

**Balance Sheet Comparative - Combined**

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

		<b>Current Balance at 2/28/2026</b>	<b>Prior Month Balance at 01/31/2026</b>	<b>Change</b>
<b>Assets</b>				
<b>CASH - OPERATING</b>				
01-1003-00	Sunwest - Operating - 1647	\$ 227,622.54	\$ 196,101.73	\$ 31,520.81
01-1010-01	Sunwest - Operating CC - 3125	3,705.76	10,293.38	(6,587.62)
01-1015-00	Sunwest - Debit Card - 6010	3,163.72	2,993.22	170.50
01-1091-00	Due (To)/From Cost Center Operating	(9,254.91)	(7,316.51)	(1,938.40)
01-1092-01	Due (To)/From Master Operating	9,254.91	7,316.51	1,938.40
<b>Total CASH - OPERATING:</b>		<b>\$ 234,492.02</b>	<b>\$ 209,388.33</b>	<b>\$ 25,103.69</b>
<b>CASH - RESERVE</b>				
02-1100-00	Sunwest - Reserve - 2295	\$ 80,945.76	\$ 74,128.10	\$ 6,817.66
02-1105-01	Suwest - Reserve CC - 3133	98,335.64	92,035.80	6,299.84
02-1110-00	Comerica Bank	20,949.44	7,636.20	13,313.24
02-1137-00	Comerica - Firstbank CD - 5/14/26	20,000.00	20,000.00	-
02-1138-00	Comerica - Bank of Utah CD - 5/15/26	10,000.00	10,000.00	-
02-1141-00	Comerica - Sofi Bank CD - 2/2/26	-	40,000.00	(40,000.00)
02-1142-00	Comerica - Bank of America CD - 2/27/26	-	20,000.00	(20,000.00)
02-1143-00	Comerica - Ally Bank CD - 4/9/26	90,000.00	90,000.00	-
02-1144-00	Comerica - Townebank CD - 4/30/26	44,000.00	44,000.00	-
02-1145-00	Comerica - Huntington Natl Bk CD - 4/30/26	40,000.00	40,000.00	-
02-1146-00	Comerica - Cambridge Svgs Bk CD - 5/26/26 Mast/CC	80,000.00	80,000.00	-
02-1147-00	Comerica - Bank of America CD - 8/13/26	48,000.00	-	48,000.00
<b>Total CASH - RESERVE:</b>		<b>\$ 532,230.84</b>	<b>\$ 517,800.10</b>	<b>\$ 14,430.74</b>
<b>ACCOUNTS RECEIVABLE</b>				
12-1280-00	Accounts Receivable-Homeowner	\$ 13,870.75	\$ 12,821.00	\$ 1,049.75
<b>Total ACCOUNTS RECEIVABLE:</b>		<b>\$ 13,870.75</b>	<b>\$ 12,821.00</b>	<b>\$ 1,049.75</b>
<b>OTHER ASSETS</b>				
13-1300-00	Prepaid Insurance	\$ 4,497.27	\$ 5,996.36	\$ (1,499.09)
13-1400-00	Utility Deposits	5,400.00	5,400.00	-
<b>Total OTHER ASSETS:</b>		<b>\$ 9,897.27</b>	<b>\$ 11,396.36</b>	<b>\$ (1,499.09)</b>
<b>Total Assets:</b>		<b>\$ 790,490.88</b>	<b>\$ 751,405.79</b>	<b>\$ 39,085.09</b>
<b>Liabilities &amp; Equity</b>				
<b>ACCOUNTS PAYABLE</b>				
20-2001-00	Prepaid Dues	\$ 11,576.20	\$ 10,310.65	\$ 1,265.55
20-2022-00	Clubhouse Rental Deposits	1,000.00	1,000.00	-
<b>Total ACCOUNTS PAYABLE:</b>		<b>\$ 12,576.20</b>	<b>\$ 11,310.65</b>	<b>\$ 1,265.55</b>
<b>RESERVES</b>				
40-4000-00	Reserves - General	\$ 467,467.32	\$ 460,677.40	\$ 6,789.92
40-4000-01	Reserves - AQ Private Street Cost Center	137,975.12	131,710.54	6,264.58
40-4055-00	Landscape Replacement	(54,243.85)	(54,243.85)	-
40-4057-00	Tree Trimming	(9,722.00)	(9,722.00)	-
40-4075-00	Drives/Streets	(5,751.00)	(5,751.00)	-
40-4080-00	Pool/Spa	(22,000.15)	(22,000.15)	-
40-4400-00	Insurance Claim	5,250.95	5,250.95	-
40-4494-00	Bank Charges	(124.11)	(118.11)	(6.00)

**Balance Sheet Comparative - Combined**

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

		<b>Current Balance at 2/28/2026</b>	<b>Prior Month Balance at 01/31/2026</b>	<b>Change</b>
40-4494-01	Bank Charges	(3.00)	(3.00)	-
40-4495-00	Interest	12,187.34	10,840.36	1,346.98
40-4495-01	Interest - Cost Center	1,194.22	1,158.96	35.26
<b>Total RESERVES:</b>		<b>\$ 532,230.84</b>	<b>\$ 517,800.10</b>	<b>\$ 14,430.74</b>
<b>EQUITY</b>				
49-4998-00	Prior Year Equity	\$ 223,169.01	\$ 223,169.01	\$ -
49-4998-01	Prior Year Equity - CC	19,356.50	19,356.50	-
<b>Total EQUITY:</b>		<b>\$ 242,525.51</b>	<b>\$ 242,525.51</b>	<b>\$ -</b>
<b>Net Income / (Loss)</b>		<b>\$ 3,158.33</b>	<b>\$ (20,230.47)</b>	<b>\$ 23,388.80</b>
<b>Total Liabilities &amp; Equity:</b>		<b>\$ 790,490.88</b>	<b>\$ 751,405.79</b>	<b>\$ 39,085.09</b>

**Reserve Schedule**

Esplanade at Sommers Bend Community Association

From 02/01/2026 to 02/28/2026

Description	Current Additions	Current Expenses	Prior Year Balance	YTD Additions	YTD Expenses	Current Balance
Reserves - General	\$6,789.92	\$0.00	\$453,887.48	\$13,579.84	\$0.00	\$467,467.32
Reserves - AQ Private Street Cost Center	\$6,264.58	\$0.00	\$125,445.96	\$12,529.16	\$0.00	\$137,975.12
Landscape Replacement	\$0.00	\$0.00	(\$54,243.85)	\$0.00	\$0.00	(\$54,243.85)
Tree Trimming	\$0.00	\$0.00	(\$9,722.00)	\$0.00	\$0.00	(\$9,722.00)
Drives/Streets	\$0.00	\$0.00	(\$5,751.00)	\$0.00	\$0.00	(\$5,751.00)
Pool/Spa	\$0.00	\$0.00	(\$22,000.15)	\$0.00	\$0.00	(\$22,000.15)
Insurance Claim	\$0.00	\$0.00	\$5,250.95	\$0.00	\$0.00	\$5,250.95
Bank Charges	\$0.00	\$6.00	(\$118.11)	\$0.00	\$6.00	(\$124.11)
Bank Charges	\$0.00	\$0.00	(\$3.00)	\$0.00	\$0.00	(\$3.00)
Interest	\$1,346.98	\$0.00	\$10,778.18	\$1,409.16	\$0.00	\$12,187.34
Interest - Cost Center	\$35.26	\$0.00	\$1,122.46	\$71.76	\$0.00	\$1,194.22
Esplanade at Sommers Bend Community Association	<b>14,436.74</b>	<b>6.00</b>	<b>\$504,646.92</b>	<b>\$27,589.92</b>	<b>\$6.00</b>	<b>532,230.84</b>

# Income Statement

Esplanade at Sommers Bend Community Association

From 02/01/2026 to 02/28/2026

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>INCOME</b>							
TOTAL INCOME	\$ 76,058.48	\$ 72,562.50	\$ 3,495.98	\$150,320.66	\$145,125.00	\$5,195.66	\$870,750.00
TOTAL INCOME	\$ 76,058.48	\$72,562.50	\$ 3,495.98	\$150,320.66	\$145,125.00	\$ 5,195.66	\$870,750.00
<b>EXPENSES AND RESERVE FUNDING</b>							
TOTAL ADMINISTRATION	\$ 10,565.97	\$ 18,810.09	\$ 8,244.12	\$ 37,102.75	\$ 37,620.18	\$517.43	\$225,721.00
TOTAL RECREATION FACILITY	\$ 6,798.54	\$ 9,445.82	\$ 2,647.28	\$ 14,829.25	\$ 18,891.64	\$4,062.39	\$113,350.00
TOTAL LANDSCAPE	\$ 6,130.00	\$ 9,875.00	\$ 3,745.00	\$ 13,318.00	\$ 19,750.00	\$6,432.00	\$118,500.00
TOTAL COMMON AREA MAINTENANCE	\$ 9,471.55	\$ 4,183.34	(\$ 5,288.21)	\$ 14,090.24	\$ 8,366.68	(\$5,723.56)	\$ 50,200.00
TOTAL UTILITIES	\$ 3,767.79	\$ 12,197.92	\$ 8,430.13	\$ 25,083.99	\$ 24,395.84	(\$688.15)	\$146,375.00
TOTAL INSURANCE	\$ 1,499.09	\$ 2,204.17	\$ 705.08	\$ 2,998.18	\$ 4,408.34	\$1,410.16	\$ 26,450.00
TOTAL TAXES	\$ -	\$ 333.33	\$ 333.33	\$ -	\$ 666.66	\$666.66	\$ 4,000.00
TOTAL OPERATING CONTINGENCY	\$ -	\$ 2,458.33	\$ 2,458.33	\$ 12,150.00	\$ 4,916.66	(\$7,233.34)	\$ 29,500.00
TOTAL RESERVE ALLOCATION	\$ 14,436.74	\$ 13,054.50	(\$ 1,382.24)	\$ 27,589.92	\$ 26,109.00	(\$1,480.92)	\$156,654.00
TOTAL DISBURSEMENTS	\$ 52,669.68	\$72,562.50	\$ 19,892.82	\$147,162.33	\$145,125.00	(\$ 2,037.33)	\$870,750.00
	<b>\$ 23,388.80</b>	<b>\$ 0.00</b>	<b>\$ 23,388.80</b>	<b>\$ 3,158.33</b>	<b>\$ 0.00</b>	<b>\$ 3,158.33</b>	<b>\$ 0.00</b>
<b>NET INCREASE (DECREASE)</b>	<b>\$ 23,388.80</b>	<b>\$ 0.00</b>	<b>\$ 23,388.80</b>	<b>\$ 3,158.33</b>	<b>\$ 0.00</b>	<b>\$ 3,158.33</b>	<b>\$ 0.00</b>

**Income Statement - Operating**  
 Esplanade at Sommers Bend Community Association  
 From 02/01/2026 to 02/28/2026

Description	Current Period			Year-to-date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
<b>Master</b>							
<b>OPERATING INCOME</b>							
<b>INCOME</b>							
5010 Regular Assessments	\$61,512.50	\$61,512.50	\$0.00	\$123,025.00	\$123,025.00	\$0.00	\$738,150.00
5023 Bank Return Check/NSF Fees	\$0.00	\$0.00	\$0.00	\$30.00	\$0.00	\$30.00	\$0.00
5031 Interest Income-Reserve	\$1,346.98	\$0.00	\$1,346.98	\$1,409.16	\$0.00	\$1,409.16	\$0.00
5052 Admin/Collection Fees	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00
5060 Fobs/Mobile Credentials	\$192.75	\$0.00	\$192.75	\$295.75	\$0.00	\$295.75	\$0.00
5074 Social Income	\$1,920.99	\$0.00	\$1,920.99	\$3,288.99	\$0.00	\$3,288.99	\$0.00
<b>TOTAL INCOME</b>	<b>\$64,973.22</b>	<b>\$61,512.50</b>	<b>\$3,460.72</b>	<b>\$128,148.90</b>	<b>\$123,025.00</b>	<b>\$5,123.90</b>	<b>\$738,150.00</b>
<b>TOTAL OPERATING INCOME</b>	<b>\$64,973.22</b>	<b>\$61,512.50</b>	<b>\$3,460.72</b>	<b>\$128,148.90</b>	<b>\$123,025.00</b>	<b>\$5,123.90</b>	<b>\$738,150.00</b>
<b>OPERATING EXPENSE</b>							
<b>ADMINISTRATION</b>							
6010 Audit/Tax Preparation	\$0.00	\$137.50	\$137.50	\$1,650.00	\$275.00	(\$1,375.00)	\$1,650.00
6015 Reserve Study	\$0.00	\$100.00	\$100.00	\$0.00	\$200.00	\$200.00	\$1,200.00
6035 Office & Postage	(\$123.28)	\$666.67	\$789.95	\$4,981.88	\$1,333.34	(\$3,648.54)	\$8,000.00
6040 Management Services	\$3,885.00	\$1,813.00	(\$2,072.00)	\$7,834.17	\$3,626.00	(\$4,208.17)	\$21,756.00
6041 Management-Additional	\$0.00	\$1,500.00	\$1,500.00	\$175.00	\$3,000.00	\$2,825.00	\$18,000.00
6043 On-Site Staff/Payroll	\$1,511.49	\$8,500.00	\$6,988.51	\$7,226.73	\$17,000.00	\$9,773.27	\$102,000.00
6053 Collection Fees/DQ Letters	\$100.00	\$333.33	\$233.33	\$100.00	\$666.66	\$566.66	\$4,000.00
6054 Attorney/Legal Fees-Delinquency	\$147.00	\$0.00	(\$147.00)	\$546.50	\$0.00	(\$546.50)	\$0.00
6055 Legal	\$654.50	\$1,666.67	\$1,012.17	\$2,474.00	\$3,333.34	\$859.34	\$20,000.00
6073 Voting Services	\$0.00	\$154.17	\$154.17	\$2,653.86	\$308.34	(\$2,345.52)	\$1,850.00
6074 Social Events	\$2,691.28	\$1,295.00	(\$1,396.28)	\$4,960.67	\$2,590.00	(\$2,370.67)	\$15,540.00
6075 Subscriptions	\$99.98	\$625.00	\$525.02	\$299.94	\$1,250.00	\$950.06	\$7,500.00
<b>TOTAL ADMINISTRATION</b>	<b>\$8,965.97</b>	<b>\$16,791.34</b>	<b>\$7,825.37</b>	<b>\$32,902.75</b>	<b>\$33,582.68</b>	<b>\$679.93</b>	<b>\$201,496.00</b>

**Income Statement - Operating**  
 Esplanade at Sommers Bend Community Association  
 From 02/01/2026 to 02/28/2026

Description	Current Period			Year-to-date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
<b>RECREATION FACILITY</b>							
6100 Rec-Fees & Licenses	\$0.00	\$83.33	\$83.33	\$0.00	\$166.66	\$166.66	\$1,000.00
6110 Rec-Coffee Cart	\$0.00	\$250.00	\$250.00	\$153.15	\$500.00	\$346.85	\$3,000.00
6145 Rec-Organic Garden	\$0.00	\$125.00	\$125.00	\$438.45	\$250.00	(\$188.45)	\$1,500.00
6175 Rec-Janitorial Contact	\$2,600.00	\$3,000.00	\$400.00	\$5,200.00	\$6,000.00	\$800.00	\$36,000.00
6180 Rec-Janitorial Supplies	\$156.75	\$250.00	\$93.25	\$296.00	\$500.00	\$204.00	\$3,000.00
6200 Rec-Common Area Maint	\$496.37	\$833.33	\$336.96	\$496.37	\$1,666.66	\$1,170.29	\$10,000.00
6210 Rec-HVAC Maint Contract	\$0.00	\$54.17	\$54.17	\$632.00	\$108.34	(\$523.66)	\$650.00
6220 Rec-Pool/Spa Contract	\$0.00	\$2,250.00	\$2,250.00	\$2,110.00	\$4,500.00	\$2,390.00	\$27,000.00
6222 Rec-Pool/Spa Services	\$2,110.00	\$833.33	(\$1,276.67)	\$2,495.00	\$1,666.66	(\$828.34)	\$10,000.00
6225 Rec Pool/Spa Supplies	\$0.00	\$208.33	\$208.33	\$0.00	\$416.66	\$416.66	\$2,500.00
6260 Rec-Lighting Maintenance Contract	\$505.18	\$833.33	\$328.15	\$2,017.16	\$1,666.66	(\$350.50)	\$10,000.00
6290 Rec-Gym Maintenance Contract	\$282.00	\$187.50	(\$94.50)	\$282.00	\$375.00	\$93.00	\$2,250.00
6295 Rec-Gym Extras	\$0.00	\$41.67	\$41.67	\$60.88	\$83.34	\$22.46	\$500.00
6300 Rec-Key Fobs/Mobile Credentials	\$0.00	\$125.00	\$125.00	\$0.00	\$250.00	\$250.00	\$1,500.00
6305 Rec-Annual Fire Extinguisher	\$0.00	\$25.00	\$25.00	\$0.00	\$50.00	\$50.00	\$300.00
6310 Rec-Annual Sprinkler Inspection	\$0.00	\$25.00	\$25.00	\$0.00	\$50.00	\$50.00	\$300.00
6315 Rec-Fire Alarm Inspection	\$0.00	\$50.00	\$50.00	\$0.00	\$100.00	\$100.00	\$600.00
6320 Rec-Building/Fire Alarm Monitoring	\$109.90	\$250.00	\$140.10	\$109.90	\$500.00	\$390.10	\$3,000.00
6365 Rec-Telephone	\$538.34	\$0.00	(\$538.34)	\$538.34	\$0.00	(\$538.34)	\$0.00
6390 Fire Pit	\$0.00	\$20.83	\$20.83	\$0.00	\$41.66	\$41.66	\$250.00
<b>TOTAL RECREATION FACILITY</b>	<b>\$6,798.54</b>	<b>\$9,445.82</b>	<b>\$2,647.28</b>	<b>\$14,829.25</b>	<b>\$18,891.64</b>	<b>\$4,062.39</b>	<b>\$113,350.00</b>
<b>LANDSCAPE</b>							
6405 Landscape Contract	\$4,650.00	\$5,125.00	\$475.00	\$9,450.00	\$10,250.00	\$800.00	\$61,500.00
6415 Landscape Extras	\$665.00	\$2,916.67	\$2,251.67	\$2,995.00	\$5,833.34	\$2,838.34	\$35,000.00
6420 Irrigation Repairs	\$140.00	\$1,000.00	\$860.00	\$198.00	\$2,000.00	\$1,802.00	\$12,000.00
6425 Tree Maintenance	\$675.00	\$833.33	\$158.33	\$675.00	\$1,666.66	\$991.66	\$10,000.00
<b>TOTAL LANDSCAPE</b>	<b>\$6,130.00</b>	<b>\$9,875.00</b>	<b>\$3,745.00</b>	<b>\$13,318.00</b>	<b>\$19,750.00</b>	<b>\$6,432.00</b>	<b>\$118,500.00</b>

**Income Statement - Operating**  
 Esplanade at Sommers Bend Community Association  
 From 02/01/2026 to 02/28/2026

Description	Current Period			Year-to-date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
<b>COMMON AREA MAINTENANCE</b>							
6505 Access Control Monitoring Contract	\$99.03	\$0.00	(\$99.03)	\$268.53	\$0.00	(\$268.53)	\$0.00
6540 Backflow Device Test/Repair	\$0.00	\$83.33	\$83.33	\$0.00	\$166.66	\$166.66	\$1,000.00
6555 Pest Control Contract	\$415.00	\$1,333.33	\$918.33	\$1,130.00	\$2,666.66	\$1,536.66	\$16,000.00
6585 Holiday Lighting	\$1,500.00	\$479.17	(\$1,020.83)	\$1,500.00	\$958.34	(\$541.66)	\$5,750.00
6590 Minor Repairs	\$0.00	\$166.67	\$166.67	\$0.00	\$333.34	\$333.34	\$2,000.00
6600 Recreation Facility	\$0.00	\$0.00	\$0.00	\$212.73	\$0.00	(\$212.73)	\$0.00
<b>TOTAL COMMON AREA MAINTENANCE</b>	<b>\$2,014.03</b>	<b>\$2,062.50</b>	<b>\$48.47</b>	<b>\$3,111.26</b>	<b>\$4,125.00</b>	<b>\$1,013.74</b>	<b>\$24,750.00</b>
<b>UTILITIES</b>							
6700 Water & Sewer	\$993.58	\$2,291.67	\$1,298.09	\$2,508.59	\$4,583.34	\$2,074.75	\$27,500.00
6705 Electricity	\$2,381.13	\$3,458.33	\$1,077.20	\$5,480.52	\$6,916.66	\$1,436.14	\$41,500.00
6710 Gas	\$0.00	\$5,500.00	\$5,500.00	\$15,818.73	\$11,000.00	(\$4,818.73)	\$66,000.00
6715 Propane	\$0.00	\$68.75	\$68.75	\$163.06	\$137.50	(\$25.56)	\$825.00
6720 Telephone	(\$14.24)	\$416.67	\$430.91	\$265.00	\$833.34	\$568.34	\$5,000.00
6725 Trash Removal	\$301.12	\$312.50	\$11.38	\$602.24	\$625.00	\$22.76	\$3,750.00
<b>TOTAL UTILITIES</b>	<b>\$3,661.59</b>	<b>\$12,047.92</b>	<b>\$8,386.33</b>	<b>\$24,838.14</b>	<b>\$24,095.84</b>	<b>(\$742.30)</b>	<b>\$144,575.00</b>
<b>INSURANCE</b>							
6800 Insurance	\$1,228.17	\$1,916.67	\$688.50	\$2,456.34	\$3,833.34	\$1,377.00	\$23,000.00
<b>TOTAL INSURANCE</b>	<b>\$1,228.17</b>	<b>\$1,916.67</b>	<b>\$688.50</b>	<b>\$2,456.34</b>	<b>\$3,833.34</b>	<b>\$1,377.00</b>	<b>\$23,000.00</b>
<b>TAXES</b>							
6950 Federal Taxes/Fees	\$0.00	\$208.33	\$208.33	\$0.00	\$416.66	\$416.66	\$2,500.00
6960 State Taxes/Fees	\$0.00	\$125.00	\$125.00	\$0.00	\$250.00	\$250.00	\$1,500.00
<b>TOTAL TAXES</b>	<b>\$0.00</b>	<b>\$333.33</b>	<b>\$333.33</b>	<b>\$0.00</b>	<b>\$666.66</b>	<b>\$666.66</b>	<b>\$4,000.00</b>
<b>OPERATING CONTINGENCY</b>							
8900 Operating Contingency	\$0.00	\$2,250.00	\$2,250.00	\$12,150.00	\$4,500.00	(\$7,650.00)	\$27,000.00
<b>TOTAL OPERATING CONTINGENCY</b>	<b>\$0.00</b>	<b>\$2,250.00</b>	<b>\$2,250.00</b>	<b>\$12,150.00</b>	<b>\$4,500.00</b>	<b>(\$7,650.00)</b>	<b>\$27,000.00</b>

**Income Statement - Operating**  
 Esplanade at Sommers Bend Community Association  
 From 02/01/2026 to 02/28/2026

Description	Current Period			Year-to-date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
<b>RESERVE ALLOCATION</b>							
9000 Reserves - General	\$6,789.92	\$6,789.92	\$0.00	\$13,579.84	\$13,579.84	\$0.00	\$81,479.00
9495 Interest	\$1,346.98	\$0.00	(\$1,346.98)	\$1,409.16	\$0.00	(\$1,409.16)	\$0.00
<b>TOTAL RESERVE ALLOCATION</b>	\$8,136.90	\$6,789.92	(\$1,346.98)	\$14,989.00	\$13,579.84	(\$1,409.16)	\$81,479.00
<b>TOTAL OPERATING EXPENSE</b>	<b>\$36,935.20</b>	<b>\$61,512.50</b>	<b>\$24,577.30</b>	<b>\$118,594.74</b>	<b>\$123,025.00</b>	<b>\$4,430.26</b>	<b>\$738,150.00</b>
<b>Net Income:</b>	<b>\$28,038.02</b>	<b>\$0.00</b>	<b>\$28,038.02</b>	<b>\$9,554.16</b>	<b>\$0.00</b>	<b>\$9,554.16</b>	<b>\$0.00</b>

**Income Statement - Operating**  
 Esplanade at Sommers Bend Community Association  
 From 02/01/2026 to 02/28/2026

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>AQ Cost Center</b>							
<b>OPERATING INCOME</b>							
<b>INCOME</b>							
5010 AQ Private Street/ Gate Cost Center	\$11,050.00	\$11,050.00	\$0.00	\$22,100.00	\$22,100.00	\$0.00	\$132,600.00
5031 Interest - Cost Center	\$35.26	\$0.00	\$35.26	\$71.76	\$0.00	\$71.76	\$0.00
<b>TOTAL INCOME</b>	<b>\$11,085.26</b>	<b>\$11,050.00</b>	<b>\$35.26</b>	<b>\$22,171.76</b>	<b>\$22,100.00</b>	<b>\$71.76</b>	<b>\$132,600.00</b>
<b>TOTAL OPERATING INCOME</b>	<b>\$11,085.26</b>	<b>\$11,050.00</b>	<b>\$35.26</b>	<b>\$22,171.76</b>	<b>\$22,100.00</b>	<b>\$71.76</b>	<b>\$132,600.00</b>
<b>OPERATING EXPENSE</b>							
<b>ADMINISTRATION</b>							
6015 Reserve Study	\$0.00	\$43.75	\$43.75	\$0.00	\$87.50	\$87.50	\$525.00
6035 Office & Postage	\$250.00	\$100.00	(\$150.00)	\$500.00	\$200.00	(\$300.00)	\$1,200.00
6040 Management Services	\$350.00	\$375.00	\$25.00	\$700.00	\$750.00	\$50.00	\$4,500.00
6043 On-Site Staff/Payroll	\$1,000.00	\$1,500.00	\$500.00	\$3,000.00	\$3,000.00	\$0.00	\$18,000.00
<b>TOTAL ADMINISTRATION</b>	<b>\$1,600.00</b>	<b>\$2,018.75</b>	<b>\$418.75</b>	<b>\$4,200.00</b>	<b>\$4,037.50</b>	<b>(\$162.50)</b>	<b>\$24,225.00</b>
<b>COMMON AREA MAINTENANCE</b>							
6500 Gate Maintenance	\$316.00	\$1,000.00	\$684.00	\$2,927.14	\$2,000.00	(\$927.14)	\$12,000.00
6502 Gate Repairs	\$6,973.55	\$416.67	(\$6,556.88)	\$7,596.37	\$833.34	(\$6,763.03)	\$5,000.00
6505 Access Control Monitoring Contract	\$167.97	\$500.00	\$332.03	\$455.47	\$1,000.00	\$544.53	\$6,000.00
6520 Street Sweeping Contract	\$0.00	\$204.17	\$204.17	\$0.00	\$408.34	\$408.34	\$2,450.00
<b>TOTAL COMMON AREA MAINTENANCE</b>	<b>\$7,457.52</b>	<b>\$2,120.84</b>	<b>(\$5,336.68)</b>	<b>\$10,978.98</b>	<b>\$4,241.68</b>	<b>(\$6,737.30)</b>	<b>\$25,450.00</b>
<b>UTILITIES</b>							
6705 Electricity	\$106.20	\$150.00	\$43.80	\$245.85	\$300.00	\$54.15	\$1,800.00
<b>TOTAL UTILITIES</b>	<b>\$106.20</b>	<b>\$150.00</b>	<b>\$43.80</b>	<b>\$245.85</b>	<b>\$300.00</b>	<b>\$54.15</b>	<b>\$1,800.00</b>
<b>INSURANCE</b>							
6800 Insurance	\$270.92	\$287.50	\$16.58	\$541.84	\$575.00	\$33.16	\$3,450.00
<b>TOTAL INSURANCE</b>	<b>\$270.92</b>	<b>\$287.50</b>	<b>\$16.58</b>	<b>\$541.84</b>	<b>\$575.00</b>	<b>\$33.16</b>	<b>\$3,450.00</b>
<b>OPERATING CONTINGENCY</b>							
8900 Operating Contingency	\$0.00	\$208.33	\$208.33	\$0.00	\$416.66	\$416.66	\$2,500.00
<b>TOTAL OPERATING CONTINGENCY</b>	<b>\$0.00</b>	<b>\$208.33</b>	<b>\$208.33</b>	<b>\$0.00</b>	<b>\$416.66</b>	<b>\$416.66</b>	<b>\$2,500.00</b>

**Income Statement - Operating**

Esplanade at Sommers Bend Community Association

From 02/01/2026 to 02/28/2026

Description	Current Period			Year-to-date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
<b>RESERVE ALLOCATION</b>							
9000 Reserves - General	\$6,264.58	\$6,264.58	\$0.00	\$12,529.16	\$12,529.16	\$0.00	\$75,175.00
9495 Interest - Cost Center	\$35.26	\$0.00	(\$35.26)	\$71.76	\$0.00	(\$71.76)	\$0.00
<b>TOTAL RESERVE ALLOCATION</b>	\$6,299.84	\$6,264.58	(\$35.26)	\$12,600.92	\$12,529.16	(\$71.76)	\$75,175.00
<b>TOTAL OPERATING EXPENSE</b>	<b>\$15,734.48</b>	<b>\$11,050.00</b>	<b>(\$4,684.48)</b>	<b>\$28,567.59</b>	<b>\$22,100.00</b>	<b>(\$6,467.59)</b>	<b>\$132,600.00</b>
<b>Net Income:</b>	<b>(\$4,649.22)</b>	<b>\$0.00</b>	<b>(\$4,649.22)</b>	<b>(\$6,395.83)</b>	<b>\$0.00</b>	<b>(\$6,395.83)</b>	<b>\$0.00</b>

**Budget Spread Report - Operating**

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
<b>OPERATING INCOME</b>														
<b>INCOME</b>														
5010 Regular Assessments														
Budget	61,512.50	61,512.50	61,512.50	61,512.50	61,512.50	61,512.50	61,512.50	61,512.50	61,512.50	61,512.50	61,512.50	61,512.50	738,150.00	738,150.00
Actual	61,512.50	61,512.50	-	-	-	-	-	-	-	-	-	-	123,025.00	
Variance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5010 AQ Private Street/ Gate Cost Center														
Budget	11,050.00	11,050.00	11,050.00	11,050.00	11,050.00	11,050.00	11,050.00	11,050.00	11,050.00	11,050.00	11,050.00	11,050.00	132,600.00	132,600.00
Actual	11,050.00	11,050.00	-	-	-	-	-	-	-	-	-	-	22,100.00	
Variance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5023 Bank Return Check/NSF Fees														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	30.00	-	-	-	-	-	-	-	-	-	-	-	30.00	
Variance	30.00	-	-	-	-	-	-	-	-	-	-	-	30.00	
5031 Interest Income-Reserve														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	62.18	1,346.98	-	-	-	-	-	-	-	-	-	-	1,409.16	
Variance	62.18	1,346.98	-	-	-	-	-	-	-	-	-	-	1,409.16	
5031 Interest - Cost Center														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	36.50	35.26	-	-	-	-	-	-	-	-	-	-	71.76	
Variance	36.50	35.26	-	-	-	-	-	-	-	-	-	-	71.76	
5052 Admin/Collection Fees														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	100.00	-	-	-	-	-	-	-	-	-	-	-	100.00	
Variance	100.00	-	-	-	-	-	-	-	-	-	-	-	100.00	
5060 Fobs/Mobile Credentials														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	103.00	192.75	-	-	-	-	-	-	-	-	-	-	295.75	
Variance	103.00	192.75	-	-	-	-	-	-	-	-	-	-	295.75	
5074 Social Income														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	1,368.00	1,920.99	-	-	-	-	-	-	-	-	-	-	3,288.99	
Variance	1,368.00	1,920.99	-	-	-	-	-	-	-	-	-	-	3,288.99	
<b>Total 50 - INCOME</b>														

## Budget Spread Report - Operating

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Budget	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	870,750.00	870,750.00
Actual	74,262.18	76,058.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,320.66	
Variance	1,699.68	3,495.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,195.66	
<b>Total OPERATING INCOME</b>														
Budget	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	870,750.00	870,750.00
Actual	74,262.18	76,058.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,320.66	
Variance	1,699.68	3,495.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,195.66	
<b>OPERATING EXPENSE</b>														
<b>ADMINISTRATION</b>														
6010 Audit/Tax Preparation														
Budget	137.50	137.50	137.50	137.50	137.50	137.50	137.50	137.50	137.50	137.50	137.50	137.50	1,650.00	1,650.00
Actual	1,650.00	-	-	-	-	-	-	-	-	-	-	-	1,650.00	
Variance	(1,512.50)	137.50	137.50	137.50	137.50	137.50	137.50	137.50	137.50	137.50	137.50	137.50	-	
6015 Reserve Study														
Budget	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00	1,200.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00	
6015 Reserve Study														
Budget	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75	525.00	525.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75	525.00	
6035 Office & Postage														
Budget	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.63	8,000.00	8,000.00
Actual	5,105.16	(123.28)	-	-	-	-	-	-	-	-	-	-	4,981.88	
Variance	(4,438.49)	789.95	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.63	3,018.12	
6035 Office & Postage														
Budget	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00	1,200.00
Actual	250.00	250.00	-	-	-	-	-	-	-	-	-	-	500.00	
Variance	(150.00)	(150.00)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	700.00	
6040 Management Services														
Budget	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	21,756.00	21,756.00
Actual	3,949.17	3,885.00	-	-	-	-	-	-	-	-	-	-	7,834.17	
Variance	(2,136.17)	(2,072.00)	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	1,813.00	13,921.83	

**Budget Spread Report - Operating**

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
<b>6040 Management Services</b>														
Budget	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	4,500.00	4,500.00
Actual	350.00	350.00	-	-	-	-	-	-	-	-	-	-	700.00	
Variance	25.00	25.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	3,800.00	
<b>6041 Management-Additional</b>														
Budget	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00	18,000.00
Actual	175.00	-	-	-	-	-	-	-	-	-	-	-	175.00	
Variance	1,325.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	17,825.00	
<b>6043 On-Site Staff/Payroll</b>														
Budget	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	102,000.00	102,000.00
Actual	5,715.24	1,511.49	-	-	-	-	-	-	-	-	-	-	7,226.73	
Variance	2,784.76	6,988.51	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	94,773.27	
<b>6043 On-Site Staff/Payroll</b>														
Budget	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00	18,000.00
Actual	2,000.00	1,000.00	-	-	-	-	-	-	-	-	-	-	3,000.00	
Variance	(500.00)	500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	15,000.00	
<b>6053 Collection Fees/DQ Letters</b>														
Budget	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.37	4,000.00	4,000.00
Actual	-	100.00	-	-	-	-	-	-	-	-	-	-	100.00	
Variance	333.33	233.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.37	3,900.00	
<b>6054 Attorney/Legal Fees-Delinquency</b>														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	399.50	147.00	-	-	-	-	-	-	-	-	-	-	546.50	
Variance	(399.50)	(147.00)	-	-	-	-	-	-	-	-	-	-	(546.50)	
<b>6055 Legal</b>														
Budget	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.63	20,000.00	20,000.00
Actual	1,819.50	654.50	-	-	-	-	-	-	-	-	-	-	2,474.00	
Variance	(152.83)	1,012.17	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.63	17,526.00	
<b>6073 Voting Services</b>														
Budget	154.17	154.17	154.17	154.17	154.17	154.17	154.17	154.17	154.17	154.17	154.17	154.13	1,850.00	1,850.00
Actual	2,653.86	-	-	-	-	-	-	-	-	-	-	-	2,653.86	
Variance	(2,499.69)	154.17	154.17	154.17	154.17	154.17	154.17	154.17	154.17	154.17	154.17	154.13	(803.86)	
<b>6074 Social Events</b>														
Budget	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	15,540.00	15,540.00
Actual	2,269.39	2,691.28	-	-	-	-	-	-	-	-	-	-	4,960.67	
Variance	(974.39)	(1,396.28)	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	1,295.00	10,579.33	

**Budget Spread Report - Operating**

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
<b>6075 Subscriptions</b>														
Budget	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	7,500.00	7,500.00
Actual	199.96	99.98	-	-	-	-	-	-	-	-	-	-	299.94	
Variance	425.04	525.02	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	7,200.06	
<b>Total 60 - ADMINISTRATION</b>														
Budget	18,810.09	18,810.09	18,810.09	18,810.09	18,810.09	18,810.09	18,810.09	18,810.09	18,810.09	18,810.09	18,810.09	18,810.01	225,721.00	225,721.00
Actual	26,536.78	10,565.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,102.75	
Variance	(7,726.69)	8,244.12	18,810.09	18,810.09	18,810.09	18,810.09	18,810.09	18,810.09	18,810.09	18,810.09	18,810.09	18,810.01	188,618.25	
<b>RECREATION FACILITY</b>														
<b>6100 Rec-Fees &amp; Licenses</b>														
Budget	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	1,000.00	1,000.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	
Variance	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	1,000.00	
<b>6110 Rec-Coffee Cart</b>														
Budget	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00	3,000.00
Actual	153.15	-	-	-	-	-	-	-	-	-	-	-	153.15	
Variance	96.85	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	2,846.85	
<b>6145 Rec-Organic Garden</b>														
Budget	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00	1,500.00
Actual	438.45	-	-	-	-	-	-	-	-	-	-	-	438.45	
Variance	(313.45)	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,061.55	
<b>6175 Rec-Janitorial Contact</b>														
Budget	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	36,000.00	36,000.00
Actual	2,600.00	2,600.00	-	-	-	-	-	-	-	-	-	-	5,200.00	
Variance	400.00	400.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	30,800.00	
<b>6180 Rec-Janitorial Supplies</b>														
Budget	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00	3,000.00
Actual	139.25	156.75	-	-	-	-	-	-	-	-	-	-	296.00	
Variance	110.75	93.25	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	2,704.00	
<b>6200 Rec-Common Area Maint</b>														
Budget	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	10,000.00	10,000.00
Actual	-	496.37	-	-	-	-	-	-	-	-	-	-	496.37	
Variance	833.33	336.96	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	9,503.63	
<b>6210 Rec-HVAC Maint Contract</b>														

**Budget Spread Report - Operating**

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
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	632.00	-	-	-	-	-	-	-	-	-	-	-	632.00	
Variance	(577.83)	54.17	54.17	54.17	54.17	54.17	54.17	54.17	54.17	54.17	54.17	54.13	18.00	
6220 Rec-Pool/Spa Contract														
Budget	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	27,000.00	27,000.00
Actual	2,110.00	-	-	-	-	-	-	-	-	-	-	-	2,110.00	
Variance	140.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	24,890.00	
6222 Rec-Pool/Spa Services														
Budget	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	10,000.00	10,000.00
Actual	385.00	2,110.00	-	-	-	-	-	-	-	-	-	-	2,495.00	
Variance	448.33	(1,276.67)	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	7,505.00	
6225 Rec Pool/Spa Supplies														
Budget	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.37	2,500.00	2,500.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	
Variance	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.37	2,500.00	
6260 Rec-Lighting Maintenance Contract														
Budget	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	10,000.00	10,000.00
Actual	1,511.98	505.18	-	-	-	-	-	-	-	-	-	-	2,017.16	
Variance	(678.65)	328.15	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	7,982.84	
6290 Rec-Gym Maintenance Contract														
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	-	282.00	-	-	-	-	-	-	-	-	-	-	282.00	
Variance	187.50	(94.50)	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	1,968.00	
6295 Rec-Gym Extras														
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	60.88	-	-	-	-	-	-	-	-	-	-	-	60.88	
Variance	(19.21)	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	439.12	
6300 Rec-Key Fobs/Mobile Credentials														
Budget	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00	1,500.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	
Variance	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00	
6305 Rec-Annual Fire Extinguisher														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	
Variance	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	
6310 Rec-Annual Sprinkler Inspection														

**Budget Spread Report - Operating**

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
<b>Budget</b>	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
<b>Actual</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Variance</b>	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	
<b>6315 Rec-Fire Alarm Inspection</b>														
<b>Budget</b>	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	600.00	600.00
<b>Actual</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Variance</b>	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	600.00	
<b>6320 Rec-Building/Fire Alarm Monitoring</b>														
<b>Budget</b>	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00	3,000.00
<b>Actual</b>	-	109.90	-	-	-	-	-	-	-	-	-	-	109.90	
<b>Variance</b>	250.00	140.10	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	2,890.10	
<b>6365 Rec-Telephone</b>														
<b>Budget</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Actual</b>	-	538.34	-	-	-	-	-	-	-	-	-	-	538.34	
<b>Variance</b>	-	(538.34)	-	-	-	-	-	-	-	-	-	-	(538.34)	
<b>6390 Fire Pit</b>														
<b>Budget</b>	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
<b>Actual</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Variance</b>	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	
<b>Total 61 - RECREATION FACILITY</b>														
<b>Budget</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.98</b>	<b>113,350.00</b>	<b>113,350.00</b>
<b>Actual</b>	<b>8,030.71</b>	<b>6,798.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,829.25</b>	
<b>Variance</b>	<b>1,415.11</b>	<b>2,647.28</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.82</b>	<b>9,445.98</b>	<b>98,520.75</b>	
<b>LANDSCAPE</b>														
<b>6405 Landscape Contract</b>														
<b>Budget</b>	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	61,500.00	61,500.00
<b>Actual</b>	4,800.00	4,650.00	-	-	-	-	-	-	-	-	-	-	9,450.00	
<b>Variance</b>	325.00	475.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	52,050.00	
<b>6415 Landscape Extras</b>														
<b>Budget</b>	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.63	35,000.00	35,000.00
<b>Actual</b>	2,330.00	665.00	-	-	-	-	-	-	-	-	-	-	2,995.00	
<b>Variance</b>	586.67	2,251.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.63	32,005.00	
<b>6420 Irrigation Repairs</b>														
<b>Budget</b>	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00	12,000.00
<b>Actual</b>	58.00	140.00	-	-	-	-	-	-	-	-	-	-	198.00	

**Budget Spread Report - Operating**

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Variance	942.00	860.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	11,802.00	
<b>6425 Tree Maintenance</b>														
Budget	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	10,000.00	10,000.00
Actual	-	675.00	-	-	-	-	-	-	-	-	-	-	675.00	
Variance	833.33	158.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	9,325.00	
<b>Total 64 - LANDSCAPE</b>														
Budget	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	118,500.00	118,500.00
Actual	7,188.00	6,130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,318.00	
Variance	2,687.00	3,745.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	9,875.00	105,182.00	
<b>COMMON AREA MAINTENANCE</b>														
<b>6500 Gate Maintenance</b>														
Budget	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00	12,000.00
Actual	2,611.14	316.00	-	-	-	-	-	-	-	-	-	-	2,927.14	
Variance	(1,611.14)	684.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	9,072.86	
<b>6502 Gate Repairs</b>														
Budget	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.63	5,000.00	5,000.00
Actual	622.82	6,973.55	-	-	-	-	-	-	-	-	-	-	7,596.37	
Variance	(206.15)	(6,556.88)	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.63	(2,596.37)	
<b>6505 Access Control Monitoring Contract</b>														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	169.50	99.03	-	-	-	-	-	-	-	-	-	-	268.53	
Variance	(169.50)	(99.03)	-	-	-	-	-	-	-	-	-	-	(268.53)	
<b>6505 Access Control Monitoring Contract</b>														
Budget	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00	6,000.00
Actual	287.50	167.97	-	-	-	-	-	-	-	-	-	-	455.47	
Variance	212.50	332.03	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	5,544.53	
<b>6520 Street Sweeping Contract</b>														
Budget	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.13	2,450.00	2,450.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	
Variance	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.13	2,450.00	
<b>6540 Backflow Device Test/Repair</b>														
Budget	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	1,000.00	1,000.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	
Variance	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	1,000.00	

**Budget Spread Report - Operating**

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
<b>6555 Pest Control Contract</b>														
Budget	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.37	16,000.00	16,000.00
Actual	715.00	415.00	-	-	-	-	-	-	-	-	-	-	1,130.00	
Variance	618.33	918.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.37	14,870.00	
<b>6585 Holiday Lighting</b>														
Budget	479.17	479.17	479.17	479.17	479.17	479.17	479.17	479.17	479.17	479.17	479.17	479.13	5,750.00	5,750.00
Actual	-	1,500.00	-	-	-	-	-	-	-	-	-	-	1,500.00	
Variance	479.17	(1,020.83)	479.17	479.17	479.17	479.17	479.17	479.17	479.17	479.17	479.17	479.13	4,250.00	
<b>6590 Minor Repairs</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	
Variance	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	
<b>6600 Recreation Facility</b>														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	212.73	-	-	-	-	-	-	-	-	-	-	-	212.73	
Variance	(212.73)	-	-	-	-	-	-	-	-	-	-	-	(212.73)	
<b>Total 65 - COMMON AREA MAINTENANCE</b>														
Budget	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.26</b>	<b>50,200.00</b>	<b>50,200.00</b>
Actual	<b>4,618.69</b>	<b>9,471.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,090.24</b>	
Variance	<b>(435.35)</b>	<b>(5,288.21)</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.34</b>	<b>4,183.26</b>	<b>36,109.76</b>	
<b>UTILITIES</b>														
<b>6700 Water &amp; Sewer</b>														
Budget	2,291.67	2,291.67	2,291.67	2,291.67	2,291.67	2,291.67	2,291.67	2,291.67	2,291.67	2,291.67	2,291.67	2,291.63	27,500.00	27,500.00
Actual	1,515.01	993.58	-	-	-	-	-	-	-	-	-	-	2,508.59	
Variance	776.66	1,298.09	2,291.67	2,291.67	2,291.67	2,291.67	2,291.67	2,291.67	2,291.67	2,291.67	2,291.67	2,291.63	24,991.41	
<b>6705 Electricity</b>														
Budget	3,458.33	3,458.33	3,458.33	3,458.33	3,458.33	3,458.33	3,458.33	3,458.33	3,458.33	3,458.33	3,458.33	3,458.37	41,500.00	41,500.00
Actual	3,099.39	2,381.13	-	-	-	-	-	-	-	-	-	-	5,480.52	
Variance	358.94	1,077.20	3,458.33	3,458.33	3,458.33	3,458.33	3,458.33	3,458.33	3,458.33	3,458.33	3,458.33	3,458.37	36,019.48	
<b>6705 Electricity</b>														
Budget	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00	1,800.00
Actual	139.65	106.20	-	-	-	-	-	-	-	-	-	-	245.85	
Variance	10.35	43.80	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,554.15	
<b>6710 Gas</b>														

## Budget Spread Report - Operating

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
<b>6715 Propane</b>														
Budget	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	66,000.00	66,000.00
Actual	15,818.73	-	-	-	-	-	-	-	-	-	-	-	15,818.73	
Variance	(10,318.73)	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	50,181.27	
<b>6720 Telephone</b>														
Budget	68.75	68.75	68.75	68.75	68.75	68.75	68.75	68.75	68.75	68.75	68.75	68.75	825.00	825.00
Actual	163.06	-	-	-	-	-	-	-	-	-	-	-	163.06	
Variance	(94.31)	68.75	68.75	68.75	68.75	68.75	68.75	68.75	68.75	68.75	68.75	68.75	661.94	
<b>6725 Trash Removal</b>														
Budget	312.50	312.50	312.50	312.50	312.50	312.50	312.50	312.50	312.50	312.50	312.50	312.50	3,750.00	3,750.00
Actual	301.12	301.12	-	-	-	-	-	-	-	-	-	-	602.24	
Variance	11.38	11.38	312.50	312.50	312.50	312.50	312.50	312.50	312.50	312.50	312.50	312.50	3,147.76	
<b>Total 67 - UTILITIES</b>														
Budget	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.88</b>	<b>146,375.00</b>	<b>146,375.00</b>
Actual	<b>21,316.20</b>	<b>3,767.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,083.99</b>	
Variance	<b>(9,118.28)</b>	<b>8,430.13</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.92</b>	<b>12,197.88</b>	<b>121,291.01</b>	
<b>INSURANCE</b>														
<b>6800 Insurance</b>														
Budget	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.63	23,000.00	23,000.00
Actual	1,228.17	1,228.17	-	-	-	-	-	-	-	-	-	-	2,456.34	
Variance	688.50	688.50	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.63	20,543.66	
<b>6800 Insurance</b>														
Budget	287.50	287.50	287.50	287.50	287.50	287.50	287.50	287.50	287.50	287.50	287.50	287.50	3,450.00	3,450.00
Actual	270.92	270.92	-	-	-	-	-	-	-	-	-	-	541.84	
Variance	16.58	16.58	287.50	287.50	287.50	287.50	287.50	287.50	287.50	287.50	287.50	287.50	2,908.16	
<b>Total 68 - INSURANCE</b>														
Budget	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.13</b>	<b>26,450.00</b>	<b>26,450.00</b>
Actual	<b>1,499.09</b>	<b>1,499.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,998.18</b>	
Variance	<b>705.08</b>	<b>705.08</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.17</b>	<b>2,204.13</b>	<b>23,451.82</b>	
<b>TAXES</b>														

**Budget Spread Report - Operating**

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
<b>6950 Federal Taxes/Fees</b>														
Budget	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.37	2,500.00	2,500.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.37	2,500.00	
<b>6960 State Taxes/Fees</b>														
Budget	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00	1,500.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00	
<b>Total 69 - TAXES</b>														
Budget	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.37</b>	<b>4,000.00</b>	<b>4,000.00</b>
Actual	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Variance	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.33</b>	<b>333.37</b>	<b>4,000.00</b>	
<b>OPERATING CONTINGENCY</b>														
<b>8900 Operating Contingency</b>														
Budget	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	27,000.00	27,000.00
Actual	12,150.00	-	-	-	-	-	-	-	-	-	-	-	12,150.00	
Variance	(9,900.00)	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	14,850.00	
<b>8900 Operating Contingency</b>														
Budget	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.37	2,500.00	2,500.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.37	2,500.00	
<b>Total 89 - OPERATING CONTINGENCY</b>														
Budget	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.37</b>	<b>29,500.00</b>	<b>29,500.00</b>
Actual	<b>12,150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,150.00</b>	
Variance	<b>(9,691.67)</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.33</b>	<b>2,458.37</b>	<b>17,350.00</b>	
<b>RESERVE ALLOCATION</b>														
<b>9000 Reserves - General</b>														
Budget	6,789.92	6,789.92	6,789.92	6,789.92	6,789.92	6,789.92	6,789.92	6,789.92	6,789.92	6,789.92	6,789.92	6,789.88	81,479.00	81,479.00
Actual	6,789.92	6,789.92	-	-	-	-	-	-	-	-	-	-	13,579.84	
Variance	-	-	6,789.92	6,789.92	6,789.92	6,789.92	6,789.92	6,789.92	6,789.92	6,789.92	6,789.92	6,789.88	67,899.16	
<b>9000 Reserves - General</b>														
Budget	6,264.58	6,264.58	6,264.58	6,264.58	6,264.58	6,264.58	6,264.58	6,264.58	6,264.58	6,264.58	6,264.58	6,264.62	75,175.00	75,175.00
Actual	6,264.58	6,264.58	-	-	-	-	-	-	-	-	-	-	12,529.16	

**Budget Spread Report - Operating**

Esplanade at Sommers Bend Community Association

End Date: 02/28/2026

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Variance	-	-	6,264.58	6,264.58	6,264.58	6,264.58	6,264.58	6,264.58	6,264.58	6,264.58	6,264.58	6,264.62	62,645.84	
<b>9495 Interest</b>														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	62.18	1,346.98	-	-	-	-	-	-	-	-	-	-	1,409.16	
Variance	(62.18)	(1,346.98)	-	-	-	-	-	-	-	-	-	-	(1,409.16)	
<b>9495 Interest - Cost Center</b>														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	36.50	35.26	-	-	-	-	-	-	-	-	-	-	71.76	
Variance	(36.50)	(35.26)	-	-	-	-	-	-	-	-	-	-	(71.76)	
<b>Total 90 - RESERVE ALLOCATION</b>														
Budget	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	156,654.00	156,654.00
Actual	13,153.18	14,436.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,589.92	
Variance	(98.68)	(1,382.24)	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	13,054.50	129,064.08	
<b>Total OPERATING EXPENSE</b>														
Budget	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	870,750.00	870,750.00
Actual	94,492.65	52,669.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,162.33	
Variance	(21,930.15)	19,892.82	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	72,562.50	723,587.67	
<b>Net Income:</b>														
Budget	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Actual	(20,230.47)	23,388.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,158.33	
Variance	(20,230.47)	23,388.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,158.33	