

2011 Carlyon Beach Homeowners Association

12/15/11

Budget vs. Actual for ALL FUNDS

Accrual Basis

July through November 2011

	<u>Jul - Nov ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Bud...</u>
Ordinary Income/Expense				
Income				
4100 - General Fund Income				
4110 - Annual Assessment	405,200.00	405,200.00	0.00	100.0%
4120 - Building Impact Fees	2,445.00	7,000.00	-4,555.00	34.9%
4125 - Building Permit Fees	310.00			
4130 - Title Transfer Fees	4,000.00	8,000.00	-4,000.00	50.0%
4135 - Member Lien Fees	160.00	2,000.00	-1,840.00	8.0%
4140 - Clubhouse & Park Use	710.00	2,500.00	-1,790.00	28.4%
4145 - Crier Ads	900.00	1,800.00	-900.00	50.0%
4155 - Member Finance Charges	6,444.57	12,000.00	-5,555.43	53.7%
4160 - Returned Check Charges	32.00			
4170 - Rental House	4,500.00	12,000.00	-7,500.00	37.5%
4175 - Interest Income	1,104.96	2,750.00	-1,645.04	40.2%
4180 - Guest Moorage	150.00			
4182 - Rack Lease	2,502.00			
4185 - Key Income	490.00			
4190 - Misc General Fund Income	2,038.41	1,200.00	838.41	169.9%
Total 4100 - General Fund Income	430,986.94	454,450.00	-23,463.06	94.8%
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	83,451.26	200,000.00	-116,548.74	41.7%
Total 4600 - Sewer Fund Income	83,451.26	200,000.00	-116,548.74	41.7%
Total Income	541,250.70	688,750.00	-147,499.30	78.6%
Gross Profit	541,250.70	688,750.00	-147,499.30	78.6%
Expense				
5100 - Payroll Expense				
5110AR - Architecture Wages	687.75			
5110MN - Maintenance Wages	16,691.52			
5110OF - Office Wages	37,588.26			
5110OFA - Office Wages Allocat...	493.00			
5110RD - Stormwater/Roads W...	9,706.75			
5110WT - Water Wages	11,302.93			
5120MR - Marina Wages	1,987.95	9,700.00	-7,712.05	20.5%
5130SM - Sewer Wages	34,289.52	138,000.00	-103,710.48	24.8%
5100 - Payroll Expense - Other	0.00	155,000.00	-155,000.00	0.0%
Total 5100 - Payroll Expense	112,747.68	302,700.00	-189,952.32	37.2%
5200 - Payroll Taxes				
5210T - General PR Taxes	13,430.86	26,000.00	-12,569.14	51.7%
5220T - Marina PR Taxes	295.34	1,500.00	-1,204.66	19.7%
5230T - Sewer PR Taxes	5,104.41	24,000.00	-18,895.59	21.3%
Total 5200 - Payroll Taxes	18,830.61	51,500.00	-32,669.39	36.6%
5300 - Employee Benefits				
5331 - Holiday Pay	3,854.25			
5332 - Sick Pay	4,609.99			
5333 - Vacation Pay	4,784.26	18,000.00	-13,215.74	26.6%
5335 - Bereavement Pay	568.00			
5336 - Medical Insurance	13,678.00	31,500.00	-17,822.00	43.4%
5337 - Dental/Life Insurance	1,452.20	3,000.00	-1,547.80	48.4%
Total 5300 - Employee Benefits	28,946.70	52,500.00	-23,553.30	55.1%
5405 - Bad Debt Expense	0.00	9,300.00	-9,300.00	0.0%
5410 - Bank Service Charges	207.00	5,000.00	-4,793.00	4.1%

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5415 · Credit Card Merchant Disco...	2,345.46			
5422 · DNR Leases	3,168.00	8,400.00	-5,232.00	37.7%
5425 · Dues & Subscriptions	0.00	400.00	-400.00	0.0%
5430 · Employee Training	549.00	1,400.00	-851.00	39.2%
5460 · Inspections	215.00	8,000.00	-7,785.00	2.7%
5465 · Insurance	16,364.00	35,000.00	-18,636.00	46.8%
5470 · License & Accreditation	2,335.82	4,000.00	-1,664.18	58.4%
5475 · Liens/Encumbrance Reports	124.00	2,000.00	-1,876.00	6.2%
5485 · Miscellaneous Expenses	684.68	3,000.00	-2,315.32	22.8%
5490 · Office Supplies	1,973.00	5,400.00	-3,427.00	36.5%
5495 · Office Equipment	0.00	1,600.00	-1,600.00	0.0%
5505 · Outside Services	1,836.84	5,770.00	-3,933.16	31.8%
5510 · Postage & Delivery	2,460.73	7,000.00	-4,539.27	35.2%
5520 · Professional Services				
5520A · Audit	1,155.08	12,000.00	-10,844.92	9.6%
5520E · Engineering	776.11	2,000.00	-1,223.89	38.8%
5520L · Legal	560.56	9,000.00	-8,439.44	6.2%
Total 5520 · Professional Services	2,491.75	23,000.00	-20,508.25	10.8%
5530 · Printing	505.15	6,000.00	-5,494.85	8.4%
5575 · Repair & Maintenance				
5575EQP · Equipment Rental	250.00	1,000.00	-750.00	25.0%
5575GND · Roads & Grounds	5,001.83	4,700.00	301.83	106.4%
5575M&R · Repairs & Maintena...	1,890.58	6,000.00	-4,109.42	31.5%
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	9,813.39	29,900.00	-20,086.61	32.8%
5580 · Security	684.00	1,000.00	-316.00	68.4%
5585 · Signs	875.06	1,000.00	-124.94	87.5%
5590 · Supplies	6,024.38	14,000.00	-7,975.62	43.0%
5610 · Taxes				
5610B&O · Business & Occupat...	1,500.00	3,500.00	-2,000.00	42.9%
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	4,892.74	10,300.00	-5,407.26	47.5%
5620 · Telephone	2,809.39	7,000.00	-4,190.61	40.1%
5630 · Testing Chemicals	460.00	8,500.00	-8,040.00	5.4%
5640 · Travel	50.18			
5650 · Utilities				
5650CAB · Internet Cable	250.19	600.00	-349.81	41.7%
5650ELC · Electricity	7,242.14	16,000.00	-8,757.86	45.3%
5650HTG · Heating Oil/Fuel	0.00	3,500.00	-3,500.00	0.0%
5650PRO · Propane	382.95	1,600.00	-1,217.05	23.9%
5650SEW · Sewer Sludge	0.00	4,000.00	-4,000.00	0.0%
5650STR · Street Lights	2,277.03	6,000.00	-3,722.97	38.0%
5650TRA · Trash & Recycle	2,305.34	2,600.00	-294.66	88.7%
Total 5650 · Utilities	12,457.65	34,300.00	-21,842.35	36.3%
5660 · Vehicles				
5660G&O · Gas & Oil	8,886.14	33,000.00	-24,113.86	26.9%
5660LIC · Licenses Fees	63.00	800.00	-737.00	7.9%
5660R&M · Repair & Maintenance	7,367.99	14,000.00	-6,632.01	52.6%
Total 5660 · Vehicles	16,317.13	47,800.00	-31,482.87	34.1%
Total Expense	250,169.34	685,770.00	-435,600.66	36.5%
Net Ordinary Income	291,081.36	2,980.00	288,101.36	9,767.8%
Other Income/Expense				
Other Income				
4700 · Capital Fund Income-Unrestrc...				

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4710 - 2011 Replacemnt Reserve ...	40,320.00	40,320.00	0.00	100.0%
Total 4700 - Capital Fund Income-Un...	40,320.00	40,320.00	0.00	100.0%
4800 - Capital Fund Income-Restricted				
4820 - Community Dock 2010	110,795.28	112,000.00	-1,204.72	98.9%
Total 4800 - Capital Fund Income-Re...	110,795.28	112,000.00	-1,204.72	98.9%
7500 - Stock Gift	2,442.68			
Total Other Income	153,557.96	152,320.00	1,237.96	100.8%
Other Expense				
4930 - Capital Expenditures 2011-2012	84,701.50	152,320.00	-67,618.50	55.6%
Total Other Expense	84,701.50	152,320.00	-67,618.50	55.6%
Net Other Income	68,856.46	0.00	68,856.46	100.0%
Net Income	<u>359,937.82</u>	<u>2,980.00</u>	<u>356,957.82</u>	<u>12,078.5%</u>