

# CCA Internal Financial Statements

No Assurance Provided.

April 2025



Prepared on

May 19, 2025

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# Balance Sheet Comparison

As of April 30, 2025

	As of Apr 30, 2025	As of Apr 30, 2024 (PY)	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
1072 Bill.com Money Out Clearing	17,827.90		832.01
<b>OPERATIONS CASH</b>			
10000 PETTY CASH OFFICE	66.88		66.88
10005 MAC VISA CARD	317.87		317.87
<b>Total 10000 PETTY CASH OFFICE</b>	<b>384.75</b>		<b>384.75</b>
10115 0533KB- DEPT OF NAT RESOURCES	5,037.17		5,037.17
10600 OB 020 OPS CK DEBIT	99,822.90		49,250.38
10602 OB 021 OPS CK	200,805.70		186,177.86
11200 GENERAL OPS CK FCB 391	728,620.02		337,436.19
11240 OPS CONTINGENCY MMK FCB975	66,189.55		103,903.68
11270 WATER OPS CK FCB404	0.00		0.00
11280 Operating CK 2 559	-773,917.00		-150,478.00
11289 ICS Operating CK 559	2,132,893.29		1,437,308.04
<b>Total OPERATIONS CASH</b>	<b>2,459,836.38</b>		<b>1,969,020.07</b>
<b>RESERVES CASH</b>			
<b>FUTURE RESERVES</b>			
11600 FUTURE RESERVE CK FCB967	15,131.00		619.00
11690 ICS FUTURE RSV FCB967	82,967.56		78,372.82
<b>Total FUTURE RESERVES</b>	<b>98,098.56</b>		<b>78,991.82</b>
<b>GENERAL RESERVES</b>			
11500 GENERAL RESERVE CK FCB412	488,834.00		53,551.00
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	912,007.12		1,398,154.56
<b>Total GENERAL RESERVES</b>	<b>1,917,245.71</b>		<b>1,958,746.82</b>
<b>IMPACT FEE RESERVES</b>			
11400 IMPACT FEE CK FCB959	12,000.00		36,000.00
11490 ICS IMPACT FEE RSV FCB959	56,548.70		453,575.56
<b>Total IMPACT FEE RESERVES</b>	<b>68,548.70</b>		<b>489,575.56</b>
<b>WATER RESERVES</b>			
11300 WATER RESERVE CK FCB421	257,952.00		60,308.00
11390 ICS WATER RSV FCB421	141.36		384,108.70

		Total
	As of Apr 30, 2025	As of Apr 30, 2024 (PY)
<b>Total WATER RESERVES</b>	<b>258,093.36</b>	<b>444,416.70</b>
<b>Total RESERVES CASH</b>	<b>2,341,986.33</b>	<b>2,971,730.90</b>
<b>Total Bank Accounts</b>	<b>4,819,650.61</b>	<b>4,941,582.98</b>
<b>Accounts Receivable</b>		
10700 ACCOUNTS RECEIVABLE	1,502,108.67	1,285,934.01
<b>Total Accounts Receivable</b>	<b>1,502,108.67</b>	<b>1,285,934.01</b>
<b>Other Current Assets</b>		
10002 UNDEPOSITED FUNDS	17,328.20	21,691.15
10702 ALLOWANCE FOR DOUBTFUL ACCOUNTS	-1,480,681.91	-1,282,140.00
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
<b>Total Other Current Assets</b>	<b>-1,325,545.67</b>	<b>-1,118,394.87</b>
<b>Total Current Assets</b>	<b>4,996,213.61</b>	<b>5,109,122.12</b>
<b>Fixed Assets</b>		
10900 DOCKS & BRIDGES	450,547.24	450,547.24
10900.1 A/D DOCKS & BRIDGES	-331,198.72	-319,934.79
<b>Total 10900 DOCKS &amp; BRIDGES</b>	<b>119,348.52</b>	<b>130,612.45</b>
10901 MAINT EQUIPMENT	972,447.91	972,447.91
10901.1 A/D MAINT EQUIPMENT	-681,616.89	-612,860.62
<b>Total 10901 MAINT EQUIPMENT</b>	<b>290,831.02</b>	<b>359,587.29</b>
10902 EQUIPMENT - OFFICE	133,926.05	129,391.08
10902.1 A/D EQUIPMENT-OFFICE	-127,856.47	-126,091.63
<b>Total 10902 EQUIPMENT - OFFICE</b>	<b>6,069.58</b>	<b>3,299.45</b>
10903 FIRE PROTECTION EQUIPMENT	138,252.71	138,252.71
10903.1 A/D FIRE PROTECTION EQUIPMENT	-119,691.26	-114,471.18
<b>Total 10903 FIRE PROTECTION EQUIPMENT</b>	<b>18,561.45</b>	<b>23,781.53</b>
10904 GROUNDS	1,612,516.34	1,598,671.27
10904.1 A/D GROUNDS	-1,239,802.25	-1,156,399.67
<b>Total 10904 GROUNDS</b>	<b>372,714.09</b>	<b>442,271.60</b>
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
<b>Total 10906 MAINTENANCE BUILDING</b>	<b>94,467.98</b>	<b>101,343.54</b>
10907 OFFICE BUILDING & LAND	22,000.00	22,000.00
10907.1 A/D OFFICE BUILDING LAND	0.00	0.00
<b>Total 10907 OFFICE BUILDING &amp; LAND</b>	<b>22,000.00</b>	<b>22,000.00</b>
10908 OFFICE BUILDING ADDITION	57,037.21	57,037.21

	As of Apr 30, 2025	As of Apr 30, 2024 (PY)	Total
10908.1 A/D OFFICE BUILDING ADDITION	-54,873.90		-54,207.21
<b>Total 10908 OFFICE BUILDING ADDITION</b>	<b>2,163.31</b>		<b>2,830.00</b>
10909 POOL IMPROVEMENTS	920,795.75		920,795.75
10909.1 A/D POOL IMPROVEMENTS	-537,935.55		-487,343.52
<b>Total 10909 POOL IMPROVEMENTS</b>	<b>382,860.20</b>		<b>433,452.23</b>
10910 ROADS	3,318,603.69		2,130,211.47
10910.1 A/D ROADS	-978,072.55		-912,507.73
<b>Total 10910 ROADS</b>	<b>2,340,531.14</b>		<b>1,217,703.74</b>
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
<b>Total 10911 WATER SYSTEM IMPROVEMENTS</b>	<b>4,334,626.62</b>		<b>3,556,399.32</b>
10940 Intangible Asset	177,696.00		177,696.00
10940.1 A/A INTANGIBLE ASSETS	-56,046.14		-38,276.54
<b>Total 10940 Intangible Asset</b>	<b>121,649.86</b>		<b>139,419.46</b>
10950 CONSTRUCTION IN PROGRESS	43,674.45		192,712.45
<b>Total Fixed Assets</b>	<b>8,155,689.08</b>		<b>6,631,603.92</b>
<b>Other Assets</b>			
12000 PREPAID INSURANCE	11,958.18		9,974.44
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
<b>Total Other Assets</b>	<b>387,809.18</b>		<b>385,825.44</b>
<b>TOTAL ASSETS</b>	<b>\$13,539,711.87</b>		<b>\$12,126,551.48</b>

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

##### Accounts Payable

20000 ACCOUNTS PAYABLE	37,064.62	53,242.30
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<b>Total Accounts Payable</b>	<b>37,064.62</b>	<b>53,242.30</b>
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##### Credit Cards

20001 KEY BANK CREDIT CARD	-60.00	0.00
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<b>Total Credit Cards</b>	<b>-60.00</b>	<b>0.00</b>
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##### Other Current Liabilities

20006 PREPAID ASSESSMENTS	25,871.51	24,951.05
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20010 OTHER PAYABLES	0.00	0.00
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20600 FEDERAL INCOME TAXES	0.00	0.00
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21000 PAYROLL LIABILITIES	-617.73	0.00
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20008 ACCRUED PAYROLL	0.00	0.00
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20009 ACCRUED VACATION LIABILITY	38,958.12	29,066.27
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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 Apr 30, 2025	As of Apr 30, 2024 (PY)	Total
21025 FEDERAL UNEMPLOYMENT (940)	0.01		402.56
21040 WA SUI EMPLOYER	-0.10		300.30
21042 WA WORKERS COMPENSATION	0.00		0.00
21044 WA PFML TAX	0.00		177.99
21050 MISC EE PAYROLL DEDUCTIONS	0.00		-239.16
21055 AFLAC DEDUCTIONS	1,085.39		230.83
21057 WA CARES FUND	0.00		195.14
<b>Total 21000 PAYROLL LIABILITIES</b>	<b>39,425.69</b>		<b>30,133.93</b>
21080 ACCRUED INCOME TAX	0.00		0.00
22005 SALES TAX PAYABLE	0.00		734.68
22010 SALES TAX PAYABLE IMPORTED	0.00		0.00
<b>Total 22005 SALES TAX PAYABLE</b>	<b>0.00</b>		<b>734.68</b>
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
<b>Total Other Current Liabilities</b>	<b>65,297.20</b>		<b>55,819.66</b>
<b>Total Current Liabilities</b>	<b>102,301.82</b>		<b>109,061.96</b>
<b>Long-Term Liabilities</b>			
29989 DUE TO OPERATING FUND	375,851.00		375,851.00
<b>Total Long-Term Liabilities</b>	<b>375,851.00</b>		<b>375,851.00</b>
<b>Total Liabilities</b>	<b>478,152.82</b>		<b>484,912.96</b>
<b>Equity</b>			
30000 Opening Balance Equity	0.00		0.00
35000 RETAINED EARNINGS	11,603,798.43		9,954,275.39
Net Income	1,457,760.62		1,687,363.13
<b>Total Equity</b>	<b>13,061,559.05</b>		<b>11,641,638.52</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$13,539,711.87</b>		<b>\$12,126,551.48</b>

# CCA 2025: Profit & Loss By Class- Reserves

January - April, 2025

	RESERVES	FUTURE RESERVES	IMPACT FEES	Total RESERVES	WATER RESERVES	TOTAL
<b>INCOME</b>						
40000 ASSESSMENT INCOME						0
42025 GEN RSV ASSMT 2025	998,201			998,201		998,201
42020.1 UNCOLL GEN RSV 2025	-283,587			-283,587		-283,587
<b>Total 42025 GEN RSV ASSMT 2025</b>	<b>714,614</b>			<b>714,614</b>		<b>714,614</b>
43025 FUTURE RSV ASSMT 2025		22,764		22,764		22,764
43000.1 UNCOLL FUTURE RESV ASSMT 25		-6,469		-6,469		-6,469
<b>Total 43025 FUTURE RSV ASSMT 2025</b>		<b>16,295</b>		<b>16,295</b>		<b>16,295</b>
45025 WATER RSV ASSMT 2025					672,359	672,359
45020.1 UNCOLL WATER RSV ASSMT 2025					-190,881	-190,881
<b>Total 45025 WATER RSV ASSMT 2025</b>					<b>481,478</b>	<b>481,478</b>
PRIOR YEAR ASSESSMENT INCOME						0
41000.2 PRIOR YEAR ASSESSMENTS	0	0		0	0	0
<b>Total PRIOR YEAR ASSESSMENT INCOME</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 40000 ASSESSMENT INCOME</b>	<b>714,614</b>	<b>16,295</b>		<b>730,909</b>	<b>481,478</b>	<b>1,212,387</b>
41003 FEES						0
41003.5 OTHER FEES	3,000			3,000		3,000
<b>Total 41003 FEES</b>	<b>3,000</b>			<b>3,000</b>		<b>3,000</b>
41009 INTEREST INCOME	1,859	46	253	2,157	81	2,239
44000 IMPACT FEES			12,000	12,000		12,000
<b>Total Income</b>	<b>719,473</b>	<b>16,341</b>	<b>12,253</b>	<b>748,067</b>	<b>481,559</b>	<b>1,229,626</b>
<b>GROSS PROFIT</b>	<b>719,473</b>	<b>16,341</b>	<b>12,253</b>	<b>748,067</b>	<b>481,559</b>	<b>1,229,626</b>
<b>EXPENSES</b>						
<b>Total Expenses</b>				<b>0</b>		<b>0</b>
<b>NET OPERATING INCOME</b>	<b>719,473</b>	<b>16,341</b>	<b>12,253</b>	<b>748,067</b>	<b>481,559</b>	<b>1,229,626</b>

	RESERVES	FUTURE RESERVES	IMPACT FEES	Total RESERVES	WATER RESERVES	TOTAL
<b>OTHER EXPENSES</b>						
97000 WATER RESERVE FUND PROJECTS						0
97024.03 CHLORINATION TREATMENT SYSTEM (08.24 \$248,573)					189,184	189,184
<b>Total 97000 WATER RESERVE FUND PROJECTS</b>					<b>189,184</b>	<b>189,184</b>
98000 GENERAL RESERVE FUND PROJECTS						0
98023.9 ADMIN OFFICE SEPTIC/ CONCEPTUAL DESIGN (06.24 \$50k))	21,741			21,741		21,741
98024.03 DESIGN ADMIN BLDG (08.24 \$144,350)	24,265			24,265		24,265
98025.02 JOHN DEERE TRACTOR (03.22) (\$37,692.27)	37,692			37,692		37,692
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)	27,736			27,736		27,736
<b>Total GENERAL- ROADS &amp; WATER PLAN (RWP)</b>	<b>27,736</b>			<b>27,736</b>		<b>27,736</b>
<b>Total 98000 GENERAL RESERVE FUND PROJECTS</b>	<b>137,028</b>			<b>137,028</b>		<b>137,028</b>
<b>Total Other Expenses</b>	<b>137,028</b>	<b>0</b>	<b>0</b>	<b>137,028</b>	<b>189,184</b>	<b>326,212</b>
<b>NET OTHER INCOME</b>	<b>-137,028</b>	<b>0</b>	<b>0</b>	<b>-137,028</b>	<b>-189,184</b>	<b>-326,212</b>
<b>NET INCOME</b>	<b>\$582,445</b>	<b>\$16,341</b>	<b>\$12,253</b>	<b>\$611,038</b>	<b>\$292,376</b>	<b>\$903,414</b>

# CCA 2025: Budget vs. Actuals- Reserves

January - December 2025

	Actual	Budget	Total over Budget
<b>INCOME</b>			
40000 ASSESSMENT INCOME			
42025 GEN RSV ASSMT 2025	998,201	998,201	0
42020.1 UNCOLL GEN RSV 2025	(283,587)		(283,587)
<b>Total 42025 GEN RSV ASSMT 2025</b>	<b>714,614</b>	<b>998,201</b>	<b>(283,587)</b>
43025 FUTURE RSV ASSMT 2025	22,764	22,764	0
43000.1 UNCOLL FUTURE RESV ASSMT 25	(6,469)		(6,469)
<b>Total 43025 FUTURE RSV ASSMT 2025</b>	<b>16,295</b>	<b>22,764</b>	<b>(6,469)</b>
45025 WATER RSV ASSMT 2025	672,359	671,863	496
45020.1 UNCOLL WATER RSV ASSMT 2025	(190,881)		(190,881)
<b>Total 45025 WATER RSV ASSMT 2025</b>	<b>481,478</b>	<b>671,863</b>	<b>(190,385)</b>
<b>Total 40000 ASSESSMENT INCOME</b>	<b>1,212,387</b>	<b>1,692,828</b>	<b>(480,441)</b>
41003 FEES			
41003.5 OTHER FEES	3,000		3,000
<b>Total 41003 FEES</b>	<b>3,000</b>		<b>3,000</b>
41009 INTEREST INCOME	2,239	5,000	(2,761)
44000 IMPACT FEES	18,000	12,000	6,000
<b>Total Income</b>	<b>1,235,626</b>	<b>1,709,828</b>	<b>(474,202)</b>
<b>GROSS PROFIT</b>	<b>1,235,626</b>	<b>1,709,828</b>	<b>(474,202)</b>
<b>EXPENSES</b>			
<b>Total Expenses</b>			<b>0</b>
<b>NET OPERATING INCOME</b>	<b>1,235,626</b>	<b>1,709,828</b>	<b>(474,202)</b>
<b>OTHER EXPENSES</b>			
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
<b>Total 97017 WELL 5 PROJECT</b>		<b>144,111</b>	<b>(144,111)</b>
97024.03 CHLORINATION TREATMENT SYSTEM (08.24 \$248,573)	189,184	239,074	(49,890)
<b>Total 97000 WATER RESERVE FUND PROJECTS</b>	<b>189,184</b>	<b>383,185</b>	<b>(194,001)</b>
98000 GENERAL RESERVE FUND PROJECTS			
98023.9 ADMIN OFFICE SEPTIC/ CONCEPTUAL DESIGN (06.24 \$50k))	21,741	27,656	(5,915)
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)	34,502	143,217	(108,715)
<b>Total GENERAL- ROADS &amp; WATER PLAN (RWP)</b>	<b>34,502</b>	<b>143,217</b>	<b>(108,715)</b>
<b>Total 98000 GENERAL RESERVE FUND PROJECTS</b>	<b>143,794</b>	<b>398,251</b>	<b>(254,457)</b>
<b>Total Other Expenses</b>	<b>332,978</b>	<b>781,436</b>	<b>(448,458)</b>
<b>NET OTHER INCOME</b>	<b>(332,978)</b>	<b>(781,436)</b>	<b>448,458</b>
<b>NET INCOME</b>	<b>\$902,648</b>	<b>\$928,392</b>	<b>\$ (25,744)</b>

# CCA 2025: Profit & Loss by Month- Operations Income

January - April, 2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
<b>INCOME</b>					
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	53,452	-297,079
<b>Total 40025 OPERATIONS ASSMT 2025</b>	<b>458,032</b>	<b>149,960</b>	<b>87,158</b>	<b>53,452</b>	<b>748,602</b>
PRIOR YEAR ASSESSMENT INCOME					0
41000.2 PRIOR YEAR ASSESSMENTS	0	534			534
<b>Total PRIOR YEAR ASSESSMENT INCOME</b>	<b>0</b>	<b>534</b>			<b>534</b>
<b>Total 40000 ASSESSMENT INCOME</b>	<b>458,032</b>	<b>150,494</b>	<b>87,158</b>	<b>53,452</b>	<b>749,136</b>
41001 CREDIT CARD INCOME	5,003	3,499	2,641	3,003	14,146
41001.1 UNCOLL CC INCOME	-17	-74	-19	8	-102
<b>Total 41001 CREDIT CARD INCOME</b>	<b>4,986</b>	<b>3,425</b>	<b>2,622</b>	<b>3,011</b>	<b>14,044</b>
41002 FINANCE CHARGES INCOME			5,900	50	5,950
41002.1 UNCOLL FIN CHARGES			-5,100	1,587	-3,513
<b>Total 41002 FINANCE CHARGES INCOME</b>			<b>800</b>	<b>1,637</b>	<b>2,437</b>
41003 FEES					0
41003.1 UNCOLL FEES	1,916	4,070	-1,042	-20,214	-15,270
41003.2 LIENS		750		21,750	22,500
41003.3 RENTERS FEES	1,000		750	2,250	4,000
41003.4 TRANSFER FEES	4,250	4,500	3,000	3,000	14,750
41003.5 OTHER FEES	-109	2,989	1,312	5,678	9,870
<b>Total 41003 FEES</b>	<b>7,057</b>	<b>12,309</b>	<b>4,020</b>	<b>12,464</b>	<b>35,850</b>
41004 FINES	30,090	33,550	96,450	47,037	207,127
41004.1 UNCOLL FINES	-24,964	-29,652	-102,264	-27,319	-184,199
<b>Total 41004 FINES</b>	<b>5,126</b>	<b>3,898</b>	<b>-5,814</b>	<b>19,718</b>	<b>22,928</b>
41006 GATE CARD INCOME	780	1,180	1,020	1,020	4,000
41006.1 UNCOLL GATE CARD INCOME	-65	59		20	14
<b>Total 41006 GATE CARD INCOME</b>	<b>715</b>	<b>1,239</b>	<b>1,020</b>	<b>1,040</b>	<b>4,014</b>
41007 MAILBOX INCOME	270		270	45	585
41007.1 UNCOLL MAILBOX INCOME	-90	45			-45
<b>Total 41007 MAILBOX INCOME</b>	<b>180</b>	<b>45</b>	<b>270</b>	<b>45</b>	<b>540</b>
41008 MISC/WOOD INCOME			300		300
41008.1 UNCOLL MISC/WOOD INCOME		0			0
<b>Total 41008 MISC/WOOD INCOME</b>		<b>0</b>	<b>300</b>		<b>300</b>
41009 INTEREST INCOME	897	506	893	1,000	3,296
41103 ACC INCOME	980	470	1,170	990	3,610
41103.1 UNCOLL ACC INCOME	44	-15		-15	14
<b>Total 41103 ACC INCOME</b>	<b>1,024</b>	<b>455</b>	<b>1,170</b>	<b>975</b>	<b>3,624</b>

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
49010 INSURANCE PROCEEDS	1,000	1,000			2,000
<b>Total Income</b>	<b>479,017</b>	<b>173,372</b>	<b>92,438</b>	<b>93,341</b>	<b>838,168</b>
<b>GROSS PROFIT</b>	<b>479,017</b>	<b>173,372</b>	<b>92,438</b>	<b>93,341</b>	<b>838,168</b>
<b>EXPENSES</b>					
<b>Total Expenses</b>					<b>0</b>
<b>NET OPERATING INCOME</b>	<b>479,017</b>	<b>173,372</b>	<b>92,438</b>	<b>93,341</b>	<b>838,168</b>
<b>NET INCOME</b>	<b>\$479,017</b>	<b>\$173,372</b>	<b>\$92,438</b>	<b>\$93,341</b>	<b>\$838,168</b>

# CCA 2025:Profit & Loss by Month- Admin

January - April, 2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
<b>INCOME</b>					
41009 INTEREST INCOME	30				30
<b>Total Income</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>
<b>GROSS PROFIT</b>					
	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>
<b>EXPENSES</b>					
60007 ADMINISTRATION EXPENSES					0
61015 DUES AND SUBSCRIPTIONS	1,117	1,568	982	1,812	5,479
61040 PRINTING & COPYING	872	149	136	134	1,291
65016 LEASE/RENT EXPENSE	273	652	273	337	1,534
<b>Total 60007 ADMINISTRATION EXPENSES</b>	<b>2,262</b>	<b>2,369</b>	<b>1,391</b>	<b>2,283</b>	<b>8,305</b>
61000 PROFESSIONAL SERVICES					0
61000.3 LEGAL EXPENSE	860	1,852	729	955	4,396
61000.6 GM SUPPORT			3,752	3,678	7,430
61011 COMPUTER SUPPORT SERVICES	894	894	894	894	3,576
63010 DEPUTY SHERIFF STIPEND		3,011	2,820	2,296	8,127
<b>Total 61000 PROFESSIONAL SERVICES</b>	<b>1,754</b>	<b>5,756</b>	<b>8,195</b>	<b>7,823</b>	<b>23,528</b>
61006 BANK FEES	70		30	80	180
61004 CREDIT CARD FEE EXPENSE	4,868	3,184	2,699	2,904	13,655
61006.1 OVER/SHORT EXPENSE	0				0
<b>Total 61006 BANK FEES</b>	<b>4,938</b>	<b>3,184</b>	<b>2,729</b>	<b>2,984</b>	<b>13,835</b>
61010 COLLECTION COSTS				-1,910	-1,910
61020 UTILITIES EXPENSE					0
61020.1 ELECTRICITY EXPENSE		488	416	385	1,289
61020.2 TELEPHONE/INTERNET EXPENSE	1,057	1,359	1,359	1,171	4,946
<b>Total 61020 UTILITIES EXPENSE</b>	<b>1,057</b>	<b>1,847</b>	<b>1,775</b>	<b>1,556</b>	<b>6,235</b>
61031 BUSINESS INSURANCE EXPENSE	5,479	5,479	5,479	5,479	21,916
61050 SUPPLIES					0

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
61050.1 OFFICE SUPPLIES	186	46	941	61	1,234
<b>Total 61050 SUPPLIES</b>	<b>186</b>	<b>46</b>	<b>941</b>	<b>61</b>	<b>1,234</b>
61055 PAYROLL EXPENSE	12,726	19,659	19,659	18,956	71,000
61025 EMPLOYEE BENEFITS	2,192	1,096	1,167	577	5,032
61056 PAYROLL TAXES	-3,080	1,717	1,921	1,677	2,235
<b>Total 61055 PAYROLL EXPENSE</b>	<b>11,838</b>	<b>22,472</b>	<b>22,747</b>	<b>21,209</b>	<b>78,266</b>
61090 ALLOCATED EXPENSES	-10,741	-15,162	-13,881	-15,507	-55,292
65020 COMMUNITY SUPPORT					0
65020.2 FISHING DERBY		94		3,000	3,094
65020.4 MAC MEMBER ACTIVITIES COMMITTEE		683	21	1,153	1,857
<b>Total 65020 COMMUNITY SUPPORT</b>		<b>777</b>	<b>21</b>	<b>4,153</b>	<b>4,951</b>
66040 BUSINESS TAXES		846	2,811	1,788	5,446
61057 PROPERTY TAX		1,573	436		2,010
62026 LICENSES AND FEES		5			5
<b>Total 66040 BUSINESS TAXES</b>		<b>2,425</b>	<b>3,247</b>	<b>1,788</b>	<b>7,460</b>
66050 REGULATORY COMPLIANCE					0
61000.1 AUDIT & TAX PREP EXPENSE			1,671		1,671
61000.5 HR EXPENSE	11				11
<b>Total 66050 REGULATORY COMPLIANCE</b>	<b>11</b>		<b>1,671</b>		<b>1,682</b>
66060 CCRs & MANDATES					0
61000.2 ACCOUNTING EXPENSE (CPA)	4,560	4,560	4,560	4,560	18,240
63020 SECURITY SYSTEM				507	507
65020.1 COMMUNITY MEETING EXPENSE			31		31
<b>Total 66060 CCRs &amp; MANDATES</b>	<b>4,560</b>	<b>4,560</b>	<b>4,591</b>	<b>5,067</b>	<b>18,779</b>
<b>Total Expenses</b>	<b>21,344</b>	<b>33,753</b>	<b>38,908</b>	<b>34,985</b>	<b>128,990</b>
<b>NET OPERATING INCOME</b>	<b>-21,314</b>	<b>-33,753</b>	<b>-38,908</b>	<b>-34,985</b>	<b>-128,960</b>
<b>NET INCOME</b>	<b>\$ -21,314</b>	<b>\$ -33,753</b>	<b>\$ -38,908</b>	<b>\$ -34,985</b>	<b>\$ -128,960</b>

# CCA 2025: Profit & Loss by Month- Maint

January - April, 2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
<b>INCOME</b>					
<b>Total Income</b>					<b>0</b>
<b>GROSS PROFIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>					
60007 ADMINISTRATION EXPENSES					0
65016 LEASE/RENT EXPENSE	679			679	1,357
<b>Total 60007 ADMINISTRATION EXPENSES</b>	<b>679</b>			<b>679</b>	<b>1,357</b>
61020 UTILITIES EXPENSE					0
61020.1 ELECTRICITY EXPENSE	136	467	470	514	1,587
61020.2 TELEPHONE/INTERNET EXPENSE	282	82	82	282	729
61020.4 PROPANE EXPENSE		523			523
61020.5 REFUSE EXPENSE		218	745	218	1,181
<b>Total 61020 UTILITIES EXPENSE</b>	<b>418</b>	<b>1,290</b>	<b>1,297</b>	<b>1,014</b>	<b>4,019</b>
61050 SUPPLIES					0
61050.2 CUSTODIAL SUPPLIES		161		42	203
61050.3 SAFETY GEAR & CLOTHING	262	103		65	430
62015 FUEL EXPENSE	2,041		1,760	793	4,595
62046 SMALL TOOLS & EQUIPMENT	362	552	42	5	961
<b>Total 61050 SUPPLIES</b>	<b>2,666</b>	<b>816</b>	<b>1,802</b>	<b>905</b>	<b>6,189</b>
61055 PAYROLL EXPENSE	12,001	19,497	16,930	16,665	65,093
61025 EMPLOYEE BENEFITS	7,274	1,496	2,718	2,641	14,130
61056 PAYROLL TAXES	1,667	1,529	1,136	1,070	5,402
<b>Total 61055 PAYROLL EXPENSE</b>	<b>20,941</b>	<b>22,523</b>	<b>20,784</b>	<b>20,377</b>	<b>84,625</b>
62020 REPAIRS, MAINTENANCE, & GROUNDS					0
61021.2 SNOW REMOVAL		14			14
62020.1 GROUNDS EXPENSE	1,066	858	1,111	1,656	4,692
62020.2 TREE/DEBRIS REMOVAL			1,949		1,949

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
62020.4 ROAD EXPENSES		142			142
62020.5 GATE EXPENSES			536	7,230	7,766
62020.6 STRUCTURAL	431	35	133		599
62020.7 EQUIPMENT	411	1,281	515	2,658	4,864
62020.9 VANDALISM				2,617	2,617
62021 OUTSIDE MECHANIC	3,710				3,710
62022 SAND & GRAVEL		1,016	493		1,509
<b>Total 62020 REPAIRS, MAINTENANCE, &amp; GROUNDS</b>	<b>5,618</b>	<b>3,346</b>	<b>4,737</b>	<b>14,161</b>	<b>27,863</b>
66040 BUSINESS TAXES					0
62026 LICENSES AND FEES	80				80
<b>Total 66040 BUSINESS TAXES</b>	<b>80</b>				<b>80</b>
66060 CCRs & MANDATES					0
63020 SECURITY SYSTEM	1,205		296	367	1,869
<b>Total 66060 CCRs &amp; MANDATES</b>	<b>1,205</b>		<b>296</b>	<b>367</b>	<b>1,869</b>
<b>Total Expenses</b>	<b>31,606</b>	<b>27,975</b>	<b>28,916</b>	<b>37,503</b>	<b>126,001</b>
<b>NET OPERATING INCOME</b>	<b>-31,606</b>	<b>-27,975</b>	<b>-28,916</b>	<b>-37,503</b>	<b>-126,001</b>
<b>NET INCOME</b>	<b>\$ -31,606</b>	<b>\$ -27,975</b>	<b>\$ -28,916</b>	<b>\$ -37,503</b>	<b>\$ -126,001</b>

# CCA 2025: Profit & Loss by Month- Water System

January - April, 2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
<b>INCOME</b>					
45001 WATER CONSUMPTION RATE					0
45001.1 UNCOLL WATER CONSUMP RATE	-58,797	16,274	11,655	-34,711	-65,579
45924 WATER CONSUMPTION 2024	0		77		77
45925 WATER CONSUMPTION 2025				121,967	121,967
<b>Total 45001 WATER CONSUMPTION RATE</b>	<b>-58,797</b>	<b>16,274</b>	<b>11,732</b>	<b>87,256</b>	<b>56,465</b>
45120 WATER SERVICE FEE					0
45120.1 UNCOLL WATER SERVICE FEE	689	68	133	293	1,183
<b>Total 45120 WATER SERVICE FEE</b>	<b>689</b>	<b>68</b>	<b>133</b>	<b>293</b>	<b>1,183</b>
<b>Total Income</b>	<b>-58,108</b>	<b>16,342</b>	<b>11,865</b>	<b>87,549</b>	<b>57,648</b>
<b>GROSS PROFIT</b>	<b>-58,108</b>	<b>16,342</b>	<b>11,865</b>	<b>87,549</b>	<b>57,648</b>
<b>EXPENSES</b>					
60007 ADMINISTRATION EXPENSES					0
61015 DUES AND SUBSCRIPTIONS				518	518
61045 POSTAGE				936	936
<b>Total 60007 ADMINISTRATION EXPENSES</b>				<b>1,453</b>	<b>1,453</b>
61020 UTILITIES EXPENSE					0
61020.1 ELECTRICITY EXPENSE		1,505	1,763	1,653	4,921
<b>Total 61020 UTILITIES EXPENSE</b>		<b>1,505</b>	<b>1,763</b>	<b>1,653</b>	<b>4,921</b>
61031 BUSINESS INSURANCE EXPENSE	5,479	5,479	5,479	5,479	21,916
61050 SUPPLIES					0
62046 SMALL TOOLS & EQUIPMENT			136	42	178
<b>Total 61050 SUPPLIES</b>			<b>136</b>	<b>42</b>	<b>178</b>
61055 PAYROLL EXPENSE	2,984	4,057	5,825	6,416	19,282
61025 EMPLOYEE BENEFITS	388	527	757	834	2,507
61056 PAYROLL TAXES	418	568	815	898	2,699
<b>Total 61055 PAYROLL EXPENSE</b>	<b>3,790</b>	<b>5,152</b>	<b>7,397</b>	<b>8,149</b>	<b>24,488</b>

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
61090 ALLOCATED EXPENSES	10,741	15,162	13,881	15,507	55,292
62020 REPAIRS, MAINTENANCE, & GROUNDS					0
62020.3 WATER SYSTEM	1,853	90	1,534	668	4,145
<b>Total 62020 REPAIRS, MAINTENANCE, &amp; GROUNDS</b>	<b>1,853</b>	<b>90</b>	<b>1,534</b>	<b>668</b>	<b>4,145</b>
66040 BUSINESS TAXES				4	4
62026 LICENSES AND FEES	2,052				2,052
<b>Total 66040 BUSINESS TAXES</b>	<b>2,052</b>			<b>4</b>	<b>2,056</b>
66060 CCRs & MANDATES					0
61000.2 ACCOUNTING EXPENSE (CPA)	1,140	1,140	1,140	1,140	4,560
63020 SECURITY SYSTEM		551		593	1,144
<b>Total 66060 CCRs &amp; MANDATES</b>	<b>1,140</b>	<b>1,691</b>	<b>1,140</b>	<b>1,733</b>	<b>5,704</b>
<b>Total Expenses</b>	<b>25,055</b>	<b>29,080</b>	<b>31,330</b>	<b>34,687</b>	<b>120,152</b>
<b>NET OPERATING INCOME</b>	<b>-83,163</b>	<b>-12,738</b>	<b>-19,465</b>	<b>52,862</b>	<b>-62,504</b>
<b>NET INCOME</b>	<b>\$ -83,163</b>	<b>\$ -12,738</b>	<b>\$ -19,465</b>	<b>\$52,862</b>	<b>\$ -62,504</b>

# CCA 2025: Profit & Loss by Month- Ops Contingency

January - April, 2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
<b>INCOME</b>					
40000 ASSESSMENT INCOME					0
PRIOR YEAR ASSESSMENT INCOME					0
41000.1 UNCOLL ASSMTS 22 & PRIOR	33,837	1,361	8,346	4,803	48,347
41000.2 PRIOR YEAR ASSESSMENTS	557				557
<b>Total PRIOR YEAR ASSESSMENT INCOME</b>	<b>34,394</b>	<b>1,361</b>	<b>8,346</b>	<b>4,803</b>	<b>48,904</b>
<b>Total 40000 ASSESSMENT INCOME</b>	<b>34,394</b>	<b>1,361</b>	<b>8,346</b>	<b>4,803</b>	<b>48,904</b>
41009 INTEREST INCOME	24	390			413
49010 INSURANCE PROCEEDS			1,000	1,000	2,000
<b>Total Income</b>	<b>34,418</b>	<b>1,751</b>	<b>9,346</b>	<b>5,803</b>	<b>51,317</b>
<b>GROSS PROFIT</b>	<b>34,418</b>	<b>1,751</b>	<b>9,346</b>	<b>5,803</b>	<b>51,317</b>
<b>EXPENSES</b>					
61000 PROFESSIONAL SERVICES					0
61000.3 LEGAL EXPENSE	1,494	3,225	2,362		7,081
61000.4 LEGAL FRAUD INVESTIGATION EXP	560	80	2,600		3,240
<b>Total 61000 PROFESSIONAL SERVICES</b>	<b>2,054</b>	<b>3,305</b>	<b>4,962</b>		<b>10,321</b>
<b>Total Expenses</b>	<b>2,054</b>	<b>3,305</b>	<b>4,962</b>	<b>0</b>	<b>10,321</b>
<b>NET OPERATING INCOME</b>	<b>32,364</b>	<b>-1,554</b>	<b>4,384</b>	<b>5,803</b>	<b>40,996</b>
<b>NET INCOME</b>	<b>\$32,364</b>	<b>\$ -1,554</b>	<b>\$4,384</b>	<b>\$5,803</b>	<b>\$40,996</b>

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

January - December 2025

			<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>
OPERATIONS	870,589	1,095,036	(224,447)
ADMINISTRATION	(163,404)	(441,361)	277,957
MAINTENANCE	(156,347)	(546,324)	389,977
POOL	(8,194)	(107,351)	99,157
<b>Total OPERATIONS</b>	<b>542,644</b>	<b>0</b>	<b>542,644</b>
WATER SYSTEM	(69,844)	0	(69,844)
<b>TOTAL</b>	<b>\$472,800</b>	<b>\$0</b>	<b>\$472,800</b>

# CCA 2025: Budget vs. Actuals- Operations Income

January - December 2025

	Actual	Budget	Total over Budget
<b>INCOME</b>			
40000 ASSESSMENT INCOME			
40025 OPERATIONS ASSMT 2025	1,045,681	1,045,754	(73)
40020.1 UNCOLL OPS ASSMT 2025	(297,079)	(83,660)	(213,419)
<b>Total 40025 OPERATIONS ASSMT 2025</b>	<b>748,602</b>	<b>962,094</b>	<b>(213,492)</b>
PRIOR YEAR ASSESSMENT INCOME			
41000.2 PRIOR YEAR ASSESSMENTS	534		534
<b>Total PRIOR YEAR ASSESSMENT INCOME</b>	<b>534</b>		<b>534</b>
<b>Total 40000 ASSESSMENT INCOME</b>	<b>749,136</b>	<b>962,094</b>	<b>(212,958)</b>
41001 CREDIT CARD INCOME	15,331	18,000	(2,669)
41001.1 UNCOLL CC INCOME	(102)	27	(129)
<b>Total 41001 CREDIT CARD INCOME</b>	<b>15,229</b>	<b>18,027</b>	<b>(2,798)</b>
41002 FINANCE CHARGES INCOME	7,000		7,000
41002.1 UNCOLL FIN CHARGES	(3,513)	0	(3,513)
<b>Total 41002 FINANCE CHARGES INCOME</b>	<b>3,487</b>	<b>0</b>	<b>3,487</b>
41003 FEES			
41003.1 UNCOLL FEES	(15,270)		(15,270)
41003.2 LIENS	25,500	9,375	16,125
41003.3 RENTERS FEES	4,750	24,750	(20,000)
41003.4 TRANSFER FEES	16,500	33,000	(16,500)
41003.5 OTHER FEES	11,518	4,531	6,987
<b>Total 41003 FEES</b>	<b>42,998</b>	<b>71,656</b>	<b>(28,658)</b>
41004 FINES	228,760	15,500	213,260
41004.1 UNCOLL FINES	(184,199)	0	(184,199)
<b>Total 41004 FINES</b>	<b>44,561</b>	<b>15,500</b>	<b>29,061</b>
41006 GATE CARD INCOME	4,680	12,456	(7,776)
41006.1 UNCOLL GATE CARD INCOME	14	0	14
<b>Total 41006 GATE CARD INCOME</b>	<b>4,694</b>	<b>12,456</b>	<b>(7,762)</b>
41007 MAILBOX INCOME	630	2,500	(1,870)
41007.1 UNCOLL MAILBOX INCOME	(45)	0	(45)
<b>Total 41007 MAILBOX INCOME</b>	<b>585</b>	<b>2,500</b>	<b>(1,915)</b>
41008 MISC/WOOD INCOME	300		300
41009 INTEREST INCOME	3,296	7,200	(3,904)
41103 ACC INCOME	4,320	5,600	(1,280)
41103.1 UNCOLL ACC INCOME	14	3	11
<b>Total 41103 ACC INCOME</b>	<b>4,334</b>	<b>5,603</b>	<b>(1,269)</b>
49010 INSURANCE PROCEEDS	2,000		2,000
<b>Total Income</b>	<b>870,619</b>	<b>1,095,036</b>	<b>(224,417)</b>

	Actual	Budget	Total over Budget
GROSS PROFIT	870,619	1,095,036	(224,417)
EXPENSES			
<b>Total Expenses</b>			<b>0</b>
NET OPERATING INCOME	870,619	1,095,036	(224,417)
NET INCOME	<b>\$870,619</b>	<b>\$1,095,036</b>	<b>\$ (224,417)</b>

# CCA 2025: Budget vs. Actuals- Administration

January - December 2025

	Actual	Budget	Total over Budget
<b>INCOME</b>			
41009 INTEREST INCOME	30		30
<b>Total Income</b>	<b>30</b>	<b>0</b>	<b>30</b>
<b>GROSS PROFIT</b>			
	<b>30</b>	<b>0</b>	<b>30</b>
<b>EXPENSES</b>			
60007 ADMINISTRATION EXPENSES			
61007 BOARD EXPENSE		1,250	(1,250)
61012.1 GM CONTINGENCY		5,502	(5,502)
61015 DUES AND SUBSCRIPTIONS	6,292	15,374	(9,082)
61040 PRINTING & COPYING	1,499	3,095	(1,596)
61045 POSTAGE		5,240	(5,240)
65016 LEASE/RENT EXPENSE	1,534	5,128	(3,594)
<b>Total 60007 ADMINISTRATION EXPENSES</b>	<b>9,326</b>	<b>35,589</b>	<b>(26,263)</b>
61000 PROFESSIONAL SERVICES			
61000.3 LEGAL EXPENSE	4,396	15,000	(10,604)
61000.6 GM SUPPORT	10,630	36,800	(26,170)
61011 COMPUTER SUPPORT SERVICES	4,470	13,110	(8,640)
63010 DEPUTY SHERIFF STIPEND	8,766	52,376	(43,610)
<b>Total 61000 PROFESSIONAL SERVICES</b>	<b>28,262</b>	<b>117,286</b>	<b>(89,024)</b>
61006 BANK FEES			
61006 BANK FEES	180	1,000	(820)
61004 CREDIT CARD FEE EXPENSE	13,655	18,000	(4,345)
61006.1 OVER/SHORT EXPENSE	0		0
<b>Total 61006 BANK FEES</b>	<b>13,835</b>	<b>19,000</b>	<b>(5,165)</b>
61010 COLLECTION COSTS			
61010 COLLECTION COSTS	(1,910)		(1,910)
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	1,289	4,622	(3,333)
61020.2 TELEPHONE/INTERNET EXPENSE	5,050	17,076	(12,026)
<b>Total 61020 UTILITIES EXPENSE</b>	<b>6,339</b>	<b>21,698</b>	<b>(15,359)</b>
61031 BUSINESS INSURANCE EXPENSE			
61031 BUSINESS INSURANCE EXPENSE	21,916	72,341	(50,425)
61050 SUPPLIES			
61050.1 OFFICE SUPPLIES	1,234	6,837	(5,603)
61050.3 SAFETY GEAR & CLOTHING		400	(400)
<b>Total 61050 SUPPLIES</b>	<b>1,234</b>	<b>7,237</b>	<b>(6,003)</b>
61055 PAYROLL EXPENSE			
61055 PAYROLL EXPENSE	90,659	203,610	(112,951)
61025 EMPLOYEE BENEFITS	6,199	1,725	4,474
61056 PAYROLL TAXES	3,912	21,175	(17,263)
<b>Total 61055 PAYROLL EXPENSE</b>	<b>100,770</b>	<b>226,510</b>	<b>(125,740)</b>
61090 ALLOCATED EXPENSES			
61090 ALLOCATED EXPENSES	(55,292)	(157,086)	101,794

			<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>
65020 COMMUNITY SUPPORT			
65020.2 FISHING DERBY	3,094	3,180	(86)
65020.4 MAC MEMBER ACTIVITIES COMMITTEE	1,868	5,500	(3,632)
65020.5 MAC MILEAGE REIMBURSEMENT		300	(300)
65025 CPC		500	(500)
<b>Total 65020 COMMUNITY SUPPORT</b>	<b>4,962</b>	<b>9,480</b>	<b>(4,518)</b>
66040 BUSINESS TAXES	7,137	3,114	4,023
61057 PROPERTY TAX	2,010	1,878	132
62026 LICENSES AND FEES	5	196	(191)
<b>Total 66040 BUSINESS TAXES</b>	<b>9,152</b>	<b>5,188</b>	<b>3,964</b>
66050 REGULATORY COMPLIANCE			
61000.1 AUDIT & TAX PREP EXPENSE	1,671	11,837	(10,166)
61000.5 HR EXPENSE	11	8,304	(8,293)
<b>Total 66050 REGULATORY COMPLIANCE</b>	<b>1,682</b>	<b>20,141</b>	<b>(18,459)</b>
66060 CCRs & MANDATES			
61000.2 ACCOUNTING EXPENSE (CPA)	22,619	55,142	(32,523)
63020 SECURITY SYSTEM	507		507
65020.1 COMMUNITY MEETING EXPENSE	31	8,835	(8,804)
<b>Total 66060 CCRs &amp; MANDATES</b>	<b>23,158</b>	<b>63,977</b>	<b>(40,819)</b>
<b>Total Expenses</b>	<b>163,434</b>	<b>441,361</b>	<b>(277,927)</b>
<b>NET OPERATING INCOME</b>	<b>(163,404)</b>	<b>(441,361)</b>	<b>277,957</b>
<b>NET INCOME</b>	<b>\$ (163,404)</b>	<b>\$ (441,361)</b>	<b>\$277,957</b>

# CCA 2025: Budget vs. Actuals- Maintenance

January - December 2025

	Actual	Budget	Total over Budget
<b>INCOME</b>			
<b>Total Income</b>			<b>0</b>
<b>GROSS PROFIT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>			
60007 ADMINISTRATION EXPENSES			
61066 TRAINING EXPENSE		500	(500)
65016 LEASE/RENT EXPENSE	1,357	2,823	(1,466)
<b>Total 60007 ADMINISTRATION EXPENSES</b>	<b>1,357</b>	<b>3,323</b>	<b>(1,966)</b>
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	1,657	11,662	(10,005)
61020.2 TELEPHONE/INTERNET EXPENSE	729	1,032	(303)
61020.4 PROPANE EXPENSE	523	3,503	(2,980)
61020.5 REFUSE EXPENSE	1,399	5,940	(4,541)
<b>Total 61020 UTILITIES EXPENSE</b>	<b>4,307</b>	<b>22,137</b>	<b>(17,830)</b>
61050 SUPPLIES			
61050.2 CUSTODIAL SUPPLIES	203	5,190	(4,987)
61050.3 SAFETY GEAR & CLOTHING	430	4,560	(4,130)
62015 FUEL EXPENSE	4,595	14,168	(9,573)
62046 SMALL TOOLS & EQUIPMENT	961	5,300	(4,339)
<b>Total 61050 SUPPLIES</b>	<b>6,189</b>	<b>29,218</b>	<b>(23,029)</b>
61055 PAYROLL EXPENSE			
61055 PAYROLL EXPENSE	87,520	269,684	(182,164)
61025 EMPLOYEE BENEFITS	19,451	26,442	(6,991)
61056 PAYROLL TAXES	7,324	37,477	(30,153)
<b>Total 61055 PAYROLL EXPENSE</b>	<b>114,295</b>	<b>333,603</b>	<b>(219,308)</b>
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	5,079	14,444	(9,365)
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	4,864	15,546	(10,682)
62020.8 LAKES		11,162	(11,162)
62020.9 VANDALISM	2,617	5,000	(2,383)
62021 OUTSIDE MECHANIC	3,710	15,661	(11,951)
62022 SAND & GRAVEL	1,509	9,839	(8,330)

			Total
	Actual	Budget	over Budget
62024 SEPTIC MAINTENANCE		9,237	(9,237)
<b>Total 62020 REPAIRS, MAINTENANCE, &amp; GROUNDS</b>	<b>28,251</b>	<b>134,961</b>	<b>(106,710)</b>
66040 BUSINESS TAXES			
62026 LICENSES AND FEES	80	1,246	(1,167)
<b>Total 66040 BUSINESS TAXES</b>	<b>80</b>	<b>1,246</b>	<b>(1,167)</b>
66060 CCRs & MANDATES			
50000 COST OF SALES GATE CARDS		7,150	(7,150)
63020 SECURITY SYSTEM	1,869	14,686	(12,817)
<b>Total 66060 CCRs &amp; MANDATES</b>	<b>1,869</b>	<b>21,836</b>	<b>(19,967)</b>
<b>Total Expenses</b>	<b>156,347</b>	<b>546,324</b>	<b>(389,977)</b>
<b>NET OPERATING INCOME</b>	<b>(156,347)</b>	<b>(546,324)</b>	<b>389,977</b>
<b>NET INCOME</b>	<b>\$ (156,347)</b>	<b>\$ (546,324)</b>	<b>\$389,977</b>

# CCA 2025: Budget vs. Actuals- Pool

January - December 2025

	Actual	Budget	Total over Budget
<b>INCOME</b>			
<b>Total Income</b>			<b>0</b>
<b>GROSS PROFIT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>			
60007 ADMINISTRATION EXPENSES			
61015 DUES AND SUBSCRIPTIONS		2,284	(2,284)
61066 TRAINING EXPENSE		519	(519)
<b>Total 60007 ADMINISTRATION EXPENSES</b>		<b>2,803</b>	<b>(2,803)</b>
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	2,817	12,518	(9,701)
61020.2 TELEPHONE/INTERNET EXPENSE	162	516	(354)
61020.4 PROPANE EXPENSE	1,070	14,285	(13,215)
<b>Total 61020 UTILITIES EXPENSE</b>	<b>4,049</b>	<b>27,319</b>	<b>(23,270)</b>
61050 SUPPLIES			
61050.2 CUSTODIAL SUPPLIES		519	(519)
61050.3 SAFETY GEAR & CLOTHING		3,427	(3,427)
61050.4 CHEMICAL SUPPLIES	1,659	5,947	(4,288)
62046 SMALL TOOLS & EQUIPMENT	93	3,386	(3,293)
<b>Total 61050 SUPPLIES</b>	<b>1,753</b>	<b>13,279</b>	<b>(11,526)</b>
61055 PAYROLL EXPENSE		51,929	(51,929)
61056 PAYROLL TAXES		6,907	(6,907)
<b>Total 61055 PAYROLL EXPENSE</b>		<b>58,836</b>	<b>(58,836)</b>
62020 REPAIRS, MAINTENANCE, & GROUNDS			
62020.6 STRUCTURAL		2,007	(2,007)
62020.7 EQUIPMENT		1,557	(1,557)
<b>Total 62020 REPAIRS, MAINTENANCE, &amp; GROUNDS</b>		<b>3,564</b>	<b>(3,564)</b>
66040 BUSINESS TAXES			
62026 LICENSES AND FEES	2,050	1,550	500
<b>Total 66040 BUSINESS TAXES</b>	<b>2,050</b>	<b>1,550</b>	<b>500</b>
66060 CCRs & MANDATES			
63020 SECURITY SYSTEM	343		343
<b>Total 66060 CCRs &amp; MANDATES</b>	<b>343</b>		<b>343</b>
<b>Total Expenses</b>	<b>8,194</b>	<b>107,351</b>	<b>(99,157)</b>
<b>NET OPERATING INCOME</b>	<b>(8,194)</b>	<b>(107,351)</b>	<b>99,157</b>
<b>NET INCOME</b>	<b>\$ (8,194)</b>	<b>\$ (107,351)</b>	<b>\$99,157</b>

# CCA 2025: Budget vs. Actuals- Water System

January - December 2025

	Actual	Budget	Total over Budget
<b>INCOME</b>			
45001 WATER CONSUMPTION RATE			
45001.1 UNCOLL WATER CONSUMP RATE	(65,579)	(43,822)	(21,757)
45924 WATER CONSUMPTION 2024	77		77
45925 WATER CONSUMPTION 2025	121,967	503,699	(381,732)
<b>Total 45001 WATER CONSUMPTION RATE</b>	<b>56,465</b>	<b>459,877</b>	<b>(403,412)</b>
45120 WATER SERVICE FEE			
45120.1 UNCOLL WATER SERVICE FEE	1,183		1,183
<b>Total 45120 WATER SERVICE FEE</b>	<b>1,183</b>		<b>1,183</b>
<b>Total Income</b>	<b>57,648</b>	<b>459,877</b>	<b>(402,229)</b>
<b>GROSS PROFIT</b>	<b>57,648</b>	<b>459,877</b>	<b>(402,229)</b>
<b>EXPENSES</b>			
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)
<b>Total 60007 ADMINISTRATION EXPENSES</b>	<b>1,453</b>	<b>8,158</b>	<b>(6,705)</b>
61000 PROFESSIONAL SERVICES			
61000.6 GM SUPPORT		9,200	(9,200)
<b>Total 61000 PROFESSIONAL SERVICES</b>		<b>9,200</b>	<b>(9,200)</b>
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	4,921	12,554	(7,633)
61020.4 PROPANE EXPENSE		4,729	(4,729)
<b>Total 61020 UTILITIES EXPENSE</b>	<b>4,921</b>	<b>17,283</b>	<b>(12,362)</b>
61031 BUSINESS INSURANCE EXPENSE	21,916	72,341	(50,425)
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)
<b>Total 61050 SUPPLIES</b>	<b>178</b>	<b>26,633</b>	<b>(26,455)</b>
61055 PAYROLL EXPENSE	19,282	86,370	(67,088)
61025 EMPLOYEE BENEFITS	2,507	13,387	(10,880)
61056 PAYROLL TAXES	2,699	11,348	(8,649)
<b>Total 61055 PAYROLL EXPENSE</b>	<b>24,488</b>	<b>111,105</b>	<b>(86,617)</b>
61090 ALLOCATED EXPENSES	55,292	157,086	(101,794)
62020 REPAIRS, MAINTENANCE, & GROUNDS			

			<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>
62020.1 GROUNDS EXPENSE		7,726	(7,726)
62020.3 WATER SYSTEM	4,211	6,862	(2,651)
<b>Total 62020 REPAIRS, MAINTENANCE, &amp; GROUNDS</b>	<b>4,211</b>	<b>14,588</b>	<b>(10,377)</b>
66040 BUSINESS TAXES	6,138	27,500	(21,362)
62026 LICENSES AND FEES	2,052	2,197	(145)
<b>Total 66040 BUSINESS TAXES</b>	<b>8,189</b>	<b>29,697</b>	<b>(21,508)</b>
66060 CCRs & MANDATES			
61000.2 ACCOUNTING EXPENSE (CPA)	5,700	13,786	(8,086)
63020 SECURITY SYSTEM	1,144		1,144
<b>Total 66060 CCRs &amp; MANDATES</b>	<b>6,844</b>	<b>13,786</b>	<b>(6,942)</b>
<b>Total Expenses</b>	<b>127,492</b>	<b>459,877</b>	<b>(332,385)</b>
NET OPERATING INCOME	(69,844)	0	(69,844)
NET INCOME	\$ (69,844)	\$0	\$ (69,844)

# CCA 2025: Budget vs. Actuals- Ops Contingency

January - December 2025

	Actual	Budget	Total over Budget
<b>INCOME</b>			
40000 ASSESSMENT INCOME			
PRIOR YEAR ASSESSMENT INCOME			
41000.1 UNCOLL ASSMTS 22 & PRIOR	48,347	49,700	(1,353)
41000.2 PRIOR YEAR ASSESSMENTS	557		557
<b>Total PRIOR YEAR ASSESSMENT INCOME</b>	<b>48,904</b>	<b>49,700</b>	<b>(796)</b>
<b>Total 40000 ASSESSMENT INCOME</b>	<b>48,904</b>	<b>49,700</b>	<b>(796)</b>
41009 INTEREST INCOME	413	300	113
49010 INSURANCE PROCEEDS	2,000		2,000
<b>Total Income</b>	<b>51,317</b>	<b>50,000</b>	<b>1,317</b>
<b>GROSS PROFIT</b>	<b>51,317</b>	<b>50,000</b>	<b>1,317</b>
<b>EXPENSES</b>			
61000 PROFESSIONAL SERVICES			
61000.3 LEGAL EXPENSE	7,081	50,000	(42,919)
61000.4 LEGAL FRAUD INVESTIGATION EXP	3,240		3,240
<b>Total 61000 PROFESSIONAL SERVICES</b>	<b>10,321</b>	<b>50,000</b>	<b>(39,679)</b>
<b>Total Expenses</b>	<b>10,321</b>	<b>50,000</b>	<b>(39,679)</b>
<b>NET OPERATING INCOME</b>	<b>40,996</b>	<b>0</b>	<b>40,996</b>
<b>NET INCOME</b>	<b>\$40,996</b>	<b>\$0</b>	<b>\$40,996</b>

