

9:22 AM
05/13/20
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	233,120.00	559,488.00
4006 · SCRIBNER MAINTENANCE FEE	690.00	1,380.00
4020 · 2020 SEWER ASSESSMENT	164,339.68	164,339.68
Total 4000 · MAINTENANCE FEE	398,149.68	725,207.68
4100 · MISC. INCOME		
4102i · INTEREST PER ATTORNEY	81.00	
4105 · BANK INTEREST	9.14	
4110 · LATE CHARGES	149.34	
4130 · MISC.	567.17	
4131 · RENTAL FEE		
4131b · BACKGROUND	1,400.00	
4131 · RENTAL FEE - Other	300.00	
Total 4131 · RENTAL FEE	1,700.00	
4145 · TRANSFER FEE	2,125.00	
4150 · COINMACH LAUNDRY	2,287.50	
Total 4100 · MISC. INCOME	6,919.15	
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	
4518 · 1 MONTH SINGLE	110.00	

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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
Total Income	423,337.37	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	0.00	1,700.00
5010 · ACCOUNTANTS - Other	9,490.00	9,625.00
Total 5010 · ACCOUNTANTS	9,890.00	12,525.00
5015 · LEGAL		
5015P · CHILDERS	538.35	
5015 · LEGAL - Other	501.35	3,000.00
Total 5015 · LEGAL	1,039.70	3,000.00
5040 · OFFICE SUPPLIES/MISC	1,196.40	3,000.00
5045 · EQUIPMENT RENTAL	0.00	300.00
5050 · POSTAGE	34.40	1,000.00
5055 · OFFICE CONTRACTS	1,059.41	1,650.00
5060 · CONDO FEE	0.00	1,150.00
5065 · DIRECTORS' EXPENSE	0.00	400.00

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Total 5000 · ADMINISTRATION	13,223.91	23,025.00
5059 · BACKGROUND EXPENSE	803.85	
5100 · UTILITIES		
5105 · ELECTRIC	10,496.54	30,000.00
5115 · TELEPHONE/INTERNET	3,090.78	8,000.00
5120 · REFUSE	6,575.87	16,000.00
5130 · YARD WASTE/ROLL OFF	3,390.00	6,000.00
5135 · ALARM MONITORING	160.50	1,000.00
5140 · PEST CONTROL	95.00	500.00
5145 · COINMACH LAUNDRY	1,581.25	
Total 5100 · UTILITIES	25,389.94	61,500.00
5200 · TREATMENT PLANTS		
5201 · ION SALT	2,363.17	8,000.00
5210 · MONTHLY WTP/WWTP CHECK	7,605.90	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	1,698.43	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...	2,951.10	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	18,271.31	81,325.00
5300 · BUILDING MAINTENANCE		
5310 · SUPPLIES (CLEANING/TOILET/ETC)	853.30	2,000.00
5311 · REPAIRS (CH,PO,OFFICE)in 2012	3,551.16	5,600.00

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5320A · FIRE EQUIPMENT CONTRACT	253.00	700.00
5325 · A/C MAINTENANCE (MILLER A/C)	0.00	1,000.00
Total 5300 · BUILDING MAINTENANCE	4,657.46	9,300.00
5400 · POOL MAINTENANCE		
5405 · PERMIT	265.00	265.00
5415 · SUPPLIES	1,376.55	4,725.00
Total 5400 · POOL MAINTENANCE	1,641.55	4,990.00
5500 · GROUNDS MAINTENANCE		
5505 · LAWN MOWING CONTRACTOR	21,600.00	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	26,074.57	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	345.06	
5605 · BUILDING & LIABILITY INS. - Other	34,015.99	36,000.00
Total 5605 · BUILDING & LIABILITY INS.	34,361.05	36,000.00

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5610 · FLOOD INSURANCE	1,249.00	1,225.00
Total 5600 · INSURANCE & TAX	37,035.05	41,238.75
5700 · MISC. EXPENSE		
5701 · supplies plumbing,electric, etc	0.00	1,000.00
5702 · general repair/improvements	115.93	2,000.00
5703 · misc. equipment/tools	566.10	1,000.00
Total 5700 · MISC. EXPENSE	682.03	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	6,382.16	10,000.00
6561 · PAYROLL SALARY		
6561A · BOOKKEEPING PAYROLL	9,360.00	18,000.00
6561B · PARK POST OFFICE PAYROLL	3,750.00	9,360.00
6561C · MAINTENANCE PAYROLL	35,037.50	97,000.00
6561F · OFFICE STAFF	6,853.00	18,000.00
Total 6561 · PAYROLL SALARY	55,000.50	142,360.00
Total 6500 · PAYROLL	61,382.66	152,360.00
66900 · Reconciliation Discrepancies	0.00	
66910 · Bank Service Charges	12.00	
8000 · GOLF		
8001 · GAS	737.35	5,000.00
8003 · DIAMOND FERTILIZER	1,540.93	5,000.00

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8004 · MAINTENANCE/SUPPLIES	6,700.76	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	10,309.30	23,700.00
Total Expense	327,791.00	642,834.73
Net Ordinary Income	95,546.37	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	-30,889.35	0.00

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	\$ Over Budget	% of Budget
Ordinary Income/Expense		
Income		
4000 · MAINTENANCE FEE		
4005 · LOT OWNERS MAINTENANCE FEE	-326,368.00	41.7%
4006 · SCRIBNER MAINTENANCE FEE	-690.00	50.0%
4020 · 2020 SEWER ASSESSMENT	0.00	100.0%
Total 4000 · MAINTENANCE FEE	-327,058.00	54.9%
4100 · MISC. INCOME		
4102i · INTEREST PER ATTORNEY		
4105 · BANK INTEREST		
4110 · LATE CHARGES		
4130 · MISC.		
4131 · RENTAL FEE		
4131b · BACKGROUND		
4131 · RENTAL FEE - Other		
Total 4131 · RENTAL FEE		
4145 · TRANSFER FEE		
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		
4518 · 1 MONTH SINGLE		

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	\$ Over Budget	% of Budget
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%
Total Income	-321,870.31	56.8%
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	-1,700.00	0.0%
5010 · ACCOUNTANTS - Other	-135.00	98.6%
Total 5010 · ACCOUNTANTS	-2,635.00	79.0%
5015 · LEGAL		
5015P · CHILDERS		
5015 · LEGAL - Other	-2,498.65	16.7%
Total 5015 · LEGAL	-1,960.30	34.7%
5040 · OFFICE SUPPLIES/MISC	-1,803.60	39.9%
5045 · EQUIPMENT RENTAL	-300.00	0.0%
5050 · POSTAGE	-965.60	3.4%
5055 · OFFICE CONTRACTS	-590.59	64.2%
5060 · CONDO FEE	-1,150.00	0.0%
5065 · DIRECTORS' EXPENSE	-400.00	0.0%

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	\$ Over Budget	% of Budget
Total 5000 · ADMINISTRATION	-9,801.09	57.4%
5059 · BACKGROUND EXPENSE		
5100 · UTILITIES		
5105 · ELECTRIC	-19,503.46	35.0%
5115 · TELEPHONE/INTERNET	-4,909.22	38.6%
5120 · REFUSE	-9,424.13	41.1%
5130 · YARD WASTE/ROLL OFF	-2,610.00	56.5%
5135 · ALARM MONITORING	-839.50	16.1%
5140 · PEST CONTROL	-405.00	19.0%
5145 · COINMACH LAUNDRY		
Total 5100 · UTILITIES	-36,110.06	41.3%
5200 · TREATMENT PLANTS		
5201 · ION SALT	-5,636.83	29.5%
5210 · MONTHLY WTP/WWTP CHECK	-9,719.10	43.9%
5215 · WTP/WWTP TESTS	-7,264.00	19.3%
5220A · WTP AMMONIA	-315.29	36.9%
5221 · WTP/WWTP CHLORINE SUPPLY	-5,301.57	24.3%
5240 · FILTER MAINT/CARBON REBEDDING	-6,500.00	0.0%
5245 · SLUDGE REMOVAL WWTP	-3,268.00	34.6%
5260 · WTP/WWTP REPAIRS & IMPROVEME...	-19,548.90	13.1%
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	-63,053.69	22.5%
5300 · BUILDING MAINTENANCE		
5310 · SUPPLIES (CLEANING/TOILET/ETC)	-1,146.70	42.7%
5311 · REPAIRS (CH,PO,OFFICE)in 2012	-2,048.84	63.4%

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	<u>\$ Over Budget</u>	<u>% of Budget</u>
5320A · FIRE EQUIPMENT CONTRACT	-447.00	36.1%
5325 · A/C MAINTENANCE (MILLER A/C)	-1,000.00	0.0%
Total 5300 · BUILDING MAINTENANCE	-4,642.54	50.1%
5400 · POOL MAINTENANCE		
5405 · PERMIT	0.00	100.0%
5415 · SUPPLIES	-3,348.45	29.1%
Total 5400 · POOL MAINTENANCE	-3,348.45	32.9%
5500 · GROUNDS MAINTENANCE		
5505 · LAWN MOWING CONTRACTOR	-40,800.00	34.6%
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	-50,981.73	33.8%
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		
5605 · BUILDING & LIABILITY INS. - Other	-1,984.01	94.5%
Total 5605 · BUILDING & LIABILITY INS.	-1,638.95	95.4%

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5610 · FLOOD INSURANCE	24.00	102.0%
Total 5600 · INSURANCE & TAX	-4,203.70	89.8%
5700 · MISC. EXPENSE		
5701 · supplies plumbing,electric, etc	-1,000.00	0.0%
5702 · general repair/improvements	-1,884.07	5.8%
5703 · misc. equipment/tools	-433.90	56.6%
Total 5700 · MISC. EXPENSE	-3,317.97	17.1%
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	-3,617.84	63.8%
6561 · PAYROLL SALARY		
6561A · BOOKKEEPING PAYROLL	-8,640.00	52.0%
6561B · PARK POST OFFICE PAYROLL	-5,610.00	40.1%
6561C · MAINTENANCE PAYROLL	-61,962.50	36.1%
6561F · OFFICE STAFF	-11,147.00	38.1%
Total 6561 · PAYROLL SALARY	-87,359.50	38.6%
Total 6500 · PAYROLL	-90,977.34	40.3%
66900 · Reconciliation Discrepancies		
66910 · Bank Service Charges		
8000 · GOLF		
8001 · GAS	-4,262.65	14.7%
8003 · DIAMOND FERTILIZER	-3,459.07	30.8%

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8004 · MAINTENANCE/SUPPLIES	-799.24	89.3%
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	-13,390.70	43.5%
Total Expense	-315,043.73	51.0%
Net Ordinary Income	-6,826.58	93.3%
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	-30,889.35	100.0%