3:01 PM

02/13/20

Accrual Basis

Carlyon Beach Homeowners Association Balance Sheet

As of January 31, 2020

	Jan 31, 20
ASSETS Current Assets Checking/Savings 1000 · Cash	
1100 · Operating Funds 1105 · 1st Citizens Bank-General Op	236,562.61
1107 · Timberland Bank Marina -19594 1108 · Timberland Bank Sewer -19586	128,696.99 5,384.60
Total 1100 · Operating Funds	370,644.20
1140 · Pledged Funds 1141 · 1st Citizens-Emergncy H20 2587 1142 · 1st Citizens- Marina DNR 1385 1143 · 1st Citizens-Squax Outfall 1335 1144 · 1st Citizens-Filter Replac-3194	11,112.25 13,267.61 1,510.55 36,629.67
Total 1140 · Pledged Funds	62,520.08
1150 · Capital Funds 1151 · Olympia Fed Svgs-Capital Fund 1151.4 · Oly Fed Money Market Acct 2017 1151.41 · Oly Fed Money Mkt - Res Study 1151.42 · Oly Fed Money Mkt- Unrestricted	227,402.70 21,176.74
Total 1151.4 · Oly Fed Money Market Acct 2017	248,579.44
Total 1151 · Olympia Fed Svgs-Capital Fund	248,579.44
1153 · Timberland - Capital Fund 1153.1 · Timberland - 11 Mo CD 4071 - RS 1153.2 · Timberland - 23 Mo CD 4089 - RS	125,000.00 125,000.00
Total 1153 · Timberland - Capital Fund	250,000.00
Total 1150 · Capital Funds	498,579.44
1175 · Petty Cash	100.00
Total 1000 · Cash	931,843.72
Total Checking/Savings	931,843.72
Accounts Receivable 1300 · Accounts Receivable 1310 · A/R - General 1320 · A/R - Marina 1330 · A/R - Sewer	179,009.57 20,820.66 20,625.12
Total 1300 · Accounts Receivable	220,455.35
Total Accounts Receivable	220,455.35
Other Current Assets 1350 · Sent to Collections 1351 · Sent to Collections - offset 1398 · Allowance for Doubtful* 1400 · Prepaid Accounts 1405 · Prepaid Insurance 1420 · Prepaid Squaxin Nwd Outfall 1430 · Prepaid DNR Marina Lease	17,112.55 -17,112.55 -24,037.15 20,855.02 1,040.56 3,200.46
Total 1400 · Prepaid Accounts	25,096.04
1439 · Receivable from D. Hendrickson	31,500.00

3:01 PM

02/13/20

Accrual Basis

Carlyon Beach Homeowners Association Balance Sheet

As of January 31, 2020

Total Other Current Assets 32,558.89 Total Current Assets 1,184,857.96 Fixed Assets 3,00,114.0 1600 - Fixed Assets 3,00,114.0 1795 - Accumulated Depreciation 2,992,528.73 Total Fixed Assets 747,587.29 TOTAL ASSETS 1,932,445.25 LIABILITIES & EQUITY Liabilities Current Liabilities 3,830.31 Credit Cards 3,830.31 Total Credit Cards 3,830.31 Other Current Liabilities 162.14 2400 - Payroll Liabilities 162.14 2420 - 940 - FUTA PR Tax 162.14 2430 - WA SUI PR Tax 162.14 2430 - WA SUI PR Tax 188.29 2440 - Family & Medical Leave 68.44 Total 2400 - Payroll Liabilities 279.00 2500 - Accrued Expenses 279.00 2435 - L& Li - WA Workers' Comp Tax 188.29 2440 - Family & Medical Leave 1,845.79 2490 - B&O Tax Payable 279.00 2510 - Accrued Expenses 2519 - Accrued Accounting Fees 10,512.97 2515 - Ac		Jan 31, 20
Fixed Assets 1800 - Fixed Assets 3.700,114.02 1795 - Accumulated Depreciation -2.952,526.73 Total Fixed Assets 747,587.29 TOTAL ASSETS 1,932,445.25 LIABILITIES & EQUITY Liabilities Current Liabilities Current Liabilities Current Liabilities 2400 - Payroll Liabilities 2410 - 1840 - Furnament 1800 - Payroll Liabilities 2420 - 940 - Furnament 1800 - Payroll Liabilities 2420 - 940 - Furnament 1800 - Payroll Liabilities 2420 - 940 - Furnament 1800 - Payroll Liabilities 2420 - 940 - Furnament 1800 - Payroll Liabilities 2430 - Wa SUI PR Tax 726.92 2435 - L & I. WA Workers' Comp Tax 888.29 2435 - L & I. WA Workers' Comp Tax 888.29 2440 - Family & Medical Leave 68.44 Total 2400 - Payroll Liabilities 1,845.79 2490 - 8&O Tax Payable 279.00 2500 - Accrued Expenses 2510 - Accrued Vacation and Sick Leave 10,512.97 2515 - Accrued Vacation and Sick Leave 10,512.97 2515 - Accrued Accounting Fees 9,907.69 Total 2500 - Accrued Expenses 20,875.66 2599 - Prepaid Member Payments 24,631.67 2600 - Deposits 2610 - Building Permit Deposits 17,600.00 Total 2600 - Deposits 17,600.00 Total 2600 - Deposits 17,600.00 Total Current Liabilities 69,062.43 Total Liabilities 69,062.43 Total Unrestrictal Sever 58,805.67 3700 - Designated - General 323,565.94 3450 - Designated - General	Total Other Current Assets	32,558.89
1600 - Fixed Assets 3,700,114.0/2 1795 - Accumulated Depreciation -2,955,256.73 747,587.29 747,58	Total Current Assets	1,184,857.96
INTOTAL ASSETS 1,932,445.26 LIABILITIES & EQUITY LIABILITIES & EQUITY Current Liabilities Current Liabilities 2400 · Payroll Liabilities 2400 · Payroll Liabilities 2430 · WA SUI PR Tax 162.14 2430 · WA SUI PR Tax 726.92 2431 · La l WA Workers' Comp Tax 888.29 2430 · WA SUI PR Tax 1,845.79 2490 · B&O Tax Payable 279.00 2500 · Accrued Expenses 2500 · Accrued Sexpenses 10,512.97 2515 · Accrued Corporate Income Tax 455.00 2510 · Accrued Accounting Fees 9,907.69 Total 2500 · Accrued Expenses 20,875.66 2599 · Prepaid Member Payments 24,631.67 2600 · Deposits 17,600.00 Total 2600 · Deposits 17,600.00 Total Current Liabilities 65,232.12 Total Current Liabilities 69,062.43 Equity 3400 · Desig	1600 · Fixed Assets	
Liabilities Current Liabilities Current Liabilities Current Liabilities Current Liabilities Credit Cards 2140 · 1st Citizens CC 3,830.31	Total Fixed Assets	747,587.29
Current Liabilities	TOTAL ASSETS	1,932,445.25
Other Current Liabilities 2400 · Payroll Liabilities 2420 · 940 · FUTA PR Tax 726.92 2430 · WA SUI PR Tax 726.92 2435 · L & I · WA Workers' Comp Tax 888.29 2440 · Family & Medical Leave 68.44 Total 2400 · Payroll Liabilities 1,845.79 2490 · B&O Tax Payable 279.00 2500 · Accrued Expenses 2510 · Accrued Vacation and Sick Leave 10,512.97 2515 · Accrued Corporate Income Tax 455.00 2520 · Accrued Accounting Fees 9,907.69 Total 2500 · Accrued Expenses 20,875.66 2599 · Prepaid Member Payments 24,631.67 2600 · Deposits 17,600.00 Total 2600 · Deposits 17,600.00 Total Other Current Liabilities 65,232.12 Total Current Liabilities 69,062.43 Total Liabilities 69,062.43 Total Soughated - General 653,752.46 3450 · Designated - General 323,665.94 3400 · Designated - Sewer 566,976.14 3900 · Unrestricted Net Assets -323,951.05 Net Income 594,233.66 Total Equity 1,863,382.82	Liabilities Current Liabilities Credit Cards	3,830.31
2400 · Payroll Liabilities 162.14 2420 · 940 · FUTA PR Tax 726.92 2430 · WA SUI PR Tax 888.29 2430 · L & I · WA Workers' Comp Tax 888.29 2440 · Family & Medical Leave 68.44 Total 2400 · Payroll Liabilities 1,845.79 2490 · B&O Tax Payable 279.00 2500 · Accrued Expenses 2510 · Accrued Vacation and Sick Leave 10,512.97 2515 · Accrued Vacation and Sick Leave 455.00 2520 · Accrued Accounting Fees 9,907.69 Total 2500 · Accrued Expenses 20,875.66 2599 · Prepaid Member Payments 24,631.67 2600 · Deposits 17,600.00 Total 2600 · Deposits 17,600.00 Total Other Current Liabilities 65,232.12 Total Liabilities 69,062.43 Equity 3400 · Designated - General 653,752.46 3450 · Designated - General 323,565.94 3450 · Designated - Sewer 556.976.14 3900 · Unrestricted Net Assets -323,951.05 Net Income 594.233.66 Total Equity 1,863,382.82	Total Credit Cards	3,830.31
2490 · B&O Tax Payable 279.00 2500 · Accrued Expenses 10,512.97 2515 · Accrued Corporate Income Tax 455.00 2520 · Accrued Accounting Fees 9,907.69 Total 2500 · Accrued Expenses 20,875.66 2599 · Prepaid Member Payments 24,631.67 2600 · Deposits 17,600.00 Total 2600 · Deposits 17,600.00 Total Other Current Liabilities 65,232.12 Total Current Liabilities 69,062.43 Total Liabilities 69,062.43 Equity 3400 · Designated - General 653,752.46 3450 · Designated - Capital 323,565.94 3600 · Designated-Marina 58,805.67 3700 · Designated-Sewer 556,976.14 3900 · Unrestricted Net Assets -323,951.05 Net Income 594,233.66 Total Equity 1,863,382.82	2400 · Payroll Liabilities 2420 · 940 - FUTA PR Tax 2430 · WA SUI PR Tax 2435 · L & I - WA Workers' Comp Tax	726.92 888.29
2500 · Accrued Expenses 10,512.97 2515 · Accrued Corporate Income Tax 455.00 2520 · Accrued Accounting Fees 9,907.69 Total 2500 · Accrued Expenses 20,875.66 2599 · Prepaid Member Payments 24,631.67 2600 · Deposits 17,600.00 Total 2600 · Deposits 17,600.00 Total Other Current Liabilities 65,232.12 Total Current Liabilities 69,062.43 Total Liabilities 69,062.43 Equity 3400 · Designated - General 653,752.46 3450 · Designated-Capital 323,565.94 3600 · Designated-Marina 58,805.67 3700 · Designated-Sewer 556,976.14 3900 · Unrestricted Net Assets -323,951.05 Net Income 594,233.66 Total Equity 1,863,382.82	Total 2400 · Payroll Liabilities	1,845.79
2599 · Prepaid Member Payments 24,631.67 2600 · Deposits 17,600.00 Total 2600 · Deposits 17,600.00 Total Other Current Liabilities 65,232.12 Total Current Liabilities 69,062.43 Total Liabilities 69,062.43 Equity 3400 · Designated - General 653,752.46 3450 · Designated-Capital 323,565.94 3600 · Designated-Marina 58,805.67 3700 · Designated-Sewer 556,976.14 3900 · Unrestricted Net Assets -323,951.05 Net Income 594,233.66 Total Equity 1,863,382.82	2500 · Accrued Expenses 2510 · Accrued Vacation and Sick Leave 2515 · Accrued Corporate Income Tax	10,512.97 455.00
2600 · Deposits 17,600.00 Total 2600 · Deposits 17,600.00 Total Other Current Liabilities 65,232.12 Total Current Liabilities 69,062.43 Total Liabilities 69,062.43 Equity 653,752.46 3400 · Designated - General 653,752.46 3450 · Designated-Capital 323,565.94 3600 · Designated-Marina 58,805.67 3700 · Designated-Sewer 556,976.14 3900 · Unrestricted Net Assets -323,951.05 Net Income 594,233.66 Total Equity 1,863,382.82	Total 2500 · Accrued Expenses	20,875.66
Total 2600 · Deposits 17,600.00 Total Other Current Liabilities 65,232.12 Total Current Liabilities 69,062.43 Total Liabilities 69,062.43 Equity 3400 · Designated - General 653,752.46 3450 · Designated-Capital 323,565.94 3600 · Designated-Marina 58,805.67 3700 · Designated-Sewer 556,976.14 3900 · Unrestricted Net Assets -323,951.05 Net Income 594,233.66 Total Equity 1,863,382.82		24,631.67
Total Other Current Liabilities 65,232.12 Total Current Liabilities 69,062.43 Total Liabilities 69,062.43 Equity 3400 · Designated - General 653,752.46 3450 · Designated-Capital 323,565.94 3600 · Designated-Marina 58,805.67 3700 · Designated-Sewer 556,976.14 3900 · Unrestricted Net Assets -323,951.05 Net Income 594,233.66 Total Equity 1,863,382.82	2610 · Building Permit Deposits	17,600.00
Total Current Liabilities 69,062.43 Total Liabilities 69,062.43 Equity 3400 · Designated - General 653,752.46 3450 · Designated-Capital 323,565.94 3600 · Designated-Marina 58,805.67 3700 · Designated-Sewer 556,976.14 3900 · Unrestricted Net Assets -323,951.05 Net Income 594,233.66 Total Equity 1,863,382.82	Total 2600 · Deposits	17,600.00
Total Liabilities 69,062.43 Equity 3400 · Designated - General 653,752.46 3450 · Designated-Capital 323,565.94 3600 · Designated-Marina 58,805.67 3700 · Designated-Sewer 556,976.14 3900 · Unrestricted Net Assets -323,951.05 Net Income 594,233.66 Total Equity 1,863,382.82	Total Other Current Liabilities	65,232.12
Equity 3400 · Designated - General 653,752.46 3450 · Designated-Capital 323,565.94 3600 · Designated-Marina 58,805.67 3700 · Designated-Sewer 556,976.14 3900 · Unrestricted Net Assets -323,951.05 Net Income 594,233.66 Total Equity 1,863,382.82	Total Current Liabilities	69,062.43
3400 · Designated - General 653,752.46 3450 · Designated-Capital 323,565.94 3600 · Designated-Marina 58,805.67 3700 · Designated-Sewer 556,976.14 3900 · Unrestricted Net Assets -323,951.05 Net Income 594,233.66 Total Equity 1,863,382.82	Total Liabilities	69,062.43
Total Equity	3400 · Designated - General 3450 · Designated-Capital 3600 · Designated-Marina 3700 · Designated-Sewer 3900 · Unrestricted Net Assets	323,565.94 58,805.67 556,976.14 -323,951.05
TOTAL LIABILITIES & EQUITY 1,932,445.25	Total Equity	1,863,382.82
	TOTAL LIABILITIES & EQUITY	1,932,445.25

Carlyon Beach Homeowners Association General Fund Profit & Loss Budget vs. Actual Accrual Basis July 2019 through January 2020

	Jul '19 - Jan 20	Budget	\$ Over Budget	% of B
Ordinary Income/Expense				
4100 · General Fund Income	474,433.70	512,188.00	-37,754.30	92.6%
Total Income	474,433.70	512,188.00	-37,754.30	92.6%
Gross Profit	474,433.70	512,188.00	-37,754.30	92.6%
Expense 5100 · Personnel Services	172,656.23	323,381.00	-150,724.77	53.4%
5200 · Contractual Services	53,153.79	105,540.00	-52,386.21	50.4%
5300 · Parts & Supplies	16,359.89	23,500.00	-7,140.11	69.6%
5400 · Other Expense	12,137.35	26,017.00	-13,879.65	46.7%
5800 · Utilities & Fuel	20,614.84	33,750.00	-13,135.16	61.1%
Total Expense	274,922.10	512,188.00	-237,265.90	53.7%
Net Ordinary Income	199,511.60	0.00	199,511.60	100.0%
Net Income	199,511.60	0.00	199,511.60	100.0%

Carlyon Beach Homeowners Association Marina Fund Profit & Loss Budget vs. Actual Accrual Basis July 2019 through January 2020

	Jul '19 - Jan 20	Budget	\$ Over Budget	% of Bu
Ordinary Income/Expense Income				
4500 · Marina Fund Income	48,837.49	64,161.00	-15,323.51	76.1%
Total Income	48,837.49	64,161.00	-15,323.51	76.1%
Gross Profit	48,837.49	64,161.00	-15,323.51	76.1%
Expense 5100 · Personnel Services	3,571.96	14,339.00	-10,767.04	24.9%
5200 · Contractual Services	131.80	1,310.00	-1,178.20	10.1%
5300 · Parts & Supplies	415.38	48,512.00	-48,096.62	0.9%
5400 · Other Expense	2.90			
5800 · Utilities & Fuel	21.40			
Total Expense	4,143.44	64,161.00	-60,017.56	6.5%
Net Ordinary Income	44,694.05	0.00	44,694.05	100.0%
Net Income	44,694.05	0.00	44,694.05	100.0%

Carlyon Beach Homeowners Association Sewer Fund Profit & Loss Budget vs. Actual Accrual Basis July 2019 through January 2020

	Jul '19 - Jan	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense Income				
4600 · Sewer Fund Income	148,254.14	268,398.00	-120,143.86	55.2%
Total Income	148,254.14	268,398.00	-120,143.86	55.2%
Gross Profit	148,254.14	268,398.00	-120,143.86	55.2%
Expense 5100 · Personnel Services	64,469.11	113,004.00	-48,534.89	57.1%
5200 · Contractual Services	54,651.23	98,630.00	-43,978.77	55.4%
5300 · Parts & Supplies	11,434.21	22,764.00	-11,329.79	50.2%
5400 · Other Expense	2,368.72	4,000.00	-1,631.28	59.2%
5800 · Utilities & Fuel	18,229.84	30,000.00	-11,770.16	60.8%
Total Expense	151,153.11	268,398.00	-117,244.89	56.3%
Net Ordinary Income	-2,898.97	0.00	-2,898.97	100.0%
Net Income	-2,898.97	0.00	-2,898.97	100.0%

Carlyon Beach Homeowners Association Capital Funds Profit & Loss Budget vs. Actual Accrual Basis July 2019 through January 2020

	Jul '19 - Jan 20	Budget	\$ Over Budget	% of Budget
Other Income/Expense Other Income				
4700 · Capital Fund Income-Unrestrcted 4710 · Replacemnt Reserve Assmt	84,780.00			
Total 4700 · Capital Fund Income-Unrestrcted	84,780.00			
4800 · Capital Fund Income-Restricted 4720 · Reserve Study Assessment 4850 · Capital interest income	135,648.00 1,158.25			
Total 4800 · Capital Fund Income-Restricted	136,806.25			
7100 · Sale of an Asset	256,094.53			
Total Other Income	477,680.78			
Other Expense 4920 · Capital Expenditures	28,313.16			
4922 · Unrestricted Capital Expenses 4924 · Reserve Study Capital Expenses	96,640.64			
Total 4920 · Capital Expenditures	124,953.80			
Total Other Expense	124,953.80			
Net Other Income	352,726.98			
et Income	352,726.98			