

CCA Internal Financial Statements

No Assurance Provided.

December 2025



Prepared on

February 17, 2026

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Balance Sheet Comparison

As of December 31, 2025

	As of Dec 31, 2025	As of Dec 31, 2024 (PY)	Total
ASSETS			
Current Assets			
Bank Accounts			
1072 Bill.com Money Out Clearing	1,078.02		1,189.08
OPERATIONS CASH	0.11		0.11
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	53,184.66		42,550.97
10602 OB 021 OPS CK	40,918.10		223,086.76
11200 GENERAL OPS CK FCB 391	486,876.72		-680,804.51
11240 OPS CONTINGENCY MMK FCB975	66,271.04		104,126.83
11270 WATER OPS CK FCB404	0.00		0.00
11280 Operating CK 2 559	113,678.00		764,198.00
11289 ICS Operating CK 559	86,318.41		1,366,062.40
Total OPERATIONS CASH	852,668.96		1,824,642.48
RESERVES CASH			
FUTURE RESERVES			
11600 FUTURE RESERVE CK FCB967	1,987.00		4,771.00
11690 ICS FUTURE RSV FCB967	103,862.07		78,150.48
Total FUTURE RESERVES	105,849.07		82,921.48
GENERAL RESERVES			
11500 GENERAL RESERVE CK FCB412	-79,165.00		871,544.00
11557.3 GEN RSV CD (377) MAT 05.2025	0.00		261,957.24
11557.4 GEN RSV CD (974) MAT 04.30.26	274,663.87		
11558 GEN RSV CD (778) MAT 08.25	0.00		266,789.70
11559 ICS GENERAL RSV FCB412	1,907,977.86		604.39
Total GENERAL RESERVES	2,103,476.73		1,400,895.33
IMPACT FEE RESERVES			
11400 IMPACT FEE CK FCB959	22,823.00		-453,199.00
11490 ICS IMPACT FEE RSV FCB959	92,627.85		509,495.17
Total IMPACT FEE RESERVES	115,450.85		56,296.17
WATER RESERVES			
11300 WATER RESERVE CK FCB421	-59,323.00		-185,584.00
11390 ICS WATER RSV FCB421	1,786,184.74		185,643.97
Total WATER RESERVES	1,726,861.74		59.97
Total RESERVES CASH	4,051,638.39		1,540,172.95
Total Bank Accounts	4,905,385.37		3,366,004.51

	As of Dec 31, 2025	As of Dec 31, 2024 (PY)	Total
Accounts Receivable			
10700 ACCOUNTS RECEIVABLE	1,198,747.54		635,677.05
Total Accounts Receivable	1,198,747.54		635,677.05
Other Current Assets			
10002 UNDEPOSITED FUNDS	0.00		15,557.24
10702 ALLOWANCE FOR DOUBTFUL ACCOUNTS	-561,766.91		-482,870.91
10710 OTHER RECEIVABLES	776.24		0.00
10805 SNOW SUPPLIES INVENTORY	0.00		0.00
10820 INVENTORY ASSET- WATER METERS	112,773.04		112,773.04
QuickBooks Tax Holding Account	0.00		
Total Other Current Assets	-448,217.63		-354,540.63
Total Current Assets	5,655,915.28		3,647,140.93
Fixed Assets			
10900 DOCKS & BRIDGES	450,547.24		450,547.24
10900.1 A/D DOCKS & BRIDGES	-331,198.72		-331,198.72
Total 10900 DOCKS & BRIDGES	119,348.52		119,348.52
10901 MAINT EQUIPMENT	1,010,140.18		972,447.91
10901.1 A/D MAINT EQUIPMENT	-681,616.89		-681,616.89
Total 10901 MAINT EQUIPMENT	328,523.29		290,831.02
10902 EQUIPMENT - OFFICE	133,926.05		133,926.05
10902.1 A/D EQUIPMENT-OFFICE	-127,856.47		-127,856.47
Total 10902 EQUIPMENT - OFFICE	6,069.58		6,069.58
10903 FIRE PROTECTION EQUIPMENT	138,252.71		138,252.71
10903.1 A/D FIRE PROTECTION EQUIPMENT	-119,691.26		-119,691.26
Total 10903 FIRE PROTECTION EQUIPMENT	18,561.45		18,561.45
10904 GROUNDS	1,654,274.33		1,612,516.34
10904.1 A/D GROUNDS	-1,239,802.25		-1,239,802.25
Total 10904 GROUNDS	414,472.08		372,714.09
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		-108,337.75
Total 10906 MAINTENANCE BUILDING	94,467.98		94,467.98
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
10908.1 A/D OFFICE BUILDING ADDITION	-54,873.90		-54,873.90
Total 10908 OFFICE BUILDING ADDITION	2,163.31		2,163.31
10909 POOL IMPROVEMENTS	920,795.75		920,795.75
10909.1 A/D POOL IMPROVEMENTS	-537,935.55		-537,935.55
Total 10909 POOL IMPROVEMENTS	382,860.20		382,860.20
10910 ROADS	3,318,603.69		3,318,603.69

		Total
	As of Dec 31, 2025	As of Dec 31, 2024 (PY)
10910.1 A/D ROADS	-978,072.55	-978,072.55
Total 10910 ROADS	2,340,531.14	2,340,531.14
10911 WATER SYSTEM IMPROVEMENTS	6,798,706.38	6,538,534.65
10911.1 A/D WATER SYSTEM IMPROVEMENTS	-2,194,228.03	-2,194,228.03
Total 10911 WATER SYSTEM IMPROVEMENTS	4,604,478.35	4,344,306.62
10940 Intangible Asset	177,696.00	177,696.00
10940.1 A/A INTANGIBLE ASSETS	-56,046.14	-56,046.14
Total 10940 Intangible Asset	121,649.86	121,649.86
10950 CONSTRUCTION IN PROGRESS	286,998.87	43,674.45
Total Fixed Assets	8,748,315.49	8,165,369.08
Other Assets		
12000 PREPAID INSURANCE	69,067.09	54,790.66
12001 PREPAID MEDICAL BENEFITS	0.00	0.00
12005 PREPAID EXPENSES	0.00	6,089.00
19989 DUE TO REPLACEMENT RESERVE FUND	375,851.00	375,851.00
Total Other Assets	444,918.09	436,730.66
TOTAL ASSETS	\$14,849,148.86	\$12,249,240.67

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 ACCOUNTS PAYABLE	7,258.19	61,329.78
Total Accounts Payable	7,258.19	61,329.78

Other Current Liabilities

20006 PREPAID ASSESSMENTS	224,035.16	127,008.55
20010 OTHER PAYABLES	0.00	0.00
21000 PAYROLL LIABILITIES	-749.84	0.00
20008 ACCRUED PAYROLL	17,358.61	14,887.97
20009 ACCRUED VACATION LIABILITY	56,234.59	38,958.12
21010 DIRECT DEPOSIT PAYABLE	0.00	0.00
21020 FEDERAL TAXES (941/944)	0.00	4,868.22
21025 FEDERAL UNEMPLOYMENT (940)	762.78	182.44
21040 WA SUI EMPLOYER	3,403.21	908.00
21042 WA WORKERS COMPENSATION	4,049.42	1,853.22
21044 WA PFML TAX	983.68	750.07
21050 MISC EE PAYROLL DEDUCTIONS	0.00	0.00
21055 AFLAC DEDUCTIONS	0.00	632.28
21057 WA CARES FUND	867.18	822.24
Total 21000 PAYROLL LIABILITIES	82,909.63	63,862.56
22005 SALES TAX PAYABLE	1,199.09	0.00
Out Of Scope Agency Payable	0.00	0.00

	As of Dec 31, 2025	As of Dec 31, 2024 (PY)	Total
Out Of Scope Agency Payable - NOTAX	0.00		0.00
Total Other Current Liabilities	308,143.88		190,871.11
Total Current Liabilities	315,402.07		252,200.89
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	691,253.07		628,051.89
Equity			
30000 Opening Balance Equity	0.00		-18,600.00
35000 RETAINED EARNINGS	11,639,788.78		9,971,675.39
Net Income	2,518,107.01		1,668,113.39
Total Equity	14,157,895.79		11,621,188.78
TOTAL LIABILITIES AND EQUITY	\$14,849,148.86		\$12,249,240.67

CCA 2025: Profit & Loss By Class- Reserves

January - December 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
43025 FUTURE RSV ASSMT 2025		22,764		22,764		22,764
45025 WATER RSV ASSMT 2025					672,359	672,359
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	998,201	22,764		1,020,965	672,359	1,693,324
41009 INTEREST INCOME	33,655	164	332	34,151	5,116	39,266
44000 IMPACT FEES			58,823	58,823		58,823
Total Income	1,031,857	22,928	59,155	1,113,939	677,475	1,791,414
GROSS PROFIT	1,031,857	22,928	59,155	1,113,939	677,475	1,791,414
EXPENSES						
61055 PAYROLL EXPENSE	0			0		0
61056 PAYROLL TAXES	0			0		0
Total 61055 PAYROLL EXPENSE	0			0		0
67000 GAIN OR LOSS OF ASSETS	-3,000			-3,000		-3,000
Total Expenses	-3,000	0	0	-3,000	0	-3,000
NET OPERATING INCOME	1,034,857	22,928	59,155	1,116,939	677,475	1,794,414
OTHER EXPENSES						
97000 WATER RESERVE FUND PROJECTS						0
97017 WELL 5 PROJECT						0
97022 WELLS 1/2 TO WELLS 6/7 INTERFACE					0	0
Total 97017 WELL 5 PROJECT					0	0

	RESERVES	FUTURE RESERVES	IMPACT FEES	Total RESERVES	WATER RESERVES	TOTAL
97024.03 CHLORINATION TREATMENT SYSTEM (08.24 \$248,573)					0	0
Total 97000 WATER RESERVE FUND PROJECTS					0	0
98000 GENERAL RESERVE FUND PROJECTS						0
98025.00 PM SALARY ('24 AGM/\$61,792)	0			0		0
98025.04 Admin Building (04.26 \$3mil)	0			0		0
98025.05 MAJOR GATE REPAIR (04.26, \$11,698)	0			0		0
9820.1 EMERGENCY CAPITAL CONTINGENCY (01.25 \$10k)	0			0		0
GENERAL- ROADS & WATER PLAN (RWP)						0
98024.04 2025 DESIGN BLUEWATER (10.26 \$146,135)	0			0		0
Total GENERAL- ROADS & WATER PLAN (RWP)	0			0		0
Total 98000 GENERAL RESERVE FUND PROJECTS	0			0		0
99000 COMPLETED PROJECTS						0
98025.02 xJOHN DEERE TRACTOR (03.22) (\$37,692.27)	0			0		0
98025.1 LONGMIRE MAILBOXES (01.25 \$38k)	0			0		0
Total 99000 COMPLETED PROJECTS	0			0		0
Total Other Expenses	0	0	0	0	0	0
NET OTHER INCOME	0	0	0	0	0	0
NET INCOME	\$1,034,857	\$22,928	\$59,155	\$1,116,939	\$677,475	\$1,794,414

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
43025 FUTURE RSV ASSMT 2025	22,764	22,764	0
45025 WATER RSV ASSMT 2025	672,359	671,863	496
Total 40000 ASSESSMENT INCOME	1,693,324	1,692,828	496
41009 INTEREST INCOME	39,266	5,000	34,266
44000 IMPACT FEES	58,823	12,000	46,823
Total Income	1,791,414	1,709,828	81,586
GROSS PROFIT	1,791,414	1,709,828	81,586
EXPENSES			
67000 GAIN OR LOSS OF ASSETS	(3,000)		(3,000)
Total Expenses	(3,000)	0	(3,000)
NET OPERATING INCOME	1,794,414	1,709,828	84,586
OTHER EXPENSES			
97000 WATER RESERVE FUND PROJECTS			
97017 WELL 5 PROJECT			
97022 WELLS 1/2 TO WELLS 6/7 INTERFACE	0	144,111	(144,111)
Total 97017 WELL 5 PROJECT	0	144,111	(144,111)
97024.03 CHLORINATION TREATMENT SYSTEM (08.24 \$248,573)	0	239,074	(239,074)
Total 97000 WATER RESERVE FUND PROJECTS	0	383,185	(383,185)
98000 GENERAL RESERVE FUND PROJECTS			
98023.9 ADMIN OFFICE SEPTIC/ CONCEPTUAL DESIGN (06.24 \$50k))		27,656	(27,656)
98024.03 DESIGN ADMIN BLDG (08.24 \$144,350)		141,686	(141,686)
98025.00 PM SALARY ('24 AGM/\$61,792)	0	61,792	(61,792)
98025.04 Admin Building (04.26 \$3mil)	0	3,000,000	(3,000,000)

	Actual	Budget	Total over Budget
98025.05 MAJOR GATE REPAIR (04.26, \$11,698)	0	11,698	(11,698)
9820.1 EMERGENCY CAPITAL CONTINGENCY (01.25 \$10k)	0	10,000	(10,000)
GENERAL- ROADS & WATER PLAN (RWP)			
98024.04 2025 DESIGN BLUEWATER (10.26 \$146,135)	0	143,217	(143,217)
Total GENERAL- ROADS & WATER PLAN (RWP)	0	143,217	(143,217)
Total 98000 GENERAL RESERVE FUND PROJECTS	0	3,396,049	(3,396,049)
99000 COMPLETED PROJECTS			
98025.02 xJOHN DEERE TRACTOR (03.22) (\$37,692.27)	0	37,692	(37,692)
98025.1 LONGMIRE MAILBOXES (01.25 \$38k)	0	38,000	(38,000)
Total 99000 COMPLETED PROJECTS	0	75,692	(75,692)
Total Other Expenses	0	3,854,926	(3,854,926)
NET OTHER INCOME	0	(3,854,926)	3,854,926
NET INCOME	\$1,794,414	\$ (2,145,098)	\$3,939,512

CCA 2025: Profit & Loss by Month- Operations Income

January - December 2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Total
INCOME													
40000 ASSESSMENT INCOME													0
40025 OPERATIONS ASSMT 2025	1,046,215						761						1,046,976
40020.1 UNCOLL OPS ASSMT 2025	-587,649	149,960	87,158	53,452	45,582	37,368	34,846	152,408	-118,512	61,472	23,567	21,193	-39,155
Total 40025 OPERATIONS ASSMT 2025	458,566	149,960	87,158	53,452	45,582	37,368	35,607	152,408	-118,512	61,472	23,567	21,193	1,007,821
42025 GEN RSV ASSMT 2025													0
42020.1 UNCOLL GEN RSV 2025	-560,967	142,112	84,242	51,026	43,513	35,671	33,992	144,756	-112,399	58,202	22,497	20,231	-37,124
Total 42025 GEN RSV ASSMT 2025	-560,967	142,112	84,242	51,026	43,513	35,671	33,992	144,756	-112,399	58,202	22,497	20,231	-37,124
43025 FUTURE RSV ASSMT 2025													0
43000.1 UNCOLL FUTURE RESV ASSMT 25	-12,792	3,240	1,920	1,163	992	813	774	3,305	-2,568	1,326	513	462	-852
Total 43025 FUTURE RSV ASSMT 2025	-12,792	3,240	1,920	1,163	992	813	774	3,305	-2,568	1,326	513	462	-852
45025 WATER RSV ASSMT 2025													0
45020.1 UNCOLL WATER RSV ASSMT 2025	-378,069	96,146	56,700	34,342	29,287	24,008	22,877	97,442	-75,665	39,172	15,142	13,617	-25,001
Total 45025 WATER RSV ASSMT 2025	-378,069	96,146	56,700	34,342	29,287	24,008	22,877	97,442	-75,665	39,172	15,142	13,617	-25,001
PRIOR YEAR ASSESSMENT INCOME													0
41000.2 PRIOR YEAR ASSESSMENTS												0	0
Total PRIOR YEAR ASSESSMENT INCOME												0	0
Total 40000 ASSESSMENT INCOME	-493,262	391,458	230,020	139,983	119,374	97,860	93,250	397,911	-309,144	160,172	61,719	55,503	944,844
41001 CREDIT CARD INCOME	5,003	3,499	2,638	3,003	1,850	1,229	1,891	1,015	413	566	1,234	1,006	23,348
41001.1 UNCOLL CC INCOME	-17	-74	-19	8	68	39	-7	12	-17	-10	23	-1	5
Total 41001 CREDIT CARD INCOME	4,986	3,425	2,619	3,011	1,918	1,268	1,884	1,027	396	556	1,257	1,005	23,353
41002 FINANCE CHARGES INCOME			5,900	50	7,850	7,250	1,200			50	200		22,500
41002.1 UNCOLL FIN CHARGES			-5,100	1,587	-4,825	-1,667	1,510			2,158	637	73	-5,627
Total 41002 FINANCE CHARGES INCOME			800	1,637	3,025	5,583	2,710			2,208	837	73	16,873
41003 FEES													0
41003.1 UNCOLL FEES	1,916	4,070	-1,042	-20,214	-1,675	209	-843	20,287	-17,690	-12,172	-4,285	-13,558	-44,997
41003.2 LIENS		750		21,750	3,750	3,375	750		2,250	6,750		11,250	50,625
41003.3 RENTERS FEES	1,000		750	2,250	750	2,500	1,250	500	1,500	750	500	250	12,000
41003.4 TRANSFER FEES	4,250	4,500	3,000	3,000	3,000	2,000	3,500	3,250	2,750	1,500	2,000	3,750	36,500
41003.5 OTHER FEES	-109	2,989	1,488	5,678	2,015	2,032	4,847	2,998	6,028	3,121	11,502	2,366	44,954
Total 41003 FEES	7,057	12,309	4,196	12,464	7,840	10,116	9,504	27,035	-5,162	-51	9,717	4,058	99,082
41004 FINES	30,090	33,550	95,650	45,787	21,473	44,773	135,870	240	660	35,364	21,600	51,660	516,717
41004.1 UNCOLL FINES	-24,964	-29,652	-102,264	-27,319	-13,639	-37,437	-127,648	357,472	-356,353	-26,487	-10,350	-30,838	-429,479
Total 41004 FINES	5,126	3,898	-6,614	18,468	7,834	7,336	8,222	357,712	-355,693	8,877	11,250	20,822	87,238
41006 GATE CARD INCOME	780	1,180	1,020	1,020	1,220	1,120	1,940	920	650	560	820	780	12,010
41006.1 UNCOLL GATE CARD INCOME	-65	59		20	2	-42	22	-16	-64	7	29	-21	-69
Total 41006 GATE CARD INCOME	715	1,239	1,020	1,040	1,222	1,078	1,962	904	586	567	849	759	11,941
41007 MAILBOX INCOME	270		270	45	135	315	225	45	225	90	225	450	2,295
41007.1 UNCOLL MAILBOX INCOME	-90	45						45	-90			-45	-135
Total 41007 MAILBOX INCOME	180	45	270	45	135	315	225	90	135	90	225	405	2,160
41008 MISC/WOOD INCOME			300					284				-170	414

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Total
41008.1 UNCOLL MISC/WOOD INCOME		0											0
Total 41008 MISC/WOOD INCOME		0	300					284				-170	414
41009 INTEREST INCOME	897	506	946	1,000	776	497	234	233	156	192	262	148	5,847
41103 ACC INCOME	980	470	1,170	990	890	755	785	405	840	1,005	870	810	9,970
41103.1 UNCOLL ACC INCOME	44	-15		-15	15	15		-40	44	11		0	59
Total 41103 ACC INCOME	1,024	455	1,170	975	905	770	785	365	884	1,016	870	810	10,029
49013 WA STATE DOR TAX REFUND										241			241
Total Income	-473,277	413,336	234,726	178,622	143,029	124,822	118,776	785,560	-667,841	173,868	86,986	83,414	1,202,020
GROSS PROFIT	-473,277	413,336	234,726	178,622	143,029	124,822	118,776	785,560	-667,841	173,868	86,986	83,414	1,202,020
EXPENSES													
Total Expenses													0
NET OPERATING INCOME	-473,277	413,336	234,726	178,622	143,029	124,822	118,776	785,560	-667,841	173,868	86,986	83,414	1,202,020
NET INCOME	\$ -473,277	\$413,336	\$234,726	\$178,622	\$143,029	\$124,822	\$118,776	\$785,560	\$ -667,841	\$173,868	\$86,986	\$83,414	\$1,202,020

CCA 2025: Profit & Loss by Month- Admin

January - December 2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Total
INCOME													
Total Income													0
GROSS PROFIT	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSES													
60007 ADMINISTRATION EXPENSES													0
61007 BOARD EXPENSE						340						36	376
61012.1 GM CONTINGENCY							315			92	5,654		6,060
61015 DUES AND SUBSCRIPTIONS	1,117	1,568	982	1,812	1,298	1,114	1,183	1,184	828	1,455	794	2,399	15,735
61040 PRINTING & COPYING	872	149	136	134	208	152	123	126	139	129	155	273	2,596
61045 POSTAGE			31		15					2,968			3,014
65016 LEASE/RENT EXPENSE	273	652	273	337	652	273	273	652	669	952	652	273	5,929
Total 60007 ADMINISTRATION EXPENSES	2,262	2,369	1,423	2,283	2,172	1,879	1,894	1,962	1,637	5,596	7,254	2,980	33,711
61000 PROFESSIONAL SERVICES										3,812			3,812
61000.3 LEGAL EXPENSE	860	1,852	729	2,852	962	2,074	1,257			3,159			13,745
61000.6 GM SUPPORT			3,002	2,942	5,474	2,560	3,200	3,200	3,482	3,200		6,873	33,933
61011 COMPUTER SUPPORT SERVICES	894	894	894	894	894	894	895	895	895	895	895	895	10,732
63010 DEPUTY SHERIFF STIPEND		3,011	2,820	2,296	640	936	1,066	658	1,622	800	2,853	6,068	22,770
Total 61000 PROFESSIONAL SERVICES	1,754	5,756	7,444	8,984	7,970	6,465	6,418	4,753	5,999	11,866	3,747	13,836	84,993
61006 BANK FEES	70	60	30	80	50	30	20	60	40	50	50	50	590
61004 CREDIT CARD FEE EXPENSE	4,868	3,184	2,699	2,904	2,078	1,213	1,983	303	471	296	963	1,057	22,020
61006.1 OVER/SHORT EXPENSE	0					9	0			0	-0		9
Total 61006 BANK FEES	4,938	3,244	2,729	2,984	2,128	1,253	2,003	363	511	346	1,013	1,107	22,620
61010 COLLECTION COSTS				0									0
61020 UTILITIES EXPENSE													0
61020.1 ELECTRICITY EXPENSE		488	416	385	284	264	262	253	335	324	292	596	3,899
61020.2 TELEPHONE/INTERNET EXPENSE	1,057	1,359	1,359	1,171	1,170	1,274	1,510	1,558	1,572	1,549	104	3,276	16,960
Total 61020 UTILITIES EXPENSE	1,057	1,847	1,775	1,556	1,454	1,539	1,772	1,811	1,907	1,873	396	3,873	20,859
61031 BUSINESS INSURANCE EXPENSE	5,479	5,479	5,479	5,479	6,119	6,907	6,907	6,907	6,907	6,907	6,907	6,907	76,382
61050 SUPPLIES													0
61050.1 OFFICE SUPPLIES	186	46	941	61	1,930	359	431	1,405	164	624	522	52	6,720
Total 61050 SUPPLIES	186	46	941	61	1,930	359	431	1,405	164	624	522	52	6,720
61055 PAYROLL EXPENSE	10,013	16,947	16,947	16,243	26,776	17,473	16,947	18,411	15,133	26,776	16,934	25,228	223,829
61025 EMPLOYEE BENEFITS	2,030	934	1,006	415	-448	632	647	-521	647	467	1,006	288	7,103
61056 PAYROLL TAXES	-3,459	1,338	1,541	1,942	2,136	2,658	1,346	1,977	1,354	2,510	1,347	1,379	16,068
Total 61055 PAYROLL EXPENSE	8,584	19,218	19,493	18,600	28,464	20,764	18,940	19,868	17,134	29,754	19,286	26,895	247,000
61090 ALLOCATED EXPENSES	-10,741	-15,162	-13,881	-15,507	-8,636	-17,313	-15,543	-10,840	-13,239	-22,702	-18,598	-17,395	-179,558
65020 COMMUNITY SUPPORT													0
65020.2 FISHING DERBY		94		3,000									3,094
65020.4 MAC MEMBER ACTIVITIES COMMITTEE		683	21	1,153	71	35	147		1,039	626	247	1,925	5,947
Total 65020 COMMUNITY SUPPORT		777	21	4,153	71	35	147		1,039	626	247	1,925	9,041
66040 BUSINESS TAXES	-720	846	2,811	1,788	1,511	2,138			2,978		2,837	1,102	15,292

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Total
61057 PROPERTY TAX		1,573	436		2,775						304		5,089
62026 LICENSES AND FEES		5										187	192
Total 66040 BUSINESS TAXES	-720	2,425	3,247	1,788	4,285	2,138			2,978		3,141	1,289	20,572
66050 REGULATORY COMPLIANCE													0
61000.1 AUDIT & TAX PREP EXPENSE		1,800	1,671		420						8,800	1,985	14,676
61000.5 HR EXPENSE	11						1,500	520			700	260	2,991
Total 66050 REGULATORY COMPLIANCE	11	1,800	1,671		420		1,500	520			9,500	2,245	17,667
66060 CCRs & MANDATES													0
61000.2 ACCOUNTING EXPENSE (CPA)	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560		9,120	54,720
63020 SECURITY SYSTEM							2,097			1,748			3,845
65020.1 COMMUNITY MEETING EXPENSE									135	6,396		256	6,787
Total 66060 CCRs & MANDATES	4,560	4,560	4,560	4,560	4,560	4,560	6,657	4,560	4,695	12,704		9,376	65,352
Total Expenses	17,371	32,359	34,903	34,941	50,937	28,585	31,124	31,309	29,732	47,592	33,415	53,090	425,358
NET OPERATING INCOME	-17,371	-32,359	-34,903	-34,941	-50,937	-28,585	-31,124	-31,309	-29,732	-47,592	-33,415	-53,090	-425,358
NET INCOME	\$ -17,371	\$ -32,359	\$ -34,903	\$ -34,941	\$ -50,937	\$ -28,585	\$ -31,124	\$ -31,309	\$ -29,732	\$ -47,592	\$ -33,415	\$ -53,090	\$ -425,358

CCA 2025: Profit & Loss by Month- Maint

January - December 2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Total
INCOME													
Total Income													0
GROSS PROFIT	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSES													
60007 ADMINISTRATION EXPENSES													0
65016 LEASE/RENT EXPENSE	679			679			679					156	2,192
Total 60007 ADMINISTRATION EXPENSES	679			679			679					156	2,192
61020 UTILITIES EXPENSE													0
61020.1 ELECTRICITY EXPENSE	136	467	470	514	478	484	515	499	431	499	328	393	5,213
61020.2 TELEPHONE/INTERNET EXPENSE	282	82	82	282	282	82	82	82	82	82		164	1,587
61020.4 PROPANE EXPENSE		523									167		689
61020.5 REFUSE EXPENSE		218	745	218	218	2,286	218	595	303	364	728	640	6,532
Total 61020 UTILITIES EXPENSE	418	1,290	1,297	1,014	978	2,852	816	1,176	816	945	1,223	1,197	14,021
61050 SUPPLIES		14											14
61050.2 CUSTODIAL SUPPLIES		161		42	791	642	188	56	702	594	48	1,303	4,528
61050.3 SAFETY GEAR & CLOTHING	262	103		65	353	327	1,425		247	936	111	193	4,021
62015 FUEL EXPENSE	2,041		1,760	793	1,433	1,530	1,368	1,291	1,750	199	1,389	2,354	15,908
62046 SMALL TOOLS & EQUIPMENT	362	552	42	5			347	401		1,274	271	1,132	4,386
Total 61050 SUPPLIES	2,666	830	1,802	905	2,577	2,499	3,328	1,748	2,700	3,002	1,819	4,982	28,857
61055 PAYROLL EXPENSE	12,001	19,497	16,930	16,665	27,043	14,777	19,404	19,689	14,398	23,955	18,765	26,408	229,532
61025 EMPLOYEE BENEFITS	7,274	1,496	2,718	2,641	4,480	3,407	3,509	-335	3,292	2,138	1,625	3,318	35,564
61056 PAYROLL TAXES	6,535	1,529	1,136	2,769	1,959	2,452	2,005	5,008	5,429	4,471	1,908	9,689	44,890
Total 61055 PAYROLL EXPENSE	25,809	22,523	20,784	22,076	33,482	20,637	24,917	24,362	23,119	30,564	22,298	39,415	309,986
62020 REPAIRS, MAINTENANCE, & GROUNDS							38		34	153		791	1,017
50001 COST OF SALES MAILBOXES						743				989			1,732
61021.2 SNOW REMOVAL									837	399			1,236
62020.1 GROUNDS EXPENSE	1,066	858	1,111	1,656	2,307	1,238	1,386	683	3,013	2,593	216	256	16,381
62020.2 TREE/DEBRIS REMOVAL			1,949			4,800		6,884			1,946	5,599	21,179
62020.4 ROAD EXPENSES		142											142
62020.5 GATE EXPENSES			536	5,749		1,624	-1,481		172			1,625	8,224
62020.6 STRUCTURAL	431	35	133				77	20			314	361	1,371
62020.7 EQUIPMENT	411	1,281	515	2,597	1,494	815	1,625	17		7,007		896	16,657
62020.8 LAKES						11,267		600					11,867
62020.9 VANDALISM				2,617	542								3,159
62021 OUTSIDE MECHANIC	3,710					1,717	1,799	221		4,794			12,241
62022 SAND & GRAVEL		1,016	493			740					843		3,092
62024 SEPTIC MAINTENANCE						650		650	650				1,949
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	5,618	3,332	4,737	12,619	4,343	23,593	3,444	9,075	4,704	15,935	3,318	9,528	100,247
66040 BUSINESS TAXES													0
62026 LICENSES AND FEES	80				99	151	49			188		54	620

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Total
Total 66040 BUSINESS TAXES	80				99	151	49			188		54	620
66060 CCRs & MANDATES													0
63020 SECURITY SYSTEM	1,205		296	874									2,376
Total 66060 CCRs & MANDATES	1,205		296	874									2,376
Total Expenses	36,474	27,975	28,916	38,166	41,479	49,731	33,232	36,362	31,339	50,635	28,657	55,332	458,299
NET OPERATING INCOME	-36,474	-27,975	-28,916	-38,166	-41,479	-49,731	-33,232	-36,362	-31,339	-50,635	-28,657	-55,332	-458,299
NET INCOME	\$ -36,474	\$ -27,975	\$ -28,916	\$ -38,166	\$ -41,479	\$ -49,731	\$ -33,232	\$ -36,362	\$ -31,339	\$ -50,635	\$ -28,657	\$ -55,332	\$ -458,299

CCA 2025: Profit & Loss by Month- Water System

January - December 2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Total
INCOME													
45001 WATER CONSUMPTION RATE												-173	-173
45001.1 UNCOLL WATER CONSUMP RATE	-58,797	16,274	11,655	-34,711	39,727	7,709	-24,682	26,307	-16,929	-19,716	33,714	6,155	-13,294
45924 WATER CONSUMPTION 2024	-148		77										-71
45925 WATER CONSUMPTION 2025				121,967			124,163			142,060		121,588	509,777
Total 45001 WATER CONSUMPTION RATE	-58,945	16,274	11,732	87,256	39,727	7,709	99,481	26,307	-16,929	122,344	33,714	127,569	496,239
45120 WATER SERVICE FEE													0
45120.1 UNCOLL WATER SERVICE FEE	689	68	133	293	39	14		-1,247	1,519	12		1	1,521
Total 45120 WATER SERVICE FEE	689	68	133	293	39	14		-1,247	1,519	12		1	1,521
Total Income	-58,256	16,342	11,865	87,549	39,766	7,723	99,481	25,060	-15,410	122,356	33,714	127,570	497,760
GROSS PROFIT													
	-58,256	16,342	11,865	87,549	39,766	7,723	99,481	25,060	-15,410	122,356	33,714	127,570	497,760
EXPENSES													
60007 ADMINISTRATION EXPENSES													0
61015 DUES AND SUBSCRIPTIONS				518									518
61040 PRINTING & COPYING				380		849			624			593	2,445
61045 POSTAGE				936		1,315			1,006			991	4,248
61066 TRAINING EXPENSE											129		129
Total 60007 ADMINISTRATION EXPENSES				1,833		2,164			1,630		129	1,584	7,340
61000 PROFESSIONAL SERVICES													0
61000.6 GM SUPPORT			750	736	1,369	866							3,721
Total 61000 PROFESSIONAL SERVICES			750	736	1,369	866							3,721
61020 UTILITIES EXPENSE													0
61020.1 ELECTRICITY EXPENSE		1,505	1,763	1,653	221	1,570	165	3,386	2,033	1,806	4,702	1,778	20,581
61020.4 PROPANE EXPENSE									439			1,230	1,669
Total 61020 UTILITIES EXPENSE		1,505	1,763	1,653	221	1,570	165	3,386	2,472	1,806	4,702	3,007	22,250
61031 BUSINESS INSURANCE EXPENSE	5,479	5,479	5,479	5,479	6,119	6,907	6,907	6,907	6,907	6,907	6,907	6,907	76,382
61050 SUPPLIES													0
61050.4 CHEMICAL SUPPLIES								59	4,107	7,037	3,075	2,335	16,614
62046 SMALL TOOLS & EQUIPMENT			136	42	85		201		657			126	1,246
Total 61050 SUPPLIES			136	42	85		201	59	4,764	7,037	3,075	2,461	17,860
61055 PAYROLL EXPENSE	2,984	4,057	5,825	6,416	6,468	8,982	3,640	2,580	6,145	10,287	4,933	5,781	68,098
61025 EMPLOYEE BENEFITS	388	527	757	834	841	656	424	335	799	1,337	641	752	8,292
61056 PAYROLL TAXES	418	568	815	1,283	905	1,478	510	361	860	1,808	691	809	10,507
Total 61055 PAYROLL EXPENSE	3,790	5,152	7,397	8,533	8,214	11,116	4,574	3,277	7,804	13,433	6,265	7,342	86,897
61090 ALLOCATED EXPENSES	10,741	15,162	13,881	15,507	8,636	17,313	15,543	10,840	13,239	22,702	18,598	17,395	179,558
62020 REPAIRS, MAINTENANCE, & GROUNDS													0
62020.1 GROUNDS EXPENSE												4,550	4,550
62020.3 WATER SYSTEM	1,853	90	1,534	288	900	2,047	424	169	3,247	746	235	130	11,664
62020.7 EQUIPMENT					2,936								2,936
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	1,853	90	1,534	288	3,836	2,047	424	169	3,247	746	235	4,680	19,149

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Total
66040 BUSINESS TAXES				4	6,134				6,244		7,144		19,526
62026 LICENSES AND FEES	2,052												2,052
Total 66040 BUSINESS TAXES	2,052			4	6,134				6,244		7,144		21,578
66060 CCRs & MANDATES													0
61000.2 ACCOUNTING EXPENSE (CPA)	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140		2,760	14,160
63020 SECURITY SYSTEM		551		593									1,144
Total 66060 CCRs & MANDATES	1,140	1,691	1,140	1,733	1,140	1,140	1,140	1,140	1,140	1,140		2,760	15,304
Total Expenses	25,055	29,080	32,080	35,807	35,753	43,123	28,955	25,777	47,446	53,771	47,054	46,137	450,038
NET OPERATING INCOME	-83,312	-12,738	-20,215	51,742	4,013	-35,400	70,527	-717	-62,856	68,585	-13,340	81,433	47,722
NET INCOME	\$ -83,312	\$ -12,738	\$ -20,215	\$ 51,742	\$ 4,013	\$ -35,400	\$ 70,527	\$ -717	\$ -62,856	\$ 68,585	\$ -13,340	\$ 81,433	\$ 47,722

CCA 2025: Profit & Loss by Month- Ops Contingency

January - December 2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Total
INCOME													
40000 ASSESSMENT INCOME													0
PRIOR YEAR ASSESSMENT INCOME													0
41000.1 UNCOLL ASSMTS 22 & PRIOR	33,837	1,361	8,346	4,803	-152	1,144	-3,451	-48,949	55,355	3,583	278	459,742	515,897
41000.2 PRIOR YEAR ASSESSMENTS	23	534		0	-1,548	3	24,489		693	0			24,194
Total PRIOR YEAR ASSESSMENT INCOME	33,860	1,895	8,346	4,803	-1,700	1,147	21,038	-48,949	56,048	3,583	278	459,742	540,091
Total 40000 ASSESSMENT INCOME	33,860	1,895	8,346	4,803	-1,700	1,147	21,038	-48,949	56,048	3,583	278	459,742	540,091
41009 INTEREST INCOME	24	390		9	10	9	10	10	9	64	8	8	550
49010 INSURANCE PROCEEDS	1,000	1,000	1,000	1,000	1,000		1,000						6,000
Total Income	34,884	3,285	9,346	5,812	-690	1,156	22,048	-48,939	56,057	3,647	286	459,750	546,642
GROSS PROFIT	34,884	3,285	9,346	5,812	-690	1,156	22,048	-48,939	56,057	3,647	286	459,750	546,642
EXPENSES													
61000 PROFESSIONAL SERVICES													0
61000.3 LEGAL EXPENSE	1,494	3,225	2,362	4,027	18,246	5,226	7,361	7,134	7,664	16,557	9,897	4,121	87,313
61000.4 LEGAL FRAUD INVESTIGATION EXP	560	80	2,600										3,240
Total 61000 PROFESSIONAL SERVICES	2,054	3,305	4,962	4,027	18,246	5,226	7,361	7,134	7,664	16,557	9,897	4,121	90,553
61055 PAYROLL EXPENSE													0
61080 Accrued Vacation Expense												17,276	17,276
Total 61055 PAYROLL EXPENSE												17,276	17,276
Total Expenses	2,054	3,305	4,962	4,027	18,246	5,226	7,361	7,134	7,664	16,557	9,897	21,397	107,829
NET OPERATING INCOME	32,830	-20	4,384	1,785	-18,936	-4,070	14,687	-56,074	48,394	-12,910	-9,611	438,353	438,812
NET INCOME	\$32,830	\$ -20	\$4,384	\$1,785	\$ -18,936	\$ -4,070	\$14,687	\$ -56,074	\$48,394	\$ -12,910	\$ -9,611	\$438,353	\$438,812

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

January - December 2025

			Total
	Actual	Budget	over Budget
OPERATIONS	1,202,006	1,095,036	106,970
ADMINISTRATION	(425,358)	(441,361)	16,003
MAINTENANCE	(458,299)	(546,324)	88,025
POOL	(88,865)	(107,351)	18,486
Total OPERATIONS	229,485	0	229,485
WATER SYSTEM	47,722	0	47,722
TOTAL	\$277,207	\$0	\$277,207

CCA 2025: Budget vs. Actuals- Operations Income

January - December 2025

	Actual	Budget	Total over Budget
INCOME			
40000 ASSESSMENT INCOME			
40025 OPERATIONS ASSMT 2025	1,046,976	1,045,754	1,222
40020.1 UNCOLL OPS ASSMT 2025	(39,155)	(83,660)	44,505
Total 40025 OPERATIONS ASSMT 2025	1,007,821	962,094	45,727
42025 GEN RSV ASSMT 2025			
42020.1 UNCOLL GEN RSV 2025	(37,124)		(37,124)
Total 42025 GEN RSV ASSMT 2025	(37,124)		(37,124)
43025 FUTURE RSV ASSMT 2025			
43000.1 UNCOLL FUTURE RESV ASSMT 25	(852)		(852)
Total 43025 FUTURE RSV ASSMT 2025	(852)		(852)
45025 WATER RSV ASSMT 2025			
45020.1 UNCOLL WATER RSV ASSMT 2025	(25,001)		(25,001)
Total 45025 WATER RSV ASSMT 2025	(25,001)		(25,001)
Total 40000 ASSESSMENT INCOME	944,844	962,094	(17,251)
41001 CREDIT CARD INCOME	23,348	18,000	5,348
41001.1 UNCOLL CC INCOME	5	27	(22)
Total 41001 CREDIT CARD INCOME	23,353	18,027	5,326
41002 FINANCE CHARGES INCOME	22,500		22,500
41002.1 UNCOLL FIN CHARGES	(5,627)	0	(5,627)
Total 41002 FINANCE CHARGES INCOME	16,873	0	16,873
41003 FEES			
41003.1 UNCOLL FEES	(44,997)		(44,997)
41003.2 LIENS	50,625	9,375	41,250
41003.3 RENTERS FEES	12,000	24,750	(12,750)
41003.4 TRANSFER FEES	36,500	33,000	3,500
41003.5 OTHER FEES	44,954	4,531	40,423
Total 41003 FEES	99,082	71,656	27,426
41004 FINES	516,717	15,500	501,217
41004.1 UNCOLL FINES	(429,479)	0	(429,479)
Total 41004 FINES	87,238	15,500	71,738
41006 GATE CARD INCOME	12,010	12,456	(446)
41006.1 UNCOLL GATE CARD INCOME	(69)	0	(69)
Total 41006 GATE CARD INCOME	11,941	12,456	(515)
41007 MAILBOX INCOME	2,295	2,500	(205)
41007.1 UNCOLL MAILBOX INCOME	(135)	0	(135)
Total 41007 MAILBOX INCOME	2,160	2,500	(340)

	Actual	Budget	Total over Budget
41008 MISC/WOOD INCOME	414		414
41009 INTEREST INCOME	5,847	7,200	(1,353)
41103 ACC INCOME	9,970	5,600	4,370
41103.1 UNCOLL ACC INCOME	59	3	56
Total 41103 ACC INCOME	10,029	5,603	4,426
49013 WA STATE DOR TAX REFUND	241		241
Total Income	1,202,020	1,095,036	106,984
GROSS PROFIT	1,202,020	1,095,036	106,984
EXPENSES			
Total Expenses			0
NET OPERATING INCOME	1,202,020	1,095,036	106,984
NET INCOME	\$1,202,020	\$1,095,036	\$106,984

CCA 2025: Budget vs. Actuals- Administration

January - December 2025

	Actual	Budget	Total over Budget
INCOME			
Total Income			0
GROSS PROFIT	0	0	0
EXPENSES			
60007 ADMINISTRATION EXPENSES			
61007 BOARD EXPENSE	376	1,250	(874)
61012.1 GM CONTINGENCY	6,060	5,502	558
61015 DUES AND SUBSCRIPTIONS	15,735	15,374	361
61040 PRINTING & COPYING	2,596	3,095	(499)
61045 POSTAGE	3,014	5,240	(2,226)
65016 LEASE/RENT EXPENSE	5,929	5,128	801
Total 60007 ADMINISTRATION EXPENSES	33,711	35,589	(1,878)
61000 PROFESSIONAL SERVICES	3,812		3,812
61000.3 LEGAL EXPENSE	13,745	15,000	(1,255)
61000.6 GM SUPPORT	33,933	36,800	(2,867)
61011 COMPUTER SUPPORT SERVICES	10,732	13,110	(2,378)
63010 DEPUTY SHERIFF STIPEND	22,770	52,376	(29,606)
Total 61000 PROFESSIONAL SERVICES	84,993	117,286	(32,293)
61006 BANK FEES	590	1,000	(410)
61004 CREDIT CARD FEE EXPENSE	22,020	18,000	4,020
61006.1 OVER/SHORT EXPENSE	9		9
Total 61006 BANK FEES	22,620	19,000	3,620
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	3,899	4,622	(723)
61020.2 TELEPHONE/INTERNET EXPENSE	16,960	17,076	(116)
Total 61020 UTILITIES EXPENSE	20,859	21,698	(839)
61031 BUSINESS INSURANCE EXPENSE	76,382	72,341	4,041
61050 SUPPLIES			
61050.1 OFFICE SUPPLIES	6,720	6,837	(117)
61050.3 SAFETY GEAR & CLOTHING		400	(400)
Total 61050 SUPPLIES	6,720	7,237	(517)
61055 PAYROLL EXPENSE	223,829	203,610	20,219
61025 EMPLOYEE BENEFITS	7,103	1,725	5,378
61056 PAYROLL TAXES	16,068	21,175	(5,107)
Total 61055 PAYROLL EXPENSE	247,000	226,510	20,490
61090 ALLOCATED EXPENSES	(179,558)	(157,086)	(22,472)
65020 COMMUNITY SUPPORT			
65020.2 FISHING DERBY	3,094	3,180	(86)

			Total
	Actual	Budget	over Budget
65020.4 MAC MEMBER ACTIVITIES COMMITTEE	5,947	5,500	447
65020.5 MAC MILEAGE REIMBURSEMENT		300	(300)
65025 CPC		500	(500)
Total 65020 COMMUNITY SUPPORT	9,041	9,480	(439)
66040 BUSINESS TAXES	15,292	3,114	12,178
61057 PROPERTY TAX	5,089	1,878	3,211
62026 LICENSES AND FEES	192	196	(4)
Total 66040 BUSINESS TAXES	20,572	5,188	15,384
66050 REGULATORY COMPLIANCE			
61000.1 AUDIT & TAX PREP EXPENSE	14,676	11,837	2,839
61000.5 HR EXPENSE	2,991	8,304	(5,313)
Total 66050 REGULATORY COMPLIANCE	17,667	20,141	(2,474)
66060 CCRs & MANDATES			
61000.2 ACCOUNTING EXPENSE (CPA)	54,720	55,142	(422)
63020 SECURITY SYSTEM	3,845		3,845
65020.1 COMMUNITY MEETING EXPENSE	6,787	8,835	(2,048)
Total 66060 CCRs & MANDATES	65,352	63,977	1,375
Total Expenses	425,358	441,361	(16,003)
NET OPERATING INCOME	(425,358)	(441,361)	16,003
NET INCOME	\$ (425,358)	\$ (441,361)	\$16,003

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	2,192	2,823	(631)
Total 60007 ADMINISTRATION EXPENSES	2,192	3,323	(1,131)
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	5,213	11,662	(6,449)
61020.2 TELEPHONE/INTERNET EXPENSE	1,587	1,032	555
61020.4 PROPANE EXPENSE	689	3,503	(2,814)
61020.5 REFUSE EXPENSE	6,532	5,940	592
Total 61020 UTILITIES EXPENSE	14,021	22,137	(8,116)
61050 SUPPLIES	14		14
61050.2 CUSTODIAL SUPPLIES	4,528	5,190	(662)
61050.3 SAFETY GEAR & CLOTHING	4,021	4,560	(539)
62015 FUEL EXPENSE	15,908	14,168	1,740
62046 SMALL TOOLS & EQUIPMENT	4,386	5,300	(914)
Total 61050 SUPPLIES	28,857	29,218	(361)
61055 PAYROLL EXPENSE	229,532	269,684	(40,152)
61025 EMPLOYEE BENEFITS	35,564	26,442	9,122
61056 PAYROLL TAXES	44,890	37,477	7,413
Total 61055 PAYROLL EXPENSE	309,986	333,603	(23,617)
62020 REPAIRS, MAINTENANCE, & GROUNDS	1,017		1,017
50001 COST OF SALES MAILBOXES	1,732	2,590	(858)
61021.2 SNOW REMOVAL	1,236	6,839	(5,603)
61021.3 MAINT EQUIPMENT RENTAL		3,549	(3,549)
62020.1 GROUNDS EXPENSE	16,381	14,444	1,937
62020.2 TREE/DEBRIS REMOVAL	21,179	25,900	(4,721)
62020.4 ROAD EXPENSES	142	2,310	(2,168)
62020.5 GATE EXPENSES	8,224	6,000	2,224
62020.6 STRUCTURAL	1,371	6,884	(5,513)
62020.7 EQUIPMENT	16,657	15,546	1,111
62020.8 LAKES	11,867	11,162	705
62020.9 VANDALISM	3,159	5,000	(1,841)
62021 OUTSIDE MECHANIC	12,241	15,661	(3,420)
62022 SAND & GRAVEL	3,092	9,839	(6,748)
62024 SEPTIC MAINTENANCE	1,949	9,237	(7,288)

			Total
	Actual	Budget	over Budget
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	100,247	134,961	(34,714)
66040 BUSINESS TAXES			
62026 LICENSES AND FEES	620	1,246	(626)
Total 66040 BUSINESS TAXES	620	1,246	(626)
66060 CCRs & MANDATES			
50000 COST OF SALES GATE CARDS		7,150	(7,150)
63020 SECURITY SYSTEM	2,376	14,686	(12,310)
Total 66060 CCRs & MANDATES	2,376	21,836	(19,460)
Total Expenses	458,299	546,324	(88,025)
NET OPERATING INCOME	(458,299)	(546,324)	88,025
NET INCOME	\$ (458,299)	\$ (546,324)	\$88,025

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)
61000 PROFESSIONAL SERVICES	500		500
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	9,226	12,518	(3,292)
61020.2 TELEPHONE/INTERNET EXPENSE	487	516	(29)
61020.4 PROPANE EXPENSE	11,399	14,285	(2,886)
Total 61020 UTILITIES EXPENSE	21,112	27,319	(6,207)
61050 SUPPLIES			
61050.2 CUSTODIAL SUPPLIES	303	519	(216)
61050.3 SAFETY GEAR & CLOTHING	1,723	3,427	(1,704)
61050.4 CHEMICAL SUPPLIES	5,708	5,947	(239)
62046 SMALL TOOLS & EQUIPMENT	3,298	3,386	(88)
Total 61050 SUPPLIES	11,032	13,279	(2,247)
61055 PAYROLL EXPENSE	44,309	51,929	(7,620)
61056 PAYROLL TAXES	6,523	6,907	(384)
Total 61055 PAYROLL EXPENSE	50,832	58,836	(8,004)
62020 REPAIRS, MAINTENANCE, & GROUNDS			
62020.6 STRUCTURAL	103	2,007	(1,904)
62020.7 EQUIPMENT	2,893	1,557	1,336
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	2,996	3,564	(568)
66040 BUSINESS TAXES			
62026 LICENSES AND FEES	2,050	1,550	500
Total 66040 BUSINESS TAXES	2,050	1,550	500
66060 CCRs & MANDATES			
63020 SECURITY SYSTEM	343		343
Total 66060 CCRs & MANDATES	343		343
Total Expenses	88,865	107,351	(18,486)
NET OPERATING INCOME	(88,865)	(107,351)	18,486
NET INCOME	\$ (88,865)	\$ (107,351)	\$18,486

CCA 2025: Budget vs. Actuals- Water System

January - December 2025

	Actual	Budget	Total over Budget
INCOME			
45001 WATER CONSUMPTION RATE	(173)		(173)
45001.1 UNCOLL WATER CONSUMP RATE	(13,294)	(43,822)	30,528
45924 WATER CONSUMPTION 2024	(71)		(71)
45925 WATER CONSUMPTION 2025	509,777	503,699	6,078
Total 45001 WATER CONSUMPTION RATE	496,239	459,877	36,362
45120 WATER SERVICE FEE			
45120.1 UNCOLL WATER SERVICE FEE	1,521		1,521
Total 45120 WATER SERVICE FEE	1,521		1,521
Total Income	497,760	459,877	37,883
GROSS PROFIT	497,760	459,877	37,883
EXPENSES			
60007 ADMINISTRATION EXPENSES			
61015 DUES AND SUBSCRIPTIONS	518	1,150	(633)
61040 PRINTING & COPYING	2,445	2,222	223
61045 POSTAGE	4,248	3,786	462
61066 TRAINING EXPENSE	129	1,000	(871)
Total 60007 ADMINISTRATION EXPENSES	7,340	8,158	(818)
61000 PROFESSIONAL SERVICES			
61000.6 GM SUPPORT	3,721	9,200	(5,479)
Total 61000 PROFESSIONAL SERVICES	3,721	9,200	(5,479)
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	20,581	12,554	8,027
61020.4 PROPANE EXPENSE	1,669	4,729	(3,060)
Total 61020 UTILITIES EXPENSE	22,250	17,283	4,967
61031 BUSINESS INSURANCE EXPENSE	76,382	72,341	4,041
61050 SUPPLIES			
61050.3 SAFETY GEAR & CLOTHING		748	(748)
61050.4 CHEMICAL SUPPLIES	16,614	24,847	(8,233)
62046 SMALL TOOLS & EQUIPMENT	1,246	1,038	208
Total 61050 SUPPLIES	17,860	26,633	(8,773)
61055 PAYROLL EXPENSE	68,098	86,370	(18,272)
61025 EMPLOYEE BENEFITS	8,292	13,387	(5,095)
61056 PAYROLL TAXES	10,507	11,348	(841)
Total 61055 PAYROLL EXPENSE	86,897	111,105	(24,208)
61090 ALLOCATED EXPENSES	179,558	157,086	22,472
62020 REPAIRS, MAINTENANCE, & GROUNDS			
62020.1 GROUNDS EXPENSE	4,550	7,726	(3,176)

	Actual	Budget	Total over Budget
62020.3 WATER SYSTEM	11,664	6,862	4,802
62020.7 EQUIPMENT	2,936		2,936
Total 62020 REPAIRS, MAINTENANCE, & GROUNDS	19,149	14,588	4,561
66040 BUSINESS TAXES	19,526	27,500	(7,974)
62026 LICENSES AND FEES	2,052	2,197	(145)
Total 66040 BUSINESS TAXES	21,578	29,697	(8,119)
66060 CCRs & MANDATES			
61000.2 ACCOUNTING EXPENSE (CPA)	14,160	13,786	374
63020 SECURITY SYSTEM	1,144		1,144
Total 66060 CCRs & MANDATES	15,304	13,786	1,518
Total Expenses	450,038	459,877	(9,839)
NET OPERATING INCOME	47,722	0	47,722
NET INCOME	\$47,722	\$0	\$47,722

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	515,897	49,700	466,197
41000.2 PRIOR YEAR ASSESSMENTS	24,194		24,194
Total PRIOR YEAR ASSESSMENT INCOME	540,091	49,700	490,391
Total 40000 ASSESSMENT INCOME	540,091	49,700	490,391
41009 INTEREST INCOME	550	300	250
49010 INSURANCE PROCEEDS	6,000		6,000
Total Income	546,642	50,000	496,642
GROSS PROFIT	546,642	50,000	496,642
EXPENSES			
61000 PROFESSIONAL SERVICES			
61000.3 LEGAL EXPENSE	87,313	50,000	37,313
61000.4 LEGAL FRAUD INVESTIGATION EXP	3,240		3,240
Total 61000 PROFESSIONAL SERVICES	90,553	50,000	40,553
61055 PAYROLL EXPENSE			
61080 Accrued Vacation Expense	17,276		17,276
Total 61055 PAYROLL EXPENSE	17,276		17,276
Total Expenses	107,829	50,000	57,829
NET OPERATING INCOME	438,812	0	438,812
NET INCOME	\$438,812	\$0	\$438,812

