

## Balance Sheet Report Scenic Hills

As of September 30, 2024

	<u>Balance Sep 30, 2024</u>	<u>Balance Aug 31, 2024</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Operating Funds</b>			
1000 - HAR OPER #5687	26,781.42	22,676.16	4,105.26
1005 - Scenic Hills Mgmt #9815	35,341.72	50,113.64	(14,771.92)
1220 - HAR PETTY CASH #5736	1,000.00	1,000.00	0.00
<b>Total Operating Funds</b>	<b>63,123.14</b>	<b>73,789.80</b>	<b>(10,666.66)</b>
<b>Reserve Funds</b>			
1326 - Reserve Money Market Schertz Bank	169,030.80	223,082.25	(54,051.45)
1350 - Reserve Certificate Dep. Schertz Bank	208,110.23	208,110.23	0.00
<b>Total Reserve Funds</b>	<b>377,141.03</b>	<b>431,192.48</b>	<b>(54,051.45)</b>
<b>Accounts Receivable</b>			
1500 - Member Assessments	7,447.98	3,699.69	3,748.29
<b>Total Accounts Receivable</b>	<b>7,447.98</b>	<b>3,699.69</b>	<b>3,748.29</b>
<b>Prepaid Expenses</b>			
1600 - Prepaid Insurance	1,549.00	3,098.00	(1,549.00)
1620 - Prepaid Insurance, Workers Comp	457.00	34.75	422.25
1640 - Other Prepaid Expenses	(66.66)	(675.00)	608.34
<b>Total Prepaid Expenses</b>	<b>1,939.34</b>	<b>2,457.75</b>	<b>(518.41)</b>
<b>Other Current Assets</b>			
1730 - Accrued Interest Receivable	2,501.31	1,647.24	854.07
1799 - Clearing Account	1,000.00	0.00	1,000.00
<b>Total Other Current Assets</b>	<b>3,501.31</b>	<b>1,647.24</b>	<b>1,854.07</b>
<b>Total Assets</b>	<b>453,152.80</b>	<b>512,786.96</b>	<b>(59,634.16)</b>

## Balance Sheet Report Scenic Hills

As of September 30, 2024

	<u>Balance Sep 30, 2024</u>	<u>Balance Aug 31, 2024</u>	<u>Change</u>
<b><u>Liabilities</u></b>			
<b>Accounts Payable</b>			
2010 - ProComm Collections	(375.00)	(450.00)	75.00
2015 - Returned Check Fee Payable	(725.00)	(725.00)	0.00
<b>Total Accounts Payable</b>	<b>(1,100.00)</b>	<b>(1,175.00)</b>	<b>75.00</b>
<b>State &amp; Federal Tax Payable</b>			
2210 - Sales Tax Payable	849.26	602.67	246.59
<b>Total State &amp; Federal Tax Payable</b>	<b>849.26</b>	<b>602.67</b>	<b>246.59</b>
<b>Accrued Expenses</b>			
2395 - Other Accrued Expenses	34,593.66	41,427.44	(6,833.78)
<b>Total Accrued Expenses</b>	<b>34,593.66</b>	<b>41,427.44</b>	<b>(6,833.78)</b>
<b>Prepaid Assessments</b>			
2550 - Prepaid Assessments	11,826.29	10,643.69	1,182.60
<b>Total Prepaid Assessments</b>	<b>11,826.29</b>	<b>10,643.69</b>	<b>1,182.60</b>
<b>Dedicated Funds</b>			
2500 - Social	1,331.44	1,258.90	72.54
2505 - Activities	1,322.09	1,322.09	0.00
2510 - Bereavement	1,918.44	1,928.90	(10.46)
2515 - Lodge Beautification	930.61	1,005.48	(74.87)
<b>Total Dedicated Funds</b>	<b>5,502.58</b>	<b>5,515.37</b>	<b>(12.79)</b>
<b>Other Liabilities</b>			
2026 - New Account Setup Fee	225.00	150.00	75.00
<b>Total Other Liabilities</b>	<b>225.00</b>	<b>150.00</b>	<b>75.00</b>
<b>Total Liabilities</b>	<b>51,896.79</b>	<b>57,164.17</b>	<b>(5,267.38)</b>

## Balance Sheet Report Scenic Hills

As of September 30, 2024

	<u>Balance Sep 30, 2024</u>	<u>Balance Aug 31, 2024</u>	<u>Change</u>
<b><u>Owners' Equity</u></b>			
<b>Owners Equity - Prior Years</b>			
3000 - Owners Equity - Prior Years	(38,725.37)	(38,725.37)	0.00
3005 - Equity Adjustments - Prior Periods	(1,031.00)	(1,031.00)	0.00
3134 - Consultant Reserves - Prior Yrs	1,570.00	1,570.00	0.00
3196 - Legal Reserves - Prior Yrs	8,815.00	8,815.00	0.00
<b>Total Owners Equity - Prior Years</b>	<b>(29,371.37)</b>	<b>(29,371.37)</b>	<b>0.00</b>
<b>Capital Reserves - Prior Years</b>			
3102 - Repair & Replacement Reserve - Prior Yrs	478,901.75	478,901.75	0.00
<b>Total Capital Reserves - Prior Years</b>	<b>478,901.75</b>	<b>478,901.75</b>	<b>0.00</b>
<b>Total Owners' Equity</b>	<b>449,530.38</b>	<b>449,530.38</b>	<b>0.00</b>
<b>Net Income / (Loss)</b>	<b>(48,274.37)</b>	<b>6,092.41</b>	<b>(54,366.78)</b>
<b>Total Liabilities and Equity</b>	<b>453,152.80</b>	<b>512,786.96</b>	<b>(59,634.16)</b>

# Income Statement Report

## Scenic Hills

### Operating

September 01, 2024 thru September 30, 2024

	Current Period			Year to Date (9 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Income</b>								
<b>Assessment Income</b>								
4000 - Residential Assessments	68,669.00	68,669.00	0.00	618,025.91	618,021.00	4.91	824,028.00	206,002.09
<b>Total Assessment Income</b>	<b>68,669.00</b>	<b>68,669.00</b>	<b>0.00</b>	<b>618,025.91</b>	<b>618,021.00</b>	<b>4.91</b>	<b>824,028.00</b>	<b>206,002.09</b>
<b>Rental Income</b>								
4400 - Room Rental Fees	160.00	167.00	(7.00)	1,335.00	1,500.00	(165.00)	2,000.00	665.00
4410 - RV Park Income	3,421.71	4,458.00	(1,036.29)	41,235.29	40,125.00	1,110.29	53,500.00	12,264.71
<b>Total Rental Income</b>	<b>3,581.71</b>	<b>4,625.00</b>	<b>(1,043.29)</b>	<b>42,570.29</b>	<b>41,625.00</b>	<b>945.29</b>	<b>55,500.00</b>	<b>12,929.71</b>
<b>Collections Income</b>								
4700 - Collection Fee Income	199.91	0.00	199.91	260.02	0.00	260.02	0.00	(260.02)
4705 - NSF Service Fees	0.00	0.00	0.00	30.00	0.00	30.00	0.00	(30.00)
4710 - Late Fees & Interest	51.78	0.00	51.78	78.52	0.00	78.52	0.00	(78.52)
4715 - Lien Fees	0.00	0.00	0.00	60.00	0.00	60.00	0.00	(60.00)
<b>Total Collections Income</b>	<b>251.69</b>	<b>0.00</b>	<b>251.69</b>	<b>428.54</b>	<b>0.00</b>	<b>428.54</b>	<b>0.00</b>	<b>(428.54)</b>
<b>Other Income</b>								
4810 - Compliance Fines	0.00	0.00	0.00	100.00	0.00	100.00	0.00	(100.00)
4835 - Miscellaneous Income	0.00	0.00	0.00	12.91	0.00	12.91	0.00	(12.91)
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>112.91</b>	<b>0.00</b>	<b>112.91</b>	<b>0.00</b>	<b>(112.91)</b>
<b>Total Operating Income</b>	<b>72,502.40</b>	<b>73,294.00</b>	<b>(791.60)</b>	<b>661,137.65</b>	<b>659,646.00</b>	<b>1,491.65</b>	<b>879,528.00</b>	<b>218,390.35</b>
<b>Expense</b>								
<b>Administrative</b>								
5000 - Administrative Supplies	142.46	333.00	(190.54)	2,414.74	3,000.00	(585.26)	4,000.00	1,585.26
5025 - Collection Fee Expense	130.00	0.00	130.00	421.02	0.00	421.02	0.00	(421.02)
5035 - Flags	0.00	42.00	(42.00)	211.61	375.00	(163.39)	500.00	288.39
5045 - Dues & Subscriptions	13.53	55.00	(41.47)	498.48	495.00	3.48	660.00	161.52
5065 - Lien Charges	0.00	0.00	0.00	60.00	0.00	60.00	0.00	(60.00)
5085 - Office Equipment Lease	306.87	300.00	6.87	2,454.96	2,700.00	(245.04)	3,600.00	1,145.04

# Income Statement Report

## Scenic Hills

### Operating

September 01, 2024 thru September 30, 2024

	Current Period			Year to Date (9 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Expense</b>								
<b>Administrative</b>								
5090 - Office Supplies	(195.00)	250.00	(445.00)	1,996.56	2,250.00	(253.44)	3,000.00	1,003.44
5095 - Payroll Services	61.83	65.00	(3.17)	575.66	578.00	(2.34)	770.00	194.34
5100 - Storage Fees	207.90	208.00	(0.10)	1,871.10	1,875.00	(3.90)	2,500.00	628.90
5105 - Reserve Studies	0.00	21.00	(21.00)	200.00	188.00	12.00	250.00	50.00
5195 - RV Administrative	101.31	125.00	(23.69)	1,241.63	1,125.00	116.63	1,500.00	258.37
<b>Total Administrative</b>	<b>768.90</b>	<b>1,399.00</b>	<b>(630.10)</b>	<b>11,945.76</b>	<b>12,586.00</b>	<b>(640.24)</b>	<b>16,780.00</b>	<b>4,834.24</b>
<b>Communications &amp; Committees</b>								
5215 - Postage	(30.62)	83.00	(113.62)	589.03	750.00	(160.97)	1,000.00	410.97
5437 - Library	35.96	67.00	(31.04)	786.51	600.00	186.51	800.00	13.49
5456 - Hospitality	324.25	550.00	(225.75)	4,458.11	4,950.00	(491.89)	6,600.00	2,141.89
<b>Total Communications &amp; Committees</b>	<b>329.59</b>	<b>700.00</b>	<b>(370.41)</b>	<b>5,833.65</b>	<b>6,300.00</b>	<b>(466.35)</b>	<b>8,400.00</b>	<b>2,566.35</b>
<b>Payroll &amp; Benefits</b>								
5300 - Salaries	5,310.34	5,517.00	(206.66)	49,307.18	49,650.00	(342.82)	66,200.00	16,892.82
5340 - Payroll Taxes	406.24	470.00	(63.76)	3,964.47	4,230.00	(265.53)	5,640.00	1,675.53
<b>Total Payroll &amp; Benefits</b>	<b>5,716.58</b>	<b>5,987.00</b>	<b>(270.42)</b>	<b>53,271.65</b>	<b>53,880.00</b>	<b>(608.35)</b>	<b>71,840.00</b>	<b>18,568.35</b>
<b>Insurance</b>								
5400 - Insurance Premiums	1,549.00	1,483.00	66.00	13,941.00	13,350.00	591.00	17,800.00	3,859.00
5438 - RV Storage Insurance Premiums	0.00	175.00	(175.00)	1,925.78	1,575.00	350.78	2,100.00	174.22
5469 - Workers Comp Insurance Premiums	34.75	17.00	17.75	94.46	150.00	(55.54)	200.00	105.54
<b>Total Insurance</b>	<b>1,583.75</b>	<b>1,675.00</b>	<b>(91.25)</b>	<b>15,961.24</b>	<b>15,075.00</b>	<b>886.24</b>	<b>20,100.00</b>	<b>4,138.76</b>
<b>Utilities</b>								
6000 - Electricity - Common	2,131.84	2,417.00	(285.16)	19,362.51	21,750.00	(2,387.49)	29,000.00	9,637.49
6005 - Electricity Guard House	99.32	83.00	16.32	720.72	750.00	(29.28)	1,000.00	279.28
6010 - Electricity RV Gate	27.17	28.00	(0.83)	244.93	252.00	(7.07)	336.00	91.07
6015 - Electricity RV Security Lights	202.00	208.00	(6.00)	1,818.00	1,875.00	(57.00)	2,500.00	682.00
6025 - Water Club House	114.86	200.00	(85.14)	1,528.84	1,800.00	(271.16)	2,400.00	871.16

**Income Statement Report  
Scenic Hills  
Operating**

September 01, 2024 thru September 30, 2024

	Current Period			Year to Date (9 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Expense</b>								
<b>Utilities</b>								
6030 - Sewer – Common	137.21	325.00	(187.79)	2,252.75	2,925.00	(672.25)	3,900.00	1,647.25
6035 - Trash and Recycling Service	96.41	100.00	(3.59)	867.69	900.00	(32.31)	1,200.00	332.31
6050 - Telephone and Internet Club House	203.17	200.00	3.17	1,816.60	1,800.00	16.60	2,400.00	583.40
6055 - Telephone and Internet Guard House	130.45	90.00	40.45	1,049.53	810.00	239.53	1,080.00	30.47
6060 - Water Irrigation	10,890.03	9,167.00	1,723.03	85,260.94	82,500.00	2,760.94	110,000.00	24,739.06
6070 - Water Guard House	28.31	28.00	0.31	256.09	255.00	1.09	340.00	83.91
<b>Total Utilities</b>	<b>14,060.77</b>	<b>12,846.00</b>	<b>1,214.77</b>	<b>115,178.60</b>	<b>115,617.00</b>	<b>(438.40)</b>	<b>154,156.00</b>	<b>38,977.40</b>
<b>Landscaping</b>								
6100 - Landscaping Contract	14,974.58	11,525.00	3,449.58	118,472.36	103,725.00	14,747.36	138,300.00	19,827.64
6110 - Landscape Repair & Maintenance	0.00	250.00	(250.00)	325.71	2,250.00	(1,924.29)	3,000.00	2,674.29
6120 - Chemical/Fertilizations	0.00	667.00	(667.00)	3,518.13	6,000.00	(2,481.87)	8,000.00	4,481.87
6160 - Tree Maintenance & Shrub Pruning	0.00	417.00	(417.00)	0.00	3,750.00	(3,750.00)	5,000.00	5,000.00
6199 - RV Lot Mowing	541.25	375.00	166.25	3,680.53	3,375.00	305.53	4,500.00	819.47
<b>Total Landscaping</b>	<b>15,515.83</b>	<b>13,234.00</b>	<b>2,281.83</b>	<b>125,996.73</b>	<b>119,100.00</b>	<b>6,896.73</b>	<b>158,800.00</b>	<b>32,803.27</b>
<b>Irrigation</b>								
6200 - Irrigation Repair & Maintenance	4,826.85	4,333.00	493.85	39,610.16	39,000.00	610.16	52,000.00	12,389.84
6230 - Irrigation Extra Hours	0.00	43.00	(43.00)	0.00	386.00	(386.00)	515.00	515.00
6250 - Irrigation Certification	0.00	208.00	(208.00)	1,250.00	1,875.00	(625.00)	2,500.00	1,250.00
6299 - Sprinkler Equipment & Parts	0.00	750.00	(750.00)	5,893.84	6,750.00	(856.16)	9,000.00	3,106.16
<b>Total Irrigation</b>	<b>4,826.85</b>	<b>5,334.00</b>	<b>(507.15)</b>	<b>46,754.00</b>	<b>48,011.00</b>	<b>(1,257.00)</b>	<b>64,015.00</b>	<b>17,261.00</b>
<b>Contracted Services</b>								
6424 - A/C & Heat Maint/Repairs	0.00	208.00	(208.00)	4,574.01	1,875.00	2,699.01	2,500.00	(2,074.01)
6438 - Pool Management	465.48	467.00	(1.52)	3,223.17	4,200.00	(976.83)	5,600.00	2,376.83
6440 - Guard Contract	14,453.00	14,453.00	0.00	130,167.00	130,073.00	94.00	173,430.00	43,263.00
<b>Total Contracted Services</b>	<b>14,918.48</b>	<b>15,128.00</b>	<b>(209.52)</b>	<b>137,964.18</b>	<b>136,148.00</b>	<b>1,816.18</b>	<b>181,530.00</b>	<b>43,565.82</b>

**Income Statement Report**  
**Scenic Hills**  
**Operating**  
September 01, 2024 thru September 30, 2024

	Current Period			Year to Date (9 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Expense</b>								
<b>Repair &amp; Maintenance</b>								
6530 - Contract Labor	2,000.00	2,153.00	(153.00)	7,614.00	19,380.00	(11,766.00)	25,840.00	18,226.00
6565 - Fire System Repair & Maintenance	0.00	125.00	(125.00)	1,304.47	1,125.00	179.47	1,500.00	195.53
6591 - Lodge Improvements	0.00	238.00	(238.00)	2,594.25	2,138.00	456.25	2,850.00	255.75
6615 - Guard House Repair & Maintenance	0.00	75.00	(75.00)	25.53	675.00	(649.47)	900.00	874.47
6650 - Lodge Repair & Maintenance	0.00	1,638.00	(1,638.00)	0.00	14,743.00	(14,743.00)	19,657.00	19,657.00
6685 - RV Storage Area Repairs	0.00	167.00	(167.00)	1,106.06	1,500.00	(393.94)	2,000.00	893.94
6690 - Pest Control Supply/Repair & Maintainer	191.60	250.00	(58.40)	1,724.40	2,250.00	(525.60)	3,000.00	1,275.60
6700 - Pool Supplies/Repair & Maintenance	349.50	500.00	(150.50)	3,939.95	4,500.00	(560.05)	6,000.00	2,060.05
6795 - Other Supplies/Repair & Maintenance	209.95	500.00	(290.05)	6,206.65	4,500.00	1,706.65	6,000.00	(206.65)
<b>Total Repair &amp; Maintenance</b>	<b>2,751.05</b>	<b>5,646.00</b>	<b>(2,894.95)</b>	<b>24,515.31</b>	<b>50,811.00</b>	<b>(26,295.69)</b>	<b>67,747.00</b>	<b>43,231.69</b>
<b>Professional Services</b>								
7000 - Audit & Tax Services	0.00	0.00	0.00	410.00	2,000.00	(1,590.00)	2,000.00	1,590.00
7020 - Legal Services - Corporate	0.00	167.00	(167.00)	2,172.50	1,500.00	672.50	2,000.00	(172.50)
7025 - Legal Services - Collections	0.00	0.00	0.00	240.00	0.00	240.00	0.00	(240.00)
7040 - Management Fees	950.00	950.00	0.00	8,506.58	8,550.00	(43.42)	11,400.00	2,893.42
<b>Total Professional Services</b>	<b>950.00</b>	<b>1,117.00</b>	<b>(167.00)</b>	<b>11,329.08</b>	<b>12,050.00</b>	<b>(720.92)</b>	<b>15,400.00</b>	<b>4,070.92</b>
<b>Taxes</b>								
9000 - Federal Income Tax	2,900.00	625.00	2,275.00	8,700.00	5,625.00	3,075.00	7,500.00	(1,200.00)
9015 - Property/Real Estate Tax	0.00	63.00	(63.00)	0.00	563.00	(563.00)	750.00	750.00
<b>Total Taxes</b>	<b>2,900.00</b>	<b>688.00</b>	<b>2,212.00</b>	<b>8,700.00</b>	<b>6,188.00</b>	<b>2,512.00</b>	<b>8,250.00</b>	<b>(450.00)</b>
<b>Other Expenses</b>								
9105 - Reserve Contribution Expense	9,350.00	9,350.00	0.00	84,150.00	84,150.00	0.00	112,200.00	28,050.00
<b>Total Other Expenses</b>	<b>9,350.00</b>	<b>9,350.00</b>	<b>0.00</b>	<b>84,150.00</b>	<b>84,150.00</b>	<b>0.00</b>	<b>112,200.00</b>	<b>28,050.00</b>
<b>Total Operating Expense</b>	<b>73,671.80</b>	<b>73,104.00</b>	<b>567.80</b>	<b>641,600.20</b>	<b>659,916.00</b>	<b>(18,315.80)</b>	<b>879,218.00</b>	<b>237,617.80</b>
<b>Total Operating Income / (Loss)</b>	<b>(1,169.40)</b>	<b>190.00</b>	<b>(1,359.40)</b>	<b>19,537.45</b>	<b>(270.00)</b>	<b>19,807.45</b>	<b>310.00</b>	<b>(19,227.45)</b>

**Income Statement Report  
Scenic Hills  
Reserves**

September 01, 2024 thru September 30, 2024

	Current Period			Year to Date (9 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Income</b>								
<b>Investment Income</b>								
4905 - Reserve Contribution Income	9,350.00	0.00	9,350.00	84,150.00	0.00	84,150.00	0.00	(84,150.00)
4910 - Interest Earned - Reserve Accounts	1,874.79	0.00	1,874.79	18,484.41	0.00	18,484.41	0.00	(18,484.41)
<b>Total Investment Income</b>	<b>11,224.79</b>	<b>0.00</b>	<b>11,224.79</b>	<b>102,634.41</b>	<b>0.00</b>	<b>102,634.41</b>	<b>0.00</b>	<b>(102,634.41)</b>
<b>Total Reserves Income</b>	<b>11,224.79</b>	<b>0.00</b>	<b>11,224.79</b>	<b>102,634.41</b>	<b>0.00</b>	<b>102,634.41</b>	<b>0.00</b>	<b>(102,634.41)</b>
<b>Expense</b>								
<b>Reserve Expenses</b>								
9800 - Repair & Replacement Expenses	64,422.17	0.00	64,422.17	170,446.01	0.00	170,446.01	0.00	(170,446.01)
9815 - Bank Fees/NSF	0.00	0.00	0.00	0.22	0.00	0.22	0.00	(0.22)
<b>Total Reserve Expenses</b>	<b>64,422.17</b>	<b>0.00</b>	<b>64,422.17</b>	<b>170,446.23</b>	<b>0.00</b>	<b>170,446.23</b>	<b>0.00</b>	<b>(170,446.23)</b>
<b>Total Reserves Expense</b>	<b>64,422.17</b>	<b>0.00</b>	<b>64,422.17</b>	<b>170,446.23</b>	<b>0.00</b>	<b>170,446.23</b>	<b>0.00</b>	<b>(170,446.23)</b>
<b>Total Reserves Income / (Loss)</b>	<b>(53,197.38)</b>	<b>0.00</b>	<b>(53,197.38)</b>	<b>(67,811.82)</b>	<b>0.00</b>	<b>(67,811.82)</b>	<b>0.00</b>	<b>67,811.82</b>
<b>Total Association Net Income / (Loss)</b>	<b>(54,366.78)</b>	<b>190.00</b>	<b>(54,556.78)</b>	<b>(48,274.37)</b>	<b>(270.00)</b>	<b>(48,004.37)</b>	<b>310.00</b>	<b>48,584.37</b>