

ABERDEEN HOA

TREASURERS REPORT

8/30/2023

ASSOC. SERVICES INTEREST CHECKING 1100019957525

Description	Quantity	Price	Total
FORWARD BALANCE	1	\$ 93,251.76 month	\$ 93,251.76
DEPOSITS	1	\$ 3,770.76 month	\$ 3,770.76
EXPENSES PAID	1	\$ 29,445.39 month	\$ 29,445.39
Total			\$ 67,577.13

ASSOC SERVICES MONEY MARKET SAVINGS 110001820954

Description	Quantity	Price	Total
FORWARD BALANCE	1	\$ 98,410.50 month	\$ 98,410.50
INCOME RECIEVED	1	\$ 2,158.04 month	\$ 2,158.04
Checks	1	\$ (53,980.00) month	\$ (53,980.00)
Total			\$ 46,588.54

Income Statement-Operating

Revenue	CURRENT			YEAR TO DATE			ANNUAL BUDGET
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	
UNIT MAINTENANCE. FEES	\$ 3,595.41	\$ 10,446.75	\$ (6,851.34)	\$ 92,741.29	\$ 94,020.75	\$ (1,279.46)	\$ 125,361.00
RESERVE INCOME	\$ -	\$ -	\$ -	\$ 186.15	\$ -	\$ 186.15	
SPECIAL ASSESSMENT OPERATING INTEREST INCOME	\$ -	\$ -	\$ -	\$ 552.30	\$ -	\$ 552.30	
MISC. INCOME	\$ 0.67	\$ -	\$ 0.67	\$ 6.67	\$ -	\$ 6.67	
RETURNED CHECK FEES	\$ -	\$ -	\$ -	\$ 12,002.32	\$ -	\$ 12,002.32	
	\$ 168.50	\$ -	\$ 168.50	\$ 267.36	\$ -	\$ 267.36	
Total Revenue	\$ 3,764.58	\$ 10,446.75	\$ (6,682.17)	\$ 105,756.09	\$ 94,020.75	\$ 11,735.34	\$ 125,361.00
EXPENSES							
ADMINISTRATION NON-OPERATING EXPENSES	\$ 27,358.37	\$ 8,442.35	\$ (18,916.02)	\$ 105,119.19	\$ 75,981.15	\$ (29,138.04)	\$ 101,308.00
TOTAL EXPENSES	\$ 2,004.43	\$ 2,004.43	\$ -	\$ 18,039.87	\$ 18,039.87	\$ -	\$ 24,053.00
	\$ 29,362.80	\$ 10,446.78	\$ (18,916.02)	\$ 123,159.06	\$ 94,021.02	\$ (29,138.04)	\$ 125,361.00
OPERATING CONTINGENCY INCOME	\$ -	\$ 216.67	\$ 216.67	\$ -	\$ 1,950.03	\$ 1,950.03	\$ 2,600.00
	\$ (25,598.22)	\$ (0.03)	\$ (25,598.19)	\$ (17,402.97)	\$ (0.27)	\$ (17,402.70)	

HOMEOWNERS AGING REPORT EXCLUDING PREPAID

ASSOCIATION	CURRENT TOTALS	OVER 30	OVER 60	OVER 90	BALANCE TOTAL
	\$ 2,732.57	\$ 1,769.78	\$ -	\$ 15,851.35	\$ 20,353.70
ASSESSMENT MAINTENANCE (DELINQUENT FEE) 2021					\$ 43.80
ASSESSMENT MAINTENANCE (DELINQUENT FEE) 2022					\$ 54.75
ASSESSMENT MAINTENANCE (DELINQUENT FEE) 2023					\$ 122.75
ASSESSMENT MAINTENANCE 2020					\$ 558.00
ASSESSMENT MAINTENANCE 2021					\$ 674.00
ASSESSMENT MAINTENANCE 2022					\$ 1,095.80
ASSESSMENT MAINTENANCE 2023					\$ 3,664.31
ASSESSMENT SPECIAL 2020					\$ 552.30
LEGAL FEES					\$ 4,354.60
OTHER INCOME /MISC. 2023					\$ 5,233.39
OTHER INCOME /MISC.(EXTRA FEE) 2020					\$ 2,000.00
OTHER INCOME /MISC.(EXTRA FEE) 2022					\$ 1,000.00
OTHER INCOME /MISC. 2021					\$ 1,000.00
TOTAL					\$ 20,353.70

PREPAID HOMEOWNERS AMOUNT

TOTAL	\$ (12,724.46)
OVERPAYMENT/ UNAPPLIED	\$ (12,724.46)

RECEIVABLES TYPE BALANCES

ASSESSMENT TOTAL	PRE BAL	BILLING	RECEIPTS	ADJUSTMENTS	PREPAID	ENDING BAL
ASSESSMENT MAINT DEL. FEE 2021	\$ 43.80	\$ -	\$ -	\$ -	\$ -	\$ 43.80
ASSESSMENT MAINTENANCE 2022	\$ 54.75	\$ -	\$ -	\$ -	\$ -	\$ 54.75
ASSESSMENT MAINTENANCE 2020	\$ 558.00	\$ -	\$ -	\$ -	\$ -	\$ 558.00
ASSESSMENT MAINTENANCE 2021	\$ 674.00	\$ -	\$ -	\$ -	\$ -	\$ 674.00
ASSESSMENT MAINTENANCE 2022	\$ 1,095.80	\$ -	\$ -	\$ -	\$ -	\$ 1,095.80
ASSESSMENT MAINTENANCE 2023	\$ 4,007.79	\$ -	\$ (343.48)	\$ -	\$ -	\$ 3,664.31
ASSESSMENT SPECIAL ASSMT 2020	\$ 552.30	\$ -	\$ -	\$ -	\$ -	\$ 552.30
LEGAL FEES	\$ 1,769.78	\$ 2,584.82	\$ -	\$ -	\$ -	\$ 4,354.60
ASSESSMENT MAINT DEL. FEE 2023	\$ -	\$ 451.94	\$ (329.19)	\$ -	\$ -	\$ 122.75
OTHER INCOME /MISC 2020	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
OTHER INCOME /MISC 2022	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
OTHER INCOME /MISC 2021	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
OTHER INCOME /MISC 2023	\$ 5,376.89	\$ 25.00	\$ (168.50)	\$ -	\$ -	\$ 5,233.39
PREPAID	\$ (12,724.46)	\$ -	\$ -	\$ -	\$ (2,922.74)	\$ (15,647.20)
ASSOCIATION TOTAL	\$ 5,408.65	\$ 3,061.76	\$ (841.17)	\$ -	\$ (2,922.74)	\$ 4,706.50

CASH DISBURSEMENTS

TRUIST	\$ 2,004.43
AMER-TECH REALTY INC	\$ 3,332.80
E.R.LAWN CARE	\$ 3,200.00
SITEX AQUATICS	\$ 775.00
WITHLACOOCHEE RIVER ELECTRIC CO-OP	\$ 499.58
FRONTIER	\$ 110.99
FINN OUTDOOR LLC	\$ 18,250.00
GREENBERG NIKOLOFF	\$ 625.00
ELSIE MAE & FENTON YOUNG	\$ 168.50
CNA INSURANCE	\$ 565.00
TOTAL	\$ 29,531.30

Diana L Cochran

Diana L Cochran
TREASURER, ABERDEEN HOA



Balance Sheet - Operating
 Aberdeen Homeowners Association of Pasco County, Inc
 End Date: 09/30/2023

Date: 10/4/2023
 Time: 11:45 am
 Page: 1

Assets

PETTY CASH		
10-1010-00-00 Petty Cash-	\$1,271.00	
Total PETTY CASH:		<u>\$1,271.00</u>
OPERATING FUNDS		
11-1020-00-00 General - Acct	67,440.96	
Total OPERATING FUNDS:		<u>\$67,440.96</u>
RESERVE FUNDS		
12-1047-00-00 Truist - Money Market	46,588.54	
Total RESERVE FUNDS:		<u>\$46,588.54</u>
DELINQUENCIES		
18-1510-00-00 Utility Deposits	400.00	
18-1800-00-00 Delinquencies	19,801.40	
18-1820-00-00 Special Assessment Receivable	552.30	
Total DELINQUENCIES:		<u>\$20,753.70</u>
Total Assets:		<u><u>\$136,054.20</u></u>

Liabilities & Equity

LIABILITIES		
20-2010-00-00 Reserves- Playground	11,066.63	
20-2020-00-00 Reserves- Common Area S/A	2,078.57	
20-2030-00-00 Reserves- Sign-Front Entrance	2,606.42	
20-2040-00-00 Reserves- Fence	25,606.94	
20-2050-00-00 Reserves- Ponds	667.42	
20-2080-00-00 Reserve Interest	2,453.95	
20-2100-00-00 Reserves- Deferred Maintenance	2,108.61	
Total LIABILITIES:		<u>\$46,588.54</u>
PREPAID/MISC LIABILITIES		
23-2300-00-00 Prepaid Assessments	15,647.20	
Total PREPAID/MISC LIABILITIES:		<u>\$15,647.20</u>
EQUITY/CAPITAL		
30-3100-00-00 Prepaid/Delinquency Adjustment	4,706.50	
30-3200-00-00 Prior Years	86,514.93	
Total EQUITY/CAPITAL:		<u>\$91,221.43</u>
Net Income Gain / Loss	(17,402.97)	
		<u>(\$17,402.97)</u>
Total Liabilities & Equity:		<u><u>\$136,054.20</u></u>



Income Statement - Operating
Aberdeen Homeowners Association of Pasco County, Inc
 09/30/2023

Date: 10/4/2023
 Time: 11:45 am
 Page: 1

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
REVENUE							
4010 Unit Maintenance Fees	\$3,595.41	\$10,446.75	(\$6,851.34)	\$92,741.29	\$94,020.75	(\$1,279.46)	\$125,361.00
4020 Late Fees	-	-	-	186.15	-	186.15	-
4100 Special Assessment	-	-	-	552.30	-	552.30	-
4400 Operating Interest Income	0.67	-	0.67	6.67	-	6.67	-
4800 Misc Income	-	-	-	12,002.32	-	12,002.32	-
4810 Returned Check Fees	168.50	-	168.50	267.36	-	267.36	-
Total REVENUE	3,764.58	10,446.75	(6,682.17)	105,756.09	94,020.75	11,735.34	125,361.00
EXPENSES							
ADMINISTRATIVE							
5010 Administrative/ Office	483.80	479.17	(4.63)	6,982.51	4,312.53	(2,669.98)	5,750.00
5020 Coupons/ Lock Box/ Bank Charges	1,290.00	125.00	(1,165.00)	1,321.00	1,125.00	(196.00)	1,500.00
5300 Insurance	565.00	583.33	18.33	1,789.00	5,249.97	3,460.97	7,000.00
5400 Lawn Contract	3,200.00	3,100.00	(100.00)	33,140.00	27,900.00	(5,240.00)	37,200.00
5410 Lake/Pond Maint	19,025.00	775.00	(18,250.00)	25,225.00	6,975.00	(18,250.00)	9,300.00
5420 Irrigation Contract	-	41.67	41.67	-	375.03	375.03	500.00
5430 Grounds-Other	-	166.67	166.67	(1,541.55)	1,500.03	3,041.58	2,000.00
5600 Corporate Annual Filing Fee	-	8.33	8.33	-	74.97	74.97	100.00
5800 Management Fee	1,559.00	1,559.00	-	14,031.00	14,031.00	-	18,708.00
5900 Legal Fees	625.00	291.67	(333.33)	15,682.51	2,625.03	(13,057.48)	3,500.00
5910 Accounting & Audit Fees	-	33.33	33.33	400.00	299.97	(100.03)	400.00
6100 Building Maintenance & Repair	-	41.67	41.67	-	375.03	375.03	500.00
6110 Repairs/Maintenance Pressure Clean	-	262.50	262.50	2,200.00	2,362.50	162.50	3,150.00
6120 R&M-Wall/Fence	-	41.67	41.67	-	375.03	375.03	500.00
7000 Electric	499.58	458.33	(41.25)	4,890.81	4,124.97	(765.84)	5,500.00
7006 Internet	110.99	91.67	(19.32)	998.91	825.03	(173.88)	1,100.00
7900 Bad Debt	-	166.67	166.67	-	1,500.03	1,500.03	2,000.00
8000 Operating Contingency	-	216.67	216.67	-	1,950.03	1,950.03	2,600.00
Total ADMINISTRATIVE	27,358.37	8,442.35	(18,916.02)	105,119.19	75,981.15	(29,138.04)	101,308.00
NON OPERATING EXPENSES							
9010 Reserves - Playground	26.42	26.42	-	237.78	237.78	-	317.00
9020 Reserves- Common Area S/A	1,217.00	1,217.00	-	10,953.00	10,953.00	-	14,604.00
9030 Reserves- Sign-Front Entrance	86.42	86.42	-	777.78	777.78	-	1,037.00
9040 Reserves- Fence	202.42	202.42	-	1,821.78	1,821.78	-	2,429.00
9050 Reserves- Ponds	472.17	472.17	-	4,249.53	4,249.53	-	5,666.00
Total NON OPERATING EXPENSES	2,004.43	2,004.43	-	18,039.87	18,039.87	0.00	24,053.00
Total EXPENSES	\$29,362.80	\$10,446.78	(\$18,916.02)	\$123,159.06	\$94,021.02	(\$29,138.04)	\$125,361.00
COMBINED NET INCOME	(\$25,598.22)	(\$0.03)	(\$25,598.19)	(\$17,402.97)	(\$0.27)	(\$17,402.70)	\$-