

Balance Sheet Comparison

Property: Foxwood Hills Property Owners Assoc
 Comparison Periods: As of 04/30/23 and As of 04/30/22 (Modified cash basis)

	Amount as of 4/30/2023	Amount as of 4/30/2022	\$ Change	% Change
ASSETS				
Bank				
1000 CASH & CASH EQUIVALENTS				
1002 Cash- Foxwood Operating (4997)	0.00	900,728.95	-900,728.95	-100.0 %
10021 Cash - Foxwood Operating (9558)	806,675.51	0.00	806,675.51	
1030 Petty Cash Lodge	900.00	900.00	0.00	0.0 %
1035 Petty Cash - General	700.00	500.00	200.00	40.0 %
1049 Due (To)/From Reserve Accts	0.00	-249,651.99	249,651.99	100.0 %
1000 Total CASH & CASH EQUIVALENTS	808,275.51	652,476.96	155,798.55	23.9 %
1050 RESERVE & RESTRICTED CASH				
1060 Cash Reserve - FOXWOOD MM (3266)	524,046.62	134,356.34	389,690.28	290.0 %
1069 Due (To)/From Operating Accts	0.00	249,651.99	-249,651.99	-100.0 %
1050 Total RESERVE & RESTRICTED CAS	524,046.62	384,008.33	140,038.29	36.5 %
Total Bank	1,332,322.13	1,036,485.29	295,836.84	28.5 %
Other Current Asset				
1450 Undeposited funds	64,079.24	33,048.35	31,030.89	93.9 %
1480 INVENTORY				
1485 Inventory - Liquor	1,272.91	701.71	571.20	81.4 %
1488 Inventory - Cafe	0.00	762.58	-762.58	-100.0 %
1491 Inventory - Restaurant	4,440.79	3,155.15	1,285.64	40.7 %
1480 Total INVENTORY	5,713.70	4,619.44	1,094.26	23.7 %
Total Other Current Asset	69,792.94	37,667.79	32,125.15	85.3 %
Fixed Asset				
1531 Land/Real Estate	52,913.81	51,413.81	1,500.00	2.9 %
1532 Land Improvements	362,249.16	362,249.16	0.00	0.0 %
1534 Autos & Trucks	129,277.80	129,277.80	0.00	0.0 %
1536 Buildings/Building Improvement	502,608.04	502,608.04	0.00	0.0 %
1538 Computer Equipment	5,048.17	5,048.17	0.00	0.0 %
1539 Software	1,439.24	1,439.24	0.00	0.0 %
1540 Furniture & Fixtures	10,960.19	10,960.19	0.00	0.0 %
1545 Groundskeeping Equipment	145,108.68	124,471.68	20,637.00	16.6 %
1546 Other Fixed Assets	361,621.38	361,621.38	0.00	0.0 %
1559 Accum Depr	-1,350,960.68	-1,268,551.75	-82,408.93	-6.5 %
1575 Fixed Assets - Lodge	251,707.81	251,707.81	0.00	0.0 %
1577 Pool Renov Project	162,960.00	162,960.00	0.00	0.0 %
1580 Accum Depr - Buildings	-196,333.81	-179,957.69	-16,376.12	-9.1 %
Total Fixed Asset	438,599.79	515,247.84	-76,648.05	-14.9 %
TOTAL ASSETS	1,840,714.86	1,589,400.92	251,313.94	15.8 %

LIABILITIES & EQUITY

Liabilities

Other Current Liability

2132 Loan Payable ST - Tractor	5,425.11	18,446.31	-13,021.20	-70.6 %
2258 Collection Fees Payable	9,443.84	6,660.46	2,783.38	41.8 %
2260 Payroll Liabilities	1,846.21	0.00	1,846.21	
2500 Deferred Income (PPd Maint Fees)	8,252.46	4,702.53	3,549.93	75.5 %
2521 ACC Deposits	53,850.00	52,088.22	1,761.78	3.4 %

	Amount as of 4/30/2023	Amount as of 4/30/2022	\$ Change	% Change
LIABILITIES & EQUITY				
2505 Facility Rental Deposits	400.00	0.00	400.00	
2475 Sales Tax Payable	761.54	1,256.90	-495.36	-39.4 %
Total Other Current Liability	79,979.16	83,154.42	-3,175.26	-3.8 %
Total Liabilities	79,979.16	83,154.42	-3,175.26	-3.8 %
Equity				
3000 EQUITY-RESERVE FUND				
3815 Reserve Equity - CapX Prior Yr	-13,498.24	35,822.40	-49,320.64	-137.7 %
3817 Reserve Equity - Roads Prior Yr	73,394.12	124,324.44	-50,930.32	-41.0 %
3000 Total EQUITY-RESERVE FUND	59,895.88	160,146.84	-100,250.96	-62.6 %
3900 EQUITY GENERAL FUND				
3830 Retained Earnings Prior Yr	743,208.41	524,397.46	218,810.95	41.7 %
3900 Total EQUITY GENERAL FUND	743,208.41	524,397.46	218,810.95	41.7 %
3990 Net Income- Current Year	957,631.41	821,702.20	135,929.21	16.5 %
Total Equity	1,760,735.70	1,506,246.50	254,489.20	16.9 %
TOTAL LIABILITIES & EQUITY	1,840,714.86	1,589,400.92	251,313.94	15.8 %

YTD Budget Comparison with Annual Budget

Foxwood Hills Property Owners Assoc

Comparison Periods: 04/01/23 - 04/30/23 and 04/01/22 - 04/30/22 (Modified Cash basis)

	Actual 04/01/23-04/30/23	Budget 04/23-04/23	\$ Change	YTD Actual 04/01/22-04/30/22	YTD Budget 04/22-04/22	\$ Change	Fiscal Budget
INCOME							
4000 Current Year Fee Revenue							
4010 Assessments Reg - Current Yr	605,979.78	520,606.80	85,372.98	782,498.38	617,554.64	164,943.74	832,039.00
4043 Partial Adj - Current Year	50,085.50	28,314.18	21,771.32	65,279.53	34,240.18	31,039.35	45,252.00
4724 Late Fees- Curr Yr	-45.00	673.00	-718.00	673.00	0.00	673.00	30,187.00
4012 Mt. Bay Assessments Curr Yr	0.00	0.00	0.00	878.00	411.08	466.92	0.00
4011 Mt. Bay Dues Curr Yr	0.00	0.00	0.00	0.00	144.00	-144.00	0.00
4000 Total Current Year Fee Revenue	656,020.28	549,593.98	106,426.30	849,328.91	652,349.90	196,979.01	907,478.00
4100 Prior Year Fee Revenue							
40101 Assessments Reg - Prior Yr	23,640.80	10,416.67	13,224.13	48,402.10	8,333.00	40,069.10	125,000.00
40111 Mt. Bay Dues Prior Yr	113.94	0.00	113.94	912.00	0.00	912.00	0.00
40121 Mt. Bay Assessment Pr Yr	1,719.82	0.00	1,719.82	6,472.96	0.00	6,472.96	0.00
40431 Partial Adj - Prior Year	-56.31	0.00	-56.31	5,304.00	0.00	5,304.00	0.00
4723 Late Fees- Prior Year	1,264.57	2,873.00	-1,608.43	2,872.61	400.00	2,472.61	12,571.00
4100 Total Prior Year Fee Revenue	26,682.82	13,289.67	13,393.15	63,963.67	8,733.00	55,230.67	137,571.00
4300 REVENUE - RESTAURANT							
4360 Restaurant - Alcohol Sales	3,790.13	5,354.00	-1,563.87	5,353.68	3,639.00	1,714.68	66,573.00
4365 Restaurant - Food Sales	6,003.26	10,269.00	-4,265.74	10,269.29	7,426.00	2,843.29	122,420.00
4300 Total REVENUE - RESTAURANT	9,793.39	15,623.00	-5,829.61	15,622.97	11,065.00	4,557.97	188,993.00
4600 REVENUE OTHER							
4052 Games/Vending Income	0.00	30.00	-30.00	0.00	75.00	-75.00	360.00
4046 Leased Lot Revenue	0.00	240.00	-240.00	250.00	550.00	-300.00	2,880.00
4708 Facility Rental Income	50.00	270.00	-220.00	0.00	0.00	0.00	3,240.00
4722 NSF Fees	205.00	90.00	115.00	35.00	0.00	35.00	1,080.00
4745 Sales Tax Discounts/Fees	11.86	30.00	-18.14	19.07	0.00	19.07	360.00
4770 Lien Fees	298.24	240.00	58.24	175.15	0.00	175.15	2,880.00
4735 Interest on Late Payments	4,068.07	1,680.00	2,388.07	2,022.02	0.00	2,022.02	20,160.00
4765 Miscellaneous	0.00	100.00	-100.00	2,215.00	500.00	1,715.00	1,200.00
4728 Keys	10.00	0.00	10.00	0.00	0.00	0.00	0.00
40052 Rentals	2,400.00	0.00	2,400.00	0.00	0.00	0.00	0.00
4600 Total REVENUE OTHER	7,043.17	2,680.00	4,363.17	4,716.24	1,125.00	3,591.24	32,160.00
4058 Unit/Land Sale Proceeds							
4059 Unit/Land Sale Expenses	-4,671.74	-3,037.00	-1,634.74	-3,055.85	0.00	-3,055.85	-36,450.00
4058 Other Unit/Land Sale Proceeds	26,000.00	11,370.84	14,629.16	23,500.00	5,250.00	18,250.00	136,450.00
4058 Total Unit/Land Sale Proceeds	21,328.26	8,333.84	12,994.42	20,444.15	5,250.00	15,194.15	100,000.00
TOTAL INCOME	720,867.92	589,520.49	131,347.43	954,075.94	678,522.90	275,553.04	1,366,202.00

	Actual 04/01/23-04/30/23	Budget 04/23-04/23	\$ Change	YTD Actual 04/01/22-04/30/22	YTD Budget 04/22-04/22	\$ Change	Fiscal Budget 2022
EXPENSE							
5300 RESTAURANT							
5310 COST OF GOODS-RESTAURANT							
5305 COGS-Alcohol	1,053.28	1,633.00	-579.72	1,013.78	816.00	197.78	20,305.00
5325 COGS - Food	4,095.97	4,861.00	-765.03	3,718.26	2,254.00	1,464.26	57,952.00
5311 COGS - Food Waste	0.00	0.00	0.00	0.00	7.00	-7.00	0.00
5310 Total COST OF GOODS-RESTAURANT	5,149.25	6,494.00	-1,344.75	4,732.04	3,077.00	1,655.04	78,257.00
5400 RESTAURANT OPERATING EXPEN							
5405 Payroll-Restaurant	8,669.76	8,753.00	-83.24	6,845.01	6,463.00	382.01	113,800.00
5426 Credit Card Fees Shift4-Restaur	614.27	741.00	-126.73	586.87	398.00	188.87	8,958.00
5429 Over/Short	-932.96	0.00	-932.96	-195.83	0.00	-195.83	0.00
5432 Fuel Charge	267.13	215.00	52.13	0.00	0.00	0.00	2,580.00
5435 Gas - Restaurant	30.74	428.17	-397.43	0.00	633.00	-633.00	5,138.00
5441 Supplies Restaurant	2,111.60	1,658.34	453.26	943.75	578.00	365.75	19,900.00
5470 Bar Supplies	66.26	300.00	-233.74	99.50	194.00	-94.50	3,600.00
5444 Paper Products	0.00	0.00	0.00	0.00	48.00	-48.00	0.00
5447 Equipment	0.00	575.00	-575.00	1,036.17	100.00	936.17	6,900.00
5450 License Fees-Restaurant	0.00	0.00	0.00	101.00	0.00	101.00	2,600.00
5453 TV/Entertainment - Restaurant	229.00	217.00	12.00	216.06	192.00	24.06	2,593.00
5459 Linen - Restaurant	261.71	224.00	37.71	615.03	316.00	299.03	2,692.00
5462 General Maintenance	596.70	117.00	479.70	-697.11	431.00	-1,128.11	1,404.00
5400 Total RESTAURANT OPERATING	11,914.21	13,228.51	-1,314.30	9,550.45	9,353.00	197.45	170,165.00
5300 Total RESTAURANT	17,063.46	19,722.51	-2,659.05	14,282.49	12,430.00	1,852.49	248,422.00
5600 GENERAL EXPENSES							
5605 Payroll - G&A	8,723.65	8,442.00	281.65	7,695.53	7,775.00	-79.47	109,746.00
5614 Employee Drug/Background	0.00	91.00	-91.00	0.00	91.00	-91.00	1,092.00
5623 Education, Seminars	0.00	45.00	-45.00	0.00	45.00	-45.00	540.00
5632 Payroll Processing	570.50	600.00	-29.50	456.90	600.00	-143.10	7,200.00
5635 Marketing Committee	1,644.97	667.00	977.97	80.22	625.00	-544.78	8,000.00
5636 Parade Committee	0.00	0.00	0.00	0.00	0.00	0.00	500.00
5641 Bank Service Charge-Oper Acct	294.50	200.00	94.50	200.06	15.00	185.06	2,518.00
5656 Postage & Deliver - G&A	1,071.05	2,402.00	-1,330.95	2,211.62	492.00	1,719.62	14,591.00
5662 Meals	515.76	170.00	345.76	0.00	0.00	0.00	2,040.00
5665 Professional/Legal	3,454.25	8,629.00	-5,174.75	42.80	9,104.00	-9,061.20	71,300.00
5668 Professional/ Legal(1)	0.00	20,000.00	-20,000.00	29,000.00	35,000.00	-6,000.00	60,000.00
5669 Collection/Lien Fees	80.00	475.00	-395.00	0.00	0.00	0.00	5,700.00
5671 Office Supplies G&A	70.01	895.00	-824.99	894.72	436.15	458.57	5,486.00
5672 Cleaning Supplies	223.27	111.00	112.27	0.00	71.00	-71.00	1,332.00
5677 Equipment Maintenance	0.00	407.00	-407.00	393.78	600.00	-206.22	4,884.00
5680 Copier Services - G&A	0.00	305.00	-305.00	251.68	132.00	119.68	3,660.00
5688 Web Membership Fees	113.38	47.00	66.38	46.88	375.00	-328.12	1,746.00
5691 Building Exterior R&M	0.00	234.00	-234.00	197.03	100.00	97.03	2,808.00
5694 Building Interior R&M	515.46	1,142.00	-626.54	540.67	150.00	390.67	13,704.00
5697 Pest Control	60.00	60.00	0.00	16.34	60.00	-43.66	720.00
5700 Real & Personal Property Tax	380.77	0.00	380.77	39.90	0.00	39.90	3,200.00
5706 ACC Expense	0.00	65.00	-65.00	0.00	65.00	-65.00	780.00

	Actual 04/01/23-04/30/23	Budget 04/23-04/23	\$ Change	YTD Actual 04/01/22-04/30/22	YTD Budget 04/22-04/22	\$ Change	Fiscal Budget 2022
5709 Management Fee	5,589.00	5,589.00	0.00	5,400.00	5,589.00	-189.00	67,068.00
5718 Insurance - Property/Liability	8,656.00	3,662.00	4,994.00	0.00	0.00	0.00	43,944.00
5721 Insurance - Workers Comp	5,159.17	2,267.42	2,891.75	1,541.12	2,723.00	-1,181.88	27,209.00
5724 Insurance - Auto	2,915.40	1,541.09	1,374.31	0.00	695.00	-695.00	18,493.00
5727 Insurance - D&O	0.00	0.00	0.00	24,272.00	14,622.00	9,650.00	23,570.00
5730 Accounting/Auditing Fee	3,130.00	0.00	3,130.00	9,250.00	0.00	9,250.00	6,500.00
5736 Miscellaneous Operating	125.02	42.00	83.02	407.80	35.00	372.80	500.00
5739 Social Committee	121.62	467.00	-345.38	262.78	375.00	-112.22	5,600.00
5806 Waste Removal/Garbage	458.24	1,667.00	-1,208.76	254.66	255.00	-0.34	20,000.00
5809 Water & Sewer	0.00	1,832.00	-1,832.00	1,765.78	1,832.00	-66.22	21,984.00
5812 Electricity- G&A	1,461.38	1,728.00	-266.62	1,442.54	1,600.00	-157.46	25,488.00
5681 Member Communication - G&A	223.26	450.00	-226.74	193.36	450.00	-256.64	5,400.00
5692 Security System	2,540.88	0.00	2,540.88	0.00	0.00	0.00	2,586.00
5600 Total GENERAL EXPENSES	48,097.54	64,232.51	-16,134.97	86,858.17	83,912.15	2,946.02	589,889.00
5900 COMFORT STATION							
5905 Payroll - Comfort Station	799.00	682.50	116.50	711.23	610.00	101.23	8,190.00
5914 Equipment Maintenance- Comfort S	0.00	20.00	-20.00	0.00	20.00	-20.00	240.00
5917 Building Exterior - Comfort Station	0.00	50.00	-50.00	0.00	94.00	-94.00	600.00
5920 Building Interior - Comfort Station	0.00	6,486.00	-6,486.00	37.08	90.00	-52.92	20,000.00
5923 Cleaning Supplies - Comfort Station	221.19	150.00	71.19	121.29	71.00	50.29	1,800.00
5926 Equipment Purchases - Comfort St:	0.00	45.00	-45.00	0.00	45.00	-45.00	540.00
5932 Vehicle Fuel - Comfort Station	44.39	30.00	14.39	76.87	50.00	26.87	360.00
5938 Electric - Comfort Station	1,371.28	1,230.00	141.28	1,138.33	1,070.00	68.33	15,055.00
5900 Total COMFORT STATION	2,435.86	8,693.50	-6,257.64	2,084.80	2,050.00	34.80	46,785.00
6000 REPAIRS & MAINTENANCE							
6005 Payroll - Maintenance	5,096.21	5,964.00	-867.79	5,982.53	5,936.00	46.53	76,776.00
6020 Equipment Maintenance - Maintene	457.94	375.00	82.94	525.29	375.00	150.29	4,500.00
6023 Communications - Maintenance	0.00	60.00	-60.00	0.00	60.00	-60.00	720.00
6032 Equipment Purchases - Maintenan	344.46	169.00	175.46	0.00	150.00	-150.00	2,028.00
6035 Landscaping - Maintenance	137.95	154.00	-16.05	0.00	200.00	-200.00	1,848.00
6036 Signage	0.00	208.00	-208.00	0.00	0.00	0.00	2,500.00
6041 Tractor Fuel	0.00	1,300.00	-1,300.00	0.00	0.00	0.00	5,200.00
6044 Electric - Maintenance	326.53	296.00	30.53	273.66	176.00	97.66	3,199.00
6047 Misc Maint Supplies	148.90	157.00	-8.10	30.03	150.00	-119.97	1,884.00
6050 Vehicles - Maintenance	41.52	229.00	-187.48	135.22	165.00	-29.78	2,748.00
6053 Maintenance Vehicle Fuel	450.19	710.00	-259.81	820.61	455.00	365.61	8,520.00
6000 Total REPAIRS & MAINTENANCE	7,003.70	9,622.00	-2,618.30	7,767.34	7,667.00	100.34	109,923.00
6200 SECURITY							
6205 Payroll - Security	7,724.27	8,472.00	-747.73	6,263.39	7,392.00	-1,128.61	110,134.00
6214 Uniforms - Security	0.00	275.00	-275.00	0.00	250.00	-250.00	1,100.00
6217 Education, Seminars - Security	110.00	60.00	50.00	0.00	60.00	-60.00	720.00
6229 Communications - Security	0.00	60.00	-60.00	0.00	60.00	-60.00	720.00
6232 Building Exterior - Security	0.00	8.34	-8.34	0.00	90.00	-90.00	100.00
6235 Equipment Purchases - Security	184.54	125.00	59.54	0.00	0.00	0.00	1,500.00
6238 Certification Training/ Fees	0.00	84.00	-84.00	0.00	84.00	-84.00	1,008.00
6244 Electricity - Security	158.46	300.00	-141.54	213.70	239.00	-25.30	3,240.00

	Actual 04/01/23-04/30/23	Budget 04/23-04/23	\$ Change	YTD Actual 04/01/22-04/30/22	YTD Budget 04/22-04/22	\$ Change	Fiscal Budget 2022
6247 Vehicle Fuel - Security	482.72	625.00	-142.28	1,328.45	450.00	878.45	7,500.00
6250 Vehicles - Security	75.25	240.00	-164.75	631.68	470.00	161.68	2,880.00
6200 Total SECURITY	8,735.24	10,249.34	-1,514.10	8,437.22	9,095.00	-657.78	128,902.00
6300 SWIMMING POOL							
6305 Payroll - Swimming Pool	0.00	315.00	-315.00	0.00	0.00	0.00	20,213.00
6306 Payroll-Cabana Cafe	0.00	0.00	0.00	0.00	1,023.00	-1,023.00	8,505.00
6320 Pool Supplies - Swimming Pool	6,102.32	82.00	6,020.32	82.00	3,552.00	-3,470.00	11,045.00
6326 Equipment Maintenance - Swimmin	1,616.95	960.00	656.95	0.00	960.00	-960.00	5,760.00
6329 Building Exterior-Swimming Pool	0.00	128.00	-128.00	32.76	128.00	-95.24	1,536.00
6335 Electric - Pool	1,312.74	1,351.00	-38.26	1,251.48	1,361.00	-109.52	19,472.00
6338 Education/Seminars/Training-Swim	329.00	500.00	-171.00	0.00	400.00	-400.00	500.00
6300 Total SWIMMING POOL	9,361.01	3,336.00	6,025.01	1,366.24	7,424.00	-6,057.76	67,031.00
TOTAL EXPENSE	92,696.81	115,855.86	-23,159.05	120,796.26	122,578.15	-1,781.89	1,190,952.00
OTHER INCOME							
TOTAL OTHER INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSE							
8000 OTHER OPERATING EXPENSE							
8005 Contributions to Reserves Capx	131,055.60	109,652.45	21,403.15	39,874.20	28,937.91	10,936.29	175,247.67
8006 Contributions to Reserves - Roads	0.00	0.00	0.00	187,263.10	135,902.47	51,360.63	0.00
8650 CAMS Settlement	0.00	0.00	0.00	2,777.78	2,777.78	0.00	0.00
8000 Total OTHER OPERATING EXPENS	131,055.60	109,652.45	21,403.15	229,915.08	167,618.16	62,296.92	175,247.67
TOTAL OTHER EXPENSE	131,055.60	109,652.45	21,403.15	229,915.08	167,618.16	62,296.92	175,247.67
CONTROLLABLE NOI	497,115.51	364,012.18	133,103.33	603,364.60	388,326.59	215,038.01	2.33
NON CONTROLLABLE INCOME							
TOTAL NON CONTROLLABLE INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NON CONTROLLABLE EXPENSE							
8500 DEPRECIATION EXPENSE							
8505 Depreciation Expense - POA	6,729.42	6,729.42	0.00	5,073.45	5,073.45	0.00	80,753.00
8510 Depreciation Expense - Lodge/Builit	1,377.82	1,377.82	0.00	1,535.54	1,535.54	0.00	16,533.84
8500 Total DEPRECIATION EXPENSE	8,107.24	8,107.24	0.00	6,608.99	6,608.99	0.00	97,286.84
TOTAL NON CONTROLLABLE EXPENSE	8,107.24	8,107.24	0.00	6,608.99	6,608.99	0.00	97,286.84
Net Operating Income	489,008.27	355,904.94	133,103.33	596,755.61	381,717.60	215,038.01	-97,284.51
RESERVE INCOME							
9000 RESERVE INCOME							
9071 Reserve Revenue - CapX	131,055.60	109,652.45	21,403.15	39,874.20	28,937.91	10,936.29	175,247.67
9072 Reserve Revenue -Roads	0.00	0.00	0.00	187,263.10	135,902.47	51,360.63	0.00

	Actual 04/01/23-04/30/23	Budget 04/23-04/23	\$ Change	YTD Actual 04/01/22-04/30/22	YTD Budget 04/22-04/22	\$ Change	Fiscal Budget 2022
90722 Reserve Rev -Roads REG SA	340,233.06	296,865.87	43,367.19	0.00	0.00	0.00	474,454.00
90723 Reserve Rev -Roads Part SA	28,321.78	16,140.56	12,181.22	0.00	0.00	0.00	25,796.00
90721 ACC Non Ref Roads Income	3,700.00	0.00	3,700.00	750.00	0.00	750.00	0.00
9000 Total RESERVE INCOME	503,310.44	422,658.88	80,651.56	227,887.30	164,840.38	63,046.92	675,497.67
TOTAL RESERVE INCOME	503,310.44	422,658.88	80,651.56	227,887.30	164,840.38	63,046.92	675,497.67
RESERVE EXPENSE							
9200 RESERVE EXPENSES							
9210 Reserve Bank Service Fees	100.00	0.00	100.00	75.00	0.00	75.00	0.00
9280 Reserve Expense - Capital	33,387.30	109,817.00	-76,429.70	2,865.71	4,170.14	-1,304.43	175,250.00
9285 Reserve Expense - Roads	1,200.00	313,006.42	-311,806.42	0.00	19,579.87	-19,579.87	500,250.00
9200 Total RESERVE EXPENSES	34,687.30	422,823.42	-388,136.12	2,940.71	23,750.01	-20,809.30	675,500.00
TOTAL RESERVE EXPENSE	34,687.30	422,823.42	-388,136.12	2,940.71	23,750.01	-20,809.30	675,500.00
NET INCOME	957,631.41	355,740.40	601,891.01	821,702.20	522,807.97	298,894.23	-97,286.84

Profit & Loss Comparison

Properties: Foxwood Hills Property Owners Assoc

Comparison Periods: 4/1/2023 - 4/30/2023 and 4/1/2022 - 4/30/2022 (Modified Cash Basis)

	4/1/23 - 4/30/23	4/1/22 - 4/30/22	\$ Change	4/1/23 - 4/30/23	4/1/22 - 4/30/22	\$ Change
INCOME						
4000 Current Year Fee Revenue						
4010 Assessments Reg - Current Yr	605,979.78	782,498.38	-176,518.60	605,979.78	782,498.38	-176,518.60
4043 Partial Adj - Current Year	50,085.50	65,279.53	-15,194.03	50,085.50	65,279.53	-15,194.03
4724 Late Fees- Curr Yr	-45.00	673.00	-718.00	-45.00	673.00	-718.00
4012 Mt. Bay Assessments Curr Yr	0.00	878.00	-878.00	0.00	878.00	-878.00
4000 Total Current Year Fee Revenue	<u>656,020.28</u>	<u>849,328.91</u>	<u>-193,308.63</u>	<u>656,020.28</u>	<u>849,328.91</u>	<u>-193,308.63</u>
4100 Prior Year Fee Revenue						
40101 Assessments Reg - Prior Yr	23,640.80	48,402.10	-24,761.30	23,640.80	48,402.10	-24,761.30
40111 Mt. Bay Dues Prior Yr	113.94	912.00	-798.06	113.94	912.00	-798.06
40121 Mt. Bay Assessment Pr Yr	1,719.82	6,472.96	-4,753.14	1,719.82	6,472.96	-4,753.14
40431 Partial Adj - Prior Year	-56.31	5,304.00	-5,360.31	-56.31	5,304.00	-5,360.31
4723 Late Fees- Prior Year	1,264.57	2,872.61	-1,608.04	1,264.57	2,872.61	-1,608.04
4100 Total Prior Year Fee Revenue	<u>26,682.82</u>	<u>63,963.67</u>	<u>-37,280.85</u>	<u>26,682.82</u>	<u>63,963.67</u>	<u>-37,280.85</u>
4300 REVENUE - RESTAURANT						
4360 Restaurant - Alcohol Sales	3,790.13	5,353.68	-1,563.55	3,790.13	5,353.68	-1,563.55
4365 Restaurant - Food Sales	6,003.26	10,269.29	-4,266.03	6,003.26	10,269.29	-4,266.03
4300 Total REVENUE - RESTAURANT	<u>9,793.39</u>	<u>15,622.97</u>	<u>-5,829.58</u>	<u>9,793.39</u>	<u>15,622.97</u>	<u>-5,829.58</u>
4600 REVENUE OTHER						
4046 Leased Lot Revenue	0.00	250.00	-250.00	0.00	250.00	-250.00
4708 Facility Rental Income	50.00	0.00	50.00	50.00	0.00	50.00
4722 NSF Fees	205.00	35.00	170.00	205.00	35.00	170.00
4745 Sales Tax Discounts/Fees	11.86	19.07	-7.21	11.86	19.07	-7.21
4770 Lien Fees	298.24	175.15	123.09	298.24	175.15	123.09
4735 Interest on Late Payments	4,068.07	2,022.02	2,046.05	4,068.07	2,022.02	2,046.05
4765 Miscellaneous	0.00	2,215.00	-2,215.00	0.00	2,215.00	-2,215.00
4728 Keys	10.00	0.00	10.00	10.00	0.00	10.00
40052 Rentals	2,400.00	0.00	2,400.00	2,400.00	0.00	2,400.00
4600 Total REVENUE OTHER	<u>7,043.17</u>	<u>4,716.24</u>	<u>2,326.93</u>	<u>7,043.17</u>	<u>4,716.24</u>	<u>2,326.93</u>
4058 Unit/Land Sale Proceeds						
4059 Unit/Land Sale Expenses	-4,671.74	-3,055.85	-1,615.89	-4,671.74	-3,055.85	-1,615.89
4058 Other Unit/Land Sale Proceeds	26,000.00	23,500.00	2,500.00	26,000.00	23,500.00	2,500.00
4058 Total Unit/Land Sale Proceeds	<u>21,328.26</u>	<u>20,444.15</u>	<u>884.11</u>	<u>21,328.26</u>	<u>20,444.15</u>	<u>884.11</u>
TOTAL INCOME	<u>720,867.92</u>	<u>954,075.94</u>	<u>-233,208.02</u>	<u>720,867.92</u>	<u>954,075.94</u>	<u>-233,208.02</u>

EXPENSE

5300 RESTAURANT									
5310 COST OF GOODS-RESTAURANT									
5305 COGS-Alcohol	1,053.28	1,013.78	39.50	1,053.28	1,013.78	39.50	1,053.28	1,013.78	39.50
5325 COGS - Food	4,095.97	3,718.26	377.71	4,095.97	3,718.26	377.71	4,095.97	3,718.26	377.71
5310 Total COST OF GOODS-RESTAURANT	5,149.25	4,732.04	417.21	5,149.25	4,732.04	417.21	5,149.25	4,732.04	417.21
5400 RESTAURANT OPERATING EXPENSES									
5405 Payroll-Restaurant	8,669.76	6,845.01	1,824.75	8,669.76	6,845.01	1,824.75	8,669.76	6,845.01	1,824.75
5426 Credit Card Fees Shift4-Restaurant	614.27	586.87	27.40	614.27	586.87	27.40	614.27	586.87	27.40
5429 Over/Short	-932.96	-195.83	-737.13	-932.96	-195.83	-737.13	-932.96	-195.83	-737.13
5432 Fuel Charge	267.13	0.00	267.13	267.13	0.00	267.13	267.13	0.00	267.13
5435 Gas - Restaurant	30.74	0.00	30.74	30.74	0.00	30.74	30.74	0.00	30.74
5441 Supplies Restaurant	2,111.60	943.75	1,167.85	2,111.60	943.75	1,167.85	2,111.60	943.75	1,167.85
5470 Bar Supplies	66.26	99.50	-33.24	66.26	99.50	-33.24	66.26	99.50	-33.24
5447 Equipment	0.00	1,036.17	-1,036.17	0.00	1,036.17	-1,036.17	0.00	1,036.17	-1,036.17
5450 License Fees-Restaurant	0.00	101.00	-101.00	0.00	101.00	-101.00	0.00	101.00	-101.00
5453 TV/Entertainment - Restaurant	229.00	216.06	12.94	229.00	216.06	12.94	229.00	216.06	12.94
5459 Linen - Restaurant	261.71	615.03	-353.32	261.71	615.03	-353.32	261.71	615.03	-353.32
5462 General Maintenance	596.70	-697.11	1,293.81	596.70	-697.11	1,293.81	596.70	-697.11	1,293.81
5400 Total RESTAURANT OPERATING EXPE	11,914.21	9,550.45	2,363.76	11,914.21	9,550.45	2,363.76	11,914.21	9,550.45	2,363.76
5300 Total RESTAURANT	17,063.46	14,282.49	2,780.97	17,063.46	14,282.49	2,780.97	17,063.46	14,282.49	2,780.97
5600 GENERAL EXPENSES									
5605 Payroll - G&A	8,723.65	7,695.53	1,028.12	8,723.65	7,695.53	1,028.12	8,723.65	7,695.53	1,028.12
5632 Payroll Processing	570.50	456.90	113.60	570.50	456.90	113.60	570.50	456.90	113.60
5635 Marketing Committee	1,644.97	80.22	1,564.75	1,644.97	80.22	1,564.75	1,644.97	80.22	1,564.75
5641 Bank Service Charge-Oper Acct	294.50	200.06	94.44	294.50	200.06	94.44	294.50	200.06	94.44
5656 Postage & Deliver - G&A	1,071.05	2,211.62	-1,140.57	1,071.05	2,211.62	-1,140.57	1,071.05	2,211.62	-1,140.57
5662 Meals	515.76	0.00	515.76	515.76	0.00	515.76	515.76	0.00	515.76
5665 Professional/Legal	3,454.25	42.80	3,411.45	3,454.25	42.80	3,411.45	3,454.25	42.80	3,411.45
5668 Professional/ Legal(1)	0.00	29,000.00	-29,000.00	0.00	29,000.00	-29,000.00	0.00	29,000.00	-29,000.00
5669 Collection/Lien Fees	80.00	0.00	80.00	80.00	0.00	80.00	80.00	0.00	80.00
5671 Office Supplies G&A	70.01	894.72	-824.71	70.01	894.72	-824.71	70.01	894.72	-824.71
5672 Cleaning Supplies	223.27	0.00	223.27	223.27	0.00	223.27	223.27	0.00	223.27
5677 Equipment Maintenance	0.00	393.78	-393.78	0.00	393.78	-393.78	0.00	393.78	-393.78
5680 Copier Services - G&A	0.00	251.68	-251.68	0.00	251.68	-251.68	0.00	251.68	-251.68
5688 Web Membership Fees	113.38	46.88	66.50	113.38	46.88	66.50	113.38	46.88	66.50
5691 Building Exterior R&M	0.00	197.03	-197.03	0.00	197.03	-197.03	0.00	197.03	-197.03
5694 Building Interior R&M	515.46	540.67	-25.21	515.46	540.67	-25.21	515.46	540.67	-25.21
5697 Pest Control	60.00	16.34	43.66	60.00	16.34	43.66	60.00	16.34	43.66
5700 Real & Personal Property Tax	380.77	39.90	340.87	380.77	39.90	340.87	380.77	39.90	340.87
5709 Management Fee	5,589.00	5,400.00	189.00	5,589.00	5,400.00	189.00	5,589.00	5,400.00	189.00
5718 Insurance - Property/Liability	8,656.00	0.00	8,656.00	8,656.00	0.00	8,656.00	8,656.00	0.00	8,656.00
5721 Insurance - Workers Comp	5,159.17	1,541.12	3,618.05	5,159.17	1,541.12	3,618.05	5,159.17	1,541.12	3,618.05
5724 Insurance - Auto	2,915.40	0.00	2,915.40	2,915.40	0.00	2,915.40	2,915.40	0.00	2,915.40

5727 Insurance - D&O	0.00	24,272.00	-24,272.00	0.00	24,272.00	-24,272.00
5730 Accounting/Auditing Fee	3,130.00	9,250.00	-6,120.00	3,130.00	9,250.00	-6,120.00
5736 Miscellaneous Operating	125.02	407.80	-282.78	125.02	407.80	-282.78
5739 Social Committee	121.62	262.78	-141.16	121.62	262.78	-141.16
5806 Waste Removal/Garbage	458.24	254.66	203.58	458.24	254.66	203.58
5809 Water & Sewer	0.00	1,765.78	-1,765.78	0.00	1,765.78	-1,765.78
5812 Electricity- G&A	1,461.38	1,442.54	18.84	1,461.38	1,442.54	18.84
5681 Member Communication - G&A	223.26	193.36	29.90	223.26	193.36	29.90
5692 Security System	2,540.88	0.00	2,540.88	2,540.88	0.00	2,540.88
5600 Total GENERAL EXPENSES	48,097.54	86,858.17	-38,760.63	48,097.54	86,858.17	-38,760.63
5900 COMFORT STATION						
5905 Payroll - Comfort Station	799.00	711.23	87.77	799.00	711.23	87.77
5920 Building Interior - Comfort Station	0.00	37.08	-37.08	0.00	37.08	-37.08
5923 Cleaning Supplies - Comfort Station	221.19	121.29	99.90	221.19	121.29	99.90
5932 Vehicle Fuel - Comfort Station	44.39	76.87	-32.48	44.39	76.87	-32.48
5938 Electric - Comfort Station	1,371.28	1,138.33	232.95	1,371.28	1,138.33	232.95
5900 Total COMFORT STATION	2,435.86	2,084.80	351.06	2,435.86	2,084.80	351.06
6000 REPAIRS & MAINTENANCE						
6005 Payroll - Maintenance	5,096.21	5,982.53	-886.32	5,096.21	5,982.53	-886.32
6020 Equipment Maintenance - Maintenance	457.94	525.29	-67.35	457.94	525.29	-67.35
6032 Equipment Purchases - Maintenance	344.46	0.00	344.46	344.46	0.00	344.46
6035 Landscaping - Maintenance	137.95	0.00	137.95	137.95	0.00	137.95
6044 Electric - Maintenance	326.53	273.66	52.87	326.53	273.66	52.87
6047 Misc Maint Supplies	148.90	30.03	118.87	148.90	30.03	118.87
6050 Vehicles - Maintenance	41.52	135.22	-93.70	41.52	135.22	-93.70
6053 Maintenance Vehicle Fuel	450.19	820.61	-370.42	450.19	820.61	-370.42
6000 Total REPAIRS & MAINTENANCE	7,003.70	7,767.34	-763.64	7,003.70	7,767.34	-763.64
6200 SECURITY						
6205 Payroll - Security	7,724.27	6,263.39	1,460.88	7,724.27	6,263.39	1,460.88
6217 Education, Seminars - Security	110.00	0.00	110.00	110.00	0.00	110.00
6235 Equipment Purchases - Security	184.54	0.00	184.54	184.54	0.00	184.54
6244 Electricity - Security	158.46	213.70	-55.24	158.46	213.70	-55.24
6247 Vehicle Fuel - Security	482.72	1,328.45	-845.73	482.72	1,328.45	-845.73
6250 Vehicles - Security	75.25	631.68	-556.43	75.25	631.68	-556.43
6200 Total SECURITY	8,735.24	8,437.22	298.02	8,735.24	8,437.22	298.02
6300 SWIMMING POOL						
6320 Pool Supplies - Swimming Pool	6,102.32	82.00	6,020.32	6,102.32	82.00	6,020.32
6326 Equipment Maintenance - Swimming Pool	1,616.95	0.00	1,616.95	1,616.95	0.00	1,616.95
6329 Building Exterior-Swimming Pool	0.00	32.76	-32.76	0.00	32.76	-32.76
6335 Electric - Pool	1,312.74	1,251.48	61.26	1,312.74	1,251.48	61.26
6338 Education/Seminars/Training-Swimming Pool	329.00	0.00	329.00	329.00	0.00	329.00
6300 Total SWIMMING POOL	9,361.01	1,366.24	7,994.77	9,361.01	1,366.24	7,994.77
TOTAL EXPENSE	92,696.81	120,796.26	-28,099.45	92,696.81	120,796.26	-28,099.45

OTHER INCOME & EXPENSE

