

CCA Internal Financial Statements

No Assurance Provided.

September 2024



Prepared on

October 25, 2024

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Balance Sheet Comparison

As of September 30, 2024

	As of Sep 30, 2024	As of Sep 30, 2023 (PY)	Total
ASSETS			
Current Assets			
Bank Accounts			
1072 Bill.com Money Out Clearing	0.00		-25.00
OPERATIONS CASH			
10000 PETTY CASH OFFICE	66.88		66.88
10005 MAC VISA CARD	317.87		317.87
Total 10000 PETTY CASH OFFICE	384.75		384.75
10115 0533KB- DEPT OF NAT RESOURCES	5,037.17		5,037.17
10600 OB 020 OPS CK DEBIT	40,959.96		53,903.74
10602 OB 021 OPS CK	221,279.16		23,951.11
11200 GENERAL OPS CK FCB 391	238,095.25		114,182.96
11240 OPS CONTINGENCY MMK FCB975	104,056.00		156.03
11270 WATER OPS CK FCB404	0.00		0.00
11280 Operating CK 2 559	171,191.00		64,661.00
11289 ICS Operating CK 559	1,363,585.71		1,049,072.52
Total OPERATIONS CASH	2,144,589.00		1,311,349.28
RESERVES CASH			
FUTURE RESERVES			
11600 FUTURE RESERVE CK FCB967	2,279.00		0.00
11690 ICS FUTURE RSV FCB967	78,117.04		65,262.05
Total FUTURE RESERVES	80,396.04		65,262.05
GENERAL RESERVES			
11500 GENERAL RESERVE CK FCB412	0.00		92,172.00
11555.2 GEN RSV CD (378) MAT 02.24	0.00		252,874.68
11556.2 GEN RSV CD (316) MAT 02.2024	0.00		252,644.00
11557.2 GEN RSV CD (389) MAT 05.2024	0.00		252,593.91
11557.3 GEN RSV CD (377) MAT 05.2025	261,957.24		
11558 GEN RSV CD (183) MAT 08.24	254,447.35		252,059.37
11559 ICS GENERAL RSV FCB412	604.39		808,281.09
Total GENERAL RESERVES	517,008.98		1,910,625.05
IMPACT FEE RESERVES			
11400 IMPACT FEE CK FCB959	12,000.00		0.00
11490 ICS IMPACT FEE RSV FCB959	508,699.70		416,442.07
Total IMPACT FEE RESERVES	520,699.70		416,442.07
WATER RESERVES			
11300 WATER RESERVE CK FCB421	-185,470.00		-156,833.00
11390 ICS WATER RSV FCB421	185,470.95		156,833.87

	As of Sep 30, 2024	As of Sep 30, 2023 (PY)	Total
Total WATER RESERVES	0.95		0.87
Total RESERVES CASH	1,118,105.67		2,392,330.04
Total Bank Accounts	3,262,694.67		3,703,654.32
Accounts Receivable			
10700 ACCOUNTS RECEIVABLE	733,866.82		1,368,159.28
Total Accounts Receivable	733,866.82		1,368,159.28
Other Current Assets			
10002 UNDEPOSITED FUNDS	12,866.05		7,627.78
10702 ALLOWANCE FOR DOUBTFUL ACCOUNTS	-741,608.00		-1,376,848.56
10704 INSURANCE RECOVERABLE ASSET	0.00		0.00
10710 OTHER RECEIVABLES	0.00		8,328.63
10712 INCOME TAX REFUND RECEIVABLE	0.00		0.00
10800 GATE CARDS	0.00		0.00
10801 MAILBOXES-LOCKS	0.00		0.00
10805 SNOW SUPPLIES INVENTORY	0.00		0.00
10820 INVENTORY ASSET- WATER METERS	137,808.04		
Total Other Current Assets	-590,933.91		-1,360,892.15
Total Current Assets	3,405,627.58		3,710,921.45
Fixed Assets			
10900 DOCKS & BRIDGES	450,547.24		381,915.85
10900.1 A/D DOCKS & BRIDGES	-319,934.79		-309,255.52
Total 10900 DOCKS & BRIDGES	130,612.45		72,660.33
10901 MAINT EQUIPMENT	972,447.91		894,706.43
10901.1 A/D MAINT EQUIPMENT	-612,331.62		-580,049.29
Total 10901 MAINT EQUIPMENT	360,116.29		314,657.14
10902 EQUIPMENT - OFFICE	129,391.08		129,391.08
10902.1 A/D EQUIPMENT-OFFICE	-126,091.63		-123,689.10
Total 10902 EQUIPMENT - OFFICE	3,299.45		5,701.98
10903 FIRE PROTECTION EQUIPMENT	138,252.71		138,252.71
10903.1 A/D FIRE PROTECTION EQUIPMENT	-114,471.18		-109,251.10
Total 10903 FIRE PROTECTION EQUIPMENT	23,781.53		29,001.61
10904 GROUNDS	1,598,671.27		1,474,240.86
10904.1 A/D GROUNDS	-1,156,399.67		-1,071,202.82
Total 10904 GROUNDS	442,271.60		403,038.04
10905 LOT 3/139 WINDY BEACH	6,190.86		6,190.86
10906 MAINTENANCE BUILDING	202,805.73		198,769.43
10906.1 A/D MAINTENANCE BUILDING	-101,462.19		-94,695.73
Total 10906 MAINTENANCE BUILDING	101,343.54		104,073.70
10907 OFFICE BUILDING & LAND	22,000.00		22,000.00
10907.1 A/D OFFICE BUILDING LAND	0.00		0.00
Total 10907 OFFICE BUILDING & LAND	22,000.00		22,000.00
10908 OFFICE BUILDING ADDITION	57,037.21		57,037.21

	As of Sep 30, 2024	As of Sep 30, 2023 (PY)	Total
10908.1 A/D OFFICE BUILDING ADDITION	-54,207.21		-53,385.36
Total 10908 OFFICE BUILDING ADDITION	2,830.00		3,651.85
10909 POOL IMPROVEMENTS	920,795.75		920,795.75
10909.1 A/D POOL IMPROVEMENTS	-487,343.52		-436,751.49
Total 10909 POOL IMPROVEMENTS	433,452.23		484,044.26
10910 ROADS	2,130,211.47		930,933.41
10910.1 A/D ROADS	-912,507.73		-894,315.88
Total 10910 ROADS	1,217,703.74		36,617.53
10911 WATER SYSTEM IMPROVEMENTS	5,550,741.70		2,371,385.79
10911.1 A/D WATER SYSTEM IMPROVEMENTS	-1,994,462.38		-1,838,345.35
Total 10911 WATER SYSTEM IMPROVEMENTS	3,556,279.32		533,040.44
10940 Intangible Asset	177,696.00		157,696.00
10940.1 A/A INTANGIBLE ASSETS	-38,276.54		-22,340.27
Total 10940 Intangible Asset	139,419.46		135,355.73
10950 CONSTRUCTION IN PROGRESS	192,712.45		2,052,685.23
Total Fixed Assets	6,632,012.92		4,202,718.70
Other Assets			
12000 PREPAID INSURANCE	87,665.02		72,450.23
12001 PREPAID MEDICAL BENEFITS	0.00		0.00
12005 PREPAID EXPENSES	0.00		0.00
19989 DUE TO REPLACEMENT RESERVE FUND	703,012.00		375,851.00
Total Other Assets	790,677.02		448,301.23
TOTAL ASSETS	\$10,828,317.52		\$8,361,941.38

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 ACCOUNTS PAYABLE	40,440.56	162,292.36
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Total Accounts Payable	40,440.56	162,292.36
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Credit Cards

20001 KEY BANK CREDIT CARD	0.00	0.00
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Total Credit Cards	0.00	0.00
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Other Current Liabilities

20006 PREPAID ASSESSMENTS	42,637.36	59,976.64
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20010 OTHER PAYABLES	0.00	41,010.31
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20600 FEDERAL INCOME TAXES	0.00	0.00
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21000 PAYROLL LIABILITIES	0.00	0.00
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20008 ACCRUED PAYROLL	8,929.23	0.00
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20009 ACCRUED VACATION LIABILITY	29,066.27	31,701.53
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21010 DIRECT DEPOSIT PAYABLE	0.00	0.00
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21020 FEDERAL TAXES (941/944)	0.00	0.00
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	As of Sep 30, 2024	As of Sep 30, 2023 (PY)	Total
21025 FEDERAL UNEMPLOYMENT (940)	182.44		699.02
21040 WA SUI EMPLOYER	1,346.52		2,166.58
21042 WA WORKERS COMPENSATION	0.00		0.00
21044 WA PFML TAX	853.78		669.68
21050 MISC EE PAYROLL DEDUCTIONS	0.00		67.65
21055 AFLAC DEDUCTIONS	323.97		399.91
21057 WA CARES FUND	936.03		884.65
Total 21000 PAYROLL LIABILITIES	41,638.24		36,589.02
21080 ACCRUED INCOME TAX	0.00		0.00
22005 SALES TAX PAYABLE	593.12		2,436.65
22010 SALES TAX PAYABLE IMPORTED	0.00		0.00
Total 22005 SALES TAX PAYABLE	593.12		2,436.65
25005 INTERCOMPANY LOAN (RSV TO OPS)	0.00		0.00
Out Of Scope Agency Payable	0.00		0.00
Out Of Scope Agency Payable - NOTAX	0.00		
Total Other Current Liabilities	84,868.72		140,012.62
Total Current Liabilities	125,309.28		302,304.98
Long-Term Liabilities			
29989 DUE TO OPERATING FUND	703,012.00		375,851.00
Total Long-Term Liabilities	703,012.00		375,851.00
Total Liabilities	828,321.28		678,155.98
Equity			
30000 Opening Balance Equity	0.00		0.00
35000 RETAINED EARNINGS	9,953,484.39		8,305,947.51
Net Income	46,511.85		-622,162.11
Total Equity	9,999,996.24		7,683,785.40
TOTAL LIABILITIES AND EQUITY	\$10,828,317.52		\$8,361,941.38

CCA 2024: Profit & Loss- ALL Reserves- by Class

January - September, 2024

	RESERVES	FUTURE RESERVES	IMPACT FEES	Total RESERVES	WATER RESERVES	TOTAL
INCOME						
40000 ASSESSMENT INCOME						0
42024 GEN RSV ASSMT 2024	969,096			969,096		969,096
42020.1 UNCOLL GEN RSV 2024	-109,972			-109,972		-109,972
Total 42024 GEN RSV ASSMT 2024	859,124			859,124		859,124
43024 FUTURE RSV ASSMT 2024		22,114		22,114		22,114
43000.1 UNCOLL FUTURE RESV ASSMT 24		-2,509		-2,509		-2,509
Total 43024 FUTURE RSV ASSMT 2024		19,605		19,605		19,605
45024 WATER RSV ASSMT 2024					652,351	652,351
45020.1 UNCOLL WATER RSV ASSMT 2024					-74,028	-74,028
Total 45024 WATER RSV ASSMT 2024					578,323	578,323
Total 40000 ASSESSMENT INCOME	859,124	19,605		878,729	578,323	1,457,052
41009 INTEREST INCOME	32,440	140	1,782	34,362	877	35,239
44000 IMPACT FEES			78,000	78,000		78,000
Total Income	891,564	19,744	79,782	991,091	579,200	1,570,291
GROSS PROFIT	891,564	19,744	79,782	991,091	579,200	1,570,291
EXPENSES						
Total Expenses				0		0
NET OPERATING INCOME	891,564	19,744	79,782	991,091	579,200	1,570,291
OTHER EXPENSES						
98000 GENERAL RESERVE FUND PROJECTS						0
98021.1 OWNERS REPRESENTATIVE	45,000			45,000		45,000
98023.9 ADMIN OFFICE SEPTIC/ CONCEPTUAL DESIGN (06.24)	4,344			4,344		4,344
GENERAL- ROADS & WATER PLAN (RWP)						0

	RESERVES	FUTURE RESERVES	IMPACT FEES	Total RESERVES	WATER RESERVES	TOTAL
98023.6 N CLEAR LAKE BLVD RWP 2024 DESIGN (06.24)	22,429			22,429	28,207	50,636
98024.02 N CLEAR LAKE BLVD RWP 2024 CONSTRUCTION (04.03)	951,365			951,365	845,041	1,796,407
Total GENERAL- ROADS & WATER PLAN (RWP)	973,794			973,794	873,248	1,847,042
Total 98000 GENERAL RESERVE FUND PROJECTS	1,023,138			1,023,138	873,248	1,896,386
99000 COMPLETED PROJECTS						0
96024.01 SKATE PARK FEASIBILITY STUDY (01.27)		4,652		4,652		4,652
97024.01 RECTIFIER CORROSION PROTECTION (03.23)					8,925	8,925
97024.02 RESERVOIR INSPECTION & CLEANUP (03.23)					4,865	4,865
98023.10 SECURITY CAMERAS FOR ASSN. (06.24)	13,845			13,845		13,845
98024.01 xPHONE SYSTEM (01.27)	4,535			4,535		4,535
99005 COMPLETED RWP PROJECTS						0
97023.01 xWATER METERS- N CLEAR LAKE BLVD (RWP) (11.18)					17,327	17,327
Total 99005 COMPLETED RWP PROJECTS					17,327	17,327
Total 99000 COMPLETED PROJECTS	18,380	4,652		23,032	31,118	54,150
Total Other Expenses	1,041,518	4,652	0	1,046,170	904,366	1,950,536
NET OTHER INCOME	-1,041,518	-4,652	0	-1,046,170	-904,366	1,950,536
NET INCOME	\$ -149,953	\$15,092	\$79,782	\$ -55,079	\$ -325,167	\$ -380,245

CCA 2024: Profit & Loss- ALL Reserves YTD - Budget to Actual

January - September, 2024

	Actual	Budget	Total over Budget
INCOME			
40000 ASSESSMENT INCOME			
42024 GEN RSV ASSMT 2024	969,096	969,096	0
42020.1 UNCOLL GEN RSV 2024	(109,972)		(109,972)
Total 42024 GEN RSV ASSMT 2024	859,124	969,096	(109,972)
43024 FUTURE RSV ASSMT 2024	22,114	22,114	(0)
43000.1 UNCOLL FUTURE RESV ASSMT 24	(2,509)		(2,509)
Total 43024 FUTURE RSV ASSMT 2024	19,605	22,114	(2,509)
45024 WATER RSV ASSMT 2024	652,351	652,351	0
45020.1 UNCOLL WATER RSV ASSMT 2024	(74,028)		(74,028)
Total 45024 WATER RSV ASSMT 2024	578,323	652,351	(74,028)
Total 40000 ASSESSMENT INCOME	1,457,052	1,643,561	(186,509)
41009 INTEREST INCOME	35,239		35,239
44000 IMPACT FEES	78,000		78,000
Total Income	1,570,291	1,643,561	(73,270)
GROSS PROFIT	1,570,291	1,643,561	(73,270)
EXPENSES			
Total Expenses			0
NET OPERATING INCOME	1,570,291	1,643,561	(73,270)
OTHER EXPENSES			
97000 WATER RESERVE FUND PROJECTS			
97017 WELL 5 PROJECT			
97022 WELLS 1/2 TO WELLS 6/7 INTERFACE		144,111	(144,111)
Total 97017 WELL 5 PROJECT		144,111	(144,111)
97024.03 CHLORINE GENERATION SYSTEM		248,573	(248,573)

			Total
	Actual	Budget	over Budget
Total 97000 WATER RESERVE FUND PROJECTS		392,684	(392,684)
98000 GENERAL RESERVE FUND PROJECTS			
98021.1 OWNERS REPRESENTATIVE	45,000	60,000	(15,000)
98023.9 ADMIN OFFICE SEPTIC/ CONCEPTUAL DESIGN (06.24)	4,344	32,000	(27,656)
98024.03 DESIGN COMMUNITY CENTER/ ADMIN BLDG		144,350	(144,350)
9820.1 EMERGENCY CAPITAL CONTINGENCY		10,000	(10,000)
GENERAL- ROADS & WATER PLAN (RWP)			
98023.6 N CLEAR LAKE BLVD RWP 2024 DESIGN (06.24)	50,636	80,862	(30,227)
98024.02 N CLEAR LAKE BLVD RWP 2024 CONSTRUCTION (04.03)	1,796,407	1,909,003	(112,596)
Total GENERAL- ROADS & WATER PLAN (RWP)	1,847,042	1,989,865	(142,823)
Total 98000 GENERAL RESERVE FUND PROJECTS	1,896,386	2,236,215	(339,829)
99000 COMPLETED PROJECTS			
96024.01 SKATE PARK FEASIBILITY STUDY (01.27)	4,652	10,000	(5,348)
97024.01 RECTIFIER CORROSION PROTECTION (03.23)	8,925	8,925	0
97024.02 RESERVOIR INSPECTION & CLEANUP (03.23)	4,865	6,000	(1,135)
98023.10 SECURITY CAMERAS FOR ASSN. (06.24)	13,845	18,055	(4,210)
98024.01 xPHONE SYSTEM (01.27)	4,535	5,000	(465)
99005 COMPLETED RWP PROJECTS			
97023.01 xWATER METERS- N CLEAR LAKE BLVD (RWP) (11.18)	17,327	17,327	0
Total 99005 COMPLETED RWP PROJECTS	17,327	17,327	0
Total 99000 COMPLETED PROJECTS	54,150	65,308	(11,158)
Total Other Expenses	1,950,536	2,694,207	(743,670)
NET OTHER INCOME	(1,950,536)	(2,694,207)	743,670
NET INCOME	\$ (380,245)	\$ (1,050,646)	\$670,400

CCA 2024:Profit & Loss- ALL Operations- by Class

January - September, 2024

	OPERATIONS	ADMINISTRATION	MAINTENANCE	OTHER/MISC	POOL	SECURITY	Total OPERATIONS	OPERATIONS CONTINGENCY	WATER SYSTEM	TOTAL
INCOME										
40000 ASSESSMENT INCOME										0.00
40024 OPERATIONS ASSMT 2024	1,035,436.80						1,035,436.80			1,035,436.80
40020.1 UNCOLL OPS ASSMT 2024	-117,498.00						-117,498.00			-117,498.00
Total 40024 OPERATIONS ASSMT 2024	917,938.80						917,938.80			917,938.80
PRIOR YEAR ASSESSMENT INCOME										0.00
41000.1 UNCOLL ASSMTS 22 & PRIOR								39,024.00		39,024.00
41000.2 PRIOR YEAR ASSESSMENTS								55,655.45	0.00	55,655.45
Total PRIOR YEAR ASSESSMENT INCOME								94,679.45	0.00	94,679.45
Total 40000 ASSESSMENT INCOME	917,938.80						917,938.80	94,679.45	0.00	1,012,618.25
41001 CREDIT CARD INCOME	17,502.24						17,502.24			17,502.24
41001.1 UNCOLL CC INCOME	9.00						9.00			9.00
Total 41001 CREDIT CARD INCOME	17,511.24						17,511.24			17,511.24
41003 FEES										0.00
41003.1 UNCOLL FEES	-4,641.00						-4,641.00			-4,641.00
41003.2 LIENS	1,875.00						1,875.00			1,875.00
41003.3 RENTERS FEES	32,250.00						32,250.00			32,250.00
41003.4 TRANSFER FEES	25,250.00						25,250.00			25,250.00
41003.5 OTHER FEES	14,955.60						14,955.60			14,955.60
Total 41003 FEES	69,689.60						69,689.60			69,689.60
41004 FINES	35,717.41						35,717.41			35,717.41
41004.1 UNCOLL FINES	448.00						448.00			448.00
Total 41004 FINES	36,165.41						36,165.41			36,165.41
41006 GATE CARD INCOME	10,460.00						10,460.00			10,460.00
41006.1 UNCOLL GATE CARD INCOME	-40.00						-40.00			-40.00
Total 41006 GATE CARD INCOME	10,420.00						10,420.00			10,420.00
41007 MAILBOX INCOME	1,575.00						1,575.00			1,575.00
41007.1 UNCOLL MAILBOX INCOME	-45.00						-45.00			-45.00
Total 41007 MAILBOX INCOME	1,530.00						1,530.00			1,530.00
41008 MISC/WOOD INCOME	1,869.87						1,869.87	2,000.00		3,869.87
41009 INTEREST INCOME	8,599.80						8,599.80	1,180.63		9,780.43
41103 ACC INCOME	6,655.00						6,655.00			6,655.00
41103.1 UNCOLL ACC INCOME	0.00						0.00			0.00
Total 41103 ACC INCOME	6,655.00						6,655.00			6,655.00
45001 WATER CONSUMPTION RATE									-871.00	-871.00
45001.1 UNCOLL WATER CONSUMP RATE									-11,677.00	-11,677.00
45923 WATER CONSUMPTION 2023 (deleted)									0.00	0.00
45924 WATER CONSUMPTION 2024									244,899.11	244,899.11

	OPERATIONS	ADMINISTRATION	MAINTENANCE	OTHER/MISC	POOL	SECURITY	Total OPERATIONS	OPERATIONS CONTINGENCY	WATER SYSTEM	TOTAL
Total 45001 WATER CONSUMPTION RATE									232,351.11	232,351.11
45120 WATER SERVICE FEE										0.00
45120.1 UNCOLL WATER SERVICE FEE									-2,318.00	-2,318.00
45123 WATER SERVICE FEE 2023									0.00	0.00
Total 45120 WATER SERVICE FEE									-2,318.00	-2,318.00
Total Income	1,070,379.72	0.00	0.00	0.00	0.00	0.00	1,070,379.72	97,860.08	230,033.11	1,398,272.91
GROSS PROFIT	1,070,379.72	0.00	0.00	0.00	0.00	0.00	1,070,379.72	97,860.08	230,033.11	1,398,272.91
EXPENSES										
60007 ADMINISTRATION EXPENSES										0.00
61012.1 GM CONTINGENCY		629.02					629.02			629.02
61015 DUES AND SUBSCRIPTIONS		11,982.02			1,125.00		13,107.02		563.05	13,670.07
61040 PRINTING & COPYING		788.85					788.85	4,011.54	765.25	5,565.64
61045 POSTAGE		17.30					17.30		1,734.40	1,751.70
61066 TRAINING EXPENSE					325.00		325.00		342.00	667.00
65016 LEASE/RENT EXPENSE		3,667.74		2,036.07			5,703.81			5,703.81
Total 60007 ADMINISTRATION EXPENSES		17,084.93		2,036.07	1,450.00		20,571.00	4,011.54	3,404.70	27,987.24
61000 PROFESSIONAL SERVICES										0.00
61000.3 LEGAL EXPENSE		10,919.14		7,038.42			17,957.56	22,403.97		40,361.53
61000.4 LEGAL FRAUD INVESTIGATION EXP								9,040.21		9,040.21
61000.6 GM SUPPORT		16,001.00					16,001.00			16,001.00
61011 COMPUTER SUPPORT SERVICES		8,400.63					8,400.63			8,400.63
63010 DEPUTY SHERIFF STIPEND						6,504.79	6,504.79			6,504.79
Total 61000 PROFESSIONAL SERVICES		35,320.77		7,038.42		6,504.79	48,863.98	31,444.18		80,308.16
61006 BANK FEES		290.00					290.00			290.00
61004 CREDIT CARD FEE EXPENSE		17,285.39					17,285.39			17,285.39
61006.1 OVER/SHORT EXPENSE		0.47					0.47			0.47
Total 61006 BANK FEES		17,575.86					17,575.86			17,575.86
61020 UTILITIES EXPENSE										0.00
61020.1 ELECTRICITY EXPENSE		1,760.84	3,958.51		7,495.26	735.77	13,950.38		14,282.44	28,232.82
61020.2 TELEPHONE/INTERNET EXPENSE		10,463.05	745.29		365.49	1,800.00	13,373.83			13,373.83
61020.4 PROPANE EXPENSE			793.48		15,766.64		16,560.12		1,898.33	18,458.45
61020.5 REFUSE EXPENSE			3,209.87				3,209.87			3,209.87
Total 61020 UTILITIES EXPENSE		12,223.89	8,707.15		23,627.39	2,535.77	47,094.20		16,180.77	63,274.97
61031 BUSINESS INSURANCE EXPENSE		44,085.02					44,085.02		44,085.02	88,170.04
61050 SUPPLIES										0.00
61050.1 OFFICE SUPPLIES		6,439.33					6,439.33			6,439.33
61050.2 CUSTODIAL SUPPLIES			2,565.73		253.25		2,818.98			2,818.98
61050.3 SAFETY GEAR & CLOTHING		140.80	1,003.04		435.04		1,578.88			1,578.88
61050.4 CHEMICAL SUPPLIES			149.39		10,469.01		10,618.40		2,696.80	13,315.20
62015 FUEL EXPENSE			9,821.24				9,821.24			9,821.24
62046 SMALL TOOLS & EQUIPMENT			3,927.09		706.34	555.48	5,188.91		513.65	5,702.56

	OPERATIONS	ADMINISTRATION	MAINTENANCE	OTHER/MISC	POOL	SECURITY	Total OPERATIONS	OPERATIONS CONTINGENCY	WATER SYSTEM	TOTAL
Total 61050 SUPPLIES		6,580.13	17,466.49		11,863.64	555.48	36,465.74		3,210.45	39,676.19
61055 PAYROLL EXPENSE		146,911.54	152,772.90		48,305.84		347,990.28		57,945.43	405,935.71
61025 EMPLOYEE BENEFITS		7,232.45	26,009.42				33,241.87		7,532.92	40,774.79
61056 PAYROLL TAXES		13,305.10	17,111.66		4,433.23		34,849.99		9,342.02	44,192.01
Total 61055 PAYROLL EXPENSE		167,449.09	195,893.98		52,739.07		416,082.14		74,820.37	490,902.51
61090 ALLOCATED EXPENSES		-113,686.21					-113,686.21		113,686.21	0.00
62020 REPAIRS, MAINTENANCE, & GROUNDS										0.00
50001 COST OF SALES MAILBOXES			791.44				791.44			791.44
62020.1 GROUNDS EXPENSE			10,903.96				10,903.96		773.50	11,677.46
62020.2 TREE/DEBRIS REMOVAL			2,698.10				2,698.10			2,698.10
62020.3 WATER SYSTEM									10,015.62	10,015.62
62020.4 ROAD EXPENSES			907.88				907.88			907.88
62020.5 GATE EXPENSES			2,920.67			269.80	3,190.47			3,190.47
62020.6 STRUCTURAL			1,015.66		2,017.28		3,032.94			3,032.94
62020.7 EQUIPMENT			9,001.55				9,001.55			9,001.55
62020.8 LAKES				11,324.65			11,324.65			11,324.65
62021 OUTSIDE MECHANIC			9,124.96				9,124.96			9,124.96
62022 SAND & GRAVEL			7,698.76				7,698.76			7,698.76
62024 SEPTIC MAINTENANCE			649.80				649.80			649.80
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS			45,712.78	11,324.65	2,017.28	269.80	59,324.51		10,789.12	70,113.63
65020 COMMUNITY SUPPORT										0.00
65020.2 FISHING DERBY				3,169.00			3,169.00			3,169.00
65020.4 MAC MEMBER ACTIVITIES COMMITTEE				3,450.69			3,450.69			3,450.69
Total 65020 COMMUNITY SUPPORT				6,619.69			6,619.69			6,619.69
66040 BUSINESS TAXES		3,569.53					3,569.53		-132.10	3,437.43
61057 PROPERTY TAX		1,875.54					1,875.54			1,875.54
62026 LICENSES AND FEES		99.14	782.98		1,550.00		2,432.12		2,051.80	4,483.92
Total 66040 BUSINESS TAXES		5,544.21	782.98		1,550.00		7,877.19		1,919.70	9,796.89
66050 REGULATORY COMPLIANCE		1,726.58					1,726.58		1,726.58	3,453.16
61000.1 AUDIT & TAX PREP EXPENSE		2,700.00					2,700.00			2,700.00
61000.5 HR EXPENSE		4,602.50					4,602.50			4,602.50
61000.9 WATER MANAGEMENT									5,164.46	5,164.46
Total 66050 REGULATORY COMPLIANCE		9,029.08					9,029.08		6,891.04	15,920.12
66060 CCRs & MANDATES										0.00
50000 COST OF SALES GATE CARDS						6,887.88	6,887.88			6,887.88
61000.2 ACCOUNTING EXPENSE (CPA)		24,668.78					24,668.78		24,711.75	49,380.53
63020 SECURITY SYSTEM						4,901.89	4,901.89			4,901.89
Total 66060 CCRs & MANDATES		24,668.78				11,789.77	36,458.55		24,711.75	61,170.30
Total Expenses	0.00	225,875.55	268,563.38	27,018.83	93,247.38	21,655.61	636,360.75	35,455.72	299,699.13	971,515.60
NET OPERATING INCOME	1,070,379.72	-225,875.55	-268,563.38	-27,018.83	-93,247.38	-21,655.61	434,018.97	62,404.36	-69,666.02	426,757.31

	OPERATIONS	ADMINISTRATION	MAINTENANCE	OTHER/MISC	POOL	SECURITY	Total OPERATIONS	OPERATIONS CONTINGENCY	WATER SYSTEM	TOTAL
NET INCOME	\$1,070,379.72	\$ -225,875.55	\$ -268,563.38	\$ -27,018.83	\$ -93,247.38	\$ -21,655.61	\$434,018.97	\$62,404.36	\$ -69,666.02	\$426,757.31

CCA 2024:Profit & Loss- OPERATIONS Dept- by Month

January - September, 2024

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Total
INCOME										
40000 ASSESSMENT INCOME										0
40024 OPERATIONS ASSMT 2024	1,035,437									1,035,437
40020.1 UNCOLL OPS ASSMT 2024	-533,637	107,458	68,104	55,124	46,159	32,550	43,481	34,882	28,381	-117,498
Total 40024 OPERATIONS ASSMT 2024	501,800	107,458	68,104	55,124	46,159	32,550	43,481	34,882	28,381	917,939
Total 40000 ASSESSMENT INCOME	501,800	107,458	68,104	55,124	46,159	32,550	43,481	34,882	28,381	917,939
41001 CREDIT CARD INCOME	4,142	2,137	1,669	2,291	1,790	1,118	1,894	1,557	905	17,502
41001.1 UNCOLL CC INCOME	-4	22		-61	69	-7	-19	9		9
Total 41001 CREDIT CARD INCOME	4,138	2,159	1,669	2,230	1,859	1,111	1,875	1,566	905	17,511
41003 FEES										0
41003.1 UNCOLL FEES	803	16	-2,431	488	-175	-7,953	-2,068	6,404	275	-4,641
41003.2 LIENS			1,125			750				1,875
41003.3 RENTERS FEES	500	750	1,250	1,000	1,500	2,000	22,750	2,250	250	32,250
41003.4 TRANSFER FEES	1,750	1,250	3,750	1,000	3,500	3,250	1,750	4,500	4,500	25,250
41003.5 OTHER FEES	500		1,136	550	180	7,336	3,959	58	1,237	14,956
Total 41003 FEES	3,553	2,016	4,830	3,038	5,005	5,383	26,391	13,212	6,262	69,690
41004 FINES	1,920	14,110	4,375	1,976	2,310	2,500	1,140	1,530	5,856	35,717
41004.1 UNCOLL FINES	1,653	-13,682	-2,206	9,926	-1,252	815	3,641	641	912	448
Total 41004 FINES	3,573	428	2,169	11,902	1,058	3,315	4,781	2,171	6,768	36,165
41006 GATE CARD INCOME	1,020	820	980	1,060	1,420	1,060	1,660	1,260	1,180	10,460
41006.1 UNCOLL GATE CARD INCOME	-80	-20	40		40	-82	-41	21	82	-40
Total 41006 GATE CARD INCOME	940	800	1,020	1,060	1,460	978	1,619	1,281	1,262	10,420
41007 MAILBOX INCOME	180	135	135	270	45	135	315	225	135	1,575
41007.1 UNCOLL MAILBOX INCOME						-3	-85	43		-45
Total 41007 MAILBOX INCOME	180	135	135	270	45	132	230	268	135	1,530
41008 MISC/WOOD INCOME						44		1,826		1,870
41009 INTEREST INCOME	835	1,315	1,327	991	1,048	1,024	1,032	85	943	8,600
41103 ACC INCOME	520	470	240	1,735	965	595	620	1,010	500	6,655

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Total
41103.1 UNCOLL ACC INCOME	15			-26	15	15		-4	-15	0
Total 41103 ACC INCOME	535	470	240	1,709	980	610	620	1,006	485	6,655
Total Income	515,553	114,781	79,494	76,324	57,614	45,147	80,028	56,296	45,142	1,070,380
GROSS PROFIT	515,553	114,781	79,494	76,324	57,614	45,147	80,028	56,296	45,142	1,070,380
EXPENSES										
Total Expenses										0
NET OPERATING INCOME	515,553	114,781	79,494	76,324	57,614	45,147	80,028	56,296	45,142	1,070,380
NET INCOME	\$515,553	\$114,781	\$79,494	\$76,324	\$57,614	\$45,147	\$80,028	\$56,296	\$45,142	\$1,070,380

CCA 2024:Profit & Loss- ADMIN/ MAINTENANCE/ SECURITY/ OTHER Depts- By Month

January - September, 2024

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Total
INCOME										
Total Income										0
GROSS PROFIT	0	0	0	0	0	0	0	0	0	0
EXPENSES										
60007 ADMINISTRATION EXPENSES										0
61012.1 GM CONTINGENCY			69	560						629
61015 DUES AND SUBSCRIPTIONS	1,449	939	641	2,548	1,268	1,841	753	973	1,572	11,982
61040 PRINTING & COPYING		119	88	82	72	113	103	92	119	789
61045 POSTAGE			17							17
65016 LEASE/RENT EXPENSE	679	923	290	1,242	379	273	1,230	396	293	5,704
Total 60007 ADMINISTRATION EXPENSES	2,127	1,981	1,105	4,431	1,719	2,227	2,087	1,461	1,984	19,121
61000 PROFESSIONAL SERVICES										0
61000.3 LEGAL EXPENSE	946	453	1,251	1,421	440	3,134	3,275	2,354	4,684	17,958
61000.6 GM SUPPORT	1,600	2,000	2,440	1,600	2,605	1,600		4,156		16,001
61011 COMPUTER SUPPORT SERVICES	805	805	892	892	892	892	1,437	892	894	8,401
63010 DEPUTY SHERIFF STIPEND	932	1,554	378		659	329	329	1,006	1,318	6,505
Total 61000 PROFESSIONAL SERVICES	4,284	4,812	4,961	3,913	4,595	5,955	5,041	8,408	6,896	48,864
61006 BANK FEES	70			40	40	50	50	30	10	290
61004 CREDIT CARD FEE EXPENSE	3,577	2,388	1,636	2,186	1,762	1,184	2,051	1,671	830	17,285
61006.1 OVER/SHORT EXPENSE		900	-900	0		-0	0			0
Total 61006 BANK FEES	3,647	3,288	736	2,227	1,802	1,234	2,101	1,701	840	17,576
61020 UTILITIES EXPENSE										0
61020.1 ELECTRICITY EXPENSE	353	841	859	762	800	642	767	803	627	6,455
61020.2 TELEPHONE/INTERNET EXPENSE	1,431	1,430	1,869	1,416	104	105	3,933	1,359	1,360	13,008
61020.4 PROPANE EXPENSE	351		22	421						793
61020.5 REFUSE EXPENSE		212	212	696	212	212	568	521	575	3,210
Total 61020 UTILITIES EXPENSE	2,135	2,483	2,962	3,295	1,117	960	5,268	2,683	2,563	23,467
61031 BUSINESS INSURANCE EXPENSE	4,295	4,295	4,295	4,295	4,987	5,479	5,479	5,479	5,479	44,085
61050 SUPPLIES										0
61050.1 OFFICE SUPPLIES	583	58	225	939	1,865	368	1,614	522	267	6,439
61050.2 CUSTODIAL SUPPLIES			25	489	42	78	722	1,025	185	2,566
61050.3 SAFETY GEAR & CLOTHING	180	57		73		179	514	141		1,144
61050.4 CHEMICAL SUPPLIES					149					149
62015 FUEL EXPENSE	1,994	791		1,292	1,800		2,116	823	1,006	9,821
62046 SMALL TOOLS & EQUIPMENT	565	717	1,748	320	606	-249	387	388		4,483
Total 61050 SUPPLIES	3,321	1,622	1,998	3,114	4,462	375	5,353	2,898	1,458	24,602
61055 PAYROLL EXPENSE	29,563	29,698	30,693	26,532	49,396	28,985	35,261	35,120	34,435	299,684
61025 EMPLOYEE BENEFITS	4,010	3,806	6,916	2,183	1,869	1,734	2,583	6,486	3,656	33,242
61056 PAYROLL TAXES	2,529	2,421	4,450	5,055	3,887	1,989	5,019	2,645	2,422	30,417
Total 61055 PAYROLL EXPENSE	36,102	35,925	42,060	33,769	55,152	32,708	42,863	44,251	40,513	363,343
61090 ALLOCATED EXPENSES	-12,578	-11,119	-11,666	-12,688	-15,606	-11,610	-13,839	-11,392	-13,188	-113,686

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Total
62020 REPAIRS, MAINTENANCE, & GROUNDS										0
50001 COST OF SALES MAILBOXES									791	791
62020.1 GROUNDS EXPENSE	366	508	394	2,611	560	814	2,178	2,991	482	10,904
62020.2 TREE/DEBRIS REMOVAL		324		2,374						2,698
62020.4 ROAD EXPENSES								908		908
62020.5 GATE EXPENSES		270				1,303	1,618			3,190
62020.6 STRUCTURAL		46	69	22				843	36	1,016
62020.7 EQUIPMENT	1,417	798	1,351	832	260	80	3,452	80	732	9,002
62020.8 LAKES						10,630		695		11,325
62021 OUTSIDE MECHANIC	66		2,208	5,923	929					9,125
62022 SAND & GRAVEL	1,759	44		5,417				479		7,699
62024 SEPTIC MAINTENANCE							650			650
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	3,607	1,991	4,021	17,178	1,748	12,826	7,898	5,997	2,041	57,307
65020 COMMUNITY SUPPORT										0
65020.2 FISHING DERBY		94		3,000		75				3,169
65020.4 MAC MEMBER ACTIVITIES COMMITTEE		649	755	200	171	35	583	36	1,023	3,451
Total 65020 COMMUNITY SUPPORT		743	755	3,200	171	110	583	36	1,023	6,620
66040 BUSINESS TAXES	357	684	5	399	735	465		439	486	3,570
61057 PROPERTY TAX		1,876								1,876
62026 LICENSES AND FEES					99	151	464	49	120	882
Total 66040 BUSINESS TAXES	357	2,559	5	399	834	616	464	488	606	6,327
66050 REGULATORY COMPLIANCE								1,727		1,727
61000.1 AUDIT & TAX PREP EXPENSE								2,700		2,700
61000.5 HR EXPENSE	1,840	845				390	650	878		4,603
Total 66050 REGULATORY COMPLIANCE	1,840	845				390	650	5,304		9,029
66060 CCRs & MANDATES										0
50000 COST OF SALES GATE CARDS					6,888					6,888
61000.2 ACCOUNTING EXPENSE (CPA)	2,746	2,746	2,500	2,992	2,746	2,746	2,746	2,746	2,703	24,669
63020 SECURITY SYSTEM	1,593			1,632			1,677			4,902
Total 66060 CCRs & MANDATES	4,339	2,746	2,500	4,623	9,634	2,746	4,423	2,746	2,703	36,459
Total Expenses	53,477	52,172	53,732	67,756	70,614	54,016	68,370	70,060	52,916	543,113
NET OPERATING INCOME	-53,477	-52,172	-53,732	-67,756	-70,614	-54,016	-68,370	-70,060	-52,916	-543,113
NET INCOME	\$ -53,477	\$ -52,172	\$ -53,732	\$ -67,756	\$ -70,614	\$ -54,016	\$ -68,370	\$ -70,060	\$ -52,916	\$ -543,113

CCA 2024:Profit & Loss- POOL Dept- By Month

January - September, 2024

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Total
INCOME										
Total Income										0
GROSS PROFIT	0	0	0	0	0	0	0	0	0	0
EXPENSES										
60007 ADMINISTRATION EXPENSES										0
61015 DUES AND SUBSCRIPTIONS	1,125									1,125
61066 TRAINING EXPENSE						325				325
Total 60007 ADMINISTRATION EXPENSES	1,125					325				1,450
61020 UTILITIES EXPENSE										0
61020.1 ELECTRICITY EXPENSE	294	859	973	996	867	869	882	884	873	7,495
61020.2 TELEPHONE/INTERNET EXPENSE	41	41	41	41			122	41	41	365
61020.4 PROPANE EXPENSE		513			3,067	3,284	3,490	4,510	903	15,767
Total 61020 UTILITIES EXPENSE	334	1,413	1,014	1,037	3,933	4,152	4,494	5,434	1,817	23,627
61050 SUPPLIES										0
61050.2 CUSTODIAL SUPPLIES						253				253
61050.3 SAFETY GEAR & CLOTHING					387	48				435
61050.4 CHEMICAL SUPPLIES			197	1,544	3,754	1,848		2,493	634	10,469
62046 SMALL TOOLS & EQUIPMENT		280		3,131	-2,704					706
Total 61050 SUPPLIES		280	197	4,675	1,437	2,149		2,493	634	11,864
61055 PAYROLL EXPENSE	967			806	1,114	5,322	15,589	13,685	10,823	48,306
61056 PAYROLL TAXES	89			74	93	483	1,681	1,231	782	4,433
Total 61055 PAYROLL EXPENSE	1,056			880	1,207	5,805	17,270	14,916	11,605	52,739
62020 REPAIRS, MAINTENANCE, & GROUNDS										0
62020.6 STRUCTURAL	30		1,232		671		84			2,017
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	30		1,232		671		84			2,017
66040 BUSINESS TAXES										0
62026 LICENSES AND FEES		1,550								1,550
Total 66040 BUSINESS TAXES		1,550								1,550
Total Expenses	2,545	3,243	2,443	6,591	7,248	12,432	21,848	22,843	14,055	93,247
NET OPERATING INCOME	-2,545	-3,243	-2,443	-6,591	-7,248	-12,432	-21,848	-22,843	-14,055	-93,247
NET INCOME	\$ -2,545	\$ -3,243	\$ -2,443	\$ -6,591	\$ -7,248	\$ -12,432	\$ -21,848	\$ -22,843	\$ -14,055	\$ -93,247

CCA 2024:Profit & Loss- WATER SYSTEM Dept- By Month

January - September, 2024

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Total
INCOME										
40000 ASSESSMENT INCOME										0
PRIOR YEAR ASSESSMENT INCOME										0
41000.2 PRIOR YEAR ASSESSMENTS	0									0
Total PRIOR YEAR ASSESSMENT INCOME	0									0
Total 40000 ASSESSMENT INCOME	0									0
45001 WATER CONSUMPTION RATE					-871					-871
45001.1 UNCOLL WATER CONSUMP RATE	-20,070	4,744	2,759	-41,036	39,378	3,976	-39,075	32,512	5,135	-11,677
45923 WATER CONSUMPTION 2023 (deleted)	0									0
45924 WATER CONSUMPTION 2024				123,524			121,375			244,899
Total 45001 WATER CONSUMPTION RATE	-20,070	4,744	2,759	82,488	38,507	3,976	82,300	32,512	5,135	232,351
45120 WATER SERVICE FEE										0
45120.1 UNCOLL WATER SERVICE FEE	-23,253	5,402	3,270	2,980	2,194	1,857	2,057	1,773	1,402	-2,318
45123 WATER SERVICE FEE 2023	0									0
Total 45120 WATER SERVICE FEE	-23,253	5,402	3,270	2,980	2,194	1,857	2,057	1,773	1,402	-2,318
Total Income	-43,323	10,146	6,029	85,468	40,701	5,833	84,357	34,285	6,537	230,033
GROSS PROFIT	-43,323	10,146	6,029	85,468	40,701	5,833	84,357	34,285	6,537	230,033
EXPENSES										
60007 ADMINISTRATION EXPENSES										0
61015 DUES AND SUBSCRIPTIONS	563									563
61040 PRINTING & COPYING						765				765
61045 POSTAGE				867			867			1,734
61066 TRAINING EXPENSE	42			300						342
Total 60007 ADMINISTRATION EXPENSES	605			1,167		765	867			3,405
61020 UTILITIES EXPENSE										0
61020.1 ELECTRICITY EXPENSE	198	1,522	1,944	1,533	1,598	1,548	1,828	2,380	1,733	14,282
61020.4 PROPANE EXPENSE	1,898									1,898
Total 61020 UTILITIES EXPENSE	2,096	1,522	1,944	1,533	1,598	1,548	1,828	2,380	1,733	16,181
61031 BUSINESS INSURANCE EXPENSE	4,295	4,295	4,295	4,295	4,987	5,479	5,479	5,479	5,479	44,085
61050 SUPPLIES										0
61050.4 CHEMICAL SUPPLIES		2,555		142						2,697
62046 SMALL TOOLS & EQUIPMENT	50			422	41					514
Total 61050 SUPPLIES	50	2,555		564	41					3,210
61055 PAYROLL EXPENSE	3,115	4,686	5,641	6,410	6,811	12,260	5,724	5,794	7,506	57,945
61025 EMPLOYEE BENEFITS	405	609	733	833	885	1,594	744	753	976	7,533
61056 PAYROLL TAXES	436	656	1,228	897	953	1,716	1,593	811	1,051	9,342
Total 61055 PAYROLL EXPENSE	3,956	5,952	7,602	8,141	8,649	15,570	8,060	7,358	9,533	74,820
61090 ALLOCATED EXPENSES	12,578	11,119	11,666	12,688	15,606	11,610	13,839	11,392	13,188	113,686
62020 REPAIRS, MAINTENANCE, & GROUNDS										0
62020.1 GROUNDS EXPENSE							774			774

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Total
62020.3 WATER SYSTEM	2,725	108	1,627	1,906	268	1,007	1,755	343	276	10,016
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	2,725	108	1,627	1,906	268	1,007	2,529	343	276	10,789
66040 BUSINESS TAXES						-132				-132
62026 LICENSES AND FEES		2,052								2,052
Total 66040 BUSINESS TAXES		2,052				-132				1,920
66050 REGULATORY COMPLIANCE								1,727		1,727
61000.9 WATER MANAGEMENT	1,983	1,591	1,591							5,164
Total 66050 REGULATORY COMPLIANCE	1,983	1,591	1,591					1,727		6,891
66060 CCRs & MANDATES										0
61000.2 ACCOUNTING EXPENSE (CPA)	2,746	2,746	2,500	2,992	2,746	2,746	2,746	2,746	2,746	24,712
Total 66060 CCRs & MANDATES	2,746	2,746	2,500	2,992	2,746	2,746	2,746	2,746	2,746	24,712
Total Expenses	31,034	31,940	31,225	33,286	33,896	38,592	35,347	31,425	32,954	299,699
NET OPERATING INCOME	-74,357	-21,794	-25,196	52,182	6,805	-32,759	49,010	2,860	-26,417	-69,666
NET INCOME	\$ -74,357	\$ -21,794	\$ -25,196	\$52,182	\$6,805	\$ -32,759	\$49,010	\$2,860	\$ -26,417	\$ -69,666

CCA 2024:Profit & Loss- OPERATIONS CONTINGENCY Dept- By Month

January - September, 2024

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Total
INCOME										
40000 ASSESSMENT INCOME										0
PRIOR YEAR ASSESSMENT INCOME										0
41000.1 UNCOLL ASSMTS 22 & PRIOR	22,164	2,498	1,220	4,919	1,020	4,016	320	2,616	251	39,024
41000.2 PRIOR YEAR ASSESSMENTS	-216	-850	55,063	166	-74	261		238	1,068	55,655
Total PRIOR YEAR ASSESSMENT INCOME	21,948	1,648	56,283	5,085	946	4,277	320	2,854	1,319	94,679
Total 40000 ASSESSMENT INCOME	21,948	1,648	56,283	5,085	946	4,277	320	2,854	1,319	94,679
41008 MISC/WOOD INCOME							2,000			2,000
41009 INTEREST INCOME		29	31	30	31	30	31	970	30	1,181
Total Income	21,948	1,677	56,314	5,115	977	4,307	2,351	3,824	1,349	97,860
GROSS PROFIT	21,948	1,677	56,314	5,115	977	4,307	2,351	3,824	1,349	97,860
EXPENSES										
60007 ADMINISTRATION EXPENSES										0
61040 PRINTING & COPYING		4,012								4,012
Total 60007 ADMINISTRATION EXPENSES		4,012								4,012
61000 PROFESSIONAL SERVICES										0
61000.3 LEGAL EXPENSE	4,699	8,837	2,441	2,446	2,130			1,850		22,404
61000.4 LEGAL FRAUD INVESTIGATION EXP		216	1,188		3,458		2,486	1,693		9,040
Total 61000 PROFESSIONAL SERVICES	4,699	9,053	3,629	2,446	5,588		2,486	3,543		31,444
Total Expenses	4,699	13,065	3,629	2,446	5,588	0	2,486	3,543	0	35,456
NET OPERATING INCOME	17,248	-11,388	52,686	2,668	-4,611	4,307	-135	280	1,349	62,404
NET INCOME	\$17,248	\$ -11,388	\$52,686	\$2,668	\$ -4,611	\$4,307	\$ -135	\$280	\$1,349	\$62,404

CCA 2024: Profit & Loss- ALL Operations Summary- By Department (BvA)

January - September, 2024

			Total
	Actual	Budget	over Budget
OPERATIONS	1,070,380	948,423	121,957
ADMINISTRATION	(225,876)	(238,872)	12,996
MAINTENANCE	(268,563)	(388,251)	119,688
OTHER/MISC	(27,019)	(29,820)	2,801
POOL	(93,247)	(88,345)	(4,902)
SECURITY	(21,656)	(61,999)	40,344
Total OPERATIONS	434,019	141,136	292,883
WATER SYSTEM	(69,666)	(109,198)	39,532
TOTAL	\$364,353	\$31,938	\$332,415

CCA 2024:Profit & Loss- OPERATIONS Dept- BvA

January - September, 2024

	Actual	Budget	Total over Budget
INCOME			
40000 ASSESSMENT INCOME			
40024 OPERATIONS ASSMT 2024	1,035,437	1,035,400	37
40020.1 UNCOLL OPS ASSMT 2024	(117,498)	(181,832)	64,334
Total 40024 OPERATIONS ASSMT 2024	917,939	853,568	64,371
Total 40000 ASSESSMENT INCOME	917,939	853,568	64,371
41001 CREDIT CARD INCOME	17,502	12,900	4,602
41001.1 UNCOLL CC INCOME	9		9
Total 41001 CREDIT CARD INCOME	17,511	12,900	4,611
41003 FEES			
41003.1 UNCOLL FEES	(4,641)		(4,641)
41003.2 LIENS	1,875	6,783	(4,908)
41003.3 RENTERS FEES	32,250	17,250	15,000
41003.4 TRANSFER FEES	25,250	24,750	500
41003.5 OTHER FEES	14,956	1,125	13,831
Total 41003 FEES	69,690	49,908	19,782
41004 FINES	35,717	11,572	24,146
41004.1 UNCOLL FINES	448		448
Total 41004 FINES	36,165	11,572	24,594
41006 GATE CARD INCOME	10,460	9,000	1,460
41006.1 UNCOLL GATE CARD INCOME	(40)		(40)
Total 41006 GATE CARD INCOME	10,420	9,000	1,420
41007 MAILBOX INCOME	1,575	1,875	(300)
41007.1 UNCOLL MAILBOX INCOME	(45)		(45)
Total 41007 MAILBOX INCOME	1,530	1,875	(345)
41008 MISC/WOOD INCOME	1,870		1,870
41009 INTEREST INCOME	8,600	5,400	3,200
41103 ACC INCOME	6,655	4,200	2,455
Total Income	1,070,380	948,423	121,957
GROSS PROFIT	1,070,380	948,423	121,957
EXPENSES			
Total Expenses			0
NET OPERATING INCOME	1,070,380	948,423	121,957
NET INCOME	\$1,070,380	\$948,423	\$121,957

CCA 2024:Profit & Loss- ADMIN/ MAINT/ SECURITY/ OTHER Depts- BvA

January - September, 2024

	Actual	Budget	Total over Budget
INCOME			
Total Income			0
GROSS PROFIT	0	0	0
EXPENSES			
60007 ADMINISTRATION EXPENSES			
61007 BOARD EXPENSE		1,250	(1,250)
61012.1 GM CONTINGENCY	629	0	629
61015 DUES AND SUBSCRIPTIONS	11,982	10,543	1,439
61040 PRINTING & COPYING	789	2,149	(1,361)
61045 POSTAGE	17	3,639	(3,622)
61066 TRAINING EXPENSE		500	(500)
65016 LEASE/RENT EXPENSE	5,704	5,105	599
Total 60007 ADMINISTRATION EXPENSES	19,121	23,186	(4,065)
61000 PROFESSIONAL SERVICES			
61000.3 LEGAL EXPENSE	17,958	26,250	(8,292)
61000.6 GM SUPPORT	16,001		16,001
61011 COMPUTER SUPPORT SERVICES	8,401	9,341	(941)
63010 DEPUTY SHERIFF STIPEND	6,505	38,600	(32,095)
Total 61000 PROFESSIONAL SERVICES	48,864	74,191	(25,327)
61006 BANK FEES			
61006 BANK FEES	290	750	(460)
61004 CREDIT CARD FEE EXPENSE	17,285	12,900	4,385
61006.1 OVER/SHORT EXPENSE	0		0
Total 61006 BANK FEES	17,576	13,650	3,926
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	6,455	6,515	(60)
61020.2 TELEPHONE/INTERNET EXPENSE	13,008	13,146	(138)
61020.4 PROPANE EXPENSE	793	540	253
61020.5 REFUSE EXPENSE	3,210	3,642	(432)
Total 61020 UTILITIES EXPENSE	23,467	23,843	(376)
61031 BUSINESS INSURANCE EXPENSE	44,085	40,720	3,365
61050 SUPPLIES			
61050.1 OFFICE SUPPLIES	6,439	4,940	1,499
61050.2 CUSTODIAL SUPPLIES	2,566	3,750	(1,184)
61050.3 SAFETY GEAR & CLOTHING	1,144	3,820	(2,676)
61050.4 CHEMICAL SUPPLIES	149		149
62015 FUEL EXPENSE	9,821	13,645	(3,823)
62046 SMALL TOOLS & EQUIPMENT	4,483	3,975	508

			Total
	Actual	Budget	over Budget
Total 61050 SUPPLIES	24,602	30,130	(5,528)
61055 PAYROLL EXPENSE	299,684	374,877	(75,193)
61025 EMPLOYEE BENEFITS	33,242	34,508	(1,266)
61056 PAYROLL TAXES	30,417	48,197	(17,780)
Total 61055 PAYROLL EXPENSE	363,343	457,582	(94,239)
61090 ALLOCATED EXPENSES	(113,686)	(133,162)	19,476
62020 REPAIRS, MAINTENANCE, & GROUNDS			
50001 COST OF SALES MAILBOXES	791	1,942	(1,151)
61021.2 SNOW REMOVAL		6,589	(6,589)
61021.3 MAINT EQUIPMENT RENTAL		2,564	(2,564)
62020.1 GROUNDS EXPENSE	10,904	11,824	(920)
62020.2 TREE/DEBRIS REMOVAL	2,698	15,540	(12,842)
62020.4 ROAD EXPENSES	908	10,225	(9,317)
62020.5 GATE EXPENSES	3,190	4,267	(1,077)
62020.6 STRUCTURAL	1,016	4,974	(3,958)
62020.7 EQUIPMENT	9,002	6,216	2,786
62020.8 LAKES	11,325	11,235	90
62020.9 VANDALISM		5,000	(5,000)
62021 OUTSIDE MECHANIC	9,125	11,316	(2,191)
62022 SAND & GRAVEL	7,699	6,320	1,379
62024 SEPTIC MAINTENANCE	650	8,899	(8,249)
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	57,307	106,911	(49,604)
65020 COMMUNITY SUPPORT			
65020.2 FISHING DERBY	3,169	3,180	(11)
65020.4 MAC MEMBER ACTIVITIES COMMITTEE	3,451	2,690	761
65020.5 MAC MILEAGE REIMBURSEMENT		300	(300)
65025 CPC		375	(375)
Total 65020 COMMUNITY SUPPORT	6,620	6,545	75
66040 BUSINESS TAXES	3,570	2,250	1,320
61057 PROPERTY TAX	1,876	1,878	(2)
62026 LICENSES AND FEES	882	639	243
Total 66040 BUSINESS TAXES	6,327	4,767	1,560
66050 REGULATORY COMPLIANCE	1,727		1,727
61000.1 AUDIT & TAX PREP EXPENSE	2,700	15,000	(12,300)
61000.5 HR EXPENSE	4,603	6,000	(1,398)
Total 66050 REGULATORY COMPLIANCE	9,029	21,000	(11,971)
66060 CCRs & MANDATES			
50000 COST OF SALES GATE CARDS	6,888	4,373	2,515
61000.2 ACCOUNTING EXPENSE (CPA)	24,669	24,476	193
63020 SECURITY SYSTEM	4,902	12,218	(7,316)
65020.1 COMMUNITY MEETING EXPENSE		8,511	(8,511)

	Actual	Budget	Total over Budget
Total 66060 CCRs & MANDATES	36,459	49,578	(13,119)
Total Expenses	543,113	718,942	(175,829)
NET OPERATING INCOME	(543,113)	(718,942)	175,829
NET INCOME	\$ (543,113)	\$ (718,942)	\$175,829

CCA 2024:Profit & Loss- POOL Dept- BvA

January - September, 2024

	Actual	Budget	Total over Budget
INCOME			
Total Income			0
GROSS PROFIT	0	0	0
EXPENSES			
60007 ADMINISTRATION EXPENSES			
61015 DUES AND SUBSCRIPTIONS	1,125	1,352	(227)
61040 PRINTING & COPYING		285	(285)
61066 TRAINING EXPENSE	325	500	(175)
Total 60007 ADMINISTRATION EXPENSES	1,450	2,137	(687)
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	7,495	5,631	1,864
61020.2 TELEPHONE/INTERNET EXPENSE	365	387	(22)
61020.4 PROPANE EXPENSE	15,767	15,463	304
Total 61020 UTILITIES EXPENSE	23,627	21,481	2,146
61050 SUPPLIES			
61050.2 CUSTODIAL SUPPLIES	253	500	(247)
61050.3 SAFETY GEAR & CLOTHING	435	3,302	(2,867)
61050.4 CHEMICAL SUPPLIES	10,469	5,729	4,740
62046 SMALL TOOLS & EQUIPMENT	706	1,200	(494)
Total 61050 SUPPLIES	11,864	10,731	1,133
61055 PAYROLL EXPENSE	48,306	44,311	3,995
61056 PAYROLL TAXES	4,433	6,250	(1,817)
Total 61055 PAYROLL EXPENSE	52,739	50,561	2,178
62020 REPAIRS, MAINTENANCE, & GROUNDS			
62020.6 STRUCTURAL	2,017	1,500	517
62020.7 EQUIPMENT		1,500	(1,500)
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	2,017	3,000	(983)
66040 BUSINESS TAXES			
62026 LICENSES AND FEES	1,550	435	1,115
Total 66040 BUSINESS TAXES	1,550	435	1,115
Total Expenses	93,247	88,345	4,902
NET OPERATING INCOME	(93,247)	(88,345)	(4,902)
NET INCOME	\$ (93,247)	\$ (88,345)	\$ (4,902)

CCA 2024:Profit & Loss- WATER SYSTEM Dept- BvA

January - September, 2024

	Actual	Budget	Total over Budget
INCOME			
45001 WATER CONSUMPTION RATE	(871)	226,911	(227,782)
45001.1 UNCOLL WATER CONSUMP RATE	(11,677)	(27,659)	15,982
45924 WATER CONSUMPTION 2024	244,899		244,899
Total 45001 WATER CONSUMPTION RATE	232,351	199,252	33,099
45120 WATER SERVICE FEE			
45120.1 UNCOLL WATER SERVICE FEE	(2,318)		(2,318)
Total 45120 WATER SERVICE FEE	(2,318)		(2,318)
Total Income	230,033	199,252	30,781
GROSS PROFIT	230,033	199,252	30,781
EXPENSES			
60007 ADMINISTRATION EXPENSES			
61015 DUES AND SUBSCRIPTIONS	563	485	78
61040 PRINTING & COPYING	765	1,035	(269)
61045 POSTAGE	1,734	1,763	(28)
61066 TRAINING EXPENSE	342	0	342
Total 60007 ADMINISTRATION EXPENSES	3,405	3,282	123
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	14,282	11,151	3,131
61020.4 PROPANE EXPENSE	1,898		1,898
Total 61020 UTILITIES EXPENSE	16,181	11,151	5,030
61031 BUSINESS INSURANCE EXPENSE	44,085	40,720	3,365
61050 SUPPLIES			
61050.3 SAFETY GEAR & CLOTHING		721	(721)
61050.4 CHEMICAL SUPPLIES	2,697	25,374	(22,677)
62046 SMALL TOOLS & EQUIPMENT	514	750	(236)
Total 61050 SUPPLIES	3,210	26,845	(23,634)
61055 PAYROLL EXPENSE	57,945	33,213	24,732
61025 EMPLOYEE BENEFITS	7,533	5,935	1,598
61056 PAYROLL TAXES	9,342	4,488	4,854
Total 61055 PAYROLL EXPENSE	74,820	43,636	31,184
61090 ALLOCATED EXPENSES	113,686	133,162	(19,476)
62020 REPAIRS, MAINTENANCE, & GROUNDS			
62020.1 GROUNDS EXPENSE	774	5,582	(4,809)
62020.3 WATER SYSTEM	10,016	2,222	7,793
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	10,789	7,805	2,985
66040 BUSINESS TAXES	(132)	2,166	(2,298)
62026 LICENSES AND FEES	2,052	2,114	(62)

			Total
	Actual	Budget	over Budget
Total 66040 BUSINESS TAXES	1,920	4,280	(2,360)
66050 REGULATORY COMPLIANCE	1,727		1,727
61000.9 WATER MANAGEMENT	5,164	13,090	(7,925)
Total 66050 REGULATORY COMPLIANCE	6,891	13,090	(6,199)
66060 CCRs & MANDATES			
61000.2 ACCOUNTING EXPENSE (CPA)	24,712	24,480	232
Total 66060 CCRs & MANDATES	24,712	24,480	232
Total Expenses	299,699	308,450	(8,750)
NET OPERATING INCOME	(69,666)	(109,198)	39,532
NET INCOME	\$ (69,666)	\$ (109,198)	\$39,532

CCA 2024:Profit & Loss- OPERATIONS CONTINGENCY Dept- BvA

January - September, 2024

	Actual	Budget	Total over Budget
INCOME			
40000 ASSESSMENT INCOME			
PRIOR YEAR ASSESSMENT INCOME		16,500	(16,500)
41000.1 UNCOLL ASSMTS 22 & PRIOR	39,024		39,024
41000.2 PRIOR YEAR ASSESSMENTS	55,655		55,655
Total PRIOR YEAR ASSESSMENT INCOME	94,679	16,500	78,179
Total 40000 ASSESSMENT INCOME	94,679	16,500	78,179
41008 MISC/WOOD INCOME	2,000		2,000
41009 INTEREST INCOME	1,181		1,181
Total Income	97,860	16,500	81,360
GROSS PROFIT	97,860	16,500	81,360
EXPENSES			
60007 ADMINISTRATION EXPENSES			
61040 PRINTING & COPYING	4,012	7,000	(2,988)
Total 60007 ADMINISTRATION EXPENSES	4,012	7,000	(2,988)
61000 PROFESSIONAL SERVICES			
61000.3 LEGAL EXPENSE	22,404	16,500	5,904
61000.4 LEGAL FRAUD INVESTIGATION EXP	9,040		9,040
Total 61000 PROFESSIONAL SERVICES	31,444	16,500	14,944
61055 PAYROLL EXPENSE		11,100	(11,100)
61025 EMPLOYEE BENEFITS		1,335	(1,335)
61056 PAYROLL TAXES		1,565	(1,565)
Total 61055 PAYROLL EXPENSE		14,000	(14,000)
Total Expenses	35,456	37,500	(2,044)
NET OPERATING INCOME	62,404	(21,000)	83,404
NET INCOME	\$62,404	\$ (21,000)	\$83,404