

LAUDERDALE LAKES LAKE MANAGEMENT DISTRICT

Profit & Loss

January through December 2022

	Jan - Dec 22
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
301 · Tax Revenue La Grange	252,779.16
302 · Tax Revenue Sugarcreek	24,389.84
310 · Operating Account Interest	10.72
311 · Reserve Account Interest	21.77
	277,201.49
<b>Total Income</b>	<b>277,201.49</b>
<b>Expense</b>	
400 · Aquatic Plant Management	
401 · Payroll	40,389.50
402 · Payroll Taxes	3,089.80
403 · Fuel-Gas and Diesel	5,871.00
404 · Parts, supplies, repairs, tires	6,102.50
405 · Administration Expenses	1,960.87
	57,413.67
<b>Total 400 · Aquatic Plant Management</b>	<b>57,413.67</b>
500 · Operations	
510 · Dam Maintenance	
511 · Maintenance	2,850.00
512 · Repair	338.00
	3,188.00
<b>Total 510 · Dam Maintenance</b>	<b>3,188.00</b>
520 · Septic Pumping	
521 · Septic Reimbursement-Lagrange	-51,586.94
522 · Septic Reimbursement-Sugarcreek	-8,162.00
523 · Septic Pumping Cost	58,194.00
	-1,554.94
<b>Total 520 · Septic Pumping</b>	<b>-1,554.94</b>
530 · Environmental Projects	
532 · Rent	-1,350.00
533 · General	12,258.50
534 · Gladhurst	1,706.03
535 · Goose Control	3,500.00
537 · Wetlands	60.00
538 · Special Environmental Projects	20,982.01
	37,156.54
<b>Total 530 · Environmental Projects</b>	<b>37,156.54</b>
540 · Clean Boats Clean Water	
541 · DNR Grant Reimbursement	-1,500.00
542 · Payroll	3,157.70
544 · Expenses	32.00
	1,689.70
<b>Total 540 · Clean Boats Clean Water</b>	<b>1,689.70</b>
550 · Pier Inspection	
551 · Payroll	5,167.20
552 · Permit Fees	-7,190.00
	-2,022.80
<b>Total 550 · Pier Inspection</b>	<b>-2,022.80</b>
560 · Insurance w/o WSP & Golf Course	
561 · Liability	24,370.64
563 · Worker's Compensation	-300.32
	24,070.32
<b>Total 560 · Insurance w/o WSP &amp; Golf Course</b>	<b>24,070.32</b>
570 · Professional Services	
571 · Legal Fees	1,420.00
572 · Accounting Fees	3,840.00
573 · Accounting Audit	1,800.00
574 · Accounting Payroll	486.00
	7,546.00
<b>Total 570 · Professional Services</b>	<b>7,546.00</b>

LAUDERDALE LAKES LAKE MANAGEMENT DISTRICT

Profit & Loss

January through December 2022

	Jan - Dec 22
Total 500 · Operations	70,072.82
600 · General Lake District	
601 · Admin, Communication, Supplies	
602 · Administration Payroll	17,704.57
603 · Dues/Meetings	150.00
605 · Postage	1.06
606 · Supplies	693.83
601 · Admin, Communication, Supplies - Other	58.03
Total 601 · Admin, Communication, Supplies	18,607.49
610 · Communication	
612 · Phone	305.04
613 · Postage	743.55
614 · Printing	1,342.74
615 · Website	271.25
Total 610 · Communication	2,662.58
620 · Community Center (K-Property)	
621 · Maintenance	1,010.80
622 · Rent	-10,200.00
623 · Repairs	962.29
624 · Utilities	2,428.51
620 · Community Center (K-Property) - Other	1,231.78
Total 620 · Community Center (K-Property)	-4,566.62
630 · Maintenance Building/Equipment	
631 · Supplies	2,219.45
633 · Utilities-Gas and Electric	2,713.72
634 · Phone and Internet	406.48
630 · Maintenance Building/Equipment - Other	-1,470.73
Total 630 · Maintenance Building/Equipment	3,868.92
Total 600 · General Lake District	20,572.37
66000 · Payroll Expenses	0.00
700 · Water Safety Patrol	
702 · Lagrange Reimbursement	-53,028
703 · Water Safety Patrol Funding	-40,000
704 · Accountant Payroll	66,000
705 · Payroll	-93,028
706 · Payroll Taxes	37,159.88
707 · Employee Reimbursement	68,000.00
711 · Administration Expenses	0.00
	63,739.46
	5,609.39
	50.00
	10,026.17
Total 700 · Water Safety Patrol	108,265.14
800 · Golf Course	
802 · Payroll	146,521.96
803 · Accountant Payroll	0.00
804 · Payroll Taxes	11,536.42
805 · District improvements/equipment	4,790.00
Total 800 · Golf Course	162,848.38
950 · Capital Project Reserve Expense	
954 · General	84,000.00
Total 950 · Capital Project Reserve Expense	84,000.00
Total Expense	503,172.38
Net Ordinary Income	-225,970.89
Net Income	-225,970.89

PAID  
DNR 53,028  
2,840  
66,000  
121,868

REIMBURSED  
-53,028  
-40,000  
-93,028

← WSP CHECKING

← LLCC CHECKING

**LAUDERDALE LAKES LAKE MANAGEMENT DISTRICT  
2024 PROPOSED Budget**

	A	B	C	D	E	F	G	H	I	J	K	L	M
			2021 Approved Budget	2021 Rev/Exp. (Dist. Bks) 6/29/22		2022 Approved Budget	2022 Rev/Exp. (Dist. Bks) 3/9/23		2023 Approved Budget	2023 Rev/Exp. (Dist. Bks) 6/30/23	2023 Add'l Exp (Est.) 12/31/23		2024 Proposed Budget
1	<b>PROJECTS</b>												
2	Aquatic Plant Management		52,000	61,994		54,000	57,413		52,000	9,193	43,000		52,000
3	DNR APM Manag. Plan Update Advance												
4	Dam Maintenance		3,000	3,072		4,000	3,188		4,000	550	3,500		4,000
5	Septic Pumping												
6	Net Septic Pumping		3,000	6,489		4,000	(1,555)		4,000	(59,969)	64,000		4,000
7	Environmental Projects												
8	Audubon, Gen., Gladhurst, Admin, Wetlands		22,000	14,405		25,000	16,174		22,000	5,790	17,000		23,000
9	Clean Boats Clean Waters Cost												
10	Net Clean Boats Clean Waters		2,000	(1,857)		2,000	1,690		2,000	505	2,000		2,000
11	Pier Inspection & Permit Fee Receipts/Net		4,000	2,060		4,000	(2,022)		4,000	1,040	4,000		3,000
12	Inspection												
13	Insurance W/O WSP & Golf		15,000	18,124		17,000	24,070		30,000	20,500	10,000		30,000
14	Professional Services												
15	Professional Fees - Legal		8,000	4,081		7,000	1,420		5,000		5,000		5,000
16	Professional Fees - Accounting & Audit		12,000	10,150		12,000	6,126		10,000	2,901	7,000		10,000
17													
18	Gen. Lake District Costs - Admin., Com. Center, Maint. Building		30,000	26,734		30,000	20,572		30,000	21,882	9,000		30,000
19	Water Safety Patrol												
20	State Aid & Tn of LaGr Receipts			(126,895)			(93,028)			(76,701)			
21	Cost /Reimbursement to LaGrange			146,306			121,868			65,440			
22	Net Water Safety Patrol		53,000			53,000			53,000		64,000		53,000
23													
24	Don Jean Bay Shore Stabilization 2020		35k	Res. Acct.		20,000	20,000						
25	Tee #1 Drainage Repairs/Engineering 2020		17.2k	Res. Acct.		10,000	10,000						
26	Wooded Preserve Maintenance 2020		16.1K	Res. Acct.									
27	Watershed Study		20,000	20,000		20,000	20,000		5,000	0	5,000		5,000
28													
29	Ongoing ProjectsTotal		224,000	184,663		262,000	205,916		221,000	(8,869)	233,500		221,000
30	Golf course Irrigation Repairs/Eng.		20,000	inc 2020		0			0				0
31	Clubhouse Structural Safety Repairs		20,000	13,953		15,000	9,790						
32	Contingency Fund/Cash Year End		20,000			20,000			50,000		50,000		50,000
33	APM Equipment Reserve		10,000	10,000		10,000	10,000		10,000	0	10,000		10,000
34	Water safety patrol equipment reserve		5,000	5,000		30,000	30,000		10,000	0	10,000		10,000
35	Golf equipment reserve		0			0			0				0
36	Maintenance building					30,000	29,280						
37	Capital project reserve		50,000	50,000		10,000	10,000		10,000	0	10,000		10,000
38	<b>Total Budget Expenses</b>		<b>349,000</b>	263,616		<b>377,000</b>	<b>294,986</b>		<b>301,000</b>	<b>(8,869)</b>	313,500		<b>301,000</b>
39													
40	Cash (6/30/22 & 23 Dist.&WSP Oper.)		350,105			187,164			136,361				188,231
41	Additional Projected Exp. thru 12/31		(212,000)			(165,000)			(249,000)				(313,500)
42	Special environmental projects 2020		(68,263)										
43	Balance Tax Levy		70,476			67,667			89,999				94,114
44	Tn of LaGrange WSP Funding 40k		40,000			40,000			25,000				25,000
45	Est. Cash Available at January 1		180,318			129,831			2,360				(6,155)
46													
47	<b>Tax Levy Subtotal (District)</b>		<b>168,682</b>			<b>247,169</b>			<b>298,640</b>				<b>307,155</b>
48	Contin. golf course Improv/Equip.		30,000	31,105		30,000	30,000						
49	Proposed Tax Levy w/Impr.		<b>198,682</b>			<b>277,169</b>							
50	<b>New Clubhouse/District P&amp; I</b>												<b>80,000</b>
51	<b>Proposed Tax Levy w/New Bldg</b>												<b>387,155</b>
52	Total expenditure		379,000	294,721		407,000	324,986		204,527				
53	Revenue Received ( Levy,Int.)		198,690			<b>277,201</b>							
54	<b>Golf Course</b>												
55	Income			352,886			369,445				177,004		
56	Cost of goods sold			(60,321)			(66,917)				(18,517)		
57	Expenses			(266,655)			(263,029)				(117,870)		
58	Net Golf Course		0	25,910			39,499				40,612		

**Law Patrol**  
**Profit & Loss**  
 January through December 2022

	Jan - Dec 22
<b>Income</b>	
4010 · Court Fees	1,920.00
4100 · LLLMD Funding	66,000.00
4200 · DNR Reimbursement	53,027.56
	120,947.56
<b>Total Income</b>	<b>120,947.56</b>
<b>Expense</b>	
5000 · Payroll	
5100 · Taxes	14,782.48
5700 · Salaries	54,642.55
	69,425.03
<b>Total 5000 · Payroll</b>	<b>69,425.03</b>
6010 · Administration	568.94
6100 · Boat	
6103 · Maintenance	
6103a · 447 Boat	4,380.52
6103c · 449 Boat	7,713.02
6103 · Maintenance - Other	2,386.94
	14,480.48
<b>Total 6100 · Boat</b>	<b>14,480.48</b>
6130 · Communications	
6131 · Cell Phones	189.72
6133 · Phones	2,492.11
6130 · Communications - Other	4,612.41
	7,294.24
<b>Total 6130 · Communications</b>	<b>7,294.24</b>
6170 · Computer and Internet Expenses	864.99
6200 · Equipment	
6217 · Uniforms	2,146.99
6218 · Body Cameras	5,825.17
	7,972.16
<b>Total 6200 · Equipment</b>	<b>7,972.16</b>
6330 · Insurance	
6340 · Insurance Liability	5,394.78
6350 · Insurance Workers Compensation	2,960.39
6330 · Insurance - Other	1,798.26
	10,153.43
<b>Total 6330 · Insurance</b>	<b>10,153.43</b>
6450 · Mileage	196.07
6490 · Office Supplies	
6491 · Postage	58.00
6492 · Supplies	593.02
	651.02
<b>Total 6490 · Office Supplies</b>	<b>651.02</b>
6700 · Rent Expense	
6701 · Office	5,600.00
6702 · Piers & Substations	2,300.00
	7,900.00
<b>Total 6700 · Rent Expense</b>	<b>7,900.00</b>
6750 · Repairs and Maintenance	159.64

7:32 AM

04/05/23

Cash Basis

**Law Patrol**  
**Profit & Loss**  
January through December 2022

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	<u>Jan - Dec 22</u>
6830 · Training	
6831 · Expenses	290.00
6832 · Registration	204.60
6830 · Training - Other	422.99
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Total 6830 · Training	917.59
6880 · ZOther	960.00
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Total Expense	121,543.59
	<hr/>
Net Income	<u><u>-596.03</u></u>

PATROL INFORMATION				
Patrol Name	Patrol Year	Intent for Next Year Received		
Lauderdale Lakes Law Enforcement	2022	1/30/2023		
Patrol Representative & Address	Patrol Representative Phone	Patrol Type	Max Hrs/Citation	
Christopher St. Clair 11936 W Ohio Ave West Allis, WI 53227	414-688-1520 <a href="mailto:cstclair@illepatrol.com">cstclair@illepatrol.com</a>	ATV	29	
		Boat	15/22	
		Snowmobile	28	
Financial Representative	Financial Representative Phone / Email			
Send Check To:				
Greg Wisniewski N7498 County Club Dr, Elkhorn, WI 53121				
Date Claim Received by DNR	Date of Audit			
1/30/2023	3/8/2023			

AUDIT INFORMATION				
Patrol Hours/Salary	Submitted	Calculated Adjustments	Manual Adjustments	Approved
Salary Total	\$64,299.99	(\$11,057.23)		\$53,242.76
Fringe Amount Total	\$14,468.38	(\$2,488.03)		\$11,980.35
Salary + Fringe Total	\$78,768.37			\$65,223.11
Fringe Percentage (up to 50%)	23%			
Average Salary Rate	\$25.54			
Average Fringe Benefit Amount	\$5.75			
Patrol Hours	1,767.90	(432.90)		1,335.00
Exempt Hours	285.00			285.00
Administrative Hours	464.50	0.00		464.50
Total Hours	2,517.40	(432.90)	0.00	2,084.50
Administrative Percentage	18.45%			22.28%
Max Administrative %	30.00%			
Max Total Hours Allowed Based on Submitted Patrol & Exempt Hours				2,932.71
Admin Adjusted Hours				-
Administrative Hours Adjustment				-
Total # of Citations	81			81.00
Total # of Warnings	16			
50% of the Warnings (not greater than # of Citations)	8.00	8.00		8.00
Total # of Citations + 50% of Warnings	89.00	89.00		89.00
Total Patrol Hours per Citation	19.86	19.86		15.00
Enter Hours/Citation Standard (E7, E8 or E9)	15.00			15.00
Total Cost per Citation (FYI only)	\$1,262.91			\$997.09
Travel, Materials, Supply Total	\$33,538.37		(\$10,112.91)	\$23,425.46
Depreciation Total	\$5,162.05			\$5,162.05
Total Patrol Costs	\$117,468.79	(\$13,545.26)	(\$10,112.91)	\$93,810.62
Patrol Revenue	\$5,069.76			\$5,069.76
<b>Net Cost of Patrol</b>	<b>\$112,399.03</b>	<b>-\$13,545.26</b>	<b>-\$10,112.91</b>	<b>\$88,740.86</b>

**Financial Audit Comments / Depreciation Status**

Salary: Reported patrol hours and citation/warnings result in an Hours/Citation of 19.86 which is above the statutory requirement of 15 hours/citation. To meet the standard, 432.90 hours were deducted.

Travel, Materials, Supply: Line 2 deducted \$1.51 tax not eligible, Line 8 deduct .38 to match invoice, Line 9 deducted \$5.77 tax not eligible, Line 18 deducted .90 to match invoice, Line 32 deducted 320.25 to match invoice, Line 36-43 deducted \$234.67 to match invoices, lines 44-47 moved 6589.04 to fringe, lines 50 and 51 moved to fringe amount total deducted \$2960.39

Depreciation Status: year 5 of 5 Mercury outboard 447 \$15,437; year 4 of 5 paint 447 \$2964.50; year 4 of 5 new floor and decking 449 \$2,725; year 1 of 5 449 fuel lines and manifold \$4,683.73

Authorization - I certify that all requirements of s.. NR 50.12, 50.125, or 50.13, Wis. Admin. Code have been met unless noted above.

*Adrienne Sullivan* Date: 3/20/2023

PAID @ 69.5% = \$61,701.11

**Lauderdale Lakes Lake Management District  
 Reconciliation of 2022 Expenses Per Books to Amounts Submitted to DNR  
 For the Year Ended December 31, 2022**

	Wages & Payroll Expenses	Op Exp (excl Lake Dist Capital Costs - Note 1)	Depreciation (Note 2)	Total Expenses	For Info Only: Capital Costs (Lake Dist) (See Note 1)
<b>Per Books</b>	69,425.03	49,791.35	5,162.05	124,378.43	4,683.73
Wages & payroll taxes not claimed for DNR reimbursement (Note 3)	(3,922.46)			(3,922.46)	
Wages & payroll taxes for Pleasant Lake Park & Launch Patrol (not eligible for DNR reimbursement)	(1,202.58)			(1,202.58)	
Expenses not claimed for DNR reimbursement per monthly expense detail by Chris St Clair (Note 4)		(17,456.84)		(17,456.84)	
Unidentified "Fringe Amount Total" (\$14,468.38), net of DNR adjustment (\$10,112.91)		4,355.47		4,355.47	
Wages & payroll taxes disallowed by DNR since Patrol Hours per Citation standard not met	(11,057.23)	(2,488.03)		(13,545.26)	
<i>Difference between spreadsheet and QB (not material)</i>		1,203.86		1,203.86	
<b>Per Enforcement Patrol Audit Report</b>	<b>53,242.76</b>	<b>35,405.81</b>	<b>5,162.05</b>	<b>93,810.62</b>	<b>4,683.73</b>

**Notes:**

- (1) Expenditures over \$2,500 for capital items are spread over 5 years for reimbursement by the DNR as "depreciation". Check #4070 was dated 5/9/22 to Reed's Marine for \$4,683.73 for repairs to 449.
- (2) Reflects amount submitted to DNR. Expenditures \$2,500 and over are submitted over a 5 year period for reimbursement. All amounts here relate to prior year expenditures on items owned by the Lake District. This amount does not relate to depreciation exp in the audited LLLMD financials.
- (3) Certain hours are not eligible for the state aid reimbursement. See the Municipal Water Safety Patrol Manual. In "normal years", there are significant hours of required training for Officers to be certified with the DOJ. The amount of unclaimed payroll costs depends on how many Officers are "primary" with the LLLMD, and includes system training.
- (4) Certain expenses are not eligible for the state aid reimbursement. See the Municipal Water Safety Patrol Manual. For 2022, the major components of the ineligible expenses totalling \$33,538.37, included:  
 Body Cameras, New Dispatch Computers & misc computer equipment, phone lines, cell phones outside of patrol months, certain officer training & ammo, golf cart lease (5 mos, used for transportation around LLC), new officer uniforms & badges.

**Lauderdale Lakes Lake Management District  
Water Safety Patrol Cost Sharing Calculation  
For the Year Ended December 31, 2022**

<b>Allocation of Net 2022 Operating Costs</b>			
	<u>Per Books</u>	<u>LLLMD</u>	<u>Split Equally</u>
Income (Note 1)	-	-	-
Expenses:			
Wages & Payroll Expenses	69,425.03	1,202.58	68,222.45
Operating Expenses (Note 2)	49,791.35	840.00	42,555.48
Depreciation	5,162.05		
	<u>124,378.43</u>	<u>2,042.58</u>	<u>110,777.93</u>
<b>Net 2022 Operating Cost</b>	<u>(124,378.43)</u>	<u>(11,557.92)</u>	<u>(110,777.93)</u>

**Allocation of Costs by Entity**

Specifically identified	(11,557.92)	(2,042.58)
Split Equally	(55,388.97)	(55,388.96)
Calculated Cost Sharing Amount	(66,946.89)	(57,431.54)
Calculated Cost Sharing %	53.83%	46.17%

**Notes:**

(1) Excludes contributions made by LLLMD and Town of LaGrange during 2020 to support operations.

Includes:	DOJ Training Reimbursement	\$ -	(Split)
	Student Fees for Boating Class	\$ -	(Split)
	Reimb for PL Park & Launch Hours	\$ -	(LLLMD)

\$ -

(2) Detailed breakdown of expenses by Chris St Clair totaled \$55678.94 while Quick Books records totaled \$54475.08. Difference of \$1203.86 was added to the "Split Equally" category. Amounts allocated to LLLMD and LaGrange are from the breakdown of expenses by Chris St. Clair.



**Lauderdale Lakes Water Safety Patrol  
Calculation of True-Up for Operations  
For the Year Ended December 31, 2022**

**Net Amount Owed by Each Entity:**

Net 2022 Operating Cost, allocated per Agreement (see attached) \$ 124,378.43 \$ 66,946.89 \$ 57,431.54  
*Calculated Allocation %* 53.83% 46.17%

Less:

DNR Reimbursement for Operations (Note 1) \$ (61,701.11) \$ (33,213.71) \$ (28,487.40)  
 Patrol Revenue (Note 3) \$ (5,069.76) \$ (2,534.88) \$ (2,534.88)  
**a** \$ 57,607.56 \$ 31,198.30 \$ 26,409.26

**Amount Paid/(Received) by Each Entity:**

Amounts Paid During 2021 (Note 2) \$ 124,378.43 \$ 84,378.43 \$ 40,000.00  
 Patrol Revenue (Note 3) \$ (5,069.76) \$ (1,920.00) \$ (3,149.76)  
 DNR Reimbursement for Operations (received by LLLMD) \$ (61,701.11) \$ (61,701.11)  
**b** \$ 57,607.56 \$ 20,757.32 \$ 36,850.24

**Amount to be Paid/(Reimbursed) for 2021 Operations**

**a-b** \$ 10,440.98 \$ (10,440.98)

**Notes:**

- (1) DNR remitted check #1002706020 dated 3/24/23 for \$61,701.11 to the LLLMD for 2022 Water Safety Patrol Operations. This amount was allocated based upon the % cost allocation of expenses incurred in 2022 to operate the Water Safety Patrol on Lauderdale and Pleasant Lakes.
- (2) Amount paid by Town of LaGrange reflects contractual payments to LLLMD for WSP operations made as follows:  
 April 2022 - \$15,000; June 2022 - \$15,000; April 2023 - \$10,000.  
 No additional amounts were paid to the LLLMD; assumed all remaining expenditures were paid by LLLMD.
- (3) The DNR Audit Report indicated Patrol Revenue of \$5069.76. The LLLMD received a check in January, 2022 for \$1,920.00 and it is assumed the remaining \$3,149.76 was received by the Town of LaGrange later in 2022. According to the Agreement between the Towns and Lake District, this amount is split 50/50.

## Lauderdale Lakes Country Club

## Profit &amp; Loss

January through December 2022

	Jan - Dec 22
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Beer Sales #4	60,484.50
Food Sales #3	
Employee Food Sales #13	663.82
Food Sales #3 - Other	3,896.00
<b>Total Food Sales #3</b>	<b>4,559.82</b>
Gift Certificate Sales #15	375.00
Golf Club Rental #6	30.00
Golf Fees #1	
Seasonal Golf Memberships #10	27,989.85
Golf Fees #1 - Other	154,327.50
<b>Total Golf Fees #1</b>	<b>182,317.35</b>
Liquor Sales	47,874.05
Merchandise Sales #14	4,885.25
Motorized Golf Carts #5	84,322.50
Pull Cart Rental #2	159.00
Rental Income	
Room Rental	200.00
<b>Total Rental Income</b>	<b>200.00</b>
Soda Sales #7	7,476.25
WI Sales & Use Tax	-23,238.65
<b>Total Income</b>	<b>369,445.07</b>
<b>Cost of Goods Sold</b>	
Beer	17,035.20
Food	3,954.55
Golf Carts	20,626.99
Liquor	19,145.21
Merchandise	1,221.68
Soda	4,933.27
<b>Total COGS</b>	<b>66,916.90</b>
<b>Gross Profit</b>	<b>302,528.17</b>
<b>Expense</b>	
Bank Service Charges	
Credit Card Processing Fees	9,237.73
<b>Total Bank Service Charges</b>	<b>9,237.73</b>
Business Meals	855.94
Chemicals	11,767.06
Clubhouse Dues & Subscriptions	
Business Tax & Licenses	815.00
Clubhouse Dues & Subscriptions - Other	2,023.15
<b>Total Clubhouse Dues &amp; Subscriptions</b>	<b>2,838.15</b>
Clubhouse Repairs & Maintenance	883.58
Clubhouse Supplies	10,936.70
Fertilizer	3,492.96
Gas & Oil	12,645.92
Grounds Dues & Subscriptions	125.00
Grounds Equipment Repair/Parts	4,924.62
Grounds Repairs/Parts	
Irrigation	2,072.16
Grounds Repairs/Parts - Other	-2,000.00
<b>Total Grounds Repairs/Parts</b>	<b>72.16</b>

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07/20/23

Accrual Basis

## Lauderdale Lakes Country Club

## Profit &amp; Loss

January through December 2022

	<u>Jan - Dec 22</u>
Grounds Supplies	6,300.00
Insurance Expense	
Business Insurance	12,749.32
Health Insurance	7,375.91
Insurance Expense - Other	<u>1,751.93</u>
Total Insurance Expense	21,877.16
Maintenace Building Supplies	392.44
Miscellaneous	
Member-Employee Tournament	<u>798.08</u>
Total Miscellaneous	798.08
Office Supplies	
Postage	24.00
Office Supplies - Other	<u>2,060.49</u>
Total Office Supplies	2,084.49
Outside Services	
Clubhouse Open and Close	428.44
Television Subscription	1,791.73
Outside Services - Other	<u>2,551.98</u>
Total Outside Services	4,772.15
Payroll Expenses	
Clubhouse Payroll	31,393.76
Grounds Payroll	18,867.26
LLLMD Payroll Reimbursement	-3.50
Management Payroll	66,996.87
WSP DD PAYROLL	0.00
Payroll Expenses - Other	<u>43,440.08</u>
Total Payroll Expenses	160,694.47
Reconciliation Discrepancies	-2,087.69
Telephone Expense	1,827.13
Utilities	
Clubhouse & Soda Electric	206.26
Clubhouse Gas	5,104.05
Grounds Electric - Pump house	1,449.26
Utilities - Other	<u>1,831.76</u>
Total Utilities	8,591.33
Total Expense	<u>263,029.38</u>
Net Ordinary Income	<u>39,498.79</u>
Net Income	<u><u>39,498.79</u></u>