

**Statements of Revenues, Expenses
and Changes In Fund Balances
December 2024**

ACCRUAL BASIS (Quickbooks data converted to Fund Accounting Format - Not Reviewed by CPA)

	Operations Fund Current Month	Replacement Fund Current Month	Operations Fund Year To Date	Replacement Fund Year To Date	Total Funds Year To Date	Annual Operating Budget
REVENUES						
Assessments	0.00		429,568.00	20,000.00	449,568.00	449,568.00
Plan Check Income	100.00		800.00		800.00	0.00
Apartment Rental	1,470.00		12,070.00		12,070.00	18,000.00
Hall Rental	368.00		3,697.00		3,697.00	3,000.00
Office Rental	515.00		4,346.33		4,346.33	6,000.00
Interest Income - Receivables	798.36		4,240.89		4,240.89	2,000.00
Interest Income - Bank		1,930.43		11,674.33	11,674.33	0.00
Other Income	1,367.08		7,519.27		7,519.27	5,000.00
Late Fees	14.40		10,195.20		10,195.20	5,500.00
Fines	400.00		1,450.00		1,450.00	0.00
Transfer Fees	1,950.00		8,700.00		8,700.00	15,000.00
Total Revenues	6,982.84	1,930.43	482,586.69	31,674.33	514,261.02	504,068.00
EXPENSES						
Bad Debt Expense	1,166.77		7,002.19		7,002.19	14,000.00
Board Expenses	662.90		662.90		662.90	500.00
Copier Costs	180.35		1,192.31		1,192.31	2,500.00
Office Supplies	2,480.36		3,947.39		3,947.39	6,000.00
Office Salaries	6,182.50		46,108.00		46,108.00	81,500.00
Travel / Mileage	0.00		252.00		252.00	1,000.00
Legal	0.00		950.00		950.00	5,500.00
Accounting	0.00		2,165.00		2,165.00	6,000.00
Bank Charges	10.00		20.00		20.00	0.00
Publication Costs	0.00		3,943.56		3,943.56	8,400.00
Computer / Internet	791.02		5,490.65		5,490.65	10,500.00
Election	0.00		10,376.44		10,376.44	16,500.00
Collections	107.00		1,683.00		1,683.00	2,500.00
Public Relations	0.00		0.00		0.00	500.00
Postage & Delivery	241.54		1,473.39		1,473.39	2,368.00
Merchant Fees	555.55		5,390.26		5,390.26	8,500.00
Insurance	6,266.58		37,599.48		37,599.48	75,100.00
Taxes / License / Filing Fees	6,395.00		13,730.00		13,730.00	13,000.00
Workers Comp Insurance	466.06		3,497.56		3,497.56	3,500.00
LDPOA Miscellaneous Expense	0.00		1,195.00		1,195.00	0.00
Hacienda Maintenance Salary	4,760.00		34,160.00		34,160.00	72,800.00
Pool Monitor Salary	0.00		9,424.00		9,424.00	11,000.00
Janitorial Salary	2,512.00		15,175.00		15,175.00	31,000.00
Payroll Tax Expense	1,147.61		8,734.12		8,734.12	16,000.00
Salary Expenses - Other	1,204.00		4,321.00		4,321.00	6,000.00
Electric (Hacienda)	2,186.17		17,865.92		17,865.92	33,000.00
Electric (Well)	401.18		4,982.08		4,982.08	8,500.00
Electric (El Prado Park)	65.56		393.49		393.49	1,000.00
Electric (Barn)	0.00		46.84		46.84	100.00
Water (El Prado Park)	254.85		1,529.10		1,529.10	3,000.00
Reserve Study	0.00		0.00		0.00	400.00
Propane	0.00		403.90		403.90	2,000.00
Trash Removal	474.33		2,966.93		2,966.93	5,700.00

Office Telephone	89.74		531.62		531.62	1,100.00
Hacienda Maintenance Supplies	1,030.74		5,183.89		5,183.89	6,000.00
Hacienda Maintenance Repairs	0.00		125.00		125.00	3,000.00
Reserve Project Expenses	1,396.63		5,836.47		5,836.47	0.00
Septic Maintenance	0.00		2,293.53		2,293.53	1,800.00
Well Water & Septic Testing	0.00		640.00		640.00	2,500.00
Maintenance Equipment	0.00		0.00		0.00	500.00
Well Maintenance	0.00		0.00		0.00	500.00
Hacienda - Security	123.00		906.27		906.27	1,500.00
Pool Maintenance	0.00		2,117.18		2,117.18	5,000.00
Apartment Expenses	146.53		380.87		380.87	300.00
Pest & Weed Control	0.00		453.00		453.00	2,000.00
Janitorial Supplies	0.00		1,418.38		1,418.38	5,000.00
Park Expense	140.00		1,120.16		1,120.16	3,000.00
Payroll Expenses	0.00		1,320.00		1,320.00	3,500.00
Total Expenses	<u>41,437.97</u>	<u>0.00</u>	<u>269,007.88</u>	<u>0.00</u>	<u>269,007.88</u>	<u>484,068.00</u>
Excess (Deficiency) of Revenues Over Expenses	-34,455.13	1,930.43	213,578.81	31,674.33	245,253.14	
Board-Approved Interfund Reclassifications and Transfers	(1,666.97)	1,666.97	9,998.18	(9,998.18)	-	
Timing Adjustment from 6/30/24			30,514.72	(0.72)	30,514.00	
Fund Balance (Deficit) Beginning of Fiscal Year			32,276.00	625,701.00	657,977.00	
Fund Balance (Deficit) Month End	<u>\$ (36,122.10)</u>	<u>\$ 3,597.40</u>	<u>\$ 286,367.71</u>	<u>\$ 647,376.43</u>	<u>\$ 933,744.14</u>	