

Sandy Pines
2021/22 Preliminary Budget Summary
Board Approved

Description	9/30/2020 ACTUAL	2020/2021 Budget	APPROVED 2021/2022 Budget	Budget Change
Administration	(612,859)	(482,025)	(449,015)	33,010
Maintenance	(975,694)	(1,045,550)	(1,062,865)	(17,315)
Safety & Security	(585,790)	(599,480)	(603,513)	(4,033)
Recreation	(158,509)	(240,507)	(226,733)	13,774
Resort Services	1,729,254	1,477,475	1,469,675	(7,800)
Lease Operations	20,370	18,700	21,175	2,475
Park & Garden	24,581	44,025	64,858	20,833
Golf Cart Rental	63,451	75,034	70,216	(4,818)
Retail Center	24,773	51,400	51,400	0
Sales & Hospitality	650,587	478,675	530,170	51,495
Subtotal Net Rev(Exp)	180,164	(222,254)	(134,633)	87,621
Rounding Adj				
Net Revenues (Expenses)	180,164	(222,254)	(134,633)	87,621
Cash Flow Adjustments:				
Add Depreciation Expense	450,000	590,000	617,500	27,500
Add Bad Debt Expense	0	8,000	8,000	0
Adjusted Cash Budget	630,164	375,746	490,867	115,121
Reserves Adjustments:				
Schwab Account	44,799	0	0	0
Reserve Interest Income	1,790	5,000	5,000	0
Contingency Account	(5,000)	(5,000)	(5,000)	0
Gain (Loss) Sale of Assets	22,000	0		0
CASH BUDGET	693,753	375,746	490,867	115,121
	2020/21		2021/22	
Total Annual Dues/Capital		\$1,396		\$1,410
<i>CPI Index 12 month increase March 2021- per the bylaws; Article VIII, Section 6, Paragraph h, subparagraph 2</i>	1.00%	14	3.00%	\$42
Total Annual/ Mbrs	2162	\$1,410	2163	\$1,452
Annual Dues	\$1,210	2,616,020	\$1,252	2,708,725
Annual Capital	200	432,400	200	432,600
Capital Ballot Pass or Assessment/Fees (5 of 10)	200	432,400	200	432,600
Totals	\$1,610	\$3,480,820	\$1,652	\$3,573,925
Golf Assessment (2021/22) is year 7 of 10)	150	324,300	150	324,450
Cable TV Assessment **	136	294,032	136	294,168
Totals	\$1,896	\$4,099,152	\$1,938	\$4,192,543

** - New contract to begin in 2021

Sandy Pines Wilderness Trails, Inc.
2021/2022 Budget Worksheet
Board Approved

Administration

<u>Account</u>	<u>Description</u>	<u>9/30/2016 Actual</u>	<u>9/30/2017 Actual</u>	<u>9/30/2018 Actual</u>	<u>9/30/2019 Actual</u>	<u>9/30/2020 Actual</u>	<u>2020/2021 Budget</u>	<u>2021/2022 Budget</u>
40910	Merchandise Sales	174	733	1,145	4,851	3,253	5,000	5,000
42010	Management Fees	11,500	10,000	11,500	12,000	12,000	12,000	12,000
44210	Dock Income	41,504	45,125	47,263	47,500	47,250	50,000	50,000
44310	Facility Rental	1,120	2,876	2,173	1,242	720	7,200	25,000
44410	Sticker Income	65,950	54,945	56,067	55,807	100,606	60,000	60,000
44510	Flea Market Income	17,035	16,205	16,420	13,965	0	16,000	16,000
	Recovery of Bad Debts	7,309	0	0	0	0	0	0
44810	Member Service Income	8,259	8,190	8,562	8,631	8,457	8,750	8,750
44910	Newsletter/TV Ad Income	30,132	27,690	22,565	18,615	21,977	23,000	23,000
49010	Misc. Income	4,945	25,582	8,171	16,517	28,039	15,000	15,000
44010	Inspection Income	41,640	94,915	77,035	87,036	57,265	91,000	96,950
	Total Income	229,568	286,261	250,901	266,164	279,567	287,950	311,700
50110	Cost of Goods Sold	1,626	508	897	3,840	3,099	4,000	4,000
51110	Salaries & Wages	426,754	477,971	472,588	512,686	600,599	\$554,725	\$537,611
52010	P/R Tax	33,826	37,916	36,336	39,528	46,147	42,000	41,307
52210	W/C Ins.	1,026	388	652	1,151	1,002	1,000	897
52310	Group health & life	40,789	43,532	45,325	47,826	50,298	50,000	51,000
52410	Pension	22,855	22,231	21,174	24,010	26,087	25,000	25,000
53010	Repair & Maint.	3,241	1,887	1,163	4,056	5,114	2,000	2,000
53110	Equip. lease	6,978	8,168	9,805	11,267	11,112	11,250	11,250
54010	Supplies - Admin	12,314	16,779	14,749	18,036	15,127	15,000	15,000
58010	Misc.	3,543	5,435	9,227	1,599	4,176	2,500	2,500
64110	Inspection Expense	2,453	1,337	2,127	1,141	4,021	2,000	2,000
64210	Tree Removal Expense	22,325	22,650	23,525	28,263	37,400	20,000	20,000
64410	Dock Expense	961	1,831	306	1,760	900	1,000	1,000
64510	Sticker exp	1,837	1,713	1,986	5,961	49,172	6,000	6,000
64710	Meals & Entertainment	1,065	506	517	716	1,321	1,000	1,000
64810	Newsletter/TV	17,172	14,682	13,713	12,826	20,081	13,500	21,150
70010	Utilities	6,653	6,679	6,338	7,531	7,148	8,000	8,000
70110	Telephone	3,356	5,148	3,743	3,674	4,050	4,000	4,000
72010	Auto	348	97	53	307	0	750	750
72110	Seminars	915	517	625	199	0	2,000	2,000
72410	Postage	6,888	4,700	1,965	6,254	5,814	5,000	5,000
72510	Printing Expense	246	41	0	401	0	500	500
	Total Expenses	\$617,171	\$674,716	\$666,814	\$733,032	\$892,668	\$771,225	\$761,965
90010	Interest Income-Contracts	3,519	2,520	1,760	1,118	242	1,250	1,250
	NET INCOME/(EXPENSE)	(\$384,084)	(\$385,935)	(\$414,153)	(\$465,750)	(\$612,859)	(\$482,025)	(\$449,015)

Sandy Pines Wilderness Trails, Inc.
2021/2022 Budget Worksheet
Board Approved

Maintenance

<u>Account</u>	<u>Description</u>	<u>9/30/2016</u> <u>Actual</u>	<u>9/30/2017</u> <u>Actual</u>	<u>9/30/2018</u> <u>Actual</u>	<u>9/30/2019</u> <u>Actual</u>	<u>9/30/2020</u> <u>Actual</u>	<u>2020/2021</u> <u>Budget</u>	<u>2021/2022</u> <u>Budget</u>
44411	Maint. Service	\$61,455	\$56,785	\$61,382	\$68,315	\$55,420	\$65,000	\$60,000
44511	Holding Tank Income	279,882	283,247	290,522	304,692	313,476	325,000	325,000
	Total Income	\$341,337	\$340,032	\$351,904	\$373,007	\$368,896	\$390,000	\$385,000
51111	Salaries & Wages	\$ 576,750	\$ 565,870	\$ 608,076	\$ 607,912	\$ 612,701	\$ 647,700	\$ 660,654
52011	P/R taxes	49,395	47,058	48,239	48,126	46,191	50,000	49,806
52211	W/C ins	10,998	10,840	11,773	9,772	13,506	15,750	14,563
52311	Group health & life	137,699	131,176	102,281	107,044	83,599	107,000	100,000
52411	Pension	20,771	15,887	15,524	23,720	26,192	25,000	28,242
52511	Uniforms	1,868	1,931	2,163	1,331	2,259	2,000	2,000
53011	R/M equip	25,075	36,672	33,814	21,953	27,393	37,000	37,000
53211	Small Equip replace	2,899	3,733	2,534	5,408	6,897	4,000	10,000
53511	Equip rental	1,060	2,650	637	-	-	2,000	2,000
54011	CC Supplies	31,950	37,329	34,780	36,060	28,172	37,500	37,500
28011	Misc	(915)	97	1,460	1,443	1,649	1,000	1,000
64411	Maint service	29,145	17,589	19,213	16,665	9,230	20,000	10,000
64711	Meals & Entertainment	285	228	425	575	747	600	600
66011	R/M Supplies	22,454	20,592	19,098	12,948	13,858	24,000	24,000
66111	R/M Roads	29,972	27,900	5,794	55,495	20,250	30,000	30,000
66211	R/M Elect	8,747	12,284	17,487	21,553	5,344	18,000	18,000
66311	R/M Heat	18,851	14,464	16,045	10,192	17,061	18,000	18,000
66411	R/M structural	14,696	21,869	14,875	28,255	24,474	25,000	25,000
66511	Landscape Maintenance	4,424	2,792	1,238	2,503	922	4,000	4,000
66611	Refuse	50,756	54,751	60,410	66,092	64,150	71,000	75,000
66711	Grounds	186,638	266,204	175,042	214,353	212,322	225,000	225,000
66811	Pool Maintenance	21,198	26,372	20,056	23,644	14,207	27,500	30,000
66911	Pest Control	4,525	4,265	4,367	3,950	5,171	5,000	7,000
70011	Utilities	5,073	5,863	6,476	7,101	6,372	7,500	7,500
70111	Telephone	3,006	3,019	3,160	3,144	2,946	3,500	3,500
72011	Auto, Equipment. Fuel	16,030	19,254	19,034	16,098	13,042	22,000	22,000
72111	Seminars	1,892	732	119	745	-	2,500	2,500
72211	License	1,306	1,697	1,625	2,619	2,293	3,000	3,000
	Total Expense	\$ 1,276,548	\$ 1,353,118	\$ 1,245,745	\$ 1,348,701	\$ 1,260,948	\$ 1,435,550	\$ 1,447,865
	NET INCOME/(EXPENSE)	(\$935,211)	(\$1,013,086)	(\$893,841)	(\$975,694)	(\$892,052)	(\$1,045,550)	(\$1,062,865)
	Available for Operations	(935,211)	(1,013,086)	(893,841)	(975,694)	(892,052)	(1,045,550)	(1,062,865)

Sandy Pines Wilderness Trails, Inc.
 2021/2022 Budget Worksheet
 Board Approved

Public Safety

Account	Description	9/30/2016 Actual	9/30/2017 Actual	9/30/2018 Actual	9/30/2019 Actual	9/30/2020 Actual	2020/2021 Budget	2021/2022 Budget
40212	Violations	7,360	4,140	8,790	7,634	7,383	7,500	10,000
40312	Guest Pass	71,001	76,682	68,802	75,104	67,062	93,000	90,000
40412	Fish Contributions	578	498	360	307	32	500	500
41012	Rgr Taxable Sales	2,568	8,839	11,689	7,911	4,128	10,000	7,500
44412	Mag Card Income	123,539	129,287	126,393	131,451	116,337	130,000	160,715
	Total Due	\$205,046	\$219,446	\$216,034	\$222,407	\$194,942	\$241,000	\$268,715
50112	C.O.G.S.-Rangers	\$1,817	\$3,584	\$9,625	\$5,603	\$2,592	\$5,000	\$4,000
51112	Salaries and Wages	353,674	388,689	481,110	506,892	550,733	552,980	564,040
52012	P/R taxes	32,624	34,323	40,626	41,588	42,829	42,500	43,864
52212	W/C ins	6,169	6,960	8,727	8,007	11,316	13,250	11,589
52312	Group Health/Life	58,871	62,402	95,988	110,551	94,170	110,000	110,000
52412	Pension	15,824	13,033	8,722	12,946	14,583	15,000	14,935
52512	Uniforms	4,504	2,333	6,772	2,302	1,426	5,000	4,000
53012	R/M equip	16,421	15,957	21,444	19,807	9,430	16,000	15,000
53312	Small Equip replacement	2,486	3,450	4,217	1,423	1,818	5,000	9,500
53412	Fire equip	588	484	756	1,144	1,646	3,500	2,250
54012	Supplies	11,131	11,643	16,048	15,196	11,846	17,000	15,000
54112	First aid supplies	1,024	969	2,500	1,927	4,223	2,500	5,000
64512	Mag Card exp	1,814	8,292	5,521	4,786	5,491	5,500	30,000
64712	Meals & Entertainment	483	472	480	487	482	750	750
70012	Utilities	6,733	6,100	6,472	7,649	6,264	7,750	7,750
70112	Telephone	3,613	4,736	4,465	4,336	4,927	4,750	5,000
72012	Auto	10,322	12,815	10,264	11,523	9,311	11,500	12,000
72112	Training	19,024	11,833	6,481	12,820	6,887	20,200	15,000
72212	Licenses	620	976	638	379	196	1,000	1,000
72412	Postage	0	25	0	22	35	50	50
72512	Printing	0	1,791	692	1,240	527	1,250	1,500
	Total Expense	\$547,742	\$590,867	\$731,548	\$770,628	\$780,732	\$840,480	\$872,228
	NET INCOME/(EXPENSE)	(\$342,696)	(\$371,421)	(\$515,514)	(\$548,221)	(\$585,790)	(\$599,480)	(\$603,513)
	Available for Operations	(\$342,696)	(\$371,421)	(\$515,514)	(\$548,221)	(\$585,790)	(\$599,480)	(\$603,513)

Sandy Pines Wilderness Trails, Inc.
 2021/2022 Budget Worksheet
 Board Approved

Recreation

Account	Description	9/30/2016 Actual	9/30/2017 Actual	9/30/2018 Actual	9/30/2019 Actual	9/30/2020 Actual	2020/2021 Budget	2021/2022 Budget
41014	Recreation NT Income	\$31,442	\$31,752	\$29,191	\$22,205	\$5,632	\$85,000	\$30,000
41214	Recreation Taxable Income	\$3,958	\$1,069	\$2,525	\$4,646	\$1,316	\$4,500	\$4,500
41614	Happy Shack Taxable Income	\$0	\$32,852	\$36,255	\$37,314	\$40,310	\$37,000	\$37,000
41714	Happy Shack Non-Tax Income	0	5,674	3,220	5,504	3,596	5,500	\$5,500
	Adult Programs Income	455	2,160	6,304	0	0	0	\$0
		\$35,855	\$73,507	\$77,495	\$69,669	\$50,854	\$132,000	\$77,000
50214	COGS - Happy Shack	\$0	\$29,619	\$34,623	\$32,702	\$24,483	\$25,000	\$25,000
50114	COGS - Recreation	2,050	1,694	3,766	4,448	4,923	4,500	4,500
51114	Salaries & Wages	113,305	128,866	124,442	141,674	112,592	145,507	171,418
52014	P/R taxes	12,862	14,082	12,447	14,478	10,539	15,000	16,045
52214	W/C ins	2,130	1,776	2,503	2,141	2,969	3,500	4,520
52514	Uniforms	738	999	562	586	1,055	1,000	1,000
* 53014	R/M equip	1,706	3,509	2,881	2,472	1,654	3,500	3,000
53214	Equip Replacement	6,769	4,923	632	1,734	707	2,500	5,000
54014	Supplies - Recreation	13,497	9,027	3,640	2,472	3,426	5,000	4,500
55014	Supplies - Happy Shack	0	4,207	577	701	1,350	1,000	1,500
54114	Trophy Expense	1,518	1,231	200	434	1,837	1,500	2,000
58014	Misc	1,314	1,886	2,552	3,109	1,889	1,000	1,000
64014	Social Activities	29,757	24,964	27,542	24,870	17,100	127,500	27,500
	Adult Programs Expense	0	2,026	1,787	2,315	0	0	0
64714	Meals Expense Recreation	488	252	375	587	425	750	750
64914	Grounds Improve-Rec	0	975	0	25	0	500	500
70014	Utilities	32,090	24,143	26,690	32,719	21,343	32,500	32,500
70114	Telephone	1,859	2,725	3,033	1,642	2,426	2,000	2,500
72014	Auto	127	121	130	95	645	250	500
	Total Expenses	\$220,210	\$257,025	\$248,382	\$269,204	\$209,363	\$372,507	\$303,733
	NET INCOME/(EXPENSE)	(\$184,355)	(\$183,518)	(\$170,887)	(\$199,535)	(\$158,509)	(\$240,507)	(\$226,733)

*Replace Ropes in 2022 up to \$4,500

Sandy Pines Wilderness Trails, Inc.
2021/2022 Budget Worksheet

Board Approved

Resort Services

Account	Description	9/30/2016 Actual	9/30/2017 Actual	9/30/2018 Actual	9/30/2019 Actual	9/30/2020 Actual	2020/2021 Budget	2021/2022 Budget
40000	Member Dues	\$2,379,038	\$2,406,141	\$2,475,279	\$2,527,355	\$2,584,556	\$2,616,020	\$2,708,725
40300	Service Charges	46,927	46,236	40,736	44,331	42,340	47,000	47,000
40500	Golf Course Assessment	320,550	322,050	323,850	323,700	324,150	324,450	324,450
41015	Member Electric	500,081	445,155	520,223	514,161	542,208	500,000	500,000
44415	Lake Development	103,470	112,800	113,885	118,095	117,435	120,000	284,800
40515	Cable TV/WiFi Income	431,272	461,348	479,865	519,793	523,460	500,000	520,000
44615	Adult Act/Programs NT Income	5,707	0	0	0	0	0	0
49015	Contribution Income	0	0	0	0	0	0	0
93015	Reserves Interest Income	736	1,472	5,097	6,611	1,790	5,000	5,000
91015	Interest Income	7,444	8,733	9,391	15,803	10,479	10,000	10,000
90315	Dividend Income	12,096	54,850	53,725	44,430	44,799	35,000	35,000
90115	Realized Gain(Loss)Invest	(2,376)	(2,500)	(2,501)	0	0	0	0
90215	Unreal Gain(Loss) Invest	61,411	(39,818)	(71,128)	107,233	68,996	0	0
90031	Gain(Loss) Sale of Assets	(177,387)	(80,363)	23,850	(16,937)	22,000	0	0
		\$3,688,969	\$3,736,104	\$3,972,272	\$4,204,575	\$4,282,213	\$4,250,175	\$4,434,975
70015	Utilities	\$699,249	\$467,310	\$524,300	\$647,874	\$624,257	\$660,000	\$710,000
64015	Adult Act/Programs Exp	5,947	0	1,365	0	0	0	0
64215	Golf Course Assess. Exp	320,400	321,450	322,800	324,000	324,300	324,450	324,450
64715	Meals & Entertainment	3,890	3,127	2,739	2,833	4,067	3,250	3,250
64815	Cable TV Expense/Internet	249,860	300,351	411,188	363,951	424,197	415,000	427,100
66515	Lake Maintenance	47,715	46,517	32,082	77,029	47,700	75,000	100,000
72215	License	7,540	8,502	8,458	9,985	4,685	10,000	10,000
72315	Gen Insurance	111,173	12,354	121,862	134,653	141,070	135,000	135,000
73515	Property Taxes	292,903	302,718	301,690	309,875	345,504	315,000	375,000
72715	Professional Fees	210,913	174,950	114,627	164,970	159,119	150,000	168,000
72815	Credit Card & Bank Fees	24,959	38,566	37,912	36,736	30,100	40,000	40,000
72915	Board of Director Exp	9,383	1,975	2,184	8,562	3,561	7,500	7,500
72615	Personnel	11,448	11,912	13,375	19,340	12,808	14,500	14,500
88015	Bad Debt	8,130	3,050	0	0	0	8,000	8,000
89015	Income Tax	0	0	0	55,028	0	25,000	25,000
82015	Depreciation	573,280	431,591	445,611	458,406	431,591	590,000	617,500
		\$2,576,790	\$2,124,373	\$2,340,193	\$2,613,242	\$2,552,959	\$2,772,700	\$2,965,300
	Total Expense	\$2,576,790	\$2,124,373	\$2,340,193	\$2,613,242	\$2,552,959	\$2,772,700	\$2,965,300
	NET INCOME/(EXPENSE)	\$1,112,179	\$1,611,731	\$1,632,079	\$1,591,333	\$1,729,254	\$1,477,475	\$1,469,675
	Depreciation	573,280	431,591	445,611	458,406	431,591	590,000	617,500
	Bad Debt	8,130	3,050	0	0	0	8,000	8,000
	Gain (Loss) Sale of Assets	(177,387)	(80,363)	23,850	(16,937)	22,000	0	0
	Reserved Interest Inc	736	1,472	5,097	6,611	1,790	5,000	5,000
	Schwab Account	59,035	(42,318)	(73,629)	107,233	68,996	0	0
		463,794	313,432	400,929	555,313	524,377	603,000	630,500
	Available for Operations	1,575,973	1,925,163	2,033,008	2,146,646	2,253,631	2,080,475	2,100,175

Sandy Pines Wilderness Trails, Inc.
 2021/2022 Budget Worksheet
 Board Approved

Lease Operations

<u>Account</u>	<u>Description</u>	<u>9/30/2016 Actual</u>	<u>9/30/2017 Actual</u>	<u>9/30/2018 Actual</u>	<u>9/30/2019 Actual</u>	<u>9/30/2020 Actual</u>	<u>2020/2021 Budget</u>	<u>2021/2022 Budget</u>
43018	Food Truck Income	\$7,619	\$2,495	\$2,478	\$4,902	\$4,600	\$5,500	\$5,500
43023	Beauty Shop Lease	1,911	1,934	2,167	2,173	2,205	2,250	2,250
43022	Country Store and Coffee Shop Lease	15,701	11,393	14,553	16,272	17,609	17,000	16,500
43026	Icecream Lease	12,619	11,227	10,848	10,528	9,999	11,000	11,000
	Total Revenues	\$37,850	\$27,049	\$30,046	\$33,875	\$34,413	\$35,750	\$35,250
70023	Beauty Shop Utilities	126	0	47	42	77	50	75
53022	C Store R/M Equip	7,590	0	0	0	0	\$0	\$0
70022	C Store and Coffee Shop Utilities	2,718	8,365	10,034	7,894	7,596	10,000	7,500
70026	Icecream Utilities	6,961	6,699	7,541	6,070	6,370	7,000	6,500
	Total Expense	\$17,395	\$15,064	\$17,622	\$14,006	\$14,043	\$17,050	\$14,075
	NET INCOME/(EXPENSE)	\$20,455	\$11,985	\$12,424	\$19,869	\$20,370	\$18,700	\$21,175

Sandy Pines Wilderness Trails, Inc.
 2021/2022 Budget Worksheet
 Board Approved

Park & Garden

<u>Account</u>	<u>Description</u>	<u>9/30/2016 Actual</u>	<u>9/30/2017 Actual</u>	<u>9/30/2018 Actual</u>	<u>9/30/2019 Actual</u>	<u>9/30/2020 Actual</u>	<u>2020/2021 Budget</u>	<u>2021/2022 Budget</u>
41225	Non-taxable income	58,371	45,042	48,311	54,573	62,548	55,000	65,000
41325	Taxable Income	94,541	107,605	92,787	133,499	173,499	\$125,000	\$150,000
41425	Propane Income	7,793	10,282	7,107	7,735	8,661	10,250	10,000
41525	Delivery Fees	14,468	16,505	14,820	17,372	19,042	17,000	19,000
	Total Income	\$175,173	\$179,434	\$163,025	\$213,179	\$263,750	\$207,250	\$244,000
50125	COGS	\$122,799	\$140,491	\$83,555	\$135,786	\$184,728	\$110,000	\$125,000
51125	Salaries & Wages	35,631	32,626	29,408	35,147	35,915	35,850	36,633
52025	Payroll Tax	3,993	3,517	2,839	3,481	3,335	3,750	3,402
52225	Workers Comp	289	280	328	376	301	325	307
53025	R/M Equip	9,412	2,136	3,188	4,835	7,759	3,500	3,500
54025	Supplies	7,767	2,892	1,166	2,781	859	2,500	2,500
64225	Propane Expense	1,993	2,647	2,789	2,196	2,189	2,500	2,500
70025	Utilities	2,062	1,611	1,945	2,697	2,176	2,750	2,750
70125	Telephone	570	921	664	848	501	1,000	1,000
72025	Auto	879	1,342	927	738	1,360	1,000	1,500
72225	License	0	14	34	20	46	50	50
	Total Expenses	\$185,395	\$188,477	\$126,843	\$188,905	\$239,169	\$163,225	\$179,142
	NET INCOME/(EXPENSE)	(\$10,222)	(\$9,043)	\$36,182	\$24,274	\$24,581	\$44,025	\$64,858

**Sandy Pines Wilderness Trails, Inc.
2021/2022 Budget Worksheet**

Rentals at Sandy Pines Paddles, Pedals and Carts
<i>Board Approved</i>

<u>Account</u>	<u>Description</u>	<u>9/30/2016 Actual</u>	<u>9/30/2017 Actual</u>	<u>9/30/2018 Actual</u>	<u>9/30/2019 Actual</u>	<u>9/30/2020 Actual</u>	<u>2020/2021 Budget</u>	<u>2021/2022 Budget</u>
41265	Rental Non-taxable income/Watercraft/Bicycles	0	3,608	7,968	6,611	10,184	7,000	5,000
	Rental Taxable Income	0	284	0	0	0	300	300
41665	Golf Cart Rental	67,595	178,204	166,942	176,172	179,972	215,000	215,000
44165	Marina Fuel	0	22,312	27,694	25,328	28,463	25,000	22,000
	Total Income	<u>\$67,595</u>	<u>\$204,408</u>	<u>\$202,604</u>	<u>\$208,111</u>	<u>\$218,619</u>	<u>\$247,300</u>	<u>\$242,300</u>
50165	COGS	\$0	\$9,960	\$52	\$0	\$0	\$1,000	\$500
51165	Salaries & Wages	0	22,612	29,764	29,011	28,220	30,966	28,784
52065	Payroll Tax	0	2,362	2,847	2,779	2,572	3,100	2,623
52265	Workers Comp	0	0	0	291	271	300	276
54065	Supplies	0	5,181	6,532	4,066	2,192	6,500	4,500
53165	Equipment Lease - Golf Cart Rental	0	96,600	96,897	104,782	99,568	105,000	105,000
53065	R/M Expense - Golf Cart Rental	0	620	19	48	0	500	500
72365	Insurance	0	0	0	0	0	750	750
64265	Marina Fuel Expense	0	16,334	21,664	16,249	14,796	17,000	17,000
70065	Utilities	0	591	648	899	725	1,000	1,000
70165	Telephone	0	365	664	668	679	750	750
72065	Auto	0	126	0	0	0	150	150
72265	License	0	102	0	79	25	250	250
64165	Repair To Golf Carts	14,778	3,115	6,844	2,034	6,120	5,000	10,000
	Total Expenses	<u>\$14,778</u>	<u>\$157,968</u>	<u>\$165,931</u>	<u>\$160,906</u>	<u>\$155,168</u>	<u>\$172,266</u>	<u>\$172,084</u>
	NET INCOME/(EXPENSE)	<u>\$52,817</u>	<u>\$46,440</u>	<u>\$36,673</u>	<u>\$47,205</u>	<u>\$63,451</u>	<u>\$75,034</u>	<u>\$70,216</u>

Sandy Pines Wilderness Trails, Inc.
 2021/2022 Budget Worksheet
 Board Approved

Retail Center

<u>Account</u>	<u>Description</u>	<u>9/30/2016</u> <u>Actual</u>	<u>9/30/2017</u> <u>Actual</u>	<u>9/30/2018</u> <u>Actual</u>	<u>9/30/2019</u> <u>Actual</u>	<u>9/30/2020</u> <u>Actual</u>	<u>2020/2021</u> <u>Budget</u>	<u>2021/2022</u> <u>Budget</u>
44129	Gasoline Income	\$56,541	\$40,210	\$35,668	\$27,582	\$21,897	\$50,000	\$50,000
45329	Car Wash	1,984	2,506	2,362	2,473	1,091	2,500	2,500
45429	Laundry Income	28,886	26,032	29,584	23,958	19,264	29,500	29,500
45629	Self Lock Storage	1,650	4,272	-325	0	0	0	0
45729	Bull Pen Storage	13,095	16,631	17,799	19,415	18,389	18,000	18,000
	Total Income	\$102,156	\$89,651	\$85,088	\$73,428	\$60,641	\$100,000	\$100,000
64129	Gasoline Expense	46,356	34,678	42,709	28,966	22,777	35,000	35,000
64429	Maint work	80	315	500	1,401	1,044	1,000	1,000
64929	Laundry Expense	0	0	0	4	0	100	100
53029	R/M Bldgs & Equip. Retail	5,772	571	5,936	3,926	120	2,500	2,500
70029	Utilities - Retail	8,849	14,580	8,693	16,774	11,927	10,000	10,000
	Total Expense	\$61,057	\$50,144	\$57,838	\$51,071	\$35,868	\$48,600	\$48,600
	NET INCOME/(EXPENSE)	\$41,099	\$39,507	\$27,250	\$22,357	\$24,773	\$51,400	\$51,400

Sandy Pines Wilderness Trails, Inc.
 2021/2022 Budget Worksheet
 Board Approved

Sales & Hospitality

Account	Description	9/30/2016 Actual	9/30/2017 Actual	9/30/2018 Actual	9/30/2019 Actual	9/30/2020 Actual	2020/2021 Budget	2021/2022 Budget
	Sales Deposit							
40630	Commission	\$231,837	\$362,078	\$283,988	\$285,153	\$433,462	\$300,000	\$300,000
40730	Transfer fee	126,815	129,500	102,275	107,860	236,040	183,000	275,000
40530	SP Sites	60,800	52,000	0	32,000	0	0	0
44030	Site/Unit Rental	288,282	321,626	315,713	306,376	292,547	310,000	350,000
40930	Retired Sites	4,700	12,200	1,500	4,800	6,000	1,500	4,000
42230	Seasonal Memberships	25,126	30,400	18,700	37,900	44,300	35,000	49,200
49030	Promotion Income	6	0	2,081	700	2,200	0	1,500
	Total Due	\$737,566	\$907,804	\$724,257	\$774,789	\$1,014,549	\$829,500	\$979,700
50130	Cost of Goods Sold	0	0	0	0	0	0	0
51130	Salaries, Wages, Comm.	177,951	240,507	216,827	195,366	252,657	205,000	316,210
52030	Payroll Taxes	15,038	18,288	16,411	16,264	17,866	16,750	22,360
52230	Workers Comp	437	160	244	238	373	375	467
52330	Group Health	17,501	17,339	14,896	12,545	2,758	14,000	4,000
52430	Pensions	1,105	14	4	925	9,423	5,000	11,793
53030	Repair & Maint	5,648	1,657	171	195	529	500	500
53230	Equip Replacement	0	3,172	0	0	0	500	500
54030	Supplies	12,034	6,137	5,054	5,185	8,184	5,500	5,000
58030	Promotions	36,551	13,030	131	4,553	1,208	1,500	1,500
64030	Rental Expense	47,789	48,769	46,738	55,355	46,500	46,500	46,500
64730	Meals & Entertainment	106	0	0	0	0	200	200
70130	Telephone	1,785	1,974	1,807	1,696	1,542	2,000	2,000
72030	Auto	646	630	280	358	43	500	500
64230	Show Promo	2,717	2,902	34	0	0	0	0
72530	Communications	35,640	41,427	49,647	35,898	21,079	46,000	35,000
72730	Referral	8,200	4,400	6,800	6,400	1,800	6,500	3,000
	Total Expense	\$363,148	\$400,406	\$359,044	\$334,978	\$363,962	\$350,825	\$449,530
	NET INCOME/(EXPENSE)	\$374,418	\$507,398	\$365,213	\$439,811	\$650,587	\$478,675	\$530,170
	Available for Operations	\$374,418	\$507,398	\$365,213	\$439,811	\$650,587	\$478,675	\$530,170

Note: Rental Expense includes \$10,000 for campsite repairs & \$10,000 for cabin repairs

Board Approved

Revenues	9/30/2020 Actual	2020/2021 Budget	2021/2022 Budget	Reason for Budgeting Change
Administration	279,567	287,950	311,700	Additional Revenue budgeted for Northshore Rentals
Maintenance	373,007	390,000	385,000	
Safety & Security	194,942	241,000	268,715	Adjust Mag Card Income for the transition from Mag Stripe cards to Prox disc cards
Recreation	50,854	132,000	77,000	
Resort Services	4,282,213	4,250,175	4,434,975	Increase Lake Development Revenue through increase in Boat Sticker fee and Boat Stake fee to assist in covering some of the expense and support operational expenditure in response to the Lake Study Committees recommendations to preserve the lake.
Lease Operations	34,413	35,750	35,250	
Park & Garden	263,750	207,250	244,000	
Rentals at Sandy Pines	218,619	247,300	242,300	
Retail Center	60,641	100,000	100,000	
Sales & Hospitality	1,014,549	829,500	979,700	Adjust Transfer Fee income to adjust for increase to For Sale by Owner fee and increase in Camping Revenue to bring SPWT pricing closer to market.
Revenues	6,772,555	6,720,925	7,078,640	
Expenditures				
Administration	(892,426)	(769,975)	(760,715)	Adjust salaries budget to account for restructure of staff within departments, adjust for increase in Newsletter Ad Expenses
Maintenance	(1,348,701)	(1,435,550)	(1,447,865)	
Safety & Security	(780,732)	(840,480)	(872,228)	Adjust Mag Card Expense for the transition from Mag Stripe cards to Prox disc cards. Increase in Small Equipment replacement expense to account for increase in Capital Safe Harbor Threshold
Recreation	(209,363)	(372,507)	(303,733)	
Resort Services	(2,552,959)	(2,772,700)	(2,965,300)	Increase Lake Development Revenue through increase in Boat Sticker fee and Boat Stake fee to assist in covering some of the expense and support operational expenditure in response to the Lake Study Committees recommendations to preserve the lake.
Lease Operations	(14,043)	(17,050)	(14,075)	
Park & Garden	(239,169)	(163,225)	(179,142)	
Rentals at Sandy Pines	(155,168)	(172,266)	(172,084)	
Retail Center	(35,868)	(48,600)	(48,600)	
Sales & Hospitality	(650,587)	(350,825)	(449,530)	Adjust salaries budget to account for restructure of staff within departments
Expenses	(6,879,016)	(6,943,179)	(7,213,273)	

Board Approved								
Fees	2022	2021	2020	2019	2018	2017	2016	2015
1 Boat Water Sticker	110.00	80.00	80.00	80.00	75.00	75.00	75.00	
2 Boat Water Sticker (2nd boat-(\$40 surcharge)	110.00	120.00	120.00	120.00	115.00	115.00	115.00	
3 Boat/Land	110.00	50.00	50.00	50.00	45.00	45.00	45.00	
4 Boat/Land (2nd boat- \$40 surcharge)	110.00	90.00	90.00	90.00	85.00	85.00	85.00	
5 Non-Motorized Land Boat per rules	35.00	15.00	15.00	15.00	15.00	15.00	15.00	
6 Boat Dock (102 less Rangers)	500.00	500.00	500.00	475.00	475.00	475.00	475.00	
7 Contractor Fee	200.00	200.00	200.00	175.00	175.00	175.00	150.00	
8 Golf Cart Renewal Sticker	15.00	15.00	15.00	15.00	15.00	15.00	15.00	
9 Moped Renewal Sticker	15.00	15.00	15.00	15.00	15.00	15.00	15.00	
11 New Proxy Card - 1st Member	-	-	-	-	-	-	-	
12 New Prox Card - 2nd Member, Associate, Grandchild, Recreation	20.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
13 Renewal - Proxy Card 1st Member	5.00	5.00	5.00	5.00	5.00			
14 Renewal - Proxy Card 2nd Member, Associate, Grandchild, Recreation	15.00	15.00	15.00	15.00	15.00			
17 Replacement of Card (when old card is returned)	8.00							
18 Replacement of Card (without old card)	20.00							
19 Delinquent Acct Card React 1 card	35.00	35.00	35.00	30.00	30.00	20.00	20.00	
20 Guest Pass 1 Day	5.00	5.00	5.00	4.00	4.00	4.00	4.00	
21 Guest Pass 1 Day Ranger Assisted	7.00	7.00	7.00	6.00	6.00	6.00	6.00	
22 Guest CAMPER Guest Pass 1 day	15.00	15.00	15.00	15.00	10.00	10.00	10.00	
23 Group Entry Fees:	remove	remove	remove	remove				
24 Car (max six people) per day	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
25 Van (max 16 people) per day	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
26 Bus (min 17 people) per day	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
27 Hazardous Material Disposal Fee	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
28 Pumpout	14.00	14.00	14.00	14.00	13.00	13.00	13.00	
29 Emergency Pump	28.00	28.00	28.00	28.00	26.00	26.00	26.00	
30 Sewage Tote Tank Permit	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
31 Pumpout Plan A (12 per)	228.00	228.00	228.00	228.00	213.75	213.75	213.75	
32 Pumpout Plan B	132.00	132.00	132.00	132.00	112.50	112.50	112.50	
33 Pumpout Plan C	276.00	276.00	276.00	276.00	258.75	258.75	258.75	
34 Pumpout Plan D	144.00	144.00	144.00	144.00	146.25	146.25	146.25	
35 Pumpout Plan E	324.00	324.00	324.00	324.00	303.75	303.75	303.75	
36 Pumpout Plan F	156.00	156.00	156.00	156.00	146.25	146.25	146.25	
37 Pumpout Plan G	192.00	192.00	192.00	192.00	180.00	180.00	180.00	
38 Pumpout Plan H	96.00	96.00	96.00	96.00	90.00	90.00	90.00	
39 Double Tank (Regular)	21.00	21.00	21.00	21.00	19.50	19.50	19.50	
40 Double Tank (Emergency)	40.00	40.00	40.00	40.00	38.00	38.00	38.00	
47 Boat In/Out	55.00	55.00	55.00	55.00	50.00	50.00	50.00	
48 add for boat out after 10/1	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
49 Mailbox	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
50 Bullpen 13x30 - Annual rate	320.00	320.00	320.00	320.00	320.00	320.00	350.00	
51 Bullpen 13x30 - Quarterly rate	85.00	85.00	85.00	85.00	85.00	85.00	85.00	
52 Bullpen 13x30 - Monthly rate	30.00	30.00	30.00	30.00	30.00	30.00	30.00	
53 Bullpen 13x35 - Annual rate	350.00	350.00	350.00	350.00	350.00	350.00	390.00	
54 Bullpen 13x35 - Quarterly rate	95.00	95.00	95.00	95.00	95.00	95.00	95.00	
55 Bullpen 13x35 - Monthly rate	35.00	35.00	35.00	35.00	35.00	35.00	35.00	
56 Bullpen DAILY rate-min 2 days	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
57 Winterizing Trailer/Line/Before	90.00	90.00	90.00	90.00	80.00	80.00	80.00	80.00
58 Winterizing Trailer/Line/After	110.00	110.00	110.00	110.00	100.00	100.00	100.00	100.00
59 Winterizing Line Only/Before	40.00	40.00	40.00	40.00	35.00	35.00	35.00	
60 Winterizing Line Only/After	50.00	50.00	50.00	50.00	45.00	45.00	45.00	
61 Winterizing Ice Maker/Before	35.00	35.00	35.00	35.00	30.00	30.00	30.00	
62 Winterizing Ice Maker/After	45.00	45.00	45.00	45.00	40.00	40.00	40.00	
63 Winterizing Sprinkler Syst./Before	55.00	55.00	55.00	55.00	50.00	50.00	50.00	
64 Winterizing Sprinkler Syst./After	65.00	65.00	65.00	65.00	60.00	60.00	60.00	
65 Annual Cable TV	136.00	136.00	136.00	136.00	129.00	129.00	129.00	
66 Camping (Sun-Thurs)	60.00	56.00	56.00	56.00	56.00	56.00	56.00	56.00
67 Camping Holiday/(Weekends)	70.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00
68 Camping Off Season Discount	50%	50%	50%	50%	50%	50%	50%	50%
69 Camping Associate Discount	10%	10%	10%	10%	10%	10%	10%	10%
70 Cabin (Sun-Thurs)	100.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00
71 Cabin Holiday/(weekend)	115.00	98.00	98.00	98.00	98.00	98.00	98.00	98.00
72 Rental Trailer 94 & 561 (Sun-Thurs)	150.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00
73 Rental Trailer 94 & 561 Holiday/(weekend)	170.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00
74 Rental Trailer 396 (Sun-Thurs)	200.00	185.00	185.00	185.00	185.00	185.00	185.00	185.00
75 Rental Trailer 396 Holiday/(weekend)	220.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
76 Rental Trailer 4135 (Sun-Thurs)	160.00	145.00	145.00	145.00	145.00			
77 Rental Trailer 4135 Holiday/(weekend)	180.00	165.00	165.00	165.00	165.00			
78 Rental Trailer 1084 (Sun-Thurs)	200.00	185.00	185.00	185.00	185.00			
79 Rental Trailer 1084 Holiday/(weekend)	220.00	200.00	200.00	200.00	200.00			
80 Camper Vehicles (per day)	12.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
81 Seepage Pit Installed	400.00	400.00	400.00	400.00	375.00	350.00	325.00	
82 Water on After Oct 15	200.00	200.00	200.00	200.00	200.00	80.00	80.00	
83 Water Back On after shut off	remove	remove	remove	remove	120.00	120.00	120.00	
84 Permit for Building	40.00	40.00	40.00	40.00	35.00	35.00	35.00	
85 Tree Permits	50.00	40.00	40.00	40.00	35.00	35.00	35.00	
86 Electric Permit Sandy Pines (No cord cap)	50.00	40.00	40.00	40.00	35.00	35.00	35.00	
87 Electric Permit PCI	84.00	84.00	84.00	84.00	84.00	84.00	84.00	84.00
88 Transfer Fee - Sales Office (includes Inspection fee of \$250)	625.00	625.00	625.00	625.00	625.00	625.00	625.00	
89 Transfer Fee - Private Sale (includes Inspection fee of \$250)	2,000.00	1,000.00	1,000.00	1,000.00	825.00	825.00	825.00	
90 Background Check Fee (per person)	35.00	35.00	35.00	35.00	25.00	25.00	25.00	
91 Rental Picnic Shelter/TeePee Area (plus guest)	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00
92 Pavilion Rental (plus guest fee)	170.00	170.00	170.00	170.00	170.00	170.00	170.00	170.00
93 Handbook (Copies .10 page)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
94 Flea Markets 116 spaces/7 mkt	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
95 Site Surveys	40.00	40.00	40.00	40.00	35.00	35.00	0.00	

Board Approved							
Fees	2022	2021	2020	2019	2018	2017	2016
96 Locate Boat Stakes	50.00	40.00	40.00	40.00	35.00	35.00	0.00
97 Buyers Fee	525.00	525.00	525.00				
99 North Shore Rental Large Event - Non-Member Peak Season	3,000.00						
100 North Shore Rental Large Event - Member Peak Season	2,500.00						
101 North Shore Rental Large Event - Non-Member Off Season	2,500.00						
102 North Shore Rental Large Event - Member Off Season	2,000.00						
103 North Shore Rental Small Event - Non-Member Peak Season	1,500.00						
104 North Shore Rental Small Event - Member Peak Season	1,000.00						
105 North Shore Rental Small Event - Non-Member Off Season	1,000.00						
106 North Shore Rental Small Event - Member Off Season	500.00						
107 Camping Cancellation Fee	50.00	50.00					
108 Boat Stakes - 1236 stakes @ 30/40ft.	75.00						
109 Boat Stakes - 177 stakes @ 10ft.	75.00						
110 580 Seasonal	3,800.00	3,500.00	7.89%				
111 581 Seasonal	3,800.00	3,500.00	7.89%				
112 625 Seasonal	4,100.00	3,800.00	7.32%				
113 794 Seasonal	4,300.00	4,000.00	6.98%				
114 981 Seasonal	4,300.00	4,000.00	6.98%				
115 1108 Seasonal	3,500.00	3,200.00	8.57%				
116 1109 Seasonal	3,500.00	3,200.00	8.57%				
117 1183 Seasonal	4,300.00	4,000.00	6.98%				
118 1258 Seasonal	3,800.00	3,500.00	7.89%				
119 5125 Seasonal	4,800.00	4,500.00	6.25%				
120 5354 Seasonal	4,500.00	4,200.00	6.67%				
121 5356 Seasonal	4,500.00	4,200.00	6.67%				

Sandy Pines Wilderness Trails, Inc
2021/2022 Capital Budget

Board Approved

Capital Budget

Department	Description	2021/2022
Maintenance	Reshingle one roof every other Yr (CC's?)	
	Cabin Roof	
	Replace Furnace	
	Pool Mechanicals	
	Replace A.C. units	
	Water Softeners	
	Update tile on floors and walls	
	Shower/toilet stalls, replumbing	
	Lake Study Improvements (buoys, Rip Rap, Wells, Other)	
	Phase 3 Golf Cart Bridge	
	Game Room Floor	
	Lights in CC's	
	Ranger Shingles Replacement	
	Replace Maintenance Truck & Equipment (includes dump truck every four years)	
	Misc Small Tools	
	Pumper Truck Pumps	
	Recreational Court Replacement	
Recreation Courts Resurfacing		
Playground Equip		
	TOTAL	\$ 978,000.00
Administration	Computer Equipment Replacement - recent FY16	
	Software Upgrade/Database Development - recent FY16	
	TOTAL	\$ 210,000.00
Safety & Security	Patrol Vehicle 5yr replacement plan	
	Vehicle Equip Replacement	
	Radar units	
	Lake Buoys	
	Replace Gate Box PH 2,3,4,6, BP	
	Pool backboards & straps-RECREATION	
	Camera upgrades/replacement	
	Wireless Equipment Replacement	
	Office Equipment (office furniture, etc...)	
	Kiosk Computer Replacement	
	Update Card Access Syst Software	
	TOTAL	\$ 65,950.00
Recreation	Replacement of pool chairs	
	Fitness Equipment (\$26,800 new) 3-year lease \$12k per yr.	
	AED	
	TOTAL	\$ 27,300.00
Sales/Camping	mini split A/C for Cabin	
	Campsite Picnic Tables	
	TOTAL	\$ 17,500.00
Total Capital Expenditures		\$ 1,298,750.00