

Balance Sheet Report Cypress Forest C.A.I., Inc.

As of December 31, 2023

	<u>Balance Dec 31, 2023</u>	<u>Balance Nov 30, 2023</u>	<u>Change</u>
<u>Liabilities</u>			
Liabilities			
2550 - Prepaid Assessments	8,240.62	3,130.62	5,110.00
2595 - Deferred Revenue	0.00	3,552.50	(3,552.50)
Total Liabilities	11,262.98	8,186.85	3,076.13
Total Liabilities	11,262.98	8,186.85	3,076.13
<u>Owners' Equity</u>			
Owners Equity - Prior Years			
3000 - Operating Fund - Prior Year	49,418.41	49,418.41	0.00
Total Owners Equity - Prior Years	49,418.41	49,418.41	0.00
Capital Reserves - Prior Years			
3102 - Repair & Replacement Reserve - Prior Yrs	68,103.32	68,103.32	0.00
Total Capital Reserves - Prior Years	68,103.32	68,103.32	0.00
Total Owners' Equity	117,521.73	117,521.73	0.00
Net Income / (Loss)	(289.74)	(271.10)	(18.64)
Total Liabilities and Equity	128,494.97	125,437.48	3,057.49

Income Statement Report

Cypress Forest C.A.I., Inc.

Cypress Forest C.A.I.

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>Income</u>								
Income								
4000 - Residential Assessments	3,552.50	3,577.00	(24.50)	42,630.00	42,920.00	(290.00)	42,920.00	290.00
4205 - Application Fees	0.00	10.00	(10.00)	50.00	125.00	(75.00)	125.00	75.00
4710 - Late Fees & Interest	8.70	0.00	8.70	1,493.02	0.00	1,493.02	0.00	(1,493.02)
4720 - Legal Reimbursements	479.53	13.00	466.53	3,678.03	150.00	3,528.03	150.00	(3,528.03)
4900 - Interest Earned - Operating Accounts	0.00	0.00	0.00	3.73	0.00	3.73	0.00	(3.73)
Total Income	4,040.73	3,600.00	440.73	47,854.78	43,195.00	4,659.78	43,195.00	(4,659.78)
Total Cypress Forest C.A.I. Income	4,040.73	3,600.00	440.73	47,854.78	43,195.00	4,659.78	43,195.00	(4,659.78)
<u>Expense</u>								
Administrative								
5000 - General Administrative	87.95	33.00	54.95	345.81	400.00	(54.19)	400.00	54.19
5005 - Application/Processing	0.00	0.00	0.00	229.12	0.00	229.12	0.00	(229.12)
5010 - Bad Debt	0.00	50.00	(50.00)	211.75	600.00	(388.25)	600.00	388.25
5025 - Billing/Collections	0.00	200.00	(200.00)	1,291.23	1,000.00	291.23	1,000.00	(291.23)
5030 - Coupon Costs	1,600.50	120.00	1,480.50	1,600.50	1,440.00	160.50	1,440.00	(160.50)
5065 - Lien Charges	0.00	8.00	(8.00)	0.00	100.00	(100.00)	100.00	100.00
5075 - Meeting Room Rentals	0.00	8.00	(8.00)	91.45	100.00	(8.55)	100.00	8.55
5080 - NSF Charges	(35.00)	0.00	(35.00)	0.00	0.00	0.00	0.00	0.00
5090 - Office Supplies	17.89	17.00	0.89	55.88	210.00	(154.12)	210.00	154.12
5100 - Records Storage	173.20	17.00	156.20	1,041.45	200.00	841.45	200.00	(841.45)
5115 - Web Site Maintenance	0.00	30.00	(30.00)	339.07	360.00	(20.93)	360.00	20.93
5195 - Other Administrative Services	0.00	12.00	(12.00)	150.00	150.00	0.00	150.00	0.00
5200 - Community Events	0.00	6.00	(6.00)	178.26	75.00	103.26	75.00	(103.26)
5210 - Printing & Copying	289.05	33.00	256.05	880.17	400.00	480.17	400.00	(480.17)
5215 - Postage	240.38	45.00	195.38	1,869.88	538.00	1,331.88	538.00	(1,331.88)
Total Administrative	2,373.97	579.00	1,794.97	8,284.57	5,573.00	2,711.57	5,573.00	(2,711.57)

Income Statement Report

Cypress Forest C.A.I., Inc.

Cypress Forest C.A.I.

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Expense								
Insurance								
5415 - D&O Insurance Premiums	140.42	131.00	9.42	1,574.67	1,570.00	4.67	1,570.00	(4.67)
5460 - Property Insurance Premiums	149.83	120.00	29.83	1,586.55	1,440.00	146.55	1,440.00	(146.55)
Total Insurance	290.25	251.00	39.25	3,161.22	3,010.00	151.22	3,010.00	(151.22)
Utilities								
6000 - Electric Service	7.00	13.00	(6.00)	74.27	150.00	(75.73)	150.00	75.73
6025 - Water Service	165.00	250.00	(85.00)	1,854.14	2,999.00	(1,144.86)	2,999.00	1,144.86
Total Utilities	172.00	263.00	(91.00)	1,928.41	3,149.00	(1,220.59)	3,149.00	1,220.59
Landscaping								
6100 - Grounds & Landscaping - Contract	(10,105.35)	1,083.00	(11,188.35)	12,529.03	13,000.00	(470.97)	13,000.00	470.97
6110 - Landscape Replacement & Installation	10,671.50	500.00	10,171.50	10,671.50	6,000.00	4,671.50	6,000.00	(4,671.50)
6200 - Irrigation Repair & Maintenance	0.00	42.00	(42.00)	284.83	500.00	(215.17)	500.00	215.17
Total Landscaping	566.15	1,625.00	(1,058.85)	23,485.36	19,500.00	3,985.36	19,500.00	(3,985.36)
Repair & Maintenance								
6545 - Electrical Supplies/Repair & Maintena	0.00	200.00	(200.00)	0.00	200.00	(200.00)	200.00	200.00
6640 - Lighting Supplies/Repair & Maintenan	0.00	12.00	(12.00)	0.00	150.00	(150.00)	150.00	150.00
Total Repair & Maintenance	0.00	212.00	(212.00)	0.00	350.00	(350.00)	350.00	350.00
Professional Services								
7025 - Legal Services - Collections	0.00	417.00	(417.00)	2,998.50	5,000.00	(2,001.50)	5,000.00	2,001.50
7030 - Legal Services - General Counsel	0.00	8.00	(8.00)	230.50	100.00	130.50	100.00	(130.50)
7035 - Legal Services - Deed Restrictions	0.00	17.00	(17.00)	226.00	200.00	26.00	200.00	(26.00)
7040 - Management Fees	657.00	658.10	(1.10)	7,884.00	7,893.10	(9.10)	7,893.10	9.10
Total Professional Services	657.00	1,100.10	(443.10)	11,339.00	13,193.10	(1,854.10)	13,193.10	1,854.10

Income Statement Report Cypress Forest C.A.I., Inc. Cypress Forest C.A.I.

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>Expense</u>								
Taxes								
9015 - Property/Real Estate Tax	0.00	4.00	(4.00)	0.00	50.00	(50.00)	50.00	50.00
Total Taxes	0.00	4.00	(4.00)	0.00	50.00	(50.00)	50.00	50.00
Total Cypress Forest C.A.I. Expense	4,059.37	4,034.10	25.27	48,198.56	44,825.10	3,373.46	44,825.10	(3,373.46)
Total Cypress Forest C.A.I. Income / (Loss)	(18.64)	(434.10)	415.46	(343.78)	(1,630.10)	1,286.32	(1,630.10)	(1,286.32)

Income Statement Report Cypress Forest C.A.I., Inc. Reserves

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>Income</u>								
Income								
4910 - Interest Earned - Reserve Accounts	0.00	0.00	0.00	54.04	0.00	54.04	0.00	(54.04)
Total Income	0.00	0.00	0.00	54.04	0.00	54.04	0.00	(54.04)
Total Reserves Income	0.00	0.00	0.00	54.04	0.00	54.04	0.00	(54.04)
Total Reserves Income / (Loss)	0.00	0.00	0.00	54.04	0.00	54.04	0.00	(54.04)
Total Association Net Income / (Loss)	(18.64)	(434.10)	415.46	(289.74)	(1,630.10)	1,340.36	(1,630.10)	(1,340.36)

Income and Expense Trend Report
Cypress Forest C.A.I., Inc.
Cypress Forest C.A.I.
As of December 31, 2023

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Full Year Actual	Total Budget
Income														
4000 - Residential Assessments	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	42,630	42,920
4205 - Application Fees	0	25	(25)	0	0	50	0	0	0	0	0	0	50	125
4710 - Late Fees & Interest	0	486	641	51	187	27	25	23	23	11	11	9	1,493	0
4720 - Legal Reimbursements	357	0	151	0	360	0	234	0	308	258	1,532	480	3,678	150
4900 - Interest Earned - Opera...	1	1	1	1	1	1	0	0	0	0	0	0	4	0
Total Income	3,910	4,065	4,319	3,604	4,100	3,630	3,811	3,576	3,883	3,821	5,095	4,041	47,855	43,195
Total Income	3,910	4,065	4,319	3,604	4,100	3,630	3,811	3,576	3,883	3,821	5,095	4,041	47,855	43,195
Administrative														
5000 - General Administrative	0	11	11	35	7	59	7	7	31	69	21	88	346	400
5005 - Application/Processing	0	75	0	100	0	0	0	0	27	27	0	0	229	0
5010 - Bad Debt	0	0	0	0	0	75	137	0	0	0	0	0	212	600
5025 - Billing/Collections	0	0	495	585	0	80	131	0	0	0	0	0	1,291	1,000
5030 - Coupon Costs	0	0	0	0	0	0	0	0	0	0	0	1,601	1,601	1,440
5065 - Lien Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	100
5075 - Meeting Room Rentals	0	81	0	10	0	0	0	0	0	0	0	0	91	100
5080 - NSF Charges	0	0	0	0	0	0	0	0	0	35	0	(35)	0	0
5090 - Office Supplies	0	0	0	0	0	0	2	3	16	9	8	18	56	210
5100 - Records Storage	0	87	87	87	87	87	87	87	87	87	87	173	1,041	200
5115 - Web Site Maintenance	0	45	45	0	0	(90)	(90)	0	429	0	0	0	339	360
5195 - Other Administrative Se...	0	0	0	150	0	0	0	0	0	0	0	0	150	150
5200 - Community Events	0	51	0	102	0	0	0	0	25	0	0	0	178	75
5210 - Printing & Copying	0	109	9	40	14	189	33	39	69	53	36	289	880	400
5215 - Postage	0	104	632	274	3	139	109	7	179	142	40	240	1,870	538
Total Administrative	0	564	1,280	1,384	111	539	416	142	862	422	191	2,374	8,285	5,573
Insurance														
5415 - D&O Insurance Premiums	128	128	128	128	128	128	128	128	128	140	140	140	1,575	1,570
5460 - Property Insurance Prem...	126	126	126	126	126	126	126	126	126	150	150	150	1,587	1,440
Total Insurance	255	255	255	255	255	255	255	255	254	290	290	290	3,161	3,010

Income and Expense Trend Report
Cypress Forest C.A.I., Inc.
Cypress Forest C.A.I.
As of December 31, 2023

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Full Year Actual	Total Budget
Utilities														
6000 - Electric Service	6	6	6	6	6	6	6	6	6	6	7	7	74	150
6025 - Water Service	89	240	25	156	102	185	36	328	159	68	301	165	1,854	2,999
Total Utilities	95	246	31	162	108	191	42	335	166	74	308	172	1,928	3,149
Landscaping														
6100 - Grounds & Landscaping -...	566	963	1,064	1,260	996	1,143	1,077	298	1,067	11,678	2,522	(10,105)	12,529	13,000
6110 - Landscape Replacement &...	0	0	0	0	0	0	0	0	0	0	0	10,672	10,672	6,000
6200 - Irrigation Repair & Mai...	0	0	0	0	0	0	0	0	0	0	285	0	285	500
Total Landscaping	566	963	1,064	1,260	996	1,143	1,077	298	1,067	11,678	2,807	566	23,485	19,500
Repair & Maintenance														
6545 - Electrical Supplies/Rep...	0	0	0	0	0	0	0	0	0	0	0	0	0	200
6640 - Lighting Supplies/Repai...	0	0	0	0	0	0	0	0	0	0	0	0	0	150
Total Repair & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	350
Professional Services														
7025 - Legal Services - Collec...	0	336	151	0	360	0	0	0	568	258	1,327	0	2,999	5,000
7030 - Legal Services - Genera...	(52)	0	100	0	0	0	182	0	0	0	0	0	231	100
7035 - Legal Services - Deed R...	0	21	0	0	0	0	0	0	0	0	205	0	226	200
7040 - Management Fees	657	657	657	657	657	657	657	657	657	657	657	657	7,884	7,893
Total Professional Services	605	1,014	908	657	1,017	657	839	657	1,225	915	2,189	657	11,339	13,193
Taxes														
9015 - Property/Real Estate Ta...	0	0	0	0	0	0	0	0	0	0	0	0	0	50
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	50
Total Expense	1,521	3,042	3,537	3,717	2,486	2,785	2,628	1,686	3,573	13,380	5,785	4,059	48,199	44,825
Total Cypress Forest C.A.I.	2,389	1,023	783	(113)	1,613	845	1,183	1,890	310	(9,559)	(690)	(19)	(344)	(1,630)

Income and Expense Trend Report

Cypress Forest C.A.I., Inc.

Reserves

As of December 31, 2023

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Full Year Actual	Total Budget
Income														
4910 - Interest Earned - Reser...	9	8	9	8	9	8	3	0	0	0	0	0	54	0
Total Income	9	8	9	8	9	8	3	0	0	0	0	0	54	0
Total Income	9	8	9	8	9	8	3	0	0	0	0	0	54	0
Total Reserves	9	8	9	8	9	8	3	0	0	0	0	0	54	0

Income and Expense Trend Report

Cypress Forest C.A.I., Inc.

As of December 31, 2023

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Full Year Actual	Total Budget
Income														
4000 - Residential Assessments	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	42,630	42,920
4205 - Application Fees	0	25	(25)	0	0	50	0	0	0	0	0	0	50	125
4710 - Late Fees & Interest	0	486	641	51	187	27	25	23	23	11	11	9	1,493	0
4720 - Legal Reimbursements	357	0	151	0	360	0	234	0	308	258	1,532	480	3,678	150
4900 - Interest Earned - Opera...	1	1	1	1	1	1	0	0	0	0	0	0	4	0
4910 - Interest Earned - Reser...	9	8	9	8	9	8	3	0	0	0	0	0	54	0
Total Income	3,919	4,072	4,328	3,612	4,108	3,638	3,815	3,576	3,883	3,821	5,095	4,041	47,909	43,195
Total Income	3,919	4,072	4,328	3,612	4,108	3,638	3,815	3,576	3,883	3,821	5,095	4,041	47,909	43,195
Administrative														
5000 - General Administrative	0	11	11	35	7	59	7	7	31	69	21	88	346	400
5005 - Application/Processing	0	75	0	100	0	0	0	0	27	27	0	0	229	0
5010 - Bad Debt	0	0	0	0	0	75	137	0	0	0	0	0	212	600
5025 - Billing/Collections	0	0	495	585	0	80	131	0	0	0	0	0	1,291	1,000
5030 - Coupon Costs	0	0	0	0	0	0	0	0	0	0	0	1,601	1,601	1,440
5065 - Lien Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	100
5075 - Meeting Room Rentals	0	81	0	10	0	0	0	0	0	0	0	0	91	100
5080 - NSF Charges	0	0	0	0	0	0	0	0	0	35	0	(35)	0	0
5090 - Office Supplies	0	0	0	0	0	0	2	3	16	9	8	18	56	210
5100 - Records Storage	0	87	87	87	87	87	87	87	87	87	87	173	1,041	200
5115 - Web Site Maintenance	0	45	45	0	0	(90)	(90)	0	429	0	0	0	339	360
5195 - Other Administrative Se...	0	0	0	150	0	0	0	0	0	0	0	0	150	150
5200 - Community Events	0	51	0	102	0	0	0	0	25	0	0	0	178	75
5210 - Printing & Copying	0	109	9	40	14	189	33	39	69	53	36	289	880	400
5215 - Postage	0	104	632	274	3	139	109	7	179	142	40	240	1,870	538
Total Administrative	0	564	1,280	1,384	111	539	416	142	862	422	191	2,374	8,285	5,573
Insurance														
5415 - D&O Insurance Premiums	128	128	128	128	128	128	128	128	128	140	140	140	1,575	1,570
5460 - Property Insurance Prem...	126	126	126	126	126	126	126	126	126	150	150	150	1,587	1,440
Total Insurance	255	255	255	255	255	255	255	255	255	290	290	290	3,161	3,010

Income and Expense Trend Report

Cypress Forest C.A.I., Inc.

As of December 31, 2023

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Full Year Actual	Total Budget
Utilities														
6000 - Electric Service	6	6	6	6	6	6	6	6	6	6	7	7	74	150
6025 - Water Service	89	240	25	156	102	185	36	328	159	68	301	165	1,854	2,999
Total Utilities	95	246	31	162	108	191	42	335	166	74	308	172	1,928	3,149
Landscaping														
6100 - Grounds & Landscaping -...	566	963	1,064	1,260	996	1,143	1,077	298	1,067	11,678	2,522	(10,105)	12,529	13,000
6110 - Landscape Replacement &...	0	0	0	0	0	0	0	0	0	0	0	10,672	10,672	6,000
6200 - Irrigation Repair & Mai...	0	0	0	0	0	0	0	0	0	0	285	0	285	500
Total Landscaping	566	963	1,064	1,260	996	1,143	1,077	298	1,067	11,678	2,807	566	23,485	19,500
Repair & Maintenance														
6545 - Electrical Supplies/Rep...	0	0	0	0	0	0	0	0	0	0	0	0	0	200
6640 - Lighting Supplies/Repai...	0	0	0	0	0	0	0	0	0	0	0	0	0	150
Total Repair & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	350
Professional Services														
7025 - Legal Services - Collec...	0	336	151	0	360	0	0	0	568	258	1,327	0	2,999	5,000
7030 - Legal Services - Genera...	(52)	0	100	0	0	0	182	0	0	0	0	0	231	100
7035 - Legal Services - Deed R...	0	21	0	0	0	0	0	0	0	0	205	0	226	200
7040 - Management Fees	657	657	657	657	657	657	657	657	657	657	657	657	7,884	7,893
Total Professional Services	605	1,014	908	657	1,017	657	839	657	1,225	915	2,189	657	11,339	13,193
Taxes														
9015 - Property/Real Estate Ta...	0	0	0	0	0	0	0	0	0	0	0	0	0	50
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	50
Total Expense	1,521	3,042	3,537	3,717	2,486	2,785	2,628	1,686	3,573	13,380	5,785	4,059	48,199	44,825
All Departments Summary	2,398	1,031	791	(105)	1,622	853	1,187	1,890	310	(9,559)	(690)	(19)	(290)	(1,630)