

THE DOBSON ASSOCIATION

2016 Budget

Account	Description	2012 Budget	2012 Actuals	2013 Budget	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Annualized	2015 Variance	2016 Budget	0%	1%	2%	
REVENUES:						\$ 134.55		\$ 138.60				\$ 138.60	\$ 139.98	\$ 141.39	Per Quarter
04001	Homeowner Assessments	\$ 2,456,194	\$ 2,456,193	\$ 2,542,428	\$ 2,542,428	\$ 2,667,319	\$ 2,667,319	\$ 2,747,606	\$ 2,747,606	\$ (0)		\$ 2,747,606	\$ 2,774,964	\$ 2,802,915	
04002	Commercial Assessments	\$ 39,492	\$ 38,810	\$ 40,873	\$ 40,873	\$ 42,916	\$ 42,918	\$ 44,203	\$ 44,203	\$ -		\$ 44,203	\$ 44,645	\$ 45,087	
04003	Allowance for Doubtful Accounts	\$ (132,000)	\$ (75,311)	\$ (132,000)	\$ (48,742)	\$ (104,607)	\$ 10,893	\$ (104,606)	\$ (7,835)	\$ 96,771	\$ (85,000)	Allowance for bad debit. Assessments that are not paid in the fiscal year. 50% of 90 days accounts receivable			
04101	Transfer & Disclosure Fees	\$ 90,000	\$ 145,390	\$ 90,000	\$ 149,210	\$ 90,000	\$ 120,400	\$ 100,000	\$ 120,000	\$ 20,000	\$ 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	\$ 2,000	\$ 2,500	\$ 1,000	\$ (1,500)		Removing - Due to law stipulations			
04103	Late Fees	\$ 40,000	\$ 37,920	\$ 40,000	\$ 33,904	\$ 35,000	\$ 39,946	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	Charges for paying the assessment late			
04104	Legal Expense CC&R Fees	\$ 12,000	\$ 19,280	\$ 12,000	\$ 16,637	\$ 14,000	\$ 7,812	\$ 15,000	\$ 1,100	\$ (13,900)	\$ 5,000	6020			
04105	Collection Fees	\$ 90,000	\$ 76,665	\$ 90,000	\$ 45,839	\$ 50,000	\$ 66,382	\$ 45,000	\$ 34,900	\$ (10,100)	\$ 30,000	Fees reimbursed for the collection of the assessment fee			
04106	Dishonored Check Fees	\$ 500	\$ 500	\$ 500	\$ 540	\$ 500	\$ 245	\$ 500	\$ 200	\$ (300)	\$ 200	Fee reimbursed for dishonored check - NSF			
04107	License & Permits	\$ 8,500	\$ 10,211	\$ 8,500	\$ 6,883	\$ 8,500	\$ 9,349	\$ 7,000	\$ 7,713	\$ 713	\$ 7,000	Boat license and fishing permit fee			
04108	Delinquent Interest Fees	\$ 4,500	\$ 9,077	\$ 5,000	\$ 8,088	\$ 4,500	\$ 9,807	\$ 5,000	\$ 2,300	\$ (2,700)	\$ 2,500	Charge to Homeowner, interest for non-payment			
04109	Design Review Fees	\$ 500	\$ 150	\$ 150	\$ 175	\$ 150	\$ 100	\$ 150	\$ 25	\$ (125)		Removing - Due to law requirements			
04110	Rental Registration Fees	\$ 11,000	\$ 24,843	\$ 16,000	\$ 20,105	\$ 16,000	\$ 14,340	\$ 6,300	\$ 6,000	\$ (300)	\$ 6,300	As of July 24, 2014 the rental fee was reduced to \$25 per state law.			
04112	CC&R Fines	\$ 8,000	\$ 19,126	\$ 10,000	\$ 4,262	\$ 8,000	\$ 5,753	\$ 2,000	\$ 6,000	\$ 4,000	\$ 2,000	Fees collected for violation of CC&R's			
04113	Pontoon Boat Fees	\$ 500	\$ 280	\$ 350	\$ 280	\$ 100	\$ -	\$ 100	\$ 105	\$ 5	\$ 100	Fees collected for rental of the pontoon			
04114	LPV Water Revenue	\$ 1,260	\$ 1,384	\$ 1,260	\$ 1,384	\$ 1,260	\$ 1,061	\$ 1,061	\$ 1,061	\$ -	\$ 1,061	Fees collected from Lake Park Village for distribution of water for the lake			
04115	Dock Boat Slip Rental	\$ 2,500	\$ 2,558	\$ 2,800	\$ 2,835	\$ 2,800	\$ 2,719	\$ 2,800	\$ 2,550	\$ (250)	\$ 2,700	Fees collected for the rental of the boat slip			
04116	Rose/Tree Revenue	\$ 1,200	\$ 975	\$ 1,200	\$ 1,217	\$ -	\$ 618		\$ 168	\$ 168	\$ -	Rose memorial income			
04120	Escrow Rush Fee	\$ -		\$ 1,000	\$ 1,400	\$ 1,000	\$ 950	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	Income for rush request			
04201	Interest Income Operating	\$ 1,000	\$ 777	\$ 1,000	\$ 584	\$ 750	\$ 812	\$ 500	\$ 1,400	\$ 900	\$ 1,000	Interest from investments			
04301	Newsletter Advertising	\$ 65,000	\$ 66,682	\$ 65,000	\$ 64,875	\$ 65,000	\$ 55,382	\$ 65,000	\$ 58,200	\$ (6,800)	\$ 60,000	Income from advertising in the Ranchers Roundup			
04401	Preschool Tuition	\$ 37,000	\$ 41,440	\$ 43,000	\$ 46,349	\$ 46,000	\$ 47,223	\$ 46,000	\$ 53,100	\$ 7,100	\$ 47,500	Income from preschool registration			
04501	Recreation Programs	\$ 43,750	\$ -	\$ 63,500	\$ 74,107	\$ 62,750	\$ 83,729	\$ 73,250	\$ 84,588	\$ 11,338	\$ 76,200				
	4502 Breakfast with Santa	\$ 800	\$ -	\$ 1,000	\$ 1,010	\$ 1,000	\$ 1,073	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	Income from the event			
	4503 DR Brkst/Event Sponsorships	\$ -	\$ -	\$ 1,000	\$ 422	\$ 1,000	\$ (450)	\$ 1,000	\$ -	\$ (1,000)	\$ -	Pancake Breakfast			
	4504 Spring Break/Fall Break	\$ 450	\$ -	\$ 1,500	\$ 3,885	\$ 2,000	\$ 3,528	\$ 2,000	\$ 4,000	\$ 2,000	\$ 3,000	Income for the camp			
	4506 Instructor classes	\$ 15,000	\$ -	\$ 13,000	\$ 18,105	\$ 13,000	\$ 18,483	\$ 13,000	\$ 16,500	\$ 3,500	\$ 14,000	Income collected for classes			
	4507 Movie in the Park	\$ -	\$ -	\$ 250	\$ 49	\$ -	\$ 43		\$ 46	\$ 46	\$ -	Free event			
	4508 Summer Camp	\$ 18,000	\$ -	\$ 28,000	\$ 31,798	\$ 30,000	\$ 50,899	\$ 40,000	\$ 52,392	\$ 12,392	\$ 47,500	Income for camp			

Account	Description	2012 Budget	2012 Actuals	2013 Budget	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Annualized	2015 Variance	2016 Budget	Narrative		
	4509 Fall Festival	\$ -	\$ -	\$ 250	\$ 756	\$ 250	\$ 556	\$ 250	\$ 250	\$ -	\$ 400	Income for event		
	4510 Golf Tournament Fees	\$ 4,500	\$ -	\$ 6,000	\$ 7,894	\$ 6,000	\$ 6,774	\$ 7,500	\$ 7,500	\$ -	\$ 7,700	Income for event		
	4511 Golf Tournament Sponsorship	\$ 500	\$ -	\$ 1,500	\$ 2,331	\$ 1,500	\$ 2,207	\$ 1,500	\$ 1,800	\$ 300	\$ 1,500	Income for sponsorship of the event		
	4599 Other Rec Events	\$ 4,000	\$ -	\$ 6,500	\$ 7,331	\$ 7,000	\$ 617	\$ 7,000	\$ 1,100	\$ (5,900)	\$ 1,100	Swim class, aerobics, Easter, Cerveza Run and other events		
04601	Facility Rental	\$ 22,650	\$ 25,453	\$ 23,650	\$ 22,990	\$ 23,650	\$ 24,004	\$ 23,650	\$ 23,750	\$ 100	\$ 23,500	Income for the rental of facilities, tables and chair		
04602	Tennis Pro	\$ 250	\$ 60	\$ -		\$ 5,000	\$ 4,247	\$ 2,500	\$ 17,600	\$ 15,100	\$ 13,644	Income for tennis classes		
												0.0%	1%	2%
TOTAL REVENUES		\$ 2,803,796	\$ 2,902,487	\$ 2,928,711	\$ 3,038,323	\$ 3,043,088	\$ 3,218,009	\$ 3,116,514	\$ 3,236,734	\$ 120,219		\$ 3,116,514	\$ 3,144,314	\$ 3,172,707

ADMINISTRATION		2012	2012	2013	2013	2014	2014	2015	2015	2015	2016	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06001	Salaries & Wages	\$ 476,000	\$ 478,730	\$ 484,000	\$ 490,303	\$ 455,800	\$ 453,148	\$ 485,225	\$ 459,117	\$ (26,108)	\$ 500,580	Expense is for salaries of administration staff
06002	Payroll Taxes	\$ 35,000	\$ 38,005	\$ 42,000	\$ 38,007	\$ 37,000	\$ 34,444	\$ 38,850	\$ 35,564	\$ (3,286)	\$ 38,850	Payroll Taxes
06003	Employee Benefits	\$ 55,000	\$ 41,898	\$ 48,000	\$ 39,330	\$ 48,678	\$ 32,400	\$ 60,115	\$ 32,769	\$ (27,346)	\$ 50,000	Health benefits
06004	Workers Comp Insurance	\$ 2,400	\$ 2,675	\$ 2,500	\$ 2,412	\$ 3,195	\$ 1,770	\$ 4,910	\$ 1,800	\$ (3,110)	\$ 2,500	Required per State Law
06005	Property & Liability Insurance	\$ 70,000	\$ 53,319	\$ 60,500	\$ 53,009	\$ 63,000	\$ 51,462	\$ 63,000	\$ 59,060	\$ (3,940)	\$ 67,000	Insurance Coverage - Increase renewal in January, possible increase
06006	Newsletter Production	\$ 70,000	\$ 54,664	\$ 62,000	\$ 60,370	\$ 62,000	\$ 59,875	\$ 62,000	\$ 65,000	\$ 3,000	\$ 71,000	Expense to print the Ranchers Roundup
06007	Newsletter Distribution	\$ 30,000	\$ 21,139	\$ 24,000	\$ 21,616	\$ 24,000	\$ 23,043	\$ 24,000	\$ 22,700	\$ (1,300)	\$ 22,300	Cost to mail Rancher Roundup
06008	Postage	\$ 12,000	\$ 15,099	\$ 14,000	\$ 12,109	\$ 14,000	\$ 15,657	\$ 15,000	\$ 14,900	\$ (100)	\$ 16,000	Expense for statements, annual meeting notice, CC&R violation letters and general mailing
06009	Printing	\$ 12,000	\$ 17,168	\$ 16,000	\$ 14,940	\$ 14,000	\$ 11,825	\$ 14,000	\$ 13,000	\$ (1,000)	\$ 14,000	Expense for statements, annual meeting notice, letter head, brochures and general printing
06010	Computer Service	\$ 12,000	\$ 10,301	\$ 10,000	\$ 18,786	\$ 12,000	\$ 21,161	\$ 20,000	\$ 28,000	\$ 8,000	\$ 35,700	IT vendor to service server and all computers, tech assistance, software
06011	Bank & Merchant Fees	\$ 23,000	\$ 31,311	\$ 33,000	\$ 37,789	\$ 30,000	\$ 28,121	\$ 33,000	\$ 29,000	\$ (4,000)	\$ 32,000	Fees charged to the association for the use of credit cards by consumer and 401k Admin charges
06012	Office Supplies	\$ 12,000	\$ 13,455	\$ 12,000	\$ 13,181	\$ 12,000	\$ 10,390	\$ 12,600	\$ 12,600	\$ -	\$ 13,000	Office Supplies and water delivery
06013	Contract Services	\$ 3,540	\$ 2,410	\$ 4,100	\$ 26,738	\$ 6,000	\$ 8,704	\$ 6,000	\$ 2,500	\$ (3,500)	\$ 6,000	Drug screening, service on phone system, any vendor contacted for services rendered
06014	Collection Expenses	\$ 90,000	\$ 73,776	\$ 84,500	\$ 38,695	\$ 45,000	\$ 66,889	\$ 45,000	\$ 40,200	\$ (4,800)	\$ 30,000	
06016	Property Taxes		\$ 11		\$ 12		\$ 13	\$ 12	\$ 13	\$ 1	\$ 13	All taxes
06017	Attorney Fees - General	\$ 8,000	\$ 18,418	\$ 24,000	\$ 29,018	\$ 20,000	\$ 21,250	\$ 20,000	\$ 17,100	\$ (2,900)	\$ 20,000	
06018	Training, Development & Travel	\$ 6,000	\$ 6,412	\$ 6,000	\$ 4,927	\$ 6,000	\$ 4,646	\$ 9,000	\$ 11,100	\$ 2,100	\$ 9,000	Training, education, certification classes and team building
06019	Office Equip Rental & Maint	\$ 2,500	\$ 1,597	\$ 4,500	\$ 4,549	\$ 9,500	\$ 9,516	\$ 10,000	\$ 9,900	\$ (100)	\$ 10,500	Postage and copier rental & repair
06020	Attorney Fees - CC&R Issues	\$ 8,000	\$ 15,764	\$ 15,000	\$ 16,466	\$ 20,000	\$ 8,630	\$ 15,000	\$ 1,500	\$ (13,500)	\$ 5,000	Expense to enforce CC&R's
06021	Membership Expense	\$ 1,200	\$ 1,170	\$ 1,200	\$ 996	\$ 1,200	\$ 1,594	\$ 3,000	\$ 1,800	\$ (1,200)	\$ 2,500	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	\$ 3,290	\$ 3,290	\$ -	\$ 3,290	Three year contract at the rate of \$3,290 each year, expires 2017 - renew in 2018
06023	Marketing	\$ 6,000	\$ 5,616	\$ 8,000	\$ 7,366	\$ 6,000	\$ 1,552	\$ 6,000	\$ 5,000	\$ (1,000)	\$ 6,000	Marketing tools for Dobson Ranch
06024	Uniforms	\$ 1,500	\$ 1,397	\$ 1,500	\$ 1,196	\$ 1,500	\$ 410	\$ 1,500	\$ 1,450	\$ (50)	\$ 1,500	
06029	Website	\$ -		\$ -		\$ 12,600	\$ 3,875	\$ 6,000	\$ 4,600	\$ (1,400)	\$ 7,500	Website design, update software (Word Press, Issu, etc.) hosting fees and site maintenance
06030	Website monthly hosting fee					\$ 2,400		\$ 1,500	\$ -	\$ (1,500)		Monthly Hosting Fee - Moved to line 06029 Website
06031	Scanning and digitizing files					\$ 10,000	\$ 4,156	\$ 10,000	\$ 1,200	\$ (8,800)	\$ 6,000	Archive paper items to Server for quicker access. Saves space and paper cost.
06032	CCR software/monthly fee					\$ 3,660	\$ 4,198	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	Code Compliance Software
06033	Contingency							\$ 32,922	\$ -	\$ (32,922)	\$ -	
Total Administration Expense		\$ 949,640	\$ 917,400	\$ 968,300	\$ 946,489	\$ 928,333	\$ 887,369	\$ 1,006,424	\$ 877,663	\$ (128,761)	\$ 974,733	-3%

BOARD OF DIRECTORS		2012	2012	2013	2013	2014	2014	2015	2015	2015	2016	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06101	Public Relations	\$ 7,000	\$ 7,163	\$ 8,000	\$ 7,801	\$ 6,000	\$ 5,531	\$ 7,000	\$ 5,700	\$ (1,300)	\$ 7,000	City Breakfast, Meetings with Councilmember, Sponsorships
06102	Annual Meeting	\$ 5,000	\$ 5,597	\$ 6,000	\$ 6,078	\$ 5,000	\$ 2,634	\$ 4,000	\$ 3,313	\$ (687)	\$ 5,000	Expenses for the meeting of the members - added third party Election Vote Counting service
06103	Audit Fees	\$ 12,000	\$ 11,350	\$ 12,000	\$ 11,452	\$ 12,000	\$ 14,125	\$ 11,500	\$ 11,350	\$ (150)	\$ 11,950	CPA tax preparer
06104	Monthly Meetings	\$ 3,000	\$ 2,691	\$ 3,000	\$ 2,808	\$ 3,000	\$ 2,891	\$ 3,000	\$ 2,900	\$ (100)	\$ 3,000	Expenses for Board meetings
06105	Membership Expense	\$ 1,000	\$ 975	\$ 1,000	\$ 898	\$ 1,000	\$ 441	\$ 1,000	\$ 450	\$ (550)	\$ 1,000	Membership to CAI, education, training
Total Directors Expense		\$ 28,000	\$ 27,776	\$ 30,000	\$ 29,037	\$ 27,000	\$ 25,623	\$ 26,500	\$ 23,713	\$ (2,787)	\$ 27,950	5%

LAKES		2012	2012	2013	2013	2014	2014	2015	2015	2015	2016	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06201	Salt River Project Water	\$ 23,000	\$ 25,559	\$ 24,500	\$ 25,661	\$ 24,500	\$ 24,947	\$ 26,500.00	\$ 21,600	\$ (4,900)	\$ 25,500.00	Water for lakes
06202	Maintenance & Repair	\$ 19,000	\$ 2,284	\$ 19,000	\$ 5,310	\$ 15,000	\$ 11,757	\$ 6,000.00	\$ 2,000	\$ (4,000)	\$ 5,500.00	Fountain, gates, seawalls
06203	Chemicals	\$ 12,000	\$ 7,348	\$ 13,500	\$ 8,165	\$ 14,000	\$ 3,271	\$ 8,200.00	\$ 8,100	\$ (100)	\$ 8,200.00	For lakes
06204	Attorney Fees - Water Issues	\$ 2,500	\$ 1,861	\$ 5,000	\$ 250	\$ 7,000	\$ 3,820	\$ 3,000.00	\$ 925	\$ (2,075)	\$ 3,000.00	Attorney to assist with any legal action regarding the water in the lakes
06205	Fish	\$ 14,000	\$ 14,183	\$ 14,000	\$ 14,178	\$ 14,000	\$ 14,259	\$ 14,500.00	\$ 13,900	\$ (600)	\$ 14,200.00	For the lakes and fishing tournaments
06206	Aerators											Delete Line Item
06207	Lake Service	\$ 8,200	\$ 8,075	\$ 9,000	\$ 6,763	\$ 10,500	\$ 2,088	\$ 7,500.00	\$ 4,000	\$ (3,500)	\$ 6,000.00	Monthly monitoring
06208	Tools & Equipment	\$ 500	\$ 573	\$ 500		\$ 500	\$ 38	\$ 500.00	\$ 200	\$ (300)	\$ 500.00	For the lake
Total Lakes Expense		\$ 79,200	\$ 59,883	\$ 85,500	\$ 60,327	\$ 85,500	\$ 60,180	\$ 66,200	\$ 50,725	\$ (15,475)	\$ 62,900.00	-5%

LANDSCAPING		2012	2012	2013	2013	2014	2014	2015	2015	2015	2016	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06301	Salaries & Wages	\$ 202,000	\$ 151,478	\$ 208,200	\$ 174,588	\$ 228,200	\$ 179,115	\$ 251,525	\$ 190,950	\$ (60,575)	\$ 227,315	Expense is for salaries of staff
06302	Payroll Taxes	\$ 14,500	\$ 12,672	\$ 19,750	\$ 14,342	\$ 19,855	\$ 14,386	\$ 20,350	\$ 15,280	\$ (5,070)	\$ 19,632	Payroll Taxes
06303	Employee Benefits	\$ 34,500	\$ 26,150	\$ 39,700	\$ 27,816	\$ 41,725	\$ 35,135	\$ 46,755	\$ 35,100	\$ (11,655)	\$ 44,000	Health benefits and 401k Admin charges
06304	Workers Comp Insurance	\$ 7,300	\$ 4,105	\$ 6,300	\$ 5,160	\$ 6,390	\$ 6,675	\$ 7,600	\$ 6,080	\$ (1,520)	\$ 9,000	Required per State Law
06305	Outside Contractors	\$ 4,000	\$ 3,263	\$ 4,000	\$ 2,600	\$ 4,000	\$ 3,473	\$ 3,000	\$ 3,060	\$ 60	\$ 3,000	Temporary labor
06306	Irrigation System	\$ 8,400	\$ 7,506	\$ 7,400	\$ 7,318	\$ 5,000	\$ 6,500	\$ 7,500	\$ 7,400	\$ (100)	\$ 9,500	System maintenance, communication and vandalism
06307	Trees & Shrubs	\$ 6,300	\$ 3,942	\$ 18,700	\$ 15,637	\$ 10,000	\$ 2,428	\$ 10,000	\$ 8,000	\$ (2,000)	\$ 10,000	Street trees and plant replacement, wind damage
06309	Plants & Flowers	\$ 4,600	\$ 3,639	\$ 4,600	\$ 4,966	\$ 4,600	\$ 3,436	\$ 5,000	\$ 4,400	\$ (600)	\$ 5,500	Annuals plants for common areas
06310	Pesticide/Herbicide/Spraying	\$ 6,000	\$ 5,274	\$ 6,000	\$ 2,920	\$ 8,000	\$ 6,328	\$ 6,000	\$ 5,700	\$ (300)	\$ 6,000	Pre emergent weed control all granite areas and Lake 3 Lawn, daily weed control
06311	Rose/Tree Memorials	\$ 2,500	\$ 2,144	\$ 2,500	\$ 743	\$ 2,000	\$ 446	\$ 1,000	\$ 200	\$ (800)	\$ 500	Upkeep for rose garden
06312	Overseeding/Fertilizer	\$ 9,500	\$ 8,447	\$ 8,500	\$ 6,983	\$ 8,500	\$ 7,961	\$ 9,500	\$ 9,500	\$ -	\$ 9,500	Seed and 3 lawn fertilization
06313	Tools & Equipment Maintenance	\$ 6,100	\$ 5,898	\$ 6,100	\$ 8,964	\$ 6,000	\$ 3,528	\$ 7,400	\$ 2,600	\$ (4,800)	\$ 5,500	Weed eaters, blowers. Mowers
06314	Uniforms	\$ 1,500	\$ 1,655	\$ 1,700	\$ 1,766	\$ 1,700	\$ 1,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,300	uniform replacement plus Logo jackets
06315	Training & Travel	\$ 1,000	\$ 507	\$ 832	\$ 255	\$ 1,000	\$ 1,002	\$ 1,050	\$ 200	\$ (850)	\$ 920	Training and safety meetings
Total Landscaping Expense		\$ 308,200	\$ 236,680	\$ 334,282	\$ 274,059	\$ 346,970	\$ 271,413	\$ 379,680	\$ 291,470	\$ (88,210)	\$ 353,667	-7%

MAINTENANCE		2012	2012	2013	2013	2014	2014	2015	2015	2015	2016	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06401	Salaries & Wages	\$ 207,000	\$ 205,505	\$ 213,000	\$ 217,005	\$ 225,100	\$ 223,082	\$ 221,500	\$ 206,700	\$ (14,800)	\$ 232,250	Expense is for salaries of staff
06402	Payroll Taxes	\$ 18,300	\$ 15,879	\$ 18,000	\$ 16,765	\$ 19,585	\$ 17,273	\$ 17,720	\$ 17,450	\$ (270)	\$ 20,035	Payroll Taxes
06403	Employee Benefits	\$ 30,000	\$ 28,090	\$ 30,500	\$ 29,409	\$ 31,820	\$ 32,085	\$ 30,665	\$ 29,750	\$ (915)	\$ 33,900	Health benefits
06404	Workers Comp Insurance	\$ 7,900	\$ 5,575	\$ 6,550	\$ 6,382	\$ 6,550	\$ 8,181	\$ 7,065	\$ 10,484	\$ 3,419	\$ 11,600	Required per State Law
06405	Fence Maintenance & Repair	\$ 6,000	\$ 2,004	\$ 5,447	\$ 824	\$ 5,000	\$ 1,927	\$ 3,500	\$ -	\$ (3,500)		Delete Line - Block and wrought iron fence repairs. Future expense to line 6415 Common Area Repair
06406	Janitorial Service & Supplies	\$ 26,000	\$ 24,748	\$ 28,000	\$ 18,362	\$ 24,000	\$ 23,539	\$ 30,000	\$ 27,500	\$ (2,500)	\$ 30,000	Cleaning contract and supplies for three buildings
06407	Vehicle Maintenance & Repair	\$ 20,200	\$ 26,987	\$ 27,000	\$ 29,792	\$ 27,000	\$ 27,769	\$ 33,000	\$ 27,500	\$ (5,500)	\$ 30,000	Repairs for trucks, trailers, gator, and golf cart plus gas for all vehicles and equipment: 2 new trucks
06408	Supplies	\$ 2,400	\$ 4,862	\$ 2,400	\$ 3,332	\$ 2,400	\$ 6,398	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	Trash bags, gloves, painting supplies, graffiti removal and welding supplies
06409	Building Maintenance & Repair	\$ 15,000	\$ 9,422	\$ 14,000	\$ 26,122	\$ 16,000	\$ 17,853	\$ 17,000	\$ 17,950	\$ 950	\$ 18,000	All plumbing, AC check ups, painting, roof leaks
06410	Contract Services	\$ 3,000	\$ 3,676	\$ 3,000	\$ 1,441	\$ 3,000	\$ 2,065	\$ 3,000	\$ 7,200	\$ 4,200	\$ 4,000	Temporary labor, pest control,
06412	Tools & Equipment	\$ 3,500	\$ 3,334	\$ 5,500	\$ 4,829	\$ 3,500	\$ 4,319	\$ 4,500	\$ 4,000	\$ (500)	\$ 4,500	hand tools
06413	Equip Maintenance & Repair	\$ 1,850	\$ 2,126	\$ 2,000	\$ 3,817	\$ 2,000	\$ 6,205	\$ 2,500	\$ 2,700	\$ 200	\$ 2,700	Equipment repair (i.e. boom lift, trailers, weedeater, etc.)
06414	Fence Replacement Co-Share	\$ 8,000	\$ 8,026	\$ 7,000	\$ 2,858	\$ 7,000	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	Common area shared fences (block and wrought iron) that need replacement
06415	Common Area Maint & Repair	\$ 13,200	\$ 15,961	\$ 14,000	\$ 14,601	\$ 12,000	\$ 14,434	\$ 15,000	\$ 14,100	\$ (900)	\$ 16,500	Ramadas, walks, gates, scupper, doggie bags, Block and wrought iron fence repairs and monuments
06420	Locks/Keys/Signage	\$ 5,400	\$ 3,731	\$ 5,800	\$ 6,225	\$ 5,800	\$ 1,415	\$ 5,000	\$ 4,900	\$ (100)	\$ 4,000	Tennis and pool gates, building doors
06421	Maintenance Uniforms	\$ 1,500	\$ 732	\$ 1,500	\$ 2,019	\$ 1,500	\$ 1,490	\$ 2,300	\$ 2,300	\$ -	\$ 2,500	Uniforms plus logo jackets
06422	Training & Travel	\$ 750	\$ 561	\$ 750	\$ 275	\$ 750	\$ 936	\$ 750	\$ 500	\$ (250)	\$ 600	Training and safety meetings
06423	Electrical Maintenance and Repair	\$ 5,100	\$ 3,815	\$ 5,100	\$ 6,772	\$ 4,000	\$ 6,694	\$ 5,000	\$ 8,012	\$ 3,012	\$ 5,400	Replacing ballasts, rewiring lights, wire vandalism and electrical upgrades
	Pool Maintenance							\$ 25,000	\$ 31,850	\$ 6,850	\$ 25,000	Moved from 2 Recreation - Maintenance of the four pools
	Total Maintenance Expense	\$ 376,300	\$ 366,885	\$ 390,747	\$ 390,829	\$ 397,005	\$ 395,663	\$ 434,500	\$ 423,896	\$ (10,604)	\$ 451,985	4%

PRESCHOOL		2012	2012	2013	2013	2014	2014	2015	2015	2015	2016	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06501	Salaries & Wages	\$ 30,000	\$ 25,510	\$ 32,700	\$ 30,000	\$ 33,900	\$ 31,981	\$ 35,450	\$ 32,950	\$ (2,500)	\$ 33,890	Expense is for salaries of staff
06502	Payroll Taxes	\$ 2,550	\$ 2,113	\$ 3,500	\$ 2,424	\$ 2,890	\$ 2,435	\$ 2,840	\$ 2,500	\$ (340)	\$ 2,840	Payroll Taxes
06503	Employee Benefits	\$ 6,000	\$ 6,347	\$ 6,600	\$ 6,774	\$ 6,955	\$ 7,010	\$ 6,680	\$ 6,500	\$ (180)	\$ 7,000	Health benefits and 401k Admin charges
06504	Workers Comp Insurance	\$ 400	\$ 305	\$ 327	\$ 357	\$ 415	\$ 442	\$ 425	\$ 410	\$ (15)	\$ 450	Required per State Law
06505	Insurance & Permits	\$ 2,800	\$ 2,586	\$ 2,800	\$ 3,267	\$ 3,000	\$ 2,786	\$ 3,650	\$ 3,018	\$ (632)	\$ 3,700	
06506	Supplies	\$ 2,000	\$ 2,517	\$ 2,000	\$ 2,121	\$ 2,000	\$ 1,903	\$ 2,000	\$ 2,000	\$ -	\$ 3,000	
	Total Preschool Expense	\$ 43,750	\$ 39,377	\$ 47,927	\$ 44,942	\$ 49,160	\$ 46,558	\$ 51,045	\$ 47,378	\$ (3,667)	\$ 50,880	0%

RECREATION		2012	2012	2013	2013	2014	2014	2015	2015	2015	2016	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06601	Salaries & Wages	\$ 180,000	\$ 162,071	\$ 184,000	\$ 180,920	\$ 191,000	\$ 182,953	\$ 201,000	\$ 222,343	\$ 21,343	\$ 234,350	Expense is for salaries of staff, correction - high increase due to tennis pro not added to the 2015 budget
06602	Payroll Taxes	\$ 16,000	\$ 14,940	\$ 17,500	\$ 16,131	\$ 18,200	\$ 15,930	\$ 18,090	\$ 18,090	\$ -	\$ 21,500	Payroll Taxes
06603	Employee Benefits	\$ 15,800	\$ 11,928	\$ 15,800	\$ 13,486	\$ 13,925	\$ 11,651	\$ 13,400	\$ 13,400	\$ -	\$ 14,700	Health benefits and 401k Admin charges
06604	Workers Comp Insurance	\$ 2,100	\$ 1,879	\$ 1,840	\$ 3,702	\$ 2,295	\$ 6,800	\$ 7,235	\$ 8,900	\$ 1,665	\$ 9,375	Required per State Law
06606	Recreation/Sports Supplies	\$ 4,000	\$ 6,632	\$ 5,000	\$ 5,688	\$ 6,000	\$ 5,096	\$ 6,000	\$ 5,850	\$ (150)	\$ 6,000	Supplies, equipment, Tickets, prizes, ID cards
06607	Asset Replacement	\$ -		\$ 7,500	\$ 5,875	\$ 14,700	\$ 14,507	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	Move to Maintenance, to replace items that exist (i.e. tools, office equipment, etc.) under \$3,000
06609	Uniforms	\$ 1,300	\$ 1,270	\$ 1,300	\$ 998	\$ 1,300	\$ 1,587	\$ 1,500	\$ 1,346	\$ (154)	\$ 1,500	
06610	Training & Travel	\$ 1,700	\$ 3,220	\$ 2,700	\$ 2,538	\$ 3,700	\$ 2,452	\$ 2,700	\$ 2,452	\$ (248)	\$ 2,700	Staff Training
	Recreation Events	\$ 22,600	\$ 29,678	\$ 27,900	\$ 34,432	\$ 28,700	\$ 28,901	\$ 32,070	\$ 32,499	\$ 429	\$ 37,550	
06611	Breakfast with Santa	\$ 600		\$ 800	\$ 676	\$ 800	\$ 686	\$ 800	\$ 800	\$ -	\$ 800	Annual breakfast in December
06612	DR Pancake Breakfasts (2)	\$ -		\$ 1,000	\$ 902	\$ 1,000	\$ 418	\$ 1,000	\$ 435	\$ (565)	\$ 1,000	Pancake breakfast put on by retirees twice a year
06613	Spring Break/Fall Break	\$ 300		\$ 700	\$ 649	\$ 1,000	\$ 662	\$ 1,200	\$ 1,200	\$ -	\$ 1,300	Crafts, activities, spring training game, transportation
06614	Dog Event	\$ -		\$ 300	\$ 175	\$ 1,000	\$ 751	\$ 1,000	\$ 704	\$ (296)	\$ 1,000	Event at Laguna park, fencing, games, prizes, vendors
06615	BYOB Wine	\$ 1,000		\$ 1,000	\$ 971	\$ -	\$ -	\$ 700	\$ 980	\$ 280	\$ 1,200	This event is at La Casita. It is a bring your own bottle
06616	Music in the Park	\$ 3,000		\$ 2,800	\$ 1,650	\$ 1,000	\$ 350	\$ 600	\$ 352	\$ (248)	\$ 550	Band plays music at Laguna park
06617	Easter Event	\$ 1,800		\$ 1,800	\$ 1,421	\$ 1,800	\$ 1,739	\$ 1,800	\$ 1,603	\$ (197)	\$ 1,900	Annual event at Laguna park, bouncier, games, crafts
06618	Movie in the Park	\$ 2,400		\$ 2,400	\$ 2,234	\$ 1,000	\$ 1,119	\$ 1,350	\$ 1,068	\$ (282)	\$ 1,650	Purchase movies from Swank with licensees
06619	Tween Events	\$ -		\$ 500	\$ 340	\$ 500	\$ 129	\$ 500	\$ 260	\$ (240)	\$ 500	Event at Laguna park, egg hunt, glow sticks, prizes, candy
06620	Summer Camp	\$ 2,000		\$ 2,500	\$ 2,777	\$ 4,000	\$ 4,454	\$ 4,300	\$ 6,727	\$ 2,427	\$ 7,500	Summer camp at La Casita with activities, swimming
06621	Recreation Marketing	\$ -		\$ 800	\$ 823	\$ 800	\$ 1,216	\$ 1,000	\$ 1,100	\$ 100	\$ 1,200	Marketing for recreation events fliers and hiring
06622	Golf Tournament	\$ 5,000		\$ 5,000	\$ 7,189	\$ 5,000	\$ 6,697	\$ 7,320	\$ 7,320	\$ -	\$ 7,700	Annual golf tournament at Dobson Ranch golf course
06623	Halloween Event	\$ 1,000		\$ 1,000	\$ 1,476	\$ 1,500	\$ 1,607	\$ 1,800	\$ 1,800	\$ -	\$ 2,250	Halloween is held at Laguna park annually.
06624	Winter Wonderland	\$ 2,000		\$ 2,000	\$ 1,858	\$ 2,000	\$ 2,273	\$ 2,300	\$ 2,300	\$ -	\$ 2,500	Events is held at Saratoga
06625	Fall Festival	\$ 500		\$ 500	\$ 2,535	\$ 2,500	\$ 2,720	\$ 2,500	\$ 2,500	\$ -	\$ 3,000	This event is new at Laguna park
06626	Other Events	\$ 3,000		\$ 4,800	\$ 8,757	\$ 4,800	\$ 4,080	\$ 3,900	\$ 3,350	\$ (550)	\$ 3,500	This event is at Laguna park. i.e. Stargazing, Cerviza run, Ice Cream Social, etc.
06627	Event Signage	\$ 2,000	\$ 5,856	\$ 4,000	\$ 9,889	\$ 3,000	\$ 3,973	\$ 5,000	\$ 3,777	\$ (1,223)	\$ 4,500	Signage for all events
06628	Tennis Maintenance/Supplies	\$ 1,500	\$ 1,490	\$ 1,500	\$ 2,332	\$ 1,500	\$ 1,524	\$ 1,200	\$ 1,537	\$ 337	\$ 2,000	Tennis court repair and maintenance
06629	Permits	\$ 1,350	\$ 1,345	\$ 1,333	\$ 1,115	\$ 1,200	\$ 1,335	\$ 1,400	\$ 1,400	\$ -	\$ 1,400	Bathing permits for all center. Added licenses
06630	Contract Services	\$ 1,000	\$ 1,799	\$ 1,400	\$ 2,149	\$ 3,000	\$ 922	\$ 2,000	\$ 850	\$ (1,150)	\$ 1,000	
06631	Instructor Fees	\$ 16,000	\$ 10,516	\$ 13,000	\$ 10,881	\$ 8,000	\$ 5,369	\$ 7,000	\$ 3,657	\$ (3,343)	\$ 5,000	Sportball and fitness in the park
06632	Room Rental Security		\$ 120									Delete Line Item
06634	Mt. Maintenance Software Fee						\$ 4,200	\$ 7,300			\$ 7,500	Monthly software maintenance POS
	Total Recreation Expense	\$ 296,450	\$ 255,835	\$ 319,673	\$ 323,079	\$ 331,420	\$ 322,935	\$ 314,795	\$ 335,401	\$ 20,606	\$ 361,075	15%

UTILITIES		2012	2012	2013	2013	2014	2014	2015	2015	2015	2016	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06701	City Water	\$ 125,000	\$ 115,943	\$ 125,000	\$ 129,194	\$ 130,000	\$ 109,622	\$ 133,730	\$ 119,600	\$ (14,130)	\$ 125,500	Water for common area building and landscape
06702	Electricity	\$ 68,000	\$ 58,952	\$ 68,000	\$ 67,215	\$ 63,000	\$ 57,175	\$ 58,950	\$ 55,600	\$ (3,350)	\$ 58,950	Electric for common area building and landscape
06703	Telephone	\$ 21,000	\$ 20,723	\$ 22,000	\$ 21,302	\$ 22,000	\$ 21,993	\$ 23,155	\$ 25,011	\$ 1,856	\$ 26,525	Phone and internet services for common area building and landscape
06704	Solid Waste	\$ 12,200	\$ 15,999	\$ 16,500	\$ 16,226	\$ 17,500	\$ 17,126	\$ 17,200	\$ 16,800	\$ (400)	\$ 17,200	Trash Removal from common area building and landscape
06705	Waste Water	\$ 8,800	\$ 6,414	\$ 8,200	\$ 5,858	\$ 8,200	\$ 5,365	\$ 5,400	\$ 5,193	\$ (207)	\$ 5,400	From common area building and landscape
06706	Natural Gas	\$ 1,550	\$ 1,187	\$ 1,400	\$ 1,189	\$ 1,600	\$ 863	\$ 1,235	\$ 855	\$ (380)	\$ 1,235	For La Casita common area
Total Utilities Expense		\$ 236,550	\$ 219,218	\$ 241,100	\$ 240,983	\$ 242,300	\$ 212,144	\$ 239,670	\$ 223,059	\$ (16,611)	\$ 234,810	-2%

PONTOON BOAT		2012	2012	2013	2013	2014	2014	2015	2015	2015	2016	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06905	Boat Maint & Repair	\$ 1,000	\$ 802	\$ 1,000	\$ 1,102	\$ 1,000	\$ 786	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	
06906	Property & Liability Insurance	\$ 1,700	\$ 1,560	\$ 1,700	\$ 1,590	\$ 1,700	\$ 1,646	\$ 1,700	\$ 1,646	\$ (54)	\$ 1,700	
Total Pontoon Boat Expenses		\$ 2,700	\$ 2,362	\$ 2,700	\$ 2,692	\$ 2,700	\$ 2,432	\$ 2,700	\$ 2,646	\$ (54)	\$ 2,700	0%

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

Account	Description			
	Contingency	\$ 30,814	\$ 58,614	\$ 87,007

To cover any loss. If not used within year, contingency is to be allocated to Reserves or Capital.

	2012	2012	2013	2013	2014	2014	2015	2015	2015	2016	0.0%	1%	2%
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget			
REVENUE	\$ 2,803,796	\$ 2,902,487	\$ 2,928,711	\$ 3,038,323	\$ 3,043,088	\$ 3,218,009	\$ 3,116,514	\$ 3,236,734	\$ 120,219		\$ 3,116,514	\$ 3,144,314	\$ 3,172,707
TOTAL OPERATING EXPENSES	\$ 2,320,790	\$ 2,125,416	\$ 2,420,229	\$ 2,312,437	\$ 2,410,388	\$ 2,224,315	\$ 2,521,514	\$ 2,275,951	\$ (245,563)	\$ 2,520,700			
NET REVENUES AFTER OP EXP	\$ 483,006	\$ 777,071	\$ 508,482	\$ 725,886	\$ 632,700	\$ 993,693	\$ 595,000	\$ 960,783	\$ 365,782		\$ 595,814	\$ 623,614	\$ 652,007
TOTAL FUND EXPENSE	\$ 483,006	\$ 261,337	\$ 508,482	\$ 445,090	\$ 632,700	\$ 253,435	\$ 595,000	\$ 595,000		\$ 565,000			
SURPLUS/DEFICIT AFTER DEPRECIATION RESERV	\$ (242,000)	\$ 260,760	\$ (242,000)	\$ 30,971	\$ (245,000)	\$ 461,309	\$ (250,000)	\$ 115,783	\$ 365,782		\$ (270,000)	\$ (270,000)	\$ (270,000)

OTHER OPERATING EXPENSE		2012	2012	2013	2013	2014	2014	2015	2015	2015	2016
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget
06811	Depreciation Expense	\$ 242,000	\$ 254,973	\$ 242,000	\$ 249,825	\$ 245,000	\$ 278,949	\$ 250,000	\$ 250,000	\$ -	\$ 270,000

8%

FUND ACCOUNTS		2012	2012	2013	2013	2014	2014	2015	2015	2015	2016	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
03101	Asset Replacement Fund	\$ 420,632	\$ 420,632	\$ 388,482	\$ 388,482	\$ 484,700	\$ 484,700	\$ 500,000	\$ 500,000	\$ -	\$ 445,000	Reserve replacement fund. As of 2015 report the Association is 74% funded.
04202	Investment Interest									\$ -		
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									\$ -		
06808	Water Conservation Expense									\$ -		
										\$ -		
03304	Capital Improvement Fund	\$ 42,374	\$ 92,374	\$ 100,000	\$ 110,000	\$ 128,000	\$ 128,000	\$ 75,000	\$ 75,000	\$ -	\$ 100,000	Addition and/or improvements of property that will enhance the property's overall value or increase it's useful life.
04203	Investment Interest									\$ -		
06807	Capital Improvement Expense									\$ -		
	Trf of Assets to Operating		\$ (271,669)		\$ (73,392)		\$ (379,265)			\$ -		
	Total Fund Transfers	\$ 483,006	\$ 261,337	\$ 508,482	\$ 445,090	\$ 632,700	\$ 253,435	\$ 595,000	\$ 595,000	\$ -	\$ 565,000	-5%

	0%	0.0%	1%	2%
TOTAL REVENUES	\$ 3,116,514	\$ 3,116,514	\$ 3,144,314	\$ 3,172,707
Total Administration Expense	\$ 974,733			
Total Directors Expense	\$ 27,950			
Total Lakes Expense	\$ 62,900.00			
Landscape Total	\$ 353,667			
Total Maintenance Expense	\$ 451,985			
Total Preschool Expense	\$ 50,880			
Total Recreation Expense	\$ 361,075			
Total Utilities Expense	\$ 234,810			
Total Pontoon Boat Expenses	\$ 2,700			
Total Fund Transfers	\$ 565,000			
Total Expense	\$ 3,085,700.00			
Contingency - Surplus/Deficit	\$ 30,814	\$ 30,814	\$ 58,614	\$ 87,007
Depreciation Expense	\$ 270,000			
Surplus/Deficit After Depreciation	\$ (270,000)	\$ (270,000)	\$ (270,000)	\$ (270,000)

7%