

11/14/18	2019 BUDGET SUMMARY	2017	2018	2019	2019 to 2018
Ratified		AUDITED	RATIFIED	RATIFIED	\$ DIFF.
	INCOME				
	<u>ASSESSMENT REVENUE:</u>				
3110	MEMBERSHIP ASSESSMENTS	2,134,918	2,178,556	2,246,998	68,442
3115	COMMERCIAL ASSESSMENTS	140,657	140,657	138,755	(1,902)
	TOTAL ASSESSMENT REVENUE	2,275,575	2,319,213	2,385,753	66,540
	<u>OTHER REVENUE</u>				
3150	TRANSFER FEES	31,800	38,000	30,700	(7,300)
3160	RESALE/DEMAND/SET-UP FEES	41,673	40,000	37,319	(2,681)
3310	OTHER INCOME	13,820	10,000	14,721	4,721
3311	VILLAGE GREEN PARK FEES	3,455	3,500	3,070	(430)
3313	VIOLATION FINES/PENALTIES	3,100	1,000	2,550	1,550
3314	DISTRESSED PROPERTIES CLEAN-UP	0	600	750	150
3315	ARCHITECTURAL CONTROL	1,400	2,500	1,775	(725)
3316	LATE PAYMENT - INTEREST CHARGE	2,312	1,000	1,000	0
3410	LATE PAYMENT - LATE CHARGE	23,175	7,500	18,000	10,500
3417	INTEREST INCOME	4,940	1,200	3,068	1,868
3423	MANAGEMENT CONTRACT SERVICES	32,052	34,578	17,294	(17,284)
3424	LANDSCAPE CONTRACT SERVICES	43,470	48,100	52,900	4,800
3590-1	CRHA RESERVE TRANSFER	(154,650)	(160,063)	(165,665)	(5,602)
3591-1	MOUNTAINSHYRE RESERVE TRANSFER	(18,000)	(18,666)	(18,666)	0
3592-1	CAUGHLIN CREEK RESERVE TRANSFER	(40,000)	(40,000)	(40,000)	0
3593	PINE BLUFF RESERVE TRANSFER	0	(2,247)	(4,200)	(1,953)
3594	1070 CC RESERVE TRANSFER	(75,000)	(12,000)	(12,000)	0
	TOTAL OTHER REVENUE	(86,453)	(44,998)	(57,384)	(12,386)
	TOTAL INCOME	2,189,122	2,274,215	2,328,369	54,154
	EXPENSE				
	<u>OPERATING EXPENSE</u>				
4125	OFFICE RENT	59,603	15,174	0	(15,174)
4126	COMPUTER SERVICES	31,497	27,583	29,000	1,417
4127	CAI LAC LOBBYIST	2,171	2,214	2,259	45
4128	GATE REMOTES	1,277	0	854	854
4129	1070 CC LOAN - PRINCIPAL	0	35,600	28,972	(6,628)
4129-1	1071 CC LOAN - INTEREST	0	0	8,321	8,321
4130	GENERAL OFFICE	35,242	48,000	43,000	(5,000)
4131	OMBUDSMAN	9,227	9,410	9,601	191
4133	POSTAGE	10,882	6,000	9,590	3,590
4135	PRINTING & MAILINGS	22,262	10,000	14,445	4,445
4201	LEGAL PROJECTS	11,442	0	0	0
4300	LEGAL	47,823	65,000	65,000	0
4301	ACCOUNTING	17,490	28,000	30,000	2,000
4302	OUTSIDE CONSULTING	1,800	0	0	0
4305	BAD DEBT	2,418	5,000	4,538	(462)
4306	DISTRESSED PROPERTIES CLEAN-UP	0	1,000	500	(500)
4308	MGMT. SERVICES INSURANCE	1,440	1,525	1,512	(13)
4309	LANDSCAPE SERVICES INSURANCE	1,886	1,439	1,511	72

4310	INSURANCE PACKAGE	64,318	67,425	72,668	5,243
4320	TAXES & LICENSES	31,942	27,000	38,540	11,540
4325	DEPRECIATION (Non-Cash)	60,710	0	0	0
4326	LOSS - DISPOSAL OF ASSETS (Non-Cash)	1,702	0	0	0
4335	COMMUNITY ACTIVITIES	18,158	15,000	18,000	3,000
4360	ALARM MONITORING	1,206	1,300	1,233	(67)
4361	PATROL SERVICE	28,526	35,000	35,000	0
4370	RIVER RUN MANAGEMENT EXPENSE	2,414	4,000	0	(4,000)
4371	EAGLESNEST MANAGEMENT EXPENSE	1,980	1,000	2,000	1,000
4372	CAUGHLIN CREEK MANAGEMENT EXPENSE	1,640	1,000	1,700	700
4640	CAUGHLIN XING CAM FEES	3,642	3,822	8,126	4,304
4791	CONTINGENCY	0	12,000	3,000	(9,000)
5000	ACC	8,698	10,000	9,000	(1,000)
	TOTAL OPERATING EXPENSE	481,396	433,492	438,370	4,878
	<u>PAYROLL</u>				
4104	OFFICE TEMP.	232	6,000	1,600	(4,400)
4106	SALARIES & WAGES - ADMIN.	243,441	270,708	273,608	2,900
4107	EMPLOYEE BENEFITS-PTO (Non-Cash)	0	0	0	0
4110	PAYROLL TAXES - ADMIN.	25,529	29,778	30,097	319
4111	GROUP MEDICAL INS. - ADMIN.	38,503	40,649	38,103	(2,546)
4112	SIMPLE IRA - ADMIN.	6,432	7,889	7,971	82
4113	WORKERS COMP. - ADMIN.	4,994	3,700	4,370	670
4114	CONTINUING EDUCATION - ADMIN.	4,401	6,200	6,000	(200)
4115	STAFF INCENTIVE - ADMIN.	9,543	5,000	5,500	500
4402	SALARIES & WAGES- L&M	333,722	364,625	379,558	14,933
4409	SEASONAL WAGES - L&M	373,077	404,560	465,336	60,776
4410	GROUP MEDICAL INS. - L&M	60,720	64,584	60,220	(4,364)
4411	PAYROLL TAXES - L&M	90,688	84,610	92,938	8,328
4412	EMPLOYEE SIMPLE IRA - L&M	129	10,779	8,494	(2,285)
4413	STAFF INCENTIVE - L&M	6,500	6,000	6,500	500
4414	WORKERS COMP. - L&M	26,526	16,000	23,198	7,198
4415	CONTINUING EDUCATION - L&M	0	2,500	2,000	(500)
4416	SALARIES & WAGES - RIVER RUN	5,097	4,680	0	(4,680)
	TOTAL PAYROLL	1,229,534	1,328,262	1,405,493	77,231
	<u>REPAIRS AND MAINTENANCE</u>				
4142	ENTRANCE GATE REPAIRS	3,358	2,400	4,000	1,600
4500	MATERIALS/SUPPLIES	28,657	42,000	41,050	(950)
4501	VANDALISM	1,044	2,000	1,332	(668)
4502	SNOW REMOVAL	1,266	2,500	1,288	(1,212)
4503	RESTROOM FACILITY	4,224	4,400	4,400	0
4510	CHEMICALS/FERTILIZERS	15,133	18,000	16,000	(2,000)
4520	IRRIGATION REPAIRS	26,674	25,000	25,000	0
4530	PLANT MATERIAL/REPLACEMENT	25,477	25,000	25,000	0
4535	SOD & SEED	0	5,500	5,500	0
4560	FUEL & OIL	22,970	20,000	20,000	0
4570	WEED & FIRE MITIGATION	0	5,000	5,000	0
4620	MISCELLANEOUS	950	1,761	300	(1,461)
4630	TRASH HAULING	27,327	26,000	23,863	(2,137)

4705	SMALL EQUIPMENT	250	1,000	1,000	0
4710	EQUIPMENT MAINTENANCE	26,682	30,000	30,000	0
4730	EQUIPMENT RENTAL	10,004	4,000	1,100	(2,900)
4750	CAUGHLIN CREEK IRRIGATION REIMB.	1,800	2,000	2,000	0
4760	SIGN MAINTENANCE/LIGHTS	1,593	4,000	4,000	0
4770	WATER CONSERVATION PROJECTS	3,204	7,000	7,000	0
4780	STEAMBOAT DITCH MAINT.	14,998	11,800	13,000	1,200
4790	UNIFORMS	7,122	7,500	8,000	500
	TOTAL REPAIRS AND MAINTENANCE	222,733	246,861	238,833	(8,028)
	<u>UTILITY</u>				
4140	TELEPHONE	12,171	11,000	11,180	180
4141	ENTRANCE GATES TELEPHONE	2,583	2,600	2,700	100
4540	IRRIGATION	174,898	210,000	190,000	(20,000)
4550	UTILITIES	36,297	38,000	37,000	(1,000)
4551	STREET LIGHTS	4,565	4,000	4,793	793
	TOTAL UTILITY	230,514	265,600	245,673	(19,927)
	TOTAL EXPENSE - OPERATING	2,103,467	2,274,215	2,328,369	
	EXCESS REVENUE / EXPENSE - OPERATING	85,655	0	0	
	INCOME				
	<u>RESERVE</u>				
7105	CAUGHLIN CREEK RESERVE TRANSFER	40,000	40,000	40,000	
7120	MOUNTAINSHYRE RESERVE TRANSFER	18,000	18,666	18,666	
7130	CRHA RESERVE TRANSFER	154,650	160,063	165,665	
7160	1070 CC RESERVE TRANSFER	0	12,000	12,000	
7170	PINE BLUFF RESERVE TRANSFER	0	2,247	4,200	
7900	CAUGHLIN CREEK INTEREST	6,263	5,968	7,456	
7910	MOUNTAINSHYRE INTEREST	2,393	2,527	3,094	
7920	CRHA INTEREST	4,318	7,499	8,538	
7930	INSURANCE PROCEEDS	6,682	0	0	
7935	PARK IMPROVEMENT CONTRIBUTION	36,000	0	0	
7940	1070 CC INTEREST	0	65	181	
7950	PINE BLUFF INTEREST	0	14	45	
	TOTAL RESERVE	268,306	249,049	259,845	
	TOTAL INCOME	268,306	249,049	259,845	
	EXPENSE				
	<u>RESERVE</u>				
8110	EQUIPMENT MAINTENANCE	22,444	10,252	27,721	
8120	EQUIPMENT ACQUISITION / REPLACEMENT	4,993	44,544	25,800	
8140	TRAIL MAINTENANCE	113,842	84,831	0	
8150	MISC. OFFICE EQUIPMENT	906	9,923	26,463	
8160	SIGN MAINTENANCE	0	0	0	
8191	IRRIGATION COMPS./POND MAINT.	7,129	14,071	10,310	
8195	CRHA RESERVE UPDATE	1,000	1,013	1,013	

81XX	CRHA WEBSITE UPDATE	0	0	6,664	
8200	PARK IMPROVEMENTS	2,452	208	0	
8201	CRHA CONSULTING/ENGINEERING	1,308	5,126	0	
8202	1070 CC RESERVE UPDATE	0	507	513	
8203	1070 CC MISC. R&M	0	1,114	6,260	
8220	CRHA MISC. REPAIR & MAINT.	2,822	0	0	
8230	CAUGHLIN CREEK ROAD MAINT.	0	7,695	7,791	
8232	CAUGHLIN CREEK POND R&M	0	5,798	5,871	
8233	CAUGHLIN CREEK SIGNAGE	0	4,152	4,204	
8240	MISC. ENTRY SIGNS & POWER	26,036	13,847	0	
8250	MOUNTAINSHYRE ROAD MAINT.	30,911	0	0	
8260	MOUNTAINSHYRE GATE REPAIRS/MAINT.	30,359	23,875	841	
8262	MOUNTAINSHYRE RESERVE UPDATE	500	506	513	
8270	CAUGHLIN CREEK GATE REPAIRS	46,016	0	0	
8274	CAUGHLIN CREEK RESERVE UPDATE	500	506	513	
8276	CAUGHLIN CREEK CONSULTING/ENGINEERING	0	1,013	0	
8280	INSURANCE CLAIM	8,682	0	0	
	PINE BLUFF RESERVE UPDATE	0	0	250	
	PINE BLUFF MISC. R&M	0	0	1,334	
	TOTAL RESERVE	299,900	228,981	126,061	
	TOTAL EXPENSE - RESERVE	299,900	228,981	126,061	
	EXCESS REVENUE / EXPENSE - RESERVE	(31,594)	20,068	133,784	