



FINANCIAL REPORTS

Month Ending / October 2023



*CMA helps communities achieve their goals.
Every step of the way.*

**Craig Ranch Community Association
Income Statement Variance Report
Period Ending October 31, 2023**

| | Year-to-Date Actuals | Year-to-Date Budget | Year-to-Date Budget Variance | Comments | Remaining Budget Balance |
|---------------------------------|-------------------------|------------------------|---------------------------------|--|-----------------------------|
| REVENUES | | | | | |
| Other Income | 94,257.37 | 61,033.90 | 33,223.47 | The positive variance is primarily due to more dividends, maintenance reimbursement, and interest on restricted investments than budgeted. In addition, interest on the loan to Chateau and violations is not budgeted. This is partially offset by unbudgeted realized loss on sale of investments. | (17,139.50) |
| EXPENSES | | | | | |
| Salaries | 615,179.18 | 712,859.75 | 97,680.57 | The positive variance is due to onsite salaries being less than anticipated in the budget. In addition, the onsite staff porter position was contracted out. | 243,671.49 |
| Professional Fees | 99,299.08 | 114,237.72 | 14,938.64 | The positive variance is due to no CAI membership, community mailings, and tax preparation expenses to date. In addition, fewer legal, consulting, and other professional fees than anticipated in the budget. | 34,223.22 |
| Supplies | 24,965.57 | 38,666.26 | 13,700.69 | The positive variance is primarily due to fewer community mass mailings than anticipated in the budget. | 23,520.81 |
| Insurance | 104,524.84 | 115,890.53 | 11,365.69 | The positive variance is primarily due to property premiums being less than anticipated in the budget | 35,827.67 |
| Other Miscellaneous | 51,227.43 | 111,203.21 | 59,975.78 | The variance is primarily due to an adjustment in bad debt. | 81,504.52 |
| Community Activities | 1,356.86 | 1,000.00 | (356.86) | The negative variance is due to community activities exceeding the anticipated budget. | (356.86) |
| Contracted Services | 3,701.46 | 0.00 | (3,701.46) | The negative variance is due to contracted porter services not contemplated in the budget. The porter service is in place of the onsite staff porter position; cost is offset by the budgeted Salaries amount. | (3,701.46) |
| Irrigation | 3,328.96 | 33,399.23 | 30,070.27 | The positive variance is due to no pump and well repairs and fewer irrigation repairs than anticipated in the budget. | 32,401.25 |
| Building Maintenance | 12,804.35 | 20,474.08 | 7,669.73 | The positive variance is primarily due to fewer building maintenance supplies and maintenance expenses than anticipated in the budget. | 9,965.92 |
| Lakes | 15,711.24 | 14,112.68 | (1,598.56) | The negative variance is due to pond chemicals exceeding the anticipated budget. | 501.44 |
| Non-Operating Cash Usage | 14,031.50 | 0.00 | (14,031.50) | The negative variance is due to depreciation of the lease incentive and improvements of the new office space that were not budgeted. | (14,031.50) |



Assets

Operating Accounts

| | |
|--|-------------|
| 0100-01000700-00 North State Bank Master Operating | \$28,655.47 |
| 0100-01000700-01 NSB - Operating Sweep | 465,554.38 |
| 0100-01000715-00 North State Bank Petty Cash | 3,182.24 |

Total Operating Accounts: \$497,392.09

Excess Operating Accounts

| | |
|---|------------|
| 0200-02002500-00 Eagle Strategies/NYL - Excess | 481,412.11 |
| 0200-02003500-00 Brinker Capital Investments - Excess | 250,241.97 |

Total Excess Operating Accounts: \$731,654.08

Reserve Accounts

| | |
|--|------------|
| 0300-03001700-00 WinTrust Reserve | 430,543.33 |
| 0300-03003500-00 Eagle Strategies/NYL - Reserve | 44,005.59 |
| 0300-03004500-00 Brinker Capital Investments - Reserve | 169,970.82 |

Total Reserve Accounts: \$644,519.74

Accounts Receivable

| | |
|--|-------------|
| 0500-05000001-00 Accounts Receivable | 23,084.71 |
| 0500-05001601-00 I/C Loan - Chateau | 13,937.87 |
| 0500-05009996-00 Other Receivables | 61.44 |
| 0500-05009997-00 Allowance For Doubtful Accounts | (23,084.71) |

Total Accounts Receivable: \$13,999.31

Prepaid Expenses

| | |
|----------------------------|------------|
| 0600-06000001-00 Insurance | 114,025.78 |
| 0600-06000002-00 Other | 4,919.85 |
| 0600-06000011-00 Rent | 7,885.87 |
| 0600-06000015-00 Utilities | 2,082.76 |

Total Prepaid Expenses: \$128,914.26

Deposits

| | |
|--|-----------|
| 0700-07000000-00 Deposits | 18,060.00 |
| 0700-07000001-00 Office Security Deposit | 7,510.69 |

Total Deposits: \$25,570.69

Fixed Assets

| | |
|---|--------------|
| 1200-12000005-00 Office Equipment | 5,266.00 |
| 1200-12000028-00 Improvements | 472,855.86 |
| 1200-12000115-00 Depreciation - General | (315,757.23) |

Total Fixed Assets: \$162,364.63

Intangible Assets

| | |
|--|-------------|
| 1300-13000001-00 Right of Use (ROU) Assets | 396,327.07 |
| 1300-13000101-00 ROU Asset Amortization | (44,526.03) |

Total Intangible Assets: \$351,801.04

Total Assets: \$2,556,215.84

Liabilities & Equity

Accounts Payable

| | |
|----------------------------------|-----------|
| 2100-21000001-00 Vendor Payables | 96,385.04 |
| 2100-21000002-00 Accruals | 9,970.16 |

Total Accounts Payable: \$106,355.20

Owner Assessments

| | |
|--------------------------------------|-----------|
| 2200-22000000-00 Prepaid Assessments | 21,460.86 |
|--------------------------------------|-----------|



| | | |
|---|--------------|-----------------------|
| 2200-22000001-00 Unearned Assessments | \$155,467.14 | |
| 2200-22000011-00 Unearned Owner Assessments | 316,988.33 | |
| 2200-22000012-00 Unearned Builder Assessments | 4,746.67 | |
| 2200-22000013-00 Unearned Developer Assessments | 1,186.67 | |
| | | |
| Total Owner Assessments: | | \$499,849.67 |
| Other Payables | | |
| 2500-25000007-00 Unidentified Funds Received | 4,510.08 | |
| 2500-25001300-00 Lease Liability | 446,650.52 | |
| | | |
| Total Other Pavables: | | \$451,160.60 |
| Repair & Replacement Equity | | |
| 3001-30010001-00 R & R Reserve - General | 531,429.11 | |
| 3001-30010014-00 Walls | 120,000.00 | |
| 3001-30011113-00 Reserve Broker Fees | (3,298.67) | |
| 3001-30019935-00 Market Value Adjustment | (3,610.70) | |
| | | |
| Total Repair & Replacement Equity: | | \$644,519.74 |
| Prior Years Retained Earnings | | |
| 3300-33000001-00 Prior Year's Adjustment | (4,198.20) | |
| 3300-33000005-00 Market Value Adjustment | (23,327.09) | |
| 3300-33001000-00 Prior Years Retained Earnings | 647,201.11 | |
| | | |
| Total Prior Years Retained Earnings: | | \$619,675.82 |
| Net Income Gain / Loss | 234,654.81 | |
| | | \$234,654.81 |
| Total Liabilities & Equity: | | \$2,556,215.84 |



| Description | Current Period | | | Year-to-date | | | Annual Budget |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|--------------------|-----------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| OPERATING INCOME | | | | | | | |
| Assessment Revenues | | | | | | | |
| 50010001-00 Homeowner Assessments | \$158,494.17 | \$158,531.25 | (\$37.08) | \$1,580,714.17 | \$1,581,975.00 | (\$1,260.83) | \$1,899,260.00 |
| 50010002-00 Builder Assessments | 2,373.33 | 1,631.67 | 741.66 | 16,171.89 | 19,654.17 | (3,482.28) | 22,695.00 |
| 50010003-00 Developer Assessments | 593.33 | - | 593.33 | 11,236.24 | - | 11,236.24 | - |
| 50010005-00 Commercial Assessments | 77,733.58 | 77,467.08 | 266.50 | 776,810.30 | 774,670.80 | 2,139.50 | 929,604.96 |
| 50010009-00 Prior Year Assessments | - | - | - | 1,319.18 | - | 1,319.18 | - |
| Total Assessment Revenues | \$239,194.41 | \$237,630.00 | \$1,564.41 | \$2,386,251.78 | \$2,376,299.97 | \$9,951.81 | \$2,851,559.96 |
| Other Income | | | | | | | |
| 50030001-00 Interest - Non-Restricted Investments | 33.36 | 41.82 | (8.46) | 931.13 | 3,226.15 | (2,295.02) | 3,257.53 |
| 50030002-00 Interest - Restricted Investments | 1,472.25 | 210.52 | 1,261.73 | 9,196.01 | 2,022.70 | 7,173.31 | 2,443.74 |
| 50030003-00 Late Fees | (584.70) | 45.00 | (629.70) | 2,250.30 | 2,167.50 | 82.80 | 2,200.00 |
| 50030005-00 Assessment Interest Charges | (132.07) | - | (132.07) | 303.61 | - | 303.61 | - |
| 50030012-00 Realized Gain(Loss) | (525.13) | - | (525.13) | (13,596.06) | - | (13,596.06) | - |
| 50030013-00 Violations | 1,750.00 | - | 1,750.00 | 2,550.00 | - | 2,550.00 | - |
| 50030023-00 Pool Card/Key Revenue | - | - | - | 1,190.00 | - | 1,190.00 | - |
| 50030027-00 Int. Income - Loan | 52.00 | - | 52.00 | 1,680.45 | - | 1,680.45 | - |
| 50030920-00 Maintenance Reimbursement | - | - | - | 44,709.51 | 36,566.55 | 8,142.96 | 48,755.40 |
| 50039995-00 Dividend - Taxable | 3,749.13 | 1,705.10 | 2,044.03 | 45,042.42 | 17,051.00 | 27,991.42 | 20,461.20 |
| Total Other Income | \$5,814.84 | \$2,002.44 | \$3,812.40 | \$94,257.37 | \$61,033.90 | \$33,223.47 | \$77,117.87 |
| Total OPERATING INCOME | \$245,009.25 | \$239,632.44 | \$5,376.81 | \$2,480,509.15 | \$2,437,333.87 | \$43,175.28 | \$2,928,677.83 |
| OPERATING EXPENSE | | | | | | | |
| Salaries | | | | | | | |
| 70010001-00 On-Site | 58,894.52 | 72,995.46 | 14,100.94 | 615,179.18 | 712,859.75 | 97,680.57 | 858,850.67 |
| Total Salaries | \$58,894.52 | \$72,995.46 | \$14,100.94 | \$615,179.18 | \$712,859.75 | \$97,680.57 | \$858,850.67 |
| Benefits | | | | | | | |
| 70020001-00 On-Site | 16,724.48 | 19,307.50 | 2,583.02 | 177,189.27 | 195,111.55 | 17,922.28 | 233,726.55 |
| Total Benefits | \$16,724.48 | \$19,307.50 | \$2,583.02 | \$177,189.27 | \$195,111.55 | \$17,922.28 | \$233,726.55 |
| Management Fees | | | | | | | |
| 70060001-00 Management Fees | 9,756.45 | 10,369.59 | 613.14 | 97,104.60 | 103,695.90 | 6,591.30 | 124,435.08 |
| Total Management Fees | \$9,756.45 | \$10,369.59 | \$613.14 | \$97,104.60 | \$103,695.90 | \$6,591.30 | \$124,435.08 |
| Professional Fees | | | | | | | |
| 70080001-00 Legal | 2,741.18 | 4,301.28 | 1,560.10 | 25,961.16 | 43,012.80 | 17,051.64 | 51,615.38 |
| 70080002-00 Audit | 8,000.00 | - | (8,000.00) | 34,250.00 | 20,000.00 | (14,250.00) | 20,000.00 |
| 70080003-00 Consulting | - | - | - | 3,000.00 | 12,000.00 | 9,000.00 | 12,000.00 |
| 70080004-00 Landscape Consulting | 2,500.00 | 2,500.00 | - | 25,000.00 | 25,000.00 | - | 30,000.00 |
| 70080006-00 Tax Preparation | - | - | - | - | 1,850.00 | 1,850.00 | 1,850.00 |
| 70080010-00 Community Mailings | - | - | - | - | - | - | 2,189.00 |
| 70080011-00 Other Professional Fees | 825.79 | 43.50 | (782.29) | 2,737.92 | 4,269.92 | 1,532.00 | 6,017.92 |
| 70080013-00 CAI Membership | - | - | - | - | 930.00 | 930.00 | 930.00 |
| 70080021-00 IT Services | 660.00 | 660.00 | - | 7,150.00 | 6,600.00 | (550.00) | 7,920.00 |
| 70080024-00 Violation Enforcement | 325.00 | 75.00 | (250.00) | 1,200.00 | 575.00 | (625.00) | 1,000.00 |
| Total Professional Fees | \$15,051.97 | \$7,579.78 | (\$7,472.19) | \$99,299.08 | \$114,237.72 | \$14,938.64 | \$133,522.30 |
| Supplies | | | | | | | |
| 70100001-00 Postage | 8.64 | 32.92 | 24.28 | 142.49 | 403.27 | 260.78 | 525.81 |
| 70100002-00 Admin/Office Supplies & Misc. | 417.58 | 694.52 | 276.94 | 7,279.05 | 5,171.91 | (2,107.14) | 6,486.19 |
| 70100003-00 Community Mass Mailings | 2.04 | - | (2.04) | 10,171.17 | 28,784.16 | 18,612.99 | 36,528.94 |
| 70100004-00 Cleaning/Operational Supplies | - | - | - | 7.03 | - | (7.03) | - |
| 70100005-00 Courier Services | 83.67 | - | (83.67) | 106.24 | 150.00 | 43.76 | 180.00 |
| 70100008-00 Copies | 5.25 | 104.10 | 98.85 | 23.55 | 1,251.30 | 1,227.75 | 1,456.80 |
| 70100010-00 Scanned Documents | 16.95 | 8.55 | (8.40) | 86.25 | 81.75 | (4.50) | 111.90 |
| 70100011-00 Violation Notices | 365.56 | 166.84 | (198.72) | 3,393.27 | 2,062.37 | (1,330.90) | 2,432.09 |
| 70100012-00 Collection Notices | 32.33 | - | (32.33) | 761.35 | 561.50 | (199.85) | 564.65 |



| Description | Current Period | | | Year-to-date | | | Annual |
|--------------------------------------|---------------------|--------------------|--------------------|---------------------|---------------------|----------------------|---------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| 70100022-00 Miscellaneous | \$61.35 | \$- | (\$61.35) | \$2,995.17 | \$200.00 | (\$2,795.17) | \$200.00 |
| Total Supplies | \$993.37 | \$1,006.93 | \$13.56 | \$24,965.57 | \$38,666.26 | \$13,700.69 | \$48,486.38 |
| Insurance | | | | | | | |
| 70120001-00 General Liability | 757.25 | 896.13 | 138.88 | 8,245.47 | 8,363.88 | 118.41 | 10,156.14 |
| 70120002-00 Directors & Officers | 4,276.08 | 3,703.84 | (572.24) | 40,268.82 | 36,263.14 | (4,005.68) | 43,670.82 |
| 70120003-00 Umbrella | 6,202.47 | 3,982.94 | (2,219.53) | 39,356.22 | 37,174.13 | (2,182.09) | 45,140.01 |
| 70120004-00 Fidelity | 78.17 | 77.42 | (0.75) | 768.44 | 763.19 | (5.25) | 918.03 |
| 70120005-00 Auto | 52.67 | 47.43 | (5.24) | 447.95 | 442.71 | (5.24) | 537.57 |
| 70120007-00 Workers Compensation | 33.50 | 36.18 | 2.68 | 335.00 | 337.68 | 2.68 | 410.04 |
| 70120009-00 Property | 1,339.00 | 3,487.05 | 2,148.05 | 14,686.24 | 32,545.80 | 17,859.56 | 39,519.90 |
| 70129998-00 Other | 41.67 | - | (41.67) | 416.70 | - | (416.70) | - |
| Total Insurance | \$12,780.81 | \$12,230.99 | (\$549.82) | \$104,524.84 | \$115,890.53 | \$11,365.69 | \$140,352.51 |
| Utilities | | | | | | | |
| 70160004-00 Telephone | 520.00 | 480.00 | (40.00) | 5,280.00 | 5,080.00 | (200.00) | 6,080.00 |
| Total Utilities | \$520.00 | \$480.00 | (\$40.00) | \$5,280.00 | \$5,080.00 | (\$200.00) | \$6,080.00 |
| Taxes | | | | | | | |
| 70180003-00 Property | - | - | - | - | - | - | 10,489.78 |
| Total Taxes | \$- | \$- | \$- | \$- | \$- | \$0.00 | \$10,489.78 |
| Other Miscellaneous | | | | | | | |
| 70220001-00 Bank Charges | 337.13 | 360.45 | 23.32 | 3,450.41 | 2,447.17 | (1,003.24) | 2,943.77 |
| 70220005-00 Bad Debt | (18,353.93) | 1,582.72 | 19,936.65 | (47,617.47) | 15,827.20 | 63,444.67 | 18,992.64 |
| 70220006-00 Storage | - | - | - | 451.15 | 1,511.65 | 1,060.50 | 1,511.65 |
| 70220007-00 Travel Reimbursement | 1,751.49 | 1,356.40 | (395.09) | 14,454.75 | 14,970.63 | 515.88 | 17,639.33 |
| 70220008-00 Office Equip Lease | 134.91 | 252.81 | 117.90 | 922.72 | 1,742.96 | 820.24 | 2,000.24 |
| 70220010-00 Dues & Subscriptions | 36.63 | 84.52 | 47.89 | 526.20 | 845.20 | 319.00 | 1,014.24 |
| 70220012-00 Office Space | 7,094.83 | 7,185.84 | 91.01 | 78,322.28 | 71,858.40 | (6,463.88) | 86,230.08 |
| 70229997-00 Miscellaneous | 38.15 | 200.00 | 161.85 | 717.39 | 2,000.00 | 1,282.61 | 2,400.00 |
| Total Other Miscellaneous | (\$8,960.79) | \$11,022.74 | \$19,983.53 | \$51,227.43 | \$111,203.21 | \$59,975.78 | \$132,731.95 |
| Community Activities | | | | | | | |
| 70240001-00 Community Activities | 23.27 | 250.00 | 226.73 | 1,356.86 | 1,000.00 | (356.86) | 1,000.00 |
| Total Community Activities | \$23.27 | \$250.00 | \$226.73 | \$1,356.86 | \$1,000.00 | (\$356.86) | \$1,000.00 |
| Contracted Services | | | | | | | |
| 70490012-00 Porter Services | 755.87 | - | (755.87) | 3,701.46 | - | (3,701.46) | - |
| Total Contracted Services | \$755.87 | \$- | (\$755.87) | \$3,701.46 | \$- | (\$3,701.46) | \$- |
| LS & CA Utilities | | | | | | | |
| 70500001-00 Water | (2,720.54) | 45,636.86 | 48,357.40 | 303,280.49 | 275,628.90 | (27,651.59) | 306,089.41 |
| 70500002-00 Electric | 3,360.02 | 4,669.64 | 1,309.62 | 44,880.87 | 46,642.99 | 1,762.12 | 56,148.29 |
| 70500004-00 Telephone | 1,662.84 | 1,056.95 | (605.89) | 8,709.48 | 10,843.63 | 2,134.15 | 13,133.11 |
| Total LS & CA Utilities | \$2,302.32 | \$51,363.45 | \$49,061.13 | \$356,870.84 | \$333,115.52 | (\$23,755.32) | \$375,370.81 |
| LS & CA Maintenance | | | | | | | |
| 70520001-00 General Maintenance | 37,529.17 | 36,248.28 | (1,280.89) | 362,762.09 | 361,402.57 | (1,359.52) | 433,899.13 |
| 70520002-00 Color | - | 25,021.67 | 25,021.67 | 14,365.42 | 41,491.26 | 27,125.84 | 41,491.26 |
| 70520003-00 Trees | 3,302.50 | 7,775.00 | 4,472.50 | 26,105.28 | 19,073.21 | (7,032.07) | 23,073.21 |
| 70520005-00 Lighting | - | 1,767.00 | 1,767.00 | 107.97 | 6,808.82 | 6,700.85 | 9,010.15 |
| 70520006-00 Site Signage | - | - | - | 1,407.40 | 2,000.00 | 592.60 | 2,000.00 |
| 70520007-00 Animal Control | - | - | - | - | 1,950.00 | 1,950.00 | 1,950.00 |
| 70520016-00 Equipment Lease | - | - | - | 8,058.00 | 8,087.14 | 29.14 | 9,976.14 |
| 70520019-00 Mulch | - | - | - | 19,171.40 | 27,728.00 | 8,556.60 | 27,728.00 |
| 70520031-00 Landscape Improvements | 5,256.21 | - | (5,256.21) | 8,987.42 | 10,550.94 | 1,563.52 | 13,050.94 |
| 70520071-00 Pet Waste Removal | 1,657.00 | 1,540.50 | (116.50) | 15,383.80 | 15,405.00 | 21.20 | 18,486.00 |
| 70529998-00 Contingency | 315.78 | 21.65 | (294.13) | 7,559.75 | 13,112.88 | 5,553.13 | 14,568.48 |
| Total LS & CA Maintenance | \$48,060.66 | \$72,374.10 | \$24,313.44 | \$463,908.53 | \$507,609.82 | \$43,701.29 | \$595,233.31 |
| Fountains | | | | | | | |
| 70540002-00 Repairs | - | - | - | 782.00 | 600.00 | (182.00) | 600.00 |
| 70540003-00 Maintenance | 350.00 | 350.00 | - | 3,500.00 | 3,500.00 | - | 4,200.00 |
| Total Fountains | \$350.00 | \$350.00 | \$- | \$4,282.00 | \$4,100.00 | (\$182.00) | \$4,800.00 |
| Irrigation | | | | | | | |
| 70600002-00 Pump & Well Repairs | - | - | - | - | 500.00 | 500.00 | 500.00 |



| Description | Current Period | | | Year-to-date | | | Annual |
|---|---------------------|----------------------|---------------------|-----------------------|-----------------------|----------------------|-----------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| 70600003-00 Irrigation Repairs | \$1,384.32 | \$6,161.11 | \$4,776.79 | \$3,328.96 | \$31,349.23 | \$28,020.27 | \$33,680.21 |
| 70600009-00 Back Flow Inspections | - | - | - | - | 1,550.00 | 1,550.00 | 1,550.00 |
| Total Irrigation | \$1,384.32 | \$6,161.11 | \$4,776.79 | \$3,328.96 | \$33,399.23 | \$30,070.27 | \$35,730.21 |
| Building Maintenance | | | | | | | |
| 70660003-00 Electrical Supplies | - | 50.00 | 50.00 | 84.43 | 250.00 | 165.57 | 300.00 |
| 70660004-00 Carpentry Supplies | 94.98 | 50.00 | (44.98) | 111.95 | 250.00 | 138.05 | 300.00 |
| 70660005-00 Small Tools/Equipment | 207.48 | 50.00 | (157.48) | 823.31 | 350.00 | (473.31) | 400.00 |
| 70660006-00 Painting Supplies | 107.50 | 50.00 | (57.50) | 186.30 | 250.00 | 63.70 | 300.00 |
| 70660007-00 Other Supplies | 74.30 | 500.00 | 425.70 | 3,106.62 | 5,000.00 | 1,893.38 | 6,000.00 |
| 70660008-00 General Building Maintenance | - | 75.00 | 75.00 | 577.76 | 375.00 | (202.76) | 450.00 |
| 70660009-00 General Cleaning | - | - | - | 4,249.00 | - | (4,249.00) | - |
| 70660023-00 Locks/Keys | - | - | - | 67.28 | 5,185.00 | 5,117.72 | 5,250.00 |
| 70661012-00 Alarm Contract | 172.17 | 150.01 | (22.16) | 1,515.82 | 1,500.10 | (15.72) | 1,800.12 |
| 70661016-00 Janitorial Supplies | - | 130.79 | 130.79 | 335.18 | 1,536.15 | 1,200.97 | 1,734.32 |
| 70661018-00 Lights/Bulbs | 117.92 | 50.00 | (67.92) | 279.21 | 250.00 | (29.21) | 300.00 |
| 70661020-00 Fire Prevention | - | - | - | 60.00 | 273.90 | 213.90 | 273.90 |
| 70661022-00 Flooring | - | - | - | 74.99 | 3,213.93 | 3,138.94 | 3,213.93 |
| 70661023-00 AC Maintenance/Contract | - | - | - | (467.50) | - | 467.50 | - |
| 70661025-00 Pest Control/Termite Contract | 135.00 | 204.00 | 69.00 | 1,800.00 | 2,040.00 | 240.00 | 2,448.00 |
| Total Building Maintenance | \$909.35 | \$1,309.80 | \$400.45 | \$12,804.35 | \$20,474.08 | \$7,669.73 | \$22,770.27 |
| Lakes | | | | | | | |
| 70720001-00 Contract Maintenance | 1,050.00 | 1,050.00 | - | 10,500.00 | 10,500.00 | - | 12,600.00 |
| 70720002-00 Chemicals | 1,097.82 | - | (1,097.82) | 4,238.36 | 1,715.68 | (2,522.68) | 1,715.68 |
| 70720003-00 Fountain Repairs | - | - | - | 972.88 | 1,397.00 | 424.12 | 1,397.00 |
| 70729997-00 Other | - | - | - | - | 500.00 | 500.00 | 500.00 |
| Total Lakes | \$2,147.82 | \$1,050.00 | (\$1,097.82) | \$15,711.24 | \$14,112.68 | (\$1,598.56) | \$16,212.68 |
| Repair & Replacement | | | | | | | |
| 75000001-00 Repair & Replacement Reserves | - | - | - | 180,000.00 | 180,000.00 | - | 180,000.00 |
| 75000002-00 Interest on Reserves | 1,527.97 | 210.52 | (1,317.45) | 9,196.01 | 2,022.69 | (7,173.32) | 2,443.73 |
| 75000022-00 Realized Gain(Loss) | - | - | - | (1,882.18) | - | 1,882.18 | - |
| 75000039-00 Dividends - Taxable | 574.69 | 536.80 | (37.89) | 7,774.80 | 5,368.00 | (2,406.80) | 6,441.60 |
| Total Repair & Replacement | \$2,102.66 | \$747.32 | (\$1,355.34) | \$195,088.63 | \$187,390.69 | (\$7,697.94) | \$188,885.33 |
| Non-Operating Cash Usage | | | | | | | |
| 89910003-00 Depreciation | 2,004.50 | - | (2,004.50) | 14,031.50 | - | (14,031.50) | - |
| Total Non-Operating Cash Usage | \$2,004.50 | \$- | (\$2,004.50) | \$14,031.50 | \$- | (\$14,031.50) | \$- |
| Total OPERATING EXPENSE | \$165,801.58 | \$268,598.77 | \$102,797.19 | \$2,245,854.34 | \$2,497,946.94 | \$252,092.60 | \$2,928,677.83 |
| Net Income: | \$79,207.67 | (\$28,966.33) | \$108,174.00 | \$234,654.81 | (\$60,613.07) | \$295,267.88 | \$0.00 |