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## 2011 Carlyon Beach Homeowners Association

08/12/11

## Budget vs. Actual for ALL FUNDS

Accrual Basis

July 2011

	Jul 11	Budget	\$ Over Budget	% of Bud...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4100 - General Fund Income</b>				
4110 - Annual Assessment	405,200.00	405,200.00	0.00	100.0%
4120 - Building Impact Fees	0.00	7,000.00	-7,000.00	0.0%
4125 - Building Permit Fees	151.00			
4130 - Title Transfer Fees	800.00	8,000.00	-7,200.00	10.0%
4135 - Member Lien Fees	0.00	2,000.00	-2,000.00	0.0%
4140 - Clubhouse & Park Use	30.00	2,500.00	-2,470.00	1.2%
4145 - Crier Ads	190.00	1,800.00	-1,610.00	10.6%
4155 - Member Finance Charges	979.24	12,000.00	-11,020.76	8.2%
4160 - Returned Check Charges	7.00			
4170 - Rental House	1,000.00	12,000.00	-11,000.00	8.3%
4175 - Interest Income	277.07	2,750.00	-2,472.93	10.1%
4182 - Rack Lease	2,607.00			
4185 - Key Income	200.00			
4190 - Misc General Fund Income	238.07	1,200.00	-961.93	19.8%
<b>Total 4100 - General Fund Income</b>	<b>411,679.38</b>	<b>454,450.00</b>	<b>-42,770.62</b>	<b>90.6%</b>
<b>4500 - Marina Fund Income</b>				
4510 - Marina Slip Leases	25,462.50	28,300.00	-2,837.50	90.0%
4530 - Guest Moorage	105.00			
4540 - Rack Lease	0.00	6,000.00	-6,000.00	0.0%
4545 - Key Income	55.00			
<b>Total 4500 - Marina Fund Income</b>	<b>25,622.50</b>	<b>34,300.00</b>	<b>-8,677.50</b>	<b>74.7%</b>
<b>4600 - Sewer Fund Income</b>				
4610 - Pumping Charges	17,280.00	200,000.00	-182,720.00	8.6%
<b>Total 4600 - Sewer Fund Income</b>	<b>17,280.00</b>	<b>200,000.00</b>	<b>-182,720.00</b>	<b>8.6%</b>
<b>Total Income</b>	<b>454,581.88</b>	<b>688,750.00</b>	<b>-234,168.12</b>	<b>66.0%</b>
<b>Gross Profit</b>	<b>454,581.88</b>	<b>688,750.00</b>	<b>-234,168.12</b>	<b>66.0%</b>
<b>Expense</b>				
<b>5100 - Payroll Expense</b>				
5110AR - Architecture Wages	94.50			
5110MN - Maintenance Wages	3,095.63			
5110OF - Office Wages	6,742.26			
5110OFA - Office Wages Allocation	493.00			
5110RD - Stormwater/Roads Wages	2,941.00			
5110WT - Water Wages	1,913.63			
5120MR - Marina Wages	906.65	9,700.00	-8,793.35	9.3%
5130SM - Sewer Wages	6,671.94	138,000.00	-131,328.06	4.8%
5100 - Payroll Expense - Other	0.00	155,000.00	-155,000.00	0.0%
<b>Total 5100 - Payroll Expense</b>	<b>22,858.61</b>	<b>302,700.00</b>	<b>-279,841.39</b>	<b>7.6%</b>
<b>5200 - Payroll Taxes</b>				
5210T - General PR Taxes	2,772.21	26,000.00	-23,227.79	10.7%
5220T - Marina PR Taxes	131.91	1,500.00	-1,368.09	8.8%
5230T - Sewer PR Taxes	970.71	24,000.00	-23,029.29	4.0%
<b>Total 5200 - Payroll Taxes</b>	<b>3,874.83</b>	<b>51,500.00</b>	<b>-47,625.17</b>	<b>7.5%</b>
<b>5300 - Employee Benefits</b>				
5331 - Holiday Pay	1,160.25			
5332 - Sick Pay	501.00			
5333 - Vacation Pay	1,545.00	18,000.00	-16,455.00	8.6%
5335 - Bereavement Pay	568.00			
5336 - Medical Insurance	2,735.60	31,500.00	-28,764.40	8.7%
5337 - Dental/Life Insurance	290.44	3,000.00	-2,709.56	9.7%
<b>Total 5300 - Employee Benefits</b>	<b>6,800.29</b>	<b>52,500.00</b>	<b>-45,699.71</b>	<b>13.0%</b>
<b>5405 - Bad Debt Expense</b>	0.00	9,300.00	-9,300.00	0.0%
<b>5410 - Bank Service Charges</b>	25.00	5,000.00	-4,975.00	0.5%

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5415 · Credit Card Merchant Discounts	227.60			
5422 · DNR Leases	612.00	8,400.00	-7,788.00	7.3%
5425 · Dues & Subscriptions	0.00	400.00	-400.00	0.0%
5430 · Employee Training	0.00	1,400.00	-1,400.00	0.0%
5460 · Inspections	0.00	8,000.00	-8,000.00	0.0%
5465 · Insurance	3,280.00	35,000.00	-31,720.00	9.4%
5470 · License & Accreditation	520.00	4,000.00	-3,480.00	13.0%
5475 · Liens/Encumbrance Reports	0.00	2,000.00	-2,000.00	0.0%
5485 · Miscellaneous Expenses	-59.60	3,000.00	-3,059.60	-2.0%
5490 · Office Supplies	175.46	5,400.00	-5,224.54	3.2%
5495 · Office Equipment	0.00	1,600.00	-1,600.00	0.0%
5505 · Outside Services	250.00	5,770.00	-5,520.00	4.3%
5510 · Postage & Delivery	376.00	7,000.00	-6,624.00	5.4%
5520 · Professional Services				
5520A · Audit	0.00	12,000.00	-12,000.00	0.0%
5520E · Engineering	-388.46	2,000.00	-2,388.46	-19.4%
5520L · Legal	0.00	9,000.00	-9,000.00	0.0%
Total 5520 · Professional Services	-388.46	23,000.00	-23,388.46	-1.7%
5530 · Printing	107.62	6,000.00	-5,892.38	1.8%
5555 · Record Differences	0.01			
5575 · Repair & Maintenance				
5575EQP · Equipment Rental	50.00	1,000.00	-950.00	5.0%
5575GND · Roads & Grounds	1,343.66	4,700.00	-3,356.34	28.6%
5575M&R · Repairs & Maintenance	1,631.45	6,000.00	-4,368.55	27.2%
5575MAJ · M&R-Major Repairs	1,687.50	12,800.00	-11,112.50	13.2%
5575PRT · Parts/Small Tools	2,575.20	3,000.00	-424.80	85.8%
5575STR · M&R-Structures	0.00	2,400.00	-2,400.00	0.0%
Total 5575 · Repair & Maintenance	7,287.81	29,900.00	-22,612.19	24.4%
5580 · Security	0.00	1,000.00	-1,000.00	0.0%
5585 · Signs	383.04	1,000.00	-616.96	38.3%
5590 · Supplies	2,588.51	14,000.00	-11,411.49	18.5%
5610 · Taxes				
5610B&O · Business & Occupation Tax	300.00	3,500.00	-3,200.00	8.6%
5610COR · Corporate Taxes	120.00	1,800.00	-1,680.00	6.7%
5610PRP · Property Taxes	0.00	5,000.00	-5,000.00	0.0%
Total 5610 · Taxes	420.00	10,300.00	-9,880.00	4.1%
5620 · Telephone	592.74	7,000.00	-6,407.26	8.5%
5630 · Testing Chemicals	25.00	8,500.00	-8,475.00	0.3%
5650 · Utilities				
5650CAB · Internet Cable	46.94	600.00	-553.06	7.8%
5650ELC · Electricity	1,352.04	16,000.00	-14,647.96	8.5%
5650HTG · Heating Oil/Fuel	0.00	3,500.00	-3,500.00	0.0%
5650PRO · Propane	0.00	1,600.00	-1,600.00	0.0%
5650SEW · Sewer Sludge	0.00	4,000.00	-4,000.00	0.0%
5650STR · Street Lights	569.19	6,000.00	-5,430.81	9.5%
5650TRA · Trash & Recycle	250.29	2,600.00	-2,349.71	9.6%
Total 5650 · Utilities	2,218.46	34,300.00	-32,081.54	6.5%
5660 · Vehicles				
5660G&O · Gas & Oil	2,098.40	33,000.00	-30,901.60	6.4%
5660LIC · Licenses Fees	0.00	800.00	-800.00	0.0%
5660R&M · Repair & Maintenance	0.00	14,000.00	-14,000.00	0.0%
Total 5660 · Vehicles	2,098.40	47,800.00	-45,701.60	4.4%
Total Expense	54,273.32	685,770.00	-631,496.68	7.9%
Net Ordinary Income	400,308.56	2,980.00	397,328.56	13,433.2%
Other Income/Expense				
Other Income				
4700 · Capital Fund Income-Unrestricted				

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	<u>Jul 11</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Bud...</u>
4710 - 2011 Replacemnt Reserve Assmt	40,320.00	40,320.00	0.00	100.0%
<b>Total 4700 - Capital Fund Income-Unrestricted</b>	<b>40,320.00</b>	<b>40,320.00</b>	<b>0.00</b>	<b>100.0%</b>
4800 - Capital Fund Income-Restricted				
4820 - Community Dock 2010	9,191.72	112,000.00	-102,808.28	8.2%
<b>Total 4800 - Capital Fund Income-Restricted</b>	<b>9,191.72</b>	<b>112,000.00</b>	<b>-102,808.28</b>	<b>8.2%</b>
<b>Total Other Income</b>	<b>49,511.72</b>	<b>152,320.00</b>	<b>-102,808.28</b>	<b>32.5%</b>
<b>Other Expense</b>				
4930 - Capital Expenditures 2011-2012	0.00	152,320.00	-152,320.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>152,320.00</b>	<b>-152,320.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>49,511.72</b>	<b>0.00</b>	<b>49,511.72</b>	<b>100.0%</b>
<b>Net Income</b>	<b><u>449,820.28</u></b>	<b><u>2,980.00</u></b>	<b><u>446,840.28</u></b>	<b><u>15,094.6%</u></b>