

## VB T Balance Sheet

Portfolios: VILLAS AT BIG TROUT CONDO ASSOCIATION

As of: 11/30/2023

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Balance
<b>ASSETS</b>	
<b>Cash</b>	
Operating Cash	63,093.65
Reserve Cash	158,925.16
VB T GESA Money Market	244,659.33
VB T GESA Savings	100.00
<b>Total Cash</b>	<b>466,778.14</b>
<b>LAND</b>	
Land - Villas at Big Trout	55,450.00
<b>Total LAND</b>	<b>55,450.00</b>
<b>COMMON AREA ASSETS</b>	
Outdoor Common Areas	245,468.76
Fitness Equipment	4,342.56
Equipment and Fixtures	7,105.95
Common Area Depreciation	-253,744.75
<b>Total COMMON AREA ASSETS</b>	<b>3,172.52</b>
<b>TOTAL ASSETS</b>	<b>525,400.66</b>
<b>LIABILITIES &amp; CAPITAL</b>	
<b>Liabilities</b>	
Prepaid HOA Dues	46,229.05
<b>Total Liabilities</b>	<b>46,229.05</b>
<b>Capital</b>	
Retained Earnings	432,516.28
Calculated Retained Earnings	46,655.33
<b>Total Capital</b>	<b>479,171.61</b>
<b>TOTAL LIABILITIES &amp; CAPITAL</b>	<b>525,400.66</b>

# VBT Income Statement Month & Year End

Operations Solutions NW

Portfolios: VILLAS AT BIG TROUT CONDO ASSOCIATION

As of: Nov 2023

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Selected Month	Year to Month End
<b>Operating Income &amp; Expense</b>		
<b>Income</b>		
HOA Dues	57,755.68	165,622.59
Association Initiation Fee	0.00	2,000.00
<b>INTEREST INCOME</b>		
Interest - Operating	2.70	6.05
Interest - Reserve	45.71	118.82
Interest - GESA	690.81	2,089.42
<b>Total INTEREST INCOME</b>	<b>739.22</b>	<b>2,214.29</b>
<b>FEEES</b>		
NSF Fees Collected	70.00	105.00
<b>Total FEEES</b>	<b>70.00</b>	<b>105.00</b>
<b>Total Operating Income</b>	<b>58,564.90</b>	<b>169,941.88</b>
<b>Expense</b>		
<b>GROUNDSKEEPING</b>		
Lawn Care	4,824.65	11,576.45
<b>Total GROUNDSKEEPING</b>	<b>4,824.65</b>	<b>11,576.45</b>
<b>HOMEOWNER REIMBURSEMENTS</b>		
Food Purchases	684.85	684.85
Appliance & Equipment Purchases	389.86	389.86
Cleaning & Repair Costs	203.17	203.17
<b>Total HOMEOWNER REIMBURSEMENTS</b>	<b>1,277.88</b>	<b>1,277.88</b>
<b>CLEANING AND MAINTENANCE</b>		
General Maintenance Labor	2,266.70	2,266.70
Common Area Maintenance (Staff Admin)	631.00	798.05
<b>Total CLEANING AND MAINTENANCE</b>	<b>2,897.70</b>	<b>3,064.75</b>
<b>CABLE, INTERNET, AND TELEPHONE</b>		
Internet - TierPoint Internet Exchange	2,082.15	5,733.15
Internet Maintenance Service - TDC Associates II	1,439.06	2,456.63
Cable - Comcast	0.00	21,373.66
<b>Total CABLE, INTERNET, AND TELEPHONE</b>	<b>3,521.21</b>	<b>29,563.44</b>
<b>INSURANCE</b>		
Property Insurance	8,772.16	8,772.16
<b>Total INSURANCE</b>	<b>8,772.16</b>	<b>8,772.16</b>
<b>BANK FEES</b>		
Return Deposit Item (RDI) Fees	80.00	210.00
<b>Total BANK FEES</b>	<b>80.00</b>	<b>210.00</b>
<b>MANAGEMENT FEES</b>		
Management Fees	3,200.00	9,600.00
<b>Total MANAGEMENT FEES</b>	<b>3,200.00</b>	<b>9,600.00</b>
<b>COMMUNAL AREAS</b>		
Pool & Hot Tub	448.09	5,623.48

## VBT Income Statement Month & Year End

Account Name	Selected Month	Year to Month End
Water Delivery (Fitness Center)	12.51	152.25
<b>Total COMMUNAL AREAS</b>	<b>460.60</b>	<b>5,775.73</b>
<b>SPECIAL PROJECTS</b>		
Security Systems	14,931.28	14,931.28
<b>Total SPECIAL PROJECTS</b>	<b>14,931.28</b>	<b>14,931.28</b>
<b>REPAIRS</b>		
Plumbing	0.00	3,337.23
<b>Total REPAIRS</b>	<b>0.00</b>	<b>3,337.23</b>
<b>ADMINISTRATIVE EXPENSES</b>		
Website and Hosting	0.00	155.66
<b>Total ADMINISTRATIVE EXPENSES</b>	<b>0.00</b>	<b>155.66</b>
<b>UTILITIES</b>		
Electricity	4,130.58	6,097.90
Water	2,924.48	5,516.66
Sewer	11,697.90	22,066.63
Garbage and Recycling	0.00	186.72
<b>Total UTILITIES</b>	<b>18,752.96</b>	<b>33,867.91</b>
Security Service	0.00	1,154.06
<b>Total Operating Expense</b>	<b>58,718.44</b>	<b>123,286.55</b>
<b>NOI - Net Operating Income</b>	<b>-153.54</b>	<b>46,655.33</b>
Total Income	58,564.90	169,941.88
Total Expense	58,718.44	123,286.55
<b>Net Income</b>	<b>-153.54</b>	<b>46,655.33</b>

## Big Trout Condominium Association

### RESERVE CAPITAL ACTIVITY STATEMENT

Reserve Capital Increases and Decreases

Start: 11/01/2023 | End: 11/30/2023

Account	Income (Reserve Increases)						
	Current			Year to Date			Yearly
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
<b>Income (Reserve Increases)</b>							
05000-900 Capital Reserve Income	0.00	22,916.66	(22,916.66)	183,333.28	252,083.28	(68,750.00)	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...	736.52	700.00	36.52	4,142.50	7,700.00	(3,557.50)	8,400.00
05100-900 Misc. Income - Reserves	0.00	0.00	0.00	153,126.29	0.00	153,126.29	0.00
<b>Income Total</b>	<b>736.52</b>	<b>23,616.66</b>	<b>(22,880.14)</b>	<b>352,422.07</b>	<b>259,783.28</b>	<b>92,638.79</b>	<b>283,400.00</b>
<b>Total Income</b>	<b>736.52</b>	<b>23,616.66</b>	<b>(22,880.14)</b>	<b>352,422.07</b>	<b>259,783.28</b>	<b>92,638.79</b>	<b>283,400.00</b>
<b>Expense (Reserve Decreases)</b>							
Account	Current			Year to Date			Yearly
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
<b>Expense (Reserve Decreases)</b>							
06621-900 Capital Expenses	0.00	0.00	0.00	184,973.68	15,000.00	(169,973.68)	15,000.00
<b>Expense Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>184,973.68</b>	<b>15,000.00</b>	<b>(169,973.68)</b>	<b>15,000.00</b>
<b>Total Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>184,973.68</b>	<b>15,000.00</b>	<b>(169,973.68)</b>	<b>15,000.00</b>
<b>Net Income (Reserve Balance Change)</b>	<b>736.52</b>	<b>23,616.66</b>	<b>(22,880.14)</b>	<b>167,448.39</b>	<b>244,783.28</b>	<b>(77,334.89)</b>	<b>268,400.00</b>

## Big Trout Condominium Association

### RESERVE CAPITAL ACTIVITY STATEMENT

Reserve Bank Balances

Start: 11/01/2023 | End: 11/30/2023

<b>Beginning Reserve Bank Balances</b>	<b>Balances</b>
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
<b>Beginning Reserve Balances Total</b>	<b>402,947.97</b>
<b>Ending Reserve Bank Balances</b>	<b>Balances</b>
Alliance Bank Reserve (Rockwood)	0.00
First Citizens Bank Reserve (Ops NW)	158,925.16
GESA Savings	100.00
GESA Money Market	244,659.33
<b>Ending Reserve Balances Total</b>	<b>403,684.49</b>
<b>Net Reserve Balance Change</b>	<b>736.52</b>