

## Lake Barcroft Association 2013 Budget

	Budget 2012	2012 Actuals	Budget 2013
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · INCOME</b>			
4010 · Annual Service Fees	314,450.00	319,395.00	315,000.00
4012 · Past Due Annual Service Fees	1,000.00	11,077.22	1,000.00
4020 · Boat Fees	41,000.00	42,675.00	41,000.00
4030 · Membership/Transfer Fees	3,500.00	2,100.00	1,500.00
4040 · HOA Packages Fees	4,000.00	6,500.00	4,500.00
4050 · Retaining Wall Reserve Fees	6,000.00	6,000.00	6,000.00
4100 · Tree Replacement Fund Donations	1,595.00	3,771.60	1,000.00
4110 · Legal Expenses Reimbursed	0.00	413.62	0.00
4500 · Interest/Dividends Income	300.00	370.92	300.00
4510 · Contributions	0.00	1,058.00	2,000.00
4512 · Water Safety (swimming lesson)	4,550.00	5,768.00	4,550.00
4513 · Fees for Parties on Beaches	2,100.00	1,899.00	1,500.00
4520 · Boat Auctions	3,000.00	2,565.00	1,000.00
4999 · Other Income	0.00	3,573.53	0.00
<b>Total 4000 · INCOME</b>	<b>381,495.00</b>	<b>407,166.89</b>	<b>379,350.00</b>
<b>40000 · Publications Income</b>			
40010 · Newsletter Display Ads	42,750.00	43,619.00	39,000.00
40020 · Directory Display Ads	0.00	0.00	10,000.00
40030 · Web advertising	7,500.00	5,475.00	5,000.00
40040 -- Subscription Newsletters	0.00	15.00	0.00
<b>Publications income</b>	<b>50,250.00</b>	<b>49,109.00</b>	<b>54,000.00</b>
<b>Total Income</b>	<b>431,745.00</b>	<b>456,275.89</b>	<b>433,350.00</b>
<b>Expense</b>			
<b>5000 · WATER SAFETY</b>			
5100 · Supervisor Compensation	24,000.00	24,000.00	25,000.00
5111 · Lifeguard Wages	88,000.00	93,437.77	95,000.00
5112 · Lifeguard/Swim Lessons/Reimbsd	2,400.00	4,817.15	4,800.00
5113 · Supervisor/lifeguard bonuses	0.00	2,850.00	0.00
5120 · Beach Tags/Boat Stickers	5,000.00	4,150.40	5,000.00
5121 · Beach Lighting	2,900.00	2,650.23	2,900.00
5122 · Sand	6,000.00	4,456.54	6,000.00
5123 · Beach Telephone	1,750.00	2,688.14	2,500.00
5124 · Beach Maintenance	0.00	0.00	0.00
5125 · Portable Restrooms	2,800.00	3,289.97	3,500.00
5126 · Other Water Safety	6,350.00	3,953.90	4,000.00
5127 · Boat/Motor Maintenance	1,500.00	1,789.18	1,500.00
5128 · Lifeguard Equipment/Uniforms	500.00	102.47	500.00
5129 · Boat Instructor	200.00	0.00	200.00
5130 · Lifeguard Appreciation Parties	0.00	0.00	500.00
5131 · Certification Applications	350.00	192.00	350.00

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5198 - Water Safety Supervisor Employer Taxes	2,160.00	2,078.28	2,200.00
5199 - Water Safety Employer Taxes	7,920.00	9,021.42	9,200.00
<b>Total 5000 · WATER SAFETY</b>	<b>151,830.00</b>	<b>159,477.45</b>	<b>163,150.00</b>
<b>5200 · MAINTENANCE &amp; IMPROVEMENTS</b>			
5201 - General/Mowing	31,000.00	31,913.68	
5202 - Community Garden			
5202-01 - Butterfly Garden Maintenance	6,500.00	0.00	
5202-02 - Community Garden-Pond	0.00	65.00	
5202 - Community Garden - Other	500.00	10,530.00	
<b>Total 5202 · Community Garden</b>	<b>7,000.00</b>	<b>10,595.00</b>	
5203 - Traffic Circles Medians	4,000.00	9,830.00	
5204 - Beach Maintenance	7,000.00	12,627.39	
5206 - Cloisters (Parcel A)	3,000.00	3,040.00	
5208 - Misc. Construction & Plant Mat	1,000.00	1,852.42	
5209 - Maintenance Management	500.00	0.00	
5210 - Tree Maintenance	4,000.00	1,725.00	
5211 - Tree Reforestation	0.00	0.00	
5251 - Beach 5 RPA Garden	3,500.00	1,435.00	
5253 - Community Gdn Renovation, Plant	0.00	0.00	
5260 - Street Maintenance			
5260-01 - Traffic Circles (13)			
5260-02 - Aqua Terrace Entrance			
5260-03 - Medians, Lane, Cloisters			
<b>TOTAL 5260 - Street Maintenance</b>			<b>35,000.00</b>
5261 - Beach Maintenance			
5261-01 - Beach 1			
5261-02 - Beach 2			
5261-03 - Beach 3			
5261-04 - Beach 4			
5261-05 - Beach 5			
<b>TOTAL 5261 - Beach Maintenance</b>			<b>25,000.00</b>
5262 - Community Garden Maintenance			
5262-01 - Garden & Pathways			
5262-02 - Pond			
5262-03 - Bridge			
5262-04 - Pavilion			
<b>TOTAL 5262 - Community Garden Maintenance</b>			<b>4,500.00</b>
5263 - RPA Gardens			
5263-01 - Beach 3 RPA Garden			
5263-02 - Beach 5 RPA Garden			

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TOTAL 5263 - RPA Gardens			3,000.00
5264 - Labor for Maintenance & Repairs			0.00
5265 - Supplies & Materials			1,000.00
5266 - Snow Removal			500.00
5267 - Tree Management (Common Area)			6,500.00
5268 - Retaining Wall Inspections			0.00
Total 5200 · MAINTENANCE & IMPROVEMENTS	61,000.00	73,018.49	75,500.00
<b>5300 · ENVIRONMENTAL QUALITY</b>			
5301 · Barcroft Forest Project(Plant)	0.00	0.00	0.00
5302 · Recycling Watershed Green Days	250.00	0.00	250.00
5303 · Wildlife Management	1,320.00	1,320.00	1,320.00
5304 · Wildlife Education/events	1,400.00	617.71	1,400.00
5305 · Utility Barge Oper & Mainten	300.00	0.00	300.00
5308 · LB Community Tree Repl Prog	2,850.00	2,934.80	0.00
5309 · LB Tree Replacement Prog -- Residential	0.00	2,340.00	4,700.00
5310 · LB Tree Replacement Prog -- Community	0.00	971.00	2,000.00
Total 5300 · ENVIRONMENTAL QUALITY	6,120.00	8,183.51	9,970.00
<b>5400 - ARCHITECTURAL REVIEW</b>			
5401 - Other	500.00	0.00	500.00
Total 5400 - ARCHITECTURAL REVIEW	500.00	0.00	500.00
<b>5500 · SECURITY SERVICES</b>			
5501 · Patrol Compensation	15,040.00	13,000.00	15,040.00
5503 · Lake & Community Watch	160.00	0.00	160.00
5599 · Patrol Employer Taxes	1,354.00	1,180.45	1,200.00
Total 5500 · SECURITY SERVICES	16,554.00	14,180.45	16,400.00
<b>5600 · SPECIAL EVENTS</b>			
5601 · Fireworks	7,850.00	6,909.85	8,000.00
5602 · July 4th Parade/Labor Day Games	350.00	354.71	350.00
5603 · Other Special Events	850.00	1,410.89	1,300.00
5604 · Fireworks Training & Certificat	1,000.00	0.00	800.00
5600 - Special Events -- Other	0.00	76.44	0.00
Total 5600 · SPECIAL EVENTS	10,050.00	8,751.89	10,450.00
<b>5700 · WEB SITE</b>			
5750 · Website	1,750.00	862.50	0.00
5751 - Website Design	0.00	0.00	0.00
5752 - Website maintenance	0.00	615.00	3,000.00
5760 - Other (Hosting, E-commerce, domain)	0.00	0.00	0.00
Total 5700 · WEB SITE	1,750.00	1,477.50	3,000.00

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<b>6000 · INSURANCE</b>			
6001 · General Liability	19,029.00	10,723.07	11,795.38
6002 · Excess Liability	7,791.00	2,921.93	3,214.12
6003 · Directors & Officers	2,458.00	0.00	0.00
6004 · Worker's Compensation	7,368.00	6,393.93	7,037.32
6007 · Fourth of July Insurance	1,712.00	0.00	0.00
6008 · Insurance -- Labor Day Games	310.00	0.00	0.00
<b>Total 6000 · INSURANCE</b>	<b>38,668.00</b>	<b>20,038.93</b>	<b>22,046.82</b>
<b>60000 · Publications Expenses</b>			
<b>61000 · Expense-Ad Generation</b>			
60110 · Newsletter Commission	6,412.50	6,545.10	5,850.00
60111 · Web Commission	1,125.00	821.25	750.00
60112 · Directory Commission	0.00	0.00	1,500.00
<b>Total 61000 · Expense-Ad Generation</b>	<b>7,537.50</b>	<b>7,366.35</b>	<b>8,100.00</b>
<b>62000 · Expense-Administrative</b>			
60070 · Bookkeeping	1,620.00	1,620.00	1,656.00
60080 · Bank Charges	0.00	12.00	0.00
<b>Total 62000 · Expense-Administrative</b>	<b>1,620.00</b>	<b>1,632.00</b>	<b>1,656.00</b>
<b>63000 · Production &amp; Distribution</b>			
60010 · Editors Fee	4,800.00	4,800.00	4,800.00
60020 · Newsletter Printing	22,850.00	20,291.16	22,850.00
60025 · Directory Printing	0.00	0.00	7,500.00
60030 · Mailing Fee	185.00	190.00	200.00
60040 · Postage	3,100.00	3,159.68	3,100.00
60120 · Lay-Out Fee	4,080.00	4,080.00	4,080.00
60130 · Ad Production	536.00	596.88	600.00
<b>Total 63000 · Production &amp; Distribution</b>	<b>35,551.00</b>	<b>33,117.72</b>	<b>43,130.00</b>
<b>Total 60000 · Publications Expenses</b>	<b>44,708.50</b>	<b>42,116.07</b>	<b>52,886.00</b>
<b>6100 · OFFICE</b>			
6101 · Postage & Delivery	1,000.00	1,819.74	1,000.00
6102 · Printing	3,035.00	5,590.43	4,600.00
6103 · Office Telephone	820.00	873.77	820.00
6104 · Taxes	757.00	492.77	757.00
6105 · Office Supplies	136.00	283.37	250.00
6110 · Bank Service Charges	30.00	133.05	150.00
6115 · Paypal Service Fees	0.00	18.76	25.00
6121 · Membership (Welcome Baskets)	500.00	0.00	0.00
6131 · Donations-School	1,500.00	1,500.00	1,500.00
6135 · *Penalties & Fines	0.00	10.00	0.00

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6140 · Other Office Expenses	1,250.00	848.21	1,250.00
<b>Total 6100 · OFFICE</b>	<b>9,028.00</b>	<b>11,570.10</b>	<b>10,352.00</b>
<b>6200 · ACCOUNTING &amp; TAX PREPARATION</b>			
6201 · Accounting	6,700.00	6,950.00	6,844.00
6203 · Auditing	6,000.00	5,917.12	6,000.00
6204 · Other -- Accounting	0.00	584.00	0.00
<b>Total 6200 · ACCOUNTING &amp; TAX PREPARATION</b>	<b>12,700.00</b>	<b>13,451.12</b>	<b>12,844.00</b>
<b>6300 · LEGAL</b>			
6301 · Legal Services	3,500.00	496.50	3,500.00
<b>Total 6300 · LEGAL</b>	<b>3,500.00</b>	<b>496.50</b>	<b>3,500.00</b>
<b>6400 · OTHER SERVICES</b>			
6401 · Lake Management Wages	62,000.00	63,750.04	63,736.00
6499 · Lake Management Employer Taxes	4,960.00	4,985.28	4,800.00
<b>Total 6400 · OTHER SERVICES</b>	<b>66,960.00</b>	<b>68,735.32</b>	<b>68,536.00</b>
<b>6500 - OTHER MANAGEMENT EXPENSES</b>			
6501 - Bonuses (Employees and Contractors)			6,000.00
<b>Total 6500 - OTHER MANAGEMENT EXPENSES</b>			<b>6,000.00</b>
<b>Total Expenses</b>	<b>423,368.50</b>	<b>421,497.33</b>	<b>455,134.82</b>
<b>Total Income</b>	<b>431,745.00</b>	<b>456,275.89</b>	<b>433,350.00</b>
<b>Net Income</b>	<b>8,376.50</b>	<b>34,778.56</b>	<b>-21,784.82</b>