

**2022/23 LLCC HOA Budget**

		Greens	Golf	Maint	Lake Dam	Café	Rest	Lounge	Hosp	Admin	Total	Budget
<i>Income</i>												
202340100 · Income - Banquets	40100 · Income - Banquets	0	0	0	0	0	0	0	28,000	0	28,000	0
202341000 · Income - Café	41000 · Income - Cafe	0	0	0	0	129,054	0	0	0	0	129,054	90,750
	<i>42000 · Income - Golf</i>											
202342100 · Golf - Member	42100 · Golf - Member	0	136,532	0	0	0	0	0	0	0	136,532	116,250
202342200 · Golf - Public	42200 · Golf - Public	0	105,884	0	0	0	0	0	0	0	105,884	95,000
202342300 · Cart Rentals	42300 · Cart Rentals	0	49,916	0	0	0	0	0	0	0	49,916	46,000
202342400 · Golf - Other	42400 · Golf - Other	0	29,189	0	0	0	0	0	0	0	29,189	13,942
202343101 · Merchandise Sales	43101 · Merchandise Sales	0	28,184	0	0	0	0	0	0	0	28,184	22,585
202342000 · Income - Golf - Other												
	<i>Total 42000 · Income - Golf</i>	<i>0</i>	<i>349,704</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>349,704</i>	<i>293,777</i>
202344000 · Income - Lounge	44000 · Income - Lounge	0	0	0	0	0	0	137,637	0	0	137,637	80,000
202345000 · Income - Restaurant	45000 · Income - Restaurant	0	0	0	0	0	252,344	0	0	0	252,344	130,000
202346100 · Fines & Fees	<i>46100 · Fines &amp; Fees</i>											
202346110 · Fines	46110 · Fines	0	0	0	0	0	0	0	0	55,157	55,157	0
202346120 · Lien Fee	46120 · Lien Fee	0	0	0	0	0	0	0	0	2,273	2,273	0
202346130 · Permits	46130 · Permits	0	0	0	0	0	0	0	0	2,775	2,775	1,800
202346140 · Transfer Fees	46140 · Transfer Fees	0	0	0	0	0	0	0	0	25,335	25,335	25,200
	<i>Total 46100 · Fines &amp; Fees</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>85,540</i>	<i>85,540</i>	<i>27,000</i>
	<i>46200 · Membership Dues</i>											
202346205 · Membership Dues	46205 · Membership Dues	0	0	0	0	0	0	0	0	1,468,200	1,468,200	1,469,110
202346210 · Reserve - HOA	46210 · Reserve - HOA	0	0	0	0	0	0	0	0	157,515	157,515	157,895
202346200 · Membership Dues - Other	46200 · Membership Dues - Other	0	0	0	0	0	0	0	0	0	0	0
	<i>Total 46200 · Membership Dues</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,625,715</i>	<i>1,625,715</i>	<i>1,627,005</i>
202346300 · Social Members	46300 · Social Members	0	0	0	0	0	0	0	600	0	600	0
202350009 · Returned Check Charges	50009 · Returned Check Charges	0	0	0	0	0	0	0	0	100	100	0
	<i>Total Income</i>	<i>0</i>	<i>349,704</i>	<i>0</i>	<i>0</i>	<i>129,054</i>	<i>252,344</i>	<i>137,637</i>	<i>28,600</i>	<i>1,711,355</i>	<i>2,608,695</i>	<i>2,248,532</i>
	<i>Cost of Goods Sold</i>											
202350100 · Food	50100 · Food	0	0	0	0	50,274	134,428	0	0	0	184,702	134,247
202350200 · Liquor	50200 · Liquor	0	0	0	0	3,866	0	45,431	0	0	49,298	38,438
202350300 · Merchandise	50300 · Merchandise	0	15,888	0	0	0	0	0	0	0	15,888	5,948
	<i>Total 50000 · Cost of Goods Sold</i>	<i>0</i>	<i>15,888</i>	<i>0</i>	<i>0</i>	<i>54,140</i>	<i>134,428</i>	<i>45,431</i>	<i>0</i>	<i>0</i>	<i>249,888</i>	<i>178,633</i>
	<i>Total COGS</i>	<i>0</i>	<i>15,888</i>	<i>0</i>	<i>0</i>	<i>54,140</i>	<i>134,428</i>	<i>45,431</i>	<i>0</i>	<i>0</i>	<i>249,888</i>	<i>178,633</i>
	<i>Gross Profit</i>	<i>0</i>	<i>333,816</i>	<i>0</i>	<i>0</i>	<i>74,914</i>	<i>117,916</i>	<i>92,206</i>	<i>28,600</i>	<i>1,711,355</i>	<i>2,358,807</i>	<i>2,069,899</i>
	<i>Expenses</i>											
202360000 · Advertising and Promotion	60000 · Advertising and Promotion	0	0	0	0	0	0	0	0	5,438	5,438	2,916
202360201 · Fuel/Gas Expense	60201 · Fuel/Gas Expense	15,202	0	11,146	0	0	0	0	0	0	26,348	30,190
202360205 · Auto Repairs & Maintenance	60205 · Auto Repairs & Maintenance	0	0	2,400	0	0	0	0	0	0	2,400	600
202360400 · Bank Service Charges	60400 · Bank Service Charges	0	0	0	0	0	0	0	0	3,610	3,610	3,206
202361300 · Cash Over and Short	61300 · Cash Over and Short	0	0	0	0	0	0	0	0	0	0	0
202361700 · Computer and Internet Expenses	61700 · Computer and Internet Expenses	0	3,256	0	0	0	0	0	0	15,084	18,341	13,677
202362500 · Dues and Subscriptions	62500 · Dues and Subscriptions	275	0	100	0	0	0	506	0	2,333	3,214	7,147
	<i>62600 · Employee Expense</i>											
202362601 · 401(k)	62601 · 401(k)	1,782	1,695	1,948	0	0	0	1,135	0	7,546	14,105	8,362
202362602 · New Hire	62602 · New Hire	0	0	0	0	0	0	0	0	1,077	1,077	0
202362603 · Education & Training	62603 · Education & Training	320	0	0	0	0	0	0	0	334	654	0
202362604 · Employee Expense - Other	62604 · Employee Expense - Other	556	0	0	0	0	0	0	0	2,804	3,360	2,800
	<i>Total 62600 · Employee Expense</i>	<i>2,658</i>	<i>1,695</i>	<i>1,948</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,135</i>	<i>0</i>	<i>11,760</i>	<i>19,196</i>	<i>11,162</i>
202362900 · Equipment Lease	62900 · Equipment Lease	45,780	0	0	0	0	0	0	0	4,820	50,600	52,224
202362905 · Equipment Rental	62905 · Equipment Rental	0	0	2,400	0	0	0	0	0	0	2,400	1,200
202362915 · Finance Charges	62915 · Finance Charges	0	0	0	0	0	0	0	0	0	0	0
	<i>63300 · Insurance Expense</i>											
202363300 · Insurance Expense												
202363310 · General Liability Insurance	63310 · General Liability Insurance	9,673	9,673	9,673	9,674	9,673	9,673	9,673	9,673	9,673	87,061	67,282
202363320 · Health Insurance	63320 · Health Insurance	14,243	0	16,278	0	8,139	8,139	6,104	0	27,486	80,391	43,743

**2022/23 LLCC HOA Budget**

	Greens	Golf	Maint	Lake Dam	Café	Rest	Lounge	Hosp	Admin	Total	Budget	
<b>Total 63300 · Insurance Expense</b>	<b>23,917</b>	<b>9,673</b>	<b>25,952</b>	<b>9,674</b>	<b>17,813</b>	<b>17,812</b>	<b>15,778</b>	<b>9,673</b>	<b>37,160</b>	<b>167,452</b>	<b>111,025</b>	
202363500 · Janitorial & Laundry Expense	63500 · Janitorial & Laundry Expense	0	7,517	0	0	13,025	16,161	7,597	4,548	7,595	56,443	36,782
202363600 · Labor	63600 · Labor	267,700	96,282	132,471	0	86,458	245,553	37,130	0	309,243	1,174,836	869,527
202363700 · Lake Expense	63700 · Lake Expense	0	0	0	83,600	0	0	0	0	0	83,600	66,225
202363800 · Legal	63800 · Legal	0	0	0	0	0	0	0	0	24,000	24,000	36,000
202363805 · Licenses and Permits	63805 · Licenses and Permits	53	474	1,267	3,700	690	820	269	0	0	7,274	8,553
202364400 · Merchant Account Charges	64400 · Merchant Account Charges	0	0	0	0	0	0	0	0	29,701	29,701	26,658
202364901 · Office Expense	64901 · Office Expense	0	0	0	0	0	0	0	0	8,529	8,529	4,285
202364902 · Office Supplies	64902 · Office Supplies	0	0	0	0	0	0	0	0	18,935	18,935	15,300
202365000 · Parks Expense	65000 · Parks Expense	0	0	0	12,550	0	0	0	0	0	12,550	550
202366000 · Payroll Expenses	66000 · Payroll Expenses	32,124	11,554	15,897	0	10,375	29,466	4,456	0	37,109	140,980	105,579
202366100 · Payroll Tax Expense	66100 · Payroll Tax Expense	5,354	1,926	2,649	0	1,729	4,911	743	0	618	17,930	17,391
202366500 · Postage and Delivery	66500 · Postage and Delivery	0	0	0	0	0	0	0	0	12,271	12,271	5,136
202366700 · Professional Fees	66700 · Professional Fees	3,200	891	0	0	0	0	0	0	30,176	34,267	8,726
202367200 · Repairs and Maintenance	67200 · Repairs and Maintenance	8,320	1,175	9,450	16,800	4,923	7,954	1,044	0	450	50,117	52,670
202367205 · Tree Felling / Trimming	67205 · Tree Felling / Trimming	0	0	18,000	0	0	0	0	0	0	18,000	48,000
202367300 · Security	67300 · Security	0	0	0	0	0	0	0	0	15,000	15,000	600
202367800 · Small Tools and Equipment	67800 · Small Tools and Equipment	1,281	23	2,400	1,200	141	606	0	0	0	5,651	8,749
202367803 · Summer Event Muscian	67803 · Summer Event Muscian	0	0	0	0	0	0	0	0	2,000	2,000	1,500
202367805 · Supplies	67805 · Supplies	41,524	1,301	7,200	1,200	5,670	10,995	208	0	6,308	74,406	79,423
202268000 · Tax Expense	68000 · Tax Expense	0	0	0	0	0	0	0	0	0	0	0
202368001 · Taxes - Excise	68001 · Taxes - Excise	0	0	0	0	0	0	0	0	6,214	6,214	2,801
202368000 · Tax Expense	68000 · Tax Expense	0	0	0	0	0	0	0	0	0	0	2,801
202368002 · Taxes - Property	68002 · Taxes - Property	0	0	0	0	0	0	0	0	8,479	8,479	4,000
202368100 · Telecommunication Expense	68100 · Telecommunication Expense	3,210	2,705	3,120	0	0	0	4,195	0	5,133	18,364	14,495
202368400 · Travel Expense	68400 · Travel Expense	0	0	0	0	0	0	0	0	0	0	0
202368500 · Uniforms	68500 · Uniforms	1,607	1,080	1,440	0	558	600	0	0	0	5,285	5,019
202368600 · Utilities	68600 · Utilities	4,844	8,132	4,199	0	7,732	5,139	5,139	4,972	15,798	55,955	65,991
202369800 · Reserve Study	69800 · Reserve Study	0	0	0	0	0	0	0	0	4,500	4,500	3,930
202269810 · Penalties	69810 · Penalties	0	0	0	0	0	0	0	0	0	0	0
202369999 · Miscellaneous Expense	69999 · Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expense</b>	<b>457,049</b>	<b>147,684</b>	<b>242,039</b>	<b>128,724</b>	<b>149,114</b>	<b>340,017</b>	<b>78,199</b>	<b>19,194</b>	<b>622,266</b>	<b>2,184,285</b>	<b>1,724,038</b>	
<b>Net Ordinary Income</b>	<b>(457,049)</b>	<b>186,132</b>	<b>(242,039)</b>	<b>(128,724)</b>	<b>(74,200)</b>	<b>(222,101)</b>	<b>14,007</b>	<b>9,406</b>	<b>1,089,089</b>	<b>174,522</b>	<b>345,861</b>	
<b>Other Income/Expense</b>												
<b>Other Income</b>	0	0	0	0	0	0	0	0	14,400	14,400	0	
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,400</b>	<b>14,400</b>	<b>0</b>	
<b>Other Expense</b>												
<b>Total Other Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,400</b>	<b>14,400</b>	<b>0</b>	
<b>Net Income/(Loss)</b>	<b>(457,049)</b>	<b>186,132</b>	<b>(242,039)</b>	<b>(128,724)</b>	<b>(74,200)</b>	<b>(222,101)</b>	<b>14,007</b>	<b>9,406</b>	<b>1,103,489</b>	<b>188,922</b>	<b>345,861</b>	
									<b>Reserves</b>	<b>(157,515)</b>	<b>(157,995)</b>	
									<b>Net after reserves</b>	<b>31,407</b>	<b>187,866</b>	
<b>Budget 2021/22</b>	<b>(429,056)</b>	<b>89,127</b>	<b>(284,539)</b>	<b>(68,575)</b>	<b>(48,464)</b>	<b>(213,708)</b>	<b>(27,322)</b>	<b>(15,888)</b>	<b>1,011,390</b>	<b>12,965</b>		
<b>2022/23 v 2021/22</b>	<b>(27,993)</b>	<b>97,005</b>	<b>42,500</b>	<b>(60,149)</b>	<b>(25,736)</b>	<b>(8,393)</b>	<b>41,329</b>	<b>25,294</b>	<b>92,099</b>	<b>175,957</b>		