

Balance Sheet Comparison

Property: Foxwood Hills Property Owners Assoc
 Comparison Periods: As of 05/31/23 and As of 05/31/22 (modified cash basis)

	Amount as of 5/31/2023	Amount as of 5/31/2022	\$ Change	% Change
ASSETS				
Bank				
1000 CASH & CASH EQUIVALENTS				
1002 Cash- Foxwood Operating (4997)	0.00	65,637.56	-65,637.56	-100.0 %
10021 Cash - Foxwood Operating (9558)	862,601.30	989,447.39	-126,846.09	-12.8 %
1030 Petty Cash Lodge	1,100.00	900.00	200.00	22.2 %
1035 Petty Cash - General	700.00	700.00	0.00	0.0 %
1049 Due (To)/From Reserve Accts	0.00	-281,186.32	281,186.32	100.0 %
1000 Total CASH & CASH EQUIVALENTS	864,401.30	775,498.63	88,902.67	11.5 %
1050 RESERVE & RESTRICTED CASH				
1060 Cash Reserve - FOXWOOD MM (3266	541,532.74	134,281.34	407,251.40	303.3 %
1069 Due (To)/From Operating Accts	0.00	281,186.32	-281,186.32	-100.0 %
1050 Total RESERVE & RESTRICTED CAS	541,532.74	415,467.66	126,065.08	30.3 %
Total Bank	1,405,934.04	1,190,966.29	214,967.75	18.0 %
Other Current Asset				
1255 Prepaid Expenses	0.00	495.45	-495.45	-100.0 %
1450 Undeposited funds	18,253.71	9,708.65	8,545.06	88.0 %
1480 INVENTORY				
1485 Inventory - Liquor	1,956.24	1,679.03	277.21	16.5 %
1488 Inventory - Cafe	0.00	762.58	-762.58	-100.0 %
1491 Inventory - Restaurant	4,227.32	3,084.73	1,142.59	37.0 %
1480 Total INVENTORY	6,183.56	5,526.34	657.22	11.9 %
Total Other Current Asset	24,437.27	15,730.44	8,706.83	55.4 %
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	-1,357,690.10	-1,273,625.20	-84,064.90	-6.6 %
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	-197,711.63	-181,493.23	-16,218.40	-8.9 %
Total Fixed Asset	430,492.55	508,638.85	-78,146.30	-15.4 %
TOTAL ASSETS	1,860,863.86	1,715,335.58	145,528.28	8.5 %

LIABILITIES & EQUITY

Liabilities

Other Current Liability

2132 Loan Payable ST - Tractor	4,340.01	17,361.21	-13,021.20	-75.0 %
2258 Collection Fees Payable	6,491.16	11,054.90	-4,563.74	-41.3 %
2260 Payroll Liabilities	4,964.15	0.00	4,964.15	
2500 Deferred Income (PPd Maint Fees)	6,246.25	5,696.27	549.98	9.7 %

	Amount as of 5/31/2023	Amount as of 5/31/2022	\$ Change	% Change
LIABILITIES & EQUITY				
2521 ACC Deposits	52,850.00	53,988.22	-1,138.22	-2.1 %
2505 Facility Rental Deposits	400.00	50.00	350.00	700.0 %
2475 Sales Tax Payable	804.79	1,283.22	-478.43	-37.3 %
Total Other Current Liability	76,096.36	89,433.82	-13,337.46	-14.9 %
Total Liabilities	76,096.36	89,433.82	-13,337.46	-14.9 %
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	981,663.21	941,357.46	40,305.75	4.3 %
Total Equity	1,784,767.50	1,625,901.76	158,865.74	9.8 %
TOTAL LIABILITIES & EQUITY	1,860,863.86	1,715,335.58	145,528.28	8.5 %

Profit & Loss Comparison

Properties: Foxwood Hills Property Owners Assoc

Comparison Periods: 5/1/2023 - 5/31/2023 and 4/1/2023 - 5/31/2023 (Modified Cash Basis)

	5/1/23 - 5/31/23	5/1/22 - 5/31/22	\$ Change	4/1/23 - 5/31/23	4/1/22 - 5/31/22	\$ Change
INCOME						
4000 Current Year Fee Revenue						
4010 Assessments Reg - Current Yr	77,810.01	121,994.59	-44,184.58	683,789.79	904,492.97	-220,703.18
4043 Partial Adj - Current Year	4,614.00	11,855.87	-7,241.87	54,699.50	77,135.40	-22,435.90
4724 Late Fees- Curr Yr	4,706.40	5,301.00	-594.60	4,661.40	5,974.00	-1,312.60
4012 Mt. Bay Assessments Curr Yr	0.00	0.00	0.00	0.00	878.00	-878.00
4000 Total Current Year Fee Revenue	87,130.41	139,151.46	-52,021.05	743,150.69	988,480.37	-245,329.68
4100 Prior Year Fee Revenue						
40101 Assessments Reg - Prior Yr	16,124.46	43,579.98	-27,455.52	39,765.26	91,982.08	-52,216.82
40111 Mt. Bay Dues Prior Yr	0.00	195.00	-195.00	113.94	1,107.00	-993.06
40121 Mt. Bay Assessment Pr Yr	275.00	905.00	-630.00	1,994.82	7,377.96	-5,383.14
40431 Partial Adj - Prior Year	626.00	1,525.71	-899.71	569.69	6,829.71	-6,260.02
4723 Late Fees- Prior Year	765.00	2,810.61	-2,045.61	2,029.57	5,683.22	-3,653.65
4100 Total Prior Year Fee Revenue	17,790.46	49,016.30	-31,225.84	44,473.28	112,979.97	-68,506.69
4300 REVENUE - RESTAURANT						
4360 Restaurant - Alcohol Sales	4,117.18	6,103.10	-1,985.92	7,907.31	11,456.78	-3,549.47
4365 Restaurant - Food Sales	6,331.61	9,292.66	-2,961.05	12,334.87	19,561.95	-7,227.08
4368 Less Restaurant Discount	0.00	-82.77	82.77	0.00	-82.77	82.77
4300 Total REVENUE - RESTAURANT	10,448.79	15,312.99	-4,864.20	20,242.18	30,935.96	-10,693.78
4600 REVENUE OTHER						
4052 Games/Vending Income	0.00	126.65	-126.65	0.00	126.65	-126.65
4046 Leased Lot Revenue	0.00	473.00	-473.00	0.00	723.00	-723.00
4708 Facility Rental Income	100.00	50.00	50.00	150.00	50.00	100.00
4722 NSF Fees	105.00	106.05	-1.05	310.00	141.05	168.95
4745 Sales Tax Discounts/Fees	12.65	18.84	-6.19	24.51	37.91	-13.40
4770 Lien Fees	6,265.95	120.86	6,145.09	6,564.19	296.01	6,268.18
4735 Interest on Late Payments	3,277.37	727.36	2,550.01	7,345.44	2,749.38	4,596.06
4765 Miscellaneous	20.00	0.00	20.00	20.00	2,215.00	-2,195.00
4728 Keys	-10.00	0.00	-10.00	0.00	0.00	0.00
40052 Rentals	0.00	0.00	0.00	2,400.00	0.00	2,400.00
4600 Total REVENUE OTHER	9,770.97	1,622.76	8,148.21	16,814.14	6,339.00	10,475.14
4058 Unit/Land Sale Proceeds						
4059 Unit/Land Sale Proceeds	-1,088.50	-3,841.00	2,752.50	-5,760.24	-6,896.85	1,136.61
4058 Other Unit/Land Sale Proceeds	5,000.00	30,000.00	-25,000.00	31,000.00	53,500.00	-22,500.00
4058 Total Unit/Land Sale Proceeds	3,911.50	26,159.00	-22,247.50	25,239.76	46,603.15	-21,363.39
TOTAL INCOME	129,052.13	231,262.51	-102,210.38	849,920.05	1,185,338.45	-335,418.40

5706 ACC Expense	0.00	50.00	-50.00	0.00	50.00	-50.00
5709 Management Fee	5,589.00	5,400.00	189.00	11,178.00	10,800.00	378.00
5718 Insurance - Property/Liability	0.00	0.00	0.00	8,656.00	0.00	8,656.00
5721 Insurance - Workers Comp	10,318.34	7,240.58	3,077.76	15,477.51	8,781.70	6,695.81
5724 Insurance - Auto	2,451.00	0.00	2,451.00	5,366.40	0.00	5,366.40
5727 Insurance - D&O	0.00	0.00	0.00	0.00	24,272.00	-24,272.00
5730 Accounting/Auditing Fee	0.00	0.00	0.00	3,130.00	9,250.00	-6,120.00
5736 Miscellaneous Operating	3,197.60	0.00	3,197.60	3,322.62	407.80	2,914.82
5739 Social Committee	626.40	197.98	428.42	748.02	460.76	287.26
5800 Waste Removal/Garbage	413.24	306.87	106.37	871.48	561.53	309.95
5809 Water & Sewer	1,082.92	1,765.78	-682.86	1,082.92	3,531.56	-2,448.64
5812 Electricity- G&A	1,738.62	1,719.84	18.78	3,200.00	3,162.38	37.62
5681 Member Communication - G&A	726.99	437.75	289.24	950.25	631.11	319.14
5692 Security System	0.00	2,540.88	-2,540.88	2,540.88	2,540.88	0.00
5600 Total GENERAL EXPENSES	50,331.82	37,551.67	12,780.15	98,429.36	124,409.84	-25,980.48
5900 COMFORT STATION						
5905 Payroll - Comfort Station	705.50	633.66	71.84	1,504.50	1,344.89	159.61
5920 Building Interior - Comfort Station	0.00	8.00	-8.00	0.00	45.08	-45.08
5923 Cleaning Supplies - Comfort Station	205.61	152.84	52.77	426.80	274.13	152.67
5926 Equipment Purchases - Comfort Station	192.81	57.20	135.61	192.81	57.20	135.61
5932 Vehicle Fuel - Comfort Station	46.32	0.00	46.32	90.71	76.87	13.84
5938 Electric - Comfort Station	1,215.57	1,078.22	137.35	2,586.85	2,216.55	370.30
5900 Total COMFORT STATION	2,365.81	1,929.92	435.89	4,801.67	4,014.72	786.95
6000 REPAIRS & MAINTENANCE						
6005 Payroll - Maintenance	7,456.41	6,086.85	1,369.56	12,552.62	12,069.38	483.24
6020 Equipment Maintenance - Maintenance	1,927.64	683.29	1,244.35	2,385.58	1,208.58	1,177.00
6032 Equipment Purchases - Maintenance	138.85	104.87	33.98	483.31	104.87	378.44
6035 Landscaping - Maintenance	0.00	0.00	0.00	137.95	0.00	137.95
6036 Signage	204.54	0.00	204.54	204.54	0.00	204.54
6041 Tractor Fuel	0.00	1,207.76	-1,207.76	0.00	1,207.76	-1,207.76
6044 Electric - Maintenance	267.00	189.46	77.54	593.53	463.12	130.41
6047 Misc Maint Supplies	233.27	315.08	-81.81	382.17	345.11	37.06
6050 Vehicles - Maintenance	192.34	684.94	-492.60	233.86	820.16	-586.30
6053 Maintenance Vehicle Fuel	520.88	418.47	102.41	971.07	1,239.08	-268.01
6000 Total REPAIRS & MAINTENANCE	10,940.93	9,690.72	1,250.21	17,944.63	17,458.06	486.57
6200 SECURITY						
6205 Payroll - Security	8,022.10	6,417.13	1,604.97	15,746.37	12,680.52	3,065.85
6214 Uniforms - Security	0.00	514.87	-514.87	0.00	514.87	-514.87
6217 Education, Seminars - Security	0.00	0.00	0.00	110.00	0.00	110.00
6235 Equipment Purchases - Security	9.17	0.00	9.17	193.71	0.00	193.71
6244 Electricity - Security	165.13	184.09	-18.96	323.59	397.79	-74.20
6247 Vehicle Fuel - Security	516.91	638.76	-121.85	999.63	1,967.21	-967.58
6250 Vehicles - Security	491.34	60.84	430.50	566.59	692.52	-125.93
6200 Total SECURITY	9,204.65	7,815.69	1,388.96	17,939.89	16,252.91	1,686.98
6300 SWIMMING POOL						

6305 Payroll - Swimming Pool	2,170.32	47.34	2,122.98	2,170.32	47.34	2,122.98
6306 Payroll-Cabana Cafe	223.27	0.00	223.27	223.27	0.00	223.27
6320 Pool Supplies - Swimming Pool	2,162.62	4,809.30	-2,646.68	8,264.94	4,891.30	3,373.64
6326 Equipment Maintenance - Swimming Pool	1,985.76	3,905.99	-1,920.23	3,602.71	3,905.99	-303.28
6329 Building Exterior-Swimming Pool	0.00	103.80	-103.80	0.00	136.56	-136.56
6335 Electric - Pool	1,230.97	1,295.04	-64.07	2,543.71	2,546.52	-2.81
6338 Education/Seminars/Training-Swimming Po	0.00	458.13	-458.13	329.00	458.13	-129.13
6300 Total SWIMMING POOL	7,772.94	10,619.60	-2,846.66	17,133.95	11,985.84	5,148.11
TOTAL EXPENSE	98,631.99	89,833.16	8,798.83	191,328.80	210,629.42	-19,300.62

OTHER INCOME & EXPENSE

8000 OTHER OPERATING EXPENSE						
8005 Contributions to Reserves Capx	-16,465.02	-7,887.82	-8,577.20	-147,520.62	-47,762.02	-99,758.60
8006 Contributions to Reserves - Roads	0.00	-37,043.93	37,043.93	0.00	-224,307.03	224,307.03
8650 CAMS Settlement	0.00	-2,777.78	2,777.78	0.00	-5,555.56	5,555.56
8000 Total OTHER OPERATING EXPENSE	-16,465.02	-47,709.53	31,244.51	-147,520.62	-277,624.61	130,103.99
TOTAL OTHER INCOME & EXPENSE	-16,465.02	-47,709.53	31,244.51	-147,520.62	-277,624.61	130,103.99

CONTROLLABLE NOI

	13,955.12	93,719.82	-79,764.70	511,070.63	697,084.42	-186,013.79
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NON CONTROLLABLE INCOME

	0.00	0.00	0.00	0.00	0.00	0.00
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NON CONTROLLABLE EXPENSE

8500 DEPRECIATION EXPENSE						
8505 Depreciation Expense - POA	6,729.42	5,073.45	1,655.97	13,458.84	10,146.90	3,311.94
8510 Depreciation Expense - Lodge/Building	1,377.82	1,535.54	-157.72	2,755.64	3,071.08	-315.44
8500 Total DEPRECIATION EXPENSE	8,107.24	6,608.99	1,498.25	16,214.48	13,217.98	2,996.50
TOTAL NON CONTROLLABLE EXPENSE	8,107.24	6,608.99	1,498.25	16,214.48	13,217.98	2,996.50

Net Operating Income

	5,847.88	87,110.83	-81,262.95	494,856.15	683,866.44	-189,010.29
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RESERVE INCOME

9000 RESERVE INCOME						
9071 Reserve Revenue - CapX	16,465.02	7,887.82	8,577.20	147,520.62	47,762.02	99,758.60
9072 Reserve Revenue -Roads	0.00	37,043.93	-37,043.93	0.00	224,307.03	-224,307.03
90722 Reserve Rev -Roads REG SA	43,173.90	0.00	43,173.90	383,406.96	0.00	383,406.96
90723 Reserve Rev -Roads Part SA	2,810.00	0.00	2,810.00	31,131.78	0.00	31,131.78
90721 ACC Non Ref Roads Income	400.00	3,450.00	-3,050.00	4,100.00	4,200.00	-100.00
9000 Total RESERVE INCOME	62,848.92	48,381.75	14,467.17	566,159.36	276,269.05	289,890.31
TOTAL RESERVE INCOME	62,848.92	48,381.75	14,467.17	566,159.36	276,269.05	289,890.31

RESERVE EXPENSE Profit &

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9200 RESERVE EXPENSES									
9210 Reserve Bank Service Fees	100.00	75.00	25.00	200.00	150.00	50.00			
9280 Reserve Expense - Capital	1,450.00	6,372.32	-4,922.32	34,837.30	9,238.03	25,599.27			
9285 Reserve Expense - Roads	43,115.00	9,390.00	33,725.00	44,315.00	9,390.00	34,925.00			
9200 Total RESERVE EXPENSES	<u>44,665.00</u>	<u>15,837.32</u>	<u>28,827.68</u>	<u>79,352.30</u>	<u>18,778.03</u>	<u>60,574.27</u>			
TOTAL RESERVE EXPENSE	44,665.00	15,837.32	28,827.68	79,352.30	18,778.03	60,574.27			
NET INCOME	<u><u>24,031.80</u></u>	<u><u>119,655.26</u></u>	<u><u>-95,623.46</u></u>	<u><u>981,663.21</u></u>	<u><u>941,357.46</u></u>	<u><u>40,305.75</u></u>			

YTD Budget Comparison with Annual Budget

Foxwood Hills Property Owners Assoc

Comparison Periods: 05/01/23 - 05/31/23 and 04/01/23 - 05/31/23 (Modified Cash basis)

	Actual 05/01/23-05/31/23	Budget 05/23-05/23	\$ Change	YTD Actual 04/01/23-05/31/23	YTD Budget 04/23-05/23	\$ Change	Fiscal Budget 2023
INCOME							
4000 Current Year Fee Revenue							
4010 Assessments Reg - Current Yr	77,810.01	155,757.70	-77,947.69	683,789.79	676,364.50	7,425.29	832,039.00
4043 Partial Adj - Current Year	4,614.00	8,471.17	-3,857.17	54,699.50	36,785.35	17,914.15	45,252.00
4724 Late Fees- Curr Yr	4,706.40	5,301.00	-594.60	4,661.40	5,974.00	-1,312.60	30,187.00
4000 Total Current Year Fee Revenue	87,130.41	169,529.87	-82,399.46	743,150.69	719,123.85	24,026.84	907,478.00
4100 Prior Year Fee Revenue							
40101 Assessments Reg - Prior Yr	16,124.46	10,416.67	5,707.79	39,765.26	20,833.34	18,931.92	125,000.00
40111 Mt. Bay Dues Prior Yr	0.00	0.00	0.00	113.94	0.00	113.94	0.00
40121 Mt. Bay Assessment Pr Yr	275.00	0.00	275.00	1,994.82	0.00	1,994.82	0.00
40431 Partial Adj - Prior Year	626.00	0.00	626.00	569.69	0.00	569.69	0.00
4723 Late Fees- Prior Year	765.00	2,811.00	-2,046.00	2,029.57	5,684.00	-3,654.43	12,571.00
4100 Total Prior Year Fee Revenue	17,790.46	13,227.67	4,562.79	44,473.28	26,517.34	17,955.94	137,571.00
4300 REVENUE - RESTAURANT							
4360 Restaurant - Alcohol Sales	4,117.18	6,103.00	-1,985.82	7,907.31	11,457.00	-3,549.69	66,573.00
4365 Restaurant - Food Sales	6,331.61	9,293.00	-2,961.39	12,334.87	19,562.00	-7,227.13	122,420.00
4300 Total REVENUE - RESTAURANT	10,448.79	15,396.00	-4,947.21	20,242.18	31,019.00	-10,776.82	188,993.00
4600 REVENUE OTHER							
4052 Games/Vending Income	0.00	30.00	-30.00	0.00	60.00	-60.00	360.00
4046 Leased Lot Revenue	0.00	240.00	-240.00	0.00	480.00	-480.00	2,880.00
4708 Facility Rental Income	100.00	270.00	-170.00	150.00	540.00	-390.00	3,240.00
4722 NSF Fees	105.00	90.00	15.00	310.00	180.00	130.00	1,080.00
4745 Sales Tax Discounts/Fees	12.65	30.00	-17.35	24.51	60.00	-35.49	360.00
4770 Lien Fees	6,265.95	240.00	6,025.95	6,564.19	480.00	6,084.19	2,880.00
4735 Interest on Late Payments	3,277.37	1,680.00	1,597.37	7,345.44	3,360.00	3,985.44	20,160.00
4765 Miscellaneous	20.00	100.00	-80.00	20.00	200.00	-180.00	1,200.00
4728 Keys	-10.00	0.00	-10.00	0.00	0.00	0.00	0.00
40052 Rentals	0.00	0.00	0.00	2,400.00	0.00	2,400.00	0.00
4600 Total REVENUE OTHER	9,770.97	2,680.00	7,090.97	16,814.14	5,360.00	11,454.14	32,160.00
4058 Unit/Land Sale Proceeds							
4059 Unit/Land Sale Expenses	-1,088.50	-3,037.00	1,948.50	-5,760.24	-6,074.00	313.76	-36,450.00
4058 Other Unit/Land Sale Proceeds	5,000.00	11,370.84	-6,370.84	31,000.00	22,741.68	8,258.32	136,450.00
4058 Total Unit/Land Sale Proceeds	3,911.50	8,333.84	-4,422.34	25,239.76	16,667.68	8,572.08	100,000.00
TOTAL INCOME	129,052.13	209,167.38	-80,115.25	849,920.05	798,687.87	51,232.18	1,366,202.00

EXPENSE	Actual 05/01/23-05/31/23	Budget 05/23-05/23	\$ Change	YTD Actual 04/01/23-05/31/23	YTD Budget 04/23-05/23	\$ Change	Fiscal Budget 2023
5300 RESTAURANT							
5310 COST OF GOODS-RESTAURANT							
5305 COGS-Alcohol	58.46	1,862.00	-1,803.54	1,111.74	3,495.00	-2,383.26	20,305.00
5325 COGS - Food	6,518.24	4,399.00	2,119.24	10,614.21	9,260.00	1,354.21	57,952.00
5310 Total COST OF GOODS-RESTAL	6,576.70	6,261.00	315.70	11,725.95	12,755.00	-1,029.05	78,257.00
5400 RESTAURANT OPERATING EXPEN							
5405 Payroll-Restaurant	6,661.91	8,754.00	-2,092.09	15,331.67	17,507.00	-2,175.33	113,800.00
5426 Credit Card Fees Shift4-Restal	686.51	730.00	-43.49	1,300.78	1,471.00	-170.22	8,958.00
5429 Over/Short	901.26	0.00	901.26	-31.70	0.00	-31.70	0.00
5432 Fuel Charge	386.86	215.00	171.86	653.99	430.00	223.99	2,580.00
5435 Gas - Restaurant	0.00	428.17	-428.17	30.74	856.34	-825.60	5,138.00
5441 Supplies Restaurant	2,113.50	1,658.34	455.16	4,225.10	3,316.68	908.42	19,900.00
5470 Bar Supplies	145.54	300.00	-154.46	211.80	600.00	-388.20	3,600.00
5447 Equipment	0.00	575.00	-575.00	0.00	1,150.00	-1,150.00	6,900.00
5450 License Fees-Restaurant	113.99	0.00	113.99	113.99	0.00	113.99	2,600.00
5453 TV/Entertainment - Restaurant	204.57	216.00	-11.43	433.57	433.00	0.57	2,593.00
5459 Linen - Restaurant	0.00	224.00	-224.00	261.71	448.00	-186.29	2,692.00
5462 General Maintenance	225.00	117.00	108.00	821.70	234.00	587.70	1,404.00
5400 Total RESTAURANT OPERATING	11,439.14	13,217.51	-1,778.37	23,353.35	26,446.02	-3,092.67	170,165.00
5300 Total RESTAURANT	18,015.84	19,478.51	-1,462.67	35,079.30	39,201.02	-4,121.72	248,422.00
5600 GENERAL EXPENSES							
5605 Payroll - G&A	8,985.69	8,442.00	543.69	17,709.34	16,884.00	825.34	109,746.00
5614 Employee Drug/Background	0.00	91.00	-91.00	0.00	182.00	-182.00	1,092.00
5623 Education, Seminars	0.00	45.00	-45.00	0.00	90.00	-90.00	540.00
5632 Payroll Processing	460.50	600.00	-139.50	1,031.00	1,200.00	-169.00	7,200.00
5635 Marketing Committee	619.62	667.00	-47.38	2,264.59	1,334.00	930.59	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	120.27	837.00	-716.73	414.77	1,037.00	-622.23	2,518.00
5656 Postage & Deliver - G&A	4,033.77	3,345.00	688.77	5,104.82	5,747.00	-642.18	14,591.00
5662 Meals	496.06	170.00	326.06	1,011.82	340.00	671.82	2,040.00
5665 Professional/Legal	6,483.72	8,629.00	-2,145.28	9,937.97	17,258.00	-7,320.03	71,300.00
5668 Professional/ Lega(1)	0.00	20,000.00	-20,000.00	0.00	40,000.00	-40,000.00	60,000.00
5669 Collecton/Lien Fees	62.20	475.00	-412.80	142.20	950.00	-807.80	5,700.00
5671 Office Supplies G&A	714.20	140.00	574.20	784.21	1,035.00	-250.79	5,486.00
5672 Cleaning Supplies	272.82	111.00	161.82	496.09	222.00	274.09	1,332.00
5677 Equipment Maintenance	312.95	407.00	-94.05	312.95	814.00	-501.05	4,884.00
5680 Copier Services - G&A	0.00	305.00	-305.00	0.00	610.00	-610.00	3,660.00
5688 Web Membership Fees	144.71	134.00	10.71	258.09	181.00	77.09	1,746.00
5691 Building Exterior R&M	60.34	234.00	-173.66	60.34	468.00	-407.66	2,808.00
5694 Building Interior R&M	1,419.20	1,142.00	277.20	1,934.66	2,284.00	-349.34	13,704.00
5697 Pest Control	0.00	60.00	-60.00	60.00	120.00	-60.00	720.00
5700 Real & Personal Property Tax	1.66	0.00	1.66	382.43	0.00	382.43	3,200.00
5706 ACC Expense	0.00	65.00	-65.00	0.00	130.00	-130.00	780.00
5709 Management Fee	5,589.00	5,589.00	0.00	11,178.00	11,178.00	0.00	67,068.00
5718 Insurance - Property/Liability	0.00	3,662.00	-3,662.00	8,656.00	7,324.00	1,332.00	43,944.00
5721 Insurance - Workers Comp	10,318.34	2,267.42	8,050.92	15,477.51	4,534.84	10,942.67	27,209.00

	Actual 05/01/23-05/31/23	Budget 05/23-05/23	\$ Change	YTD Actual 04/01/23-05/31/23	YTD Budget 04/23-05/23	\$ Change	Fiscal Budget 2023
5724 Insurance - Auto	2,451.00	1,541.09	909.91	5,366.40	3,082.18	2,284.22	18,493.00
5727 Insurance - D&O	0.00	0.00	0.00	0.00	0.00	0.00	23,570.00
5730 Accounting/Auditing Fee	0.00	0.00	0.00	3,130.00	0.00	3,130.00	6,500.00
5736 Miscellaneous Operating	3,197.60	42.00	3,155.60	3,322.62	84.00	3,238.62	500.00
5739 Social Committee	626.40	467.00	159.40	748.02	934.00	-185.98	5,600.00
5806 Waste Removal/Garbage	413.24	1,667.00	-1,253.76	871.48	3,334.00	-2,462.52	20,000.00
5809 Water & Sewer	1,082.92	1,832.00	-749.08	1,082.92	3,664.00	-2,581.08	21,984.00
5812 Electricity- G&A	1,738.62	1,728.00	10.62	3,200.00	3,456.00	-256.00	25,488.00
5681 Member Communication - G&A	726.99	450.00	276.99	950.25	900.00	50.25	5,400.00
5692 Security System	0.00	0.00	0.00	2,540.88	0.00	2,540.88	2,586.00
5600 Total GENERAL EXPENSES	50,331.82	65,144.51	-14,812.69	98,429.36	129,377.02	-30,947.66	589,889.00
5900 COMFORT STATION							
5905 Payroll - Comfort Station	705.50	682.50	23.00	1,504.50	1,365.00	139.50	8,190.00
5914 Equipment Maintenance- Comfort	0.00	20.00	-20.00	0.00	40.00	-40.00	240.00
5917 Building Exterior - Comfort Station	0.00	50.00	-50.00	0.00	100.00	-100.00	600.00
5920 Building Interior - Comfort Station	0.00	6,487.00	-6,487.00	0.00	12,973.00	-12,973.00	20,000.00
5923 Cleaning Supplies - Comfort Static	205.61	150.00	55.61	426.80	300.00	126.80	1,800.00
5926 Equipment Purchases - Comfort S	192.81	45.00	147.81	192.81	90.00	102.81	540.00
5932 Vehicle Fuel - Comfort Station	46.32	30.00	16.32	90.71	60.00	30.71	360.00
5938 Electric - Comfort Station	1,215.57	1,165.00	50.57	2,586.85	2,395.00	191.85	15,055.00
5900 Total COMFORT STATION	2,365.81	8,629.50	-6,263.69	4,801.67	17,323.00	-12,521.33	46,785.00
6000 REPAIRS & MAINTENANCE							
6005 Payroll - Maintenance	7,456.41	6,720.00	736.41	12,552.62	12,684.00	-131.38	76,776.00
6020 Equipment Maintenance - Mainten	1,927.64	375.00	1,552.64	2,385.58	750.00	1,635.58	4,500.00
6023 Communications - Maintenance	0.00	60.00	-60.00	0.00	120.00	-120.00	720.00
6032 Equipment Purchases - Maintenar	138.85	169.00	-30.15	483.31	338.00	145.31	2,028.00
6035 Landscaping - Maintenance	0.00	154.00	-154.00	137.95	308.00	-170.05	1,848.00
6036 Signage	204.54	208.00	-3.46	204.54	416.00	-211.46	2,500.00
6041 Tractor Fuel	0.00	0.00	0.00	0.00	1,300.00	-1,300.00	5,200.00
6044 Electric - Maintenance	267.00	205.00	62.00	593.53	501.00	92.53	3,199.00
6047 Misc Maint Supplies	233.27	157.00	76.27	382.17	314.00	68.17	1,884.00
6050 Vehicles - Maintenance	192.34	229.00	-36.66	233.86	458.00	-224.14	2,748.00
6053 Maintenance Vehicle Fuel	520.88	710.00	-189.12	971.07	1,420.00	-448.93	8,520.00
6000 Total REPAIRS & MAINTENANCE	10,940.93	8,987.00	1,953.93	17,944.63	18,609.00	-664.37	109,923.00
6200 SECURITY							
6205 Payroll - Security	8,022.10	8,472.00	-449.90	15,746.37	16,944.00	-1,197.63	110,134.00
6214 Uniforms - Security	0.00	0.00	0.00	0.00	275.00	-275.00	1,100.00
6217 Education, Seminars - Security	0.00	60.00	-60.00	110.00	120.00	-10.00	720.00
6229 Communications - Security	0.00	60.00	-60.00	0.00	120.00	-120.00	720.00
6232 Building Exterior - Security	0.00	8.34	-8.34	0.00	16.68	-16.68	100.00
6235 Equipment Purchases - Security	9.17	125.00	-115.83	193.71	250.00	-56.29	1,500.00
6238 Certification Training/ Fees	0.00	84.00	-84.00	0.00	168.00	-168.00	1,008.00
6244 Electricity - Security	165.13	250.00	-84.87	323.59	550.00	-226.41	3,240.00
6247 Vehicle Fuel - Security	516.91	625.00	-108.09	999.63	1,250.00	-250.37	7,500.00
6250 Vehicles - Security	491.34	240.00	251.34	566.59	480.00	86.59	2,880.00
6200 Total SECURITY	9,204.65	9,924.34	-719.69	17,939.89	20,173.68	-2,233.79	128,902.00

	Actual 05/01/23-05/31/23	Budget 05/23-05/23	\$ Change	YTD Actual 04/01/23-05/31/23	YTD Budget 04/23-05/23	\$ Change	Fiscal Budget 2023
6300 SWIMMING POOL							
6305 Payroll - Swimming Pool	2,170.32	3,308.00	-1,137.68	2,170.32	3,623.00	-1,452.68	20,213.00
6306 Payroll-Cabana Cafe	223.27	945.00	-721.73	223.27	945.00	-721.73	8,505.00
6320 Pool Supplies - Swimming Pool	2,162.62	4,809.00	-2,646.38	8,264.94	4,891.00	3,373.94	11,045.00
6326 Equipment Maintenance - Swimm	1,985.76	960.00	1,025.76	3,602.71	1,920.00	1,682.71	5,760.00
6329 Building Exterior-Swimming Pool	0.00	128.00	-128.00	0.00	256.00	-256.00	1,536.00
6335 Electric - Pool	1,230.97	1,399.00	-168.03	2,543.71	2,750.00	-206.29	19,472.00
6338 Education/Seminars/Training-Swir	0.00	0.00	0.00	329.00	500.00	-171.00	500.00
6300 Total SWIMMING POOL	7,772.94	11,549.00	-3,776.06	17,133.95	14,885.00	2,248.95	67,031.00
TOTAL EXPENSE	98,631.99	123,712.86	-25,080.87	191,328.80	239,568.72	-48,239.92	1,190,952.00
OTHER INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	16,465.02	32,806.36	-16,341.34	147,520.62	142,458.81	5,061.81	175,247.67
8000 Total OTHER OPERATING EXPENS	16,465.02	32,806.36	-16,341.34	147,520.62	142,458.81	5,061.81	175,247.67
TOTAL OTHER EXPENSE	16,465.02	32,806.36	-16,341.34	147,520.62	142,458.81	5,061.81	175,247.67
CONTROLLABLE NOI	13,955.12	52,648.16	-38,693.04	511,070.63	416,660.34	94,410.29	2.33
NON CONTROLLABLE INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	13,458.84	13,458.84	0.00	80,753.00
8510 Depreciation Expense - Lodge/Bui	1,377.82	1,377.82	0.00	2,755.64	2,755.64	0.00	16,533.84
8500 Total DEPRECIATION EXPENSE	8,107.24	8,107.24	0.00	16,214.48	16,214.48	0.00	97,286.84
TOTAL NON CONTROLLABLE EXPENSE	8,107.24	8,107.24	0.00	16,214.48	16,214.48	0.00	97,286.84
Net Operating Income	5,847.88	44,540.92	-38,693.04	494,856.15	400,445.86	94,410.29	-97,284.51
RESERVE INCOME							
9000 RESERVE INCOME							
9071 Reserve Revenue - CapX	16,465.02	32,806.36	-16,341.34	147,520.62	142,458.81	5,061.81	175,247.67
90722 Reserve Rev -Roads REG SA	43,173.90	88,817.79	-45,643.89	383,406.96	385,683.66	-2,276.70	474,454.00
90723 Reserve Rev -Roads Part SA	2,810.00	4,829.00	-2,019.00	31,131.78	20,969.56	10,162.22	25,796.00
90721 ACC Non Ref Roads Income	400.00	0.00	400.00	4,100.00	0.00	4,100.00	0.00
9000 Total RESERVE INCOME	62,848.92	126,453.15	-63,604.23	566,159.36	549,112.03	17,047.33	675,497.67
TOTAL RESERVE INCOME	62,848.92	126,453.15	-63,604.23	566,159.36	549,112.03	17,047.33	675,497.67

	Actual 05/01/23-05/31/23	Budget 05/23-05/23	\$ Change	YTD Actual 04/01/23-05/31/23	YTD Budget 04/23-05/23	\$ Change	Fiscal Budget 2023
RESERVE EXPENSE							
9200 RESERVE EXPENSES							
9210 Reserve Bank Service Fees	100.00	0.00	100.00	200.00	0.00	200.00	0.00
9280 Reserve Expense - Capital	1,450.00	32,856.00	-31,406.00	34,837.30	142,673.00	-107,835.70	175,250.00
9285 Reserve Expense - Roads	43,115.00	93,646.80	-50,531.80	44,315.00	406,653.22	-362,338.22	500,250.00
9200 Total RESERVE EXPENSES	44,665.00	126,502.80	-81,837.80	79,352.30	549,326.22	-469,973.92	675,500.00
TOTAL RESERVE EXPENSE	44,665.00	126,502.80	-81,837.80	79,352.30	549,326.22	-469,973.92	675,500.00
NET INCOME	24,031.80	44,491.27	-20,459.47	981,663.21	400,231.67	581,431.54	-97,286.84