

Balance Sheet Comparative - Combined

Esplanade at Sommers Bend Community Association

End Date: 12/31/2023

		Current Balance at 12/31/2023	Prior Month Balance at 11/30/2023	Change
Assets				
CASH - OPERATING				
01-1003-00	Sunwest - Operating - 1647	\$ 127,971.51	\$ 154,917.88	\$ (26,946.37)
01-1015-00	Sunwest - Debit Card - 6010	5,440.08	3,046.02	2,394.06
01-1095-00	Due (To)/From Reserves	-	(8,653.76)	8,653.76
Total CASH - OPERATING:		\$ 133,411.59	\$ 149,310.14	\$ (15,898.55)
CASH - RESERVE				
02-1100-00	Sunwest - Reserve - 2295	\$ 163,713.87	\$ 151,205.75	\$ 12,508.12
02-1195-00	Due (To)/From Operating	-	8,653.76	(8,653.76)
Total CASH - RESERVE:		\$ 163,713.87	\$ 159,859.51	\$ 3,854.36
ACCOUNTS RECEIVABLE				
12-1280-00	Accounts Receivable-Homeowner	\$ 6,807.05	\$ 4,231.55	\$ 2,575.50
12-1282-00	Accounts Receivable - Other	941.59	941.59	-
Total ACCOUNTS RECEIVABLE:		\$ 7,748.64	\$ 5,173.14	\$ 2,575.50
OTHER ASSETS				
13-1400-00	Utility Deposits	\$ 5,400.00	\$ 5,400.00	\$ -
Total OTHER ASSETS:		\$ 5,400.00	\$ 5,400.00	\$ -
Total Assets:		\$ 310,274.10	\$ 319,742.79	\$ (9,468.69)
Liabilities & Equity				
ACCOUNTS PAYABLE				
20-2001-00	Prepaid Dues	\$ 33,071.93	\$ 43,473.36	\$ (10,401.43)
20-2022-00	Clubhouse Rental Deposits	1,000.00	-	1,000.00
Total ACCOUNTS PAYABLE:		\$ 34,071.93	\$ 43,473.36	\$ (9,401.43)
RESERVES				
40-4000-00	Reserves - General	\$ 209,210.60	\$ 200,635.22	\$ 8,575.38
40-4055-00	Landscape Replacement	(41,088.85)	(41,088.85)	-
40-4057-00	Tree Trimming	(4,792.00)	-	(4,792.00)
40-4495-00	Interest	384.12	313.14	70.98
Total RESERVES:		\$ 163,713.87	\$ 159,859.51	\$ 3,854.36
EQUITY				
49-4998-00	Prior Year Equity	\$ 113,353.13	\$ 113,353.13	\$ -
Total EQUITY:		\$ 113,353.13	\$ 113,353.13	\$ -
Net Income / (Loss)		\$ (864.83)	\$ 3,056.79	\$ (3,921.62)
Total Liabilities & Equity:		\$ 310,274.10	\$ 319,742.79	\$ (9,468.69)

Reserve Schedule

Esplanade at Sommers Bend Community Association

From 12/01/2023 to 12/31/2023

Description	Current Additions	Current Expenses	Prior Year Balance	YTD Additions	YTD Expenses	Current Balance
Reserves - General	\$8,575.38	\$0.00	\$0.00	\$209,210.60	\$0.00	\$209,210.60
Landscape Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$41,088.85	(\$41,088.85)
Tree Trimming	\$0.00	\$4,792.00	\$0.00	\$0.00	\$4,792.00	(\$4,792.00)
Interest	\$70.98	\$0.00	\$0.00	\$384.12	\$0.00	\$384.12
Esplanade at Sommers Bend Community Association	8,646.36	4,792.00	\$0.00	\$209,594.72	\$45,880.85	163,713.87

Income Statement - Operating
 Esplanade at Sommers Bend Community Association
 From 12/01/2023 to 12/31/2023

Description	Current Period		Variance	Actual	Year-to-date		Variance	Annual Budget
	Actual	Budget			Budget			
OPERATING INCOME								
INCOME								
5010-00 Regular Assessments	\$53,874.00	\$53,874.00	\$0.00	\$579,311.00	\$579,311.00	\$0.00	\$0.00	\$579,311.00
5011-00 Developer Assessments	\$876.00	\$876.00	\$0.00	\$31,818.00	\$31,807.00	\$11.00	\$11.00	\$31,807.00
5012-00 Developer Subsidy	\$0.00	\$0.00	\$0.00	\$23,778.00	\$23,777.00	\$1.00	\$1.00	\$23,777.00
5023-00 Bank Return Check/NSF Fees	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	\$25.00	\$0.00
5031-00 Interest Income-Reserve	\$70.98	\$0.00	\$70.98	\$379.23	\$0.00	\$379.23	\$379.23	\$0.00
5040-00 Late Fees	\$0.00	\$0.00	\$0.00	\$543.23	\$0.00	\$543.23	\$543.23	\$0.00
5042-00 Late Interest	\$0.00	\$0.00	\$0.00	\$61.87	\$0.00	\$61.87	\$61.87	\$0.00
5051-00 Clubhouse Rental Fees	\$0.00	\$0.00	\$0.00	\$2,025.00	\$0.00	\$2,025.00	\$2,025.00	\$0.00
5052-00 Admin/Collection Fees	\$100.00	\$0.00	\$100.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
5053-00 Delinquent Letter Fees	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
5060-00 Gate/Pool Keys/Remotes	\$0.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00	\$125.00	\$0.00
5110-00 Fines/Violations	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
TOTAL INCOME	\$55,020.98	\$54,750.00	\$270.98	\$638,566.33	\$634,895.00	\$3,671.33		\$634,895.00
TOTAL OPERATING INCOME	\$55,020.98	\$54,750.00	\$270.98	\$638,566.33	\$634,895.00	\$3,671.33		\$634,895.00
OPERATING EXPENSE								
ADMINISTRATION								
6010-00 Audit/Tax Preparation	\$0.00	\$312.50	\$312.50	\$1,400.00	\$3,190.75	\$1,790.75	\$1,790.75	\$3,190.75
6015-00 Reserve Study	\$0.00	\$125.00	\$125.00	\$1,275.00	\$1,500.00	\$225.00	\$225.00	\$1,500.00
6035-00 Office & Postage	\$1,981.54	\$1,000.00	(\$981.54)	\$11,972.05	\$10,204.00	(\$1,768.05)	(\$1,768.05)	\$10,204.00
6040-00 Management Services	\$2,500.00	\$2,500.00	\$0.00	\$25,710.00	\$25,510.00	(\$200.00)	(\$200.00)	\$25,510.00
6043-00 On-Site Staff/Payroll	\$10,343.43	\$11,812.50	\$1,469.07	\$122,981.53	\$141,750.00	\$18,768.47	\$18,768.47	\$141,750.00
6046-00 1099 Tax Form Billing	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	(\$50.00)	(\$50.00)	\$0.00
6053-00 Collection Fees/DQ Letters	\$400.00	\$0.00	(\$400.00)	\$400.00	\$0.00	(\$400.00)	(\$400.00)	\$0.00
6055-00 Attorney/Legal Fees	\$0.00	\$1,041.67	\$1,041.67	\$5,115.50	\$10,628.18	\$5,512.68	\$5,512.68	\$10,628.18
6074-00 Social Events	\$684.72	\$1,250.00	\$565.28	\$8,866.90	\$13,015.00	\$4,148.10	\$4,148.10	\$13,015.00
6085-00 Miscellaneous Administration	\$0.00	\$0.00	\$0.00	\$121.00	\$0.00	(\$121.00)	(\$121.00)	\$0.00
TOTAL ADMINISTRATION	\$15,909.69	\$18,041.67	\$2,131.98	\$177,891.98	\$205,797.93	\$27,905.95	\$27,905.95	\$205,797.93

Income Statement - Operating
 Esplanade at Sommers Bend Community Association
 From 12/01/2023 to 12/31/2023

Description	Current Period		Variance	Actual	Year-to-date		Variance	Annual Budget
	Actual	Budget			Budget			
RECREATION FACILITY								
6100-00 Rec-Fees & Licenses	\$943.00	\$33.37	(\$909.63)	\$2,373.40	\$400.00	(\$1,973.40)	\$400.00	\$400.00
6110-00 Rec-Coffee Cart	\$159.64	\$0.00	(\$159.64)	\$1,219.08	\$0.00	(\$1,219.08)	\$0.00	\$0.00
6120-00 Rec-Landscape Contract	\$3,849.00	\$1,560.38	(\$2,288.62)	\$21,549.40	\$18,725.00	(\$2,824.40)	\$18,725.00	\$18,725.00
6125-00 Rec-Landscape Supplies	\$0.00	\$112.25	\$112.25	\$1,891.50	\$1,347.00	(\$544.50)	\$1,347.00	\$1,347.00
6130-00 Rec-Irrigation Supplies	\$0.00	\$112.25	\$112.25	\$633.85	\$1,347.00	\$713.15	\$1,347.00	\$1,347.00
6135-00 Rec-Tree Maintenance	\$1,875.00	\$156.25	(\$1,718.75)	\$1,875.00	\$1,875.00	\$0.00	\$1,875.00	\$1,875.00
6140-00 Rec-Palm Tree Maintenance	\$1,125.00	\$93.75	(\$1,031.25)	\$1,125.00	\$1,125.00	\$0.00	\$1,125.00	\$1,125.00
6145-00 Rec-Organic Garden Monitoring	\$0.00	\$200.00	\$200.00	\$2,024.11	\$2,400.00	\$375.89	\$2,400.00	\$2,400.00
6150-00 Rec-Backflow Device	\$992.00	\$8.37	(\$983.63)	\$992.00	\$100.00	(\$892.00)	\$100.00	\$100.00
6175-00 Rec-Janitorial Service	\$2,744.23	\$1,750.00	(\$994.23)	\$30,423.25	\$21,000.00	(\$9,423.25)	\$21,000.00	\$21,000.00
6180-00 Rec-Janitorial Supplies	\$0.00	\$525.00	\$525.00	\$2,307.53	\$6,300.00	\$3,992.47	\$6,300.00	\$6,300.00
6200-00 Rec-Minor Repairs	\$0.00	\$150.00	\$150.00	\$1,778.14	\$1,800.00	\$21.86	\$1,800.00	\$1,800.00
6220-00 Rec-Pool/Spa Services	\$1,500.00	\$1,740.00	\$240.00	\$18,682.11	\$20,880.00	\$2,197.89	\$20,880.00	\$20,880.00
6225-00 Rec Pool/Spa Supplies	\$0.00	\$348.00	\$348.00	\$9,431.70	\$4,176.00	(\$5,255.70)	\$4,176.00	\$4,176.00
6230-00 Rec-Pool Monitors	\$0.00	\$3,584.00	\$3,584.00	\$0.00	\$43,008.00	\$43,008.00	\$43,008.00	\$43,008.00
6250-00 Rec-Pest Control	\$75.00	\$75.00	\$0.00	\$1,015.00	\$900.00	(\$115.00)	\$900.00	\$900.00
6260-00 Rec-Lighting Maintenance	\$646.77	\$271.37	(\$375.40)	\$12,097.91	\$3,256.00	(\$8,841.91)	\$3,256.00	\$3,256.00
6270-00 Rec-Street Sweeping	\$0.00	\$50.00	\$50.00	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00
6290-00 Rec-Fitness Equipment Maint	\$0.00	\$500.00	\$500.00	\$1,473.75	\$6,000.00	\$4,526.25	\$6,000.00	\$6,000.00
6300-00 Rec-Facility Access Key Fobs	\$235.00	\$75.00	(\$160.00)	\$1,317.50	\$900.00	(\$417.50)	\$900.00	\$900.00
6305-00 Rec-Annual Fire Extinguisher	\$0.00	\$2.50	\$2.50	\$0.00	\$30.00	\$30.00	\$30.00	\$30.00
6310-00 Rec-Annual Sprinkler Inspection	\$0.00	\$10.38	\$10.38	\$0.00	\$125.00	\$125.00	\$125.00	\$125.00
6315-00 Rec-Fire Alarm Inspection	\$1,064.95	\$15.00	(\$1,049.95)	\$1,779.40	\$180.00	(\$1,599.40)	\$180.00	\$180.00
6350-00 Rec-Sewer/Water	\$0.00	\$828.13	\$828.13	\$19,823.20	\$9,938.00	(\$9,885.20)	\$9,938.00	\$9,938.00
6355-00 Rec-Electric	\$0.00	\$3,731.63	\$3,731.63	\$27,965.77	\$44,780.00	\$16,814.23	\$44,780.00	\$44,780.00
6360-00 Rec-Gas	\$7,136.74	\$3,836.37	(\$3,300.37)	\$87,286.38	\$46,036.00	(\$41,250.38)	\$46,036.00	\$46,036.00
6365-00 Rec-Telephone	\$0.00	\$80.00	\$80.00	\$0.00	\$960.00	\$960.00	\$960.00	\$960.00
6370-00 Rec-Refuse	\$0.00	\$300.00	\$300.00	\$2,176.85	\$3,600.00	\$1,423.15	\$3,600.00	\$3,600.00
6380-00 Rec-Insurance	\$0.00	\$354.13	\$354.13	\$3,639.15	\$4,250.00	\$610.85	\$4,250.00	\$4,250.00

Income Statement - Operating
 Esplanade at Sommers Bend Community Association
 From 12/01/2023 to 12/31/2023

Description	Current Period		Variance	Actual	Year-to-date		Variance	Annual Budget
	Actual	Budget			Budget			
TOTAL RECREATION FACILITY	\$22,346.33	\$20,503.13	(\$1,843.20)	\$254,880.98	\$246,038.00	(\$8,842.98)		\$246,038.00
LANDSCAPE								
6405-00 Landscape Contract	\$0.00	\$2,167.32	\$2,167.32	\$20,588.60	\$22,544.46	\$1,955.86		\$22,544.46
6415-00 Landscape Supplies	\$0.00	\$159.79	\$159.79	\$2,591.50	\$1,656.16	(\$935.34)		\$1,656.16
6420-00 Irrigation Repairs	\$735.00	\$159.79	(\$575.21)	\$5,106.90	\$1,656.16	(\$3,450.74)		\$1,656.16
6425-00 Tree Maintenance	\$6,250.00	\$520.83	(\$5,729.17)	\$10,187.50	\$5,314.57	(\$4,872.93)		\$5,314.57
TOTAL LANDSCAPE	\$6,985.00	\$3,007.73	(\$3,977.27)	\$38,474.50	\$31,171.35	(\$7,303.15)		\$31,171.35
COMMON AREA MAINTENANCE								
6540-00 Backflow Device Test/Repair	\$0.00	\$16.63	\$16.63	\$1,697.00	\$200.00	(\$1,497.00)		\$200.00
6555-00 Pest Control	\$190.00	\$375.00	\$185.00	\$2,165.00	\$3,825.50	\$1,660.50		\$3,825.50
6571-00 Pool/Spa Repairs	\$0.00	\$0.00	\$0.00	\$328.67	\$0.00	(\$328.67)		\$0.00
6590-00 Minor Repairs	\$0.00	\$250.00	\$250.00	\$380.00	\$2,551.00	\$2,171.00		\$2,551.00
6595-00 WGMP Maintenance	\$0.00	\$208.33	\$208.33	\$0.00	\$2,499.32	\$2,499.32		\$2,499.32
6600-00 Recreation Facility	\$1,466.41	\$0.00	(\$1,466.41)	\$9,889.85	\$0.00	(\$9,889.85)		\$0.00
TOTAL COMMON AREA MAINTENANCE	\$1,656.41	\$849.96	(\$806.45)	\$14,460.52	\$9,075.82	(\$5,384.70)		\$9,075.82
UTILITIES								
6700-00 Water & Sewer	\$1,932.05	\$1,015.16	(\$916.89)	\$8,860.88	\$10,757.74	\$1,896.86		\$10,757.74
6705-00 Electricity	\$2,782.78	\$48.00	(\$2,734.78)	\$9,331.00	\$576.00	(\$8,755.00)		\$576.00
6715-00 Propane	\$0.00	\$0.00	\$0.00	\$273.92	\$0.00	(\$273.92)		\$0.00
6720-00 Telephone	\$360.15	\$0.00	(\$360.15)	\$3,450.65	\$0.00	(\$3,450.65)		\$0.00
6725-00 Trash Removal	\$289.83	\$0.00	(\$289.83)	\$289.83	\$0.00	(\$289.83)		\$0.00
TOTAL UTILITIES	\$5,364.81	\$1,063.16	(\$4,301.65)	\$22,206.28	\$11,333.74	(\$10,872.54)		\$11,333.74
INSURANCE								
6800-00 Insurance Master Policy	(\$3,466.00)	\$552.92	\$4,018.92	\$11,861.60	\$5,640.23	(\$6,221.37)		\$5,640.23
6801-00 Umbrella Policy	\$0.00	\$0.00	\$0.00	\$455.00	\$0.00	(\$455.00)		\$0.00
6805-00 D&O Policy	\$0.00	\$0.00	\$0.00	\$489.15	\$0.00	(\$489.15)		\$0.00
TOTAL INSURANCE	(\$3,466.00)	\$552.92	\$4,018.92	\$12,805.75	\$5,640.23	(\$7,165.52)		\$5,640.23

Income Statement - Operating

Esplanade at Sommers Bend Community Association

From 12/01/2023 to 12/31/2023

Description	Current Period		Variance	Actual	Year-to-date		Variance	Annual Budget
	Actual	Budget			Budget			
TAXES								
6960-00 State Taxes/Fees	\$0.00	\$16.67	\$16.67	\$0.00	\$198.68	\$198.68	\$198.68	\$198.68
TOTAL TAXES	\$0.00	\$16.67	\$16.67	\$0.00	\$198.68	\$198.68	\$198.68	\$198.68
OPERATING CONTINGENCY								
8900-00 Operating Contingency	\$1,500.00	\$2,138.62	\$638.62	\$16,482.26	\$24,048.08	\$7,565.82	\$24,048.08	\$24,048.08
TOTAL OPERATING CONTINGENCY	\$1,500.00	\$2,138.62	\$638.62	\$16,482.26	\$24,048.08	\$7,565.82	\$24,048.08	\$24,048.08
RESERVE ALLOCATION								
9000-00 Reserves - General	\$8,575.38	\$8,575.38	\$0.00	\$101,849.66	\$101,848.98	(\$0.68)	\$101,848.98	\$101,848.98
9495-00 Interest	\$70.98	\$0.00	(\$70.98)	\$379.23	\$0.00	(\$379.23)	\$0.00	\$0.00
TOTAL RESERVE ALLOCATION	\$8,646.36	\$8,575.38	(\$70.98)	\$102,228.89	\$101,848.98	(\$379.91)	\$101,848.98	\$101,848.98
TOTAL OPERATING EXPENSE	\$58,942.60	\$54,749.24	(\$4,193.36)	\$639,431.16	\$635,152.81	(\$4,278.35)	\$635,152.81	\$635,152.81
Net Income:	(\$3,921.62)	\$0.76	(\$3,922.38)	(\$864.83)	(\$257.81)	(\$607.02)	(\$257.81)	(\$257.81)

Budget Spread Report - Operating
 Esplanade at Sommers Bend Community Association
 End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
OPERATING INCOME														
INCOME														
5010-00 Regular Assessments														
Budget	41,749.00	43,500.00	43,750.00	45,000.00	46,000.00	47,250.00	50,250.00	52,656.00	51,465.00	50,819.00	52,998.00	53,874.00	579,311.00	579,311.00
Actual	-	-	-	-	-	-	317,500.00	52,655.00	51,465.00	50,819.00	52,998.00	53,874.00	579,311.00	-
Variance	(41,749.00)	(43,500.00)	(43,750.00)	(45,000.00)	(46,000.00)	(47,250.00)	267,250.00	(1.00)	-	-	-	-	-	-
5011-00 Developer Assessments														
Budget	5,022.00	3,069.00	2,790.00	3,752.00	2,680.00	3,354.00	1,750.00	481.00	2,350.00	3,931.00	1,752.00	876.00	31,807.00	31,807.00
Actual	-	-	-	-	-	-	22,417.00	481.00	2,350.00	3,942.00	1,752.00	876.00	31,818.00	-
Variance	(5,022.00)	(3,069.00)	(2,790.00)	(3,752.00)	(2,680.00)	(3,354.00)	20,667.00	-	-	11.00	-	-	11.00	-
5012-00 Developer Subsidy														
Budget	4,843.00	5,045.00	5,075.00	3,240.00	3,312.00	1,512.00	750.00	-	-	-	-	-	23,777.00	23,777.00
Actual	-	-	-	-	-	-	23,778.00	-	-	-	-	-	23,778.00	-
Variance	(4,843.00)	(5,045.00)	(5,075.00)	(3,240.00)	(3,312.00)	(1,512.00)	23,028.00	-	-	-	-	-	1.00	-
5023-00 Bank Return Check/NSF Fees														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-	-	-	-	25.00	-	25.00	-
Variance	-	-	-	-	-	-	-	-	-	-	25.00	-	25.00	-
5031-00 Interest Income-Reserve														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	51.60	66.61	60.16	65.99	63.89	70.98	379.23	-
Variance	-	-	-	-	-	-	51.60	66.61	60.16	65.99	63.89	70.98	379.23	-
5040-00 Late Fees														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	543.23	-	-	-	-	-	543.23	-
Variance	-	-	-	-	-	-	543.23	-	-	-	-	-	543.23	-
5042-00 Late Interest														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	66.64	(4.77)	-	-	-	-	61.87	-
Variance	-	-	-	-	-	-	66.64	(4.77)	-	-	-	-	61.87	-
5051-00 Clubhouse Rental Fees														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	1,225.00	-	-	-	800.00	-	2,025.00	-
Variance	-	-	-	-	-	-	1,225.00	-	-	-	800.00	-	2,025.00	-
5052-00 Admin/Collection Fees														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Budget Spread Report - Operating

Esplanade at Sommers Bend Community Association

End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-	-	-	200.00	-	100.00	300.00	300.00
Variance	-	-	-	-	-	-	-	-	-	200.00	-	100.00	300.00	300.00
5053-00 Delinquent Letter Fees														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-	-	-	-	-	100.00	100.00	100.00
Variance	-	-	-	-	-	-	-	-	-	-	-	100.00	100.00	100.00
5060-00 Gate/Pool Keys/Remotes														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	125.00	-	-	-	-	-	-	125.00
Variance	-	-	-	-	-	-	125.00	-	-	-	-	-	-	125.00
5110-00 Fines/Violations														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	100.00	-	-	-	-	-	-	100.00
Variance	-	-	-	-	-	-	100.00	-	-	-	-	-	-	100.00
Total 50 - INCOME														
Budget	51,614.00	51,614.00	51,615.00	51,992.00	51,992.00	52,116.00	52,750.00	53,137.00	53,815.00	54,750.00	54,750.00	54,750.00	634,895.00	634,895.00
Actual	0.00	0.00	0.00	0.00	0.00	0.00	365,806.47	53,197.84	53,875.16	55,026.99	55,638.89	55,020.98	638,566.33	638,566.33
Variance	(51,614.00)	(51,614.00)	(51,615.00)	(51,992.00)	(51,992.00)	(52,116.00)	313,056.47	60.84	60.16	276.99	888.89	270.98	3,671.33	3,671.33
Total OPERATING INCOME														
Budget	51,614.00	51,614.00	51,615.00	51,992.00	51,992.00	52,116.00	52,750.00	53,137.00	53,815.00	54,750.00	54,750.00	54,750.00	634,895.00	634,895.00
Actual	0.00	0.00	0.00	0.00	0.00	0.00	365,806.47	53,197.84	53,875.16	55,026.99	55,638.89	55,020.98	638,566.33	638,566.33
Variance	(51,614.00)	(51,614.00)	(51,615.00)	(51,992.00)	(51,992.00)	(52,116.00)	313,056.47	60.84	60.16	276.99	888.89	270.98	3,671.33	3,671.33
OPERATING EXPENSE														
ADMINISTRATION														
6010-00 Audit/Tax Preparation														
Budget	231.00	232.00	231.00	243.00	243.00	253.00	264.00	270.00	286.25	312.50	312.50	312.50	3,190.75	3,190.75
Actual	-	-	-	-	-	-	1,400.00	-	-	-	-	-	1,400.00	1,400.00
Variance	231.00	232.00	231.00	243.00	243.00	253.00	(1,136.00)	270.00	286.25	312.50	312.50	312.50	1,790.75	1,790.75
6015-00 Reserve Study														
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	-	-	-	-	-	-	1,275.00	-	-	-	-	-	1,275.00	1,275.00
Variance	125.00	125.00	125.00	125.00	125.00	125.00	(1,150.00)	125.00	125.00	125.00	125.00	125.00	225.00	225.00

Budget Spread Report - Operating

Esplanade at Sommers Bend Community Association

End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
6035-00 Office & Postage														
Budget	740.00	740.00	740.00	776.00	776.00	808.00	844.00	864.00	916.00	1,000.00	1,000.00	1,000.00	10,204.00	10,204.00
Actual	-	-	-	-	-	-	5,238.25	805.83	547.33	360.59	3,038.51	1,981.54	11,972.05	
Variance	740.00	740.00	740.00	776.00	776.00	808.00	(4,394.25)	58.17	368.67	639.41	(2,038.51)	(981.54)	(1,768.05)	
6040-00 Management Services														
Budget	1,850.00	1,850.00	1,850.00	1,940.00	1,940.00	2,020.00	2,110.00	2,160.00	2,290.00	2,500.00	2,500.00	2,500.00	25,510.00	25,510.00
Actual	-	-	-	-	-	-	13,670.00	2,200.00	2,210.00	2,420.00	2,710.00	2,500.00	25,710.00	
Variance	1,850.00	1,850.00	1,850.00	1,940.00	1,940.00	2,020.00	(11,560.00)	(40.00)	80.00	80.00	(210.00)	-	(200.00)	
6043-00 On-Site Staff/Payroll														
Budget	11,813.00	11,812.00	11,813.00	11,812.00	11,813.00	11,812.00	11,813.00	11,812.00	11,812.50	11,812.50	11,812.50	11,812.50	141,750.00	141,750.00
Actual	-	-	-	-	-	-	65,342.24	14,928.62	8,452.97	13,826.44	10,087.83	10,343.43	122,981.53	
Variance	11,813.00	11,812.00	11,813.00	11,812.00	11,813.00	11,812.00	(53,529.24)	(3,116.62)	3,359.53	(2,013.94)	1,724.67	1,469.07	18,768.47	
6046-00 1099 Tax Form Billing														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	50.00	-	-	-	-	-	50.00	
Variance	-	-	-	-	-	-	(50.00)	-	-	-	-	-	(50.00)	
6053-00 Collection Fees/DQ Letters														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-	-	-	-	-	400.00	400.00	
Variance	-	-	-	-	-	-	-	-	-	-	-	(400.00)	(400.00)	
6055-00 Attorney/Legal Fees														
Budget	771.00	771.00	770.00	808.00	808.00	842.00	879.00	900.00	954.17	1,041.67	1,041.67	1,041.67	10,628.18	10,628.18
Actual	-	-	-	-	-	-	2,914.00	868.00	651.00	-	682.50	-	5,115.50	
Variance	771.00	771.00	770.00	808.00	808.00	842.00	(2,035.00)	32.00	303.17	1,041.67	359.17	1,041.67	5,512.68	
6074-00 Social Events														
Budget	1,015.00	1,015.00	1,015.00	1,015.00	1,015.00	1,015.00	1,015.00	1,015.00	1,145.00	1,250.00	1,250.00	1,250.00	13,015.00	13,015.00
Actual	-	-	-	-	-	-	1,875.71	2,162.57	(2,532.00)	1,831.79	4,844.11	684.72	8,866.90	
Variance	1,015.00	1,015.00	1,015.00	1,015.00	1,015.00	1,015.00	(860.71)	(1,147.57)	3,677.00	(581.79)	(3,594.11)	565.28	4,148.10	
6085-00 Miscellaneous Administration														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	121.00	-	-	-	-	-	121.00	
Variance	-	-	-	-	-	-	(121.00)	-	-	-	-	-	(121.00)	
Total 60 - ADMINISTRATION														
Budget	16,545.00	16,545.00	16,544.00	16,719.00	16,720.00	16,875.00	17,050.00	17,146.00	17,528.92	18,041.67	18,041.67	18,041.67	205,797.93	205,797.93
Actual	0.00	0.00	0.00	0.00	0.00	0.00	91,886.20	20,965.02	9,329.30	18,438.82	21,362.95	15,909.69	177,891.98	

Budget Spread Report - Operating

Esplanade at Sommers Bend Community Association

End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Variance	16,545.00	16,545.00	16,544.00	16,719.00	16,720.00	16,875.00	(74,836.20)	(3,819.02)	8,199.62	(397.15)	(3,321.28)	2,131.98	27,905.95	
RECREATION FACILITY														
6100-00 Rec-Fees & Licenses														
Budget	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.37	400.00	400.00
Actual	-	-	-	-	-	-	40.04	546.36	-	844.00	-	943.00	2,373.40	
Variance	33.33	33.33	33.33	33.33	33.33	33.33	(6.71)	(513.03)	33.33	(810.67)	33.33	(909.63)	(1,973.40)	
6110-00 Rec-Coffee Cart														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	426.98	-	-	100.38	532.08	159.64	1,219.08	
Variance	-	-	-	-	-	-	(426.98)	-	-	(100.38)	(532.08)	(159.64)	(1,219.08)	
6120-00 Rec-Landscape Contract														
Budget	1,560.42	1,560.42	1,560.42	1,560.42	1,560.42	1,560.42	1,560.42	1,560.42	1,560.42	1,560.42	1,560.42	1,560.38	18,725.00	18,725.00
Actual	-	-	-	-	-	-	9,695.98	1,385.14	1,385.14	3,849.00	1,385.14	3,849.00	21,549.40	
Variance	1,560.42	1,560.42	1,560.42	1,560.42	1,560.42	1,560.42	(8,135.56)	175.28	175.28	(2,288.58)	175.28	(2,288.62)	(2,824.40)	
6125-00 Rec-Landscape Supplies														
Budget	112.25	112.25	112.25	112.25	112.25	112.25	112.25	112.25	112.25	112.25	112.25	112.25	1,347.00	1,347.00
Actual	-	-	-	-	-	-	1,891.50	-	-	-	-	-	1,891.50	
Variance	112.25	112.25	112.25	112.25	112.25	112.25	(1,779.25)	112.25	112.25	112.25	112.25	112.25	(544.50)	
6130-00 Rec-Irrigation Supplies														
Budget	112.25	112.25	112.25	112.25	112.25	112.25	112.25	112.25	112.25	112.25	112.25	112.25	1,347.00	1,347.00
Actual	-	-	-	-	-	-	-	-	633.85	-	-	-	633.85	
Variance	112.25	112.25	112.25	112.25	112.25	112.25	112.25	112.25	(521.60)	112.25	112.25	112.25	713.15	
6135-00 Rec-Tree Maintenance														
Budget	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	1,875.00	1,875.00
Actual	-	-	-	-	-	-	-	-	-	-	-	1,875.00	1,875.00	
Variance	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	(1,718.75)	-	
6140-00 Rec-Palm Tree Maintenance														
Budget	93.75	93.75	93.75	93.75	93.75	93.75	93.75	93.75	93.75	93.75	93.75	93.75	1,125.00	1,125.00
Actual	-	-	-	-	-	-	-	-	-	-	-	1,125.00	1,125.00	
Variance	93.75	93.75	93.75	93.75	93.75	93.75	93.75	93.75	93.75	93.75	93.75	(1,031.25)	-	
6145-00 Rec-Organic Garden Monitoring														
Budget	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00	2,400.00
Actual	-	-	-	-	-	-	1,290.75	-	-	-	733.36	-	2,024.11	
Variance	200.00	200.00	200.00	200.00	200.00	200.00	(1,090.75)	200.00	200.00	200.00	(533.36)	200.00	375.89	
6150-00 Rec-Backflow Device														

Budget Spread Report - Operating

Esplanade at Sommers Bend Community Association

End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Budget	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.37	100.00	100.00
Actual	-	-	-	-	-	-	-	-	-	-	-	992.00	992.00	
Variance	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	(983.63)	(892.00)	
6175-00 Rec-Janitorial Service														
Budget	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	21,000.00	21,000.00
Actual	-	-	-	-	-	-	16,887.85	2,600.00	2,600.00	2,754.99	2,836.18	2,744.23	30,423.25	
Variance	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	(15,137.85)	(850.00)	(850.00)	(1,004.99)	(1,086.18)	(994.23)	(9,423.25)	
6180-00 Rec-Janitorial Supplies														
Budget	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	6,300.00	6,300.00
Actual	-	-	-	-	-	-	1,772.20	535.33	-	-	-	-	2,307.53	
Variance	525.00	525.00	525.00	525.00	525.00	525.00	(1,247.20)	(10.33)	525.00	525.00	525.00	525.00	3,992.47	
6200-00 Rec-Minor Repairs														
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	-	-	-	-	-	-	545.50	1,232.64	-	-	-	-	1,778.14	
Variance	150.00	150.00	150.00	150.00	150.00	150.00	(395.50)	(1,082.64)	150.00	150.00	150.00	150.00	21.86	
6220-00 Rec-Pool/Spa Services														
Budget	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	20,880.00	20,880.00
Actual	-	-	-	-	-	-	10,500.00	1,500.00	1,834.33	1,847.78	1,500.00	1,500.00	18,682.11	
Variance	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	(8,760.00)	240.00	(94.33)	(107.78)	240.00	240.00	2,197.89	
6225-00 Rec Pool/Spa Supplies														
Budget	348.00	348.00	348.00	348.00	348.00	348.00	348.00	348.00	348.00	348.00	348.00	348.00	4,176.00	4,176.00
Actual	-	-	-	-	-	-	5,888.58	1,221.76	-	677.12	1,644.24	-	9,431.70	
Variance	348.00	348.00	348.00	348.00	348.00	348.00	(5,540.58)	(873.76)	348.00	(329.12)	(1,296.24)	348.00	(5,255.70)	
6230-00 Rec-Pool Monitors														
Budget	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	43,008.00	43,008.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	
Variance	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	3,584.00	43,008.00	
6250-00 Rec-Pest Control														
Budget	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	900.00	900.00
Actual	-	-	-	-	-	-	525.00	-	75.00	265.00	75.00	75.00	1,015.00	
Variance	75.00	75.00	75.00	75.00	75.00	75.00	(450.00)	75.00	-	(190.00)	-	-	(115.00)	
6260-00 Rec-Lighting Maintenance														
Budget	271.33	271.33	271.33	271.33	271.33	271.33	271.33	271.33	271.33	271.33	271.33	271.37	3,256.00	3,256.00
Actual	-	-	-	-	-	-	8,732.91	621.74	222.50	1,487.89	386.10	646.77	12,097.91	
Variance	271.33	271.33	271.33	271.33	271.33	271.33	(8,461.58)	(350.41)	48.83	(1,216.56)	(114.77)	(375.40)	(8,841.91)	
6270-00 Rec-Street Sweeping														

Budget Spread Report - Operating

Esplanade at Sommers Bend Community Association

End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Budget	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
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	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
6290-00 Rec-Fitness Equipment Maint														
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	-	-	-	-	-	-	978.75	-	270.00	225.00	-	-	1,473.75	-
Variance	500.00	500.00	500.00	500.00	500.00	500.00	(478.75)	500.00	230.00	275.00	500.00	500.00	4,526.25	-
6300-00 Rec-Facility Access Key Fobs														
Budget	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	900.00	900.00
Actual	-	-	-	-	-	-	105.00	-	488.75	488.75	-	235.00	1,317.50	-
Variance	75.00	75.00	75.00	75.00	75.00	75.00	(30.00)	75.00	(413.75)	(413.75)	75.00	(160.00)	(417.50)	-
6305-00 Rec-Annual Fire Extinguisher														
Budget	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	30.00	30.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	30.00	30.00
6310-00 Rec-Annual Sprinkler Inspection														
Budget	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.38	125.00	125.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.38	125.00	125.00
6315-00 Rec-Fire Alarm Inspection														
Budget	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	180.00	180.00
Actual	-	-	-	-	-	-	454.65	64.95	64.95	64.95	64.95	1,064.95	1,779.40	-
Variance	15.00	15.00	15.00	15.00	15.00	15.00	(439.65)	(49.95)	(49.95)	(49.95)	(49.95)	(1,049.95)	(1,599.40)	-
6350-00 Rec-Sewer/Water														
Budget	828.17	828.17	828.17	828.17	828.17	828.17	828.17	828.17	828.17	828.17	828.17	828.13	9,938.00	9,938.00
Actual	-	-	-	-	-	-	12,926.90	3,811.98	3,084.32	-	-	-	19,823.20	-
Variance	828.17	828.17	828.17	828.17	828.17	828.17	(12,098.73)	(2,983.81)	(2,256.15)	828.17	828.17	828.13	(9,885.20)	-
6355-00 Rec-Electric														
Budget	3,731.67	3,731.67	3,731.67	3,731.67	3,731.67	3,731.67	3,731.67	3,731.67	3,731.67	3,731.67	3,731.67	3,731.63	44,780.00	44,780.00
Actual	-	-	-	-	-	-	19,484.96	4,170.17	4,310.64	-	-	-	27,965.77	-
Variance	3,731.67	3,731.67	3,731.67	3,731.67	3,731.67	3,731.67	(15,753.29)	(438.50)	(578.97)	3,731.67	3,731.67	3,731.63	16,814.23	-
6360-00 Rec-Gas														
Budget	3,836.33	3,836.33	3,836.33	3,836.33	3,836.33	3,836.33	3,836.33	3,836.33	3,836.33	3,836.33	3,836.33	3,836.37	46,036.00	46,036.00
Actual	-	-	-	-	-	-	69,161.66	4,446.24	-	2,250.57	4,291.17	7,136.74	87,286.38	-
Variance	3,836.33	3,836.33	3,836.33	3,836.33	3,836.33	3,836.33	(65,325.33)	(609.91)	3,836.33	1,585.76	(454.84)	(3,300.37)	(41,250.38)	-
6365-00 Rec-Telephone														

Budget Spread Report - Operating
 Esplanade at Sommers Bend Community Association
 End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Budget	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	960.00	960.00
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	960.00	960.00
6370-00 Rec-Refuse														
Budget	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	3,600.00
Actual	-	-	-	-	-	-	1,017.53	289.83	289.83	289.83	289.83	-	2,176.85	-
Variance	300.00	300.00	300.00	300.00	300.00	300.00	(717.53)	10.17	10.17	10.17	10.17	300.00	1,423.15	-
6380-00 Rec-Insurance														
Budget	354.17	354.17	354.17	354.17	354.17	354.17	354.17	354.17	354.17	354.17	354.17	354.13	4,250.00	4,250.00
Actual	-	-	-	-	-	-	3,639.15	-	-	-	-	-	3,639.15	-
Variance	354.17	354.17	354.17	354.17	354.17	354.17	(3,284.98)	354.17	354.17	354.17	354.17	354.13	610.85	-
Total 61 - RECREATION FACILITY														
Budget	20,503.17	20,503.17	20,503.17	20,503.17	20,503.17	20,503.17	20,503.17	20,503.17	20,503.17	20,503.17	20,503.17	20,503.13	246,038.00	246,038.00
Actual	0.00	0.00	0.00	0.00	0.00	0.00	165,965.89	22,426.14	15,259.31	15,145.26	13,738.05	22,346.33	254,880.98	-
Variance	20,503.17	20,503.17	20,503.17	20,503.17	20,503.17	20,503.17	(145,462.72)	(1,922.97)	5,243.86	5,357.91	6,765.12	(1,843.20)	(8,842.98)	-
LANDSCAPE														
6405-00 Landscape Contract														
Budget	1,668.00	1,668.00	1,667.00	1,719.00	1,719.00	1,787.00	1,839.00	1,927.00	2,048.50	2,167.32	2,167.32	2,167.32	22,544.46	22,544.46
Actual	-	-	-	-	-	-	14,097.02	2,013.86	2,013.86	-	2,463.86	-	20,588.60	-
Variance	1,668.00	1,668.00	1,667.00	1,719.00	1,719.00	1,787.00	(12,258.02)	(86.86)	34.64	2,167.32	(296.54)	2,167.32	1,955.86	-
6415-00 Landscape Supplies														
Budget	122.00	122.00	122.00	126.00	126.00	131.00	135.00	142.00	150.79	159.79	159.79	159.79	1,656.16	1,656.16
Actual	-	-	-	-	-	-	1,886.50	-	705.00	-	-	-	2,591.50	-
Variance	122.00	122.00	122.00	126.00	126.00	131.00	(1,751.50)	142.00	(554.21)	159.79	159.79	159.79	(935.34)	-
6420-00 Irrigation Repairs														
Budget	122.00	122.00	122.00	126.00	126.00	131.00	135.00	142.00	150.79	159.79	159.79	159.79	1,656.16	1,656.16
Actual	-	-	-	-	-	-	2,553.00	-	-	1,818.90	-	735.00	5,106.90	-
Variance	122.00	122.00	122.00	126.00	126.00	131.00	(2,418.00)	142.00	150.79	(1,659.11)	159.79	(575.21)	(3,450.74)	-
6425-00 Tree Maintenance														
Budget	385.00	386.00	385.00	404.00	404.00	421.00	440.00	450.00	477.08	520.83	520.83	520.83	5,314.57	5,314.57
Actual	-	-	-	-	-	-	3,937.50	-	-	-	-	6,250.00	10,187.50	-
Variance	385.00	386.00	385.00	404.00	404.00	421.00	(3,497.50)	450.00	477.08	520.83	520.83	(5,729.17)	(4,872.93)	-
Total 64 - LANDSCAPE														
Budget	2,297.00	2,298.00	2,296.00	2,375.00	2,375.00	2,470.00	2,549.00	2,661.00	2,827.16	3,007.73	3,007.73	3,007.73	31,171.35	31,171.35

Budget Spread Report - Operating

Esplanade at Sommers Bend Community Association

End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Actual	0.00	0.00	0.00	0.00	0.00	0.00	22,474.02	2,013.86	2,718.86	1,818.90	2,463.86	6,985.00	38,474.50	
Variance	2,297.00	2,298.00	2,296.00	2,375.00	2,375.00	2,470.00	(19,925.02)	647.14	108.30	1,188.83	543.87	(3,977.27)	(7,303.15)	
COMMON AREA MAINTENANCE														
6540-00 Backflow Device Test/Repair														
Budget	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.63	200.00	200.00
Actual	-	-	-	-	-	-	-	-	1,287.00	-	410.00	-	1,697.00	
Variance	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	(1,270.33)	16.67	(393.33)	16.63	(1,497.00)	
6555-00 Pest Control														
Budget	278.00	277.00	278.00	291.00	291.00	302.00	316.00	324.00	343.50	375.00	375.00	375.00	3,825.50	3,825.50
Actual	-	-	-	-	-	-	1,330.00	265.00	190.00	-	190.00	190.00	2,165.00	
Variance	278.00	277.00	278.00	291.00	291.00	302.00	(1,014.00)	59.00	153.50	375.00	185.00	185.00	1,660.50	
6571-00 Pool/Spa Repairs														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	328.67	-	-	-	-	-	328.67	
Variance	-	-	-	-	-	-	(328.67)	-	-	-	-	-	(328.67)	
6590-00 Minor Repairs														
Budget	185.00	185.00	185.00	194.00	194.00	202.00	211.00	216.00	229.00	250.00	250.00	250.00	2,551.00	2,551.00
Actual	-	-	-	-	-	-	380.00	-	-	-	-	-	380.00	
Variance	185.00	185.00	185.00	194.00	194.00	202.00	(169.00)	216.00	229.00	250.00	250.00	250.00	2,171.00	
6595-00 WQMP Maintenance														
Budget	208.00	209.00	208.00	209.00	208.00	208.00	208.00	208.00	208.33	208.33	208.33	208.33	2,499.32	2,499.32
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	
Variance	208.00	209.00	208.00	209.00	208.00	208.00	208.00	208.00	208.33	208.33	208.33	208.33	2,499.32	
6600-00 Recreation Facility														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	6,096.76	846.51	-	395.61	1,084.56	1,466.41	9,889.85	
Variance	-	-	-	-	-	-	(6,096.76)	(846.51)	-	(395.61)	(1,084.56)	(1,466.41)	(9,889.85)	
Total 65 - COMMON AREA MAINTENANCE														
Budget	687.67	687.67	687.67	710.67	709.67	728.67	751.67	764.67	797.50	850.00	850.00	849.96	9,075.82	9,075.82
Actual	0.00	0.00	0.00	0.00	0.00	0.00	8,135.43	1,111.51	1,477.00	395.61	1,684.56	1,656.41	14,460.52	
Variance	687.67	687.67	687.67	710.67	709.67	728.67	(7,383.76)	(346.84)	(679.50)	454.39	(834.56)	(806.45)	(5,384.70)	
UTILITIES														
6700-00 Water & Sewer														

Budget Spread Report - Operating

Esplanade at Sommers Bend Community Association

End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Budget	810.00	809.00	810.00	831.00	831.00	859.00	880.00	916.00	966.26	1,015.16	1,015.16	1,015.16	10,757.74	10,757.74
Actual	-	-	-	-	-	-	671.08	-	-	3,915.94	2,341.81	1,932.05	8,860.88	
Variance	810.00	809.00	810.00	831.00	831.00	859.00	208.92	916.00	966.26	(2,900.78)	(1,326.65)	(916.89)	1,896.86	
6705-00 Electricity														
Budget	48.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00	576.00	576.00
Actual	-	-	-	-	-	-	-	-	-	3,908.23	2,639.99	2,782.78	9,331.00	
Variance	48.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00	(3,860.23)	(2,591.99)	(2,734.78)	(8,755.00)	
6715-00 Propane														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-	-	-	-	273.92	-	273.92	-
Variance	-	-	-	-	-	-	-	-	-	-	(273.92)	-	(273.92)	-
6720-00 Telephone														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	1,357.14	1,361.34	-	11.87	360.15	360.15	3,450.65	-
Variance	-	-	-	-	-	-	(1,357.14)	(1,361.34)	-	(11.87)	(360.15)	(360.15)	(3,450.65)	-
6725-00 Trash Removal														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-	-	-	-	-	289.83	289.83	-
Variance	-	-	-	-	-	-	-	-	-	-	-	(289.83)	(289.83)	-
6735-00 Internet														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	684.66	(684.66)	-	-	-	-	-	-
Variance	-	-	-	-	-	-	(684.66)	684.66	-	-	-	-	-	-
Total 67 - UTILITIES														
Budget	858.00	857.00	858.00	879.00	879.00	907.00	928.00	964.00	1,014.26	1,063.16	1,063.16	1,063.16	11,333.74	11,333.74
Actual	0.00	0.00	0.00	0.00	0.00	0.00	2,712.88	676.68	0.00	7,836.04	5,615.87	5,364.81	22,206.28	
Variance	858.00	857.00	858.00	879.00	879.00	907.00	(1,784.88)	287.32	1,014.26	(6,772.88)	(4,552.71)	(4,301.65)	(10,872.54)	
INSURANCE														
6800-00 Insurance Master Policy														
Budget	409.00	409.00	409.00	428.00	428.00	447.00	467.00	478.00	506.47	552.92	552.92	552.92	5,640.23	5,640.23
Actual	-	-	-	-	-	-	8,941.60	2,362.00	4,024.00	-	-	(3,466.00)	11,861.60	
Variance	409.00	409.00	409.00	428.00	428.00	447.00	(8,474.60)	(1,884.00)	(3,517.53)	552.92	552.92	4,018.92	(6,221.37)	
6801-00 Umbrella Policy														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	455.00	-	-	-	-	-	455.00	-

Budget Spread Report - Operating

Esplanade at Sommers Bend Community Association
End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
Variance	-	-	-	-	-	-	(455.00)	-	-	-	-	-	(455.00)	
6805-00 D&O Policy														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	489.15	-	-	-	-	-	489.15	-
Variance	-	-	-	-	-	-	(489.15)	-	-	-	-	-	(489.15)	-
Total 68 - INSURANCE	409.00	409.00	409.00	428.00	428.00	447.00	467.00	478.00	506.47	552.92	552.92	552.92	5,640.23	5,640.23
Budget	0.00	0.00	0.00	0.00	0.00	0.00	9,885.75	2,362.00	4,024.00	0.00	0.00	(3,466.00)	12,805.75	
Actual	409.00	409.00	409.00	428.00	428.00	447.00	(9,418.75)	(1,884.00)	(3,517.53)	552.92	552.92	4,018.92	(7,165.52)	
Variance														
TAXES														
6960-00 State Taxes/Fees														
Budget	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.67	16.67	16.67	16.67	198.68	198.68
Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.67	16.67	16.67	16.67	198.68	198.68
Total 69 - TAXES	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.67	16.67	16.67	16.67	198.68	198.68
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	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.67	16.67	16.67	16.67	198.68	198.68
Variance														
OPERATING CONTINGENCY														
8900-00 Operating Contingency														
Budget	1,961.00	1,962.00	1,961.00	1,965.00	1,965.00	1,715.00	1,975.00	2,041.00	2,087.22	2,138.62	2,138.62	2,138.62	24,048.08	24,048.08
Actual	-	-	-	-	-	-	14,815.30	-	-	166.96	-	1,500.00	16,482.26	
Variance	1,961.00	1,962.00	1,961.00	1,965.00	1,965.00	1,715.00	(12,840.30)	2,041.00	2,087.22	1,971.66	2,138.62	638.62	7,565.82	
Total 89 - OPERATING CONTINGENCY	1,961.00	1,962.00	1,961.00	1,965.00	1,965.00	1,715.00	1,975.00	2,041.00	2,087.22	2,138.62	2,138.62	2,138.62	24,048.08	24,048.08
Budget	0.00	0.00	0.00	0.00	0.00	0.00	14,815.30	0.00	0.00	166.96	0.00	1,500.00	16,482.26	
Actual	1,961.00	1,962.00	1,961.00	1,965.00	1,965.00	1,715.00	(12,840.30)	2,041.00	2,087.22	1,971.66	2,138.62	638.62	7,565.82	
Variance														
RESERVE ALLOCATION														
9000-00 Reserves - General														
Budget	8,428.00	8,428.00	8,427.00	8,441.00	8,441.00	8,457.00	8,470.00	8,497.00	8,533.84	8,575.38	8,575.38	8,575.38	101,848.98	101,848.98
Actual	-	-	-	-	-	-	59,092.68	8,497.00	8,533.84	8,575.38	8,575.38	8,575.38	101,849.66	
Variance	8,428.00	8,428.00	8,427.00	8,441.00	8,441.00	8,457.00	(50,622.68)	-	-	-	-	-	(0.68)	

Budget Spread Report - Operating

Esplanade at Sommers Bend Community Association

End Date: 12/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Annual Budget
9495-00 Interest														
Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	51.60	66.61	60.16	65.99	63.89	70.98	379.23	-
Variance	-	-	-	-	-	-	(51.60)	(66.61)	(60.16)	(65.99)	(63.89)	(70.98)	(379.23)	-
Total 90 - RESERVE ALLOCATION														
Budget	8,428.00	8,428.00	8,427.00	8,441.00	8,441.00	8,457.00	8,470.00	8,497.00	8,533.84	8,575.38	8,575.38	8,575.38	101,848.98	101,848.98
Actual	0.00	0.00	0.00	0.00	0.00	0.00	59,144.28	8,563.61	8,594.00	8,641.37	8,639.27	8,646.36	102,228.89	-
Variance	8,428.00	8,428.00	8,427.00	8,441.00	8,441.00	8,457.00	(50,674.28)	(66.61)	(60.16)	(65.99)	(63.89)	(70.98)	(379.91)	-
Total OPERATING EXPENSE														
Budget	51,705.34	51,706.34	51,702.34	52,037.34	52,037.34	52,119.34	52,710.34	53,071.34	53,815.21	54,749.32	54,749.32	54,749.24	635,152.81	635,152.81
Actual	0.00	0.00	0.00	0.00	0.00	0.00	375,019.75	58,118.82	41,402.47	52,442.96	53,504.56	58,942.60	639,431.16	-
Variance	51,705.34	51,706.34	51,702.34	52,037.34	52,037.34	52,119.34	(322,309.41)	(5,047.48)	12,412.74	2,306.36	1,244.76	(4,193.36)	(4,278.35)	-
Net Income:														
Budget	(91.34)	(92.34)	(87.34)	(45.34)	(45.34)	(3.34)	39.66	65.66	(0.21)	0.68	0.68	0.76	(257.81)	-
Actual	0.00	0.00	0.00	0.00	0.00	0.00	(9,213.28)	(4,920.98)	12,472.69	2,584.03	2,134.33	(3,921.62)	(864.83)	-
Variance	91.34	92.34	87.34	45.34	45.34	3.34	(9,252.94)	(4,986.64)	12,472.90	2,583.35	2,133.65	(3,922.38)	(607.02)	-