

8:19 AM
06/30/20
Accrual Basis

BLUE CYPRESS GOLF AND RV RESORT
Profit & Loss Budget vs. Actual
January through December 2020

	Jan - Dec 20	Budget
Ordinary Income/Expense		
Income		
4000 · MAINTENANCE FEE		
4005 · LOT OWNERS MAINTENANCE FEE	326,180.00	559,488.00
4006 · SCRIBNER MAINTENANCE FEE	1,035.00	1,380.00
4020 · 2020 SEWER ASSESSMENT	164,339.68	164,339.68
Total 4000 · MAINTENANCE FEE	491,554.68	725,207.68
4100 · MISC. INCOME		
4100K · PPP Kabbage Account	29,925.00	
4102i · INTEREST PER ATTORNEY	81.00	
4105 · BANK INTEREST	9.54	
4110 · LATE CHARGES	274.34	
4130 · MISC.	627.17	
4131 · RENTAL FEE	300.00	
4141 · RENTAL OVERNIGHT LOT	36.37	
4145 · TRANSFER FEE- ESTOPPEL		
4131b · BACKGROUND/ UNIT TRANSFER	1,700.00	
4145 · TRANSFER FEE- ESTOPPEL - Other	2,575.00	
Total 4145 · TRANSFER FEE- ESTOPPEL	4,275.00	
4150 · COINMACH LAUNDRY	2,287.50	
Total 4100 · MISC. INCOME	37,815.92	
4500 · MEMBERSHIP FEES		
4500 A · LOT OWNERS		
4511 · OWNER 3MONTH FAMILY	3,180.00	
4512 · OWNER 3MONTH SINGLE	1,755.00	
4516 · 1 MONTH FAMILY	150.00	

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	Jan - Dec 20	Budget
4518 · 1 MONTH SINGLE	110.00	
Total 4500 A · LOT OWNERS	5,195.00	
4510 · DAILY FEE	2,492.23	
4500 · MEMBERSHIP FEES - Other	10,581.31	20,000.00
Total 4500 · MEMBERSHIP FEES	18,268.54	20,000.00
4610 · Returned Check Charges	50.00	
Total Income	547,689.14	745,207.68
Expense		
5000 · ADMINISTRATION		
5001 · BANK SERVICE CHARGE	4.00	
5010 · ACCOUNTANTS		
5010A · payroll tax prep	400.00	800.00
5010i · INSURANCE APPRAISAL	0.00	400.00
5010r · RESERVE STUDY	1,425.00	1,700.00
5010 · ACCOUNTANTS - Other	9,645.00	9,625.00
Total 5010 · ACCOUNTANTS	11,470.00	12,525.00
5015 · LEGAL		
5015P · CHILDERS	538.35	
5015 · LEGAL - Other	1,897.35	3,000.00
Total 5015 · LEGAL	2,435.70	3,000.00
5040 · OFFICE SUPPLIES/MISC	1,000.66	3,000.00
5045 · EQUIPMENT RENTAL	0.00	300.00
5050 · POSTAGE	42.00	1,000.00

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5055 · OFFICE CONTRACTS	1,408.41	1,650.00
5060 · CONDO FEE	0.00	1,150.00
5065 · DIRECTORS' EXPENSE	0.00	400.00
Total 5000 · ADMINISTRATION	16,360.77	23,025.00
5059 · BACKGROUND EXPENSE	943.65	
5100 · UTILITIES		
5105 · ELECTRIC	12,253.21	30,000.00
5115 · TELEPHONE/INTERNET	4,596.22	8,000.00
5120 · REFUSE	8,423.77	16,000.00
5130 · YARD WASTE/ROLL OFF	3,735.00	6,000.00
5135 · ALARM MONITORING	186.18	1,000.00
5140 · PEST CONTROL	190.00	500.00
5145 · COINMACH LAUNDRY	1,897.50	
Total 5100 · UTILITIES	31,281.88	61,500.00
5200 · TREATMENT PLANTS		
5201 · ION SALT	3,519.25	8,000.00
5210 · MONTHLY WTP/WWTP CHECK	10,648.26	17,325.00
5215 · WTP/WWTP TESTS	1,736.00	9,000.00
5220A · WTP AMMONIA	184.71	500.00
5221 · WTP/WWTP CHLORINE SUPPLY	2,628.27	7,000.00
5240 · FILTER MAINT/CARBON REBEDDING	0.00	6,500.00
5245 · SLUDGE REMOVAL WWTP	1,732.00	5,000.00
5260 · WTP/WWTP REPAIRS & IMPROVEME...	2,997.31	22,500.00
5261 · ENGINEER	0.00	3,000.00
5280 · GENERATORSERVICE/PROPANE/DIE...	0.00	2,000.00
5295 · ANNUAL WATER PERMIT	0.00	500.00
Total 5200 · TREATMENT PLANTS	23,445.80	81,325.00

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5300 · BUILDING MAINTENANCE		
5310 · SUPPLIES (CLEANING/TOILET/ETC)	853.30	2,000.00
5311 · REPAIRS (CH,PO,OFFICE)in 2012	4,496.91	5,600.00
5320A · FIRE EQUIPMENT CONTRACT	383.00	700.00
5325 · A/C MAINTENANCE (MILLER A/C)	0.00	1,000.00
Total 5300 · BUILDING MAINTENANCE	5,733.21	9,300.00
5400 · POOL MAINTENANCE		
5405 · PERMIT	265.00	265.00
5415 · SUPPLIES	1,399.00	4,725.00
Total 5400 · POOL MAINTENANCE	1,664.00	4,990.00
5500 · GROUNDS MAINTENANCE		
5505 · LAWN MOWING CONTRACTOR	31,850.00	62,400.00
5506 · MISC. GROUNDS/GAS		
5506A · PROJECT BY HOUSE & GROUND	776.65	2,000.00
5506C · TREE MAINT (CHARLIE'S TREE)	0.00	5,000.00
5506M · MISC. CHEMICAL (NOT GOLF REL...	0.00	156.30
Total 5506 · MISC. GROUNDS/GAS	776.65	7,156.30
5510 · AQUATIC VEGETATION CONTROL	3,697.92	7,500.00
Total 5500 · GROUNDS MAINTENANCE	36,324.57	77,056.30
5600 · INSURANCE & TAX		
5601 · W/C INSURANCE	1,425.00	4,000.00
5604 · OCCUPATIONAL LICENSE	0.00	13.75
5605 · BUILDING & LIABILITY INS.		
5605V · INS. FOR VOLUNTEERS	690.06	

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5605 · BUILDING & LIABILITY INS. - Other	34,015.99	36,000.00
Total 5605 · BUILDING & LIABILITY INS.	34,706.05	36,000.00
5610 · FLOOD INSURANCE	1,249.00	1,225.00
Total 5600 · INSURANCE & TAX	37,380.05	41,238.75
5700 · MISC. EXPENSE		
5701 · supplies plumbing,electric, etc	0.00	1,000.00
5702 · general repair/improvements	477.35	2,000.00
5703 · misc. equipment/tools	566.10	1,000.00
5700 · MISC. EXPENSE - Other	229.03	
Total 5700 · MISC. EXPENSE	1,272.48	4,000.00
5800 · SPECIAL ASSESSMENT EXPENSE		
5800S · 2020 SEWER PLANT ASSESSMENT	128,307.37	164,339.68
Total 5800 · SPECIAL ASSESSMENT EXPENSE	128,307.37	164,339.68
6500 · PAYROLL		
6560 · Payroll Expenses	13,268.08	10,000.00
6561 · PAYROLL SALARY		
6561A · BOOKKEEPING PAYROLL	13,560.00	18,000.00
6561B · PARK POST OFFICE PAYROLL	5,370.00	9,360.00
6561C · MAINTENANCE PAYROLL	47,635.00	97,000.00
6561F · OFFICE STAFF	9,240.00	18,000.00
Total 6561 · PAYROLL SALARY	75,805.00	142,360.00
Total 6500 · PAYROLL	89,073.08	152,360.00
66900 · Reconciliation Discrepancies	0.00	

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66910 · Bank Service Charges	30.00	
8000 · GOLF		
8001 · GAS	1,380.40	5,000.00
8003 · DIAMOND FERTILIZER	2,181.27	5,000.00
8004 · MAINTENANCE/SUPPLIES	8,865.49	7,500.00
8005 · R&R PRODUCTS	426.97	1,200.00
8006 · GOLF AGRONOMICS (SAND)	0.00	2,000.00
8010 · IRRIGATION	903.29	3,000.00
Total 8000 · GOLF	13,757.42	23,700.00
Total Expense	385,574.28	642,834.73
Net Ordinary Income	162,114.86	102,372.95
Other Income/Expense		
Other Expense		
5999 · MISC		
5999B · PURCHASE TRACTOR	6,735.72	7,200.00
Total 5999 · MISC	6,735.72	7,200.00
6000 · RESERVE ACCRUAL CURRENT YEAR	119,700.00	119,700.00
9051 · COMMON OPERATING SURPLUS	0.00	-25,000.00
9052 · COMMON SURPLUS/CONTINGENCY	0.00	472.95
Total Other Expense	126,435.72	102,372.95
Net Other Income	-126,435.72	-102,372.95
Net Income	35,679.14	0.00

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	\$ Over Budget	% of Budget
Ordinary Income/Expense		
Income		
4000 · MAINTENANCE FEE		
4005 · LOT OWNERS MAINTENANCE FEE	-233,308.00	58.3%
4006 · SCRIBNER MAINTENANCE FEE	-345.00	75.0%
4020 · 2020 SEWER ASSESSMENT	0.00	100.0%
Total 4000 · MAINTENANCE FEE	-233,653.00	67.8%
4100 · MISC. INCOME		
4100K · PPP Kabbage Account		
4102i · INTEREST PER ATTORNEY		
4105 · BANK INTEREST		
4110 · LATE CHARGES		
4130 · MISC.		
4131 · RENTAL FEE		
4141 · RENTAL OVERNIGHT LOT		
4145 · TRANSFER FEE- ESTOPPEL		
4131b · BACKGROUND/ UNIT TRANSFER		
4145 · TRANSFER FEE- ESTOPPEL - Other		
Total 4145 · TRANSFER FEE- ESTOPPEL		
4150 · COINMACH LAUNDRY		
Total 4100 · MISC. INCOME		
4500 · MEMBERSHIP FEES		
4500 A · LOT OWNERS		
4511 · OWNER 3MONTH FAMILY		
4512 · OWNER 3MONTH SINGLE		
4516 · 1 MONTH FAMILY		

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	<u>\$ Over Budget</u>	<u>% of Budget</u>
4518 · 1 MONTH SINGLE		
Total 4500 A · LOT OWNERS		
4510 · DAILY FEE		
4500 · MEMBERSHIP FEES - Other	-9,418.69	52.9%
Total 4500 · MEMBERSHIP FEES	-1,731.46	91.3%
4610 · Returned Check Charges		
Total Income	-197,518.54	73.5%
Expense		
5000 · ADMINISTRATION		
5001 · BANK SERVICE CHARGE		
5010 · ACCOUNTANTS		
5010A · payroll tax prep	-400.00	50.0%
5010i · INSURANCE APPRAISAL	-400.00	0.0%
5010r · RESERVE STUDY	-275.00	83.8%
5010 · ACCOUNTANTS - Other	20.00	100.2%
Total 5010 · ACCOUNTANTS	-1,055.00	91.6%
5015 · LEGAL		
5015P · CHILDERS		
5015 · LEGAL - Other	-1,102.65	63.2%
Total 5015 · LEGAL	-564.30	81.2%
5040 · OFFICE SUPPLIES/MISC	-1,999.34	33.4%
5045 · EQUIPMENT RENTAL	-300.00	0.0%
5050 · POSTAGE	-958.00	4.2%

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	<u>\$ Over Budget</u>	<u>% of Budget</u>
5055 · OFFICE CONTRACTS	-241.59	85.4%
5060 · CONDO FEE	-1,150.00	0.0%
5065 · DIRECTORS' EXPENSE	-400.00	0.0%
Total 5000 · ADMINISTRATION	-6,664.23	71.1%
5059 · BACKGROUND EXPENSE		
5100 · UTILITIES		
5105 · ELECTRIC	-17,746.79	40.8%
5115 · TELEPHONE/INTERNET	-3,403.78	57.5%
5120 · REFUSE	-7,576.23	52.6%
5130 · YARD WASTE/ROLL OFF	-2,265.00	62.3%
5135 · ALARM MONITORING	-813.82	18.6%
5140 · PEST CONTROL	-310.00	38.0%
5145 · COINMACH LAUNDRY		
Total 5100 · UTILITIES	-30,218.12	50.9%
5200 · TREATMENT PLANTS		
5201 · ION SALT	-4,480.75	44.0%
5210 · MONTHLY WTP/WWTP CHECK	-6,676.74	61.5%
5215 · WTP/WWTP TESTS	-7,264.00	19.3%
5220A · WTP AMMONIA	-315.29	36.9%
5221 · WTP/WWTP CHLORINE SUPPLY	-4,371.73	37.5%
5240 · FILTER MAINT/CARBON REBEDDING	-6,500.00	0.0%
5245 · SLUDGE REMOVAL WWTP	-3,268.00	34.6%
5260 · WTP/WWTP REPAIRS & IMPROVEME...	-19,502.69	13.3%
5261 · ENGINEER	-3,000.00	0.0%
5280 · GENERATORSERVICE/PROPANE/DIE...	-2,000.00	0.0%
5295 · ANNUAL WATER PERMIT	-500.00	0.0%
Total 5200 · TREATMENT PLANTS	-57,879.20	28.8%

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5300 · BUILDING MAINTENANCE		
5310 · SUPPLIES (CLEANING/TOILET/ETC)	-1,146.70	42.7%
5311 · REPAIRS (CH,PO,OFFICE)in 2012	-1,103.09	80.3%
5320A · FIRE EQUIPMENT CONTRACT	-317.00	54.7%
5325 · A/C MAINTENANCE (MILLER A/C)	-1,000.00	0.0%
Total 5300 · BUILDING MAINTENANCE	-3,566.79	61.6%
5400 · POOL MAINTENANCE		
5405 · PERMIT	0.00	100.0%
5415 · SUPPLIES	-3,326.00	29.6%
Total 5400 · POOL MAINTENANCE	-3,326.00	33.3%
5500 · GROUNDS MAINTENANCE		
5505 · LAWN MOWING CONTRACTOR	-30,550.00	51.0%
5506 · MISC. GROUNDS/GAS		
5506A · PROJECT BY HOUSE & GROUND	-1,223.35	38.8%
5506C · TREE MAINT (CHARLIE'S TREE)	-5,000.00	0.0%
5506M · MISC. CHEMICAL (NOT GOLF REL...	-156.30	0.0%
Total 5506 · MISC. GROUNDS/GAS	-6,379.65	10.9%
5510 · AQUATIC VEGETATION CONTROL	-3,802.08	49.3%
Total 5500 · GROUNDS MAINTENANCE	-40,731.73	47.1%
5600 · INSURANCE & TAX		
5601 · W/C INSURANCE	-2,575.00	35.6%
5604 · OCCUPATIONAL LICENSE	-13.75	0.0%
5605 · BUILDING & LIABILITY INS.		
5605V · INS. FOR VOLUNTEERS		

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5605 · BUILDING & LIABILITY INS. - Other	-1,984.01	94.5%
Total 5605 · BUILDING & LIABILITY INS.	-1,293.95	96.4%
5610 · FLOOD INSURANCE	24.00	102.0%
Total 5600 · INSURANCE & TAX	-3,858.70	90.6%
5700 · MISC. EXPENSE		
5701 · supplies plumbing,electric, etc	-1,000.00	0.0%
5702 · general repair/improvements	-1,522.65	23.9%
5703 · misc. equipment/tools	-433.90	56.6%
5700 · MISC. EXPENSE - Other		
Total 5700 · MISC. EXPENSE	-2,727.52	31.8%
5800 · SPECIAL ASSESSMENT EXPENSE		
5800S · 2020 SEWER PLANT ASSESSMENT	-36,032.31	78.1%
Total 5800 · SPECIAL ASSESSMENT EXPENSE	-36,032.31	78.1%
6500 · PAYROLL		
6560 · Payroll Expenses	3,268.08	132.7%
6561 · PAYROLL SALARY		
6561A · BOOKKEEPING PAYROLL	-4,440.00	75.3%
6561B · PARK POST OFFICE PAYROLL	-3,990.00	57.4%
6561C · MAINTENANCE PAYROLL	-49,365.00	49.1%
6561F · OFFICE STAFF	-8,760.00	51.3%
Total 6561 · PAYROLL SALARY	-66,555.00	53.2%
Total 6500 · PAYROLL	-63,286.92	58.5%
66900 · Reconciliation Discrepancies		

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66910 · Bank Service Charges		
8000 · GOLF		
8001 · GAS	-3,619.60	27.6%
8003 · DIAMOND FERTILIZER	-2,818.73	43.6%
8004 · MAINTENANCE/SUPPLIES	1,365.49	118.2%
8005 · R&R PRODUCTS	-773.03	35.6%
8006 · GOLF AGRONOMICS (SAND)	-2,000.00	0.0%
8010 · IRRIGATION	-2,096.71	30.1%
Total 8000 · GOLF	-9,942.58	58.0%
Total Expense	-257,260.45	60.0%
Net Ordinary Income	59,741.91	158.4%
Other Income/Expense		
Other Expense		
5999 · MISC		
5999B · PURCHASE TRACTOR	-464.28	93.6%
Total 5999 · MISC	-464.28	93.6%
6000 · RESERVE ACCRUAL CURRENT YEAR	0.00	100.0%
9051 · COMMON OPERATING SURPLUS	25,000.00	0.0%
9052 · COMMON SURPLUS/CONTINGENCY	-472.95	0.0%
Total Other Expense	24,062.77	123.5%
Net Other Income	-24,062.77	123.5%
Net Income	35,679.14	100.0%