

GREAT NORTHWEST 2024 BUDGET

INCOME			
ASSESSMENTS			
GL Code	General Ledger Account Name	2024 Budget	Description of Income Coded to Account
40000	Assessments - Improved Lots	1,369,368.00	Annual Assessments from Association Members - Improved lots .
40000	Assessments - Unimproved Lots	1,309.00	Annual Assessments received from Association Members- Unimproved lots .
		1,370,677	Total Assessments Income
COLLECTIONS			
GL Code	General Ledger Account Name	2024 Budget	Description of Income Coded to Account
40450	Filing Fees Recovered	5,000	Reimbursement from delinquent owners for court filing fees incurred during the collections process by the Association's attorney.
40500	Payment Plan Fees	750	Income based on reimbursement of management , administrative and tracking time necessary to create and track payment plans.
41200	Collection Costs*	65,000	Delinquent collection costs added to accounts of members who pay assessments late: \$31/1st notice, \$45/2nd notice.
41300	Annual Interest Assessment	2,000	Annual interest fees charged to assessments in accounts delinquent at year end.
43000	Legal Fees Recovered	30,000	Legal fees received from delinquent owners reimbursed for fees spent pursuing account collection.
		102,750	Total Collections Income
DEED RESTRICTION VIOLATIONS			
GL Code	General Ledger Account Name	2024 Budget	Description of Income Coded to Account
43100	Small Claims Awards	20,000	Monies awarded by Small Claims Court in actions brought against owners with Deed Restriction Violations.
		20,000	Total Deed Restriction Violations Income
INCOME - INTEREST			
40100	Interest Income - Operating	4,200	Interest paid on funds in operating accounts.
		4,200	Total Interest Income
INCOME - OTHER			
GL Code	General Ledger Account Name	2024 Budget	Description of Income Coded to Account
40300	NSF Fees	200	Fees added to Member accounts whose checks are returned for insufficient funds.
47000	Communications Income	700	E-Blast income; website & other vehicles of communication.
47401	Scholarship Income	0	Income for Scholarships
47980	Income -Ins Claims	0	Income received from insurance claims.
47999	Miscellaneous Income	300	Income from any other source not itemized here.
		1,200	Total Income - Other

GREAT NORTHWEST 2024 BUDGET

INCOME - RESALE			
GL Code	General Ledger Account Name	2024 Budget	Description of Income Coded to Account
46000	Resale Closing Documents	100,000	Disclosure package services required by Chapter 207 of TX Property Code including Resales, Inspections, Statements of Account, and associated rush fees.
46100	Transfer Fees	25,000	Services the Association performs to update all Association books and records related to the transfer of property as required by Chapter 207 of TX Property Code.
		125,000	Total Income - Resale

PRIVATE RENTAL - EMERALD VALLEY			
GL Code	General Ledger Account Name	2024 Budget	Description of Income Coded to Account
49100	EV Flores Hall Rental	7,000	Income from rental of Emerald Valley's Flores Hall by Members for their exclusive personal use.
49110	EV Pool Rental	3,500	Income from rental of the Emerald Valley campus pool by Members for their exclusive personal use.
49120	EV Rental Set-up	500	Income for set up services at private Member parties.
49130	EV Security Fees	1,000	Income for security services at private Member facility rentals at which liquor is consumed.
49140	EV Lifeguard Fees	5,400	Income for lifeguard services at private Member pool rentals.
		17,400	Total Private Rental - Emerald Valley Income

PRIVATE RENTAL - SILVER CREEK			
GL Code	General Ledger Account Name	2024 Budget	Description of Income Coded to Account
49000	SC Callanen Hall Rental	55,000	Income from rental of the Lodge's Callanen Hall by Members for their exclusive personal use.
49010	SC Pool Rental	6,000	Income from rental of the Silver Creek campus pool by Members for their exclusive personal use.
49020	SC Rental Set-Up	7,000	Income for set up at private Member parties.
49030	SC Security Fees	9,000	Income for security services at private Member facility rentals at which liquor is consumed.
49040	SC Lifeguard Fees	8,100	Income for lifeguard services at private Member pool rentals.
		85,100	Total Private Rental - Silver Creek Income

PRIVATE RENTALS - DEPOSITS			
GL Code	General Ledger Account Name	2024 Budget	Description of Income Coded to Account
49150	Facility & Pool Rental Deposits	0	Deposits made for facility or pool rentals that will be returned to Members upon satisfactory conclusion of their party.
		0	Total Private Rentals - Deposits Income

GREAT NORTHWEST 2024 BUDGET

RECREATION & COMMUNITY EVENTS			
GL Code	General Ledger Account Name	2024 Budget	Description of Income Coded to Account
48800	R&C Events - National Holidays	0	Income based on community event tickets, booth sales, sponsorship, etc. sales for National holidays such as Easter, Memorial Day, July 4th, Labor Day, Veterans Day, and Halloween.
48810	R&C Events - GNW Holidays	1,000	Income from community event tickets, booth sales, sponsorship, etc. sales for GNW holidays such as Polar Bear Plunge, Valentine's Dance, and Car Show.
48820	R&C Events - Community Improvement	1,000	Income based on community event tickets, booth sales, sponsorship, etc. sales for Spring & Fall Community Yard Sales, Market Days and Bulk Pickup.
48830	R&C Events - Family	1,500	Income based on community event tickets, booth sales, sponsorship, etc. sales for Dive In Movies.
48999	Recreation Miscellaneous	1,500	Zumba, Aqua Zumba, Camp Gladiator, and other Recreation field or pool rentals
		5,000	Total Recreation & Community Events Income
RECREATION - GATORS SWIM TEAM			
48500	Gators Swim Team	10,000	Swim team participant registration fees and extra shirt sales.
48510	Gators Swim Team Concessions	500	Concession sales associated with two or three home swim meets at the SC café.
		10,500	Total Recreation - Gators Swim Team Income
RECREATION - POOLS & CAFÉS			
40600	ID Fees	600	Fees to prepare replacement and Member photo ID cards.
48000	EV Pool Guest Passes	2,000	Projected income from pool guest fees use during controlled access periods at Emerald Valley Pool.
48100	SC Pool Guest Passes	3,000	Projected income from pool guest fees use during controlled access periods at Silver Creek Pool.
48110	SC Pool Barefoot Café	6,500	Silver Creek Pool concession sales in pool season.
48200	Pool Passes	120	Monthly pool passes.
48210	EV Pool Flip Flops Café	2,000	Emerald Valley Pool Flip Flops Café concession sales during pool season.
		14,220	Total Recreation - Pools & Cafés Income
RECREATION - SPORTS			
48300	Swim Lessons	7,500	Swim lesson registration fees.
48400	Soccer	34,000	Soccer recreation league participant registration fees.
48600	Basketball	21,550	Basketball participant registration fees.
		63,050	Total Recreation - Sports Income
		<u>1,819,097</u>	GRAND TOTAL ALL INCOME CATEGORIES

GREAT NORTHWEST 2024 BUDGET

EXPENSES			
ADMINISTRATION & ACCOUNTING			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
51000	Administrative & Accounting Wages	276,592	Salaries and wages for employees who staff the main administrative and member services offices of the Association, and work with the Board of Directors and staff to plan, organize, coordinate, communicate, and manage, all Association business. Also carry out all Association corporation administrative and accounting functions.
51010	A&A FICA	18,409	Payroll taxes: Federal Insurance Contributions Act (FICA) tax provisions of the Social Security Act for department staff wages.
51020	A&A FUTA	358	Payroll taxes: Federal Unemployment Tax Act (FUTA) for department staff wages.
51030	A&A SUTA	1,987	Payroll taxes: State Unemployment Tax Authority (SUTA) for department staff wages.
51040	A&A Payroll Service	2,852	Department portion of JustWorks to process payroll, federal and state tax filings and IRS income reporting; HR services including administration, labor law compliance, safety, etc., and legal services.
51045	Timekeeping Application	100	Timekeeping application JustWorks Hours.
51050	A&A Workers Compensation	1,006	Workers Compensation insurance premiums for department staff based on risk category and wages.
51060	A&A Group Health Insurance	30,000	Group health insurance expense for qualified full time department staff.
51070	A&A Employee Expenses	2,000	Department expenses for recruiting department staff including reference checks, drug screening, logoed shirts, business cards, etc. Supplies of office first-aid kit. Staff annual recognition luncheon.
51080	A&A Profess Training & Licensing	3,000	Community Associations Institute membership, professional fees, programs. Staff training materials. Registration, transportation and accommodation for attendance at CAI Professional Management Development Program, etc.
51100	A&A Communication	1,950	Cell phone charges: Administrative, Communications and Community Managers.
51110	A&A Telephones - Office	3,000	Phone lease and phone lines for administrative offices through Ring Central.
51120	A&A Mileage Reimbursement	200	Reimbursement to department staff for miles traveled in personal vehicles while doing Association business.
51130	A&A Copier & Supplies	1,200	Contractual requirement for copiers and supplies - prorated for general office administration.
51140	A&A Accounting & Collection Copier & Supplies	1,225	Copies & Supplies made in accounting and collections functions, i.e., reports, budget, delinquent notices, collection letters, and green bars.
51150	A&A copier & Supplies - Resale	0	Copies of governing document, accounting statement, forms & documents to
51160	A&A Office Supplies	3,000	Supplies for administrative and accounting functions, i.e., Sparklettes, paper and filing products, writing instruments, binders, clips, labels, staplers, etc., and small pieces of equipment.

GREAT NORTHWEST 2024 BUDGET

ADMINISTRATION & ACCOUNTING			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
51170	A&A Membership Cards	1,000	Maintenance of equipment and supplies to make photo membership cards, i.e., cards, ID film, stickers, etc.
51180	Administrative Postage	800	Postage for correspondence to residents, DRVs, business; postage permits, certified mail, etc.
51190	Accounting Postage	4,000	Postage for annual and delinquent assessment billings.
51200	A&A Bank Charges	500	Miscellaneous vendor service charges.
51215	A&A Equipment Rental	6,500	Pitney Bows & DLL
51310	Legal & Professional - DRACO & General	7,000	Legal and other professional fees related to consultations needed for business, enforcement of deed restrictions, etc. And Small Claims Court fees.
51320	Legal & Professional - Collections	50,000	Legal fees related to collections of delinquent accounts.
51330	Printing - Offsite - Annual Invoice	7,500	Third party offsite printing costs: Annual assessment statement; envelopes, coupon books, late letters, prepaid coupons, maps, etc.
51500	Property Tax	2,000	Personal property taxes for personal property owned by the Association.
51600	Commercial Package & Crime Insurance	39,420	Association's main insurance policy: commercial package property, general liability, crime, cyber risk, terrorism, and fidelity coverage.
51610	Commercial Umbrella Ins	18,000	Ten million dollar commercial umbrella liability insurance to cover a liability claims over the liability coverage limit in the Commercial Package policy.

483,599 Total Administration & Accounting Expenses

ALL STAFF			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
51090	All Staff Retirement	5,000	Up to 5% Association match for employee retirement program for all full-time staff who have been with the Association a minimum of 60 days. Includes a \$350 plan take over fee for the 1st year and \$3 per employee.

5,000 Total All Staff Expenses

COMMUNICATIONS			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
58700	C Mileage Reimbursement	250	Reimbursement to department staff for miles traveled in their personal vehicles while doing Association business.
58800	C Copier & Supplies	1,500	Copies and supplies in communicating messages to the membership and preparing for publication and other internal marketing.
58900	C Miscellaneous	1,000	Expenses for miscellaneous products to communicate, enhance and attract readers to messages, photo backdrop, etc. expenses for production of Passages that are not covered in any other account.
58920	Newspaper Printing	0	Expenses related to the printing of a quarterly issue of Passages.
58935	C Postage	100	Mailing of Passages to residents when requested.
58940	C Offsite Printing	1,500	Third party offsite printing expenses for envelopes, multiple-part forms, etc., communications, event posters, stand-alone signs and flags.

4,350 Total Communications Expenses

GREAT NORTHWEST 2024 BUDGET

CORPORATE GOVERNANCE			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
50000	Annual Meeting	7,000	Expenses related to the Annual Membership Meeting, i.e., mailing and postage supplies; election workers stipend; refreshments.
50100	Audit & Tax Preparation	12,000	Preparation of annual corporate tax returns and Board elected audit of previous year's books and records, and attendance of the CPA at the Annual Meeting.
50200	Board Mtgs/Orientation	1,000	Refreshments for attendees at 24 board meetings
50300	Volunteer Recognition	500	Recognition of volunteers for GNW-civic contributions of time and talents to work on Association business and projects. Awards include Neighbor, Volunteer, and Youth Service Awards of the year, and more.
50500	Board Expenses	500	Monies for director business cards or supplies; to extend congratulations, sympathy, etc. on behalf of the Association and Board of Directors; supplies needed for public relations or contributions to volunteer groups (committees)
50600	Board Training	500	Monies for Annual retreat: speakers, materials, and seminars to train, orient, develop skills and knowledge of the Board of Directors.
50700	Copier & Supplies - Corporate Governance	1,000	Copies made in carrying out the governance, corporate, and executive functions of the Association.
50800	Government Relations Committee	0	Supplies needed by sanctioned teams or groups to conduct business of the association- The board acts in this capacity to liase with government represenatives and others.
50810	Volunteer Committee	500	Supplies needed to conduct business of the Association - Volunteer Team will direct efforts toward attracting volunteers, welcome package information, and food/drink for welcome New Resident & Neighbors Get Togethers.
50820	Scholarships	2,000	Money to fund two scholarships given out to qualifying GNW resident young adults for continuing education and training.
50900	Directors & Officers Liability Insurance	13,375	Expenses for Community Association Directors & Officers liability insurance coverage for the Board and its officers and directors.
		38,375	Total Corporate Governance Expenses

GREAT NORTHWEST 2024 BUDGET

DRACO (DEED RESTRICTION & ARCHITECTURAL CONTROL)			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
56000	Deed Restriction & Architectural Control Wages	106,656	DRACO employee wages: assist Architectural Control Committee, review exterior home improvement applications and administer CC&R restrictions.
56010	DRACO FICA	8,183	Payroll taxes: Federal Insurance Contributions Act (FICA) tax provisions of the Social Security Act for architectural process review and department staff wages.
56020	DRACO FUTA	250	Payroll taxes: Federal Unemployment Tax Act (FUTA) for department staff wages.
56030	DRACO SUTA	1,400	Payroll taxes: State Unemployment Tax Authority (SUTA) for department staff wages.
56040	DRACO Payroll Service	1,698	Department portion of Justworks PEO member fee to process payroll, federal and state tax filings and IRS income reporting; HR services including administration, labor law compliance, safety, etc., and legal services.
56050	DRACO Workers Compensation	1,500	Workers Compensation insurance premiums for department staff wages.
56060	DRACO Group Health Insurance	6,500	Group health insurance expense for full-time department staff who elect to take it.
56070	DRACO Training & Licensing	500	Community Associations Institute programs, DRACO training, conference and certification, etc.
56080	DRACO Employee Exp	750	Expenses for logoed shirts, business cards, etc.
56100	DRACO Communications	1,950	Cell phone charges for DRACO staff.
56105	DRACO Telephones	1,500	Phone lease and phone lines for DRACO office through Ring Central.
56110	DRACO Copier & Supplies	1,500	Copies and supplies in providing forms to the membership, reviewing ACC exterior improvement applications and documenting deed restriction violations.
56120	DRACO Postage	3,000	Postage for DRACO deed restriction violations including first class and certified mail, etc.
56160	DRACO Office Supplies	1,000	Supplies in providing forms to the membership, reviewing ACC exterior improvement applications and documenting deed restriction violations.
56200	DRACO Vehicle Maintenance	2,500	Routine preventive maintenance, i.e., oil changes, repairs and parts or tune-ups, cleaning, inspections and licensing, gas for DRACO vehicles.
56210	DRACO Vehicle Insurance	4,800	Expense for department vehicles auto insurance.
56220	DRACO Vehicle Fuel	2,000	Fuel expenses for DRACO vehicles.
56300	Architectural Control Committee (ACC)	100	Operations and supplies needed by Architectural Control Committee (ACC) to conduct Association business - review of exterior home improvement plans.

145,787 Total Deed Restriction & Architectural Control Expenses

GREAT NORTHWEST 2024 BUDGET

IT & AV (INFORMATION TECHNOLOGY & AUDIO VISUAL)			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
51400	Computer & Equipment Hardware	7,000	Computer, network, marquee, banking hardware, WIFI, ID printer, other equipment.
51410	Web Hosting	1,000	Fees paid to web hosting company Square Space \$300 yearly and Network Solutions \$120.00 yearly. Total \$420 yearly
51420	Streaming & Internet	4,500	SC & EV Spectrum and AT&T internet access.
51430	Computer & Equipment Software	25,000	Database software lease, support, training, maintenance and cloud storage of all accounting and database information and records. Vantaca, Identisys, Bitly, ConstantContact, Canva, Jotform, and Slack.
51440	IT Support	35,000	Contract for IT support through SecureTech for unlimited remote troubleshooting of computers and printers, IT infrastructure, server, and cloud management.
51450	Audio Visual Equipment	1,000	Expenses related to the purchase of audio or visual equipment, wiring, routers, etc., and installation or other service.
		73,500	Total IT & AV Expenses

MAINTENANCE			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
52000	Maintenance Wages	207,653	Wages for employees who manage, operate, maintain and repair GNW facilities including all pools, structures, electrical, plumbing, structures, vehicles and equipment, the Greenbelt, landscaping, irrigation and grounds.
52010	M FICA	12,780	Payroll taxes: Federal Insurance Contributions Act (FICA) tax provisions of the Social Security Act for facilities and grounds maintenance salaries.
52020	M FUTA	368	Payroll taxes: Federal Unemployment Tax Act (FUTA) for department wages.
52030	M SUTA	2,058	Payroll taxes: State Unemployment Tax Authority (SUTA) for department wages.
52040	M Payroll Service	2,820	Department portion of Justworks member fee to process payroll, federal and state tax filings and IRS income reporting; HR services including administration, labor law compliance, safety, etc., and legal services.
52050	M Workers Compensation	4,000	Workers Compensation insurance premiums for department staff based on risk category and wages.
52060	M Group Health Insurance	20,000	Group health insurance expense for full time department staff who elect to take it.
52070	M Professional Training & Licensing	1,000	Community Associations Institute programs, professional fees and meetings. CPO - Certified Pool Operator, Certified Irrigation Technician, and Electrical Maintenance training/testing/annual fees.

GREAT NORTHWEST 2024 BUDGET

MAINTENANCE			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
52080	M Employee Expense	3,000	Department expenses for staff uniforms, work boots, audio tests, first aid supplies, safety equipment.
52100	M Communication	3,250	Cell phone charges for department staff.
52110	M Telephones	500	Phone lease and phone lines for department manager's office through Ring Central.
52120	M Copier & Supplies	300	Copies and supplies used in conducting business of the department.
52160	M Office Supplies	600	Office supplies for department administration. Sparklettes for water.
52200	M Vehicle Maintenance	5,000	Routine preventive maintenance on maintenance vehicles, i.e., oil changes, repairs and parts or tune-ups, cleaning, inspections and licensing.
52210	M Vehicle Insurance	9,000	Expense for fleet auto insurance.
52220	M Facilities Equipment Maintenance	3,000	Purchase, service, repair and operation of facilities maintenance equipment, i.e., buffers, vacuums, hand and other tools not on the MR&R schedule.
52230	M Vehicle & Equipment Fuel	4,500	Fuel expenses for maintenance vehicles and equipment.
52300	SC Facilities Operation & Maintenance	10,000	Supplies and parts to operate, maintain and repair all campus buildings including Lodge, Rec & Security offices, Barefoot Cafe, Maintenance Shop & Garage and out buildings: Windows, lighting, plumbing etc.
52315	Security, Rec & Rec Restrooms Maintenance	1,000	Supplies and parts needed to maintain and repair buildings, windows, lighting, plumbing and electrical systems.
52320	SC Contract Services	6,000	Contracted services for projects staff does not have knowledge, skill, certification, proper equipment, etc.
52325	Maintenance Compound Maintenance	500	Supplies and parts needed to maintain and repair buildings, windows, lighting, plumbing and electrical systems. Projects; storage of chemicals and other OSHA compliance requirements.
52330	SC Custodial Supplies	3,500	Cleaning, paper, supplies equipment for the Lodge and four other buildings on the Silver Creek campus buildings.
52340	SC Pool Chemicals	12,000	Expenses for chemicals to operate junior Olympic and wader pools.
52350	SC Pool Maintenance & Repairs	6,000	Maintenance and repairs of the junior Olympic and wader pools, and ancillary filters, pumps, etc. at the Silver Creek campus. Parts, equipment, and contracted services for minor repairs.
52360	SC Trash Services	6,200	Dumpster rental and monthly trash and recycling services through Tiger.
52400	EV Facilities Ops & Maint	2,500	Supplies and parts to operate, maintain and repair buildings, windows, lighting, plumbing and electrical.
52420	EV Contract Services	1,500	Contracted services for projects staff does not have knowledge, skill, certification, proper equipment, Court and parking area light repair/replacement, tree services, etc.
52430	EV Custodial Supplies	500	Cleaning, paper supplies, small equipment for Flores Hall and two other buildings on the EV campus.
52440	EV Pool Chemicals	12,000	Expenses for chemicals to operate junior Olympic and wader pools.

GREAT NORTHWEST 2024 BUDGET

MAINTENANCE			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
52450	EV Pool Maintenance & Repairs	6,000	Maintenance and repairs of the junior Olympic and wader pools, splashpad, and ancillary filters, pumps, etc. at the Emerald Valley campus. Parts, equipment, and contracted services for minor repairs.
52460	EV Trash Services	3,500	Dumpster rental and monthly trash and recycling disposal services through Tiger.
53220	Grounds Equipment Maintenance	4,000	Repair of grounds maint. equip: tractors, mowers, and purchase of non-MR&R replacement equipment.
53300	SC Grounds & Sport Field Maintenance	7,000	Supplies and materials to maintain landscaping, trees, shrubs, turf, parking lots, monument signs beds, signage, fencing, etc., on Silver Creek campus and sport fields.
53305	SC Irrigation Maintenance	1,000	Supplies and materials to maintain irrigation on Silver Creek campus and sport fields.
53310	EV Grounds Maintenance	5,000	Supplies and materials to maintain landscaping, trees, shrubs, turf, parking lots, monument signs beds, signage, fencing, etc., on Emerald Valley campus.
53315	EV Irrigation Maintenance	500	Supplies and materials to maintain irrigation on entire Emerald Valley campus.
53320	Parks & Entrances Maintenance	4,500	Supplies and materials to maintain landscaping, trees, shrubs, turf, signage, fencing, etc., at Ridge Creek park and all maintained monument and neighborhood entrances.
53325	Parks & Entrances Irrigation Maintenance	250	Supplies and materials to maintain irrigation at Ridge Creek park and all maintained monument and neighborhood entrances.
53330	Greenbelt Maintenance	6,000	Supplies and materials to maintain grounds in greenbelt. Contracted services for projects staff does not have knowledge, skill, or proper equipment.
53400	Commercial Equipment Insurance	2,003	Inland Marine insurance policy to cover maintenance equipment.

381,282 Total Maintenance Expenses

MISCELLANEOUS - OTHER			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
59000	Contribute: MR&R Reserves	0	Contribution of operating monies to the reserve account.
59010	Insurance Claims	0	Monies awarded from insurance claims made on behalf of the Association from auto, property, cyber or other insurance policies.
59020	Sweep Projects	0	Projects approved by the Board from sweep monies identified at the end of the year.
59030	Board Approved Projects	0	Projects and items approved by the Board and not budgeted in any other category.

0 Total Miscellaneous - Other Expenses

GREAT NORTHWEST 2024 BUDGET

PRIVATE RENTAL - EMERALD VALLEY			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
58300	EV Private Party Manager Wages	6,000	Expenses for wages of a staff member to attend and monitor scheduled private parties of Members in good standing at the Emerald Valley Flores Hall. Fees also include clean up after the parties.
58310	EV Private Party Manager FICA	500	Payroll taxes: Federal Insurance Contributions Act (FICA) tax provisions of the Social Security Act for private member use staff wages.
58320	EV Private Party Manager FUTA	50	Payroll taxes: Federal Unemployment Tax Act (FUTA) for private member facility use staff wages.
58330	EV Private Party Manager SUTA	50	Payroll taxes: State Unemployment Tax Authority (SUTA) for private member facility use staff wages.
58340	EV Private Party Manager Payroll Services	0	Processing fees related to private member facility use staff wages and taxes.
58350	EV Private Party Manaager Workers Comp	0	Workers Compensation insurance premiums for department staff based on risk category and wages.
58400	EV Private Party -- Security	500	Expenses for private security to attend and monitor scheduled private parties of Members in good standing at the Emerald Valley Flores Hall when, in accordance with Association policy, alcohol will be served.
58500	EV Private Party -- Lifeguards	5,000	Expenses for wages of qualified lifeguards to attend and monitor scheduled private parties of Members in good standing at the Emerald Valley pool.
		12,100	Total Private Rental - Emerald Valley Expenses

PRIVATE RENTAL - SILVER CREEK			
58000	SC Private Party Manager Wages	28,000	Expenses for wages of a staff member to attend and monitor scheduled private parties of Members in good standing at the Silver Creek Lodge. Fees also include clean up after the parties.
58010	SC-Private Party Manager FICA	2,115	Payroll taxes: Federal Insurance Contributions Act (FICA) tax provisions of the Social Security Act for private member use staff wages.
58020	SC Private Party Manager FUTA	20	Payroll taxes: Federal Unemployment Tax Act (FUTA) for private member facility use staff wages.
58030	SC Private Party Manager SUTA	65	Payroll taxes: State Unemployment Tax Authority (SUTA) for private member facility use staff wages.
58040	SC Private Party Manager Payroll Services	0	Processing fees related to private member facility use staff wages and taxes.
58050	SC Private Party Manaager Workers Comp	0	Workers Compensation insurance premiums for department staff based on risk category and wages.

GREAT NORTHWEST 2024 BUDGET

PRIVATE RENTAL - SILVER CREEK			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
58100	SC Private Party -- Security	7,500	Expenses for private security to attend and monitor scheduled private parties of Members in good standing at the Silver Creek Lodge when, in accordance with Association policy, alcohol will be served.
58200	SC Private Party -- Lifeguards	7,000	Expenses for wages of qualified lifeguards to attend and monitor scheduled private parties of Members in good standing at the Silver Creek pool.
		44,700	Total Private Rental - Silver Creek Expenses

RECREATION & COMMUNITY EVENTS			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
57300	R&C Events - National Holidays	6,000	Expenses incurred to provide and carry out community events on national holidays including the Easter Egg Hunt, Memorial Day BBQ, July 4th BBQ, Labor Day BBQ, Veterans Day, Halloween Trunk or Treat, Winter Wonderland.
57301	R&C Events - GNW Holidays	2,500	Expenses incurred to provide and carry out community events including Polar Bear Plunge, Car Show, Valentine Day Dance, and various national day celebrations.
57302	R&C Events - Community Improvement	100	Expenses to carry out community events including Spring & Fall Community Yard Sales.
57303	R&C Events - Family	2,000	Expenses incurred to provide and carry out community events including Summer Dive-In Movies.
		10,600	Total Community Events Expenses

RECREATION & COMMUNITY			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
57000	R&C Wages	79,000	Salaries and wages for department staff wages, planning, managing, and undertaking recreation and community activities and events.
57001	R&C Seasonal Wages	75,000	Salaries and wages for part-time seasonal employee wages, planning, managing, and undertaking recreation and community activities and events.
57002	R&C Swim Lesson Wages	6,000	Wages for employees coaching swim lessons.
57010	R&C FICA	5,295	Payroll taxes: Federal Insurance Contributions Act (FICA) tax provisions of the Social Security Act for department staff wages.
57011	R&C Seasonal FICA	5,160	Payroll taxes: Federal Insurance Contributions Act (FICA) tax provisions of the Social Security Act for part-time seasonal employee wages.
57020	R&C FUTA	92	Payroll taxes: Federal Unemployment Tax Act (FUTA) for department staff wages.

GREAT NORTHWEST 2024 BUDGET

RECREATION & COMMUNITY			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
57021	R&C Seasonal FUTA	450	Payroll taxes: Federal Unemployment Tax Act (FUTA) for part-time seasonal employee wages.
57030	R&C SUTA	1,013	Payroll taxes: State Unemployment Tax Authority (SUTA) for department staff wages.
57031	R&C Seasonal SUTA	2,500	Payroll taxes: State Unemployment Tax Authority (SUTA) for part-time seasonal employee wages.
57040	R&C Payroll Service	2,528	Department portion of Justworks staff fee to process payroll, federal and state tax filings and IRS income reporting; HR services including administration, labor law compliance, safety, etc., and legal services.
57041	R&C Seasonal Payroll Service	4,000	Department portion of Justworks seasonal fee to process payroll, federal and state tax filings and IRS income reporting; HR services including administration, labor law compliance, safety, etc., and legal services.
57046	R&C Seasonal Timekeeping	900	Timekeeping application Justworks Hours
57050	R&C Workers Compensation	1,994	Workers Compensation insurance premiums for department staff based on risk category and wages.
57051	R&C Seasonal Workers Compensation	1,000	Workers Compensation insurance premiums for part-time seasonal employees based on risk category and wages.
57060	R&C-Group Health Insurance	14,000	Group health insurance expense for full time recreation and community event staff who elect to take it.
57070	R&C Professional Training & Licensing	2,000	Professional fees, training and programs. First aid, AED, bloodborne pathogen, lifeguard and swim safety instruction training.
57080	R&C Employee Expense	1,500	Expenses associated with recruiting recreation staff including background checks, drug screening, business cards, bloodborne pathogen vaccines, etc.
57085	R&C Summer Staff Employee Expense	4,000	Swimsuits, shirts, and equipment. End of season party and awards.
57090	R&C Mileage Reimbursement	500	Reimbursement to Recreation Manager and summer staff for miles traveled in their personal vehicles while doing Association business.
57100	R&C Communications	1,720	Cell phone charges for recreation staff.
57110	R&C Telephones	2,000	Phone lease and phone lines for recreation office from Ring Central and two emergency phones for EV & SC.
57115	Club Memberships	180	Membership fees associated with big box stores like Sam's or CostCo.
57130	R&C Copier & Supplies	2,000	Copies and supplies in conducting business of recreation activities.
57160	R&C Office Supplies	2,000	Small office supplies for department administration and water dispenser rental fees and bottles.
57170	R&C First Aid Supplies	1,000	First aid supplies for summer staff.
57200	R&C Custodial Supplies	2,000	Cleaning, paper supplies for recreation office, staff room and concession storage.
57500	R&C Equipment & Supplies	4,000	Miscellaneous pieces of equipment and furnishings for pool decking areas, i.e., umbrellas, water safety products, chairs.
57700	Youth Accident Policy	2,800	Insurance policy to cover catastrophic claims that could come out sports participation.

224,632 Total Recreation & Community Expenses

GREAT NORTHWEST 2024 BUDGET

RECREATION - GATOR'S SWIM TEAM			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
57330	R&C Gators Swim Team	10,000	Expenses incurred to provide, equip, and carry out GNW Gators swim team events, i.e., equipment, uniforms, trained coach, photographer, and award ceremony.
57400	R&C Gators Swim Team Concessions	750	Concession sales associated with swim meets at the SC café.
		10,750	Total Recreation - Gator's Swim Team Expenses

RECREATION - POOLS & CAFÉS			
57410	R&C SC Pool Café Products	4,772	Supplies to offer concessions at Silver Creek pool during summer season, i.e., chips, sodas, sandwiches, fruit, ice cream, etc.
57420	R&C SC Pool Café Equipment & Non-Saleable Supplies	1,500	Non-saleable equipment and supplies needed to operate the Silver Creek pool concession operation; food permit; sales tax.
57430	R&C EV Pool Café Products	4,000	Supplies to offer concessions at Emerald Valley pool during summer season, i.e., chips, sodas, sandwiches, fruit, ice cream, etc.
57440	R&C EV Pool Café Equipment & Non-Saleable Supplies	1,500	Non-saleable equipment and supplies needed to operate the Emerald Valley pool concession operation; food permit; sales tax.
		11,772	Total Recreation - Pools & Cafés Expenses

RECREATION - SPORTS			
57310	R&C Soccer	34,000	Expenses incurred to provide, equip, and carry out GNW recreational soccer program, i.e., equipment, uniforms, coaches and referee training, and award ceremony.
57320	R&C Basketball	21,550	Expenses to rent basketball courts and provide, equip, and carry out program, i.e., equipment, uniforms, coaches and referee training, and award ceremony.
		55,550	Total Recreation - Sports Expenses

SECURITY			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
55110	S Telephones	500	Phone lease and phone lines for security offices through Ring Central at \$40 monthly.
55200	S Contracted Services	250,000	Contracted security services through Security Reconnaissance Team (SRT).
55310	S SC Lodge Security System	700	Expenses related to monitoring equipment for Lodge through ADT.
55315	SC Recreation Security System	700	Expenses related to monitoring equipment for Recreation Building at through ADT.
55600	GNWatch Safety Groups	500	Team and Group operation, supplies needed by sanctioned teams or groups to conduct business of the Association - GNWatch -- National Night Out; organize bocks/captains for better communication regarding suspicious activity & emergency preparedness.
		252,400	Total Security Expenses

GREAT NORTHWEST 2024 BUDGET

UTILITIES			
GL Code	General Ledger Account Name	2024 Budget	Description of Expenses Coded to Account
54000	SC - Electric & Natural Gas	28,000	Electric and natural gas consumption for the Lodge and all other ancillary buildings.
54100	SC Water - Campus & Irrigation	9,000	Water consumption, sewage and federal storm-water treatment charges for Lodge and pool at Silver Creek campus and Lodge irrigation.
54110	SC Water - Sport Fields	10,000	Water consumption for irrigation of the Silver Creek campus sport fields.
54130	RC Water	0	Water consumption for irrigation and fountain at the Ridge Creek park.
54200	EV Water - Campus & Irrigation	5,000	Water consumption, sewage and federal storm-water treatment charges for all buildings, and campus irrigation.
54210	EV Water - Entryway	200	Water consumption for monument entrance on Emerald Valley campus at Cliffbriar.
54220	EV Water - Park	1,500	Water consumption, sewage and federal stormwater treatment charges for fountain and park irrigation.
54300	EV -- Electric	11,000	Electric consumption for Flores Hall, lifeguard building, and restroom building as well as lighting on all sports courts, park and electronic marquee.
		64,700	Total Utilities Expenses

OPS BUDGET OPTIONS			
Various	Staff Adjustments	0	Items selected by the Board from options below.
	Various	0	Items selected by the Board from options below.

Total Ops Budget Option Expenses
1,819,097 GRAND TOTAL ALL EXPENSE CATEGORIES