

# FINANCIAL PACKAGE



ABC Estates

December 2024

# ABC Estates

## Balance Sheet

Period 12/31/2024

|                                              | Operating   | Reserve     | Total       |
|----------------------------------------------|-------------|-------------|-------------|
| <b>Assets</b>                                |             |             |             |
| Operating Account                            | 24,957.59   |             | 24,957.59   |
| 11000    Operating Checking                  | 24,957.59   |             | 24,957.59   |
| Total Operating Account                      |             |             |             |
| Reserve Account                              |             | 33,829.94   | 33,829.94   |
| 11500    Reserve Fund Savings                |             | 376,402.47  | 376,402.47  |
| 11525    Reserve Fund CD                     |             | 410,232.41  | 410,232.41  |
| Total Reserve Account                        |             |             |             |
| Accounts Receivable                          | 406.01      |             | 406.01      |
| 12000    Accounts Receivable                 | 406.01      |             | 406.01      |
| Total Accounts Receivable                    |             |             |             |
| Asset                                        | 21.23       |             | 21.23       |
| 12500    Prepaid Expenses                    | 2,983.51    |             | 2,983.51    |
| 12501    Prepaid Insurance                   | 3,004.74    |             | 3,004.74    |
| Total Asset                                  |             |             |             |
|                                              | 28,368.34   | 410,232.41  | 438,600.75  |
| <b>Total Assets</b>                          |             |             |             |
| <b>Liabilities &amp; Equity</b>              |             |             |             |
| Liability                                    | 1,474.76    |             | 1,474.76    |
| 21000    Accrued Expenses                    | 34,822.65   |             | 34,822.65   |
| 22000    Prepaid Assessments                 | 36,297.41   |             | 36,297.41   |
| Total Liability                              |             |             |             |
| Equity                                       |             |             |             |
| 35101    Members' Equity-Prior Years         | 8,604.48    |             | 8,604.48    |
| 35201    Reserve Members' Equity-Prior Years |             | 434,263.04  | 434,263.04  |
| Current Year Surplus/(Deficit)               | (16,533.55) | (24,030.63) | (40,564.18) |
| Total Equity                                 | (7,929.07)  | 410,232.41  | 402,303.34  |
| <b>Total Liabilities &amp; Equity</b>        | 28,368.34   | 410,232.41  | 438,600.75  |

# ABC Estates

## Budget Comparison Statement

Posted 12/1/2024 To 12/31/2024 11:59:00 PM

|                                      |                           | Current Month |            |          | Year to Date |             |            | Annual Budget     |
|--------------------------------------|---------------------------|---------------|------------|----------|--------------|-------------|------------|-------------------|
|                                      |                           | Actual        | Budget     | Variance | Actual       | Budget      | Variance   |                   |
| <b>Income</b>                        |                           |               |            |          |              |             |            |                   |
| <b><u>Assessment Revenue</u></b>     |                           |               |            |          |              |             |            |                   |
| 40005                                | Assessments               | 10,449.00     | 10,449.00  | 0.00     | 125,388.00   | 125,388.00  | 0.00       | 125,388.00        |
| TOTAL Assessment Revenue             |                           | 10,449.00     | 10,449.00  | 0.00     | 125,388.00   | 125,388.00  | 0.00       | 125,388.00        |
| <b><u>Other Operating Income</u></b> |                           |               |            |          |              |             |            |                   |
| 42001                                | Late Fee                  | 0.00          | 0.00       | 0.00     | 714.42       | 0.00        | 714.42     | 0.00              |
| 42002                                | Late Fee Interest         | 0.00          | 0.00       | 0.00     | 94.53        | 0.00        | 94.53      | 0.00              |
| 42003                                | Legal Fee Reimbursement   | 0.00          | 0.00       | 0.00     | 620.00       | 0.00        | 620.00     | 0.00              |
| 42025                                | Postage & Package Income  | 0.00          | 0.00       | 0.00     | 42.00        | 0.00        | 42.00      | 0.00              |
| 42045                                | FOB / Gate / Key Income   | 0.00          | 75.00      | (75.00)  | 556.00       | 900.00      | (344.00)   | 900.00            |
| 49001                                | Transfers to Reserve Fund | (2,083.00)    | (2,083.00) | 0.00     | (24,996.00)  | (24,996.00) | 0.00       | (24,996.00)       |
| TOTAL Other Operating Income         |                           | (2,083.00)    | (2,008.00) | (75.00)  | (22,969.05)  | (24,096.00) | 1,126.95   | (24,096.00)       |
| TOTAL Income                         |                           | 8,366.00      | 8,441.00   | (75.00)  | 102,418.95   | 101,292.00  | 1,126.95   | <u>101,292.00</u> |
| <b>Expense</b>                       |                           |               |            |          |              |             |            |                   |
| <b><u>Contracted Services</u></b>    |                           |               |            |          |              |             |            |                   |
| 55006                                | Street Sweeping Contract  | 184.00        | 184.00     | 0.00     | 2,208.00     | 2,208.00    | 0.00       | 2,208.00          |
| 55014                                | Gate Maintenance Contract | 0.00          | 0.00       | 0.00     | 390.00       | 780.00      | 390.00     | 780.00            |
| 55025                                | Landscape Contract        | 2,300.00      | 2,392.00   | 92.00    | 29,992.00    | 28,704.00   | (1,288.00) | 28,704.00         |
| 55028                                | Gate Programming          | 150.00        | 0.00       | (150.00) | 1,800.00     | 1,800.00    | 0.00       | 1,800.00          |
| 55035                                | Management Contract       | 1,000.00      | 1,000.00   | 0.00     | 12,000.00    | 12,000.00   | 0.00       | 12,000.00         |
| 55048                                | Lighting Contract         | 95.00         | 95.00      | 0.00     | 665.00       | 1,140.00    | 475.00     | 1,140.00          |

# ABC Estates

## Budget Comparison Statement

Posted 12/1/2024 To 12/31/2024 11:59:00 PM

|                                            | Current Month |          |          | Year to Date |           |            | Annual Budget |
|--------------------------------------------|---------------|----------|----------|--------------|-----------|------------|---------------|
|                                            | Actual        | Budget   | Variance | Actual       | Budget    | Variance   |               |
| TOTAL Contracted Services                  | 3,729.00      | 3,671.00 | (58.00)  | 47,055.00    | 46,632.00 | (423.00)   | 46,632.00     |
| <b><u>General &amp; Administrative</u></b> |               |          |          |              |           |            |               |
| 51035 Postage & Copies                     | 306.27        | 117.00   | (189.27) | 2,313.56     | 1,404.00  | (909.56)   | 1,404.00      |
| 51046 Gate Remote/Keys Expense             | 0.00          | 75.00    | 75.00    | 785.00       | 900.00    | 115.00     | 900.00        |
| 51065 Insurance                            | 331.50        | 0.00     | (331.50) | 3,589.49     | 3,460.00  | (129.49)   | 3,460.00      |
| 51125 Meeting & Community                  | 0.00          | 0.00     | 0.00     | 0.00         | 125.00    | 125.00     | 125.00        |
| 51130 Licenses, Permits & Certifications   | 0.00          | 0.00     | 0.00     | 0.00         | 100.00    | 100.00     | 100.00        |
| 51155 Legal Fees - General                 | 0.00          | 90.00    | 90.00    | 210.00       | 1,000.00  | 790.00     | 1,000.00      |
| 51156 Legal Fees - Collections             | 0.00          | 0.00     | 0.00     | 430.00       | 0.00      | (430.00)   | 0.00          |
| 51165 Taxes, Licenses & Fees               | 0.00          | 0.00     | 0.00     | 260.00       | 10.00     | (250.00)   | 10.00         |
| 51166 Property Taxes                       | 0.00          | 0.00     | 0.00     | 22.42        | 0.00      | (22.42)    | 0.00          |
| 51167 Income Taxes - State                 | 0.00          | 0.00     | 0.00     | 318.00       | 50.00     | (268.00)   | 50.00         |
| 51168 Income Taxes - Federal               | 0.00          | 0.00     | 0.00     | 1,824.00     | 0.00      | (1,824.00) | 0.00          |
| 51195 CPA Services                         | 0.00          | 0.00     | 0.00     | 1,555.00     | 890.00    | (665.00)   | 890.00        |
| 51225 Social Expense                       | 384.60        | 0.00     | (384.60) | 384.60       | 600.00    | 215.40     | 600.00        |
| TOTAL General & Administrative             | 1,022.37      | 282.00   | (740.37) | 11,692.07    | 8,539.00  | (3,153.07) | 8,539.00      |
| <b><u>Repairs &amp; Maintenance</u></b>    |               |          |          |              |           |            |               |
| 53005 Common Area Maintenance              | 0.00          | 0.00     | 0.00     | 1,990.07     | 400.00    | (1,590.07) | 400.00        |
| 53035 Electrical & Lighting Maintenance    | 0.00          | 0.00     | 0.00     | 846.96       | 300.00    | (546.96)   | 300.00        |
| 53055 Pest Control                         | 0.00          | 0.00     | 0.00     | 0.00         | 600.00    | 600.00     | 600.00        |
| 53308 Landscape - Weed Control             | 0.00          | 0.00     | 0.00     | 0.00         | 3,181.00  | 3,181.00   | 3,181.00      |
| 53316 Irrigation Repair                    | 0.00          | 0.00     | 0.00     | 2,516.02     | 900.00    | (1,616.02) | 900.00        |

# ABC Estates

## Budget Comparison Statement

Posted 12/1/2024 To 12/31/2024 11:59:00 PM

|                                  |                            | Current Month |          |             | Year to Date |            |             | Annual Budget     |
|----------------------------------|----------------------------|---------------|----------|-------------|--------------|------------|-------------|-------------------|
|                                  |                            | Actual        | Budget   | Variance    | Actual       | Budget     | Variance    |                   |
| 53330                            | Fertilizer                 | 0.00          | 0.00     | 0.00        | 1,173.00     | 1,200.00   | 27.00       | 1,200.00          |
| 53336                            | Rye Grass Overseed         | 0.00          | 0.00     | 0.00        | 1,872.00     | 1,872.00   | 0.00        | 1,872.00          |
| 53345                            | Tree Pruning               | 9,240.00      | 0.00     | (9,240.00)  | 18,480.00    | 6,800.00   | (11,680.00) | 6,800.00          |
| 53365                            | Storm Damage               | 0.00          | 0.00     | 0.00        | 0.00         | 1,800.00   | 1,800.00    | 1,800.00          |
| 53405                            | Gate Maintenance & Repairs | 0.00          | 0.00     | 0.00        | 3,888.00     | 2,000.00   | (1,888.00)  | 2,000.00          |
| 53515                            | Backflow Inspection        | 280.00        | 0.00     | (280.00)    | 280.00       | 300.00     | 20.00       | 300.00            |
| TOTAL Repairs & Maintenance      |                            | 9,520.00      | 0.00     | (9,520.00)  | 31,046.05    | 19,353.00  | (11,693.05) | 19,353.00         |
| <b>Utilities</b>                 |                            |               |          |             |              |            |             |                   |
| 52005                            | Electricity                | 808.55        | 731.00   | (77.55)     | 10,130.73    | 8,772.00   | (1,358.73)  | 8,772.00          |
| 52025                            | Water & Sewer              | 1,362.65      | 1,300.00 | (62.65)     | 17,276.41    | 16,400.00  | (876.41)    | 16,400.00         |
| 52055                            | Telephone                  | 226.50        | 133.00   | (93.50)     | 1,752.24     | 1,596.00   | (156.24)    | 1,596.00          |
| TOTAL Utilities                  |                            | 2,397.70      | 2,164.00 | (233.70)    | 29,159.38    | 26,768.00  | (2,391.38)  | 26,768.00         |
| TOTAL Expense                    |                            | 16,669.07     | 6,117.00 | (10,552.07) | 118,952.50   | 101,292.00 | (17,660.50) | <u>101,292.00</u> |
| Current Year Surplus / (Deficit) |                            | (8,303.07)    | 2,324.00 | (10,627.07) | (16,533.55)  | 0.00       | (16,533.55) | 0.00              |

# ABC Estates

## Budget Comparison Statement

Posted 12/1/2024 To 12/31/2024 11:59:00 PM

|                                  |                               | Current Month |          |          | Year to Date |             |             | Annual Budget |
|----------------------------------|-------------------------------|---------------|----------|----------|--------------|-------------|-------------|---------------|
|                                  |                               | Actual        | Budget   | Variance | Actual       | Budget      | Variance    |               |
| Income                           |                               |               |          |          |              |             |             |               |
| <u>Reserve Income</u>            |                               |               |          |          |              |             |             |               |
| 85001                            | Reserve Interest              | 1,482.35      | 713.02   | 769.33   | 17,984.37    | 9,349.91    | 8,634.46    | 9,349.91      |
| 89001                            | Transfers from Operating Fund | 2,083.00      | 2,083.00 | 0.00     | 24,996.00    | 24,996.00   | 0.00        | 24,996.00     |
| TOTAL Reserve Income             |                               | 3,565.35      | 2,796.02 | 769.33   | 42,980.37    | 34,345.91   | 8,634.46    | 34,345.91     |
| TOTAL Income                     |                               | 3,565.35      | 2,796.02 | 769.33   | 42,980.37    | 34,345.91   | 8,634.46    | 34,345.91     |
| Expense                          |                               |               |          |          |              |             |             |               |
| <u>Reserve Expense</u>           |                               |               |          |          |              |             |             |               |
| 91007                            | Painting                      | 0.00          | 0.00     | 0.00     | 6,720.00     | 3,500.00    | (3,220.00)  | 3,500.00      |
| 91016                            | Asphalt Seal Coat             | 0.00          | 0.00     | 0.00     | 0.00         | 51,926.00   | 51,926.00   | 51,926.00     |
| 91029                            | Gate Operators                | 0.00          | 0.00     | 0.00     | 60,291.00    | 20,000.00   | (40,291.00) | 20,000.00     |
| TOTAL Reserve Expense            |                               | 0.00          | 0.00     | 0.00     | 67,011.00    | 75,426.00   | 8,415.00    | 75,426.00     |
| TOTAL Expense                    |                               | 0.00          | 0.00     | 0.00     | 67,011.00    | 75,426.00   | 8,415.00    | 75,426.00     |
| Current Year Surplus / (Deficit) |                               | 3,565.35      | 2,796.02 | 769.33   | (24,030.63)  | (41,080.09) | 17,049.46   | (41,080.09)   |

# ABC Estates

## Check Register w/ Detail

Check Date 12/1/2024 To 12/31/2024 11:59:00 PM

### Operating Checking

|                          |            |          |                     |           |             |      |
|--------------------------|------------|----------|---------------------|-----------|-------------|------|
| Auto                     | 12/26/2024 | CYZ, LLC |                     |           | 1,306.27    | PAID |
| Inv. # xxxxxx24651       |            | 51035    | Postage & Copies    | Operating | 306.27      |      |
|                          |            | 55035    | Management Contract | Operating | 1,000.00    |      |
| 553                      | 12/3/2024  | XYS      |                     |           | 622.04      | PAID |
| Inv. # xxxxxxxxxxx010505 |            | 52005    | Electricity         | Operating | 71.00       |      |
| Total                    |            |          |                     |           | 16,444.08   |      |
| Voided                   |            |          |                     |           | 0.00        |      |
| Operating Checking TOTAL |            |          |                     |           | \$16,444.08 |      |

# ABC Estates

## Delinquency Report

Posted Date 12/31/2024

Type Owner

| Acct #   | Type  | Status | Resident Contact        | Current | 30 - 59 Days | 60 - 89 Days | >90 Days | Balance |
|----------|-------|--------|-------------------------|---------|--------------|--------------|----------|---------|
| xxxx012  | Owner | C      | Last Name, First Name   | 0.00    | 0.00         | 0.00         | 321.00   | 321.00  |
| xxxx081  | Owner | C      | Last Name1, First Name1 | 0.00    | 0.00         | 0.00         | 85.01    | 85.01   |
| Count: 2 |       |        |                         | 0.00    | 0.00         | 0.00         | 406.01   | 406.01  |

## Charge Code Summary

| Description       | G/L Acct # | Amount |
|-------------------|------------|--------|
| Demand Fee        | 12000      | 120.00 |
| Late Fee          | 12000      | 248.70 |
| Late Fee Interest | 12000      | 7.31   |
| Rebill Fee        | 12000      | 30.00  |
|                   |            | 406.01 |

# ABC Estates

## Prepaid Report

Posted Date 12/31/2024

Type Owner

| Acct #   | Type  | Status | Resident Contact      | Current    | 30 - 59 Days | 60 - 89 Days | >90 Days  | Balance    |
|----------|-------|--------|-----------------------|------------|--------------|--------------|-----------|------------|
| xxxx125  | Owner | C      | Last Name, First Name | -740.00    | 0.00         | 0.00         | 0.00      | -740.00    |
| xxxx029  | Owner | C      | Last Name, First Name | -757.00    | 0.00         | 0.00         | -56.00    | -813.00    |
| xxxx215  | Owner | P      | Last Name, First Name | 0.00       | 0.00         | 0.00         | -1,402.00 | -1,402.00  |
| xxxx019  | Owner | C      | Last Name, First Name | -1,480.00  | 0.00         | 0.00         | 0.00      | -1,480.00  |
| xxxx062  | Owner | C      | Last Name, First Name | -729.00    | 0.00         | -729.00      | -1,458.00 | -2,916.00  |
| Count: 5 |       |        |                       | -30,298.05 | 0.00         | -729.00      | -3,795.60 | -34,822.65 |

## Charge Code Summary

| Description   | G/L Acct # | Amount     |
|---------------|------------|------------|
| CR-Late Fee   | 42001      | -10.50     |
| CR-Rebill Fee | 42003      | -10.00     |
| Payment       | 11000      | -34,802.15 |
|               |            | -34,822.65 |

AP Detail Accrual

Posted 12/31/2024

ABC Estates

| Vendor                                             | Date | Invoice # | Amount | Current | Due Date | Days |
|----------------------------------------------------|------|-----------|--------|---------|----------|------|
| 11000 Operating Checking ****                      |      |           |        |         |          |      |
| 11000 Operating Checking **** Totals:              |      |           |        | 0.00    |          |      |
| 11000 Operating Checking **** Cash Balance: \$0.00 |      |           |        |         |          |      |
| 11019 Prior Management Checking 1111               |      |           |        |         |          |      |

**ABC Estates**  
**Bank Reconciliation Expanded Summary Consolidated**

Bank: Operating Checking    Account: \*\*\*\*

Statement Date: 12/31/2024

Linked Statement: None

G/L Balance:        24,957.59  
Statement Balance:    25,832.15

**Outstanding Checks:**

| Check # | Date       | Reference   | Uncleared Checks |
|---------|------------|-------------|------------------|
| 570     | 12/20/2024 | Vendor Name | 0.00             |
| 571     | 12/20/2024 | Vendor Name | 0.00             |
|         |            |             | 0.00             |

**Outstanding Deposits:**

| Check # | Date       | Reference | Uncleared Deposits |
|---------|------------|-----------|--------------------|
|         | 12/31/2024 | Lockbox   | 757.00             |
|         |            |           | 757.00             |

**Bank Reconciliation Summary: Operating Checking    Account: \*\*\*\***

|                             |           |
|-----------------------------|-----------|
| G/L Balance:                | 24,957.59 |
| Uncleared Checks, Credits:  | 1,631.56  |
| Uncleared Deposits, Debits: | 757.00    |
| G/L Difference:             | 25,832.15 |
| Statement Balance:          | 25,832.15 |
| G/L and Balance Difference: | 0.00      |

P.O. Box xxxx4  
Phoenix, AZ xxxx  
xxx-xxx-xxx6 (toll free)

12-31-24  
xxxxxx19

ABC ESTATES  
XXXXXX

REGULAR DEMAND ACCOUNT

|                          |           |             |
|--------------------------|-----------|-------------|
| Previous Balance         | 11-30-24  | 14,831.48   |
| +Deposits/Credits        |           | 2129,541.05 |
| -Checks/Debits           |           | 2518,540.38 |
| -Service Charge          | .00       |             |
| Current Balance          | 25,832.15 |             |
| Days in Statement Period | 31        |             |

# ABC Estates

## Bank Reconciliation Expanded Summary Consolidated

Bank: Reserve Fund Savings Account: \*\*\*\*

Statement Date: 12/31/2024

Linked Statement: None

G/L Balance: 33,829.94

Statement Balance: 33,829.94

### Bank Reconciliation Summary: Reserve Fund Savings Account: \*\*\*\*

G/L Balance: 33,829.94

Uncleared Checks, Credits: 0.00

Uncleared Deposits, Debits: 0.00

G/L Difference: 33,829.94

Statement Balance: 33,829.94

G/L and Balance Difference: 0.00

P.O. Box xxxx4  
Phoenix, AZ xxxx  
xxx-xxx-xxx6 (toll free)

12-31-24  
xxxxxx19

ABC ESTATES  
RESERVE  
xxxx W yyy RD STE 200  
TEMPE AZ yyy-zzz

MONEY MARKET ACCOUNT

|                          |          |           |
|--------------------------|----------|-----------|
| Previous Balance         | 11-30-24 | 31,740.93 |
| +Deposits/Credits        |          | 12,083.00 |
| -Checks/Debits.00        |          |           |
| -Service Charge.00       |          |           |
| +Interest Paid6.01       |          |           |
| Current Balance          |          | 33,829.94 |
| Days in Statement Period | 31       |           |

1234 - ABC Estates  
Certificates of Deposit  
GL 11525  
12/31/2024

| Bank        | CD Account     | GL Account | Current Interest Rate | Term Length | Maturity Date | Principal Amount | Current Period Beg. Balance | Current Period Interest | Current Balance | Comments   |
|-------------|----------------|------------|-----------------------|-------------|---------------|------------------|-----------------------------|-------------------------|-----------------|------------|
| Bank Name 1 | xxxxxxxxxx     | 11525      | 5.12%                 | 12          | 7/31/2025     | \$ 82,622.00     | \$ 87,971.93                | \$ 382.55               | \$ 88,354.48    | 106,624.75 |
| Bank Name 2 | xxxxxxxxxx     | 11525      | 4.96%                 | 18          | 1/29/2025     | \$ 100,000.00    | \$ 106,177.47               | \$ 447.28               | \$              |            |
| Bank Name 3 | 3xxxxxxxxxx    | 11525      | 4.91%                 | 18          | 10/31/2025    | \$ 27,500.00     | \$ 28,293.90                | \$ 117.99               | \$ 28,411.89    |            |
| Bank Name 4 | 12xxxxxxxxxxxx | 11525      | -                     | -           | -             | \$ 145,000.00    | \$ 152,482.83               | \$ 528.52               | \$ 153,011.35   |            |
|             |                |            |                       |             |               |                  | \$ 374,926.13               | \$ 1,476.34             | \$ 376,402.47   |            |

1234 – ABC Estates  
Prepaid Expenses  
GL 12500  
12/31/2024

| GL Account | Vendor      | Amortization<br>Period | Term | Amount   | Monthly<br>Amortization | Months<br>Amortized | Total<br>Amortized | Prepaid<br>Balance |
|------------|-------------|------------------------|------|----------|-------------------------|---------------------|--------------------|--------------------|
| 52005      | Vendor Name | Jan'24                 | 1    | \$ 21.23 | \$ 21.23                | 0                   | \$ -               | \$ 21.23           |
|            |             |                        |      |          | <u>\$ 21.23</u>         |                     |                    | <u>\$ 21.23</u>    |

1234 - ABC Estates  
Prepaid Insurance  
GL 12501  
12/31/2024

| GL Account | Insurance Co.            | Policy #      | Description        | Amortization Period | Term | Amount Paid | Policy Total | Monthly Amortization | Months Amortized | Total Amortized | Prepaid Balance    |
|------------|--------------------------|---------------|--------------------|---------------------|------|-------------|--------------|----------------------|------------------|-----------------|--------------------|
| 51065      | Insurance Company's Name | 123456789cvgr | Crime              | 10/24-9/25          | 12   | \$ 609.00   | \$ 609.00    | \$ 50.75             | 3                | \$ 152.25       | \$ 456.75          |
| 51065      | Insurance Company's Name | Policy-02     | D&O/Commercial Pkg | 10/24-9/25          | 12   | \$ 3,369.00 | \$ 3,369.00  | \$ 280.75            | 3                | \$ 842.25       | \$ 2,526.75        |
|            |                          |               |                    |                     |      |             |              |                      |                  | Round off       | 0.01               |
|            |                          |               |                    |                     |      |             |              | <u>\$ 331.50</u>     |                  |                 |                    |
|            |                          |               |                    |                     |      |             |              |                      |                  |                 | <u>\$ 2,983.51</u> |

1234 - ABC Estates  
Accrued Expenses  
GL 21000  
12/31/2024

| Vendor          | Description         | GL Account | Period | Amount      | Reverse Y/N | Notes                     |
|-----------------|---------------------|------------|--------|-------------|-------------|---------------------------|
| Vendor Name     | Holiday Event       | 51225      | Dec'24 | \$ 384.60   | Y           |                           |
| Vendor Name 1   | Electricity         | 52005      | Dec'24 | \$ 810.16   | Y           | Based on previous billing |
| Vendor Name 2   | Backflow Inspection | 53515      | Dec'24 | \$ 280.00   | Y           |                           |
| Total Operating |                     |            |        | \$ 1,474.76 |             |                           |

| Vendor        | Description | GL Account | Period | Amount      | Reverse Y/N | Notes |
|---------------|-------------|------------|--------|-------------|-------------|-------|
| Total Reserve |             |            |        | -           |             |       |
| Total         |             |            |        | \$ 1,474.76 |             |       |

1234 - ABC Estates  
Deferred Assessments  
GL 22500  
12/31/2024

| GL Account | Item        | Amount              | Monthly             | Billing Cycle | Remaining Balance | Remaining Months |
|------------|-------------|---------------------|---------------------|---------------|-------------------|------------------|
| 40005      | Assessments | \$ 62,694.00        | \$ 10,449.00        | Semi-Annual   | \$ -              | 0                |
|            |             | <u>\$ 62,694.00</u> | <u>\$ 10,449.00</u> |               | <u>\$ -</u>       |                  |

| <div> <div>Budget Comparison Variance Report</div> <div> <div>Property: ABC Estates (1234)</div> <div>Version: Standard</div> <div>Report As Of: 12/31/2024</div> </div> </div> |                               |            |            |             |          |             |             |             |         |               |                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------|------------|-------------|----------|-------------|-------------|-------------|---------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account                                                                                                                                                                         | Description                   | MTD Actual | MTD Budget | Variance \$ | Var %    | YTD Actual  | YTD Budget  | Variance \$ | Var%    | Annual Budget | Reason for Variance                                                                                                                                                                                                                                |
| Income                                                                                                                                                                          |                               |            |            |             |          |             |             |             |         |               |                                                                                                                                                                                                                                                    |
| Assessment Revenue                                                                                                                                                              |                               |            |            |             |          |             |             |             |         |               |                                                                                                                                                                                                                                                    |
| 40005                                                                                                                                                                           | Assessments                   | 10,449.00  | 10,449.00  | 0.00        | 0.00     | 125,388.00  | 125,388.00  | 0.00        | 0.00    | 125,388.00    |                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                 | Total Assessment Revenue:     | 10,449.00  | 10,449.00  | 0.00        |          | 125,388.00  | 125,388.00  | 0.00        |         |               |                                                                                                                                                                                                                                                    |
| Other Operating Income                                                                                                                                                          |                               |            |            |             |          |             |             |             |         |               |                                                                                                                                                                                                                                                    |
| 42001                                                                                                                                                                           | Late Fee                      | 0.00       | 0.00       | 0.00        | 0.00     | 714.42      | 0.00        | 714.42      | 100.00  | 0.00          | Jan \$503.01, July \$435.00,August \$150.69                                                                                                                                                                                                        |
| 42002                                                                                                                                                                           | Late Fee Interest             | 0.00       | 0.00       | 0.00        | 0.00     | 94.53       | 0.00        | 94.53       | 100.00  | 0.00          | Jan \$58.32, July \$43.50                                                                                                                                                                                                                          |
| 42003                                                                                                                                                                           | Legal Fee Reimbursement       | 0.00       | 0.00       | 0.00        | 0.00     | 620.00      | 0.00        | 620.00      | 100.00  | 0.00          | Jan \$210.00, July \$430.00, August \$10.00                                                                                                                                                                                                        |
| 42025                                                                                                                                                                           | Postage & Package Income      | 0.00       | 0.00       | 0.00        | 0.00     | 42.00       | 0.00        | 42.00       | 100.00  | 0.00          | March \$27.00, April \$15.00                                                                                                                                                                                                                       |
| 42045                                                                                                                                                                           | FOB / Gate / Key Income       | 0.00       | 75.00      | (75.00)     | (100.00) | 556.00      | 900.00      | (344.00)    | (38.22) | 900.00        | Jan \$82.00, March \$135.00,April \$147.00, May \$90.00, July \$102.00                                                                                                                                                                             |
| 49001                                                                                                                                                                           | Transfers to Reserve Fund     | (2,083.00) | (2,083.00) | 0.00        | 0.00     | (24,996.00) | (24,996.00) | 0.00        | 0.00    | (24,996.00)   |                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                 | Total Other Operating Income: | (2,083.00) | (2,008.00) | (75.00)     |          | (22,969.05) | (24,096.00) | 1,126.95    |         |               |                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                 | Total Income:                 | 8,366.00   | 8,441.00   | (75.00)     |          | 102,418.95  | 101,292.00  | 1,126.95    |         |               |                                                                                                                                                                                                                                                    |
| Expenses                                                                                                                                                                        |                               |            |            |             |          |             |             |             |         |               |                                                                                                                                                                                                                                                    |
| Contracted Services                                                                                                                                                             |                               |            |            |             |          |             |             |             |         |               |                                                                                                                                                                                                                                                    |
| 55006                                                                                                                                                                           | Street Sweeping Contract      | 184.00     | 184.00     | 0.00        | 0.00     | 2,208.00    | 2,208.00    | 0.00        | 0.00    | 2,208.00      | Jan \$184.00, Feb \$184.00, March \$184.00, April \$184.00, May \$184.00, June \$184.00, July \$184.00, August \$184.00, Sep \$184.00, Oct \$184.00, Nov \$184.00, Dec \$184.00                                                                    |
| 55014                                                                                                                                                                           | Gate Maintenance Contract     | 0.00       | 0.00       | 0.00        | 0.00     | 390.00      | 780.00      | 390.00      | 50.00   | 780.00        | August \$390.00                                                                                                                                                                                                                                    |
| 55025                                                                                                                                                                           | Landscape Contract            | 2,300.00   | 2,392.00   | 92.00       | 3.85     | 29,992.00   | 28,704.00   | (1,288.00)  | (4.49)  | 28,704.00     | Jan \$2392.00, July/ Feb \$4600.00 MVL Forwarded the July invoice late for payment. March \$2300.00, April \$2300.00, May \$2300.00, June \$2300.00, July \$2300.00, August \$2300.00, Sept \$2300.00, Oct \$2300.00, Nov \$2300.00, Dec \$2300.00 |
| 55028                                                                                                                                                                           | Gate Programming              | 150.00     | 0.00       | (150.00)    | (100.00) | 1,800.00    | 1,800.00    | 0.00        | 0.00    | 1,800.00      | Jan \$150.00, Feb \$150.00, March \$150.00, April \$150.00, May \$150.00, June \$150.00, July \$150.00, August \$150.00, Sept \$150.00, Oct \$150.00, Nov \$150.00, Dec \$150.00                                                                   |
| 55035                                                                                                                                                                           | Management Contract           | 1,000.00   | 1,000.00   | 0.00        | 0.00     | 12,000.00   | 12,000.00   | 0.00        | 0.00    | 12,000.00     |                                                                                                                                                                                                                                                    |

Budget Comparison Variance Report

Property: ABC Estates (1234)

Version: Standard

Report As Of: 12/31/2024

| Account                  | Description                        | MTD Actual | MTD Budget | Variance \$ | Var %    | YTD Actual | YTD Budget | Variance \$ | Var%       | Annual Budget | Reason for Variance                                                                                                                                                                                      |
|--------------------------|------------------------------------|------------|------------|-------------|----------|------------|------------|-------------|------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 55048                    | Lighting Contract                  | 95.00      | 95.00      | 0.00        | 0.00     | 665.00     | 1,140.00   | 475.00      | 41.67      | 1,140.00      | Jan \$95.00, Feb \$95.00, March \$95.00, April \$95.00, May \$95.00, June (380.00), July 95.00, August \$95.00, Sept \$95.00, Oct \$95.00, Nov \$95.00, Dec \$95.00                                      |
|                          | Total Contracted Services:         | 3,729.00   | 3,671.00   | (58.00)     |          | 47,055.00  | 46,632.00  | (423.00)    |            |               |                                                                                                                                                                                                          |
| General & Administrative |                                    |            |            |             |          |            |            |             |            |               |                                                                                                                                                                                                          |
| 51035                    | Postage & Copies                   | 306.27     | 117.00     | (189.27)    | (161.77) | 2,313.56   | 1,404.00   | (909.56)    | (64.78)    | 1,404.00      | Jan \$80.40, Feb \$249.84 Last month's board meeting., March \$68.13, April \$66.19, May \$62.45, June \$240.94, July \$512.20, August \$507.24, Sept \$57.50, October,\$73.85 Nov \$88.55, Dec \$306.27 |
| 51046                    | Gate Remote/Keys Expense           | 0.00       | 75.00      | 75.00       | 100.00   | 785.00     | 900.00     | 115.00      | 12.78      | 900.00        | Jan \$288.33, Feb \$288.33, March \$288.33, April \$288.33, May \$785.00                                                                                                                                 |
| 51065                    | Insurance                          | 331.50     | 0.00       | (331.50)    | (100.00) | 3,589.49   | 3,460.00   | (129.49)    | (3.74)     | 3,460.00      | May \$288.33, June \$288.33, July \$288.33, August \$288.33, Sept \$288.36, October \$288.33, Nov \$374.66, Dec \$331.50                                                                                 |
| 51125                    | Meeting & Community                | 0.00       | 0.00       | 0.00        | 0.00     | 0.00       | 125.00     | 125.00      | 100.00     | 125.00        |                                                                                                                                                                                                          |
| 51130                    | Licenses, Permits & Certifications | 0.00       | 0.00       | 0.00        | 0.00     | 0.00       | 100.00     | 100.00      | 100.00     | 100.00        |                                                                                                                                                                                                          |
| 51155                    | Legal Fees - General               | 0.00       | 90.00      | 90.00       | 100.00   | 210.00     | 1,000.00   | 790.00      | 79.00      | 1,000.00      | Feb \$120.00                                                                                                                                                                                             |
| 51156                    | Legal Fees - Collections           | 0.00       | 0.00       | 0.00        | 0.00     | 430.00     | 0.00       | (430.00)    | (100.00)   | 0.00          | July \$70.00, August \$360.00                                                                                                                                                                            |
| 51165                    | Taxes, Licenses & Fees             | 0.00       | 0.00       | 0.00        | 0.00     | 260.00     | 10.00      | (250.00)    | (2,500.00) | 10.00         | April \$260.00                                                                                                                                                                                           |
| 51166                    | Property Taxes                     | 0.00       | 0.00       | 0.00        | 0.00     | 22.42      | 0.00       | (22.42)     | (100.00)   | 0.00          | Oct \$22.42                                                                                                                                                                                              |
| 51167                    | Income Taxes - State               | 0.00       | 0.00       | 0.00        | 0.00     | 318.00     | 50.00      | (268.00)    | (536.00)   | 50.00         | March \$318.00                                                                                                                                                                                           |
| 51168                    | Income Taxes - Federal             | 0.00       | 0.00       | 0.00        | 0.00     | 1,824.00   | 0.00       | (1,824.00)  | (100.00)   | 0.00          | April \$1825.00,June \$275.00, July (275.00) Re-Class                                                                                                                                                    |
| 51195                    | CPA Services                       | 0.00       | 0.00       | 0.00        | 0.00     | 1,555.00   | 890.00     | (665.00)    | (74.72)    | 890.00        | Feb \$730.00, July \$275.00, Sept \$550.00                                                                                                                                                               |
| 51225                    | Social Expense                     | 384.60     | 0.00       | (384.60)    | (100.00) | 384.60     | 600.00     | 215.40      | 35.90      | 600.00        |                                                                                                                                                                                                          |
|                          | Total General & Administrative:    | 1,022.37   | 282.00     | (740.37)    |          | 11,692.07  | 8,539.00   | (3,153.07)  |            |               |                                                                                                                                                                                                          |
| Repairs & Maintenance    |                                    |            |            |             |          |            |            |             |            |               |                                                                                                                                                                                                          |
| 53005                    | Common Area Maintenance            | 0.00       | 0.00       | 0.00        | 0.00     | 1,990.07   | 400.00     | (1,590.07)  | (397.52)   | 400.00        | Jan \$295.00, Feb \$282.33, March \$700.78 Curbbing., May \$485.00, August \$226.96                                                                                                                      |
| 53035                    | Electrical & Lighting Maintenance  | 0.00       | 0.00       | 0.00        | 0.00     | 846.96     | 300.00     | (546.96)    | (182.32)   | 300.00        | March \$60.17 Light bulb replacement, June \$522.37, Sept \$264.42                                                                                                                                       |
| 53055                    | Pest Control                       | 0.00       | 0.00       | 0.00        | 0.00     | 0.00       | 600.00     | 600.00      | 100.00     | 600.00        |                                                                                                                                                                                                          |
| 53308                    | Landscape - Weed Control           | 0.00       | 0.00       | 0.00        | 0.00     | 0.00       | 3,181.00   | 3,181.00    | 100.00     | 3,181.00      |                                                                                                                                                                                                          |

Budget Comparison Variance Report

Property: ABC Estates (1234)

Version: Standard

Report As Of: 12/31/2024

| Account        | Description                   | MTD Actual | MTD Budget | Variance \$ | Var %    | YTD Actual  | YTD Budget | Variance \$ | Var%     | Annual Budget | Reason for Variance                                                                                                                                                                                 |
|----------------|-------------------------------|------------|------------|-------------|----------|-------------|------------|-------------|----------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 53316          | Irrigation Repair             | 0.00       | 0.00       | 0.00        | 0.00     | 2,516.02    | 900.00     | (1,616.02)  | (179.56) | 900.00        | Feb \$708.22, April \$733.46<br>Replace Six Station Irragation<br>Timer and irrigation repairs at 54th<br>and Hashknife Rd, July \$505.58,<br>Oct \$568.76                                          |
| 53330          | Fertilizer                    | 0.00       | 0.00       | 0.00        | 0.00     | 1,173.00    | 1,200.00   | 27.00       | 2.25     | 1,200.00      | Jan \$575.00, May \$598.00                                                                                                                                                                          |
| 53336          | Rye Grass Overseed            | 0.00       | 0.00       | 0.00        | 0.00     | 1,872.00    | 1,872.00   | 0.00        | 0.00     | 1,872.00      | Oct \$1872.00                                                                                                                                                                                       |
| 53345          | Tree Pruning                  | 9,240.00   | 0.00       | (9,240.00)  | (100.00) | 18,480.00   | 6,800.00   | (11,680.00) | (171.76) | 6,800.00      | Dec \$9,240.00 tree Pruning                                                                                                                                                                         |
| 53365          | Storm Damage                  | 0.00       | 0.00       | 0.00        | 0.00     | 0.00        | 1,800.00   | 1,800.00    | 100.00   | 1,800.00      |                                                                                                                                                                                                     |
| 53405          | Gate Maintenance & Repairs    | 0.00       | 0.00       | 0.00        | 0.00     | 3,888.00    | 2,000.00   | (1,888.00)  | (94.40)  | 2,000.00      | Jan \$110.00, Feb \$2365.00 Knox<br>keyswitch replacment Ironwood<br>Greens 2nd Knox Switch<br>replacment Loclwood estates, April<br>\$110.00, May \$295.00, August<br>\$698.00, Oct \$310.00       |
| 53515          | Backflow Inspection           | 280.00     | 0.00       | (280.00)    | (100.00) | 280.00      | 300.00     | 20.00       | 6.67     | 300.00        | Dec \$280.00 Back Flow Inspection                                                                                                                                                                   |
|                | Total Repairs & Maintenance:  | 9,520.00   | 0.00       | (9,520.00)  |          | 31,046.05   | 19,353.00  | (11,693.05) |          |               |                                                                                                                                                                                                     |
| Utilities      |                               |            |            |             |          |             |            |             |          |               |                                                                                                                                                                                                     |
| 52005          | Electricity                   | 808.55     | 731.00     | (77.55)     | (10.61)  | 10,130.73   | 8,772.00   | (1,358.73)  | (15.49)  | 8,772.00      | Jan \$720.00, Feb \$410.96, March<br>\$809.20, April \$1263.72, May<br>\$1030.24, June \$420.28, July<br>\$962.18, August \$1355.86, Sept<br>\$900.76, Oct \$1008.13, Nov<br>\$440.85, Dec \$808.55 |
| 52025          | Water & Sewer                 | 1,362.65   | 1,300.00   | (62.65)     | (4.82)   | 17,276.41   | 16,400.00  | (876.41)    | (5.34)   | 16,400.00     | July \$2269.14, August \$2128.05,<br>Sept \$2000.44, Oct \$1123.65, Nov<br>\$2266.90, Dec \$1362.65                                                                                                 |
| 52055          | Telephone                     | 226.50     | 133.00     | (93.50)     | (70.30)  | 1,752.24    | 1,596.00   | (156.24)    | (9.79)   | 1,596.00      | Jan \$146.13, Feb \$146.15, March<br>\$80.84, April \$211.92, May<br>\$157.45, June 484.45, July<br>\$222.60, August \$83.40, Sept<br>\$156.85, October \$224.75, Nov<br>\$111.20, Dec \$226.50     |
|                | Total Utilities:              | 2,397.70   | 2,164.00   | (233.70)    |          | 29,159.38   | 26,768.00  | (2,391.38)  |          |               |                                                                                                                                                                                                     |
|                | Total Expenses:               | 16,669.07  | 6,117.00   | (10,552.07) |          | 118,952.50  | 101,292.00 | (17,660.50) |          |               |                                                                                                                                                                                                     |
|                | Net Surplus/Deficit:          | (8,303.07) | 2,324.00   | (10,627.07) |          | (16,533.55) | 0.00       | (16,533.55) |          |               |                                                                                                                                                                                                     |
| Reserves       |                               |            |            |             |          |             |            |             |          |               |                                                                                                                                                                                                     |
| Reserve Income |                               |            |            |             |          |             |            |             |          |               |                                                                                                                                                                                                     |
| 85001          | Reserve Interest              | 1,482.35   | 713.02     | 769.33      | 107.90   | 17,984.37   | 9,349.91   | 8,634.46    | 92.35    | 9,349.91      |                                                                                                                                                                                                     |
| 89001          | Transfers from Operating Fund | 2,083.00   | 2,083.00   | 0.00        | 0.00     | 24,996.00   | 24,996.00  | 0.00        | 0.00     | 24,996.00     |                                                                                                                                                                                                     |

## Report As Of: 12/31/2024

| Reserve Expense        |                   |          |          |        |      |             |             |             |          |                              |
|------------------------|-------------------|----------|----------|--------|------|-------------|-------------|-------------|----------|------------------------------|
| 91007                  | Painting          | 0.00     | 0.00     | 0.00   | 0.00 | 6,720.00    | 3,500.00    | (3,220.00)  | (92.00)  | 3,500.00                     |
| 91016                  | Asphalt Seal Coat | 0.00     | 0.00     | 0.00   | 0.00 | 0.00        | 51,926.00   | 51,926.00   | 100.00   | 51,926.00                    |
| 91029                  | Gate Operators    |          |          |        |      |             |             |             |          | Nov \$30,145.20Gate Operator |
|                        |                   | 0.00     | 0.00     | 0.00   | 0.00 | 60,291.00   | 20,000.00   | (40,291.00) | (201.46) | 20,000.00 replacment         |
| Total Reserve Expense: |                   | \$0.00   | \$0.00   | \$0.00 |      | 67,011.00   | 75,426.00   | 8,415.00    |          |                              |
| Net Reserves           |                   |          |          |        |      |             |             |             |          |                              |
| Surplus/Deficit:       |                   | 3,565.35 | 2,796.02 | 769.33 |      | (24,030.63) | (41,080.09) | 17,049.46   |          |                              |