

**Statements of Revenues, Expenses
and Changes In Fund Balances
Feb 2026**

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	0.00		500.00		500.00	0.00
Apartment Rental	1,140.00		17,300.00		17,300.00	18,000.00
Hall Rental	55.00		1,165.00		1,165.00	3,000.00
Office Rental	513.00		3,780.00		3,780.00	6,000.00
Interest Income - Receivables	1,216.67		8,121.51		8,121.51	2,000.00
Interest Income - Bank		1,424.74		11,454.43	11,454.43	0.00
Other Income	259.30		18,193.96		18,193.96	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	1,800.00		10,800.00		10,800.00	15,000.00
Total Revenues	4,983.97	1,424.74	531,550.96	31,454.43	563,005.39	535,288.00
EXPENSES						
Bad Debt Expense	2,000.00		16,027.84		16,027.84	24,000.00
Board Expenses	0.00		0.00		0.00	500.00
Office Supplies	349.37		4,198.88		4,198.88	6,000.00
Copier Costs	187.10		1,593.78		1,593.78	2,500.00
Office Salaries	5,484.25		47,304.63		47,304.63	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	901.97		8,485.32		8,485.32	10,500.00
Election	0.00		150.00		150.00	16,500.00
Collections	276.00		276.00		276.00	9,500.00
Public Relations	0.00		0.00		0.00	500.00
Postage & Delivery	20.99		2,261.82		2,261.82	2,368.00
Merchant Fees	337.41		7,606.24		7,606.24	8,500.00
Insurance	4,800.34		38,679.08		38,679.08	67,000.00
Taxes / License / Filing Fees	-4,395.00		27,233.97		27,233.97	19,700.00
Workers Comp Insurance	437.68		4,591.33		4,591.33	3,500.00
LDPOA Miscellaneous Expense	0.00		0.00		0.00	0.00
Hacienda Maintenance Salary	5,320.00		47,320.00		47,320.00	72,800.00
Pool Monitor Salary	0.00		9,388.50		9,388.50	11,620.00
Janitorial Salary	2,123.55		20,894.35		20,894.35	31,000.00
Payroll Tax Expense	1,222.35		11,645.23		11,645.23	16,000.00
Salary Expenses - Other	343.00		5,997.35		5,997.35	6,000.00
Electric (Hacienda)	1,990.01		21,824.51		21,824.51	34,000.00
Electric (Well)	466.34		6,079.60		6,079.60	8,500.00
Electric (El Prado Park)	63.30		523.02		523.02	1,000.00
Electric (Barn)	14.24		60.81		60.81	100.00
Water (El Prado Park)	388.44		3,107.52		3,107.52	3,000.00
Reserve Study	1,850.00		3,700.00		3,700.00	3,200.00

Propane	0.00		0.00		0.00	2,000.00
Trash Removal	499.74		4,022.41		4,022.41	6,100.00
Office Telephone	91.90		717.62		717.62	1,100.00
Hacienda Maintenance Supplies	1,010.50		6,030.26		6,030.26	8,000.00
Hacienda Maintenance Repairs	0.00		1,416.79		1,416.79	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		900.00		900.00	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	353.00		1,421.98		1,421.98	1,500.00
Pool Maintenance	0.00		2,033.99		2,033.99	5,000.00
Apartment Expenses	165.94		684.47		684.47	300.00
Pest & Weed Control	0.00		1,604.00		1,604.00	2,000.00
Janitorial Supplies	498.68		2,676.71		2,676.71	5,000.00
Park Expense	93.50		1,200.52		1,200.52	3,500.00
Payroll Expenses	0.00		2,165.00		2,165.00	3,500.00
Total Expenses	26,894.60	0.00	347,090.59	0.00	347,090.59	515,288.00
Excess (Deficiency) of Revenues Over Expenses	-21,910.63	1,424.74	184,460.37	31,454.43	215,914.80	
Board-Approved Interfund Reclassifications and Transfers	(1,666.97)	1,666.97	6,664.24	(6,664.24)	0.00	
Timing Adjustment from 6/30/25			47,606.17	-37.98	47,568.19	
Fund Balance (Deficit) Beginning of Fiscal Year			52,004.00	667,030.38	719,034.38	
Fund Balance (Deficit) Month End	\$ (23,577.60)	\$ 3,091.71	\$ 290,734.78	\$ 691,782.59	\$ 982,517.37	