

**Eagle Lake Community Association**  
**Income & Expense Budget vs. Actual**  
**August 2020 through July 2021**

	Aug '20 - Jul 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · Income</b>				
4100 · General Operations Dues	103,840.00	103,840.00	0.00	100.0%
<b>4200 · Fees</b>				
4210 · Road Maintenance Fees				
4212 · BH / OB Easement	19,800.00	16,337.00	3,463.00	121.2%
4210 · Road Maintenance Fees - Other	22,535.04	22,534.00	1.04	100.0%
<b>Total 4210 · Road Maintenance Fees</b>	42,335.04	38,871.00	3,464.04	108.9%
4220 · Water System Fee	11,000.00	11,000.00	0.00	100.0%
4230 · Sewer System Fee				
4232 · Owner Lot Inspections	1,625.00	1,800.00	-175.00	90.3%
4230 · Sewer System Fee - Other	11,000.00	11,000.00	0.00	100.0%
<b>Total 4230 · Sewer System Fee</b>	12,625.00	12,800.00	-175.00	98.6%
4240 · Garbage Collection				
4241 · Full Time Residents	7,590.00	5,720.00	1,870.00	132.7%
4242 · Part Time Residents	2,860.00	4,050.00	-1,190.00	70.6%
4243 · Undeveloped Property	825.00	780.00	45.00	105.8%
<b>Total 4240 · Garbage Collection</b>	11,275.00	10,550.00	725.00	106.9%
4250 · Building				
4251 · Meeting House Facilities	2,200.00	2,200.00	0.00	100.0%
<b>Total 4250 · Building</b>	2,200.00	2,200.00	0.00	100.0%
4260 · Forest	13,200.00	13,200.00	0.00	100.0%
<b>Total 4200 · Fees</b>	92,635.04	88,621.00	4,014.04	104.5%
4300 · Capital Reserve Replacement	16,376.80	16,377.00	-0.20	100.0%
<b>4900 · Miscellaneous Income</b>				
4112 · Broadband Access Assessment	0.00	2,552.00	-2,552.00	0.0%
4910 · Transfer fee	2,500.00	0.00	2,500.00	100.0%
4920 · Design Review Fee	0.00	500.00	-500.00	0.0%
4930 · Transformer Fee - Recovered	1,148.40	919.00	229.40	125.0%
4940 · Member Late Charges	250.00	0.00	250.00	100.0%
4950 · Interest Income	329.67	600.00	-270.33	54.9%
<b>Total 4900 · Miscellaneous Income</b>	4,228.07	4,571.00	-342.93	92.5%
<b>Total 4000 · Income</b>	217,079.91	213,409.00	3,670.91	101.7%
4104.4 · Dustac Reimbursement	740.00			
<b>Total Income</b>	217,819.91	213,409.00	4,410.91	102.1%
<b>Expense</b>				
<b>5200 · Labor</b>				
5210 · Caretaker				
Performance Bonus	1,931.91	0.00	1,931.91	100.0%
5211 · Salary	52,394.28	52,704.00	-309.72	99.4%
<b>Total 5210 · Caretaker</b>	54,326.19	52,704.00	1,622.19	103.1%
5220 · Payroll Taxes Federal				
5221 · 940 - FUTA	42.00	0.00	42.00	100.0%
5222 · 941 - FICA				
5222.1 · Medicare	787.73	0.00	787.73	100.0%
5222.2 · Social Security	3,368.21	0.00	3,368.21	100.0%
<b>Total 5222 · 941 - FICA</b>	4,155.94	0.00	4,155.94	100.0%
5220 · Payroll Taxes Federal - Other	0.00	4,074.00	-4,074.00	0.0%
<b>Total 5220 · Payroll Taxes Federal</b>	4,197.94	4,074.00	123.94	103.0%

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<b>5230 · Payroll Taxes State</b>				
5231 · WA Pd Fam Leave	137.05	0.00	137.05	100.0%
5232 · Employment Security	101.68	0.00	101.68	100.0%
5233 · L&I	1,898.88	0.00	1,898.88	100.0%
5230 · Payroll Taxes State - Other	0.00	2,204.00	-2,204.00	0.0%
<b>Total 5230 · Payroll Taxes State</b>	2,137.61	2,204.00	-66.39	97.0%
<b>5240 · Contract Labor</b>	0.00	450.00	-450.00	0.0%
5250 · Payroll Expense - Other	49.55	0.00	49.55	100.0%
<b>Total 5200 · Labor</b>	60,711.29	59,432.00	1,279.29	102.2%
<b>5300 · Road System</b>				
5110.10 · Road Culvert Replace	0.00	12,976.00	-12,976.00	0.0%
<b>5310 · Maintenance</b>				
5311 · Dustac	4,714.68	9,080.00	-4,365.32	51.9%
5312 · Salt/Sand	0.00	430.00	-430.00	0.0%
5313 · Gravel	3,167.51	14,000.00	-10,832.49	22.6%
<b>Total 5310 · Maintenance</b>	7,882.19	23,510.00	-15,627.81	33.5%
5340 · Road System - Other	414.78	400.00	14.78	103.7%
<b>Total 5300 · Road System</b>	8,296.97	36,886.00	-28,589.03	22.5%
<b>5400 · Water System</b>				
<b>5410 · Management</b>				
5411 · Monthly Management Contract	798.00	0.00	798.00	100.0%
5412 · Testing/Reports	2,155.88	0.00	2,155.88	100.0%
5414 · Supplies	6,815.28	0.00	6,815.28	100.0%
5410 · Management - Other	13,215.90	5,221.00	7,994.90	253.1%
<b>Total 5410 · Management</b>	22,985.06	5,221.00	17,764.06	440.2%
5420 · Electricity	2,165.58	1,838.00	327.58	117.8%
5430 · Propane	791.81	400.00	391.81	198.0%
5440 · State Operating Permit	323.25	300.00	23.25	107.8%
5450 · Education	250.00	400.00	-150.00	62.5%
<b>5460 · Equipment Repair/Maintenance</b>				
5461 · Equipment replacement	59.75	0.00	59.75	100.0%
5462 · Repair/maintenance	2,398.70	0.00	2,398.70	100.0%
5460 · Equipment Repair/Maintenance - O...	0.00	4,000.00	-4,000.00	0.0%
<b>Total 5460 · Equipment Repair/Maintenance</b>	2,458.45	4,000.00	-1,541.55	61.5%
<b>Total 5400 · Water System</b>	28,974.15	12,159.00	16,815.15	238.3%
<b>5500 · Sewage System</b>				
<b>5510 · Management - OSD Contract</b>				
Loss A	2,282.97	1,730.00	552.97	132.0%
Loss B	1,338.59	1,730.00	-391.41	77.4%
Recirculation	866.40	1,730.00	-863.60	50.1%
5511 · Management	1,299.60	0.00	1,299.60	100.0%
5512 · Testing/Sampling	944.38	2,162.00	-1,217.62	43.7%
5513 · Inspections - Community Systems	324.90	0.00	324.90	100.0%
5514 · Inspections - Owner Lots	1,624.50	0.00	1,624.50	100.0%
<b>Total 5510 · Management - OSD Contract</b>	8,681.34	7,352.00	1,329.34	118.1%
<b>5520 · Equipment Repair/Maintenance</b>				
5522 · Repairs & Maintenance	588.00	500.00	88.00	117.6%
<b>Total 5520 · Equipment Repair/Maintenance</b>	588.00	500.00	88.00	117.6%
5530 · Electricity	782.10	893.00	-110.90	87.6%
5540 · Permits	1,609.66	1,700.00	-90.34	94.7%
<b>Total 5500 · Sewage System</b>	11,661.10	10,445.00	1,216.10	111.6%
<b>5600 · Forest</b>				

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5610 · Forestry Consultation	0.00	2,000.00	-2,000.00	0.0%
5620 · Forest Management	3,303.15	10,700.00	-7,396.85	30.9%
<b>Total 5600 · Forest</b>	<b>3,303.15</b>	<b>12,700.00</b>	<b>-9,396.85</b>	<b>26.0%</b>
5700 · Garbage Service	14,977.44	10,550.00	4,427.44	142.0%
<b>5800 · Buildings</b>				
5810 · Caretaker/Lot 1				
5811 · Property Tax	4,215.07	4,100.00	115.07	102.8%
5812 · Utilities				
5812.01 · Electricity	4,021.21	3,518.00	503.21	114.3%
5812.02 · Wifi	960.00	960.00	0.00	100.0%
5812.03 · Phone	240.95	240.00	0.95	100.4%
5812.04 · Propane	0.00	200.00	-200.00	0.0%
<b>Total 5812 · Utilities</b>	<b>5,222.16</b>	<b>4,918.00</b>	<b>304.16</b>	<b>106.2%</b>
5813 · Lot 1 Maintenance				
Filters	0.00	50.00	-50.00	0.0%
Floors	0.00	500.00	-500.00	0.0%
Maintenance - Other	175.80	800.00	-624.20	22.0%
5813 · Lot 1 Maintenance - Other	65.73	0.00	65.73	100.0%
<b>Total 5813 · Lot 1 Maintenance</b>	<b>241.53</b>	<b>1,350.00</b>	<b>-1,108.47</b>	<b>17.9%</b>
<b>Total 5810 · Caretaker/Lot 1</b>	<b>9,678.76</b>	<b>10,368.00</b>	<b>-689.24</b>	<b>93.4%</b>
5820 · Shop				
5821 · Property Tax	273.80	285.00	-11.20	96.1%
5822 · Electricity	529.68	500.00	29.68	105.9%
5824 · Supplies	467.23	350.00	117.23	133.5%
<b>Total 5820 · Shop</b>	<b>1,270.71</b>	<b>1,135.00</b>	<b>135.71</b>	<b>112.0%</b>
5830 · Meeting House				
5832 · Utilities				
5832.01 · Electricity	1,513.35	1,811.00	-297.65	83.6%
5832.02 · Wifi	300.00	300.00	0.00	100.0%
5832.03 · Telephone	240.95	240.00	0.95	100.4%
<b>Total 5832 · Utilities</b>	<b>2,054.30</b>	<b>2,351.00</b>	<b>-296.70</b>	<b>87.4%</b>
5833 · Meeting House Supplies	32.26	0.00	32.26	100.0%
5834 · Meeting House Maintenance	127.65	0.00	127.65	100.0%
<b>Total 5830 · Meeting House</b>	<b>2,214.21</b>	<b>2,351.00</b>	<b>-136.79</b>	<b>94.2%</b>
<b>Total 5800 · Buildings</b>	<b>13,163.68</b>	<b>13,854.00</b>	<b>-690.32</b>	<b>95.0%</b>
5900 · Insurance				
Inland Marine	0.00	1,174.00	-1,174.00	0.0%
Insurance - General	0.00	1,941.00	-1,941.00	0.0%
5910 · Commercial Auto	3,063.41	1,693.00	1,370.41	180.9%
5920 · Commercial Property	8,042.87	4,562.00	3,480.87	176.3%
5930 · Commercial Umbrella	602.25	1,753.00	-1,150.75	34.4%
5940 · Insurance - Crime	361.00	353.00	8.00	102.3%
5950 · Insurance - D&O	1,473.00	1,370.00	103.00	107.5%
5900 · Insurance - Other	661.99	0.00	661.99	100.0%
<b>Total 5900 · Insurance</b>	<b>14,204.52</b>	<b>12,846.00</b>	<b>1,358.52</b>	<b>110.6%</b>
6000 · Professional Fees				
6010 · WA State Registration	10.00	10.00	0.00	100.0%
6020 · Board Expenses	162.34	75.00	87.34	216.5%
6030 · Accounting	865.00	900.00	-35.00	96.1%
6040 · Bookkeeping	9,988.85	9,000.00	988.85	111.0%
6050 · Legal	7,835.50	8,000.00	-164.50	97.9%
6060 · Bank fees	65.00	25.00	40.00	260.0%
6070 · Design Review	0.00	400.00	-400.00	0.0%

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6080 · Office Expense	784.04	550.00	234.04	142.6%
<b>Total 6000 · Professional Fees</b>	<b>19,710.73</b>	<b>18,960.00</b>	<b>750.73</b>	<b>104.0%</b>
6100 · Common Property				
Weed Spray	0.00	150.00	-150.00	0.0%
6110 · Vehicles, Machinery & Equipment				
6111 · Vehicle Licensing	110.50	125.00	-14.50	88.4%
6112 · Equipment Maintenance				
6112.1 · Vehicle Maintenance	1,408.06	500.00	908.06	281.6%
6112.2 · Tractor	201.01	200.00	1.01	100.5%
6112.3 · Chainsaws	64.83	100.00	-35.17	64.8%
6112.4 · Chipper	0.00	75.00	-75.00	0.0%
6112.5 · Mowers	128.59	100.00	28.59	128.6%
6112.6 · Tools	45.57	250.00	-204.43	18.2%
6112.7 · Other Equipment Maintenance	131.82	100.00	31.82	131.8%
<b>Total 6112 · Equipment Maintenance</b>	<b>1,979.88</b>	<b>1,325.00</b>	<b>654.88</b>	<b>149.4%</b>
6113 · Fuel				
6113.1 · Gasoline	1,833.55	2,000.00	-166.45	91.7%
6113.2 · Diesel	227.90	200.00	27.90	114.0%
<b>Total 6113 · Fuel</b>	<b>2,061.45</b>	<b>2,200.00</b>	<b>-138.55</b>	<b>93.7%</b>
<b>Total 6110 · Vehicles, Machinery &amp; Equipme...</b>	<b>4,151.83</b>	<b>3,650.00</b>	<b>501.83</b>	<b>113.7%</b>
6120 · Property Tax	322.05	326.00	-3.95	98.8%
6130 · Transformer Fee	918.72	919.00	-0.28	100.0%
6140 · Mowing Service	6,981.57	5,265.00	1,716.57	132.6%
6150 · Trails				
6152 · Trails	995.32	325.00	670.32	306.3%
<b>Total 6150 · Trails</b>	<b>995.32</b>	<b>325.00</b>	<b>670.32</b>	<b>306.3%</b>
6160 · Dam/Docks				
Fish Screen	590.49	250.00	340.49	236.2%
6161 · Children's Playground	0.00	900.00	-900.00	0.0%
6162 · Beach Sand	60.65	500.00	-439.35	12.1%
6163 · Signage	0.00	250.00	-250.00	0.0%
6165 · Picnic Pavillion				
6165.1 · Supplies	13.98	50.00	-36.02	28.0%
6165.2 · Picnic Pavillion Maintenance	0.00	2,150.00	-2,150.00	0.0%
<b>Total 6165 · Picnic Pavillion</b>	<b>13.98</b>	<b>2,200.00</b>	<b>-2,186.02</b>	<b>0.6%</b>
6160 · Dam/Docks - Other	0.00	50.00	-50.00	0.0%
<b>Total 6160 · Dam/Docks</b>	<b>665.12</b>	<b>4,150.00</b>	<b>-3,484.88</b>	<b>16.0%</b>
6170 · Common Property Other				
6171 · Garden	169.83	60.00	109.83	283.1%
6172 · Fish	693.98	694.00	-0.02	100.0%
6174 · Irrigation	24.57	0.00	24.57	100.0%
6175 · Volunteer Projects	0.00	400.00	-400.00	0.0%
6176 · Supplies	0.00	50.00	-50.00	0.0%
6177 · Pest Control	438.63	600.00	-161.37	73.1%
6178 · General Maintenance	64.40	350.00	-285.60	18.4%
<b>Total 6170 · Common Property Other</b>	<b>1,391.41</b>	<b>2,154.00</b>	<b>-762.59</b>	<b>64.6%</b>
<b>Total 6100 · Common Property</b>	<b>15,426.02</b>	<b>16,939.00</b>	<b>-1,512.98</b>	<b>91.1%</b>
66900 · Reconciliation Discrepancies	2.63	0.00	2.63	100.0%
7200 · Interest Expense	0.00	2,552.00	-2,552.00	0.0%
<b>Total Expense</b>	<b>190,431.68</b>	<b>207,323.00</b>	<b>-16,891.32</b>	<b>91.9%</b>
<b>Net Ordinary Income</b>	<b>27,388.23</b>	<b>6,086.00</b>	<b>21,302.23</b>	<b>450.0%</b>
Other Income/Expense				

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**August 2020 through July 2021**

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	<u>Aug '20 - Jul 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income				
9999 - Other Income	<u>528.22</u>	<u>0.00</u>	<u>528.22</u>	<u>100.0%</u>
Total Other Income	<u>528.22</u>	<u>0.00</u>	<u>528.22</u>	<u>100.0%</u>
Net Other Income	<u>528.22</u>	<u>0.00</u>	<u>528.22</u>	<u>100.0%</u>
Net Income	<u><b>27,916.45</b></u>	<u><b>6,086.00</b></u>	<u><b>21,830.45</b></u>	<u><b>458.7%</b></u>

## Eagle Lake Community Association

## Statement of Position

As of July 31, 2021

08/26/21

Accrual Basis

	Jul 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · Operational Checking - 9204	63,626.41
1002 · Reserve Fund -1793	1,978.51
1004 · Capital CD 4070738	17,600.76
1007 · Reserve Road Fund - 5328	4,820.18
1009 · Working Capital Fund - 3330	61,559.57
<b>Total Checking/Savings</b>	<b>149,585.43</b>
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	17,674.64
<b>Total Accounts Receivable</b>	<b>17,674.64</b>
<b>Other Current Assets</b>	
<b>1300 · Broadband Access Assessments</b>	
1301 · Broadband Assess - Billings	845.66
1304 · Broadband Assess - Gleason/Sull	845.66
1305 · Broadband Assess - Miskch	845.66
1306 · Broadband Assess - Rosenfeld	845.66
1308 · Broadband Assess - Trumbull	845.66
<b>Total 1300 · Broadband Access Assessments</b>	<b>4,228.30</b>
1410 · Caretaker's Residence Leasehold	2,077.10
1499 · *Undeposited Funds	7,727.27
<b>Total Other Current Assets</b>	<b>14,032.67</b>
<b>Total Current Assets</b>	<b>181,292.74</b>
<b>Fixed Assets</b>	
<b>1500 · Fixed Assets</b>	
<b>1510 · Buildings</b>	
1511 · Caretaker's Residence	248,884.27
1512 · Waste Storage Building	27,460.64
1513 · Meeting House	
1513.1 · 2017-18 Capital Improvements	959.31
<b>Total 1513 · Meeting House</b>	<b>959.31</b>
<b>Total 1510 · Buildings</b>	<b>277,304.22</b>
<b>1520 · Machinery &amp; Equipment</b>	
<b>1521 · Tractor</b>	
1521.1 · Loader Bucket & Cutting Edge	1,565.27
1521 · Tractor - Other	28,002.00
<b>Total 1521 · Tractor</b>	<b>29,567.27</b>
1522 · Mower	4,990.68
1523 · Winch	3,493.80
1524 · Backhoe	7,209.89
1525 · Tools	34,077.17
1527 · Portable Compactor	2,002.47
<b>Total 1520 · Machinery &amp; Equipment</b>	<b>81,341.28</b>
<b>1530 · Vehicles</b>	
1532 · 2006 Ford F-350	24,597.31
<b>Total 1530 · Vehicles</b>	<b>24,597.31</b>
<b>1540 · Utilites</b>	
1541 · Water system	25,376.83
1542 · Sewage System	7,400.00

## Eagle Lake Community Association

## Statement of Position

08/26/21

As of July 31, 2021

Accrual Basis

	Jul 31, 21
Total 1540 · Utilites	32,776.83
1550 · Fixed Assets - Other	
1551 · Outdoor Furniture	1,189.08
Total 1550 · Fixed Assets - Other	1,189.08
Total 1500 · Fixed Assets	417,208.72
1600 · Accumulated Depreciation	-182,088.00
Total Fixed Assets	235,120.72
Other Assets	
1650 · Caretakers House Improvements	
1651 · Appliances	1,726.56
1650 · Caretakers House Improvements - Ot...	7,438.43
Total 1650 · Caretakers House Improvements	9,164.99
1660 · Common Area Fixtures/Appliances	
1661 · Washing Machines	1,215.36
Total 1660 · Common Area Fixtures/Appliances	1,215.36
Total Other Assets	10,380.35
<b>TOTAL ASSETS</b>	<b>426,793.81</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	4,690.93
Total Accounts Payable	4,690.93
Other Current Liabilities	
2100 · Other Current Liabilities	
2180 · Direct Deposit Liabilities	-3,698.19
2190 · Payroll Liabilities	
2191 · 941 Taxes Payable	
2191.1 · Soc Security Payable	-0.02
Total 2191 · 941 Taxes Payable	-0.02
2192 · FUTA Payable	42.00
2193 · Emp Security Payable	10.17
Total 2190 · Payroll Liabilities	52.15
Total 2100 · Other Current Liabilities	-3,646.04
Total Other Current Liabilities	-3,646.04
Total Current Liabilities	1,044.89
Total Liabilities	1,044.89
Equity	
3900 · Retained Earnings	397,832.47
Net Income	27,916.45
Total Equity	425,748.92
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>426,793.81</b>