

Profit & Loss Prev Year Comparison

January through June 2024

	Jan - Jun 24	Jan - Jun 23
Ordinary Income/Expense		
Income		
EFI INCOME		
ASSESSMENT INCOME	367,433.00	367,740.00
ASSET PRESERVATION FEE	43,216.50	37,156.50
HOA DISCLOSURE FEE	7,887.00	6,811.91
HOA TRANSFER	723.00	618.66
MISCELLANEOUS INCOME	898.81	0.00
Total EFI INCOME	420,158.31	412,327.07
INTEREST INCOME		
GAIN/LOSS ON INVESTMENTS	26,663.59	17,206.13
INTEREST ON CHECKING	0.74	0.68
Total INTEREST INCOME	26,664.33	17,206.81
MANAGEMENT FEES		
FINES, VIOLATION	299.00	1,600.00
Total MANAGEMENT FEES	299.00	1,600.00
OFFICE INCOME		
ADMIN FEE	48.00	0.00
BADGES/KEY CARD INCOME	230.00	200.00
COPY & FAX INCOME	48.55	67.90
CRIER INCOME	5,903.20	5,579.31
DIRECTORY INCOME	68.01	54.00
FACILITY RENTALS	950.00	750.00
KEYS INCOME	55.00	0.00
KITCHEN INCOME	172.00	0.00
LATE FEE INCOME	60.00	170.00
LAUNDRY INCOME	2,236.90	3,170.97
RV STORAGE INCOME -1-60 South	15,716.22	10,696.00
RV STORAGE INCOME 1-28 North	2,752.87	1,600.00
WATER INCOME	338.11	557.75
OFFICE INCOME - Other	250.00	15.00
Total OFFICE INCOME	28,828.86	22,860.93
UTILITIES FEE INCOME		
ELECTRIC METER READING FEE	5,604.50	5,613.00
ELECTRIC RESERVE FEE	210.00	180.00
ELECTRIC USAGE-GOLF - PASS THRU	4,044.14	3,549.13
GOLF WATER/SEWER-PASS THRU	669.57	776.36
GOLF STREET RESERVE	700.00	600.00
Total UTILITIES FEE INCOME	11,228.21	10,718.49
X TRANSFERS TO RESERVES		
TRANSFER TO GENERAL RESERVE	0.00	-37,156.50
Total X TRANSFERS TO RESERVES	0.00	-37,156.50
Total Income	487,178.71	427,556.80
Gross Profit	487,178.71	427,556.80
Expense		
ADMINISTRATIVE		
ARCHITECTURAL COMMITTEE EXPENSE	1,096.22	0.00
AUDIT & ACCOUNTING EXPENSES	275.00	0.00
BANK SERVICE CHARGE		
MERCHANT FEES	520.99	820.32
BANK SERVICE CHARGE - Other	221.04	249.77
Total BANK SERVICE CHARGE	742.03	1,070.09
BOARD EXPENSE		

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Accrual Basis

	Jan - Jun 24	Jan - Jun 23
ELECTION COSTS	404.54	63.00
BOARD EXPENSE - Other	177.82	434.39
Total BOARD EXPENSE	582.36	497.39
COLLECTION EXPENSE-RESIDENT	8.56	60.66
COMPUTER SERVICES/SUPPLIES	568.47	472.16
CORPORATE TAXES	1,877.55	0.00
DUES/SUBSCRIPTIONS		
ALLIED ELECTRIC SUBSCRIPTION	59.70	0.00
ASSESSMENT SOFTWARE	2,744.06	1,194.00
CAMERA MONITORING	728.28	1,027.28
COPIER SERVICE MONTHLY	1,292.25	0.00
ELECTRIC BILLING SOFTWARE	464.70	1,596.91
GATES/BADGES	329.00	0.00
DUES/SUBSCRIPTIONS - Other	108.99	-289.21
Total DUES/SUBSCRIPTIONS	5,726.98	3,528.98
INSURANCE EXPENSE		
INSURANCE-LIABILITY, D & O	1,359.48	1,352.98
INSURANCE-VOLUNTEER	117.49	97.90
INSURANCE - PROPERTY/LIABILITY	3,261.00	3,235.08
INSURANCE, AUTO	391.08	393.41
SPECIAL EVENTS	668.28	897.02
UMBRELLA	2,674.15	1,872.90
Total INSURANCE EXPENSE	8,471.48	7,849.29
LEGAL EXPENSE		
LEGAL CONSULTATION	3,030.00	1,531.50
LEGAL RETAINER	300.00	400.00
LEGAL EXPENSE - Other	616.25	2,696.00
Total LEGAL EXPENSE	3,946.25	4,627.50
NEW RESIDENT EXPENSE	0.00	306.24
NSF FEE EXPENSE	20.00	30.00
OFFICE EQUIPMENT RENTAL		
COPIER	0.00	7,616.42
OFFICE EQUIPMENT RENTAL - Other	0.00	367.49
Total OFFICE EQUIPMENT RENTAL	0.00	7,983.91
POSTAGE	0.00	1,105.18
PRINTING & COPIES	488.79	389.40
PROFESSIONAL FEES	0.00	500.00
SOCIAL HALL SUPPLIES/DECORATIO	124.03	151.73
STAFF EDUCATION-C.E.	119.64	60.42
SUPPLIES-OFFICE EXPENSE	3,909.21	1,125.91
TELEPHONE AND INTERNET		
ANSWERING SERVICE	180.00	224.35
CALL MULTIPLIER	599.94	599.94
INTERNET	2,493.24	2,258.40
TELEPHONE SERVICE	787.13	763.14
Total TELEPHONE AND INTERNET	4,060.31	3,845.83
TONER SUPPLIES	20.97	565.53
Total ADMINISTRATIVE	32,037.85	34,170.22
COMMON AREA		
CLEANING SUPPLIES	1,754.61	716.10
COMPACTOR RENTAL	2,807.91	2,406.78
ELECTRICAL	2,506.00	1,008.31
EQUIPMENT RENTAL	150.00	1,892.24
FIRE/LIFE/SAFETY	270.00	419.53
GOLF CART REPAIRS	0.00	550.00

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HVAC REPAIRS/SERVICES	4,977.00	389.64
JANITORIAL CLEANING SERVICE	0.00	11,850.00
LANDSCAPING		
IRRIGATION REPAIRS	2,069.89	0.00
LANDSCAPE SUPPLIES / MATERIAL	3,967.44	1,668.00
TREE TRIMMING / REMOVAL	4,400.00	2,101.90
WEED CONTROL	0.00	339.37
Total LANDSCAPING	10,437.33	4,109.27
MAINT. REPAIRS & SUPPLIES	8,031.33	6,197.37
PAINTING	142.07	852.30
PEST CONTROL	450.00	1,060.08
PLUMBING REPAIRS & SUPPLIES	0.00	791.67
POOL / SPA / CLUBHOUSE		
FITNESS CENTER MTCE.	600.00	690.00
FITNESS EQUIPMENT REPAIRS	0.00	332.50
PERMITS/LICENSE	730.00	720.00
POOL & SPA SUPPLIES & REPAIRS	2,788.52	1,806.08
POOL CHEMICALS	1,615.68	1,143.73
Total POOL / SPA / CLUBHOUSE	5,734.20	4,692.31
SMALL TOOLS & EQUIPMENT	1,847.26	499.65
STREET SWEEPING	1,570.00	540.75
TRASH REMOVAL-COMPACTOR		
ROLL OFF TRASH REMOVAL	3,866.15	2,480.80
TRASH REMOVAL-COMPACTOR - Other	12,717.40	11,646.20
Total TRASH REMOVAL-COMPACTOR	16,583.55	14,127.00
UTILITIES		
ELECTRIC COMMON AREA	25,148.07	22,290.85
GAS	11,620.00	12,984.68
WATER AND SEWAGE	48,577.28	41,975.65
Total UTILITIES	85,345.35	77,251.18
VEHICLE MAINT/GAS	1,953.01	1,131.64
WATER LEAK REPAIRS	17,544.88	21,738.09
Total COMMON AREA	162,104.50	152,223.91
EXPENSE AGAINST INCOME		
BADGE PRINTING EXPENSE	2,034.74	1,254.75
KITCHEN EXPENSE	395.00	759.35
LOCKS/KEYS	239.29	36.00
METERS	440.96	0.00
NEWSLETTER EXPENSE		
COMMISSION	1,180.64	1,139.71
NEWSLETTER EXPENSE - Other	1,800.00	2,422.47
Total NEWSLETTER EXPENSE	2,980.64	3,562.18
STORAGE LOT MAINTENANCE	0.00	101.59
Water Machine Repair	0.00	2,775.00
Total EXPENSE AGAINST INCOME	6,090.63	8,488.87
PAYROLL EXPENSES		
HEALTH INSURANCE	7,199.92	7,199.92
PAYROLL SALARIES		
CUSTODIAL	6,176.00	0.00
MAINTENANCE	54,082.22	50,466.65
MONITORS	8,499.25	8,021.25
OFFICE STAFF	53,788.56	47,940.14
Total PAYROLL SALARIES	122,546.03	106,428.04
PAYROLL SERVICE	1,314.46	1,035.57

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PAYROLL TAXES	11,140.42	10,721.09
WORKER'S COMPENSATION	3,880.52	1,177.83
Total PAYROLL EXPENSES	146,081.35	126,562.45
UNIFORMS	444.81	550.24
66900 · Reconciliation Discrepancies	0.00	-564.20
Total Expense	346,759.14	321,431.49
Net Ordinary Income	140,419.57	106,125.31
Other Income/Expense		
Other Income		
RESERVE INCOME		
GENERAL RESERVE CONTRIBUTION	0.00	37,156.50
Total RESERVE INCOME	0.00	37,156.50
UTILITY PASS THRU-COLLECTED		
UTILITY PASS THRU TO RESIDENTS	89,637.72	0.00
UTILITY PASS THRU-COLLECTED - Other	0.00	81,490.63
Total UTILITY PASS THRU-COLLECTED	89,637.72	81,490.63
Total Other Income	89,637.72	118,647.13
Other Expense		
CAPITAL IMPROVEMENT	135,757.74	419,321.85
CONTINGENCY-OUTSIDE OF BUDGET	1,588.00	30,773.14
ELECTRIC - PASS THROUGH TO RES	83,329.14	80,567.34
Total Other Expense	220,674.88	530,662.33
Net Other Income	-131,037.16	-412,015.20
Net Income	9,382.41	-305,889.89

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	\$ Change	% Change
Ordinary Income/Expense		
Income		
EFI INCOME		
ASSESSMENT INCOME	-307.00	-0.1%
ASSET PRESERVATION FEE	6,060.00	16.3%
HOA DISCLOSURE FEE	1,075.09	15.8%
HOA TRANSFER	104.34	16.9%
MISCELLANEOUS INCOME	898.81	100.0%
Total EFI INCOME	7,831.24	1.9%
INTEREST INCOME		
GAIN/LOSS ON INVESTMENTS	9,457.46	55.0%
INTEREST ON CHECKING	0.06	8.8%
Total INTEREST INCOME	9,457.52	55.0%
MANAGEMENT FEES		
FINES, VIOLATION	-1,301.00	-81.3%
Total MANAGEMENT FEES	-1,301.00	-81.3%
OFFICE INCOME		
ADMIN FEE	48.00	100.0%
BADGES/KEY CARD INCOME	30.00	15.0%
COPY & FAX INCOME	-19.35	-28.5%
CRIER INCOME	323.89	5.8%
DIRECTORY INCOME	14.01	25.9%
FACILITY RENTALS	200.00	26.7%
KEYS INCOME	55.00	100.0%
KITCHEN INCOME	172.00	100.0%
LATE FEE INCOME	-110.00	-64.7%
LAUNDRY INCOME	-934.07	-29.5%
RV STORAGE INCOME -1-60 South	5,020.22	46.9%
RV STORAGE INCOME 1-28 North	1,152.87	72.1%
WATER INCOME	-219.64	-39.4%
OFFICE INCOME - Other	235.00	1,566.7%
Total OFFICE INCOME	5,967.93	26.1%
UTILITIES FEE INCOME		
ELECTRIC METER READING FEE	-8.50	-0.2%
ELECTRIC RESERVE FEE	30.00	16.7%
ELECTRIC USAGE-GOLF - PASS THRU	495.01	14.0%
GOLF WATER/SEWER-PASS THRU	-106.79	-13.8%
GOLF STREET RESERVE	100.00	16.7%
Total UTILITIES FEE INCOME	509.72	4.8%
X TRANSFERS TO RESERVES		
TRANSFER TO GENERAL RESERVE	37,156.50	100.0%
Total X TRANSFERS TO RESERVES	37,156.50	100.0%
Total Income	59,621.91	13.9%
Gross Profit	59,621.91	13.9%
Expense		
ADMINISTRATIVE		
ARCHITECTURAL COMMITTEE EXPENSE	1,096.22	100.0%
AUDIT & ACCOUNTING EXPENSES	275.00	100.0%
BANK SERVICE CHARGE		
MERCHANT FEES	-299.33	-36.5%
BANK SERVICE CHARGE - Other	-28.73	-11.5%
Total BANK SERVICE CHARGE	-328.06	-30.7%
BOARD EXPENSE		

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	\$ Change	% Change
ELECTION COSTS	341.54	542.1%
BOARD EXPENSE - Other	-256.57	-59.1%
Total BOARD EXPENSE	84.97	17.1%
COLLECTION EXPENSE-RESIDENT	-52.10	-85.9%
COMPUTER SERVICES/SUPPLIES	96.31	20.4%
CORPORATE TAXES	1,877.55	100.0%
DUES/SUBSCRIPTIONS		
ALLIED ELECTRIC SUBSCRIPTION	59.70	100.0%
ASSESSMENT SOFTWARE	1,550.06	129.8%
CAMERA MONITORING	-299.00	-29.1%
COPIER SERVICE MONTHLY	1,292.25	100.0%
ELECTRIC BILLING SOFTWARE	-1,132.21	-70.9%
GATES/BADGES	329.00	100.0%
DUES/SUBSCRIPTIONS - Other	398.20	137.7%
Total DUES/SUBSCRIPTIONS	2,198.00	62.3%
INSURANCE EXPENSE		
INSURANCE-LIABILITY, D & O	6.50	0.5%
INSURANCE-VOLUNTEER	19.59	20.0%
INSURANCE - PROPERTY/LIABILITY	25.92	0.8%
INSURANCE, AUTO	-2.33	-0.6%
SPECIAL EVENTS	-228.74	-25.5%
UMBRELLA	801.25	42.8%
Total INSURANCE EXPENSE	622.19	7.9%
LEGAL EXPENSE		
LEGAL CONSULTATION	1,498.50	97.9%
LEGAL RETAINER	-100.00	-25.0%
LEGAL EXPENSE - Other	-2,079.75	-77.1%
Total LEGAL EXPENSE	-681.25	-14.7%
NEW RESIDENT EXPENSE	-306.24	-100.0%
NSF FEE EXPENSE	-10.00	-33.3%
OFFICE EQUIPMENT RENTAL		
COPIER	-7,616.42	-100.0%
OFFICE EQUIPMENT RENTAL - Other	-367.49	-100.0%
Total OFFICE EQUIPMENT RENTAL	-7,983.91	-100.0%
POSTAGE	-1,105.18	-100.0%
PRINTING & COPIES	99.39	25.5%
PROFESSIONAL FEES	-500.00	-100.0%
SOCIAL HALL SUPPLIES/DECORATIO	-27.70	-18.3%
STAFF EDUCATION-C.E.	59.22	98.0%
SUPPLIES-OFFICE EXPENSE	2,783.30	247.2%
TELEPHONE AND INTERNET		
ANSWERING SERVICE	-44.35	-19.8%
CALL MULTIPLIER	0.00	0.0%
INTERNET	234.84	10.4%
TELEPHONE SERVICE	23.99	3.1%
Total TELEPHONE AND INTERNET	214.48	5.6%
TONER SUPPLIES	-544.56	-96.3%
Total ADMINISTRATIVE	-2,132.37	-6.2%
COMMON AREA		
CLEANING SUPPLIES	1,038.51	145.0%
COMPACTOR RENTAL	401.13	16.7%
ELECTRICAL	1,497.69	148.5%
EQUIPMENT RENTAL	-1,742.24	-92.1%
FIRE/LIFE/SAFETY	-149.53	-35.6%
GOLF CART REPAIRS	-550.00	-100.0%

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HVAC REPAIRS/SERVICES	4,587.36	1,177.3%
JANITORIAL CLEANING SERVICE	-11,850.00	-100.0%
LANDSCAPING		
IRRIGATION REPAIRS	2,069.89	100.0%
LANDSCAPE SUPPLIES / MATERIAL	2,299.44	137.9%
TREE TRIMMING / REMOVAL	2,298.10	109.3%
WEED CONTROL	-339.37	-100.0%
Total LANDSCAPING	6,328.06	154.0%
MAINT. REPAIRS & SUPPLIES	1,833.96	29.6%
PAINTING	-710.23	-83.3%
PEST CONTROL	-610.08	-57.6%
PLUMBING REPAIRS & SUPPLIES	-791.67	-100.0%
POOL / SPA / CLUBHOUSE		
FITNESS CENTER MTCE.	-90.00	-13.0%
FITNESS EQUIPMENT REPAIRS	-332.50	-100.0%
PERMITS/LICENSE	10.00	1.4%
POOL & SPA SUPPLIES & REPAIRS	982.44	54.4%
POOL CHEMICALS	471.95	41.3%
Total POOL / SPA / CLUBHOUSE	1,041.89	22.2%
SMALL TOOLS & EQUIPMENT	1,347.61	269.7%
STREET SWEEPING	1,029.25	190.3%
TRASH REMOVAL-COMPACTOR		
ROLL OFF TRASH REMOVAL	1,385.35	55.8%
TRASH REMOVAL-COMPACTOR - Other	1,071.20	9.2%
Total TRASH REMOVAL-COMPACTOR	2,456.55	17.4%
UTILITIES		
ELECTRIC COMMON AREA	2,857.22	12.8%
GAS	-1,364.68	-10.5%
WATER AND SEWAGE	6,601.63	15.7%
Total UTILITIES	8,094.17	10.5%
VEHICLE MAINT/GAS	821.37	72.6%
WATER LEAK REPAIRS	-4,193.21	-19.3%
Total COMMON AREA	9,880.59	6.5%
EXPENSE AGAINST INCOME		
BADGE PRINTING EXPENSE	779.99	62.2%
KITCHEN EXPENSE	-364.35	-48.0%
LOCKS/KEYS	203.29	564.7%
METERS	440.96	100.0%
NEWSLETTER EXPENSE		
COMMISSION	40.93	3.6%
NEWSLETTER EXPENSE - Other	-622.47	-25.7%
Total NEWSLETTER EXPENSE	-581.54	-16.3%
STORAGE LOT MAINTENANCE	-101.59	-100.0%
Water Machine Repair	-2,775.00	-100.0%
Total EXPENSE AGAINST INCOME	-2,398.24	-28.3%
PAYROLL EXPENSES		
HEALTH INSURANCE	0.00	0.0%
PAYROLL SALARIES		
CUSTODIAL	6,176.00	100.0%
MAINTENANCE	3,615.57	7.2%
MONITORS	478.00	6.0%
OFFICE STAFF	5,848.42	12.2%
Total PAYROLL SALARIES	16,117.99	15.1%
PAYROLL SERVICE	278.89	26.9%

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PAYROLL TAXES	419.33	3.9%
WORKER'S COMPENSATION	2,702.69	229.5%
Total PAYROLL EXPENSES	19,518.90	15.4%
UNIFORMS	-105.43	-19.2%
66900 · Reconciliation Discrepancies	564.20	100.0%
Total Expense	25,327.65	7.9%
Net Ordinary Income	34,294.26	32.3%
Other Income/Expense		
Other Income		
RESERVE INCOME		
GENERAL RESERVE CONTRIBUTION	-37,156.50	-100.0%
Total RESERVE INCOME	-37,156.50	-100.0%
UTILITY PASS THRU-COLLECTED		
UTILITY PASS THRU TO RESIDENTS	89,637.72	100.0%
UTILITY PASS THRU-COLLECTED - Other	-81,490.63	-100.0%
Total UTILITY PASS THRU-COLLECTED	8,147.09	10.0%
Total Other Income	-29,009.41	-24.5%
Other Expense		
CAPITAL IMPROVEMENT	-283,564.11	-67.6%
CONTINGENCY-OUTSIDE OF BUDGET	-29,185.14	-94.8%
ELECTRIC - PASS THROUGH TO RES	2,761.80	3.4%
Total Other Expense	-309,987.45	-58.4%
Net Other Income	280,978.04	68.2%
Net Income	315,272.30	103.1%