Carlyon Beach Homeowners Association Balance Sheet

04/20/23

Accrual Basis

As of March 31, 2023

	Mar 31, 23
ASSETS	
Current Assets Checking/Savings	
1000 · Cash	
1100 · Operating Funds 1105 · 1st Citizens Bank-General Op	
1105.1 · 1st Citizens-Operatng Acct 3104	34,937.74
1105.2 · 1st Citizens - CC Deposit 4238	5,214.36
1105.3 · 1st Citizens - MM Acct 5327	80,153.35
1160 · Timberland Bank General - 1681	101,157.39
Total 1105 · 1st Citizens Bank-General Op	221,462.84
1107 · Timberland Bank Marina -19594 1108 · Timberland Bank Sewer -19586	92,390.16 11,456.34
Total 1100 · Operating Funds	325,309.34
1140 · DNR Security Deposits	
1142 · 1st Citizens- Marina DNR 1385 1143 · 1st Citizens-Squax Outfall 1335	13,283.93 1,512.40
Total 1140 · DNR Security Deposits	14,796.33
1150 · Capital Funds	
1151 · Olympia Fed Svgs-Capital Fund 1151.4 · Oly Fed Reserve Acct 2017	
1151.41 · Oly Fed Money Mkt - Res Study	147,160.00
1151.4 · Oly Fed Reserve Acct 2017 - Other	65,080.13
Total 1151.4 · Oly Fed Reserve Acct 2017	212,240.13
1151.5 · Oly Fed Unrestricted Acct4764	84,587.91
Total 1151 · Olympia Fed Svgs-Capital Fund	296,828.04
1153 · Timberland - Reserve Capital CD 1153.1 · Timberland - 11 Mo CD 4071 - RS 1153.2 · Timberland - 23 Mo CD 4089 - RS	128,325.42 130,569.34
Total 1153 · Timberland - Reserve Capital CD	258,894.76
Total 1150 · Capital Funds	555,722 80
1175 · Petty Cash	92.66
Total 1000 · Cash	895,921.13
Total Checking/Savings	895,921.13
Accounts Receivable	
1300 · Accounts Receivable	170,458.34
1310 · A/R - General 1320 · A/R - Marina	19,609.56
1330 · A/R - Sewer	27,654.78
Total 1300 · Accounts Receivable	217,722.68
Total Accounts Receivable	217,722.68
Other Current Assets 1350 · Sent to Collections	17,112.55
1351 · Sent to Collections - offset	-17,112.55
1397 · Allow. for Doubtful Assesments	-24,536.33 -7,249.84
1398 · Allowance for Doubtful* 1400 · Prepaid Accounts	-7,245.04
1405 · Prepaid Insurance	19,690.48
1420 · Prepaid Squaxin Nwd Outfall	346.30
1425 · Prepaid Corporate Income Tax 1430 · Prepaid DNR Marina Lease	3,884.00 3,963.30
Total 1400 · Prepaid Accounts	27,884.08
1439 · Receivable from D. Hendrickson	28,100.00
1440 · Receivable-Income Tax	-3,130.41

Carlyon Beach Homeowners Association Balance Sheet

04/20/23

Accrual Basis

As of March 31, 2023

1460 - Due to Operating Fund from Sewe 3,834.06 Total Current Assets 24,901.56 Total Current Assets 1,138,545.37 Fixed Assets 4,235,538.03 1795 - Accumulated Depreciation 3,250,719.73 Total Fixed Assets 98,816.03 TOTAL ASSETS 2,123,361.67 LIABILITIES & EQUITY Liabilities Accounts Payable 41,533.40 2000 - Accounts Payable 41,533.40 Other Current Liabilities 3,200.03 2410 - Payroll Liabilities 332.30 2400 - Payroll Liabilities 332.30 2430 - WA SUI PR Tax 38.88 2435 - L & I. WA Workers' Comp Tax 58.88 2435 - L & I. WA Workers' Comp Tax 332.00 2440 - Payroll Liabilities 6,568.49 Total 2400 - Payroll Liabilities 1,050.00 2500 - Accrued Expenses 13,451.76 2450 - Accrued Expenses 13,870.55 2500 - Accrued Expenses 13,870.55 2500 - Accrued Expenses 13,870.05 2500 - Deposits 1,900.00 Total Clabilities </th <th></th> <th>Mar 31, 23</th>		Mar 31, 23
Total Current Assets 1,138,545.37 Fixed Assets 4,235,536.03 1600 - Fixed Assets 4,235,536.03 1795 - Accumulated Depreciation -3,259,719.73 Total Fixed Assets 984,816.30 TOTAL ASSETS 2,123,361.67 LIABILITIES & EQUITY Current Liabilities Accounts Payable 41,533.40 Total Accounts Payable 41,533.40 Other Current Liabilities 3,200.03 2400 - Payroll Liabilities 332.30 2410 - 941 - Fed Will, FICA & Med PR Tax 332.30 2430 - WA SUI PR Tax 332.30 2430 - BAO Tax Payable 1,997.85 2440 - Payroll Liabilities 1,997.85 2440 - Payroll Liabilities 1,050.00 2500 - Accrued Expenses 13,451.76 2500 - Accrued Expenses 13,451.76 2500 - Accrued Expenses 13,870.55 2599 - Prepaid Member Payments 56,996.67 2600 - Deposits <td< td=""><td>1460 · Due to Operating Fund from Sewe</td><td>3,834.06</td></td<>	1460 · Due to Operating Fund from Sewe	3,834.06
Fixed Assets 4,235,536,0 1600 - Fixed Assets 984,816,30 1795 - Accumulated Depreciation -3,259,719,73 Total Fixed Assets 984,816,30 TOTAL ASSETS 2,123,361,67 LIABILITIES & EQUITY Sequence of the counts	Total Other Current Assets	24,901.56
1600 - Fixed Assets 4,235,530 03, 250,719.73 Total Fixed Assets 984,816.30 TOTAL ASSETS 2,123,361.67 LiABILITIES & EQUITY Liabilities Accounts Payable 41,533.40 Total Accounts Payable 41,533.40 Total Accounts Payable 41,533.40 Other Current Liabilities 2400 - Payroll Liabilities 2400 - Payroll Liabilities 32,200.03 A240 - 940 - FUTA PR Tax 3,200.03 A240 - 940 - FUTA PR Tax 3,200.03 A240 - 940 - FUTA PR Tax 5,588 88 A243 - L. & L WA Workers Comp Tax 1,997.85 A240 - Family & Medical Leave 449.43 Total 2400 - Payroll Liabilities 1,050.00 A240 - 940 - FUTA PR Tax 1,997.85 A240 - Family & Medical Leave 1,050.00 A240 - 940 - FUTA PR Tax 1,997.85 A240 - Family & Medical Leave 1,050.00 A250 - Accrued Expenses 1,050.0	Total Current Assets	1,138,545.37
IDATAL ASSETS 2,123,361.67 LIABILITIES & EQUITY Liabilities Current Liabilities 2000 - Accounts Payable 41,533.40 Total Accounts Payable 41,533.40 Other Current Liabilities 2410 - Payroll Liabilities 3,200.03 2440 - Payroll Liabilities 3,200.03 2430 - WA SUI PR Tax 388.88 2435 - L & I - WA Workers' Comp Tax 1,997.85 2440 - Family & Medical Leave 449.43 Total 2400 - Payroll Liabilities 6,568.49 2490 - B&O Tax Payable 1,050.00 2500 - Accrued Expenses 2510 - Accrued Vacation and Sick Leave 13,451.76 2500 - Accrued Expenses 2510 - Accrued Vacation and Sick Leave 13,870.55 2599 - Prepaid Member Payments 56,966.67 2600 - Deposits 18,900.00 Total 2600 - Deposits 18,900.00 Total Current Liabilities 18,900.00 Total Current Liabilities 18,900.00 Total Current Liabilities 18,900.00	1600 · Fixed Assets	
Liabilities	Total Fixed Assets	984,816.30
Liabilities Current Liabilities Accounts Payable 41,533.40 Total Accounts Payable 41,533.40 Other Current Liabilities 2400 - Payroll Liabilities 3,200.03 2410 - 941 - Fed WiH, FICA & Med PR Tax 30,200.03 2430 - WA SUI PR Tax 588.88 2435 - L & I - WA Workers' Comp Tax 1,997.85 2440 - Payroll Liabilities 6,568.49 2490 - B&O Tax Payable 1,050.00 2500 - Accrued Expenses 13,451.76 2510 - Accrued Accounting Fees 418.79 Total 2500 - Accrued Expenses 13,870.55 2599 - Prepaid Member Payments 56,966.67 2600 - Deposits 18,900.00 Total 2600 - Deposits 18,900.00 Total 2600 - Deposits 18,900.00 Total Current Liabilities 13,889.11 Total Liabilities 138,889.11 Total Current Spinated - General 461,105.46 3400 - Designated - General 318,24.67 3700 - Designated - Sewer 598,293.14 3900 - Unrestricted Net Assets <td< td=""><td>TOTAL ASSETS</td><td>2,123,361.67</td></td<>	TOTAL ASSETS	2,123,361.67
Total Accounts Payable 41,533.40 Other Current Liabilities 2400 - Payroll Liabilities 2410 - 941 - Fed Wirl, FICA & Med PR Tax 3,200.03 2420 - 940 - FUTA PR Tax 388.88 2430 - WA SUI PR Tax 588.88 2430 - WA SUI PR Tax 588.88 2430 - E. & I - WA Workers' Comp Tax 1,997.85 2440 - Family & Medical Leave 449.43 Total 2400 - Payroll Liabilities 6,568.49 2490 - B&O Tax Payable 1,050.00 2500 - Accrued Expenses 13,451.76 2510 - Accrued Vacation and Sick Leave 13,451.76 2520 - Accrued Accounting Fees 418.79 Total 2500 - Accrued Expenses 13,870.55 2599 - Prepaid Member Payments 56,966.67 2600 - Deposits 18,900.00 Total 2600 - Deposits 18,900.00 Total Other Current Liabilities 18,900.00 Total Current Liabilities 138,889.11 Total Liabilities 138,889.11 Total Current Liabilities 138,889.11 Total Current Liabilities 138,889.11 Total Current Liabilities 158,29.20 3400 - Designated - General </td <td>Liabilities Current Liabilities Accounts Payable</td> <td>44.522.40</td>	Liabilities Current Liabilities Accounts Payable	44.522.40
Other Current Liabilities 2410 · Payroll Liabilities 3,200.03 2420 · 940 · FUTA PR Tax 332.30 2430 · WA SUI PR Tax 588.88 2430 · E. & I · WA Workers' Comp Tax 1,997.85 2440 · Family & Medical Leave 449.43 Total 2400 · Payroll Liabilities 6,568.49 2490 · B&O Tax Payable 1,050.00 2500 · Accrued Expenses 13,451.76 2510 · Accrued Vacation and Sick Leave 13,451.76 2520 · Accrued Accounting Fees 418.79 Total 2500 · Accrued Expenses 13,870.55 2599 · Prepaid Member Payments 56,966.67 2600 · Deposits 18,900.00 Total 2600 · Deposits 18,900.00 Total Other Current Liabilities 97,355.71 Total Current Liabilities 138,889.11 Total Liabilities 138,889.11 Equity 3400 · Designated - General 461,105.46 3600 · Designated - Sewer 598,293.14 3900 · Unrestricted Net Assets 422,072.64 Net Income 19,4472.56	September 2000 personal temperature and temper	
2490 · B&O Tax Payable 1,050.00 2500 · Accrued Expenses 13,451.76 2510 · Accrued Vacation and Sick Leave 13,451.76 2520 · Accrued Accounting Fees 418.79 Total 2500 · Accrued Expenses 13,870.55 2599 · Prepaid Member Payments 56,966.67 2600 · Deposits 18,900.00 Total 2600 · Deposits 18,900.00 Total Other Current Liabilities 97,355.71 Total Current Liabilities 138,889.11 Total Liabilities 138,889.11 Equity 3400 · Designated - General 461,105.46 3600 · Designated - Marina 318,324.67 3700 · Designated-Sewer 598.293.14 3900 · Unrestricted Net Assets 422,072.64 Net Income 184,676.65 Total Equity 1,984,472.56	Other Current Liabilities 2400 · Payroll Liabilities 2410 · 941- Fed W/H, FICA & Med PR Tax 2420 · 940 · FUTA PR Tax 2430 · WA SUI PR Tax 2435 · L & I - WA Workers' Comp Tax	3,200.03 332.30 588.88 1,997.85
2500 · Accrued Expenses 13,451.76 2510 · Accrued Vacation and Sick Leave 13,451.76 2520 · Accrued Accounting Fees 418.79 Total 2500 · Accrued Expenses 13,870.55 2599 · Prepaid Member Payments 56,966.67 2600 · Deposits 18,900.00 Total 2600 · Deposits 18,900.00 Total Other Current Liabilities 97,355.71 Total Current Liabilities 138,889.11 Equity 3400 · Designated - General 461,105.46 3600 · Designated - Marina 318,324.67 3700 · Designated-Sewer 598,293.14 3900 · Unrestricted Net Assets 422,072.64 Net Income 18,4676.65 Total Equity 1,984,472.56	Total 2400 · Payroll Liabilities	6,568.49
2599 · Prepaid Member Payments 56,966.67 2600 · Deposits 18,900.00 Total 2600 · Deposits 18,900.00 Total Other Current Liabilities 97,355.71 Total Current Liabilities 138,889.11 Total Liabilities 138,889.11 Equity 461,105.46 3600 · Designated - General 461,105.46 3600 · Designated-Marina 318,324.67 3700 · Designated-Sewer 598,293.14 3900 · Unrestricted Net Assets 422,072.64 Net Income 184,676.65 Total Equity 1,984,472.56	2500 · Accrued Expenses 2510 · Accrued Vacation and Sick Leave	13,451.76
2600 · Deposits 18,900.00 Total 2600 · Deposits 18,900.00 Total Other Current Liabilities 97,355.71 Total Current Liabilities 138,889.11 Total Liabilities 138,889.11 Equity 461,105.46 3600 · Designated - General 461,105.46 3600 · Designated-Marina 318,324.67 3700 · Designated-Sewer 598,293.14 3900 · Unrestricted Net Assets 422,072.64 Net Income 184,676.65 Total Equity 1,984,472.56	Total 2500 · Accrued Expenses	13,870.55
2610 · Building Permit Deposits 18,900.00 Total 2600 · Deposits 18,900.00 Total Other Current Liabilities 97,355.71 Total Current Liabilities 138,889.11 Total Liabilities 138,889.11 Equity 461,105.46 3600 · Designated - General 461,105.46 3600 · Designated-Marina 318,324.67 3700 · Designated-Sewer 598,293.14 3900 · Unrestricted Net Assets 422,072.64 Net Income 184,676.65 Total Equity 1,984,472.56		56,966.67
Total Other Current Liabilities 97,355.71 Total Current Liabilities 138,889.11 Total Liabilities 138,889.11 Equity 461,105,46 3600 · Designated - General 461,105,46 3600 · Designated-Marina 318,324,67 3700 · Designated-Sewer 598,293,14 3900 · Unrestricted Net Assets 422,072,64 Net Income 184,676,65 Total Equity 1,984,472,56		18,900.00
Total Current Liabilities 138,889.11 Total Liabilities 138,889.11 Equity 3400 · Designated - General 461,105.46 3600 · Designated-Marina 318,324.67 3700 · Designated-Sewer 598,293.14 3900 · Unrestricted Net Assets 422,072.64 Net Income 184,676.65 Total Equity 1,984,472.56	Total 2600 · Deposits	18,900.00
Total Liabilities 138,889.11 Equity 3400 · Designated - General 461,105.46 3600 · Designated-Marina 318,324.67 3700 · Designated-Sewer 598,293.14 3900 · Unrestricted Net Assets 422,072.64 Net Income 184,676.65 Total Equity 1,984,472.56	Total Other Current Liabilities	97,355.71
Equity 3400 · Designated - General 461,105.46 3600 · Designated-Marina 318,324.67 3700 · Designated-Sewer 598,293.14 3900 · Unrestricted Net Assets 422,072.64 Net Income 184,676.65 Total Equity 1,984,472.56	Total Current Liabilities	138,889.11
3400 · Designated - General 461,105.46 3600 · Designated-Marina 318,324.67 3700 · Designated-Sewer 598,293.14 3900 · Unrestricted Net Assets 422,072.64 Net Income 184,676.65 Total Equity 1,984,472.56	Total Liabilities	138,889.11
	3400 · Designated - General 3600 · Designated-Marina 3700 · Designated-Sewer 3900 · Unrestricted Net Assets	318,324.67 598,293.14 422,072.64
TOTAL LIABILITIES & EQUITY 2,123,361.67	Total Equity	1,984,472.56
	TOTAL LIABILITIES & EQUITY	2,123,361.67

Carlyon Beach Homeowners Association General Fund Profit & Loss Budget vs. Actual Accrual Basis July 2022 through March 2023

04/20/23 **Accrual Basis**

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense Income				
4100 · General Fund Income	558,917.73	590,148.00	-31,230.27	94.7%
Total Income	558,917.73	590,148.00	-31,230.27	94.7%
Gross Profit	558,917.73	590,148.00	-31,230.27	94.7%
Expense 5100 · Personnel Services	291,591.46	401,988.00	-110,396.54	72.5%
5200 · Contractual Services	99,092.75	113,500.00	-14,407.25	87.3%
5300 · Parts & Supplies	35,420.99	19,360.00	16,060.99	183.0%
5400 · Other Expense	19,006.41	20,900.00	-1,893.59	90.9%
5800 · Utilities & Fuel	34,618.91	34,400.00	218.91	100.6%
Total Expense	479,730.52	590,148.00	-110,417.48	81.3%
Net Ordinary Income	79,187.21	0.00	79,187.21	100.0%
Net Income	79,187.21	0.00	79,187.21	100.0%

04/20/23 Accrual Basis

Carlyon Beach Homeowners Association Marina Fund Profit & Loss Budget vs. Actual Accrual Basis

July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense Income				
4500 · Marina Fund Income	56,628.56	57,738.00	-1,109.44	98.1%
Total Income	56,628.56	57,738.00	-1,109.44	98.1%
Gross Profit	56,628.56	57,738.00	-1,109.44	98.1%
Expense 5100 · Personnel Services	5,580.85	12,628.00	-7,047.15	44.2%
5200 · Contractual Services	33,684.71	32,377.00	1,307.71	104.0%
5300 · Parts & Supplies	177.73	12,528.00	-12,350.27	1.4%
5400 · Other Expense	0.00	105.00	-105.00	0.0%
5800 · Utilities & Fuel	0.00	100.00	-100.00	0.0%
Total Expense	39,443.29	57,738.00	-18,294.71	68.3%
Net Ordinary Income	17,185.27	0.00	17,185.27	100.0%
Net Income	17,185.27	0.00	17,185.27	100.0%

04/20/23 **Accrual Basis**

Carlyon Beach Homeowners Association Sewer Fund Profit & Loss Budget vs. Actual Accrual Basis July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense Income				
4600 · Sewer Fund Income	237,151.00	317,500.00	-80,349.00	74.7%
Total Income	237,151.00	317,500.00	-80,349.00	74.7%
Gross Profit	237,151.00	317,500.00	-80,349.00	74.7%
Expense 5100 · Personnel Services	99,262.24	129,116.00	-29,853.76	76.9%
5200 · Contractual Services	98,036.76	138,353.00	-40,316.24	70.9%
5300 · Parts & Supplies	8,002.65	13,981.00	-5,978.35	57.2%
5400 · Other Expense	3,777.32	4,200.00	-422.68	89.9%
5800 · Utilities & Fuel	27,859.23	31,850.00	-3,990.77	87.5%
Total Expense	236,938.20	317,500.00	-80,561.80	74.6%
Net Ordinary Income	212.80	0.00	212.80	100.0%
Net Income	212.80	0.00	212.80	100.0%

04/20/23 Accrual Basis

Carlyon Beach Homeowners Association Capital Funds Profit & Loss Budget vs. Actual Accrual Basis July 2022 through March 2023

	Jul '22 - Mar 23	Budget	_
Other Income/Expense			
Other Income			
4700 · Capital Income-Unrestrcted Gen		1.21	
4710 · Unrestricted Capital Assessment	84,900.00	0.00	
Total 4700 · Capital Income-Unrestrcted Gen	84,900.00	0.0	0
4800 · Capital Fund Income-Restricted			
4720 · Reserve Assessment	220,740.00	0.00	
4850 · Capital interest income	1,114.80		
Total 4800 · Capital Fund Income-Restricted	221,854.80	0.0	0
Total Other Income	306,754.80	0.0	0
Other Expense			
4920 · Capital Expenditures			
4922 · Capital Expenses (Unrestricted)	65,458.79	0.00	
4924 · Reserve Capital Expenses	153,293.77	0.00	
Total 4920 · Capital Expenditures	218,752.56	0.0	0
Total Other Expense	218,752.56	0.0	0
Net Other Income	88,002.24	0.0	0
Net Income	88,002.24	0.0	0



10:49 AM 04/20/23 **Accrual Basis**

Carlyon Beach Homeowners Association Profit & Loss Prev Year Comparison July 2022 through March 2023

	Jul '22 - Mar 23	Jul '21 - Mar 22	\$ Change	% Change
Ordinary Income/Expense				
Income 4100 · General Fund Income	559,006.86	526,811.39	32,195.47	6.1%
4500 · Marina Fund Income	56,628.56	57,681.83	-1,053.27	-1.8%
4600 · Sewer Fund Income	237,151.00	232,699.00	4,452.00	1.9%
Total Income	852,786.42	817,192.22	35,594.20	4.4%
Gross Profit	852,786.42	817,192.22	35,594.20	4.4%
Expense				
5100 · Personnel Services	396,434.55	321,243.08	75,191.47	23.4%
5200 · Contractual Services	230,814.22	186,772.33	44,041.89	23.6%
5300 · Parts & Supplies	43,601.37	37,357.29	6,244.08	16.7%
5400 · Other Expense	22,783.73	22,629.29	154.44	0.7%
5800 · Utilities & Fuel	62,478.14	55,502.02	6,976.12	12.6%
Total Expense	756,112.01	623,504.01	132,608.00	21.3%
Net Ordinary Income	96,674.41	193,688.21	-97,013.80	-50.1%
Other Income/Expense Other Income				
4700 · Capital Income-Unrestrcted Gen	84,900.00	84,900.00	0.00	0.0%
4800 · Capital Fund Income-Restricted	221,854.80	180,112.81	41,741.99	23.2%
4900 · Insurance Claim Payment	0.00	94,875.53	-94,875.53	-100.0%
Total Other Income	306,754.80	359,888.34	-53,133.54	-14.8%
Other Expense				
4901 · Insurance Claim Expenses 4920 · Capital Expenditures	0.00 218,752.56	94,645.80 303,002.96	-94,645.80 -84,250.40	-100.0% -27.8%
Total Other Expense	218,752.56	397.648.76	-178,896.20	-45.0%
###				22.57
Net Other Income	88,002.24	-37,760.42	125,762.66	333.1%
et Income	184,676.65	155,927.79	28,748.86	18.4%