

## 2011 Carlyon Beach Homeowners Association

11/14/11

## Budget vs. Actual for ALL FUNDS

Accrual Basis

## July through October 2011

	Jul - Oct 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	2,080.00	7,000.00	-4,920.00	29.7%
4125 - Building Permit Fees	268.00			
4130 - Title Transfer Fees	3,200.00	8,000.00	-4,800.00	40.0%
4135 - Member Lien Fees	80.00	2,000.00	-1,920.00	4.0%
4140 - Clubhouse & Park Use	580.00	2,500.00	-1,920.00	23.2%
4145 - Crier Ads	760.00	1,800.00	-1,040.00	42.2%
4155 - Member Finance Charges	4,796.47	12,000.00	-7,203.53	40.0%
4160 - Returned Check Charges	7.00			
4170 - Rental House	4,000.00	12,000.00	-8,000.00	33.3%
4175 - Interest Income	979.50	2,750.00	-1,770.50	35.6%
4180 - Guest Moorage	150.00			
4182 - Rack Lease	2,502.00			
4185 - Key Income	440.00			
4190 - Misc General Fund Income	1,163.41	1,200.00	-36.59	97.0%
<b>Total 4100 - General Fund Income</b>	<b>426,206.38</b>	<b>454,450.00</b>	<b>-28,243.62</b>	<b>93.8%</b>
<b>4500 - Marina Fund Income</b>				
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%
<b>Total 4500 - Marina Fund Income</b>	<b>26,812.50</b>	<b>34,300.00</b>	<b>-7,487.50</b>	<b>78.2%</b>
<b>4600 - Sewer Fund Income</b>				
4610 - Pumping Charges	67,671.26	200,000.00	-132,328.74	33.8%
<b>Total 4600 - Sewer Fund Income</b>	<b>67,671.26</b>	<b>200,000.00</b>	<b>-132,328.74</b>	<b>33.8%</b>
<b>Total Income</b>	<b>520,690.14</b>	<b>688,750.00</b>	<b>-168,059.86</b>	<b>75.6%</b>
<b>Gross Profit</b>	<b>520,690.14</b>	<b>688,750.00</b>	<b>-168,059.86</b>	<b>75.6%</b>
<b>Expense</b>				
<b>5100 - Payroll Expense</b>				
5110AR - Architecture Wages	592.00			
5110MN - Maintenance Wages	14,497.52			
5110OF - Office Wages	29,381.28			
5110OFA - Office Wages Allocation	493.00			
5110RD - Stormwater/Roads Wages	7,612.00			
5110WT - Water Wages	9,028.66			
5120MR - Marina Wages	1,863.35	9,700.00	-7,836.65	19.2%
5130SM - Sewer Wages	28,011.34	138,000.00	-109,988.66	20.3%
5100 - Payroll Expense - Other	0.00	155,000.00	-155,000.00	0.0%
<b>Total 5100 - Payroll Expense</b>	<b>91,479.15</b>	<b>302,700.00</b>	<b>-211,220.85</b>	<b>30.2%</b>
<b>5200 - Payroll Taxes</b>				
5210T - General PR Taxes	10,815.94	26,000.00	-15,184.06	41.6%
5220T - Marina PR Taxes	277.20	1,500.00	-1,222.80	18.5%
5230T - Sewer PR Taxes	4,190.64	24,000.00	-19,809.36	17.5%
<b>Total 5200 - Payroll Taxes</b>	<b>15,283.78</b>	<b>51,500.00</b>	<b>-36,216.22</b>	<b>29.7%</b>
<b>5300 - Employee Benefits</b>				
5331 - Holiday Pay	2,058.25			
5332 - Sick Pay	3,757.73			
5333 - Vacation Pay	4,332.02	18,000.00	-13,667.98	24.1%
5335 - Bereavement Pay	568.00			
5336 - Medical Insurance	10,942.40	31,500.00	-20,557.60	34.7%
5337 - Dental/Life Insurance	1,161.76	3,000.00	-1,838.24	38.7%
<b>Total 5300 - Employee Benefits</b>	<b>22,820.16</b>	<b>52,500.00</b>	<b>-29,679.84</b>	<b>43.5%</b>
<b>5405 - Bad Debt Expense</b>	0.00	9,300.00	-9,300.00	0.0%
<b>5410 - Bank Service Charges</b>	145.00	5,000.00	-4,855.00	2.9%

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5415 · Credit Card Merchant Discounts	2,041.44			
5422 · DNR Leases	2,529.00	8,400.00	-5,871.00	30.1%
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	13,079.00	35,000.00	-21,921.00	37.4%
5470 · License & Accreditation	1,536.78	4,000.00	-2,463.22	38.4%
5475 · Liens/Encumbrance Reports	0.00	2,000.00	-2,000.00	0.0%
5485 · Miscellaneous Expenses	553.84	3,000.00	-2,446.16	18.5%
5490 · Office Supplies	1,959.01	5,400.00	-3,440.99	36.3%
5495 · Office Equipment	0.00	1,600.00	-1,600.00	0.0%
5505 · Outside Services	1,336.84	5,770.00	-4,433.16	23.2%
5510 · Postage & Delivery	1,915.57	7,000.00	-5,084.43	27.4%
5520 · Professional Services				
5520A · Audit	155.08	12,000.00	-11,844.92	1.3%
5520E · Engineering	-68.50	2,000.00	-2,068.50	-3.4%
5520L · Legal	466.50	9,000.00	-8,533.50	5.2%
Total 5520 · Professional Services	553.08	23,000.00	-22,446.92	2.4%
5530 · Printing	289.91	6,000.00	-5,710.09	4.8%
5575 · Repair & Maintenance				
5575EQP · Equipment Rental	200.00	1,000.00	-800.00	20.0%
5575GND · Roads & Grounds	3,295.61	4,700.00	-1,404.39	70.1%
5575M&R · Repairs & Maintenance	1,601.25	6,000.00	-4,398.75	26.7%
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	7,767.84	29,900.00	-22,132.16	26.0%
5580 · Security	684.00	1,000.00	-316.00	68.4%
5585 · Signs	875.06	1,000.00	-124.94	87.5%
5590 · Supplies	4,594.89	14,000.00	-9,405.11	32.8%
5610 · Taxes				
5610B&O · Business & Occupation Tax	1,200.00	3,500.00	-2,300.00	34.3%
5610COR · Corporate Taxes	360.00	1,800.00	-1,440.00	20.0%
5610PRP · Property Taxes	2,810.14	5,000.00	-2,189.86	56.2%
Total 5610 · Taxes	4,370.14	10,300.00	-5,929.86	42.4%
5620 · Telephone	2,239.06	7,000.00	-4,760.94	32.0%
5630 · Testing Chemicals	410.00	8,500.00	-8,090.00	4.8%
5640 · Travel	50.18			
5650 · Utilities				
5650CAB · Internet Cable	187.76	600.00	-412.24	31.3%
5650ELC · Electricity	5,911.58	16,000.00	-10,088.42	36.9%
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	1,707.57	6,000.00	-4,292.43	28.5%
5650TRA · Trash & Recycle	2,080.67	2,600.00	-519.33	80.0%
Total 5650 · Utilities	9,887.58	34,300.00	-24,412.42	28.8%
5660 · Vehicles				
5660G&O · Gas & Oil	6,411.05	33,000.00	-26,588.95	19.4%
5660LIC · Licenses Fees	0.00	800.00	-800.00	0.0%
5660R&M · Repair & Maintenance	3,730.35	14,000.00	-10,269.65	26.6%
Total 5660 · Vehicles	10,141.40	47,800.00	-37,658.60	21.2%
<b>Total Expense</b>	<b>197,306.71</b>	<b>685,770.00</b>	<b>-488,463.29</b>	<b>28.8%</b>
<b>Net Ordinary Income</b>	<b>323,383.43</b>	<b>2,980.00</b>	<b>320,403.43</b>	<b>10,851.8%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>4700 · Capital Fund Income-Unrestricted</b>				

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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>
<b>4800 - Capital Fund Income-Restricted</b>				
4820 - Community Dock 2010	110,795.28	112,000.00	-1,204.72	98.9%
<b>Total 4800 - Capital Fund Income-Restricted</b>	<b>110,795.28</b>	<b>112,000.00</b>	<b>-1,204.72</b>	<b>98.9%</b>
<b>7500 - Stock Gift</b>	<b>2,442.68</b>			
<b>Total Other Income</b>	<b>153,557.96</b>	<b>152,320.00</b>	<b>1,237.96</b>	<b>100.8%</b>
<b>Other Expense</b>				
4930 - Capital Expenditures 2011-2012	84,701.50	152,320.00	-67,618.50	55.6%
<b>Total Other Expense</b>	<b>84,701.50</b>	<b>152,320.00</b>	<b>-67,618.50</b>	<b>55.6%</b>
<b>Net Other Income</b>	<b>68,856.46</b>	<b>0.00</b>	<b>68,856.46</b>	<b>100.0%</b>
<b>Net Income</b>	<b><u>392,239.89</u></b>	<b><u>2,980.00</u></b>	<b><u>389,259.89</u></b>	<b><u>13,162.4%</u></b>