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2011 Carlyon Beach Homeowners Association

10/24/11

Budget vs. Actual for ALL FUNDS

Accrual Basis

July through September 2011

	<u>Jul - Sep ...</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	2,080.00	7,000.00	-4,920.00	29.7%
4125 · Building Permit Fees	193.00			
4130 · Title Transfer Fees	2,800.00	8,000.00	-5,200.00	35.0%
4135 · Member Lien Fees	0.00	2,000.00	-2,000.00	0.0%
4140 · Clubhouse & Park Use	400.00	2,500.00	-2,100.00	16.0%
4145 · Crier Ads	600.00	1,800.00	-1,200.00	33.3%
4155 · Member Finance Charges	3,579.77	12,000.00	-8,420.23	29.8%
4160 · Returned Check Charges	7.00			
4170 · Rental House	3,000.00	12,000.00	-9,000.00	25.0%
4175 · Interest Income	837.52	2,750.00	-1,912.48	30.5%
4180 · Guest Moorage	150.00			
4182 · Rack Lease	2,607.00			
4185 · Key Income	445.00			
4190 · Misc General Fund Income	963.07	1,200.00	-236.93	80.3%
Total 4100 · General Fund Income	422,862.36	454,450.00	-31,587.64	93.0%
4500 · Marina Fund Income				
4510 · Marina Slip Leases	26,337.50	28,300.00	-1,962.50	93.1%
4530 · Guest Moorage	105.00			
4540 · Rack Lease	0.00	6,000.00	-6,000.00	0.0%
Total 4500 · Marina Fund Income	26,442.50	34,300.00	-7,857.50	77.1%
4600 · Sewer Fund Income				
4610 · Pumping Charges	50,971.26	200,000.00	-149,028.74	25.5%
Total 4600 · Sewer Fund Income	50,971.26	200,000.00	-149,028.74	25.5%
Total Income	500,276.12	688,750.00	-188,473.88	72.6%
Gross Profit	500,276.12	688,750.00	-188,473.88	72.6%
Expense				
5100 · Payroll Expense				
5110AR · Architecture Wages	294.75			
5110MN · Maintenance Wages	11,576.14			
5110OF · Office Wages	21,907.72			
5110OFA · Office Wages Allocation	493.00			
5110RD · Stormwater/Roads Wages	6,167.00			
5110WT · Water Wages	6,959.28			
5120MR · Marina Wages	1,722.55	9,700.00	-7,977.45	17.8%
5130SM · Sewer Wages	21,082.94	138,000.00	-116,917.06	15.3%
5100 · Payroll Expense - Other	0.00	155,000.00	-155,000.00	0.0%
Total 5100 · Payroll Expense	70,203.38	302,700.00	-232,496.62	23.2%
5200 · Payroll Taxes				
5210T · General PR Taxes	8,247.63	26,000.00	-17,752.37	31.7%
5220T · Marina PR Taxes	255.53	1,500.00	-1,244.47	17.0%
5230T · Sewer PR Taxes	3,124.12	24,000.00	-20,875.88	13.0%
Total 5200 · Payroll Taxes	11,627.28	51,500.00	-39,872.72	22.6%
5300 · Employee Benefits				
5331 · Holiday Pay	2,058.25			
5332 · Sick Pay	2,234.75			
5333 · Vacation Pay	3,377.00	18,000.00	-14,623.00	18.8%
5335 · Bereavement Pay	568.00			
5336 · Medical Insurance	6,070.32	31,500.00	-25,429.68	19.3%
5337 · Dental/Life Insurance	580.88	3,000.00	-2,419.12	19.4%
Total 5300 · Employee Benefits	14,889.20	52,500.00	-37,610.80	28.4%
5405 · Bad Debt Expense	0.00	9,300.00	-9,300.00	0.0%
5410 · Bank Service Charges	159.00	5,000.00	-4,841.00	3.2%

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5415 · Credit Card Merchant Discounts	1,761.47			
5422 · DNR Leases	1,890.00	8,400.00	-6,510.00	22.5%
5425 · Dues & Subscriptions	0.00	400.00	-400.00	0.0%
5430 · Employee Training	79.00	1,400.00	-1,321.00	5.6%
5460 · Inspections	215.00	8,000.00	-7,785.00	2.7%
5465 · Insurance	9,794.00	35,000.00	-25,206.00	28.0%
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	10.80	3,000.00	-2,989.20	0.4%
5490 · Office Supplies	1,060.06	5,400.00	-4,339.94	19.6%
5495 · Office Equipment	0.00	1,600.00	-1,600.00	0.0%
5505 · Outside Services	1,086.84	5,770.00	-4,683.16	18.8%
5510 · Postage & Delivery	1,475.57	7,000.00	-5,524.43	21.1%
5520 · Professional Services				
5520A · Audit	2,000.00	12,000.00	-10,000.00	16.7%
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	1,611.54	23,000.00	-21,388.46	7.0%
5530 · Printing	300.81	6,000.00	-5,699.19	5.0%
5575 · Repair & Maintenance				
5575EQP · Equipment Rental	150.00	1,000.00	-850.00	15.0%
5575GND · Roads & Grounds	2,499.54	4,700.00	-2,200.46	53.2%
5575M&R · Repairs & Maintenance	2,795.99	6,000.00	-3,204.01	46.6%
5575MAJ · M&R-Major Repairs	1,687.50	12,800.00	-11,112.50	13.2%
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	9,804.01	29,900.00	-20,095.99	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	4,585.82	14,000.00	-9,414.18	32.8%
5610 · Taxes				
5610B&O · Business & Occupation Tax	900.00	3,500.00	-2,600.00	25.7%
5610COR · Corporate Taxes	360.00	1,800.00	-1,440.00	20.0%
5610PRP · Property Taxes	34.80	5,000.00	-4,965.20	0.7%
Total 5610 · Taxes	1,294.80	10,300.00	-9,005.20	12.6%
5620 · Telephone	1,669.61	7,000.00	-5,330.39	23.9%
5630 · Testing Chemicals	175.00	8,500.00	-8,325.00	2.1%
5640 · Travel	50.18			
5650 · Utilities				
5650CAB · Internet Cable	140.82	600.00	-459.18	23.5%
5650ELC · Electricity	4,724.41	16,000.00	-11,275.59	29.5%
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	1,138.38	6,000.00	-4,861.62	19.0%
5650TRA · Trash & Recycle	681.23	2,600.00	-1,918.77	26.2%
Total 5650 · Utilities	6,684.84	34,300.00	-27,615.16	19.5%
5660 · Vehicles				
5660G&O · Gas & Oil	4,726.53	33,000.00	-28,273.47	14.3%
5660LIC · Licenses Fees	0.00	800.00	-800.00	0.0%
5660R&M · Repair & Maintenance	3,637.04	14,000.00	-10,362.96	26.0%
Total 5660 · Vehicles	8,363.57	47,800.00	-39,436.43	17.5%
Total Expense	151,887.62	685,770.00	-533,882.38	22.1%
Net Ordinary Income	348,388.50	2,980.00	345,408.50	11,690.9%
Other Income/Expense				
Other Income				
4700 · Capital Fund Income-Unrestricted				

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4710 - 2011 Replacemnt Reserve Assmt	40,320.00	40,320.00	0.00	100.0%
Total 4700 - Capital Fund Income-Unrestricted	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-Restricted	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	0.00	152,320.00	-152,320.00	0.0%
Total Other Expense	0.00	152,320.00	-152,320.00	0.0%
Net Other Income	153,557.96	0.00	153,557.96	100.0%
Net Income	<u>501,946.46</u>	<u>2,980.00</u>	<u>498,966.46</u>	<u>16,843.8%</u>