

# Big Trout Condominium Assoc.

Run Date: 04/25/2023

Run Time: 02:56 PM

## BALANCE SHEET As of: 03/31/2023

### Assets

| <b>Account #</b> | <b>Account Name</b>         | <b>Total</b>        |
|------------------|-----------------------------|---------------------|
| 01011-000        | Alliance Bank - Operating   | \$77,531.52         |
| 01013-000        | Alliance Bank - Reserves/WC | \$427,012.40        |
| 01200-000        | Fitness Equipment           | \$4,342.56          |
| 01201-000        | Outdoor Common Areas        | \$245,468.76        |
| 01202-000        | Equipment and Fixtures      | \$7,105.95          |
| 01203-000        | Land                        | \$55,450.00         |
| 01250-000        | Accumulation Deprec         | (\$253,744.75)      |
|                  | <b>TOTAL ASSETS</b>         | <b>\$563,166.44</b> |

### Liabilities

| <b>Account #</b> | <b>Account Name</b>      | <b>Total</b>  |
|------------------|--------------------------|---------------|
|                  | <b>TOTAL LIABILITIES</b> | <b>\$0.00</b> |

### Equity

| <b>Account #</b> | <b>Account Name</b>                 | <b>Total</b>        |
|------------------|-------------------------------------|---------------------|
| 03900-000        | Retained Earnings                   | \$366,855.45        |
|                  | Current Year Net Income/(Loss)      | \$196,310.99        |
|                  | <b>TOTAL EQUITY</b>                 | <b>\$563,166.44</b> |
|                  | <b>TOTAL LIABILITIES AND EQUITY</b> | <b>\$563,166.44</b> |

# Big Trout Condominium Assoc.

Run Date: 04/25/2023  
Run Time: 02:56 PM

## INCOME STATEMENT

Start: 03/01/2023 | End: 03/31/2023

### Income

| Account                                      | Current          |                  |                 | Year to Date      |                   |                   | Yearly              |
|--|------------------|------------------|-----------------|-------------------|-------------------|-------------------|---------------------|
|  | Actual           | Budget           | Variance        | Actual            | Budget            | Variance          | Budget              |
| 05000-900 Capital Reserve Income             | 22,916.66        | 22,916.66        | 0.00            | 68,749.98         | 68,749.98         | 0.00              | 275,000.00          |
| 05010-000 Dues                               | 70,650.15        | 68,647.04        | 2,003.11        | 228,893.43        | 205,941.12        | 22,952.31         | 823,764.48          |
| 05014-000 Transfer Fee                       | (1,750.00)       | 0.00             | (1,750.00)      | (200.00)          | 0.00              | (200.00)          | 0.00                |
| 05020-000 Late Charges                       | 100.00           | 100.00           | 0.00            | 492.00            | 300.00            | 192.00            | 1,200.00            |
| 05021-000 Late Interest                      | 20.53            | 25.00            | (4.47)          | 77.31             | 75.00             | 2.31              | 300.00              |
| 05025-000 NSF Income                         | 0.00             | 0.00             | 0.00            | (40.00)           | 0.00              | (40.00)           | 0.00                |
| 05045-000 Initiation Fees                    | 0.00             | 0.00             | 0.00            | 2,982.00          | 0.00              | 2,982.00          | 0.00                |
| 05050-000 Interest Income                    | 2.00             | 2.11             | (0.11)          | 6.00              | 6.33              | (0.33)            | 25.32               |
| 05050-900 Interest Income - Capital Reserves | 161.73           | 700.00           | (538.27)        | 420.57            | 2,100.00          | (1,679.43)        | 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>Total</b>                                 | <b>92,101.07</b> | <b>92,390.81</b> | <b>(289.74)</b> | <b>454,507.58</b> | <b>277,172.43</b> | <b>177,335.15</b> | <b>1,108,689.80</b> |

### Expense

| Account                            | Current   |           |            | Year to Date |           |             | Yearly     |
|------------------------------------|-----------|-----------|------------|--------------|-----------|-------------|------------|
|                                    | Actual    | Budget    | Variance   | Actual       | Budget    | Variance    | Budget     |
| 06120-000 Community Events         | 0.00      | 0.00      | 0.00       | 0.00         | 0.00      | 0.00        | 3,000.00   |
| 06135-000 Board & Annual Meetings  | 0.00      | 0.00      | 0.00       | 0.00         | 0.00      | 0.00        | 130.00     |
| 06305-000 Accounting               | 0.00      | 0.00      | 0.00       | 270.00       | 250.00    | (20.00)     | 3,950.00   |
| 06307-000 Security Services        | 1,154.06  | 1,200.00  | 45.94      | 3,481.18     | 3,600.00  | 118.82      | 14,400.00  |
| 06310-000 Insurance Expense        | 8,772.18  | 4,700.00  | (4,072.18) | 52,633.04    | 29,000.00 | (23,633.04) | 57,200.00  |
| 06320-000 Staffing (Admin & Maint) | 0.00      | 83.33     | 83.33      | 0.00         | 249.99    | 249.99      | 1,000.00   |
| 06410-000 Refuse Removal           | 188.55    | 183.00    | (5.55)     | 188.55       | 183.00    | (5.55)      | 732.00     |
| 06415-000 Electricity & Gas        | 2,639.12  | 2,475.00  | (164.12)   | 8,032.67     | 7,410.00  | (622.67)    | 26,285.00  |
| 06420-000 Water                    | 2,442.28  | 2,068.00  | (374.28)   | 6,509.41     | 6,096.00  | (413.41)    | 35,352.00  |
| 06425-000 Sewer                    | 7,744.86  | 7,530.24  | (214.62)   | 21,925.78    | 22,211.70 | 285.92      | 89,983.86  |
| 06440-000 Street Maintenance       | 0.00      | 375.00    | 375.00     | 0.00         | 375.00    | 375.00      | 1,500.00   |
| 06445-000 Cable                    | 10,686.83 | 10,531.31 | (155.52)   | 32,058.03    | 31,593.93 | (464.10)    | 126,375.72 |
| 06450-000 Internet Fees            | 1,738.58  | 1,738.58  | 0.00       | 5,290.82     | 5,215.74  | (75.08)     | 21,680.00  |
| 06455-000 Technical Services       | 1,198.30  | 586.00    | (612.30)   | 1,648.30     | 1,706.00  | 57.70       | 6,800.00   |
| 06610-000 Pool & Hot Tub           | 630.00    | 600.00    | (30.00)    | 1,787.17     | 1,570.00  | (217.17)    | 12,170.00  |
| 06611-000 Fitness Center           | 287.27    | 350.00    | 62.73      | 593.43       | 800.00    | 206.57      | 4,000.00   |
| 06615-000 Snow Removal             | 3,160.00  | 2,500.00  | (660.00)   | 8,513.27     | 9,000.00  | 486.73      | 12,000.00  |
| 06620-000 Building Replace Reserve | 22,916.66 | 22,916.66 | 0.00       | 68,749.98    | 68,749.98 | 0.00        | 275,000.00 |
| 06621-900 Capital Expenses         | 0.00      | 0.00      | 0.00       | 30,000.00    | 0.00      | (30,000.00) | 15,000.00  |
| 06626-000 Postage                  | 641.10    | 50.00     | (591.10)   | 1,499.64     | 1,550.00  | 50.36       | 2,210.00   |
| 06630-000 Repairs and Maintenance  | 533.95    | 700.00    | 166.05     | 1,181.03     | 1,129.00  | (52.03)     | 11,561.00  |
| 06635-000 Special Projects         | 0.00      | 0.00      | 0.00       | 60.00        | 0.00      | (60.00)     | 0.00       |
| 06810-000 Commons Mowing           | 0.00      | 0.00      | 0.00       | 0.00         | 0.00      | 0.00        | 47,432.00  |

| Account                         | Current          |                  |                   | Year to Date      |                   |                    | Yearly            |
|---------------------------------|------------------|------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
|                                 | Actual           | Budget           | Variance          | Actual            | Budget            | Variance           | Budget            |
| 06820-000 Commons Fertilizing   | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00               | 3,977.34          |
| 06830-000 Commons Turf Spraying | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00               | 2,414.86          |
| 06843-000 Tree Program          | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00               | 4,063.80          |
| 06844-000 Insect Control        | 0.00             | 125.00           | 125.00            | 0.00              | 125.00            | 125.00             | 1,250.00          |
| 06850-000 Flowers               | 902.51           | 860.00           | (42.51)           | 902.51            | 860.00            | (42.51)            | 2,060.00          |
| 06860-000 Sprinkler Turn On/Off | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00               | 1,423.69          |
| 06880-000 Landscape Labor       | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00               | 4,750.00          |
| 06890-000 Misc. Landscape       | 0.00             | 0.00             | 0.00              | 1,783.78          | 0.00              | (1,783.78)         | 3,058.57          |
| 06891-000 Swale Maintenance     | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00               | 275.22            |
| 06900-000 Web Fees              | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00               | 160.00            |
| 07505-000 Management Fee        | 3,696.00         | 3,696.00         | 0.00              | 11,088.00         | 11,088.00         | 0.00               | 44,352.00         |
| 07515-000 Income Tax            | 0.00             | 10.00            | 10.00             | 0.00              | 1,221.00          | 1,221.00           | 4,433.00          |
| <b>Total</b>                    | <b>69,332.25</b> | <b>63,278.12</b> | <b>(6,054.13)</b> | <b>258,196.59</b> | <b>203,984.34</b> | <b>(54,212.25)</b> | <b>839,980.06</b> |
| <b>Net Income</b>               | <b>22,768.82</b> | <b>29,112.69</b> | <b>(6,343.87)</b> | <b>196,310.99</b> | <b>73,188.09</b>  | <b>123,122.90</b>  | <b>268,709.74</b> |

# Big Trout Condominium Assoc.

Run Date: 04/25/2023

Run Time: 02:56 PM

## INCOME STATEMENT

Main

Start: 03/01/2023 | End: 03/31/2023

### Income

| Account                   | Current          |                  |               | Year to Date      |                   |                  | Yearly            |
|---------------------------|------------------|------------------|---------------|-------------------|-------------------|------------------|-------------------|
|                           | Actual           | Budget           | Variance      | Actual            | Budget            | Variance         | Budget            |
| 05010-000 Dues            | 70,650.15        | 68,647.04        | 2,003.11      | 228,893.43        | 205,941.12        | 22,952.31        | 823,764.48        |
| 05014-000 Transfer Fee    | (1,750.00)       | 0.00             | (1,750.00)    | (200.00)          | 0.00              | (200.00)         | 0.00              |
| 05020-000 Late Charges    | 100.00           | 100.00           | 0.00          | 492.00            | 300.00            | 192.00           | 1,200.00          |
| 05021-000 Late Interest   | 20.53            | 25.00            | (4.47)        | 77.31             | 75.00             | 2.31             | 300.00            |
| 05025-000 NSF Income      | 0.00             | 0.00             | 0.00          | (40.00)           | 0.00              | (40.00)          | 0.00              |
| 05045-000 Initiation Fees | 0.00             | 0.00             | 0.00          | 2,982.00          | 0.00              | 2,982.00         | 0.00              |
| 05050-000 Interest Income | 2.00             | 2.11             | (0.11)        | 6.00              | 6.33              | (0.33)           | 25.32             |
| <b>Total</b>              | <b>69,022.68</b> | <b>68,774.15</b> | <b>248.53</b> | <b>232,210.74</b> | <b>206,322.45</b> | <b>25,888.29</b> | <b>825,289.80</b> |

### Expense

| Account                            | Current   |           |            | Year to Date |           |             | Yearly     |
|------------------------------------|-----------|-----------|------------|--------------|-----------|-------------|------------|
|                                    | Actual    | Budget    | Variance   | Actual       | Budget    | Variance    | Budget     |
| 06120-000 Community Events         | 0.00      | 0.00      | 0.00       | 0.00         | 0.00      | 0.00        | 3,000.00   |
| 06135-000 Board & Annual Meetings  | 0.00      | 0.00      | 0.00       | 0.00         | 0.00      | 0.00        | 130.00     |
| 06305-000 Accounting               | 0.00      | 0.00      | 0.00       | 270.00       | 250.00    | (20.00)     | 3,950.00   |
| 06307-000 Security Services        | 1,154.06  | 1,200.00  | 45.94      | 3,481.18     | 3,600.00  | 118.82      | 14,400.00  |
| 06310-000 Insurance Expense        | 8,772.18  | 4,700.00  | (4,072.18) | 52,633.04    | 29,000.00 | (23,633.04) | 57,200.00  |
| 06320-000 Staffing (Admin & Maint) | 0.00      | 83.33     | 83.33      | 0.00         | 249.99    | 249.99      | 1,000.00   |
| 06410-000 Refuse Removal           | 188.55    | 183.00    | (5.55)     | 188.55       | 183.00    | (5.55)      | 732.00     |
| 06415-000 Electricity & Gas        | 2,639.12  | 2,475.00  | (164.12)   | 8,032.67     | 7,410.00  | (622.67)    | 26,285.00  |
| 06420-000 Water                    | 2,442.28  | 2,068.00  | (374.28)   | 6,509.41     | 6,096.00  | (413.41)    | 35,352.00  |
| 06425-000 Sewer                    | 7,744.86  | 7,530.24  | (214.62)   | 21,925.78    | 22,211.70 | 285.92      | 89,983.86  |
| 06440-000 Street Maintenance       | 0.00      | 375.00    | 375.00     | 0.00         | 375.00    | 375.00      | 1,500.00   |
| 06445-000 Cable                    | 10,686.83 | 10,531.31 | (155.52)   | 32,058.03    | 31,593.93 | (464.10)    | 126,375.72 |
| 06450-000 Internet Fees            | 1,738.58  | 1,738.58  | 0.00       | 5,290.82     | 5,215.74  | (75.08)     | 21,680.00  |
| 06455-000 Technical Services       | 1,198.30  | 586.00    | (612.30)   | 1,648.30     | 1,706.00  | 57.70       | 6,800.00   |
| 06610-000 Pool & Hot Tub           | 630.00    | 600.00    | (30.00)    | 1,787.17     | 1,570.00  | (217.17)    | 12,170.00  |
| 06611-000 Fitness Center           | 287.27    | 350.00    | 62.73      | 593.43       | 800.00    | 206.57      | 4,000.00   |
| 06615-000 Snow Removal             | 3,160.00  | 2,500.00  | (660.00)   | 8,513.27     | 9,000.00  | 486.73      | 12,000.00  |
| 06620-000 Building Replace Reserve | 22,916.66 | 22,916.66 | 0.00       | 68,749.98    | 68,749.98 | 0.00        | 275,000.00 |
| 06626-000 Postage                  | 641.10    | 50.00     | (591.10)   | 1,499.64     | 1,550.00  | 50.36       | 2,210.00   |
| 06630-000 Repairs and Maintenance  | 533.95    | 700.00    | 166.05     | 1,181.03     | 1,129.00  | (52.03)     | 11,561.00  |
| 06635-000 Special Projects         | 0.00      | 0.00      | 0.00       | 60.00        | 0.00      | (60.00)     | 0.00       |
| 06810-000 Commons Mowing           | 0.00      | 0.00      | 0.00       | 0.00         | 0.00      | 0.00        | 47,432.00  |
| 06820-000 Commons Fertilizing      | 0.00      | 0.00      | 0.00       | 0.00         | 0.00      | 0.00        | 3,977.34   |
| 06830-000 Commons Turf Spraying    | 0.00      | 0.00      | 0.00       | 0.00         | 0.00      | 0.00        | 2,414.86   |
| 06843-000 Tree Program             | 0.00      | 0.00      | 0.00       | 0.00         | 0.00      | 0.00        | 4,063.80   |
| 06844-000 Insect Control           | 0.00      | 125.00    | 125.00     | 0.00         | 125.00    | 125.00      | 1,250.00   |
| 06850-000 Flowers                  | 902.51    | 860.00    | (42.51)    | 902.51       | 860.00    | (42.51)     | 2,060.00   |

| Account                         | Current          |                  |                   | Year to Date      |                   |                    | Yearly            |
|---------------------------------|------------------|------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
|                                 | Actual           | Budget           | Variance          | Actual            | Budget            | Variance           | Budget            |
| 06860-000 Sprinkler Turn On/Off | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00               | 1,423.69          |
| 06880-000 Landscape Labor       | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00               | 4,750.00          |
| 06890-000 Misc. Landscape       | 0.00             | 0.00             | 0.00              | 1,783.78          | 0.00              | (1,783.78)         | 3,058.57          |
| 06891-000 Swale Maintenance     | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00               | 275.22            |
| 06900-000 Web Fees              | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00               | 160.00            |
| 07505-000 Management Fee        | 3,696.00         | 3,696.00         | 0.00              | 11,088.00         | 11,088.00         | 0.00               | 44,352.00         |
| 07515-000 Income Tax            | 0.00             | 10.00            | 10.00             | 0.00              | 1,221.00          | 1,221.00           | 4,433.00          |
| <b>Total</b>                    | <b>69,332.25</b> | <b>63,278.12</b> | <b>(6,054.13)</b> | <b>228,196.59</b> | <b>203,984.34</b> | <b>(24,212.25)</b> | <b>824,980.06</b> |
| <b>Net Income</b>               | <b>(309.57)</b>  | <b>5,496.03</b>  | <b>(5,805.60)</b> | <b>4,014.15</b>   | <b>2,338.11</b>   | <b>1,676.04</b>    | <b>309.74</b>     |

# Big Trout Condominium Assoc.

Run Date: 04/25/2023

Run Time: 02:57 PM

## INCOME STATEMENT

Capital Reserves

Start: 03/01/2023 | End: 03/31/2023

### Income

| Account                                      | Current          |                  |                 | Year to Date      |                  |                   | Yearly            |
|--|------------------|------------------|-----------------|-------------------|------------------|-------------------|-------------------|
|  | Actual           | Budget           | Variance        | Actual            | Budget           | Variance          | Budget            |
| 05000-900 Capital Reserve Income             | 22,916.66        | 22,916.66        | 0.00            | 68,749.98         | 68,749.98        | 0.00              | 275,000.00        |
| 05050-900 Interest Income - Capital Reserves | 161.73           | 700.00           | (538.27)        | 420.57            | 2,100.00         | (1,679.43)        | 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>Total</b>                                 | <b>23,078.39</b> | <b>23,616.66</b> | <b>(538.27)</b> | <b>222,296.84</b> | <b>70,849.98</b> | <b>151,446.86</b> | <b>283,400.00</b> |

### Expense

| Account                    | Current     |             |             | Year to Date     |             |                    | Yearly           |
|----------------------------|-------------|-------------|-------------|------------------|-------------|--------------------|------------------|
|                            | Actual      | Budget      | Variance    | Actual           | Budget      | Variance           | Budget           |
| 06621-900 Capital Expenses | 0.00        | 0.00        | 0.00        | 30,000.00        | 0.00        | (30,000.00)        | 15,000.00        |
| <b>Total</b>               | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>30,000.00</b> | <b>0.00</b> | <b>(30,000.00)</b> | <b>15,000.00</b> |

|                   |                  |                  |                 |                   |                  |                   |                   |
|-------------------|------------------|------------------|-----------------|-------------------|------------------|-------------------|-------------------|
| <b>Net Income</b> | <b>23,078.39</b> | <b>23,616.66</b> | <b>(538.27)</b> | <b>192,296.84</b> | <b>70,849.98</b> | <b>121,446.86</b> | <b>268,400.00</b> |
|-------------------|------------------|------------------|-----------------|-------------------|------------------|-------------------|-------------------|