,105)</b>	<b>(4,168)</b>	<b>(2,265)</b>	<b>(5,300)</b>	<b>(2,525)</b>	<b>(3,405)</b>	<b>(3,950)</b>	<b>(2,945)</b>	<b>(3,015)</b>	<b>(2,673)</b>	<b>(2,683)</b>
<b>NET INCOME BEFORE DEPRECIATION</b>	<b>86,874</b>	<b>10,827</b>	<b>8,239</b>	<b>2,195</b>	<b>7,002</b>	<b>3,968</b>	<b>7,267</b>	<b>6,793</b>	<b>5,895</b>	<b>5,641</b>	<b>5,211</b>	<b>11,875</b>	<b>11,963</b>

REVENUES-Pro Shop

- Revenue decrease of 19% due to course closure
- Balloon sale moved to November

COST OF SALES - Consistent with prior years at 80%

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>REVENUES</b>													
73000080 GREENS FEE	32,100	4,500	2,800	1,000	2,500	1,750	2,100	2,100	2,100	1,750	1,500	5,000	5,000
73000081 GOLF CART RENTAL	11,300	1,300	1,000	400	1,000	600	900	900	600	600	500	1,700	1,800
73000082 CLUB RENTAL	135	30	15	15	15	0	0	0	0	0	0	30	30
73000083 DRIVING RANGE	17,400	950	1,000	650	1,100	1,800	1,900	2,200	1,900	1,800	1,600	1,250	1,250
73000084 PRIVATE CART FEE	186,000	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
73000085 RIDERS FEE	3,305	475	350	300	300	120	120	120	140	120	110	500	650
73000086 PRO SHOP MERCHANDISE	146,000	40,000	14,000	4,000	5,000	9,000	9,000	10,000	10,000	7,000	8,000	15,000	15,000
73000087 HANDICAP REVENUE	18,300	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525
<b>TOTAL REVENUES</b>	<b>414,540</b>	<b>64,280</b>	<b>36,190</b>	<b>23,390</b>	<b>26,940</b>	<b>30,295</b>	<b>31,045</b>	<b>32,345</b>	<b>31,765</b>	<b>28,295</b>	<b>28,735</b>	<b>40,505</b>	<b>40,755</b>
<b>COST OF SALES</b>													
94250055 C.O.S.- PRO SHOP MERCHANDISE	(116,800)	(32,000)	(11,200)	(3,200)	(4,000)	(7,200)	(7,200)	(8,000)	(8,000)	(5,600)	(6,400)	(12,000)	(12,000)
<b>TOTAL COST OF SALES</b>	<b>(116,800)</b>	<b>(32,000)</b>	<b>(11,200)</b>	<b>(3,200)</b>	<b>(4,000)</b>	<b>(7,200)</b>	<b>(7,200)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(5,600)</b>	<b>(6,400)</b>	<b>(12,000)</b>	<b>(12,000)</b>
<b>GROSS MARGIN</b>	<b>297,740</b>	<b>32,280</b>	<b>24,990</b>	<b>20,190</b>	<b>22,940</b>	<b>23,095</b>	<b>23,845</b>	<b>24,345</b>	<b>23,765</b>	<b>22,695</b>	<b>22,335</b>	<b>28,505</b>	<b>28,755</b>

## LABOR-Pro Shop

- 1 Asst. Pro replaced with part time shop attendants until course opening

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
<b>TOTAL SALARIES</b>	<b>(144,482)</b>	<b>(12,028)</b>	<b>(12,060)</b>	<b>(12,060)</b>	<b>(11,922)</b>	<b>(12,060)</b>	<b>(11,922)</b>	<b>(12,060)</b>	<b>(11,964)</b>	<b>(12,136)</b>	<b>(12,136)</b>	<b>(11,997)</b>	<b>(12,136)</b>
94020010 PAYROLL TAXES	(15,288)	(1,203)	(1,206)	(1,387)	(1,371)	(1,387)	(1,371)	(1,327)	(1,196)	(1,214)	(1,214)	(1,200)	(1,214)
94020030 GROUP INSURANCE	(7,220)	(380)	(380)	(380)	(380)	(380) <sup>F</sup>	(760)	(760)	(760)	(760)	(760)	(760)	(760)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(166,991)</b>	<b>(13,611)</b>	<b>(13,646)</b>	<b>(13,827)</b>	<b>(13,673)</b>	<b>(13,827)</b>	<b>(14,053)</b>	<b>(14,147)</b>	<b>(13,920)</b>	<b>(14,109)</b>	<b>(14,109)</b>	<b>(13,957)</b>	<b>(14,109)</b>



## OTHER EXPENSES-Pro Shop

- Consistent with prior year – no increase due to reduced play

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94040010 UNIFORMS	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94060005 SUPPLIES - GENERAL	(1,950)	(1,200)	(100)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(100)	(100)	(100)
94060010 SUPPLIES - OFFICE	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94100010 VEHICLE EXP - FUEL	(420)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)
94110010 UTILITIES - ELECTRICITY	(1,915)	(165)	(150)	(140)	(140)	(150)	(160)	(165)	(155)	(155)	(175)	(175)	(185)
94130200 REPAIRS - GOLF CART	(1,000)	(500)	0	0	0	0	0	0	0	0	(500)	0	0
94170025 DUES & SUBSCRIPTIONS	(1,300)	(75)	(125)	(300)	0	0	0	(800)	0	0	0	0	0
94170065 COMMISSIONS	(6,990)	(1,343)	(570)	(218)	(315)	(540)	(555)	(630)	(585)	(480)	(480)	(638)	(638)
94170080 PRINTING	0	0	0	0	0	0	0	0	0	0	0	0	0
94170140 OTHER EXP - HANDICAP	(9,720)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)
94170145 OTHER EXP - DRIVING RANGE	(3,800)	(2,800)	0	0	0	(500)	0	0	0	(500)	0	0	0
94170150 FREIGHT & UPS	(1,560)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)
94180040 SOFTWARE MAINT	(6,000)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
942300000 TELEPHONE	(1,920)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)
94430000 TRAVEL & EDUCATION	(5,800)	0	(400)	(1,700)	0	(2,300)	0	0	(1,400)	0	0	0	0
<b>TOTAL OTHER EXPENSES</b>	<b>(43,875)</b>	<b>(7,843)</b>	<b>(3,105)</b>	<b>(4,168)</b>	<b>(2,265)</b>	<b>(5,300)</b>	<b>(2,525)</b>	<b>(3,405)</b>	<b>(3,950)</b>	<b>(2,945)</b>	<b>(3,015)</b>	<b>(2,673)</b>	<b>(2,683)</b>



# **Golf Course Maintenance**

## **Departmental Budget**

**Pecan Plantation Owners Association  
Budget Worksheet FYE 2012  
20 - Golf Course Maintenance. Income Statement**

	Total Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
<b>TOTAL SALARIES</b>	<b>(278,886)</b>	<b>(21,304)</b>	<b>(21,974)</b>	<b>(21,974)</b>	<b>(21,513)</b>	<b>(22,027)</b>	<b>(21,513)</b>	<b>(23,523)</b>	<b>(26,759)</b>	<b>(27,675)</b>	<b>(26,971)</b>	<b>(21,569)</b>	<b>(22,085)</b>
94020010 PAYROLL TAXES	(29,429)	(2,130)	(2,197)	(2,527)	(2,474)	(2,533)	(2,474)	(2,587)	(2,676)	(2,768)	(2,697)	(2,157)	(2,209)
94020030 GROUP INSURANCE	(31,920)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(340,235)</b>	<b>(26,094)</b>	<b>(26,831)</b>	<b>(27,161)</b>	<b>(26,647)</b>	<b>(27,220)</b>	<b>(26,647)</b>	<b>(28,770)</b>	<b>(32,095)</b>	<b>(33,103)</b>	<b>(32,329)</b>	<b>(26,386)</b>	<b>(26,954)</b>
<b>OTHER EXPENSES</b>													
94040010 UNIFORMS - GENERAL	(800)	0	0	0	0	(400)	0	(400)	0	0	0	0	0
94060005 SUPPLIES - GENERAL	(7,625)	(250)	(250)	(400)	(400)	(1,200)	(1,200)	(800)	(800)	(775)	(675)	(575)	(300)
94060010 SUPPLIES - OFFICE	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94080010 LUBRICATION - GENERAL	(1,025)	(100)	(100)	(50)	(50)	(100)	(100)	(100)	(100)	(100)	(75)	(75)	(75)
94100010 VEHICLE EXP - FUEL	(20,606)	(1,460)	(1,379)	(1,298)	(1,298)	(2,028)	(2,028)	(2,028)	(1,947)	(1,947)	(1,947)	(1,623)	(1,623)
94100020 VEHICLE EXP - LICENSES	(120)	(60)	0	0	0	0	0	0	(60)	0	0	0	0
94110010 UTILITIES - ELECTRICITY	(26,825)	(1,800)	(1,700)	(1,700)	(1,700)	(1,900)	(2,000)	(2,125)	(3,200)	(3,500)	(3,000)	(2,200)	(2,000)
94110020 UTILITIES - WATER	(3,525)	(250)	(250)	(250)	(250)	(250)	(275)	(300)	(350)	(300)	(450)	(300)	(300)
94110040 BRAZOS RIVER WATER RIGHTS	(27,000)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)
94110050 GOLF COURSE WATERING (ANTHONY)	(11,550)	0	0	0	0	0	(11,550)	0	0	0	0	0	0
94130005 REPAIRS - GENERAL	(8,100)	(250)	(250)	(250)	(250)	(1,300)	(300)	(300)	(1,300)	(300)	(3,000)	(300)	(300)
94130025 REPAIRS - EQUIPMENT	(8,650)	(200)	(500)	(400)	(400)	(400)	(1,200)	(1,100)	(1,200)	(1,000)	(1,000)	(750)	(500)
94130210 REPAIRS - IRRIGATION	(9,500)	(300)	(300)	(300)	(400)	(800)	(1,000)	(1,100)	(1,100)	(1,100)	(1,200)	(1,100)	(800)
94130215 TOP DRESSING SAND	(1,200)	0	0	0	0	0	0	0	(1,200)	0	0	0	0
94130225 REPAIRS - TREE PROGRAM	(2,000)	0	0	0	0	0	0	0	0	(2,000)	0	0	0
94170010 SMALL TOOLS	(525)	(125)	0	0	0	(200)	0	0	(200)	0	0	0	0
94170025 DUES & SUBSCRIPTIONS	(600)	0	(150)	0	(150)	0	0	(300)	0	0	0	0	0
94170165 SOIL TESTS	(150)	0	0	(75)	0	0	0	0	0	0	(75)	0	0
94170170 WATER TESTS	(150)	0	0	(75)	0	0	0	0	0	0	(75)	0	0
94410000 FERTILIZER	(14,000)	(600)	(400)	(400)	(400)	(1,600)	(2,000)	(1,700)	(1,700)	(2,700)	(1,500)	(500)	(500)
94410010 ACID INJECTION	(5,500)	0	0	0	0	0	0	0	(2,750)	0	0	(2,750)	0
94170100 EQUIPMENT RENTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
94230000 TELEPHONE	(720)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)
94430000 TRAVEL & EDUCATION	(4,175)	(800)	(100)	(250)	(1,600)	(200)	(200)	(200)	0	(150)	(150)	(400)	(125)
94460000 PEST MANAGEMENT	(21,200)	(1,200)	(700)	(2,000)	(3,000)	(2,000)	(2,000)	(2,000)	(1,500)	(1,200)	(2,500)	(1,900)	(1,200)
94470000 SEED	(1,750)	(250)	0	0	0	(300)	0	0	0	0	0	(1,200)	0
94480010 EQUIPMENT	(900)	0	0	0	0	(900)	0	0	0	0	0	0	0
94510020 PLANTS & FLOWERS	(2,150)	0	0	0	0	(500)	0	(800)	0	(250)	0	0	(600)
<b>TOTAL EXPENSES</b>	<b>(180,646)</b>	<b>(9,980)</b>	<b>(8,414)</b>	<b>(9,783)</b>	<b>(12,233)</b>	<b>(16,413)</b>	<b>(26,188)</b>	<b>(15,588)</b>	<b>(19,742)</b>	<b>(17,657)</b>	<b>(17,982)</b>	<b>(16,008)</b>	<b>(10,658)</b>
<b>INCOME BEFORE DEPRECIATION</b>	<b>(520,881)</b>	<b>(36,074)</b>	<b>(35,245)</b>	<b>(36,944)</b>	<b>(38,880)</b>	<b>(43,633)</b>	<b>(52,835)</b>	<b>(44,358)</b>	<b>(51,837)</b>	<b>(50,760)</b>	<b>(50,311)</b>	<b>(42,394)</b>	<b>(37,612)</b>

**LABOR-Golf Maintenance**

- 2 seasonal positions combined into 1 part time
- Addition of Asst. Superintendent

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
<b>TOTAL SALARIES</b>	(278,886)	(21,304)	(21,974)	(21,974)	(21,513)	(22,027)	(21,513)	(23,523)	(26,759)	(27,675)	(26,971)	(21,569)	(22,085)
94020010 PAYROLL TAXES	(29,429)	(2,130)	(2,197)	(2,527)	(2,474)	(2,533)	(2,474)	(2,587)	(2,676)	(2,768)	(2,697)	(2,157)	(2,209)
94020030 GROUP INSURANCE	(31,920)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(340,235)</b>	<b>(26,094)</b>	<b>(26,831)</b>	<b>(27,161)</b>	<b>(26,647)</b>	<b>(27,220)</b>	<b>(26,647)</b>	<b>(28,770)</b>	<b>(32,095)</b>	<b>(33,103)</b>	<b>(32,329)</b>	<b>(26,386)</b>	<b>(26,954)</b>



## OTHER EXPENSES-Golf Maintenance

- \$11,550 electricity to pump water from Orchard Irrigation
- Fertilizer applications, pest management and other course treatments – consistent w/2011
- Reduced expenses over 2011 – part of Greens Renovation Capital

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94040010 UNIFORMS - GENERAL	(800)	0	0	0	0	(400)	0	(400)	0	0	0	0	0
94060005 SUPPLIES - GENERAL	(7,625)	(250)	(250)	(400)	(400)	(1,200)	(1,200)	(800)	(800)	(775)	(675)	(575)	(300)
94060010 SUPPLIES - OFFICE	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94080010 LUBRICATION - GENERAL	(1,025)	(100)	(100)	(50)	(50)	(100)	(100)	(100)	(100)	(100)	(75)	(75)	(75)
94100010 VEHICLE EXP - FUEL	(20,606)	(1,460)	(1,379)	(1,298)	(1,298)	(2,028)	(2,028)	(2,028)	(1,947)	(1,947)	(1,947)	(1,623)	(1,623)
94100020 VEHICLE EXP - LICENSES	(120)	(60)	0	0	0	0	0	0	(60)	0	0	0	0
94110010 UTILITIES - ELECTRICITY	(26,825)	(1,800)	(1,700)	(1,700)	(1,700)	(1,900)	(2,000)	(2,125)	(3,200)	(3,500)	(3,000)	(2,200)	(2,000)
94110020 UTILITIES - WATER	(3,525)	(250)	(250)	(250)	(250)	(250)	(275)	(300)	(350)	(300)	(450)	(300)	(300)
94110040 BRAZOS RIVER WATER RIGHTS	(27,000)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)
94110050 GOLF COURSE WATERING (ANTHONY)	(11,550)	0	0	0	0	0	(11,550)	0	0	0	0	0	0
94130005 REPAIRS - GENERAL	(8,100)	(250)	(250)	(250)	(250)	(1,300)	(300)	(300)	(1,300)	(300)	(3,000)	(300)	(300)
94130025 REPAIRS - EQUIPMENT	(8,650)	(200)	(500)	(400)	(400)	(400)	(1,200)	(1,100)	(1,200)	(1,000)	(1,000)	(750)	(500)
94130210 REPAIRS - IRRIGATION	(9,500)	(300)	(300)	(300)	(400)	(800)	(1,000)	(1,100)	(1,100)	(1,100)	(1,200)	(1,100)	(800)
94130215 TOP DRESSING SAND	(1,200)	0	0	0	0	0	0	0	(1,200)	0	0	0	0
94130225 REPAIRS - TREE PROGRAM	(2,000)	0	0	0	0	0	0	0	0	(2,000)	0	0	0
94170010 SMALL TOOLS	(525)	(125)	0	0	0	(200)	0	0	(200)	0	0	0	0
94170025 DUES & SUBSCRIPTIONS	(600)	0	(150)	0	(150)	0	0	(300)	0	0	0	0	0
94170165 SOIL TESTS	(150)	0	0	(75)	0	0	0	0	0	0	(75)	0	0
94170170 WATER TESTS	(150)	0	0	(75)	0	0	0	0	0	0	(75)	0	0
94410000 FERTILIZER	(14,000)	(600)	(400)	(400)	(400)	(1,600)	(2,000)	(1,700)	(1,700)	(2,700)	(1,500)	(500)	(500)
94410010 ACID INJECTION	(5,500)	0	0	0	0	0	0	0	(2,750)	0	0	(2,750)	0
94170100 EQUIPMENT RENTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
94230000 TELEPHONE	(720)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)
94430000 TRAVEL & EDUCATION	(4,175)	(800)	(100)	(250)	(1,600)	(200)	(200)	(200)	0	(150)	(150)	(400)	(125)
94460000 PEST MANAGEMENT	(21,200)	(1,200)	(700)	(2,000)	(3,000)	(2,000)	(2,000)	(2,000)	(1,500)	(1,200)	(2,500)	(1,900)	(1,200)
94470000 SEED	(1,750)	(250)	0	0	0	(300)	0	0	0	0	0	(1,200)	0
94480010 EQUIPMENT	(900)	0	0	0	0	(900)	0	0	0	0	0	0	0
94510020 PLANTS & FLOWERS	(2,150)	0	0	0	0	(500)	0	(800)	0	(250)	0	0	(600)
<b>TOTAL EXPENSES</b>	<b>(180,646)</b>	<b>(9,980)</b>	<b>(8,414)</b>	<b>(9,783)</b>	<b>(12,233)</b>	<b>(16,413)</b>	<b>(26,188)</b>	<b>(15,588)</b>	<b>(19,742)</b>	<b>(17,657)</b>	<b>(17,982)</b>	<b>(16,008)</b>	<b>(10,658)</b>



# Pro Shop/Golf Course Maintenance Consolidated

	Budget 2012	Forecast 2011	Variance	% Change
<b>Pro Shop Department</b>				
Revenues	414,540	513,591	(99,051)	-19.3%
Cost of Sales	(116,800)	(152,000)	35,200	-23.2%
Payroll & Related	(166,991)	(169,945)	2,954	-1.7%
Other Expenses	(43,875)	(43,103)	(772)	1.8%
Departmental Income (Loss)	86,874	148,543	(61,669)	-41.5%
<b>Golf Course Department</b>				
Payroll & Related	(340,235)	(299,982)	(40,253)	13.4%
Other Expenses	(180,646)	(195,457)	14,811	-7.6%
Departmental Income (Loss)	(520,881)	(495,439)	(25,442)	5.1%
<b>Golf Course - Consolidated</b>				
Revenues	414,540	513,591	(99,051)	-19.3%
Cost of Sales	(116,800)	(152,000)	35,200	-23.2%
Payroll & Related	(507,226)	(469,927)	(37,299)	7.9%
Other Expenses	(224,521)	(238,560)	14,039	-5.9%
Departmental Income (Loss)	(434,007)	(346,896)	(87,111)	25.1%

# **Capital Expenditures**

## **Golf**

### **Fiscal Year 2012 Budget**

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**GOLF**

USGA Greens \$940,000 Replacement

Golf Course Architect \$ 56,000 Replacement

**Total Capital Budget \$996,000**

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# **Marina**

# **Departmental Budget**



Pecan Plantation Owners Association  
Budget Worksheet FY 2012  
21 - Marina: Income Statement

Total Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>REVENUES</b>												
73000090 RV STORAGE	4,608	384	384	384	384	384	384	384	384	384	384	384
73000091 WET SLIPS	40,320	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360
73000092 GOLF CART STORAGE	720	60	60	60	60	60	60	60	60	60	60	60
73000093 MARINA STORAGE - BLDG #1	12,240	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020
730000943 MARINA STORAGE - BLDG #2	15,120	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260
73000095 MARINA STORAGE - OUTSIDE	16,128	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344
73000096 MARINA COOKING	63,605	4,249	3,298	2,387	2,767	6,383	7,304	7,486	7,583	4,935	5,083	5,235
73000097 MARINA GROCERIES	70,295	4,340	3,717	3,700	3,660	5,182	6,189	7,118	8,579	8,147	7,179	5,935
73000098 MARINA BEER & WINE	23,070	1,437	1,174	1,278	1,027	1,897	1,783	2,179	2,649	2,805	2,772	2,104
73000100 MARINA GASOLINE	235,870	14,935	13,390	14,420	13,390	16,995	19,570	28,840	26,780	30,385	24,720	17,510
73000103 MARINA LAUNCH	0	0	0	0	0	0	0	0	0	0	0	0
73000104 MARINA BAIT	1,610	150	50	40	60	150	120	130	190	300	150	120
<b>TOTAL REVENUES</b>	<b>483,586</b>	<b>32,539</b>	<b>29,058</b>	<b>29,253</b>	<b>28,331</b>	<b>38,035</b>	<b>42,394</b>	<b>53,182</b>	<b>53,209</b>	<b>54,000</b>	<b>47,332</b>	<b>38,363</b>
<b>COST OF SALES</b>												
94250060 COST OF SALES - COOKING	(25,442)	(1,700)	(1,319)	(955)	(1,107)	(2,553)	(2,921)	(2,994)	(3,033)	(1,974)	(2,033)	(2,094)
94250065 COST OF SALES - GROCERIES	(56,236)	(3,472)	(2,974)	(2,960)	(2,928)	(4,146)	(4,951)	(5,695)	(6,863)	(6,518)	(5,743)	(4,748)
94250070 COST OF SALES - BEER & WINE	(18,456)	(1,149)	(939)	(1,023)	(822)	(1,518)	(1,426)	(1,744)	(2,119)	(2,244)	(2,217)	(1,683)
94250075 COST OF SALES - GAS	(228,794)	(14,487)	(12,988)	(13,987)	(12,988)	(16,485)	(18,983)	(27,975)	(25,977)	(29,473)	(23,978)	(16,985)
94250085 COST OF SALES - BAIT	(1,047)	(98)	(33)	(26)	(39)	(98)	(78)	(85)	(124)	(195)	(98)	(78)
<b>TOTAL COST OF SALES</b>	<b>(329,975)</b>	<b>(20,906)</b>	<b>(18,253)</b>	<b>(18,950)</b>	<b>(17,883)</b>	<b>(24,799)</b>	<b>(28,360)</b>	<b>(38,492)</b>	<b>(38,116)</b>	<b>(40,404)</b>	<b>(34,070)</b>	<b>(25,608)</b>
<b>GROSS MARGIN</b>	<b>153,611</b>	<b>11,633</b>	<b>10,804</b>	<b>10,302</b>	<b>10,448</b>	<b>13,236</b>	<b>14,034</b>	<b>14,690</b>	<b>15,093</b>	<b>13,596</b>	<b>13,262</b>	<b>12,755</b>
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>												
TOTAL SALARIES	(78,172)	(6,467)	(6,467)	(6,467)	(6,325)	(6,609)	(6,467)	(6,609)	(6,467)	(6,609)	(6,609)	(6,467)
94020010 PAYROLL TAXES	(8,271)	(647)	(647)	(744)	(727)	(760)	(744)	(727)	(647)	(661)	(661)	(647)
94020030 GROUP INSURANCE	(4,560)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(91,003)</b>	<b>(7,494)</b>	<b>(7,494)</b>	<b>(7,591)</b>	<b>(7,433)</b>	<b>(7,749)</b>	<b>(7,591)</b>	<b>(7,716)</b>	<b>(7,494)</b>	<b>(7,650)</b>	<b>(7,650)</b>	<b>(7,494)</b>
<b>OTHER EXPENSES</b>												
94040010 UNIFORMS - GENERAL	(400)	(200)	0	0	0	0	0	(200)	0	0	0	0
94050050 CONTRACTS/LEASES - BRA	(11,400)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)
94060005 SUPPLIES - GENERAL	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94060010 SUPPLIES - OFFICE	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94060025 SUPPLIES - CLEANING	(3,600)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
94060035 SUPPLIES - PLASTIC & PAPER	(4,700)	(350)	(350)	(375)	(375)	(400)	(450)	(450)	(450)	(400)	(400)	(350)
94060075 SUPPLIES - COOKING	(450)	(200)	0	(50)	0	(50)	0	(50)	0	(50)	0	(50)
94100010 VEHICLE EXP - FUEL	(360)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)
94100020 VEHICLE EXP - LICENSES	(65)	0	0	(65)	0	0	0	0	0	0	0	0
94110010 UTILITIES - ELECTRICITY	(11,625)	(875)	(950)	(1,000)	(1,000)	(925)	(825)	(900)	(1,000)	(1,200)	(1,050)	(1,050)
94110020 UTILITIES - WATER	(1,850)	(120)	(125)	(110)	(140)	(155)	(250)	(140)	(150)	(160)	(150)	(200)
94110030 PROPANE	(2,175)	(150)	(150)	(200)	(200)	(175)	(175)	(200)	(200)	(200)	(175)	(175)
94130005 REPAIRS - GENERAL	(600)	(100)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)
94130025 REPAIRS - EQUIPMENT	(600)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)	0
94160040 TAX & LICENSE - TABC	(1,241)	0	0	0	(326)	(735)	0	(130)	0	0	(50)	0
94230000 TELEPHONE	(1,080)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)
94430000 TRAVEL & EDUCATION	(450)	(200)	0	0	0	0	(125)	0	0	0	0	(125)
94460000 PEST MANAGEMENT	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94480040 KITCHEN EQUIPMENT	(600)	(100)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)
<b>TOTAL OTHER EXPENSES</b>	<b>(43,896)</b>	<b>(3,890)</b>	<b>(3,270)</b>	<b>(3,595)</b>	<b>(3,736)</b>	<b>(4,235)</b>	<b>(3,520)</b>	<b>(3,865)</b>	<b>(3,495)</b>	<b>(3,805)</b>	<b>(3,520)</b>	<b>(3,745)</b>
<b>Net Income Before Depreciation</b>	<b>18,713</b>	<b>250</b>	<b>41</b>	<b>(884)</b>	<b>(721)</b>	<b>1,252</b>	<b>2,923</b>	<b>3,109</b>	<b>4,105</b>	<b>2,141</b>	<b>2,092</b>	<b>1,516</b>



## REVENUES

- Storage & Slip rentals budgeted at or near 100% occupancy
- Grill & grocery revenue increase of 6%
- Decrease in gasoline revenue based on current pricing
- Net revenue increase of 5%
- Cost of Sales improvement due to implemented cost controls

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>REVENUES</b>													
73000090 RV STORAGE	4,608	384	384	384	384	384	384	384	384	384	384	384	384
73000091 WET SLIPS	40,320	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360
73000092 GOLF CART STORAGE	720	60	60	60	60	60	60	60	60	60	60	60	60
73000093 MARINA STORAGE - BLDG #1	12,240	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020
730000943 MARINA STORAGE - BLDG #2	15,120	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260
73000095 MARINA STORAGE - OUTSIDE	16,128	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344
73000096 MARINA COOKING	63,605	4,249	3,298	2,387	2,767	6,383	7,304	7,486	7,583	4,935	5,083	5,235	6,896
73000097 MARINA GROCERIES	70,295	4,340	3,717	3,700	3,660	5,182	6,189	7,118	8,579	8,147	7,179	5,935	6,549
73000098 MARINA BEER & WINE	23,070	1,437	1,174	1,278	1,027	1,897	1,783	2,179	2,649	2,805	2,772	2,104	1,964
73000100 MARINA GASOLINE	235,870	14,935	13,390	14,420	13,390	16,995	19,570	28,840	26,780	30,385	24,720	17,510	14,935
73000103 MARINA LAUNCH	0	0	0	0	0	0	0	0	0	0	0	0	0
73000104 MARINA BAIT	1,610	150	50	40	60	150	120	130	190	300	150	150	120
<b>TOTAL REVENUES</b>	<b>483,586</b>	<b>32,539</b>	<b>29,058</b>	<b>29,253</b>	<b>28,331</b>	<b>38,035</b>	<b>42,394</b>	<b>53,182</b>	<b>53,209</b>	<b>54,000</b>	<b>47,332</b>	<b>38,363</b>	<b>37,892</b>
<b>COST OF SALES</b>													
94250060 COST OF SALES - COOKING	(25,442)	(1,700)	(1,319)	(955)	(1,107)	(2,553)	(2,921)	(2,994)	(3,033)	(1,974)	(2,033)	(2,094)	(2,758)
94250065 COST OF SALES - GROCERIES	(56,236)	(3,472)	(2,974)	(2,960)	(2,928)	(4,146)	(4,951)	(5,695)	(6,863)	(6,518)	(5,743)	(4,748)	(5,239)
94250070 COST OF SALES - BEER & WINE	(18,456)	(1,149)	(939)	(1,023)	(822)	(1,518)	(1,426)	(1,744)	(2,119)	(2,244)	(2,217)	(1,683)	(1,571)
94250075 COST OF SALES - GAS	(228,794)	(14,487)	(12,988)	(13,987)	(12,988)	(16,485)	(18,983)	(27,975)	(25,977)	(29,473)	(23,978)	(16,985)	(14,487)
94250085 COST OF SALES - BAIT	(1,047)	(98)	(33)	(26)	(39)	(98)	(78)	(85)	(124)	(195)	(98)	(98)	(78)
<b>TOTAL COST OF SALES</b>	<b>(329,975)</b>	<b>(20,906)</b>	<b>(18,253)</b>	<b>(18,950)</b>	<b>(17,883)</b>	<b>(24,799)</b>	<b>(28,360)</b>	<b>(38,492)</b>	<b>(38,116)</b>	<b>(40,404)</b>	<b>(34,070)</b>	<b>(25,608)</b>	<b>(24,134)</b>
<b>GROSS MARGIN</b>	<b>153,611</b>	<b>11,633</b>	<b>10,804</b>	<b>10,302</b>	<b>10,448</b>	<b>13,236</b>	<b>14,034</b>	<b>14,690</b>	<b>15,093</b>	<b>13,596</b>	<b>13,262</b>	<b>12,755</b>	<b>13,758</b>

**LABOR**

- No changes to staffing level
- Labor increase of 13% due to lack of appropriate staffing throughout 2011

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>SALARIES, PAYROLL TAXES &amp; BENEFITS</b>													
TOTAL SALARIES	(78,172)	(6,467)	(6,467)	(6,467)	(6,325)	(6,609)	(6,467)	(6,609)	(6,467)	(6,609)	(6,609)	(6,467)	(6,609)
94020010 PAYROLL TAXES	(8,271)	(647)	(647)	(744)	(727)	(760)	(744)	(727)	(647)	(661)	(661)	(647)	(661)
94020030 GROUP INSURANCE	(4,560)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)	(380)
<b>TOTAL SALARIES, TAXES &amp; BENEFITS</b>	<b>(91,003)</b>	<b>(7,494)</b>	<b>(7,494)</b>	<b>(7,591)</b>	<b>(7,433)</b>	<b>(7,749)</b>	<b>(7,591)</b>	<b>(7,716)</b>	<b>(7,494)</b>	<b>(7,650)</b>	<b>(7,650)</b>	<b>(7,494)</b>	<b>(7,650)</b>

## OTHER EXPENSES

- Overall expenses consistent with prior year

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>OTHER EXPENSES</b>													
94040010 UNIFORMS - GENERAL	(400)	(200)	0	0	0	0	0	(200)	0	0	0	0	0
94050050 CONTRACTS/LEASES - BRA	(11,400)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)
94060005 SUPPLIES - GENERAL	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94060010 SUPPLIES - OFFICE	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94060025 SUPPLIES - CLEANING	(3,600)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
94060035 SUPPLIES - PLASTIC & PAPER	(4,700)	(350)	(350)	(375)	(375)	(400)	(450)	(450)	(450)	(400)	(400)	(350)	(350)
94060075 SUPPLIES - COOKING	(450)	(200)	0	(50)	0	(50)	0	(50)	0	(50)	0	(50)	0
94100010 VEHICLE EXP - FUEL	(360)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)
94100020 VEHICLE EXP - LICENSES	(65)	0	0	(65)	0	0	0	0	0	0	0	0	0
94110010 UTILITIES - ELECTRICITY	(11,625)	(875)	(950)	(1,000)	(1,000)	(925)	(825)	(900)	(1,000)	(1,200)	(1,050)	(1,050)	(850)
94110020 UTILITIES - WATER	(1,850)	(120)	(125)	(110)	(140)	(155)	(250)	(140)	(150)	(160)	(150)	(200)	(150)
94110030 PROPANE	(2,175)	(150)	(150)	(200)	(200)	(175)	(175)	(200)	(200)	(200)	(175)	(175)	(175)
94130005 REPAIRS - GENERAL	(600)	(100)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)	0
94130025 REPAIRS - EQUIPMENT	(600)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)
94160040 TAX & LICENSE - TABC	(1,241)	0	0	0	(326)	(735)	0	(130)	0	0	(50)	0	0
94230000 TELEPHONE	(1,080)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)
94430000 TRAVEL & EDUCATION	(450)	(200)	0	0	0	0	(125)	0	0	0	0	(125)	0
94460000 PEST MANAGEMENT	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94480040 KITCHEN EQUIPMENT	(600)	(100)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)	0
<b>TOTAL OTHER EXPENSES</b>	<b>(43,896)</b>	<b>(3,890)</b>	<b>(3,270)</b>	<b>(3,595)</b>	<b>(3,736)</b>	<b>(4,235)</b>	<b>(3,520)</b>	<b>(3,865)</b>	<b>(3,495)</b>	<b>(3,805)</b>	<b>(3,520)</b>	<b>(3,745)</b>	<b>(3,220)</b>



# Marina 2012

	Budget 2012	Forecast 2011	Variance	% Change
<b>Operating Revenues</b>				
Revenues	483,586	508,497	(24,911)	-4.9%
<b>Total Operating Revenues</b>	<b>483,586</b>	<b>508,497</b>	<b>(24,911)</b>	<b>-4.9%</b>
<b>Cost of Goods Sold</b>				
Cost of Goods Sold	(329,975)	(358,302)	28,327	-7.9%
<b>Gross Operating Profit</b>	<b>153,611</b>	<b>150,195</b>	<b>3,416</b>	<b>2.3%</b>
<b>Operating Expenses</b>				
Labor, Taxes & Benefits	(91,003)	(80,598)	(10,405)	12.9%
Other Expenses	(43,896)	(43,018)	(878)	2.0%
<b>Total Operating Expenses</b>	<b>(134,899)</b>	<b>(123,616)</b>	<b>(11,283)</b>	<b>9.1%</b>
<b>Net Income Before Depreciation</b>	<b>18,713</b>	<b>26,579</b>	<b>(7,866)</b>	<b>-29.6%</b>