CIRCLE C HOMEOWNERS ASSOCIATION
2024 INCOME & EXPENSE STATEMENT (Unaudited)

INCOME:

HOMEOWNER INCOME		
	HOMEOWNERS DUES	$5,218,774.90
	RESALE CERTIFICATE INCOME	$52,200.00
	TRANSFER FEE INCOME	$43,067.00
	LATE FEES COLLECTED	$36,335.89
	LIEN ADMIN FEE INCOME	$1,739.00
	FILING FEE INCOME	$1,466.00
	NSF FEE INCOME	$75.00
	HOA FINE INCOME	$100.00
	TOTAL HOMEOWNER INCOME	**$5,353,757.79**
ARCHITECTURAL REVIEW INCOME		$13,235.00
	TOTAL ARCHITECTURAL REVIEW INCOME	**$13,235.00**
RENTAL INCOME		
	OFFICE RENT	$7,336.44
	GRILL RENT	$5,515.65
	TOTAL RENTAL INCOME	**$12,852.09**
SWIM CENTER INCOME		
	POOL PROGRAMS	$84,213.50
	POOL PROGRAMS-SWIM TEAM	$182,851.88
	GUEST FEES/FACILITY RENTALS	$81,284.68
	TOTAL SWIM CENTER INCOME	**$348,350.06**
CIRCLE C COMMUNITY CENTER INCOME		
	CCCC FACILITY RENTALS	$93,339.75
	TOTAL COMMUNITY CENTER INCOME	**$93,339.75**
OTHER OWNER LANDSCAPE REIMBURSEMENTS		
	STRATUS LANDSCAPE REIMB	$109,000.00
	COA LANDSCAPE REIMB	$17,600.00
	TOTAL OTHER OWNER L/S REIMB	**$126,600.00**
MISCELLANEOUS INCOME		
	CREDIT CARD REWARDS	$4,500.00
	INTEREST INCOME	$83,168.02
	SALES TAX TIMELY DISCOUNT	($7.25)
	TOTAL MISCELLANEOUS INCOME	**$87,660.77**
COVE AT CIRCLE C HOA		**$20,981.60**
ROWELL HOA		**$192,126.18**
TOTAL INCOME		**$6,248,903.24**

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	$27,377.64
GR CONTRACT LANDSCAPE	$27,376.92
COMMON AREA HOLIDAY LIGHTING	$53,117.19
LANDSCAPE REPAIRS	$209,542.79
LANDSCAPE UTILITIES – WATER	$398,911.32
COA WATER UTILITY COMPLIANCE	$8,000.00
LANDSCAPE UTILITIES - ELECTRIC	$37,457.47
TREE CARE	$147,835.95
FENCE REPAIRS & MAINT	$4,723.48
ELECTRICAL REPAIRS & MAINT	$13,293.13
NEIGHBORHOOD REPAIRS & MAINTENANCE	$23,295.11
NON-CONTRACT MAINTENANCE	$20,000.00
PERMITS AND INSPECTIONS	$4,806.92
TOTAL COMMONS AREA SERVICES	**$2,563,610.92**

SWIM CENTER FACILITY

ADMINISTRATIVE	$63,792.19
SUPPLIES - POOL	$9,604.95
SUPPLIES – CHEMICALS	$77,342.79
SUPPLIES & FEES – SWIM TEAM	$30,944.13
MAINTENANCE – POOL	$106,740.27
MAINTENANCE – BUILDING	$66,445.40
PAYROLL – STAFF	$1,108,839.79
PAYROLL – PROGRAMMING STAFF	$31,900.44
PAYROLL – SWIM TEAM	$118,220.36
SC-UTILITIES – WATER	$30,618.23
AV – UTILITIES – WATER	$4,844.07
GR-UTILITIES-WATER	$2,552.49
SC-UTILITIES – ELECTRIC	$22,030.03
AV – UTILITIES – ELECTRIC	$10,302.13
GR- UTILITIES-ELECTRIC	$5,328.69
SC-UTILITIES – GAS	$10,845.15
SC-UTILITIES – PHONE/INTERNET	$12,007.26
AV – PHONE/INTERNET/CAM	$4,891.94
GR – PHONE/INTERNET/CAM	$7,290.20
TOTAL SWIM CENTER FACILITY	**$1,724,540.51**

COMMUNITY CENTER FACILITY

UTILITIES – WATER	$8,669.80
UTILITIES – ELECTRIC	$23,376.84
UTILITES – PHONE/INTERNET	$8,387.84
EVENTS SALARIES	$10,553.25

	MAINTENANCE – BUILDING	$46,260.94
	TOTAL COMMUNITY CENTER FACILITY	**$97,248.67**
MAINTENANCE OPERATIONS		
	OFFICE SUPPLIES – MAINT	$1,161.97
	EMPLOYEE EDUCATION – MAINT	$865.00
	SAFETY EQUIP & SUPPLIES – MAINT	$571.51
	MAINTENANCE PAYROLL	$224,571.19
	POOL TECHNICIANS	$63,673.35
	MAINT PAYROLL TAXES	$17,777.72
	COMPUTERS/SOFTWARE – MAINT	$1,114.12
	TOOLS/SUPPLIES – MAINT	$4,340.97
	OFFICE FURNITURE - MAINT	$397.25
	TOTAL MAINTENANCE OPERATIONS	$314,473.08
HOA OPERATIONS		
	OFFICE SUPPLIES	$9,395.09
	OFFICE EQUIPMENT & MAINTENANCE	$17,623.07
	HOA OWNED VEHICLE EXPENSE	$2,216.98
	POSTAGE/DELIVERY	$22,503.05
	WEBSITE OPERATIONS	$3,060.36
	PRINTING/HOA OFFICE	$6,981.35
	HOA MEETINGS	$14,942.48
	DEED RESTRICTIONS	$12,168.28
	HOA SPECIAL EVENTS	$36,590.87
	HOA OPERATIONS TOTAL	**$125,481.53**
FINANCIAL MANAGEMENT		
	FINANCIAL MANAGEMENT SERVICES	$113,415.60
	RESALE CERTIFICATE EXPENSE	$12,000.00
	LIEN FILING FEES	$510.00
	BANK FEES	$66,036.18
	CPA/AUDIT	$8,872.08
	TOTAL FINANCIAL MANAGEMENT	**$200,833.86**
HOA MANAGEMENT		
	MANAGEMENT SALARIES	$218,235.07
	MANAGEMENT PAYROLL TAXES	$18,103.56
	MILEAGE REIMBURSEMENT	$4,891.67
	HEALTH INSURANCE STIPEND	$42,712.54
	CONTINUING ED & SKILLS ENHANCE	$340.00
	MANAGEMENT STAFF TOTAL	**$284,282.84**
ARCHITECTURAL REVIEW		$11,249.75
	TOTAL ARCHITECTURAL REVIEW	**$11,249.75**
LEGAL		$31,160.08
	TOTAL LEGAL	**$31,160.08**

TAXES		
	TAXES – PROPERTY	$7,086.84
	TAXES – INCOME/FRANCHISE	$239.11
	TOTAL TAXES	**$7,325.95**
INSURANCE		
	GEN'L, PROPERTY, B&M & AUTO	$101,041.75
	INSURANCE – AUTO	$5,771.26
	INSURANCE - D & O	$13,211.00
	INSURANCE - WORKERS COMP	$11,360.86
	TOTAL INSURANCE	**$131,384.87**
COMMUNITY ENHANCEMENT		
	DONATIONS	$500.00
	ASSOCIATION MEMBERSHIPS	$3,847.85
	TOTAL COMMUNITY ENHANCEMENT	**$4,347.85**
CAPITAL BUDGET PROJECTS		
	SC POOL COVERS	$12,337.25
	COMP POOL RENOV/REPLAST	$313,213.72
	SC COMP POOL FILTER REP	$90,040.73
	RESTROOM RENOVATION	$155,839.24
	POND CONTROLLER/PUMP	$17,567.88
	AV REPLASTER/REPAIRS	$123,494.00
	GR REPAINT/RESTAIN GRE	$3,500.00
	NODE CLOCK REPLACEMENT	$90,000.00
	ROCK WORK	$25,000.00
	IRRIGATION UPGRADES	$35,000.00
	BED UPGRADES	$35,000.00
	ESCARPMENT PROJECT	$186,250.00
	CCN IMPROVEMENT	$203,806.20
	CONSTRUCTION REPAIRS	$49,701.45
	MAILBOX REPLACEMENT	$7,349.09
	CCCC CARPET REPLACEMENT	$19,537.74
	TOTAL CAPITAL BUDGET PROJECTS	**$1,367,637.30**
TOTAL EXPENSES		**$6,863,577.21**
EXCESS REVENUE OVER EXPENSES		**($614,673.97)**