

**Statements of Revenues, Expenses  
and Changes In Fund Balances  
Oct 2025**

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

|                               | Operations<br>Fund<br>Current<br>Month | Replacement<br>Fund Current<br>Month | Operations<br>Fund<br>Year To Date | Replacement<br>Fund Year<br>To Date | Total Funds<br>Year To Date | Annual<br>Operating<br>Budget |
|-------------------------------|----------------------------------------|--------------------------------------|------------------------------------|-------------------------------------|-----------------------------|-------------------------------|
| <b>REVENUES</b>               |                                        |                                      |                                    |                                     |                             |                               |
| Assessments                   | 0.00                                   |                                      | 460,788.00                         | 20,000.00                           | 480,788.00                  | 480,788.00                    |
| Plan Check Income             | 0.00                                   |                                      | 300.00                             |                                     | 300.00                      | 0.00                          |
| Apartment Rental              | 510.00                                 |                                      | 10,430.00                          |                                     | 10,430.00                   | 18,000.00                     |
| Hall Rental                   | 0.00                                   |                                      | 972.00                             |                                     | 972.00                      | 3,000.00                      |
| Office Rental                 | 351.00                                 |                                      | 1,890.00                           |                                     | 1,890.00                    | 6,000.00                      |
| Interest Income - Receivables | 1,065.51                               |                                      | 3,401.34                           |                                     | 3,401.34                    | 2,000.00                      |
| Interest Income - Bank        |                                        | 1,355.68                             |                                    | 5,865.09                            | 5,865.09                    | 0.00                          |
| Other Income                  | 1,140.60                               |                                      | 16,744.10                          |                                     | 16,744.10                   | 5,000.00                      |
| Late Fees                     | 0.00                                   |                                      | 10,833.29                          |                                     | 10,833.29                   | 5,500.00                      |
| Fines                         | 0.00                                   |                                      | 100.00                             |                                     | 100.00                      | 0.00                          |
| Transfer Fees                 | 450.00                                 |                                      | 4,950.00                           |                                     | 4,950.00                    | 15,000.00                     |
| Total Revenues                | 3,517.11                               | 1,355.68                             | 510,408.73                         | 25,865.09                           | 536,273.82                  | 535,288.00                    |
| <b>EXPENSES</b>               |                                        |                                      |                                    |                                     |                             |                               |
| Bad Debt Expense              | 2,002.27                               |                                      | 8,026.33                           |                                     | 8,026.33                    | 24,000.00                     |
| Board Expenses                | 0.00                                   |                                      | 0.00                               |                                     | 0.00                        | 500.00                        |
| Office Supplies               | 352.01                                 |                                      | 1,002.81                           |                                     | 1,002.81                    | 6,000.00                      |
| Copier Costs                  | 189.50                                 |                                      | 862.51                             |                                     | 862.51                      | 2,500.00                      |
| Office Salaries               | 5,620.00                               |                                      | 32,689.50                          |                                     | 32,689.50                   | 89,050.00                     |
| Travel / Mileage              | 0.00                                   |                                      | 75.60                              |                                     | 75.60                       | 1,000.00                      |
| Legal                         | 256.00                                 |                                      | 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                                   |                                      | 30.00                              |                                     | 30.00                       | 0.00                          |
| Publication Costs             | 1,991.65                               |                                      | 1,991.65                           |                                     | 1,991.65                    | 8,400.00                      |
| Computer / Internet           | 858.63                                 |                                      | 4,776.25                           |                                     | 4,776.25                    | 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            | 119.69                                 |                                      | 1,832.71                           |                                     | 1,832.71                    | 2,368.00                      |
| Merchant Fees                 | 420.07                                 |                                      | 5,742.68                           |                                     | 5,742.68                    | 8,500.00                      |
| Insurance                     | 4,839.82                               |                                      | 19,359.28                          |                                     | 19,359.28                   | 67,000.00                     |
| Taxes / License / Filing Fees | 4,400.00                               |                                      | 16,007.97                          |                                     | 16,007.97                   | 19,700.00                     |
| Workers Comp Insurance        | 499.72                                 |                                      | 2,594.92                           |                                     | 2,594.92                    | 3,500.00                      |
| LDPOA Miscellaneous Expense   | 0.00                                   |                                      | 0.00                               |                                     | 0.00                        | 0.00                          |
| Hacienda Maintenance Salary   | 5,040.00                               |                                      | 24,080.00                          |                                     | 24,080.00                   | 72,800.00                     |
| Pool Monitor Salary           | 420.75                                 |                                      | 4,603.50                           |                                     | 4,603.50                    | 11,620.00                     |
| Janitorial Salary             | 2,397.00                               |                                      | 11,411.25                          |                                     | 11,411.25                   | 31,000.00                     |
| Payroll Tax Expense           | 1,151.49                               |                                      | 6,096.68                           |                                     | 6,096.68                    | 16,000.00                     |
| Salary Expenses - Other       | 1,298.00                               |                                      | 2,600.50                           |                                     | 2,600.50                    | 6,000.00                      |
| Electric (Hacienda)           | 1,810.66                               |                                      | 13,098.15                          |                                     | 13,098.15                   | 34,000.00                     |
| Electric (Well)               | 732.84                                 |                                      | 4,307.08                           |                                     | 4,307.08                    | 8,500.00                      |
| Electric (El Prado Park)      | 65.42                                  |                                      | 265.41                             |                                     | 265.41                      | 1,000.00                      |
| Electric (Barn)               | 0.00                                   |                                      | 42.04                              |                                     | 42.04                       | 100.00                        |
| Water (El Prado Park)         | 388.44                                 |                                      | 1,553.76                           |                                     | 1,553.76                    | 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                |                    | 1,998.96             |                      | 1,998.96               | 6,100.00          |
| Office Telephone                                                | 89.30                 |                    | 357.25               |                      | 357.25                 | 1,100.00          |
| Hacienda Maintenance Supplies                                   | 727.04                |                    | 2,651.51             |                      | 2,651.51               | 8,000.00          |
| Hacienda Maintenance Repairs                                    | 0.00                  |                    | 403.81               |                      | 403.81                 | 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                                     | 0.00                  |                    | 260.00               |                      | 260.00                 | 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                                             | 0.00                  |                    | 258.00               |                      | 258.00                 | 1,500.00          |
| Pool Maintenance                                                | 0.00                  |                    | 2,033.99             |                      | 2,033.99               | 5,000.00          |
| Apartment Expenses                                              | 386.53                |                    | 518.53               |                      | 518.53                 | 300.00            |
| Pest & Weed Control                                             | 0.00                  |                    | 302.00               |                      | 302.00                 | 2,000.00          |
| Janitorial Supplies                                             | 387.29                |                    | 1,627.59             |                      | 1,627.59               | 5,000.00          |
| Park Expense                                                    | 376.34                |                    | 920.02               |                      | 920.02                 | 3,500.00          |
| Payroll Expenses                                                | 0.00                  |                    | 810.00               |                      | 810.00                 | 3,500.00          |
| Total Expenses                                                  | <u>37,320.20</u>      | <u>0.00</u>        | <u>204,891.44</u>    | <u>0.00</u>          | <u>204,891.44</u>      | <u>515,288.00</u> |
| <b>Excess (Deficiency) of Revenues Over Expenses</b>            | -33,803.09            | 1,355.68           | 305,517.29           | 25,865.09            | 331,382.38             |                   |
| <b>Board-Approved Interfund Reclassifications and Transfers</b> | (1,666.97)            | 1,666.97           | 13,332.12            | (13,332.12)          | 0.00                   |                   |
| <b>Timing Adjustment from 6/30/25</b>                           |                       |                    | 47,569.39            | -1.20                |                        |                   |
| <b>Fund Balance (Deficit) Beginning of Fiscal Year</b>          |                       |                    | 52,004.00            | 667,030.38           | 719,034.38             |                   |
| <b>Fund Balance (Deficit) Month End</b>                         | <u>\$ (35,470.06)</u> | <u>\$ 3,022.65</u> | <u>\$ 418,422.80</u> | <u>\$ 679,562.15</u> | <u>\$ 1,097,984.95</u> |                   |