

	A	B	E	F	G	H
1	11/15/17	2018 RATIFIED BUDGET SUMMARY	2016	2017	2018	2018 to 2017
2			AUDITED	RATIFIED	RATIFIED	\$ DIFF.
3		INCOME				
4		ASSESSMENT REVENUE:				
5	3110	MEMBERSHIP ASSESSMENTS	2,007,507	2,166,465	2,178,556	28,456
6	3115	COMMERCIAL ASSESSMENTS	132,588	140,543	140,657	114
7		TOTAL ASSESSMENT REVENUE	2,140,095	2,307,008	2,319,213	28,570
8						
9		OTHER REVENUE				
10	3150	TRANSFER FEES	29,600	38,000	38,000	(8,000)
11	3160	RESALE/DEMAND PACKAGE	32,965	40,000	40,000	(5,000)
12	3310	OTHER INCOME	15,622	10,000	10,000	(5,000)
13	3311	VILLAGE GREEN PARK FEES	2,685	4,500	3,500	(1,000)
14	3313	VIOLATION FINES/PENALTIES	2,000	1,000	1,000	0
15	3314	DISTRESSED PROPERTIES CLEAN-UP	545	0	600	1,200
16	3315	ARCHITECTURAL CONTROL	2,150	10,500	2,500	(8,000)
17	3316	LATE PAYMENT - INTEREST CHARGE	1,492	1,260	1,000	(760)
18	3410	LATE PAYMENT - LATE CHARGE	23,100	13,000	7,500	(8,000)
19	3417	INTEREST INCOME	1,196	1,150	1,200	50
20	3423	MANAGEMENT CONTRACT SERVICES	17,795	16,380	34,578	16,560
21	3424	LANDSCAPE CONTRACT SERVICES	11,745	14,400	48,100	33,700
22	3590-1	CRHA RESERVE TRANSFER	(150,000)	(154,650)	(160,063)	(5,103)
23	3591-1	MOUNTAINSHYRE RESERVE TRANSFER	0	(18,000)	(18,666)	(540)
24	3592-1	CAUGHLIN CREEK RESERVE TRANSFER	0	(40,000)	(40,000)	(1,000)
25	3593	PINE BLUFF RESERVE TRANSFER	0	0	(2,247)	(1,000)
26	3594	1070 CC RESERVE TRANSFER	(75,000)	(75,000)	(12,000)	75,000
27		TOTAL OTHER REVENUE	(84,105)	(137,460)	(44,998)	84,107
28						
29		TOTAL INCOME	2,055,990	2,169,548	2,274,215	112,677
30						
31		EXPENSE				
32						
33		OPERATING EXPENSE				
34	4125	OFFICE RENT	57,403	59,595	15,174	(43,795)
35	4126	COMPUTER SERVICES	27,240	26,100	27,583	1,483
36	4127	CAI LAC LOBBYIST	2,171	2,214	2,214	0
37	4129	1070 CC MORTGAGE/INSURANCE/TAXES	0	0	35,600	35,600
38	4130	GENERAL OFFICE	46,163	40,000	48,000	8,000
39	4131	OMBUDSMAN	9,227	9,410	9,410	(1)
40	4133	POSTAGE	8,298	6,000	6,000	0
41	4135	PRINTING & MAILINGS	6,628	6,000	10,000	2,000
42	4201	LEGAL PROJECTS	7,789	0	0	0
43	4300	LEGAL	64,055	60,000	65,000	5,000
44	4301	ACCOUNTING	17,822	22,000	28,000	6,000
45	4302	OUTSIDE CONSULTING	8,705	0	0	0
46	4305	BAD DEBT	6,657	13,000	5,000	(8,000)
47	4306	DISTRESSED PROPERTIES CLEAN-UP	0	1,000	1,000	0
48	4308	MGMT. SERVICES INSURANCE	1,438	1,483	1,525	17
49	4309	LANDSCAPE SERVICES INSURANCE	491	1,450	1,439	50
50	4310	INSURANCE PACKAGE	50,639	54,448	67,425	10,994
51	4320	TAXES & LICENSES	26,283	23,000	27,000	4,000
52	4321	PCE TAX FEE	0	0	0	0
53	4325	DEPRECIATION (Non-Cash)	61,308	0	0	0
54	4326	LOSS - DISPOSAL OF ASSETS (Non-Cash)	1,321	0	0	0

	A	B	E	F	G	H
55	4335	COMMUNITY ACTIVITIES	13,562	15,000	15,000	1,000
56	4360	ALARM MONITORING	1,262	1,560	1,300	(260)
57	4361	PATROL SERVICE	10,401	29,100	35,000	5,900
58	4370	RIVER RUN MANAGEMENT EXPENSE	3,491	6,000	4,000	(1,000)
59	4371	EAGLESNEST MANAGEMENT EXPENSE	118	0	1,000	(1,000)
60	4372	CAUGHLIN CREEK MANAGEMENT EXPENSE	0	0	1,000	(1,000)
61	4640	CAUGHLIN XING CAM FEES	3,640	3,640	3,822	126
62	4791	CONTINGENCY	0	9,985	12,000	2,015
63	5000	ACC	6,325	8,000	10,000	2,000
64		TOTAL OPERATING EXPENSE	442,437	398,985	433,492	39,430
65						
66		<u>PAYROLL</u>				
67	4104	OFFICE TEMP.	0	5,040	6,000	960
68	4106	SALARIES & WAGES - ADMIN.	239,889	248,771	270,708	21,937
69	4107	EMPLOYEE BENEFITS-PTO (Non-Cash)	(5,269)	0	0	0
70	4110	PAYROLL TAXES - ADMIN.	24,872	27,365	29,778	2,413
71	4111	GROUP MEDICAL INS. - ADMIN.	26,014	27,553	40,649	6,142
72	4112	EMPLOYEE SIMPLE IRA - ADMIN.	6,678	7,264	7,889	625
73	4113	WORKERS COMP. - ADMIN.	5,705	8,770	3,700	(5,070)
74	4114	CONTINUING EDUCATION - ADMIN.	6,194	5,500	6,200	700
75	4115	STAFF INCENTIVE - ADMIN.	4,000	5,000	5,000	0
76	4402	SALARIES & WAGES- L&M	328,920	347,074	364,625	17,551
77	4409	SEASONAL WAGES - L&M	266,021	413,041	404,560	(8,481)
78	4410	GROUP MEDICAL INS. - L&M	56,164	59,759	64,584	11,843
79	4411	PAYROLL TAXES - L&M	75,398	83,613	84,610	997
80	4412	EMPLOYEE SIMPLE IRA - L&M	0	5,544	10,779	(972)
81	4413	STAFF INCENTIVE - L&M	6,500	5,500	6,000	500
82	4414	WORKERS COMP. - L&M	28,403	26,311	16,000	(10,311)
83	4415	CONTINUING EDUCATION - L&M	644	3,000	2,500	(500)
84	4416	SALARIES & WAGES - RIVER RUN	4,531	0	4,680	4,680
85		TOTAL PAYROLL	1,074,664	1,279,105	1,328,262	43,014
86						
87		<u>REPAIRS AND MAINTENANCE</u>				
88	4142	ENTRANCE GATE REPAIRS	2,209	2,000	2,400	400
89	4500	MATERIALS/SUPPLIES	38,906	45,000	42,000	(3,000)
90	4501	VANDALISM	1,619	1,000	2,000	1,000
91	4502	SNOW REMOVAL	1,310	2,500	2,500	0
92	4503	RESTROOM FACILITY	4,285	4,000	4,400	400
93	4510	CHEMICALS/FERTILIZERS	15,404	15,000	18,000	3,000
94	4520	IRRIGATION REPAIRS	20,245	25,000	25,000	0
95	4530	PLANT MATERIAL/REPLACEMENT	18,348	25,000	25,000	0
96	4535	SOD & SEED	4,188	11,000	5,500	(5,500)
97	4560	FUEL & OIL	17,118	20,000	20,000	0
98	4570	WEED & FIRE MITIGATION	0	0	5,000	5,000
99	4620	MISCELLANEOUS	0	1,935	1,761	4,056
100	4630	TRASH HAULING	22,119	30,000	26,000	(4,000)
101	4705	SMALL EQUIPMENT	0	500	1,000	500
102	4710	EQUIPMENT MAINTENANCE	23,374	29,500	30,000	500
103	4730	EQUIPMENT RENTAL	616	2,000	4,000	2,000
104	4750	CAUGHLIN CREEK IRRIGATION REIMB.	1,887	1,500	2,000	500
105	4760	SIGN MAINTENANCE/LIGHTS	3,227	7,000	4,000	1,000
106	4770	WATER CONSERVATION PROJECTS	7,034	12,000	7,000	(4,000)
107	4780	STEAMBOAT DITCH MAINT.	11,525	11,525	11,800	275
108	4790	UNIFORMS	6,477	7,000	7,500	500

	A	B	E	F	G	H
109		TOTAL REPAIRS AND MAINTENANCE	199,891	253,460	246,861	2,631
110						
111		UTILITY				
112	4140	TELEPHONE	10,190	11,000	11,000	0
113	4141	ENTRANCE GATES TELEPHONE	2,456	3,000	2,600	(400)
114	4540	IRRIGATION	190,368	240,000	210,000	(30,000)
115	4550	UTILITIES	37,026	37,000	38,000	1,000
116	4551	STREET LIGHTS	3,752	4,000	4,000	0
117		TOTAL UTILITY	243,792	295,000	265,600	(29,400)
118						
119		TOTAL EXPENSE	1,960,784	2,226,550	2,274,215	
120						
121		EXCESS REVENUE / EXPENSE - OPERATING	95,206	(57,002)	0	
122						
123		INCOME				
124		RESERVE				
125	7105	CAUGHLIN CREEK RESERVE TRANSFER	0	40,000	40,000	
126	7120	MOUNTAINSHYRE RESERVE TRANSFER	0	18,000	18,666	
127	7130	CRHA RESERVE TRANSFER	150,000	154,650	160,063	
128	7160	1070 CC RESERVE TRANSFER	0	0	12,000	
129	7170	PINE BLUFF RESERVE TRANSFER	0	0	2,247	
130	7900	CAUGHLIN CREEK INTEREST	6,297	1,500	5,968	
131	7910	MOUNTAINSHYRE INTEREST	0	0	2,527	
132	7920	CRHA INTEREST	0	0	7,499	
133	7940	1070 CC INTEREST	0	0	65	
134	7950	PINE BLUFF INTEREST	0	0	14	
137		TOTAL RESERVE	161,748	216,650	249,049	
138						
139		TOTAL INCOME		216,650	249,049	
140						
141		EXPENSE				
142		RESERVE				
143	8110	EQUIPMENT MAINTENANCE			10,252	
144	8120	EQUIPMENT ACQUISITION / REPLACEMENT			44,544	
145	8140	TRAIL MAINTENANCE			84,831	
146	8150	MISC. OFFICE EQUIPMENT			9,923	
147	8160	SIGN MAINTENANCE			0	
148	8191	IRRIGATION COMPS./POND MAINT.			14,071	
149	8194	BANK FEES			0	
150	8195	CRHA RESERVE UPDATE			1,013	
151	8200	PARK IMPROVEMENTS			208	
152	8201	CRHA CONSULTING/ENGINEERING			5,126	
153	8202	1070 CC RESERVE UPDATE			507	
154	8203	1070 CC MISC. R&M			1,114	
155	8230	CAUGHLIN CREEK ROAD MAINT.			7,695	
156	8232	CAUGHLIN CREEK POND R&M			5,798	
157	8233	CAUGHLIN CREEK MISC. R&M - SIGNAGE			4,152	
158	8240	MISC. ENTRY SIGNS & POWER			13,847	
159	8260	MOUNTAINSHYRE GATE REPAIRS/MAINT.			23,875	
160	8262	MOUNTAINSHYRE RESERVE UPDATE			506	
161	8270	CAUGHLIN CREEK GATE REPAIRS			0	
162	8274	CAUGHLIN CREEK RESERVE UPDATE			506	
163	8276	CAUGHLIN CREEK CONSULTING/ENGINEERING			1,013	
164		TOTAL RESERVE			228,981	

	A	B	E	F	G	H
165						
166		TOTAL EXPENSE			228,981	

	A	B	E	F	G	H
167						
168		EXCESS REVENUE / EXPENSE - RESERVE			20,068	