

Balance Sheet Comparison

Properties: Adjustments ,EGPOA Collections,EGPOA Foreclosure accounts,Emerald Green Property Owners Assoc
Comparison Periods: As of 10/31/23 and As of 12/31/22 (accrual basis)

	Amount as of 10/31/2023	Amount as of 12/31/2022	\$ Change	% Change
ASSETS				
Bank				
1001 Wayne-EG Operating 6501	98,750.72	-60,427.36	159,178.08	263.4 %
1019 Wayne Bank Cash Management	324,997.46	426,494.74	-101,497.28	-23.8 %
Total Bank	423,748.18	366,067.38	57,680.80	15.8 %
Accounts Receivable				
1100 Accounts Receivable	1,444,338.56	1,194,251.36	250,087.20	20.9 %
1108 Allowance for Doubtful Accts	-292,551.63	-276,500.15	-16,051.48	-5.8 %
1108-1 Allowance for Doubtful Accts - Violation	-465,646.21	-381,272.53	-84,373.68	-22.1 %
Total Accounts Receivable	686,140.72	536,478.68	149,662.04	27.9 %
Other Current Asset				
1200 Undeposited Funds	8,654.37	73,458.70	-64,804.33	-88.2 %
2208 Due to / Due From Water Co.	174,032.68	174,220.49	-187.81	-0.1 %
Total Other Current Asset	182,687.05	247,679.19	-64,992.14	-26.2 %
Fixed Asset				
1502 Golf Course	600,000.00	600,000.00	0.00	0.0 %
1508 Other Plant Property	1,180,945.48	1,180,945.48	0.00	0.0 %
1810 Land Improvements	557,774.39	520,924.05	36,850.34	7.1 %
1820 Building Improvements	79,048.37	79,048.37	0.00	0.0 %
1830 Office Equipment & Furnishings	75,461.92	64,080.74	11,381.18	17.8 %
1840 Equipment	139,866.85	90,499.91	49,366.94	54.5 %
1850 Vehicles	105,036.39	105,036.39	0.00	0.0 %
1875 Pool Project 2019	2,243,229.83	2,243,229.83	0.00	0.0 %
1877 Building Project 2019	2,937,149.11	2,702,257.70	234,891.41	8.7 %
1879 Tennis Courts Project 2019	178,295.00	178,295.00	0.00	0.0 %
1880 Architecture Fees 2019 Project	381,590.50	381,590.50	0.00	0.0 %
1881 Related Costs 10 Year Assesment Projec	52,892.72	52,892.72	0.00	0.0 %
1890 Accumulated Depreciation	-1,250,632.70	-1,068,654.71	-181,977.99	-17.0 %
Total Fixed Asset	7,280,657.86	7,130,145.98	150,511.88	2.1 %
Other Asset				
1710 Closings Costs	27,374.00	27,374.00	0.00	0.0 %
1870 Accumulated Amortization	-2,923.51	-2,034.51	-889.00	-43.7 %
1426 Due from water company	227,557.00	227,557.00	0.00	0.0 %
1520 Prepaid Expenses	0.00	23,691.33	-23,691.33	-100.0 %
1600 Equity in Water	60,446.38	60,446.38	0.00	0.0 %
1523 Prepaid Federal Taxes	73.00	73.00	0.00	0.0 %
9999 Exchange	671.76	0.00	671.76	
Total Other Asset	313,198.63	337,107.20	-23,908.57	-7.1 %
TOTAL ASSETS	8,886,432.44	8,617,478.43	268,954.01	3.1 %

LIABILITIES & EQUITY

Liabilities

Accounts Payable

2000 Accounts Payable

36,971.23 29,996.02 6,975.21 23.3 %

Total Accounts Payable

36,971.23 29,996.02 6,975.21 23.3 %

Credit Card

2101 Jeff Bank 2326

5,284.40 9,248.78 -3,964.38 -42.9 %

	Amount as of 10/31/2023	Amount as of 12/31/2022	\$ Change	% Change
Total Credit Card	5,284.40	9,248.78	-3,964.38	-42.9 %
Other Current Liability				
2307 Wayne Construction Loan	2,818,897.90	3,000,000.00	-181,102.10	-6.0 %
2011 Accrued Payroll	6,661.21	4,614.99	2,046.22	44.3 %
2610 Prepaid Owner Dues	0.00	115,574.11	-115,574.11	-100.0 %
12600 Other Payroll Withheld				
12610 Aflac	972.69	750.81	221.88	29.6 %
12600 Total Other Payroll Withheld	972.69	750.81	221.88	29.6 %
2305 NYS tax Payable	1,155.00	1,155.00	0.00	0.0 %
2308 Wayne Golf Course Loan	15,708.42	112,011.11	-96,302.69	-86.0 %
2612 Deferred Golf Assessment	25,000.00	25,000.00	0.00	0.0 %
2005 Lease to Own Gym Equipment - ST	1,408.04	8,380.06	-6,972.02	-83.2 %
2009 Lease to Own Gym Equipment #2 ST	1,283.18	0.00	1,283.18	
Total Other Current Liability	2,871,086.44	3,267,486.08	-396,399.64	-12.1 %
Long Term Liability				
2105 Lease to Own Equipment Liability	5,678.05	5,678.05	0.00	0.0 %
2109 Lease to Own Gym Equipment #2 LT	42,351.64	0.00	42,351.64	
Total Long Term Liability	48,029.69	5,678.05	42,351.64	745.9 %
Total Liabilities	2,961,371.76	3,312,408.93	-351,037.17	-10.6 %
Equity				
3000 Net Income	619,991.18	630,035.04	-10,043.86	-1.6 %
3005 Reserve-Fixed Assets	7,280,657.86	7,130,145.98	150,511.88	2.1 %
3010 Fund Balance-Operating	-2,470,737.28	-3,090,563.71	619,826.43	20.1 %
3011 Fund Balance-Dam Fund	103,276.70	102,079.20	1,197.50	1.2 %
3110 Reserve-Transfer/Const.	83,424.75	14,545.93	68,878.82	473.5 %
3440 Reserve Capital Impr. Fund	64,150.85	14,329.28	49,821.57	347.7 %
3012 Truck Reserve	30,924.36	21,924.36	9,000.00	41.1 %
3013 Dams Emergency Action Plan Reserve	30,000.00	25,000.00	5,000.00	20.0 %
3014 Lake Maintenance Reserve	1,625.01	-6,921.99	8,547.00	123.5 %
8750 Prior Period Adjustment	0.00	172,513.00	-172,513.00	-100.0 %
3441 10 Year Assment Reserve	185,997.51	218,185.90	-32,188.39	-14.8 %
3022 Golf Course Reserve	-4,250.26	73,796.51	-78,046.77	-105.8 %
Total Equity	5,925,060.68	5,305,069.50	619,991.18	11.7 %
TOTAL LIABILITIES & EQUITY	8,886,432.44	8,617,478.43	268,954.01	3.1 %

Aged Payables

Properties: Adjustments ,EGPOA Collections,EGPOA Foreclosure accounts,Emerald Green Property Owners Assoc
 Post Dates as of Tuesday October 31, 2023

Chart Name	Account #	61+ (P)	60-31 (P)	30-1 (P)	0-30	31-60	61+	Total
Body Fitness & Yoga Soul		0.00	0.00	400.00	0.00	0.00	0.00	400.00
Cindy Kanterman		0.00	0.00	144.81	0.00	0.00	0.00	144.81
Cintas First Aid		0.00	0.00	164.17	0.00	0.00	0.00	164.17
D&Z Construction of NY LLC		11,116.94	0.00	0.00	0.00	0.00	0.00	11,116.94
East-Tek Security Systems		0.00	0.00	5,900.69	0.00	0.00	0.00	5,900.69
Fast Fuel by Combined Energy Services		0.00	740.49	296.05	0.00	0.00	0.00	1,036.54
Fox Ledge		0.00	29.28	0.00	0.00	0.00	0.00	29.28
Harry-O's Cleaning Services, Inc.		0.00	0.00	2,160.00	0.00	0.00	0.00	2,160.00
Leaf		0.00	0.00	15.83	0.00	0.00	0.00	15.83
Marvin Newberg		3,474.00	0.00	3,500.00	0.00	0.00	0.00	6,974.00
RBT CPAs		0.00	1,735.00	0.00	0.00	0.00	0.00	1,735.00
Rock Hill Service		0.00	0.00	108.00	0.00	0.00	0.00	108.00
SECTR 1 Protective Services LLC		0.00	0.00	4,704.00	0.00	0.00	0.00	4,704.00
Trading Post Corp.		1,007.48	406.51	103.97	0.00	0.00	0.00	1,517.96
Wyde Lumber & Supply Co		0.00	948.68	36.72	0.00	0.00	0.00	985.40
		15,598.42	3,859.96	17,534.24	0.00	0.00	0.00	36,992.62

Bill Prepayments

Vendor Name	Check #	Invoice #	Payment Date	Bill Date	Post Date	Due Date	Payment Amount
Fox Ledge	4401	106524	1/20/23	12/23/23	12/23/23	12/23/23	21.39

21.39

1 - 0
1 - 1 36,992.62 +
1 - 2 21.39 -
1 - T Total 36,971.23 *

Chart Account Summary

Chart Account	Amount
5210 Legal Fees	1,295.00
5215 Accounting	1,735.00
5309 Community Activities	544.81
5332 New Pool Building	10,735.00
5339 Entertainium Main Building	6,282.63
5350 Office Supplies	55.09
5510 Truck Repairs	196.19
5515 Truck Fuel	1,036.54
5610 Security Patrols	4,704.00
6140 Building Repairs & Maintenance	1,572.41
6155 Janitorial-Service & Supplies	2,160.00
6340 Grounds & Repair & Maintenance	956.95
6530 Electric	29.22
6540 Repairs & Maintenance	10.78
9250 Collection Costs	5,679.00
	36,992.62

Payable Summary by Property

Property	Amount
Emerald Green Property Owners Assoc	36,992.62
	36,992.62

Aged Receivables (Charge Summary)

Accounts as of 10/31/23

Type	Description	0-30	31-60	61-90	91+	Total
PR		-904.80	-2,053.00	-265.20	-3,952.92	-7,175.92
NSFFEE	Non-Sufficient Funds Fee	50.00	0.00	0.00	50.00	100.00
LC	Late Charge	0.00	0.00	0.00	12,365.83	12,365.83
INT	Interest	4,987.78	4,985.70	5,030.28	99,723.59	114,727.35
DUES H	Home Dues	0.00	1,181.00	0.00	167,813.70	168,994.70
DUES L	Lot Dues	0.00	0.00	0.00	18,825.24	18,825.24
Cap	5% Capital Improvement	0.00	0.00	0.00	9,826.31	9,826.31
Coll	Collection Costs	0.00	0.00	0.00	10,614.60	10,614.60
Trans	Transfer fee	0.00	0.00	0.00	6,180.55	6,180.55
Dam	Dam Assessment	0.00	0.00	0.00	15,847.05	15,847.05
Vol	Violation Charge	250.00	250.00	0.00	295,498.68	295,998.68
Club	Clubhouse Rental	200.00	0.00	0.00	0.00	200.00
Bldg A	Building Application	50.00	0.00	50.00	50.00	150.00
Attorn	Attorney Fee	0.00	0.00	0.00	2,775.00	2,775.00
LNFee	Late Notice Mailing Fee	0.00	0.00	0.00	90.00	90.00
SC	Service Charge	0.00	0.00	0.00	277.50	277.50
V-GShe	Grarbage Shed Violation	0.00	0.00	0.00	3,050.00	3,050.00
V-LnLw	Lawn/Landscaping Violation	0.00	0.00	0.00	50.00	50.00
V-Driv	Driveway Violation	0.00	6,100.00	18,400.00	17,500.00	42,000.00
V-Leav	Violation-Leaves/Branches/D	0.00	0.00	0.00	50.00	50.00
Viol-	General Appearance of Prope	0.00	15,250.00	46,000.00	432,060.03	493,310.03
Viola	Violation unregistered vehicle	0.00	0.00	0.00	55,200.00	55,200.00
19asse	Special Assessment	0.00	0.00	0.00	31,982.94	31,982.94
19lot	2019 Special Assessment-Lot	0.00	0.00	0.00	3,037.50	3,037.50
MonthD	Dues Monthly	2,771.78	1,716.66	0.00	7,485.17	11,973.61
5%-mon	Monthly Dues 5% Cap Improv	175.04	119.00	0.00	408.00	702.04
V-Rent	Illegal Renter/Air BB	0.00	0.00	31,800.00	12,250.00	44,050.00
Golf1	Golf Course Property Full Pay	0.00	0.00	0.00	17,280.00	17,280.00
Golf L	Golf Course Property Full Pay	0.00	0.00	0.00	1,680.00	1,680.00
GolfQH	Golf Course Property Quarter	0.00	0.00	0.00	1,240.00	1,240.00
GolfM	Golf Course Property 5 year F	152.00	133.00	0.00	950.00	1,235.00
QdueH	Quarterly Dues-Home	750.00	0.00	0.00	322.88	1,072.88
QcapH	Quarterly Capital Improvemer	38.00	0.00	0.00	19.00	57.00
RCAann	Revised Capital Assessment-	2,772.00	543.75	0.00	35,505.26	38,821.01
RCA22	Revised Capital Assessment-	0.00	0.00	0.00	17,600.00	17,600.00
LRCAan	Revised Capital Assessment	0.00	0.00	0.00	3,087.16	3,087.16
LRCA22	Revised Capital Assessment-	0.00	0.00	0.00	2,062.50	2,062.50
		11,291.80	28,226.11	101,015.08	1,278,805.57	1,419,338.56

1 - 0			
1 - 1			1,419,338.56 +
1 - 2		Golf Assessment	25,000.00 +
1 - T		Total	1,444,338.56 *

Tenant	Property	Unit	Reference	Charge Type	Amount
Joseph Balotti	Emerald Green Property Ownr	52G-1-38	ePay VISA	Monthly Dues 5% Cap Improv	7.00
Total for 5115 - 5% Capital Income					7.00
8251 - Golf Course Assessment					
Joseph Balotti	Emerald Green Property Ownr	52G-1-38	ePay VISA	Golf Course Property 5 year P	19.00
Total for 8251 - Golf Course Assessment					19.00
8501 - Revised Capital Assessment					
Harry Terrones	Emerald Green Property Ownr	52J-4-12	ePay VISA	Revised Capital Assessment-	154.00
Total for 8501 - Revised Capital Assessment					154.00
Total for D8922					305.00

Cash Receipts 01.01.2023 through 10.31.2023

Chart Account Summary

Chart Account	Amount
1201 - Transfer Fund	68,878.78
16161 - Office Rent	450.00
2208 - Due to / Due From Water Co.	1,085.87
4005 - Service Charge	862.50
4009 - Billboard/Advertising Income	4,000.00
4101 - Rental Income	3,150.00
4109 - Dam Assessment	1,197.50
4110 - Dues Income	970,995.87
4120 - 2019 10 Year Assessment	22,143.53
4132 - Late Fees & Owners Interest	25,182.49
4141 - Owner Violation Income	8,154.11
4142 - Guest fee income	565.00
4160 - Permit Application Fee	3,350.00
4170 - Clubhouse Rental Income	100.00
4175 - Lease/Renter Application Fee	350.00
4176 - Rental Member Fee	1,500.00
4182 - Dock Rental Fee	3,500.00
4700 - Unallocated Prepays	6,499.79
4905 - Reimbursable NSF Fees	325.00
5115 - 5% Capital Income	49,820.66
8250 - Collections	69.39
8251 - Golf Course Assessment	22,950.75
8501 - Revised Capital Assessment	555,861.59
9000 - Ask Michael	549.23
	1,751,542.06

Budget Comparison

Properties: EGPOA Collections,EGPOA Foreclosure accounts,Emerald Green Property Owners Assoc
 Comparison Periods: 10/01/23 - 10/31/23 and 01/01/23 - 10/31/23 (accrual basis)

	Actual 10/01/23 - 10/31/23	Budget 10/23 - 10/23	\$ Change	% Change	Actual YTD 01/01/23 - 10/31/23	Budget YTD 01/23 - 10/23	\$ Change	% Change
INCOME								
4005 Service Charge	0.00	0.00	0.00		630.00	0.00	630.00	
4101 Rental Income	1,350.00	0.00	1,350.00		3,150.00	0.00	3,150.00	
4111 Doubtful Income Dues	0.00	0.00	0.00		-18,212.02	-78,512.00	60,299.98	76.8 %
4110 Dues Income	28,500.00	16,815.00	11,685.00	69.5 %	1,046,516.00	1,041,870.00	4,646.00	0.4 %
4132 Late Fees & Owners Interest	5,030.53	1,083.33	3,947.20	364.4 %	59,504.99	10,833.34	48,671.65	449.3 %
4134 Interest & Dividends Income	150.84	166.66	-15.82	-9.5 %	2,159.20	1,666.68	492.52	29.6 %
4142 Guest fee income	0.00	0.00	0.00		565.00	300.00	265.00	88.3 %
4150 Pool Pass	0.00	0.00	0.00		0.00	263.00	-263.00	-100.0 %
4160 Permit Application Fee	400.00	166.66	233.34	140.0 %	3,200.00	1,666.68	1,533.32	92.0 %
4170 Clubhouse Rental Income	300.00	83.33	216.67	260.0 %	300.00	833.34	-533.34	-64.0 %
4175 Lease/Renter Application Fee	0.00	83.33	-83.33	-100.0 %	350.00	833.34	-483.34	-58.0 %
4176 Rental Member Fee	0.00	0.00	0.00		1,500.00	1,500.00	0.00	0.0 %
4182 Dock Rental Fee	0.00	0.00	0.00		3,500.00	3,300.00	200.00	6.1 %
4200 Services to Water Company	0.00	450.00	-450.00	-100.0 %	450.00	4,500.00	-4,050.00	-90.0 %
4905 Reimbursable NSF Fees	50.00	0.00	50.00		275.00	0.00	275.00	
4009 Billboard/Advertising Income	400.00	400.00	0.00	0.0 %	4,000.00	4,000.00	0.00	0.0 %
4999 Misc Income	0.00	83.41	-83.41	-100.0 %	0.00	834.18	-834.18	-100.0 %
TOTAL INCOME	36,181.37	19,331.72	16,849.65	87.2 %	1,107,888.17	993,888.56	113,999.61	11.5 %
EXPENSE								
5001 Taxes								
5015 Property Taxes	0.00	0.00	0.00		9,989.11	2,500.00	7,489.11	299.6 %
5020 School Tax	0.00	0.00	0.00		782.20	850.00	-67.80	-8.0 %
5030 Water	0.00	0.00	0.00		3,086.94	0.00	3,086.94	
5040 Sewer	0.00	0.00	0.00		17,577.86	14,620.00	2,957.86	20.2 %
5050 Other Tax & Fees	0.00	232.16	-232.16	-100.0 %	0.00	2,321.68	-2,321.68	-100.0 %
5770 NYS Corp. Taxes & Fees	0.00	0.00	0.00		0.00	750.00	-750.00	-100.0 %
5001 Other Taxes	0.00	0.00	0.00		2,170.07	0.00	2,170.07	
5001 Total Taxes	0.00	232.16	-232.16	-100.0 %	33,606.18	21,041.68	12,564.50	59.7 %
5100 Payroll								
5120 Administration	13,095.52	12,408.25	687.27	5.5 %	139,303.94	124,082.50	15,221.44	12.3 %
5151 Employer FICA Tax	1,096.41	1,235.83	-139.42	-11.3 %	13,488.74	12,358.34	1,130.40	9.1 %
5152 Employer Medicare Tax	256.42	289.08	-32.66	-11.3 %	3,154.68	2,890.84	263.84	9.1 %
5154 Federal Unemployment	5.41	245.00	-239.59	-97.8 %	469.50	2,450.00	-1,980.50	-80.8 %
5155 NY Unemployment Company	18.25	264.33	-246.08	-93.1 %	2,473.48	2,643.34	-169.86	-6.4 %
5158 NY Disability Company	0.00	71.58	-71.58	-100.0 %	0.00	715.84	-715.84	-100.0 %
5159 Health insurance	3,914.10	4,456.40	-542.30	-12.2 %	51,463.70	53,957.60	-2,493.90	-4.6 %
5160 Direct Deposit Costs	267.52	302.33	-34.81	-11.5 %	3,265.32	3,023.34	241.98	8.0 %

	Actual 10/01/23 - 10/31/23	Budget 10/23 - 10/23	\$ Change	% Change	Actual YTD 01/01/23 - 10/31/23	Budget YTD 01/23 - 10/23	\$ Change	% Change
5161 Pension Admin Expense	0.00	175.00	-175.00	-100.0 %	1,176.92	1,750.00	-573.08	-32.7 %
5170 NY Re-Emp'l Svc	0.66	6.83	-6.17	-90.3 %	83.51	68.34	15.17	22.2 %
5100 Total Payroll	18,654.29	19,454.63	-800.34	-4.1 %	214,879.79	203,940.14	10,939.65	5.4 %
5200 Outside Services								
5210 Legal Fees	1,295.00	2,083.33	-788.33	-37.8 %	13,534.51	20,833.34	-7,298.83	-35.0 %
5211 Collection Costs	0.00	0.00	0.00		4,377.81	0.00	4,377.81	
5215 Accounting	0.00	2,266.66	-2,266.66	-100.0 %	42,732.00	22,666.68	20,065.32	88.5 %
5216 Audit Services	0.00	0.00	0.00		11,000.00	13,850.00	-2,850.00	-20.6 %
5201 Equipment Leasing Expense	1,743.12	535.00	1,208.12	225.8 %	13,911.49	5,350.00	8,561.49	160.0 %
5200 Total Outside Services	3,038.12	4,884.99	-1,846.87	-37.8 %	85,555.81	62,700.02	22,855.79	36.5 %
5300 Supplies & Expenses								
5340 Postage	1,950.00	666.66	1,283.34	192.5 %	12,835.30	6,666.68	6,168.62	92.5 %
5350 Office Supplies	316.46	874.99	-558.53	-63.8 %	7,521.74	8,750.02	-1,228.28	-14.0 %
5355 Office Equip.	0.00	166.66	-166.66	-100.0 %	0.00	1,666.68	-1,666.68	-100.0 %
5357 Bank Charges	0.00	43.75	-43.75	-100.0 %	12.00	437.50	-425.50	-97.3 %
5360 Dues, Subscriptions	38.77	166.66	-127.89	-76.7 %	1,594.30	1,666.68	-72.38	-4.3 %
5365 Computer Support & Maintenance	0.00	541.66	-541.66	-100.0 %	0.00	5,416.68	-5,416.68	-100.0 %
5378 Credit Card Service Charge	25.00	0.00	25.00		250.00	0.00	250.00	
5381 Data Communications Services	1,510.65	612.83	897.82	146.5 %	19,086.95	6,128.34	12,958.61	211.5 %
5300 Total Supplies & Expenses	3,840.88	3,073.21	767.67	25.0 %	41,300.29	30,732.58	10,567.71	34.4 %
5302 Insurance								
5310 General	0.00	0.00	0.00		111,616.42	105,810.00	5,806.42	5.5 %
5311 Worker's Comp	333.76	666.66	-332.90	-49.9 %	5,853.12	6,666.68	-813.56	-12.2 %
5313 Disability	0.00	267.25	-267.25	-100.0 %	880.00	1,069.00	-189.00	-17.7 %
5315 D&O	0.00	0.00	0.00		10,639.00	6,712.00	3,927.00	58.5 %
5317 Umbrella	0.00	0.00	0.00		41,719.07	18,128.00	23,591.07	130.1 %
5318 Cyber	0.00	0.00	0.00		2,801.25	3,238.00	-436.75	-13.5 %
5302 Total Insurance	333.76	933.91	-600.15	-64.3 %	173,508.86	141,623.68	31,885.18	22.5 %
5303 Pool								
5312 Pool Expense								
5386 Telephone	182.96	0.00	182.96		1,589.60	0.00	1,589.60	
6520 Heat	0.00	0.00	0.00		15,985.14	20,000.00	-4,014.86	-20.1 %
6530 Electric	232.18	728.49	-496.31	-68.1 %	18,120.08	7,285.02	10,835.06	148.7 %
6540 Repairs & Maintenance	10.78	1,300.24	-1,289.46	-99.2 %	2,822.64	10,000.00	-7,177.36	-71.8 %
6555 Chemicals	0.00	0.00	0.00		27,385.13	28,000.00	-614.87	-2.2 %
6531 Water Service	0.00	152.25	-152.25	-100.0 %	0.00	1,522.50	-1,522.50	-100.0 %
5312 Total Pool Expense	425.92	2,180.98	-1,755.06	-80.5 %	65,902.59	66,807.52	-904.93	-1.4 %
5324 Pool Salaries & Payroll Expenses								
5123 Lifeguards	118.71	0.00	118.71		13,886.04	8,600.00	5,286.04	61.5 %
5324 Total Pool Salaries & Payroll Ex	118.71	0.00	118.71		13,886.04	8,600.00	5,286.04	61.5 %
5303 Total Pool	544.63	2,180.98	-1,636.35	-75.0 %	79,788.63	75,407.52	4,381.11	5.8 %

	Actual 10/01/23 - 10/31/23	Budget 10/23 - 10/23	\$ Change	% Change	Actual YTD 01/01/23 - 10/31/23	Budget YTD 01/23 - 10/23	\$ Change	% Change
5304 Vehicles								
5510 Truck Repairs	1,992.75	666.66	1,326.09	198.9 %	9,626.95	6,666.68	2,960.27	44.4 %
5515 Truck Fuel	394.94	1,000.00	-605.06	-60.5 %	9,986.73	10,000.00	-13.27	-0.1 %
5304 Total Vehicles	2,387.69	1,666.66	721.03	43.3 %	19,613.68	16,666.68	2,947.00	17.7 %
5305 Security								
5610 Security Patrols	7,840.00	6,666.66	1,173.34	17.6 %	81,326.16	66,666.68	14,659.48	22.0 %
5611 Security Equipment & Maintenance	0.00	666.66	-666.66	-100.0 %	611.12	6,666.68	-6,055.56	-90.8 %
5305 Total Security	7,840.00	7,333.32	506.68	6.9 %	81,937.28	73,333.36	8,603.92	11.7 %
5306 Buildings								
6120 Heat	0.00	916.66	-916.66	-100.0 %	6,848.02	9,166.68	-2,318.66	-25.3 %
6130 Electric	654.74	625.00	29.74	4.8 %	7,126.39	6,250.00	876.39	14.0 %
6140 Building Repairs & Maintenance	1,108.50	1,000.00	108.50	10.8 %	12,983.44	10,000.00	2,983.44	29.8 %
6155 Janitorial-Service & Supplies	2,169.14	2,083.33	85.81	4.1 %	24,669.14	20,833.34	3,835.80	18.4 %
6131 Water Service	0.00	100.83	-100.83	-100.0 %	0.00	1,008.34	-1,008.34	-100.0 %
5306 Total Buildings	3,932.38	4,725.82	-793.44	-16.8 %	51,626.99	47,258.36	4,368.63	9.2 %
5307 Grounds								
5122 Grounds Salaries	4,534.19	4,839.33	-305.14	-6.3 %	65,063.42	48,393.34	16,670.08	34.4 %
5335 Garbage Pick Up	308.26	283.33	24.93	8.8 %	3,625.60	2,833.34	792.26	28.0 %
6330 Electric	86.58	416.66	-330.08	-79.2 %	931.07	4,166.68	-3,235.61	-77.7 %
6340 Grounds & Repair & Maintenance	1,347.53	2,083.33	-735.80	-35.3 %	38,144.27	20,833.34	17,310.93	83.1 %
6350 Equipment Rental & Replacement	0.00	1,500.00	-1,500.00	-100.0 %	0.00	15,000.00	-15,000.00	-100.0 %
5320 Equipment Fuel	0.00	208.33	-208.33	-100.0 %	0.00	2,083.34	-2,083.34	-100.0 %
5307 Total Grounds	6,276.56	9,330.98	-3,054.42	-32.7 %	107,764.36	93,310.04	14,454.32	15.5 %
5321 Projects Contribution	0.00	833.33	-833.33	-100.0 %	0.00	8,333.34	-8,333.34	-100.0 %
5308 Lakes								
6341 Beach Sand & Maintenance	0.00	0.00	0.00		0.00	5,200.00	-5,200.00	-100.0 %
6342 Egging	0.00	0.00	0.00		2,000.00	3,000.00	-1,000.00	-33.3 %
6360 Repairs & Maintenance	0.00	1,250.00	-1,250.00	-100.0 %	2,739.53	12,500.00	-9,760.47	-78.1 %
5308 Total Lakes	0.00	1,250.00	-1,250.00	-100.0 %	4,739.53	20,700.00	-15,960.47	-77.1 %
5309 Community Activities	2,244.81	3,166.69	-921.88	-29.1 %	29,313.57	33,333.34	-4,019.77	-12.1 %
5955 Contingency	0.00	4,851.33	-4,851.33	-100.0 %	22,537.18	48,513.34	-25,976.16	-53.5 %
6010 Budget Reserve								
5323 Dams Emergency Action Plan Res	0.00	0.00	0.00		0.00	5,000.00	-5,000.00	-100.0 %
5322 Lakes Maintenance Reserve	0.00	0.00	0.00		6,453.00	15,000.00	-8,547.00	-57.0 %
6010 Total Budget Reserve	0.00	0.00	0.00		6,453.00	20,000.00	-13,547.00	-67.7 %
TOTAL EXPENSE	49,093.12	63,918.01	-14,824.89	-23.2 %	952,625.15	896,894.08	55,731.07	6.2 %
OTHER INCOME								
8250 Collections	0.00	0.00	0.00		1,960.00	0.00	1,960.00	
TOTAL OTHER INCOME	0.00	0.00	0.00		1,960.00	0.00	1,960.00	

	Actual 10/01/23 - 10/31/23	Budget 10/23 - 10/23	\$ Change	% Change	Actual YTD 01/01/23 - 10/31/23	Budget YTD 01/23 - 10/23	\$ Change	% Change
CONTROLLABLE NOI	-12,911.75	-44,586.29	31,674.54	71.0 %	157,223.02	96,994.48	60,228.54	62.1 %
NON CONTROLLABLE INCOME								
4141 Owner Violation Income	250.00	0.00	250.00		333,100.00	0.00	333,100.00	
TOTAL NON CONTROLLABLE INCO	250.00	0.00	250.00		333,100.00	0.00	333,100.00	
NON CONTROLLABLE EXPENSE								
4600 Bad Debts	4,300.00	0.00	4,300.00		90,567.65	0.00	90,567.65	
9250 Collection Costs	5,679.00	0.00	5,679.00		11,426.12	0.00	11,426.12	
TOTAL NON CONTROLLABLE EXPE	9,979.00	0.00	9,979.00		101,993.77	0.00	101,993.77	
NOI	-22,640.75	-44,586.29	21,945.54	49.2 %	388,329.25	96,994.48	291,334.77	300.4 %
NON OPERATING INCOME								
8251 Golf Course Assessment	1,064.00	0.00	1,064.00		12,590.00	0.00	12,590.00	
1201 Transfer Fund	3,361.00	0.00	3,361.00		60,066.00	0.00	60,066.00	
4120 2019 10 Year Assessment	19.00	0.00	19.00		3,565.00	0.00	3,565.00	
5114 5% Capital Imp. Fund								
5115 5% Capital Income	1,546.00	0.00	1,546.00		53,540.00	0.00	53,540.00	
5114 Total 5% Capital Imp. Fund	1,546.00	0.00	1,546.00		53,540.00	0.00	53,540.00	
8501 Revised Capital Assessment	5,612.75	0.00	5,612.75		516,368.50	0.00	516,368.50	
TOTAL NON OPERATING INCOME	11,602.75	0.00	11,602.75		646,129.50	0.00	646,129.50	
NON OPERATING EXPENSE								
9013 Golf Course LOC Interest	183.82	0.00	183.82		4,638.84	0.00	4,638.84	
9007 Ten Year Assessment 2019 to 2029								
6950 Interest Expense - Wayne Bank Pr	15,613.79	0.00	15,613.79		162,668.70	0.00	162,668.70	
5327 Building Project 2019-2029								
5337 East Wing	0.00	0.00	0.00		112.56	0.00	112.56	
5338 West Wing	0.00	0.00	0.00		6,110.41	0.00	6,110.41	
5339 Entertainium Main Building	6,246.82	0.00	6,246.82		263,640.77	0.00	263,640.77	
5344 South Wing	0.00	0.00	0.00		851.73	0.00	851.73	
5327 Other Building Project 2019-202	0.00	0.00	0.00		231.56	0.00	231.56	
5327 Total Building Project 2019-202	6,246.82	0.00	6,246.82		270,947.03	0.00	270,947.03	
9007 Total Ten Year Assessment 2019 to	21,860.61	0.00	21,860.61		433,615.73	0.00	433,615.73	
TOTAL NON OPERATING EXPENSE	22,044.43	0.00	22,044.43		438,254.57	0.00	438,254.57	
NET INCOME	-33,082.43	-44,586.29	11,503.86	25.8 %	596,204.18	96,994.48	499,209.70	514.7 %

	Actual 10/01/23 - 10/31/23	Budget 10/23 - 10/23	\$ Change	% Change	Actual YTD 01/01/23 - 10/31/23	Budget YTD 01/23 - 10/23	\$ Change	% Change
NET INCOME SUMMARY								
Income	36,181.37	19,331.72	16,849.65	87.2 %	1,107,888.17	993,888.56	113,999.61	11.5 %
Expense	-49,093.12	-63,918.01	14,824.89	23.2 %	-952,625.15	-896,894.08	-55,731.07	6.2 %
Other Income & Expense	0.00	0.00	0.00		1,960.00	0.00	1,960.00	
Controllable NOI	-12,911.75	-44,586.29	31,674.54	71.0 %	157,223.02	96,994.48	60,228.54	62.1 %
Non Controllable Income	250.00	0.00	250.00		333,100.00	0.00	333,100.00	
Non Controllable Expense	-9,979.00	0.00	-9,979.00		-101,993.77	0.00	-101,993.77	
Net Operating Income	-22,640.75	-44,586.29	21,945.54	49.2 %	388,329.25	96,994.48	291,334.77	300.4 %
Non Operating Income	11,602.75	0.00	11,602.75		646,129.50	0.00	646,129.50	
Non Operating Expense	-22,044.43	0.00	-22,044.43		-438,254.57	0.00	-438,254.57	
NET INCOME	-33,082.43	-44,586.29	11,503.86	25.8 %	596,204.18	96,994.48	499,209.70	514.7 %