

## Accrual Fund Balance Sheet

Properties: RAINBOW BEND HOA - 645 Sierra Rose Dr. #104 Reno, NV 89511

As of: 12/31/2023

Accounting Basis: Accrual

GL Account Map: RBHOA

Level of Detail: Detail View

| Account Number                              | Account Name                               | Operating         | Reserve           | Total               |
|---------------------------------------------|--------------------------------------------|-------------------|-------------------|---------------------|
| <b>ASSETS</b>                               |                                            |                   |                   |                     |
| <b>Cash</b>                                 |                                            |                   |                   |                     |
| 1150                                        | Enterprise Bank OP 8983                    | 255,300.48        |                   | 255,300.48          |
| 1151                                        | CIT Bank RV Operating 2081                 | 51,414.86         |                   | 51,414.86           |
| 1156                                        | Petty Cash Other                           | 200.00            |                   | 200.00              |
| 1160                                        | Petty Cash Gasoline                        | 300.00            |                   | 300.00              |
| 1170                                        | Enterprise Bank Reserves 6848              |                   | 253,882.81        | 253,882.81          |
| 1171                                        | Heritage Bank Reserves 0591                |                   | 28,096.18         | 28,096.18           |
| 1172                                        | Edward Jones Reserves 2543                 |                   | 399,322.67        | 399,322.67          |
| 1173                                        | CIT Reserves 9932                          |                   | 175,655.68        | 175,655.68          |
| 1175                                        | CIT RV Reserve 2384                        |                   | 21,143.19         | 21,143.19           |
| <b>Total Cash</b>                           |                                            | <b>307,215.34</b> | <b>878,100.53</b> | <b>1,185,315.87</b> |
| <b>OTHER ASSETS</b>                         |                                            |                   |                   |                     |
| 1300                                        | Accounts Receivable                        | 50,559.18         |                   | 50,559.18           |
| 1610                                        | Allowance for Doubtful Accounts            | 2,009.94          |                   | 2,009.94            |
| <b>Total OTHER ASSETS</b>                   |                                            | <b>52,569.12</b>  | <b>0.00</b>       | <b>52,569.12</b>    |
| <b>BUILDING &amp; PROPERTY ASSETS</b>       |                                            |                   |                   |                     |
| 1710                                        | Buildings / Improvements                   | 34,570.00         |                   | 34,570.00           |
| 1712                                        | Vehicle Assets                             | 56,619.28         |                   | 56,619.28           |
| 1713                                        | Furniture & Fixtures Assests               | 10,157.90         |                   | 10,157.90           |
| 1715                                        | Equipment & Machinery                      | 30,345.62         |                   | 30,345.62           |
| 1720                                        | Building/Improvements Depreciation         | -127,077.00       |                   | -127,077.00         |
| 1740                                        | Accumulated Depreciation                   | -28,818.00        |                   | -28,818.00          |
| <b>Total BUILDING &amp; PROPERTY ASSETS</b> |                                            | <b>-24,202.20</b> | <b>0.00</b>       | <b>-24,202.20</b>   |
| <b>OTHER ASSETS</b>                         |                                            |                   |                   |                     |
| 1810                                        | Prepaid Expenses                           | 4,080.00          |                   | 4,080.00            |
| 1820                                        | Prepaid Insurance                          | 31,378.98         |                   | 31,378.98           |
| 1850                                        | Prepaid Federal Income Tax                 | -7,247.00         |                   | -7,247.00           |
| <b>Total OTHER ASSETS</b>                   |                                            | <b>28,211.98</b>  | <b>0.00</b>       | <b>28,211.98</b>    |
| <b>TOTAL ASSETS</b>                         |                                            | <b>363,794.24</b> | <b>878,100.53</b> | <b>1,241,894.77</b> |
| <b>LIABILITIES &amp; CAPITAL</b>            |                                            |                   |                   |                     |
| <b>Liabilities</b>                          |                                            |                   |                   |                     |
| <b>OTHER LIABILITIES</b>                    |                                            |                   |                   |                     |
| 2102                                        | CH Deposit Barnes - 224 - 2/18/24          | 175.00            |                   | 175.00              |
| 2103                                        | CH Deposit Umbach 211 - 5/19/24            | 200.00            |                   | 200.00              |
| 2104                                        | CH Deposit Valdivia - 95 - 3/23/2024       | 100.00            |                   | 100.00              |
| 2105                                        | CH Deposit - Palacios - 318 - 8/30&31/2024 | 50.00             |                   | 50.00               |
| 2106                                        | CH Deposit Schellenger - 253 - 6/8/2024    | 200.00            |                   | 200.00              |

## Accrual Fund Balance Sheet

| Account Number                         | Account Name                             | Operating         | Reserve           | Total               |
|----------------------------------------|------------------------------------------|-------------------|-------------------|---------------------|
| 2107                                   | CH Deposit- Milton - 394 - 6/14/2024     | 200.00            |                   | 200.00              |
| <b>Total OTHER LIABILITIES</b>         |                                          | <b>925.00</b>     | <b>0.00</b>       | <b>925.00</b>       |
| <b>LIABILITIES</b>                     |                                          |                   |                   |                     |
| 2208                                   | Federal Income Tax Payable               | 3,193.00          |                   | 3,193.00            |
| 2210                                   | Federal Payroll Emp. Withholding         | 3,542.73          |                   | 3,542.73            |
| 2220                                   | FICA Payable                             | 4,780.88          |                   | 4,780.88            |
| 2230                                   | FICA Medicare Liability                  | 1,118.10          |                   | 1,118.10            |
| 2240                                   | FUTA Liability                           | 16.28             |                   | 16.28               |
| 2250                                   | State Unemployment Taxes                 | 273.62            |                   | 273.62              |
| 2300                                   | Prepaid Fees                             | 30,127.80         |                   | 30,127.80           |
| 2500                                   | Accounts Payable                         | 2,982.47          |                   | 2,982.47            |
| <b>Total LIABILITIES</b>               |                                          | <b>46,034.88</b>  | <b>0.00</b>       | <b>46,034.88</b>    |
| <b>Total Liabilities</b>               |                                          | <b>46,959.88</b>  | <b>0.00</b>       | <b>46,959.88</b>    |
| <b>Capital</b>                         |                                          |                   |                   |                     |
|                                        | Calculated Retained Earnings             | 17,810.82         | 91,922.45         | 109,733.27          |
|                                        | Calculated Prior Years Retained Earnings | 299,023.54        | 786,178.08        | 1,085,201.62        |
| <b>Total Capital</b>                   |                                          | <b>316,834.36</b> | <b>878,100.53</b> | <b>1,194,934.89</b> |
| <b>TOTAL LIABILITIES &amp; CAPITAL</b> |                                          | <b>363,794.24</b> | <b>878,100.53</b> | <b>1,241,894.77</b> |

Accrual Annual Budget Comparison

Properties: RAINBOW BEND HOA - 645 Sierra Rose Dr. #104 Reno, NV 89511  
As of: Dec 2023

Additional Account Types: None

Accounting Basis: Accrual

GL Account Map: RBHOA

Level of Detail: Detail View

| Account Number | Account Name                             | MTD Actual | MTD Budget | MTD \$ Var. | YTD Actual  | YTD Budget  | YTD \$ Var. | Annual Budget |
|----------------|------------------------------------------|------------|------------|-------------|-------------|-------------|-------------|---------------|
| Income         |                                          |            |            |             |             |             |             |               |
| 4000           | INCOME                                   |            |            |             |             |             |             |               |
| 4001           | Assessment Fees                          | 44,220.00  | 44,220.00  | 0.00        | 530,640.00  | 530,640.00  | 0.00        | 530,640.00    |
| 4002           | - Allotment to Reserves                  | -9,166.67  | -9,166.66  | -0.01       | -110,000.04 | -110,000.00 | -0.04       | -110,000.00   |
| 4010           | - Bad Debt/Write Off                     | 0.00       | -208.33    | 208.33      | 0.00        | -2,500.00   | 2,500.00    | -2,500.00     |
|                | Total INCOME                             | 35,053.33  | 34,845.01  | 208.32      | 420,639.96  | 418,140.00  | 2,499.96    | 418,140.00    |
| 4400           | OTHER INCOME                             |            |            |             |             |             |             |               |
| 4410           | NSF Fees                                 | 20.00      | 16.66      | 3.34        | 320.00      | 200.00      | 120.00      | 200.00        |
| 4412           | RBHOA Patrol RV Reimbursement            | 300.00     | 300.00     | 0.00        | 7,200.00    | 3,600.00    | 3,600.00    | 3,600.00      |
| 4440           | Violations & Fines                       | 400.00     | 8.33       | 391.67      | 6,450.00    | 100.00      | 6,350.00    | 100.00        |
| 4460           | Late Fee                                 | 2,275.00   | 8.33       | 2,266.67    | 10,940.00   | 100.00      | 10,840.00   | 100.00        |
| 4480           | Collection Costs Reimbursable            | 0.00       | 41.66      | -41.66      | 2,281.61    | 500.00      | 1,781.61    | 500.00        |
| 4485           | Misc. Owner Reimbursement                | 0.00       | 0.83       | -0.83       | 41.14       | 10.00       | 31.14       | 10.00         |
| 4550           | Fobs/Key Cards & Clickers - Deposits/Fee | 40.00      | 1.66       | 38.34       | 490.00      | 20.00       | 470.00      | 20.00         |
| 4605           | Move In - Transfer Fee                   | 900.00     | 83.33      | 816.67      | 3,100.00    | 1,000.00    | 2,100.00    | 1,000.00      |
| 4610           | Clubhouse Rent                           | 500.00     | 83.33      | 416.67      | 2,080.00    | 1,000.00    | 1,080.00    | 1,000.00      |
| 4630           | Misc. Expense Reimbursement Income       | 0.00       | -250.00    | 250.00      | 0.00        | -3,000.00   | 3,000.00    | -3,000.00     |
| 4651           | RBHOA RV Parking Income                  | 700.00     | 750.00     | -50.00      | 8,576.37    | 9,000.00    | -423.63     | 9,000.00      |
| 4653           | - RBHOA RV Account                       | 0.00       | -750.00    | 750.00      | -7,236.37   | -9,000.00   | 1,763.63    | -9,000.00     |
|                | Total OTHER INCOME                       | 5,135.00   | 294.13     | 4,840.87    | 34,242.75   | 3,530.00    | 30,712.75   | 3,530.00      |
| 4900           | RV INCOME                                |            |            |             |             |             |             |               |
| 4910           | RV Income - Transfer from Operating      | 0.00       | 750.00     | -750.00     | 8,686.37    | 9,000.00    | -313.63     | 9,000.00      |
| 4911           | RV Interest Income                       | 2.21       | 2.08       | 0.13        | 27.19       | 25.00       | 2.19        | 25.00         |
|                | Total RV INCOME                          | 2.21       | 752.08     | -749.87     | 8,713.56    | 9,025.00    | -311.44     | 9,025.00      |

Accrual Annual Budget Comparison

| Account Number         | Account Name                           | MTD Actual | MTD Budget | MTD \$ Var. | YTD Actual | YTD Budget | YTD \$ Var. | Annual Budget |
|------------------------|----------------------------------------|------------|------------|-------------|------------|------------|-------------|---------------|
| Total Operating Income |                                        | 40,190.54  | 35,891.22  | 4,299.32    | 463,596.27 | 430,695.00 | 32,901.27   | 430,695.00    |
| Expense                |                                        |            |            |             |            |            |             |               |
| ADMINISTRATIVE         |                                        |            |            |             |            |            |             |               |
| 6000                   | ADMINISTRATIVE                         |            |            |             |            |            |             |               |
| 6001                   | Management fees                        | 4,080.00   | 4,080.00   | 0.00        | 53,040.00  | 48,960.00  | -4,080.00   | 48,960.00     |
| 6004                   | Ombudsman/Sec of State Fees            | 1,759.75   | 146.54     | -1,613.21   | 1,759.75   | 1,758.50   | -1.25       | 1,758.50      |
| 6005                   | Office Supplies/Postage/Copies         | 212.74     | 1,083.33   | 870.59      | 10,415.92  | 13,000.00  | 2,584.08    | 13,000.00     |
| 6007                   | Website Expense                        | 0.00       | 25.00      | 25.00       | 308.22     | 300.00     | -8.22       | 300.00        |
| 6009                   | Collection Costs Expense               | 0.00       | 41.66      | 41.66       | 1,200.00   | 500.00     | -700.00     | 500.00        |
| 6014                   | Bank Charges                           | 0.00       | 1.66       | 1.66        | 0.00       | 20.00      | 20.00       | 20.00         |
| 6015                   | Misc. Administrative Expense           | 280.94     | 0.00       | -280.94     | 280.94     | 0.00       | -280.94     | 0.00          |
| 6020                   | Committee Expenses                     | 0.00       | 41.66      | 41.66       | 67.13      | 500.00     | 432.87      | 500.00        |
| 6021                   | Meeting Costs                          | 0.00       | 1.66       | 1.66        | 0.00       | 20.00      | 20.00       | 20.00         |
| 6022                   | Board Education/Membership Fees        | 0.00       | 41.66      | 41.66       | 345.00     | 500.00     | 155.00      | 500.00        |
| Total ADMINISTRATIVE   |                                        | 6,333.43   | 5,463.17   | -870.26     | 67,416.96  | 65,558.50  | -1,858.46   | 65,558.50     |
| MAINTENANCE            |                                        |            |            |             |            |            |             |               |
| 6070                   | MAINTENANCE                            |            |            |             |            |            |             |               |
| 6076                   | Cleaning Service                       | 750.00     | 855.83     | 105.83      | 9,600.00   | 10,270.00  | 670.00      | 10,270.00     |
| 6084                   | Plumbing Repairs/Maintenance           | 0.00       | 83.33      | 83.33       | 0.00       | 1,000.00   | 1,000.00    | 1,000.00      |
| 6085                   | Maintenance Supplies                   | 0.00       | 125.00     | 125.00      | 221.34     | 1,500.00   | 1,278.66    | 1,500.00      |
| 6086                   | Cleaning/Janitorial Supplies           | 1,122.56   | 291.66     | -830.90     | 3,451.88   | 3,500.00   | 48.12       | 3,500.00      |
| 6087                   | Fob/Key/Card Refund/Expense            | 0.00       | 16.66      | 16.66       | 14.05      | 200.00     | 185.95      | 200.00        |
| 6095                   | Misc. Clubhouse Maintenance            | 0.00       | 41.66      | 41.66       | 263.31     | 500.00     | 236.69      | 500.00        |
| 6100                   | Ventilation/Heat/AC System Maintenance | 0.00       | 191.66     | 191.66      | 3,305.74   | 2,300.00   | -1,005.74   | 2,300.00      |
| 6112                   | Clubhouse Equipment                    | 0.00       | 16.66      | 16.66       | 0.00       | 200.00     | 200.00      | 200.00        |
| 6113                   | Electrician/Lighting Repairs           | 0.00       | 83.33      | 83.33       | 2,156.70   | 1,000.00   | -1,156.70   | 1,000.00      |
| 6130                   | Boiler/Elevator/OSHA Permits           | 0.00       | 6.25       | 6.25        | 0.00       | 75.00      | 75.00       | 75.00         |
| Total MAINTENANCE      |                                        | 1,872.56   | 1,712.04   | -160.52     | 19,013.02  | 20,545.00  | 1,531.98    | 20,545.00     |
| 6140                   | OTHER MAINTENANCE/                     |            |            |             |            |            |             |               |

Accrual Annual Budget Comparison

| Account Number                             | Account Name                                    | MTD Actual | MTD Budget | MTD \$ Var. | YTD Actual | YTD Budget | YTD \$ Var. | Annual Budget |
|--------------------------------------------|-------------------------------------------------|------------|------------|-------------|------------|------------|-------------|---------------|
| SERVICES                                   |                                                 |            |            |             |            |            |             |               |
| 6151                                       | Fire Protection Inspec/<br>Repair/Extinguishers | 0.00       | 54.16      | 54.16       | 648.00     | 650.00     | 2.00        | 650.00        |
| 6154                                       | Equipment Repairs/<br>Rentals/Purchase          | 0.00       | 16.66      | 16.66       | 331.36     | 200.00     | -131.36     | 200.00        |
| 6163                                       | Exercise Equipment<br>Service/Maint.            | 0.00       | 66.66      | 66.66       | 3,199.26   | 800.00     | -2,399.26   | 800.00        |
| 6181                                       | Water Softener<br>Maintenance/Supplies          | 0.00       | 33.33      | 33.33       | 203.61     | 400.00     | 196.39      | 400.00        |
| 6185                                       | Locksmith/Keys                                  | 0.00       | 0.00       | 0.00        | 1,803.12   | 0.00       | -1,803.12   | 0.00          |
| 6191                                       | Lot A&B Water/Sewer                             | 52.50      | 54.16      | 1.66        | 472.50     | 650.00     | 177.50      | 650.00        |
| 6192                                       | Lot A&B NVEnergy                                | 54.80      | 70.83      | 16.03       | 659.67     | 850.00     | 190.33      | 850.00        |
| 6193                                       | Lot A&B Fire Ext<br>Inspection/Service          | 0.00       | 29.16      | 29.16       | 0.00       | 350.00     | 350.00      | 350.00        |
| 6194                                       | Lot A&B Maintenance                             | 0.00       | 41.66      | 41.66       | 0.00       | 500.00     | 500.00      | 500.00        |
| 6195                                       | Pool Table Maintenance                          | 0.00       | 0.00       | 0.00        | -100.00    | 0.00       | 100.00      | 0.00          |
| Total OTHER<br>MAINTENANCE/SERVICES        |                                                 | 107.30     | 366.62     | 259.32      | 7,217.52   | 4,400.00   | -2,817.52   | 4,400.00      |
| UTILITIES                                  |                                                 |            |            |             |            |            |             |               |
| 6201                                       | NVEnergy - Gas & Electric                       | 2,212.94   | 2,300.00   | 87.06       | 32,492.85  | 27,600.00  | -4,892.85   | 27,600.00     |
| 6252                                       | Cable,Internet, Phone                           | 14.00      | 187.50     | 173.50      | 2,302.95   | 2,250.00   | -52.95      | 2,250.00      |
| 6260                                       | Water, Sewer & Trash                            | 197.35     | 666.66     | 469.31      | 9,528.20   | 8,000.00   | -1,528.20   | 8,000.00      |
| Total UTILITIES                            |                                                 | 2,424.29   | 3,154.16   | 729.87      | 44,324.00  | 37,850.00  | -6,474.00   | 37,850.00     |
| LANDSCAPING/COMMON<br>AREA                 |                                                 |            |            |             |            |            |             |               |
| 6910                                       | Landscape/Grounds<br>Service Contract           | 12,916.00  | 7,916.66   | -4,999.34   | 118,596.36 | 95,000.00  | -23,596.36  | 95,000.00     |
| 6913                                       | Landscape Supplies                              | 331.36     | 0.00       | -331.36     | 331.36     | 0.00       | -331.36     | 0.00          |
| 6920                                       | Landscape\Grounds<br>Repairs/Maintenance        | 0.00       | 41.66      | 41.66       | 0.00       | 500.00     | 500.00      | 500.00        |
| 6960                                       | Irrigation Repairs                              | 0.00       | 41.66      | 41.66       | 1,123.07   | 500.00     | -623.07     | 500.00        |
| Total LANDSCAPING/<br>COMMON AREA          |                                                 | 13,247.36  | 7,999.98   | -5,247.38   | 120,050.79 | 96,000.00  | -24,050.79  | 96,000.00     |
| LEGAL AND OTHER<br>PROFESSIONAL FEES       |                                                 |            |            |             |            |            |             |               |
| 7101                                       | Legal                                           | 48.00      | 1,833.33   | 1,785.33    | 12,863.17  | 22,000.00  | 9,136.83    | 22,000.00     |
| 7102                                       | Accounting/CPA                                  | 295.00     | 0.00       | -295.00     | 5,245.00   | 5,285.00   | 40.00       | 5,285.00      |
| Total LEGAL AND OTHER<br>PROFESSIONAL FEES |                                                 | 343.00     | 1,833.33   | 1,490.33    | 18,108.17  | 27,285.00  | 9,176.83    | 27,285.00     |

Accrual Annual Budget Comparison

| Account Number | Account Name                      | MTD Actual | MTD Budget | MTD \$ Var. | YTD Actual | YTD Budget | YTD \$ Var. | Annual Budget |
|----------------|-----------------------------------|------------|------------|-------------|------------|------------|-------------|---------------|
| 7200           | TAXES                             |            |            |             |            |            |             |               |
| 7203           | Federal Income Taxes              | 0.00       | 0.00       | 0.00        | -282.85    | 3,200.00   | 3,482.85    | 3,200.00      |
|                | Total TAXES                       | 0.00       | 0.00       | 0.00        | -282.85    | 3,200.00   | 3,482.85    | 3,200.00      |
| 7300           | POOL/SPA EXPENSE                  |            |            |             |            |            |             |               |
| 7305           | Pool/Spa Service Contract         | 1,950.00   | 2,000.00   | 50.00       | 25,685.48  | 24,000.00  | -1,685.48   | 24,000.00     |
| 7307           | Pool/Spa Supplies/Repairs         | -1,026.19  | 250.00     | 1,276.19    | 7,143.23   | 3,000.00   | -4,143.23   | 3,000.00      |
| 7308           | Pool/Spa Permits                  | 0.00       | 61.16      | 61.16       | 734.00     | 734.00     | 0.00        | 734.00        |
|                | Total POOL/SPA EXPENSE            | 923.81     | 2,311.16   | 1,387.35    | 33,562.71  | 27,734.00  | -5,828.71   | 27,734.00     |
| 7400           | OTHER EXPENSES                    |            |            |             |            |            |             |               |
| 7410           | Gasoline - vehicles & equipment   | 310.00     | 250.00     | -60.00      | 1,556.20   | 3,000.00   | 1,443.80    | 3,000.00      |
| 7420           | Vehicle Maintenance               | 132.43     | 166.66     | 34.23       | 1,090.25   | 2,000.00   | 909.75      | 2,000.00      |
| 7430           | Vehicle Registration              | 0.00       | 25.00      | 25.00       | 244.00     | 300.00     | 56.00       | 300.00        |
| 7450           | Contingency                       | 0.00       | 264.45     | 264.45      | 0.00       | 3,173.50   | 3,173.50    | 3,173.50      |
|                | Total OTHER EXPENSES              | 442.43     | 706.11     | 263.68      | 2,890.45   | 8,473.50   | 5,583.05    | 8,473.50      |
| 7500           | PAYROLL                           |            |            |             |            |            |             |               |
| 7512           | Patrol Payroll                    | 8,018.10   | 8,333.33   | 315.23      | 75,208.78  | 100,000.00 | 24,791.22   | 100,000.00    |
| 7515           | Payroll Processing Fee            | 130.00     | 130.00     | 0.00        | 1,170.00   | 1,560.00   | 390.00      | 1,560.00      |
| 7520           | Employer's FICA 941 Taxes         | 497.11     | 750.00     | 252.89      | 5,518.98   | 9,000.00   | 3,481.02    | 9,000.00      |
| 7521           | Employer's Fed Unemp 940 Taxes    | 0.00       | 18.66      | 18.66       | 125.98     | 224.00     | 98.02       | 224.00        |
| 7522           | ESD Employer's State Unemp Tax    | 72.17      | 62.50      | -9.67       | 636.46     | 750.00     | 113.54      | 750.00        |
| 7523           | Employer's Medicare 941 Taxes     | 116.26     | 175.00     | 58.74       | 1,083.28   | 2,100.00   | 1,016.72    | 2,100.00      |
| 7526           | RBHOA Payroll Taxes & Fee (CAMCO) | 0.00       | 0.00       | 0.00        | 1,705.94   | 0.00       | -1,705.94   | 0.00          |
| 7531           | Uniform Expense                   | 0.00       | 41.66      | 41.66       | 261.01     | 500.00     | 238.99      | 500.00        |
| 7560           | Misc. Personnel Expense           | 0.00       | 16.66      | 16.66       | 0.00       | 200.00     | 200.00      | 200.00        |
|                | Total PAYROLL                     | 8,833.64   | 9,527.81   | 694.17      | 85,710.43  | 114,334.00 | 28,623.57   | 114,334.00    |
| 7600           | INSURANCE                         |            |            |             |            |            |             |               |
| 7606           | Workman's Comp Insurance          | 796.66     | 400.00     | -396.66     | 5,086.70   | 4,800.00   | -286.70     | 4,800.00      |
| 7607           | Insurance Deductible              | 0.00       | 208.33     | 208.33      | 0.00       | 2,500.00   | 2,500.00    | 2,500.00      |
| 7610           | Insurance Expense                 | 3,026.13   | 2,666.66   | -359.47     | 33,482.82  | 32,000.00  | -1,482.82   | 32,000.00     |
|                | Total INSURANCE                   | 3,822.79   | 3,274.99   | -547.80     | 38,569.52  | 39,300.00  | 730.48      | 39,300.00     |

Accrual Annual Budget Comparison

| Account Number | Account Name                  | MTD Actual | MTD Budget | MTD \$ Var. | YTD Actual | YTD Budget | YTD \$ Var. | Annual Budget |
|----------------|-------------------------------|------------|------------|-------------|------------|------------|-------------|---------------|
| 7700           | RV EXPENSES                   |            |            |             |            |            |             |               |
| 7701           | RV Water/Sewer                | 0.00       | 11.66      | 11.66       | 252.30     | 140.00     | -112.30     | 140.00        |
| 7702           | RV Patrol/Maintenance Labor   | 300.00     | 300.00     | 0.00        | 7,200.00   | 3,600.00   | -3,600.00   | 3,600.00      |
| 7703           | RV NVEnergy                   | 32.72      | 47.08      | 14.36       | 404.84     | 565.00     | 160.16      | 565.00        |
| 7704           | RV Maintenance Expense        | 0.00       | 41.66      | 41.66       | 218.58     | 500.00     | 281.42      | 500.00        |
| 7707           | RV Lot Expansion/Improvements | 0.00       | 833.33     | 833.33      | 1,129.01   | 10,000.00  | 8,870.99    | 10,000.00     |
|                | Total RV EXPENSES             | 332.72     | 1,233.73   | 901.01      | 9,204.73   | 14,805.00  | 5,600.27    | 14,805.00     |
|                | Total Operating Expense       | 38,683.33  | 37,583.10  | -1,100.23   | 445,785.45 | 459,485.00 | 13,699.55   | 459,485.00    |
|                |                               |            |            |             |            |            |             |               |
|                | Total Operating Income        | 40,190.54  | 35,891.22  | 4,299.32    | 463,596.27 | 430,695.00 | 32,901.27   | 430,695.00    |
|                | Total Operating Expense       | 38,683.33  | 37,583.10  | -1,100.23   | 445,785.45 | 459,485.00 | 13,699.55   | 459,485.00    |
|                | NOI - Net Operating Income    | 1,507.21   | -1,691.88  | 3,199.09    | 17,810.82  | -28,790.00 | 46,600.82   | -28,790.00    |
|                |                               |            |            |             |            |            |             |               |
|                | Other Income                  |            |            |             |            |            |             |               |
|                |                               |            |            |             |            |            |             |               |
| 4800           | RESERVE INCOME                |            |            |             |            |            |             |               |
| 4810           | Reserve Deposit               | 9,166.67   | 9,166.66   | 0.01        | 110,000.04 | 110,000.00 | 0.04        | 110,000.00    |
| 4812           | Prior Year Deposit            | 0.00       | 0.00       | 0.00        | 9,000.00   | 0.00       | 9,000.00    | 0.00          |
| 4820           | Reserve Interest              | 377.03     | 41.66      | 335.37      | 3,427.55   | 500.00     | 2,927.55    | 500.00        |
| 4825           | Reserve Change in Value       | 0.00       | 41.66      | -41.66      | 5,456.33   | 500.00     | 4,956.33    | 500.00        |
|                | Total RESERVE INCOME          | 9,543.70   | 9,249.98   | 293.72      | 127,883.92 | 111,000.00 | 16,883.92   | 111,000.00    |
| 4890           | RV RESERVES                   |            |            |             |            |            |             |               |
| 4891           | RV Reserve Income             | 0.00       | 250.00     | -250.00     | 3,000.00   | 3,000.00   | 0.00        | 3,000.00      |
| 4892           | RV Reserve Interest           | 5.39       | 0.00       | 5.39        | 60.64      | 0.00       | 60.64       | 0.00          |
|                | Total RV RESERVES             | 5.39       | 250.00     | -244.61     | 3,060.64   | 3,000.00   | 60.64       | 3,000.00      |
|                | Total Other Income            | 9,549.09   | 9,499.98   | 49.11       | 130,944.56 | 114,000.00 | 16,944.56   | 114,000.00    |
|                |                               |            |            |             |            |            |             |               |
|                | Other Expense                 |            |            |             |            |            |             |               |
|                |                               |            |            |             |            |            |             |               |
| 8000           | RESERVE EXPENSES              |            |            |             |            |            |             |               |
| 8001           | Reserve - Reserve Study       | 0.00       | 430.75     | 430.75      | 0.00       | 5,169.07   | 5,169.07    | 5,169.07      |
| 8002           | Reserve - Bank Charge         | 0.00       | 16.66      | 16.66       | 0.00       | 200.00     | 200.00      | 200.00        |
| 8009           | Reserve - Entry System        | 0.00       | 448.70     | 448.70      | 0.00       | 5,384.45   | 5,384.45    | 5,384.45      |
| 8020           | Reserve - Asphalt             | 0.00       | 976.33     | 976.33      | 0.00       | 11,716.07  | 11,716.07   | 11,716.07     |
| 8030           | Reserve - Concrete            | 0.00       | 218.88     | 218.88      | 0.00       | 2,626.56   | 2,626.56    | 2,626.56      |

Accrual Annual Budget Comparison

| Account Number         | Account Name                        | MTD Actual | MTD Budget | MTD \$ Var. | YTD Actual | YTD Budget  | YTD \$ Var. | Annual Budget |
|------------------------|-------------------------------------|------------|------------|-------------|------------|-------------|-------------|---------------|
| 8055                   | Reserve - Spa                       | 2,418.12   | 0.00       | -2,418.12   | 2,418.12   | 0.00        | -2,418.12   | 0.00          |
| 8056                   | Reserve - Sauna                     | 0.00       | 1,281.25   | 1,281.25    | 0.00       | 15,375.00   | 15,375.00   | 15,375.00     |
| 8057                   | Reserve - Pool/Spa Mechanical       | 0.00       | 0.00       | 0.00        | 3,503.57   | 0.00        | -3,503.57   | 0.00          |
| 8060                   | Reserve - HVAC                      | 0.00       | 0.00       | 0.00        | 2,167.67   | 0.00        | -2,167.67   | 0.00          |
| 8074                   | Reserve - Doors & Windows           | 0.00       | 771.09     | 771.09      | 0.00       | 9,253.13    | 9,253.13    | 9,253.13      |
| 8087                   | Reserve - Rainbow Room Remodel      | 0.00       | 5,119.79   | 5,119.79    | 0.00       | 61,437.57   | 61,437.57   | 61,437.57     |
| 8088                   | Reserve - Pool Area Renovations     | 0.00       | 11,752.13  | 11,752.13   | 18,600.00  | 141,025.57  | 122,425.57  | 141,025.57    |
| 8089                   | Reserve - Sport Court               | 0.00       | 807.50     | 807.50      | 0.00       | 9,690.00    | 9,690.00    | 9,690.00      |
| 8098                   | Reserve- Clubhouse Water Softener   | 0.00       | 68.33      | 68.33       | 0.00       | 820.00      | 820.00      | 820.00        |
| 8140                   | Reserve - Landscaping               | 0.00       | 437.76     | 437.76      | 0.00       | 5,253.13    | 5,253.13    | 5,253.13      |
| 8141                   | Reserve - Trees                     | 0.00       | 1,772.93   | 1,772.93    | 0.00       | 21,275.16   | 21,275.16   | 21,275.16     |
| 8180                   | Reserve - Pool Tables               | 0.00       | 358.96     | 358.96      | 0.00       | 4,307.57    | 4,307.57    | 4,307.57      |
| 8220                   | Reserve - Fitness Center            | 0.00       | 437.76     | 437.76      | 1,221.12   | 5,253.13    | 4,032.01    | 5,253.13      |
| 8225                   | Reserve - Office Equipment          | 181.25     | 0.00       | -181.25     | 2,792.66   | 0.00        | -2,792.66   | 0.00          |
| 8230                   | Reserve - Camera System             | 1,054.98   | 640.62     | -414.36     | 1,054.98   | 7,687.50    | 6,632.52    | 7,687.50      |
| 8235                   | Reserve - PA System                 | 0.00       | 448.70     | 448.70      | 7,263.99   | 5,384.45    | -1,879.54   | 5,384.45      |
| 8286                   | Reserve - Vehicle Major Maintenance | 0.00       | 131.32     | 131.32      | 0.00       | 1,575.94    | 1,575.94    | 1,575.94      |
| 8801                   | RV Reserve - Electrical Repairs     | 0.00       | 91.98      | 91.98       | 0.00       | 1,103.81    | 1,103.81    | 1,103.81      |
| 8802                   | RV Reserve - Fencings               | 0.00       | 137.97     | 137.97      | 0.00       | 1,655.72    | 1,655.72    | 1,655.72      |
| 8803                   | RV Reserve - Entry System           | 0.00       | 459.92     | 459.92      | 0.00       | 5,519.06    | 5,519.06    | 5,519.06      |
| 8804                   | RV Reserve - Rock, Gravel, Grading  | 0.00       | 459.92     | 459.92      | 0.00       | 5,519.06    | 5,519.06    | 5,519.06      |
| Total RESERVE EXPENSES |                                     | 3,654.35   | 27,269.25  | 23,614.90   | 39,022.11  | 327,231.95  | 288,209.84  | 327,231.95    |
| Total Other Expense    |                                     | 3,654.35   | 27,269.25  | 23,614.90   | 39,022.11  | 327,231.95  | 288,209.84  | 327,231.95    |
| Net Other Income       |                                     | 5,894.74   | -17,769.27 | 23,664.01   | 91,922.45  | -213,231.95 | 305,154.40  | -213,231.95   |
| Total Income           |                                     | 49,739.63  | 45,391.20  | 4,348.43    | 594,540.83 | 544,695.00  | 49,845.83   | 544,695.00    |



Accrual Annual Budget Comparison

| Account Number | Account Name  | MTD Actual | MTD Budget | MTD \$ Var. | YTD Actual | YTD Budget  | YTD \$ Var. | Annual Budget |
|----------------|---------------|------------|------------|-------------|------------|-------------|-------------|---------------|
|                | Total Expense | 42,337.68  | 64,852.35  | 22,514.67   | 484,807.56 | 786,716.95  | 301,909.39  | 786,716.95    |
|                |               |            |            |             |            |             |             |               |
|                | Net Income    | 7,401.95   | -19,461.15 | 26,863.10   | 109,733.27 | -242,021.95 | 351,755.22  | -242,021.95   |
|                |               |            |            |             |            |             |             |               |