



PECAN PLANTATION

2009-2010

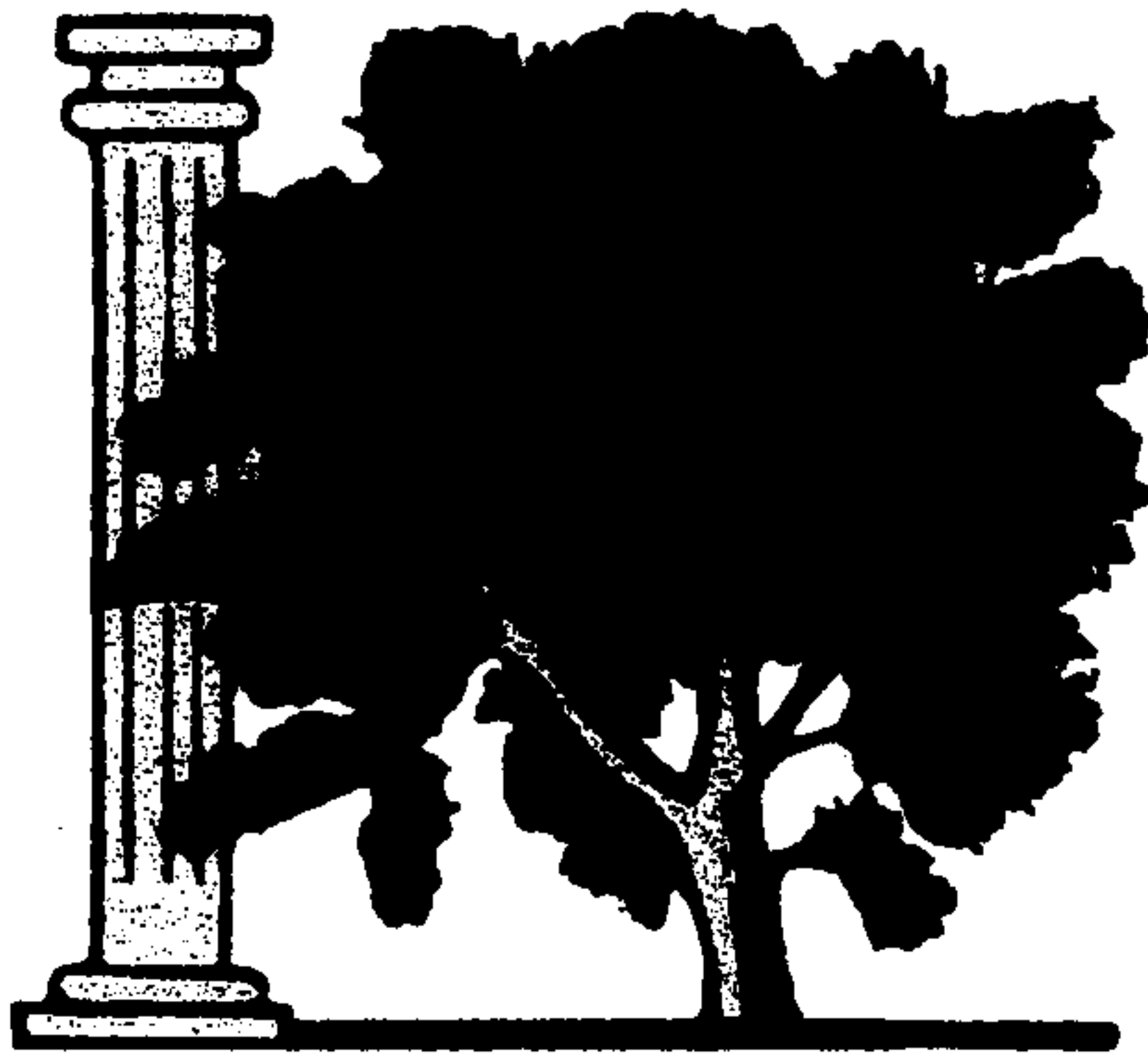
BUDGET



PECAN PLANTATION OWNERS ASSOCIATION, INC.
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Finance Budget Review Agenda

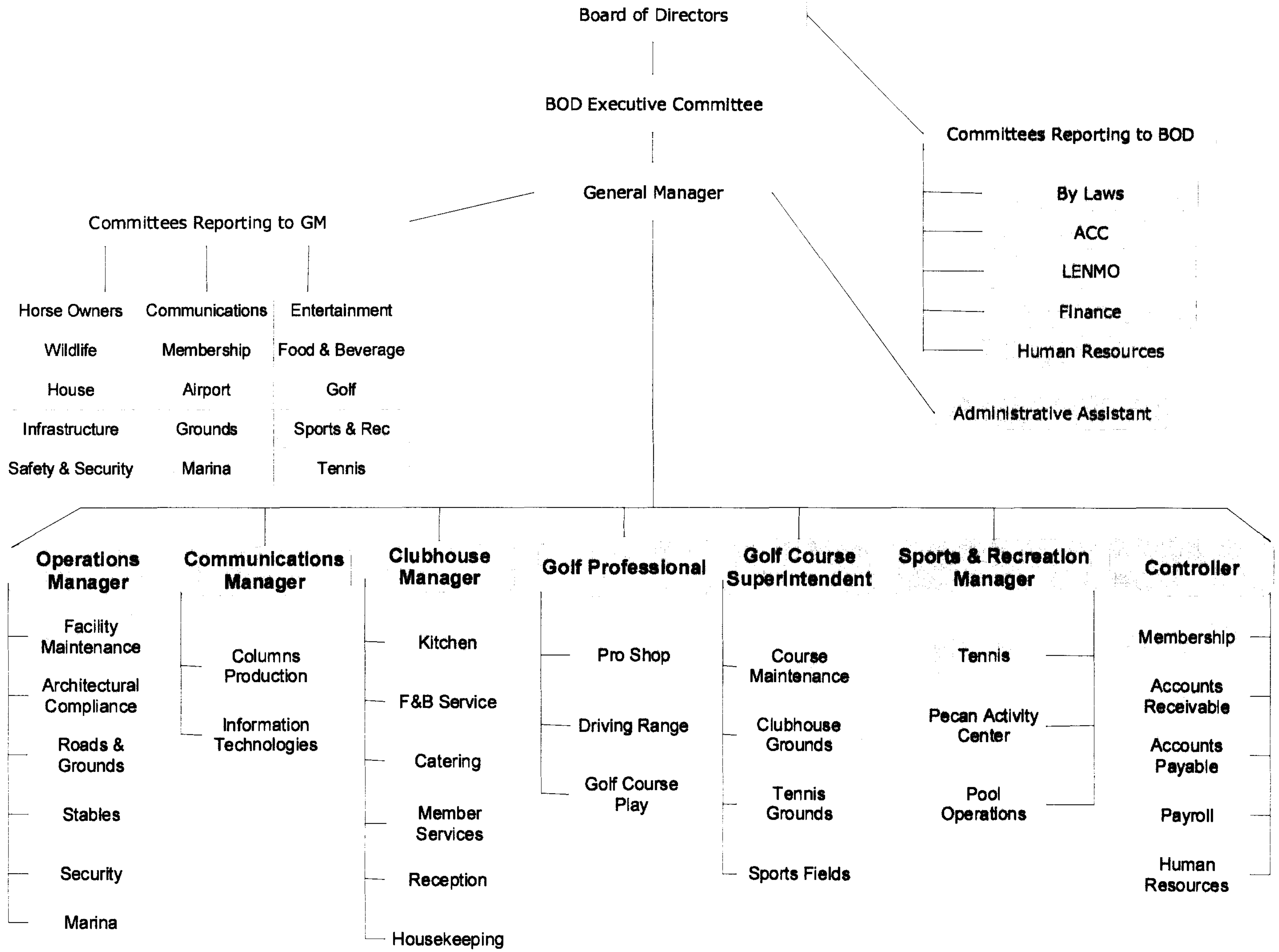
| | | |
|------------|--|--|
| 9:00 AM | General overview of assumptions, organizational charts, PPOA, PPCC. | Janice Schefsky Michael Bartholomew |
| 10:00 AM | Golf Pro Shop Golf Course Maintenance | Bobby White Michael Underwood |
| 11:00 AM | Food & Beverage Inn and Reception Member Services | Chris Castillo |
| 12:00 Noon | Lunch Break | Terrace Room |
| 1:00 PM | Sports & Recreation | Keith Casterlin |
| 1:45 PM | Communications/IT | David Jeffries |
| 2:15 PM | Break | |
| 2:30 PM | Roads & Grounds ACC Security Marina Facility Maintenance | Mitch Tyra |
| 4:00 PM | Adjourn | |



PECAN PLANTATION

ORGANIZATIONAL

CHARTS



Board of Directors

BOD Executive Committee

General Manager

Committees Reporting to BOD

By Laws

ACC

LENMO

Finance

Human Resources

Administrative Assistant

Committees Reporting to GM

Horse Owners

Communications

Entertainment

Wildlife

Membership

Food & Beverage

House

Airport

Golf

Infrastructure

Grounds

Sports & Rec

Safety & Security

Marina

Tennis

Operations Manager

Facility Maintenance

Architectural Compliance

Roads & Grounds

Stables

Security

Marina

Communications Manager

Columns Production

Information Technologies

Clubhouse Manager

Kitchen

F&B Service

Catering

Member Services

Reception

Housekeeping

Golf Professional

Pro Shop

Driving Range

Golf Course Play

Golf Course Superintendent

Course Maintenance

Clubhouse Grounds

Tennis Grounds

Sports Fields

Sports & Recreation Manager

Tennis

Pecan Activity Center

Pool Operations

Controller

Membership

Accounts Receivable

Accounts Payable

Payroll

Human Resources

Operations 2010

Operations Manager

Roads & Grounds Superintendent

Roads Maintenance

Grounds Maintenance

Facility Maintenance

Stables

7 Full Time Employees

Reduced in FY09:
2 Roads & Grounds
1 Facility Maintenance

Security Administrator

Gate Guards

Patrol Officers

Office / Dispatch

14 Full Time / 2 Part Time

Reduced in FY09:
2 Patrol Officers
1 Administrative

Architectural Compliance

Code Enforcement

1 Full Time / 1 Part Time

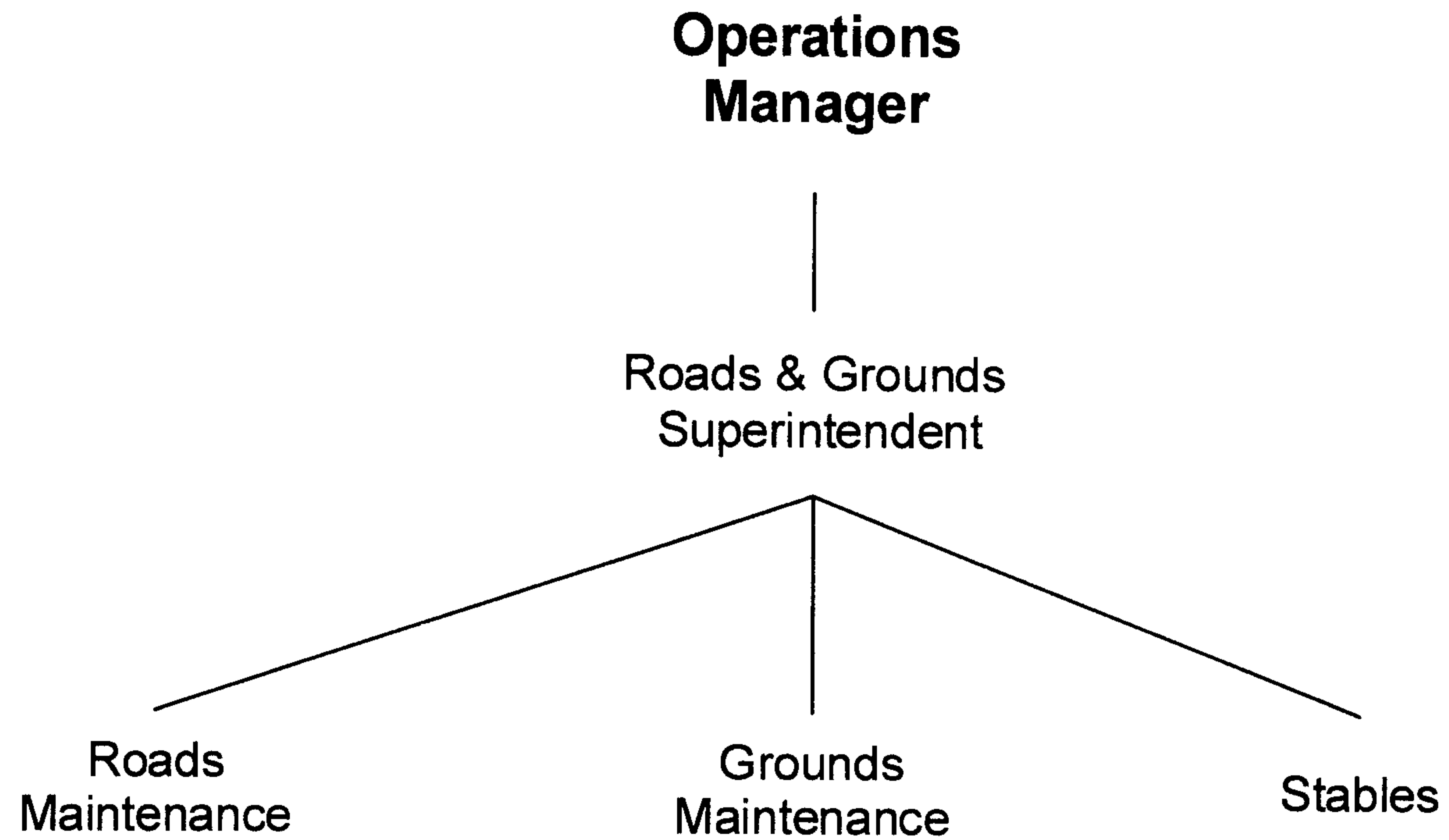
Marina Manager

Grill Cooks

Store Clerks

3 Full Time / 2 Part Time

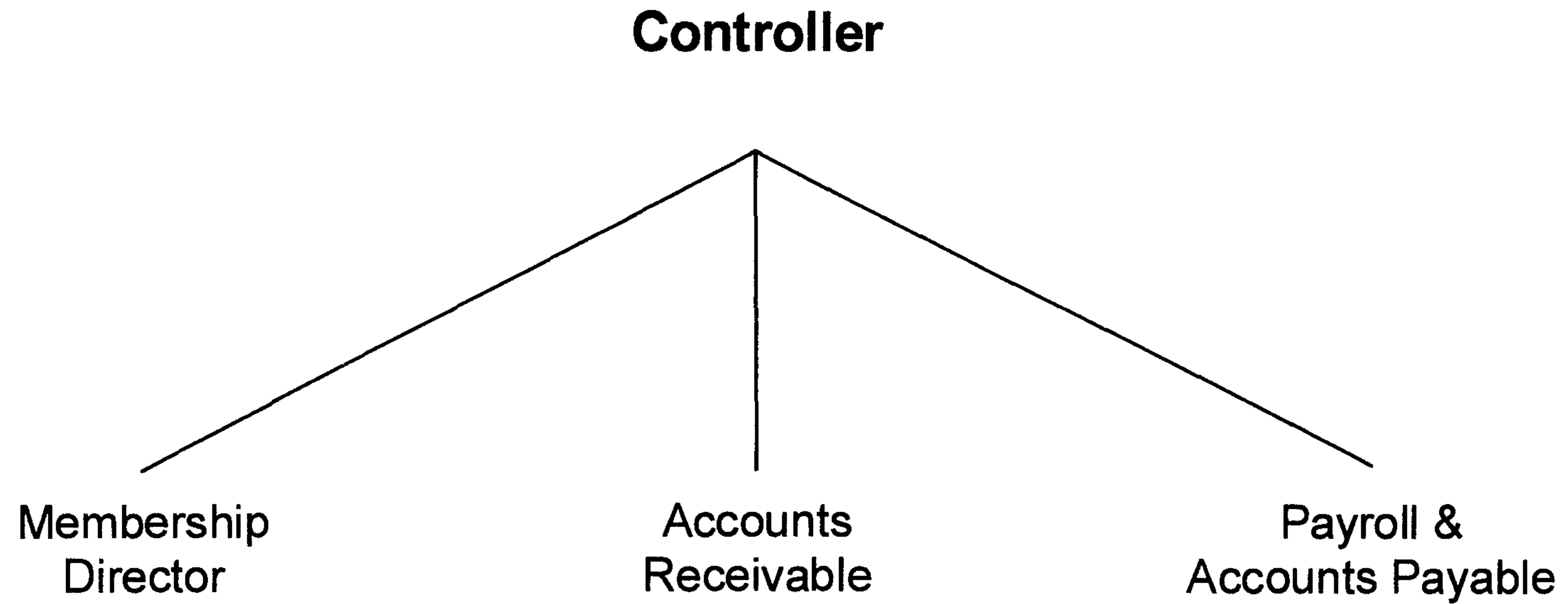
Roads & Grounds 2010



6 Full Time Employees

Reduced in FY09: 2 Full Time

Accounting 2010



4 Full Time Employees

FY09: 5 Full Time Employees

Architectural Compliance 2010

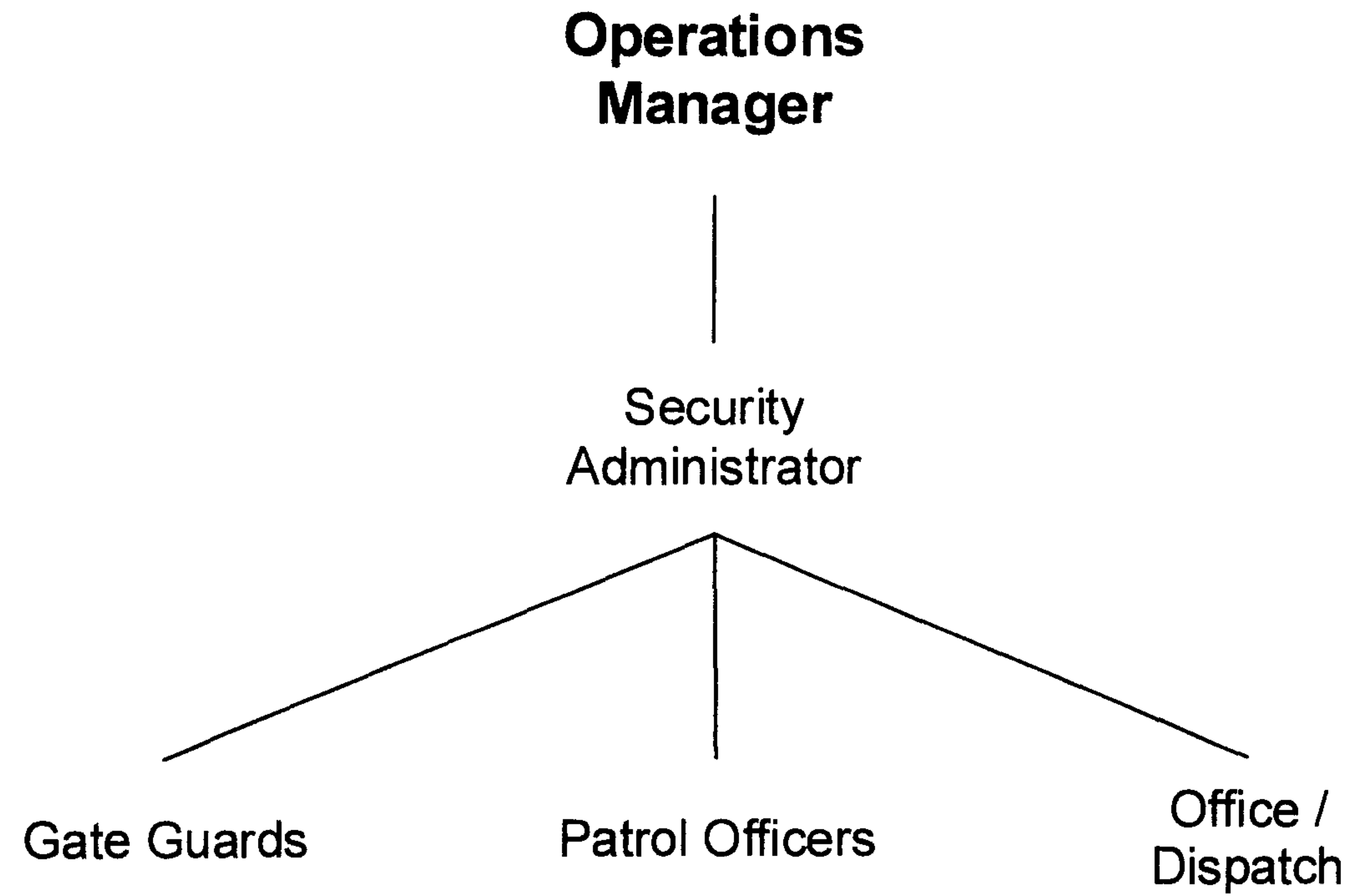
**Operations
Manager**



Code
Enforcement

1 Full Time / 1 Part Time

Security 2010



14 Full Time / 2 Part Time

Reduced in FY09:
2 Patrol Officers / 1 Administrative

Communications 2010

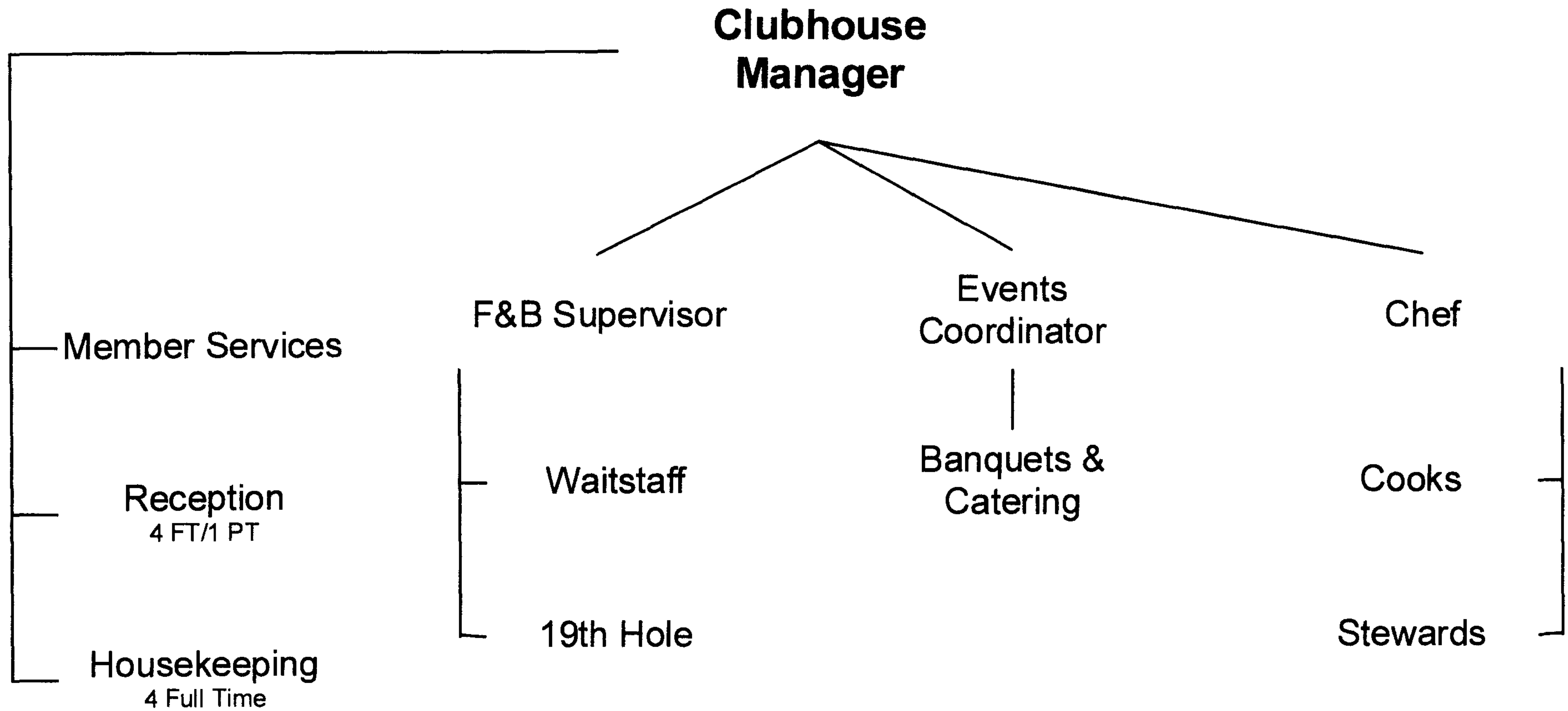
**Communications
Manager**



Graphic Designer

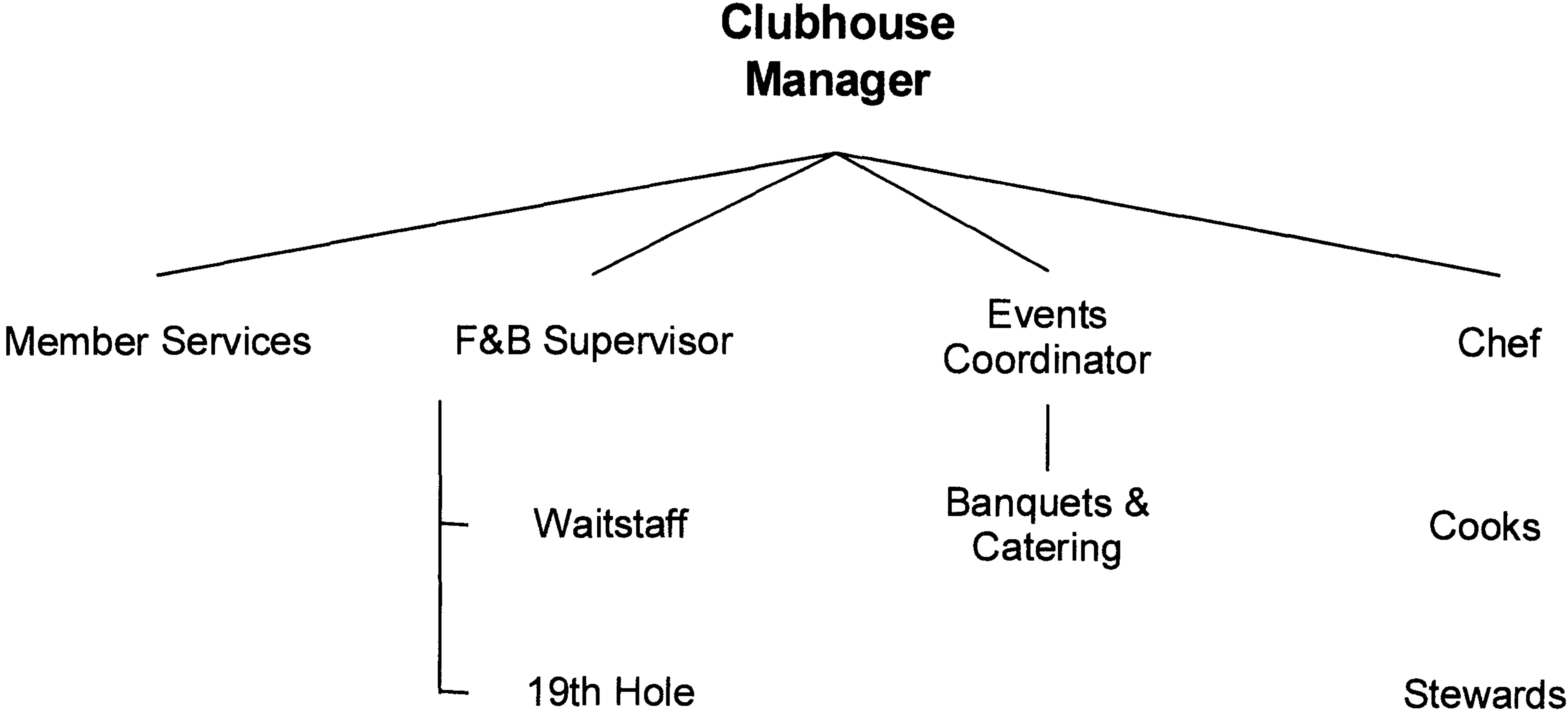
2 Full Time Employees

Clubhouse Operations 2010



Total Food & Beverage staff
16 Full Time / 9 Part Time

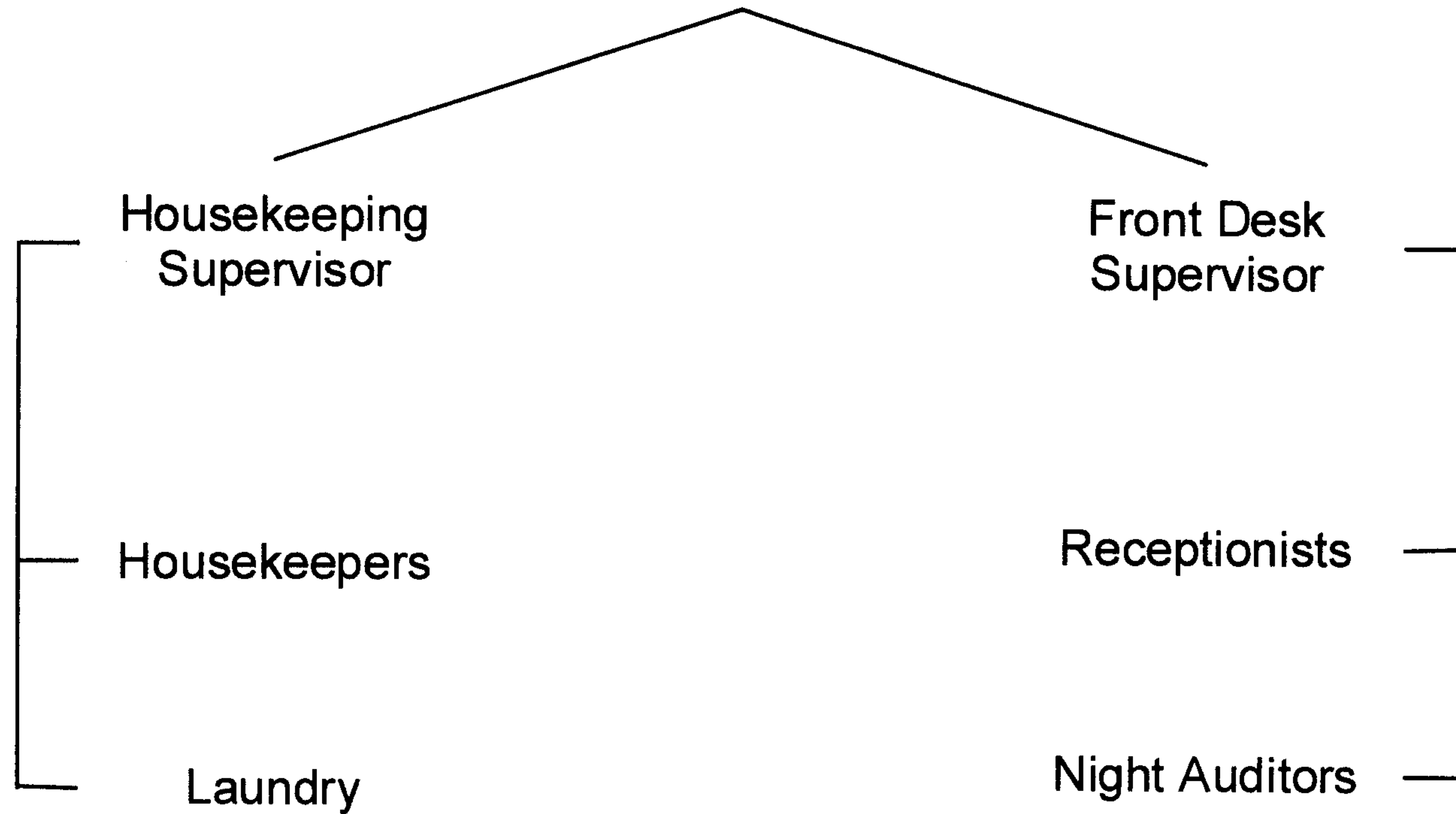
Food & Beverage 2010



Total Food & Beverage staff
16 Full Time / 9 Part Time

Inn 2010

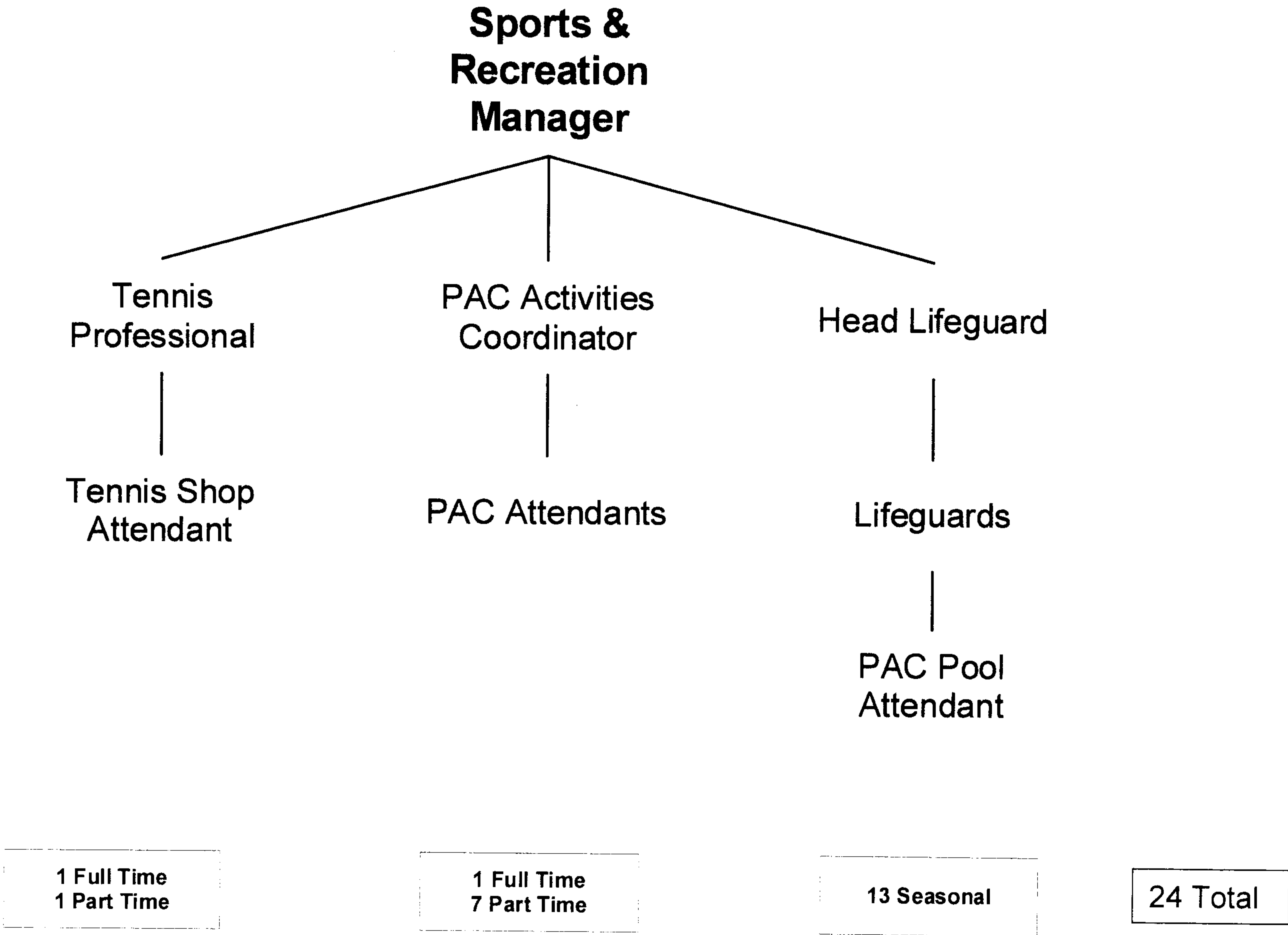
**Clubhouse
Manager**



4 Full Time Employees

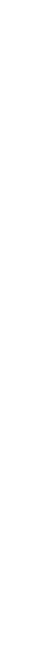
4 Full Time / 1 Part Time

Sports & Recreation 2010



Facility Maintenance 2010

**Operations
Manager**



**Roads & Grounds
Superintendent**



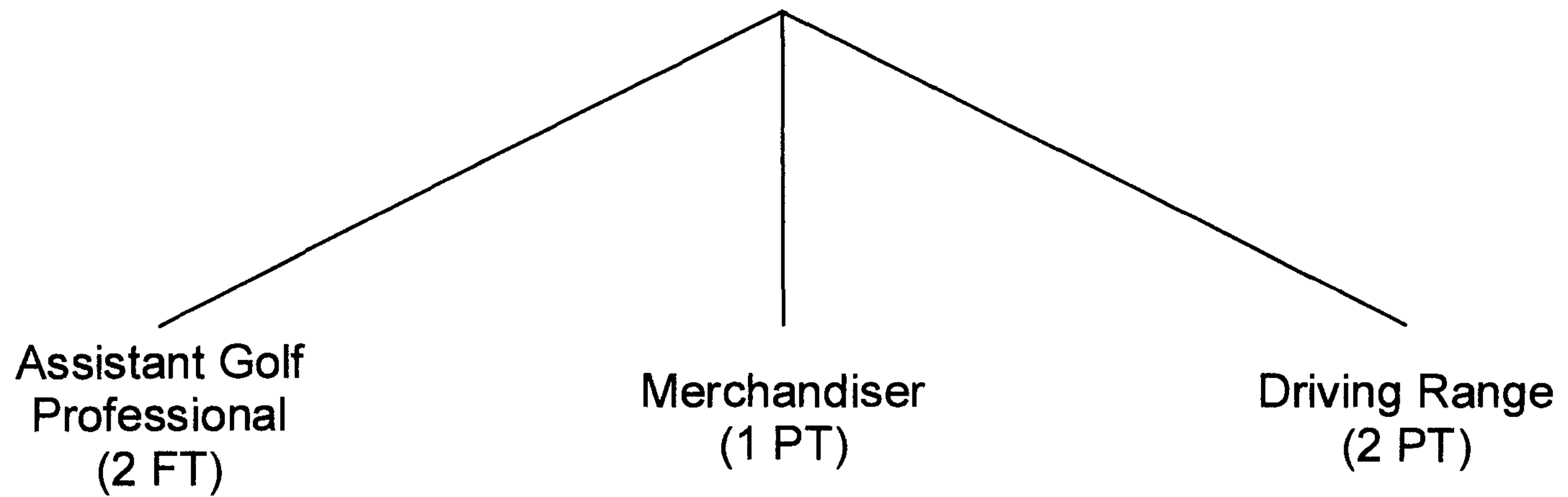
**Facility
Maintenance**

1 Full Time

Reduced in FY09: 1 Full Time

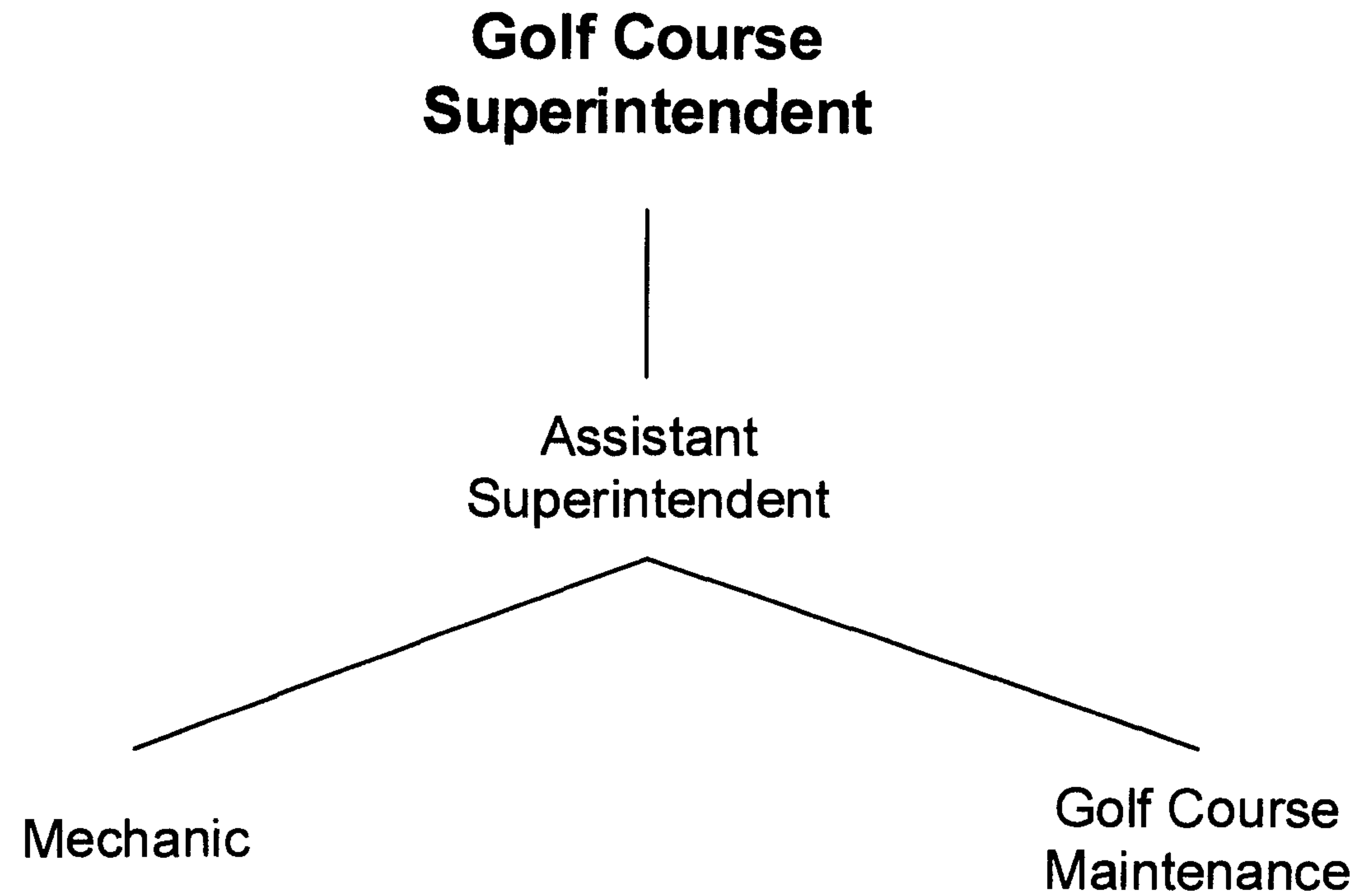
Pro Shop 2010

Golf Professional



No Change in Staffing Level from 2009

Golf Course Maintenance 2010

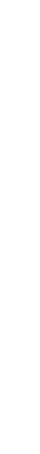


6 Full Time, 2 Part Time, 2 Seasonal = 10 Total

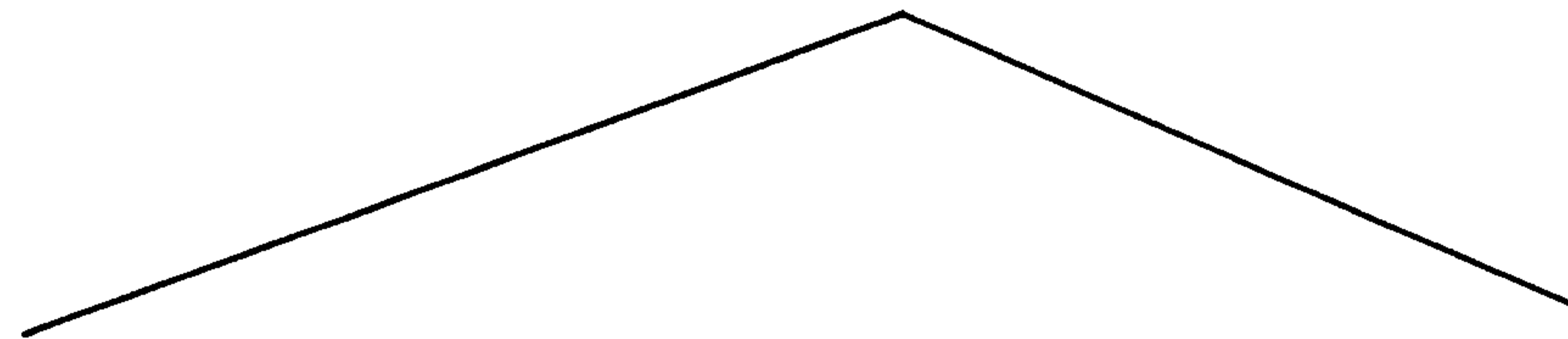
November 2008 = 13 Total

Marina 2010

**Operations
Manager**



Marina Manager



Grill Cooks

Store Clerks

3 Full Time / 2 Part Time



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Dept. #

- 1. Roads and Grounds*
- 2. Replacement and Reserve*
- 3. PPOA*
- 4. Architectural Control and Compliance
(ACC)*
- 5. Security*
- 6. Communications*
- 8. Food and Beverage*
- 9. Inn*
- 10. Pecan Plantation Country Club (PPCC)*
- 13. PPCC Member Services*
- 14. Stables*
- 16. Sports and Recreation*
- 17. Facility Maintenance*
- 19. Golf Pro Shop*
- 20. Golf Course*
- 21. Marina*



PECAN PLANTATION

YEARLY

BUDGET

General Assumptions & Applications

Revenues

- ❖ Member Assessments - Net Increase of 5 to 2871 memberships
- ❖ Operating Revenues - Consistent with FY2009 Revenues

Labor

- ❖ \$68,835 (2.9%) Merit increase pool for all positions other than department managers
- ❖ No Increases for department managers or General Manager
- ❖ Reinstated Deputy Patrols - \$10,000
- ❖ Eliminated Assistant Controller position
- ❖ Group insurance employer cost stays at \$388 per employee - 100% of premium increase passed on to employees

Operating Expenses

- ❖ Legal Fees budgeted at \$72,000 - FY09 projection \$76,000
- ❖ General Insurance 5% increase - \$137,400
- ❖ Audit Fees budgeted at \$26,000 - FY09 \$49,000
- ❖ Electricity - Rate change July 2010
- ❖ Other Expenses - Overall increase (not including utilities, legal & audit) 2.4%

Consolidated Operating Budget Fiscal Year 2010

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------------------|--------------------|--------------------|-----------------|---------------|
| Operating Revenues | | | | |
| Member Assessments | 2,753,760 | 2,753,131 | 629 | 0.0% |
| Other Income | 2,732,779 | 2,690,718 | 42,061 | 1.6% |
| Total Operating Revenues | 5,486,539 | 5,443,849 | 42,690 | 0.8% |
| Cost of Goods Sold | | | | |
| Operating Departments | (848,215) | (848,482) | 267 | 0.0% |
| Gross Operating Profit | 4,638,324 | 4,595,367 | 42,957 | 0.9% |
| Operating Expenses | | | | |
| Labor, Taxes & Benefits | (3,055,517) | (2,996,107) | (59,410) | 2.0% |
| Operating Departments | (1,573,942) | (1,578,009) | 4,068 | -0.3% |
| Total Operating Expenses | (4,629,459) | (4,574,116) | (55,343) | 1.2% |
| Net Income Before Depreciation | 8,865 | 21,251 | (12,386) | -58.3% |

**Pecan Plantation Owners Association
Fiscal Year 2010 Operating Budget**

| | 2010 Budget | 2009 Forecast | Variance | |
|-----------------------------------|------------------------|--------------------------|-----------------|--------------|
| Roads & Grounds | | | | |
| Revenues | 73928 | 73317 | 611 | 0.8% |
| Payroll & Related | (243364) | (239166) | (4198) | 1.8% |
| Other Expenses | (66356) | (62546) | (3810) | 6.1% |
| Departmental Income (Loss) | (235792) | (228395) | (7397) | 3.2% |
| PPOA Corporate | | | | |
| Assessments-PPOA | 1129042 | 1128785 | 257 | 0.0% |
| Revenues | 132672 | 136128 | (3456) | -2.5% |
| Payroll & Related | (391106) | (413079) | 21973 | -5.3% |
| Other Expenses | (279130) | (296831) | 17701 | -6.0% |
| Departmental Income (Loss) | 591477 | 555003 | 36474 | 6.6% |
| ACC | | | | |
| Revenues | 1650 | 1595 | 55 | 3.4% |
| Cost of Sales | (510) | (485) | (25) | 5.2% |
| Payroll & Related | (49942) | (46903) | (3039) | 6.5% |
| Other Expenses | (360) | (777) | 417 | -53.7% |
| Departmental Income (Loss) | (49162) | (46570) | (2592) | 5.6% |
| Security | | | | |
| Revenues | 82360 | 80995 | 1365 | 1.7% |
| Payroll & Related | (428557) | (408031) | (20526) | 5.0% |
| Other Expenses | (62825) | (62348) | (477) | 0.8% |
| Departmental Income (Loss) | (409022) | (389384) | (19638) | 5.0% |
| Communications | | | | |
| Revenues | 169305 | 169216 | 89 | 0.1% |
| Payroll & Related | (115660) | (113364) | (2296) | 2.0% |
| Other Expenses | (135476) | (122557) | (12919) | 10.5% |
| Departmental Income (Loss) | (81831) | (66705) | (15126) | 22.7% |
| Food & Beverage | | | | |
| Revenues | 978011 | 976008 | 2003 | 0.2% |
| Cost of Sales | (377468) | (392629) | 15161 | -3.9% |
| Payroll & Related | (535808) | (520902) | (14906) | 2.9% |
| Other Expenses | (136830) | (134720) | (2110) | 1.6% |
| Departmental Income (Loss) | (72095) | (72243) | 148 | -0.2% |
| Inn | | | | |
| Revenues | 125600 | 124777 | 823 | 0.7% |
| Payroll & Related | (174201) | (168373) | (5828) | 3.5% |
| Other Expenses | (21000) | (20638) | (362) | 1.8% |
| Departmental Income (Loss) | (69601) | (64234) | (5367) | 8.4% |

| | Budget 2010 | Forecast 2009 | Variance | |
|-----------------------------------|-----------------|------------------|----------------|---------------|
| PPCC Corporate | | | | |
| Assessments | 1624718 | 1624346 | 372 | 0.0% |
| Revenues | 71910 | 71301 | 609 | 0.9% |
| Payroll & Related | (290858) | (291965) | 1107 | -0.4% |
| Other Expenses | (323680) | (324370) | 690 | -0.2% |
| Departmental Income (Loss) | 1082090 | 1079312 | 2778 | 0.3% |
| PPCC Member Services | | | | |
| Expenses | (58250) | (59170) | 920 | -1.6% |
| Departmental Income (Loss) | (58250) | (59170) | 920 | -1.6% |
| Stables | | | | |
| Revenues | 52800 | 50095 | 2705 | 5.4% |
| Payroll & Related | (2618) | (2598) | (20) | 0.8% |
| Other Expenses | (25615) | (23212) | (2403) | 10.4% |
| Departmental Income (Loss) | 24567 | 24285 | 282 | 1.2% |
| Sports & Recreation | | | | |
| Revenues | 16489 | 16198 | 291 | 1.8% |
| Payroll & Related | (205863) | (197765) | (8098) | 4.1% |
| Other Expenses | (93026) | (87848) | (5178) | 5.9% |
| Departmental Income (Loss) | (282400) | (269415) | (12985) | 4.8% |
| Facility Maintenance | | | | |
| Payroll & Related | (42859) | (42822) | (37) | 0.1% |
| Other Expenses | (84178) | (84633) | 455 | -0.5% |
| Departmental Income (Loss) | (127037) | (127455) | 418 | -0.3% |
| Pro Shop | | | | |
| Revenues | 560899 | 550575 | 10324 | 1.9% |
| Cost of Sales | (173020) | (172361) | (659) | 0.4% |
| Payroll & Related | (175466) | (164804) | (10662) | 6.5% |
| Other Expenses | (42561) | (49123) | 6562 | -13.4% |
| Departmental Income (Loss) | 169852 | 164287 | 5565 | 3.4% |
| Golf Course | | | | |
| Payroll & Related | (296543) | (291151) | (5392) | 1.9% |
| Other Expenses | (200711) | (205447) | 4736 | -2.3% |
| Departmental Income (Loss) | (497254) | (496598) | (656) | 0.1% |
| Marina | | | | |
| Revenues | 467155 | 440513 | 26642 | 6.0% |
| Cost of Sales | (297217) | (283007) | (14210) | 5.0% |
| Payroll & Related | (102673) | (95184) | (7489) | 7.9% |
| Other Expenses | (43944) | (43789) | (155) | 0.4% |
| Departmental Income (Loss) | 23321 | 18533 | 4788 | 25.8% |
| DEPARTMENTAL INCOME (LOSS) | 8865 | 21251 | (12386) | -58.3% |

| | | | | |
|------------------------------------|------------------|------------------|----------------|---------------|
| Total Assessment Revenues | 2753760 | 2753131 | 629 | 0.0% |
| Total Other Revenues | 2732779 | 2690718 | 42061 | 1.6% |
| TOTAL REVENUES | 5486539 | 5443849 | 42690 | 0.8% |
| TOTAL COST OF GOODS SOLD | (848215) | (848482) | 267 | 0.0% |
| GROSS MARGIN | 4638324 | 4595367 | 42957 | 0.9% |
| TOTAL PAYROLL & RELATED | (3055517) | (2996107) | (59410) | 2.0% |
| TOTAL OTHER EXPENSES | (1573942) | (1578009) | 4068 | -0.3% |
| Departmental Income (Loss) | 8865 | 21251 | (12386) | -58.3% |

Pecan Plantation Owners Association Revenue Assumptions - Budget FY 2010

Department 01 – Roads & Grounds

(No Fee Increases Planned)

Building Permits @ \$1,191 - Flat due to lack of growth
Road Maintenance Fees @ \$1786 - Flat due to lack of growth
Campgrounds – Member @ \$10 per night
Campgrounds – Guests @ \$15 per night

Department 03 – PPOA Corporate

Member Assessments @ 41% - Net 5 new members over FY09
Transfer Fees @ \$714 – No Fee Increase Planned due to CPI increase of only 1.1%
Gain (Loss) on sale of Lots 2 @ an average of \$2,200 – 2 lots sold FY09

Department 04 – ACC

Lot Sign Revenue @ \$55 per sign

Department 05 – Security

Traffic Ticket Revenue @ \$60 average each
Vehicle sticker Revenue @ \$20.00 each (2 free per household, additional tags and replacement tags at \$20.00 each)
De-activation & re-activation fees instituted July 2009
Slight increase in revenues over FY09 due to policy changes
Commercial Sticker Revenue @ \$60.00 ea

Department 06 – Communications

Cable TV Franchise Revenue 1450 connections @ \$ 2.70 per month – No increase over FY09 due to bankruptcy issues with Charter and more members switching to AT&T
Columns Advertising 55-60 display advertisements per month @ \$160.00 ea average
Business Classifieds \$20-\$25 each
Personal Classifieds \$10 - \$15 each
Minimal increase in revenues over FY09 due to classified rate increases.

Department 08 – Food and Beverage

Reporting categories consolidated (no separation of Member vs. Guest)
No changes in hours of operation, liquor beer & wine price increases to offset elimination of TABC fee

Breakfast Sunday Buffet Only
Lunch Wednesday – Friday Only 3-5:30 pm
Dinner Wednesday – Saturday Only

(Slight Decrease in Food revenues over FY09 due to reduced hours of operation)
 Catering Confirmed, Tentative and Projected Functions
 19th Hole Breakfast and Lunch Tuesday – Sunday
 Dinner Tuesdays and Sundays
 (Increase in Food Revenues over FY09 due to expanded hours of operations)
 Teen Room Summer Season – decrease over FY09 due to shift of some pool usage over to the PAC
 Activity Center Snacks and drinks only, no food service – Increase over FY09 due to additional traffic from Pool
 TABC Eliminated in FY2010
 Liquor, Beer, Wine Increase in Beverage Sales over FY09 - Price increases to offset elimination of TABC

Department 09 – Inn

Room Charge – Member @ \$70 weeknights/ \$80 Weekends/ \$90-\$95 Suite
 Room Charge – Guest @ \$85 weeknights/ \$95 Weekends/\$105 Holidays/ \$95-\$115 Suite
 No rate increases planned/occupancy consistent with FY09

Department 10 – PPCC

Member Assessments @ 59% - Net 5 new members over FY09
 Tennant Fees @ \$800 each – No Fee Increase Planned, 2 per month average
 Waste Management Commission @ \$1.70 per house, per month

Department 14 – Stables

Stall Rental @ \$220 per Horse, per month – No Increases Planned
 100% occupancy (slight increase over FY09 due to rate increase of April 2009)

Department 16 – Sports & Recreation

(No Fee Increases Planned)
 Guest Fees Pool Guests \$3.50 Daily (changed from \$2.00 weekdays)
 PAC Guests @ \$3.00 each per day
 Tennis @ \$5.00 adults/\$3.50 Children
 Camps & Classes @ 10% - 20% of class fee – No change over FY09

Department 19 – Pro Shop

(No Fee Increases Planned)
 Greens Fees @ \$25-50 per round – April 2009 Fee Increase
 Cart Rental @ \$7.25-\$25 per round
 Driving Range @ \$3 per bucket of balls
 Private Cart Fees @ \$20 each per month – increase due to software enhancement
 Merchandise Member discount 20% less than retail
 Handicap @ \$30 each per year, amortized over 12 months – decrease due to Nutcracker policy change

Department 21 – Marina

(No Increases Planned-All storage and slips at 100% occupancy)

| | |
|-------------------|---|
| RV Storage | @ \$80 per month |
| Wet Slips | @ \$100 per month East / \$125 per month West |
| Golf Cart Storage | @ \$30 per month |
| Inside Storage | @ \$60 per month Building 1 / \$70 per month Building 2 |
| Outside Storage | @ \$20 per month |
| Cooking | Grill hours 11 am – 2 pm Monday – Thursday 11 am – 3 pm Friday – Sunday |
| Grocery | |
| Beer & Wine | Revenues in Cooking, Grocery & Beer consistent with FY09 due to lack of building within PPOA (Workers) |
| Gasoline | Increase over FY09 due to more competitive pricing |

Capital Expenditures

All Departments

Fiscal Year 2010 Budget

**Pecan Plantation Owners Association
Capital Expenditures Budget - Fiscal Year 2010**

| | | | |
|-----------------------------|--------------------------------|-------------|---------------|
| Communications | Security Camera System Upgrade | Replacement | 21,000 |
| Communications Total | | | 21,000 |

| | | | |
|-----------------------------------|-----------------------------------|-------------|---------------|
| Facility Maint | Kitchen Vent Hood Repair | Replacement | 9,500 |
| | Clubhouse Rooftop A/C Compressors | Replacement | 8,000 |
| Facility Maintenance Total | | | 17,500 |

| | | | |
|--|-----------------------------------|-------------|----------------|
| Food & Beverage/House | Deep Fryer - 19th Hole | Replacement | 3,700 |
| | Refrigerators (2) - 19th Hole | Replacement | 6,000 |
| | Freezers (2) - 19th Hole | Replacement | 6,000 |
| | Beer Draft System - 19th Hole | Replacement | 5,000 |
| | Charbroiler - Kitchen | Replacement | 4,500 |
| | Griddle - Kitchen | Replacement | 6,800 |
| | Reach In Coolers (2) - Kitchen | Replacement | 7,500 |
| | Reach In Freezers (2) - Kitchen | Replacement | 6,000 |
| | Walkin Cooler | Replacement | 12,000 |
| | 19th Hole Chairs | Replacement | 12,500 |
| | Stairwell Carpeting/Painting | Replacement | 8,000 |
| | Brazos Room Patio | Replacement | 18,500 |
| | West Hallway Restrooms Renovation | Replacement | 12,000 |
| | Reception Desk Renovation | Replacement | 8,000 |
| Food & Beverage/House Total | | | 116,500 |

| | | | |
|-------------------|--|-------------|----------------|
| Golf | Concrete Cart Paths | Replacement | 20,000 |
| | Mechanic Truck | Replacement | 17,000 |
| | Move Irrigation Pump Station from #9 to Lake | Replacement | 60,000 |
| | Golf Cart Batteries (16 sets) | Replacement | 14,400 |
| Golf Total | | | 111,400 |

| | | | |
|----------------------------------|---------------------------|-------------|----------------|
| Roads & Grounds | Drainage | Replacement | 150,000 |
| | Commercial Zero Mower | Replacement | 14,000 |
| | Parks Renovation | Replacement | 8,000 |
| | RV Park Renovation | Replacement | 75,000 |
| | Stables Fence | New | 9,000 |
| | Driving Range Parking Lot | Replacement | 21,000 |
| | Road Sealcoat Project | Replacement | 475,000 |
| Roads & Grounds Total | | | 752,000 |

| | | | |
|-----------------------|-------------------------------|-------------|---------------|
| Security | Gate Access Control Equipment | Replacement | 37,000 |
| Security Total | | | 37,000 |

| | | | |
|---------------------|--|-------------|---------------|
| Marina | Wet Slips Renovation | Replacement | 15,000 |
| | Additional Wet Slips (Req Member Approval) | New | |
| Marina Total | | | 15,000 |

**Pecan Plantation Owners Association
Capital Expenditures Budget - Fiscal Year 2010**

| | | | |
|--------------------------------------|------------------------------|-------------|---------------|
| Sports & Recreation | Tennis Court Resurfacing (5) | Replacement | 20,000 |
| | Add 6th Tennis Court | New | 25,000 |
| | PAC Security | New | 5,500 |
| | Pool Fence | Replacement | 8,000 |
| | Meeting Room Flooring - PAC | Replacement | 4,000 |
| Sports & Recreation Total | | | 62,500 |

| | |
|----------------------------------|------------------|
| Total 2010 Capital Budget | 1,132,900 |
|----------------------------------|------------------|

| | |
|--|----------------|
| Total Without Drainage & Sealcoat | 507,900 |
|--|----------------|

| | |
|-------------------------------|---------------|
| \$50,000 New Capital | |
| New Capital Beginning Balance | 50,000 |
| Less: 2010 New Capital | 39,500 |
| Remaining Balance | <u>10,500</u> |

Operations

Roads and Grounds
Architectural Compliance
Security
Stables
Facility Maintenance
Marina

Departmental Budget

Operations 2010

Operations Manager

Roads & Grounds Superintendent

Roads Maintenance

Grounds Maintenance

Facility Maintenance

Stables

7 Full Time Employees

Reduced in FY09:
2 Roads & Grounds
1 Facility Maintenance

Security Administrator

Gate Guards

Patrol Officers

Office / Dispatch

14 Full Time / 2 Part Time

Reduced in FY09:
2 Patrol Officers
1 Administrative

Architectural Compliance

Code Enforcement

1 Full Time / 1 Part Time

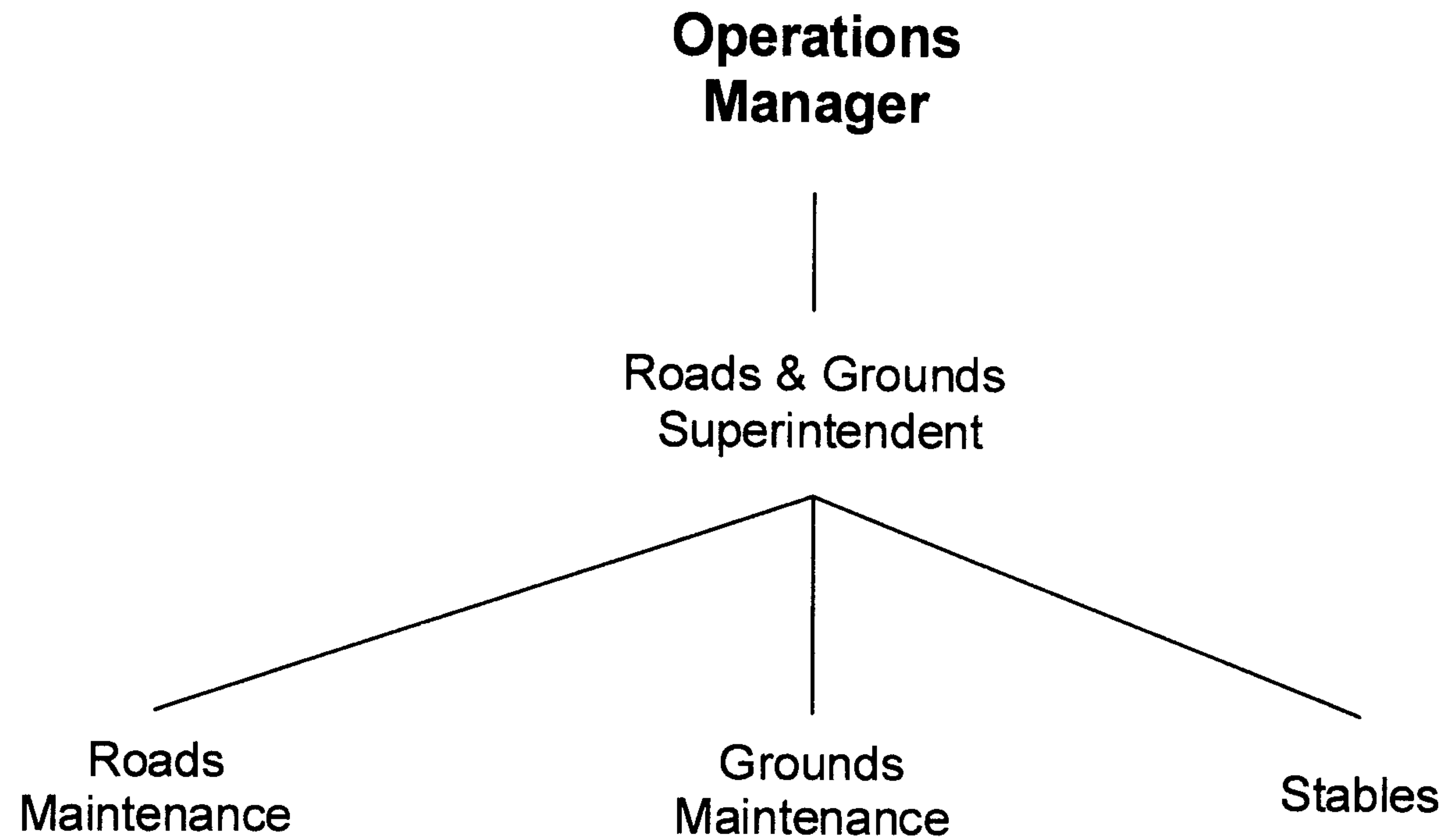
Marina Manager

Grill Cooks

Store Clerks

3 Full Time / 2 Part Time

Roads & Grounds 2010



6 Full Time Employees

Reduced in FY09: 2 Full Time

Pecan Plantation's Association
Budget Worksheet FYE 2010
01 - Roads & Grounds Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000002 BUILDING PERMITS | 24,438 | 1,441 | 1,441 | 1,441 | 1,441 | 2,632 | 2,632 | 2,632 | 2,632 | 2,632 | 2,632 | 1,441 | 1,441 |
| 73000118 ROAD MAINTENANCE FEE | 26,790 | 0 | 1,786 | 1,786 | 1,786 | 3,572 | 3,572 | 3,572 | 3,572 | 3,572 | 1,786 | 1,786 | 0 |
| 73000065 LOT MOWING REVENUE | 7,000 | 0 | 0 | 0 | 0 | 1,000 | 2,500 | 2,500 | 1,000 | 0 | 0 | 0 | 0 |
| 73000070 CAMPGROUND - MEMBER | 8,000 | 700 | 700 | 500 | 700 | 800 | 900 | 800 | 700 | 700 | 700 | 400 | 400 |
| 73000071 CAMPGROUND - GUEST | 7,700 | 600 | 900 | 900 | 500 | 500 | 700 | 600 | 600 | 600 | 600 | 600 | 600 |
| 73000001 OTHER REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 73,928 | 2,741 | 4,827 | 4,627 | 4,427 | 8,504 | 10,304 | 10,104 | 8,504 | 7,504 | 5,718 | 4,227 | 2,441 |
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| SALARIES | (192,328) | (16,005) | (16,005) | (16,073) | (16,005) | (16,005) | (16,073) | (16,005) | (16,005) | (16,073) | (16,005) | (16,005) | (16,073) |
| 94020010 PAYROLL TAXES | (17,484) | (1,640) | (1,640) | (1,640) | (1,640) | (1,640) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) |
| 94020020 WORKERS' COMPENSATION | (5,616) | (467) | (467) | (469) | (467) | (467) | (469) | (467) | (467) | (469) | (467) | (467) | (469) |
| 94020030 GROUP INSURANCE | (27,936) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) |
| TOTAL SALARIES, TAXES & BENEFITS | (243,364) | (20,441) | (20,441) | (20,510) | (20,441) | (20,441) | (20,196) | (20,126) | (20,126) | (20,196) | (20,126) | (20,126) | (20,196) |
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94040010 UNIFORMS - GENERAL | (750) | (375) | 0 | 0 | 0 | 0 | 0 | 0 | (375) | 0 | 0 | 0 | 0 |
| 94060005 SUPPLIES - GENERAL | (420) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) |
| 94070005 ROAD REPAIR MATERIALS | (8,520) | (2,130) | 0 | 0 | (1,420) | 0 | 0 | (1,242) | (1,242) | (1,242) | (1,244) | 0 | 0 |
| 94100010 VEHICLE/EQUIP - FUEL | (10,800) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) |
| 94100020 VEHICLE/EQUIP - LICENSES | (450) | 0 | (100) | (200) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (150) | 0 |
| 94100030 VEHICLE/EQUIP - REPAIRS | (8,700) | (725) | (725) | (725) | (725) | (725) | (725) | (725) | (725) | (725) | (725) | (725) | (725) |
| 94110010 UTILITIES - ELECTRICITY | (15,796) | (1,171) | (1,118) | (1,242) | (1,450) | (1,190) | (1,225) | (1,150) | (1,300) | (1,500) | (1,550) | (1,500) | (1,400) |
| 94110020 UTILITIES - WATER | (4,920) | (410) | (410) | (410) | (410) | (410) | (410) | (410) | (410) | (410) | (410) | (410) | (410) |
| 94110030 PROPANE | (550) | (250) | (100) | 0 | 0 | 0 | 0 | (100) | 0 | 0 | (100) | 0 | 0 |
| 94120000 WASTE REMOVAL | (4,800) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) |
| 94130040 REPAIRS - STREET SIGNS | (1,200) | 0 | 0 | (600) | 0 | 0 | 0 | (600) | 0 | 0 | 0 | 0 | 0 |
| 94130070 REPAIRS - GRNDS & LANDSCAPING | (2,500) | (200) | (200) | 0 | (500) | (200) | 0 | (500) | (200) | (500) | 0 | (200) | 0 |
| 94170010 OTHER EXP - SMALL TOOLS | (350) | (75) | 0 | 0 | (75) | 0 | 0 | (75) | 0 | (75) | 0 | (50) | 0 |
| 94170100 OTHER EXP - EQUIP RENTAL | (1,800) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) |
| 94230000 TELEPHONE | (1,200) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| 94460000 PEST MANAGEMENT | (2,100) | 0 | 0 | 0 | (1,050) | 0 | 0 | 0 | (1,050) | 0 | 0 | 0 | 0 |
| 94480010 EQUIPMENT | (1,500) | 0 | 0 | 0 | (1,500) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER EXPENSES | (66,356) | (6,921) | (4,238) | (4,762) | (8,715) | (4,110) | (3,945) | (6,387) | (6,887) | (6,037) | (5,614) | (4,620) | (4,120) |
| NET INCOME/(LOSS) | (235,792) | (24,621) | (19,852) | (20,645) | (24,729) | (16,047) | (13,837) | (16,409) | (18,509) | (18,729) | (20,022) | (20,519) | (21,875) |

REVENUES-Roads & Grounds

- Building Permits – Projected 18 new homes at \$1191, 10 miscellaneous permits per month at \$25
- Road Impact Fees – 15 at \$1786
- Campground – Same as 2009

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|-------------------------------|---------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|
| 73000002 BUILDING PERMITS | 24,438 | 1,441 | 1,441 | 1,441 | 1,441 | 2,632 | 2,632 | 2,632 | 2,632 | 2,632 | 2,632 | 1,441 | 1,441 |
| 73000118 ROAD MAINTENANCE FEE | 26,790 | 0 | 1,786 | 1,786 | 1,786 | 3,572 | 3,572 | 3,572 | 3,572 | 3,572 | 1,786 | 1,786 | 0 |
| 73000065 LOT MOWING REVENUE | 7,000 | 0 | 0 | 0 | 0 | 1,000 | 2,500 | 2,500 | 1,000 | 0 | 0 | 0 | 0 |
| 73000070 CAMPGROUND - MEMBER | 8,000 | 700 | 700 | 500 | 700 | 800 | 900 | 800 | 700 | 700 | 700 | 400 | 400 |
| 73000071 CAMPGROUND - GUEST | 7,700 | 600 | 900 | 900 | 500 | 500 | 700 | 600 | 600 | 600 | 600 | 600 | 600 |
| 73000001 OTHER REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 73,928 | 2,741 | 4,827 | 4,627 | 4,427 | 8,504 | 10,304 | 10,104 | 8,504 | 7,504 | 5,718 | 4,227 | 2,441 |

LABOR-Roads & Grounds

- Current Staffing Level – Reduced by 2 in 2009
- Cost to add back 2 staff - \$45,800 (not budgeted)
- \$9159 share of merit increase pool

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (192,328) | (16,005) | (16,005) | (16,073) | (16,005) | (16,005) | (16,073) | (16,005) | (16,005) | (16,073) | (16,005) | (16,005) | (16,073) |
| 94020010 PAYROLL TAXES | (17,484) | (1,640) | (1,640) | (1,640) | (1,640) | (1,640) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) |
| 94020020 WORKERS' COMPENSATION | (5,616) | (467) | (467) | (469) | (467) | (467) | (469) | (467) | (467) | (469) | (467) | (467) | (469) |
| 94020030 GROUP INSURANCE | (27,936) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) |
| TOTAL SALARIES, TAXES & BENEFITS | (243,364) | (20,441) | (20,441) | (20,510) | (20,441) | (20,441) | (20,196) | (20,126) | (20,126) | (20,196) | (20,126) | (20,126) | (20,196) |

OTHER EXPENSES-Roads & Grounds

- Increased Vehicle/Equipment Repair due to age of equipment and no replacement in several years
- Electricity - estimated 3.8% increase in KWH usage
- Waste Removal - \$4800 for collection station - 1 extra pull per month

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|--|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94040010 UNIFORMS - GENERAL | (750) | (375) | 0 | 0 | 0 | 0 | 0 | 0 | (375) | 0 | 0 | 0 | 0 |
| 94060005 SUPPLIES - GENERAL | (420) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) |
| 94070005 ROAD REPAIR MATERIALS | (8,520) | (2,130) | 0 | 0 | (1,420) | 0 | 0 | (1,242) | (1,242) | (1,242) | (1,244) | 0 | 0 |
| 94100010 VEHICLE/EQUIP - FUEL | (10,800) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) |
| 94100020 VEHICLE/EQUIP - LICENSES | (450) | 0 | (100) | (200) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (150) | 0 |
| 94100030 VEHICLE/EQUIP - REPAIRS | (8,700) | (725) | (725) | (725) | (725) | (725) | (725) | (725) | (725) | (725) | (725) | (725) | (725) |
| 94110010 UTILITIES - ELECTRICITY | (15,796) | (1,171) | (1,118) | (1,242) | (1,450) | (1,190) | (1,225) | (1,150) | (1,300) | (1,500) | (1,550) | (1,500) | (1,400) |
| 94110020 UTILITIES - WATER | (4,920) | (410) | (410) | (410) | (410) | (410) | (410) | (410) | (410) | (410) | (410) | (410) | (410) |
| 94110030 PROPANE | (550) | (250) | (100) | 0 | 0 | 0 | 0 | (100) | 0 | 0 | (100) | 0 | 0 |
| 94120000 WASTE REMOVAL | (4,800) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) |
| 94130040 REPAIRS - STREET SIGNS | (1,200) | 0 | 0 | (600) | 0 | 0 | 0 | (600) | 0 | 0 | 0 | 0 | 0 |
| 94130070 REPAIRS - GRNDS & LANDSCAPING | (2,500) | (200) | (200) | 0 | (500) | (200) | 0 | (500) | (200) | (500) | 0 | (200) | 0 |
| 94170010 OTHER EXP - SMALL TOOLS | (350) | (75) | 0 | 0 | (75) | 0 | 0 | (75) | 0 | (75) | 0 | (50) | 0 |
| 94170100 OTHER EXP - EQUIP RENTAL | (1,800) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) |
| 94230000 TELEPHONE | (1,200) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| 94460000 PEST MANAGEMENT | (2,100) | 0 | 0 | 0 | (1,050) | 0 | 0 | 0 | (1,050) | 0 | 0 | 0 | 0 |
| 94480010 EQUIPMENT | (1,500) | 0 | 0 | 0 | (1,500) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER EXPENSES | (66,356) | (6,921) | (4,238) | (4,762) | (8,715) | (4,110) | (3,945) | (6,387) | (6,887) | (6,037) | (5,614) | (4,620) | (4,120) |

Roads & Grounds

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------------------|--------------------|----------------------|-----------------|-----------------|
| Operating Revenues | | | | |
| Revenues | 73,928 | 73,317 | 611 | 0.8% |
| Operating Expenses | | | | |
| Labor, Taxes & Benefits | (243,364) | (239,166) | (4,198) | 1.8% |
| Other Expenses | (66,356) | (62,546) | (3,810) | 6.1% |
| Total Operating Expenses | (309,720) | (301,712) | (8,008) | 2.7% |
| Net Income Before Depreciation | (235,792) | (228,395) | (7,397) | 3.2% |

Capital Expenditures

Operations

Fiscal Year 2010 Budget

ROADS & GROUNDS

| | | |
|----------------------------------|------------------|-------------|
| Drainage | \$150,000 | Replacement |
| Commercial Zero Mower | \$ 14,000 | Replacement |
| Stables Fence | \$ 9,000 | New |
| Driving Range Parking Lot | \$ 21,000 | Replacement |
| Parks Renovation | \$ 8,000 | Replacement |
| RV Park Renovation | \$ 75,000 | Replacement |
| Road Sealcoat Project | \$475,000 | Replacement |
| TOTAL Roads & Grounds | \$752,000 | |

SECURITY

| | | |
|-----------------------|-----------------|-------------|
| Gate Access Control | \$ 37,000 | Replacement |
| TOTAL Security | \$37,000 | |

FACILITY MAINTENANCE

| | | |
|-----------------------------------|-----------------|-------------|
| Kitchen Vent Hood Repair | \$ 9,500 | Replacement |
| Clubhouse A/C Compressors | \$ 8,000 | Replacement |
| TOTAL Facility Maintenance | \$17,500 | |

MARINA

| | | |
|----------------------|-----------------|----------------------------|
| Wet Slips Renovation | \$ 15,000 | Replacement |
| Additional Wet Slips | \$ | New (Req. Member Approval) |
| TOTAL Marina | \$15,000 | |

TOTAL OPERATIONS CAPITAL \$821,500

**Pecan Plantation Owners Association
Budget Worksheet FYE 2010
02 - Reserve & Replacement: Income Statement**

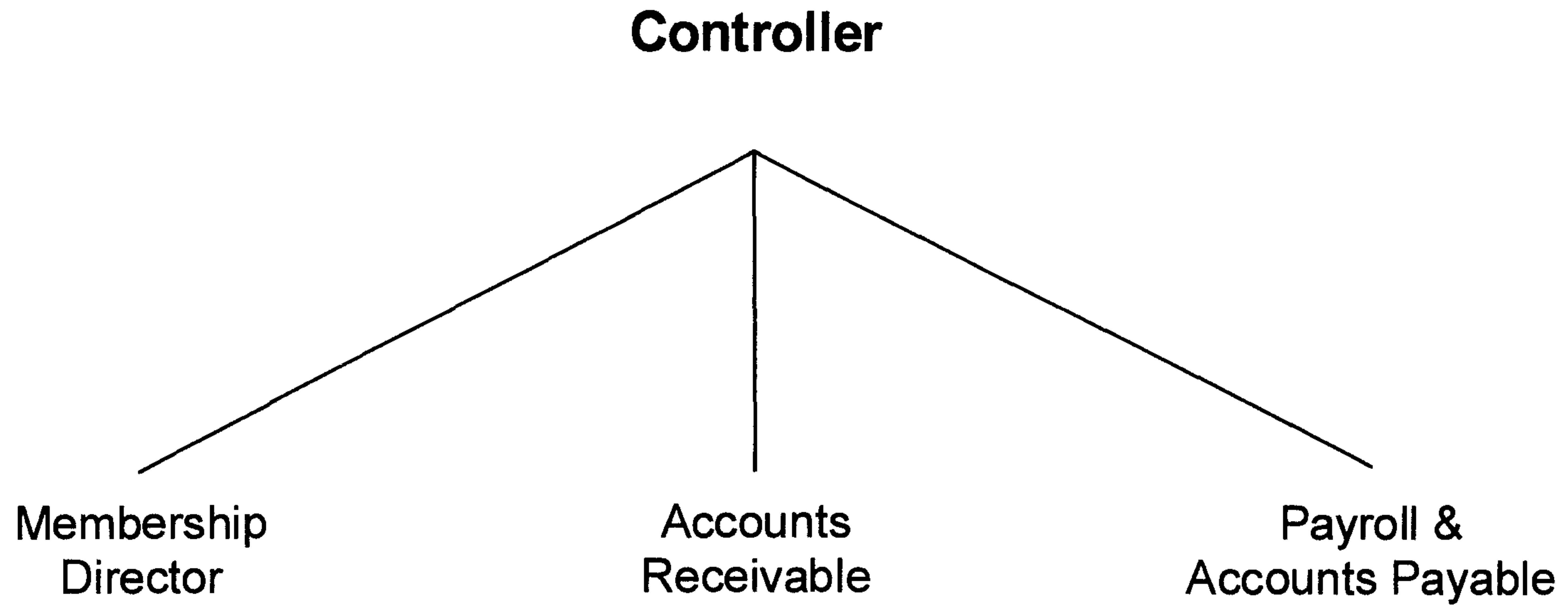
| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---------------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000109 ASSESSMENT - REPLACEMENT | 275,376 | 22,928 | 22,928 | 22,936 | 22,936 | 22,944 | 22,944 | 22,952 | 22,952 | 22,960 | 22,960 | 22,968 | 22,968 |
| 73000110 BRIDGE ASSESSMENT | 162,461 | 13,524 | 13,524 | 13,530 | 13,530 | 13,536 | 13,536 | 13,541 | 13,541 | 13,547 | 13,547 | 13,553 | 13,553 |
| 73000111 ROAD ASSESSMENT | 628,254 | 52,307 | 52,307 | 52,326 | 52,326 | 52,345 | 52,345 | 52,364 | 52,364 | 52,383 | 52,383 | 52,402 | 52,402 |
| 73000114 INITIATION FEE | 308,664 | 25,722 | 25,722 | 25,722 | 25,722 | 25,722 | 25,722 | 25,722 | 25,722 | 25,722 | 25,722 | 25,722 | 25,722 |
| 73000008 INTEREST INCOME | 24,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Total Revenues | 1,398,755 | 116,481 | 116,481 | 116,514 | 116,514 | 116,547 | 116,547 | 116,579 | 116,579 | 116,612 | 116,612 | 116,645 | 116,645 |
| | | | | | | | | | | | | | |
| 9419000 INTEREST EXPENSE | (90,000) | (7,500) | (7,500) | (7,500) | (7,500) | (7,500) | (7,500) | (7,500) | (7,500) | (7,500) | (7,500) | (7,500) | (7,500) |
| 94170030 BANK CHARGES | (420) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) |
| 94170080 PRINTING | (700) | (100) | 0 | 0 | (500) | 0 | 0 | 0 | 0 | 0 | 0 | (100) | 0 |
| TOTAL OTHER EXPENSES | (91,120) | (7,635) | (7,535) | (7,535) | (8,035) | (7,535) | (7,535) | (7,535) | (7,535) | (7,535) | (7,535) | (7,635) | (7,535) |
| NET INCOME BEFORE DEPRECIATION | 1,307,635 | 108,846 | 108,946 | 108,979 | 108,479 | 109,012 | 109,012 | 109,044 | 109,044 | 109,077 | 109,077 | 109,010 | 109,110 |

General and Administrative

**Pecan Plantation Owners
Association**

Pecan Plantation Country Club

Accounting 2010



4 Full Time Employees

FY09: 5 Full Time Employees

Pecan Plantation C Association
Budget Worksheet FY 2010
03 - PPOA Corporate: Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000003 MEMBER ASSESSMENTS | 1,129,042 | 94,005 | 94,005 | 94,038 | 94,038 | 94,070 | 94,070 | 94,103 | 94,103 | 94,136 | 94,136 | 94,169 | 94,169 |
| 73000004 TRANSFER FEE | 77,112 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 |
| 73000005 FINANCE CHARGES | 11,160 | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 930 |
| 73000010 LATE FEE | 20,160 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 |
| 73000006 DELINQUENT HANDLING FEES | 8,400 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 |
| 73000008 INTEREST INCOME | 1,440 | 20 | 20 | 620 | 20 | 20 | 20 | 20 | 20 | 620 | 20 | 20 | 20 |
| 73000012 LOTS - GAIN OR <LOSS> | 4,400 | 0 | 0 | 0 | 0 | 0 | 2,200 | 2,200 | 0 | 0 | 0 | 0 | 0 |
| 73000055 DISCOUNTS EARNED | 1,800 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 |
| 73000001 OTHER REVENUE | 8,200 | 200 | 200 | 200 | 200 | 6,000 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| TOTAL REVENUES | 1,261,714 | 104,111 | 104,111 | 104,744 | 104,144 | 109,976 | 106,376 | 106,409 | 104,209 | 104,842 | 104,242 | 104,275 | 104,275 |
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| SALARIES | (317,247) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) |
| 94020010 PAYROLL TAXES | (28,817) | (2,710) | (2,710) | (2,710) | (2,710) | (2,710) | (2,181) | (2,181) | (2,181) | (2,181) | (2,181) | (2,181) | (2,181) |
| 94020020 EMPLOYEE INJURY INSURANCE | (666) | (56) | (56) | (56) | (56) | (56) | (56) | (56) | (56) | (56) | (56) | (56) | (56) |
| 94020030 GROUP INSURANCE | (24,276) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) |
| 94020040 RETIREMENT PLAN CONTRIBUTIONS | (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 | (2,100) | (350) | (350) | (350) | | | | (350) | | (350) | | (350) | |
| TOTAL SALARIES, TAXES & BENEFITS | (391,106) | (33,076) | (33,076) | (33,076) | (32,726) | (32,726) | (32,197) | (32,547) | (32,197) | (32,547) | (32,197) | (32,547) | (32,197) |
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94060010 OFFICE SUPPLIES | (7,200) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) |
| 94060080 VALUE CARD EXPENSE | (2,400) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| 94090000 BAD DEBT EXPENSE | (36,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) |
| 94110011 ELECTRICITY | (360) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) |
| 94150010 AUDIT & TAX PREP | (20,000) | 0 | (10,000) | (10,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94150020 LEGAL FEES | (72,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) |
| 94160020 REAL ESTATE TAXES | (5,000) | 0 | 0 | (5,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94160030 PERSONAL PROPERTY TAXES | (1,300) | 0 | 0 | (1,300) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94170005 EMPLOYMENT EXPENSE | (7,500) | (600) | (3,800) | (100) | (100) | (800) | (100) | (100) | (800) | (100) | (100) | (800) | (100) |
| 94170025 DUES & SUBSCRIPTIONS | (5,450) | (800) | (400) | (900) | (50) | (300) | (150) | (150) | (600) | (50) | (1,750) | (50) | (250) |
| 94170030 BANK CHARGES | (1,920) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) |
| 94170080 PRINTING | (3,000) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) |
| 94170135 MILEAGE | (300) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) |
| 94200000 INSURANCE EXPENSE | (80,400) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) |
| 94210000 MANAGEMENT EXPENSE | (2,400) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| 94220010 EQUIPMENT - MAILING MACHINE | (4,500) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) |
| 94220020 EQUIPMENT - COPIER | (4,200) | (350) | (350) | (350) | (350) | (350) | (350) | (350) | (350) | (350) | (350) | (350) | (350) |
| 94230000 TELEPHONE | (8,400) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) |
| 94420000 POSTAGE | (10,800) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) |
| 94430000 TRAVEL & EDUCATION | (6,000) | (200) | (700) | (200) | (200) | (700) | (200) | (200) | (700) | (200) | (1,000) | (700) | (1,000) |
| TOTAL OTHER EXPENSES | (279,130) | (21,090) | (34,390) | (36,990) | (19,840) | (21,290) | (19,940) | (19,940) | (21,590) | (19,840) | (22,340) | (21,040) | (20,840) |
| Net Income Before Depreciation | 591,477 | 49,945 | 36,645 | 34,678 | 51,578 | 55,961 | 54,240 | 53,922 | 50,422 | 52,455 | 49,705 | 50,688 | 51,238 |

Pecan Plantation Owners Association (PPOA)

REVENUES

- Assessments allocated at 41% - \$32.80 per assessment
- Transfer Fees at \$714 each
- Lot Sales budgeted at 2 for \$2200 each. 2 lots sold in 2009.

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|-----------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000003 MEMBER ASSESSMENTS | 1,129,042 | 94,005 | 94,005 | 94,038 | 94,038 | 94,070 | 94,070 | 94,103 | 94,103 | 94,136 | 94,136 | 94,169 | 94,169 |
| 73000004 TRANSFER FEE | 77,112 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 | 6,426 |
| 73000005 FINANCE CHARGES | 11,160 | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 930 |
| 73000010 LATE FEE | 20,160 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 |
| 73000006 DELINQUENT HANDLING FEES | 8,400 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 |
| 73000008 INTEREST INCOME | 1,440 | 20 | 20 | 620 | 20 | 20 | 20 | 20 | 20 | 620 | 20 | 20 | 20 |
| 73000012 LOTS - GAIN OR <LOSS> | 4,400 | 0 | 0 | 0 | 0 | 0 | 2,200 | 2,200 | 0 | 0 | 0 | 0 | 0 |
| 73000055 DISCOUNTS EARNED | 1,800 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 |
| 73000001 OTHER REVENUE | 8,200 | 200 | 200 | 200 | 200 | 6,000 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| TOTAL REVENUES | 1,261,714 | 104,111 | 104,111 | 104,744 | 104,144 | 109,976 | 106,376 | 106,409 | 104,209 | 104,842 | 104,242 | 104,275 | 104,275 |

LABOR-PPOA

- GM, Controller, Business Office, Administrative Asst allocated at 67%.
- Operations Manager allocated at 100%
- Assistant Controller position eliminated
- \$4406 share of merit increase pool

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| TOTAL SALARIES | (317,247) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) | (26,437) |
| 94020010 PAYROLL TAXES | (28,817) | (2,710) | (2,710) | (2,710) | (2,710) | (2,710) | (2,181) | (2,181) | (2,181) | (2,181) | (2,181) | (2,181) | (2,181) |
| 94020020 EMPLOYEE INJURY INSURANCE | (666) | (56) | (56) | (56) | (56) | (56) | (56) | (56) | (56) | (56) | (56) | (56) | (56) |
| 94020030 GROUP INSURANCE | (24,276) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) | (2,023) |
| 94020040 RETIREMENT PLAN CONTRIBUTIONS | (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 | (2,100) | (350) | (350) | (350) | 0 | 0 | 0 | (350) | 0 | (350) | 0 | (350) | 0 |
| TOTAL SALARIES, TAXES & BENEFITS | (391,106) | (33,076) | (33,076) | (33,076) | (32,726) | (32,726) | (32,197) | (32,547) | (32,197) | (32,547) | (32,197) | (32,547) | (32,197) |

OTHER EXPENSES-PPOA

- Audit & Tax preparation budgeted at \$20,000
- Legal Fees budgeted at \$72,000. 2009 projected to be \$76,000.
- Insurance Expense estimated with a 5% premium increase
- Allowance for Doubtful Accounts estimated at \$36,000 due to bankruptcies and foreclosures

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|--------------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94060010 OFFICE SUPPLIES | (7,200) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) |
| 94060080 VALUE CARD EXPENSE | (2,400) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| 94090000 BAD DEBT EXPENSE | (36,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) |
| 94110011 ELECTRICITY | (360) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) |
| 94150010 AUDIT & TAX PREP | (20,000) | 0 | (10,000) | (10,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94150020 LEGAL FEES | (72,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) |
| 94160020 REAL ESTATE TAXES | (5,000) | 0 | 0 | (5,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94160030 PERSONAL PROPERTY TAXES | (1,300) | 0 | 0 | (1,300) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94170005 EMPLOYMENT EXPENSE | (7,500) | (600) | (3,800) | (100) | (100) | (800) | (100) | (100) | (800) | (100) | (100) | (800) | (100) |
| 94170025 DUES & SUBSCRIPTIONS | (5,450) | (800) | (400) | (900) | (50) | (300) | (150) | (150) | (600) | (50) | (1,750) | (50) | (250) |
| 94170030 BANK CHARGES | (1,920) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) |
| 94170080 PRINTING | (3,000) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) |
| 94170135 MILEAGE | (300) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) |
| 94200000 INSURANCE EXPENSE | (80,400) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) | (6,700) |
| 94210000 MANAGEMENT EXPENSE | (2,400) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| 94220010 EQUIPMENT - MAILING MACHINE | (4,500) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) |
| 94220020 EQUIPMENT - COPIER | (4,200) | (350) | (350) | (350) | (350) | (350) | (350) | (350) | (350) | (350) | (350) | (350) | (350) |
| 94230000 TELEPHONE | (8,400) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) |
| 94420000 POSTAGE | (10,800) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) |
| 94430000 TRAVEL & EDUCATION | (6,000) | (200) | (700) | (200) | (200) | (700) | (200) | (200) | (700) | (200) | (1,000) | (700) | (1,000) |
| TOTAL OTHER EXPENSES | (279,130) | (21,090) | (34,390) | (36,990) | (19,840) | (21,290) | (19,940) | (19,940) | (21,590) | (19,840) | (22,340) | (21,040) | (20,840) |

Architectural Compliance 2010

**Operations
Manager**



Code
Enforcement

1 Full Time / 1 Part Time

Pecan Plantation Owners Association
Budget Worksheet FYE 2010
04 - ACC Department: Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000002 ACC FINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73000011 LOT SIGNS REVENUE | 1,650 | 110 | 110 | 110 | 165 | 165 | 165 | 165 | 165 | 165 | 110 | 110 | 110 |
| TOTAL REVENUES | 1,650 | 110 | 110 | 110 | 165 | 165 | 165 | 165 | 165 | 165 | 110 | 110 | 110 |
| COST OF SALES | | | | | | | | | | | | | |
| 94250050 COST OF SALES - LOT SIGNS | (510) | (34) | (34) | (34) | (51) | (51) | (51) | (51) | (51) | (51) | (34) | (34) | (34) |
| GROSS MARGIN | 1,140 | 76 | 76 | 76 | 114 | 114 | 114 | 114 | 114 | 114 | 76 | 76 | 76 |
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (41,424) | (3,452) | (3,452) | (3,452) | (3,452) | (3,452) | (3,452) | (3,452) | (3,452) | (3,452) | (3,452) | (3,452) | (3,452) |
| 94020010 PAYROLL TAXES | (3,763) | (354) | (354) | (354) | (354) | (354) | (285) | (285) | (285) | (285) | (285) | (285) | (285) |
| 94020020 WORKERS' COMPENSATION | (87) | (7) | (7) | (7) | (7) | (7) | (7) | (7) | (7) | (7) | (7) | (7) | (7) |
| 94020030 GROUP INSURANCE | (4,668) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (400) |
| 94020035 BENEFITS - OTHER COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALARIES, TAXES & BENEFITS | (49,942) | (4,201) | (4,201) | (4,201) | (4,201) | (4,201) | (4,132) | (4,132) | (4,132) | (4,132) | (4,132) | (4,132) | (4,144) |
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94100010 VEHICLE EXP - FUEL | (360) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) |
| TOTAL OTHER EXPENSES | (360) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) |
| NET INCOME/(LOSS) | (49,162) | (4,155) | (4,155) | (4,155) | (4,117) | (4,117) | (4,048) | (4,048) | (4,048) | (4,048) | (4,086) | (4,086) | (4,098) |

REVENUES-ACC

➤ Estimated 30 Lot Signs at \$55 each

COST OF SALES-ACC

➤ 30 Lot Signs at \$17 each

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|------------------------------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| REVENUES | | | | | | | | | | | | | |
| 73000002 ACC FINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73000011 LOT SIGNS REVENUE | 1,650 | 110 | 110 | 110 | 165 | 165 | 165 | 165 | 165 | 165 | 110 | 110 | 110 |
| TOTAL REVENUES | <u>1,650</u> | <u>110</u> | <u>110</u> | <u>110</u> | <u>165</u> | <u>165</u> | <u>165</u> | <u>165</u> | <u>165</u> | <u>165</u> | <u>110</u> | <u>110</u> | <u>110</u> |
| COST OF SALES | | | | | | | | | | | | | |
| 94250050 COST OF SALES - LOT SIGNS | (510) | (34) | (34) | (34) | (51) | (51) | (51) | (51) | (51) | (51) | (34) | (34) | (34) |
| GROSS MARGIN | <u>1,140</u> | <u>76</u> | <u>76</u> | <u>76</u> | <u>114</u> | <u>114</u> | <u>114</u> | <u>114</u> | <u>114</u> | <u>114</u> | <u>76</u> | <u>76</u> | <u>76</u> |

OTHER EXPENSES-ACC

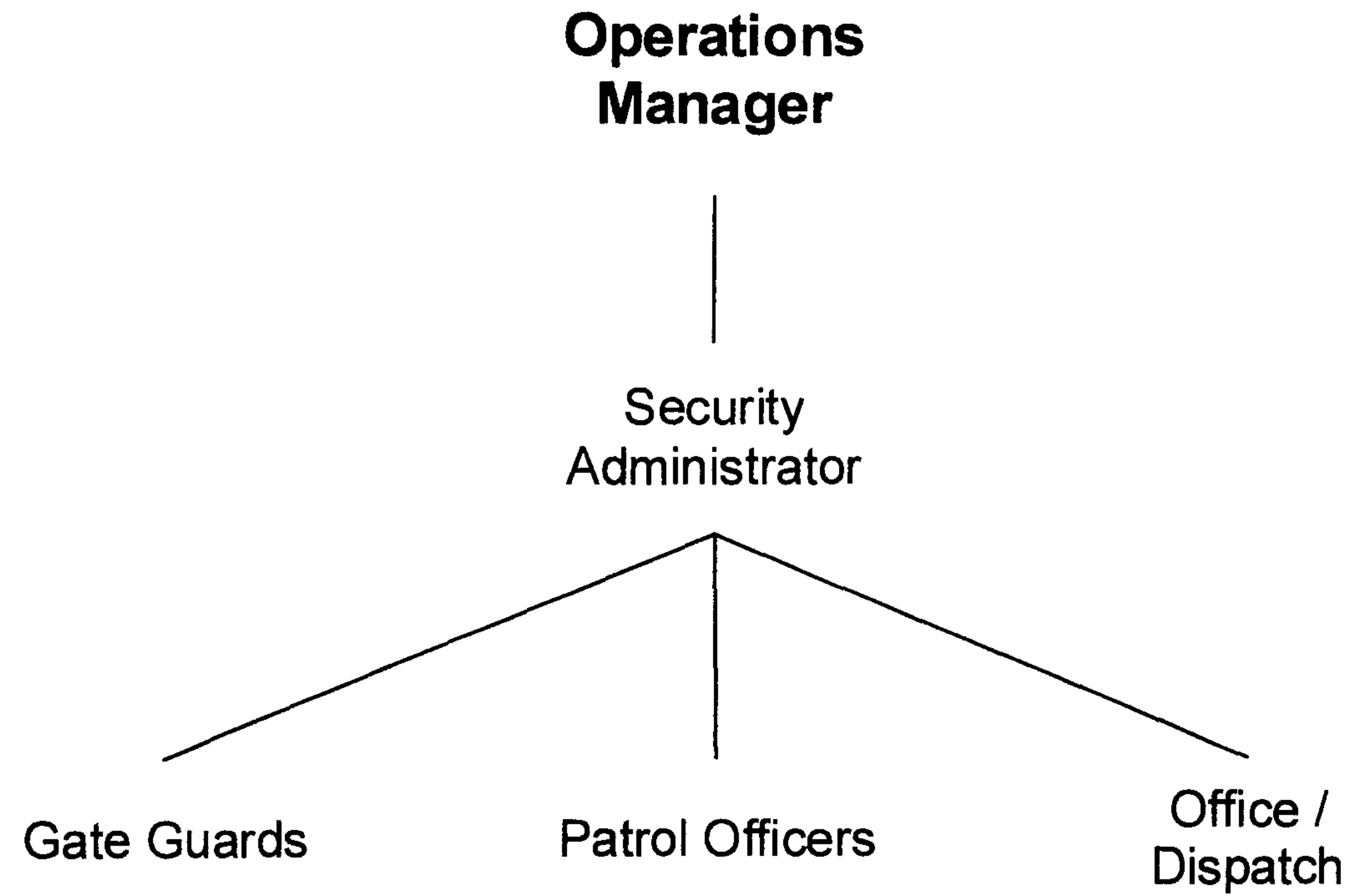
➤ Only expense is Vehicle Fuel at \$30 per month

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|-----------------------------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94100010 VEHICLE EXP - FUEL | (360) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) |
| TOTAL OTHER EXPENSES | (360) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) |
| NET INCOME/(LOSS) | (49,162) | (4,155) | (4,155) | (4,155) | (4,117) | (4,117) | (4,048) | (4,048) | (4,048) | (4,048) | (4,086) | (4,086) | (4,098) |

Architectural Compliance

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------------------|-----------------|-----------------|----------------|-------------|
| Operating Revenues | | | | |
| Revenues | 1,650 | 1,595 | 55 | 3.4% |
| Total Operating Revenues | 1,650 | 1,595 | 55 | 3.4% |
| Cost of Goods Sold | | | | |
| Lot Signs | (510) | (485) | (25) | 5.2% |
| Gross Operating Profit | 1,140 | 1,110 | 30 | 2.7% |
| Operating Expenses | | | | |
| Labor, Taxes & Benefits | (49,942) | (46,903) | (3,039) | 6.5% |
| Other Expenses | (360) | (777) | 417 | -53.7% |
| Total Operating Expenses | (50,302) | (47,680) | (2,622) | 5.5% |
| Net Income Before Depreciation | (49,162) | (46,570) | (2,592) | 5.6% |

Security 2010



14 Full Time / 2 Part Time

Reduced in FY09:
2 Patrol Officers / 1 Administrative

Pecan Plantation C Association
Budget Worksheet FY 2010
05 - Security: Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000014 TRAFFIC TICKET REVENUE | 29,600 | 1,700 | 1,800 | 2,100 | 2,200 | 3,800 | 3,500 | 3,000 | 2,700 | 2,500 | 2,200 | 2,100 | 2,000 |
| 73000016 VEHICLE STICKER REVENUE | 21,800 | 2,600 | 2,500 | 2,000 | 1,000 | 1,600 | 1,300 | 1,400 | 2,600 | 1,900 | 2,500 | 1,200 | 1,200 |
| 73000017 COMMERCIAL STICKER REVENUE | 26,760 | 600 | 840 | 2,520 | 3,240 | 2,100 | 4,200 | 3,000 | 2,400 | 2,400 | 2,040 | 1,800 | 1,620 |
| 73000019 - RULES VIOLATIONS | 4,200 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 |
| TOTAL REVENUES | 82,360 | 5,250 | 5,490 | 6,970 | 6,790 | 7,850 | 9,350 | 7,750 | 8,050 | 7,150 | 7,090 | 5,450 | 5,170 |
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (327,539) | (27,130) | (27,526) | (27,526) | (26,338) | (27,526) | (27,130) | (27,526) | (27,130) | (27,526) | (27,526) | (27,130) | (27,526) |
| 94020010 PAYROLL TAXES | (29,572) | (2,781) | (2,781) | (2,781) | (2,781) | (2,781) | (2,238) | (2,238) | (2,238) | (2,238) | (2,238) | (2,238) | (2,238) |
| 94020020 WORKERS' COMPENSATION | (9,146) | (757) | (769) | (769) | (734) | (769) | (757) | (769) | (757) | (769) | (769) | (757) | (769) |
| 94020030 GROUP INSURANCE | (40,740) | (2,716) | (3,104) | (3,492) | (3,492) | (3,492) | (3,492) | (3,492) | (3,492) | (3,492) | (3,492) | (3,492) | (3,492) |
| 94020035 BENEFITS - OTHER COMPENSATION | (21,560) | (2,464) | (2,464) | (2,464) | (1,320) | (1,320) | (1,320) | (2,464) | (1,320) | (2,464) | (1,320) | (1,320) | (1,320) |
| TOTAL SALARIES, PAYROLL TAXES & BENEFITS | (428,557) | (35,848) | (36,644) | (37,032) | (34,665) | (35,888) | (34,937) | (36,489) | (34,937) | (36,489) | (35,345) | (34,937) | (35,345) |
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94030030 CONTRACT LABOR | (750) | 0 | 0 | 0 | 0 | 0 | 0 | (250) | 0 | (250) | 0 | (250) | 0 |
| 94040010 UNIFORMS - GENERAL | (800) | (200) | 0 | 0 | (200) | 0 | 0 | (200) | 0 | 0 | (200) | 0 | 0 |
| 94060005 SUPPLIES - GENERAL | (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) |
| 94060010 SUPPLIES - OFFICE | (1,200) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| 94100010 VEHICLE/EQUIPMENT EXP - FUEL | (7,200) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) |
| 94100020 VEHICLE EXP - LICENSES | (160) | 0 | 0 | (160) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94100030 VEHICLE/EQUIPMENT EXP - REPAIRS | (900) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) |
| 94110010 UTILITIES - ELECTRICITY | (12,885) | (960) | (1,010) | (1,400) | (1,280) | (1,000) | (980) | (800) | (925) | (1,130) | (1,300) | (1,050) | (1,050) |
| 94110020 UTILITIES - WATER | (3,250) | (400) | (200) | (200) | (300) | (250) | (300) | (200) | (300) | (300) | (300) | (250) | (250) |
| 94130025 - REPAIRS - EQUIPMENT | (1,250) | (800) | 0 | 0 | (150) | 0 | 0 | (150) | 0 | 0 | (150) | 0 | 0 |
| 94160050 LICENSES & PERMITS | (250) | 0 | 0 | 0 | 0 | 0 | (250) | 0 | 0 | 0 | 0 | 0 | 0 |
| 94170005 OTHER EXP - EMPLOYMENT EXP | (285) | (17) | 0 | (17) | 0 | (17) | (200) | 0 | 0 | (17) | 0 | (17) | 0 |
| 94170025 DUES & SUBSCRIPTIONS | (705) | (265) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) |
| 94170080 OTHER EXP - PRINTING | (500) | (250) | 0 | 0 | 0 | (250) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94170150 FREIGHT & UPS | (50) | (10) | 0 | 0 | (10) | 0 | 0 | (10) | 0 | 0 | (10) | 0 | (10) |
| 94220020 EQUIP RENTAL - COPIERS | (4,440) | (370) | (370) | (370) | (370) | (370) | (370) | (370) | (370) | (370) | (370) | (370) | (370) |
| 94230000 TELEPHONE | (7,800) | (650) | (650) | (650) | (650) | (650) | (650) | (650) | (650) | (650) | (650) | (650) | (650) |
| 94430000 TRAVEL & EDUCATION | (2,400) | 0 | 0 | 0 | (600) | 0 | 0 | (1,200) | 0 | 0 | 0 | (600) | 0 |
| TOTAL OTHER EXPENSES | (62,825) | (6,197) | (4,545) | (5,112) | (5,875) | (4,852) | (5,065) | (6,145) | (4,560) | (5,032) | (5,295) | (5,502) | (4,645) |
| NET INCOME/(LOSS) | (409,022) | (36,795) | (35,699) | (35,174) | (33,750) | (32,890) | (30,652) | (34,884) | (31,447) | (34,371) | (33,550) | (34,989) | (34,820) |

REVENUES-Security

- Vehicle Entry Tags – slight increase due to new deactivation / reactivation policies
- No change in other revenue line items

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|-------------------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| REVENUES | | | | | | | | | | | | | |
| 73000014 TRAFFIC TICKET REVENUE | 29,600 | 1,700 | 1,800 | 2,100 | 2,200 | 3,800 | 3,500 | 3,000 | 2,700 | 2,500 | 2,200 | 2,100 | 2,000 |
| 73000016 VEHICLE STICKER REVENUE | 21,800 | 2,600 | 2,500 | 2,000 | 1,000 | 1,600 | 1,300 | 1,400 | 2,600 | 1,900 | 2,500 | 1,200 | 1,200 |
| 73000017 COMMERCIAL STICKER REVENUE | 26,760 | 600 | 840 | 2,520 | 3,240 | 2,100 | 4,200 | 3,000 | 2,400 | 2,400 | 2,040 | 1,800 | 1,620 |
| 73000019 - RULES VIOLATIONS | 4,200 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 |
| TOTAL REVENUES | 82,360 | 5,250 | 5,490 | 6,970 | 6,790 | 7,850 | 9,350 | 7,750 | 8,050 | 7,150 | 7,090 | 5,450 | 5,170 |

LABOR-Security

- Reinstated Deputy patrols - \$10,000 – due to increase in juvenile mischief
- Current staffing level – Reduced by 3 in 2009 (2 patrol/1 admin)
- Cost to add back 2 patrol officers - \$46,900 (not budgeted)
- \$14,417 share of merit increase pool

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (327,539) | (27,130) | (27,526) | (27,526) | (26,338) | (27,526) | (27,130) | (27,526) | (27,130) | (27,526) | (27,526) | (27,130) | (27,526) |
| 94020010 PAYROLL TAXES | (29,572) | (2,781) | (2,781) | (2,781) | (2,781) | (2,781) | (2,238) | (2,238) | (2,238) | (2,238) | (2,238) | (2,238) | (2,238) |
| 94020020 WORKERS' COMPENSATION | (9,146) | (757) | (769) | (769) | (734) | (769) | (757) | (769) | (757) | (769) | (769) | (757) | (769) |
| 94020030 GROUP INSURANCE | (40,740) | (2,716) | (3,104) | (3,492) | (3,492) | (3,492) | (3,492) | (3,492) | (3,492) | (3,492) | (3,492) | (3,492) | (3,492) |
| 94020035 BENEFITS - OTHER COMPENSATION | (21,560) | (2,464) | (2,464) | (2,464) | (1,320) | (1,320) | (1,320) | (2,464) | (1,320) | (2,464) | (1,320) | (1,320) | (1,320) |
| TOTAL SALARIES, PAYROLL TAXES & BENEFITS | (428,557) | (35,848) | (36,644) | (37,032) | (34,665) | (35,888) | (34,937) | (36,489) | (34,937) | (36,489) | (35,345) | (34,937) | (35,345) |

OTHER EXPENSES-Security

- General Supplies – includes purchase of gate entry tags
- Vehicle Fuel - \$7200
- Utilities – 3.7% increase in usage

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|--|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94030030 CONTRACT LABOR | (750) | 0 | 0 | 0 | 0 | 0 | 0 | (250) | 0 | (250) | 0 | (250) | 0 |
| 94040010 UNIFORMS - GENERAL | (800) | (200) | 0 | 0 | (200) | 0 | 0 | (200) | 0 | 0 | (200) | 0 | 0 |
| 94060005 SUPPLIES - GENERAL | (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) |
| 94060010 SUPPLIES - OFFICE | (1,200) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| 94100010 VEHICLE/EQUIPMENT EXP - FUEL | (7,200) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) | (600) |
| 94100020 VEHICLE EXP - LICENSES | (160) | 0 | 0 | (160) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94100030 VEHICLE/EQUIPMENT EXP - REPAIRS | (900) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) |
| 94110010 UTILITIES - ELECTRICITY | (12,885) | (960) | (1,010) | (1,400) | (1,280) | (1,000) | (980) | (800) | (925) | (1,130) | (1,300) | (1,050) | (1,050) |
| 94110020 UTILITIES - WATER | (3,250) | (400) | (200) | (200) | (300) | (250) | (300) | (200) | (300) | (300) | (300) | (250) | (250) |
| 94130025 - REPAIRS - EQUIPMENT | (1,250) | (800) | 0 | 0 | (150) | 0 | 0 | (150) | 0 | 0 | (150) | 0 | 0 |
| 94160050 LICENSES & PERMITS | (250) | 0 | 0 | 0 | 0 | 0 | (250) | 0 | 0 | 0 | 0 | 0 | 0 |
| 94170005 OTHER EXP - EMPLOYMENT EXP | (285) | (17) | 0 | (17) | 0 | (17) | (200) | 0 | 0 | (17) | 0 | (17) | 0 |
| 94170025 DUES & SUBSCRIPTIONS | (705) | (265) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) |
| 94170080 OTHER EXP - PRINTING | (500) | (250) | 0 | 0 | 0 | (250) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94170150 FREIGHT & UPS | (50) | (10) | 0 | 0 | (10) | 0 | 0 | (10) | 0 | 0 | (10) | 0 | (10) |
| 94220020 EQUIP RENTAL - COPIERS | (4,440) | (370) | (370) | (370) | (370) | (370) | (370) | (370) | (370) | (370) | (370) | (370) | (370) |
| 94230000 TELEPHONE | (7,800) | (650) | (650) | (650) | (650) | (650) | (650) | (650) | (650) | (650) | (650) | (650) | (650) |
| 94430000 TRAVEL & EDUCATION | (2,400) | 0 | 0 | 0 | (600) | 0 | 0 | (1,200) | 0 | 0 | 0 | (600) | 0 |
| TOTAL OTHER EXPENSES | (62,825) | (6,197) | (4,545) | (5,112) | (5,875) | (4,852) | (5,065) | (6,145) | (4,560) | (5,032) | (5,295) | (5,502) | (4,645) |

Security

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------------------|------------------|------------------|-----------------|-------------|
| Operating Revenues | | | | |
| Revenues | 82,360 | 80,995 | 1,365 | 1.7% |
| Total Operating Revenues | 82,360 | 80,995 | 1,365 | 1.7% |
| Operating Expenses | | | | |
| Labor, Taxes & Benefits | (428,557) | (408,031) | (20,526) | 5.0% |
| Other Expenses | (62,825) | (62,348) | (477) | 0.8% |
| Total Operating Expenses | (491,382) | (470,379) | (21,003) | 4.5% |
| Net Income Before Depreciation | (409,022) | (389,384) | (19,638) | 5.0% |

Communications 2010

**Communications
Manager**



Graphic Designer

2 Full Time Employees

Pecan Plantation Owners Association
 Budget Worksheet FYE 2010
 06 - Communication: Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000020 CABLE TV FRANCHISE REVENUE | 46,980 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 |
| 73000067 COLUMN ADVERTISING | 122,325 | 9,975 | 9,975 | 9,975 | 10,675 | 10,675 | 10,675 | 10,150 | 9,975 | 9,975 | 9,975 | 10,150 | 10,150 |
| TOTAL REVENUES | 169,305 | 13,890 | 13,890 | 13,890 | 14,590 | 14,590 | 14,590 | 14,065 | 13,890 | 13,890 | 13,890 | 14,065 | 14,065 |
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (101,530) | (8,461) | (8,461) | (8,461) | (8,461) | (8,461) | (8,461) | (8,461) | (8,461) | (8,461) | (8,461) | (8,461) | (8,461) |
| 94020010 PAYROLL TAXES | (9,222) | (867) | (867) | (867) | (867) | (867) | (698) | (698) | (698) | (698) | (698) | (698) | (698) |
| 94020020 WORKERS' COMPENSATION | (213) | (18) | (18) | (18) | (18) | (18) | (18) | (18) | (18) | (18) | (18) | (18) | (18) |
| 94020030 GROUP INSURANCE | (4,695) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (427) |
| TOTAL SALARIES, TAXES & BENEFITS | (115,660) | (9,734) | (9,734) | (9,734) | (9,734) | (9,734) | (9,565) | (9,565) | (9,565) | (9,565) | (9,565) | (9,565) | (9,603) |
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94060005 SUPPLIES - GENERAL | (180) | (15) | (15) | (15) | (15) | (15) | (15) | (15) | (15) | (15) | (15) | (15) | (15) |
| 94060010 SUPPLIES - OFFICE | (3,540) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) |
| 94170135 OTHER EXP - MILEAGE | (480) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) |
| 94180030 HARDWARE MAINTENANCE | (14,650) | (1,000) | (1,200) | (900) | (2,500) | (1,000) | (1,500) | (950) | (1,100) | (1,000) | (750) | (950) | (1,800) |
| 94180040 SOFTWARE MAINTENANCE | (34,820) | (5,065) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) |
| 94340010 NEWSLETTER - POSTAGE | (8,376) | (675) | (675) | (687) | (687) | (687) | (695) | (695) | (700) | (700) | (725) | (725) | (725) |
| 94340020 NEWSLETTER - PRINTING | (73,430) | (6,050) | (6,050) | (6,075) | (6,075) | (6,090) | (6,090) | (6,125) | (6,125) | (6,125) | (6,125) | (6,250) | (6,250) |
| TOTAL OTHER EXPENSES | (135,476) | (13,140) | (10,980) | (10,717) | (12,317) | (10,832) | (11,340) | (10,825) | (10,980) | (10,880) | (10,655) | (10,980) | (11,830) |
| NET INCOME/(LOSS) | (81,831) | (8,984) | (6,824) | (6,561) | (7,461) | (5,976) | (6,315) | (6,325) | (6,655) | (6,555) | (6,330) | (6,480) | (7,368) |

REVENUES-Communications

- Charter Communications estimated at 1450 subscribers
- Columns Advertising consistent with 2009 revenues

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|-------------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| REVENUES | | | | | | | | | | | | | |
| 73000020 CABLE TV FRANCHISE REVENUE | 46,980 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 |
| 73000067 COLUMN ADVERTISING | 122,325 | 9,975 | 9,975 | 9,975 | 10,675 | 10,675 | 10,675 | 10,150 | 9,975 | 9,975 | 9,975 | 10,150 | 10,150 |
| TOTAL REVENUES | 169,305 | 13,890 | 13,890 | 13,890 | 14,590 | 14,590 | 14,590 | 14,065 | 13,890 | 13,890 | 13,890 | 14,065 | 14,065 |

OTHER EXPENSES-Communications

- Hardware Maintenance – significant increase due to age of equipment
- Software Maintenance – addition of Docitt software \$3200
- Columns postage – additional expenses due to change in post office rates & routes
- Columns printing – minimal increase in printing costs

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|--------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94060005 SUPPLIES - GENERAL | (180) | (15) | (15) | (15) | (15) | (15) | (15) | (15) | (15) | (15) | (15) | (15) | (15) |
| 94060010 SUPPLIES - OFFICE | (3,540) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) |
| 94170135 OTHER EXP - MILEAGE | (480) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) |
| 94180030 HARDWARE MAINTENANCE | (14,650) | (1,000) | (1,200) | (900) | (2,500) | (1,000) | (1,500) | (950) | (1,100) | (1,000) | (750) | (950) | (1,800) |
| 94180040 SOFTWARE MAINTENANCE | (34,820) | (5,065) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) |
| 94340010 NEWSLETTER - POSTAGE | (8,376) | (675) | (675) | (687) | (687) | (687) | (695) | (695) | (700) | (700) | (725) | (725) | (725) |
| 94340020 NEWSLETTER - PRINTING | (73,430) | (6,050) | (6,050) | (6,075) | (6,075) | (6,090) | (6,090) | (6,125) | (6,125) | (6,125) | (6,125) | (6,250) | (6,250) |
| TOTAL OTHER EXPENSES | (135,476) | (13,140) | (10,980) | (10,717) | (12,317) | (10,832) | (11,340) | (10,825) | (10,980) | (10,880) | (10,655) | (10,980) | (11,830) |

Communications

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------------------|--------------------|----------------------|-----------------|-----------------|
| Operating Revenues | | | | |
| Revenues | 169,305 | 169,216 | 89 | 0.1% |
| Total Operating Revenues | 169,305 | 169,216 | 89 | 0.1% |
| Operating Expenses | | | | |
| Labor, Taxes & Benefits | (115,660) | (113,364) | (2,296) | 2.0% |
| Other Expenses | (135,476) | (122,557) | (12,919) | 10.5% |
| Total Operating Expenses | (251,136) | (235,921) | (15,215) | 6.4% |
| Net Income Before Depreciation | (81,831) | (66,705) | (15,126) | 22.7% |

Capital Expenditures

Communications

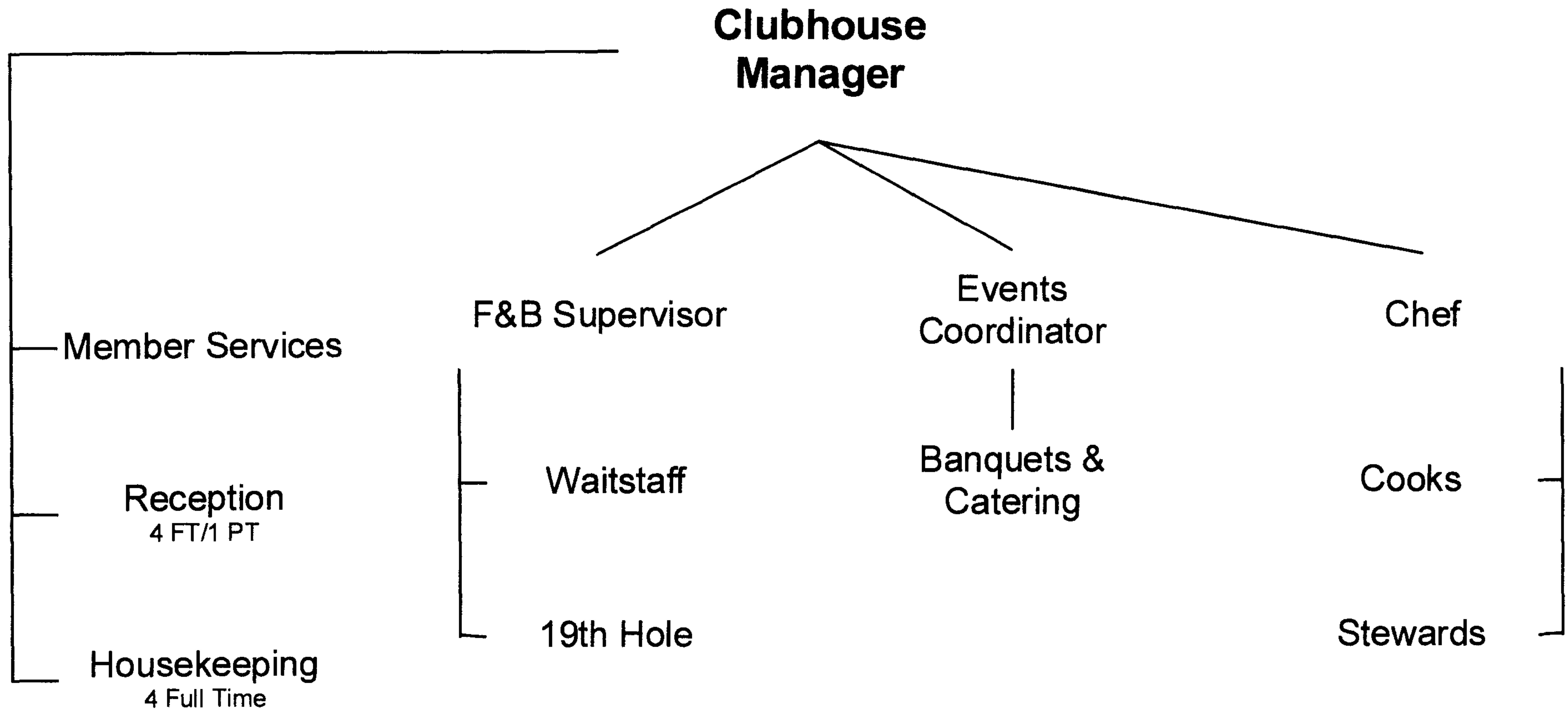
Fiscal Year 2010 Budget

COMMUNICATIONS

| | | |
|-------------------------|----------|-------------|
| Security Camera Upgrade | \$21,000 | Replacement |
|-------------------------|----------|-------------|

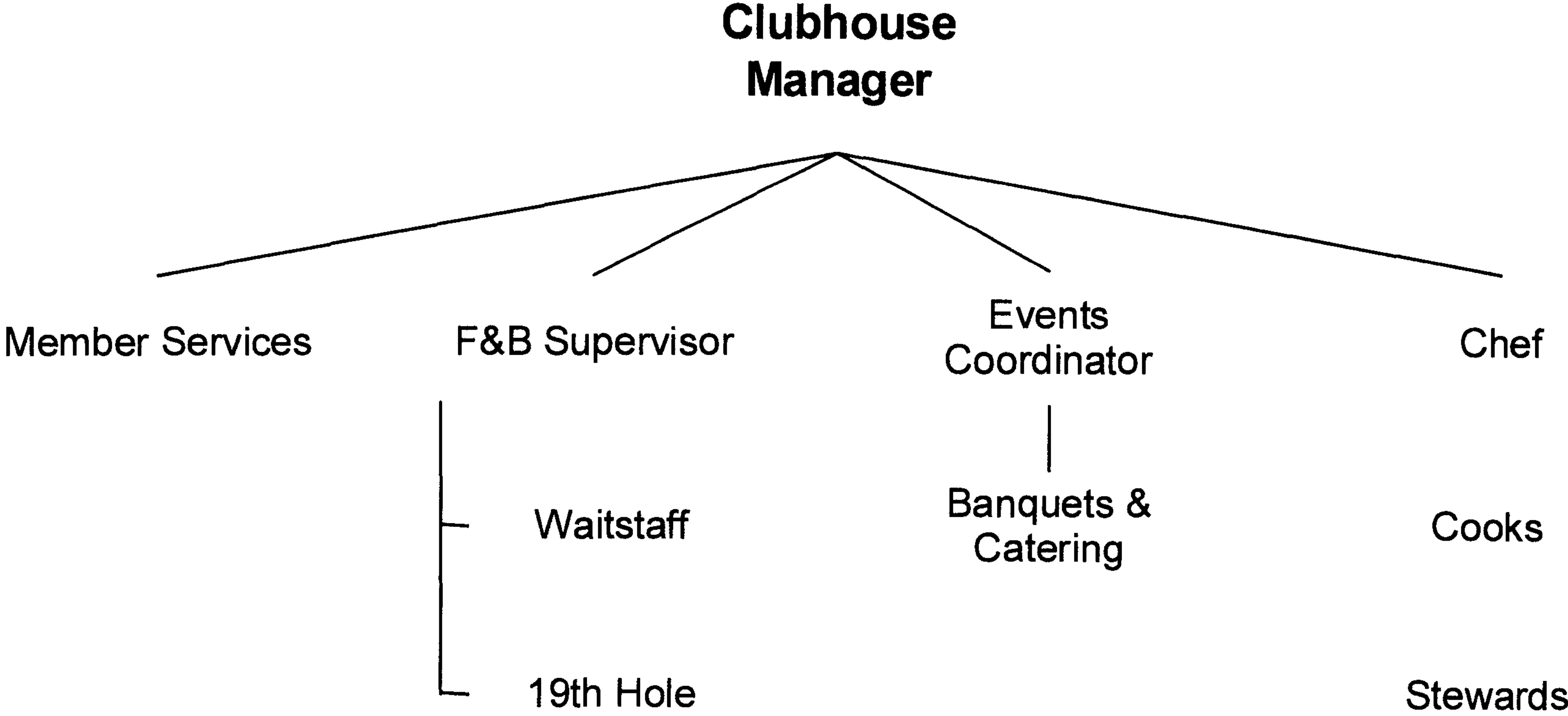
| | | |
|----------------------|----------|--|
| Total Capital Budget | \$21,000 | |
|----------------------|----------|--|

Clubhouse Operations 2010



Total Food & Beverage staff
16 Full Time / 9 Part Time

Food & Beverage 2010



Total Food & Beverage staff
16 Full Time / 9 Part Time

**Pecan Plantation Club Association
Budget Worksheet FYE 2010
08 - Food & Beverage: Income Statement**

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000022 BREAKFAST | 31,700 | 3,000 | 3,000 | 2,500 | 1,800 | 2,000 | 3,000 | 3,500 | 2,700 | 2,700 | 2,500 | 2,500 | 2,500 |
| 73000025 LUNCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73000028 DINNER | 268,500 | 26,000 | 19,500 | 18,500 | 19,500 | 19,500 | 24,500 | 31,000 | 22,500 | 26,500 | 23,000 | 19,500 | 18,500 |
| 73000029 CATERING | 217,000 | 16,000 | 34,000 | 11,000 | 10,000 | 16,000 | 17,000 | 26,000 | 19,000 | 20,000 | 14,000 | 18,000 | 16,000 |
| 73000033 19TH HOLE | 153,271 | 11,500 | 10,100 | 10,800 | 11,900 | 12,500 | 14,700 | 14,000 | 14,500 | 15,500 | 12,771 | 12,500 | 12,500 |
| 73000031 TAKE OUT | 16,750 | 1,300 | 1,300 | 1,350 | 1,350 | 1,400 | 1,450 | 1,450 | 1,500 | 1,450 | 1,400 | 1,400 | 1,400 |
| 73000032 ACTIVITY CENTER | 16,450 | 1,300 | 1,300 | 1,400 | 1,450 | 1,200 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| 73000034 TEEN ROOM REVENUE | 18,415 | 0 | 0 | 0 | 0 | 0 | 0 | 2,875 | 4,500 | 5,000 | 5,465 | 575 | 0 |
| 73000035 LIQUOR | 35,800 | 2,800 | 3,900 | 3,000 | 3,000 | 2,500 | 2,000 | 2,900 | 2,850 | 4,850 | 2,800 | 2,700 | 2,500 |
| 73000036 LIQUOR - CATERING | 7,250 | 750 | 1,500 | 500 | 200 | 200 | 800 | 800 | 500 | 500 | 500 | 500 | 500 |
| 73000038 LIQUOR - 19TH HOLE | 66,300 | 5,300 | 5,500 | 5,700 | 4,400 | 5,200 | 6,200 | 6,700 | 5,000 | 5,200 | 5,700 | 5,700 | 5,700 |
| 73000039 BEER | 11,800 | 750 | 800 | 800 | 800 | 850 | 850 | 1,200 | 1,150 | 1,600 | 1,100 | 950 | 950 |
| 73000040 BEER - CATERING | 9,450 | 1,600 | 750 | 400 | 400 | 1,000 | 900 | 1,400 | 500 | 400 | 600 | 800 | 700 |
| 73000042 BEER - 19TH HOLE | 70,900 | 5,600 | 5,600 | 5,900 | 6,000 | 6,000 | 6,800 | 6,500 | 6,100 | 5,600 | 5,600 | 5,600 | 5,600 |
| 73000044 WINE | 20,500 | 2,000 | 2,500 | 2,000 | 2,000 | 2,500 | 1,500 | 1,200 | 1,200 | 1,300 | 1,250 | 1,550 | 1,500 |
| 73000045 WINE - CATERING | 5,950 | 500 | 500 | 200 | 200 | 350 | 700 | 1,000 | 500 | 500 | 500 | 500 | 500 |
| 73000047 WINE - 19TH HOLE | 8,975 | 675 | 700 | 900 | 900 | 850 | 800 | 800 | 750 | 700 | 650 | 650 | 600 |
| 73000057 MEETING ROOM CHARGE | 13,600 | 575 | 1,750 | 100 | 175 | 700 | 3,100 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 73000061 Vending Machine Revenue | 400 | 0 | 0 | 100 | 0 | 0 | 100 | 0 | 0 | 100 | 0 | 0 | 100 |
| 73000066 TABC REVENUE | 1,400 | 1,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73000001 OTHER REVENUE | 3,600 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| TOTAL REVENUES | 978,011 | 81,350 | 93,000 | 65,450 | 64,375 | 73,050 | 86,100 | 104,225 | 86,150 | 94,800 | 80,736 | 76,325 | 72,450 |
| COST OF SALES | | | | | | | | | | | | | |
| 94250010 COST OF SALES - FOOD | (288,834) | (23,640) | (27,680) | (18,220) | (18,400) | (21,040) | (24,820) | (32,090) | (26,440) | (29,020) | (24,214) | (22,350) | (20,920) |
| 94250020 COST OF SALES - LIQUOR | (38,273) | (3,098) | (3,815) | (3,220) | (2,660) | (2,765) | (3,150) | (3,640) | (2,923) | (3,693) | (3,150) | (3,115) | (3,045) |
| 94250025 COST OF SALES - BEER | (36,900) | (3,180) | (2,860) | (2,840) | (2,880) | (3,140) | (3,420) | (3,640) | (3,100) | (3,080) | (2,920) | (2,940) | (2,900) |
| 94250030 COST OF SALES - WINE | (13,462) | (1,207) | (1,406) | (1,178) | (1,178) | (1,406) | (1,140) | (1,140) | (931) | (950) | (912) | (1,026) | (988) |
| TOTAL COST OF SALES | (377,468) | (31,124) | (35,761) | (25,458) | (25,118) | (28,351) | (32,530) | (40,510) | (33,394) | (36,743) | (31,196) | (29,431) | (27,853) |
| GROSS MARGIN | 600,543 | 50,226 | 57,239 | 39,992 | 39,257 | 44,699 | 53,570 | 63,715 | 52,757 | 58,058 | 49,540 | 46,894 | 44,597 |
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (430,199) | (34,932) | (39,107) | (33,045) | (33,804) | (33,434) | (34,932) | (38,629) | (37,860) | (37,860) | (35,519) | (35,538) | (35,538) |
| 94020010 PAYROLL TAXES | (38,978) | (3,581) | (4,008) | (3,387) | (3,465) | (3,427) | (2,882) | (3,187) | (3,123) | (3,123) | (2,930) | (2,932) | (2,932) |
| 94020020 WORKERS' COMPENSATION | (8,432) | (685) | (767) | (648) | (663) | (655) | (685) | (757) | (742) | (742) | (696) | (697) | (697) |
| 94020030 GROUP INSURANCE | (58,200) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) |
| TOTAL SALARIES, TAXES & BENEFITS | (535,808) | (44,047) | (48,732) | (41,930) | (42,782) | (42,366) | (43,349) | (47,423) | (46,576) | (46,576) | (43,996) | (44,016) | (44,016) |

Pecan Plantation Owners Association
Budget Worksheet FYE 2010
08 - Food & Beverage: Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|-------------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94030030 CASUAL LABOR | (5,750) | (1,000) | (1,000) | 0 | 0 | 0 | (1,000) | (1,000) | 0 | (1,000) | 0 | (750) | 0 |
| 94040010 UNIFORMS | (3,000) | (1,500) | 0 | 0 | 0 | 0 | (1,500) | 0 | 0 | 0 | 0 | 0 | 0 |
| 94060005 SUPPLIES - GENERAL | (1,800) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) |
| 94060010 SUPPLIES - OFFICE | (3,100) | (400) | (500) | (150) | (150) | (150) | (150) | (500) | (150) | (500) | (150) | (150) | (150) |
| 94060025 SUPPLIES - CLEANING | (9,000) | (750) | (750) | (750) | (750) | (750) | (750) | (750) | (750) | (750) | (750) | (750) | (750) |
| 94060035 SUPPLIES - PLASTIC & PAPER | (12,500) | (900) | (900) | (600) | (800) | (900) | (600) | (1,300) | (1,300) | (1,300) | (1,300) | (1,300) | (1,300) |
| 94060040 SUPPLIES - STERNO | (4,150) | (400) | (400) | (250) | (250) | (250) | (350) | (350) | (400) | (400) | (400) | (350) | (350) |
| 94060075 SUPPLIES - COOKING | (2,450) | (300) | (400) | (150) | (150) | (150) | (150) | (400) | (150) | (150) | (150) | (150) | (150) |
| 94100010 VEHICLE EXP - FUEL | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| 94110030 UTILITIES - PROPANE | (9,700) | (700) | (900) | (900) | (900) | (900) | (800) | (800) | (800) | (800) | (800) | (700) | (700) |
| 94160040 TABC TAX | (35,684) | (2,797) | (5,545) | (2,716) | (2,506) | (2,723) | (2,877) | (3,150) | (2,597) | (2,905) | (2,618) | (2,653) | (2,597) |
| 94160050 TAXES & LICENSES - OTHER | (1,300) | 0 | 0 | 0 | 0 | 0 | 0 | (500) | 0 | 0 | 0 | (800) | 0 |
| 94170005 EMPLOYMENT EXP | (1,000) | (75) | (75) | (75) | (75) | (75) | (75) | (100) | (100) | (100) | (100) | (75) | (75) |
| 94170025 DUES & SUBSCRIPTIONS | (1,200) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| 94170045 ADVERTISING & PROMOTIONS | (800) | (150) | (150) | 0 | 0 | 0 | (250) | 0 | 0 | (250) | 0 | 0 | 0 |
| 94170065 COMMISSIONS | (17,996) | (1,333) | (1,333) | (1,833) | (1,333) | (1,333) | (1,833) | (1,333) | (1,333) | (1,833) | (1,333) | (1,333) | (1,833) |
| 94170080 PRINTING | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| 94170100 EQUIPMENT RENTAL | (900) | 0 | (300) | 0 | 0 | 0 | 0 | (300) | 0 | 0 | 0 | (300) | 0 |
| 94170135 MILEAGE | (300) | 0 | (100) | 0 | 0 | 0 | 0 | 0 | (100) | 0 | 0 | (100) | 0 |
| 94260000 CHINA, GLASS & SILVER | (5,500) | (625) | (425) | (425) | (425) | (425) | (625) | (425) | (425) | (425) | (425) | (425) | (425) |
| 94270000 LINEN | (1,500) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) |
| 94280000 DECORATIONS | (1,600) | (250) | (250) | (50) | (50) | (50) | (50) | (250) | (250) | (250) | (50) | (50) | (50) |
| 94360010 MUSIC & ENTERTAINMENT | (12,600) | (1,000) | (3,500) | (400) | (800) | (500) | (500) | (1,700) | (500) | (1,700) | (500) | (500) | (1,000) |
| 94430000 TRAVEL & EDUCATION | (3,800) | (500) | 0 | (300) | 0 | (3,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER EXPENSES | (136,830) | (13,155) | (17,003) | (9,074) | (8,664) | (11,681) | (11,985) | (13,333) | (9,330) | (12,838) | (9,051) | (10,861) | (9,855) |
| NET INCOME/(LOSS) | (72,095) | (6,976) | (8,496) | (11,012) | (12,189) | (9,348) | (1,764) | 2,959 | (3,149) | (1,356) | (3,507) | (7,983) | (9,274) |

REVENUES-F&B

- Eliminated annual \$6 per member TABC fee
- Liquor, Beer & Wine price increases to offset TABC elimination
- No changes in hours of operation
- Minimal increase in covers

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|----------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|
| REVENUES | | | | | | | | | | | | | |
| 73000022 BREAKFAST | 31,700 | 3,000 | 3,000 | 2,500 | 1,800 | 2,000 | 3,000 | 3,500 | 2,700 | 2,700 | 2,500 | 2,500 | 2,500 |
| 73000025 LUNCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73000028 DINNER | 268,500 | 26,000 | 19,500 | 18,500 | 19,500 | 19,500 | 24,500 | 31,000 | 22,500 | 26,500 | 23,000 | 19,500 | 18,500 |
| 73000029 CATERING | 217,000 | 16,000 | 34,000 | 11,000 | 10,000 | 16,000 | 17,000 | 26,000 | 19,000 | 20,000 | 14,000 | 18,000 | 16,000 |
| 73000033 19TH HOLE | 153,271 | 11,500 | 10,100 | 10,800 | 11,900 | 12,500 | 14,700 | 14,000 | 14,500 | 15,500 | 12,771 | 12,500 | 12,500 |
| 73000031 TAKE OUT | 16,750 | 1,300 | 1,300 | 1,350 | 1,350 | 1,400 | 1,450 | 1,450 | 1,500 | 1,450 | 1,400 | 1,400 | 1,400 |
| 73000032 ACTIVITY CENTER | 16,450 | 1,300 | 1,300 | 1,400 | 1,450 | 1,200 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| 73000034 TEEN ROOM REVENUE | 18,415 | 0 | 0 | 0 | 0 | 0 | 0 | 2,875 | 4,500 | 5,000 | 5,465 | 575 | 0 |
| 73000035 LIQUOR | 35,800 | 2,800 | 3,900 | 3,000 | 3,000 | 2,500 | 2,000 | 2,900 | 2,850 | 4,850 | 2,800 | 2,700 | 2,500 |
| 73000036 LIQUOR - CATERING | 7,250 | 750 | 1,500 | 500 | 200 | 200 | 800 | 800 | 500 | 500 | 500 | 500 | 500 |
| 73000038 LIQUOR - 19TH HOLE | 66,300 | 5,300 | 5,500 | 5,700 | 4,400 | 5,200 | 6,200 | 6,700 | 5,000 | 5,200 | 5,700 | 5,700 | 5,700 |
| 73000039 BEER | 11,800 | 750 | 800 | 800 | 800 | 850 | 850 | 1,200 | 1,150 | 1,600 | 1,100 | 950 | 950 |
| 73000040 BEER - CATERING | 9,450 | 1,600 | 750 | 400 | 400 | 1,000 | 900 | 1,400 | 500 | 400 | 600 | 800 | 700 |
| 73000042 BEER - 19TH HOLE | 70,900 | 5,600 | 5,600 | 5,900 | 6,000 | 6,000 | 6,800 | 6,500 | 6,100 | 5,600 | 5,600 | 5,600 | 5,600 |
| 73000044 WINE | 20,500 | 2,000 | 2,500 | 2,000 | 2,000 | 2,500 | 1,500 | 1,200 | 1,200 | 1,300 | 1,250 | 1,550 | 1,500 |
| 73000045 WINE - CATERING | 5,950 | 500 | 500 | 200 | 200 | 350 | 700 | 1,000 | 500 | 500 | 500 | 500 | 500 |
| 73000047 WINE - 19TH HOLE | 8,975 | 675 | 700 | 900 | 900 | 850 | 800 | 800 | 750 | 700 | 650 | 650 | 600 |
| 73000057 MEETING ROOM CHARGE | 13,600 | 575 | 1,750 | 100 | 175 | 700 | 3,100 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 73000061 Vending Machine Revenue | 400 | 0 | 0 | 100 | 0 | 0 | 100 | 0 | 0 | 100 | 0 | 0 | 100 |
| 73000066 TABC REVENUE | 1,400 | 1,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73000001 OTHER REVENUE | 3,600 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| TOTAL REVENUES | 978,011 | 81,350 | 93,000 | 65,450 | 64,375 | 73,050 | 86,100 | 104,225 | 86,150 | 94,800 | 80,736 | 76,325 | 72,450 |

COST OF SALES-F&B

➤ Decrease due to continuation of current cost controls

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| COST OF SALES | | | | | | | | | | | | | |
| 94250010 COST OF SALES - FOOD | (288,834) | (23,640) | (27,680) | (18,220) | (18,400) | (21,040) | (24,820) | (32,090) | (26,440) | (29,020) | (24,214) | (22,350) | (20,920) |
| 94250020 COST OF SALES - LIQUOR | (38,273) | (3,098) | (3,815) | (3,220) | (2,660) | (2,765) | (3,150) | (3,640) | (2,923) | (3,693) | (3,150) | (3,115) | (3,045) |
| 94250025 COST OF SALES - BEER | (36,900) | (3,180) | (2,860) | (2,840) | (2,880) | (3,140) | (3,420) | (3,640) | (3,100) | (3,080) | (2,920) | (2,940) | (2,900) |
| 94250030 COST OF SALES - WINE | (13,462) | (1,207) | (1,406) | (1,178) | (1,178) | (1,406) | (1,140) | (1,140) | (931) | (950) | (912) | (1,026) | (988) |
| TOTAL COST OF SALES | (377,468) | (31,124) | (35,761) | (25,458) | (25,118) | (28,351) | (32,530) | (40,510) | (33,394) | (36,743) | (31,196) | (29,431) | (27,853) |
| GROSS MARGIN | 600,543 | 50,226 | 57,239 | 39,992 | 39,257 | 44,699 | 53,570 | 63,715 | 52,757 | 58,058 | 49,540 | 46,894 | 44,597 |

LABOR-F&B

- No change in staffing levels from 2009
- \$8328 share of merit increase pool

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| TOTAL SALARIES | (430,199) | (34,932) | (39,107) | (33,045) | (33,804) | (33,434) | (34,932) | (38,629) | (37,860) | (37,860) | (35,519) | (35,538) | (35,538) |
| 94020010 PAYROLL TAXES | (38,978) | (3,581) | (4,008) | (3,387) | (3,465) | (3,427) | (2,882) | (3,187) | (3,123) | (3,123) | (2,930) | (2,932) | (2,932) |
| 94020020 WORKERS' COMPENSATION | (8,432) | (685) | (767) | (648) | (663) | (655) | (685) | (757) | (742) | (742) | (696) | (697) | (697) |
| 94020030 GROUP INSURANCE | (58,200) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) | (4,850) |
| TOTAL SALARIES, TAXES & BENEFITS | (535,808) | (44,047) | (48,732) | (41,930) | (42,782) | (42,366) | (43,349) | (47,423) | (46,576) | (46,576) | (43,996) | (44,016) | (44,016) |

OTHER EXPENSES-F&B

- Uniform replacement \$3000
- Casual Labor \$5750 – large events only ie: street dances
- Music & Entertainment \$12,600 – slight increase over 2009
- Supplies & Other Expenses – 2-3% cost increases

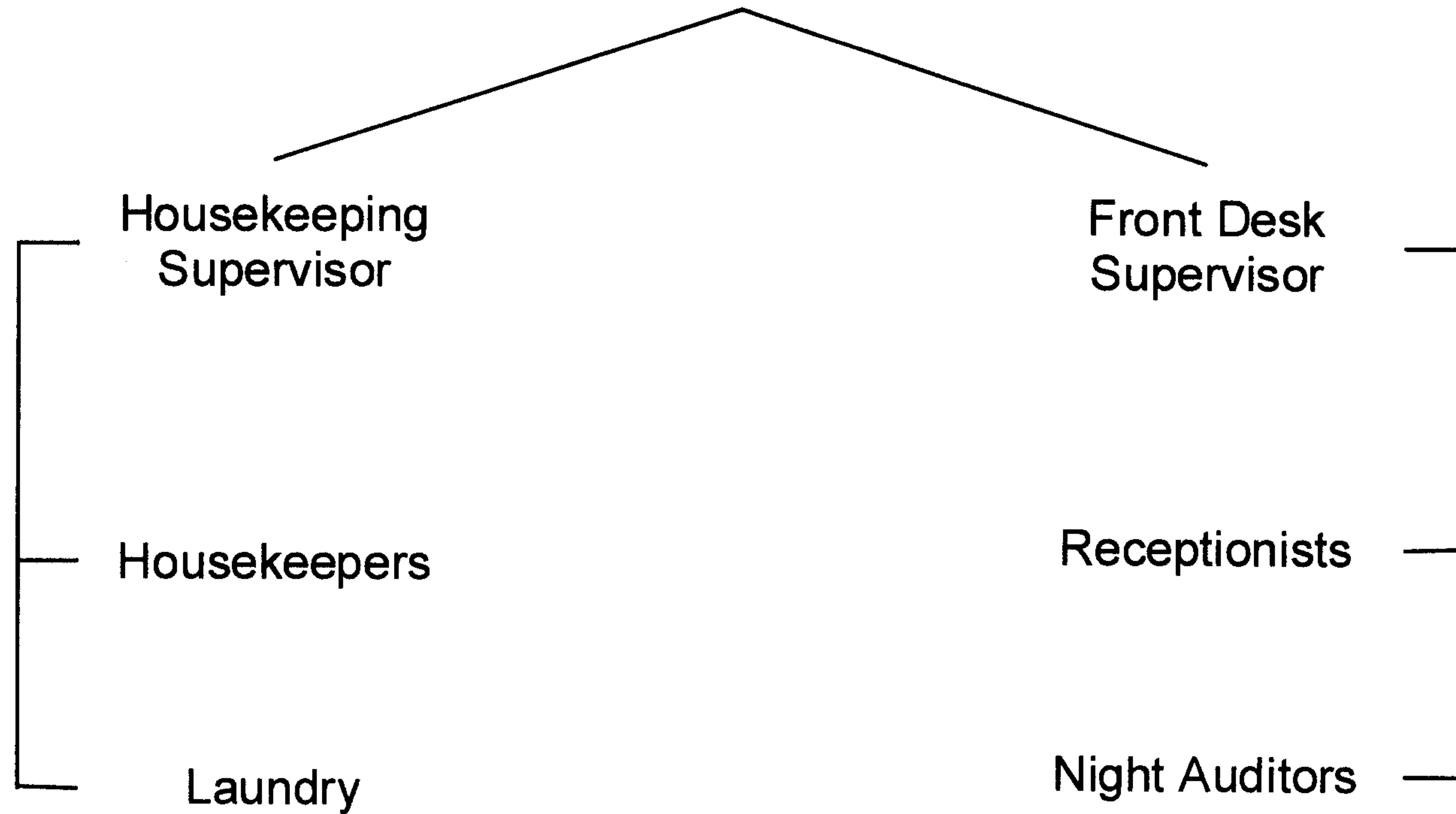
| OTHER EXPENSES | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct |
|-------------------------------------|------------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|
| 94030030 CASUAL LABOR | (5,750) | (1,000) | (1,000) | 0 | 0 | 0 | (1,000) | (1,000) | 0 | (1,000) | 0 | (750) | 0 |
| 94040010 UNIFORMS | (3,000) | (1,500) | 0 | 0 | 0 | 0 | (1,500) | 0 | 0 | 0 | 0 | 0 | 0 |
| 94060005 SUPPLIES - GENERAL | (1,800) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) |
| 94060010 SUPPLIES - OFFICE | (3,100) | (400) | (500) | (150) | (150) | (150) | (150) | (500) | (150) | (500) | (150) | (150) | (150) |
| 94060025 SUPPLIES - CLEANING | (9,000) | (750) | (750) | (750) | (750) | (750) | (750) | (750) | (750) | (750) | (750) | (750) | (750) |
| 94060035 SUPPLIES - PLASTIC & PAPER | (12,500) | (900) | (900) | (600) | (800) | (900) | (600) | (1,300) | (1,300) | (1,300) | (1,300) | (1,300) | (1,300) |
| 94060040 SUPPLIES - STERNO | (4,150) | (400) | (400) | (250) | (250) | (250) | (350) | (350) | (400) | (400) | (400) | (350) | (350) |
| 94060075 SUPPLIES - COOKING | (2,450) | (300) | (400) | (150) | (150) | (150) | (150) | (400) | (150) | (150) | (150) | (150) | (150) |
| 94100010 VEHICLE EXP - FUEL | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| 94110030 UTILITIES - PROPANE | (9,700) | (700) | (900) | (900) | (900) | (900) | (800) | (800) | (800) | (800) | (800) | (700) | (700) |
| 94160040 TABC TAX | (35,684) | (2,797) | (5,545) | (2,716) | (2,506) | (2,723) | (2,877) | (3,150) | (2,597) | (2,905) | (2,618) | (2,653) | (2,597) |
| 94160050 TAXES & LICENSES - OTHER | (1,300) | 0 | 0 | 0 | 0 | 0 | 0 | (500) | 0 | 0 | 0 | (800) | 0 |
| 94170005 EMPLOYMENT EXP | (1,000) | (75) | (75) | (75) | (75) | (75) | (75) | (100) | (100) | (100) | (100) | (75) | (75) |
| 94170025 DUES & SUBSCRIPTIONS | (1,200) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| 94170045 ADVERTISING & PROMOTIONS | (800) | (150) | (150) | 0 | 0 | 0 | (250) | 0 | 0 | (250) | 0 | 0 | 0 |
| 94170065 COMMISSIONS | (17,996) | (1,333) | (1,333) | (1,833) | (1,333) | (1,333) | (1,833) | (1,333) | (1,333) | (1,833) | (1,333) | (1,333) | (1,833) |
| 94170080 PRINTING | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| 94170100 EQUIPMENT RENTAL | (900) | 0 | (300) | 0 | 0 | 0 | 0 | (300) | 0 | 0 | 0 | (300) | 0 |
| 94170135 MILEAGE | (300) | 0 | (100) | 0 | 0 | 0 | 0 | 0 | (100) | 0 | 0 | (100) | 0 |
| 94260000 CHINA, GLASS & SILVER | (5,500) | (625) | (425) | (425) | (425) | (425) | (625) | (425) | (425) | (425) | (425) | (425) | (425) |
| 94270000 LINEN | (1,500) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) |
| 94280000 DECORATIONS | (1,600) | (250) | (250) | (50) | (50) | (50) | (50) | (250) | (250) | (250) | (50) | (50) | (50) |
| 94360010 MUSIC & ENTERTAINMENT | (12,600) | (1,000) | (3,500) | (400) | (800) | (500) | (500) | (1,700) | (500) | (1,700) | (500) | (500) | (1,000) |
| 94430000 TRAVEL & EDUCATION | (3,800) | (500) | 0 | (300) | 0 | (3,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER EXPENSES | (136,830) | (13,155) | (17,003) | (9,074) | (8,664) | (11,681) | (11,985) | (13,333) | (9,330) | (12,838) | (9,051) | (10,861) | (9,855) |

Food & Beverage

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------------------|------------------|------------------|-----------------|--------------|
| Operating Revenues | | | | |
| Revenues | 978,011 | 976,008 | 2,003 | 0.2% |
| Total Operating Revenues | 978,011 | 976,008 | 2,003 | 0.2% |
| Cost of Goods Sold | | | | |
| Food & Beverage | (377,468) | (392,629) | 15,161 | -3.9% |
| Gross Operating Profit | 600,543 | 583,379 | 17,164 | 2.9% |
| Operating Expenses | | | | |
| Labor, Taxes & Benefits | (535,808) | (520,902) | (14,906) | 2.9% |
| Other Expenses | (136,830) | (134,720) | (2,110) | 1.6% |
| Total Operating Expenses | (672,638) | (655,622) | (17,016) | 2.6% |
| Net Income Before Depreciation | (72,095) | (72,243) | 148 | -0.2% |

Inn 2010

**Clubhouse
Manager**



4 Full Time Employees

4 Full Time / 1 Part Time

**Pecan Plantation Owners Association
Budget Worksheet FYE 2010
09 - Inn: Income Statement**

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000048 ROOM CHARGE - MEMBER | 43,300 | 2,900 | 6,500 | 1,800 | 1,000 | 3,200 | 2,500 | 4,500 | 4,100 | 4,100 | 3,700 | 4,500 | 4,500 |
| 73000049 ROOM CHARGE - GUEST | 82,300 | 5,800 | 5,100 | 4,500 | 5,000 | 5,400 | 10,500 | 11,000 | 6,500 | 7,500 | 7,000 | 6,500 | 7,500 |
| TOTAL REVENUES | 125,600 | 8,700 | 11,600 | 6,300 | 6,000 | 8,600 | 13,000 | 15,500 | 10,600 | 11,600 | 10,700 | 11,000 | 12,000 |
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (131,727) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) |
| 94020010 PAYROLL TAXES | (11,965) | (1,125) | (1,125) | (1,125) | (1,125) | (1,125) | (906) | (906) | (906) | (906) | (906) | (906) | (906) |
| 94020020 WORKERS' COMPENSATION | (1,978) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) |
| 94020030 GROUP INSURANCE | (23,280) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) |
| 94020035 BENEFITS - OTHER COMPENSATION | (5,250) | (625) | (625) | (625) | 0 | 0 | 0 | (625) | (1,000) | (625) | (500) | (625) | 0 |
| TOTAL SALARIES, TAXES & BENEFITS | (174,201) | (14,832) | (14,832) | (14,832) | (14,207) | (14,207) | (13,988) | (14,613) | (14,988) | (14,613) | (14,488) | (14,613) | (13,988) |
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94060010 SUPPLIES - OFFICE | (3000) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) |
| 94060025 SUPPLIES - CLEANING | (3950) | (350) | (350) | (200) | (200) | (350) | (350) | (350) | (400) | (400) | (300) | (350) | (350) |
| 94060030 SUPPLIES - GUEST | (5650) | (500) | (750) | (350) | (350) | (550) | (550) | (550) | (550) | (500) | (350) | (350) | (300) |
| 94060045 SUPPLIES - LAUNDRY | (3300) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) |
| 94270000 LINEN | (3000) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) |
| 94110030 PROPANE | (2100) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) |
| TOTAL DEPARTMENT EXPENSES | (21,000) | (1,800) | (2,050) | (1,500) | (1,500) | (1,850) | (1,850) | (1,850) | (1,900) | (1,850) | (1,600) | (1,650) | (1,600) |
| NET INCOME/(LOSS) | (69,601) | (7,932) | (5,282) | (10,032) | (9,707) | (7,457) | (2,838) | (963) | (6,288) | (4,863) | (5,388) | (5,263) | (3,588) |

REVENUES-Inn

➤ Occupancy consistent with 2009

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|-------------------------------|----------------|--------------|---------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| REVENUES | | | | | | | | | | | | | |
| 73000048 ROOM CHARGE - MEMBER | 43,300 | 2,900 | 6,500 | 1,800 | 1,000 | 3,200 | 2,500 | 4,500 | 4,100 | 4,100 | 3,700 | 4,500 | 4,500 |
| 73000049 ROOM CHARGE - GUEST | 82,300 | 5,800 | 5,100 | 4,500 | 5,000 | 5,400 | 10,500 | 11,000 | 6,500 | 7,500 | 7,000 | 6,500 | 7,500 |
| 73000001 OTHER REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 125,600 | 8,700 | 11,600 | 6,300 | 6,000 | 8,600 | 13,000 | 15,500 | 10,600 | 11,600 | 10,700 | 11,000 | 12,000 |

LABOR-Inn

- No change in staffing levels from 2009
- Housekeeping allocated at 25%
- Reception coverage 24/7
- \$6287 share of merit increase pool

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (131,727) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) | (10,977) |
| 94020010 PAYROLL TAXES | (11,965) | (1,125) | (1,125) | (1,125) | (1,125) | (1,125) | (906) | (906) | (906) | (906) | (906) | (906) | (906) |
| 94020020 WORKERS' COMPENSATION | (1,978) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) |
| 94020030 GROUP INSURANCE | (23,280) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) | (1,940) |
| 94020035 BENEFITS - OTHER COMPENSATION | (5,250) | (625) | (625) | (625) | 0 | 0 | 0 | (625) | (1,000) | (625) | (500) | (625) | 0 |
| TOTAL SALARIES, TAXES & BENEFITS | (174,201) | (14,832) | (14,832) | (14,832) | (14,207) | (14,207) | (13,988) | (14,613) | (14,988) | (14,613) | (14,488) | (14,613) | (13,988) |

OTHER EXPENSES-Inn

- Linen purchases only as needed
- 2-3% increase in cost of supplies

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|----------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94060010 SUPPLIES - OFFICE | (3000) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) |
| 94060025 SUPPLIES - CLEANING | (3950) | (350) | (350) | (200) | (200) | (350) | (350) | (350) | (400) | (400) | (300) | (350) | (350) |
| 94060030 SUPPLIES - GUEST | (5650) | (500) | (750) | (350) | (350) | (550) | (550) | (550) | (550) | (500) | (350) | (350) | (300) |
| 94060045 SUPPLIES - LAUNDRY | (3300) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) |
| 94270000 LINEN | (3000) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (250) |
| 94110030 PROPANE | (2100) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) |
| TOTAL DEPARTMENT EXPENSES | (21,000) | (1,800) | (2,050) | (1,500) | (1,500) | (1,850) | (1,850) | (1,850) | (1,900) | (1,850) | (1,600) | (1,650) | (1,600) |

Inn

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------------------|------------------|------------------|----------------|-------------|
| Operating Revenues | | | | |
| Revenues | 125,600 | 124,777 | 823 | 0.7% |
| Total Operating Revenues | 125,600 | 124,777 | 823 | 0.7% |
| Operating Expenses | | | | |
| Labor, Taxes & Benefits | (174,201) | (168,373) | (5,828) | 3.5% |
| Other Expenses | (21,000) | (20,638) | (362) | 1.8% |
| Total Operating Expenses | (195,201) | (189,011) | (6,190) | 3.3% |
| Net Income Before Depreciation | (69,601) | (64,234) | (5,367) | 8.4% |

Capital Expenditures

Clubhouse Operations

Fiscal Year 2010 Budget

FOOD & BEVERAGE

| | | |
|---|----------|-------------|
| Deep Fryer – 19 th Hole | \$ 3,700 | Replacement |
| Refrigerators (2) – 19 th Hole | \$ 6,000 | Replacement |
| Freezers (2) – 19 th Hole | \$ 6,000 | Replacement |
| Beer Draft System – 19 th Hole | \$ 5,000 | Replacement |
| Charbroiler – Main Kitchen | \$ 4,500 | Replacement |
| Griddle – Main Kitchen | \$ 6,800 | Replacement |
| Reach In Coolers (2) - Kitchen | \$ 7,500 | Replacement |
| Reach In Freezers (2) – Kitchen | \$ 6,000 | Replacement |
| Walk-in Cooler | \$12,000 | Replacement |

Total Food & Beverage Budget \$57,500

HOUSE

| | | |
|------------------------------|----------|-------------|
| 19 th Hole Chairs | \$12,500 | Replacement |
| Stairwell Carpet/Paint | \$ 8,000 | Replacement |
| Brazos Room Patio | \$18,500 | Replacement |
| West Hallway Restrooms | \$12,000 | Replacement |
| Reception Desk Renovation | \$ 8,000 | Replacement |

Total House Budget \$59,000

TOTAL CAPITAL \$116,500

Pecan Plantatio Association
Budget Worksheet FYE 2010
10 - PPCC Corporate: Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000003 MEMBER ASSESSMENTS | 1,624,718 | 135,275 | 135,275 | 135,322 | 135,322 | 135,370 | 135,370 | 135,417 | 135,417 | 135,464 | 135,464 | 135,511 | 135,511 |
| 73000009 SALE - CAPITAL ASSETS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73000053 RENTERS ADMINISTRATION FEE | 19,200 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| 73000054 TRASH REMOVAL COMMISSION | 46,710 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 |
| 73000001 OTHER REVENUE | 6,000 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| TOTAL REVENUES | 1,696,628 | 141,268 | 141,268 | 141,315 | 141,315 | 141,362 | 141,362 | 141,409 | 141,409 | 141,457 | 141,457 | 141,504 | 141,504 |
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (226,198) | (18,668) | (18,668) | (18,754) | (18,824) | (18,824) | (18,856) | (18,873) | (18,873) | (18,959) | (18,927) | (18,969) | (19,002) |
| 94020010 PAYROLL TAXES | (20,457) | (1,913) | (1,913) | (1,913) | (1,913) | (1,913) | (1,556) | (1,556) | (1,556) | (1,556) | (1,556) | (1,556) | (1,556) |
| 94020020 EMPLOYEE INJURY EXPENSE | (475) | (39) | (39) | (39) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) |
| 94020030 GROUP INSURANCE | (23,628) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) |
| 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 | (2,100) | (350) | (350) | (350) | | | | (350) | | (350) | | (350) | |
| TOTAL SALARIES, PAYROLL TAXES & BENEFITS | (290,858) | (24,440) | (24,440) | (24,525) | (24,246) | (24,246) | (23,921) | (24,288) | (23,938) | (24,374) | (23,991) | (24,384) | (24,067) |
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94110010 ELECTRICITY | (175,000) | (12,300) | (12,500) | (12,700) | (13,500) | (13,500) | (13,500) | (14,000) | (14,500) | (17,000) | (17,500) | (17,000) | (17,000) |
| 94110020 WATER | (30,000) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) |
| 94110030 PROPANE | (2,400) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| 94150010 AUDIT & TAX PREP | (6,000) | 0 | (6,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94170005 EMPLOYMENT EXPENSE | (4,500) | (600) | (800) | (100) | (100) | (800) | (100) | (100) | (800) | (100) | (100) | (800) | (100) |
| 94170025 DUES & SUBSCRIPTIONS | (1,200) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| 94170080 PRINTING | (2,580) | (190) | (190) | (190) | (190) | (190) | (190) | (190) | (190) | (190) | (190) | (190) | (490) |
| 94200000 INSURANCE EXPENSE | (57,000) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) |
| 94220010 MAILING MACHINE | (4,500) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) |
| 94220020 COPIER | (1,500) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) |
| 94230000 TELEPHONE | (9,600) | (800) | (800) | (800) | (800) | (800) | (800) | (800) | (800) | (800) | (800) | (800) | (800) |
| 94380000 CREDIT CARD FEES | (13,200) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) |
| 94420000 POSTAGE | (10,200) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) |
| 94460000 PEST MANAGEMENT | (6,000) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) |
| TOTAL OTHER EXPENSES | (323,680) | (24,390) | (30,790) | (24,290) | (25,090) | (25,790) | (25,090) | (25,590) | (26,790) | (28,590) | (29,090) | (29,290) | (28,890) |
| NET INCOME BEFORE DEPRECIATION | 1,082,090 | 92,438 | 86,038 | 92,499 | 91,979 | 91,326 | 92,351 | 91,532 | 90,682 | 88,493 | 88,376 | 87,830 | 88,547 |

Pecan Plantation Country Club (PPCC)

REVENUES

- Assessments allocated at 59% - \$47.20 per assessment
- Tenant Fees at \$800 each - estimated 2 per month
- Waste Management at \$1.70 per house, per month

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|-------------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000003 MEMBER ASSESSMENTS | 1,624,718 | 135,275 | 135,275 | 135,322 | 135,322 | 135,370 | 135,370 | 135,417 | 135,417 | 135,464 | 135,464 | 135,511 | 135,511 |
| 73000009 SALE - CAPITAL ASSETS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73000053 RENTERS ADMINISTRATION FEE | 19,200 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| 73000054 TRASH REMOVAL COMMISSION | 46,710 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 |
| 73000001 OTHER REVENUE | 6,000 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| TOTAL REVENUES | 1,696,628 | 141,268 | 141,268 | 141,315 | 141,315 | 141,362 | 141,362 | 141,409 | 141,409 | 141,457 | 141,457 | 141,504 | 141,504 |

LABOR-PPCC

- GM, Controller, Business Office, Admin Asst allocated at 33%
- Clubhouse Manager allocated at 50%
- Assistant Controller position eliminated
- Housekeeping allocated at 75%
- \$5488 of merit increase pool

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| TOTAL SALARIES | (226,198) | (18,668) | (18,668) | (18,754) | (18,824) | (18,824) | (18,856) | (18,873) | (18,873) | (18,959) | (18,927) | (18,969) | (19,002) |
| 94020010 PAYROLL TAXES | (20,457) | (1,913) | (1,913) | (1,913) | (1,913) | (1,913) | (1,556) | (1,556) | (1,556) | (1,556) | (1,556) | (1,556) | (1,556) |
| 94020020 EMPLOYEE INJURY EXPENSE | (475) | (39) | (39) | (39) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) |
| 94020030 GROUP INSURANCE | (23,628) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) | (1,969) |
| 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 | (2,100) | (350) | (350) | (350) | | | | (350) | | (350) | | (350) | |
| TOTAL SALARIES, PAYROLL TAXES & BENEFITS | (290,858) | (24,440) | (24,440) | (24,525) | (24,246) | (24,246) | (23,921) | (24,288) | (23,938) | (24,374) | (23,991) | (24,384) | (24,067) |

OTHER EXPENSES-PPCC

- PPCC tax return - \$6000
- Insurance Expense estimated with a 5% premium increase
- Electricity – July 2010 Rate change

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|-------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94110010 ELECTRICITY | (175,000) | (12,300) | (12,500) | (12,700) | (13,500) | (13,500) | (13,500) | (14,000) | (14,500) | (17,000) | (17,500) | (17,000) | (17,000) |
| 94110020 WATER | (30,000) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) |
| 94110030 PROPANE | (2,400) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| 94150010 AUDIT & TAX PREP | (6,000) | 0 | (6,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94170005 EMPLOYMENT EXPENSE | (4,500) | (600) | (800) | (100) | (100) | (800) | (100) | (100) | (800) | (100) | (100) | (800) | (100) |
| 94170025 DUES & SUBSCRIPTIONS | (1,200) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| 94170080 PRINTING | (2,580) | (190) | (190) | (190) | (190) | (190) | (190) | (190) | (190) | (190) | (190) | (190) | (490) |
| 94200000 INSURANCE EXPENSE | (57,000) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) | (4,750) |
| 94220010 MAILING MACHINE | (4,500) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) | (375) |
| 94220020 COPIER | (1,500) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) |
| 94230000 TELEPHONE | (9,600) | (800) | (800) | (800) | (800) | (800) | (800) | (800) | (800) | (800) | (800) | (800) | (800) |
| 94380000 CREDIT CARD FEES | (13,200) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) |
| 94420000 POSTAGE | (10,200) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) |
| 94460000 PEST MANAGEMENT | (6,000) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) |
| TOTAL OTHER EXPENSES | (323,680) | (24,390) | (30,790) | (24,290) | (25,090) | (25,790) | (25,090) | (25,590) | (26,790) | (28,590) | (29,090) | (29,290) | (28,890) |

PPOA/PPCC Consolidated

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------------------|--------------------|--------------------|----------------|--------------|
| Operating Revenues | | | | |
| Member Assessments | 2,753,760 | 2,753,131 | 629 | 0.0% |
| Other Income | 204,582 | 207,429 | (2,847) | -1.4% |
| Total Operating Revenues | 2,958,342 | 2,960,560 | (2,218) | -0.1% |
| Operating Expenses | | | | |
| Labor, Taxes & Benefits | (681,964) | (705,044) | 23,080 | -3.3% |
| Other Expenses | (602,810) | (621,201) | 18,391 | -3.0% |
| Total Operating Expenses | (1,284,774) | (1,326,245) | 41,471 | -3.1% |
| Net Income Before Depreciation | 1,673,568 | 1,634,315 | 39,253 | 2.4% |

Pecan Plantation ()rs Association
 Budget Worksheet FY 2010
 13 - PPCC Member Services: Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---------------------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94170125 MEMBER GRATIS | (21,500) | (1,550) | (2,450) | (1,550) | (1,550) | (1,550) | (3,550) | (1,550) | (1,550) | (1,550) | (1,550) | (1,550) | (1,550) |
| 94230000 TELEPHONE | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| 94500000 ELECTION EXPENSES | (8,400) | 0 | (1,000) | (3,400) | (1,100) | (500) | 0 | (2,400) | 0 | 0 | 0 | 0 | 0 |
| 94280000 DECORATIONS | (2,800) | (700) | (300) | (100) | (100) | (100) | (100) | (500) | (100) | (500) | (100) | (100) | (100) |
| 94310080 SETUP-FUNCTIONS | (19,100) | (1,500) | (1,800) | (1,800) | (1,500) | (2,000) | (1,500) | (1,500) | (1,500) | (1,500) | (1,500) | (1,500) | (1,500) |
| 94360010 MUSIC & ENTERTAINMENT | (4,950) | (125) | (125) | (125) | (375) | (2,625) | (125) | (375) | (125) | (375) | (125) | (325) | (125) |
| 94220020 EQUIPMENT-COPIERS | (900) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) |
| TOTAL OPERATING EXPENSES | (58,250) | (4,000) | (5,800) | (7,100) | (4,750) | (6,900) | (5,400) | (6,450) | (3,400) | (4,050) | (3,400) | (3,600) | (3,400) |
| NET INCOME | (58,250) | (4,000) | (5,800) | (7,100) | (4,750) | (6,900) | (5,400) | (6,450) | (3,400) | (4,050) | (3,400) | (3,600) | (3,400) |

Member Services

EXPENSES

- Setup & coffee for member functions
- Entertainment for Presidents Ball
- Election Expenses – paper, envelopes, postage
- Popcorn & related supplies
- Gift Certificates
- Happy Hour Food
- Cups, lids, straws for water station
- Prizes (Lighting Contest, July 4th Parade)
- Balloon Sale Food & Wine
- Volunteer Luncheon

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94170125 MEMBER GRATIS | (21,500) | (1,550) | (2,450) | (1,550) | (1,550) | (1,550) | (3,550) | (1,550) | (1,550) | (1,550) | (1,550) | (1,550) | (1,550) |
| 94230000 TELEPHONE | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| 94500000 ELECTION EXPENSES | (8,400) | 0 | (1,000) | (3,400) | (1,100) | (500) | 0 | (2,400) | 0 | 0 | 0 | 0 | 0 |
| 94280000 DECORATIONS | (2,800) | (700) | (300) | (100) | (100) | (100) | (100) | (500) | (100) | (500) | (100) | (100) | (100) |
| 94310080 SETUP-FUNCTIONS | (19,100) | (1,500) | (1,800) | (1,800) | (1,500) | (2,000) | (1,500) | (1,500) | (1,500) | (1,500) | (1,500) | (1,500) | (1,500) |
| 94360010 MUSIC & ENTERTAINMENT | (4,950) | (125) | (125) | (125) | (375) | (2,625) | (125) | (375) | (125) | (375) | (125) | (325) | (125) |
| 94220020 EQUIPMENT-COPIERS | (900) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) |
| TOTAL OPERATING EXPENSES | (58,250) | (4,000) | (5,800) | (7,100) | (4,750) | (6,900) | (5,400) | (6,450) | (3,400) | (4,050) | (3,400) | (3,600) | (3,400) |

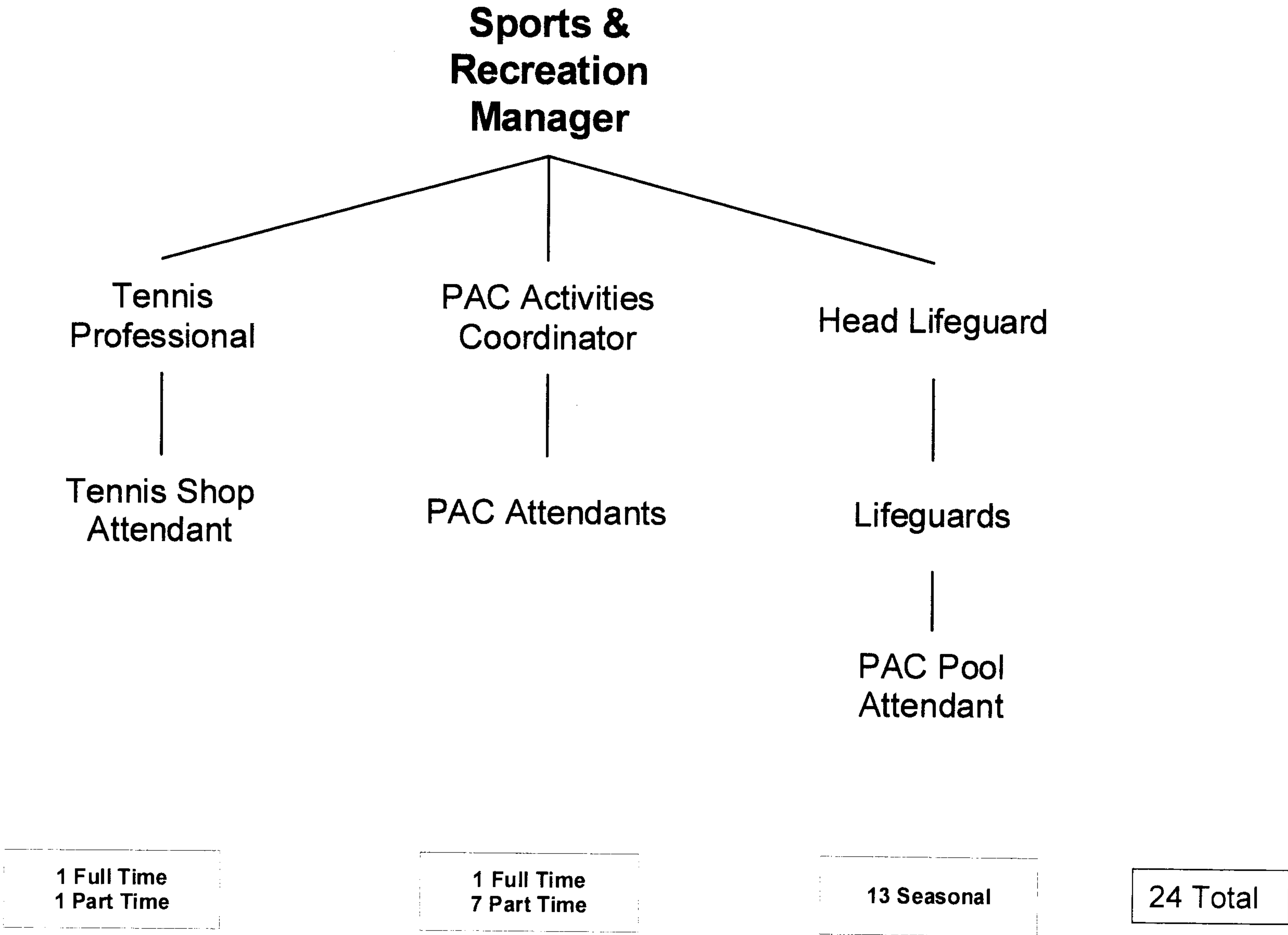
Member Services

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------|--------------------|----------------------|-----------------|-----------------|
| Operating Expenses | | | | |
| Other Expenses | (58,250) | (59,170) | 920 | -1.6% |

Stables

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------------------|--------------------|----------------------|-----------------|-----------------|
| Operating Revenues | | | | |
| Revenues | 52,800 | 50,095 | 2,705 | 5.4% |
| Total Operating Revenues | 52,800 | 50,095 | 2,705 | 5.4% |
| Operating Expenses | | | | |
| Labor, Taxes & Benefits | (2,618) | (2,598) | (20) | 0.8% |
| Other Expenses | (25,615) | (23,212) | (2,403) | 10.4% |
| Total Operating Expenses | (28,233) | (25,810) | (2,423) | 9.4% |
| Net Income Before Depreciation | 24,567 | 24,285 | 282 | 1.2% |

Sports & Recreation 2010



Pecan Plantation ()rs Association
Budget Worksheet FYE 2010
16 - Sports & Recreation: Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000076 GUEST FEES | 5,384 | 450 | 400 | 400 | 475 | 450 | 425 | 375 | 484 | 600 | 500 | 400 | 425 |
| 73000105 SWIMMING LESSONS | 1,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 800 | 800 | 0 | 0 | 0 |
| 73000107 POOL GUEST FEES | 1,575 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 500 | 600 | 300 | 75 | 0 |
| 73000129 CLASSES & ACTIVITIES | 7,930 | 500 | 1,800 | 390 | 520 | 400 | 600 | 420 | 1,000 | 1,000 | 500 | 400 | 400 |
| TOTAL REVENUES | 16,489 | 950 | 2,200 | 790 | 995 | 850 | 1,025 | 895 | 2,784 | 3,000 | 1,300 | 875 | 825 |
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (172,679) | (11,502) | (11,502) | (11,502) | (11,502) | (11,662) | (11,597) | (13,325) | (21,419) | (22,139) | (21,617) | (13,316) | (11,597) |
| 94020010 PAYROLL TAXES | (15,399) | (1,179) | (1,179) | (1,179) | (1,179) | (1,195) | (957) | (1,099) | (1,767) | (1,826) | (1,783) | (1,099) | (957) |
| 94020020 WORKERS' COMPENSATION | (3,816) | (254) | (254) | (254) | (254) | (258) | (256) | (294) | (473) | (489) | (478) | (294) | (256) |
| 94020030 GROUP INSURANCE | (13,968) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) |
| TOTAL SALARIES, TAXES & BENEFITS | (205,863) | (14,099) | (14,099) | (14,099) | (14,099) | (14,279) | (13,974) | (15,882) | (24,824) | (25,618) | (25,043) | (15,873) | (13,974) |
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94040010 UNIFORMS | (500) | 0 | 0 | 0 | 0 | 0 | 0 | (500) | 0 | 0 | 0 | 0 | 0 |
| 94060005 SUPPLIES - GENERAL | (9,450) | (600) | (950) | (200) | (700) | (1,200) | (1,700) | (400) | (500) | (400) | (1,400) | (400) | (1,000) |
| 94060010 SUPPLIES - OFFICE | (1,200) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| 94060025 SUPPLIES - CLEANING | (1,400) | (100) | (100) | (100) | (100) | (100) | (100) | (150) | (150) | (150) | (150) | (100) | (100) |
| 94060030 SUPPLIES - GUEST | (2,912) | (226) | (226) | (226) | (226) | (226) | (226) | (226) | (276) | (276) | (276) | (251) | (251) |
| 94110010 ELECTRICITY | (44,000) | (3,500) | (3,500) | (4,000) | (4,000) | (3,500) | (3,000) | (3,500) | (4,000) | (4,000) | (4,000) | (3,500) | (3,500) |
| 94110020 WATER | (5,300) | (400) | (400) | (400) | (400) | (400) | (400) | (500) | (500) | (500) | (500) | (500) | (400) |
| 94120000 WASTE REMOVAL | (1,680) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) |
| 94170180 CONTRACT CLEANING | (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) |
| 94230000 TELEPHONE | (4,404) | (267) | (567) | (267) | (267) | (567) | (267) | (267) | (567) | (267) | (267) | (567) | (267) |
| 94430000 TRAVEL & EDUCATION | (2,500) | 0 | 0 | (500) | 0 | 0 | 0 | 0 | 0 | 0 | (2,000) | 0 | 0 |
| 94460000 PEST MANAGEMENT | (1,680) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) |
| TOTAL OTHER EXPENSES | (93,026) | (6,973) | (7,623) | (7,573) | (7,573) | (7,873) | (7,573) | (7,423) | (7,873) | (7,473) | (10,473) | (7,198) | (7,398) |
| NET INCOME/(LOSS) | (282,400) | (20,122) | (19,522) | (20,882) | (20,677) | (21,302) | (20,522) | (22,410) | (29,913) | (30,091) | (34,216) | (22,196) | (20,547) |

REVENUES-Sports & Rec.

- PAC Guest Fees \$3 per person, Tennis \$5 Adults/\$3.50 Children
- Pool Guest Fees \$3.50 per person/per day
- Camps & Classes – 10-20% of class fees
- Slight increase in Pool Guest fees due to addition of attendant at PAC pool

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|-------------------------------|---------------|------------|--------------|------------|------------|------------|--------------|------------|--------------|--------------|--------------|------------|------------|
| REVENUES | | | | | | | | | | | | | |
| 73000076 GUEST FEES | 5,384 | 450 | 400 | 400 | 475 | 450 | 425 | 375 | 484 | 600 | 500 | 400 | 425 |
| 73000105 SWIMMING LESSONS | 1,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 800 | 800 | 0 | 0 | 0 |
| 73000107 POOL GUEST FEES | 1,575 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 500 | 600 | 300 | 75 | 0 |
| 73000129 CLASSES & ACTIVITIES | 7,930 | 500 | 1,800 | 390 | 520 | 400 | 600 | 420 | 1,000 | 1,000 | 500 | 400 | 400 |
| TOTAL REVENUES | 16,489 | 950 | 2,200 | 790 | 995 | 850 | 1,025 | 895 | 2,784 | 3,000 | 1,300 | 875 | 825 |

LABOR-Sports & Rec.

- No change in staffing levels from 2009
- \$3265 share of merit increase pool

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (172,679) | (11,502) | (11,502) | (11,502) | (11,502) | (11,662) | (11,597) | (13,325) | (21,419) | (22,139) | (21,617) | (13,316) | (11,597) |
| 94020010 PAYROLL TAXES | (15,399) | (1,179) | (1,179) | (1,179) | (1,179) | (1,195) | (957) | (1,099) | (1,767) | (1,826) | (1,783) | (1,099) | (957) |
| 94020020 WORKERS' COMPENSATION | (3,816) | (254) | (254) | (254) | (254) | (258) | (256) | (294) | (473) | (489) | (478) | (294) | (256) |
| 94020030 GROUP INSURANCE | (13,968) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) |
| TOTAL SALARIES, TAXES & BENEFITS | (205,863) | (14,099) | (14,099) | (14,099) | (14,099) | (14,279) | (13,974) | (15,882) | (24,824) | (25,618) | (25,043) | (15,873) | (13,974) |

OTHER EXPENSES-Sports & Rec

- Contract Cleaning – PAC Building \$18,000
- Minimal increases in utilities

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94040010 UNIFORMS | (500) | 0 | 0 | 0 | 0 | 0 | 0 | (500) | 0 | 0 | 0 | 0 | 0 |
| 94060005 SUPPLIES - GENERAL | (9,450) | (600) | (950) | (200) | (700) | (1,200) | (1,700) | (400) | (500) | (400) | (1,400) | (400) | (1,000) |
| 94060010 SUPPLIES - OFFICE | (1,200) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| 94060025 SUPPLIES - CLEANING | (1,400) | (100) | (100) | (100) | (100) | (100) | (100) | (150) | (150) | (150) | (150) | (100) | (100) |
| 94060030 SUPPLIES - GUEST | (2,912) | (226) | (226) | (226) | (226) | (226) | (226) | (226) | (276) | (276) | (276) | (251) | (251) |
| 94110010 ELECTRICITY | (44,000) | (3,500) | (3,500) | (4,000) | (4,000) | (3,500) | (3,000) | (3,500) | (4,000) | (4,000) | (4,000) | (3,500) | (3,500) |
| 94110020 WATER | (5,300) | (400) | (400) | (400) | (400) | (400) | (400) | (500) | (500) | (500) | (500) | (500) | (400) |
| 94120000 WASTE REMOVAL | (1,680) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) |
| 94170180 CONTRACT CLEANING | (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) |
| 94230000 TELEPHONE | (4,404) | (267) | (567) | (267) | (267) | (567) | (267) | (267) | (567) | (267) | (267) | (567) | (267) |
| 94430000 TRAVEL & EDUCATION | (2,500) | 0 | 0 | (500) | 0 | 0 | 0 | 0 | 0 | 0 | (2,000) | 0 | 0 |
| 94460000 PEST MANAGEMENT | (1,680) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) | (140) |
| TOTAL OTHER EXPENSES | (93,026) | (6,973) | (7,623) | (7,573) | (7,573) | (7,873) | (7,573) | (7,423) | (7,873) | (7,473) | (10,473) | (7,198) | (7,398) |

Sports & Recreation

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------------------|------------------|------------------|-----------------|-------------|
| Operating Revenues | | | | |
| Revenues | 16,489 | 16,198 | 291 | 1.8% |
| Total Operating Revenues | 16,489 | 16,198 | 291 | 1.8% |
| Operating Expenses | | | | |
| Labor, Taxes & Benefits | (205,863) | (197,765) | (8,098) | 4.1% |
| Other Expenses | (93,026) | (87,848) | (5,178) | 5.9% |
| Total Operating Expenses | (298,889) | (285,613) | (13,276) | 4.6% |
| Net Income Before Depreciation | (282,400) | (269,415) | (12,985) | 4.8% |

Capital Expenditures

Sports & Recreation

Fiscal Year 2010 Budget

| | | |
|----------------------------------|-----------|-------------|
| Tennis Court Resurfacing (5) | \$ 20,000 | Replacement |
| Add 6 th Tennis Court | \$ 25,000 | New |
| Park Renovation | \$ 8,000 | Replacement |
| ✓ PAC Security | \$ 5,500 | New |
| Pool Fence | \$ 8,000 | Replacement |
| Meeting Room Flooring – PAC | \$ 4,000 | Replacement |
| | | |
| Total Capital Budget | \$ 70,500 | |

Facility Maintenance 2010

**Operations
Manager**



**Roads & Grounds
Superintendent**



**Facility
Maintenance**

1 Full Time

Reduced in FY09: 1 Full Time

Pecan Plantation O Association
 Budget Worksheet FY 2010
 17 - Facility Maintenance Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|----------------|-----------------|
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (34,397) | (2,866) | (2,866) | (2,866) | (2,866) | (2,866) | (2,866) | (2,866) | (2,866) | (2,866) | (2,866) | (2,866) | (2,866) |
| 94020010 PAYROLL TAXES | (3,124) | (294) | (294) | (294) | (294) | (294) | (236) | (236) | (236) | (236) | (236) | (236) | (236) |
| 94020020 WORKERS' COMPENSATION | (681) | (57) | (57) | (57) | (57) | (57) | (57) | (57) | (57) | (57) | (57) | (57) | (57) |
| 94020030 GROUP INSURANCE | (4,656) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) | (388) |
| 94020035 BENEFITS - OTHER COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALARIES, TAXES & BENEFITS | (42,859) | (3,605) | (3,605) | (3,605) | (3,605) | (3,605) | (3,548) | (3,548) | (3,548) | (3,548) | (3,548) | (3,548) | (3,548) |
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94040010 UNIFORMS - GENERAL | (300) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) |
| 94050040 CONTRACTS & LEASES | (24,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| 94060005 SUPPLIES - GENERAL | (300) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) |
| 94060085 SUPPLIES - CHEMICALS | (7,000) | 0 | 0 | (500) | 0 | 0 | 0 | (3,500) | (1,500) | (1,500) | 0 | 0 | 0 |
| 94100010 VEHICLE EXP - FUEL | (480) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) |
| 94130160 REPAIRS - SWIMMING POOL | (1,320) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) |
| 94130025 REPAIRS - EQUIPMENT | (2,820) | (235) | (235) | (235) | (235) | (235) | (235) | (235) | (235) | (235) | (235) | (235) | (235) |
| 94130060 REPAIRS - ICE MACHINES | (1,500) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) |
| 94130085 REPAIRS - BUILDING | (10,800) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) |
| 94130100 REPAIRS - AIR CONDITIONING | (8,100) | (675) | (675) | (675) | (675) | (675) | (675) | (675) | (675) | (675) | (675) | (675) | (675) |
| 94130105 REPAIRS - ELECTRICAL | (2,112) | (176) | (176) | (176) | (176) | (176) | (176) | (176) | (176) | (176) | (176) | (176) | (176) |
| 94130110 REPAIRS - LIGHTING | (1,920) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) |
| 94130115 REPAIRS - PAINTING & WALLPAPER | (900) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) |
| 94130120 REPAIRS - PLUMBING | (3,240) | (270) | (270) | (270) | (270) | (270) | (270) | (270) | (270) | (270) | (270) | (270) | (270) |
| 94130130 REPAIRS - LAUNDRY EQUIP | (300) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) |
| 94130165 REPAIRS - REFRIGERATION | (1,620) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) |
| 94130180 REPAIRS - FIRE & SAFETY | (1,860) | (155) | (155) | (155) | (155) | (155) | (155) | (155) | (155) | (155) | (155) | (155) | (155) |
| 94130185 REPAIRS - LIGHT FIXTURES & BULBS | (1,980) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) |
| 94130175 MAINTENANCE CONTRACTS | (3,060) | (255) | (255) | (255) | (255) | (255) | (255) | (255) | (255) | (255) | (255) | (255) | (255) |
| 94170180 CONTRACT CLEANING | (4,050) | (350) | 0 | 0 | (350) | (1,500) | 0 | 0 | 0 | (350) | 0 | 0 | (1,500) |
| 94390050 SMALL TOOLS | (2,100) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) |
| 94170100 EQUIPMENT RENTAL | (960) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) |
| 94460000 PEST MANAGEMENT | (3,456) | (288) | (288) | (288) | (288) | (288) | (288) | (288) | (288) | (288) | (288) | (288) | (288) |
| TOTAL OTHER EXPENSES | (84,178) | (6,444) | (6,094) | (6,594) | (6,444) | (7,594) | (6,094) | (9,594) | (7,594) | (7,944) | (6,094) | (6,094) | (7,594) |
| NET INCOME/(LOSS) | (127,037) | (10,049) | (9,699) | (10,199) | (10,049) | (11,199) | (9,642) | (13,142) | (11,142) | (11,492) | (9,642) | (9,642) | (11,142) |

OTHER EXPENSES-Maintenance

- Contracts - \$2000 per month pool maintenance, \$255 per month elevator service
- \$1500 to clean carpets in March
- Minimal increase in expenses over FY09

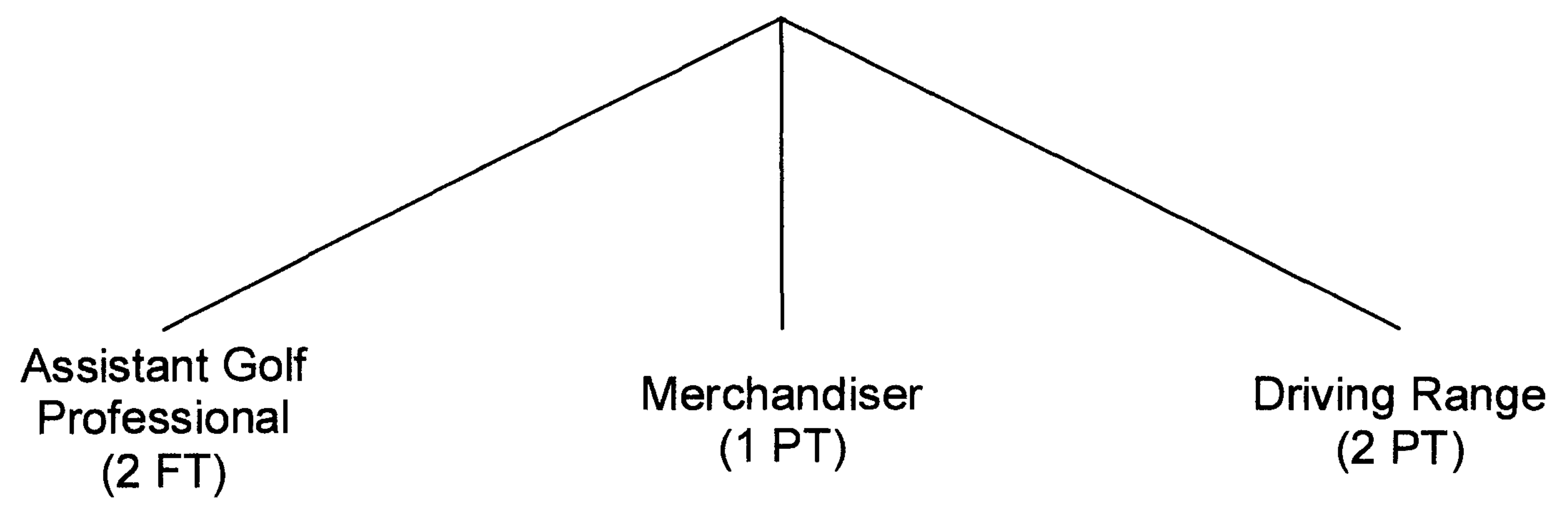
| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|--|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94040010 UNIFORMS - GENERAL | (300) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) |
| 94050040 CONTRACTS & LEASES | (24,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| 94060005 SUPPLIES - GENERAL | (300) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) |
| 94060085 SUPPLIES - CHEMICALS | (7,000) | 0 | 0 | (500) | 0 | 0 | 0 | (3,500) | (1,500) | (1,500) | 0 | 0 | 0 |
| 94100010 VEHICLE EXP - FUEL | (480) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) | (40) |
| 94130160 REPAIRS - SWIMMING POOL | (1,320) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) |
| 94130025 REPAIRS - EQUIPMENT | (2,820) | (235) | (235) | (235) | (235) | (235) | (235) | (235) | (235) | (235) | (235) | (235) | (235) |
| 94130060 REPAIRS - ICE MACHINES | (1,500) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) | (125) |
| 94130085 REPAIRS - BUILDING | (10,800) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) | (900) |
| 94130100 REPAIRS - AIR CONDITIONING | (8,100) | (675) | (675) | (675) | (675) | (675) | (675) | (675) | (675) | (675) | (675) | (675) | (675) |
| 94130105 REPAIRS - ELECTRICAL | (2,112) | (176) | (176) | (176) | (176) | (176) | (176) | (176) | (176) | (176) | (176) | (176) | (176) |
| 94130110 REPAIRS - LIGHTING | (1,920) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) | (160) |
| 94130115 REPAIRS - PAINTING & WALLPAPER | (900) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) |
| 94130120 REPAIRS - PLUMBING | (3,240) | (270) | (270) | (270) | (270) | (270) | (270) | (270) | (270) | (270) | (270) | (270) | (270) |
| 94130130 REPAIRS - LAUNDRY EQUIP | (300) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) | (25) |
| 94130165 REPAIRS - REFRIGERATION | (1,620) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) |
| 94130180 REPAIRS - FIRE & SAFETY | (1,860) | (155) | (155) | (155) | (155) | (155) | (155) | (155) | (155) | (155) | (155) | (155) | (155) |
| 94130185 REPAIRS - LIGHT FIXTURES & BULB | (1,980) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) | (165) |
| 94130175 MAINTENANCE CONTRACTS | (3,060) | (255) | (255) | (255) | (255) | (255) | (255) | (255) | (255) | (255) | (255) | (255) | (255) |
| 94170180 CONTRACT CLEANING | (4,050) | (350) | 0 | 0 | (350) | (1,500) | 0 | 0 | 0 | (350) | 0 | 0 | (1,500) |
| 94390050 SMALL TOOLS | (2,100) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) | (175) |
| 94170100 EQUIPMENT RENTAL | (960) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) |
| 94460000 PEST MANAGEMENT | (3,456) | (288) | (288) | (288) | (288) | (288) | (288) | (288) | (288) | (288) | (288) | (288) | (288) |
| TOTAL OTHER EXPENSES | (84,178) | (6,444) | (6,094) | (6,594) | (6,444) | (7,594) | (6,094) | (9,594) | (7,594) | (7,944) | (6,094) | (6,094) | (7,594) |

Facility Maintenance

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------------------|------------------|------------------|------------|--------------|
| Operating Expenses | | | | |
| Labor, Taxes & Benefits | (42,859) | (42,822) | (37) | 0.1% |
| Other Expenses | (84,178) | (84,633) | 455 | -0.5% |
| Total Operating Expenses | (127,037) | (127,455) | 418 | -0.3% |
| Net Income Before Depreciation | (127,037) | (127,455) | 418 | -0.3% |

Pro Shop 2010

Golf Professional



No Change in Staffing Level from 2009

Pecan Plantation O Association
Budget Worksheet FYE 2010
19 - Pro Shop: Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000080 GREENS FEE | 79,099 | 8,712 | 4,182 | 2,788 | 3,590 | 5,576 | 7,318 | 9,409 | 7,144 | 10,106 | 6,970 | 6,098 | 7,206 |
| 73000081 GOLF CART RENTAL | 31,650 | 2,000 | 1,250 | 1,000 | 1,200 | 2,600 | 2,800 | 5,300 | 2,600 | 3,000 | 2,600 | 2,700 | 4,600 |
| 73000082 CLUB RENTAL | 300 | 30 | 30 | 0 | 15 | 15 | 45 | 30 | 30 | 30 | 30 | 15 | 30 |
| 73000083 DRIVING RANGE | 18,800 | 1,400 | 1,100 | 900 | 1,250 | 1,400 | 1,850 | 2,100 | 1,500 | 2,000 | 1,800 | 1,800 | 1,700 |
| 73000084 PRIVATE CART FEE | 194,400 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 |
| 73000085 RIDERS FEE | 5,250 | 300 | 300 | 300 | 300 | 450 | 500 | 600 | 600 | 500 | 500 | 450 | 450 |
| 73000086 PRO SHOP MERCHANDISE | 211,000 | 12,500 | 42,000 | 10,000 | 13,500 | 14,000 | 13,000 | 21,500 | 16,000 | 16,500 | 16,000 | 21,000 | 15,000 |
| 73000087 HANDICAP REVENUE | 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 |
| TOTAL REVENUES | 560,899 | 42,842 | 66,762 | 32,888 | 37,755 | 41,941 | 43,413 | 56,839 | 45,774 | 50,036 | 45,800 | 49,963 | 46,886 |
| COST OF SALES | | | | | | | | | | | | | |
| 94250055 C.O.S.- PRO SHOP MERCHANDISE | (173,020) | (10,250) | (34,440) | (8,200) | (11,070) | (11,480) | (10,660) | (17,630) | (13,120) | (13,530) | (13,120) | (17,220) | (12,300) |
| TOTAL COST OF SALES | (173,020) | (10,250) | (34,440) | (8,200) | (11,070) | (11,480) | (10,660) | (17,630) | (13,120) | (13,530) | (13,120) | (17,220) | (12,300) |
| GROSS MARGIN | 387,879 | 32,592 | 32,322 | 24,688 | 26,685 | 30,461 | 32,753 | 39,209 | 32,654 | 36,506 | 32,680 | 32,743 | 34,586 |
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (145,410) | (12,122) | (12,122) | (12,150) | (12,136) | (12,101) | (12,115) | (12,101) | (12,101) | (12,115) | (12,115) | (12,115) | (12,115) |
| 94020010 PAYROLL TAXES | (13,209) | (1,243) | (1,243) | (1,245) | (1,244) | (1,240) | (999) | (998) | (998) | (999) | (999) | (999) | (999) |
| 94020020 WORKERS' COMPENSATION | (2,879) | (240) | (240) | (241) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) |
| 94020030 GROUP INSURANCE | (13,968) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) |
| TOTAL SALARIES, TAXES & BENEFITS | (175,466) | (14,769) | (14,769) | (14,800) | (14,784) | (14,746) | (14,518) | (14,503) | (14,503) | (14,518) | (14,518) | (14,518) | (14,518) |
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94040010 UNIFORMS | (2,400) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| 94060005 SUPPLIES - GENERAL | (950) | (100) | (250) | (50) | (50) | (50) | (100) | (100) | (50) | (50) | (50) | (50) | (50) |
| 94100010 VEHICLE EXP - FUEL | (230) | (20) | (20) | (15) | (15) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) |
| 94110010 UTILITIES - ELECTRICITY | (3,600) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) |
| 94130200 REPAIRS - GOLF CART | (750) | 0 | (250) | 0 | 0 | 0 | (250) | 0 | 0 | 0 | (250) | 0 | 0 |
| 94170025 DUES & SUBSCRIPTIONS | (1,425) | (75) | 0 | (150) | 0 | 0 | 0 | (1,200) | 0 | 0 | 0 | 0 | 0 |
| 94170065 COMMISSIONS | (8,406) | (700) | (397) | (1,300) | (405) | (552) | (588) | (628) | (895) | (657) | (745) | (702) | (837) |
| 94170140 OTHER EXP - HANDICAP | (10,200) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) |
| 94170145 OTHER EXP - DRIVING RANGE | (800) | 0 | 0 | 0 | 0 | (400) | 0 | 0 | (400) | 0 | 0 | 0 | 0 |
| 94170150 FREIGHT & UPS | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| 94180040 SOFTWARE MAINTENANCE | (6,000) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) |
| 942300000 TELEPHONE | (1,800) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) |
| 94430000 TRAVEL & EDUCATION | (5,400) | (2,500) | (400) | (1,500) | 0 | 0 | 0 | 0 | (1,000) | 0 | 0 | 0 | 0 |
| TOTAL OTHER EXPENSES | (42,561) | (5,445) | (3,367) | (5,065) | (2,520) | (3,072) | (3,008) | (3,998) | (4,415) | (2,777) | (3,115) | (2,822) | (2,957) |
| NET INCOME BEFORE DEPRECIATION | 169,852 | 12,378 | 14,186 | 4,823 | 9,381 | 12,643 | 15,227 | 20,708 | 13,736 | 19,211 | 15,047 | 15,403 | 17,111 |

REVENUES-Pro Shop

- Based on 48,000 Rounds of Golf
- Increase in Green Fee revenue due to April 2009 fee increase
- Decrease in Handicap revenue due to 2009 Nutcracker policy change
- Increase in Cart Fees due to software enhancement
- 4.4% increase in Merchandise sales

COST OF SALES – 82% consistent with FY2009

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---------------------------------------|------------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000080 GREENS FEE | 79,099 | 8,712 | 4,182 | 2,788 | 3,590 | 5,576 | 7,318 | 9,409 | 7,144 | 10,106 | 6,970 | 6,098 | 7,206 |
| 73000081 GOLF CART RENTAL | 31,650 | 2,000 | 1,250 | 1,000 | 1,200 | 2,600 | 2,800 | 5,300 | 2,600 | 3,000 | 2,600 | 2,700 | 4,600 |
| 73000082 CLUB RENTAL | 300 | 30 | 30 | 0 | 15 | 15 | 45 | 30 | 30 | 30 | 30 | 15 | 30 |
| 73000083 DRIVING RANGE | 18,800 | 1,400 | 1,100 | 900 | 1,250 | 1,400 | 1,850 | 2,100 | 1,500 | 2,000 | 1,800 | 1,800 | 1,700 |
| 73000084 PRIVATE CART FEE | 194,400 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 |
| 73000085 RIDERS FEE | 5,250 | 300 | 300 | 300 | 300 | 450 | 500 | 600 | 600 | 500 | 500 | 450 | 450 |
| 73000086 PRO SHOP MERCHANDISE | 211,000 | 12,500 | 42,000 | 10,000 | 13,500 | 14,000 | 13,000 | 21,500 | 16,000 | 16,500 | 16,000 | 21,000 | 15,000 |
| 73000087 HANDICAP REVENUE | 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 |
| TOTAL REVENUES | 560,899 | 42,842 | 66,762 | 32,888 | 37,755 | 41,941 | 43,413 | 56,839 | 45,774 | 50,036 | 45,800 | 49,963 | 46,886 |
| COST OF SALES | | | | | | | | | | | | | |
| 94250055 C.O.S.- PRO SHOP MERCHANDISE | (173,020) | (10,250) | (34,440) | (8,200) | (11,070) | (11,480) | (10,660) | (17,630) | (13,120) | (13,530) | (13,120) | (17,220) | (12,300) |
| TOTAL COST OF SALES | (173,020) | (10,250) | (34,440) | (8,200) | (11,070) | (11,480) | (10,660) | (17,630) | (13,120) | (13,530) | (13,120) | (17,220) | (12,300) |
| GROSS MARGIN | 387,879 | 32,592 | 32,322 | 24,688 | 26,685 | 30,461 | 32,753 | 39,209 | 32,654 | 36,506 | 32,680 | 32,743 | 34,586 |

LABOR-Pro Shop

- **\$2891 share of merit increase pool**
- **No change in staffing levels – driving range hours split between 2 part time employees**

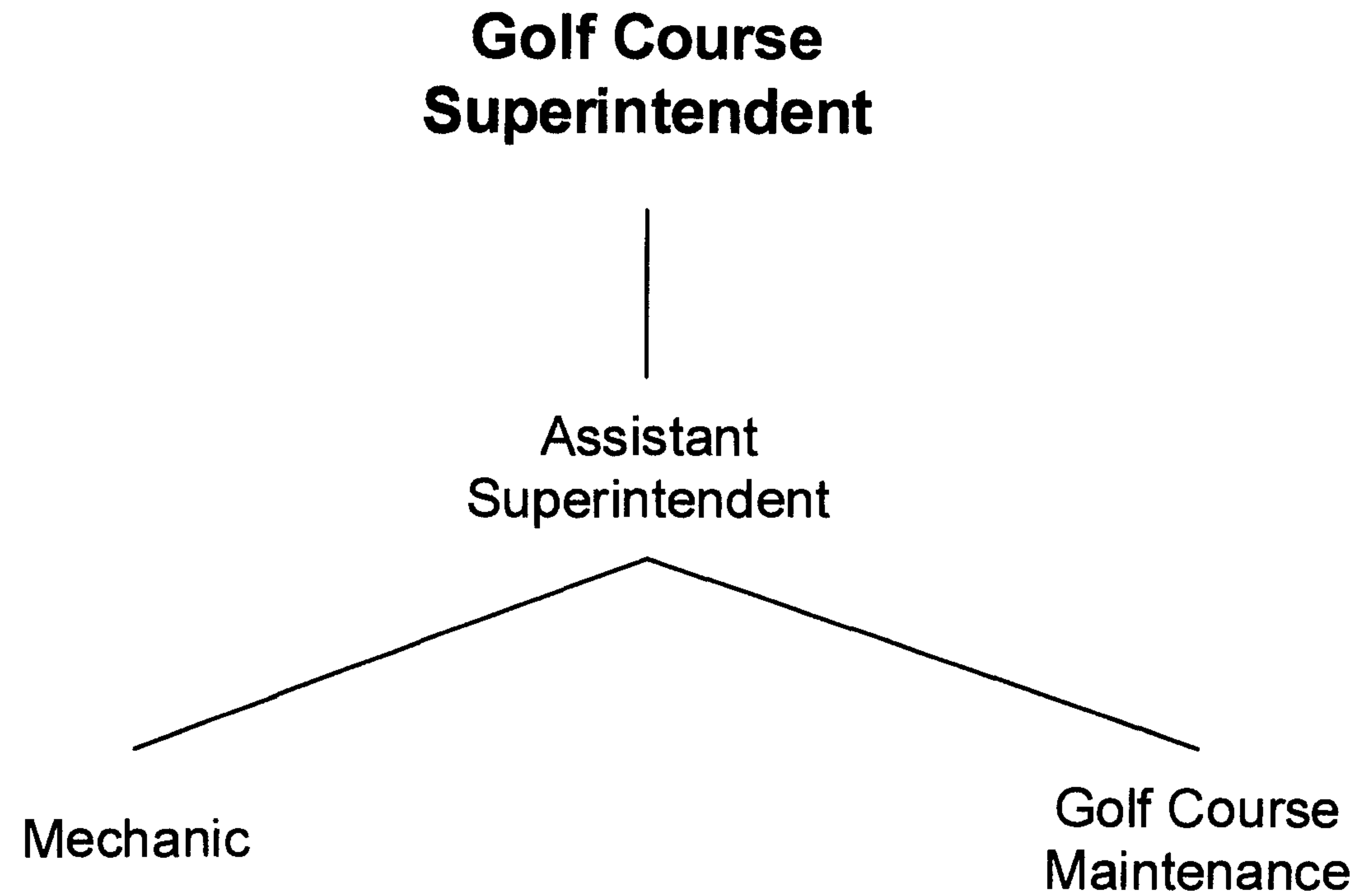
| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (145,410) | (12,122) | (12,122) | (12,150) | (12,136) | (12,101) | (12,115) | (12,101) | (12,101) | (12,115) | (12,115) | (12,115) | (12,115) |
| 94020010 PAYROLL TAXES | (13,209) | (1,243) | (1,243) | (1,245) | (1,244) | (1,240) | (999) | (998) | (998) | (999) | (999) | (999) | (999) |
| 94020020 WORKERS' COMPENSATION | (2,879) | (240) | (240) | (241) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) |
| 94020030 GROUP INSURANCE | (13,968) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) |
| TOTAL SALARIES, TAXES & BENEFITS | (175,466) | (14,769) | (14,769) | (14,800) | (14,784) | (14,746) | (14,518) | (14,503) | (14,503) | (14,518) | (14,518) | (14,518) | (14,518) |

OTHER EXPENSES-Pro Shop

- 5.4% reduction in expenses due to purchases made in 2009
- Handicap expense – 110 fewer handicaps due to Nutcracker policy change

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94040010 UNIFORMS | (2,400) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| 94060005 SUPPLIES - GENERAL | (950) | (100) | (250) | (50) | (50) | (50) | (100) | (100) | (50) | (50) | (50) | (50) | (50) |
| 94100010 VEHICLE EXP - FUEL | (230) | (20) | (20) | (15) | (15) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) |
| 94110010 UTILITIES - ELECTRICITY | (3,600) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) |
| 94130200 REPAIRS - GOLF CART | (750) | 0 | (250) | 0 | 0 | | (250) | 0 | 0 | 0 | (250) | | 0 |
| 94170025 DUES & SUBSCRIPTIONS | (1,425) | (75) | 0 | (150) | 0 | 0 | 0 | (1,200) | 0 | 0 | 0 | 0 | 0 |
| 94170065 COMMISSIONS | (8,406) | (700) | (397) | (1,300) | (405) | (552) | (588) | (628) | (895) | (657) | (745) | (702) | (837) |
| 94170140 OTHER EXP - HANDICAP | (10,200) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) | (850) |
| 94170145 OTHER EXP - DRIVING RANGE | (800) | 0 | 0 | 0 | 0 | (400) | 0 | 0 | (400) | 0 | 0 | 0 | 0 |
| 94170150 FREIGHT & UPS | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| 94180040 SOFTWARE MAINTENANCE | (6,000) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) |
| 942300000 TELEPHONE | (1,800) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) |
| 94430000 TRAVEL & EDUCATION | (5,400) | (2,500) | (400) | (1,500) | 0 | 0 | 0 | 0 | (1,000) | 0 | 0 | 0 | 0 |
| TOTAL OTHER EXPENSES | (42,561) | (5,445) | (3,367) | (5,065) | (2,520) | (3,072) | (3,008) | (3,998) | (4,415) | (2,777) | (3,115) | (2,822) | (2,957) |

Golf Course Maintenance 2010



6 Full Time, 2 Part Time, 2 Seasonal = 10 Total

November 2008 = 13 Total

Pecan Plantation ()s Association
Budget Worksheet FYE 2010
20 - Golf Course Maintenance: Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (241,958) | (20,777) | (20,876) | (17,725) | (17,725) | (17,725) | (21,018) | (21,018) | (21,018) | (21,018) | (21,018) | (21,018) | (21,018) |
| 94020010 PAYROLL TAXES | (21,858) | (2,130) | (2,140) | (1,817) | (1,817) | (1,817) | (1,734) | (1,734) | (1,734) | (1,734) | (1,734) | (1,734) | (1,734) |
| 94020020 WORKERS' COMPENSATION | (4,791) | (411) | (413) | (351) | (351) | (351) | (416) | (416) | (416) | (416) | (416) | (416) | (416) |
| 94020030 GROUP INSURANCE | (27,936) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) | (2,328) |
| TOTAL SALARIES, TAXES & BENEFITS | (296,543) | (25,646) | (25,758) | (22,221) | (22,221) | (22,221) | (25,497) | (25,497) | (25,497) | (25,497) | (25,497) | (25,497) | (25,497) |
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94040010 UNIFORMS - GENERAL | (800) | 0 | 0 | 0 | 0 | (400) | 0 | (400) | 0 | 0 | 0 | 0 | 0 |
| 94060005 SUPPLIES - GENERAL | (9,625) | (250) | (250) | (400) | (400) | (2,000) | (2,000) | (1,000) | (1,000) | (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) | (1,379) | (1,298) | (1,947) | (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 | 0 | (60) | 0 | 0 | 0 |
| 94110010 UTILITIES - ELECTRICITY | (24,192) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) |
| 94110020 UTILITIES - WATER | (2,880) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) |
| 94110040 BRAZOS RIVER WATER RIGHTS | (46,173) | (3,785) | (3,785) | (3,785) | (3,785) | (3,785) | (3,785) | (3,785) | (3,785) | (3,785) | (3,785) | (4,162) | (4,161) |
| 94110050 GOLF COURSE WATERING (ANTHONY) | (9,600) | 0 | 0 | 0 | 0 | 0 | (9,600) | 0 | 0 | 0 | 0 | 0 | 0 |
| 94130005 REPAIRS - GENERAL | (5,400) | (250) | (250) | (250) | (250) | (1,300) | (300) | (300) | (1,300) | (300) | (300) | (300) | (300) |
| 94130025 REPAIRS - EQUIPMENT | (8,050) | (200) | (200) | (400) | (400) | (1,000) | (1,000) | (800) | (1,000) | (1,000) | (800) | (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 | (5,500) | 0 | 0 | 0 | 0 | 0 | (1,000) | (1,500) | 0 | (3,000) | 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 | (550) | 0 | (150) | 0 | 0 | (200) | 0 | 0 | (200) | 0 | 0 | 0 | 0 |
| 94170025 DUES & SUBSCRIPTIONS | (600) | 0 | 0 | 0 | (100) | 0 | 0 | (300) | 0 | 0 | (200) | 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 | (17,020) | (440) | (440) | (440) | (1,000) | (800) | (2,000) | (3,400) | (1,700) | (3,000) | (2,500) | (500) | (800) |
| 94410010 ACID INJECTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94220040 EQUIPMENT RENTAL | (4,300) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,300) | 0 | 0 | 0 |
| 94230000 TELEPHONE | (720) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) |
| 94430000 TRAVEL & EDUCATION | (4,600) | (800) | (100) | (300) | (2,000) | (200) | (200) | (200) | 0 | (100) | (200) | (400) | (100) |
| 94460000 PEST MANAGEMENT | (21,200) | (1,200) | (700) | (3,000) | (3,000) | (2,000) | (1,000) | (2,000) | (1,500) | (1,200) | (3,000) | (1,400) | (1,200) |
| 94470000 SEED | (2,800) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,800) | 0 |
| 94480010 EQUIPMENT | (400) | 0 | 0 | 0 | 0 | (400) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94510020 PLANTS & FLOWERS | (2,450) | 0 | 0 | 0 | 0 | (500) | 0 | (800) | 0 | (250) | 0 | 0 | (900) |
| TOTAL EXPENSES | (200,711) | (11,186) | (9,995) | (12,795) | (15,024) | (17,773) | (26,354) | (20,054) | (15,973) | (25,258) | (17,173) | (16,026) | (13,100) |
| INCOME BEFORE DEPRECIATION | (497,254) | (36,832) | (35,753) | (35,016) | (37,245) | (39,994) | (51,851) | (45,551) | (41,470) | (50,755) | (42,670) | (41,523) | (38,597) |

OTHER EXPENSES-Golf Maintenance

- Estimated 10% increase in BRA water at September renewal
- \$9600 electricity to pump water from Orchard Irrigation – same as 2009
- Fertilizer applications, pest management and other course treatments – consistent with FY2009

| | 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 | (9,625) | (250) | (250) | (400) | (400) | (2,000) | (2,000) | (1,000) | (1,000) | (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) | (1,379) | (1,298) | (1,947) | (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 | 0 | (60) | 0 | 0 | 0 |
| 94110010 UTILITIES - ELECTRICITY | (24,192) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) | (2,016) |
| 94110020 UTILITIES - WATER | (2,880) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) |
| 94110040 BRAZOS RIVER WATER RIGHTS | (46,173) | (3,785) | (3,785) | (3,785) | (3,785) | (3,785) | (3,785) | (3,785) | (3,785) | (3,785) | (3,785) | (4,162) | (4,161) |
| 94110050 GOLF COURSE WATERING (ANTHONY) | (9,600) | 0 | 0 | 0 | 0 | 0 | (9,600) | 0 | 0 | 0 | 0 | 0 | 0 |
| 94130005 REPAIRS - GENERAL | (5,400) | (250) | (250) | (250) | (250) | (1,300) | (300) | (300) | (1,300) | (300) | (300) | (300) | (300) |
| 94130025 REPAIRS - EQUIPMENT | (8,050) | (200) | (200) | (400) | (400) | (1,000) | (1,000) | (800) | (1,000) | (1,000) | (800) | (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 | (5,500) | 0 | 0 | 0 | 0 | 0 | (1,000) | (1,500) | 0 | (3,000) | 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 | (550) | 0 | (150) | 0 | 0 | (200) | 0 | 0 | (200) | 0 | 0 | 0 | 0 |
| 94170025 DUES & SUBSCRIPTIONS | (600) | 0 | 0 | 0 | (100) | 0 | 0 | (300) | 0 | 0 | (200) | 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 | (17,020) | (440) | (440) | (440) | (1,000) | (800) | (2,000) | (3,400) | (1,700) | (3,000) | (2,500) | (500) | (800) |
| 94220040 EQUIPMENT RENTAL | (4,300) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,300) | 0 | 0 | 0 |
| 94230000 TELEPHONE | (720) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) |
| 94430000 TRAVEL & EDUCATION | (4,600) | (800) | (100) | (300) | (2,000) | (200) | (200) | (200) | 0 | (100) | (200) | (400) | (100) |
| 94460000 PEST MANAGEMENT | (21,200) | (1,200) | (700) | (3,000) | (3,000) | (2,000) | (1,000) | (2,000) | (1,500) | (1,200) | (3,000) | (1,400) | (1,200) |
| 94470000 SEED | (2,800) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,800) | 0 |
| 94480010 EQUIPMENT | (400) | 0 | 0 | 0 | 0 | (400) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94510020 PLANTS & FLOWERS | (2,450) | 0 | 0 | 0 | 0 | (500) | 0 | (800) | 0 | (250) | 0 | 0 | (900) |
| TOTAL EXPENSES | (200,711) | (11,186) | (9,995) | (12,795) | (15,024) | (17,773) | (26,354) | (20,054) | (15,973) | (25,258) | (17,173) | (16,026) | (13,100) |

Pro Shop/Golf Course Maintenance Consolidated

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|-----------------------------------|-------------|---------------|----------|----------|
| Pro Shop Department | | | | |
| Revenues | 560,899 | 550,575 | 10,324 | 1.9% |
| Cost of Sales | (173,020) | (172,361) | (659) | 0.4% |
| Payroll & Related | (175,466) | (164,804) | (10,662) | 6.5% |
| Other Expenses | (42,561) | (49,123) | 6,562 | -13.4% |
| Departmental Income (Loss) | 169,852 | 164,287 | 5,565 | 3.4% |
| Golf Course Department | | | | |
| Payroll & Related | (296,543) | (291,151) | (5,392) | 1.9% |
| Other Expenses | (200,711) | (205,447) | 4,736 | -2.3% |
| Departmental Income (Loss) | (497,254) | (496,598) | (656) | 0.1% |
| Golf Course - Consolidated | | | | |
| Revenues | 560,899 | 550,575 | 10,324 | 1.9% |
| Cost of Sales | (173,020) | (172,361) | (659) | 0.4% |
| Payroll & Related | (472,009) | (455,955) | (16,054) | 3.5% |
| Other Expenses | (243,272) | (254,570) | 11,298 | -4.4% |
| Departmental Income (Loss) | /(327,402) | (332,311) | 4,909 | -1.5% |

Capital Expenditures

Golf

Fiscal Year 2010 Budget

GOLF

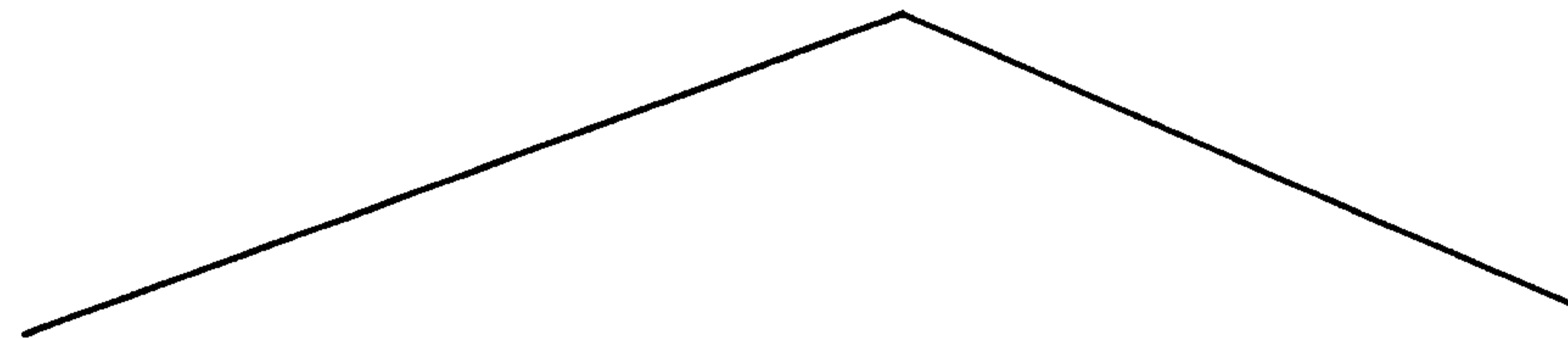
| | | |
|-------------------------------|------------------|-------------|
| Concrete Cart Paths | \$ 20,000 | Replacement |
| Mechanic Truck | \$ 17,000 | Replacement |
| Move Irrigation Pump Station | \$ 60,000 | Replacement |
| Golf Cart Batteries (16 sets) | \$ 14,400 | Replacement |
| Total Capital Budget | \$111,400 | |

Marina 2010

**Operations
Manager**



Marina Manager



Grill Cooks

Store Clerks

3 Full Time / 2 Part Time

Pecan Plantatic)ers Association
Budget Worksheet FY 2010
21 - Marina: Income Statement

| | Total Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | | | | | | | | | | |
| 73000090 RV STORAGE | 4,800 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 |
| 73000091 WET SLIPS | 42,000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 73000092 GOLF CART STORAGE | 360 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| 73000093 MARINA STORAGE - BLDG #1 | 12,960 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 |
| 730000943 MARINA STORAGE - BLDG #2 | 15,960 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 |
| 73000095 MARINA STORAGE - OUTSIDE | 16,800 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| 73000096 MARINA COOKING | 72,400 | 5,900 | 4,000 | 4,000 | 4,400 | 5,500 | 5,700 | 7,800 | 9,000 | 7,800 | 6,500 | 6,000 | 5,800 |
| 73000097 MARINA GROCERIES | 67,200 | 4,600 | 3,300 | 3,800 | 3,900 | 4,800 | 5,200 | 7,000 | 8,800 | 8,000 | 6,700 | 6,000 | 5,100 |
| 73000098 MARINA BEER & WINE | 28,300 | 1,600 | 1,500 | 1,750 | 1,500 | 2,000 | 2,700 | 3,500 | 3,800 | 3,400 | 2,600 | 2,200 | 1,750 |
| 73000100 MARINA GASOLINE | 204,000 | 13,500 | 13,500 | 14,500 | 14,500 | 15,000 | 17,000 | 20,000 | 23,500 | 25,500 | 18,000 | 15,000 | 14,000 |
| 73000103 MARINA LAUNCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73000104 MARINA BAIT | 2,375 | 150 | 100 | 100 | 150 | 225 | 250 | 250 | 300 | 300 | 250 | 150 | 150 |
| TOTAL REVENUES | 467,155 | 33,490 | 30,140 | 31,890 | 32,190 | 35,265 | 38,590 | 46,290 | 53,140 | 52,740 | 41,790 | 37,090 | 34,540 |
| COST OF SALES | | | | | | | | | | | | | |
| 94250060 COST OF SALES - COOKING | (27,512) | (2,242) | (1,520) | (1,520) | (1,672) | (2,090) | (2,166) | (2,964) | (3,420) | (2,964) | (2,470) | (2,280) | (2,204) |
| 94250065 COST OF SALES - GROCERIES | (49,056) | (3,358) | (2,409) | (2,774) | (2,847) | (3,504) | (3,796) | (5,110) | (6,424) | (5,840) | (4,891) | (4,380) | (3,723) |
| 94250070 COST OF SALES - BEER & WINE | (21,225) | (1,200) | (1,125) | (1,313) | (1,125) | (1,500) | (2,025) | (2,625) | (2,850) | (2,550) | (1,950) | (1,650) | (1,313) |
| 94250075 COST OF SALES - GAS | (197,880) | (13,095) | (13,095) | (14,065) | (14,065) | (14,550) | (16,490) | (19,400) | (22,795) | (24,735) | (17,460) | (14,550) | (13,580) |
| 94250085 COST OF SALES - BAIT | (1,544) | (98) | (65) | (65) | (98) | (146) | (163) | (163) | (195) | (195) | (163) | (98) | (98) |
| TOTAL COST OF SALES | (297,217) | (19,993) | (18,214) | (19,737) | (19,807) | (21,790) | (24,640) | (30,262) | (35,684) | (36,284) | (26,934) | (22,958) | (20,917) |
| GROSS MARGIN | 169,938 | 13,498 | 11,926 | 12,154 | 12,384 | 13,475 | 13,951 | 16,029 | 17,456 | 16,456 | 14,857 | 14,133 | 13,623 |
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (79,605) | (6,566) | (6,566) | (6,566) | (6,566) | (6,566) | (6,769) | (6,769) | (6,769) | (6,769) | (6,566) | (6,566) | (6,566) |
| 94020010 PAYROLL TAXES | (7,341) | (673) | (673) | (673) | (673) | (673) | (575) | (575) | (575) | (575) | (558) | (558) | (558) |
| 94020020 WORKERS' COMPENSATION | (1,759) | (145) | (145) | (145) | (145) | (145) | (150) | (150) | (150) | (150) | (145) | (145) | (145) |
| 94020030 GROUP INSURANCE | (13,968) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) |
| TOTAL SALARIES, TAXES & BENEFITS | (102,673) | (8,548) | (8,548) | (8,548) | (8,548) | (8,548) | (8,658) | (8,658) | (8,658) | (8,658) | (8,433) | (8,433) | (8,433) |
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94040010 UNIFORMS - GENERAL | (400) | (100) | 0 | 0 | (100) | 0 | 0 | (100) | 0 | 0 | (100) | 0 | 0 |
| 94050050 CONTRACTS/LEASES - BRA | (8,400) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) |
| 94060005 SUPPLIES - GENERAL | (1,800) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) |
| 94060010 SUPPLIES - OFFICE | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| 94060025 SUPPLIES - CLEANING | (3,600) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) |
| 94060035 SUPPLIES - PLASTIC & PAPER | (3,600) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) |
| 94060075 SUPPLIES - COOKING | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| 94100010 VEHICLE EXP - FUEL | (900) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) |
| 94100020 VEHICLE EXP - LICENSES | (70) | (70) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94110010 UTILITIES - ELECTRICITY | (16,650) | (1,350) | (1,400) | (1,550) | (1,350) | (1,250) | (1,300) | (1,300) | (1,350) | (1,450) | (1,500) | (1,450) | (1,400) |
| 94110020 UTILITIES - WATER | (1,190) | (85) | (80) | (95) | (95) | (100) | (100) | (95) | (105) | (105) | (110) | (120) | (100) |
| 94110030 PROPANE | (1,134) | (95) | (92) | (96) | (94) | (91) | (93) | (95) | (98) | (95) | (95) | (95) | (95) |
| 94130005 REPAIRS - GENERAL | (900) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) |
| 94160040 TAX & LICENSE - TABC | (500) | 0 | 0 | 0 | 0 | 0 | (500) | 0 | 0 | 0 | 0 | 0 | 0 |
| 94230000 TELEPHONE | (1,200) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| 94460000 PEST MANAGEMENT | (1,800) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) |
| 94480040 - KITCHEN EQUIPMENT | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| TOTAL OTHER EXPENSES | (43,944) | (3,700) | (3,572) | (3,741) | (3,639) | (3,441) | (3,993) | (3,590) | (3,553) | (3,650) | (3,805) | (3,665) | (3,595) |
| Net Income Before Depreciation | 23,321 | 1,249 | (194) | (136) | 196 | 1,486 | 1,299 | 3,780 | 5,245 | 4,148 | 2,618 | 2,034 | 1,595 |

REVENUES-Marina

- Storage & Slip rentals budgeted at 100% occupancy
- Gasoline revenues budgeted to increase 15% due to more competitive pricing
- Grill & store consistent with 2009 revenues

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|------------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| REVENUES | | | | | | | | | | | | | |
| 73000090 RV STORAGE | 4,800 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 |
| 73000091 WET SLIPS | 42,000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 73000092 GOLF CART STORAGE | 360 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| 73000093 MARINA STORAGE - BLDG #1 | 12,960 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 |
| 730000943 MARINA STORAGE - BLDG #2 | 15,960 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 |
| 73000095 MARINA STORAGE - OUTSIDE | 16,800 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| 73000096 MARINA COOKING | 72,400 | 5,900 | 4,000 | 4,000 | 4,400 | 5,500 | 5,700 | 7,800 | 9,000 | 7,800 | 6,500 | 6,000 | 5,800 |
| 73000097 MARINA GROCERIES | 67,200 | 4,600 | 3,300 | 3,800 | 3,900 | 4,800 | 5,200 | 7,000 | 8,800 | 8,000 | 6,700 | 6,000 | 5,100 |
| 73000098 MARINA BEER & WINE | 28,300 | 1,600 | 1,500 | 1,750 | 1,500 | 2,000 | 2,700 | 3,500 | 3,800 | 3,400 | 2,600 | 2,200 | 1,750 |
| 73000100 MARINA GASOLINE | 204,000 | 13,500 | 13,500 | 14,500 | 14,500 | 15,000 | 17,000 | 20,000 | 23,500 | 25,500 | 18,000 | 15,000 | 14,000 |
| 73000104 MARINA BAIT | 2,375 | 150 | 100 | 100 | 150 | 225 | 250 | 250 | 300 | 300 | 250 | 150 | 150 |
| TOTAL REVENUES | 467,155 | 33,490 | 30,140 | 31,890 | 32,190 | 35,265 | 38,590 | 46,290 | 53,140 | 52,740 | 41,790 | 37,090 | 34,540 |

COST OF SALES-Marina

- Fuel prices contingent on market cost – purchasing in smaller quantities to keep up with market changes
- Grill, Grocery, Beer cost – decrease due to improved inventory controls and pricing

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|--------------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| COST OF SALES | | | | | | | | | | | | | |
| 94250060 COST OF SALES - COOKING | (27,512) | (2,242) | (1,520) | (1,520) | (1,672) | (2,090) | (2,166) | (2,964) | (3,420) | (2,964) | (2,470) | (2,280) | (2,204) |
| 94250065 COST OF SALES - GROCERIES | (49,056) | (3,358) | (2,409) | (2,774) | (2,847) | (3,504) | (3,796) | (5,110) | (6,424) | (5,840) | (4,891) | (4,380) | (3,723) |
| 94250070 COST OF SALES - BEER & WINE | (21,225) | (1,200) | (1,125) | (1,313) | (1,125) | (1,500) | (2,025) | (2,625) | (2,850) | (2,550) | (1,950) | (1,650) | (1,313) |
| 94250075 COST OF SALES - GAS | (197,880) | (13,095) | (13,095) | (14,065) | (14,065) | (14,550) | (16,490) | (19,400) | (22,795) | (24,735) | (17,460) | (14,550) | (13,580) |
| 94250085 COST OF SALES - BAIT | (1,544) | (98) | (65) | (65) | (98) | (146) | (163) | (163) | (195) | (195) | (163) | (98) | (98) |
| TOTAL COST OF SALES | (297,217) | (19,993) | (18,214) | (19,737) | (19,807) | (21,790) | (24,640) | (30,262) | (35,684) | (36,284) | (26,934) | (22,958) | (20,917) |
| GROSS MARGIN | 169,938 | 13,498 | 11,926 | 12,154 | 12,384 | 13,475 | 13,951 | 16,029 | 17,456 | 16,456 | 14,857 | 14,133 | 13,623 |

LABOR-Marina

- \$2408 share of merit increase pool
- Additional summer staffing hours

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|---|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| SALARIES, PAYROLL TAXES & BENEFITS | | | | | | | | | | | | | |
| TOTAL SALARIES | (79,605) | (6,566) | (6,566) | (6,566) | (6,566) | (6,566) | (6,769) | (6,769) | (6,769) | (6,769) | (6,566) | (6,566) | (6,566) |
| 94020010 PAYROLL TAXES | (7,341) | (673) | (673) | (673) | (673) | (673) | (575) | (575) | (575) | (575) | (558) | (558) | (558) |
| 94020020 WORKERS' COMPENSATION | (1,759) | (145) | (145) | (145) | (145) | (145) | (150) | (150) | (150) | (150) | (145) | (145) | (145) |
| 94020030 GROUP INSURANCE | (13,968) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) | (1,164) |
| TOTAL SALARIES, TAXES & BENEFITS | (102,673) | (8,548) | (8,548) | (8,548) | (8,548) | (8,548) | (8,658) | (8,658) | (8,658) | (8,658) | (8,433) | (8,433) | (8,433) |

OTHER EXPENSES-Marina

- BRA lease \$8400
- Utilities – 4% increase in usage

| | Year | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
|-------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OTHER EXPENSES | | | | | | | | | | | | | |
| 94040010 UNIFORMS - GENERAL | (400) | (100) | 0 | 0 | (100) | 0 | 0 | (100) | 0 | 0 | (100) | 0 | 0 |
| 94050050 CONTRACTS/LEASES - BRA | (8,400) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) | (700) |
| 94060005 SUPPLIES - GENERAL | (1,800) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) |
| 94060010 SUPPLIES - OFFICE | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| 94060025 SUPPLIES - CLEANING | (3,600) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) |
| 94060035 SUPPLIES - PLASTIC & PAPER | (3,600) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) | (300) |
| 94060075 SUPPLIES - COOKING | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| 94100010 VEHICLE EXP - FUEL | (900) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) |
| 94100020 VEHICLE EXP - LICENSES | (70) | (70) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94110010 UTILITIES - ELECTRICITY | (16,650) | (1,350) | (1,400) | (1,550) | (1,350) | (1,250) | (1,300) | (1,300) | (1,350) | (1,450) | (1,500) | (1,450) | (1,400) |
| 94110020 UTILITIES - WATER | (1,190) | (85) | (80) | (95) | (95) | (100) | (100) | (95) | (105) | (105) | (110) | (120) | (100) |
| 94110030 PROPANE | (1,134) | (95) | (92) | (96) | (94) | (91) | (93) | (95) | (98) | (95) | (95) | (95) | (95) |
| 94130005 REPAIRS - GENERAL | (900) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) | (75) |
| 94160040 TAX & LICENSE - TABC | (500) | 0 | 0 | 0 | 0 | 0 | (500) | 0 | 0 | 0 | 0 | 0 | 0 |
| 94230000 TELEPHONE | (1,200) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| 94460000 PEST MANAGEMENT | (1,800) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) | (150) |
| 94480040 - KITCHEN EQUIPMENT | (600) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| TOTAL OTHER EXPENSES | (43,944) | (3,700) | (3,572) | (3,741) | (3,639) | (3,441) | (3,993) | (3,590) | (3,553) | (3,650) | (3,805) | (3,665) | (3,595) |

Marina

| | Budget 2010 | Forecast 2009 | Variance | % Change |
|---------------------------------------|------------------|------------------|----------------|--------------|
| Operating Revenues | | | | |
| Revenues | 467,155 | 440,513 | 26,642 | 6.0% |
| Total Operating Revenues | 467,155 | 440,513 | 26,642 | 6.0% |
| Cost of Goods Sold | | | | |
| Cost of Goods Sold | (297,217) | (283,007) | (14,210) | 5.0% |
| Gross Operating Profit | 169,938 | 157,506 | 12,432 | 7.9% |
| Operating Expenses | | | | |
| Labor, Taxes & Benefits | (102,673) | (95,184) | (7,489) | 7.9% |
| Other Expenses | (43,944) | (43,789) | (155) | 0.4% |
| Total Operating Expenses | (146,617) | (138,973) | (7,644) | 5.5% |
| Net Income Before Depreciation | 23,321 | 18,533 | 4,788 | 25.8% |