## Accrual Basis

## **Bonnet Shores Fire District** Revenue & Expense Actual vs. Budget May 2015 through April 2016

	May '15 - Apr 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income Tax Revenue	253,447	256,175	(2,728)
Prior Yr Surplus (Deficit)	0	11,401	(11,401)
<b>Rental Registration Fees (Net)</b>	615	750	(135)
Hall Rental Fees	2,400	3,000	(600)
Hall Equip- Designated Fund Tfr Hall Rental Fees-Cleaning (Net)	200 600	(750)	1,350
Interest Earned - Bank Accts	117	100	1,330
Interest Earned - Tax Revenue	842		
Newsletter Advertising	400	2,000	(1,600)
Permits/Plans Fees	200	200	0
Road Race/Bonnet Days	4.040		
Race Proceeds Race Expenses	1,016 (945)		
·	71		
Total Road Race/Bonnet Days	0	50	(50)
Website Advertising			(50)
Total Income	258,893	272,926	(14,033)
Gross Profit	258,893	272,926	(14,033)
Expense Administrative Expense			
Administrative Expense	216	147	69
Advertising Expense	102	100	2
Annual Meeting Expense	1,193	2,000	(807)
Bank Charges	30		
Council Discretionary Expense	368	300	68
Insurance Land Trust Operating Alloc'n	6,780 578	6,850 2,500	(70) (1,922)
Historical Committee Expenses	591	2,000	391
Legal Fees	0	2,000	(2,000)
Monthly Meeting Expense	0	50	(50)
Newsletter Editor Comp	350	350	0
Newsletter Postage & Printing	3,251 1,810	3,000 2,500	251 (690)
Office Supplies Payroll Services	585	450	135
Security	3,860	4,600	(740)
Tax Collection Costs	2,750	2,800	(50)
Total Administrative Expense	22,464	27,847	(5,383)
Beach Expense	- 000	5 000	00
Beach Bus Beach Raking & Maintenance	5,083 6,500	5,000 6,500	83 0
Beach Salaries	17,366	20,393	(3,027)
Beach Guard	2,810	2,800	10
Beach Supplies	196	600	(404)
Total Beach Expense	31,955	35,293	(3,338)
Day Camp (Income) Expense	(0-0)		
Camp Store	(350)	(11 500)	60
Camp Proceeds Camp Salaries	(11,431) 10,406	(11,500) 10,500	69 (94)
Camp Supplies	1,469	1,000	469
Total Day Camp (Income) Expense	95	0	95
Harbor (Income) Expense		(40.050)	
Mooring Fees	(10,110)	(10,050)	(60)
Mooring Wait List Fees Ramp Fees	(60) (550)	(100) (800)	40 250
Harbor Supplies & Maintenance	1,766	1,250	516
Harbormaster Expense Reimb.	4,400	4,400	0
Harbor Fund Tfr Designated Acct	0	3,500	(3,500)
Total Harbor (Income) Expense	(4,554)	(1,800)	(2,754)

## Accrual Basis

## **Bonnet Shores Fire District** Revenue & Expense Actual vs. Budget May 2015 through April 2016

Property Expense  116  500  (384)    Beautification  116  500  (384)    Electricity  1,343  2,000  (657)    Maintenance  6,423  1,500  4,923    Natural Gas  2,414  3,000  (586)    Pond  50  600  (550)    Telephone & Internet  2,395  2,000  395    Water  1,223  350  873    Total Property Expense  13,963  9,950  4,013    Public Works  Clear Breachway  10,420  5,000  5,420    Equip. & Tools Maintenance  72  400  (228)    Landscaping  7,270  7,000  270    Public Works  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  710		May '15 - Apr 16	Budget	\$ Over Budget
Manager's Salary  34,889  35,000  (11)    Clerk  3,750  3,750  0    Tax Collector  5,000  5,000  0    Trasurer  4,250  4,250  0    Payroll taxes  5,397  4,500  1,478    Total Admin Compensation & Taxes  53,967  52,500  1,477    Property Expense  Beautification  116  500  (384)    Electricity  1,343  2,000  (667)    Maintenance  6,423  1,500  4,923    Natural Gas  2,414  3,000  (556)    Total Property Expense  13,963  9,950  4,013    Public Works  10,420  5,000  5,420    Equip. & Tools Maintenance  72  400  (328)    Landscaping  7,270  7,000  270    Public Works  131,165  130,000  1,165    Social Activities  710	Admin Compensation & Taxes			
Tax Collector  5,000  5,000  0    Treasurer  4,250  4,250  0  0    Payroll taxes  5,978  4,500  1,478    Total Admin Compensation & Taxes  53,967  52,500  1,478    Property Expense  53,967  52,500  1,467    Beautification  116  500  (384)    Electricity  1,343  2,000  (657)    Maintenance  6,423  1,500  4,923    Natural Gas  2,414  3,000  (566)    Pond  50  600  (550)    Total Property Expense  13,963  9,950  4,013    Public Works  Clear Breachway  10,420  5,000  5,420    Equip. & Tools Maintenance  72  400  (328)  Landscaping  7,270  7,000  270    Public Works  149,327  146,800  2,527  Recreation (Income) Expense  500  (100)  (100)  1165  130,000  1,165  130,000  (100) <th>•</th> <th>34,989</th> <th>35,000</th> <th>(11)</th>	•	34,989	35,000	(11)
Tressurer  4/250  4/250  0    Payroll taxes  5,978  4,500  1,478    Total Admin Compensation & Taxes  53,967  52,500  1,467    Property Expense  Beautification  116  500  (384)    Electricity  1,343  2,000  (657)    Maintenance  6,423  1,300  4,923    Natural Gas  2,414  3,000  (566)    Pond  50  600  (550)    Telephone & Internet  2,395  2,000  395    Water  1,223  350  873    Total Property Expense  13,963  9,950  4,013    Public Works  1  2,400  (328)    Landscaping  7,270  7,000  270    Public Works  149,327  146,800  2,527    Recreation (Income) Expense  710		-	3,750	0
Payroll taxes  5,978  4,500  1,478    Total Admin Compensation & Taxes  53,967  52,500  1,467    Property Expense     166  500  (384)    Beautification  116  500  (384)    1,463  2,000  (657)    Maintenance  6,423  1,500  4,923   1,800  4,923    Natural Gas  2,414  3,000  (566)   600  (550)   4,923   355   873    350  873      355   873 <td< th=""><th></th><th></th><th></th><th></th></td<>				
Total Admin Compensation & Taxes  53,967  52,500  1,467    Property Expense  116  500  (384)    Electricity  1,343  2,000  (657)    Maintenance  6,423  1,500  4,923    Natural Gas  2,414  3,000  (586)    Pond  50  600  (550)    Telephone & Internet  2,395  2,000  395    Water  1,223  350  873    Total Property Expense  13,963  9,950  4,013    Public Works  10,420  5,000  5,420    Equip, & Tools Maintenance  72  400  (328)    Landscaping  7,270  7,000  270    Public Works  149,327  146,800  2,527    Recreation (Income) Expense  710		-		-
Property Expense  116  500  (384)    Electricity  1,343  2,000  (657)    Maintenance  6,423  1,500  4,923    Natural Gas  2,414  3,000  (586)    Pond  50  600  (550)    Telephone & Internet  2,395  2,000  395    Water  1,223  350  873    Total Property Expense  13,963  9,950  4,013    Public Works  1  10,420  5,000  5,420    Equip. & Tools Maintenance  72  400  (328)    Landscaping  7,270  7,000  270    Public Works  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  710	Payroll taxes			, -
Beautification  116  500  (384)    Electricity  1,343  2,000  (657)    Maintenance  6,423  1,500  4,923    Natural Gas  2,414  3,000  (586)    Pond  50  600  (550)    Telephone & Internet  2,395  2,000  395    Water  1,223  350  873    Total Property Expense  13,963  9,950  4,013    Public Works  1  2,236  2,000  325    Landscaping  7,270  7,000  270  2,000  (328)    Landscaping  7,270  7,000  270  9,000  (3,900)  (3,900)    Sanitation  131,165  130,000  1,165  5000  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  710	·	53,967	52,500	1,467
Electricity  1,343  2,000  (657)    Maintenance  6,423  1,500  4,923    Natural Gas  2,414  3,000  (586)    Pond  50  600  (550)    Telephone & Internet  2,395  2,000  395    Water  1,223  350  873    Total Property Expense  13,963  9,950  4,013    Public Works  72  400  (328)    Landscaping  7,270  7,000  270    Public Works Salaries  0  3,900  (3,900)    Sanitation  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  710  710  710    Total Recreation (Income) Expense  710  710  710    Total Expense  0  (3,000)  3,000  (11,371)    Other Income/Expense  0  (3,000)  3,000 </th <th></th> <th>110</th> <th>500</th> <th>(22.1)</th>		110	500	(22.1)
Maintenance  6,423  1,500  4,923    Natural Gas  2,414  3,000  (586)    Pond  50  600  (550)    Telephone & Internet  2,395  2,000  395    Water  1,223  350  873    Total Property Expense  13,963  9,950  4,013    Public Works  1  223  400  (328)    Landscaping  7,270  7,000  270    Public Works  0  3,900  (3,900)    Sanitation  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  710				· · ·
Natural Gas  2,414  3,000  (586)    Pond  50  600  (650)    Telephone & Internet  2,395  2,000  395    Water  1,223  350  873    Total Property Expense  13,963  9,950  4,013    Public Works    12,223  350  5,420    Clear Breachway  10,420  5,000  5,420  2,800  3,960    Landscaping  7,270  7,000  270  7,000  270    Public Works Salaries  0  3,900  (3,800)  3,900  (3,900)    Sanitation  131,165  130,000  1,165  Snow Carbon  (100)    Total Public Works  149,327  146,800  2,527  Recreation (Income) Expense  710		,	,	
Pond  50  600  (550)    Telephone & Internet  2,395  2,000  395    Water  1,223  350  873    Total Property Expense  13,963  9,950  4,013    Public Works  10,420  5,000  5,420    Equip. & Tools Maintenance  72  400  (328)    Landscaping  7,270  7,000  270    Public Works Salaries  0  3,900  (3,900)    Sanitation  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  710		,	,	,
Telephone & Internet  2,395  2,000  395    Water  1,223  350  873    Total Property Expense  13,963  9,950  4,013    Public Works  10,420  5,000  5,420    Equip. & Tools Maintenance  72  400  (328)    Landscaping  7,270  7,000  270    Public Works Salaries  0  3,900  (3,900)    Sanitation  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  710		,		· · ·
Water  1,223  350  873    Total Property Expense  13,963  9,950  4,013    Public Works  10,420  5,000  5,420    Equip. & Tools Maintenance  72  400  (328)    Landscaping  7,270  7,000  270    Public Works Salaries  0  3,900  (3,900)    Sanitation  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  500  (100)  2,527    Recreation (Income) Expense  710  70  70    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  710  70  70    Total Recreation (Income) Expense  710  70  70    Total Rependiture  (9,035)  2,336  (11,371)    Other Income/Expense  0  (3,000)  3,000    Grants - Capital  (1,000)				
Public Works  10,420  5,000  5,420    Equip. & Tools Maintenance  72  400  (328)    Landscaping  7,270  7,000  270    Public Works Salaries  0  3,900  (3,900)    Sanitation  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  500  (2,662)    Social Activities  710		,	,	
Public Works  10,420  5,000  5,420    Equip. & Tools Maintenance  72  400  (328)    Landscaping  7,270  7,000  270    Public Works Salaries  0  3,900  (3,900)    Sanitation  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  500  (2,662)    Social Activities  710	Total Property Expense			4,013
Clear Breachway  10,420  5,000  5,420    Equip. & Tools Maintenance  72  400  (328)    Landscaping  7,270  7,000  270    Public Works Salaries  0  3,900  (3,900)    Sanitation  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  710		-,	- ,	,
Equip. & Tools Maintenance  72  400  (328)    Landscaping  7,270  7,000  270    Public Works Salaries  0  3,900  (3,900)    Sanitation  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense  710		10.420	5.000	5.420
Landscaping  7,270  7,000  270    Public Works Salaries  0  3,900  (3,900)    Sanitation  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense Social Activities  710			,	
Sanitation  131,165  130,000  1,165    Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense Social Activities  710		7,270	7,000	( )
Snow Removal  400  500  (100)    Total Public Works  149,327  146,800  2,527    Recreation (Income) Expense Social Activities  710	Public Works Salaries	0	3,900	(3,900)
Total Public Works149,327146,8002,527Recreation (Income) Expense Social Activities710	Sanitation	131,165	130,000	1,165
Recreation (Income) Expense Social Activities710Total Recreation (Income) Expense710Total Recreation (Income) Expense710Total Expense267,928270,590(2,662)Net Ordinary Income(9,035)2,336(11,371)Other Income/Expense Capital Expenditure Appropriation from Harbor0(1,000) Appropriation from Capital Acct0(1,000) Appropriation from Capital Acct0(9,164)9,164Playground Expense Capital Improvement9,18814,500(5,312)Total Capital Expenditure8,1882,3365,852Total Other Expense8,1882,3365,852	Snow Removal	400	500	(100)
Social Activities710Total Recreation (Income) Expense710Total Expense267,928270,590(2,662)Net Ordinary Income(9,035)2,336(11,371)Other Income/Expense(9,035)Other Expense0Capital Expenditure0Appropriation from Harbor0(1,000)(9,164)Appropriation from Capital Acct0Playground Expense0Capital Improvement9,18814,500(5,312)Total Capital Expenditure8,1882,3365,852Total Other Expense8,1882,3365,852	Total Public Works	149,327	146,800	2,527
Total Expense267,928270,590(2,662)Net Ordinary Income(9,035)2,336(11,371)Other Income/Expense Other Expense Capital Expenditure Appropriation from Harbor0(3,000)3,000Grants - Capital Playground Expense Capital Improvement(1,000) 9,188(9,164)9,164Playground Expense Capital Expenditure0(9,164)9,164Total Capital Expenditure8,1882,3365,852Total Capital Expenditure8,1882,3365,852		710		
Net Ordinary Income(9,035)2,336(11,371)Other Income/Expense Other Expense Capital Expenditure Appropriation from Harbor0(3,000)3,000Grants - Capital Official Expenditure(1,000) Official Expense O Capital Improvement9,1649,164Playground Expense Capital Improvement9,18814,500(5,312)Total Capital Expenditure8,1882,3365,852Total Other Expense8,1882,3365,852	Total Recreation (Income) Expense	710		
Other Income/Expense Other Expense Capital Expenditure Appropriation from Harbor0(3,000)3,000Grants - Capital(1,000)(1,000)(1,000)(1,000)Appropriation from Capital Acct0(9,164)9,164Playground Expense00(5,312)Total Capital Expenditure8,1882,3365,852Total Other Expense8,1882,3365,852	Total Expense	267,928	270,590	(2,662)
Other Expense Capital Expenditure Appropriation from Harbor0(3,000)3,000Grants - Capital Appropriation from Capital Acct0(9,164)9,164Playground Expense Capital Improvement0(9,164)9,164Total Capital Expenditure8,1882,3365,852Total Other Expense8,1882,3365,852	Net Ordinary Income	(9,035)	2,336	(11,371)
Grants - Capital(1,000)Appropriation from Capital Acct0Playground Expense0Capital Improvement9,18814,500(5,312)Total Capital Expenditure8,1882,3365,852Total Other Expense8,1882,3365,852	Other Expense			
Appropriation from Capital Acct  0  (9,164)  9,164    Playground Expense  0  0  (5,312)    Capital Improvement  9,188  14,500  (5,312)    Total Capital Expenditure  8,188  2,336  5,852    Total Other Expense  8,188  2,336  5,852			(3,000)	3,000
Capital Improvement  9,188  14,500  (5,312)    Total Capital Expenditure  8,188  2,336  5,852    Total Other Expense  8,188  2,336  5,852	Appropriation from Capital Acct	Ó	(9,164)	9,164
Total Other Expense  8,188  2,336  5,852		-	14,500	(5,312)
	Total Capital Expenditure	8,188	2,336	5,852
Net Other Income  (8,188)  (2,336)  (5,852)	Total Other Expense	8,188	2,336	5,852
	Net Other Income	(8,188)	(2,336)	(5,852)
Net Income (17,224) 0 (17,224)	Net Income	(17,224)	0	(17,224)