

2010 Crested Butte South P.O.A. Budget (Approved)

Old	New	Account	2010	2010	2010
Acct. #	Acct. #	Description	Proposed	Actual as of 12/31/10	%
P.O.A. INCOME					
6010	100	Dues	\$ 207,029.00	\$ 206,198.40	100.40%
6010.1	101	Accounts Receivable-Asset # 1110		\$ (4,242.63)	
6010.2	102	Net dues collected to date		\$ 201,955.77	97.55%
6015	103	Delinquent Dues-Net A/R Liening Fees	\$ 500.00		0.00%
6060	104	Finance Charge (late fees on dues)	\$ 1,100.00	\$ 1,193.28	108.48%
6911	110	Office Rent (Sheriff's Office)	\$ 1,800.00	\$ 1,800.00	100.00%
6910	115	Sunset Hall Rentals/Cleaning fees	\$ 1,500.00	\$ 1,231.00	82.07%
6110	120	Interest	\$ 2,500.00	\$ 1,020.79	40.83%
6025	125	Commercial Signs-Net of A/R	\$ 175.00	\$ 175.00	100.00%
6020	130	Application Fees	\$ 2,600.00	\$ 2,525.00	97.12%
6045	135	Closing Statements	\$ 2,400.00	\$ 3,200.00	133.33%
6120	140	Dividend Income		\$ 181.00	
6913	145	Mail Box Rentals	\$ 2,700.00	\$ 3,010.00	
6913.01	150	Mail Box Acct. Receivable-Asset# 1115		\$ (20.00)	
6913.2	151	Net Mail Box rent collected to date		\$ 2,990.00	110.74%
6914	152	Mail Box Key Deposits	\$ 150.00	\$ 340.00	226.67%
6022	155	Forfeited Performance Deposits		\$ 4,275.00	
6000	170	Other Income/Grant Money/Donations		\$ 125.86	
	175	Community Garden Income		\$ 540.00	
6916	180	Summer Rec. Programs Income	\$ 1,400.00	\$ 150.00	10.71%
	184	Nordic Ski Waxing Income	\$ 100.00	\$ 261.00	261.00%
	185	Nordic Skiing/Equip. Sponsorships/Donations	\$ 3,000.00	\$ 270.00	9.00%
	186	Nordic Ski Passes		\$ 70.00	
6901	190	Town's Rental of Hockey Rink - Net of A/R	\$ 4,800.00	\$ 2,060.00	42.92%
	191	CBS League Rink Rental Income	\$ 1,600.00	\$ 920.00	57.50%
6903	192	Game/Tournament Rink Income	\$ 400.00	\$ 440.00	110.00%
6902	193	Ice Operating Grants/Donations	\$ 1,000.00	\$ 2,250.00	225.00%
6904	194	Ice Project Fundraising/Donations/Grants	\$ 2,250.00	\$ 2,550.00	113.33%
6900	195	Hockey Rink Advertising Income	\$ 3,200.00	\$ 3,200.00	100.00%
6905	196	Zamboni Advertising Income (every 3rd yr.)			
	197	Curling League Income	\$ 200.00		0.00%
	198	Ice Skating Lesson Income	\$ 540.00	\$ 487.00	90.19%
		TOTAL P.O.A. INCOME	\$ 240,944.00	\$ 234,210.70	97.21%
P.O.A. EXPENSES					
8010	200	Professional Services/Salaries (FT & PT Staff)	\$ 133,130.00	\$ 127,738.58	95.95%
8918	204	P.O.A. Staff Insurance Benefit	\$ 6,000.00	\$ 5,700.00	95.00%
8175	206	Taxes-Payroll (Matching funds)	\$ 9,670.00	\$ 10,144.86	104.91%
8176	208	Payroll Taxes-CO Unempl. Taxes	\$ 400.00	\$ 411.05	102.76%
8051	210	Ins-Worker's Comp.	\$ 1,300.00	\$ 2,767.00	212.85%
8060	212	Legal	\$ 1,000.00	\$ 2,868.41	286.84%
8050	214	P.O.A. Insurance	\$ 8,000.00	\$ 4,199.75	52.50%
8919	216	Audit/Tax Prep/Tax Return	\$ 3,000.00	\$ 2,300.00	76.67%
8920.1	218	Mortgage Payment Principal Liability Acct #3050	\$ 6,000.00	\$ 6,836.84	113.95%
8920	220	Mortgage Payment Interest Expense	\$ 9,396.00	\$ 8,397.84	89.38%
8038	222	Trash/Water and Sewer	\$ 954.00	\$ 976.31	102.34%
8042	224	Electricity	\$ 3,200.00	\$ 3,349.37	104.67%
8039	226	Cleaning		\$ 35.80	
8100	228	Telephone and Internet (Qwest)	\$ 1,700.00	\$ 1,596.35	93.90%
8070	230	Office Supplies	\$ 1,700.00	\$ 2,383.17	140.19%
8090	232	General Postage/Mailing/Shipping	\$ 400.00	\$ 288.88	72.22%
8110	236	Bus Stop/Mail Building Repair/Maintenance	\$ 100.00		0.00%
8062	240	Documents Recording Fees	\$ 175.00	\$ 56.00	32.00%
8020	242	Newspaper Notices & Advertising	\$ 575.00	\$ 702.58	122.19%
8021	244	Computers/Networking/Website/Printers	\$ 1,500.00	\$ 1,926.35	128.42%
8034	246	Dues Collection (certified mail and recording liens)	\$ 300.00	\$ 501.01	167.00%
8035	248	Covenant/Rule Enforcement	\$ 150.00	\$ 116.00	77.33%
8022	250	Board Member Appreciation	\$ 750.00	\$ 500.00	66.67%
8037	252	Meeting Food/Drink	\$ 1,600.00	\$ 1,384.21	86.51%
8036	254	Annual Meeting Notices and Election Mailer Costs	\$ 700.00	\$ 841.28	120.18%
9088	256	Annual Property Owners Picnic	\$ 1,200.00	\$ 1,402.62	116.89%
8040	258	P.O.A. Newsletters	\$ 650.00		0.00%
8801	260	Mail Boxes & Related Assets	\$ 700.00	\$ 46.00	6.57%

9086	262	CB South Clean Up day	\$ 2,500.00	\$ 1,820.90	72.84%
9096	264	Common Area Improvements (and gas/diesel)	\$ 2,000.00	\$ 5,264.71	263.24%
8118	266	Common Area Maintenance Expenses	\$ 600.00	\$ 1,320.96	220.16%
9081	268	Landscaping & Related Assets	\$ 1,100.00	\$ 6,535.10	594.10%
9046	270	Weed Control (split w/Metro)	\$ 1,500.00	\$ 137.13	9.14%
9095	272	Community Bike Program Expenses	\$ 150.00	\$ 77.99	51.99%
8011	276	P.O.A. Fuel and Vehicle Expenses	\$ 1,000.00	\$ 1,527.24	152.72%
8052	278	P.O.A. Vehicle Insurance	\$ 775.00	\$ 733.00	94.58%
8910	282	Miscellaneous Expenses	\$ 600.00	\$ 500.43	83.41%
	284	Open Space Acquisition (Escrow)		\$ 16,889.33	
	300	CB South Bus Service	\$ 12,000.00	\$ 11,000.00	91.67%
	302	General CB South Ground Transportation	\$ 5,000.00	\$ -	0.00%
	400	Community Garden Expenses		\$ 2,011.81	
8911	500	Summer Rec. Program Expenses and Salaries	\$ 1,000.00	\$ 92.50	9.25%
9094	502	Summer Rec. Program Equipment	\$ 150.00		0.00%
9085	600	Nordic Skiing Lease	\$ 2,500.00	\$ 2,500.00	100.00%
	601	Snowmobile Asset Acct 2010			
9090	602	Nordic Grooming Equipment (Assets)	\$ 4,000.00	\$ 4,752.65	118.82%
	604	Nordic Supplie/Maint/Signage	\$ 800.00	\$ 624.44	78.06%
8115	700	Seasonal Ice Staff/Zamboni Drivers	\$ 2,000.00	\$ 3,137.50	156.88%
8116	702	Zamboni Propane / Diesel	\$ 800.00	\$ 905.23	113.15%
8117	704	Zamboni Maintenance	\$ 200.00	\$ 509.63	254.82%
8119	706	Ice Related Utilities (Electric)	\$ 1,500.00	\$ 998.16	66.54%
8140	710	Rink Advertising Program Expenses	\$ 600.00		0.00%
9327	712	Ice Related Electrical Repair/Maintenance	\$ 200.00	\$ 172.69	86.35%
9329	714	Rink Board/Glass Repair	\$ 1,000.00	\$ 997.19	99.72%
9330	716	Winter Park/Ice Signage	\$ 200.00	\$ 156.75	78.38%
9331	718	Ice Volunteer Appreciation	\$ 400.00	\$ 200.00	50.00%
9340	720	Warming House & Misc. Ice Related Expenses	\$ 200.00	\$ 34.63	17.32%
9344	724	New Curb and Hockey Boards		\$ 4,131.61	
	726	Ice Skating Lessons - Salaries and Expenses	\$ 400.00	\$ 400.00	100.00%
		TOTAL P.O.A. EXPENSES	\$ 237,425.00	\$ 254,901.84	107.36%
		Total POA Income	\$ 240,944.00	\$ 234,210.70	97.21%
		Total POA Expenses	\$ 237,425.00	\$ 254,901.84	107.36%
		TOTAL GAIN/LOSS	\$ 3,519.00	\$ (20,691.14)	
		Actual Over/Under for 2010		\$ (20,691.14)	
		Transfer from reserves to balance			
		P.O.A. Operational Income	\$ 222,454.00	\$ 221,012.70	99.35%
		P.O.A. Operational Expenses	\$ 221,475.00	\$ 233,277.05	105.33%
		P.O.A. Operational Loss/Gain	\$ 979.00	\$ (12,264.35)	
		Proposed			
		Community Garden Income	\$ -	\$ 540.00	
		Community Garden Expenses	\$ -	\$ 2,011.81	
		Community Garden Loss/Gain		\$ (1,471.81)	
		Summer Rec. Program Income	\$ 1,400.00	\$ 150.00	10.71%
		Summer Rec. Program Expenses	\$ 1,150.00	\$ 92.50	8.04%
		Summer Rec. Program Loss/Gain	\$ 250.00	\$ 57.50	
		Nordic Skiing Income	\$ 3,100.00	\$ 531.00	17.13%
		Nordic Skiing Expenses	\$ 7,300.00	\$ 7,877.09	107.91%
		Nordic Skiing Loss/Gain	\$ (4,200.00)	\$ (7,346.09)	
		Hockey/Ice/Curling Income	\$ 13,990.00	\$ 11,907.00	85.11%
		Hockey/Ice/Curling Expenses	\$ 7,500.00	\$ 11,643.39	100.00%
		Hockey/Ice/Curling Loss/Gain	\$ 6,490.00	\$ 263.61	
		P.O.A. Programs Loss/Gain	\$ 2,540.00	\$ (8,496.79)	
		P.O.A. Operational Loss/Gain	\$ 979.00	\$ (12,264.35)	
		2010 TOTAL P.O.A. LOSS/GAIN	\$ 3,519.00	\$ (20,761.14)	