

CB South P.O.A. 2006-2008 Budget vs. Actuals

ACCT. NUMBER	DESCRIPTION OPERATING	Budget 2006	Actual 2006	Proposed 2007	Actual 2007	Proposed 2008	Actual 1/1/08-12/31/08
	Income						
6010	Dues (includes 10% increase)	\$ 134,726.61	\$ 143,737.95	\$ 152,262.35	\$ 151,949.16	\$ 167,488.58	\$ 167,764.17
6010.1	Accounts Receivable-Asset # 1110				\$ (3,961.42)		\$ (5,939.53)
6010.2	Net dues collected to date				\$ 147,987.74		\$ 161,824.64
6015	Deliquent Dues-Gross Liening Fees			\$ 1,600.00			\$ 4,161.00
6020	Application Fees	\$ 15,000.00	\$ 18,925.00	\$ 11,000.00	\$ 9,300.00	\$ 7,000.00	\$ 11,740.00
6021	Covenant Enforcement						\$ 370.00
6022	Forfeited Performance Deposits				\$ 32,094.00	\$ 20,000.00	\$ 6,557.00
6023	Transfer from reserves for Capital Improvements					\$ 40,000.00	\$ 40,000.00
6025	Commercial Signs-Net of A/R	\$ 350.00		\$ 175.00	\$ 475.00	\$ 175.00	\$ 175.00
6045	Closing Statements	\$ 4,500.00	\$ 8,340.00	\$ 6,000.00	\$ 4,500.00	\$ 3,000.00	\$ 2,700.00
6060	Finance Charge (late fees on dues)	\$ 1,000.00	\$ 1,089.38	\$ 600.00	\$ 1,138.09	\$ 900.00	\$ 1,051.96
6061	Administrative Fee for Dues Collection		\$ 100.00	\$ -	\$ 325.00	\$ 200.00	
6062	Returned check charges/fees			\$ 250.00			
6110	Interest	\$ 10,500.00	\$ 17,782.46	\$ 15,500.00	\$ 23,640.78	\$ 15,000.00	\$ 13,283.08
6120	Dividend Income				\$ 76.00		\$ 69.00
6910	Sunset Hall	\$ 2,400.00	\$ 833.00	\$ 1,000.00	\$ 777.00	\$ 700.00	\$ 1,292.00
6911	Office Rent (Sheriff)	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
6912	Other Income (rules enforcement)	\$ -	\$ 200.00	\$ -	\$ 15.10		\$ 2,500.00
6913	PO Box rentals		\$ 1,460.00	\$ 1,740.00	\$ 2,080.00	\$ 2,000.00	\$ 2,565.00
6913.01	PO Box Acct. Receivable-Asset# 1115				\$ (80.00)		\$ (20.00)
6913.2	Net PO Box rent collected to date				\$ 2,000.00		\$ 2,545.00
6914	Key Deposits		\$ 770.00	\$ 250.00	\$ 300.00	\$ 200.00	\$ 350.00
6915	Vending Machine Income						\$ 10.86
6900	Board Rental Agreements	\$ 5,500.00	\$ 5,000.00	\$ 5,000.00	\$ 4,200.00	\$ 5,000.00	\$ 5,900.00
6901	Scheduled Ice Time- Net of A/R	\$ 2,600.00	\$ 2,680.00	\$ 3,000.00	\$ 2,745.00	\$ 3,750.00	\$ 7,577.00
6902	Grant Money/Donations	\$ 2,500.00	\$ 4,800.00	\$ 2,000.00	\$ 1,100.00	\$ 100,000.00	\$ 10,200.00
6903	Tournament/Game Ice Time	\$ 250.00	\$ 127.00	\$ 150.00	\$ 250.00	\$ 350.00	\$ 553.00
6904	Hockey Rink Income (Misc.)-Fundraising						\$ 2,069.56
6905	Zamboni Advertising Income						
	Total Income	\$ 181,126.61	\$ 207,644.79	\$ 202,327.35	\$ 232,723.71	\$ 367,563.58	\$ 276,729.10

CB South P.O.A. 2006-2008 Budget vs. Actuals

ACCT. NUMBER	DESCRIPTION OPERATING	Budget 2006	Actual 2006	Proposed 2007	Actual 2007	Proposed 2008	Actual 1/1/08-12/31/08
	Expenses						
8010	Professional Services	\$ 85,200.00	\$ 81,713.39	\$ 96,000.00	\$ 87,646.25	\$ 90,000.00	\$ 93,568.17
8011	P.O.A. Fuel (and new vehicle expenses)	\$ 600.00	\$ 250.00	\$ 600.00	\$ 2,186.04	\$ 2,500.00	\$ 1,308.64
8012	P.O.A. Vehicle-Asset Acct # 2015				\$ 22,125.84		
8013	Professional Development/Training					\$ 3,000.00	\$ 544.88
8015	Assoc. Mgr. Contract Benefits	\$ 2,666.67	\$ 2,666.67	\$ 2,666.67	\$ 2,667.00	\$ 2,667.68	\$ 2,666.33
8020	Advertising (Newspaper Notices)	\$ 2,200.00	\$ 2,089.95	\$ 2,400.00	\$ 1,234.91	\$ 1,400.00	\$ 1,002.05
8021	Computers/Networking/Website/Printers	\$ 1,000.00	\$ 2,767.96	\$ 4,600.00	\$ 7,370.84	\$ 3,000.00	\$ 2,199.39
8022	P.O.A./D.R.C. Appreciation	\$ 2,100.00	\$ 1,304.53	\$ 2,100.00	\$ 267.04	\$ 800.00	\$ 1,250.00
8023	P.O.A. Website Redesign				\$ 1,462.96	\$ 1,000.00	
8030	Bank Charges (below min. bal./returned checks)		\$ 15.00	\$ 100.00	\$ 70.85	\$ 100.00	\$ 67.00
8033	Special Area Regulations (Printing/formatting costs)		\$ 268.96	\$ 750.00	\$ 348.87	\$ 500.00	\$ 20.16
8034	Covenant Changes/dues collection	\$ 2,250.00	\$ 1,924.58	\$ 3,250.00	\$ 84.29	\$ 1,000.00	\$ 228.33
8035	Covenant/Rule Enforcement				\$ 219.61	\$ 500.00	\$ 10.00
8036	Annual Meeting Notices and Election Mailer Costs	\$ 400.00	\$ 478.68	\$ 800.00	\$ 1,060.47	\$ 1,200.00	\$ 587.80
8037	POA/DRC Meeting Refreshments	\$ -	\$ 2,068.15	\$ 2,000.00	\$ 1,623.93	\$ 1,300.00	\$ 1,809.54
8038	Trash/Water and Sewer	\$ 760.00	\$ 854.59	\$ 950.00	\$ 793.10	\$ 1,600.00	\$ 1,444.22
8039	Cleaning-Office/Public Areas/Sunset Hall	\$ 2,000.00	\$ 615.36	\$ 1,000.00	\$ 2,368.01	\$ 2,700.00	\$ 1,486.74
8040	Annual Newsletter						\$ 2,001.56
8042	Electricity	\$ 1,400.00	\$ 2,278.09	\$ 2,900.00	\$ 2,746.66	\$ 2,900.00	\$ 3,834.23
8050	POA Insurance	\$ 6,233.00	\$ 6,233.00	\$ 6,700.00	\$ 7,168.60	\$ 8,000.00	\$ 7,372.63
8051	Ins-Worker's Comp.	\$ 1,400.00	\$ 165.00	\$ 503.00	\$ 520.00	\$ 800.00	\$ 948.00
8052	Ins-Vehicle				\$ 846.40	\$ 900.00	\$ 727.00
8060	Legal	\$ 7,000.00	\$ 2,946.36	\$ 6,000.00	\$ 2,950.01	\$ 4,500.00	\$ 4,193.54
8062	Documents Recording Fees		\$ 66.00	\$ 500.00	\$ 102.00	\$ 100.00	\$ 114.00
8065	Consulting	\$ 7,500.00	\$ 12,075.73	\$ 6,000.00	\$ 6,031.80	\$ 7,900.00	\$ 5,491.95
8066	Incorporation Studies					\$ 9,600.00	\$ 9,600.00
8067	Enforcement Related Consulting Fees		\$ 75.00	\$ 1,000.00		\$ 500.00	
8070	Office Supplies	\$ 2,000.00	\$ 3,573.74	\$ 3,100.00	\$ 495.31	\$ 4,000.00	\$ 2,748.18
8075	Office Building Addition/Repair/Wiring&related assets	\$ 10,500.00	\$ 12,489.50	\$ 3,100.00	\$ 1,375.28	\$ 1,000.00	\$ 5,783.26
8090	General Postage/Mailing/Shipping	\$ 800.00	\$ 859.91	\$ 3,200.00	\$ 459.39	\$ 800.00	\$ 534.77
8100	Telephone and Internet (Qwest)	\$ -	\$ 1,639.89	\$ 1,900.00	\$ 1,577.39	\$ 1,700.00	\$ 1,733.57
8110	Bus Stop Maintenance	\$ 500.00	\$ 31.35	\$ 500.00	\$ 68.01	\$ 500.00	\$ 159.18
8114	Park Maintenance/mowing/weed control	\$ 5,000.00	\$ 5,195.02	\$ 7,000.00	\$ 12,226.73	\$ 13,000.00	\$ 15,872.85
8115	Ice Prep/Zamboni Driver	\$ 3,000.00	\$ 2,501.25	\$ 3,500.00	\$ 4,601.75	\$ 5,000.00	\$ 5,820.00
8116	Zamboni Propane	\$ 400.00	\$ 326.27	\$ 600.00	\$ 711.42	\$ 900.00	\$ 930.73
8117	Zamboni Maintenance	\$ 1,000.00	\$ 989.73	\$ 2,000.00	\$ 5,485.68	\$ 1,500.00	\$ 8,159.99
8118	Miscellaneous Rink/Park Related Expenses	\$ 500.00	\$ 762.07	\$ 900.00	\$ 1,256.39	\$ 1,500.00	\$ 256.94
8119	Rink Utilities	\$ 600.00	\$ 488.86	\$ 800.00	\$ 797.75	\$ 1,000.00	\$ 1,175.72
8120	Fence Maintenance (Perimeter Fence)	\$ 1,000.00	\$ 250.00	\$ 500.00	\$ 421.75	\$ 700.00	\$ 790.00
8121	Rink Snow Removal						\$ 2,126.50
8122	Hockey Legal						\$ 3,470.60
8140	Rink Advertising Signage Expense				\$ 1,112.93		
8150	Park/Rink Signage	\$ 200.00	\$ 53.62	\$ 500.00	\$ 221.23	\$ 700.00	
8175	Taxes-Payroll (Matching funds)	\$ 8,500.00	\$ 6,623.08	\$ 8,500.00	\$ 8,224.86	\$ 8,000.00	\$ 8,598.74
8176	Payroll Taxes-CO Unempl. Taxes				\$ 285.45	\$ 300.00	\$ 361.37
8801	PO Boxes& related Assets				\$ 722.30	\$ 2,000.00	\$ 1,958.49
8910	Miscellaneous Expenses	\$ 3,000.00	\$ 5,985.06	\$ 1,600.00	\$ 1,904.06	\$ 2,000.00	\$ 949.35
8918	P.O.A. Staff Insurance Benefit	\$ 4,800.00	\$ 4,400.00	\$ 5,400.00	\$ 3,200.00	\$ 2,400.00	\$ 3,876.50
8919	Audit/Tax Prep/Tax Return	\$ 3,600.00	\$ 3,990.00	\$ 5,600.00	\$ 3,010.91	\$ 5,000.00	\$ 3,264.30
8920	Mortgage Payment Interest Expense	\$ 10,670.76	\$ 9,781.53	\$ 12,500.00	\$ 9,729.55	\$ 7,090.31	\$ 9,621.95
8920.1	Mortgage Payment Principal Liability Acct #3050				\$ 4,570.34	\$ 9,600.00	\$ 5,785.12
8920.2	Mortgage closing costs				\$ 1,418.00		
1119	A/R CB South Music Fest Acct.#1119						\$ -
	Total Expenses	\$ 178,780.43	\$ 180,797.88	\$ 202,019.67	\$ 215,771.96	\$ 217,157.99	\$ 226,454.27

ACCT. NUMBER	DESCRIPTION	Budget 2006	Actual 2006	Proposed 2007	Actual 2007	Proposed 2008	Actual 1/1/08-12/31/08
OPERATING							
Capital Projects (From Operating Income)							
9046	Weed Control (split w/Metro)	\$ 500.00	\$ 1,069.86	\$ 5,000.00	\$ 1,899.89	\$ 3,000.00	\$ 977.28
9081	Landscaping (Trees and New Mower)&related Assets	\$ 1,000.00	\$ 1,029.25	\$ 4,500.00	\$ 1,957.51	\$ 18,000.00	\$ 12,978.29
9082	Sidewalk Studies	\$ 10,000.00	\$ -	\$ 5,000.00	\$ 47.35	\$ 1,000.00	
9083	Playground/Park Improvements& related Assets		\$ 19,324.21	\$ 25,000.00	\$ 4,102.46	\$ 10,000.00	\$ 28,475.07
9084	Sidewalk Installation & related Assets	\$ -	\$ -	\$ -	\$ 14,574.48	\$ 15,000.00	\$ 11,875.75
9087	Sidewalk Paving						\$ 18,000.00
9086	CB South Clean Up day	\$ -	\$ -	\$ 2,200.00	\$ 2,344.55	\$ 2,600.00	\$ 2,525.40
9085	Nordic Grooming						\$ 5,650.00
9088	Annual Property Owners Picnic	\$ 500.00	\$ 621.53	\$ 700.00	\$ 1,177.27	\$ 1,300.00	\$ 1,341.53
	Fundraising Expenses						\$ 1,398.56
9095	Community Bikes						\$ 1,233.40
	A/R Community Bikes-Due from RTA						\$ -
9096	Common Area Improvements	\$ 1,500.00	\$ 1,862.66	\$ 2,000.00	\$ 2,596.62	\$ 3,000.00	\$ 2,822.79
9097	Miscellaneous Improvements (safety lighting)	\$ 2,000.00	\$ 9.11	\$ 2,000.00	\$ 2,702.93	\$ 2,000.00	
9098	New Zamboni Garage/Changing Rooms Building					\$ 40,000.00	\$ 555.00
9099	Snow Blower expense						\$ 80.45
9099.01	Snow removal and equipment (Asset 2010)						\$ 3,011.21
	Total Capital Projects	\$ 15,500.00	\$ 23,916.62	\$ 46,400.00	\$ 31,403.06	\$ 95,900.00	\$ 90,924.73
OPERATING							
Hockey Rink Projects (From Operating Income)							
9326	Scoreboard/Nets Repair	\$ 200.00	\$ -	\$ 200.00	\$ 297.60		
9327	Electrical Upgrades	\$ 1,000.00	\$ 4,053.40	\$ 200.00	\$ 172.85	\$ 500.00	\$ 25.00
9328	Screening Installation (tyvek) / Liner	\$ 500.00	\$ -	\$ 500.00	\$ 381.92	\$ 500.00	\$ 86.74
9329	Board Painting and Repair	\$ 1,000.00	\$ 1,143.26	\$ 1,000.00	\$ 2,178.19		\$ 1,435.63
9330	New Signage (Lexan)	\$ 400.00	\$ 389.98	\$ 300.00	\$ 27.17	\$ 1,500.00	\$ 606.10
9331	Volunteer Appreciation	\$ 300.00	\$ -	\$ 310.00	\$ 310.00	\$ 400.00	\$ 323.10
9340	Rink/Zamboni/W.House Expense		\$ 26.12	\$ 100.00	\$ 40.67	\$ 300.00	\$ 138.08
9342	Rink Administration/Planning/Fund Raising				\$ 1,943.54	\$ 500.00	\$ 323.39
9344	New Curb and Boards					\$ 86,000.00	
	Total Hockey Rink Projects	\$ 3,400.00	\$ 5,612.76	\$ 2,610.00	\$ 5,351.94	\$ 89,700.00	\$ 2,938.04
	Total Hockey Rink Income	\$ 10,850.00	\$ 12,607.00	\$ 10,150.00	\$ 8,295.00	\$ 109,100.00	\$ 16,099.56
	Total Hockey Rink Expenses	\$ 4,900.00	\$ 4,579.32	\$ 7,800.00	\$ 12,852.99	\$ 9,900.00	\$ 21,940.48
	Total Hockey Rink Projects	\$ 3,400.00	\$ 5,612.76	\$ 2,610.00	\$ 5,351.94	\$ 89,700.00	\$ 2,938.04
	Rink Gain/Loss	\$ 2,550.00	\$ 2,414.92	\$ (260.00)	\$ (9,909.93)	\$ 9,500.00	\$ (8,778.96)
	Total Income	\$ 181,126.61	\$ 207,644.79	\$ 202,327.35	\$ 232,723.71	\$ 367,563.58	\$ 276,729.10
	Total Expenses	\$ 178,780.43	\$ 180,797.88	\$ 202,019.67	\$ 215,771.96	\$ 217,157.99	\$ 226,454.27
	Total Oper. Income Minus Expenses	\$ 2,346.18	\$ 26,846.91	\$ 307.68	\$ 16,951.75	\$ 150,405.59	\$ 50,274.83
	Prior Excess Operating Funds	\$ 19,058.55	\$ 19,059.55	\$ 49,000.00	\$ 49,000.00	\$ 36,000.00	\$ 35,849.24
	Total Cash Available for 2006	\$ 200,185.16	\$ 226,704.34	\$ 251,327.35	\$ 281,723.71	\$ 403,563.58	\$ 312,578.34
	Total Capital Projects	\$ 15,500.00	\$ 23,916.62	\$ 46,400.00	\$ 31,403.06	\$ 95,900.00	\$ 90,924.73
	Total Hockey Rink Projects	\$ 3,400.00	\$ 5,612.76	\$ 2,610.00	\$ 5,351.94	\$ 89,700.00	\$ 2,938.04
	Total Expenses/Projects	\$ 197,680.43	\$ 210,327.26	\$ 251,029.67	\$ 252,526.96	\$ 402,757.99	\$ 320,317.04
	Total Oper. Income Minus Expenses	\$ (16,553.82)	\$ (2,682.47)	\$ (48,702.32)	\$ (19,803.25)	\$ (35,194.41)	\$ (43,587.94)
	Total Oper. Income Over Expenses	\$ 2,504.73	\$ 16,377.08	\$ 297.68	\$ 29,196.75	\$ 805.59	\$ (7,738.70)