

**CIRCLE C HOMEOWNERS ASSOCIATION
2023 INCOME & EXPENSE STATEMENT (Unaudited)**

INCOME:

HOMEOWNER INCOME	
HOMEOWNERS DUES	\$4,498,013.83
RESALE CERTIFICATE INCOME	\$47,700.00
TRANSFER FEE INCOME	\$36,343.00
LATE FEES COLLECTED	\$31,308.58
LIEN ADMIN FEE INCOME	\$1,377.46
FILING FEE INCOME	\$1,542.54
NSF FEE INCOME	<u>\$75.00</u>
TOTAL HOMEOWNER INCOME	\$4,616,360.41
ARCHITECTURAL REVIEW INCOME	<u>\$13,355.00</u>
TOTAL ARCHITECTURAL REVIEW INCOME	\$13,355.00
RENTAL INCOME	
OFFICE RENT	\$7,336.44
GRILL RENT	<u>\$5,653.45</u>
TOTAL RENTAL INCOME	\$12,989.89
SWIM CENTER INCOME	
POOL PROGRAMS	\$79,513.47
POOL PROGRAMS-SWIM TEAM	\$207,053.61
GUEST FEES/FACILITY RENTALS	<u>\$55,425.16</u>
TOTAL SWIM CENTER INCOME	\$341,992.24
CIRCLE C COMMUNITY CENTER INCOME	
CCCC FACILITY RENTALS	<u>\$86,267.25</u>
TOTAL COMMUNITY CENTER INCOME	\$86,267.25
OTHER OWNER LANDSCAPE REIMBURSEMENTS	
STRATUS LANDSCAPE REIMB	\$54,500.00
COA LANDSCAPE REIMB	<u>\$17,600.00</u>
TOTAL OTHER OWNER L/S REIMB	\$72,100.00
MISCELLANEOUS INCOME	
CREDIT CARD REWARDS	\$11,500.00
INTEREST INCOME	\$116,658.45
SALES TAX TIMELY DISCOUNT	<u>\$0.30</u>
TOTAL MISCELLANEOUS INCOME	\$128,158.75
COVE AT CIRCLE C HOA	\$18,071.61
ROWELL HOA	<u>\$55,897.12</u>
TOTAL INCOME	\$5,345,192.27

EXPENSES:

COMMONS AREAS SERVICES

LANDSCAPE MAINTENANCE CONTRACT	\$1,510,659.00
SC CONTRACT LANDSCAPE	\$38,607.00
CCCC CONTRACT LANDSCAPE	\$38,607.00
AV CONTRACT LANDSCAPE	\$27,377.58
GR CONTRACT LANDSCAPE	\$27,376.92
COMMON AREA HOLIDAY LIGHTING	\$53,115.03
LANDSCAPE REPAIRS	\$143,106.59
LANDSCAPE UTILITIES – WATER	\$287,856.22
COA WATER UTILITY COMPLIANCE	\$8,864.18
LANDSCAPE UTILITIES - ELECTRIC	\$35,586.18
TREE CARE	\$76,624.28
FENCE REPAIRS & MAINT	\$681.09
ELECTRICAL REPAIRS & MAINT	\$11,126.80
NEIGHBORHOOD REPAIRS & MAINTENANCE	\$24,333.91
NON-CONTRACT MAINTENANCE	\$20,387.28
PERMITS AND INSPECTIONS	<u>\$284.04</u>
TOTAL COMMONS AREA SERVICES	\$2,304,593.10

SWIM CENTER FACILITY

ADMINISTRATIVE	\$53,579.02
SUPPLIES - POOL	\$14,724.48
SUPPLIES – CHEMICALS	\$80,064.55
SUPPLIES & FEES – SWIM TEAM	\$14,725.10
MAINTENANCE – POOL	\$103,913.06
MAINTENANCE – BUILDING	\$64,175.66
PAYROLL – STAFF	\$1,125,228.44
PAYROLL – PROGRAMMING STAFF	\$27,758.34
PAYROLL – SWIM TEAM	\$115,445.59
SC-UTILITIES – WATER	\$27,745.55
AV – UTILITIES – WATER	\$8768.70
GR-UTILITIES-WATER	\$3333.59
SC-UTILITIES – ELECTRIC	\$24,463.20
AV – UTILITIES – ELECTRIC	\$10,366.47
GR- UTILITIES-ELECTRIC	\$5,942.42
SC-UTILITIES – GAS	\$22,421.52
SC-UTILITIES – PHONE/INTERNET	\$11,217.66
AV – PHONE/INTERNET/CAM	\$4,172.19
GR – PHONE/INTERNET/CAM	<u>\$3,805.00</u>
TOTAL SWIM CENTER FACILITY	\$1,721,850.54

COMMUNITY CENTER FACILITY

UTILITIES – WATER	\$7,439.84
UTILITIES – ELECTRIC	\$20,200.95
UTILITES – PHONE/INTERNET	\$8,203.27
EVENTS SALARIES	\$11,582.79
MAINTENANCE – BUILDING	<u>\$32,535.07</u>
TOTAL COMMUNITY CENTER FACILITY	\$79,961.92

MAINTENANCE OPERATIONS	
OFFICE SUPPLIES – MAINT	\$1,321.76
EMPLOYEE EDUCATION – MAINT	\$215.00
UNIFORMS – MAINT	\$1,356.37
STAFF RECRUITMENT HIRING – MAINT	\$216.33
SAFETY EQUIP & SUPPLIES – MAINT	\$737.00
MAINTENANCE PAYROLL	\$216,772.44
POOL TECHNICIANS	\$61,000.85
MAINT PAYROLL TAXES	\$15,495.06
COMPUTERS/SOFTWARE – MAINT	\$3,236.87
TOOLS/SUPPLIES – MAINT	<u>\$4,879.30</u>
TOTAL MAINTENANCE OPERATIONS	\$305,230.98
HOA OPERATIONS	
OFFICE SUPPLIES	\$4,831.53
OFFICE EQUIPMENT & MAINTENANCE	\$10,132.11
HOA OWNED VEHICLE EXPENSE	\$3,989.05
POSTAGE/DELIVERY	\$18,370.83
WEBSITE OPERATIONS	\$2,987.31
PRINTING/HOA OFFICE	\$5,540.96
HOA MEETINGS	\$4,969.39
DEED RESTRICTIONS	\$2,877.80
PROFESSIONAL FEES	\$0.00
HOA SPECIAL EVENTS	\$33,781.50
RESERVE STUDY UPDATE	<u>\$5,350.00</u>
HOA OPERATIONS TOTAL	\$92,830.48
FINANCIAL MANAGEMENT	
FINANCIAL MANAGEMENT SERVICES	\$111,315.60
RESALE CERTIFICATE EXPENSE	\$10,450.00
LIEN FILING FEES	\$7,214.00
BANK FEES	\$68,749.97
CPA/AUDIT	<u>\$10,858.58</u>
TOTAL FINANCIAL MANAGEMENT	\$208,588.15
HOA MANAGEMENT	
MANAGEMENT SALARIES	\$214,307.82
MANAGEMENT PAYROLL TAXES	\$15,907.01
MILEAGE REIMBURSEMENT	\$5,493.79
HEALTH INSURANCE STIPEND	<u>\$42,580.20</u>
MANAGEMENT STAFF TOTAL	\$278,288.82
ARCHITECTURAL REVIEW	<u>\$11,390.00</u>
TOTAL ARCHITECTURAL REVIEW	\$11,390.00
LEGAL	<u>\$10,334.00</u>
TOTAL LEGAL	\$10,334.00
TAXES	
TAXES – PROPERTY	\$16,619.50

TAXES – INCOME/FRANCHISE	<u>\$12,837.80</u>
TOTAL TAXES	\$29,457.30
INSURANCE	
GEN'L, PROPERTY, B&M & AUTO	\$90,911.90
INSURANCE – AUTO	\$5,422.20
INSURANCE - D & O	\$13,155.00
INSURANCE - WORKERS COMP	<u>\$19,284.67</u>
TOTAL INSURANCE	\$128,773.77
COMMUNITY ENHANCEMENT	
DONATIONS	\$500.00
ASSOCIATION MEMBERSHIPS	<u>\$2,494.85</u>
TOTAL COMMUNITY ENHANCEMENT	\$2,994.85
CAPITAL BUDGET PROJECTS	
SC POOL COVERS	\$8,129.57
SC LANE LINES	\$9,826.82
SC LOUNGE CHAIRS	\$2,000.00
SC BENCH/TABLE REP	\$11,495.07
CC LOUNGE CHAIRS	\$2,323.88
CC SPLASH PAD REFINISH	\$3,586.82
SPLASH PAD RESURFACE/BOLL	\$6,775.12
CC SEWAGE/GRINDER PUMPS	\$16,106.00
CC REPLACE/REPAIR DECK	\$1,136.13
SC AC REPLACEMENT	\$10,691.40
NODE CLOCK REPLACEMENT	\$78,093.75
ROCK WORK	\$25,005.75
CCN IMPROVEMENT	\$74,310.00
CONSTRUCTION REPAIRS	\$50,421.17
STORM DAMAGE	\$426,137.57
AVANA POOL LEAK REPAIR	\$13,800.00
SC POOL RENOVATION	<u>\$37,558.37</u>
TOTAL CAPITAL BUDGET PROJECTS	\$777,397.42
TOTAL EXPENSES	<u>\$5,951,691.33</u>
EXCESS REVENUE OVER EXPENSES	<u>(\$606,499.06)</u>
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