

VB T Balance Sheet

Portfolios: VILLAS AT BIG TROUT CONDO ASSOCIATION

As of: 10/31/2023

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Balance
ASSETS	
Cash	
Operating Cash	62,165.73
Reserve Cash	158,879.45
VB T GESA Money Market	243,968.52
VB T GESA Savings	100.00
Total Cash	465,113.70
Accounts Receivable	616.00
LAND	
Land - Villas at Big Trout	55,450.00
Total LAND	55,450.00
COMMON AREA ASSETS	
Outdoor Common Areas	245,468.76
Fitness Equipment	4,342.56
Equipment and Fixtures	7,105.95
Common Area Depreciation	-253,744.75
Total COMMON AREA ASSETS	3,172.52
TOTAL ASSETS	524,352.22
LIABILITIES & CAPITAL	
Liabilities	
Prepaid HOA Dues	45,027.07
Total Liabilities	45,027.07
Capital	
Retained Earnings	432,516.28
Calculated Retained Earnings	46,808.87
Total Capital	479,325.15
TOTAL LIABILITIES & CAPITAL	524,352.22

VBT Income Statement Month & Year End

Operations Solutions NW

Portfolios: VILLAS AT BIG TROUT CONDO ASSOCIATION

As of: Oct 2023

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Selected Month	Year to Month End
Operating Income & Expense		
Income		
HOA Dues	66,228.50	107,866.91
Association Initiation Fee	1,000.00	2,000.00
INTEREST INCOME		
Interest - Operating	2.26	3.35
Interest - Reserve	47.22	73.11
Interest - GESA	711.76	1,398.61
Total INTEREST INCOME	761.24	1,475.07
FEEES		
NSF Fees Collected	35.00	35.00
Total FEEES	35.00	35.00
Total Operating Income	68,024.74	111,376.98
Expense		
GROUNDKEEPING		
Lawn Care	0.00	6,751.80
Total GROUNDKEEPING	0.00	6,751.80
CLEANING AND MAINTENANCE		
Common Area Maintenance (Staff Admin)	0.00	167.05
Total CLEANING AND MAINTENANCE	0.00	167.05
CABLE, INTERNET, AND TELEPHONE		
Internet - TierPoint Internet Exchange	3,651.00	3,651.00
Internet Maintenance Service - TDC Associates II	450.00	1,017.57
Cable - Comcast	21,373.66	21,373.66
Total CABLE, INTERNET, AND TELEPHONE	25,474.66	26,042.23
BANK FEES		
Return Deposit Item (RDI) Fees	120.00	130.00
Total BANK FEES	120.00	130.00
MANAGEMENT FEES		
Management Fees	3,200.00	6,400.00
Total MANAGEMENT FEES	3,200.00	6,400.00
COMMUNAL AREAS		
Pool & Hot Tub	3,340.39	5,175.39
Water Delivery (Fitness Center)	139.74	139.74
Total COMMUNAL AREAS	3,480.13	5,315.13
REPAIRS		
Plumbing	3,337.23	3,337.23
Total REPAIRS	3,337.23	3,337.23
ADMINISTRATIVE EXPENSES		
Website and Hosting	0.00	155.66
Total ADMINISTRATIVE EXPENSES	0.00	155.66

VBT Income Statement Month & Year End

Account Name	Selected Month	Year to Month End
UTILITIES		
Electricity	0.00	1,967.32
Water	0.00	2,592.18
Sewer	0.00	10,368.73
Garbage and Recycling	0.00	186.72
Total UTILITIES	0.00	15,114.95
Security Service	0.00	1,154.06
Total Operating Expense	35,612.02	64,568.11
NOI - Net Operating Income		
	32,412.72	46,808.87
Total Income	68,024.74	111,376.98
Total Expense	35,612.02	64,568.11
Net Income	32,412.72	46,808.87

Big Trout Condominium Association

RESERVE CAPITAL ACTIVITY STATEMENT

Reserve Capital Increases and Decreases

Start: 10/01/2023 | End: 10/31/2023

Account	Income (Reserve Increases)						
	Current			Year to Date			Yearly
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Income (Reserve Increases)							
05000-900 Capital Reserve Income	0.00	22,916.66	(22,916.66)	183,333.28	229,166.61	(45,833.33)	275,000.00
05045-900 Initiation Fees - Capital Rese...	0.00	0.00	0.00	11,820.00	0.00	11,820.00	0.00
05050-900 Interest Income - Capital Rese...	758.98	700.00	58.98	4,164.96	7,000.00	(2,835.04)	8,400.00
05100-900 Misc. Income - Reserves	0.00	0.00	0.00	153,126.29	0.00	153,126.29	0.00
Income Total	758.98	23,616.66	(22,857.68)	352,444.53	236,166.61	116,277.92	283,400.00
Total Income	758.98	23,616.66	(22,857.68)	352,444.53	236,166.61	116,277.92	283,400.00
Expense (Reserve Decreases)							
Account	Current			Year to Date			Yearly
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Expense (Reserve Decreases)							
06621-900 Capital Expenses	0.00	0.00	0.00	184,973.68	15,000.00	(169,973.68)	15,000.00
Expense Total	0.00	0.00	0.00	184,973.68	15,000.00	(169,973.68)	15,000.00
Total Expense	0.00	0.00	0.00	184,973.68	15,000.00	(169,973.68)	15,000.00
Net Income (Reserve Balance Change)	758.98	23,616.66	(22,857.68)	167,470.85	221,166.61	(53,695.76)	268,400.00

Big Trout Condominium Association

RESERVE CAPITAL ACTIVITY STATEMENT

Reserve Bank Balances

Start: 10/01/2023 | End: 10/31/2023

Beginning Reserve Bank Balances	Balances
Alliance Bank Reserve (Rockwood)	0.00
First Citizens Bank Reserve (Ops NW)	158,832.23
GESA Savings	100.00
GESA Money Market	243,256.76
Beginning Reserve Balances Total	402,188.99
Ending Reserve Bank Balances	Balances
Alliance Bank Reserve (Rockwood)	0.00
First Citizens Bank Reserve (Ops NW)	158,879.45
GESA Savings	100.00
GESA Money Market	243,968.52
Ending Reserve Balances Total	402,947.97
Net Reserve Balance Change	758.98