

THE DOBSON ASSOCIATION

2015 Budget

Account	Description	2011 Budget	2011 Actuals	2012 Budget	2012 Actuals	2013 Budget	2013 Actuals	2014 Budget	2014 Annualized	2014 Variance	2015 Budget	3%	4%	5%	
REVENUES:								\$ 134.55				\$ 138.60	\$ 139.92	\$ 141.27	Per Quarter
04001	Homeowner Assessments	\$ 2,364,012	\$ 2,364,012	\$ 2,456,194	\$ 2,456,193	\$ 2,542,428	\$ 2,542,428	\$ 2,667,319	\$ 2,667,319	\$ -		\$ 2,747,606	\$ 2,773,774	\$ 2,800,536	
04002	Commercial Assessments	\$ 37,977	\$ 39,120	\$ 39,492	\$ 38,810	\$ 40,873	\$ 40,873	\$ 42,916	\$ 42,916	\$ -		\$ 44,203	\$ 44,633	\$ 45,062	
04003	Allowance for Doubtful Accounts	\$ (114,567)	\$ (114,599)	\$ (132,000)	\$ (75,311)	\$ (132,000)	\$ (48,742)	\$ (104,607)	\$ 58,407	\$ 163,014	\$ (104,607)	Allowance for bad debit. Assessments that are not paid in the fiscal year. 50% of 90 days accounts receivable			
04101	Transfer & Disclosure Fees	\$ 75,000	\$ 180,605	\$ 90,000	\$ 145,390	\$ 90,000	\$ 149,210	\$ 90,000	\$ 128,000	\$ 38,000	\$ 100,000	Processing fees for the resale and disclosure of homes sold in Dobson Ranch			
04102	Escrow Cancellation Fee	\$ -		\$ -		\$ 2,500	\$ 2,100	\$ 2,500	\$ 2,229	\$ (271)	\$ 2,500	Penalty fee for cancelation of a resale			
04103	Late Fees	\$ 30,000	\$ 50,069	\$ 40,000	\$ 37,920	\$ 40,000	\$ 33,904	\$ 35,000	\$ 63,107	\$ 28,107	\$ 30,000	Charges for paying the assessment late			
04104	Legal Expense Fees	\$ 16,000	\$ 12,369	\$ 12,000	\$ 19,280	\$ 12,000	\$ 16,637	\$ 14,000	\$ 9,026	\$ (4,974)	\$ 15,000				
04105	Collection Fees	\$ 41,081	\$ 132,026	\$ 90,000	\$ 76,665	\$ 90,000	\$ 45,839	\$ 50,000	\$ 75,780	\$ 25,780	\$ 45,000	Fees reimbursed for the collection of the assessment fee			
04106	Dishonored Check Fees	\$ 1,000	\$ 160	\$ 500	\$ 500	\$ 500	\$ 540	\$ 500	\$ 318	\$ (182)	\$ 500	Fee reimbursed for dishonored check - NSF			
04107	License & Permits	\$ 6,500	\$ 9,885	\$ 8,500	\$ 10,211	\$ 8,500	\$ 6,883	\$ 8,500	\$ 11,500	\$ 3,000	\$ 7,000	Boat license and fishing permit fee			
04108	Delinquent Interest Fees	\$ 1,500	\$ 11,237	\$ 4,500	\$ 9,077	\$ 5,000	\$ 8,088	\$ 4,500	\$ 9,898	\$ 5,398	\$ 5,000				
04109	Design Review Fees	\$ 500	\$ 100	\$ 500	\$ 150	\$ 150	\$ 175	\$ 150	\$ 171	\$ 21	\$ 150				
04110	Rental Registration Fees	\$ 9,000	\$ 16,008	\$ 11,000	\$ 24,843	\$ 16,000	\$ 20,105	\$ 16,000	\$ 18,891	\$ 2,891	\$ 6,300	As of July 24, 2014 the rental fee was reduced to \$25 per state law.			
04111	Rental Registration Fines		\$ 95							\$ -					
04112	CC&R Fines	\$ 16,000	\$ 4,738	\$ 8,000	\$ 19,126	\$ 10,000	\$ 4,262	\$ 8,000	\$ 84	\$ (7,916)	\$ 2,000	Fees collected for violation of CC&R's			
04113	Pontoon Boat Fees	\$ 500	\$ 315	\$ 500	\$ 280	\$ 350	\$ 280	\$ 100		\$ (100)	\$ 100	Fees collected for rental of the pontoon			
04114	LPV Water Revenue	\$ 1,260	\$ 1,384	\$ 1,260	\$ 1,384	\$ 1,260	\$ 1,384	\$ 1,260	\$ 1,061	\$ (199)	\$ 1,061	Fees collected from Lake Park Village for distribution of water for the lake			
04115	Dock Boat Slip Rental	\$ 2,500	\$ 2,410	\$ 2,500	\$ 2,558	\$ 2,800	\$ 2,835	\$ 2,800	\$ 2,525	\$ (275)	\$ 2,800	Fees collected for the rental of the boat slip			
04116	Rose/Tree Revenue	\$ 1,200	\$ 1,275	\$ 1,200	\$ 975	\$ 1,200	\$ 1,217	\$ -	\$ 771	\$ 771		Rose memorial income			
04117	Admin Fee Income				\$ 25					\$ -					
04120	Escrow Rush Fee	\$ 3,000	\$ 200	\$ -		\$ 1,000	\$ 1,400	\$ 1,000	\$ 857	\$ (143)	\$ 1,000	Income for rush request			
04201	Investment Interest	\$ 1,000	\$ 835	\$ 1,000	\$ 777	\$ 1,000	\$ 584	\$ 750	\$ 650	\$ (100)	\$ 500	Interest from investments			
04301	Newsletter Advertising	\$ 74,000	\$ 72,062	\$ 65,000	\$ 66,682	\$ 65,000	\$ 64,875	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	Income from advertising in the Ranchers Roundup			
04401	Preschool Tuition	\$ 41,000	\$ 38,067	\$ 37,000	\$ 41,440	\$ 43,000	\$ 46,349	\$ 46,000	\$ 44,185	\$ (1,815)	\$ 46,000	Income from preschool registration			
04501	Recreation Programs	\$ 44,150	\$ 56,383	\$ 43,750	\$ -	\$ 63,500	\$ 74,107	\$ 62,750	\$ 84,439	\$ 21,689	\$ 73,250				
	4502 Breakfast with Santa	\$ 800		\$ 800		\$ 1,000	\$ 1,010	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	Income from the event			
	4503 DR Brkst/Event Sponsorships	\$ 1,000		\$ -		\$ 1,000	\$ 422	\$ 1,000	\$ 896	\$ (104)	\$ 1,000	Pancake Breakfast			
	4504 Spring Break/Fall Break	\$ 450		\$ 450		\$ 1,500	\$ 3,885	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	Income for the camp			
	4505 45th Anniversary	\$ -		\$ -		\$ 2,000	\$ 526	\$ -		\$ -		Not till 2018			
	4506 Instructor classes	\$ 12,000		\$ 15,000		\$ 13,000	\$ 18,105	\$ 13,000	\$ 19,000	\$ 6,000	\$ 13,000	Income collected for classes			
	4507 Movie in the Park	\$ -		\$ -		\$ 250	\$ 49	\$ -	\$ 43	\$ 43		Free event			
	4508 Summer Camp	\$ 18,000		\$ 18,000		\$ 28,000	\$ 31,798	\$ 30,000	\$ 50,000	\$ 20,000	\$ 40,000	Income for camp			

Account	Description	2011 Budget	2011 Actuals	2012 Budget	2012 Actuals	2013 Budget	2013 Actuals	2014 Budget	2014 Annualized	2014 YTD Variance	2015 Budget	Narrative		
	4509 Fall Festival	\$ -		\$ -		\$ 250	\$ 756	\$ 250	\$ 250	\$ -	\$ 250	Income for event		
	4510 Golf Tournament Fees	\$ 4,500		\$ 4,500		\$ 6,000	\$ 7,894	\$ 6,000	\$ 8,450	\$ 2,450	\$ 7,500	Income for event		
	4511 Golf Tournament Sponsorship	\$ 500		\$ 500		\$ 1,500	\$ 2,331	\$ 1,500	\$ 1,800	\$ 300	\$ 1,500	Income for sponsorship of the event		
	4512 Wine Tasting	\$ 500		\$ 500		\$ 500		\$ -		\$ -		Combined with Fall Festival		
	4513 Red White You/Craft Boutique	\$ 1,000		\$ -		\$ 1,000		\$ 1,000		\$ (1,000)		Canceled		
	4514 Lunch with Witches	\$ 1,200		\$ -		\$ 1,000		\$ -		\$ -		Canceled		
	4515 BYOB Event	\$ 500		\$ -		\$ -		\$ -		\$ -		Free event		
	4599 Other Rec Events	\$ 3,700		\$ 4,000		\$ 6,500	\$ 7,331	\$ 7,000	\$ 1,000	\$ (6,000)	\$ 7,000	Swim class, aerobics, Easter, Cerveza Run and other events		
04601	Facility Rental	\$ 22,650	\$ 19,101	\$ 22,650	\$ 25,453	\$ 23,650	\$ 22,990	\$ 23,650	\$ 23,000	\$ (650)	\$ 23,650	Income for the rental of facilities, tables and chair		
04602	Tennis Pro	\$ 250	\$ 260	\$ 250	\$ 60	\$ -		\$ 5,000	\$ 3,500	\$ (1,500)	\$ 2,500	Income for tennis classes		
												3%	4%	5%
TOTAL REVENUES		\$ 2,675,513	\$ 2,898,020	\$ 2,803,796	\$ 2,902,487	\$ 2,928,711	\$ 3,038,323	\$ 3,043,088	\$ 3,313,634	\$ 270,546		\$ 3,116,514	\$ 3,143,111	\$ 3,170,302

ADMINISTRATION		2011	2011	2012	2012	2013	2013	2014	2014	2014	2015	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06001	Salaries & Wages	\$ 486,000	\$ 454,706	\$ 476,000	\$ 478,730	\$ 484,000	\$ 490,303	\$ 455,800	\$ 430,700	\$ (25,100)	\$ 485,225	Expense is for salaries of administration staff
06002	Payroll Taxes	\$ 35,000	\$ 33,511	\$ 35,000	\$ 38,005	\$ 42,000	\$ 38,007	\$ 37,000	\$ 33,375	\$ (3,625)	\$ 38,850	Payroll Taxes
06003	Employee Benefits	\$ 52,400	\$ 40,539	\$ 55,000	\$ 41,898	\$ 48,000	\$ 39,330	\$ 48,678	\$ 41,800	\$ (6,878)	\$ 60,115	Health benefits and 401k Admin charges
06004	Workers Comp Insurance	\$ 3,200	\$ 2,108	\$ 2,400	\$ 2,675	\$ 2,500	\$ 2,412	\$ 3,195	\$ 2,200	\$ (995)	\$ 4,910	Required per State Law
06005	Property & Liability Insurance	\$ 70,000	\$ 60,538	\$ 70,000	\$ 53,319	\$ 60,500	\$ 53,009	\$ 63,000	\$ 55,000	\$ (8,000)	\$ 63,000	Insurance Coverage - Increase renewal in January, possible increase
06006	Newsletter Production	\$ 63,000	\$ 59,093	\$ 70,000	\$ 54,664	\$ 62,000	\$ 60,370	\$ 62,000	\$ 61,000	\$ (1,000)	\$ 62,000	Expense to print the Ranchers Roundup
06007	Newsletter Distribution	\$ 29,400	\$ 28,746	\$ 30,000	\$ 21,139	\$ 24,000	\$ 21,616	\$ 24,000	\$ 23,000	\$ (1,000)	\$ 24,000	Cost to mail Rancher Roundup
06008	Postage	\$ 12,000	\$ 10,837	\$ 12,000	\$ 15,099	\$ 14,000	\$ 12,109	\$ 14,000	\$ 15,500	\$ 1,500	\$ 15,000	Expense for statements, annual meeting notice, CC&R violation letters and general mailing
06009	Printing	\$ 12,000	\$ 11,208	\$ 12,000	\$ 17,168	\$ 16,000	\$ 14,940	\$ 14,000	\$ 12,974	\$ (1,026)	\$ 14,000	Expense for statements, annual meeting notice, letter head, brochures and general printing
06010	Computer Service	\$ 12,000	\$ 13,773	\$ 12,000	\$ 10,301	\$ 10,000	\$ 18,786	\$ 12,000	\$ 17,500	\$ 5,500	\$ 20,000	IT vendor to service server and all computers, tech assistance, software
06011	Bank & Merchant Fees	\$ 24,000	\$ 24,844	\$ 23,000	\$ 31,311	\$ 33,000	\$ 37,789	\$ 30,000	\$ 31,500	\$ 1,500	\$ 33,000	Fees charged to the association for the use of credit cards by consumer
06012	Office Supplies	\$ 12,000	\$ 14,212	\$ 12,000	\$ 13,455	\$ 12,000	\$ 13,181	\$ 12,000	\$ 10,000	\$ (2,000)	\$ 12,600	Office Supplies and water delivery
06013	Contract Services	\$ 3,147	\$ 2,172	\$ 3,540	\$ 2,410	\$ 4,100	\$ 26,738	\$ 6,000	\$ 9,750	\$ 3,750	\$ 6,000	Drug screening, service on phone system, any vendor contacted for services rendered
06014	Collection Expenses	\$ 27,000	\$ 120,103	\$ 90,000	\$ 73,776	\$ 84,500	\$ 38,695	\$ 45,000	\$ 71,150	\$ 26,150	\$ 45,000	
06015	Misc Expenses	\$ 8,000	\$ 8,154	\$ 7,000	\$ 7,277	\$ 10,000	\$ 12,914	\$ 7,000	\$ 5,300	\$ (1,700)		Delete Line Item
06016	Property Taxes		\$ 11		\$ 11		\$ 12		\$ 12	\$ 12	\$ 12	All taxes
06017	Attorney Fees - General	\$ 8,200	\$ 6,006	\$ 8,000	\$ 18,418	\$ 24,000	\$ 29,018	\$ 20,000	\$ 16,250	\$ (3,750)	\$ 20,000	
06018	Training, Development & Travel	\$ 6,000	\$ 6,076	\$ 6,000	\$ 6,412	\$ 6,000	\$ 4,927	\$ 6,000	\$ 8,025	\$ 2,025	\$ 9,000	Training, education, certification classes and team building
06019	Office Equip Rental & Maint	\$ 2,000	\$ 1,607	\$ 2,500	\$ 1,597	\$ 4,500	\$ 4,549	\$ 9,500	\$ 9,900	\$ 400	\$ 10,000	Postage and copier rental & repair
06020	Attorney Fees - CC&R Issues	\$ 11,000	\$ 11,895	\$ 8,000	\$ 15,764	\$ 15,000	\$ 16,466	\$ 20,000	\$ 12,225	\$ (7,775)	\$ 15,000	Expense to enforce CC&R's
06021	Membership Expense	\$ 1,500	\$ 722	\$ 1,200	\$ 1,170	\$ 1,200	\$ 996	\$ 1,200	\$ 1,025	\$ (175)	\$ 3,000	Membership to CAI, AACM, Costco, Arizona Corporation Commission, certification renewal, etc.
06022	Reserve Study	\$ -		\$ 6,500	\$ 5,790	\$ 1,500	\$ 1,760	\$ 1,800	\$ 1,645	\$ (155)	\$ 3,290	Three year contract at the rate of \$3,290 each year, expires 2017 - renew in 2018
06023	Marketing	\$ 6,000	\$ 5,005	\$ 6,000	\$ 5,616	\$ 8,000	\$ 7,366	\$ 6,000	\$ 2,125	\$ (3,875)	\$ 6,000	Marketing tools for Dobson Ranch
06024	Uniforms	\$ 1,500	\$ 370	\$ 1,500	\$ 1,397	\$ 1,500	\$ 1,196	\$ 1,500	\$ 1,000	\$ (500)	\$ 1,500	
	Website Development	\$ -		\$ -		\$ -		\$ 12,600	\$ 10,000	\$ (2,600)	\$ 6,000	Website design update
	Website monthly fee							\$ 2,400	\$ 1,125	\$ (1,275)	\$ 1,500	Server monthly fee
	Scanning and digitizing files							\$ 10,000	\$ 10,000	\$ -	\$ 10,000	Archive paper items to Server for quicker access. Saves space and paper cost.
	CCR software/monthly fee							\$ 3,660	\$ 4,350	\$ 690	\$ 4,500	Code Compliance Software
Total Administration Expense		\$ 885,347	\$ 916,234	\$ 949,640	\$ 917,400	\$ 968,300	\$ 946,489	\$ 928,333	\$ 898,431	\$ (29,902)	\$ 973,502	5%

BOARD OF DIRECTORS		2011	2011	2012	2012	2013	2013	2014	2014	2014	2015	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06101	Public Relations	\$ 5,000	\$ 5,866	\$ 7,000	\$ 7,163	\$ 8,000	\$ 7,801	\$ 6,000	\$ 5,900	\$ (100)	\$ 7,000	City Breakfast, Meetings with Councilmember, Donations
06102	Annual Meeting	\$ 5,000	\$ 4,428	\$ 5,000	\$ 5,597	\$ 6,000	\$ 6,078	\$ 5,000	\$ 2,634	\$ (2,366)	\$ 4,000	Expenses for the meeting of the members - Printing & Postage to be charged in Admin
06103	Audit Fees	\$ 10,500	\$ 9,850	\$ 12,000	\$ 11,350	\$ 12,000	\$ 11,452	\$ 12,000	\$ 14,125	\$ 2,125	\$ 11,500	CPA tax preparer
06104	Monthly Meetings	\$ 1,500	\$ 2,691	\$ 3,000	\$ 2,691	\$ 3,000	\$ 2,808	\$ 3,000	\$ 2,300	\$ (700)	\$ 3,000	Expenses for Board meetings
06105	Membership Expense	\$ 1,000	\$ 948	\$ 1,000	\$ 975	\$ 1,000	\$ 898	\$ 1,000	\$ 800	\$ (200)	\$ 1,000	Membership to CAI, education, training
Total Directors Expense		\$ 23,000	\$ 23,783	\$ 28,000	\$ 27,776	\$ 30,000	\$ 29,037	\$ 27,000	\$ 25,759	\$ (1,241)	\$ 26,500	-2%

LAKES		2011	2011	2012	2012	2013	2013	2014	2014	2014	2015	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06201	Salt River Project Water	\$ 21,000	\$ 26,345	\$ 23,000	\$ 25,559	\$ 24,500	\$ 25,661	\$ 24,500	\$ 26,000	\$ 1,500	\$ 26,500.00	
06202	Maintenance & Repair	\$ 21,000	\$ 16,575	\$ 19,000	\$ 2,284	\$ 19,000	\$ 5,310	\$ 15,000	\$ 5,125	\$ (9,875)	\$ 6,000.00	Fountain
06203	Chemicals	\$ 12,000	\$ 11,996	\$ 12,000	\$ 7,348	\$ 13,500	\$ 8,165	\$ 14,000	\$ 7,400	\$ (6,600)	\$ 8,200.00	
06204	Attorney Fees - Water Issues	\$ 3,000	\$ 2,380	\$ 2,500	\$ 1,861	\$ 5,000	\$ 250	\$ 7,000	\$ 3,820	\$ (3,180)	\$ 3,000.00	
06205	Fish	\$ 14,000	\$ 14,294	\$ 14,000	\$ 14,183	\$ 14,000	\$ 14,178	\$ 14,000	\$ 13,980	\$ (20)	\$ 14,500.00	
06206	Aerators		\$ 23									Delete Line Item
06207	Lake Maintenance and Testing	\$ 7,000	\$ 6,200	\$ 8,200	\$ 8,075	\$ 9,000	\$ 6,763	\$ 10,500	\$ 4,500	\$ (6,000)	\$ 7,500.00	
06208	Tools & Equipment	\$ 1,000	\$ 221	\$ 500	\$ 573	\$ 500		\$ 500	\$ 125	\$ (375)	\$ 500.00	
Total Lakes Expense		\$ 79,000	\$ 78,034	\$ 79,200	\$ 59,883	\$ 85,500	\$ 60,327	\$ 85,500	\$ 60,950	\$ (24,550)	\$ 66,200.00	-23%

LANDSCAPING		2011	2011	2012	2012	2013	2013	2014	2014	2014	2015	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06301	Salaries & Wages	\$ 207,000	\$ 175,879	\$ 202,000	\$ 151,478	\$ 208,200	\$ 174,588	\$ 228,200	\$ 180,120	\$ (48,080)	\$ 251,525	Expense is for salaries of staff
06302	Payroll Taxes	\$ 16,800	\$ 14,438	\$ 14,500	\$ 12,672	\$ 19,750	\$ 14,342	\$ 19,855	\$ 14,600	\$ (5,255)	\$ 20,350	Payroll Taxes
06303	Employee Benefits	\$ 32,550	\$ 26,436	\$ 34,500	\$ 26,150	\$ 39,700	\$ 27,816	\$ 41,725	\$ 33,400	\$ (8,325)	\$ 46,755	Health benefits and 401k Admin charges
06304	Workers Comp Insurance	\$ 7,800	\$ 4,958	\$ 7,300	\$ 4,105	\$ 6,300	\$ 5,160	\$ 6,390	\$ 5,425	\$ (965)	\$ 7,600	Required per State Law
06305	Outside Contractors	\$ 4,000	\$ 1,250	\$ 4,000	\$ 3,263	\$ 4,000	\$ 2,600	\$ 4,000	\$ 3,300	\$ (700)	\$ 3,000	Block and Plumbing Contractors
06306	Irrigation System	\$ 7,000	\$ 9,172	\$ 8,400	\$ 7,506	\$ 7,400	\$ 7,318	\$ 5,000	\$ 7,020	\$ 2,020	\$ 7,500	System maintenance and vandalism
06307	Trees & Shrubs	\$ 6,500	\$ 5,319	\$ 6,300	\$ 3,942	\$ 18,700	\$ 15,637	\$ 10,000	\$ 5,020	\$ (4,980)	\$ 10,000	Street trees and plant replacement, wind damage
06309	Plants & Flowers	\$ 4,200	\$ 2,746	\$ 4,600	\$ 3,639	\$ 4,600	\$ 4,966	\$ 4,600	\$ 4,535	\$ (65)	\$ 5,000	Annuals plants
06310	Pesticide/Herbicide/Spraying	\$ 6,000	\$ 5,853	\$ 6,000	\$ 5,274	\$ 6,000	\$ 2,920	\$ 8,000	\$ 4,575	\$ (3,425)	\$ 6,000	Pre emergent weed control all granite areas and Lake 3 Lawn, daily weed control
06311	Rose/Tree Memorials	\$ 2,500	\$ 791	\$ 2,500	\$ 2,144	\$ 2,500	\$ 743	\$ 2,000	\$ 700	\$ (1,300)	\$ 1,000	Upkeep for rose garden
06312	Overseeding/Fertilizer	\$ 8,500	\$ 9,868	\$ 9,500	\$ 8,447	\$ 8,500	\$ 6,983	\$ 8,500	\$ 8,660	\$ 160	\$ 9,500	Seed and 3 lawn fertilization
06313	Tools & Equipment Maintenance	\$ 5,600	\$ 9,766	\$ 6,100	\$ 5,898	\$ 6,100	\$ 8,964	\$ 6,000	\$ 4,775	\$ (1,225)	\$ 7,400	Weed eaters, blowers. Mowers
06314	Uniforms	\$ 1,500	\$ 1,043	\$ 1,500	\$ 1,655	\$ 1,700	\$ 1,766	\$ 1,700	\$ 1,725	\$ 25	\$ 3,000	uniform replacement plus Logo jackets
06315	Training & Travel	\$ 1,000	\$ 1,120	\$ 1,000	\$ 507	\$ 832	\$ 255	\$ 1,000	\$ 900	\$ (100)	\$ 1,050	Training and safety meetings
Total Landscaping Expense		\$ 310,950	\$ 268,638	\$ 308,200	\$ 236,680	\$ 334,282	\$ 274,059	\$ 346,970	\$ 274,755	\$ (72,215)	\$ 379,680	9%

MAINTENANCE		2011	2011	2012	2012	2013	2013	2014	2014	2014	2015	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06401	Salaries & Wages	\$ 210,880	\$ 204,704	\$ 207,000	\$ 205,505	\$ 213,000	\$ 217,005	\$ 225,100	\$ 215,225	\$ (9,875)	\$ 221,500	Expense is for salaries of staff
06402	Payroll Taxes	\$ 16,485	\$ 15,489	\$ 18,300	\$ 15,879	\$ 18,000	\$ 16,765	\$ 19,585	\$ 16,820	\$ (2,765)	\$ 17,720	Payroll Taxes
06403	Employee Benefits	\$ 27,825	\$ 29,573	\$ 30,000	\$ 28,090	\$ 30,500	\$ 29,409	\$ 31,820	\$ 32,275	\$ 455	\$ 30,665	Health benefits and 401k Admin charges
06404	Workers Comp Insurance	\$ 7,900	\$ 5,693	\$ 7,900	\$ 5,575	\$ 6,550	\$ 6,382	\$ 6,550	\$ 6,305	\$ (245)	\$ 7,065	Required per State Law
06405	Fence Maintenance & Repair	\$ 6,500	\$ 979	\$ 6,000	\$ 2,004	\$ 5,447	\$ 824	\$ 5,000	\$ 3,385	\$ (1,615)	\$ 3,500	Block and wrought iron fence repairs
06406	Janitorial Service & Supplies	\$ 26,000	\$ 24,187	\$ 26,000	\$ 24,748	\$ 28,000	\$ 18,362	\$ 24,000	\$ 25,531	\$ 1,531	\$ 30,000	Cleaning contract and supplies for three buildings
06407	Vehicle Maintenance & Repair	\$ 17,000	\$ 23,561	\$ 20,200	\$ 26,987	\$ 27,000	\$ 29,792	\$ 27,000	\$ 26,000	\$ (1,000)	\$ 33,000	Repairs for trucks, trailers, gator, and golf cart plus gas for all vehicles and equipment: 2 new trucks
06408	Supplies	\$ 2,000	\$ 3,003	\$ 2,400	\$ 4,862	\$ 2,400	\$ 3,332	\$ 2,400	\$ 4,815	\$ 2,415	\$ 5,000	Trash bags, gloves, painting supplies, graffiti removal and welding supplies
06409	Building Maintenance & Repair	\$ 15,000	\$ 13,794	\$ 15,000	\$ 9,422	\$ 14,000	\$ 26,122	\$ 16,000	\$ 16,440	\$ 440	\$ 17,000	All plumbing, AC check ups, painting, roof leaks
06410	Contract Services	\$ 3,000	\$ 2,702	\$ 3,000	\$ 3,676	\$ 3,000	\$ 1,441	\$ 3,000	\$ 1,990	\$ (1,010)	\$ 3,000	Irrigation internet, Dynascape
06412	Tools & Equipment	\$ 3,500	\$ 4,435	\$ 3,500	\$ 3,334	\$ 5,500	\$ 4,829	\$ 3,500	\$ 4,385	\$ 885	\$ 4,500	hand tools
06413	Equip Maintenance & Repair	\$ 1,500	\$ 2,469	\$ 1,850	\$ 2,126	\$ 2,000	\$ 3,817	\$ 2,000	\$ 5,220	\$ 3,220	\$ 2,500	Equipment repair (i.e. boom lift, trailers, weedeater, etc.)
06414	Fence Replacement Co-Share	\$ 10,000	\$ 7,123	\$ 8,000	\$ 8,026	\$ 7,000	\$ 2,858	\$ 7,000		\$ (7,000)	\$ 6,000	Common area shared fences (block and wrought iron) that need replacement
06415	Common Area Maint & Repair	\$ 13,000	\$ 16,726	\$ 13,200	\$ 15,961	\$ 14,000	\$ 14,601	\$ 12,000	\$ 13,595	\$ 1,595	\$ 15,000	Ramadas, walks, gates, scupper, and monuments
06419	Tables/Benches	\$ 1,200		\$ 1,200	\$ 1,852	\$ 1,200				\$ -		
06420	Locks/Keys/Signage	\$ 6,000	\$ 5,344	\$ 5,400	\$ 3,731	\$ 5,800	\$ 6,225	\$ 5,800	\$ 2,645	\$ (3,155)	\$ 5,000	Tennis and pool gates, building doors
06421	Maintenance Uniforms	\$ 1,000	\$ 1,230	\$ 1,500	\$ 732	\$ 1,500	\$ 2,019	\$ 1,500	\$ 2,000	\$ 500	\$ 2,300	Uniforms plus logo jackets
06422	Training & Travel	\$ 750	\$ 526	\$ 750	\$ 561	\$ 750	\$ 275	\$ 750	\$ 625	\$ (125)	\$ 750	
06423	Electrical Maintenance and Repair	\$ 6,800	\$ 2,984	\$ 5,100	\$ 3,815	\$ 5,100	\$ 6,772	\$ 4,000	\$ 4,935	\$ 935	\$ 5,000	Replacing ballasts, rewiring lights, wire vandalism and electrical upgrades
	Pool Maintenance										\$ 25,000	Moved from 2 Recreation - Maintenance of the four pools
	Total Maintenance Expense	\$ 376,340	\$ 364,521	\$ 376,300	\$ 366,885	\$ 390,747	\$ 390,829	\$ 397,005	\$ 382,191	\$ (14,814)	\$ 434,500	9%

PRESCHOOL		2011	2011	2012	2012	2013	2013	2014	2014	2014	2015	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06501	Salaries & Wages	\$ 35,256	\$ 30,014	\$ 30,000	\$ 25,510	\$ 32,700	\$ 30,000	\$ 33,900	\$ 34,400	\$ 500	\$ 35,450	Expense is for salaries of staff
06502	Payroll Taxes	\$ 2,900	\$ 2,512	\$ 2,550	\$ 2,113	\$ 3,500	\$ 2,424	\$ 2,890	\$ 2,755	\$ (135)	\$ 2,840	Payroll Taxes
06503	Employee Benefits	\$ 5,880	\$ 5,920	\$ 6,000	\$ 6,347	\$ 6,600	\$ 6,774	\$ 6,955	\$ 6,755	\$ (200)	\$ 6,680	Health benefits and 401k Admin charges
06504	Workers Comp Insurance	\$ 400	\$ 312	\$ 400	\$ 305	\$ 327	\$ 357	\$ 415	\$ 415	\$ -	\$ 425	Required per State Law
06505	Insurance & Permits	\$ 2,800	\$ 2,494	\$ 2,800	\$ 2,586	\$ 2,800	\$ 3,267	\$ 3,000	\$ 3,485	\$ 485	\$ 3,650	
06506	Supplies	\$ 2,000	\$ 1,152	\$ 2,000	\$ 2,517	\$ 2,000	\$ 2,121	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	
Total Preschool Expense		\$ 49,236	\$ 42,405	\$ 43,750	\$ 39,377	\$ 47,927	\$ 44,942	\$ 49,160	\$ 49,810	\$ 650	\$ 51,045	4%

RECREATION		2011	2011	2012	2012	2013	2013	2014	2014	2014	2015	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06601	Salaries & Wages	\$ 185,900	\$ 171,600	\$ 180,000	\$ 162,071	\$ 184,000	\$ 180,920	\$ 191,000	\$ 178,465	\$ (12,535)	\$ 201,000	Expense is for salaries of staff
06602	Payroll Taxes	\$ 14,280	\$ 14,875	\$ 16,000	\$ 14,940	\$ 17,500	\$ 16,131	\$ 18,200	\$ 16,062	\$ (2,138)	\$ 18,090	Payroll Taxes
06603	Employee Benefits	\$ 15,800	\$ 12,885	\$ 15,800	\$ 11,928	\$ 15,800	\$ 13,486	\$ 13,925	\$ 13,360	\$ (565)	\$ 13,400	Health benefits and 401k Admin charges
06604	Workers Comp Insurance	\$ 2,100	\$ 1,822	\$ 2,100	\$ 1,879	\$ 1,840	\$ 3,702	\$ 2,295	\$ 6,425	\$ 4,130	\$ 7,235	Required per State Law
06605	Pool Maintenance & Repair	\$ 30,200	\$ 28,967	\$ 30,200	\$ 31,385	\$ 34,000	\$ 32,378	\$ 34,000	\$ 32,567	\$ (1,433)		Moved to Maintenance
06606	Recreation/Sports Supplies	\$ 4,000	\$ 2,839	\$ 4,000	\$ 6,632	\$ 5,000	\$ 5,688	\$ 6,000	\$ 5,805	\$ (195)	\$ 6,000	Supplies, equipment, Tickets, prizes, ID cards
06607	Non-Reserve Items	\$ -	\$ -	\$ -		\$ 7,500	\$ 5,875	\$ 14,700	\$ 13,425	\$ (1,275)	\$ 12,000	Was Reserve Threshold - Move to Maintenance, to replace items that exist (i.e. tools, office equipment, e
06608	ID Cards & Licenses	\$ 1,200	\$ 1,177	\$ 900	\$ 1,385	\$ 900	\$ 563	\$ 900	\$ 885	\$ (15)		Move to 6606, delete line item
06609	Uniforms	\$ 1,400	\$ 1,040	\$ 1,300	\$ 1,270	\$ 1,300	\$ 998	\$ 1,300	\$ 2,555	\$ 1,255	\$ 1,500	
06610	Training & Travel	\$ 2,000	\$ 2,867	\$ 1,700	\$ 3,220	\$ 2,700	\$ 2,538	\$ 3,700	\$ 2,500	\$ (1,200)	\$ 2,700	Staff Training
	Recreation Events	\$ 23,900	\$ 41,431	\$ 22,600	\$ 29,678	\$ 27,900	\$ 34,432	\$ 28,700	\$ 29,960	\$ 1,260	\$ 32,070	
06611	Breakfast with Santa	\$ 600		\$ 600		\$ 800	\$ 676	\$ 800	\$ 725	\$ (75)	\$ 800	Annual breakfast in December
06612	DR Pancake Breakfasts (2)	\$ -		\$ -		\$ 1,000	\$ 902	\$ 1,000	\$ 950	\$ (50)	\$ 1,000	Pancake breakfast put on by retirees twice a year
06613	Spring Break/Fall Break	\$ 500		\$ 300		\$ 700	\$ 649	\$ 1,000	\$ 1,000	\$ -	\$ 1,200	Crafts, activities, spring training game, transportation
06614	Dog Event	\$ -		\$ -		\$ 300	\$ 175	\$ 1,000	\$ 930	\$ (70)	\$ 1,000	Event at Laguna park, fencing, games, prizes, vendors
06615	BYOB Wine	\$ 1,000		\$ 1,000		\$ 1,000	\$ 971	\$ -	\$ -	\$ -	\$ 700	This event is at La Casita. It is a bring your own bottle
06616	Music in the Park	\$ 3,000		\$ 3,000		\$ 2,800	\$ 1,650	\$ 1,000	\$ 350	\$ (650)	\$ 600	Band plays music at Laguna park
06617	Easter Event	\$ 2,000		\$ 1,800		\$ 1,800	\$ 1,421	\$ 1,800	\$ 1,740	\$ (60)	\$ 1,800	Annual event at Laguna park, bouncier, games, crafts
06618	Movie in the Park	\$ 2,400		\$ 2,400		\$ 2,400	\$ 2,234	\$ 1,000	\$ 910	\$ (90)	\$ 1,350	Purchase movies from Swank with licensees
06619	Tween Events	\$ 1,200		\$ -		\$ 500	\$ 340	\$ 500	\$ 500	\$ -	\$ 500	Event at Laguna park, egg hunt, glow sticks, prizes, candy
06620	Summer Camp	\$ 2,500		\$ 2,000		\$ 2,500	\$ 2,777	\$ 4,000	\$ 4,380	\$ 380	\$ 4,300	Summer camp at La Casita with activities, swimming
06621	Recreation Marketing	\$ -		\$ -		\$ 800	\$ 823	\$ 800	\$ 780	\$ (20)	\$ 1,000	Marketing for recreation events fliers and hiring
06622	Golf Tournament	\$ 5,000		\$ 5,000		\$ 5,000	\$ 7,189	\$ 5,000	\$ 7,000	\$ 2,000	\$ 7,320	Annual golf tournament at Dobson Ranch golf course
06623	Halloween Event	\$ 1,000		\$ 1,000		\$ 1,000	\$ 1,476	\$ 1,500	\$ 1,500	\$ -	\$ 1,800	Halloween is held at Laguna park annually.
06624	Winter Wonderland	\$ 2,000		\$ 2,000		\$ 2,000	\$ 1,858	\$ 2,000	\$ 2,000	\$ -	\$ 2,300	Events is held at Saratoga
06625	Fall Festival	\$ 300		\$ 500		\$ 500	\$ 2,535	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	This event is new at Laguna park
06626	Other Events	\$ 2,400		\$ 3,000		\$ 4,800	\$ 8,757	\$ 4,800	\$ 4,695	\$ (105)	\$ 3,900	This event is at Laguna park. i.e. Stargazing, Cerviza run, Ice Cream Social, etc.
06627	Event Signage	\$ 2,000		\$ 2,000	\$ 5,856	\$ 4,000	\$ 9,889	\$ 3,000	\$ 3,631	\$ 631	\$ 5,000	Signage for all events
06628	Tennis Maintenance/Supplies	\$ 1,500		\$ 1,500	\$ 1,490	\$ 1,500	\$ 2,332	\$ 1,500	\$ 905	\$ (595)	\$ 1,200	Tennis court repair and maintenance
06629	Permits	\$ 1,200		\$ 1,350	\$ 1,345	\$ 1,333	\$ 1,115	\$ 1,200	\$ 790	\$ (410)	\$ 1,400	Bathing permits for all center. Added licenses
06630	Contract Services	\$ 1,500		\$ 1,000	\$ 1,799	\$ 1,400	\$ 2,149	\$ 3,000	\$ 1,160	\$ (1,840)	\$ 2,000	
06631	Instructor Fees	\$ 8,000		\$ 16,000	\$ 10,516	\$ 13,000	\$ 10,881	\$ 8,000	\$ 6,370	\$ (1,630)	\$ 7,000	Sportball and fitness in the park
06632	Room Rental Security				\$ 120							Delete Line Item
	Mt. Maintenance Software Fee										\$ 4,200	Monthly software maintenance POS
	Total Recreation Expense	\$ 294,980	\$ 279,503	\$ 296,450	\$ 285,513	\$ 319,673	\$ 323,079	\$ 331,420	\$ 314,865	\$ (16,555)	\$ 314,795	-5%

UTILITIES		2011	2011	2012	2012	2013	2013	2014	2014	2014	2015	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06701	City Water	\$ 114,800	\$ 120,820	\$ 125,000	\$ 115,943	\$ 125,000	\$ 129,194	\$ 130,000	\$ 110,700	\$ (19,300)	\$ 133,730	
06702	Electricity	\$ 60,900	\$ 61,478	\$ 68,000	\$ 58,952	\$ 68,000	\$ 67,215	\$ 63,000	\$ 55,090	\$ (7,910)	\$ 58,950	
06703	Telephone	\$ 20,160	\$ 20,179	\$ 21,000	\$ 20,723	\$ 22,000	\$ 21,302	\$ 22,000	\$ 22,050	\$ 50	\$ 23,155	
06704	Solid Waste	\$ 12,000	\$ 13,325	\$ 12,200	\$ 15,999	\$ 16,500	\$ 16,226	\$ 17,500	\$ 14,865	\$ (2,635)	\$ 17,200	
06705	Waste Water	\$ 7,800	\$ 13,672	\$ 8,800	\$ 6,414	\$ 8,200	\$ 5,858	\$ 8,200	\$ 5,215	\$ (2,985)	\$ 5,400	
06706	Natural Gas	\$ 1,500	\$ 1,389	\$ 1,550	\$ 1,187	\$ 1,400	\$ 1,189	\$ 1,600	\$ 1,190	\$ (410)	\$ 1,235	
Total Utilities Expense		\$ 217,160	\$ 230,863	\$ 236,550	\$ 219,218	\$ 241,100	\$ 240,983	\$ 242,300	\$ 209,110	\$ (33,190)	\$ 239,670	-1%

PONTOON BOAT		2011	2011	2012	2012	2013	2013	2014	2014	2014	2015	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06905	Boat Maint & Repair	\$ 1,000	\$ 1,140	\$ 1,000	\$ 802	\$ 1,000	\$ 1,102	\$ 1,000	\$ 678	\$ (322)	\$ 1,000	
06906	Property & Liability Insurance	\$ 1,700	\$ 1,531	\$ 1,700	\$ 1,560	\$ 1,700	\$ 1,590	\$ 1,700	\$ 1,646	\$ (54)	\$ 1,700	
Total Pontoon Boat Expenses		\$ 2,700	\$ 2,671	\$ 2,700	\$ 2,362	\$ 2,700	\$ 2,692	\$ 2,700	\$ 2,324	\$ (376)	\$ 2,700	0%

CONTINGENCY Circumstance that is possible but cannot be predicted. To be used for an incident, accident, chance or emergency.

Account	Description	To cover any loss. If not used within year, contingency is to be allocated to Reserves or Capital.		
	Contingency	\$ 32,922	\$ 59,519	\$ 86,710

	2011	2011	2012	2012	2013	2013	2014	2014	2014	2015	3%	4%	5%
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget			
REVENUE	\$ 2,675,513	\$ 2,898,020	\$ 2,803,796	\$ 2,902,487	\$ 2,928,711	\$ 3,038,323	\$ 3,043,088	\$ 3,313,634	\$ 270,546		\$ 3,116,514	\$ 3,143,111	\$ 3,170,302
TOTAL OPERATING EXPENSES	\$ 2,238,713	\$ 2,206,651	\$ 2,320,790	\$ 2,155,095	\$ 2,420,229	\$ 2,312,437	\$ 2,410,388	\$ 2,218,195	\$ (192,193)	\$ 2,488,592			
NET REVENUES AFTER OP EXP	\$ 436,800	\$ 691,368	\$ 483,006	\$ 747,392	\$ 508,482	\$ 725,886	\$ 632,700	\$ 1,095,439	\$ 462,739		\$ 627,922	\$ 654,519	\$ 681,710
URPLUS/DEFICIT AFTER DEPRECIATION RESERVE	\$ (224,500)	\$ 281,610	\$ (242,000)	\$ 231,082	\$ (242,000)	\$ 30,971	\$ (245,000)	\$ 217,739	\$ 462,739		\$ (250,000)	\$ (250,000)	\$ (250,000)

3% Increase from the 2014 budget

OTHER OPERATING EXPENSE		2011	2011	2012	2012	2013	2013	2014	2014	2014	2015
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget
06811	Depreciation Expense	\$ 230,300	\$ 241,764	\$ 242,000	\$ 254,973	\$ 242,000	\$ 249,825	\$ 245,000	\$ 245,000	\$ -	\$ 250,000

FUND ACCOUNTS		2011	2011	2012	2012	2013	2013	2014	2014	2014	2015	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
03101	Asset Replacement Fund	\$ 391,000	\$ 391,000	\$ 420,632	\$ 420,632	\$ 388,482	\$ 388,482	\$ 484,700	\$ 484,700	\$ -	\$ 500,000	Reserve replacement fund. As of 2014 report the Association is 71% funded.
04202	Investment Interest	\$ 4,500								\$ -		
06806	Asset Replacement Expense									\$ -		
										\$ -		
										\$ -		
03201	Water Conservation Fund	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	Required by ADWR
03202	Investment Interest	\$ 50								\$ -		
06808	Water Conservation Expense	\$ -								\$ -		
										\$ -		
										\$ -		
03304	Capital Improvement Fund	\$ 20,000	\$ 20,000	\$ 42,374	\$ 92,374	\$ 100,000	\$ 110,000	\$ 128,000	\$ 128,000	\$ -	\$ 75,000	Addition and/or improvements of property that will enhance the property's overall value or increase it's useful life.
04203	Investment Interest	\$ 4,000								\$ -		
06807	Capital Improvement Expense									\$ -		
	Trf of Assets to Operating		\$ (263,006)		\$ (271,669)		\$ (73,392)			\$ -		
	Total Fund Transfers	\$ 431,000	\$ 167,994	\$ 483,006	\$ 261,337	\$ 508,482	\$ 445,090	\$ 632,700	\$ 632,700	\$ -	\$ 595,000	6%

	0%	3%	4%	5%
TOTAL REVENUES	\$ 3,043,088	\$ 3,116,514	\$ 3,143,111	\$ 3,170,302
Total Administration Expense	\$ 973,502			
Total Directors Expense	\$ 26,500			
Total Lakes Expense	\$ 66,200.00			
Landscape Total	\$ 379,680			
Total Maintenance Expense	\$ 434,500			
Total Preschool Expense	\$ 51,045			
Total Recreation Expense	\$ 314,795			
Total Utilities Expense	\$ 239,670			
Total Pontoon Boat Expenses	\$ 2,700			
Total Fund Transfers	\$ 595,000			
Total Expense	\$ 3,083,592.00			
Contingency - Surplus/Deficit	\$ (40,504)	\$ 32,922	\$ 59,519	\$ 86,710
Depreciation Expense	\$ 250,000			
Surplus/Deficit After Depreciation	\$ (290,504)	\$ (250,000)	\$ (250,000)	\$ (250,000)

Salaries	\$ 1,194,700	39%
Burden	\$ 282,700	9%
Total	\$ 1,477,400	48%