DC CAPITAL
Tax | Accounting | HOA Management
Formerly Accurate Income Tax Services

Income Statement - Operating

OAKLAKE ESTATES HOMEOWNERS ASSOCIATION

12/01/2023 to 12/31/2023

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
OPERATING INCOME							
ASSESSMENT INCOME							
4000-00 Assessments	$-	$-	$-	$33,811.85	$33,916.00	($104.15)	$33,916.00
4003-00 HOA Entry Fee	-	-	-	225.00	-	225.00	-
4030-00 Late Fees	-	-	-	270.00	-	270.00	-
4080-00 Transfer Fees	-	-	-	2,500.00	-	2,500.00	-
4106-00 MISC Income	-	-	-	80.00	-	80.00	-
4510-00 Interest Income - Reserve	28.43	-	28.43	209.42	-	209.42	-
Total ASSESSMENT INCOME	$28.43	$-	$28.43	$37,096.27	$33,916.00	$3,180.27	$33,916.00
Total OPERATING INCOME	**$28.43**	**$-**	**$28.43**	**$37,096.27**	**$33,916.00**	**$3,180.27**	**$33,916.00**
OPERATING EXPENSE							
ADMINISTRATIVE							
5000-00 Management Contract	560.00	560.00	-	6,720.00	6,720.00	-	6,720.00
5015-00 Printing, Copies & Postage-Office	271.05	33.37	(237.68)	1,096.34	400.00	(696.34)	400.00
5016-00 Social/Holiday	32.94	166.63	133.69	769.34	2,000.00	1,230.66	2,000.00
5040-00 Audit/Tax/License/Permit	-	25.00	25.00	270.95	300.00	29.05	300.00
5051-00 Insurance - Liability	-	291.63	291.63	3,202.00	3,500.00	298.00	3,500.00
5090-00 MISC- Admin	260.00	20.87	(239.13)	661.98	250.00	(411.98)	250.00
Total ADMINISTRATIVE	$1,123.99	$1,097.50	($26.49)	$12,720.61	$13,170.00	$449.39	$13,170.00
GROUNDS MAINTENANCE							
5300-00 Grounds- Contract	-	1,073.37	1,073.37	14,222.00	12,880.00	(1,342.00)	12,880.00
5301-00 Park - park improvments	1,513.16	91.63	(1,421.53)	20,803.80	1,100.00	(19,703.80)	1,100.00
5310-10 Park- Maint & Supplies	-	75.00	75.00	1,391.23	900.00	(491.23)	900.00
5320-00 Landscape- Lake Upkeep	83.57	41.63	(41.94)	587.00	500.00	(87.00)	500.00
5325-00 Tree Trim/Removal	-	54.13	54.13	230.89	650.00	419.11	650.00
5350-00 Irrigation Repairs/ Maint	-	16.63	16.63	105.00	200.00	95.00	200.00
5351-00 Lighting Repairs & Maint	-	25.00	25.00	391.50	300.00	(91.50)	300.00
Total GROUNDS MAINTENANCE	$1,596.73	$1,377.39	($219.34)	$37,731.42	$16,530.00	($21,201.42)	$16,530.00
UTILITIES							
5710-00 Electricity	150.76	187.50	36.74	1,833.04	2,250.00	416.96	2,250.00
5750-00 Water & Sewer	-	70.38	70.38	369.62	845.00	475.38	845.00
5770-00 Telephone/Wifi	20.08	45.87	25.79	240.96	550.00	309.04	550.00
Total UTILITIES	$170.84	$303.75	$132.91	$2,443.62	$3,645.00	$1,201.38	$3,645.00
Total OPERATING EXPENSE	**$2,891.56**	**$2,778.64**	**($112.92)**	**$52,895.65**	**$33,345.00**	**($19,550.65)**	**$33,345.00**
Net Income:	**($2,863.13)**	**($2,778.64)**	**($84.49)**	**($15,799.38)**	**$571.00**	**($16,370.38)**	**$571.00**

DC CAPITAL
Tax | Accounting | HOA Management
Formerly Accurate Income Tax Services

Budget Spread Report - Operating

OAKLAKE ESTATES HOMEOWNERS ASSOCIATION

End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
OPERATING INCOME														
ASSESSMENT INCOME														
4000-00 Assessments														
Budget	33,916.00	-	-	-	-	-	-	-	-	-	-	-	33,916.00	33,916.00
Actual	33,777.00	-	-	-	(139.00)	115.90	57.95	-	-	-	-	-	33,811.85	
Variance	(139.00)	-	-	-	(139.00)	115.90	57.95	-	-	-	-	-	(104.15)	
4003-00 HOA Entry Fee														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	150.00	75.00	-	-	-	-	-	225.00	
Variance	-	-	-	-	-	150.00	75.00	-	-	-	-	-	225.00	
4030-00 Late Fees														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	180.00	-	-	60.00	-	-	30.00	-	-	270.00	
Variance	-	-	-	180.00	-	-	60.00	-	-	30.00	-	-	270.00	
4080-00 Transfer Fees														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	250.00	250.00	-	500.00	250.00	-	750.00	250.00	-	-	250.00	-	2,500.00	
Variance	250.00	250.00	-	500.00	250.00	-	750.00	250.00	-	-	250.00	-	2,500.00	
4106-00 MISC Income														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-	-	-	-	80.00	-	80.00	
Variance	-	-	-	-	-	-	-	-	-	-	80.00	-	80.00	
4510-00 Interest Income - Reserve														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	2.25	8.14	16.84	16.31	16.88	16.36	16.92	16.94	16.42	26.48	27.45	28.43	209.42	
Variance	2.25	8.14	16.84	16.31	16.88	16.36	16.92	16.94	16.42	26.48	27.45	28.43	209.42	
Total 40 - ASSESSMENT INCOME														
Budget	**33,916.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**33,916.00**	**33,916.00**
Actual	**34,029.25**	**258.14**	**16.84**	**696.31**	**127.88**	**282.26**	**959.87**	**266.94**	**16.42**	**56.48**	**357.45**	**28.43**	**37,096.27**	
Variance	**113.25**	**258.14**	**16.84**	**696.31**	**127.88**	**282.26**	**959.87**	**266.94**	**16.42**	**56.48**	**357.45**	**28.43**	**3,180.27**	
Total OPERATING INCOME														
Budget	**33,916.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**33,916.00**	**33,916.00**
Actual	**34,029.25**	**258.14**	**16.84**	**696.31**	**127.88**	**282.26**	**959.87**	**266.94**	**16.42**	**56.48**	**357.45**	**28.43**	**37,096.27**	

Budget Spread Report - Operating

OAKLAKE ESTATES HOMEOWNERS ASSOCIATION

End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Variance	**113.25**	**258.14**	**16.84**	**696.31**	**127.88**	**282.26**	**959.87**	**266.94**	**16.42**	**56.48**	**357.45**	**28.43**	**3,180.27**	
OPERATING EXPENSE														
ADMINISTRATIVE														
5000-00 Management Contract														
Budget	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	6,720.00	6,720.00
Actual	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	6,720.00	
Variance	-	-	-	-	-	-	-	-	-	-	-	-	-	
5015-00 Printing, Copies & Postage- Office														
Budget	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.37	400.00	400.00
Actual	185.68	235.33	13.65	3.64	225.81	3.64	15.32	5.55	15.05	0.94	120.68	271.05	1,096.34	
Variance	(152.35)	(202.00)	19.68	29.69	(192.48)	29.69	18.01	27.78	18.28	32.39	(87.35)	(237.68)	(696.34)	
5016-00 Social/Holiday														
Budget	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.63	2,000.00	2,000.00
Actual	-	30.84	-	-	43.85	-	265.39	171.83	102.52	-	121.97	32.94	769.34	
Variance	166.67	135.83	166.67	166.67	122.82	166.67	(98.72)	(5.16)	64.15	166.67	44.70	133.69	1,230.66	
5040-00 Audit/Tax/License/Permit														
Budget	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	300.00	300.00
Actual	70.95	-	-	200.00	-	-	-	-	-	-	-	-	270.95	
Variance	(45.95)	25.00	25.00	(175.00)	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	29.05	
5051-00 Insurance - Liability														
Budget	291.67	291.67	291.67	291.67	291.67	291.67	291.67	291.67	291.67	291.67	291.67	291.63	3,500.00	3,500.00
Actual	-	-	2,451.00	-	250.00	-	-	-	501.00	-	-	-	3,202.00	
Variance	291.67	291.67	(2,159.33)	291.67	41.67	291.67	291.67	291.67	(209.33)	291.67	291.67	291.63	298.00	
5090-00 MISC- Admin														
Budget	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.87	250.00	250.00
Actual	-	160.00	-	-	131.69	-	86.29	12.00	-	-	12.00	260.00	661.98	
Variance	20.83	(139.17)	20.83	20.83	(110.86)	20.83	(65.46)	8.83	20.83	20.83	8.83	(239.13)	(411.98)	
Total 50 - ADMINISTRATIVE														
Budget	**1,097.50**	**1,097.50**	**1,097.50**	**1,097.50**	**1,097.50**	**1,097.50**	**1,097.50**	**1,097.50**	**1,097.50**	**1,097.50**	**1,097.50**	**1,097.50**	**13,170.00**	**13,170.00**
Actual	**816.63**	**986.17**	**3,024.65**	**763.64**	**1,211.35**	**563.64**	**927.00**	**749.38**	**1,178.57**	**560.94**	**814.65**	**1,123.99**	**12,720.61**	
Variance	**280.87**	**111.33**	**(1,927.15)**	**333.86**	**(113.85)**	**533.86**	**170.50**	**348.12**	**(81.07)**	**536.56**	**282.85**	**(26.49)**	**449.39**	
GROUNDS MAINTENANCE														
5300-00 Grounds- Contract														

Budget Spread Report - Operating
OAKLAKE ESTATES HOMEOWNERS ASSOCIATION
End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Budget	1,073.33	1,073.33	1,073.33	1,073.33	1,073.33	1,073.33	1,073.33	1,073.33	1,073.33	1,073.33	1,073.33	1,073.37	12,880.00	12,880.00
Actual	-	-	1,275.00	-	1,700.00	2,125.00	1,875.00	1,875.00	2,125.00	3,247.00	-	-	14,222.00	
Variance	1,073.33	1,073.33	(201.67)	1,073.33	(626.67)	(1,051.67)	(801.67)	(801.67)	(1,051.67)	(2,173.67)	1,073.33	1,073.37	(1,342.00)	
5301-00 Park - park improvments														
Budget	91.67	91.67	91.67	91.67	91.67	91.67	91.67	91.67	91.67	91.67	91.67	91.63	1,100.00	1,100.00
Actual	-	-	1,500.00	43.29	5,498.74	9,768.29	282.51	600.60	1,597.21	-	-	1,513.16	20,803.80	
Variance	91.67	91.67	(1,408.33)	48.38	(5,407.07)	(9,676.62)	(190.84)	(508.93)	(1,505.54)	91.67	91.67	(1,421.53)	(19,703.80)	
5310-10 Park- Maint & Supplies														
Budget	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	900.00	900.00
Actual	-	-	-	-	219.45	-	1,171.78	-	-	-	-	-	1,391.23	
Variance	75.00	75.00	75.00	75.00	(144.45)	75.00	(1,096.78)	75.00	75.00	75.00	75.00	75.00	(491.23)	
5320-00 Landscape- Lake Upkeep														
Budget	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	500.00	500.00
Actual	-	-	-	-	-	-	20.00	-	483.43	-	-	83.57	587.00	
Variance	41.67	41.67	41.67	41.67	41.67	41.67	21.67	41.67	(441.76)	41.67	41.67	(41.94)	(87.00)	
5325-00 Tree Trim/Removal														
Budget	54.17	54.17	54.17	54.17	54.17	54.17	54.17	54.17	54.17	54.17	54.17	54.13	650.00	650.00
Actual	-	-	-	-	58.00	-	-	172.89	-	-	-	-	230.89	
Variance	54.17	54.17	54.17	54.17	(3.83)	54.17	54.17	(118.72)	54.17	54.17	54.17	54.13	419.11	
5350-00 Irrigation Repairs/ Maint														
Budget	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.63	200.00	200.00
Actual	-	-	105.00	-	-	-	-	-	-	-	-	-	105.00	
Variance	16.67	16.67	(88.33)	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.63	95.00	
5351-00 Lighting Repairs & Maint														
Budget	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	300.00	300.00
Actual	250.00	-	-	-	-	-	-	-	-	-	141.50	-	391.50	
Variance	(225.00)	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	(116.50)	25.00	(91.50)	
Total 53 - GROUNDS MAINTENANCE														
Budget	**1,377.51**	**1,377.51**	**1,377.51**	**1,377.51**	**1,377.51**	**1,377.51**	**1,377.51**	**1,377.51**	**1,377.51**	**1,377.51**	**1,377.51**	**1,377.39**	**16,530.00**	**16,530.00**
Actual	**250.00**	**0.00**	**2,880.00**	**43.29**	**7,476.19**	**11,893.29**	**3,349.29**	**2,648.49**	**4,205.64**	**3,247.00**	**141.50**	**1,596.73**	**37,731.42**	
Variance	**1,127.51**	**1,377.51**	**(1,502.49)**	**1,334.22**	**(6,098.68)**	**(10,515.78)**	**(1,971.78)**	**(1,270.98)**	**(2,828.13)**	**(1,869.49)**	**1,236.01**	**(219.34)**	**(21,201.42)**	
UTILITIES														
5710-00 Electricity														
Budget	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	2,250.00	2,250.00
Actual	160.63	157.56	156.71	152.38	149.01	150.51	151.18	148.32	152.60	152.17	151.21	150.76	1,833.04	

DC CAPITAL
Tax | Accounting | HOA Management

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Variance	26.87	29.94	30.79	35.12	38.49	36.99	36.32	39.18	34.90	35.33	36.29	36.74	416.96	
5750-00 Water & Sewer														
Budget	70.42	70.42	70.42	70.42	70.42	70.42	70.42	70.42	70.42	70.42	70.42	70.38	845.00	845.00
Actual	25.24	25.24	25.24	-	54.75	25.24	31.08	91.24	-	63.31	28.28	-	369.62	
Variance	45.18	45.18	45.18	70.42	15.67	45.18	39.34	(20.82)	70.42	7.11	42.14	70.38	475.38	
5770-00 Telephone/Wifi														
Budget	45.83	45.83	45.83	45.83	45.83	45.83	45.83	45.83	45.83	45.83	45.83	45.87	550.00	550.00
Actual	20.08	20.08	20.08	20.08	20.08	20.08	20.08	20.08	20.08	20.08	20.08	20.08	240.96	
Variance	25.75	25.75	25.75	25.75	25.75	25.75	25.75	25.75	25.75	25.75	25.75	25.79	309.04	
Total 57 - UTILITIES														
Budget	**303.75**	**303.75**	**303.75**	**303.75**	**303.75**	**303.75**	**303.75**	**303.75**	**303.75**	**303.75**	**303.75**	**303.75**	**3,645.00**	**3,645.00**
Actual	**205.95**	**202.88**	**202.03**	**172.46**	**223.84**	**195.83**	**202.34**	**259.64**	**172.68**	**235.56**	**199.57**	**170.84**	**2,443.62**	
Variance	**97.80**	**100.87**	**101.72**	**131.29**	**79.91**	**107.92**	**101.41**	**44.11**	**131.07**	**68.19**	**104.18**	**132.91**	**1,201.38**	
Total OPERATING EXPENSE														
Budget	**2,778.76**	**2,778.76**	**2,778.76**	**2,778.76**	**2,778.76**	**2,778.76**	**2,778.76**	**2,778.76**	**2,778.76**	**2,778.76**	**2,778.76**	**2,778.64**	**33,345.00**	**33,345.00**
Actual	**1,272.58**	**1,189.05**	**6,106.68**	**979.39**	**8,911.38**	**12,652.76**	**4,478.63**	**3,657.51**	**5,556.89**	**4,043.50**	**1,155.72**	**2,891.56**	**52,895.65**	
Variance	**1,506.18**	**1,589.71**	**(3,327.92)**	**1,799.37**	**(6,132.62)**	**(9,874.00)**	**(1,699.87)**	**(878.75)**	**(2,778.13)**	**(1,264.74)**	**1,623.04**	**(112.92)**	**(19,550.65)**	
Net Income:														
Budget	**31,137.24**	**(2,778.76)**	**(2,778.76)**	**(2,778.76)**	**(2,778.76)**	**(2,778.76)**	**(2,778.76)**	**(2,778.76)**	**(2,778.76)**	**(2,778.76)**	**(2,778.76)**	**(2,778.64)**	**571.00**	
Actual	**32,756.67**	**(930.91)**	**(6,089.84)**	**(283.08)**	**(8,783.50)**	**(12,370.50)**	**(3,518.76)**	**(3,390.57)**	**(5,540.47)**	**(3,987.02)**	**(798.27)**	**(2,863.13)**	**(15,799.38)**	
Variance	**1,619.43**	**1,847.85**	**(3,311.08)**	**2,495.68**	**(6,004.74)**	**(9,591.74)**	**(740.00)**	**(611.81)**	**(2,761.71)**	**(1,208.26)**	**1,980.49**	**(84.49)**	**(16,370.38)**	