

Fragaria Landing Homeowners Association

Fragaria Landing HOA Treasurers Report - Operating Fund Balances December 31, 2022	Year to Date January 1 through December 31, 2022	Comments
Beginning Operating Fund Balance 1/1/2022	\$ 4,649.13	
Less transfer to Road fund	\$ (1,899.13)	
Add Income		
2022 Paid Annual Assessments	\$ 3,000.00	
Other Income	\$ 100.00	Property transfer fees
2023 Paid Annual Assessments	\$ 3,750.00	Partial receipt of 2023 dues
Total Income	\$ 6,850.00	
Subtract Expenses		
Office	\$ 712.55	PO box rent, postage, Web upgrades, domain renewal, survey monkey
Utilities	\$ 208.04	Regular usage
Landscape Maintenance	\$ 687.66	
Liability Insurance	\$ 1,267.00	
Annual Meeting	\$ 101.99	Food and supplies
Legal	\$ -	
Snow Removal	\$ 260.22	Ice Melt
Other	\$ 410.31	Front entrance lights, gate parts
Total Expenses	\$ 3,647.77	
Ending Operating Fund Balance 12/31/2022	\$ 5,952.23	
Fragaria Landing HOA Treasurers Report - Capital Fund Balances December 31, 2022	Year to Date January 1 through December 31, 2022	Comments
Beginning Capital Fund Balance 1/1/2022	\$ 17,464.31	
Add Transfer In 2021 Oper Fund Surplus	\$ 1,899.13	
Add Income		
2022 Paid Annual Assessments	\$ 4,200.00	
2023 Paid Annual Assessments	\$ 6,000.00	
YTD Interest	\$ 144.64	Interest on Savings Acct
Total Income	\$ 10,344.64	
Subtract Expenditures		
Annual Road Spray	\$ 761.57	
Re-Gravel Shoulder	\$ -	
Re-Seal Road	\$ 62.90	Asphalt Sealer
Other road expenses	\$ 189.99	Weed wrench tool
Total Expenditures	\$ 1,014.46	
Ending Capital Fund Balance 12/31/2022	\$ 28,693.62	
Emergency Fund Balance 12/31/2022	\$ 10,000.00	
Balance Recap:		
AFCU Balance per Bank Checking 12/31/2022	\$ 1,235.75	
AFCU Balance per Bank Savings 12/31/2022	\$ 43,577.41	
Total Bank Funds	\$ 44,813.16	
Less Outstanding Checks	\$ (167.31)	
	\$ 44,645.85	
Operating Fund Balance	\$ 5,952.23	
Capital Fund Balance	\$ 28,693.62	
Emergency Fund	\$ 10,000.00	
Total Fund Balances at 12/31/2022	\$ 44,645.85	
Beth Lohr	\$ 167.31	O/S checks

Fragaria Landing Homeowners Association

Comparison of Actual Income and Expenses to Approved Operating Budget				
Fragaria Landing HOA Treasurers Report - Actuals vs Budget December 31, 2022	Year to Date January 1 through December 31, 2022		Fiscal Year 2022 Approved Budget Operating Fund	Under / (Over) Budget
2022 Income				
Paid Annual Assessments 2022	\$ 5,750.00			
Other Income	\$ 100.00			
Total Income	\$ 5,850.00		\$ 5,750.00	\$ (100.00)
Subtract Expenses				
Office	\$ 712.55		\$ 800.00	\$ 87.45
Utilities	\$ 208.04		\$ 250.00	\$ 41.96
Landscape Maintenance	\$ 687.66		\$ 1,000.00	\$ 312.34
Liability Insurance	\$ 1,267.00		\$ 1,300.00	\$ 33.00
Annual Meeting	\$ 101.99		\$ 300.00	\$ 198.01
Legal	\$ -		\$ 500.00	\$ 500.00
Snow Removal	\$ 260.22		\$ 1,000.00	\$ 739.78
Other	\$ 410.31		\$ 500.00	\$ 89.69
Total Expenses	\$ 3,647.77		\$ 5,650.00	\$ 2,002.23
Net Income after Expenses	\$ 2,202.23		\$ 100.00	

Comparison of Actual Income and Expenses to Approved Capital Fund Budget				
Fragaria Landing HOA Treasurers Report - Actuals vs Budget December 31, 2022	Year to Date January 1 through December 31, 2022		Multi-Year Approved Capital Fund	Under / (Over) Budget
2021 Carry Over Balance	\$ 13,614.31		\$ 13,680.61	\$ 66.30
2021 Operating Surplus	\$ 1,899.13		\$ 2,500.00	\$ 600.87
Prior Years Carry Over	\$ 15,513.44			
Income				
2022 Annual Assessments	\$ 8,050.00		\$ 8,050.00	\$ -
2023-2030 Annual Assessments	\$ -		\$ 105,800.00	\$ 105,800.00
Interest	\$ 144.64			
Total Income	\$ 8,194.64		\$ 130,030.61	
Subtract Expenses				
Annual Road Spray	\$ 761.57		\$ 9,000.00	\$ 8,238.43
Re-Gravel Shoulder	\$ -		\$ 24,000.00	\$ 24,000.00
Re-Seal Road	\$ 62.90		\$ 50,000.00	\$ 49,937.10
Other road expenses	\$ 189.99		\$ 5,000.00	\$ 4,810.01
Total Expenses	\$ 1,014.46		\$ 88,000.00	

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Fragaria Landing HOA Treasurers Report - Operating Fund Balances April 30, 2023		Year to Date January 1 through April 30, 2023	Comments
Beginning Operating Fund Balance 1/1/2023	\$	5,952.23	Includes \$3750 of 2023 dues paid in 2022
Less transfer of 2022 surplus to Capital Fund	\$	(2,202.23)	
Add Income			
2023 Paid Annual Assessments	\$	2,000.00	
Other Income			
Total Income	\$	2,000.00	
Subtract Expenses			
Office	\$	14.00	Income tax payment
Utilities	\$	45.30	Regular usage
Landscape Maintenance	\$	346.99	
Liability Insurance	\$	-	
Annual Meeting	\$	-	
Legal	\$	-	
Snow Removal	\$	-	
Other	\$	-	
Total Expenses	\$	406.29	
Ending Operating Fund Balance 04/30/2023	\$	5,343.71	
Fragaria Landing HOA Treasurers Report - Capital Fund Balances April 30, 2023		Year to Date January 1 through April 30, 2023	Comments
Beginning Capital Fund Balance 1/1/2023	\$	28,693.62	
Add Transfer In 2022 Oper Fund Surplus	\$	2,202.23	
Add Income			
2023 Paid Annual Assessments	\$	3,200.00	
YTD Interest	\$	255.53	CD renewal at higher rate
Total Income	\$	3,455.53	
Subtract Expenditures			
Annual Road Spray	\$	826.32	
Re-Gravel Shoulder	\$	-	
Re-Seal Road	\$	-	
Other road expenses	\$	-	
Gate Upgrades	\$	-	
Bus Shelter	\$	-	
Total Expenditures	\$	826.32	
Ending Capital Fund Balance 04/30/2023	\$	33,525.06	
Emergency Fund Balance 04/30/2023	\$	10,000.00	
Balance Recap:			
AFCU Balance per Bank Checking 04/30/2023	\$	1,286.12	
AFCU Balance per Bank Savings 04/30/2023	\$	47,582.65	
Total Bank Funds	\$	48,868.77	
Less Outstanding Checks	\$	-	
	\$	48,868.77	
Operating Fund Balance	\$	5,343.71	
Capital Fund Balance	\$	33,525.06	
Emergency Fund	\$	10,000.00	
Total Fund Balances at 04/30/2023	\$	48,868.77	

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Comparison of Actual Income and Expenses to Approved Operating Budget					
Fragaria Landing HOA Treasurers Report - Actuals vs Budget April 30, 2023	Year to Date January 1 through April 30, 2023		Fiscal Year 2023 Approved Budget Operating Fund	Under / (Over) Budget	
2023 Income					
Paid Annual Assessments 2023	\$ 5,750.00				
Other Income					
Total Income	\$ 5,750.00		\$ 5,750.00	\$ -	
Subtract Expenses					
Office	\$ 14.00		\$ 900.00	\$ 886.00	
Utilities	\$ 45.30		\$ 250.00	\$ 204.70	
Landscape Maintenance	\$ 346.99		\$ 1,000.00	\$ 653.01	
Liability Insurance	\$ -		\$ 1,300.00	\$ 1,300.00	
Annual Meeting	\$ -		\$ 200.00	\$ 200.00	
Legal	\$ -		\$ 500.00	\$ 500.00	
Snow Removal	\$ -		\$ 1,000.00	\$ 1,000.00	
Other	\$ -		\$ 600.00	\$ 600.00	
Total Expenses	\$ 406.29		\$ 5,750.00	\$ 5,343.71	
Net Income after Expenses	\$ 5,343.71		\$ -		
Comparison of Actual Income and Expenses to Approved Capital Fund Budget					
Fragaria Landing HOA Treasurers Report - Actuals vs Budget April 30, 2023	Year to Date January 1 through April 30, 2023		Multi-Year Actual Expense Capital Fund	Multi-Year Approved Capital Fund Budget	Under / (Over) Budget
2022 Carry Over Balance	\$ 22,693.62			\$ 22,700.00	\$ 6.38
2022 Operating Surplus	\$ 2,202.23			\$ 2,000.00	\$ (202.23)
Prior Years Carry Over	\$ 24,895.85				
Income					
2023 Annual Assessments	\$ 9,200.00			\$ 9,200.00	\$ -
2024-2030 Annual Assessments	\$ -			\$ 96,600.00	\$ 96,600.00
Interest	\$ 255.53				
Total Income	\$ 9,455.53			\$ 130,500.00	
Subtract Expenses					
Annual Road Spray	\$ 826.32		\$ 2,373.02	\$ 9,000.00	\$ 6,626.98
Re-Gravel Shoulder	\$ -		\$ -	\$ 24,000.00	\$ 24,000.00
Re-Seal Road	\$ -		\$ 62.90	\$ 50,000.00	\$ 49,937.10
Other road expenses	\$ -		\$ 279.35	\$ 5,000.00	\$ 4,720.65
Gate Upgrades	\$ -		\$ -	\$ 1,670.00	\$ 1,670.00
Bus Shelter	\$ -		\$ -	\$ 1,000.00	\$ 1,000.00
Total Expenses	\$ 826.32		\$ 2,715.27	\$ 90,670.00	