

# CCA Internal Financial Statements

No Assurance Provided.

February 2026



Prepared on

March 15, 2026

# Balance Sheet Comparison

As of February 28, 2026

	As of Feb 28, 2026	As of Feb 28, 2025 (PY)	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
1072 Bill.com Money Out Clearing	1,078.02		1,902.53
OPERATIONS CASH	0.11		0.11
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	135,430.10		120,391.16
10602 OB 021 OPS CK	40,918.10		235,723.35
11200 GENERAL OPS CK FCB 391	1,800,284.96		612,782.50
11240 OPS CONTINGENCY MMK FCB975	66,287.11		66,172.28
11270 WATER OPS CK FCB404	0.00		0.00
11280 Operating CK 2 559	-843,411.00		483,463.00
11289 ICS Operating CK 559	86,339.30		774,066.69
<b>Total OPERATIONS CASH</b>	<b>1,291,270.60</b>		<b>2,298,021.01</b>
<b>RESERVES CASH</b>			
<b>FUTURE RESERVES</b>			
11600 FUTURE RESERVE CK FCB967	15,099.00		6,195.00
11690 ICS FUTURE RSV FCB967	103,895.64		82,960.65
<b>Total FUTURE RESERVES</b>	<b>118,994.64</b>		<b>89,155.65</b>
<b>GENERAL RESERVES</b>			
11500 GENERAL RESERVE CK FCB412	471,026.00		135,749.00
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	1,909,582.08		1,252,420.63
<b>Total GENERAL RESERVES</b>	<b>2,655,271.95</b>		<b>1,916,916.57</b>
<b>IMPACT FEE RESERVES</b>			
11400 IMPACT FEE CK FCB959	28,823.00		24,001.00
11490 ICS IMPACT FEE RSV FCB959	92,650.30		32,533.68
<b>Total IMPACT FEE RESERVES</b>	<b>121,473.30</b>		<b>56,534.68</b>
<b>WATER RESERVES</b>			
11300 WATER RESERVE CK FCB421	328,463.00		390,322.00
11390 ICS WATER RSV FCB421	1,787,686.50		224.78
<b>Total WATER RESERVES</b>	<b>2,116,149.50</b>		<b>390,546.78</b>
<b>Total RESERVES CASH</b>	<b>5,011,889.39</b>		<b>2,453,153.68</b>
<b>Total Bank Accounts</b>	<b>6,304,238.01</b>		<b>4,753,077.22</b>

	As of Feb 28, 2026	As of Feb 28, 2025 (PY)	Total
<b>Accounts Receivable</b>			
10700 ACCOUNTS RECEIVABLE	2,436,218.79		1,734,478.33
<b>Total Accounts Receivable</b>	<b>2,436,218.79</b>		<b>1,734,478.33</b>
<b>Other Current Assets</b>			
10002 UNDEPOSITED FUNDS	-3,704.87		0.00
10702 ALLOWANCE FOR DOUBTFUL ACCOUNTS	-2,008,385.60		-1,686,845.91
10710 OTHER RECEIVABLES	2,933.23		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	-3,232.15		
<b>Total Other Current Assets</b>	<b>-1,899,616.35</b>		<b>-1,574,072.87</b>
<b>Total Current Assets</b>	<b>6,840,840.45</b>		<b>4,913,482.68</b>
<b>Fixed Assets</b>			
10900 DOCKS & BRIDGES	450,547.24		450,547.24
10900.1 A/D DOCKS & BRIDGES	-331,198.72		-331,198.72
<b>Total 10900 DOCKS &amp; BRIDGES</b>	<b>119,348.52</b>		<b>119,348.52</b>
10901 MAINT EQUIPMENT	1,010,140.18		972,447.91
10901.1 A/D MAINT EQUIPMENT	-681,616.89		-681,616.89
<b>Total 10901 MAINT EQUIPMENT</b>	<b>328,523.29</b>		<b>290,831.02</b>
10902 EQUIPMENT - OFFICE	133,926.05		133,926.05
10902.1 A/D EQUIPMENT-OFFICE	-127,856.47		-127,856.47
<b>Total 10902 EQUIPMENT - OFFICE</b>	<b>6,069.58</b>		<b>6,069.58</b>
10903 FIRE PROTECTION EQUIPMENT	138,252.71		138,252.71
10903.1 A/D FIRE PROTECTION EQUIPMENT	-119,691.26		-119,691.26
<b>Total 10903 FIRE PROTECTION EQUIPMENT</b>	<b>18,561.45</b>		<b>18,561.45</b>
10904 GROUNDS	1,654,274.33		1,612,516.34
10904.1 A/D GROUNDS	-1,239,802.25		-1,239,802.25
<b>Total 10904 GROUNDS</b>	<b>414,472.08</b>		<b>372,714.09</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		-108,337.75
<b>Total 10906 MAINTENANCE BUILDING</b>	<b>94,467.98</b>		<b>94,467.98</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
10908.1 A/D OFFICE BUILDING ADDITION	-54,873.90		-54,873.90
<b>Total 10908 OFFICE BUILDING ADDITION</b>	<b>2,163.31</b>		<b>2,163.31</b>
10909 POOL IMPROVEMENTS	920,795.75		920,795.75
10909.1 A/D POOL IMPROVEMENTS	-537,935.55		-537,935.55
<b>Total 10909 POOL IMPROVEMENTS</b>	<b>382,860.20</b>		<b>382,860.20</b>
10910 ROADS	3,318,603.69		3,318,603.69

	As of Feb 28, 2026	As of Feb 28, 2025 (PY)	Total
10910.1 A/D ROADS	-978,072.55	-978,072.55	
<b>Total 10910 ROADS</b>	<b>2,340,531.14</b>	<b>2,340,531.14</b>	
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	
<b>Total 10911 WATER SYSTEM IMPROVEMENTS</b>	<b>4,604,478.35</b>	<b>4,344,306.62</b>	
10940 Intangible Asset	177,696.00	177,696.00	
10940.1 A/A INTANGIBLE ASSETS	-56,046.14	-56,046.14	
<b>Total 10940 Intangible Asset</b>	<b>121,649.86</b>	<b>121,649.86</b>	
10950 CONSTRUCTION IN PROGRESS	286,998.87	43,674.45	
<b>Total Fixed Assets</b>	<b>8,748,315.49</b>	<b>8,165,369.08</b>	
<b>Other Assets</b>			
12000 PREPAID INSURANCE	41,440.21	32,874.42	
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>417,291.21</b>	<b>408,725.42</b>	
<b>TOTAL ASSETS</b>	<b>\$16,006,447.15</b>	<b>\$13,487,577.18</b>	

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

##### Accounts Payable

20000 ACCOUNTS PAYABLE	35,459.41	224,890.72
<b>Total Accounts Payable</b>	<b>35,459.41</b>	<b>224,890.72</b>

##### Other Current Liabilities

20006 PREPAID ASSESSMENTS	0.00	18,441.35
20010 OTHER PAYABLES	0.00	0.00
21000 PAYROLL LIABILITIES	-749.84	0.01
20008 ACCRUED PAYROLL	0.00	0.00
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	0.00
21025 FEDERAL UNEMPLOYMENT (940)	991.54	0.01
21040 WA SUI EMPLOYER	-2,541.25	-0.10
21042 WA WORKERS COMPENSATION	4,049.42	0.00
21044 WA PFML TAX	669.48	0.00
21050 MISC EE PAYROLL DEDUCTIONS	0.00	0.00
21055 AFLAC DEDUCTIONS	205.54	879.87
21057 WA CARES FUND	481.18	0.00
<b>Total 21000 PAYROLL LIABILITIES</b>	<b>59,340.66</b>	<b>39,837.91</b>
22005 SALES TAX PAYABLE	1,357.05	182.76
Out Of Scope Agency Payable	0.00	0.00

	As of Feb 28, 2026	As of Feb 28, 2025 (PY)	Total
Out Of Scope Agency Payable - NOTAX	0.00		0.00
<b>Total Other Current Liabilities</b>	<b>60,697.71</b>		<b>58,462.02</b>
<b>Total Current Liabilities</b>	<b>96,157.12</b>		<b>283,352.74</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>472,008.12</b>		<b>659,203.74</b>
<b>Equity</b>			
30000 Opening Balance Equity	0.00		0.00
35000 RETAINED EARNINGS	14,149,855.46		11,639,788.78
Net Income	1,384,583.57		1,188,584.66
<b>Total Equity</b>	<b>15,534,439.03</b>		<b>12,828,373.44</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$16,006,447.15</b>		<b>\$13,487,577.18</b>

# CCA:Profit & Loss By Class- Reserves

January - February, 2026

	RESERVES	FUTURE RESERVES	IMPACT FEES	Total RESERVES	WATER RESERVES	TOTAL
<b>INCOME</b>						
40000 ASSESSMENT INCOME						0
42026 GEN RSV ASSMT 2026	1,027,361			1,027,361		1,027,361
42020.1 UNCOLL GEN RSV	-451,686			-451,686		-451,686
<b>Total 42026 GEN RSV ASSMT 2026</b>	<b>575,675</b>			<b>575,675</b>		<b>575,675</b>
43026 FUTURE RSV ASSMT 2026		23,397		23,397		23,397
43000.1 UNCOLL FUTURE RESV ASSMT		-10,285		-10,285		-10,285
<b>Total 43026 FUTURE RSV ASSMT 2026</b>		<b>13,112</b>		<b>13,112</b>		<b>13,112</b>
45026 WATER RSV ASSMT 2026					692,026	692,026
45020.1 UNCOLL WATER RSV ASSMT					-304,029	-304,029
<b>Total 45026 WATER RSV ASSMT 2026</b>					<b>387,997</b>	<b>387,997</b>
<b>Total 40000 ASSESSMENT INCOME</b>	<b>575,675</b>	<b>13,112</b>		<b>588,787</b>	<b>387,997</b>	<b>976,784</b>
41009 INTEREST INCOME	1,604	34	22	1,660	1,502	3,162
44000 IMPACT FEES			6,000	6,000		6,000
<b>Total Income</b>	<b>577,279</b>	<b>13,146</b>	<b>6,022</b>	<b>596,447</b>	<b>389,498</b>	<b>985,946</b>
<b>GROSS PROFIT</b>	<b>577,279</b>	<b>13,146</b>	<b>6,022</b>	<b>596,447</b>	<b>389,498</b>	<b>985,946</b>
<b>EXPENSES</b>						
<b>Total Expenses</b>				<b>0</b>		<b>0</b>
<b>NET OPERATING INCOME</b>	<b>577,279</b>	<b>13,146</b>	<b>6,022</b>	<b>596,447</b>	<b>389,498</b>	<b>985,946</b>
<b>OTHER EXPENSES</b>						
97000 WATER RESERVE FUND PROJECTS						0
97017 WELLS 6/7 PROJECT						0
97022 WELLS 1/2 TO WELLS 6/7 INTERFACE					10,570	10,570
<b>Total 97017 WELLS 6/7 PROJECT</b>					<b>10,570</b>	<b>10,570</b>

	RESERVES	FUTURE RESERVES	IMPACT FEES	Total RESERVES	WATER RESERVES	TOTAL
<b>Total 97000 WATER RESERVE FUND PROJECTS</b>					10,570	10,570
98000 GENERAL RESERVE FUND PROJECTS						0
98025.04 ADMIN BUILDING (04.26 \$3mil)	423			423		423
98026 PM SALARY (2025 AGM/ \$80,793)	13,466			13,466		13,466
98026.02 BACK GATE MAJOR REPAIR (01.24 \$6,955.84)	6,956			6,956		6,956
GENERAL- ROADS & WATER PLAN (RWP)						0
98024.04 2025 DESIGN BLUEWATER (10.26 \$146,135)	4,851			4,851		4,851
<b>Total GENERAL- ROADS &amp; WATER PLAN (RWP)</b>	<b>4,851</b>			<b>4,851</b>		<b>4,851</b>
<b>Total 98000 GENERAL RESERVE FUND PROJECTS</b>	<b>25,695</b>			<b>25,695</b>		<b>25,695</b>
<b>Total Other Expenses</b>	<b>25,695</b>	<b>0</b>	<b>0</b>	<b>25,695</b>	<b>10,570</b>	<b>36,265</b>
<b>NET OTHER INCOME</b>	<b>-25,695</b>	<b>0</b>	<b>0</b>	<b>-25,695</b>	<b>-10,570</b>	<b>-36,265</b>
<b>NET INCOME</b>	<b>\$551,584</b>	<b>\$13,146</b>	<b>\$6,022</b>	<b>\$570,752</b>	<b>\$378,928</b>	<b>\$949,680</b>

# CCA:Budget vs. Actuals- Reserves

January - February, 2026

	Actual	Budget	Total over Budget
<b>INCOME</b>			
40000 ASSESSMENT INCOME			
42026 GEN RSV ASSMT 2026	1,027,361		1,027,361
42020.1 UNCOLL GEN RSV	(451,686)		(451,686)
<b>Total 42026 GEN RSV ASSMT 2026</b>	<b>575,675</b>		<b>575,675</b>
43026 FUTURE RSV ASSMT 2026	23,397		23,397
43000.1 UNCOLL FUTURE RESV ASSMT	(10,285)		(10,285)
<b>Total 43026 FUTURE RSV ASSMT 2026</b>	<b>13,112</b>		<b>13,112</b>
45026 WATER RSV ASSMT 2026	692,026		692,026
45020.1 UNCOLL WATER RSV ASSMT	(304,029)		(304,029)
<b>Total 45026 WATER RSV ASSMT 2026</b>	<b>387,997</b>		<b>387,997</b>
<b>Total 40000 ASSESSMENT INCOME</b>	<b>976,784</b>		<b>976,784</b>
41009 INTEREST INCOME	3,162		3,162
44000 IMPACT FEES	6,000		6,000
<b>Total Income</b>	<b>985,946</b>	<b>0</b>	<b>985,946</b>
<b>GROSS PROFIT</b>	<b>985,946</b>	<b>0</b>	<b>985,946</b>
<b>EXPENSES</b>			
<b>Total Expenses</b>			<b>0</b>
<b>NET OPERATING INCOME</b>	<b>985,946</b>	<b>0</b>	<b>985,946</b>
<b>OTHER EXPENSES</b>			
97000 WATER RESERVE FUND PROJECTS			
97017 WELLS 6/7 PROJECT			
97022 WELLS 1/2 TO WELLS 6/7 INTERFACE	10,570		10,570
<b>Total 97017 WELLS 6/7 PROJECT</b>	<b>10,570</b>		<b>10,570</b>
<b>Total 97000 WATER RESERVE FUND PROJECTS</b>	<b>10,570</b>		<b>10,570</b>
98000 GENERAL RESERVE FUND PROJECTS			
98025.04 ADMIN BUILDING (04.26 \$3mil)	423		423
98026 PM SALARY (2025 AGM/ \$80,793)	13,466		13,466
98026.02 BACK GATE MAJOR REPAIR (01.24 \$6,955.84)	6,956		6,956
GENERAL- ROADS & WATER PLAN (RWP)			
98024.04 2025 DESIGN BLUEWATER (10.26 \$146,135)	4,851		4,851
<b>Total GENERAL- ROADS &amp; WATER PLAN (RWP)</b>	<b>4,851</b>		<b>4,851</b>
<b>Total 98000 GENERAL RESERVE FUND PROJECTS</b>	<b>25,695</b>		<b>25,695</b>
<b>Total Other Expenses</b>	<b>36,265</b>	<b>0</b>	<b>36,265</b>
<b>NET OTHER INCOME</b>	<b>(36,265)</b>	<b>0</b>	<b>(36,265)</b>

	Actual	Budget	Total over Budget
NET INCOME	\$949,680	\$0	\$949,680

# CCA:Profit & Loss by Month- Operations Income

January - February, 2026

	Jan 2026	Feb 2026	Total
<b>INCOME</b>			
40000 ASSESSMENT INCOME			0
40026 OPERATIONS ASSMT 2026	1,074,318		1,074,318
40020.1 UNCOLL OPS ASSMT	-598,184	125,854	-472,330
<b>Total 40026 OPERATIONS ASSMT 2026</b>	<b>476,134</b>	<b>125,854</b>	<b>601,988</b>
<b>Total 40000 ASSESSMENT INCOME</b>	<b>476,134</b>	<b>125,854</b>	<b>601,988</b>
41001 CREDIT CARD INCOME	4,828	2,245	7,073
41001.1 UNCOLL CC INCOME	-21		-21
<b>Total 41001 CREDIT CARD INCOME</b>	<b>4,807</b>	<b>2,245</b>	<b>7,052</b>
41002 FINANCE CHARGES INCOME			0
41002.1 UNCOLL FIN CHARGES	200	250	450
<b>Total 41002 FINANCE CHARGES INCOME</b>	<b>200</b>	<b>250</b>	<b>450</b>
41003 FEES			0
41003.1 UNCOLL FEES	3,519	4,131	7,650
41003.3 RENTERS FEES	750	1,000	1,750
41003.4 TRANSFER FEES	2,000	1,500	3,500
41003.5 OTHER FEES	5,155	20	5,175
<b>Total 41003 FEES</b>	<b>11,424</b>	<b>6,651</b>	<b>18,075</b>
41004 FINES	20,170	157,360	177,530
41004.1 UNCOLL FINES	-9,091	-155,395	-164,486
<b>Total 41004 FINES</b>	<b>11,079</b>	<b>1,965</b>	<b>13,044</b>
41006 GATE CARD INCOME	900	480	1,380
41006.1 UNCOLL GATE CARD INCOME	25	20	45
<b>Total 41006 GATE CARD INCOME</b>	<b>925</b>	<b>500</b>	<b>1,425</b>
41007 MAILBOX INCOME	450	90	540
41009 INTEREST INCOME	222	509	732
41103 ACC INCOME	750	285	1,035
41103.1 UNCOLL ACC INCOME	-15		-15
<b>Total 41103 ACC INCOME</b>	<b>735</b>	<b>285</b>	<b>1,020</b>
<b>Total Income</b>	<b>505,976</b>	<b>138,349</b>	<b>644,326</b>
<b>GROSS PROFIT</b>	<b>505,976</b>	<b>138,349</b>	<b>644,326</b>
<b>EXPENSES</b>			
<b>Total Expenses</b>			<b>0</b>
<b>NET OPERATING INCOME</b>	<b>505,976</b>	<b>138,349</b>	<b>644,326</b>
<b>NET INCOME</b>	<b>\$505,976</b>	<b>\$138,349</b>	<b>\$644,326</b>

# CCA:Profit & Loss by Month- Admin

January - February, 2026

	Jan 2026	Feb 2026	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>EXPENSES</b>			
60007 ADMINISTRATION EXPENSES			0
61007 BOARD EXPENSE	11		11
61015 DUES AND SUBSCRIPTIONS	1,295	943	2,238
61040 PRINTING & COPYING		185	185
61045 POSTAGE	12		12
65016 LEASE/RENT EXPENSE	234	925	1,159
<b>Total 60007 ADMINISTRATION EXPENSES</b>	<b>1,552</b>	<b>2,053</b>	<b>3,606</b>
61000 PROFESSIONAL SERVICES			0
61000.6 GM SUPPORT		3,200	3,200
61011 COMPUTER SUPPORT SERVICES	895	895	1,789
<b>Total 61000 PROFESSIONAL SERVICES</b>	<b>895</b>	<b>4,095</b>	<b>4,989</b>
61006 BANK FEES	30	80	110
61004 CREDIT CARD FEE EXPENSE	4,965	2,259	7,224
<b>Total 61006 BANK FEES</b>	<b>4,995</b>	<b>2,339</b>	<b>7,334</b>
61020 UTILITIES EXPENSE			0
61020.1 ELECTRICITY EXPENSE	638	604	1,242
61020.2 TELEPHONE/INTERNET EXPENSE	1,537	1,638	3,175
<b>Total 61020 UTILITIES EXPENSE</b>	<b>2,175</b>	<b>2,242</b>	<b>4,417</b>
61031 BUSINESS INSURANCE EXPENSE	6,907	6,907	13,813
61050 SUPPLIES			0
61050.1 OFFICE SUPPLIES	289		289
<b>Total 61050 SUPPLIES</b>	<b>289</b>		<b>289</b>
61055 PAYROLL EXPENSE	6,448	11,736	18,184
61025 EMPLOYEE BENEFITS	795	795	1,591
61056 PAYROLL TAXES	1,640	415	2,055
<b>Total 61055 PAYROLL EXPENSE</b>	<b>8,884</b>	<b>12,946</b>	<b>21,830</b>
61090 ALLOCATED EXPENSES	-9,076	-9,921	-18,996
65020 COMMUNITY SUPPORT			0
65020.4 MAC MEMBER ACTIVITIES COMMITTEE		87	87
<b>Total 65020 COMMUNITY SUPPORT</b>		<b>87</b>	<b>87</b>
66040 BUSINESS TAXES	0		0
66060 CCRs & MANDATES			0
63020 SECURITY SYSTEM	546		546
<b>Total 66060 CCRs &amp; MANDATES</b>	<b>546</b>		<b>546</b>

	Jan 2026	Feb 2026	Total
<b>Total Expenses</b>	17,166	20,749	37,915
NET OPERATING INCOME	-17,166	-20,749	-37,915
NET INCOME	\$ -17,166	\$ -20,749	\$ -37,915

# CCA:Profit & Loss by Month- Maint

January - February, 2026

	Jan 2026	Feb 2026	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>EXPENSES</b>			
60007 ADMINISTRATION EXPENSES			0
65016 LEASE/RENT EXPENSE	679		679
<b>Total 60007 ADMINISTRATION EXPENSES</b>	<b>679</b>		<b>679</b>
61020 UTILITIES EXPENSE			0
61020.1 ELECTRICITY EXPENSE	489	640	1,130
61020.2 TELEPHONE/INTERNET EXPENSE	82	82	164
61020.4 PROPANE EXPENSE	189	50	239
61020.5 REFUSE EXPENSE		320	320
<b>Total 61020 UTILITIES EXPENSE</b>	<b>761</b>	<b>1,092</b>	<b>1,853</b>
61050 SUPPLIES			0
61050.2 CUSTODIAL SUPPLIES	87		87
61050.3 SAFETY GEAR & CLOTHING		55	55
62015 FUEL EXPENSE	1,237	1,726	2,963
62046 SMALL TOOLS & EQUIPMENT	103	86	189
<b>Total 61050 SUPPLIES</b>	<b>1,428</b>	<b>1,868</b>	<b>3,295</b>
61055 PAYROLL EXPENSE	10,140	18,841	28,981
61025 EMPLOYEE BENEFITS	3,003	3,527	6,530
61056 PAYROLL TAXES	-1,009	1,062	53
<b>Total 61055 PAYROLL EXPENSE</b>	<b>12,133</b>	<b>23,430</b>	<b>35,564</b>
62020 REPAIRS, MAINTENANCE, & GROUNDS	470	72	542
62020.1 GROUNDS EXPENSE	379	698	1,077
62020.6 STRUCTURAL	79	246	325
62020.7 EQUIPMENT	636	6,343	6,979
62020.8 LAKES		132	132
62022 SAND & GRAVEL		154	154
<b>Total 62020 REPAIRS, MAINTENANCE, &amp; GROUNDS</b>	<b>1,565</b>	<b>7,644</b>	<b>9,209</b>
66040 BUSINESS TAXES			0
62026 LICENSES AND FEES	204		204
<b>Total 66040 BUSINESS TAXES</b>	<b>204</b>		<b>204</b>
66060 CCRs & MANDATES			0
63020 SECURITY SYSTEM	335		335
<b>Total 66060 CCRs &amp; MANDATES</b>	<b>335</b>		<b>335</b>
<b>Total Expenses</b>	<b>17,103</b>	<b>34,035</b>	<b>51,138</b>
<b>NET OPERATING INCOME</b>	<b>-17,103</b>	<b>-34,035</b>	<b>-51,138</b>

	Jan 2026	Feb 2026	Total
NET INCOME	\$ -17,103	\$ -34,035	\$ -51,138

# CCA:Profit & Loss by Month- Water System

January - February, 2026

	Jan 2026	Feb 2026	Total
<b>INCOME</b>			
45001 WATER CONSUMPTION RATE			0
45925 WATER CONSUMPTION 2025	77		77
<b>Total 45001 WATER CONSUMPTION RATE</b>	<b>77</b>		<b>77</b>
45120 WATER SERVICE FEE			0
45120.1 UNCOLL WATER SERVICE FEE	-63,788	-46,378	-110,166
<b>Total 45120 WATER SERVICE FEE</b>	<b>-63,788</b>	<b>-46,378</b>	<b>-110,166</b>
<b>Total Income</b>	<b>-63,711</b>	<b>-46,378</b>	<b>-110,089</b>
<b>GROSS PROFIT</b>	<b>-63,711</b>	<b>-46,378</b>	<b>-110,089</b>
<b>EXPENSES</b>			
60007 ADMINISTRATION EXPENSES			0
61015 DUES AND SUBSCRIPTIONS		3,344	3,344
<b>Total 60007 ADMINISTRATION EXPENSES</b>		<b>3,344</b>	<b>3,344</b>
61020 UTILITIES EXPENSE			0
61020.1 ELECTRICITY EXPENSE	1,960	2,078	4,038
61020.4 PROPANE EXPENSE		250	250
<b>Total 61020 UTILITIES EXPENSE</b>	<b>1,960</b>	<b>2,328</b>	<b>4,288</b>
61031 BUSINESS INSURANCE EXPENSE	6,907	6,907	13,813
61050 SUPPLIES			0
61050.4 CHEMICAL SUPPLIES	1,619	3,316	4,936
<b>Total 61050 SUPPLIES</b>	<b>1,619</b>	<b>3,316</b>	<b>4,936</b>
61055 PAYROLL EXPENSE	3,306	3,940	7,246
61025 EMPLOYEE BENEFITS	473	563	1,036
61056 PAYROLL TAXES	423	504	927
<b>Total 61055 PAYROLL EXPENSE</b>	<b>4,202</b>	<b>5,008</b>	<b>9,209</b>
61090 ALLOCATED EXPENSES	9,076	9,921	18,996
62020 REPAIRS, MAINTENANCE, & GROUNDS			0
62020.3 WATER SYSTEM		120	120
<b>Total 62020 REPAIRS, MAINTENANCE, &amp; GROUNDS</b>		<b>120</b>	<b>120</b>
66040 BUSINESS TAXES			0
62026 LICENSES AND FEES		2,467	2,467
<b>Total 66040 BUSINESS TAXES</b>		<b>2,467</b>	<b>2,467</b>
<b>Total Expenses</b>	<b>23,764</b>	<b>33,410</b>	<b>57,174</b>
<b>NET OPERATING INCOME</b>	<b>-87,475</b>	<b>-79,788</b>	<b>-167,263</b>
<b>NET INCOME</b>	<b>\$ -87,475</b>	<b>\$ -79,788</b>	<b>\$ -167,263</b>

# CCA:Profit & Loss by Month- Ops Contingency

January - February, 2026

	Jan 2026	Feb 2026	Total
<b>INCOME</b>			
40000 ASSESSMENT INCOME			0
PRIOR YEAR ASSESSMENT INCOME			0
41000.1 UNCOLL ASSMTS PRIOR YEARS	42,127	16,127	58,254
41000.2 PRIOR YEAR ASSESSMENTS	260		260
<b>Total PRIOR YEAR ASSESSMENT INCOME</b>	<b>42,388</b>	<b>16,127</b>	<b>58,515</b>
<b>Total 40000 ASSESSMENT INCOME</b>	<b>42,388</b>	<b>16,127</b>	<b>58,515</b>
<b>Total Income</b>	<b>42,388</b>	<b>16,127</b>	<b>58,515</b>
<b>GROSS PROFIT</b>	<b>42,388</b>	<b>16,127</b>	<b>58,515</b>
<b>EXPENSES</b>			
61000 PROFESSIONAL SERVICES			0
61000.3 LEGAL EXPENSE	6,546		6,546
<b>Total 61000 PROFESSIONAL SERVICES</b>	<b>6,546</b>		<b>6,546</b>
<b>Total Expenses</b>	<b>6,546</b>	<b>0</b>	<b>6,546</b>
<b>NET OPERATING INCOME</b>	<b>35,842</b>	<b>16,127</b>	<b>51,969</b>
<b>NET INCOME</b>	<b>\$35,842</b>	<b>\$16,127</b>	<b>\$51,969</b>

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

January - February, 2026

			<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>
OPERATIONS	644,326		644,326
ADMINISTRATION	(37,915)		(37,915)
MAINTENANCE	(51,138)		(51,138)
POOL	(5,809)		(5,809)
<b>Total OPERATIONS</b>	<b>549,463</b>		<b>549,463</b>
WATER SYSTEM	(167,263)		(167,263)
<b>TOTAL</b>	<b>\$382,200</b>	<b>\$0</b>	<b>\$382,200</b>

# CCA:Budget vs. Actuals- Operations Income

January - February, 2026

	Actual	Budget	Total over Budget
<b>INCOME</b>			
40000 ASSESSMENT INCOME			
40026 OPERATIONS ASSMT 2026	1,074,318		1,074,318
40020.1 UNCOLL OPS ASSMT	(472,330)		(472,330)
<b>Total 40026 OPERATIONS ASSMT 2026</b>	<b>601,988</b>		<b>601,988</b>
<b>Total 40000 ASSESSMENT INCOME</b>	<b>601,988</b>		<b>601,988</b>
41001 CREDIT CARD INCOME	7,073		7,073
41001.1 UNCOLL CC INCOME	(21)		(21)
<b>Total 41001 CREDIT CARD INCOME</b>	<b>7,052</b>		<b>7,052</b>
41002 FINANCE CHARGES INCOME			
41002.1 UNCOLL FIN CHARGES	450		450
<b>Total 41002 FINANCE CHARGES INCOME</b>	<b>450</b>		<b>450</b>
41003 FEES			
41003.1 UNCOLL FEES	7,650		7,650
41003.3 RENTERS FEES	1,750		1,750
41003.4 TRANSFER FEES	3,500		3,500
41003.5 OTHER FEES	5,175		5,175
<b>Total 41003 FEES</b>	<b>18,075</b>		<b>18,075</b>
41004 FINES	177,530		177,530
41004.1 UNCOLL FINES	(164,486)		(164,486)
<b>Total 41004 FINES</b>	<b>13,044</b>		<b>13,044</b>
41006 GATE CARD INCOME	1,380		1,380
41006.1 UNCOLL GATE CARD INCOME	45		45
<b>Total 41006 GATE CARD INCOME</b>	<b>1,425</b>		<b>1,425</b>
41007 MAILBOX INCOME	540		540
41009 INTEREST INCOME	732		732
41103 ACC INCOME	1,035		1,035
41103.1 UNCOLL ACC INCOME	(15)		(15)
<b>Total 41103 ACC INCOME</b>	<b>1,020</b>		<b>1,020</b>
<b>Total Income</b>	<b>644,326</b>	<b>0</b>	<b>644,326</b>
<b>GROSS PROFIT</b>	<b>644,326</b>	<b>0</b>	<b>644,326</b>
<b>EXPENSES</b>			
<b>Total Expenses</b>			<b>0</b>
<b>NET OPERATING INCOME</b>	<b>644,326</b>	<b>0</b>	<b>644,326</b>
<b>NET INCOME</b>	<b>\$644,326</b>	<b>\$0</b>	<b>\$644,326</b>

# CCA:Budget vs. Actuals- Administration

January - February, 2026

	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			
61007 BOARD EXPENSE	11		11
61015 DUES AND SUBSCRIPTIONS	2,238		2,238
61040 PRINTING & COPYING	185		185
61045 POSTAGE	12		12
65016 LEASE/RENT EXPENSE	1,159		1,159
<b>Total 60007 ADMINISTRATION EXPENSES</b>	<b>3,606</b>		<b>3,606</b>
61000 PROFESSIONAL SERVICES			
61000.6 GM SUPPORT	3,200		3,200
61011 COMPUTER SUPPORT SERVICES	1,789		1,789
<b>Total 61000 PROFESSIONAL SERVICES</b>	<b>4,989</b>		<b>4,989</b>
61006 BANK FEES			
61004 CREDIT CARD FEE EXPENSE	7,224		7,224
<b>Total 61006 BANK FEES</b>	<b>7,334</b>		<b>7,334</b>
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	1,242		1,242
61020.2 TELEPHONE/INTERNET EXPENSE	3,175		3,175
<b>Total 61020 UTILITIES EXPENSE</b>	<b>4,417</b>		<b>4,417</b>
61031 BUSINESS INSURANCE EXPENSE			
61031 BUSINESS INSURANCE EXPENSE	13,813		13,813
61050 SUPPLIES			
61050.1 OFFICE SUPPLIES	289		289
<b>Total 61050 SUPPLIES</b>	<b>289</b>		<b>289</b>
61055 PAYROLL EXPENSE			
61055 PAYROLL EXPENSE	18,184		18,184
61025 EMPLOYEE BENEFITS	1,591		1,591
61056 PAYROLL TAXES	2,055		2,055
<b>Total 61055 PAYROLL EXPENSE</b>	<b>21,830</b>		<b>21,830</b>
61090 ALLOCATED EXPENSES			
61090 ALLOCATED EXPENSES	(18,996)		(18,996)
65020 COMMUNITY SUPPORT			
65020.4 MAC MEMBER ACTIVITIES COMMITTEE	87		87
<b>Total 65020 COMMUNITY SUPPORT</b>	<b>87</b>		<b>87</b>

	Actual	Budget	Total over Budget
66060 CCRs & MANDATES			
63020 SECURITY SYSTEM	546		546
<b>Total 66060 CCRs &amp; MANDATES</b>	<b>546</b>		<b>546</b>
<b>Total Expenses</b>	<b>37,915</b>	<b>0</b>	<b>37,915</b>
NET OPERATING INCOME	(37,915)	0	(37,915)
NET INCOME	\$ (37,915)	\$0	\$ (37,915)

# CCA:Budget vs. Actuals- Maintenance

January - February, 2026

	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			
65016 LEASE/RENT EXPENSE	679		679
<b>Total 60007 ADMINISTRATION EXPENSES</b>	<b>679</b>		<b>679</b>
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	1,130		1,130
61020.2 TELEPHONE/INTERNET EXPENSE	164		164
61020.4 PROPANE EXPENSE	239		239
61020.5 REFUSE EXPENSE	320		320
<b>Total 61020 UTILITIES EXPENSE</b>	<b>1,853</b>		<b>1,853</b>
61050 SUPPLIES			
61050.2 CUSTODIAL SUPPLIES	87		87
61050.3 SAFETY GEAR & CLOTHING	55		55
62015 FUEL EXPENSE	2,963		2,963
62046 SMALL TOOLS & EQUIPMENT	189		189
<b>Total 61050 SUPPLIES</b>	<b>3,295</b>		<b>3,295</b>
61055 PAYROLL EXPENSE	28,981		28,981
61025 EMPLOYEE BENEFITS	6,530		6,530
61056 PAYROLL TAXES	53		53
<b>Total 61055 PAYROLL EXPENSE</b>	<b>35,564</b>		<b>35,564</b>
62020 REPAIRS, MAINTENANCE, & GROUNDS	542		542
62020.1 GROUNDS EXPENSE	1,077		1,077
62020.6 STRUCTURAL	325		325
62020.7 EQUIPMENT	6,979		6,979
62020.8 LAKES	132		132
62022 SAND & GRAVEL	154		154
<b>Total 62020 REPAIRS, MAINTENANCE, &amp; GROUNDS</b>	<b>9,209</b>		<b>9,209</b>
66040 BUSINESS TAXES			
62026 LICENSES AND FEES	204		204
<b>Total 66040 BUSINESS TAXES</b>	<b>204</b>		<b>204</b>
66060 CCRs & MANDATES			

	<b>Actual</b>	<b>Budget</b>	<b>Total over Budget</b>
63020 SECURITY SYSTEM	335		335
<b>Total 66060 CCRs &amp; MANDATES</b>	<b>335</b>		<b>335</b>
<b>Total Expenses</b>	<b>51,138</b>	<b>0</b>	<b>51,138</b>
NET OPERATING INCOME	(51,138)	0	(51,138)
NET INCOME	\$ (51,138)	\$0	\$ (51,138)

# CCA:Budget vs. Actuals- Pool

January - February, 2026

	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	1,125		1,125
<b>Total 60007 ADMINISTRATION EXPENSES</b>	<b>1,125</b>		<b>1,125</b>
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	1,661		1,661
61020.2 TELEPHONE/INTERNET EXPENSE	81		81
61020.4 PROPANE EXPENSE	352		352
<b>Total 61020 UTILITIES EXPENSE</b>	<b>2,094</b>		<b>2,094</b>
66040 BUSINESS TAXES			
62026 LICENSES AND FEES	2,222		2,222
<b>Total 66040 BUSINESS TAXES</b>	<b>2,222</b>		<b>2,222</b>
66060 CCRs & MANDATES			
63020 SECURITY SYSTEM	368		368
<b>Total 66060 CCRs &amp; MANDATES</b>	<b>368</b>		<b>368</b>
<b>Total Expenses</b>	<b>5,809</b>	<b>0</b>	<b>5,809</b>
<b>NET OPERATING INCOME</b>	<b>(5,809)</b>	<b>0</b>	<b>(5,809)</b>
<b>NET INCOME</b>	<b>\$ (5,809)</b>	<b>\$0</b>	<b>\$ (5,809)</b>

# CCA:Budget vs. Actuals- Water System

January - February, 2026

	Actual	Budget	Total over Budget
<b>INCOME</b>			
45001 WATER CONSUMPTION RATE			
45925 WATER CONSUMPTION 2025	77		77
<b>Total 45001 WATER CONSUMPTION RATE</b>	<b>77</b>		<b>77</b>
45120 WATER SERVICE FEE			
45120.1 UNCOLL WATER SERVICE FEE	(110,166)		(110,166)
<b>Total 45120 WATER SERVICE FEE</b>	<b>(110,166)</b>		<b>(110,166)</b>
<b>Total Income</b>	<b>(110,089)</b>	<b>0</b>	<b>(110,089)</b>
<b>GROSS PROFIT</b>	<b>(110,089)</b>	<b>0</b>	<b>(110,089)</b>
<b>EXPENSES</b>			
60007 ADMINISTRATION EXPENSES			
61015 DUES AND SUBSCRIPTIONS	3,344		3,344
<b>Total 60007 ADMINISTRATION EXPENSES</b>	<b>3,344</b>		<b>3,344</b>
61020 UTILITIES EXPENSE			
61020.1 ELECTRICITY EXPENSE	4,038		4,038
61020.4 PROPANE EXPENSE	250		250
<b>Total 61020 UTILITIES EXPENSE</b>	<b>4,288</b>		<b>4,288</b>
61031 BUSINESS INSURANCE EXPENSE	13,813		13,813
61050 SUPPLIES			
61050.4 CHEMICAL SUPPLIES	4,936		4,936
<b>Total 61050 SUPPLIES</b>	<b>4,936</b>		<b>4,936</b>
61055 PAYROLL EXPENSE	7,246		7,246
61025 EMPLOYEE BENEFITS	1,036		1,036
61056 PAYROLL TAXES	927		927
<b>Total 61055 PAYROLL EXPENSE</b>	<b>9,209</b>		<b>9,209</b>
61090 ALLOCATED EXPENSES	18,996		18,996
62020 REPAIRS, MAINTENANCE, & GROUNDS			
62020.3 WATER SYSTEM	120		120
<b>Total 62020 REPAIRS, MAINTENANCE, &amp; GROUNDS</b>	<b>120</b>		<b>120</b>
66040 BUSINESS TAXES			
62026 LICENSES AND FEES	2,467		2,467
<b>Total 66040 BUSINESS TAXES</b>	<b>2,467</b>		<b>2,467</b>
<b>Total Expenses</b>	<b>57,174</b>	<b>0</b>	<b>57,174</b>
<b>NET OPERATING INCOME</b>	<b>(167,263)</b>	<b>0</b>	<b>(167,263)</b>
<b>NET INCOME</b>	<b>\$ (167,263)</b>	<b>\$0</b>	<b>\$ (167,263)</b>

# CCA:Budget vs. Actuals- Ops Contingency

January - February, 2026

	Actual	Budget	Total over Budget
<b>INCOME</b>			
40000 ASSESSMENT INCOME			
PRIOR YEAR ASSESSMENT INCOME			
41000.1 UNCOLL ASSMTS PRIOR YEARS	58,254		58,254
41000.2 PRIOR YEAR ASSESSMENTS	260		260
<b>Total PRIOR YEAR ASSESSMENT INCOME</b>	<b>58,515</b>		<b>58,515</b>
<b>Total 40000 ASSESSMENT INCOME</b>	<b>58,515</b>		<b>58,515</b>
<b>Total Income</b>	<b>58,515</b>	<b>0</b>	<b>58,515</b>
<b>GROSS PROFIT</b>	<b>58,515</b>	<b>0</b>	<b>58,515</b>
<b>EXPENSES</b>			
61000 PROFESSIONAL SERVICES			
61000.3 LEGAL EXPENSE	6,546		6,546
<b>Total 61000 PROFESSIONAL SERVICES</b>	<b>6,546</b>		<b>6,546</b>
<b>Total Expenses</b>	<b>6,546</b>	<b>0</b>	<b>6,546</b>
<b>NET OPERATING INCOME</b>	<b>51,969</b>	<b>0</b>	<b>51,969</b>
<b>NET INCOME</b>	<b>\$51,969</b>	<b>\$0</b>	<b>\$51,969</b>

