

10:10 AM **2011 Carlyon Beach Homeowners Association**
Budget vs. Actual for ALL FUNDS
July through December 2011

01/17/12

Accrual Basis

	<u>Jul - Dec ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Bud...</u>
Ordinary Income/Expense				
Income				
4100 - General Fund Income				
4110 - Annual Assessment	404,960.01	405,200.00	-239.99	99.9%
4120 - Building Impact Fees	2,080.00	7,000.00	-4,920.00	29.7%
4125 - Building Permit Fees	310.00			
4130 - Title Transfer Fees	4,800.00	8,000.00	-3,200.00	60.0%
4135 - Member Lien Fees	241.53	2,000.00	-1,758.47	12.1%
4140 - Clubhouse & Park Use	770.00	2,500.00	-1,730.00	30.8%
4145 - Crier Ads	1,050.00	1,800.00	-750.00	58.3%
4155 - Member Finance Charges	8,361.89	12,000.00	-3,638.11	69.7%
4160 - Returned Check Charges	32.00			
4170 - Rental House	4,500.00	12,000.00	-7,500.00	37.5%
4175 - Interest Income	1,239.10	2,750.00	-1,510.90	45.1%
4180 - Guest Moorage	150.00			
4182 - Rack Lease	2,502.00			
4185 - Key Income	490.00			
4190 - Misc General Fund Income	2,068.41	1,200.00	868.41	172.4%
Total 4100 - General Fund Income	433,554.94	454,450.00	-20,895.06	95.4%
4500 - Marina Fund Income				
4510 - Marina Slip Leases	26,707.50	28,300.00	-1,592.50	94.4%
4530 - Guest Moorage	105.00			
4540 - Rack Lease	0.00	6,000.00	-6,000.00	0.0%
Total 4500 - Marina Fund Income	26,812.50	34,300.00	-7,487.50	78.2%
4600 - Sewer Fund Income				
4610 - Pumping Charges	99,891.26	200,000.00	-100,108.74	49.9%
Total 4600 - Sewer Fund Income	99,891.26	200,000.00	-100,108.74	49.9%
Total Income	560,258.70	688,750.00	-128,491.30	81.3%
Gross Profit	560,258.70	688,750.00	-128,491.30	81.3%
Expense				
5100 - Payroll Expense				
5110AR - Architecture Wages	827.75			
5110MN - Maintenance Wages	19,613.27			
5110OF - Office Wages	44,925.64			
5110OFA - Office Wages Allocation	493.00			
5110RD - Stormwater/Roads Wages	10,599.75			
5110WT - Water Wages	12,399.18			
5120MR - Marina Wages	3,946.20	9,700.00	-5,753.80	40.7%
5130SM - Sewer Wages	40,966.82	138,000.00	-97,033.18	29.7%
5100 - Payroll Expense - Other	0.00	155,000.00	-155,000.00	0.0%
Total 5100 - Payroll Expense	133,771.61	302,700.00	-168,928.39	44.2%
5200 - Payroll Taxes				
5210T - General PR Taxes	15,956.83	26,000.00	-10,043.17	61.4%
5220T - Marina PR Taxes	353.84	1,500.00	-1,146.16	23.6%
5230T - Sewer PR Taxes	6,181.94	24,000.00	-17,818.06	25.8%
Total 5200 - Payroll Taxes	22,492.61	51,500.00	-29,007.39	43.7%
5300 - Employee Benefits				
5331 - Holiday Pay	4,752.25			
5332 - Sick Pay	5,787.49			
5333 - Vacation Pay	5,666.26	18,000.00	-12,333.74	31.5%
5335 - Bereavement Pay	568.00			
5336 - Medical Insurance	16,413.60	31,500.00	-15,086.40	52.1%
5337 - Dental/Life Insurance	1,742.64	3,000.00	-1,257.36	58.1%
Total 5300 - Employee Benefits	34,930.24	52,500.00	-17,569.76	66.5%
5405 - Bad Debt Expense	0.00	9,300.00	-9,300.00	0.0%
5410 - Bank Service Charges	262.00	5,000.00	-4,738.00	5.2%

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5415 · Credit Card Merchant Discounts	2,607.97			
5422 · DNR Leases	3,807.00	8,400.00	-4,593.00	45.3%
5425 · Dues & Subscriptions	80.00	400.00	-320.00	20.0%
5430 · Employee Training	1,114.00	1,400.00	-286.00	79.6%
5460 · Inspections	3,665.00	8,000.00	-4,335.00	45.8%
5465 · Insurance	19,649.00	35,000.00	-15,351.00	56.1%
5470 · License & Accreditation	2,337.82	4,000.00	-1,662.18	58.4%
5475 · Liens/Encumbrance Reports	205.53	2,000.00	-1,794.47	10.3%
5485 · Miscellaneous Expenses	1,683.32	3,000.00	-1,316.68	56.1%
5490 · Office Supplies	2,225.50	5,400.00	-3,174.50	41.2%
5495 · Office Equipment	0.00	1,600.00	-1,600.00	0.0%
5505 · Outside Services	2,101.84	5,770.00	-3,668.16	36.4%
5510 · Postage & Delivery	2,708.73	7,000.00	-4,291.27	38.7%
5520 · Professional Services				
5520A · Audit	2,155.08	12,000.00	-9,844.92	18.0%
5520E · Engineering	-388.46	2,000.00	-2,388.46	-19.4%
5520L · Legal	890.56	9,000.00	-8,109.44	9.9%
Total 5520 · Professional Services	2,657.18	23,000.00	-20,342.82	11.6%
5530 · Printing	612.77	6,000.00	-5,387.23	10.2%
5575 · Repair & Maintenance				
5575EQP · Equipment Rental	300.00	1,000.00	-700.00	30.0%
5575GND · Roads & Grounds	5,029.54	4,700.00	329.54	107.0%
5575M&R · Repairs & Maintenance	6,558.55	6,000.00	558.55	109.3%
5575MAJ · M&R-Major Repairs	0.00	12,800.00	-12,800.00	0.0%
5575PRT · Parts/Small Tools	2,670.98	3,000.00	-329.02	89.0%
5575STR · M&R-Structures	0.00	2,400.00	-2,400.00	0.0%
Total 5575 · Repair & Maintenance	14,559.07	29,900.00	-15,340.93	48.7%
5580 · Security	684.00	1,000.00	-316.00	68.4%
5585 · Signs	875.06	1,000.00	-124.94	87.5%
5590 · Supplies	6,516.51	14,000.00	-7,483.49	46.5%
5610 · Taxes				
5610B&O · Business & Occupation Tax	1,800.00	3,500.00	-1,700.00	51.4%
5610COR · Corporate Taxes	600.00	1,800.00	-1,200.00	33.3%
5610PRP · Property Taxes	2,792.74	5,000.00	-2,207.26	55.9%
Total 5610 · Taxes	5,192.74	10,300.00	-5,107.26	50.4%
5620 · Telephone	3,377.67	7,000.00	-3,622.33	48.3%
5630 · Testing Chemicals	510.00	8,500.00	-7,990.00	6.0%
5640 · Travel	50.18			
5650 · Utilities				
5650CAB · Internet Cable	250.19	600.00	-349.81	41.7%
5650ELC · Electricity	8,497.23	16,000.00	-7,502.77	53.1%
5650HTG · Heating Oil/Fuel	1,207.44	3,500.00	-2,292.56	34.5%
5650PRO · Propane	731.54	1,600.00	-868.46	45.7%
5650SEW · Sewer Sludge	0.00	4,000.00	-4,000.00	0.0%
5650STR · Street Lights	2,846.16	6,000.00	-3,153.84	47.4%
5650TRA · Trash & Recycle	2,511.61	2,600.00	-88.39	96.6%
Total 5650 · Utilities	16,044.17	34,300.00	-18,255.83	46.8%
5660 · Vehicles				
5660G&O · Gas & Oil	10,009.89	33,000.00	-22,990.11	30.3%
5660LIC · Licenses Fees	513.75	800.00	-286.25	64.2%
5660R&M · Repair & Maintenance	7,412.25	14,000.00	-6,587.75	52.9%
Total 5660 · Vehicles	17,935.89	47,800.00	-29,864.11	37.5%
5910 · Late Payment Penalty	346.35			
Total Expense	303,003.76	685,770.00	-382,766.24	44.2%
Net Ordinary Income	257,254.94	2,980.00	254,274.94	8,632.7%
Other Income/Expense				
Other Income				

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4700 - Capital Fund Income-Unrestricted				
4710 - 2011 Replacemnt Reserve Assmt	40,310.00	40,320.00	-10.00	100.0%
Total 4700 - Capital Fund Income-Unrestricted	40,310.00	40,320.00	-10.00	100.0%
4800 - Capital Fund Income-Restricted				
4820 - Community Dock 2010	110,685.36	112,000.00	-1,314.64	98.8%
Total 4800 - Capital Fund Income-Restricted	110,685.36	112,000.00	-1,314.64	98.8%
7500 - Stock Gift	2,442.68			
Total Other Income	153,438.04	152,320.00	1,118.04	100.7%
Other Expense				
4930 - Capital Expenditures 2011-2012	86,662.08	152,320.00	-65,657.92	56.9%
Total Other Expense	86,662.08	152,320.00	-65,657.92	56.9%
Net Other Income	66,775.96	0.00	66,775.96	100.0%
Net Income	<u>324,030.90</u>	<u>2,980.00</u>	<u>321,050.90</u>	<u>10,873.5%</u>