**Statements of Revenues, Expenses**
**and Changes In Fund Balances**
**Dec 2025**
**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 | | 460,788.00 | 20,000.00 | 480,788.00 | 480,788.00 |
| Plan Check Income | 100.00 | | 500.00 | | 500.00 | 0.00 |
| Apartment Rental | 1,530.00 | | 13,040.00 | | 13,040.00 | 18,000.00 |
| Hall Rental | 130.00 | | 1,102.00 | | 1,102.00 | 3,000.00 |
| Office Rental | 317.00 | | 2,558.00 | | 2,558.00 | 6,000.00 |
| Interest Income - Receivables | 1,689.55 | | 6,039.58 | | 6,039.58 | 2,000.00 |
| Interest Income - Bank | | 1,364.31 | | 8,630.99 | 8,630.99 | 0.00 |
| Other Income | 1,781.56 | | 17,571.66 | | 17,571.66 | 5,000.00 |
| Late Fees | 0.00 | | 10,802.49 | | 10,802.49 | 5,500.00 |
| Fines | 0.00 | | 100.00 | | 100.00 | 0.00 |
| Transfer Fees | 1,350.00 | | 7,350.00 | | 7,350.00 | 15,000.00 |
| Total Revenues | 6,898.11 | 1,364.31 | 519,851.73 | 28,630.99 | 548,482.72 | 535,288.00 |
| **EXPENSES** | | | | | | |
| Bad Debt Expense | 2,001.26 | | 12,027.84 | | 12,027.84 | 24,000.00 |
| Board Expenses | 0.00 | | 0.00 | | 0.00 | 500.00 |
| Office Supplies | 2,582.26 | | 3,643.07 | | 3,643.07 | 6,000.00 |
| Copier Costs | 181.39 | | 1,225.29 | | 1,225.29 | 2,500.00 |
| Office Salaries | 3,007.50 | | 40,124.50 | | 40,124.50 | 89,050.00 |
| Travel / Mileage | 0.00 | | 75.60 | | 75.60 | 1,000.00 |
| Legal | 0.00 | | 3,065.50 | | 3,065.50 | 5,500.00 |
| Accounting | 0.00 | | 2,637.50 | | 2,637.50 | 6,250.00 |
| Bank Charges | 0.00 | | 40.00 | | 40.00 | 0.00 |
| Publication Costs | 0.00 | | 3,602.26 | | 3,602.26 | 8,400.00 |
| Computer / Internet | 968.62 | | 6,603.50 | | 6,603.50 | 10,500.00 |
| Election | 0.00 | | 150.00 | | 150.00 | 16,500.00 |
| Collections | 0.00 | | 0.00 | | 0.00 | 9,500.00 |
| Public Relations | 0.00 | | 0.00 | | 0.00 | 500.00 |
| Postage & Delivery | 257.74 | | 2,111.44 | | 2,111.44 | 2,368.00 |
| Merchant Fees | 354.44 | | 6,598.69 | | 6,598.69 | 8,500.00 |
| Insurance | 4,839.82 | | 29,038.92 | | 29,038.92 | 67,000.00 |
| Taxes / License / Filing Fees | 6,743.00 | | 31,628.97 | | 31,628.97 | 19,700.00 |
| Workers Comp Insurance | 465.77 | | 3,507.00 | | 3,507.00 | 3,500.00 |
| LDPOA Miscellaneous Expense | 0.00 | | 0.00 | | 0.00 | 0.00 |
| Hacienda Maintenance Salary | 5,040.00 | | 34,440.00 | | 34,440.00 | 72,800.00 |
| Pool Monitor Salary | 0.00 | | 4,603.50 | | 4,603.50 | 11,620.00 |
| Janitorial Salary | 2,121.75 | | 15,771.00 | | 15,771.00 | 31,000.00 |
| Payroll Tax Expense | 887.48 | | 7,939.44 | | 7,939.44 | 16,000.00 |
| Salary Expenses - Other | 1,431.75 | | 4,534.25 | | 4,534.25 | 6,000.00 |
| Electric (Hacienda) | 2,623.97 | | 17,360.77 | | 17,360.77 | 34,000.00 |
| Electric (Well) | 363.13 | | 5,231.33 | | 5,231.33 | 8,500.00 |
| Electric (El Prado Park) | 65.43 | | 396.25 | | 396.25 | 1,000.00 |
| Electric (Barn) | 0.00 | | 42.04 | | 42.04 | 100.00 |
| Water (El Prado Park) | 388.44 | | 2,330.64 | | 2,330.64 | 3,000.00 |
| Reserve Study | 0.00 | | 0.00 | | 0.00 | 3,200.00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Propane | 0.00 | | 0.00 | | 0.00 | 2,000.00 |
| Trash Removal | 499.74 | | 2,998.44 | | 2,998.44 | 6,100.00 |
| Office Telephone | 89.49 | | 536.23 | | 536.23 | 1,100.00 |
| Hacienda Maintenance Supplies | 1,052.14 | | 4,487.15 | | 4,487.15 | 8,000.00 |
| Hacienda Maintenance Repairs | 230.75 | | 634.56 | | 634.56 | 3,000.00 |
| Reserve Project Expenses | 0.00 | | 22,046.20 | | 22,046.20 | 0.00 |
| Septic Maintenance | 0.00 | | 1,800.00 | | 1,800.00 | 2,300.00 |
| Well Water & Septic Testing | 485.00 | | 745.00 | | 745.00 | 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 | 446.98 | | 999.98 | | 999.98 | 1,500.00 |
| Pool Maintenance | 0.00 | | 2,033.99 | | 2,033.99 | 5,000.00 |
| Apartment Expenses | 0.00 | | 518.53 | | 518.53 | 300.00 |
| Pest & Weed Control | 0.00 | | 453.00 | | 453.00 | 2,000.00 |
| Janitorial Supplies | 0.00 | | 1,801.88 | | 1,801.88 | 5,000.00 |
| Park Expense | 93.50 | | 1,013.52 | | 1,013.52 | 3,500.00 |
| Payroll Expenses | 0.00 | | 1,320.00 | | 1,320.00 | 3,500.00 |
| Total Expenses | 37,221.35 | 0.00 | 280,117.78 | 0.00 | 280,117.78 | 515,288.00 |
| **Excess (Deficiency) of Revenues Over Expenses** | -30,323.24 | 1,364.31 | 239,733.95 | 28,630.99 | 268,364.94 | |
| **Board-Approved Interfund Reclassifications and Transfers** | (1,666.97) | 1,666.97 | 9,998.18 | (9,998.18) | 0.00 | |
| **Timing Adjustment from 6/30/25** | | | 47,569.99 | -1.80 | | |
| **Fund Balance (Deficit) Beginning of Fiscal Year** | | | 52,004.00 | 667,030.38 | 719,034.38 | |
| **Fund Balance (Deficit) Month End** | $ (31,990.21) | $ 3,031.28 | $ 349,306.12 | $ 685,661.39 | $ 1,034,967.51 | |