

W.V. Community Assoc. Inc.

Balance Sheet
As of 11/30/22

| Account Description | Operating | Reserves | Other | Totals |
|---------------------------------|-------------------|-------------------|------------|-------------------|
| ASSETS | | | | |
| CK ST 60380314 | 115,092.27 | | | 115,092.27 |
| Petty Cash - Operating | 200.00 | | | 200.00 |
| Cash Saving - Reserves | | 144,086.60 | | 144,086.60 |
| CD 1 | | 3,351.19 | | 3,351.19 |
| CD 2 | | 3,443.17 | | 3,443.17 |
| CD 3 | | 3,485.41 | | 3,485.41 |
| CD 4 | | 6,890.78 | | 6,890.78 |
| CD 5 | | 3,432.08 | | 3,432.08 |
| CD - 6 | | 20,711.10 | | 20,711.10 |
| CD -7 | | 20,711.10 | | 20,711.10 |
| CD-8 | | 20,320.64 | | 20,320.64 |
| Refundable Deposits | 50.00 | | | 50.00 |
| TOTAL ASSETS | <u>115,342.27</u> | <u>226,432.07</u> | <u>.00</u> | <u>341,774.34</u> |
| LIABILITIES & EQUITY | | | | |
| CURRENT LIABILITIES: | | | | |
| Accounts Payable | 3,937.16 | | | 3,937.16 |
| Subtotal Current Liab. | <u>3,937.16</u> | <u>.00</u> | <u>.00</u> | <u>3,937.16</u> |
| RESERVES: | | | | |
| Reserves - Undesignated | | 118.20 | | 118.20 |
| Reserves Interest Income | | 1,820.68 | | 1,820.68 |
| Reserves - Paint | | 11,370.02 | | 11,370.02 |
| Reserves - Pavement/Roads | | 129,300.28 | | 129,300.28 |
| Reserve - Bldg Roof | | 20,958.93 | | 20,958.93 |
| Reserves - Pool | | 10,721.62 | | 10,721.62 |
| Reserves-Recreation Amenities | | 12,859.00 | | 12,859.00 |
| Reserves - Clubhouse AC | | 3,399.00 | | 3,399.00 |
| Reserves - Pumps & Motors | | 14,409.00 | | 14,409.00 |
| Reserves - Lake Bank | | 21,475.34 | | 21,475.34 |
| Subtotal Reserves | <u>.00</u> | <u>226,432.07</u> | <u>.00</u> | <u>226,432.07</u> |
| EQUITY: | | | | |
| Retained Earnings | 68,187.29 | | | 68,187.29 |
| Current Year Net Income/(Loss) | 43,217.82 | .00 | .00 | 43,217.82 |
| Subtotal Equity | <u>111,405.11</u> | <u>.00</u> | <u>.00</u> | <u>111,405.11</u> |

W.V. Community Assoc. Inc.

Balance Sheet
As of 11/30/22

| Account Description | Operating | Reserves | Other | Totals |
|----------------------------|------------|------------|-------|------------|
| TOTAL LIABILITIES & EQUITY | 115,342.27 | 226,432.07 | .00 | 341,774.34 |
| | ===== | ===== | ===== | ===== |

W.V. Community Assoc. Inc.

Income/Expense Statement Period: 11/01/22 to 11/30/22

| Account | Description | Current Period | | | Year-To-Date | | | Yearly Budget |
|-------------------------------------|-------------------------------|----------------|----------|------------|--------------|------------|-------------|---------------|
| | | Actual | Budget | Variance | Actual | Budget | Variance | |
| INCOME: | | | | | | | | |
| 06310 | Maintenance Fee Income | .00 | .00 | .00 | 298,080.00 | 300,081.00 | (2,001.00) | 300,081.00 |
| 06510 | Clubhouse Rental Income | .00 | .00 | .00 | 500.00 | .00 | 500.00 | .00 |
| 06910 | Interest Income | .97 | .00 | .97 | 8.72 | .00 | 8.72 | .00 |
| 06930 | Prev Year Surplus | .00 | .00 | .00 | .00 | 20,000.00 | (20,000.00) | 20,000.00 |
| | Subtotal Income | .97 | .00 | .97 | 298,588.72 | 320,081.00 | (21,492.28) | 320,081.00 |
| EXPENSES | | | | | | | | |
| General & Administrative | | | | | | | | |
| 07010 | Master Association Fees | .00 | .00 | .00 | 14,490.00 | 14,490.00 | .00 | 14,490.00 |
| 07015 | Management Fees | 1,490.00 | 1,490.00 | .00 | 16,390.00 | 16,390.00 | .00 | 17,880.00 |
| 07020 | Insurance Package | .00 | 1,416.67 | 1,416.67 | 25,555.86 | 15,583.37 | (9,972.49) | 17,000.00 |
| 07030 | Accounting/Professional Fees | .00 | 25.00 | 25.00 | .00 | 275.00 | 275.00 | 300.00 |
| 07035 | Legal Fees | .00 | 83.33 | 83.33 | .00 | 916.63 | 916.63 | 1,000.00 |
| 07036 | Taxes - Prop | .00 | 8.33 | 8.33 | .00 | 91.63 | 91.63 | 100.00 |
| 07041 | Division/Corporation Fees | .00 | 5.08 | 5.08 | 61.25 | 55.88 | (5.37) | 61.00 |
| 07050 | Administrative Fees | 37.48 | 208.33 | 170.85 | 2,310.28 | 2,291.63 | (18.65) | 2,500.00 |
| 07055 | Telephone | 194.64 | 175.00 | (19.64) | 2,097.99 | 1,925.00 | (172.99) | 2,100.00 |
| 07060 | Contingency | .00 | 708.33 | 708.33 | .00 | 7,791.63 | 7,791.63 | 8,500.00 |
| | General & Administrative | 1,722.12 | 4,120.07 | 2,397.95 | 60,905.38 | 59,810.77 | (1,094.61) | 63,931.00 |
| Grounds Care | | | | | | | | |
| 08210 | Lawn Care Contract | .00 | 3,939.75 | 3,939.75 | 39,397.50 | 43,337.25 | 3,939.75 | 47,277.00 |
| 08220 | Irrigation Maint/Repair | .00 | 583.33 | 583.33 | 4,206.13 | 6,416.63 | 2,210.50 | 7,000.00 |
| 08260 | Tree/Palm Trim & Removal | .00 | 583.33 | 583.33 | 250.00 | 6,416.63 | 6,166.63 | 7,000.00 |
| 08270 | Mulch | .00 | 250.00 | 250.00 | .00 | 2,750.00 | 2,750.00 | 3,000.00 |
| 08290 | Grounds - Other | .00 | 1,416.67 | 1,416.67 | 10,444.77 | 15,583.37 | 5,138.60 | 17,000.00 |
| | Grounds Care | .00 | 6,773.08 | 6,773.08 | 54,298.40 | 74,503.88 | 20,205.48 | 81,277.00 |
| Pools/Clubhouse | | | | | | | | |
| 08510 | Pool Maintenance Contract | 1,520.00 | 1,550.00 | 30.00 | 16,735.00 | 17,050.00 | 315.00 | 18,600.00 |
| 08511 | Pool Repair | 2,523.00 | 833.33 | (1,689.67) | 14,707.45 | 9,166.63 | (5,540.82) | 10,000.00 |
| 08513 | Pool Supplies | .00 | .00 | .00 | 30.00 | .00 | (30.00) | .00 |
| 08517 | Pool Permit | .00 | 91.67 | 91.67 | 1,075.00 | 1,008.37 | (66.63) | 1,100.00 |
| 08525 | Fountain Maintenance Contract | .00 | .00 | .00 | 145.00 | .00 | (145.00) | .00 |
| 08526 | Fountain Repair | .00 | 83.33 | 83.33 | .00 | 916.63 | 916.63 | 1,000.00 |
| 08530 | Lake Contract | 1,122.00 | 1,200.00 | 78.00 | 12,542.00 | 13,200.00 | 658.00 | 14,400.00 |
| 08531 | Lake Other / Drainage | .00 | 416.67 | 416.67 | .00 | 4,583.37 | 4,583.37 | 5,000.00 |
| | Pools/Clubhouse | 5,165.00 | 4,175.00 | (990.00) | 45,234.45 | 45,925.00 | 690.55 | 50,100.00 |

W.V. Community Assoc. Inc.

Income/Expense Statement
Period: 11/01/22 to 11/30/22

| Account | Description | Actual | Current Period | | Actual | Year-To-Date | | Yearly Budget |
|------------------------|---------------------------------------|--------------------|--------------------|------------------|-------------------|-------------------|------------------|-------------------|
| | | | Budget | Variance | | Budget | Variance | |
| Utilities/Pest Control | | | | | | | | |
| 08610 | Water/Sewer | 388.57 | 416.67 | 28.10 | 3,630.77 | 4,583.37 | 952.60 | 5,000.00 |
| 08640 | Electric | 2,149.42 | 2,500.00 | 350.58 | 29,018.43 | 27,500.00 | (1,518.43) | 30,000.00 |
| 08655 | Pest Control | 50.00 | 166.67 | 116.67 | 837.00 | 1,833.37 | 996.37 | 2,000.00 |
| | Utilities/Pest Control | 2,587.99 | 3,083.34 | 495.35 | 33,486.20 | 33,916.74 | 430.54 | 37,000.00 |
| Maintenance | | | | | | | | |
| 08710 | Bldg Maintenance | 360.58 | 833.33 | 472.75 | 16,729.45 | 9,166.63 | (7,562.82) | 10,000.00 |
| 08711 | Clubhouse Maintenance | .00 | .00 | .00 | 1,877.60 | .00 | (1,877.60) | .00 |
| 08712 | Clubhouse Cleaning | 1,000.00 | 1,083.33 | 83.33 | 10,012.64 | 11,916.63 | 1,903.99 | 13,000.00 |
| 08771 | Fire System Maintenance/Repai | 69.55 | 250.00 | 180.45 | 805.28 | 2,750.00 | 1,944.72 | 3,000.00 |
| 08910 | Ian Storm cleanup/repairs | 942.00 | .00 | (942.00) | 1,878.50 | .00 | (1,878.50) | .00 |
| 08950 | Capital Maintenance | .00 | 2,666.67 | 2,666.67 | .00 | 29,333.37 | 29,333.37 | 32,000.00 |
| | Maintenance | 2,372.13 | 4,833.33 | 2,461.20 | 31,303.47 | 53,166.63 | 21,863.16 | 58,000.00 |
| Reserve Contribution | | | | | | | | |
| 09020 | Reserves - Pavement/Roads | .00 | .00 | .00 | 22,099.00 | 22,100.00 | 1.00 | 22,100.00 |
| 09025 | Reserves - Bldg Roof | .00 | .00 | .00 | 1,388.00 | 1,388.00 | .00 | 1,388.00 |
| 09030 | Reserves - Pool/Spa | .00 | .00 | .00 | 3,288.00 | 3,288.00 | .00 | 3,288.00 |
| 09031 | Reserves-Recreation Amenities | .00 | .00 | .00 | 1,944.00 | 1,942.00 | (2.00) | 1,942.00 |
| 09033 | Reserves - Clubhouse A/C | .00 | .00 | .00 | 880.00 | 880.00 | .00 | 880.00 |
| 09055 | Reserves - Pumps & Motors | .00 | .00 | .00 | 544.00 | 544.00 | .00 | 544.00 |
| | Reserve Contribution | .00 | .00 | .00 | 30,143.00 | 30,142.00 | (1.00) | 30,142.00 |
| | TOTAL EXPENSES | 11,847.24 | 22,984.82 | 11,137.58 | 255,370.90 | 297,465.02 | 42,094.12 | 320,450.00 |
| | Current Year Net Income/(loss) | (11,846.27) | (22,984.82) | 11,138.55 | 43,217.82 | 22,615.98 | 20,601.84 | (369.00) |
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W.V. Community Assoc. Inc.

Income/Expense Statement

Actual spreadsheet Start date: 01/01/22 Cutoff date: 11/30/22

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | Total |
|-------------------------------------|-------|------|------|-------|------|------|-------|------|------|-------|------|-----|--------|
| INCOME: | | | | | | | | | | | | | |
| Maintenance Fee Income | 74520 | 0 | 0 | 74520 | 0 | 0 | 74520 | 0 | 0 | 74520 | 0 | 0 | 298080 |
| Clubhouse Rental Income | 0 | 0 | 0 | 200 | 0 | 0 | 100 | 150 | 100 | 50 | 0 | 0 | 500 |
| Interest Income | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 9 |
| <hr/> | | | | | | | | | | | | | |
| Subtotal Income | 74521 | 0 | 0 | 74721 | 1 | 1 | 74621 | 151 | 101 | 74471 | 1 | 0 | 298589 |
| EXPENSES | | | | | | | | | | | | | |
| General & Administrative | | | | | | | | | | | | | |
| Master Association Fees | 14490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14490 |
| Management Fees | 1490 | 1490 | 1490 | 1490 | 1490 | 1490 | 1490 | 1490 | 1490 | 1490 | 1490 | 0 | 16390 |
| Insurance Package | 25556 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25556 |
| Division/Corporation Fees | 0 | 0 | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61 |
| Administrative Fees | 40 | 70 | 56 | 1835 | 73 | 46 | 34 | 34 | 19 | 66 | 37 | 0 | 2310 |
| Telephone | 187 | 186 | 186 | 186 | 189 | 189 | 190 | 197 | 197 | 197 | 195 | 0 | 2098 |
| <hr/> | | | | | | | | | | | | | |
| General & Administra | 41763 | 1746 | 1793 | 3511 | 1752 | 1725 | 1714 | 1721 | 1706 | 1753 | 1722 | 0 | 60905 |
| Grounds Care | | | | | | | | | | | | | |
| Lawn Care Contract | 3940 | 3940 | 3940 | 3940 | 3940 | 3940 | 3940 | 3940 | 3940 | 3940 | 0 | 0 | 39398 |
| Irrigation Maint/Repair | 1192 | 78 | 0 | 357 | 0 | 0 | 255 | 0 | 298 | 2026 | 0 | 0 | 4206 |
| Tree/Palm Trim & Removal | 250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250 |
| Grounds - Other | 1273 | 1707 | 0 | 1390 | 0 | 0 | 0 | 575 | 0 | 5500 | 0 | 0 | 10445 |
| <hr/> | | | | | | | | | | | | | |
| Grounds Care | 6655 | 5725 | 3940 | 5687 | 3940 | 3940 | 4195 | 4515 | 4238 | 11466 | 0 | 0 | 54298 |
| Pools/Clubhouse | | | | | | | | | | | | | |
| Pool Maintenance Contract | 1440 | 1470 | 1470 | 1170 | 1590 | 1515 | 1515 | 1515 | 1215 | 2315 | 1520 | 0 | 16735 |
| Pool Repair | 0 | 254 | 0 | 1451 | 0 | 0 | 268 | 1098 | 1888 | 7225 | 2523 | 0 | 14707 |
| Pool Supplies | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| Pool Permit | 0 | 0 | 0 | 0 | 0 | 1075 | 0 | 0 | 0 | 0 | 0 | 0 | 1075 |
| Fountain Maintenance Cont | 0 | 0 | 0 | 145 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 145 |
| Lake Contract | 1100 | 1100 | 1100 | 1245 | 1100 | 1122 | 1287 | 0 | 1122 | 2244 | 1122 | 0 | 12542 |
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| Pools/Clubhouse | 2570 | 2824 | 2570 | 4011 | 2690 | 3712 | 3070 | 2613 | 4225 | 11784 | 5165 | 0 | 45234 |
| Utilities/Pest Control | | | | | | | | | | | | | |
| Water/Sewer | 420 | 404 | 369 | 353 | 433 | 310 | 254 | 230 | 257 | 211 | 389 | 0 | 3631 |
| Electric | 2890 | 4059 | 3820 | 2938 | 2722 | 2188 | 1978 | 1866 | 2149 | 2258 | 2149 | 0 | 29018 |
| Pest Control | 195 | 95 | 210 | 33 | 95 | 0 | 33 | 95 | 0 | 33 | 50 | 0 | 837 |
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W.V. Community Assoc. Inc.

Income/Expense Statement

Actual spreadsheet Start date: 01/01/22 Cutoff date: 11/30/22

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | Total |
|---------------------------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|----------|---------------|
| Utilities/Pest Contr | 3505 | 4558 | 4400 | 3324 | 3249 | 2498 | 2265 | 2191 | 2407 | 2502 | 2588 | 0 | 33486 |
| Maintenance | | | | | | | | | | | | | |
| Bldg Maintenance | 5243 | 345 | 2285 | 787 | 1038 | 1140 | 441 | 3280 | 1114 | 695 | 361 | 0 | 16729 |
| Clubhouse Maintainance | 0 | 1878 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1878 |
| Clubhouse Cleaning | 887 | 0 | 1800 | 922 | 1000 | 846 | 832 | 1032 | 800 | 894 | 1000 | 0 | 10013 |
| Fire System Maintenance/R | 189 | 547 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70 | 0 | 805 |
| Ian Storm cleanup/repairs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 937 | 942 | 0 | 1879 |
| <hr/> | | | | | | | | | | | | | |
| Maintenance | 6319 | 2769 | 4085 | 1709 | 2038 | 1986 | 1273 | 4312 | 1914 | 2525 | 2372 | 0 | 31303 |
| Reserve Contribution | | | | | | | | | | | | | |
| Reserves - Pavement/Roads | 5525 | 0 | 0 | 5525 | 0 | 0 | 0 | 5525 | 0 | 5525 | 0 | 0 | 22099 |
| Reserves - Bldg Roof | 347 | 0 | 0 | 347 | 0 | 0 | 0 | 347 | 0 | 347 | 0 | 0 | 1388 |
| Reserves - Pool/Spa | 822 | 0 | 0 | 822 | 0 | 0 | 0 | 822 | 0 | 822 | 0 | 0 | 3288 |
| Reserves-Recreation Ameni | 486 | 0 | 0 | 486 | 0 | 0 | 0 | 486 | 0 | 486 | 0 | 0 | 1944 |
| Reserves - Clubhouse A/C | 220 | 0 | 0 | 220 | 0 | 0 | 0 | 220 | 0 | 220 | 0 | 0 | 880 |
| Reserves - Pumps & Motors | 136 | 0 | 0 | 136 | 0 | 0 | 0 | 136 | 0 | 136 | 0 | 0 | 544 |
| <hr/> | | | | | | | | | | | | | |
| Reserve Contribution | 7536 | 0 | 0 | 7536 | 0 | 0 | 0 | 7536 | 0 | 7536 | 0 | 0 | 30143 |
| TOTAL EXPENSES | 68348 | 17622 | 16788 | 25777 | 13670 | 13861 | 12517 | 22887 | 14489 | 37565 | 11847 | 0 | 255371 |
| CURRENT YEAR NET INCOME/ | 6173 | 17622- | 16787- | 48943 | 13669- | 13860- | 62104 | 22736- | 14389- | 36906 | 11846- | 0 | 43218 |

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