

Lummi Island Scenic Estates		cash basis						
		2016	2017	2018	2019			
		Actual	Actual	Budget	Budget			
Acct #	Income:							
400	Dues of \$725 for 447 lots	240,800	275,955	289,275	289,275			
	Subtract 5 lots owned by LISE							
	Subtract 43 bound lots							
	Annual Reserve Withdrawal						<-- Bal Sheet item	
401	Dues Previous Years		14,455		0		<-- Bal Sheet item	
405	Water Fees RTS	49,410	65,341	25,680	25,920		<-- (216 lots * \$120)	
	Water Fees Usage			46,680	46,680		<-- Est based on tiers	
408								
410	Water loan fees (DWSRF)	28,400	28,107	28,400	28,400			
412								
430	Penalty & Legal Fees	0	2,342	1,200	1,200			
440/450	Other Income (2016 includes insur. assess.)	68,473	26,786	5,000	5,000			
450	Transfer Fees							
460	Doubtful accounts			(14,000)	(14,000)			
470	Interest Income	1,370	98	120	120			
480	NSF Check Charge							
	Total Income	388,453	413,084	382,355	382,595			
	Expenses:							
1000	Operations							
1010	Vehicle Maintenance	5,349	2,722	3,000	4,000			
1020	Maintenance-Buildings	1,650	5,543	4,000	7,000			
1030	Maintenance-Marina	5,554	5,511	2,000	2,000			
1031	Dock Deployment	4,673	150	1,000	2,000			
1040	Maintenance-Grounds/Roads	561	316	1,000	3,000			
1050	Supplies	1,142	7,016	1,500	1,650			
	Total 1000 Operations	18,928	21,258	12,500	19,650			
500	Utilities:							
510	Telephone (Cell & Internet)	2,995	3,170	3,800	4,530			
520	Website Hosting	69	65	275	427			
530	Electricity	6,247	7,717	7,000	7,750			
540	Garbage	263	259	300	300			
550	Propane	1,829	2,532	3,000	3,000			
560	Gasoline/Diesel	2,751	1,848	2,500	2,500			
	Total 500 Utilities	14,154	15,592	16,875	18,507			
600	Administration:							
610	Accounting/Bookkeeping Fees	5,315	5,765	6,000	6,000			
	Audit Expense		8,000	0	8,000			
620	Bank Charges	75	127	75	300			
630	Homeowners Assoc Insurance	44,429	47,025	60,000	56,650			
640	Legal Fees	0	275	15,000	15,000			
660	Web Development		225		500			
670	Postage, Mailing Service	1,975	1,638	2,000	2,000			
680	Administrative Supplies & Serv	2,891	4,978	2,000	4,750			
695	Misc (online backup, software upgrade)	623	-	500	500			
	Total 600 Administration	55,308	68,033	85,575	93,700			
new GL	Director (monthly meeting) Stipend			3,625	3,625			
700	Employees							
66000	Payroll Expenses	1,468	1,477	1,800	1,800			
710	Employee Training	2,095	1,331	3,000	3,000			
720	Employee Ferry Fees	1,290	430	2,000	600			
	Employee Travel Reimbursement	0	19	400	400			
730	Employee Wages	120,692	99,852	125,000	110,000			
740	Payroll Taxes Federal	9,271	9,071	9,600	9,000			
745	Payroll Taxes State	153	151	160	150			
750	Labor & Industries	3,820	6,140	4,545	4,545			
760	Employee Benefits / HealthCare	14,935	15,847	14,400	12,000			
761	Employee Benefits / 401k Contribution			3,600	3,300			
	Total 700 Employees	153,722	134,317	168,130	148,420			

