

CLEARWOOD COMMUNITY ASSOCIATION

Balance Sheet

As of April 30, 2018

06/20/18

Accrual Basis

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · PETTY CASH OFFICE	200.00
10100 · GENERAL OPERATIONS ACCOUNT	760,371.87
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	30,610.68
Total 10101 · INVESTMENT ACCOUNTS-CD'S	1,380,610.68
10102 · OPERATIONAL CONTINGENCY FUND	94,392.58
10115 · DEPT OF NAT RESOURCES US BANK	5,028.52
10200 · GENERAL RESERVES	
10200.1 · GEN RESERVE FOR INS CLAIMS	15,000.00
10200 · GENERAL RESERVES - Other	616,588.59
Total 10200 · GENERAL RESERVES	631,588.59
10300 · IMPACT FEE ACCOUNT	
10300.1 · IMPACT FEES-PARKS	1,365.72
10300.2 · IMPACT FEES-ROADS	37,498.15
10300.3 · IMPACT FEES-FIRES	35,677.18
Total 10300 · IMPACT FEE ACCOUNT	74,541.05
10400 · FUTURE RES ACCT-US BANK	92,532.47
10500 · WATER SYSTEM ACCOUNTS	
10500.1 · WATER SYSTEM OPERATIONS	32,899.66
10500.2 · WATER RESERVES	512,127.38
Total 10500 · WATER SYSTEM ACCOUNTS	545,027.04
Total Checking/Savings	3,584,292.80
Accounts Receivable	
10700 · ACCOUNTS RECEIVABLE	315,393.00
Total Accounts Receivable	315,393.00
Other Current Assets	
10002 · UNDEPOSITED FUNDS	16,785.12
10800 · GATE CARDS	2,369.17
10801 · MAILBOXES-LOCKS	2,469.25
Total Other Current Assets	21,623.54
Total Current Assets	3,921,309.34
Fixed Assets	
10900 · DOCKS & BRIDGES	
10900.1 · A/D DOCKS & BRIDGES	-264,833.51
10900 · DOCKS & BRIDGES - Other	399,022.21
Total 10900 · DOCKS & BRIDGES	134,188.70
10901 · EQUIPMENT	
10901.1 · A/D EQUIPMENT	-541,038.73
10901 · EQUIPMENT - Other	593,613.85
Total 10901 · EQUIPMENT	52,575.12

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	Apr 30, 18
10902 · EQUIPMENT - OFFICE	
10902.1 · A/D EQUIPMENT-OFFICE	-117,006.94
10902 · EQUIPMENT - OFFICE - Other	125,990.83
Total 10902 · EQUIPMENT - OFFICE	8,983.89
10903 · FIRE PROTECTION EQUIPMENT	
10903.1 · A/D FIRE PROTECTION EQUIPMENT	-84,890.66
10903 · FIRE PROTECTION EQUIPMENT - Other	138,252.71
Total 10903 · FIRE PROTECTION EQUIPMENT	53,362.05
10904 · GROUNDS	
10904.1 · A/D GROUNDS	-840,027.42
10904 · GROUNDS - Other	1,108,182.87
Total 10904 · GROUNDS	268,155.45
10905 · LOT 3/139 WINDY BEACH	6,190.86
10906 · MAINTENANCE BUILDING	
10906.1 · A/D MAINTENANCE BUILDING	-89,319.92
10906 · MAINTENANCE BUILDING - Other	182,222.26
Total 10906 · MAINTENANCE BUILDING	92,902.34
10907 · OFFICE BUILDING & LAND	22,000.00
10908 · OFFICE BUILDING ADDITION	
10908.1 · A/D OFFICE BUILDING ADDITION	-49,955.97
10908 · OFFICE BUILDING ADDITION - Other	51,558.80
Total 10908 · OFFICE BUILDING ADDITION	1,602.83
10909 · POOL IMPROVEMENTS	
10909.1 · A/D POOL IMPROVEMENTS	-432,299.23
10909 · POOL IMPROVEMENTS - Other	613,621.79
Total 10909 · POOL IMPROVEMENTS	181,322.56
10910 · ROADS	
10910.1 · A/D ROADS	-802,412.84
10910 · ROADS - Other	861,511.97
Total 10910 · ROADS	59,099.13
10911 · WATER SYSTEM IMPROVEMENTS	
10911.1 · A/D WATER SYSTEM IMPROVEMENTS	-1,673,080.20
10911 · WATER SYSTEM IMPROVEMENTS - Other	2,692,434.81
Total 10911 · WATER SYSTEM IMPROVEMENTS	1,019,354.61
Total Fixed Assets	1,899,737.54
Other Assets	
12000 · PREPAID INSURANCE	4,653.06
12001 · PREPAID MEDICAL BENEFITS	2,569.86
Total Other Assets	7,222.92
TOTAL ASSETS	5,828,269.80
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · ACCOUNTS PAYABLE	22,330.77
Total Accounts Payable	22,330.77

CLEARWOOD COMMUNITY ASSOCIATION

Balance Sheet

As of April 30, 2018

	<u>Apr 30, 18</u>
Other Current Liabilities	
20001 · SOCIAL SECURITY, MEDICARE, WIT	-222.00
20002 · FEDERAL UNEMPLOYMENT PAYABLE	380.49
20003 · STATE UNEMPLOYMENT PAYABLE	99.93
20004 · LABOR AND INDUSTRIES	1,240.13
20007 · MISC MEDICAL DEDUCTIONS	-2,569.86
20015 · SALES TAX PAYABLE	73.30
2110 · Direct Deposit Liabilities	222.00
Total Other Current Liabilities	<u>-776.01</u>
Total Current Liabilities	<u>21,554.76</u>
Total Liabilities	<u>21,554.76</u>
Equity	
35000 · RETAINED EARNINGS	5,009,928.59
Net Income	796,786.45
Total Equity	<u>5,806,715.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,828,269.80</u></u>

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Accrual Basis

CLEARWOOD COMMUNITY ASSOCIATION

Profit & Loss Budget vs. Actual

April 2018

	ADMINISTRATION (OPERATIONS)		MAINTENANCE (OPERATIONS)		OTHER/MISC (OPERATIONS)	
	Apr 18	Budget	Apr 18	Budget	Apr 18	Budget
Income						
41000 . BASIC ASSESSMENTS	0.00		0.00		0.00	
41001 . CREDIT CARD INCOME	0.00		0.00		0.00	
41002 . FINANCE CHARGES INCOME	0.00		0.00		0.00	
41003 . FEES/LIENS/TRANSFERS/RENTERS	0.00		0.00		0.00	
41004 . FINES-OTHER THAN RADAR	0.00		0.00		0.00	
41006 . GATE CARD INCOME	0.00		0.00		0.00	
41007 . MAILBOX INCOME	0.00		0.00		0.00	
41008 . MISC/WOOD INCOME	0.00		0.00		0.00	
41009 . INTEREST INCOME	0.00		0.00		0.00	
41103 . ACC INCOME	0.00		0.00		0.00	
Total Income	0.00		0.00		0.00	
Cost of Goods Sold						
50000 . COST OF SALES GATE CARDS	0.00		0.00		0.00	
50001 . COST OF SALES MAILBOXES	0.00		0.00		0.00	
Total COGS	0.00		0.00		0.00	
Gross Profit	0.00		0.00		0.00	
Expense						
61000 . PROFESSIONAL SERVICES						
61000.2 . ACCOUNTING EXPENSE	3,000.00	3,000.00	0.00		0.00	
61000.3 . LEGAL EXPENSE	1,055.00	340.00	0.00		0.00	
Total 61000 . PROFESSIONAL SERVICES	4,055.00	3,340.00	0.00		0.00	
61004 . MERCHANT SERVICES EXPENSE	507.30	600.00	0.00		0.00	
61005 . BAD DEBT EXPENSE	0.00	500.00	0.00		0.00	
61006 . BANK/LATE FEES	297.18	125.00	0.00		0.00	
61007 . BOARD EXPENSE	40.53	0.00	0.00		0.00	
61010 . COLLECTION COSTS	0.00	209.00	0.00		0.00	
61011 . COMPUTER SUPPORT SERVICES	1,098.12	900.00	0.00		0.00	
61012 . CONTINGENCY/MISCELLANEOUS	101.75	125.00	17.75	25.00	0.00	
61015 . DUES AND SUBSCRIPTIONS	1,054.98	525.00	0.00		0.00	
61020 . UTILITIES EXPENSE						
61020.1 . ELECTRICITY EXPENSE	623.73	750.00	0.00		0.00	
61020.2 . TELEPHONE/INTERNET EXPENSE	760.82	491.00	130.78	100.00	0.00	
61020.4 . PROPANE EXPENSE	0.00	0.00	0.00	150.00	0.00	
61020.5 . REFUSE EXPENSE	0.00	194.52	194.52	550.00	0.00	
Total 61020 . UTILITIES EXPENSE	1,384.55	1,241.00	325.30	800.00	0.00	
61025 . EMPLOYEE BENEFITS	475.44	713.16	1,671.36	1,977.25	0.00	
61031 . BUSINESS INSURANCE EXPENSE	1,130.66	1,100.00	1,460.44	1,300.00	0.00	

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Accrual Basis

CLEARWOOD COMMUNITY ASSOCIATION

Profit & Loss Budget vs. Actual

April 2018

	ADMINISTRATION (OPERATIONS)		MAINTENANCE (OPERATIONS)		OTHER/MISC (OPERATIONS)	
	Apr 18	Budget	Apr 18	Budget	Apr 18	Budget
61050 · SUPPLIES						
61050.1 · OFFICE SUPPLIES	1,512.15	1,118.41	0.00	25.00	0.00	0.00
61050.2 · CUSTODIAL SUPPLIES	0.00		228.51	400.00	0.00	0.00
61050.3 · SAFETY GEAR & CLOTHING	0.00		0.00	100.00	167.94	0.00
61050.4 · CHEMICAL SUPPLIES	0.00		0.00		0.00	0.00
61050 · SUPPLIES - Other	0.00		582.84	210.00	111.96	
Total 61050 · SUPPLIES	1,512.15	1,118.41	811.35	735.00	279.90	
61055 · PAYROLL EXPENSE						
61055 · PAYROLL EXPENSE	7,916.77	8,540.08	9,947.71	13,926.08	0.00	0.00
61056 · PAYROLL TAXES	752.65	825.00	1,848.20	2,391.67	0.00	0.00
61057 · PROPERTY TAX	0.00	1,600.00	0.00		0.00	0.00
61066 · TRAINING EXPENSE	0.00	350.00	0.00	0.00	0.00	0.00
61070 · MILEAGE REIMBURSEMENT	141.70	110.00	0.00	0.00	0.00	0.00
61090 · ALLOCATED EXPENSES	-4,421.67	-5,833.33	0.00	0.00	0.00	0.00
62015 · FUEL EXPENSE	0.00		923.86	800.00	0.00	0.00
62020 · REPAIRS & MAINTENANCE						
62020.1 · GROUNDS EXPENSE	0.00		403.18	333.33	0.00	0.00
62020.2 · TREE/DEBRIS REMOVAL	0.00		0.00	300.00	0.00	0.00
62020.4 · ROAD EXPENSES	0.00		1,942.20	200.00	0.00	0.00
62020.5 · GATE EXPENSES	0.00		0.00		0.00	0.00
62020.6 · STRUCTURAL	0.00		666.64	166.67	0.00	0.00
62020.7 · EQUIPMENT	0.00		50.00	500.00	0.00	0.00
62020.9 · VANDALISM	0.00		107.39		235.50	
Total 62020 · REPAIRS & MAINTENANCE	0.00	0.00	3,169.41	1,500.00	235.50	
62026 · LICENSES AND FEES						
62046 · SMALL TOOLS & EQUIPMENT	136.95	25.00	38.70	170.00	0.00	0.00
63010 · DEPUTY SHERIFF STIPEND	0.00		31.78	50.00	0.00	0.00
63020 · SECURITY SYSTEM	274.01		0.00		0.00	0.00
65016 · LEASE/RENT EXPENSE	586.61	275.00	0.00	0.00	622.91	
65020 · COMMUNITY SUPPORT						
65020.2 · FISHING DERBY	0.00	0.00	0.00		2,650.00	
65020.3 · NEWSLETTER EXPENSE	0.00	250.00	0.00		0.00	
65020.4 · MEMBER RELATIONS COMMITTEE	0.00		0.00		994.74	
Total 65020 · COMMUNITY SUPPORT	0.00	250.00	0.00	0.00	3,644.74	
66040 · BUSINESS TAXES						
66040 · BUSINESS TAXES	436.76	83.34	0.00		0.00	0.00
68000 · DEPRECIATION EXPENSE						
68000 · DEPRECIATION EXPENSE	8,219.69		1,705.61			
Total Expense	25,701.13	16,721.66	21,951.47	23,675.00	4,783.05	
Net Income	-25,701.13	-16,721.66	-21,951.47	-23,675.00	-4,783.05	

CLEARWOOD COMMUNITY ASSOCIATION
Profit & Loss Budget vs. Actual
April 2018

	OTHER/MISC (OPERATIONS)		POOL (OPERATIONS)		SECURITY (OPERATIONS)	
	Budget	Apr 18	Budget	Apr 18	Budget	Apr 18
Income						
41000 · BASIC ASSESSMENTS		0.00				0.00
41001 · CREDIT CARD INCOME		0.00				0.00
41002 · FINANCE CHARGES INCOME		0.00				0.00
41003 · FEES/LIENS/TRANSFERS/RENTERS		0.00				0.00
41004 · FINES-OTHER THAN RADAR		0.00				0.00
41006 · GATE CARD INCOME		0.00				0.00
41007 · MAILBOX INCOME		0.00				0.00
41008 · MISC/WOOD INCOME		0.00				0.00
41009 · INTEREST INCOME		0.00				0.00
41103 · ACC INCOME		0.00				0.00
Total Income		0.00				0.00
Cost of Goods Sold						
50000 · COST OF SALES GATE CARDS		0.00				0.00
50001 · COST OF SALES MAILBOXES		0.00				0.00
Total COGS		0.00				0.00
Gross Profit		0.00				0.00
Expense						
61000 · PROFESSIONAL SERVICES						
61000.2 · ACCOUNTING EXPENSE		0.00				0.00
61000.3 · LEGAL EXPENSE		0.00				0.00
Total 61000 · PROFESSIONAL SERVICES		0.00				0.00
61004 · MERCHANT SERVICES EXPENSE		0.00				0.00
61005 · BAD DEBT EXPENSE		0.00				0.00
61006 · BANK/LATE FEES		0.00				0.00
61007 · BOARD EXPENSE		0.00				0.00
61010 · COLLECTION COSTS		0.00				0.00
61011 · COMPUTER SUPPORT SERVICES		0.00				0.00
61012 · CONTINGENCY/MISCELLANEOUS		0.00		42.00		0.00
61015 · DUES AND SUBSCRIPTIONS		0.00				0.00
61020 · UTILITIES EXPENSE						
61020.1 · ELECTRICITY EXPENSE		526.20		584.00		0.00
61020.2 · TELEPHONE/INTERNET EXPENSE		33.32		42.00		353.76
61020.4 · PROPANE EXPENSE		0.00		0.00		0.00
61020.5 · REFUSE EXPENSE		0.00		0.00		0.00
Total 61020 · UTILITIES EXPENSE		559.52		626.00		353.76
61025 · EMPLOYEE BENEFITS		0.00		0.00		0.00
61031 · BUSINESS INSURANCE EXPENSE		706.67		710.00		0.00
Total		1266.67		1342.00		417.00

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Accrual Basis

CLEARWOOD COMMUNITY ASSOCIATION Profit & Loss Budget vs. Actual April 2018

	OTHER/MISC (OPERATIONS)		POOL (OPERATIONS)		SECURITY (OPERATIONS)	
	Budget	Apr 18	Budget	Apr 18	Budget	Apr 18
61050 · SUPPLIES						
61050.1 · OFFICE SUPPLIES		69.89	0.00	0.00	0.00	0.00
61050.2 · CUSTODIAL SUPPLIES		0.00	0.00	0.00	0.00	0.00
61050.3 · SAFETY GEAR & CLOTHING		0.00	0.00	0.00	0.00	0.00
61050.4 · CHEMICAL SUPPLIES		935.34	0.00	0.00	0.00	0.00
61050 · SUPPLIES - Other		188.80	0.00	0.00	0.00	0.00
Total 61050 · SUPPLIES		1,194.03	0.00	0.00	0.00	0.00
61055 · PAYROLL EXPENSE		257.88	250.00	0.00	0.00	0.00
61056 · PAYROLL TAXES		49.92	50.00	0.00	0.00	0.00
61057 · PROPERTY TAX		0.00	0.00	0.00	0.00	0.00
61066 · TRAINING EXPENSE		289.00	0.00	0.00	0.00	0.00
61070 · MILEAGE REIMBURSEMENT		0.00	0.00	0.00	0.00	78.67
61090 · ALLOCATED EXPENSES	83.33	0.00	0.00	73.19	0.00	0.00
62015 · FUEL EXPENSE		0.00	0.00	0.00	0.00	0.00
62020 · REPAIRS & MAINTENANCE		0.00	0.00	0.00	0.00	0.00
62020.1 · GROUNDS EXPENSE		0.00	0.00	0.00	0.00	0.00
62020.2 · TREE/DEBRIS REMOVAL		0.00	0.00	0.00	0.00	0.00
62020.4 · ROAD EXPENSES		0.00	0.00	0.00	0.00	0.00
62020.5 · GATE EXPENSES		0.00	0.00	0.00	0.00	100.00
62020.6 · STRUCTURAL		299.96	0.00	0.00	0.00	0.00
62020.7 · EQUIPMENT		0.00	0.00	0.00	0.00	0.00
62020.9 · VANDALISM	150.00	0.00	0.00	0.00	0.00	0.00
Total 62020 · REPAIRS & MAINTENANCE	150.00	299.96	0.00	0.00	0.00	100.00
62026 · LICENSES AND FEES		0.00	0.00	0.00	0.00	0.00
62046 · SMALL TOOLS & EQUIPMENT		0.00	0.00	0.00	0.00	0.00
63010 · DEPUTY SHERIFF STIPEND		0.00	0.00	0.00	0.00	1,506.00
63020 · SECURITY SYSTEM		0.00	0.00	361.20	0.00	310.00
65016 · LEASE/RENT EXPENSE		0.00	0.00	0.00	0.00	0.00
65020 · COMMUNITY SUPPORT		2,700.00	0.00	0.00	0.00	0.00
65020.2 · FISHING DERBY		0.00	0.00	0.00	0.00	0.00
65020.3 · NEWSLETTER EXPENSE		0.00	0.00	0.00	0.00	0.00
65020.4 · MEMBER RELATIONS COMMITTEE		1,000.00	0.00	0.00	0.00	0.00
Total 65020 · COMMUNITY SUPPORT	3,700.00	0.00	0.00	0.00	0.00	0.00
66040 · BUSINESS TAXES		0.00	0.00	0.00	0.00	0.00
68000 · DEPRECIATION EXPENSE		1,503.10	0.00	0.00	0.00	0.00
Total Expense	4,153.33	4,860.08	1,678.00	788.15	2,411.67	2,411.67
Net Income	-4,153.33	-4,860.08	-1,678.00	-788.15	-2,411.67	-2,411.67

CLEARWOOD COMMUNITY ASSOCIATION

Profit & Loss Budget vs. Actual

April 2018

	OPERATIONS - Other (OPERATIONS)		Total OPERATIONS		TOTAL
	Apr 18	Budget	Apr 18	Budget	Apr 18
Income					
41000 · BASIC ASSESSMENTS	424.42	0.00	424.42	0.00	424.42
41001 · CREDIT CARD INCOME	373.20	179.00	373.20	179.00	373.20
41002 · FINANCE CHARGES INCOME	-12.31	1,791.00	-12.31	1,791.00	-12.31
41003 · FEES/LIENS/TRANSFERS/RENTERS	7,385.91	3,750.00	7,385.91	3,750.00	7,385.91
41004 · FINES-OTHER THAN RADAR	3,200.00	709.00	3,200.00	709.00	3,200.00
41006 · GATE CARD INCOME	790.00	541.00	790.00	541.00	790.00
41007 · MAILBOX INCOME	140.00	187.50	140.00	187.50	140.00
41008 · MISC/WOOD INCOME	7.50		7.50		7.50
41009 · INTEREST INCOME	70.72	8.34	70.72	8.34	70.72
41103 · ACC INCOME	325.00	166.66	325.00	166.66	325.00
Total Income	12,704.44	7,332.50	12,704.44	7,332.50	12,704.44
Cost of Goods Sold					
50000 · COST OF SALES GATE CARDS	290.76		290.76		290.76
50001 · COST OF SALES MAILBOXES	85.38		85.38		85.38
Total COGS	376.14		376.14		376.14
Gross Profit	12,328.30	7,332.50	12,328.30	7,332.50	12,328.30
Expense					
61000 · PROFESSIONAL SERVICES	0.00		3,000.00	3,000.00	3,000.00
61000.2 · ACCOUNTING EXPENSE	0.00		1,055.00	340.00	1,055.00
61000.3 · LEGAL EXPENSE					
Total 61000 · PROFESSIONAL SERVICES	0.00		4,055.00	3,340.00	4,055.00
61004 · MERCHANT SERVICES EXPENSE	0.00		507.30	600.00	507.30
61005 · BAD DEBT EXPENSE	0.00		0.00	500.00	0.00
61006 · BANK/LATE FEES	0.00		297.18	125.00	297.18
61007 · BOARD EXPENSE	0.00		40.53	0.00	40.53
61010 · COLLECTION COSTS	0.00		0.00	209.00	0.00
61011 · COMPUTER SUPPORT SERVICES	0.00		1,098.12	900.00	1,098.12
61012 · CONTINGENCY/MISCELLANEOUS	0.00		119.50	192.00	119.50
61015 · DUES AND SUBSCRIPTIONS	0.00		1,054.98	525.00	1,054.98
61020 · UTILITIES EXPENSE					
61020.1 · ELECTRICITY EXPENSE	0.00		1,149.93	1,334.00	1,149.93
61020.2 · TELEPHONE/INTERNET EXPENSE	0.00		1,278.68	1,050.00	1,278.68
61020.4 · PROPANE EXPENSE	0.00		0.00	150.00	0.00
61020.5 · REFUSE EXPENSE	0.00		194.52	550.00	194.52
Total 61020 · UTILITIES EXPENSE	0.00		2,623.13	3,084.00	2,623.13
61025 · EMPLOYEE BENEFITS	0.00		2,146.80	2,690.41	2,146.80
61031 · BUSINESS INSURANCE EXPENSE	0.00		3,297.77	3,110.00	3,297.77

CLEARWOOD COMMUNITY ASSOCIATION
Profit & Loss Budget vs. Actual
April 2018

	OPERATIONS - Other (OPERATIONS)		Total OPERATIONS		TOTAL
	Apr 18	Budget	Apr 18	Budget	Apr 18
61050 · SUPPLIES					
61050.1 · OFFICE SUPPLIES	0.00		1,582.04	1,143.41	1,582.04
61050.2 · CUSTODIAL SUPPLIES	0.00		228.51	400.00	228.51
61050.3 · SAFETY GEAR & CLOTHING	0.00		167.94	100.00	167.94
61050.4 · CHEMICAL SUPPLIES	0.00		935.34	0.00	935.34
61050 · SUPPLIES - Other	0.00		883.60	210.00	883.60
Total 61050 · SUPPLIES	0.00		3,797.43	1,853.41	3,797.43
61055 · PAYROLL EXPENSE	0.00		18,122.36	22,716.16	18,122.36
61056 · PAYROLL TAXES	0.00		2,650.77	3,266.67	2,650.77
61057 · PROPERTY TAX	0.00		0.00	1,600.00	0.00
61066 · TRAINING EXPENSE	0.00		289.00	350.00	289.00
61070 · MILEAGE REIMBURSEMENT	0.00		141.70	272.00	141.70
61090 · ALLOCATED EXPENSES	0.00		-4,348.48	-5,833.33	-4,348.48
62015 · FUEL EXPENSE	0.00		923.86	800.00	923.86
62020 · REPAIRS & MAINTENANCE					
62020.1 · GROUNDS EXPENSE	0.00		403.18	333.33	403.18
62020.2 · TREE/DEBRIS REMOVAL	0.00		0.00	300.00	0.00
62020.4 · ROAD EXPENSES	0.00		1,942.20	200.00	1,942.20
62020.5 · GATE EXPENSES	0.00		0.00	100.00	0.00
62020.6 · STRUCTURAL	0.00		966.60	166.67	966.60
62020.7 · EQUIPMENT	0.00		50.00	500.00	50.00
62020.9 · VANDALISM	0.00		342.89	150.00	342.89
Total 62020 · REPAIRS & MAINTENANCE	0.00		3,704.87	1,750.00	3,704.87
62026 · LICENSES AND FEES	0.00		175.65	195.00	175.65
62046 · SMALL TOOLS & EQUIPMENT	0.00		31.78	50.00	31.78
63010 · DEPUTY SHERIFF STIPEND	0.00		0.00	1,506.00	0.00
63020 · SECURITY SYSTEM	0.00		635.21	310.00	635.21
65016 · LEASE/RENT EXPENSE	0.00		1,209.52	495.00	1,209.52
65020 · COMMUNITY SUPPORT					
65020.2 · FISHING DERBY	0.00		2,650.00	2,700.00	2,650.00
65020.3 · NEWSLETTER EXPENSE	0.00		0.00	250.00	0.00
65020.4 · MEMBER RELATIONS COMMITTEE	0.00		994.74	1,000.00	994.74
Total 65020 · COMMUNITY SUPPORT	0.00		3,644.74	3,950.00	3,644.74
66040 · BUSINESS TAXES	0.00		436.76	83.34	436.76
68000 · DEPRECIATION EXPENSE	0.00		11,428.40		11,428.40
Total Expense	0.00		58,083.88	48,639.66	58,083.88
Net Income	12,328.30		-45,755.58	-41,307.16	-45,755.58

CLEARWOOD COMMUNITY ASSOCIATION
Profit & Loss Budget vs. Actual
 April 2018

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 06/20/18
 Accrual Basis

	<u>TOTAL</u>
	<u>Budget</u>
Income	
41000 . BASIC ASSESSMENTS	0.00
41001 . CREDIT CARD INCOME	179.00
41002 . FINANCE CHARGES INCOME	1,791.00
41003 . FEES/LIENS/TRANSFERS/RENTERS	3,750.00
41004 . FINES-OTHER THAN RADAR	709.00
41006 . GATE CARD INCOME	541.00
41007 . MAILBOX INCOME	187.50
41008 . MISC/WOOD INCOME	0.00
41009 . INTEREST INCOME	8.34
41103 . ACC INCOME	166.66
Total Income	<u>7,332.50</u>
Cost of Goods Sold	
50000 . COST OF SALES GATE CARDS	0.00
50001 . COST OF SALES MAILBOXES	0.00
Total COGS	<u>0.00</u>
Gross Profit	<u>7,332.50</u>
Expense	
61000 . PROFESSIONAL SERVICES	
61000.2 . ACCOUNTING EXPENSE	3,000.00
61000.3 . LEGAL EXPENSE	340.00
Total 61000 . PROFESSIONAL SERVICES	<u>3,340.00</u>
61004 . MERCHANT SERVICES EXPENSE	600.00
61005 . BAD DEBT EXPENSE	500.00
61006 . BANK/LATE FEES	125.00
61007 . BOARD EXPENSE	0.00
61010 . COLLECTION COSTS	209.00
61011 . COMPUTER SUPPORT SERVICES	900.00
61012 . CONTINGENCY/MISCELLANEOUS	192.00
61015 . DUES AND SUBSCRIPTIONS	525.00
61020 . UTILITIES EXPENSE	
61020.1 . ELECTRICITY EXPENSE	1,334.00
61020.2 . TELEPHONE/INTERNET EXPENSE	1,050.00
61020.4 . PROPANE EXPENSE	150.00
61020.5 . REFUSE EXPENSE	550.00
Total 61020 . UTILITIES EXPENSE	<u>3,084.00</u>
61025 . EMPLOYEE BENEFITS	2,690.41
61031 . BUSINESS INSURANCE EXPENSE	3,110.00

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Accrual Basis

CLEARWOOD COMMUNITY ASSOCIATION
Profit & Loss Budget vs. Actual
 April 2018

	<u>TOTAL</u>
	<u>Budget</u>
61050 · SUPPLIES	
61050.1 · OFFICE SUPPLIES	1,143.41
61050.2 · CUSTODIAL SUPPLIES	400.00
61050.3 · SAFETY GEAR & CLOTHING	100.00
61050.4 · CHEMICAL SUPPLIES	0.00
61050 · SUPPLIES - Other	210.00
Total 61050 · SUPPLIES	1,853.41
61055 · PAYROLL EXPENSE	22,716.16
61056 · PAYROLL TAXES	3,266.67
61057 · PROPERTY TAX	1,600.00
61066 · TRAINING EXPENSE	350.00
61070 · MILEAGE REIMBURSEMENT	272.00
61090 · ALLOCATED EXPENSES	-5,833.33
62015 · FUEL EXPENSE	800.00
62020 · REPAIRS & MAINTENANCE	
62020.1 · GROUNDS EXPENSE	333.33
62020.2 · TREE/DEBRIS REMOVAL	300.00
62020.4 · ROAD EXPENSES	200.00
62020.5 · GATE EXPENSES	100.00
62020.6 · STRUCTURAL	166.67
62020.7 · EQUIPMENT	500.00
62020.9 · VANDALISM	150.00
Total 62020 · REPAIRS & MAINTENANCE	1,750.00
62026 · LICENSES AND FEES	195.00
62046 · SMALL TOOLS & EQUIPMENT	50.00
63010 · DEPUTY SHERIFF STIPEND	1,506.00
63020 · SECURITY SYSTEM	310.00
65016 · LEASE/RENT EXPENSE	495.00
65020 · COMMUNITY SUPPORT	
65020.2 · FISHING DERBY	2,700.00
65020.3 · NEWSLETTER EXPENSE	250.00
65020.4 · MEMBER RELATIONS COMMITTEE	1,000.00
Total 65020 · COMMUNITY SUPPORT	3,950.00
66040 · BUSINESS TAXES	83.34
68000 · DEPRECIATION EXPENSE	0.00
Total Expense	48,639.66
Net Income	-41,307.16

CLEARWOOD COMMUNITY ASSOCIATION Profit & Loss Budget vs. Actual April 2018

	WATER SYSTEM		TOTAL	
	Apr 18	Budget	Apr 18	Budget
Income				
41009 . INTEREST INCOME	44.79		44.79	0.00
45001 . WATER CONSUMPTION RATE	32,700.98	47,297.75	32,700.98	47,297.75
Total Income	32,745.77	47,297.75	32,745.77	47,297.75
Gross Profit	32,745.77	47,297.75	32,745.77	47,297.75
Expense				
61005 . BAD DEBT EXPENSE	0.00	200.00	0.00	200.00
61020 . UTILITIES EXPENSE				
61020.1 . ELECTRICITY EXPENSE	746.36	916.66	746.36	916.66
61020.2 . TELEPHONE/INTERNET EXPENSE	24.98	30.00	24.98	30.00
Total 61020 . UTILITIES EXPENSE	771.34	946.66	771.34	946.66
61025 . EMPLOYEE BENEFITS	574.84	334.25	574.84	334.25
61031 . BUSINESS INSURANCE EXPENSE	1,413.33	1,400.00	1,413.33	1,400.00
61050 . SUPPLIES				
61050.3 . SAFETY GEAR & CLOTHING	0.00	50.00	0.00	50.00
61050.4 . CHEMICAL SUPPLIES	1,467.94	2,791.66	1,467.94	2,791.66
61050 . SUPPLIES - Other	0.00	358.34	0.00	358.34
Total 61050 . SUPPLIES	1,467.94	3,200.00	1,467.94	3,200.00
61055 . PAYROLL EXPENSE	1,904.25	2,509.84	1,904.25	2,509.84
61056 . PAYROLL TAXES	310.93	501.84	310.93	501.84
61066 . TRAINING EXPENSE	0.00	166.66	0.00	166.66
61090 . ALLOCATED EXPENSES	4,421.67	4,166.66	4,421.67	4,166.66
62020 . REPAIRS & MAINTENANCE				
62020.1 . GROUNDS EXPENSE	0.00	83.34	0.00	83.34
62020.3 . WATER SYSTEM	63.00	600.00	63.00	600.00
62020.6 . STRUCTURAL	0.00	41.66	0.00	41.66
62020.7 . EQUIPMENT	0.00	316.66	0.00	316.66
Total 62020 . REPAIRS & MAINTENANCE	63.00	1,041.66	63.00	1,041.66
62046 . SMALL TOOLS & EQUIPMENT	0.00	50.00	0.00	50.00
63020 . SECURITY SYSTEM	297.16	170.00	297.16	170.00
66040 . BUSINESS TAXES	0.00	1,000.00	0.00	1,000.00
68000 . DEPRECIATION EXPENSE	14,884.44		14,884.44	0.00
Total Expense	26,108.90	15,687.57	26,108.90	15,687.57
Net Income	6,636.87	31,610.18	6,636.87	31,610.18