

Mau Sunset AOA
Budget Draft
2022

12.8% Dues increase:

| | Budget 2022 | Budget 2021 | Actuals 2020 | Actuals 2019 | Actuals 2018 | Actuals 2017 | Actuals 2016 | Actuals 2015 | Actuals 2014 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 4001 · Maintenance Fees | 1,940,932.00 | 1,720,625.00 | 1,671,073.12 | 1,671,454.08 | 1,576,856.64 | 1,576,856.64 | 1,444,720.80 | 1,444,720.80 | 1,444,720.80 |
| 4005 · Late Fees | 1,000.00 | 1,000.00 | 300.00 | 175.00 | 50.00 | 350.00 | 825.00 | 700.00 | 1,200.00 |
| 4101 · Electricity Income | 458,000.00 | 458,000.00 | 303,457.88 | 511,725.40 | 461,338.69 | 386,596.58 | 379,091.10 | 441,445.52 | 506,947.22 |
| 4105 · Electricity Owners | (445,000.00) | (445,000.00) | (268,447.41) | (490,406.38) | (458,409.67) | (373,232.39) | (359,748.59) | (415,572.11) | (488,935.16) |
| 4301 · Merchandise Sales | | | | | | | | 48.00 | - |
| 4305 · Concession Income | 36,000.00 | | 19,050.00 | 76,200.00 | 76,200.00 | 76,200.00 | 76,200.00 | 76,200.00 | 76,200.00 |
| 4310 · Activities Desk Commission | 2,000.00 | | 975.00 | 5,325.00 | 6,200.00 | 11,200.00 | 7,875.00 | 10,725.00 | 1,800.00 |
| 4315 · Soda Income | | | | | 121.77 | 725.87 | 823.68 | 1,288.84 | 1,460.59 |
| 4320 · Kayak Storage | 6,000.00 | 2,760.00 | 2,449.98 | 2,770.07 | 1,093.94 | 1,143.00 | 712.03 | 1,447.29 | 1,022.68 |
| 4325 · Front Desk Internet | | | | | 200.00 | - | 201.00 | 1,142.00 | 1,349.00 |
| 4330 · Storage Rental | 22,676.00 | 20,996.00 | 18,023.95 | 18,619.32 | 18,024.00 | 17,024.00 | 15,660.00 | 15,856.00 | 17,444.00 |
| 4350 · Sunset Internet/WiFi Commission | | | | | | | - | 25.00 | |
| 4501 · Interest Income | 38.00 | 38.00 | 12.81 | 11.07 | 11.07 | 25.96 | 10.09 | 1.23 | 1.03 |
| 4505 · Interest Income-Delinquent Acct | | | | | | | | 219.57 | |
| 4550 · Other Income | 1,500.00 | 1,500.00 | 300.00 | 456.42 | 1,569.70 | 20,085.63 | 1,105.00 | 670.02 | 1,752.50 |
| 4980 · Bad Debt Recovery | | | | | | | | | 12,000.00 |
| 4990 · Gains(Loss) of Capital Assets | | | | | | | 150.00 | | 85.00 |
| | 2,023,146.00 | 1,759,919.00 | 1,747,195.33 | 1,796,329.98 | 1,683,256.14 | 1,716,975.29 | 1,567,625.11 | 1,578,917.16 | 1,577,047.66 |
| | 2,023,146.00 | 1,759,919.00 | 1,747,195.33 | 1,796,329.98 | 1,683,256.14 | 1,716,975.29 | 1,567,625.11 | 1,578,917.16 | 1,577,047.66 |
| 5100 · Payroll and Benefits | | | | | | | | | |
| Total 5100 · Payroll and Benefits | 577,490.00 | 539,882.00 | 503,963.97 | 572,467.53 | 556,902.04 | 481,079.70 | 490,239.71 | 502,273.18 | 476,837.67 |
| 6100 · Repairs and Maintenance | | | | | | | | | |
| 6101 · Beach Clean Up | | | | | 550.00 | | | 10,399.78 | |
| SECURITY CAMERAS | | | | | - | | | | |
| Security camera maint | | | | | - | | | | |
| Security licensing fees | | | | | - | | | | |
| 6110 · Building | 12,000.00 | 12,000.00 | 18,883.85 | 20,150.30 | 4,493.31 | 13,018.95 | 9,274.74 | 14,152.95 | 9,064.32 |
| 6115 · Elevator Maintenance | 500.00 | 500.00 | - | - | - | 1,000.00 | 184.87 | 1,000.06 | 1,667.00 |
| 6120 · Elevators | 18,800.00 | 17,000.00 | 17,228.40 | 16,750.95 | 16,208.39 | 15,634.10 | 15,145.59 | 14,742.61 | 14,327.77 |
| 6125 · Equipment/Tools | 1,500.00 | 1,500.00 | 4,008.69 | 2,517.99 | 2,923.26 | 352.99 | 657.06 | 2,000.07 | 1,519.18 |
| 6130 · Grounds - Contract | 179,415.00 | 177,639.00 | 173,881.44 | 170,472.00 | 170,472.00 | 170,472.00 | 170,472.00 | 168,783.96 | 158,589.73 |
| 6135 · Grounds - Supplies | 9,000.00 | 9,000.00 | 9,945.10 | 7,799.30 | 9,602.63 | 12,197.34 | 12,067.35 | 16,538.94 | 13,804.23 |
| 6140 · Grounds - Dethatch | 4,500.00 | 4,000.00 | 1,554.42 | 4,274.51 | 2,349.89 | 3,052.01 | 4,076.24 | 5,899.82 | 1,736.31 |
| xxxx Grounds - Trees | 6,000.00 | | | | | | | | |
| 6145 · Hydrojet Contract | 3,000.00 | 3,000.00 | 2,841.41 | 753.60 | 3,838.91 | 3,351.41 | 1,987.42 | 2,351.08 | -155.77 |
| 6150 · Maintenance-Supplies | 12,000.00 | 12,000.00 | 9,442.42 | 13,128.50 | 10,489.80 | 10,298.28 | 13,084.49 | 11,011.35 | 12,707.49 |
| 6155 · Paint | 1,500.00 | 500.00 | 5,116.27 | 888.87 | 593.29 | 55.68 | 1,865.50 | 3,278.52 | 2,631.12 |
| 6160 · Pest Control | 10,500.00 | 10,500.00 | 10,383.24 | 9,954.12 | 9,782.93 | 10,601.35 | 9,048.40 | 8,742.46 | 8,406.24 |
| 6170 · Pool-Supplies | 15,000.00 | 10,000.00 | 10,467.82 | 12,922.73 | 12,560.33 | 7,912.78 | 8,220.57 | 12,522.50 | 9,077.01 |
| xxxx Recreation Equipment | 1,500.00 | | | | | | | | |
| 6190 · Vehicle Expenses | 700.00 | 700.00 | 568.70 | 602.85 | 1,366.64 | 848.79 | 1,243.87 | 1,957.74 | 2,283.97 |
| Total 6100 · Repairs and Maintenance | 275,915.00 | 258,339.00 | 264,321.76 | 260,215.72 | 245,231.38 | 248,795.68 | 247,328.10 | 273,381.84 | 235,658.60 |
| 7000 · Utilities | | | | | | | | | |
| 7001 · Cable | 144,000.00 | 135,000.00 | 134,019.08 | 127,595.58 | 129,407.76 | 123,642.24 | 117,845.37 | 113,577.64 | 96,037.68 |

12.8% Dues increase:

| | Budget 2022 | Budget 2021 | Actuals 2020 | Actuals 2019 | Actuals 2018 | Actuals 2017 | Actuals 2016 | Actuals 2015 | Actuals 2014 |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 7005 · Electricity-AOAO | 6,000.00 | 6,000.00 | 6,185.50 | 6,525.78 | 5,190.13 | 5,269.46 | 7,760.23 | 45,965.19 | 84,033.59 |
| 7010 · Propane | 25,000.00 | 25,000.00 | 25,025.82 | 30,125.50 | 34,223.03 | 34,096.86 | 34,029.07 | 40,914.37 | 41,955.46 |
| 7015 · Refuse | 60,000.00 | 40,000.00 | 31,417.62 | 47,572.21 | 47,178.89 | 39,701.88 | 32,959.39 | 36,619.95 | 41,148.25 |
| 7020 · Sewer | 144,000.00 | 103,000.00 | 111,631.77 | 109,354.98 | 103,244.56 | 94,137.10 | 100,795.40 | 103,504.50 | 99,804.55 |
| 7025 · Telephone | 8,100.00 | 8,100.00 | 8,337.74 | 5,722.45 | 6,837.71 | 6,505.53 | 6,626.95 | 5,381.48 | 5,258.26 |
| 7030 · Water | 60,000.00 | 27,180.00 | 35,586.01 | 37,433.82 | 37,674.60 | 51,046.16 | 44,045.53 | 50,435.21 | 48,146.87 |
| R1 water | 2,000.00 | 500.00 | 2,450.25 | | | | | | |
| 7031 Water Pool | 6,000.00 | 5,820.00 | 636.78 | | | | | | |
| Total 7000 · Utilities | 455,100.00 | 350,600.00 | 355,290.57 | 364,330.32 | 363,756.68 | 354,399.23 | 344,061.94 | 396,398.34 | 416,384.66 |
| 7100 · Administration | | | | | | | | | |
| 7101 · Annual Homeowner's Party | - | - | | 9,449.78 | 6,977.79 | 6,118.91 | 6,055.82 | 5,857.13 | 5,671.07 |
| 7105 · Loan Interest | | | | | | | | 12,088.09 | 1,909.05 |
| 7107 · Loan Principal | | | | | | | | | 51,265.28 |
| 7108 · PV System Lease | 46,581.00 | 46,581.00 | 46,581.36 | 46,581.36 | 46,581.36 | 46,581.36 | 46,581.36 | 17,103.70 | |
| 7110 · Audit/Tax Prep | 4,100.00 | 4,000.00 | 3,854.16 | 3,776.04 | 3,671.87 | 3,593.75 | 3,671.87 | 3,437.50 | 3,281.25 |
| 7115 · B-408 Utilities/Telephone | 2,500.00 | 2,500.00 | 2,196.26 | 2,663.78 | 4,132.53 | 3,559.50 | 4,257.64 | 3,876.78 | 4,185.09 |
| 7120 · Bad Debt | 500.00 | 500.00 | - | 364.35 | - | 0.00 | 0.00 | 0.00 | 11,075.61 |
| 7125 · Bank Service Fees | 2,600.00 | 2,600.00 | 2,853.47 | 2,890.59 | 2,642.68 | 2,973.80 | 3,054.17 | 3,726.16 | 2,836.74 |
| 7130 · C & J After Hour Phone Service | | | | 2,670.27 | 3,313.58 | 3,701.39 | 3,035.32 | 3,169.77 | 3,051.92 |
| 7135 · Copier Maintenance | - | - | 84.36 | - | 581.23 | | 782.58 | 715.60 | 704.10 |
| 7140 · Director's Expenses | 12,000.00 | 21,750.00 | 12,143.99 | 17,792.94 | 17,371.98 | 18,126.33 | 16,030.63 | 21,263.14 | 18,128.95 |
| 7145 · Accounting | 57,200.00 | 53,000.00 | 55,489.21 | 52,180.68 | 50,577.83 | 48,010.13 | 47,202.78 | 46,421.54 | 44,485.38 |
| 7150 · Insurance | 128,400.00 | 134,946.00 | 117,397.26 | 105,239.60 | 94,145.03 | 87,753.00 | 86,129.64 | 80,856.80 | 76,651.96 |
| 7155 · Legal Fees | 7,000.00 | 5,000.00 | 2,392.87 | 2,557.07 | 6,073.30 | 1,529.63 | 1,781.79 | 2,672.32 | 4,573.34 |
| 7160 · Meeting Expenses | 1,000.00 | 1,000.00 | 507.81 | 1,035.61 | 935.19 | 579.13 | 415.81 | 200.00 | 155.56 |
| 7165 · Mgt Fees--Annual Mtg | 8,000.00 | 5,000.00 | 1,612.22 | 7,217.02 | 720.00 | 4,020.72 | 4,152.91 | 2,933.40 | 4,276.23 |
| 7170 · Administration Misc Expenses | 7,000.00 | 3,600.00 | 2,874.76 | 3,163.58 | 4,778.40 | 1,727.64 | 1,875.62 | 2,231.70 | 2,128.63 |
| 7175 · Newsletter & Postage | 1,500.00 | 1,500.00 | 1,919.55 | 1,464.14 | 1,505.00 | 2,360.79 | 2,269.48 | 1,352.58 | 1,335.08 |
| 7180 · Non-Budget Misc | 500.00 | 500.00 | 644.52 | 5,628.27 | 674.33 | 577.53 | 1,369.54 | 1,163.86 | 1,432.32 |
| 7185 · Outside Services | | | 10.00 | 408.33 | | | 245.00 | | 290.94 |
| 7190 · Owner's Exp-Reimbursable | | | - | | | | | | |
| 7195 · Postage | 2,000.00 | 2,000.00 | 1,816.59 | 2,618.41 | 1,463.73 | 1,415.45 | 1,490.73 | 1,715.67 | 1,641.15 |
| 7201 · Property Taxes | 3,610.00 | 3,500.00 | 3,288.83 | 3,595.43 | 3,424.68 | 2,926.62 | 2,994.20 | 2,648.16 | 2,504.63 |
| supplies for resale | | | | | | | | | |
| 7210 · Supplies-Administration | 3,000.00 | 6,300.00 | 3,104.28 | 3,558.87 | 3,703.99 | 2,727.03 | 3,612.60 | 2,758.33 | 2,095.89 |
| 7215 · Taxes - GET | 4,400.00 | 4,400.00 | 2,068.07 | 4,245.41 | 4,356.76 | 4,444.96 | 4,257.92 | 4,458.56 | 4,247.08 |
| 7217 · Taxes - Income | | 4,000.00 | 9,213.00 | 8,682.00 | 7,923.98 | 12,399.95 | 12,799.96 | 13,263.96 | 1,599.97 |
| 7220 · Uniforms | 500.00 | 250.00 | 1,029.57 | 784.15 | 1,036.44 | 374.21 | 607.24 | 76.38 | 620.80 |
| 7225 · Vending/Concession Exp | | | | | | | | 308.58 | 456.55 |
| 7230 · Website Maintenance | 250.00 | 250.00 | 197.87 | - | - | 149.64 | 160.37 | 199.75 | 139.87 |
| 7307 · Principal Payment ASB | | | | | | | | | -51,265.28 |
| 7501 · Reserves Transfer | 354,000.00 | 299,921.00 | 299,920.92 | 299,921.64 | 247,428.00 | 377,428.00 | 123,714.00 | 123,714.00 | 54,600.00 |
| 7700 · Capital Expenditures | 20,000.00 | | | | | | | | |
| XXXX - 2021 SHORFALL | 40,000.00 | | | | | | | | |
| 7800 · Depreciation Expense | 8,000.00 | 8,000.00 | 5,912.66 | 7,953.75 | 8,370.29 | 11,193.48 | 13,025.78 | 13,410.96 | 8,197.38 |
| Total 7100 · Administration | 714,641.00 | 611,098.00 | 577,113.59 | 596,443.07 | 522,389.97 | 644,272.95 | 391,574.76 | 371,624.42 | 262,276.54 |
| 7705 · Special Project | | | 18,654.40 | 1,500.00 | 16,900.00 | 1,000.00 | 33,669.14 | 1,989.34 | 35,426.14 |
| | 2,023,146.00 | 1,759,919.00 | 1,719,344.29 | 1,794,956.64 | 1,705,180.07 | 1,729,547.56 | 1,506,873.65 | 1,545,667.12 | 1,426,583.61 |
| | | | 27,851.04 | 1,373.34 | (21,923.93) | 12,572.27 | (60,751.46) | (33,250.04) | (150,464.05) |

12.8% Dues increase:

| Budget 2022 | Budget 2021 | Actuals 2020 | Actuals 2019 | Actuals 2018 | Actuals 2017 | Actuals 2016 | Actuals 2015 | Actuals 2014 |
|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| - | - | 27,851.04 | 1,373.34 | (21,923.93) | - | - | - | - |