

cash basis

## INCOME

## OPERATING INCOME SUMMARY

Annual Dues Income (budgeted)	\$ 316,800
- amounts prepaid from prior year	\$ (2,100)
+ amounts owed from prior year	\$ 280
<b>= Total Annual Dues Income (expected)</b>	<b>\$ 314,980</b>
<b>- Year-to-Date Dues Income</b>	<b>\$ 104,360</b>
= Remaining to collect	\$ 210,620
= Year-to-Date percentage received	33.1%

## OTHER INCOME SUMMARY

Other Income (interest/ fees/ misc) (budgeted)	\$ -
- amounts prepaid from prior year	\$ -
+ amounts expected to collect from prior year	\$ 100
<b>= Total Other Income (expected)</b>	<b>\$ 100</b>
<b>- Year-to-Date Other Income</b>	<b>\$ 237</b>
= Remaining to collect	\$ (137)
= Year-to-Date percentage received	236.7%

## BUDGET

ANNUAL	BUDGET	FORECAST	DIFFERENCE
Dues Income	\$ 316,800	\$ 314,980	\$ (1,820)
Other Income	\$ -	\$ 237	\$ 237
Operating Expenses	\$ (208,923)	\$ (201,590)	\$ 7,333
Reserve Contributions	\$ (109,877)	\$ (115,877)	\$ (6,000)
Surplus/ (Deficit)	\$ (2,000)	\$ (2,250)	\$ (250)

CURRENT	YEAR-TO-DATE	% OF BUDGET	REMAINING
Dues Income	\$ 104,360	32.9%	\$ 212,440
Other Income	\$ 237		\$ (237)
Operating Expenses	\$ (88,554)	42.4%	\$ (120,369)
Reserve Contributions	\$ (36,600)	33.3%	\$ (73,277)
Surplus/ (Deficit)	\$ (20,558)		

## OPERATING

## END OF MONTH FUND BALANCE

Available Operating Account Balance	\$ 21,123
+ receivables	\$ 8,528
- liabilities	\$ (10,013)
Adjusted Operating Balance	\$ 19,638

## FORCASTED ANNUAL OPERATING FUND BALANCE

Beginning of Year Available Balance	\$ 41,681
+ Total Income	\$ 315,105
+ Total Special Project Income	\$ -
+ Total Interest	\$ 112
- Total Reserve Contribution	\$ (115,877)
- Total Operating Expenses	\$ (201,590)
- Total Special Project Expenses	\$ -
<b>= End of Year Available Balance</b>	<b>\$ 39,431</b>
End of Year Balance Goal	\$ 40,000
Surplus/ (Deficit) over Balance Goal	\$ (569)

## RESERVE

## END OF MONTH FUND BALANCE

Available Reserve Account Balance	\$ 264,603
+ receivables	\$ 43,180
- liabilities	\$ (2,400)
Adjusted Reserve Balance	\$ 305,383

## FORECASTED ANNUAL RESERVE FUND BALANCE

Beginning of Year Available Balance	\$ 229,593
+ Total Contributions	\$ 115,877
+ Total Special Project Income	\$ -
+ Total Interest	\$ 403
+ Total Other Income	\$ -
- Total Reserve Expenses	\$ (104,523)
- Total Special Project Expenses	\$ -
<b>= End of Year Available Balance</b>	<b>\$ 241,350</b>
End of Year Balance Goal	\$ 117,740
Surplus/ (Deficit) over Balance Goal	\$ 123,610

cash basis

**OPERATING**

**OPERATING CASH FLOW SUMMARY**

Annual Total Income (forecast)	\$	315,217
- year-to-date Operating Expenses (actual)	\$	(88,554)
- Remaining Operating Expenses (forecast)	\$	(113,035)
- year-to-date Reserve Contributions (actual)	\$	(36,600)
- Remaining Reserve Contributions (forecast)	\$	(79,277)
= Total Cash Flow Positive/ (Negative)	\$	(2,250)

**FORECASTED REMAINING SPENDING**

Categories	Cost	Notes
Lawn and Snow	\$ 24,800	Contracted services
Irrigation Management	\$ 2,106	Contracted services
Irrigation Repairs	\$ 2,800	Estimated repairs
Landscaping/ Shrubs	\$ 7,500	Estimated bed care
Trees	\$ 3,130	Tree treatments
Misc. Grounds	\$ 3,529	Turf care, Insect control
Building Maintenance	\$ 3,828	Power washing
Gutters	\$ 1,200	Fall gutter cleaning
Misc. Structures	\$ 35	Stop sign replacement
Electric/ Gas	\$ 136	Estimated use
Water (Irrigation)	\$ 6,100	Estimated use
Water (Buildings)	\$ 27,000	Estimated use
Trash	\$ 14,302	Contracted
Insurance (Prop/ GL / D&O/ Crime)	\$ 689	Contracted (Crime Policy)
Management	\$ 13,960	Contracted
Professional Fees	\$ 1,350	2022 Tax Prep and CPA Review
Postage/ Copies/ Office	\$ 511	Estimated Use
Bank Fees	\$ 60	Contracted Services
	\$ 113,035	TOTAL

**RESERVE**

**RESERVE CASH FLOW SUMMARY**

Reserve Planned Contributions (forecast)	\$	109,877
+ Reserve Surplus Contributions (forecast)	\$	6,000
- Year-to-Date Reserve Expenses (actual)	\$	(1,993)
- Remaining Reserve Expenses (forecast)	\$	(102,530)
= Total Cash Flow Positive/ (Negative)	\$	11,354

**FORECASTED REMAINING SPENDING**

Categories	Cost	Notes
Light Fixtures	\$ 1,200	Replacements
Roads (Mill/ Overlay)	\$ 92,930	Road and parking lots
Driveways (Patch/ Crack Repair)	\$ 8,400	Apron patching
	\$ 102,530	TOTAL

**Sample Association** Date **4/30/2023**  
**2023 Operating Income and Expense**

*cash basis*

OPERATING INCOME		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Forecast	Budget		+/-
		est																
Income	A Dues	27,560	26,100	25,180	25,520	26,400	26,400	26,400	26,400	26,400	26,400	26,400	25,820	\$ 104,360	\$ 314,980	\$ 316,800	99%	\$ (1,820)
	B Fees/ Fines	25	25		75									\$ 125	\$ 125	\$ -	0%	\$ 125
	D Interest	28	25	26	32									\$ 112	\$ 112	\$ -	0%	\$ 112
	E Insurance Premium Assessments													\$ -	\$ -	\$ -	0%	\$ -
	F Misc Income													\$ -	\$ -	\$ -	0%	\$ -
	<b>TOTAL OPERATING INCOME</b>		<b>27,613</b>	<b>26,150</b>	<b>25,206</b>	<b>25,627</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>25,820</b>	<b>\$ 104,597</b>	<b>\$ 315,217</b>	<b>\$ 316,800</b>	<b>100%</b>

OPERATING EXPENSES		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Forecast	Budget		+/-
		est																
Grounds	21 Lawn and Snow	3,000	3,000	3,500	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	\$ 12,600	\$ 37,400	\$ 36,800	102%	\$ (600)
	22 Irrigation Management						351	351	351	351	351	351		\$ -	\$ 2,106	\$ 1,900	111%	\$ (206)
	22A Irrigation Repairs										2,800			\$ -	\$ 2,800	\$ 2,800	100%	\$ -
	24 Landscaping/ Shrubs						1,250	1,250	1,250	1,250	1,250	1,250		\$ -	\$ 7,500	\$ 7,450	101%	\$ (50)
	25 Trees						900		1,180		1,050			\$ -	\$ 3,130	\$ 4,200	75%	\$ 1,070
	26 Ponds													\$ -	\$ -	\$ -	0%	\$ -
	29 Misc. Grounds					1,029	700	700	700	400				\$ -	\$ 3,529	\$ 3,900	90%	\$ 371
	<b>Total Grounds</b>		<b>3,000</b>	<b>3,000</b>	<b>3,500</b>	<b>3,100</b>	<b>4,129</b>	<b>6,301</b>	<b>5,401</b>	<b>6,581</b>	<b>5,101</b>	<b>8,551</b>	<b>4,701</b>	<b>3,100</b>	<b>\$ 12,600</b>	<b>\$ 56,465</b>	<b>\$ 57,050</b>	<b>99%</b>
Structure	31 Building Maintenance	375				3,828								\$ 375	\$ 4,203	\$ 6,000	70%	\$ 1,797
	31A Gutters									1,200				\$ -	\$ 1,200	\$ 2,000	60%	\$ 800
	31B Dryer Vents													\$ -	\$ -	\$ -	0%	\$ -
	34 Asphalt													\$ -	\$ -	\$ -	0%	\$ -
	35 Concrete													\$ -	\$ -	\$ -	0%	\$ -
	39 Misc. Structures					35								\$ -	\$ 35	\$ 500	7%	\$ 465
<b>Total Structure</b>		<b>375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,863</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ 375</b>	<b>\$ 5,438</b>	<b>\$ 8,500</b>	<b>64%</b>	<b>\$ 3,062</b>
Util	41 Electric/ Gas		38	57	58	17	17	17	17	17	17	17	17	\$ 153	\$ 289	\$ 335	86%	\$ 46
	42 Water (Irrigation)	1,507			339			1,100			5,000			\$ 1,846	\$ 7,946	\$ 8,100	98%	\$ 154
	42A Water (Buildings)	12,967			13,049			13,500			13,500			\$ 26,015	\$ 53,015	\$ 50,250	106%	\$ (2,765)
	44 Trash	1,788	1,788	1,788	1,788	1,788	1,788	1,788	1,788	1,788	1,788	1,788	1,788	\$ 7,151	\$ 21,453	\$ 18,000	119%	\$ (3,453)
	45 Fire/ Safety Systems													\$ -	\$ -	\$ -	0%	\$ -
<b>Total Utilities</b>		<b>16,261</b>	<b>1,826</b>	<b>1,845</b>	<b>15,234</b>	<b>1,805</b>	<b>1,805</b>	<b>16,405</b>	<b>1,805</b>	<b>1,805</b>	<b>20,305</b>	<b>1,805</b>	<b>1,805</b>	<b>\$ 35,166</b>	<b>\$ 82,703</b>	<b>\$ 76,685</b>	<b>108%</b>	<b>\$ (6,018)</b>
Ins	51 Insurance (Prop/ GL / D&O/ Crime)				32,561	689								\$ 32,561	\$ 33,250	\$ 30,700	108%	\$ (2,550)
	52 Insurance (Worker's Comp)				609									\$ 609	\$ 609	\$ 620	98%	\$ 11
	<b>Total Insurance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>33,170</b>	<b>689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ 33,170</b>	<b>\$ 33,859</b>	<b>\$ 31,320</b>	<b>108%</b>	<b>\$ (2,539)</b>
Admin	61 Management	1,640	1,640	1,640	1,640	1,640	1,760	1,760	1,760	1,760	1,760	1,760	1,760	\$ 6,560	\$ 20,520	\$ 20,450	100%	\$ (70)
	62 Professional Fees	200	295	70		1,350								\$ 565	\$ 1,915	\$ 3,250	59%	\$ 1,335
	63 Postage/ Copies/ Office	58	2	2	2	16	25	25	25	25	225	85	85	\$ 63	\$ 573	\$ 1,250	46%	\$ 677
	64 Bank Fees	8	22	16	12	8	8	8	8	8	8	8	8	\$ 56	\$ 116	\$ 196	59%	\$ 80
	65 Tax Payments													\$ -	\$ -	\$ -	0%	\$ -
	69 Misc. Admin													\$ -	\$ -	\$ -	0%	\$ -
<b>Total Administrative</b>		<b>1,905</b>	<b>1,959</b>	<b>1,727</b>	<b>1,653</b>	<b>3,013</b>	<b>1,793</b>	<b>1,793</b>	<b>1,793</b>	<b>1,793</b>	<b>1,993</b>	<b>1,853</b>	<b>1,853</b>	<b>\$ 7,244</b>	<b>\$ 23,124</b>	<b>\$ 25,146</b>	<b>92%</b>	<b>\$ 2,022</b>
Misc	71 Contingency/ Account Rebuild													\$ -	\$ -	\$ 10,222	0%	\$ 10,222
	79 Non-Annual Maint Escrow													\$ -	\$ -	\$ -	0%	\$ -
	<b>Total Misc</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,222</b>	<b>0%</b>	<b>\$ 10,222</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>21,541</b>	<b>6,784</b>	<b>7,072</b>	<b>53,157</b>	<b>13,499</b>	<b>9,898</b>	<b>23,598</b>	<b>10,178</b>	<b>9,898</b>	<b>30,848</b>	<b>8,358</b>	<b>6,757</b>	<b>\$ 88,554</b>	<b>\$ 201,590</b>	<b>\$ 208,923</b>	<b>96%</b>	<b>\$ 7,333</b>
R	R Reserves Planned Contribution	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,227	\$ 36,600	\$ 109,877	\$ 109,877	100%	\$ -
	R Reserves Surplus Contribution													\$ -	\$ 6,000	\$ -	0%	\$ (6,000)
<b>GRAND TOTAL</b>		<b>30,691</b>	<b>15,934</b>	<b>16,222</b>	<b>62,307</b>	<b>22,649</b>	<b>19,048</b>	<b>32,748</b>	<b>19,328</b>	<b>19,048</b>	<b>39,998</b>	<b>17,508</b>	<b>21,984</b>	<b>\$ 125,154</b>	<b>\$ 317,467</b>	<b>\$ 318,800</b>	<b>100%</b>	<b>\$ 1,333</b>

Note 1: Operating Expenses are budgeted for normal annual maintenance and common services of the Association.

**2023 Reserve Income and Expense**

*cash basis*

RESERVE INCOME		Jan	Feb	Mar	Apr	est May	est Jun	est Jul	est Aug	est Sep	est Oct	est Nov	est Dec	YTD	Forecast	Budget	+/-
Income	R Planned Contributions (from Operating)	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,227	\$ 36,600	\$ 109,877	\$ 109,877	\$ -
	R Surplus Contribution (from Operating)	-	-	-	-	-	-	-	-	-	-	-	6,000	\$ -	\$ 6,000	\$ 40,800	\$ (34,800)
	R1 Interest - Cash	78	97	114	114									\$ 403	\$ 403	\$ -	\$ 403
	R2 Interest - Investments													\$ -	\$ -	\$ -	\$ -
	R9 Misc Income													\$ -	\$ -	\$ -	\$ -
<b>TOTAL RESERVE INCOME</b>		<b>9,228</b>	<b>9,247</b>	<b>9,264</b>	<b>9,264</b>	<b>9,150</b>	<b>9,150</b>	<b>9,150</b>	<b>9,150</b>	<b>9,150</b>	<b>9,150</b>	<b>9,150</b>	<b>15,227</b>	<b>\$ 37,003</b>	<b>\$ 116,280</b>	<b>\$ 150,677</b>	<b>\$ (34,397)</b>

RESERVE EXPENSES		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Forecast	Budget	+/-	
Structures	91A Roofs (inc Vents)													\$ -	\$ -	\$ (160,460)	\$ (160,460)	
	91B Siding/ Shutters/ Fascia/ Soffits (inc Vents)													\$ -	\$ -	\$ -	\$ -	
	91C Walls/ Brick/ Masonry/ Foundation													\$ -	\$ -	\$ 265	\$ 265	
	91D Entry Doors	Owner's Responsibility													\$ -	\$ -	\$ -	\$ -
	91E Patio Doors	Owner's Responsibility													\$ -	\$ -	\$ -	\$ -
	91E Windows	Owner's Responsibility													\$ -	\$ -	\$ -	\$ -
	91F Garage Doors	Owner's Responsibility													\$ -	\$ -	\$ -	\$ -
	91G Insulation														\$ -	\$ -	\$ 33,293	\$ 33,293
	91K Trim (Paint)														\$ -	\$ -	\$ -	\$ -
	91L Trim														\$ -	\$ -	\$ (1,080)	\$ (1,080)
	91M Light Fixtures	1,993				1,200									\$ 1,993	\$ 3,193	\$ (18,069)	\$ (21,262)
	91N Mailboxes														\$ -	\$ -	\$ -	\$ -
	91P Signs														\$ -	\$ -	\$ -	\$ -
	91 Total Structure	1,993	0	0	0	1,200	0	0	0	0	0	0	0	0	\$ 1,993	\$ 3,193	\$ (146,051)	\$ (149,244)
Asphalt/ Concrete	93A Roads (Mill/ Overlay)								92,930					\$ -	\$ 92,930	\$ 94,063	\$ 1,133	
	93B Roads (Chip Seal)													\$ -	\$ -	\$ -	\$ -	
	93C Roads (Patch/ Crack Repair)													\$ -	\$ -	\$ -	\$ -	
	93D Curbs and Gutters													\$ -	\$ -	\$ 11,037	\$ 11,037	
	93E Catch Basins													\$ -	\$ -	\$ 8,597	\$ 8,597	
	93F Driveways													\$ -	\$ -	\$ -	\$ -	
	93G Driveways (Patch/ Crack Repair)							8,400							\$ -	\$ 8,400	\$ 8,173	\$ (227)
	93H Driveways (Seal Coat)														\$ -	\$ -	\$ 8,490	\$ 8,490
	93I Sidewalks and Patios														\$ -	\$ -	\$ 4,898	\$ 4,898
	93J Sidewalks and Patios (Caulk/ Mudjack/ Seal)														\$ -	\$ -	\$ 11,198	\$ 11,198
93 Total Asphalt/ Concrete	0	0	0	0	0	0	8,400	92,930	0	0	0	0	0	\$ -	\$ 101,330	\$ 146,456	\$ 45,126	
Landscape	95A Landscape Beds/ Edging/ Plantings													\$ -	\$ -	\$ (4,868)	\$ (4,868)	
	95B Landscape Plantings													\$ -	\$ -	\$ -	\$ -	
	95C Retaining Walls													\$ -	\$ -	\$ -	\$ -	
	95D Underground Drains													\$ -	\$ -	\$ -	\$ -	
	95E Irrigation													\$ -	\$ -	\$ 3,000	\$ 3,000	
	95F Irrigation Controller													\$ -	\$ -	\$ -	\$ -	
	95G Trees (Remove and Replace)													\$ -	\$ -	\$ (2,482)	\$ (2,482)	
	95H Fences													\$ -	\$ -	\$ -	\$ -	
	95I Subsurface Utilities													\$ -	\$ -	\$ -	\$ -	
95 Total Landscape	0	0	0	0	0	0	0	0	0	0	0	0	0	\$ -	\$ -	\$ (4,350)	\$ (4,350)	
<b>TOTAL RESERVE EXPENSES</b>		<b>1,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>8,400</b>	<b>92,930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ 1,993</b>	<b>\$ 104,523</b>	<b>\$ (3,945)</b>	<b>\$ (108,468)</b>	

Note 1: Reserve Expenses occur for the replacement or repair of components of which the Association is responsible and which exceed normal annual maintenance.

Note 2: Reserve Funds are not allocated to specific components. Individual components are listed for expense tracking only.

Note 3: Budget amounts shown are based on estimated spending from an adopted Reserve Study/ Funding Plan, may include unspent funding from prior years, and may not reflect current intended expenses

cash basis

OPERATING		January	February	March	April	est May	est June	est July	est August	est September	est October	est November	est December	YTD	
<b>Beginning Operating Balance</b>		<b>41,680.88</b>	38,602.35	48,818.18	57,803.07	21,123.13	24,874.46	32,226.24	25,878.02	32,949.80	40,301.58	26,703.36	35,595.14	<b>TOTALS</b>	
Ledger	Income (Dues/ Fees/ Fines)	27,585.00	26,125.00	25,180.00	25,595.00	26,400.00	26,400.00	26,400.00	26,400.00	26,400.00	26,400.00	26,400.00	25,820.00	104,485.00	
	Interest	27.95	25.29	26.48	32.02	-	-	-	-	-	-	-	-	111.74	
	Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Operating Expenses	(21,541.48)	(6,784.46)	(7,071.59)	(53,156.96)	(13,498.67)	(9,898.22)	(23,598.22)	(10,178.22)	(9,898.22)	(30,848.22)	(8,358.22)	(6,757.22)	(88,554.49)	
	Reserve Contributions	(9,150.00)	(9,150.00)	(9,150.00)	(9,150.00)	(9,150.00)	(9,150.00)	(9,150.00)	(9,150.00)	(9,150.00)	(9,150.00)	(9,150.00)	(9,150.00)	(15,227.00)	(36,600.00)
	Special Project Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Special Project Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Ledger Balance</b>		<b>38,602.35</b>	<b>48,818.18</b>	<b>57,803.07</b>	<b>21,123.13</b>	24,874.46	32,226.24	25,878.02	32,949.80	40,301.58	26,703.36	35,595.14	39,430.92		
Bank	Bank Statement Balances	67,196.35	53,678.87	66,270.65	34,183.04	-	-	-	-	-	-	-	-	-	
	Checks not cleared	(32,787.00)	(6,360.69)	(1,048.59)	(15,052.91)	-	-	-	-	-	-	-	-	-	
	Deposits not posted	2,200.00	1,500.00	-	-	-	-	-	-	-	-	-	-	-	
	Owed to Reserves	-	-	(7,418.99)	-	-	-	-	-	-	-	-	-	-	
	Owed From Reserves	1,993.00	-	-	1,993.00	-	-	-	-	-	-	-	-	-	
<b>Adjusted Bank Balance</b>		<b>38,602.35</b>	<b>48,818.18</b>	<b>57,803.07</b>	<b>21,123.13</b>	-	-	-	-	-	-	-	-	-	
<b>Ending Operating Balance</b>		<b>\$ 38,602.35</b>	<b>\$ 48,818.18</b>	<b>\$ 57,803.07</b>	<b>\$ 21,123.13</b>	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	

Data check

24,874.46 32,226.24 25,878.02 32,949.80 40,301.58 26,703.36 35,595.14 39,430.92

RESERVES		January	February	March	April	est May	est June	est July	est August	est September	est October	est November	est December	YTD
<b>Beginning Reserve Balance</b>		<b>229,593.05</b>	236,827.67	246,074.89	255,338.78	264,603.26	272,553.26	281,703.26	282,453.26	298,673.26	307,823.26	316,973.26	326,123.26	<b>TOTALS</b>
Ledger	Contributions from Operating	9,150.00	9,150.00	9,150.00	9,150.00	9,150.00	9,150.00	9,150.00	9,150.00	9,150.00	9,150.00	9,150.00	15,227.00	36,600.00
	Interest	77.62	97.22	113.89	114.48	-	-	-	-	-	-	-	-	403.21
	Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve Expenses	(1,993.00)	-	-	-	(1,200.00)	-	(8,400.00)	(92,930.00)	-	-	-	-	(1,993.00)
	Special Project Income	-	-	-	-	-	-	-	-	-	-	-	-	-
	Special Project Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Ledger Balance</b>		<b>236,827.67</b>	<b>246,074.89</b>	<b>255,338.78</b>	<b>264,603.26</b>	272,553.26	281,703.26	282,453.26	298,673.26	307,823.26	316,973.26	326,123.26	341,350.26	
Bank	Cash Statement Balance	118,820.67	126,074.89	127,919.79	146,596.26	-	-	-	-	-	-	-	-	-
	Inv Statement Balance	120,000.00	120,000.00	120,000.00	120,000.00	-	-	-	-	-	-	-	-	-
	Checks not cleared	-	-	-	-	-	-	-	-	-	-	-	-	-
	Deposits not posted	-	-	-	-	-	-	-	-	-	-	-	-	-
	Owed to Operating	(1,993.00)	-	-	(1,993.00)	-	-	-	-	-	-	-	-	-
	Owed from Operating	-	-	7,418.99	-	-	-	-	-	-	-	-	-	-
<b>Adjusted Bank Balance</b>		<b>236,827.67</b>	<b>246,074.89</b>	<b>255,338.78</b>	<b>264,603.26</b>	-	-	-	-	-	-	-	-	-
<b>Ending Reserve Balance</b>		<b>\$ 236,827.67</b>	<b>\$ 246,074.89</b>	<b>\$ 255,338.78</b>	<b>\$ 264,603.26</b>	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD

Data check

272,553.26 281,703.26 282,453.26 298,673.26 307,823.26 316,973.26 326,123.26 341,350.26

**Sample Association**  
**2023 Balance Sheet**

hybrid basis

**Current Period**

April		4/30/2023		
Account Balances		Operating	Reserve	Totals
Cash	1st Bank Chk X1234	\$ 34,183.04		\$ 34,183.04
	2nd Bank Chk X1235	\$ -		\$ -
	Prior Checking Accounts			
	1st Bank Sav X9876		\$ 146,596.26	\$ 146,596.26
	2nd Bank Sav X9875		\$ -	\$ -
	Prior Savings Accounts			
Inv	1st Bank CD 5/25/24 3.2%		\$ 120,000.00	\$ 120,000.00
	Matured Investments			
Adj	Checks not cleared	\$ (15,052.91)	\$ -	\$ (15,052.91)
	Deposits not posted	\$ -	\$ -	\$ -
	Interfund owed to Operating	\$ 1,993.00	\$ (1,993.00)	
	Interfund owed to Reserve	\$ -	\$ -	
<b>Total Adjusted Assets</b>		\$ 21,123.13	\$ 264,603.26	\$ 285,726.39

**Previous Years**

12/31/2022	12/31/2021	12/31/2020
Total	Total	Total
\$ 31,340.73	\$ -	\$ -
\$ 10.85	\$ -	\$ -
\$ -	\$ 41,505.75	\$ 25,646.15
\$ 45,346.60	\$ -	\$ -
\$ 50,646.45	\$ -	\$ -
\$ -	\$ 439,024.71	\$ 163,653.54
\$ 120,000.00	\$ -	\$ -
\$ -	\$ -	\$ 224,472.99
\$ (1,070.70)	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 246,273.93	\$ 480,530.46	\$ 413,772.68

**Receivables**

Rec				
Rec	Assessments Receivable	\$ 8,198.00	\$ 43,180.00	\$ 51,378.00
	Fees/ Fines Receivable	\$ 330.00	\$ -	\$ 330.00
	Insurance Proceeds	\$ -	\$ -	\$ -
<b>Total Adjusted Receivables</b>		\$ 8,528.00	\$ 43,180.00	\$ 51,708.00

\$ 59,693.00	\$ 1,350.00	\$ 200.00
\$ 285.00	\$ 80.00	\$ 50.00
\$ -	\$ -	\$ -
\$ 59,978.00	\$ 1,430.00	\$ 250.00

**Liabilities**

Liability				
Liability	Accounts Owed	\$ -	\$ -	\$ -
	Doubtful Accounts	\$ 8,513.00	\$ 2,400.00	\$ 10,913.00
	Insurance Funds Held	\$ -	\$ -	\$ -
	Loan Balance	\$ -	\$ -	\$ -
	Prepaid Assessments	\$ 1,500.00	\$ -	\$ 1,500.00
<b>Total Adjusted Liabilities</b>		\$ 10,013.00	\$ 2,400.00	\$ 12,413.00

\$ -	\$ -	\$ -
\$ 11,488.00	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 52,747.54	\$ -	\$ -
\$ 2,100.00	\$ 2,780.00	\$ 2,160.00
\$ 66,335.54	\$ 2,780.00	\$ 2,160.00

**Adjusted Equity**

Eq				
Eq	Total Members' Equity	\$ 19,638.13	\$ 305,383.26	\$ 325,021.39
	Total Equity plus Liabilities	\$ 29,651.13	\$ 307,783.26	\$ 337,434.39

\$ 239,916.39	\$ 479,180.46	\$ 411,862.68
\$ 306,251.93	\$ 481,960.46	\$ 414,022.68

**INTERFUND, RECEIVABLES, and LIABILITIES SUMMARY**

**Details on Interfund amounts owed**

<b>Detail</b>	<b>Owed to OP</b>	<b>Owed to RES</b>	<b>Notes</b>
Light Fixtures	\$1,993.00		Need to transfer to cover expense

**Receivables**

<b>Cause</b>	<b>Unit</b>	<b>Amount</b>	<b>Type</b>	<b>Acct</b>	<b>Notes</b>
Missed Pmts (Aug '21 - Mar '23)	A-1	\$5,910.00	Assess	OP	In Collections
Collection Assessments	A-1	\$2,288.00	Assess	OP	In Collections
Mispayment Roof (Mar)	A-2	\$80.00	Assess	RES	Owner Notified
Roof Assessment	A-1	\$2,400.00	Assess	RES	In Collections
Roof Assessments	Many	\$40,700.00	Assess	RES	Owners on payment plans
Late Fees (Aug '21 - Apr '23)	A-1	\$315.00	Fee/ Fines	OP	In Collections
Late Fees (Roof) (Nov)	A-2	\$15.00	Fee/Fine	OP	Late Fee

**Liabilities**

<b>Cause</b>	<b>Unit</b>	<b>Amount</b>	<b>Type</b>	<b>Acct</b>	<b>Notes</b>
Doubtful Collection	A-1	\$8,513.00	Doubtful	OP	Unit in Bank Foreclosure
Doubtful Collection	A-1	\$2,400.00	Doubtful	RES	Unit in Bank Foreclosure
Prepayment	A-7	\$300.00	Prepay	OP	
Prepayment	A-8	\$600.00	Prepay	OP	
Prepayment	A-10	\$300.00	Prepay	OP	
Prepayment	A35	\$300.00	Prepay	OP	