

SUNSET LAKE ASSOCIATION
2025 Bank Account Summary

	UNRESTRICTED		RESTRICTED		RESERVE			TOTAL CASH BALANCE
	0.00%	1.68%	1.05%	0.00%	2.53%	4.10%	0.00%	
	General Operating Checking	General Operating Money Market	Dam & Lake Maintenance	Fundraising	Money Market	Certificate of Deposit	Certificate of Deposit	
12/31/2024 Beginning Balance	21,245.86	35,566.14	123,900.58	0.00	122,852.78	77,390.78	0.00	380,956.14
Credits		31,095.00						31,095.00
Debits	(62,775.69)							(62,775.69)
Interest		48.28	94.37		250.66			393.31
Internal Transfers	29,500.00		(29,500.00)					0.00
Internal Transfers	7,830.00				(7,830.00)			0.00
Internal Transfers	10,000.00	(10,000.00)						0.00
1/31/2025 Ending Balance	5,800.17	56,709.42	94,494.95	0.00	115,273.44	77,390.78	0.00	349,668.76
Credits	85.78	35,791.33						35,877.11
Debits	(25,220.41)							(25,220.41)
Interest		82.98	80.93		208.93			372.84
Internal Transfers		(9,300.00)	9,300.00					0.00
Internal Transfers	3,500.00				(3,500.00)			0.00
Internal Transfers	12,000.00				(12,000.00)			0.00
Internal Transfers	10,000.00	(10,000.00)						0.00
2/28/2025 Ending Balance	6,165.54	73,283.73	103,875.88	0.00	99,982.37	77,390.78	0.00	360,698.30
Credits		54,702.00						54,702.00
Debits	(68,941.59)							(68,941.59)
Interest		125.54	96.65		119.74			341.93
Service Charge								0.00
Internal Transfers		(10,575.00)	10,575.00					0.00
Internal Transfers	6,000.00		(6,000.00)					0.00
Internal Transfers	5,540.00				(5,540.00)			0.00
Internal Transfers	40,170.00				(40,170.00)			0.00
Internal Transfers	14,175.00	(14,175.00)						0.00
Internal Transfers	5,825.00	(5,825.00)						0.00
3/31/2025 Ending Balance	8,933.95	97,536.27	108,547.53	0.00	54,392.11	77,390.78	0.00	346,800.64
Credits		39,710.00						39,710.00
Debits	(10,058.22)							(10,058.22)
Interest		230.30	99.62		86.43			416.35
Internal Transfers		(15,900.00)	15,900.00					0.00

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	0.00%	1.68%	1.05%	0.00%	2.53%	4.10%	0.00%	
	General Operating Checking	General Operating Money Market	Dam & Lake Maintenance	Fundraising	Money Market	Certificate of Deposit	Certificate of Deposit	
Internal Transfers	10,000.00	(10,000.00)						0.00
4/30/2025 Ending Balance	8,875.73	111,576.57	124,547.15	0.00	54,478.54	77,390.78	0.00	376,868.77
Credits		7,559.00						7,559.00
Debits	(10,409.62)							(10,409.62)
Interest		179.85	112.81		85.08	1,669.41		2,047.15
Internal Transfers		(10,275.00)	10,275.00					0.00
Internal Transfers	10,000.00	(10,000.00)						0.00
Internal Transfers								0.00
5/31/2025 Ending Balance	8,466.11	99,040.42	134,934.96	0.00	54,563.62	79,060.19	0.00	376,065.30
Credits		6,342.11						6,342.11
Debits	(9,946.04)							(9,946.04)
Interest		185.03	120.64		88.05			393.72
Internal Transfers		(1,350.00)	1,350.00					0.00
Internal Transfers	10,000.00	(10,000.00)						0.00
6/30/2025 Ending Balance	8,520.07	94,217.56	136,405.60	0.00	54,651.67	79,060.19	0.00	372,855.09
Credits		4,130.00						4,130.00
Debits	(8,023.91)							(8,023.91)
Interest		146.17	121.80		88.19			356.16
Internal Transfers		(300.00)	300.00					0.00
Internal Transfers	10,000.00	(10,000.00)						0.00
7/31/2025 Ending Balance	10,496.16	88,193.73	136,827.40	0.00	54,739.86	79,060.19	0.00	369,317.34
Credits		1,261.21						1,261.21
Debits	(15,820.22)							(15,820.22)
Interest		124.05	114.15		82.63			320.83
Internal Transfers	10,000.00	(10,000.00)						0.00
Internal Transfers								0.00
Internal Transfers								0.00
8/31/2025 Ending Balance	4,675.94	79,578.99	136,941.55	0.00	54,822.49	79,060.19	0.00	355,079.16
Credits		1,281.00						1,281.00
Debits	(11,700.68)							(11,700.68)
Interest		119.34	126.10		91.32			336.76

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	0.00%	1.68%	1.05%	0.00%	2.53%	4.10%	0.00%	
	General Operating Checking	General Operating Money Market	Dam & Lake Maintenance	Fundraising	Money Market	Certificate of Deposit	Certificate of Deposit	
Internal Transfers		(600.00)	600.00					0.00
Internal Transfers	10,000.00	(10,000.00)						0.00
Internal Transfers	13,100.00	(13,100.00)						0.00
Internal Transfers	5,000.00	(5,000.00)						0.00
9/30/2025 Ending Balance	21,075.26	52,279.33	137,667.65	0.00	54,913.81	79,060.19	0.00	344,996.24
Credits		1,911.00						1,911.00
Debits	(21,394.48)	(150.00)						(21,544.48)
Interest		74.47	122.77		88.61			285.85
Interanal Transfers	5,000.00	(5,000.00)						0.00
Internal Transfers	14,032.85	(14,032.85)						0.00
10/31/2025 Ending Balance	18,713.63	35,081.95	137,790.42	0.00	55,002.42	79,060.19	0.00	325,648.61
Credits	23.60	2,052.56						2,076.16
Debits	(20,412.58)							(20,412.58)
Inerest		37.05	111.03		80.17			228.25
Internal Transfers		(150.00)	150.00					0.00
Internal Transfers	10,000.00	(10,000.00)						0.00
11/30/2025 Ending Balance	8,324.65	27,021.56	138,051.45	0.00	55,082.59	79,060.19	0.00	307,540.44
Credits		5,980.17						5,980.17
Debits	(8,340.91)				79,060.19	(79,060.19)		(8,340.91)
Interest		38.83	131.05		261.31			431.19
Internal Transfers	2,500.00	(2,500.00)						0.00
Internal Transfers								0.00
12/31/2025 Ending Balance	2,483.74	30,540.56	138,182.50	0.00	134,404.09	0.00	0.00	305,610.89
Transactions in Process:								0.00
								0.00
Board Approved Expenses Pending:								
Dock improvements (fundraising proceeds)		(1,273.01)						(1,273.01)
Tower Repairs			(94,000.00)					(94,000.00)
Projected Remaining Balance	2,483.74	29,267.55	44,182.50	0.00	134,404.09	0.00	0.00	210,337.88

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UNRESTRICTED		RESTRICTED		RESERVE			TOTAL CASH BALANCE
0.00%	1.68%	1.05%	0.00%	2.53%	4.10%	0.00%	
General Operating Checking	General Operating Money Market	Dam & Lake Maintenance	Fundraising	Money Market	Certificate of Deposit	Certificate of Deposit	

****NOTE**** The \$16,319.36 excess operating funds from 2024 (which includes \$1,802 earmarked for dock improvements and \$3,000 earmarked for fish stocking) was NOT moved to the restricted Reserve Account per Board approval at the January 2025 meeting. Given that contractors had equipment onsite and time in their schedules, the board decided to proceed with the Birch retention pond clean up and berm/silt pond construction. Therefore, the funds were retained in the unrestricted General Operating Money Market. In March \$14,175 was transferred to checking to pay the invoices for the retention pond project which is now complete.

- a - At the October 2024 Annual Meeting the membership approved the use of up to \$48,000 to be used for lake dredging and retention pond cleanup. All planned projects are complete. Invoices were paid in full in January and March.
- b - The Board approved the use of contingency funds to repair N. Circle Dr. that was washed out in the flash flooding storms. The approval occurred in 2024 but the work was delayed while the Board consulted with our insurance agent about a potential loss claim. It was determined that no insurance claim would be filed and the work was completed in 2025. This was the only use of emergency funds for 2024.
- c - At the February 2025 meeting the Board approved the purchase of a refurbished copier/printer because our existing machine was not repairable due to its age. Since this expenditure was not allocated in the 2025 Operating Budget, the funds were pulled from the Contingency Reserve account. That leaves \$21,500 in emergency funds that the Board is authorized to use for the remainder of 2025.
- d - At the March 2025 meeting the Board approved the use of contingency funds to complete the Birch Pond dredging/clean up. That leaves \$15,960 in emergency funds that the Board is authorized to use for the remainder of 2025.
- e - Ron Coyle did some dock improvements, total material costs thus far \$528.99. No need to transfer money from Restricted Dam/Lake Account because we had \$1,802 from fundraising money earmarked for this purpose in the Operating MM Account. Remaining amount allocated for dock improvements is \$1,273.

SUNSET LAKE ASSOCIATION

Profit and Loss

January - December 2025

	Jan - Mar, 2025	Apr - Jun, 2025	Jul - Sep, 2025	Oct - Dec, 2025	Total
Income					
3010 Annual Operating Assessment	83,475.00	27,825.00	1,400.00	350.00	113,050.00
3020 Boat and UTV Permits					
3020.1 Motorized Boat Permit	720.00	4,380.00	560.00	20.00	5,680.00
3020.2 Non-Motorized Boat Permit	240.00	1,670.00	180.00	10.00	2,100.00
3020.3 UTV & Golf Carts	240.00	900.00	80.00	40.00	1,260.00
3020.4 Number Stickers	2.00	3.00	6.00		11.00
3020.5 Flags for Tubing/Skiing		45.00			45.00
Total 3020 Boat and UTV Permits	\$ 1,202.00	\$ 6,998.00	\$ 826.00	\$ 70.00	\$ 9,096.00
3030 Building Permits	120.00	410.00	285.00	310.00	1,125.00
3030.1 Sanitation Permit				10.00	10.00
Total 3030 Building Permits	\$ 120.00	\$ 410.00	\$ 285.00	\$ 320.00	\$ 1,135.00
3040 Fines & Penalties	200.00	400.00	155.00	175.00	930.00
3040.1 Late Penalty/Interest		550.00	300.00	200.00	1,050.00
Total 3040 Fines & Penalties	\$ 200.00	\$ 950.00	\$ 455.00	\$ 375.00	\$ 1,980.00
3050 Farm Lease Income		2,700.00		2,380.00	5,080.00
3060 Interest Income on Bank Accounts					
3060.1 Interest Income on CDs		1,669.41		1,625.17	3,294.58
3060.2 Interest - Acct #9816 - Operating MM	256.80	595.18	389.56	150.35	1,391.89
3060.3 Interest-Acct #9735-Restricted Lake/Spillway	271.95	333.07	362.05	364.85	1,331.92
3060.4 Interest-Act #9794 - Reserved MM	579.33	259.56	262.14	430.09	1,531.12
Total 3060 Interest Income on Bank Accounts	\$ 1,108.08	\$ 2,857.22	\$ 1,013.75	\$ 2,570.46	\$ 7,549.51
3070 Lease Transfer Fees		1,200.00	1,800.00	3,600.00	6,600.00
3070.1 Lease Name Change	100.00	400.00	200.00	100.00	800.00
Total 3070 Lease Transfer Fees	\$ 100.00	\$ 1,600.00	\$ 2,000.00	\$ 3,700.00	\$ 7,400.00
3090 Cable Franchise Fee	421.33	419.11	411.21	422.56	1,674.21
3091 Tower Ground Rental	1,200.00				1,200.00
3110 Hall Rental	150.00	375.00	375.00	250.00	1,150.00
3120 Chlorine Tablet Sales	120.00	300.00	210.00	120.00	750.00
3300 Miscellaneous Income	25.00	39.00	10.00	81.00	155.00
3300.1 Leasehold Maintenance Assistance			100.00	100.00	200.00
Total 3300 Miscellaneous Income	\$ 25.00	\$ 39.00	\$ 110.00	\$ 181.00	\$ 355.00
Total Income	\$ 88,121.41	\$ 44,473.33	\$ 7,085.96	\$ 10,739.02	\$ 150,419.72

	Jan - Mar, 2025	Apr - Jun, 2025	Jul - Sep, 2025	Oct - Dec, 2025	Total	
Gross Profit	\$ 88,121.41	\$ 44,473.33	\$ 7,085.96	\$ 10,739.02	\$ 150,419.72	ADDITIONAL FUNDING SOURCES: 3,000.00 2024 Excess Operating Funds applied to fish stocking 3,500.00 transferred from Reserve MM to cover new copier/printer 12,000.00 transferred from Reserve MM to cover N Circle Dr repair (Board Approved on 2024)
					\$ 168,919.72	ADJUSTED GROSS PROFIT
Expenses						
4005 Office/Hall Expenses		75.00			75.00	
4005.1 Equipment and Software Service Agreements	130.70	359.88	139.41		629.99	
4005.2 Building Maintenance and Improvements		10.71		1,286.96	1,297.67	
4005.3 Office Supplies and Postage	209.39	219.51	814.50	85.78	1,329.18	
4005.4 Copier/PRINTER Supplies	3,752.00	12.49	11.73	161.00	3,937.22	
4005.5 Hall Supplies	75.00	25.20	114.15	138.71	353.06	
4005.6 QuickBook/Intuit	483.00	483.00	534.00	534.00	2,034.00	
Total 4005 Office/Hall Expenses	\$ 4,650.09	\$ 1,185.79	\$ 1,613.79	\$ 2,206.45	\$ 9,656.12	
4050 Grounds Maintenance						
4050.1 Grounds and Trees			500.00	5,850.00	6,350.00	
4050.3 Grounds Supplies	26.33				26.33	
4050.4 Porta Potty	145.00	216.81	440.43	293.62	1,095.86	
Total 4050 Grounds Maintenance	\$ 171.33	\$ 216.81	\$ 940.43	\$ 6,143.62	\$ 7,472.19	
4070 Roads Maintenance	12,978.11				12,978.11	
4070.1 Rock, Salt, Road Signs	689.55			519.17	1,208.72	
4070.3 Oil & Chipping			13,078.48		13,078.48	
4070.4 Roads Temporary Labor	300.00			525.00	825.00	
Total 4070 Roads Maintenance	\$ 13,967.66	\$ 0.00	\$ 13,078.48	\$ 1,044.17	\$ 28,090.31	
4090 Equipment Maintenance						
4090.4 Big Dog/Ferris Zero Turn (11/2023)	52.45	1,520.53			1,572.98	
4090.5 Truck and Trailer	158.60	332.04		221.97	712.61	
4090.7 Pontoon	125.00	900.90			1,025.90	
4090.8 Small Equipment	174.54	546.96			721.50	
4090.9 Shop Tools/Supplies		235.26			235.26	
Total 4090 Equipment Maintenance	\$ 510.59	\$ 3,535.69	\$ 0.00	\$ 221.97	\$ 4,268.25	
4095 Gasoline	758.50	715.70	625.19	734.58	2,833.97	
4100 Conservation & Watershed						
4100.1 Fish Stocking			776.51	5,218.85	5,995.36	
4100.2 Aquatic Testing and Weed Control		43.09	56.28		99.37	
4100.3 Drainage Control			3,308.30		3,308.30	
4100.4 Land Lease for Runoff Barrier	1,500.00				1,500.00	

	Jan - Mar, 2025	Apr - Jun, 2025	Jul - Sep, 2025	Oct - Dec, 2025	Total
Total 4100 Conservation & Watershed	\$ 1,500.00	\$ 43.09	\$ 4,141.09	\$ 5,218.85	\$ 10,903.03
4119 Cost of Boat/UTV Permit Stickers	349.03				349.03
4120 Cost of Chlorine Tablets		421.74	421.74		843.48
4300 Property Tax			5,183.18		5,183.18
4400 Insurance	341.00	5,763.00	2,964.00	2,964.00	12,032.00
4500 Professional Fees					
4500.1 Accounting				997.88	997.88
Total 4500 Professional Fees	\$ 0.00	\$ 0.00	\$ 0.00	\$ 997.88	\$ 997.88
4505 Organizational License/Dues	400.00	10.00			410.00
4600 Utilities					
4600.1 Telephone	422.10	436.17	466.06	464.40	1,788.73
4600.2 Electric	1,394.90	1,356.92	1,517.33	1,293.21	5,562.36
4600.3 Water	203.34	211.69	306.28	215.97	937.28
4600.4 Propane	1,650.54	424.71			2,075.25
4600.5 Trash pickup - Shop/Office	324.00				324.00
Total 4600 Utilities	\$ 3,994.88	\$ 2,429.49	\$ 2,289.67	\$ 1,973.58	\$ 10,687.62
4700 Payroll Expenses					
4710 Wages	15,306.63	14,902.00	14,865.50	14,137.00	59,211.13
4720 Taxes	1,365.41	1,228.98	1,146.52	1,081.48	4,822.39
Total 4700 Payroll Expenses	\$ 16,672.04	\$ 16,130.98	\$ 16,012.02	\$ 15,218.48	\$ 64,033.52
4950 Miscellaneous Expense		94.84		200.00	294.84
Total Expenses	\$ 43,315.12	\$ 30,547.13	\$ 47,269.59	\$ 36,923.58	\$ 158,055.42
Net Operating Income	\$ 44,806.29	\$ 13,926.20	-\$ 40,183.63	-\$ 26,184.56	-\$ 7,635.70
				\$ 10,864.30	ADJUSTED NET OPERATING INCOME
Other Income					
3011 Annual Restricted Dam/Lake Assessment	35,775.00	11,925.00	600.00	150.00	48,450.00
Total Other Income	\$ 35,775.00	\$ 11,925.00	\$ 600.00	\$ 150.00	\$ 48,450.00
					ADDITIONAL FUNDING SOURCES:
					11,517.36 2024 Excess Operating Funds applied to retention pond
					528.99 2024 Excess Fundraising Funds applied to dock repairs
					48,000.00 transferred from Reserve MM to cover dredging & retention pond maintenance
					5,540.00 transferred from Reserve MM to complete Birch Pond dredging project
					\$ 114,036.35 ADJUSTED TOTAL OTHER INCOME
Other Expenses					
4020 Dam/Lake Maintenance					
4020.1 Dam and Spillway			270.79		270.79
4020.2 Lake Dredging	47,830.00				47,830.00

	Jan - Mar, 2025	Apr - Jun, 2025	Jul - Sep, 2025	Oct - Dec, 2025	Total
4020.4 Retention Pond Maintenance	59,885.00				59,885.00
4020.5 Lake Signs and Buoys			251.10		251.10
4020.6 Boat Launch and Docks			528.99		528.99
Total 4020 Dam/Lake Maintenance	\$ 107,715.00	\$ 0.00	\$ 1,050.88	\$ 0.00	\$ 108,765.88
Total Other Expenses	\$ 107,715.00	\$ 0.00	\$ 1,050.88	\$ 0.00	\$ 108,765.88
Net Other Income	-\$ 71,940.00	\$ 11,925.00	-\$ 450.88	\$ 150.00	-\$ 60,315.88

\$ 5,270.47 ADJUSTED NET OTHER INCOME

Net Income **-\$ 27,133.71** **\$ 25,851.20** **-\$ 40,634.51** **-\$ 26,034.56** **-\$ 67,951.58**

\$ 16,134.77 ADJUSTED NET INCOME

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Sunset Lake Association

Budget vs. Actuals: 2025 Revised Budget v3 (approved Restricted Funds)

January - December 2025

	Actual	Budget	Over budget by	Percent of budget	
Income					
3010 Annual Operating Assessment	113,050.00	112,700.00	350.00	100.31%	late 2024 assessment payment received in 2025
3020 Boat and UTV Permits			0.00		
3020.1 Motorized Boat Permit	5,680.00	6,000.00	-320.00	94.67%	
3020.2 Non-Motorized Boat Permit	2,100.00	2,400.00	-300.00	87.50%	
3020.3 UTV & Golf Carts	1,260.00	1,100.00	160.00	114.55%	
3020.4 Number Stickers	11.00	0.00	11.00		
3020.5 Flags for Tubing/Skiing	45.00	0.00	45.00		
Total 3020 Boat and UTV Permits	\$ 9,096.00	\$ 9,500.00	-\$ 404.00	95.75%	
3030 Building Permits	1,125.00	900.00	225.00	125.00%	
3030.1 Sanitation Permit	10.00	100.00	-90.00	10.00%	
Total 3030 Building Permits	\$ 1,135.00	\$ 1,000.00	\$ 135.00	113.50%	
3040 Fines & Penalties	930.00	0.00	930.00		
3040.1 Late Penalty/Interest	1,050.00	0.00	1,050.00		
3040.2 Leasehold Clean Up Fees		0.00	0.00		
Total 3040 Fines & Penalties	\$ 1,980.00	\$ 0.00	\$ 1,980.00		
3050 Farm Lease Income	5,080.00	5,400.00	-320.00	94.07%	pro-rated discount - retention pond sludge reduced tillable acres
3060 Interest Income on Bank Accounts					
3060.1 Interest Income on CDs	3,294.58	800.00	2,494.58	411.82%	
3060.2 Interest - Acct #9816 - Operating MM	1,391.89	450.00	941.89	309.31%	
3060.3 Interest-Acct #9735-Restricted Lake/Spillway	1,331.92	450.00	881.92	295.98%	
3060.4 Interest-Act #9794 - Reserved MM	1,531.12	800.00	731.12	191.39%	
Total 3060 Interest Income on Bank Accounts	\$ 7,549.51	\$ 2,500.00	\$ 5,049.51	301.98%	
3070 Lease Transfer Fees	6,600.00	5,400.00	1,200.00	122.22%	
3070.1 Lease Name Change	800.00	600.00	200.00	133.33%	
Total 3070 Lease Transfer Fees	\$ 7,400.00	\$ 6,000.00	\$ 1,400.00	123.33%	
3090 Cable Franchise Fee	1,674.21	2,500.00	-825.79	66.97%	
3091 Tower Ground Rental	1,200.00	1,200.00	0.00	100.00%	
3110 Hall Rental	1,150.00	1,200.00	-50.00	95.83%	
3120 Chlorine Tablet Sales	750.00	1,350.00	-600.00	55.56%	
3300 Miscellaneous Income	155.00	450.00	-295.00	34.44%	
3300.1 Leasehold Maintenance Assistance	200.00	400.00	-200.00	50.00%	
Total 3300 Miscellaneous Income	\$ 355.00	\$ 850.00	-\$ 495.00	41.76%	
Total Income	\$ 150,419.72	\$ 144,200.00	\$ 6,219.72	104.31%	
Gross Profit	\$ 150,419.72	\$ 144,200.00	\$ 6,219.72	104.31%	
Expenses					

	Actual	Budget	Over budget by	Percent of budget	
4005 Office/Hall Expenses	75.00		75.00		
4005.1 Equipment and Software Service Agreements	629.99	1,100.00	-470.01	57.27%	
4005.2 Building Maintenance and Improvements	1,297.67	1,500.00	-202.33	86.51%	
4005.3 Office Supplies and Postage	1,329.18	500.00	829.18	265.84%	
4005.4 Copier/PRINTER Supplies	3,937.22	3,500.00	437.22	112.49%	increased \$3,500, transferred from Reserve MM
4005.5 Hall Supplies	353.06	500.00	-146.94	70.61%	
4005.6 QuickBook/Intuit	2,034.00	1,900.00	134.00	107.05%	
Total 4005 Office/Hall Expenses	\$ 9,656.12	\$ 9,000.00	\$ 656.12	107.29%	
4050 Grounds Maintenance			0.00		
4050.1 Grounds and Trees	6,350.00	6,350.00	0.00	100.00%	increased \$2,450, reallocated from various accounts
4050.2 Grounds Temporary Labor		0.00	0.00		
4050.3 Grounds Supplies	26.33	500.00	-473.67	5.27%	
4050.4 Porta Potty	1,095.86	1,100.00	-4.14	99.62%	
Total 4050 Grounds Maintenance	\$ 7,472.19	\$ 7,950.00	-\$ 477.81	93.99%	
4070 Roads Maintenance	12,978.11	12,600.00	378.11	103.00%	increased \$12,000, transferred from Reserve MM
4070.1 Rock, Salt, Road Signs	1,208.72	900.00	308.72	134.30%	
4070.3 Oil & Chipping	13,078.48	13,500.00	-421.52	96.88%	
4070.4 Roads Temporary Labor	825.00	0.00	825.00		
Total 4070 Roads Maintenance	\$ 28,090.31	\$ 27,000.00	\$ 1,090.31	104.04%	
4090 Equipment Maintenance			0.00		
4090.1 Tractor		500.00	-500.00	0.00%	decreased \$500, reallocated to 4050.1 Grounds and Trees
4090.4 Big Dog/Ferris Zero Turn (11/2023)	1,572.98	1,000.00	572.98	157.30%	
4090.5 Truck and Trailer	712.61	1,100.00	-387.39	64.78%	
4090.6 UTV		0.00	0.00		decreased \$100, reallocated to 4050.1 Grounds and Trees
4090.7 Pontoon	1,025.90	1,100.00	-74.10	93.26%	
4090.8 Small Equipment	721.50	1,000.00	-278.50	72.15%	decreased \$500, reallocated to 4050.1 Grounds and Trees
4090.9 Shop Tools/Supplies	235.26	200.00	35.26	117.63%	
Total 4090 Equipment Maintenance	\$ 4,268.25	\$ 4,900.00	-\$ 631.75	87.11%	
4095 Gasoline	2,833.97	3,500.00	-666.03	80.97%	
4100 Conservation & Watershed			0.00		
4100.1 Fish Stocking	5,995.36	6,000.00	-4.64	99.92%	increased \$3,000, retained excess operating funds from 2024
4100.2 Aquatic Testing and Weed Control	99.37	1,000.00	-900.63	9.94%	
4100.3 Drainage Control	3,308.30	5,650.00	-2,341.70	58.55%	decreased \$850, reallocated to 4050.1 Grounds and Trees
4100.4 Land Lease for Runoff Barrier	1,500.00	1,500.00	0.00	100.00%	
Total 4100 Conservation & Watershed	\$ 10,903.03	\$ 14,150.00	-\$ 3,246.97	77.05%	
4119 Cost of Boat/UTV Permit Stickers	349.03	1,000.00	-650.97	34.90%	
4120 Cost of Chlorine Tablets	843.48	1,000.00	-156.52	84.35%	
4300 Property Tax	5,183.18	5,000.00	183.18	103.66%	
4400 Insurance	12,032.00	11,500.00	532.00	104.63%	
4500 Professional Fees			0.00		
4500.1 Accounting	997.88	1,000.00	-2.12	99.79%	

	Actual	Budget	Over budget by	Percent of budget	
4500.2 Legal Fees		2,500.00	-2,500.00	0.00%	
4500.3 Transfer Recording Fees		0.00	0.00		decreased \$500, reallocated to 4050.1 Grounds and Trees
Total 4500 Professional Fees	\$ 997.88	\$ 3,500.00	-\$ 2,502.12	28.51%	
4505 Organizational License/Dues	410.00	500.00	-90.00	82.00%	
4510 Bank Service Charge		0.00	0.00		
4600 Utilities					
4600.1 Telephone	1,788.73	1,500.00	288.73	119.25%	
4600.2 Electric	5,562.36	5,650.00	-87.64	98.45%	
4600.3 Water	937.28	850.00	87.28	110.27%	
4600.4 Propane	2,075.25	2,100.00	-24.75	98.82%	
4600.5 Trash pickup - Shop/Office	324.00	400.00	-76.00	81.00%	
Total 4600 Utilities	\$ 10,687.62	\$ 10,500.00	\$ 187.62	101.79%	
4700 Payroll Expenses					
4710 Wages	59,211.13	57,200.00	2,011.13	103.52%	
4720 Taxes	4,822.39	5,000.00	-177.61	96.45%	
Total 4700 Payroll Expenses	\$ 64,033.52	\$ 62,200.00	\$ 1,833.52	102.95%	
4950 Miscellaneous Expense	294.84	1,000.00	-705.16	29.48%	
Total Expenses	\$ 158,055.42	\$ 162,700.00	-\$ 4,644.58	97.15%	
Net Operating Income	-\$ 7,635.70	-\$ 18,500.00	\$ 10,864.30	41.27%	
Other Income					
3011 Annual Restricted Dam/Lake Assessment	48,450.00	48,300.00	150.00	100.31%	late 2024 assessment payment received in 2025
Total Other Income	\$ 48,450.00	\$ 48,300.00	\$ 150.00	100.31%	
Other Expenses					
4020 Dam/Lake Maintenance					
4020.1 Dam and Spillway	270.79	0.00	270.79		
4020.2 Lake Dredging	47,830.00	48,300.00	-470.00	99.03%	
4020.4 Retention Pond Maintenance	59,885.00	59,885.00	0.00	100.00%	increased \$59,885, transferred from Reserve MM & retained excess op funds
4020.5 Lake Signs and Buoys	251.10		251.10		
4020.6 Boat Launch and Docks	528.99	1,802.00	-1,273.01	29.36%	increased \$1,802, retained excess fundraising funds from 2024
Total 4020 Dam/Lake Maintenance	\$ 108,765.88	\$ 109,987.00	-\$ 1,221.12	98.89%	
Total Other Expenses	\$ 108,765.88	\$ 109,987.00	-\$ 1,221.12	98.89%	
Net Other Income	-\$ 60,315.88	-\$ 61,687.00	\$ 1,371.12	97.78%	
Net Income	-\$ 67,951.58	-\$ 80,187.00	\$ 12,235.42	84.74%	

Sunday, Jan 11, 2026 10:31:52 AM GMT-8 - Cash Basis