

Sample Community Association Inc

A- Balance Sheet

Posted 11/30/20xx

	Current Month 11/20xx	Previous Month 10/20xx	Change
<b>Assets</b>			
<b><u>Bank</u></b>			
1100 Alliance - Operating	56,101.21	36,091.91	20,009.30
1102 Start up Funds to NEW Management	24,000.00	24,000.00	0.00
<b><u>Total Bank</u></b>	<b>80,101.21</b>	<b>60,091.91</b>	<b>20,009.30</b>
<b><u>Reserve</u></b>			
1723 Alliance CD 12 month 10/23/2020 1.7600%	82,616.10	82,494.92	121.18
1901 Reserve-Alliance 0.4600%	12,258.20	11,949.00	309.20
1904 Alliance ICS 0.5000%	0.00	45,181.74	(45,181.74)
<b><u>Total Reserve</u></b>	<b>94,874.30</b>	<b>139,625.66</b>	<b>(44,751.36)</b>
<b><i>Total Assets</i></b>	<b><i>174,975.51</i></b>	<b><i>199,717.57</i></b>	<b><i>(24,742.06)</i></b>
<b>Liabilities &amp; Equity</b>			
<b><u>Liability</u></b>			
2400 Prepaid Assessments	0.00	(30.00)	30.00
<b><u>Total Liability</u></b>	<b>0.00</b>	<b>(30.00)</b>	<b>30.00</b>
<b><u>Equity</u></b>			
3100 Reserve Equity	157,711.62	174,701.72	(16,990.10)
3200 Reserve Transfers	47,290.43	47,082.21	208.22
3300 Reserve Interest	1,663.05	1,530.53	132.52
3400 Reserve Sales Contributions	3,610.00	3,512.00	98.00
3500 Reserve Expenditures	(115,400.80)	(87,200.80)	(28,200.00)
<b><u>Total Equity</u></b>	<b>94,874.30</b>	<b>139,625.66</b>	<b>(44,751.36)</b>
<b><u>Net Income</u></b>			
Net Income	(24,545.91)	(27,535.11)	2,989.20
<b><u>Total Net Income</u></b>	<b>(24,545.91)</b>	<b>(27,535.11)</b>	<b>2,989.20</b>
<b><u>Retained Earnings</u></b>			
3900 Retained Earnings	104,597.12	87,607.02	16,990.10
<b><u>Total Retained Earnings</u></b>	<b>104,597.12</b>	<b>87,607.02</b>	<b>16,990.10</b>
<b><i>Total Liabilities &amp; Equity</i></b>	<b><i>174,925.51</i></b>	<b><i>199,667.57</i></b>	<b><i>(24,742.06)</i></b>

# Sample Community Association Inc

## PMG Budget Comparison Standard Annual Report Order with Code

Period 10/1/20xx To 10/31/20xx

	Current Period Operating			Year to Date Operating			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
<b>Income</b>							
<b><u>Assessment Revenue</u></b>							
4102 Assessments	15,539.17	16,758.00	(1,218.83)	169,800.72	167,580.00	2,220.72	201,096.00
TOTAL Assessment	15,539.17	16,758.00	(1,218.83)	169,800.72	167,580.00	2,220.72	201,096.00
<b><u>Other Revenue</u></b>							
4115 Reserve Contribution	196.00	0.00	196.00	3,512.00	0.00	3,512.00	0.00
4200 Late Fee Income	348.67	0.00	348.67	4,610.69	0.00	4,610.69	0.00
4201 Collection & Legal Fees	454.00	0.00	454.00	4,328.31	0.00	4,328.31	0.00
4202 CC&R Violation Fines	250.00	0.00	250.00	6,725.00	0.00	6,725.00	0.00
4203 NSF Fees	0.00	0.00	0.00	20.00	0.00	20.00	0.00
4300 Interest Income	152.37	0.00	152.37	(858.95)	0.00	(858.95)	0.00
TOTAL Other Revenue	1,401.04	0.00	1,401.04	18,337.05	0.00	18,337.05	0.00
TOTAL Income	16,940.21	16,758.00	182.21	188,137.77	167,580.00	20,557.77	201,096.00
<b>Expense</b>							
<b><u>Administrative</u></b>							
8105 Office Supplies	609.20	375.00	(234.20)	2,724.73	1,680.00	(1,044.73)	4,050.00
8111 Legal / Collections	600.00	525.00	(75.00)	6,520.31	5,250.00	(1,270.31)	6,300.00
8114 Permits, License, Taxes	0.00	445.00	445.00	791.72	520.00	(271.72)	520.00
8116 Social & Meeting	0.00	0.00	0.00	0.00	1,150.00	1,150.00	1,200.00
8122 Audit & Tax Preparation	0.00	0.00	0.00	750.00	750.00	0.00	750.00
8125 Management	1,450.00	1,450.00	0.00	14,500.00	14,500.00	0.00	17,400.00
TOTAL Administrative	2,659.20	2,795.00	135.80	25,286.76	23,850.00	(1,436.76)	30,220.00
<b><u>Insurance</u></b>							
8130 Insurance	0.00	0.00	0.00	4,336.00	4,500.00	164.00	4,500.00
TOTAL Insurance	0.00	0.00	0.00	4,336.00	4,500.00	164.00	4,500.00
<b><u>Landscaping</u></b>							
6301 Landscape Contract	7,450.00	7,450.00	0.00	74,500.00	74,500.00	0.00	89,400.00
6302 Lands Supplies/Materials	0.00	2,000.00	2,000.00	400.00	2,600.00	2,200.00	2,600.00
6310 Shrubs/Tree/Flowers	0.00	1,500.00	1,500.00	1,710.00	3,000.00	1,290.00	3,000.00
6315 Irrigation Repairs	2,426.07	575.00	(1,851.07)	11,614.96	6,375.00	(5,239.96)	7,525.00
TOTAL Landscaping	9,876.07	11,525.00	1,648.93	88,224.96	86,475.00	(1,749.96)	102,525.00
<b><u>Repairs and Maintenance</u></b>							
6029 General Maintenance	0.00	175.00	175.00	812.17	1,750.00	937.83	2,100.00
6110 Playground Maintenance	215.00	0.00	(215.00)	635.00	420.00	(215.00)	560.00
6401 Exterminating	165.00	165.00	0.00	1,960.00	1,650.00	(310.00)	1,980.00
6402 Bee/Wasp Control	155.00	0.00	(155.00)	930.00	930.00	0.00	930.00
TOTAL Repairs and	535.00	340.00	(195.00)	4,337.17	4,750.00	412.83	5,570.00
<b><u>Utility</u></b>							
5100 Electric	236.92	282.35	45.43	2,299.12	2,520.96	221.84	3,082.26
5200 Water/Sewer	2,884.21	4,968.43	2,084.22	39,064.13	41,592.12	2,527.99	52,700.09
TOTAL Utility	3,121.13	5,250.78	2,129.65	41,363.25	44,113.08	2,749.83	55,782.35
TOTAL Expense	16,191.40	19,910.78	3,719.38	163,548.14	163,688.08	139.94	198,597.35

Sample Community Association Inc  
 PMG Budget Comparison Standard Annual Report Order with Code

Period 10/1/20xx To 10/31/20xx

	Current Period Operating			Year to Date Operating			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
<b><u>Reserve</u></b>							
9010 Reserve Transfers	15,208.22	208.22	(15,000.00)	47,082.21	2,082.21	(45,000.00)	2,498.65
9015 Reserve Contribution	196.00	0.00	(196.00)	3,512.00	0.00	(3,512.00)	0.00
9040 Reserve Interest	146.10	0.00	(146.10)	1,530.53	0.00	(1,530.53)	0.00
TOTAL Reserve	15,550.32	208.22	(15,342.10)	52,124.74	2,082.21	(50,042.53)	2,498.65
TOTAL Expense	15,550.32	208.22	(15,342.10)	52,124.74	2,082.21	(50,042.53)	2,498.65
Excess Revenue / Expense	(14,801.51)	(3,361.00)	(11,440.51)	(27,535.11)	1,809.71	(29,344.82)	0.00

# C- Income Statement Trend

Posted 11/01/20xx To 11/30/20xx

## Sample Community Association Inc

### Operating

	January	February	March	April	May	June	July	August	September	October	November	December	Full Year Actual	Total Budget
<b>INCOME</b>														
<b><u>Assessment Revenue</u></b>														
4102 Assessments-Homeowners	27,863.60	15,447.05	15,224.45	13,261.15	15,612.56	15,562.23	17,485.90	15,998.06	17,806.55	15,539.17	12,855.64	0.00	182,656.36	201,096.00
<b>TOTAL Assessment Revenue</b>	<b>27,863.60</b>	<b>15,447.05</b>	<b>15,224.45</b>	<b>13,261.15</b>	<b>15,612.56</b>	<b>15,562.23</b>	<b>17,485.90</b>	<b>15,998.06</b>	<b>17,806.55</b>	<b>15,539.17</b>	<b>12,855.64</b>	<b>0.00</b>	<b>182,656.36</b>	<b>201,096.00</b>
<b><u>Other Revenue</u></b>														
4115 Reserve Contribution	278.00	196.00	392.00	98.00	784.00	490.00	686.00	0.00	392.00	196.00	98.00	0.00	3,610.00	0.00
4200 Late Fee Income	540.00	435.00	525.00	600.00	210.00	685.00	587.68	465.67	213.67	348.67	619.46	0.00	5,230.15	0.00
4201 Collection & Legal Fees	5,627.61	(4,676.00)	381.70	530.00	163.00	554.34	740.66	363.00	190.00	454.00	1,048.35	0.00	5,376.66	0.00
4202 CC&R Violation Fines	400.00	700.00	1,075.00	2,150.00	(100.00)	1,800.00	325.00	125.00	0.00	250.00	100.00	0.00	6,825.00	0.00
4203 NSF Fees	0.00	0.00	0.00	0.00	0.00	0.00	10.00	10.00	0.00	0.00	0.00	0.00	20.00	0.00
4300 Interest Income	183.66	173.83	155.98	158.91	155.36	161.55	155.16	159.44	(2,315.21)	152.37	137.46	0.00	(721.49)	0.00
<b>TOTAL Other Revenue</b>	<b>7,029.27</b>	<b>(3,171.17)</b>	<b>2,529.68</b>	<b>3,536.91</b>	<b>1,212.36</b>	<b>3,690.89</b>	<b>2,504.50</b>	<b>1,123.11</b>	<b>(1,519.54)</b>	<b>1,401.04</b>	<b>2,003.27</b>	<b>0.00</b>	<b>20,340.32</b>	<b>0.00</b>
<b>TOTAL INCOME</b>	<b>34,892.87</b>	<b>12,275.88</b>	<b>17,754.13</b>	<b>16,798.06</b>	<b>16,824.92</b>	<b>19,253.12</b>	<b>19,990.40</b>	<b>17,121.17</b>	<b>16,287.01</b>	<b>16,940.21</b>	<b>14,858.91</b>	<b>0.00</b>	<b>202,996.68</b>	<b>201,096.00</b>
<b>EXPENSES</b>														
<b><u>Administrative</u></b>														
8105 Office Supplies & Expenses	486.05	273.17	124.44	223.86	211.56	216.69	291.66	191.37	96.73	609.20	866.81	0.00	3,591.54	4,050.00
8111 Legal / Collections Expense	5,542.61	(4,436.00)	331.70	735.00	530.00	480.00	465.00	1,302.00	970.00	600.00	1,420.00	0.00	7,940.31	6,300.00
8114 Permits, License, Taxes	0.00	0.00	421.00	0.00	0.00	0.00	(62.52)	0.00	433.24	0.00	0.00	0.00	791.72	520.00
8116 Social & Meeting Expense	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	1,200.00
8122 Audit & Tax Preparation	0.00	250.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	750.00
8125 Management	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	0.00	15,950.00	17,400.00
<b>TOTAL Administrative</b>	<b>7,478.66</b>	<b>(2,462.83)</b>	<b>2,827.14</b>	<b>2,408.86</b>	<b>2,191.56</b>	<b>2,146.69</b>	<b>2,144.14</b>	<b>2,943.37</b>	<b>2,949.97</b>	<b>2,659.20</b>	<b>3,736.81</b>	<b>0.00</b>	<b>29,023.57</b>	<b>30,220.00</b>
<b><u>Insurance</u></b>														
8130 Insurance	4,336.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,336.00	4,500.00
<b>TOTAL Insurance</b>	<b>4,336.00</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>4,336.00</b>	<b>4,500.00</b>
<b><u>Landscaping</u></b>														
6301 Landscape Contract	7,450.00	7,450.00	7,450.00	7,450.00	7,450.00	7,450.00	7,450.00	7,450.00	7,450.00	7,450.00	7,450.00	0.00	81,950.00	89,400.00
6302 Lands Supplies/Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00	0.00	0.00	0.00	400.00	2,600.00
6310 Shrubs/Tree/Flowers	0.00	0.00	510.00	750.00	0.00	0.00	400.00	0.00	50.00	0.00	0.00	0.00	1,710.00	3,000.00
6315 Irrigation Repairs	712.05	400.25	645.08	1,634.06	652.37	1,513.38	1,502.89	445.57	1,683.24	2,426.07	0.00	0.00	11,614.96	7,525.00

# C- Income Statement Trend

Posted 11/01/20xx To 11/30/20xx

## Sample Community Association Inc

### Operating

	January	February	March	April	May	June	July	August	September	October	November	December	Full Year Actual	Total Budget
<b>TOTAL Landscaping</b>	<b>8,162.05</b>	<b>7,850.25</b>	<b>8,605.08</b>	<b>9,834.06</b>	<b>8,102.37</b>	<b>8,963.38</b>	<b>9,352.89</b>	<b>7,895.57</b>	<b>9,583.24</b>	<b>9,876.07</b>	<b>7,450.00</b>	<b>0.00</b>	<b>95,674.96</b>	<b>102,525.00</b>
<b><u>Repairs and Maintenance</u></b>														
6029 General Maintenance	0.00	0.00	0.00	0.00	655.00	157.17	0.00	0.00	0.00	0.00	0.00	0.00	812.17	2,100.00
6110 Playground Maintenance	140.00	0.00	0.00	0.00	140.00	0.00	140.00	0.00	0.00	215.00	0.00	0.00	635.00	560.00
6401 Exterminating	165.00	0.00	165.00	165.00	330.00	310.00	330.00	165.00	165.00	165.00	0.00	0.00	1,960.00	1,980.00
6402 Bee/Wasp Control	0.00	155.00	0.00	0.00	155.00	0.00	155.00	0.00	310.00	155.00	0.00	0.00	930.00	930.00
<b>TOTAL Repairs and</b>	<b>305.00</b>	<b>155.00</b>	<b>165.00</b>	<b>165.00</b>	<b>1,280.00</b>	<b>467.17</b>	<b>625.00</b>	<b>165.00</b>	<b>475.00</b>	<b>535.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,337.17</b>	<b>5,570.00</b>
<b><u>Utility</u></b>														
5100 Electric	226.26	256.82	209.91	209.84	223.83	235.74	228.23	250.97	220.60	236.92	244.16	0.00	2,543.28	3,082.26
5200 Water/Sewer	0.00	2,004.50	1,668.61	3,985.44	3,645.78	0.00	11,189.17	6,506.94	7,179.48	2,884.21	0.00	0.00	39,064.13	52,700.09
<b>TOTAL Utility</b>	<b>226.26</b>	<b>2,261.32</b>	<b>1,878.52</b>	<b>4,195.28</b>	<b>3,869.61</b>	<b>235.74</b>	<b>11,417.40</b>	<b>6,757.91</b>	<b>7,400.08</b>	<b>3,121.13</b>	<b>244.16</b>	<b>0.00</b>	<b>41,607.41</b>	<b>55,782.35</b>
<b><u>Reserve</u></b>														
9010 Reserve Transfers	208.23	208.22	208.22	208.22	208.22	30,208.22	208.22	208.22	208.22	15,208.22	208.22	0.00	47,290.43	2,498.65
9015 Reserve Contribution	278.00	196.00	392.00	98.00	784.00	490.00	686.00	0.00	392.00	196.00	98.00	0.00	3,610.00	0.00
9040 Reserve Interest	175.23	165.23	146.40	149.21	145.86	152.55	147.79	152.08	150.08	146.10	132.52	0.00	1,663.05	0.00
<b>TOTAL Reserve</b>	<b>661.46</b>	<b>569.45</b>	<b>746.62</b>	<b>455.43</b>	<b>1,138.08</b>	<b>30,850.77</b>	<b>1,042.01</b>	<b>360.30</b>	<b>750.30</b>	<b>15,550.32</b>	<b>438.74</b>	<b>0.00</b>	<b>52,563.48</b>	<b>2,498.65</b>
<b>TOTAL EXPENSES</b>	<b>21,169.43</b>	<b>8,373.19</b>	<b>14,222.36</b>	<b>17,058.63</b>	<b>16,581.62</b>	<b>42,663.75</b>	<b>24,581.44</b>	<b>18,122.15</b>	<b>21,158.59</b>	<b>31,741.72</b>	<b>11,869.71</b>	<b>0.00</b>	<b>227,542.59</b>	<b>201,096.00</b>
<b>Association Summary</b>	<b>13,723.44</b>	<b>3,902.69</b>	<b>3,531.77</b>	<b>(260.57)</b>	<b>243.30</b>	<b>(23,410.63)</b>	<b>(4,591.04)</b>	<b>(1,000.98)</b>	<b>(4,871.58)</b>	<b>(14,801.51)</b>	<b>2,989.20</b>	<b>0.00</b>	<b>(24,545.91)</b>	<b>0.00</b>