

2006 – 2009 CB South P.O.A. Budget History

ACCT. NUMBER	DESCRIPTION <u>OPERATING</u>	Actual	2006	Actual	2007	Actual	2008	Proposed	Actual	2009
		2006	%	2007	%	2008	%	2009	2009	%
	Income									
6000	Other Income								\$ 320.00	
6010	Dues (includes 10% increase)	\$ 143,737.95	107%	\$ 151,949.16	100%	\$ 167,764.17	100%	\$ 185,062.78	\$ 187,429.22	101%
6010.1	Accounts Receivable-Asset # 1110			\$ (3,961.42)		\$ (5,939.53)			\$ (2,928.02)	
6010.2	Net dues collected to date			\$ 147,987.74		\$ 161,824.64			\$ 184,501.20	
6015	Delinquent Dues-Gross Liening Fees					\$ 4,161.00			\$ 1,600.00	
6020	Application Fees	\$ 18,925.00	126%	\$ 9,300.00	85%	\$ 11,740.00	168%	\$ 2,000.00	\$ 950.00	48%
6021	Covenant Enforcement					\$ 370.00		\$ 100.00		0%
6022	Forfeited Performance Deposits			\$ 32,094.00		\$ 6,557.00	33%	\$ 1,000.00	\$ 6,462.63	646%
6023	Transfer from reserves for Capital Improvements					\$ 40,000.00	100%			
6025	Commercial Signs-Net of A/R			\$ 475.00	271%	\$ 175.00	100%	\$ 175.00	\$ 175.00	100%
6045	Closing Statements	\$ 8,340.00	185%	\$ 4,500.00	75%	\$ 2,700.00	90%	\$ 1,000.00	\$ 2,600.00	260%
6060	Finance Charge (late fees on dues)	\$ 1,089.38	109%	\$ 1,138.09	190%	\$ 1,051.96	117%	\$ 1,000.00	\$ 1,109.14	111%
6061	Administrative Fee for Dues Collection	\$ 100.00		\$ 325.00			0%			
6062	Returned check charges/fees				0%					
6110	Interest	\$ 17,782.46	169%	\$ 23,640.78	153%	\$ 13,283.08	89%	\$ 9,000.00	\$ 4,020.39	45%
6120	Dividend Income			\$ 76.00		\$ 69.00			\$ 333.00	
6910	Sunset Hall	\$ 833.00	35%	\$ 777.00	78%	\$ 1,292.00	185%	\$ 1,000.00	\$ 1,442.00	144%
6911	Office Rent (Sheriff)	\$ 1,800.00	100%	\$ 1,800.00	100%	\$ 1,800.00	100%	\$ 1,800.00	\$ 1,800.00	100%
6912	Other Income (rules enforcement)	\$ 200.00		\$ 15.10		\$ 2,500.00				
6913	PO Box rentals	\$ 1,460.00		\$ 2,080.00	120%	\$ 2,565.00	128%	\$ 2,500.00	\$ 2,810.00	112%
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			\$ 2,810.00	
6914	Key Deposits	\$ 770.00		\$ 300.00	120%	\$ 350.00	175%	\$ 200.00	\$ 315.00	158%
6915	Vending machine Income					\$ 10.86		\$ 100.00	\$ 36.64	37%
6916	Summer Rec. Program Income								\$ 1,386.10	
6900	Rink Board Rental Agreements	\$ 5,000.00	91%	\$ 4,200.00	84%	\$ 5,900.00	118%	\$ 6,000.00	\$ 4,838.00	81%
6901	Scheduled Ice Time- Net of A/R	\$ 2,680.00	103%	\$ 2,745.00	92%	\$ 7,577.00	202%	\$ 5,700.00	\$ 6,430.00	113%
6902	Grant Money/Donations	\$ 4,800.00	192%	\$ 1,100.00	55%	\$ 10,200.00	10%	\$ 1,000.00	\$ 59.95	6%
6903	Tournament/Game Ice Time	\$ 127.00	51%	\$ 250.00	167%	\$ 553.00	158%	\$ 500.00	\$ 400.00	80%
6904	Hockey Rink Improvements-Fundraising					\$ 2,069.56			\$ 10,383.62	
6905	Zamboni Advertising/Signage Income							\$ 1,700.00	\$ 1,900.00	112%
6907	Nordic Equipment Fundraising								\$ 1,300.00	
6930	Ice Skating Lessons Income								\$ 490.00	
	Total Income	\$ 207,644.79	115%	\$ 232,723.71	115%	\$ 276,729.10	75%	\$ 219,837.78	\$ 235,662.67	107%

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	Expenses									
8010	Professional Services	\$ 81,713.39	96%	\$ 87,646.25	91%	\$ 93,568.17	104%	\$ 128,000.00	\$ 123,860.29	97%
8011	P.O.A. Fuel (and new vehicle expenses)	\$ 250.00	42%	\$ 2,186.04	364%	\$ 1,308.64	52%	\$ 1,050.00	\$ 1,222.45	116%
8012	P.O.A. Vehicle-Asset Acct # 2015			\$ 22,125.84						
8013	Professional Development/Training					\$ 544.88	18%	\$ 500.00		0%
8015	Assoc. Mgr. Contract Benefits	\$ 2,666.67	100%	\$ 2,667.00	100%	\$ 2,666.33	100%			
8020	Advertising (Newspaper Notices)	\$ 2,089.95	95%	\$ 1,234.91	51%	\$ 1,002.05	72%	\$ 700.00	\$ 590.84	84%
8021	Computers/Networking/Website/Printers	\$ 2,767.96	277%	\$ 7,370.84	160%	\$ 2,199.39	73%	\$ 1,600.00	\$ 1,658.33	104%
8022	P.O.A./D.R.C. Appreciation	\$ 1,304.53	62%	\$ 267.04	13%	\$ 1,250.00	156%	\$ 1,200.00	\$ 700.00	58%
8023	P.O.A. Website Redesign			\$ 1,462.96						
8030	Bank Charges (below min. bal./returned checks)	\$ 15.00		\$ 70.85	71%	\$ 67.00	67%			
8033	Special Area Regulations (Printing/formatting costs)	\$ 268.96		\$ 348.87	47%	\$ 20.16	4%			
8034	Covenant Changes/dues collection	\$ 1,924.58	86%	\$ 84.29	3%	\$ 228.33	23%	\$ 500.00	\$ 324.38	65%
8035	Covenant/Rule Enforcement			\$ 219.61		\$ 10.00	2%	\$ 500.00	\$ 87.00	17%
8036	Annual Meeting Notices and Election Mailer Costs	\$ 478.68	120%	\$ 1,060.47	133%	\$ 587.80	49%	\$ 700.00	\$ 685.77	98%
8037	POA/DRC Meeting Refreshments	\$ 2,068.15		\$ 1,623.93	81%	\$ 1,809.54	139%	\$ 2,000.00	\$ 1,556.16	78%
8038	Trash/Water and Sewer	\$ 854.59	112%	\$ 793.10	83%	\$ 1,444.22	90%	\$ 1,800.00	\$ 1,269.98	71%
8039	Cleaning-Office/Public Areas/Sunset Hall	\$ 615.36	31%	\$ 2,368.01	237%	\$ 1,486.74	55%		\$ 119.33	
8040	Annual Newsletter					\$ 2,001.56		\$ 2,020.00	\$ 536.62	27%
8042	Electricity	\$ 2,278.09	163%	\$ 2,746.66	95%	\$ 3,834.23	132%	\$ 3,200.00	\$ 3,856.18	121%
8050	POA Insurance	\$ 6,233.00	100%	\$ 7,168.60	107%	\$ 7,372.63	92%	\$ 7,400.00	\$ 7,963.38	108%
8051	Ins-Worker's Comp.	\$ 165.00	12%	\$ 520.00	103%	\$ 948.00	119%	\$ 1,100.00	\$ 1,233.00	112%
8052	Ins-Vehicle			\$ 846.40		\$ 727.00	81%	\$ 727.00	\$ 775.00	107%
8060	Legal	\$ 2,946.36	42%	\$ 2,950.01	49%	\$ 4,193.54	93%	\$ 2,500.00	\$ 1,043.00	42%
8062	Documents Recording Fees	\$ 66.00		\$ 102.00	20%	\$ 114.00	114%	\$ 100.00	\$ 162.00	162%
8065	Consulting	\$ 12,075.73	161%	\$ 6,031.80	101%	\$ 5,491.95	70%	\$ 500.00		0%
8066	Incorporation Studies					\$ 9,600.00	100%			
8067	Enforcement Related Consulting Fees	\$ 75.00			0%		0%			
8070	Office Supplies	\$ 3,573.74	179%	\$ 495.31	16%	\$ 2,748.18	69%	\$ 2,500.00	\$ 1,747.19	70%
8075	Office Bldg Addition/Repair/Wiring & Related Assets	\$ 12,489.50	119%	\$ 1,375.28	44%	\$ 5,783.26	578%		\$ 1,205.17	
8090	General Postage/Mailing/Shipping	\$ 859.91	107%	\$ 459.39	14%	\$ 534.77	67%	\$ 500.00	\$ 293.89	59%
8100	Telephone and Internet (Qwest)	\$ 1,639.89		\$ 1,577.39	83%	\$ 1,733.57	102%	\$ 1,700.00	\$ 1,855.38	109%
8110	Bus Stop Maintenance	\$ 31.35	6%	\$ 68.01	14%	\$ 159.18	32%	\$ 200.00	\$ 166.83	83%
8114	Park Maintenance/mowing/weed control	\$ 5,195.02	104%	\$ 12,226.73	175%	\$ 15,872.85	122%			
8115	Ice Prep/Zamboni Driver	\$ 2,501.25	83%	\$ 4,601.75	131%	\$ 5,820.00	116%	\$ 3,000.00	\$ 3,140.75	105%
8116	Zamboni Propane	\$ 326.27	82%	\$ 711.42	119%	\$ 930.73	103%	\$ 1,200.00	\$ 851.81	71%
8117	Zamboni Maintenance	\$ 989.73	99%	\$ 5,485.68	274%	\$ 8,159.99	544%	\$ 1,000.00	\$ 145.77	15%
8118	Miscellaneous Rink/Park Related Expenses	\$ 762.07	152%	\$ 1,256.39	140%	\$ 256.94	17%	\$ 500.00	\$ 506.66	101%
8119	Rink Utilities	\$ 488.86	81%	\$ 797.75	100%	\$ 1,175.72	118%	\$ 1,430.00	\$ 1,109.67	78%
8120	Fence Maintenance (Perimeter Fence)	\$ 250.00	25%	\$ 421.75	84%	\$ 790.00	113%	\$ 300.00		0%
8121	Rink Snow Removal					\$ 2,126.50		\$ 1,200.00	\$ 1,344.00	112%

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8122	Hockey Legal					\$ 3,470.60				
8140	Rink Advertising Signage Expense			\$ 1,112.93				\$ 600.00	\$ 3,018.91	503%
8150	Park/Rink Signage	\$ 53.62	27%	\$ 221.23	44%		0%			
8175	Taxes-Payroll (Matching funds)	\$ 6,623.08	78%	\$ 8,224.86	97%	\$ 8,598.74	107%	\$ 8,700.00	\$ 10,340.89	119%
8176	Payroll Taxes-CO Unempl. Taxes			\$ 285.45		\$ 361.37	120%	\$ 415.00	\$ 336.26	81%
8801	PO Boxes& Related Assets			\$ 722.30		\$ 1,958.49	98%		\$ 126.23	
8910	Miscellaneous Expenses	\$ 5,985.06	200%	\$ 1,904.06	119%	\$ 949.35	47%	\$ 439.00	\$ 642.51	146%
8911	Summer Rec. Program Expenses								\$ 997.50	
8918	P.O.A. Staff Insurance Benefit	\$ 4,400.00	92%	\$ 3,200.00	59%	\$ 3,876.50	162%	\$ 6,000.00	\$ 5,400.00	90%
8919	Audit/Tax Prep/Tax Return	\$ 3,990.00	111%	\$ 3,010.91	54%	\$ 3,264.30	65%	\$ 3,300.00	\$ 2,941.86	89%
8920	Mortgage Payment Interest Expense	\$ 9,781.53	92%	\$ 9,729.55	78%	\$ 9,621.95	136%	\$ 9,647.00	\$ 9,169.66	95%
8920.1	Mortgage Payment Principal Liability Acct #3050			\$ 4,570.34		\$ 5,785.12	60%	\$ 5,760.00	\$ 6,236.78	108%
8920.2	Mortgage closing costs			\$ 1,418.00						
8930	Saturday RTA Night Bus Service								\$ 925.00	
1119	A/R CB South Music Fest Acct.#1119									
	Total Expenses	\$ 180,797.88	101%	\$ 215,771.96	107%	\$ 226,454.27	104%	\$ 204,488.00	\$ 200,146.43	98%
	Capital Projects (From Operating Income)									
9046	Weed Control (split w/Metro)	\$ 1,069.86	214%	\$ 1,899.89	38%	\$ 977.28	33%	\$ 3,000.00	\$ 2,474.11	82%
9081	Landscaping (Trees and New Mower)&Related Assets	\$ 1,029.25	103%	\$ 1,957.51	44%	\$ 12,978.29	72%	\$ 1,000.00	\$ 1,441.10	144%
9082	Sidewalk Studies	\$ -		\$ 47.35	1%		0%			
9083	Playground/Park Improvements& Related Assets	\$ 19,324.21		\$ 4,102.46	16%	\$ 28,475.07	285%			
9084	Sidewalk Installation& Related Assets	\$ -		\$ 14,574.48		\$ 29,875.75	199%			
9087	Sidewalk Paving									
9086	CB South Clean Up day	\$ -		\$ 2,344.55	107%	\$ 2,525.40	97%	\$ 2,800.00	\$ 2,400.00	86%
9085	Nordic Grooming					\$ 5,650.00		\$ 3,000.00	\$ 4,323.38	144%
9090	Nordic Grooming Equipment								\$ 1,150.85	
9088	Annual Property Owners Picnic	\$ 621.53	124%	\$ 1,177.27	168%	\$ 1,341.53	103%	\$ 1,400.00		0%
9089	Fundraising Expenses					\$ 1,398.56			\$ 119.96	
9094	Summer Rec. Program Equipment								\$ 221.44	
9095	Community Bikes					\$ 1,233.40			\$ 150.04	
	A/R Community Bikes-Due from RTA									
9096	Common Area Improvements	\$ 1,862.66	124%	\$ 2,596.62	130%	\$ 2,822.79	94%	\$ 1,500.00	\$ 2,123.22	142%
9097	Miscellaneous Improvements (safety lighting)	\$ 9.11	0%	\$ 2,702.93	135%		0%			
9098	New Zamboni Garage/Changing Rooms Building					\$ 555.00	1%			
9099	Snow removal and equipment (Asset 2010)					\$ 80.45		\$ 100.00	\$ 132.98	133%
9099.01	Snow Blower (equipment)					\$ 3,011.21				
	Ginzugroomer downpayment(Asset acct. 2010)								\$ 1,231.25	
	Snowmobile (Asset Acct. 2010)								\$ 7,671.95	
	Total Capital Projects	\$ 23,916.62	154%	\$ 31,403.06	68%	\$ 90,924.73	95%	\$ 12,800.00	\$ 23,440.28	183%

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Hockey Rink Projects (From Operating Income										
9326	Scoreboard/Nets Repair	\$ -		\$ 297.60	149%					
9327	Electrical Upgrades	\$ 4,053.40	405%	\$ 172.85	86%	\$ 25.00	5%	\$ 100.00	\$ 377.67	378%
9328	Screening Installation (tyvek)	\$ -		\$ 381.92	76%	\$ 86.74	17%			
9329	Board Painting and Repair	\$ 1,143.26	114%	\$ 2,178.19	218%	\$ 1,435.63		\$ 400.00		
9330	New Signage (Lexan)	\$ 389.98	97%	\$ 27.17	9%	\$ 606.10	40%	\$ 300.00		
9331	Volunteer Appreciation	\$ -	0%	\$ 310.00	100%	\$ 323.10	81%	\$ 300.00	\$ 299.96	100%
9340	Rink/Zamboni/W.House Expense	\$ 26.12		\$ 40.67	41%	\$ 138.08	46%	\$ 200.00	\$ 429.31	215%
9342	Rink Administration/Planning/Fund Raising			\$ 1,943.54		\$ 323.39	65%		\$ 97.29	
9344	New Curb and Boards								\$ 3,259.24	
	Concrete (Asset 2040)								\$ 9,369.00	
	Total Hockey Rink Projects	\$ 5,612.76	165%	\$ 5,351.94	205%	\$ 2,938.04	3%	\$ 1,300.00	\$ 13,832.47	1064%
	Total Hockey Rink Income	\$ 12,607.00	116%	\$ 8,295.00	82%	\$ 16,099.56	15%	\$ 13,200.00	\$ 24,011.57	182%
	Total Hockey Rink Expenses	\$ 4,579.32	93%	\$ 12,852.99	165%	\$ 21,940.48	222%	\$ 8,930.00	\$ 10,117.57	113%
	Total Hockey Rink Projects	\$ 5,612.76	165%	\$ 5,351.94	205%	\$ 2,938.04	3%	\$ 1,300.00	\$ 13,832.47	1064%
	Rink Gain/Loss	\$ 2,414.92	95%	\$ (9,909.93)	3812%	\$ (8,778.96)	-92%	\$ 2,970.00	\$ 61.53	2%
	Total Income	\$ 207,644.79	115%	\$ 232,723.71	115%	\$ 276,729.10	75%	\$ 219,837.78	\$ 235,662.67	107%
	Total Expenses	\$ 180,797.88	101%	\$ 215,771.96	107%	\$ 226,454.27	104%	\$ 204,488.00	\$ 200,146.43	98%
	Total Oper. Income Minus Expenses	\$ 26,846.91	1144%	\$ 16,951.75	5510%	\$ 50,274.83	33%	\$ 15,349.78	\$ 35,516.24	231%
	Prior Excess Operating Funds	\$ 19,059.55	100%	\$ 49,000.00	100%	\$ 35,849.24	100%			
	Total Cash Available for 2006	\$ 226,704.34	113%	\$ 281,723.71	112%	\$ 312,578.34	77%	\$ 219,837.78	\$ 235,662.67	107%
	Total Capital Projects	\$ 23,916.62	154%	\$ 31,403.06	68%	\$ 90,924.73	95%	\$ 12,800.00	\$ 23,440.28	183%
	Total Hockey Rink Projects	\$ 5,612.76	165%	\$ 5,351.94	205%	\$ 2,938.04	3%	\$ 1,300.00	\$ 13,832.47	1064%
	Total Expenses/Projects	\$ 210,327.26	106%	\$ 252,526.96	101%	\$ 320,317.04	80%	\$ 218,588.00	\$ 237,419.18	109%
	Total Oper. Income Minus Expenses	\$ (2,682.47)	16%	\$ (19,803.25)	41%	\$ (43,587.94)	124%	\$ 1,249.78	\$ (1,756.51)	-141%
	Total Oper. Income Over Expenses	\$ 16,377.08	654%	\$ 29,196.75	9808%	\$ (7,738.70)	-961%	\$ 1,249.78	\$ (1,756.51)	-141%

Note with 2009 Budget: In 2009 the P.O.A. collected 108% of budgeted income and spent 109% of budgeted expenses. This resulted in a deficit of \$1756.51. This deficit resulted from the unanticipated expenditures of \$925 for Saturday night bus service, \$1,231.25 down payment for the Ginzugroomer (Nordic) and \$7,671.95 for the snowmobile (Nordic). Our goal will be to do some fundraising to recoup some of these costs. One time investment costs.