

		Approved Budget 20 - 21	Oct-Feb Actual	Variance	Feb Annualize	Proposed Budget 21 - 22	
Ordinary Income/Expense							
Income							
Actual	0325200 · Gross Assessments	1,391,808	1,142,999.85	248,808	1,391,808.00	1,391,808	
	0325250 - Tax Certificate Disbursements	-	-	-	-		
Actual	0325290 · Assessment Adjustments	(75,000)	(45,610.49)	(29,390)	(71,000.00)	(75,000)	Discounts and unpaid assessments
	0325295 · Transferred to Debt Service Fund	-	-	-	-	-	No Loans
		1,316,808	1,097,389.36	219,419	1,320,808.00	1,316,808	
	0341900 · Service Charges	-	73.37	(73)	176.09	-	Merged Bank Charges to this account
	0361100 · Interest Income	7,000	761.70	6,238	1,828.08	1,500	Interest has decreased
	0369900 · Other Income	11,000	4,597.09	6,403	11,033.02	11,000	App fees (buyer, renter, ACC) estoppels & decals
	0369902 · Laundry Income	1,000	646.75	353	1,552.20	1,500	
	Other Revenue	19,000	6,078.91	12,921	14,589.38	14,000	
	Total Income	1,335,808	1,103,468.27	232,340	1,335,397.38	1,330,808	
Expense							
	0511451 · Board Bond Ins	1,200	800.00	400	1,920.00	1,400	9 bonds/5 for changes of trustees
	0511520 · Board Supplies	200	49.68	150	119.23	200	
	0511522 · Uniforms- Board	200	164.75	35	395.40	250	New trustee & ACC shirts
		1,600	1,014.43	586	2,434.63	1,850	
	0512130 · Payroll - Executive (DM)	72,000	30,048.85	41,951	72,117.24	82,000	Oct - Feb \$ 72000.00 Salary + 2160.00 3% Inc + 5520.00 Health Ins. \$79,680 .00 Mar - Sept Health Ins Savings 8239.00 - 2100.00 Aflac 6139.00 Savings Additional out of pocket cost to Medicare Starting March 1, 2022
	0512210 · Payroll Taxes - Executive	5,508	2,471.65	3,036	5,931.96	6,273	
	0512230 · Health Insurance - Executive	10,550	5,915.82	4,634	14,197.97	5,885	-8239.00 March - September: \$2399.00 Savings (Health First / Guardian / Aflac)
	0512231 - Aflac - Executive	-	-	-	-	4,050	Sheree

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Ordinary Income/Expense						
0512240 · Workers Comp Ins- Executive	4,176	945.16	3,231	2,268.38	4,756	
0512400 · Travel Reimb - Executive	200	-	200	-	200	
0512551 · Education/Training- Exec	1,000	-	1,000	-	1,000	
0513130 · Payroll - Admin	67,000	26,345.22	40,655	63,228.53	69,000	46,000 Admin Asst (40 hrs) / 22,000 Clerical Asst (30 hrs)
0513210 · Payroll Taxes - Admin	5,126	1,490.53	3,635	3,577.27	5,279	
0513230 · Health Insurance - Admin	-	-	-	-	-	Health First / Guardian / Aflac
0513231 - Aflac - Admin	-	-	-	-	4,050	Stacey
0513240 · Workers Comp Ins - Admin	3,886	945.16	2,941	2,268.38	4,002	
0513321 · Professional Fees - Auditing	14,000	-	14,000	-	14,000	
0513322 · Contract Accounting Services	11,250	3,800.00	7,450	9,120.00	9,000	Turnkey (Bookkeeping Cindy)
0513340 · Payroll-related Services	3,000	1,481.61	1,518	3,555.86	3,000	CPA Payroll (includes year end)
0513341 · Temporary Office Services	5,000	-	5,000	-	2,500	possible day labor
0513421 · Postage	500	1,442.13	(942)	3,461.11	1,000	2 mail outs, misc bills, return receipts
0513441 · Equipment Lease- Office	2,100	1,004.66	1,095	2,411.18	2,400	Ricoh copy machine
0513462 · R&M Office Equipment	4,000	1,416.50	2,584	3,399.60	4,000	paper, all office supplies
0513471 · Deed Restriction Revision Exp	500	-	500	-	1,000	court filing fees, mail out paper, binders, etc
0513495 · Advertising Legal	500	-	500	-	500	Ad for budget & misc.
0513499 · Non Capitalized Equip- Office	1,500	259.98	1,240	623.95	1,500	chairs, desks, floor mats
0513510 · Office Expense & Supplies	4,000	1,887.99	2,112	4,531.18	3,500	website management : \$260 * 12 = 3120
0513551 · Education/Training- Admin	1,000	-	1,000	-	100	
0513552 - Ad Valorem Taxes Paid to Palm Bay	-	-	-	-	-	
	216,796	79,455.26	137,340	190,692.62	228,994	

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Ordinary Income/Expense						
0514311 · Professional Fees - Legal	10,000	3,386.95	6,613	8,128.68	12,000	litigation
0514312 · Legal - Deed Rest. Enf.	1,000	-	1,000	-	1,000	violation letters etc
0514313 · Professional Fees Legal - Tax Certificate Purchase	-	-	-	-	10,000	
	11,000	3,386.95	7,613	8,128.68	23,000	
0519411 · Telephone & Communications	5,000	2,551.43	2,449	6,123.43	6,000	2% inc & DM cell (60 * 12 = 720)
0519431 · Utilities - Electric	60,000	25,416.05	34,584	60,998.52	67,000	7% increase
0519432 · Utilities - Gas	2,000	-	2,000	-	2,000	
0519433 · Utilities - Water & Sewer	4,000	1,508.54	2,491	3,620.50	4,200	
0519434 · Storm Water Management	-	-	-	-	-	Not applicable
0519442 · Equipment Lease- General	2,100	832.17	1,268	1,997.21	2,100	based on Y/E projection (Laundry Equipment)
0519451 · Insurance - Liability	10,500	4,887.38	5,613	11,729.71	12,000	increased by 1500
0519452 · Insurance - Property	13,000	6,367.63	6,632	15,282.31	16,500	Direct number from insurance company (increase by 1500)
0519462 · Property Maintenance Expense	2,000	-	2,000	-	-	electric (clubhouse, lighting, timers, all electrical etc.)
0519491 · Cable - TV	220,500	92,677.31	127,823	222,425.54	230,250	5% increase per contract
0519497 · Other Expense	-	-	-	-	1,000	Misc. - Damages to private property from lawn crew or others etc.
0519521 · Supplies Decals & Badges	1,000	633.60	366	1,520.64	2,000	Decal purchase: owner, renter, compound, golf cart (adding)
0519541 · Taxes, Fees & Licenses	31,500	2,521.08	28,979	6,050.59	31,500	Taxes, Operating Licenses (Pool etc.) [State & County]
	351,600	137,395.19	214,205	329,748.46	374,550	
0529130 · Payroll - Gate	107,000	45,894.69	61,105	110,147.26	110,000	Allowing 3% increase
0529210 · Payroll Taxes - Gate	8,186	4,038.78	4,147	9,693.07	8,415	
0529230 - Health Insurance	-	193.86	(194)	465.26	-	Health First / Guardian / Aflac
0529231 - Aflac - Gate	-	-	-	-	4,050	Rick
0529240 · Workers Comp Ins- Gate	6,206	2,293.50	3,913	5,504.40	6,380	

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Ordinary Income/Expense						
0529460 · R&M Gate	3,000	2,166.84	833	5,200.42	5,000	
0529490 · Flags	400	236.00	164	566.40	600	
0529499 · Non Capitalize Equip- Gate	150	75.37	75	180.89	200	Phones, computer
0529520 · Supplies - Gate	550	347.58	202	834.19	500	cleaning products, tp, etc
0529521 · Uniforms- Gate	800	348.68	451	836.83	200	
	126,292	55,595.30	70,696	133,428.72	135,345	
0539130 · Payroll - Custodians	86,000	24,836.15	61,164	59,606.76	92,400	Allowing 3% increase [Jose \$18 * 32 hrs = 30,000] [Derrick \$15 * 40 = 31200] [Earl \$15 * 40 = 31200]
0539210 · Payroll Taxes - Custodial	6,579	2,108.42	4,471	5,060.21	7,069	
0539230 · Health Ins- Custodial	10,550	5,912.89	4,637	14,190.94	11,897	insurance goes to SS in March 5885.00 terminates in Feb (Health First / Guardian / Aflac) 6012.00 effective 5.1.21
0539231 - Aflac - Custodial	-	-	-	-	12,149	Jose, Earl, Derrick
0539240 · Workers Comp Ins-Custodial	4,988	1,364.06	3,624	3,273.74	5,359	
0539461 · R&M Buildings	6,000	2,887.45	3,113	6,929.88	7,000	
0539462 · R&M Lighting- Rec Center	500	6.96	493	16.70	500	
0539463 · R&M Equipment	3,000	529.95	2,470	1,271.88	3,000	
0539499 · Non Capitalized Equip-Custodial	500	198.00	302	475.20	500	Misc tools & blades
0539520 · Custodial Supplies	3,500	988.54	2,511	2,372.50	3,500	anticipated busy season after covid
0539521 · Uniforms- Custodial	400	-	400	-	200	Added full-time maintenance staff
	122,017	38,832.42	83,185	93,197.81	143,574	
0541461 · R&M Streets	3,000	1,468.77	1,531	3,525.05	3,000	
0541463 · R&M Signage	900	317.66	582	762.38	1,000	
0541464 · R&M Drainage	4,600	-	4,600	-	4,600	will be clearing drain grates & canals
	8,500	1,786.43	6,714	4,287.43	8,600	
0572130 · Payroll - Grounds Crew	32,000	13,834.15	18,166	33,201.96	34,500	Gardner only

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Ordinary Income/Expense						
0572210 · Payroll Taxes - Grounds	2,448	1,182.55	1,265	2,838.12	2,639	
0572230 · Health Insurance- Grounds	-	(319.95)	320	(767.88)	-	Health First / Guardian / Aflac
0572231 - Aflac - Grounds	-	-	-	-	4,050	DeWayne
0572240 · Workers Comp Ins-Grounds	1,856	4,205.06	(2,349)	10,092.14	2,001	
0572341 - Contract Services	190,000	81,200.01	108,800	194,880.02	201,000	Outside contractor Flawless with 3% inc
0572342 · Landscape Management	10,000	19,569.50	(9,570)	46,966.80	10,000	
0572431 · Landscape Trash Removal	8,000	444.07	7,556	1,065.77	8,000	Republic
0572461 · R&M Grounds	5,000	494.97	4,505	1,187.93	5,000	contractor landscaping
0572462 · R&M Pools & Rec Facilities	20,000	5,872.72	14,127	14,094.53	20,000	Pool Supplies and chemicals only
0572463 · R&M Irrigation System	2,000	1,059.03	941	2,541.67	3,000	
0572464 · Sound Wall Maintenance	-	-	-	-	-	
0572468 · Vehicle Repair	150	25.72	124	61.73	150	oil change/tire rotation for pickup
0572498 · Non-Capitalized Equip- Rec	-	-	-	-	-	
0572499 · Non Capitalized Equip-Grounds	-	-	-	-	-	
0572521 Supplies-Grounds	2,500	377.50	2,123	906.00	2,500	
0572522 · Fuel	500	132.96	367	319.10	250	
0572524 · Supplies Recreational	2,000	445.55	1,554	1,069.32	1,500	
0572525 · Uniforms- Grounds	-	-	-	-	100	
0572526 · Landscape Supplies/Grounds	2,000	1,070.55	929	2,569.32	3,000	Mulch,Landscape
0572551 · Education/Training- Parks & Rec	-	-	-	-	-	
0572591 · Depr Exp - Parks & Rec	-	-	-	-	-	
	278,454	129,594.39	148,860	311,026.54	297,690	

	Approved Budget 20 - 21	Oct-Feb Actual	Variance	Feb Annualize	Proposed Budget 21 - 22	
Ordinary Income/Expense						
0519621 · Reserve Outlay- Buildings & Imp	50,000	11,525.30	38,475	27,660.72	25,000	Audio system
0519631 · Reserve Outlay- Infrastructure	35,000	665.70	34,334	1,597.68	12,855	Paint - exterior clubhouse; hurricane shutters - rec building
0519641 · Reserve Outlay- Grounds Equipment	60,000	9,537.00	50,463		-	
0519642 · Reserve Outlay- Furn, Fixt & Eq	8,000	3,968.95	4,031	9,525.48	8,000	Lobby sink/Reception Area Reno
	153,000	25,696.95	127,303	38,783.88	45,855	
Contingency Expense	71,350	74.07	71,276		71,350	
Total Expense	1,340,608	472,757.32	867,777	1,111,728.77	1,330,808	
Net Ordinary Income	4,800	630,710.95	0	223,668.62	0	
Other Income/Expense						