

CCA Internal Financial Statements

No Assurance Provided.

March 2025



Prepared on

April 17, 2025

Table of contents

Balance Sheet Comparison	3
CCA 2025:Profit & Loss By Class- Reserves	7
CCA 2025:Budget vs. Actuals- Reserves	9
CCA 2025:Profit & Loss by Month- Operations Income.....	11
CCA 2025:Profit & Loss by Month- Admin.....	13
CCA 2025:Profit & Loss by Month- Maint	15
CCA 2025:Profit & Loss by Month- Water System	17
CCA 2025:Profit & Loss by Month- Ops Contingency	18
CCA 2025:Budget vs. Actuals- All Operations Summary by Dept.....	19
CCA 2025:Budget vs. Actuals- Operations Income	20
CCA 2025:Budget vs. Actuals- Administration.....	22
CCA 2025:Budget vs. Actuals- Maintenance.....	24
CCA 2025:Budget vs. Actuals- Pool	26
CCA 2025:Budget vs. Actuals- Water System.....	27
CCA 2025:Budget vs. Actuals- Ops Contingency.....	29

Balance Sheet Comparison

As of March 31, 2025

	As of Mar 31, 2025	As of Mar 31, 2024 (PY)	Total
ASSETS			
Current Assets			
Bank Accounts			
1072 Bill.com Money Out Clearing	1,652.53		5,110.31
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	116,060.42		98,123.06
10602 OB 021 OPS CK	238,497.97		141,229.69
11200 GENERAL OPS CK FCB 391	749,676.39		431,327.08
11240 OPS CONTINGENCY MMK FCB975	66,189.55		103,873.79
11270 WATER OPS CK FCB404	0.00		0.00
11280 Operating CK 2 559	-873,879.00		-63,486.00
11289 ICS Operating CK 559	2,132,071.75		1,186,385.24
Total OPERATIONS CASH	2,434,039.00		1,902,874.78
RESERVES CASH			
FUTURE RESERVES			
11600 FUTURE RESERVE CK FCB967	6,212.00		1,455.00
11690 ICS FUTURE RSV FCB967	82,955.62		78,356.73
Total FUTURE RESERVES	89,167.62		79,811.73
GENERAL RESERVES			
11500 GENERAL RESERVE CK FCB412	477,231.00		30,452.00
11555.2 GEN RSV CD (378) MAT 02.24	0.00		0.00
11556.2 GEN RSV CD (316) MAT 02.2024	0.00		0.00
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		254,447.35
11559 ICS GENERAL RSV FCB412	911,525.63		1,397,235.60
Total GENERAL RESERVES	1,905,161.22		1,934,728.86
IMPACT FEE RESERVES			
11400 IMPACT FEE CK FCB959	0.00		6,000.00
11490 ICS IMPACT FEE RSV FCB959	56,540.82		453,407.87
Total IMPACT FEE RESERVES	56,540.82		459,407.87
WATER RESERVES			
11300 WATER RESERVE CK FCB421	390,436.00		25,579.00
11390 ICS WATER RSV FCB421	110.78		383,966.71

		Total
	As of Mar 31, 2025	As of Mar 31, 2024 (PY)
Total WATER RESERVES	390,546.78	409,545.71
Total RESERVES CASH	2,441,416.44	2,883,494.17
Total Bank Accounts	4,877,107.97	4,791,479.26
Accounts Receivable		
10700 ACCOUNTS RECEIVABLE	1,560,044.36	1,402,755.93
Total Accounts Receivable	1,560,044.36	1,402,755.93
Other Current Assets		
10002 UNDEPOSITED FUNDS	28,224.95	-735.31
10702 ALLOWANCE FOR DOUBTFUL ACCOUNTS	-1,545,116.91	-1,401,954.00
10704 INSURANCE RECOVERABLE ASSET	0.00	0.00
10710 OTHER RECEIVABLES	0.00	4,245.94
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	137,808.04
Total Other Current Assets	-1,379,083.92	-1,260,635.33
Total Current Assets	5,058,068.41	4,933,599.86
Fixed Assets		
10900 DOCKS & BRIDGES	450,547.24	450,547.24
10900.1 A/D DOCKS & BRIDGES	-331,198.72	-319,934.79
Total 10900 DOCKS & BRIDGES	119,348.52	130,612.45
10901 MAINT EQUIPMENT	972,447.91	972,447.91
10901.1 A/D MAINT EQUIPMENT	-681,616.89	-612,860.62
Total 10901 MAINT EQUIPMENT	290,831.02	359,587.29
10902 EQUIPMENT - OFFICE	133,926.05	129,391.08
10902.1 A/D EQUIPMENT-OFFICE	-127,856.47	-126,091.63
Total 10902 EQUIPMENT - OFFICE	6,069.58	3,299.45
10903 FIRE PROTECTION EQUIPMENT	138,252.71	138,252.71
10903.1 A/D FIRE PROTECTION EQUIPMENT	-119,691.26	-114,471.18
Total 10903 FIRE PROTECTION EQUIPMENT	18,561.45	23,781.53
10904 GROUNDS	1,612,516.34	1,598,671.27
10904.1 A/D GROUNDS	-1,239,802.25	-1,156,399.67
Total 10904 GROUNDS	372,714.09	442,271.60
10905 LOT 3/139 WINDY BEACH	6,190.86	6,190.86
10906 MAINTENANCE BUILDING	202,805.73	202,805.73
10906.1 A/D MAINTENANCE BUILDING	-108,337.75	-101,462.19
Total 10906 MAINTENANCE BUILDING	94,467.98	101,343.54
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 Mar 31, 2025	As of Mar 31, 2024 (PY)	Total
10908.1 A/D OFFICE BUILDING ADDITION	-54,873.90		-54,207.21
Total 10908 OFFICE BUILDING ADDITION	2,163.31		2,830.00
10909 POOL IMPROVEMENTS	920,795.75		920,795.75
10909.1 A/D POOL IMPROVEMENTS	-537,935.55		-487,343.52
Total 10909 POOL IMPROVEMENTS	382,860.20		433,452.23
10910 ROADS	3,318,603.69		2,130,211.47
10910.1 A/D ROADS	-978,072.55		-912,507.73
Total 10910 ROADS	2,340,531.14		1,217,703.74
10911 WATER SYSTEM IMPROVEMENTS	6,529,034.65		5,550,741.70
10911.1 A/D WATER SYSTEM IMPROVEMENTS	-2,194,408.03		-1,994,342.38
Total 10911 WATER SYSTEM IMPROVEMENTS	4,334,626.62		3,556,399.32
10940 Intangible Asset	177,696.00		177,696.00
10940.1 A/A INTANGIBLE ASSETS	-56,046.14		-38,276.54
Total 10940 Intangible Asset	121,649.86		139,419.46
10950 CONSTRUCTION IN PROGRESS	43,674.45		192,712.45
Total Fixed Assets	8,155,689.08		6,631,603.92
Other Assets			
12000 PREPAID INSURANCE	21,916.30		18,565.22
12001 PREPAID MEDICAL BENEFITS	0.00		0.00
12005 PREPAID EXPENSES	0.00		0.00
19989 DUE TO REPLACEMENT RESERVE FUND	375,851.00		375,851.00
Total Other Assets	397,767.30		394,416.22
TOTAL ASSETS	\$13,611,524.79		\$11,959,620.00

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 ACCOUNTS PAYABLE	204,942.57	35,255.97
------------------------	------------	-----------

Total Accounts Payable	204,942.57	35,255.97
-------------------------------	-------------------	------------------

Credit Cards

20001 KEY BANK CREDIT CARD	-60.00	0.00
----------------------------	--------	------

Total Credit Cards	-60.00	0.00
---------------------------	---------------	-------------

Other Current Liabilities

20006 PREPAID ASSESSMENTS	26,240.41	24,813.66
---------------------------	-----------	-----------

20010 OTHER PAYABLES	0.00	0.00
----------------------	------	------

20600 FEDERAL INCOME TAXES	0.00	0.00
----------------------------	------	------

21000 PAYROLL LIABILITIES	0.01	0.00
---------------------------	------	------

20008 ACCRUED PAYROLL	0.00	0.00
-----------------------	------	------

20009 ACCRUED VACATION LIABILITY	38,958.12	29,066.27
----------------------------------	-----------	-----------

21010 DIRECT DEPOSIT PAYABLE	0.00	0.00
------------------------------	------	------

21020 FEDERAL TAXES (941/944)	0.00	0.00
-------------------------------	------	------

	As of Mar 31, 2025	As of Mar 31, 2024 (PY)	Total
21025 FEDERAL UNEMPLOYMENT (940)	0.01		373.89
21040 WA SUI EMPLOYER	-0.10		933.63
21042 WA WORKERS COMPENSATION	0.00		-3,122.55
21044 WA PFML TAX	0.00		548.87
21050 MISC EE PAYROLL DEDUCTIONS	0.00		-240.03
21055 AFLAC DEDUCTIONS	982.63		229.05
21057 WA CARES FUND	0.00		601.70
Total 21000 PAYROLL LIABILITIES	39,940.67		28,390.83
21080 ACCRUED INCOME TAX	0.00		0.00
22005 SALES TAX PAYABLE	313.52		230.06
22010 SALES TAX PAYABLE IMPORTED	0.00		0.00
Total 22005 SALES TAX PAYABLE	313.52		230.06
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		0.00
Total Other Current Liabilities	66,494.60		53,434.55
Total Current Liabilities	271,377.17		88,690.52
Long-Term Liabilities			
29989 DUE TO OPERATING FUND	375,851.00		375,851.00
Total Long-Term Liabilities	375,851.00		375,851.00
Total Liabilities	647,228.17		464,541.52
Equity			
30000 Opening Balance Equity	0.00		0.00
35000 RETAINED EARNINGS	11,601,998.43		9,953,075.39
Net Income	1,362,298.19		1,542,003.09
Total Equity	12,964,296.62		11,495,078.48
TOTAL LIABILITIES AND EQUITY	\$13,611,524.79		\$11,959,620.00

CCA 2025:Profit & Loss By Class- Reserves

January - March, 2025

	RESERVES	FUTURE RESERVES	IMPACT FEES	Total RESERVES	WATER RESERVES	TOTAL
INCOME						
40000 ASSESSMENT INCOME						0
42025 GEN RSV ASSMT 2025	998,201			998,201		998,201
42020.1 UNCOLL GEN RSV 2025	-334,613			-334,613		-334,613
Total 42025 GEN RSV ASSMT 2025	663,588			663,588		663,588
43025 FUTURE RSV ASSMT 2025		22,764		22,764		22,764
43000.1 UNCOLL FUTURE RESV ASSMT 25		-7,632		-7,632		-7,632
Total 43025 FUTURE RSV ASSMT 2025		15,132		15,132		15,132
45025 WATER RSV ASSMT 2025					672,359	672,359
45020.1 UNCOLL WATER RSV ASSMT 2025					-225,223	-225,223
Total 45025 WATER RSV ASSMT 2025					447,136	447,136
PRIOR YEAR ASSESSMENT INCOME						0
41000.2 PRIOR YEAR ASSESSMENTS	0	0		0	0	0
Total PRIOR YEAR ASSESSMENT INCOME	0	0		0	0	0
Total 40000 ASSESSMENT INCOME	663,588	15,132		678,720	447,136	1,125,856
41009 INTEREST INCOME	1,377	34	245	1,656	51	1,707
44000 IMPACT FEES			12,000	12,000		12,000
Total Income	664,966	15,166	12,245	692,376	447,187	1,139,563
GROSS PROFIT	664,966	15,166	12,245	692,376	447,187	1,139,563
EXPENSES						
Total Expenses				0		0
NET OPERATING INCOME	664,966	15,166	12,245	692,376	447,187	1,139,563
OTHER EXPENSES						
97000 WATER RESERVE FUND PROJECTS						0
97024.03 CHLORINATION TREATMENT SYSTEM					189,184	189,184

	RESERVES	FUTURE RESERVES	IMPACT FEES	Total RESERVES	WATER RESERVES	TOTAL
(08.24 \$248,573)						
Total 97000 WATER RESERVE FUND PROJECTS					189,184	189,184
98000 GENERAL RESERVE FUND PROJECTS						0
98023.9 ADMIN OFFICE SEPTIC/ CONCEPTUAL DESIGN (06.24 \$50k)	20,745			20,745		20,745
98024.03 DESIGN ADMIN BLDG (08.24 \$144,350)	24,265			24,265		24,265
98025.1 LONGMIRE MAILBOXES (01.25 \$38k)	23,970			23,970		23,970
9820.1 EMERGENCY CAPITAL CONTINGENCY (01.25 \$10k)	1,625			1,625		1,625
GENERAL- ROADS & WATER PLAN (RWP)						0
98024.04 2025 DESIGN BLUEWATER (10.26 \$146,135)	11,071			11,071		11,071
Total GENERAL- ROADS & WATER PLAN (RWP)	11,071			11,071		11,071
Total 98000 GENERAL RESERVE FUND PROJECTS	81,675			81,675		81,675
Total Other Expenses	81,675	0	0	81,675	189,184	270,859
NET OTHER INCOME	-81,675	0	0	-81,675	-189,184	-270,859
NET INCOME	\$583,291	\$15,166	\$12,245	\$610,701	\$258,003	\$868,704

CCA 2025: Budget vs. Actuals- Reserves

January - December 2025

	Actual	Budget	Total over Budget
INCOME			
40000 ASSESSMENT INCOME			
42025 GEN RSV ASSMT 2025	998,201	998,201	0
42020.1 UNCOLL GEN RSV 2025	(334,613)		(334,613)
Total 42025 GEN RSV ASSMT 2025	663,588	998,201	(334,613)
43025 FUTURE RSV ASSMT 2025	22,764	22,764	0
43000.1 UNCOLL FUTURE RESV ASSMT 25	(7,632)		(7,632)
Total 43025 FUTURE RSV ASSMT 2025	15,132	22,764	(7,632)
45025 WATER RSV ASSMT 2025	672,359	671,863	496
45020.1 UNCOLL WATER RSV ASSMT 2025	(225,223)		(225,223)
Total 45025 WATER RSV ASSMT 2025	447,136	671,863	(224,727)
Total 40000 ASSESSMENT INCOME	1,125,856	1,692,828	(566,972)
41003 FEES			
41003.5 OTHER FEES	3,000		3,000
Total 41003 FEES	3,000		3,000
41009 INTEREST INCOME	1,707	5,000	(3,293)
44000 IMPACT FEES	12,000	12,000	0
Total Income	1,142,563	1,709,828	(567,265)
GROSS PROFIT	1,142,563	1,709,828	(567,265)
EXPENSES			
Total Expenses			0
NET OPERATING INCOME	1,142,563	1,709,828	(567,265)
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
	Actual	Budget	over Budget
Total 97017 WELL 5 PROJECT		144,111	(144,111)
97024.03 CHLORINATION TREATMENT SYSTEM (08.24 \$248,573)	189,184	239,074	(49,890)
Total 97000 WATER RESERVE FUND PROJECTS	189,184	383,185	(194,001)
98000 GENERAL RESERVE FUND PROJECTS			
98023.9 ADMIN OFFICE SEPTIC/ CONCEPTUAL DESIGN (06.24 \$50k))	21,466	27,656	(6,190)
98024.03 DESIGN ADMIN BLDG (08.24 \$144,350)	24,265	141,686	(117,421)
98025.02 JOHN DEERE TRACTOR (03.22) (\$37,692.27)	37,692	37,692	0
98025.1 LONGMIRE MAILBOXES (01.25 \$38k)	23,970	38,000	(14,030)
9820.1 EMERGENCY CAPITAL CONTINGENCY (01.25 \$10k)	1,625	10,000	(8,376)
GENERAL- ROADS & WATER PLAN (RWP)			
98024.04 2025 DESIGN BLUEWATER (10.26 \$146,135)	27,736	143,217	(115,481)
Total GENERAL- ROADS & WATER PLAN (RWP)	27,736	143,217	(115,481)
Total 98000 GENERAL RESERVE FUND PROJECTS	136,753	398,251	(261,498)
Total Other Expenses	325,937	781,436	(455,499)
NET OTHER INCOME	(325,937)	(781,436)	455,499
NET INCOME	\$816,626	\$928,392	\$ (111,766)

CCA 2025: Profit & Loss by Month- Operations Income

January - March, 2025

	Jan 2025	Feb 2025	Mar 2025	Total
INCOME				
40000 ASSESSMENT INCOME				0
40025 OPERATIONS ASSMT 2025	1,045,681			1,045,681
40020.1 UNCOLL OPS ASSMT 2025	-587,649	149,960	87,158	-350,531
Total 40025 OPERATIONS ASSMT 2025	458,032	149,960	87,158	695,150
PRIOR YEAR ASSESSMENT INCOME				0
41000.2 PRIOR YEAR ASSESSMENTS	0	534		534
Total PRIOR YEAR ASSESSMENT INCOME	0	534		534
Total 40000 ASSESSMENT INCOME	458,032	150,494	87,158	695,684
41001 CREDIT CARD INCOME	5,003	3,499	2,641	11,144
41001.1 UNCOLL CC INCOME	-17	-74	-19	-110
Total 41001 CREDIT CARD INCOME	4,986	3,425	2,622	11,034
41002 FINANCE CHARGES INCOME			5,750	5,750
41002.1 UNCOLL FIN CHARGES			-5,100	-5,100
Total 41002 FINANCE CHARGES INCOME			650	650
41003 FEES				0
41003.1 UNCOLL FEES	1,916	4,070	-1,042	4,944
41003.2 LIENS		750		750
41003.3 RENTERS FEES	1,000		750	1,750
41003.4 TRANSFER FEES	4,250	4,500	3,000	11,750
41003.5 OTHER FEES	-109	2,989	1,933	4,813
Total 41003 FEES	7,057	12,309	4,641	24,007
41004 FINES	30,240	34,550	104,626	169,416
41004.1 UNCOLL FINES	-24,964	-29,652	-102,264	-156,880
Total 41004 FINES	5,276	4,898	2,362	12,536
41006 GATE CARD INCOME	780	1,180	1,020	2,980
41006.1 UNCOLL GATE CARD INCOME	-65	59		-6
Total 41006 GATE CARD INCOME	715	1,239	1,020	2,974
41007 MAILBOX INCOME	270		270	540
41007.1 UNCOLL MAILBOX INCOME	-90	45		-45
Total 41007 MAILBOX INCOME	180	45	270	495
41008 MISC/WOOD INCOME			300	300
41008.1 UNCOLL MISC/WOOD INCOME		0		0
Total 41008 MISC/WOOD INCOME		0	300	300
41009 INTEREST INCOME	897	506	893	2,296
41103 ACC INCOME	980	470	1,170	2,620
41103.1 UNCOLL ACC INCOME	44	-15		29
Total 41103 ACC INCOME	1,024	455	1,170	2,649

	Jan 2025	Feb 2025	Mar 2025	Total
49010 INSURANCE PROCEEDS	1,000	1,000		2,000
Total Income	479,167	174,372	101,086	754,625
GROSS PROFIT	479,167	174,372	101,086	754,625
EXPENSES				
Total Expenses				0
NET OPERATING INCOME	479,167	174,372	101,086	754,625
NET INCOME	\$479,167	\$174,372	\$101,086	\$754,625

CCA 2025: Profit & Loss by Month- Admin

January - March, 2025

	Jan 2025	Feb 2025	Mar 2025	Total
INCOME				
41009 INTEREST INCOME	30			30
Total Income	30	0	0	30
GROSS PROFIT				
	30	0	0	30
EXPENSES				
60007 ADMINISTRATION EXPENSES				0
61015 DUES AND SUBSCRIPTIONS	1,117	1,568	1,278	3,964
61040 PRINTING & COPYING	872	149	136	1,158
65016 LEASE/RENT EXPENSE	952	652	273	1,876
Total 60007 ADMINISTRATION EXPENSES	2,941	2,369	1,688	6,998
61000 PROFESSIONAL SERVICES				0
61000.3 LEGAL EXPENSE	860	1,852		2,712
61000.6 GM SUPPORT			3,752	3,752
61011 COMPUTER SUPPORT SERVICES	894	894	894	2,682
63010 DEPUTY SHERIFF STIPEND		3,011	2,820	5,831
Total 61000 PROFESSIONAL SERVICES	1,754	5,756	7,466	14,977
61006 BANK FEES	70		30	100
61004 CREDIT CARD FEE EXPENSE	4,868	3,184	2,699	10,752
61006.1 OVER/SHORT EXPENSE	0			0
Total 61006 BANK FEES	4,938	3,184	2,729	10,852
61020 UTILITIES EXPENSE				0
61020.1 ELECTRICITY EXPENSE		488	416	904
61020.2 TELEPHONE/INTERNET EXPENSE	1,057	1,359	1,359	3,775
Total 61020 UTILITIES EXPENSE	1,057	1,847	1,775	4,679
61031 BUSINESS INSURANCE EXPENSE	5,479	5,479	5,479	16,437
61050 SUPPLIES				0
61050.1 OFFICE SUPPLIES	186	46	941	1,173
Total 61050 SUPPLIES	186	46	941	1,173
61055 PAYROLL EXPENSE	12,726	19,659	19,659	52,044
61025 EMPLOYEE BENEFITS	2,192	1,096	872	4,160
61056 PAYROLL TAXES	-3,080	1,717	1,921	558
Total 61055 PAYROLL EXPENSE	11,838	22,472	22,452	56,762
61090 ALLOCATED EXPENSES	-10,741	-15,162	-13,881	-39,784
65020 COMMUNITY SUPPORT				0
65020.2 FISHING DERBY		94		94
65020.4 MAC MEMBER ACTIVITIES COMMITTEE		683	21	704
Total 65020 COMMUNITY SUPPORT		777	21	798
66040 BUSINESS TAXES		846	2,811	3,657

	Jan 2025	Feb 2025	Mar 2025	Total
61057 PROPERTY TAX		1,573	436	2,010
62026 LICENSES AND FEES		5		5
Total 66040 BUSINESS TAXES		2,425	3,247	5,672
66050 REGULATORY COMPLIANCE				0
61000.1 AUDIT & TAX PREP EXPENSE			1,671	1,671
61000.5 HR EXPENSE	11			11
Total 66050 REGULATORY COMPLIANCE	11		1,671	1,682
66060 CCRs & MANDATES				0
61000.2 ACCOUNTING EXPENSE (CPA)	4,560	4,560	4,560	13,680
65020.1 COMMUNITY MEETING EXPENSE			31	31
Total 66060 CCRs & MANDATES	4,560	4,560	4,591	13,711
Total Expenses	22,023	33,753	38,180	93,956
NET OPERATING INCOME	-21,993	-33,753	-38,180	-93,926
NET INCOME	\$ -21,993	\$ -33,753	\$ -38,180	\$ -93,926

CCA 2025: Profit & Loss by Month- Maint

January - March, 2025

	Jan 2025	Feb 2025	Mar 2025	Total
INCOME				
Total Income				0
GROSS PROFIT	0	0	0	0
EXPENSES				
61020 UTILITIES EXPENSE				0
61020.1 ELECTRICITY EXPENSE	136	467	470	1,073
61020.2 TELEPHONE/INTERNET EXPENSE	282	82	82	447
61020.4 PROPANE EXPENSE		523		523
61020.5 REFUSE EXPENSE		218	745	963
Total 61020 UTILITIES EXPENSE	418	1,290	1,297	3,005
61050 SUPPLIES				0
61050.2 CUSTODIAL SUPPLIES		161		161
61050.3 SAFETY GEAR & CLOTHING	262	103		365
62015 FUEL EXPENSE	2,041		1,760	3,801
62046 SMALL TOOLS & EQUIPMENT	362	552	42	956
Total 61050 SUPPLIES	2,666	816	1,802	5,284
61055 PAYROLL EXPENSE	12,001	19,497	16,930	48,427
61025 EMPLOYEE BENEFITS	7,274	1,496	2,718	11,489
61056 PAYROLL TAXES	1,667	1,529	1,136	4,332
Total 61055 PAYROLL EXPENSE	20,941	22,523	20,784	64,248
62020 REPAIRS, MAINTENANCE, & GROUNDS				0
61021.2 SNOW REMOVAL		14		14
62020.1 GROUNDS EXPENSE	1,066	858	821	2,746
62020.2 TREE/DEBRIS REMOVAL			1,949	1,949
62020.4 ROAD EXPENSES		142		142
62020.5 GATE EXPENSES			536	536
62020.6 STRUCTURAL	431	35	133	599
62020.7 EQUIPMENT	411	1,281	515	2,206
62021 OUTSIDE MECHANIC	3,710			3,710
62022 SAND & GRAVEL		1,016	493	1,509
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	5,618	3,346	4,447	13,411
66040 BUSINESS TAXES				0
62026 LICENSES AND FEES	80			80
Total 66040 BUSINESS TAXES	80			80
66060 CCRs & MANDATES				0
63020 SECURITY SYSTEM	1,205			1,205
Total 66060 CCRs & MANDATES	1,205			1,205

	Jan 2025	Feb 2025	Mar 2025	Total
Total Expenses	30,928	27,975	28,329	87,232
NET OPERATING INCOME	-30,928	-27,975	-28,329	-87,232
NET INCOME	\$ -30,928	\$ -27,975	\$ -28,329	\$ -87,232

CCA 2025: Profit & Loss by Month- Water System

January - March, 2025

	Jan 2025	Feb 2025	Mar 2025	Total
INCOME				
45001 WATER CONSUMPTION RATE				0
45001.1 UNCOLL WATER CONSUMP RATE	-58,797	16,274	11,655	-30,868
45924 WATER CONSUMPTION 2024	0		77	77
Total 45001 WATER CONSUMPTION RATE	-58,797	16,274	11,732	-30,791
45120 WATER SERVICE FEE				0
45120.1 UNCOLL WATER SERVICE FEE	689	68	133	890
Total 45120 WATER SERVICE FEE	689	68	133	890
Total Income	-58,108	16,342	11,865	-29,901
GROSS PROFIT	-58,108	16,342	11,865	-29,901
EXPENSES				
61020 UTILITIES EXPENSE				0
61020.1 ELECTRICITY EXPENSE		1,505	1,763	3,268
Total 61020 UTILITIES EXPENSE		1,505	1,763	3,268
61031 BUSINESS INSURANCE EXPENSE	5,479	5,479	5,479	16,437
61050 SUPPLIES				0
62046 SMALL TOOLS & EQUIPMENT			136	136
Total 61050 SUPPLIES			136	136
61055 PAYROLL EXPENSE	2,984	4,057	5,825	12,866
61025 EMPLOYEE BENEFITS	388	527	757	1,673
61056 PAYROLL TAXES	418	568	815	1,801
Total 61055 PAYROLL EXPENSE	3,790	5,152	7,397	16,340
61090 ALLOCATED EXPENSES	10,741	15,162	13,881	39,784
62020 REPAIRS, MAINTENANCE, & GROUNDS				0
62020.3 WATER SYSTEM	1,853	90	1,534	3,477
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	1,853	90	1,534	3,477
66040 BUSINESS TAXES				0
62026 LICENSES AND FEES	2,052			2,052
Total 66040 BUSINESS TAXES	2,052			2,052
66060 CCRs & MANDATES				0
61000.2 ACCOUNTING EXPENSE (CPA)	1,140	1,140	1,140	3,420
63020 SECURITY SYSTEM		551		551
Total 66060 CCRs & MANDATES	1,140	1,691	1,140	3,971
Total Expenses	25,055	29,080	31,330	85,465
NET OPERATING INCOME	-83,163	-12,738	-19,465	-115,366
NET INCOME	\$ -83,163	\$ -12,738	\$ -19,465	\$ -115,366

CCA 2025: Profit & Loss by Month- Ops Contingency

January - March, 2025

	Jan 2025	Feb 2025	Mar 2025	Total
INCOME				
40000 ASSESSMENT INCOME				0
PRIOR YEAR ASSESSMENT INCOME				0
41000.1 UNCOLL ASSMTS 22 & PRIOR	33,837	1,361	8,346	43,544
41000.2 PRIOR YEAR ASSESSMENTS	557			557
Total PRIOR YEAR ASSESSMENT INCOME	34,394	1,361	8,346	44,101
Total 40000 ASSESSMENT INCOME	34,394	1,361	8,346	44,101
41009 INTEREST INCOME	24	390		413
49010 INSURANCE PROCEEDS			1,000	1,000
Total Income	34,418	1,751	9,346	45,514
GROSS PROFIT	34,418	1,751	9,346	45,514
EXPENSES				
61000 PROFESSIONAL SERVICES				0
61000.3 LEGAL EXPENSE	1,494	3,225		4,719
61000.4 LEGAL FRAUD INVESTIGATION EXP	560	80		640
Total 61000 PROFESSIONAL SERVICES	2,054	3,305		5,359
Total Expenses	2,054	3,305	0	5,359
NET OPERATING INCOME	32,364	-1,554	9,346	40,156
NET INCOME	\$32,364	\$ -1,554	\$9,346	\$40,156

CCA 2025: Budget vs. Actuals- All Operations Summary by Dept

January - December 2025

			Total
	Actual	Budget	over Budget
OPERATIONS	792,100	1,095,036	(302,936)
ADMINISTRATION	(127,443)	(441,361)	313,918
MAINTENANCE	(123,957)	(546,324)	422,367
POOL	(4,632)	(107,351)	102,719
Total OPERATIONS	536,068	0	536,068
WATER SYSTEM	3,983	0	3,983
TOTAL	\$540,051	\$0	\$540,051

CCA 2025: Budget vs. Actuals- Operations Income

January - December 2025

	Actual	Budget	Total over Budget
INCOME			
40000 ASSESSMENT INCOME			
40025 OPERATIONS ASSMT 2025	1,045,681	1,045,754	(73)
40020.1 UNCOLL OPS ASSMT 2025	(350,531)	(83,660)	(266,871)
Total 40025 OPERATIONS ASSMT 2025	695,150	962,094	(266,944)
PRIOR YEAR ASSESSMENT INCOME			
41000.2 PRIOR YEAR ASSESSMENTS	534		534
Total PRIOR YEAR ASSESSMENT INCOME	534		534
Total 40000 ASSESSMENT INCOME	695,684	962,094	(266,410)
41001 CREDIT CARD INCOME	12,822	18,000	(5,178)
41001.1 UNCOLL CC INCOME	(110)	27	(137)
Total 41001 CREDIT CARD INCOME	12,712	18,027	(5,315)
41002 FINANCE CHARGES INCOME	5,750		5,750
41002.1 UNCOLL FIN CHARGES	(5,100)	0	(5,100)
Total 41002 FINANCE CHARGES INCOME	650	0	650
41003 FEES			
41003.1 UNCOLL FEES	4,944		4,944
41003.2 LIENS	23,250	9,375	13,875
41003.3 RENTERS FEES	4,500	24,750	(20,250)
41003.4 TRANSFER FEES	12,500	33,000	(20,500)
41003.5 OTHER FEES	9,273	4,531	4,742
Total 41003 FEES	54,467	71,656	(17,189)
41004 FINES	173,953	15,500	158,453
41004.1 UNCOLL FINES	(156,880)	0	(156,880)
Total 41004 FINES	17,073	15,500	1,573
41006 GATE CARD INCOME	3,540	12,456	(8,916)
41006.1 UNCOLL GATE CARD INCOME	(6)	0	(6)
Total 41006 GATE CARD INCOME	3,534	12,456	(8,922)
41007 MAILBOX INCOME	540	2,500	(1,960)
41007.1 UNCOLL MAILBOX INCOME	(45)	0	(45)
Total 41007 MAILBOX INCOME	495	2,500	(2,005)
41008 MISC/WOOD INCOME	300		300
41009 INTEREST INCOME	2,296	7,200	(4,904)
41103 ACC INCOME	2,890	5,600	(2,710)
41103.1 UNCOLL ACC INCOME	29	3	26
Total 41103 ACC INCOME	2,919	5,603	(2,684)
49010 INSURANCE PROCEEDS	2,000		2,000
Total Income	792,130	1,095,036	(302,906)

			Total
	Actual	Budget	over Budget
GROSS PROFIT	792,130	1,095,036	(302,906)
EXPENSES			
Total Expenses			0
NET OPERATING INCOME	792,130	1,095,036	(302,906)
NET INCOME	\$792,130	\$1,095,036	\$ (302,906)

CCA 2025: Budget vs. Actuals- Administration

January - December 2025

	Actual	Budget	Total over Budget
INCOME			
41009 INTEREST INCOME	30		30
Total Income	30	0	30
GROSS PROFIT			
	30	0	30
EXPENSES			
60007 ADMINISTRATION EXPENSES			
61007 BOARD EXPENSE		1,250	(1,250)
61012.1 GM CONTINGENCY		5,502	(5,502)
61015 DUES AND SUBSCRIPTIONS	4,232	15,374	(11,142)
61040 PRINTING & COPYING	1,291	3,095	(1,804)
61045 POSTAGE		5,240	(5,240)
65016 LEASE/RENT EXPENSE	1,876	5,128	(3,252)
Total 60007 ADMINISTRATION EXPENSES	7,399	35,589	(28,190)
61000 PROFESSIONAL SERVICES			
61000.3 LEGAL EXPENSE	2,712	15,000	(12,288)
61000.6 GM SUPPORT	7,430	36,800	(29,370)
61011 COMPUTER SUPPORT SERVICES	3,576	13,110	(9,534)
63010 DEPUTY SHERIFF STIPEND	8,127	52,376	(44,249)
Total 61000 PROFESSIONAL SERVICES	21,845	117,286	(95,441)
61006 BANK FEES			
61006 BANK FEES	100	1,000	(900)
61004 CREDIT CARD FEE EXPENSE	10,752	18,000	(7,248)
61006.1 OVER/SHORT EXPENSE	0		0
Total 61006 BANK FEES	10,852	19,000	(8,148)
61010 COLLECTION COSTS			
61010 COLLECTION COSTS	(955)		(955)
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	904	4,622	(3,718)
61020.2 TELEPHONE/INTERNET EXPENSE	3,880	17,076	(13,196)
Total 61020 UTILITIES EXPENSE	4,783	21,698	(16,915)
61031 BUSINESS INSURANCE EXPENSE			
61031 BUSINESS INSURANCE EXPENSE	16,437	72,341	(55,904)
61050 SUPPLIES			
61050.1 OFFICE SUPPLIES	1,207	6,837	(5,630)
61050.3 SAFETY GEAR & CLOTHING		400	(400)
Total 61050 SUPPLIES	1,207	7,237	(6,030)
61055 PAYROLL EXPENSE			
61055 PAYROLL EXPENSE	71,703	203,610	(131,907)
61025 EMPLOYEE BENEFITS	5,327	1,725	3,602
61056 PAYROLL TAXES	2,235	21,175	(18,940)
Total 61055 PAYROLL EXPENSE	79,265	226,510	(147,245)
61090 ALLOCATED EXPENSES			
61090 ALLOCATED EXPENSES	(39,784)	(157,086)	117,302

			Total
	Actual	Budget	over Budget
65020 COMMUNITY SUPPORT			
65020.2 FISHING DERBY	94	3,180	(3,086)
65020.4 MAC MEMBER ACTIVITIES COMMITTEE	704	5,500	(4,796)
65020.5 MAC MILEAGE REIMBURSEMENT		300	(300)
65025 CPC		500	(500)
Total 65020 COMMUNITY SUPPORT	798	9,480	(8,682)
66040 BUSINESS TAXES	3,657	3,114	543
61057 PROPERTY TAX	2,010	1,878	132
62026 LICENSES AND FEES	5	196	(191)
Total 66040 BUSINESS TAXES	5,672	5,188	484
66050 REGULATORY COMPLIANCE			
61000.1 AUDIT & TAX PREP EXPENSE	1,671	11,837	(10,166)
61000.5 HR EXPENSE	11	8,304	(8,293)
Total 66050 REGULATORY COMPLIANCE	1,682	20,141	(18,459)
66060 CCRs & MANDATES			
61000.2 ACCOUNTING EXPENSE (CPA)	18,240	55,142	(36,902)
65020.1 COMMUNITY MEETING EXPENSE	31	8,835	(8,804)
Total 66060 CCRs & MANDATES	18,271	63,977	(45,706)
Total Expenses	127,473	441,361	(313,888)
NET OPERATING INCOME	(127,443)	(441,361)	313,918
NET INCOME	\$ (127,443)	\$ (441,361)	\$313,918

CCA 2025: Budget vs. Actuals- Maintenance

January - December 2025

	Actual	Budget	Total over Budget
INCOME			
Total Income			0
GROSS PROFIT	0	0	0
EXPENSES			
60007 ADMINISTRATION EXPENSES			
61066 TRAINING EXPENSE		500	(500)
65016 LEASE/RENT EXPENSE		2,823	(2,823)
Total 60007 ADMINISTRATION EXPENSES		3,323	(3,323)
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	1,143	11,662	(10,519)
61020.2 TELEPHONE/INTERNET EXPENSE	447	1,032	(585)
61020.4 PROPANE EXPENSE	523	3,503	(2,980)
61020.5 REFUSE EXPENSE	1,181	5,940	(4,759)
Total 61020 UTILITIES EXPENSE	3,293	22,137	(18,844)
61050 SUPPLIES			
61050.2 CUSTODIAL SUPPLIES	194	5,190	(4,996)
61050.3 SAFETY GEAR & CLOTHING	365	4,560	(4,195)
62015 FUEL EXPENSE	3,801	14,168	(10,367)
62046 SMALL TOOLS & EQUIPMENT	961	5,300	(4,339)
Total 61050 SUPPLIES	5,322	29,218	(23,896)
61055 PAYROLL EXPENSE			
61055 PAYROLL EXPENSE	71,509	269,684	(198,175)
61025 EMPLOYEE BENEFITS	14,964	26,442	(11,478)
61056 PAYROLL TAXES	6,301	37,477	(31,176)
Total 61055 PAYROLL EXPENSE	92,774	333,603	(240,829)
62020 REPAIRS, MAINTENANCE, & GROUNDS			
50001 COST OF SALES MAILBOXES		2,590	(2,590)
61021.2 SNOW REMOVAL	14	6,839	(6,825)
61021.3 MAINT EQUIPMENT RENTAL		3,549	(3,549)
62020.1 GROUNDS EXPENSE	3,261	14,444	(11,183)
62020.2 TREE/DEBRIS REMOVAL	1,949	25,900	(23,951)
62020.4 ROAD EXPENSES	142	2,310	(2,168)
62020.5 GATE EXPENSES	7,766	6,000	1,766
62020.6 STRUCTURAL	599	6,884	(6,285)
62020.7 EQUIPMENT	2,332	15,546	(13,214)
62020.8 LAKES		11,162	(11,162)
62020.9 VANDALISM		5,000	(5,000)
62021 OUTSIDE MECHANIC	3,710	15,661	(11,951)
62022 SAND & GRAVEL	1,509	9,839	(8,330)

	Actual	Budget	Total over Budget
62024 SEPTIC MAINTENANCE		9,237	(9,237)
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	21,283	134,961	(113,678)
66040 BUSINESS TAXES			
62026 LICENSES AND FEES	80	1,246	(1,167)
Total 66040 BUSINESS TAXES	80	1,246	(1,167)
66060 CCRs & MANDATES			
50000 COST OF SALES GATE CARDS		7,150	(7,150)
63020 SECURITY SYSTEM	1,205	14,686	(13,481)
Total 66060 CCRs & MANDATES	1,205	21,836	(20,631)
Total Expenses	123,957	546,324	(422,367)
NET OPERATING INCOME	(123,957)	(546,324)	422,367
NET INCOME	\$ (123,957)	\$ (546,324)	\$422,367

CCA 2025: Budget vs. Actuals- Pool

January - December 2025

	Actual	Budget	Total over Budget
INCOME			
Total Income			0
GROSS PROFIT	0	0	0
EXPENSES			
60007 ADMINISTRATION EXPENSES			
61015 DUES AND SUBSCRIPTIONS		2,284	(2,284)
61066 TRAINING EXPENSE		519	(519)
Total 60007 ADMINISTRATION EXPENSES		2,803	(2,803)
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	1,746	12,518	(10,773)
61020.2 TELEPHONE/INTERNET EXPENSE	122	516	(394)
61020.4 PROPANE EXPENSE		14,285	(14,285)
Total 61020 UTILITIES EXPENSE	1,867	27,319	(25,452)
61050 SUPPLIES			
61050.2 CUSTODIAL SUPPLIES		519	(519)
61050.3 SAFETY GEAR & CLOTHING		3,427	(3,427)
61050.4 CHEMICAL SUPPLIES	547	5,947	(5,400)
62046 SMALL TOOLS & EQUIPMENT	93	3,386	(3,293)
Total 61050 SUPPLIES	640	13,279	(12,639)
61055 PAYROLL EXPENSE		51,929	(51,929)
61056 PAYROLL TAXES		6,907	(6,907)
Total 61055 PAYROLL EXPENSE		58,836	(58,836)
62020 REPAIRS, MAINTENANCE, & GROUNDS			
62020.1 GROUNDS EXPENSE	75		75
62020.6 STRUCTURAL		2,007	(2,007)
62020.7 EQUIPMENT		1,557	(1,557)
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	75	3,564	(3,489)
66040 BUSINESS TAXES			
62026 LICENSES AND FEES	2,050	1,550	500
Total 66040 BUSINESS TAXES	2,050	1,550	500
Total Expenses	4,632	107,351	(102,719)
NET OPERATING INCOME	(4,632)	(107,351)	102,719
NET INCOME	\$ (4,632)	\$ (107,351)	\$102,719

CCA 2025: Budget vs. Actuals- Water System

January - December 2025

	Actual	Budget	Total over Budget
INCOME			
45001 WATER CONSUMPTION RATE			
45001.1 UNCOLL WATER CONSUMP RATE	(30,868)	(43,822)	12,954
45924 WATER CONSUMPTION 2024	77		77
45925 WATER CONSUMPTION 2025	122,398	503,699	(381,301)
Total 45001 WATER CONSUMPTION RATE	91,607	459,877	(368,270)
45120 WATER SERVICE FEE			
45120.1 UNCOLL WATER SERVICE FEE	890		890
Total 45120 WATER SERVICE FEE	890		890
Total Income	92,497	459,877	(367,380)
GROSS PROFIT	92,497	459,877	(367,380)
EXPENSES			
60007 ADMINISTRATION EXPENSES			
61015 DUES AND SUBSCRIPTIONS	518	1,150	(633)
61040 PRINTING & COPYING		2,222	(2,222)
61045 POSTAGE	936	3,786	(2,850)
61066 TRAINING EXPENSE		1,000	(1,000)
Total 60007 ADMINISTRATION EXPENSES	1,453	8,158	(6,705)
61000 PROFESSIONAL SERVICES			
61000.6 GM SUPPORT		9,200	(9,200)
Total 61000 PROFESSIONAL SERVICES		9,200	(9,200)
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	3,268	12,554	(9,286)
61020.4 PROPANE EXPENSE		4,729	(4,729)
Total 61020 UTILITIES EXPENSE	3,268	17,283	(14,015)
61031 BUSINESS INSURANCE EXPENSE	16,437	72,341	(55,904)
61050 SUPPLIES			
61050.3 SAFETY GEAR & CLOTHING		748	(748)
61050.4 CHEMICAL SUPPLIES		24,847	(24,847)
62046 SMALL TOOLS & EQUIPMENT	178	1,038	(860)
Total 61050 SUPPLIES	178	26,633	(26,455)
61055 PAYROLL EXPENSE	12,866	86,370	(73,504)
61025 EMPLOYEE BENEFITS	1,673	13,387	(11,714)
61056 PAYROLL TAXES	1,801	11,348	(9,547)
Total 61055 PAYROLL EXPENSE	16,340	111,105	(94,765)
61090 ALLOCATED EXPENSES	39,784	157,086	(117,302)
62020 REPAIRS, MAINTENANCE, & GROUNDS			

	Actual	Budget	Total over Budget
62020.1 GROUNDS EXPENSE		7,726	(7,726)
62020.3 WATER SYSTEM	3,892	6,862	(2,970)
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	3,892	14,588	(10,696)
66040 BUSINESS TAXES		27,500	(27,500)
62026 LICENSES AND FEES	2,052	2,197	(145)
Total 66040 BUSINESS TAXES	2,052	29,697	(27,645)
66060 CCRs & MANDATES			
61000.2 ACCOUNTING EXPENSE (CPA)	4,560	13,786	(9,226)
63020 SECURITY SYSTEM	551		551
Total 66060 CCRs & MANDATES	5,111	13,786	(8,675)
Total Expenses	88,515	459,877	(371,362)
NET OPERATING INCOME	3,983	0	3,983
NET INCOME	\$3,983	\$0	\$3,983

CCA 2025: Budget vs. Actuals- Ops Contingency

January - December 2025

	Actual	Budget	Total over Budget
INCOME			
40000 ASSESSMENT INCOME			
PRIOR YEAR ASSESSMENT INCOME			
41000.1 UNCOLL ASSMTS 22 & PRIOR	43,544	49,700	(6,156)
41000.2 PRIOR YEAR ASSESSMENTS	557		557
Total PRIOR YEAR ASSESSMENT INCOME	44,101	49,700	(5,599)
Total 40000 ASSESSMENT INCOME	44,101	49,700	(5,599)
41009 INTEREST INCOME	413	300	113
49010 INSURANCE PROCEEDS	1,000		1,000
Total Income	45,514	50,000	(4,486)
GROSS PROFIT	45,514	50,000	(4,486)
EXPENSES			
61000 PROFESSIONAL SERVICES			
61000.3 LEGAL EXPENSE	4,719	50,000	(45,281)
61000.4 LEGAL FRAUD INVESTIGATION EXP	640		640
Total 61000 PROFESSIONAL SERVICES	5,359	50,000	(44,641)
Total Expenses	5,359	50,000	(44,641)
NET OPERATING INCOME	40,156	0	40,156
NET INCOME	\$40,156	\$0	\$40,156

