

CLEARWOOD COMMUNITY ASSOCIATION

Operations Profit & Loss

December 2017

	Current Month Actual	YTD Actual	2017 Budget	Remaining Budget	100%
Operations Income					
41000 · BASIC ASSESSMENTS	4,124.67	430,042.51	420,050.00	(9,992.51)	
41001 · CREDIT CARD INCOME	266.29	4,183.60	2,400.00	(1,783.60)	
41002 · FINANCE CHARGES INCOME	843.13	16,650.54	30,000.00	13,349.46	
41003 · FEES/LIENS/TRANSFERS/RENTERS	2,000.00	66,777.70	42,000.00	(24,777.70)	
41005 · RADAR FINES	0.00	100.00	0.00	(100.00)	
41004 · FINES-OTHER THAN RADAR	2,225.00	3,700.00	0.00	(3,700.00)	
41006 · GATE CARD INCOME	430.00	9,056.97	5,000.00	(4,056.97)	
41007 · MAILBOX INCOME	105.00	3,045.00	500.00	(2,545.00)	
41008 · MISC/WOOD INCOME	129.08	1,969.08	0.00	(1,969.08)	
41009 · INTEREST INCOME	25.13	430.17	100.00	(330.17)	
41103 · ACC INCOME	210.00	2,835.00	1,500.00	(1,335.00)	
Total Income	10,358.30	538,790.57	501,550.00	(37,240.57)	107%
Cost of Goods Sold					
50000 · COST OF SALES GATE CARDS	157.74	3,303.04	0.00	(3,303.04)	
50001 · COST OF SALES MAILBOXES	106.88	2,504.25	0.00	(2,504.25)	
Total COGS	264.62	5,807.29	0.00	(5,807.29)	
Gross Profit	10,093.68	532,983.28	501,550.00	(31,433.28)	
Administration Expense					
61000 · PROFESSIONAL SERVICES					
61000.1 · AUDITING EXPENSE	0.00	10,165.00	10,500.00	335.00	
61000.2 · ACCOUNTING EXPENSE	3,000.00	34,750.00	27,000.00	(7,750.00)	
61000.3 · LEGAL EXPENSE	90.00	9,452.00	8,000.00	(1,452.00)	
Total 61000 · PROFESSIONAL SERVICES	3,090.00	54,367.00	45,500.00	(8,867.00)	
61004 · MERCHANT SERVICES EXPENSE	323.05	4,583.09	4,000.00	(583.09)	
61005 · BAD DEBT EXPENSE	4,960.00	5,626.67	9,000.00	3,373.33	
61006 · BANK/LATE FEES	94.00	1,138.23	500.00	(638.23)	
61007 · BOARD EXPENSE	0.00	4,411.19	1,000.00	(3,411.19)	

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61010 · COLLECTION COSTS	2,121.80	6,773.91	1,200.00	(5,573.91)	
61011 · COMPUTER SUPPORT SERVICES	1,071.96	14,220.72	5,500.00	(8,720.72)	
61012 · CONTINGENCY/MISCELLANEOUS	824.00	3,600.03	3,000.00	(600.03)	
61015 · DUES AND SUBSCRIPTIONS	321.66	2,747.25	300.00	(2,447.25)	
61020 · UTILITIES EXPENSE					
61020.1 · ELECTRICITY EXPENSE	683.42	7,996.47	10,000.00	2,003.53	
61020.2 · TELEPHONE/INTERNET EXPENSE	349.88	6,388.45	6,000.00	(388.45)	
61020.3 · WATER	0.00	0.00	0.00	0.00	
Total 61020 · UTILITIES EXPENSE	1,033.30	14,384.92	16,000.00	1,615.08	
61025 · EMPLOYEE BENEFITS	950.88	4,278.96	4,600.00	321.04	
61031 · BUSINESS INSURANCE EXPENSE	1,130.66	13,402.62	14,000.00	597.38	
61050 · SUPPLIES					
61050.1 · OFFICE SUPPLIES	688.34	12,853.08	13,000.00	146.92	
Total 61050 · SUPPLIES	688.34	12,853.08	13,000.00	146.92	
61055 · PAYROLL EXPENSE	6,832.50	84,252.68	63,125.00	(21,127.68)	
61056 · PAYROLL TAXES	635.76	8,399.71	7,050.00	(1,349.71)	
61057 · PROPERTY TAX	0.00	1,433.37	10.00	(1,423.37)	
61066 · TRAINING EXPENSE	0.00	0.00	0.00	0.00	
61070 · MILEAGE REIMBURSEMENT	0.00	63.55	250.00	186.45	
61090 · ALLOCATED EXPENSES	(14,937.65)	(70,945.31)	0.00	70,945.31	
62020 · REPAIRS & MAINTENANCE					
62020.6 · STRUCTURAL	0.00	0.00	0.00	0.00	
62020.1 · GROUNDS EXPENSE	0.00	0.00	0.00	0.00	
Total 62020 · REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	
62026 · LICENSES AND FEES	0.00	181.00	1,800.00	1,619.00	
65016 · LEASE/RENT EXPENSE	614.32	5,068.02	3,600.00	(1,468.02)	
65020 · COMMUNITY SUPPORT					
65020.1 · COMMUNITY MEETING EXPENSE	0.00	42.37	200.00	157.63	
65020.3 · NEWSLETTER EXPENSE	0.00	937.01	4,000.00	3,062.99	
Total 65020 · COMMUNITY SUPPORT	0.00	979.38	4,200.00	3,220.62	

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66040 · BUSINESS TAXES	0.00	1,103.51	2,000.00	896.49	
Total Expense	9,754.58	172,923.58	199,635.00	26,711.42	87%
Maintenance Expense					
61012 · CONTINGENCY/MISCELLANEOUS	0.00	1,308.64	1,500.00	191.36	
61015 · DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00	
61020 · UTILITIES EXPENSE					
61020.2 · TELEPHONE/INTERNET EXPENSE	124.59	1,469.40	1,800.00	330.60	
61020.4 · PROPANE EXPENSE	339.50	1,942.13	1,200.00	(742.13)	
61020.5 · REFUSE EXPENSE	97.76	8,181.15	5,500.00	(2,681.15)	
Total 61020 · UTILITIES EXPENSE	561.85	11,592.68	8,500.00	(3,092.68)	
61025 · EMPLOYEE BENEFITS	1,635.01	21,253.15	16,000.00	(5,253.15)	
61031 · BUSINESS INSURANCE EXPENSE	1,460.44	17,311.77	16,000.00	(1,311.77)	
61050 · SUPPLIES					
61050.1 · OFFICE SUPPLIES	0.00	32.87	0.00	(32.87)	
61050.2 · CUSTODIAL SUPPLIES	92.80	3,511.05	2,500.00	(1,011.05)	
61050.3 · SAFETY GEAR & CLOTHING	0.00	1,891.56	1,500.00	(391.56)	
61050 · SUPPLIES - Other	46.00	4,270.79	0.00	(4,270.79)	
Total 61050 · SUPPLIES	138.80	9,706.27	4,000.00	(5,706.27)	
61055 · PAYROLL EXPENSE	10,539.50	136,223.92	128,000.00	(8,223.92)	
61056 · PAYROLL TAXES	1,552.33	22,256.15	20,200.00	(2,056.15)	
61066 · TRAINING EXPENSE	0.00	8.43	250.00	241.57	
61070 · MILEAGE REIMBURSEMENT	0.00	128.40	0.00	(128.40)	
61090 · ALLOCATED EXPENSES	0.00	0.00	(7,000.00)	(7,000.00)	
62015 · FUEL EXPENSE	1,831.34	8,847.42	11,000.00	2,152.58	
62020 · REPAIRS & MAINTENANCE					
62020.1 · GROUNDS EXPENSE	0.00	3,006.49	5,000.00	1,993.51	
62020.2 · TREE/DEBRIS REMOVAL	0.00	3,835.65	8,000.00	4,164.35	
62020.4 · ROAD EXPENSES	0.00	6,392.83	6,000.00	(392.83)	
62020.5 · GATE EXPENSES	0.00	0.00	0.00	0.00	

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62020.6 · STRUCTURAL	253.72	1,430.46	5,000.00	3,569.54	
62020.7 · EQUIPMENT	0.00	11,084.47	10,000.00	(1,084.47)	
Total 62020 · REPAIRS & MAINTENANCE	253.72	25,749.90	34,000.00	8,250.10	
62026 · LICENSES AND FEES	106.16	796.07	1,000.00	203.93	
62046 · SMALL TOOLS & EQUIPMENT	0.00	296.99	1,000.00	703.01	
65016 · LEASE/RENT EXPENSE	0.00	120.78	500.00	379.22	
66022 · OVERHEAD EXPENSE	0.00	0.00	0.00	0.00	
66040 · TAXES & LICENSES	0.00	0.00	0.00	0.00	
Total Expense	18,079.15	255,600.57	234,950.00	(20,650.57)	109%
Other/Miscellaneous Expense					
61050 · SUPPLIES					
61050.1 · OFFICE SUPPLIES	0.00	0.00	0.00	0.00	
Total 61050 · SUPPLIES	0.00	0.00	0.00	0.00	
62020 · REPAIRS & MAINTENANCE					
62020.8 · LAKES	0.00	8,701.05	10,000.00	1,298.95	
62020.9 · VANDALISM	69.71	3,572.11	0.00	(3,572.11)	
Total 62020 · REPAIRS & MAINTENANCE	69.71	12,273.16	10,000.00	(2,273.16)	
62026 · LICENSES AND FEES	0.00	0.00	0.00	0.00	
65016 · LEASE/RENT EXPENSE	0.00	2,559.82	7,200.00	4,640.18	
65020 · COMMUNITY SUPPORT					
65020.2 · FISHING DERBY	0.00	2,789.06	3,000.00	210.94	
65020.4 · MEMBER RELATIONS COMMITTEE	0.00	1,408.95	200.00	(1,208.95)	
Total 65020 · COMMUNITY SUPPORT	0.00	4,198.01	3,200.00	(998.01)	
Total Expense	69.71	19,030.99	20,400.00	1,369.01	93%
Pool Expense					
61012 · CONTINGENCY/MISCELLANEOUS	25.00	187.00	500.00	313.00	
61020 · UTILITIES EXPENSE					
61020.1 · ELECTRICITY EXPENSE	366.77	5,778.77	6,000.00	221.23	
61020.2 · TELEPHONE/INTERNET EXPENSE	33.32	399.84	500.00	100.16	

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61020.3 - WATER	0.00	0.00	0.00	0.00	
61020.4 - PROPANE EXPENSE	0.00	7,096.89	9,000.00	1,903.11	
Total 61020 · UTILITIES EXPENSE	400.09	13,275.50	15,500.00	2,224.50	
61025 · EMPLOYEE BENEFITS	0.00	1,176.71	1,000.00	(176.71)	
61031 · BUSINESS INSURANCE EXPENSE	706.67	8,376.69	8,000.00	(376.69)	
61050 · SUPPLIES					
61050.1 · OFFICE SUPPLIES	0.00	0.00	100.00	100.00	
61050.2 · CUSTODIAL SUPPLIES	0.00	74.40	0.00	(74.40)	
61050.3 · SAFETY GEAR & CLOTHING	0.00	1,573.08	500.00	(1,073.08)	
61050.4 · CHEMICAL SUPPLIES	0.00	4,712.38	6,000.00	1,287.62	
61050 · SUPPLIES - Other	(31.78)	1,559.89	2,000.00	440.11	
Total 61050 · SUPPLIES	(31.78)	7,919.75	8,600.00	680.25	
61055 · PAYROLL EXPENSE	57.00	33,659.43	28,000.00	(5,659.43)	
61056 · PAYROLL TAXES	9.54	7,019.35	5,400.00	(1,619.35)	
61066 · TRAINING EXPENSE	0.00	0.00	2,000.00	2,000.00	
61090 · ALLOCATED EXPENSES	0.00	0.00	0.00	0.00	
62020 · REPAIRS & MAINTENANCE					
62020.1 · GROUNDS EXPENSE	0.00	46.45	0.00	(46.45)	
62020.6 · STRUCTURAL	0.00	0.00	2,000.00	2,000.00	
62020.7 · EQUIPMENT	0.00	595.47	2,000.00	1,404.53	
Total 62020 · REPAIRS & MAINTENANCE	0.00	641.92	4,000.00	3,358.08	
62026 · LICENSES AND FEES	0.00	346.00	0.00	(346.00)	
62046 · SMALL TOOLS & EQUIPMENT	0.00	173.57	0.00	(173.57)	
66040 · BUSINESS TAXES	0.00	0.00	0.00	0.00	
Total Expense	1,166.52	72,775.92	73,000.00	224.08	100%
Security Expense					
61012 · CONTINGENCY/MISCELLANEOUS	0.00	0.00	50.00	50.00	
61020 · UTILITIES EXPENSE					
61020.2 · TELEPHONE/INTERNET EXPENSE	250.16	4,141.52	5,500.00	1,358.48	
Total 61020 · UTILITIES EXPENSE	250.16	4,141.52	5,500.00	1,358.48	

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61050 · SUPPLIES					
61050.1 · OFFICE SUPPLIES	0.00	0.00	0.00	0.00	
61050 · SUPPLIES - Other	0.00	0.00	0.00	0.00	
Total 61050 · SUPPLIES	0.00	0.00	0.00	0.00	
61070 · MILEAGE REIMBURSEMENT	0.00	451.60	1,000.00	548.40	
62020 · REPAIRS & MAINTENANCE					
62020.5 · GATE EXPENSES	0.00	4,773.09	500.00	(4,273.09)	
Total 62020 · REPAIRS & MAINTENANCE	0.00	4,773.09	500.00	(4,273.09)	
61090 · ALLOCATED EXPENSES	23.27	865.55	0.00	(865.55)	
63010 · DEPUTY SHERIFF STIPEND	966.24	10,287.48	10,340.00	52.52	
63020 · SECURITY SYSTEM	0.00	4,403.23	3,700.00	(703.23)	
Total Expense	1,239.67	24,922.47	21,090.00	(3,832.47)	118%
TOTAL OPERATING EXPENSE	30,309.63	545,253.53	549,075.00	3,821.47	99%
TOTAL NET PROFIT/LOSS	(20,215.95)	(12,270.25)	(47,525.00)	(35,254.75)	
Gain or Loss of Assets	0.00	0.00	0.00	0.00	
Depreciation Expense	26,211.61	317,768.29	0.00	(317,768.29)	
Reserve Expenses					
General Reserves	0.00	52,127.03	0.00	(52,127.03)	
Operational Contingency	0.00	0.00	0.00	0.00	
Future Reserves	0.00	2,427.66	0.00	(2,427.66)	
Water Reserves	0.00	5,538.20	0.00	(5,538.20)	
	0.00	60,092.89	0.00	(60,092.89)	
General Reserves					
42000 · GENERAL RESERVE ASSESSMENT	821.95	199,081.49	196,475.00	(2,606.49)	
41009 · INTEREST INCOME	53.62	11,978.26	0.00	(11,978.26)	

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61005 · BAD DEBT EXPENSE	2,320.00	2,592.90	0.00	(2,592.90)	
	(1,444.43)	208,466.85	196,475.00	(11,991.85)	
Future Reserves					
43000 · FUTURE RESERVE ASSESSMENT	68.00	20,607.89	20,325.00	(282.89)	
41009 · INTEREST INCOME	7.86	576.33	0.00	(576.33)	
61005 · BAD DEBT EXPENSE	240.00	269.18	0.00	(269.18)	
	(164.14)	20,915.04	20,325.00	(590.04)	
Impact Fees					
44000 · IMPACT FEES	5,520.00	5,620.00	0.00	(5,620.00)	
41009 · INTEREST INCOME	350.30	1,269.52	0.00	(1,269.52)	
	5,870.30	6,889.52	0.00	(6,889.52)	

CLEARWOOD COMMUNITY ASSOCIATION

Water System Profit & Loss

December 2017

	WATER SYSTEM	YTD Actual	2017 Budget	Remaining Budget	100%
Income					
41009 · INTEREST INCOME	46.27	408.71	0.00	(408.71)	
45001 · WATER CONSUMPTION RATE	(555.78)	245,800.98	170,000.00	(75,800.98)	
Total Income	(509.51)	246,209.69	170,000.00	(76,209.69)	
Gross Profit	(509.51)	246,209.69	170,000.00	(76,209.69)	145%
Expense					
61000 · PROFESSIONAL SERVICES					
61000.3 · LEGAL EXPENSE	0.00	0.00	0.00	0.00	
61000.4 ENGINEERING EXPENSE	0.00	0.00	1,000.00	1,000.00	
Total 61000 · PROFESSIONAL SERVICES	0.00	0.00	1,000.00	1,000.00	
61005 · BAD DEBT EXPENSE	9.96	102.57	4,000.00	3,897.43	
61012 · CONTINGENCY/MISCELLANEOUS	0.00	94.91	12,000.00	11,905.09	
61015 · DUES AND SUBSCRIPTIONS	0.00	731.60	0.00	(731.60)	
61020 · UTILITIES EXPENSE					
61020.1 · ELECTRICITY EXPENSE	781.83	9,381.74	10,000.00	618.26	
61020.2 · TELEPHONE/INTERNET EXPENSE	24.98	299.76	5,700.00	5,400.24	
61020.3 · WATER	0.00	0.00	0.00	0.00	
61020.4 · PROPANE EXPENSE	0.00	0.00	3,700.00	3,700.00	
61020 · UTILITIES EXPENSE - Other	0.00	794.76	0.00	(794.76)	
Total 61020 · UTILITIES EXPENSE	806.81	10,476.26	19,400.00	8,923.74	
61025 · EMPLOYEE BENEFITS	532.86	3,582.67	4,500.00	917.33	
61031 · BUSINESS INSURANCE EXPENSE	1,413.33	16,753.31	18,000.00	1,246.69	
61050 · SUPPLIES					
61050.1 · OFFICE SUPPLIES	0.00	78.88	0.00	(78.88)	
61050.2 · CUSTODIAL SUPPLIES	0.00	25.01	0.00	(25.01)	
61050.3 · SAFETY GEAR & CLOTHING	0.00	4.59	500.00	495.41	
61050.4 · CHEMICAL SUPPLIES	2,615.93	25,377.47	22,000.00	(3,377.47)	
61050 · SUPPLIES - Other	43.89	2,797.46	4,500.00	1,702.54	
Total 61050 · SUPPLIES	2,659.82	28,283.41	27,000.00	(1,283.41)	

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Water System Profit & Loss

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61055 · PAYROLL EXPENSE	2,694.50	32,606.50	40,000.00	7,393.50	
61056 · PAYROLL TAXES	415.69	5,189.57	6,000.00	810.43	
61066 · TRAINING EXPENSE	0.00	1,229.73	2,000.00	770.27	
61070 · MILEAGE REIMBURSEMENT	0.00	166.39	0.00	(166.39)	
61090 · ALLOCATED EXPENSES	14,937.65	70,945.31	0.00	(70,945.31)	
62020 · REPAIRS & MAINTENANCE					
62020.1 · GROUNDS EXPENSE	0.00	0.00	0.00	0.00	
62020.3 · WATER SYSTEM	63.00	1,430.42	11,400.00	9,969.58	
62020.6 · STRUCTURAL	0.00	0.00	1,000.00	1,000.00	
62020.7 · EQUIPMENT	0.00	1,210.92	3,000.00	1,789.08	
Total 62020 · REPAIRS & MAINTENANCE	63.00	2,641.34	15,400.00	12,758.66	
62026 · LICENSES AND FEES	0.00	2,338.80	1,700.00	(638.80)	
62046 · SMALL TOOLS & EQUIPMENT	0.00	9.80	500.00	490.20	
63020 · SECURITY SYSTEM	0.00	1,142.36	0.00	(1,142.36)	
65016 · LEASE/RENT EXPENSE	0.00	0.00	500.00	500.00	
66022 · OVERHEAD EXPENSE	0.00	0.00	0.00	0.00	
66040 · BUSINESS TAXES	0.00	8,739.24	18,000.00	9,260.76	
Total Expense	23,533.62	185,033.77	170,000.00	(14,867.38)	109%
Net Income	(24,043.13)	61,175.92	0.00	(61,342.31)	
Water Reserves					
41009 · INTEREST INCOME	0.00	4.96	0.00	(4.96)	
45000 · WATER SERVICE BASE RATE	1,053.93	253,751.57	250,675.00	(3,076.57)	
61005 · BAD DEBT EXPENSE	2,960.00	3,315.36	0.00	(3,315.36)	
66040 · BUSINESS TAXES	0.00	12,606.45	0.00	(12,606.45)	
Total Income	(1,906.07)	237,834.72	250,675.00	9,524.92	

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Balance Sheet

As of December 31, 2017
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ASSETS

Current Assets

Checking/Savings

10000 · PETTY CASH OFFICE	100.00
10100 · GENERAL OPERATIONS ACCOUNT	240,067.27
10101 · INVESTMENT ACCOUNTS-CD'S	
10101.1 · CD's OPERATIONS	2,071.19
10101.2 · CD'S-GENERAL RESERVE	1,156,438.25
10101.3 · CD'S-IMPACT FEES	148,233.00
10101.4 · CD'S-FUTURE RESERVES	42,879.63
10101.5 · CD'S- WATER	377.93
10101.6 · CD BROKERAGE INTEREST	25,509.09
Total 10101 · INVESTMENT ACCOUNTS-CD'S	1,375,509.09
10102 · OPERATIONAL CONTINGENCY FUND	94,361.56
10115 · DEPT OF NAT RESOURCES US BANK	5,027.69
10200 · GENERAL RESERVES	
10200.1 · GEN RESERVE FOR INS CLAIMS	15,000.00
10200 · GENERAL RESERVES - Other	616,380.98
Total 10200 · GENERAL RESERVES	631,380.98
10300 · IMPACT FEE ACCOUNT	
10300.1 · IMPACT FEES-PARKS	1,364.75
10300.2 · IMPACT FEES-ROADS	37,481.23
10300.3 · IMPACT FEES-FIRES	35,670.57
Total 10300 · IMPACT FEE ACCOUNT	74,516.55
10400 · FUTURE RES ACCT-US BANK	92,502.06
10500 · WATER SYSTEM ACCOUNTS	
10500.1 · WATER SYSTEM OPERATIONS	32,720.50
10500.2 · WATER RESERVES	512,127.38
Total 10500 · WATER SYSTEM ACCOUNTS	544,847.88
Total Checking/Savings	3,058,313.08

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Balance Sheet

As of December 31, 2017
Dec 31, 17

Accounts Receivable	
10700 · ACCOUNTS RECEIVABLE	10,319.95
Total Accounts Receivable	10,319.95
Other Current Assets	
10002 · UNDEPOSITED FUNDS	1,661.62
10800 · GATE CARDS	1,470.35
10801 · MAILBOXES-LOCKS	2,069.75
Total Other Current Assets	5,201.72
Total Current Assets	3,073,834.75
Fixed Assets	
10900 · DOCKS & BRIDGES	
10900.1 · A/D DOCKS & BRIDGES	-260,582.11
10900 · DOCKS & BRIDGES - Other	398,247.41
Total 10900 · DOCKS & BRIDGES	137,665.30
10901 · EQUIPMENT	
10901.1 · A/D EQUIPMENT	-536,291.57
10901 · EQUIPMENT - Other	587,313.07
Total 10901 · EQUIPMENT	51,021.50
10902 · EQUIPMENT - OFFICE	
10902.1 · A/D EQUIPMENT-OFFICE	-115,339.69
10902 · EQUIPMENT - OFFICE - Other	121,588.54
Total 10902 · EQUIPMENT - OFFICE	6,248.85
10903 · FIRE PROTECTION EQUIPMENT	
10903.1 · A/D FIRE PROTECTION EQUIPMENT	-83,150.70
10903 · FIRE PROTECTION EQUIPMENT - Other	138,252.71
Total 10903 · FIRE PROTECTION EQUIPMENT	55,102.01
10904 · GROUNDS	
10904.1 · A/D GROUNDS	-827,634.02
10904 · GROUNDS - Other	1,056,598.18
Total 10904 · GROUNDS	228,964.16

CLEARWOOD COMMUNITY ASSOCIATION

Balance Sheet

As of December 31, 2017
Dec 31, 17

10905 · LOT 3/139 WINDY BEACH	6,190.86
10906 · MAINTENANCE BUILDING	
10906.1 · A/D MAINTENANCE BUILDING	-87,503.60
10906 · MAINTENANCE BUILDING - Other	182,222.26
Total 10906 · MAINTENANCE BUILDING	94,718.66
10907 · OFFICE BUILDING & LAND	22,000.00
10908 · OFFICE BUILDING ADDITION	
10908.1 · A/D OFFICE BUILDING ADDITION	-49,852.57
10908 · OFFICE BUILDING ADDITION - Other	51,558.80
Total 10908 · OFFICE BUILDING ADDITION	1,706.23
10909 · POOL IMPROVEMENTS	
10909.1 · A/D POOL IMPROVEMENTS	-426,286.83
10909 · POOL IMPROVEMENTS - Other	613,621.79
Total 10909 · POOL IMPROVEMENTS	187,334.96
10910 · ROADS	
10910.1 · A/D ROADS	-789,909.60
10910 · ROADS - Other	861,511.97
Total 10910 · ROADS	71,602.37
10911 · WATER SYSTEM IMPROVEMENTS	
10911.1 · A/D WATER SYSTEM IMPROVEMENTS	-1,613,542.44
10911 · WATER SYSTEM IMPROVEMENTS - Other	2,676,217.97
Total 10911 · WATER SYSTEM IMPROVEMENTS	1,062,675.53
Total Fixed Assets	1,925,230.43
Other Assets	
12000 · PREPAID INSURANCE	23,497.46
12001 · PREPAID MEDICAL BENEFITS	2,724.72
Total Other Assets	26,222.18
TOTAL ASSETS	5,025,287.36
LIABILITIES & EQUITY	
Liabilities	

CLEARWOOD COMMUNITY ASSOCIATION

Balance Sheet

As of December 31, 2017
Dec 31, 17

Current Liabilities	
Accounts Payable	
20000 · ACCOUNTS PAYABLE	12,057.78
Total Accounts Payable	12,057.78
Other Current Liabilities	
20002 · FEDERAL UNEMPLOYMENT PAYABLE	558.19
20003 · STATE UNEMPLOYMENT PAYABLE	436.36
20004 · LABOR AND INDUSTRIES	3,424.90
20015 · SALES TAX PAYABLE	50.97
Total Other Current Liabilities	4,470.42
Total Current Liabilities	16,528.20
Total Liabilities	16,528.20
Equity	
35000 · RETAINED EARNINGS	4,865,257.21
Net Income	143,501.95
Total Equity	5,008,759.16
TOTAL LIABILITIES & EQUITY	5,025,287.36