

**PAYSCALES**

2011	Grade		<=====Salary Range=====>			Hourly			Grade
			Min	Mid	Max	Min	Mid	Max	
	17	Salaried	49,254	61,074	72,896	\$ 23.68	<b>\$ 29.36</b>	\$ 35.05	17
	15	Salaried	43,021	53,346	63,673	\$ 20.68	<b>\$ 25.65</b>	\$ 30.61	15
	14	Salaried	40,207	49,858	59,507	\$ 19.33	<b>\$ 23.97</b>	\$ 28.61	14
	12	Salaried	35,118	43,547	51,976	\$ 16.88	<b>\$ 20.94</b>	\$ 24.99	12
	11	Salaried	32,820	40,699	48,575	\$ 15.78	<b>\$ 19.57</b>	\$ 23.35	11
	10	Salaried	30,673	38,035	45,397	\$ 14.75	<b>\$ 18.29</b>	\$ 21.83	10
	9	Hourly	28,687	35,548	42,426	\$ 13.79	<b>\$ 17.09</b>	\$ 20.40	9
	8	Hourly	26,792	33,223	39,653	\$ 12.88	<b>\$ 15.97</b>	\$ 19.06	8
	7	Hourly	25,039	31,048	37,057	\$ 12.04	<b>\$ 14.93</b>	\$ 17.82	7
	6	Hourly	23,401	29,017	34,633	\$ 11.25	<b>\$ 13.95</b>	\$ 16.65	6
	5	Hourly	21,870	27,118	32,366	\$ 10.51	<b>\$ 13.04</b>	\$ 15.56	5
	4	Hourly	20,439	25,344	30,250	\$ 9.83	<b>\$ 12.18</b>	\$ 14.54	4
	3	Hourly	19,101	23,686	28,270	\$ 9.18	<b>\$ 11.39</b>	\$ 13.59	3
	2	Hourly	17,852	22,137	26,422	\$ 8.58	<b>\$ 10.64</b>	\$ 12.70	2
	1	Hourly	16,684	20,687	24,692	\$ 8.02	<b>\$ 9.95</b>	\$ 11.87	1

Note: 2006 to 2007 = 3.3%      2007 to 2008 = 2.3%  
 2008 to 2011 = 5.8%  
 2011 to 2012 = 0.0%

**PROPOSED SCHEDULE OF EMPLOYEES AND PROJECTED PAYROLLS**

Department / Position Title	Grade	Type	Annual		Seasonal		No Months	Monthly Hours	Total Hours	<=====Salary Range=====>		
			FT	PT	FT	PT						
<b>Administrative</b>												
<b>Executive Staff</b>										Min	Mid	Max
1 General Manager	Contract	Contract	1				12	173	2076	n/a	n/a	n/a
2 Executive Assist.	11	Salaried	1				12	173	2076	\$32,820	\$40,699	\$48,575
3 Contracts Administrator	15	Salaried	1				12	173	2076	\$43,021	\$53,346	\$63,673
<b>Business Management</b>												
4 Director of Buisness Management	17	Salaried	1				12	173	2076	\$49,254	\$61,074	\$72,896
5 Communication Manager	15	Salaried	1				12	173	2076	\$43,021	\$53,346	\$63,673
6 Recreations Manager	11	Salaried	0				12	0	0	\$32,820	\$40,699	\$48,575
7 Accounting & Office Services Manager	11	Hourly	0				12	0	0	\$32,820	\$40,699	\$48,575
8 Accounting A/R	8	Hourly	1				12	173	2076	\$26,792	\$33,223	\$39,653
9 Accounting A/P	8	Hourly	1				12	173	2076	\$26,792	\$33,223	\$39,653
10 Staff Assistant, A/P & Recreation	8	Hourly	1				12	173	2076	\$26,792	\$33,223	\$39,653
11 Cust. Service / Front Desk Supervisor	7	Hourly	1				12	173	2076	\$25,039	\$31,046	\$37,057
12 Receptionist Clerk Typist	5	Hourly	1				12	173	2076	\$21,870	\$27,118	\$32,366
13 Receptionist Clerk Typist	5	Hourly		1			12	100	1200	\$21,870	\$27,118	\$32,366
14 Receptionist Clerk Typist	5	Hourly		1			12	100	1200	\$21,870	\$27,118	\$32,366
15 Seasonal Cust Serv Rep	5	Hourly		1		1	3	173	519	\$21,870	\$27,118	\$32,366
									23,679			
<b>TOTALS</b>			<u>10</u>	<u>3</u>	<u>0</u>	<u>1</u>	FET		11.41			

**PROPOSED SCHEDULE OF EMPLOYEES AND PROJECTED PAYROLLS**

Department / Position Title	Grade	Type	Annual		Seasonal		No Months	Monthly Hours	Total Hours	<=====Salary Range=====>		
			FT	PT	FT	PT				Min	Mid	Max
<b>Administrative</b>												
1 Community Facilities Administrator	14	Salaried	1				12	173	2076	\$40,207	\$49,858	\$59,507
2 Clerk	3	Hourly	1				12	173	2076	\$19,101	\$23,686	\$28,270
<b>General Repair</b>												
3 General Maintenance Foreman	11	Salaried	1				12	173	2076	\$32,820	\$40,699	\$48,575
<b>Assigned Work</b>												
4 Roads & Grounds Foreman	11	Salaried	1				12	173	2076	\$32,820	\$40,699	\$48,575
5 Mechanic / Handyman II	9	Hourly	1				12	173	2076	\$28,687	\$35,548	\$42,426
6 Handyman II	7	Hourly	1				12	173	2076	\$25,039	\$31,048	\$37,057
7 Handyman I	7	Hourly	1				12	173	2076	\$25,039	\$31,048	\$37,057
8 Handyman I	2	Hourly	1				12	173	2076	\$17,852	\$22,137	\$26,422
9 P/T Carpenter	6	Hourly		1			12	100	1200	\$23,401	\$29,017	\$34,633
<b>Equipment Operators</b>												
10 Dredge / Equipment Operator	9	Hourly	1				12	173	2076	\$28,687	\$35,548	\$42,426
<b>Janitorial</b>												
11 Janitor	6	Hourly	1				12	173	2076	\$23,401	\$29,017	\$34,633
12 Janitor	2	Hourly	1				9	173	1557	\$17,852	\$22,137	\$26,422
13a Janitor	1	Hourly		1			8	48	384	\$16,684	\$20,687	\$24,692
<b>Specific Jobs 2 (Roads / Storm Water)</b>												
14 Ditch/Drainage	2	Hourly				1	5	173	865	\$17,852	\$22,137	\$26,422
15 Ditch/Drainage	2	Hourly				1	5	173	865	\$17,852	\$22,137	\$26,422
16 Ditch/Drainage	2	Hourly				1	5	173	865	\$17,852	\$22,137	\$26,422
17a Ditch/Drainage	2	Hourly				1	5	87	435	\$17,852	\$22,137	\$26,422
17b P/T Mechanic / Operator	2	Hourly				1	5	87	435	\$17,852	\$22,137	\$26,422
<b>Seasonal</b>												
18 Laborer Seasonal	1	Hourly				1	3	173	519	\$16,684	\$20,687	\$24,692
19 Laborer Seasonal	1	Hourly				1	3	173	519	\$16,684	\$20,687	\$24,692
20 Laborer Seasonal	1	Hourly				1	3	173	519	\$16,684	\$20,687	\$24,692
13b Laborer Seasonal	1	Hourly	1				4	173	692	\$16,684	\$20,687	\$24,692
									29,615			
<b>TOTALS</b>			<u>12</u>	<u>2</u>	<u>8</u>	<u>0</u>	FET		14			

**PROPOSED SCHEDULE OF EMPLOYEES AND PROJECTED PAYROLLS**

Department / Position	Title	Grade	Type	Annual		Seasonal		No Months	Monthly Hours	Total Hours	<=====Salary Range=====>		
				FT	PT	FT	PT				Min	Mid	Max
<b>Marina</b>													
1	Marina Manager	6	Hourly	1				12	173	2076	\$23,401	\$29,017	\$34,633
2	Marina Assistant Manager	3	Hourly		1			12	62	744	\$19,101	\$23,686	\$28,270
3	Marina Attendant	1	Hourly		1			12	42	504	\$16,684	\$20,687	\$24,692
4	Marina Attendant	1	Hourly		1			12	26	312	\$16,684	\$20,687	\$24,692
				<u>1</u>	<u>3</u>	<u>0</u>	<u>0</u>						
										3,636			
									FET	1.75			
<b>Pool</b>													
1	Pool Manager	4	Hourly	1				12	173	2076	\$20,439	\$25,344	\$30,250
2	Assistant Pool Manager	3	Hourly	1				9	173	1557	\$19,101	\$23,686	\$28,270
3	Lifeguard/Desk Attendant	1	Hourly		1			8	48	384	\$16,684	\$20,687	\$24,692
				<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>						
										4,017			
									FET	1.93			
<b>Golf Shop</b>													
1	Golf Pro	15	Salaried	1				12	173	2076	\$43,021	\$53,346	\$63,673
2	P/T Office	2	Hourly		1			12	54	648	\$17,852	\$22,137	\$26,422
3	P/T Office	2	Hourly		1			12	51	612	\$17,852	\$22,137	\$26,422
4	P/T Office	2	Hourly		1			12	51	612	\$17,852	\$22,137	\$26,422
5	P/T Office	2	Hourly		1			12	51	612	\$17,852	\$22,137	\$26,422
6	Shop Manager	6	Hourly	1				12	130	1560	\$23,401	\$29,017	\$34,633
7	Starter/Ranger	1	Hourly			0		12	0	0	\$16,684	\$20,687	\$24,692
8	Cart Attendants	1	Hourly					12	144	29	\$16,684	\$20,687	\$24,692
				<u>2</u>	<u>4</u>	<u>0</u>	<u>12</u>						
										10,296			
									FET	4.96			

PAYROLL DETAILS  
SECURITY

**PROPOSED SCHEDULE OF EMPLOYEES AND PROJECTED PAYROLLS**

Department / Position Title	Grade	Type	Annual		Seasonal		No Months	Monthly Hours	Total Hours	<=====Salary Range=====>		
			FT	PT	FT	PT				Min	Mid	Max
<b>POLICE</b>												
1 Chief	17	not filled	1				12	173	2076	\$49,254	\$61,074	\$72,896
2 Lieutenant	12	Salaried	1				12	173	2076	\$35,118	\$43,547	\$51,976
3 Sargeant filled by Special Police Officer	11	Salaried	1				12	173	2076	\$32,820	\$40,699	\$48,575
4 Special Police Officer	10	Salaried	1				12	173	2076	\$30,673	\$38,035	\$45,397
5 Special Police Officer	10	Hourly	1				12	173	2076	\$30,673	\$38,035	\$45,397
6 Special Police Officer	10	Hourly	1				12	173	2076	\$30,673	\$38,035	\$45,397
7 Special Police Officer	10	Hourly	1				12	173	2076	\$30,673	\$38,035	\$45,397
8 Special Police Officer	10	Hourly	1				12	173	2076	\$30,673	\$38,035	\$45,397
9 Special Police Officer - see sergeant	10	Hourly	0				12	0	0	\$30,673	\$38,035	\$45,397
			<u>8</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>16,608</u>			
							<b>FTE</b>	<b>8.0</b>				
<b>SECURITY</b>												
10 Gate Attendant Supervisor	6	Hourly	1				12	173	2076	\$23,401	\$29,017	\$34,633
11 Security Officer (Gate Attendant)	3	Hourly	1				12	173	2076	\$19,101	\$23,686	\$28,270
12 Security Officer (Gate Attendant)	3	Hourly	1				12	173	2076	\$19,101	\$23,686	\$28,270
13 Security Officer (Gate Attendant)	3	Hourly	1				12	173	2076	\$19,101	\$23,686	\$28,270
14 Security Officer (Gate Attendant)	3	Hourly	1				12	173	2076	\$19,101	\$23,686	\$28,270
15 Security Officer (Gate Attendant)	3	Hourly	1				12	173	2076	\$19,101	\$23,686	\$28,270
16 Gate Attendant	1	Hourly		1			12	78	936	\$16,684	\$20,687	\$24,692
17 Gate Attendant	1	Hourly		1			10	63	630	\$16,684	\$20,687	\$24,692
18 Gate Attendant	1	Hourly		1			10	63	630	\$16,684	\$20,687	\$24,692
19 Gate Attendant	1	Hourly		1			6	69	414	\$16,684	\$20,687	\$24,692
20 Gate Attendant	1	Hourly		1			6	69	414	\$16,684	\$20,687	\$24,692
21 Gate Attendant	1	Hourly		1			12	98	1176	\$16,684	\$20,687	\$24,692
			<u>6</u>	<u>6</u>	<u>0</u>	<u>0</u>			<u>16,656</u>			
							<b>FTE</b>	<b>8.0</b>				
<b>ECC</b>												
22 Admin. Assistant	9	Hourly	1				12	173	2076	\$28,687	\$35,548	\$42,426
23 Clerical 1	2	Hourly		1			6	69	414	\$17,852	\$22,137	\$26,422
24 Clerical 2	2	Hourly		1			12	98	1176	\$17,852	\$22,137	\$26,422
			<u>1</u>	<u>2</u>	<u>0</u>	<u>0</u>			<u>3,666</u>			
							<b>FTE</b>	<b>1.8</b>				

**CLOSING BALANCES PROJECTED FOR RESERVE ACCOUNTS**

<b>RESERVE / FUND</b>	<b>ENDING 2011 BALANCES</b>
Amenity (Pool) Fund	\$ -
Amenity Allocated Dues	\$ 2,300
Property Transfer Fee	\$ 304,294
Road Reserve	\$ 721,318
Lake Funding	\$ 55,150
Comcast Funds	\$ 15,355
Improved Property Fund	\$ (0)
General Reserves	\$ 516,583
Dam Repairs - Special Reserve	\$ 156,505

*All closing balances are subject to final adjustment*

2011  
RESERVE AND SPECIAL FUNDS

No.	Ref. ource	Amenity (Pool) Fund Description	Ending Balance	Budget	Actual	Adjustment	Status	Reserve O / C	Year End Balance
		2007 Opening Balance	388,801.54 *						388,801.54
		2008 Activity - Income		12,000.00	10,702.28				
		2008 Activity - Expenses		(452,000.00)	(350,176.84)				
		2008/9 Transfer from Discretionary		125,000.00	51,554.93				
		2009 Activity - Income		46,845.07	46,845.07				
		2009 Activity - Expense		(98,181.91)	(100,886.85)				
		2010 Activity -Reimbursement Roads a/c		151,600.00	0.00				
		2010 Activity - Expense		<u>(46,845.00)</u>	<u>(46,840.13)</u>				
					(388,801.54)				<u>(388,801.54)</u>
		2010 Ending Balance							-
		2011 Opening Balance							-
		2011 Interest Income		0.00	0.00				
		2011 From ERA-D&I		0.00	0.00				
				<u>0.00</u>	<u>0.00</u>				
		* <b>Note:</b> <i>Intercompany loan to Roads 2005</i> <i>Balance O/S \$ 151,600</i>							
		<b>Projected 2011 Reserve Closing Balance \$</b>							
									-

2011  
RESERVE AND SPECIAL FUNDS

Amenity Allocated Dues			Ending				Reserve	Year End	
No.	Ref. ource	Description	Balance	Budget	Actual	Adjustment	Status	O / C	Balance
		2010 Amenity Allocation	0.00	63,476	63,476				
1	1AA10	2010 Marina Dock - Repair		(60,626)	(60,626)	0	0	Closed	
3	3AA10	2010 Kayak/Canoe Rack		(2,300)	0		2,300	see note	
		<b>Balance end 2010</b>		550			<b>2,300</b>		<b>\$ 2,850</b>
		2010 Recreation		13,602					
		<b>Balance end 2010</b>							<b>\$ 13,602</b>
									16,452
		Open 2011 *		16,452	16,452				<b>\$ 16,452</b>
		2011 Rollover Kayak		(2,300)	(2,300)		2,300	Open	
		2011 Amenity Allocation		64,904	64,904	0	0		
4	4AA11	2011 Greens Fans		(7,734)	(3,438)	4,296	0	Closed	
5	5AA11	2011 Marina Docks - Replacement		(62,445)	(62,445)	0		Closed	
		<b>Balance before application to new docks</b>			13,173				
		2011 Marina - New Docks		(13,173)	(13,173)	0		see note 2	
		Balance applied to Docks							
									<b>Projected 2011 Reserve Closing Balance 2,300</b>
									<i>Account to be closed end of 2011</i>

\* Note: 2011 Opening Balances consolidated.

2011  
RESERVE AND SPECIAL FUNDS

Deposit Floating Docks	le Crown Marina	50,000	
First Delivery	le Crown Marina	51,000	
	Triple Crown Marina	4,500	
Completion	le Crown Marina	<u>108,640</u>	
	Total Reserve Expenditures	214,140	<b>214,140</b> Total Expenditures
	Funded by Amenity Alloc Dues	(123,071)	
	2009 MR&R Reserve	(30,000)	
	2012 MR&R Reserve	(31,525)	<b>184,596</b> Replacements total
	Balance New Docks	29,544	<b>29,544</b> New Initiative
	Funded by Amenity Alloc Dues	(13,173)	
	Funded by Property Transfer	<u>(16,371)</u>	
		0	

2011  
RESERVE AND SPECIAL FUNDS

No.	Ref. ource	Property Transfer Fee Description	Beginning Balance	Budget	Actual	Adjustment	Status	Reserve O / C	Year End Balance
		2007 Ending Balance							\$ 302,045
		2008 Activity - Income		175,000	133,535		0.00 Closed		
		2008 Activity - Expense		(293,500)	(246,860)		0.00 Closed		
		2009 Activity - Income		69,800	109,587		0.00 Closed		
		2009 Activity - Expense		(127,860)	(99,460)		0.00 Closed		
		2010 Activity - Income		83,750	124,652		0.00 Closed		
		2010 Activity - Expense		(52,560)	(47,774)		0.00 Closed		
		<b>2010 Closing Balance</b>			<b>(26,319)</b>				\$ (26,319)
		<b>2011 Opening Balance</b>							\$ 275,725
		2011 Property Transfer Fees		81,250	110,000				
		Interest Income		2,500	2,500				
1	6NI08	Capital Lease Toro Groundsmanager		(13,422)	(13,422)				
2	12NI08	Capital Lease Track Loader		(8,639)	(8,639)				
3	1NI11	Operations Building Basement		(12,500)	(12,500)				
		2011 Marina - New Docks		(16,371)	(16,371)				
		2011 Dam Repairs		(33,000)	(33,000)				
					<b>28,569</b>				\$ 28,569
		<b>Projected 2011 Reserve Closing Balance</b>							\$ 304,294

2011  
RESERVE AND SPECIAL FUNDS

No.	Ref. ource	Road Reserve Description	Beginning Balance	Budget	Actual	Adjustment	Status	Reserve O / C	Year End Balance
		<b>2010 Ending Balance</b>	<b>419,535.36</b>						
		2010 Depreciation		28,085.64	28,085.64		0.00 Closed		
		2010 Ending Balance after Deprec.							<b>\$ 447,621</b>
		2011 Opening Balance							<b>\$ 447,621</b>
		2010 Reverse Entry Depreciation		(28,085.64)	(28,085.64)		0.00 Closed		<b>\$ 419,535</b>
		2011 Dues Allocation		235,176.00	235,176.00				
		2011 Major Renovation Fee		7,500.00	7,500.00				
	NHC	2011 New Home Fee		13,700.00	4,107.00				
		2011 Road Maintenance Expense		(58,606.00)	(20,000.00)				
	***	2011 From ERA-D&I		75,000.00	75,000.00				
				<b>272,770.00</b>	<b>301,783.00</b>				<b>\$ 301,783</b>
		<b>Projected 2011 Reserve Closing Balance</b>							<b>\$ 721,318</b>

\*\*\*NOTE These transfers are not available until year-end

2011  
RESERVE AND SPECIAL FUNDS

No.	Ref. ource	Lake Funding Description	Beginning Balance	Budget	Actual	Adjustment	Status	Reserve O / C	Year End Balance
	PY	2007 Ending Balance (before Deprec.)	88,063.69						\$ 88,064
		2007 Depreciation - Lake Reserve		3,513.64	3,513.64		0.00 Closed		
	PY	2008 Allocation/Interest Rollover		227,728.00	227,500.99		0.00 Closed		
		2008 Activity - Expenses		(222,528.00)	(130,840.32)		0.00 Closed		
	PY	2008 Depreciation - Lake Reserve		0.00	7,258.60		0.00 Closed		
	PY	2009 Allocation/Interest Rollover		229,154.00	229,152.00		0.00 Closed		
		2009 Activity - Expenses		(230,729.00)	(294,531.02)		0.00 Closed		
	PY	2009 Depreciation - Lake Reserve		21,978.00	19,366.79		0.00 Closed		
		2010 Allocation/Interest Rollover		229,105.00	230,531.19		0.00 Closed		
		2010 Activity - Expenses		(229,105.00)	(230,254.29)		0.00 Closed		
		2010 Depreciation - Lake Reserve		21,069.00	20,417.97		0.00 Closed		
					<b>\$ 82,115.55</b>				<b>\$ 82,116</b>
		<b>2010 Closing Balance</b>							<b>\$ 170,179</b>
		<b>2011 Opening Adjustments</b>							
		<b>Reverse Prior Year Entries</b>							
		2007 Depreciation - Lake Reserve		(3,513.64)	(3,513.64)		0.00 Closed		
	PY	2008 Depreciation - Lake Reserve		0.00	(7,258.60)		0.00 Closed		
	PY	2009 Depreciation - Lake Reserve		(21,978.00)	(19,366.79)		0.00 Closed		
		2010 Depreciation - Lake Reserve		(21,069.00)	(20,417.97)		0.00 Closed		
					<b>(50,557.00)</b>				<b>\$ (50,557)</b>
		<b>Disburse Depreciation to MR&amp;R</b>							
		2007 Depreciation - Lake Reserve		(3,513.64)	(3,513.64)		0.00 Closed		
	PY	2008 Depreciation - Lake Reserve		0.00	(7,258.60)		0.00 Closed		
	PY	2009 Depreciation - Lake Reserve		(21,978.00)	(19,366.79)		0.00 Closed		
		2010 Depreciation - Lake Reserve		(21,069.00)	(20,417.97)		0.00 Closed		
					<b>(50,557.00)</b>				<b>\$ (50,557)</b>
		<b>2011 Adjusted Opening Balance</b>							<b>\$ 69,065</b>

2011  
RESERVE AND SPECIAL FUNDS

No.	Ref. ource	Lake Funding Description	Beginning Balance	Budget	Actual	Adjustment	Status	Reserve O / C	Year End Balance
		2011 Dues		229,204.00	229,204.00			\$	229,204
2	Cap Lease	2011 Loan Repayments		(66,543.00)	(66,543.00)				
3		Dam and Spillway		(1,700.00)	0.00	0.00	1,700		
4		Fish Stocking		(500.00)	0.00	0.00	500		
5		Water Quality Control		(2,200.00)	0.00	0.00	2,200		
6		Wildlife Control		(6,000.00)	0.00	0.00	6,000		
7		Other		(2,540.00)	0.00	0.00	2,540		
8		Ditch/Drainage/Watersheds		(53,764.00)	(9,020.59)	0.00	44,743		
9		BMP Maintenance		(10,000.00)	0.00	0.00	10,000		
10		Stream Maintenance		0.00	0.00	0.00	0 Closed		
11		Dredging Income		2,150.00	2,150.00	0.00	0		
		Dredging Expenses		(61,339.00)	(61,339.00)	0.00	0 Closed		
12		Public Education		(6,350.00)	(6,350.00)	0.00	0 Closed		
		* 2011 MR&R Contribution/Deprec.		(34,333.00)	(34,333.00)	0.00	0 Closed		
				<b>(243,119)</b>			<b>67,683.41</b>		<b>\$ (243,119)</b>
							<b>Projected 2011 Reserve Closing Balance</b>	<b>\$</b>	<b>55,150</b>

Lake Funding			Beginning			Year End
No.	Ref. ource	Description	Balance	Budget	Actual	Balance

**\* Note**

**CONTRIBUTION TO MAJOR REPAIRS & REPLACEMENTS RESERVE**

	Item	Value New	Year Purch	Reserve Advisors			Annual Contrib
				Advisors UL (Yrs)	Projected Replace \$	year	
1	Excavator	164,360	2008	25	335,411	2033	13,416
2	Hopper Barge	27,360	2008	20	45,591	2028	2,280
3	Engine & Op Station	6,300	2008	10	14,353	2018	1,435
4	Grapple Truck	128,000	2009	10	172,021	2019	17,202
<b>Contribution</b>							<b>\$ 34,333</b>

2011  
RESERVE AND SPECIAL FUNDS

No.	Ref. ource	Comcast Funds Description	Beginning Balance	Budget	Actual	Year End Balance
1		Broadcast Committee/Cable Funds				\$ 15,355
		Grant Funds		20,000.00	0.00	
		Expenditures		(5,200.00)	0.00	
<b>Reserve Cash Balance</b>						<b>\$ 15,355</b>

No.	Ref. ource	Improved Property Fund Description	Beginning Balance	Budget	Actual	Year End Balance
		Balance Forward				\$ (16,706)
		Improved Property Fee	-	732,725.00	732,725.00	\$ 732,725
		2011 Depreciation	-	2,409.00	2,409.00	
		2011 Improved Property Expense	-	648,985.00	648,985.00	
		\$ 305 @ 89 per Cleanup (2)		54,290.00	54,290.00	
		2011 Snow Removal		<u>10,335.00</u>	<u>10,335.00</u>	
				<b>716,019.00</b>	<b>716,019.00</b>	<b>\$ (716,019)</b>
<b>Fund Cash Balance</b>						<b>\$ (0)</b>

Orig			General Reserves				Reserve		Year End
No.	Year	RA #	Description	Budget	Actual	Adjustment	Status	O / C	Balance
<b>History 2009 - 2010</b>									
			Opening Balance 2009		224,964.27		224,964.27		
			2009 Activity - Income	372,339.00	350,310.95		0.00	Closed	
			2009 Activity - Expenditures	(217,250.00)	(215,521.60)		0.00	Closed	
			2009 From Discretionary	0.00	23,406.00		0.00	Closed	
			2009 Depreciation to Lake/Roads	(50,032.00)	(47,452.43)		0.00	Closed	
			2010 Contribution fr Investments	50,000.00	150,000.00		0.00	Closed	
			2010 Activity - Income	356,090.00	342,414.50		0.00	Closed	
			2010 Activity - Expenditures	<u>(279,399.00)</u>	<u>(223,966.69)</u>		0.00	Closed	
			Closing Balance 2010		604,155.00				
			Opening Balance 2011						<b>\$ 604,155</b>
			Adjustment						
			Reversal Depr paid to Roads	28,085.64			0.00	Closed	
			Reversal Dep Lake	50,557.00			0.00	Closed	
			Deduct from Lake	50,557.00			0.00	Closed	<b>\$ 129,200</b>
				<b>Budget</b>	<b>YTD</b>				
			2011 Depreciation	308,926.00	308,926.00		0.00		
			2011 Interest Earned	7,092.00	7,092.00		0.00		
			2011 Dues Allocation	79,600.00	79,600.00		0.00		
		***	2011 From ERA-D&I - MR&R	150,000.00	150,000.00		0.00		
		***		65,000.00	65,000.00		0.00		
					610,618.00				<b>\$ 610,618</b>
									<b>\$ 1,343,973</b>

2011  
RESERVE AND SPECIAL FUNDS

Orig			General Reserves				Reserve	Year End	
No.	Year	RA #	Description	Budget	Actual	Adjustment	Status	O / C	Balance
<b>2009 Reserves</b>									
1	2009	146	Docks Wood Phase Replacement	30,000.00	(30,000.00)	0.00	0.00		
<b>2010 Reserves</b>									
2	2010	34	Clubhouse Stairwell, Hall, Pub Carpet	5,330.00	0.00	0.00	5,330.00		
3	2010	36	Restroom Renovation Clubhouse	24,720.00	0.00	(14,720.00)	10,000.00	Adjust	
4	2010	52	Plumbing Pipes, Valves and Fixtures	10,500.00	0.00	0.00	10,500.00		
5	2010	70	Greens Rebuild, Phased	19,328.00	(17,418.68)	0.00	1,909.32		
6	2010	138	Pro Shop/EN HVAC	4,120.00	0.00	0.00	4,120.00		
9	2010	187	Tuften Courts, Asphalt Resurface	14,000.00	0.00	(14,000.00)	0.00	Closed	
				<b>77,998.00</b>					
<b>2011 Reserves</b>									
10	2011		Contingency	15,000.00	0.00	(15,000.00)	0.00	Closed	
11	2011	1	Club Deck Rails	25,875.00	0.00		25,875.00		
12	2011	9	Clubhouse Windows and Doors	15,000.00	(912.13)		14,087.87		
13	2011	15	Faulconer Room Furn/Window Treatments	10,000.00	0.00		10,000.00		
14	2011	33	Kitchen Floor Covering	53,045.00	(29,734.09)	(23,310.91)	0.00	Closed	
15	2011	35	Renovation - Pub	10,000.00	0.00		10,000.00		
16	2011	37	Floor Cover - Terrace Room	6,524.00	0.00		6,524.00		
17	2011	39	Clubhouse Furniture Allowance	7,500.00	0.00		7,500.00		
18	2011	44	Computers	3,183.00	0.00		3,183.00		
19	2011	51	Fire Alarm System	2,000.00	0.00		2,000.00		
20	2011	54	HVAC Allowance	7,000.00	0.00		7,000.00		
21	2011	57	Fire Hydrants	5,000.00	0.00		5,000.00		
22	2011	59	Pavers, Sidewalks Near Clubhouse	2,000.00	0.00		2,000.00		
23	2011	64	Bridges, Wood	10,609.00	(1,150.00)	(9,459.00)	0.00	Closed	
24	2011	70	Greens Rebuild, Phased	50,000.00	0.00		50,000.00		
25	2011	74	Clubcars - Golf Maintenance	10,610.00	0.00	(10,610.00)	0.00	2012	
26	2011	103	1988 R-30 Rollover Blade	1,591.00	0.00		1,591.00		
27	2011	110	1985 Toro 5000 Sand Pro #10138	13,000.00	0.00		13,000.00		
28	2011	124	Golf Maint Building Interior	9,548.00	(892.05)		8,655.95		
29	2011	135	Pro Shop Locker Room Renovation	10,000.00	0.00		10,000.00		

2011  
RESERVE AND SPECIAL FUNDS

Orig		General Reserves				Reserve	Year End		
No.	Year	RA #	Description	Budget	Actual	Adjustment	Status	O / C	Balance
30	2011	138	Pro Shop, HVAC	4,244.00	0.00		4,244.00		
31	2011	39-144	Beach Renovations Allowance	15,000.00	(2,613.15)		12,386.85		
32	2011	146	Docks Wood Phase Replacement	62,445.00	0.00	(62,445.00)	0.00	AA paid	
33	2011	156	Playgrounds General Allowance	10,000.00	0.00		10,000.00		
34	2011	167	Pool -Furniture, Phased Replacements	12,020.00	0.00		12,020.00		
35	2011	174	Snack Bar, Chest Freezer	2,000.00	0.00		2,000.00		
36	2011	187	Tufton Courts, Asphalt Resurface	53,658.00	0.00		53,658.00		
37	2011	189	Bandit Brush Chipper	25,000.00	0.00		25,000.00		
38	2011	198	1996 Dodge Caravan - Maint&Custodial	22,809.00	0.00		22,809.00		
39	2011	199	99 GMC Sonoma Pick Up	19,096.00	0.00	(19,096.00)	0.00	Closed	
40	2011	201	Ice Ban Tank	8,500.00	0.00		8,500.00		
41	2011	203	Jacobson Turfcut Mowers Phased	20,157.00	0.00		20,157.00		
42	2011	207	Road Sweeper Attachment	7,000.00	0.00		7,000.00		
43	2011	208	Sand Spreader	10,500.00	0.00		10,500.00		
44	2011	212	Steiner 420 Tractor #10087	24,401.00	0.00	(24,401.00)	0.00	2013	
45	2011	215	Vacuum Leaf #10128	8,500.00	0.00		8,500.00		
46	2011	220	Gate House	3,000.00	0.00		3,000.00		
47	2011	221	Gate Systems	6,000.00	0.00		6,000.00		
48	2011	227	Police Communication System	27,000.00	0.00		27,000.00		
49	2011	230	2008 Ford Crown Vic Vin#4337	27,000.00	(27,153.25)	153.25	0.00	Closed	
50	2011	260	Dam Maintenance (All Dams & Acres)	15,914.00	0.00	0.00	15,914.00		
51	2011	265	Acres Pond	20,000.00	(54,136.00)	34,136.00	0.00	Closed	
				<b>779,727.00</b>					
<b>New Reserve Added to Budget</b>									
41A	2011	206	RC-100 Track Loader - New Reserve 2011	17,683.62	(17,683.62)	17,683.62	17,683.62	Closed	
na	2012	146	Docks Replace 2012 Reserve advanced. Reserve Activity	31,525.00	(31,525.00)	31,525.00	31,525.00	Closed	
				<b>49,208.62</b>					
							506,173.61		
					(213,217.97)				
Total Reserve Activity				936,933.62		(109,544.04)			
									<u>\$ (827,390)</u>
<b>Projected 2011 Reserve Closing Balance</b>									<b>\$ 516,583</b>

2011  
RESERVE AND SPECIAL FUNDS

Orig			Dam Repairs - Special Reserve				Reserve	Year End	
No.	Year	RA #	Description	Budget	Actual	Adjustment	Status	O / C	Balance
			2011 Allocations For Dam BOD 2009 - Opening Bal.		100,000				
			2011 Special Allocations		700,000				
			2011 Special Allocations		33,000				
			Total Special Funding		<b>833,000</b>			\$	833,000
2011			Main & Tufton Filter Drains		139,900				
			Main Dam Repairs		311,600				
			Tufton Dam Repairs		131,500				
			Main & Tufton Low Level Drain Repairs		250,000		With held		
					<b>(676,495)</b>		156505	\$	(156,505)
Note: Dam Repairs funding									
			\$ 100,000 Board allocation 2010						
			\$ 700,000 ERA Funds by Special Agreement						
			\$33,000 Property Transfer Account (subject approval)						
								<b>Projected 2011 Reserve Closing Balance</b>	<b>\$ 156,505</b>

UPDATES SCHEDULE OF PROJECTED RESERVE EXPENDITURES  
2010-2015  
Updated 11/21/2011

REVIEW AND UPDATE 11-21-2011

2011 Reserve Projection  
Signifies an adjustment

MR&R ANTICIPATED EXPENDITURES

Component	Units	Unit Cost	Unit per Phase	Life Analysis		1st Year Replace	1st Amount Replace	2010 Actual	2010	2010	2011	2011	2012	2012	2013	2013	2014	2014	2015	2015
				Yrs UL	Yrs Remain															
<b>Clubhouse Exterior</b>																				
1 Club Deck	Sq Ft	2710	\$20.00	54,200	25	5	2011						25,875	25,875						
3 Paint & Gutters	Sq Ft	540	\$6.50	3,510	20	3	2012											3,835	3,835	
4 DR Screen Porch		1	\$5,000.00	5,000	10	1	2010			5,000	5,000									
6 Clubhouse Masonry Walls, partial Repainting	Sq Ft	7800	\$0.80	6,240	20	3	2012											6,819	6,819	
<b>Clubhouse Interior</b>																				
7 Walls, paints, sealants, wood replacements	Sq Ft	2800	\$1.50	4,200	5	0	2014												4,869	4,869
8 Walls, wood siding replace, Paint Finish & Repairs	Sq Ft	2800	\$6.50	18,200	40	3	2012							19,888	19,888					
9 Windows & Doors	Sq Ft	1340	\$40.00	53,600	40	3	2012						15,000	15,000		11,903	11,903	11,903	11,903	11,903
<b>Administration</b>																				
10 Floor Cov Carpet & vinyl offices	Sq Ft	1449	\$3.89	5,637	15	2	2013									6,302	6,302			10
<b>Administration Vehicles</b>																				
11 99 Dodge Caravan - Sign Out / ECC	Vin: 6133	1	\$21,500.00	21,500	5	2	2012													11
12 2008 Dodge Caravan	Vin: 8611	1	\$21,500.00	21,500	5	3	2013													12
<b>Dinning Room</b>																				
13 DR Furniture (Allowance for repairs)		1	\$5,000.00	5,000	15	2	2013													13
<b>Falcouner Room</b>																				
15 Window Tint, Drapes, Blinds etc.		1	\$10,000.00	10,000	8		2011						10,000	10,000						15
<b>Kitchen Equipment</b>																				
16 Alto Shaam Stacked		2	\$5,000.00	10,000	15	4	2013													16
17 Charnill		1	\$4,800.00	4,800	15	4	2013													17
18 Compressor, Walk-In Cooler & Freezer		1	\$2,500.00	2,500	12	4	2013													18
20 Draft Box		1	\$2,200.00	2,200	15	2	2013													20
21 Exhaust Hoods		2	\$10,000.00	20,000	22	6	2015													21
22 Freezer		1	\$3,000.00	3,000	15	4	2013													22
24 Ice Machine		1	\$4,500.00	4,500	15	4	2013													24
25 Mixer		1	\$8,000.00	8,000	15	4	2013													25
26 Ovens Stacked Convection		2	\$13,000.00	26,000	15	4	2013													26
27 Range 6 burner w/ Griddle		1	\$10,000.00	10,000	15	4	2013													27
28 Refrigerators		3	\$3,500.00	10,500	15	4	2013													28
29 Salamander		1	\$1,500.00	1,500	15	4	2013													29
33 Floor & wall coverings kitchen		1	\$50,000.00	50,000	15	2	2011													33
<b>Pub Hall &amp; Stairwells</b>																				
34 Floor Covering: Carpeting - Pub	Sq Ft	1500	\$6.00	9,000	8	1	2010													34
34.1 Floor Covering - Stairwell: Carpeting	Sq Ft	120	\$6.00	720	15	2	2010													34.1
34.2 Floor Covering - Hall lower level	Sq Ft	300	\$6.00	1,800	15	6	2010													34.2
35 Renovation - Pub		1	\$10,000.00	10,000	20	2	2011													35
<b>MR&amp;R ANTICIPATED EXPENDITURES</b>																				
<b>Clubhouse Bathrooms</b>																				
36 Rest Rm Renovation TR - Ladies		1	\$1,500	1,500	25	1	2010													36
36 Rest Rm Renovation TR Mens		1	\$1,000	1,000	25	1	2010													36
36 Rest Rm Renov Main Mens		1	\$1,000	1,000	25	1	2010													36
36 Rest Rm Renov Main Ladies		1	\$1,500	1,500	25	1	2010													36
36 Balance 2010 Allocation								1,150	19,720	19,720										36
<b>Terrace Room</b>																				
37 Floor Covering: Vinyl Tile Terrace	Sq Ft	2050	\$3.00	6,150	15	2	2011													37
37.1 Floor Covering: Carpet - TBR & Broadcast	Sq Ft	500	\$5.00	2,500	8	2	2013													37.1
38 Furniture - Terrace Room (part of Club House Allowance )																				38
39 Terrace Room Lighting		1	\$11,000.00	11,000	20	19	2028													39
40 Ceiling Acoustic tiles (with integral light fixtures )	Sq Ft	8000	\$6.00	48,000	20	10	2019													40
<b>Other Clubhouse Interior</b>																				
41 Dance Floor, Parquet Floor	Sq Ft	2800	\$5.00	14,000	7	3	2013													41
42 Clubhouse furniture allowance		1	\$25,000.00	25,000	10		2011													42
43 Clubhouse Wall Cover: Paints & Finishes							2015													43





UPDATES SCHEDULE OF PROJECTED RESERVE EXPENDITURES  
2010-2015  
Updated 11/21/2011

Item	Units	Unit Cost	Unit Phase	Yrs UL	Yrs Remain	1st Year Replace	1st Amount Replace	2010 Actual	2010	2010	2011	2011	2012	2012	2013	2013	2014	2014	2015	2015			
167 Pool - Furniture, Phased Replacements	1	\$11,000.00		12	1	2011	\$12,020						12,020	12,020							167		
168 Perimeter Lighting, Light Poles & Fixtures	1	\$10,000.00		25	21	2030	\$18,603														168		
169 Pool - Liner, Vinyl	Sq Ft 7430	\$8.00		15	12	2021	\$84,747														169		
170 Pool Mechanical System, Chemical	1	\$55,000.00		12	1	2010	\$55,000	55,148	55,000	55,000											170		
171 Pool House Interior Renovation	1	\$30,000.00		20	18	2027	\$51,073														171		
172 Pool House, Asphalt Roofing	Squares 28	\$320.00		20	18	2027	\$13,619														172		
173 Pool Structure, Deck and Fence Total Replacement	1	\$680,000.00		60	24	2033	\$1,382,300														173		
174 Snack Bar, Chest Freezer	1	\$1,900.00		15	2	2011	\$2,000														174		
175 Snack Bar, Chest Freezer	1	\$1,600.00		15	12	2021	\$2,281														175		
176 Snack Bar Freezer, Reach - In, Superior	1	\$2,800.00		15	14	2023	\$4,235														176		
177 Snack Bar, Chest Freezer	1	\$1,900.00		15	2	2011	\$2,000						2,000	2,000							177		
178 Snack Bar, Hot Dog Cooker	1	\$2,000.00		15	3	2012	\$2,185												2,185	2,185	178		
179 Snack Bar Ice Machine, Scottsman	1	\$4,500.00		15	3	2012	\$4,917												4,917	4,917	179		
179 Snack Bar Refrigerator, Reach-in	1	\$3,000.00		15	3	2012	\$3,278												3,278	3,278	179		
182 Club House Courts, Lights, Fixtures & Poles 6-10	5	\$2,900.00		25	11	2020	\$20,071														182		
184 Club House, Courts, Windscreen Phased Replace	Sq Ft 1600	\$1.30		5	0	2009	\$2,080	13,290	14,500	14,500										16,979	16,979	180	
183 Clubhouse Courts, Asphalt Resurface 4	Sq Ft 4740	\$23.00		25	11	2020	\$150,909															181	
180 Clubhouse Courts, Color Coat Crack Repair	Sq Ft 4740	\$3.00		5	1	2010	\$14,500															182	
181 Clubhouse Courts, Fencing	1070	\$28.00		25	11	2020	\$41,472															183	
<b>Tennis</b>																						184	
185 Tufton Courts, Color Coat Crack Repair	Sq Ft 2135	\$5.00		6	6	2015	\$12,747													12,747	12,747	185	
187 Tufton Courts, Asphalt Resurface	Sq Ft 2135	\$23.00		25	2	2011	\$53,658								22734	22734					186		
186 Tufton Courts, Fencing	680	\$28.00		25	2	2014	\$22,734			14,000	53,658	39,658									187		
<b>Maintenance</b>																							
188 420 Cat Backhoe #10460	1	\$90,000.00		20	18	2027	\$153,219															188	
189 Bandit Brush Chipper	1	\$20,000.00		8	2	2011	\$21,218															189	
190 Harris Pontoon Boat	1	\$3,500.00		10	1	2010	\$3,500	3,410	3,500	3,500												190	
191 Harris Pontoon, Outboard Motor	1	\$7,000.00		10	1	2012	\$7,650													7,650	7,650	191	
192 6' Woods Bushhogs (2 )	2	\$3,500.00		15	2	2015	\$8,867														8,867	8,867	192
193 CAT Power Washer	2	\$1,600.00		10	2	2012	\$1,748															193	
197 Compactor # 10476	1	\$1,250.00		10	10	2019	\$1,680															197	
200 Harper Deweese Mower	1	\$29,500.00		10	7	2016	\$36,282															200	
201 Harper Deweese Mower	1	\$29,500.00		10	7	2016	\$36,282															200	
201 Ice Ban Tank Applicator	1	\$8,500.00		20	2	2011	\$8,500						8,500	8,500								201	
202 Ice Ban Tank	2	\$2,500.00		15	10	2019	\$3,360															202	
203 Jacobson Turfcut Mowers Phased	1	\$15,000.00		15	2	2011	\$20,157						20,157	20,157								203	
2011 Reserve Projection Signifies an adjustment																							
<b>MR&amp;R ANTICIPATED EXPENDITURES</b>																							
Component	Units	Unit Cost	Unit Phase	Yrs UL	Yrs Remain	1st Year Replace	1st Amount Replace	2010 Actual	2010	2010	2011	2011	2012	2012	2013	2013	2014	2014	2015	2015			
<b>Maintenance Vehicles</b>																							
194 94 GMC 2500 Pickup	Vin: 1578	\$3,000.00		10	1	2015	\$3,000													3,000	3,000	194	
195 05 Chevy Dump Truck	Vin: 0859	\$39,000.00		10	6	2015	\$46,588													46588	46588	195	
196 08 Chevy Silverado 4WD PU	Vin: 2933	\$22,000.00		10	9	2018	\$28,705															196	
196 08 Chevy Silverado 4WD PU	Vin: 1460	\$22,000.00		10	9	2018	\$28,705															196	
198 99 Dodge Caravan - Maint. & Custod.	Vin: 6133	\$21,500.00		10	2	2011	\$22,809															198	
198 99 Dodge Caravan - Clean Van / Trip Van	Vin:4045	\$21,500.00		10	2	2012	\$23,493															198	
198 99 Dodge Ram Van	Vin: 9827	\$21,500.00		10	2	2013	\$24,138															198	
199 07 Chevy Silverado P/U	Vin: 6267	\$18,000.00		10	1	2011	\$19,096															199	
204 John Deere Tractor		\$31,000.00		20	5	2014	\$35,937															204	
205 Power Tamper, Stone		\$2,500.00		15	2	2015	\$3,166															205	
206 RC-100 Track Loader		\$60,000.00		10	9	2018	\$78,286															206	
207 Road Sweeper Attachment		\$6,600.00		10	2	2011	\$7,000						7,000	7,000								207	
208 Sand Spreader		\$10,500.00		10	2	2011	\$10,500						10,500	10,500								208	
209 Scaffolding for Dumpsters		\$6,000.00		10	6	2015	\$7,164															209	
210 Snow Blade ST-90 Meyer #10030		\$3,500.00		15	6	2015	\$4,179															210	
210 Snow Plow Blade #10241		\$3,500.00		15	6	2015	\$4,179															210	
211 Snow Plow #10398		\$5,000.00		15	11	2020	\$7,613															211	
212 Steiner 420 Tractor #10087		\$23,000.00		15	2	2011	\$24,401															212	
213 Stump Grinder #10305		\$16,000.00		15	3	2012	\$17,484															213	
214 Trailer-Hudson		\$1,500.00		10	6	2015	\$1,791															214	
214 Dayton Trailer		\$1,500.00		10	6	2015	\$1,791															214	
214 Rogers Trailer		\$1,500.00		10	6	2015	\$1,791															214	
215 Vacuum Leaf #10128		\$8,500.00		20	2	2011	\$8,500															215	
<b>Buildings</b>																							
216 Maintenance Interior Revocations	1	\$10,000.00		20	9	2018	\$13,048															216	
217 Asphalt Roof	Squares 320	\$50.00		20	9	2018	\$20,876															217	

