



Community Management, Inc.

BOD/20/OAK 095

TO: BOARD OF DIRECTORS, OAK HILLS HOA
FROM: TOM LA VOIE, CMCA, CAMP, COMMUNITY MANAGER
COMMUNITY MANAGEMENT, INC., AAMC
SUBJECT: JULY 2016 FINANCIAL STATEMENT
DATE: AUGUST 25, 2016

You will find attached the financial statement for the period ending:

7/31/16 [X]

Community Manager's Notes on Financial Statement:

OPERATING FUND - Actual expenses for July were \$10,925.07 under budget. Year to date, expenses are under budget \$23,519.94 (-8.74%). Income YTD exceeds expenses by \$67,058.71 (27.2%)

Over budget Year To Date (YTD):

6045 - Dumpster: Over \$5,477.53 (57.2%)
6060 - Electric: Over \$660.94 (31.7%)
6090 - Garbage: Over budget \$1,162.35 (69.7%).
6105 - Gas: Over \$922.58 (138.4%)
6150 - Sewer: Over \$2,582.99 (310.0%)
6180 - Telephone: Over budget \$421.09 (21.1%)
7105 - Office Supplies CMI: Over \$5,028.59 (86.2%)
7120 - Consultants – unbudgeted; over \$188.80
7180 - OHHA Office Supplies: Over \$826.92 (11.7%)
7225 - Insurance: Over budget \$969.10 (19.4%)
7255 - Legal: Over \$12,144.93 (182.2%).
7300 - Extra Management: YTD \$2,253.75 (unbudgeted).
7390 - Review Audit: Over \$575.00 (11.1%).
7675 - Landscape Maintenance: Over \$737.23 - (61.5%).
7735 - Community Garden: Unbudgeted. YTD expense is \$437.51
8215 – 4th of July - YTD \$4,599.67 (38.7%).

SERIAL ASSESSMENT FUND – Expenses for the month totaled \$125,120.14. YTD expenses total \$851,026.37. Accounts Receivable increased from \$21,370.07 to \$22,263.52.

If you have any questions, please do not hesitate to contact our office at (503) 445-1102.

TL/lb

Enclosures



Oak Hills- HOA
Operating Analysis
Period Ending: July 31, 2016

Definitions for Balance Sheet Accounts

1000 Cash In Bank: This account represents the balances in the Association's checking account as of the end of the financial period.

1140 Accounts Receivable: Fees owed to the Association as of the end of the financial period, usually late or delinquent assessments.

1235 Prepaid Expenses: Amounts pre-paid for expenses like fire protection maintenance/monitoring contract and elevator maintenance contract.

1265 Prepaid Insurance: Amounts paid ahead of the current month in insurance premiums. Oftentimes, certain premiums are paid yearly.

1790 General Operating: Operating funds set aside for seasonal and unexpected expenses. If this account goes into a negative position, it becomes account 1130 and means you have borrowed from reserves to pay operating expenses.

1908 Replacement Reserve: Amounts in your reserve account.

2100 Accounts Payable: Expenses for the month of the financial statement which were unpaid at end of previous month (paid in the following month). For example, a utility invoice received in June, but for utilities used in the month of May.

2140 Prepaid Account Receivables (A/R): Assessments paid in advance of the assessment date during the financial reporting period, even if they are paid only one day in advance.

3100 Designated Replacement: The top amount represents the amount in your Reserve Account as of the prior year end. The bottom number represents change in amounts to the Reserve Account in the current year.

3145 Undesignated Operating Fund: The top figure is the net carry-forward cumulative profit of the association as of the prior year end. The bottom number is the amount of expenses over revenue for the current year.

Please note; there are two income and expense statements. The first one is for operating expenses and the second is for reserve expenses.

*The Financial Statement was prepared by Community Management Inc.
and is subject to review by the Association's CPA.*

Oak Hills HOA

Balance Sheet For The Period Ended July 31, 2016

ASSETS

CURRENT ASSETS

1000	Cash in Bank - Checking	\$	29,709.02
1140	Accounts Receivable		22,263.52
1141	Premier Community Bank		3,597.28
1142	Doubtful Accounts Receivable		(7,624.15)
1220	Petty Cash		100.00
1235	Prepaid Expenses		7,264.61
1250	Prepaid Fed. & State Tax		650.00
1265	Prepaid Insurance		714.90

TOTAL CURRENT ASSETS \$ 56,675.18

DESIGNATED CAPITAL AND UNDESIGNATED OPERATING FUNDS

1790	General Operating	\$	277,409.37
1793	General Operating - Future		165.07
1908	Replacement Reserve		305,217.55
1910	Special Assessment Reserve		3,474,838.39

TOTAL FUNDS \$ 4,057,630.38

FIXED (LONG TERM) ASSETS

1545	Equipment/Furnishings	\$	23,193.00
1546	Equipment/Furnishings Accum.		(12,977.05)

TOTAL FIXED (LONG TERM) ASSETS \$ 10,215.95

TOTAL ASSETS **\$4,124,521.51**

APPROVED

AUG 25 2016

TL

Oak Hills HOA

Balance Sheet For The Period Ended July 31, 2016

LIABILITIES & EQUITY

CURRENT LIABILITIES

2100	Accounts Payable	\$	4,720.50
2101	Accrued Accounts Payable		666.66
2115	Premier Community Bank		3,597.28
2140	Unearned Revenue/Assessment		45,822.16
2235	Prebilled HOA Fees		50,750.00

TOTAL CURRENT LIABILITIES \$ 105,556.60

LONG TERM LIABILITIES

2730	Note Payable	\$	3,046,342.30
------	--------------	----	--------------

TOTAL LONG TERM LIABILITIES \$ 3,046,342.30

TOTAL LIABILITIES **\$3,151,898.90**

MEMBERS' EQUITY

3100	Designated Replacement Fund	\$	267,443.60
	Current Year Addition		<u>37,773.95</u>
	TOTAL RESERVES (DESIGNATED)	\$	305,217.55

	Current Year Addition	\$	<u>428,496.09</u>
	TOTAL SA	\$	428,496.09

3145	Undesignated Operating Fund	\$	171,850.26
	Current Year Addition		<u>67,058.71</u>
	TOTAL OPERATING (UNDESIGNATED)	\$	<u>238,908.97</u>

TOTAL MEMBERS' EQUITY \$ 972,622.61

TOTAL LIABILITIES AND EQUITY **\$4,124,521.51**

Oak Hills HOA

For the month ended July 31, 2016

Current Actual \$	Current Budget	Current Var \$	Acct #	Account Title	YTD Actual \$	YTD Budget \$	YTD Var \$	YTD VAR %	Annual Budget \$
Oak Hills HOA- Operating									
Income									
\$ 25375.00	\$ 25375.00	\$.00	5000	Homeowner's Dues	\$ 253750.00	\$ 253750.00	\$.00	.0 %	\$ 304500.00
.00	333.33	333.33-	5130	Community Fund	2725.00	3333.33	608.33-	18.2-	4000.00
90.00	83.33	6.67	5177	Dropbox Income	885.00	833.33	51.67	6.2	1000.00
207.00	.00	207.00	5370	RV Lot	14495.75	14000.00	495.75	3.5	14000.00
50.00	41.67	8.33	5380	Move in/Move Out	700.00	416.67	283.33	68.0	500.00
17046.21	16000.00	1046.21	5500	4th of July	19036.21	16000.00	3036.21	19.0	16000.00
.00	8.33	8.33-	5560	Social Activities	960.00	83.33	876.67	1052.0	100.00
.00	125.00	125.00-	5605	Recreation Programs	.00	375.00	375.00-	100.0-	500.00
.00	62.50	62.50-	5620	Community Garden	345.00	187.50	157.50	84.0	250.00
.00	2500.00	2500.00-	5640	Team Swim	490.00-	7500.00	7990.00-	106.5-	10000.00
450.00	1500.00	1050.00-	5650	Tennis Lessons & Keys	1170.00	4500.00	3330.00-	74.0-	6000.00
16.08	8.33	7.75	5830	Interest	205.79	83.33	122.46	147.0	100.00
570.75	91.67	479.08	5845	Late Charges	5066.31	916.67	4149.64	452.7	1100.00
1525.00	1416.67	108.33	5890	Field & Facility Use/Misc.	14498.00	14166.67	331.33	2.3	17000.00
<hr/>					<hr/>				
\$ 45330.04	\$ 47545.83	\$ 2215.79-			\$ 313347.06	\$ 316145.83	\$ 2798.77-	.9- %	\$ 375050.00
Expenses									
Utilities									
\$ 3140.50	\$ 958.33	\$ 2182.17	6045	Dumpster	\$ 15060.86	\$ 9583.33	\$ 5477.53	57.2 %	\$ 11500.00
2.85-	208.33	211.18-	6060	Electric	2744.27	2083.33	660.94	31.7	2500.00
71.66	166.67	95.01-	6090	Garbage	2829.02	1666.67	1162.35	69.7	2000.00
50.60-	66.67	117.27-	6105	Gas	1589.25	666.67	922.58	138.4	800.00
396.93	208.33	188.60	6120	Fuel/Oil	1378.44	2083.33	704.89-	33.8-	2500.00
144.99	83.33	61.66	6150	Sewer	3416.32	833.33	2582.99	310.0	1000.00
228.85	200.00	28.85	6180	Telephone	2421.09	2000.00	421.09	21.1	2400.00
877.93	583.33	294.60	6195	Water	2415.38	5833.33	3417.95-	58.6-	7000.00
Facility									
10.17	75.00	64.83-	6330	Mileage	522.08	750.00	227.92-	30.4-	900.00
388.25	1250.00	861.75-	6375	Improvements	388.25	12500.00	12111.75-	96.9-	15000.00
537.01	1083.33	546.32-	6690	Property Maintenance	7706.15	10833.33	3127.18-	28.9-	13000.00
General & Administrative									
.00	58.33	58.33-	7060	Alarm System	399.10	583.33	184.23-	31.6-	700.00
319.74	583.33	263.59-	7105	Office Supplies - CMI	10861.92	5833.33	5028.59	86.2	7000.00
.00	.00	.00	7120	Consultants	188.80	.00	188.80	.0	.00
752.38	708.33	44.05	7180	OHHA Office	7910.25	7083.33	826.92	11.7	8500.00
780.45	500.00	280.45	7225	Insurance	5969.10	5000.00	969.10	19.4	6000.00
.00	666.67	666.67-	7255	Legal	18811.60	6666.67	12144.93	182.2	8000.00
187.50	.00	187.50	7285	Management	2253.75	.00	2253.75	.0	.00
2208.33	2208.33	.00	7300	Management Fee	22083.30	22083.33	.03-	.0	26500.00
.00	.00	.00	7330	Employee Testing	.00	400.00	400.00-	100.0-	400.00
.00	.00	.00	7390	Review Audit	5775.00	5200.00	575.00	11.1	5200.00
15.00	.00	15.00	7465	Taxes, Fees	1453.58	2000.00	546.42-	27.3-	2000.00
Landscaping									
4759.38	2333.33	2426.05	7675	Landscape Maintenance	15070.55	9333.32	5737.23	61.5	14000.00
.00	.00	.00	7735	Community Garden	437.51	.00	437.51	.0	.00
Staffing									
2671.50	7591.67	4920.17-	7990	Maintenance Payroll	58540.08	75916.67	17376.59-	22.9-	91100.00
1203.13	3433.33	2230.20-	8035	Workers Comp., payroll taxes	21998.92	34333.33	12334.41-	35.9-	41200.00
.00	3250.00	3250.00-	8065	Seasonal Maint. Labor	10162.25	13000.00	2837.75-	21.8-	19500.00
Recreation									
3499.67	.00	3499.67	8215	4th of July	19599.67	15000.00	4599.67	30.7	15000.00
697.00	2333.33	1636.33-	8230	Activities Director	2609.50	4666.66	2057.16-	44.1-	7000.00
.00	3166.67	3166.67-	8260	Swim Team Coach	.00	6333.34	6333.34-	100.0-	9500.00
.00	250.00	250.00-	8275	Swim Team	430.32	500.00	69.68-	13.9-	750.00
.00	1333.33	1333.33-	8320	Lifeguard	500.00	2666.66	2166.66-	81.2-	4000.00
125.00	375.00	250.00-	8455	Rec Activities	358.90-	1125.00	1483.90-	131.9-	1500.00
.00	500.00	500.00-	8470	Social Activities	82.96	1000.00	917.04-	91.7-	1500.00
1037.98	750.00	287.98	8472	Tennis Instructor	1037.98	2250.00	1212.02-	53.9-	3000.00
<hr/>					<hr/>				
\$ 23999.90	\$ 34924.97	\$ 10925.07-			\$ 246288.35	\$ 269808.29	\$ 23519.94-	8.7- %	\$ 330950.00
Current Period Net Activity:									
\$ 21330.14	\$ 12620.86	\$ 8709.28			YTD Net Activity:				
					\$ 67058.71	\$ 46337.54	\$ 20721.17	7.8	\$ 44100.00

Oak Hills HOA

For the month ended July 31, 2016

Current Actual \$	Current Budget	Current Var \$	Acct #	Account Title	YTD Actual \$	YTD Budget \$	YTD Var \$	YTD VAR %	Annual Budget \$
Oak Hills HOA- SA									
Income									
\$ 30457.70	\$.00	\$ 30457.70	5015	Serial Assessment	\$ 1278801.60	\$.00	\$ 1278801.60	.0 %	\$.00
.00	.00	.00	5830	Interest	720.86	.00	720.86	.0	.00
<hr/>					<hr/>				
\$ 30457.70	\$.00	\$ 30457.70			\$ 1279522.46	\$.00	\$ 1279522.46	.0 %	\$.00
Expenses									
Utilities									
Facility									
\$ 97591.72	\$.00	\$ 97591.72	6375	Common Elements	\$ 270146.83	\$.00	\$ 270146.83	.0 %	\$.00
General & Administrative									
6975.43	.00	6975.43	7120	Consultants	320962.48	.00	320962.48	.0	.00
11471.02	.00	11471.02	7240	Loan Interest	84936.08	.00	84936.08	.0	.00
254.75	.00	254.75	7285	Management	4387.00	.00	4387.00	.0	.00
8827.22	.00	8827.22	7465	Tax, License, Fees & Audit	169381.48	.00	169381.48	.0	.00
Landscaping									
.00	.00	.00	7690	Landscape Miscellaneous	1212.50	.00	1212.50	.0	.00
Staffing									
Recreation									
<hr/>					<hr/>				
\$ 125120.14	\$.00	\$ 125120.14			\$ 851026.37	\$.00	\$ 851026.37	.0 %	\$.00
Current Period Net Activity:					YTD Net Activity:				
\$ 94662.44	\$.00	\$ 94662.44			\$ 428496.09	\$.00	\$ 428496.09	.0	\$.00

Oak Hills HOA

For the month ended July 31, 2016

Current Actual \$	Current Budget	Current Var \$	Acct #	Account Title	YTD Actual \$	YTD Budget \$	YTD Var \$	YTD VAR %	Annual Budget \$
Oak Hills HOA- Reserves									
Income									
\$.00	\$.00	\$.00	5000	Homeowner's Fees	\$ 53000.00	\$ 53000.00	\$.00	.0 %	\$ 53000.00
9.33	.00	9.33	5830	Interest	184.20	.00	184.20	.0	.00
<hr/>									
\$ 9.33	\$.00	\$ 9.33			\$ 53184.20	\$ 53000.00	\$ 184.20	.3 %	\$ 53000.00
Expenses									
Utilities									
Facility									
\$.00	\$.00	\$.00	6375	Common Elements	\$ 600.00	\$.00	\$ 600.00	.0 %	.00
General & Administrative									
.00	.00	.00	7255	Legal	724.00	.00	724.00	.0	.00
281.25	.00	281.25	7285	Management	1831.25	.00	1831.25	.0	.00
Landscaping									
.00	.00	.00	7675	Landscape Maintenance	2295.00	.00	2295.00	.0	.00
.00	.00	.00	7780	Tree	945.00	.00	945.00	.0	.00
.00	.00	.00	7810	Tree Replacement	9015.00	.00	9015.00	.0	.00
Staffing									
Recreation									
<hr/>									
\$ 281.25	\$.00	\$ 281.25			\$ 15410.25	\$.00	\$ 15410.25	.0 %	.00
<hr/>									
Current Period Net Activity:					YTD Net Activity:				
\$ 271.92	\$.00	\$ 271.92			\$ 37773.95	\$ 53000.00	\$ 15226.05	.3	\$ 53000.00

Oak Hills HOA
Comparative Income Statement
For the 10 Periods Ended July 31, 2016

Account	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Budget	September Budget	Total
Income													
95-10-5000 Homeowner's Dues	\$ 25,375	\$ 25,375	\$ 25,375	\$ 25,375	\$ 25,375	\$ 25,375	\$ 25,375	\$ 25,375	\$ 25,375	\$ 25,375	\$ 25,375	\$ 25,375	\$ 304,500
95-10-5130 Community Fund						20	205	2,500	180	90	333	333	3,391
95-10-5177 Dropbox Income			6,360	3,659	2,118	2,438	525	90	(306)	207	84	84	1,053
95-10-5370 RV Lot	25	25	50	75	50	75	100	125	1,940	17,046	41	41	14,496
95-10-5380 Move in/Move Out								50	960				782
95-10-5500 4th of July													19,036
95-10-5500 Social Activities													978
95-10-5605 Recreation Program													125
95-10-5620 Community Garden			(490)				345						407
95-10-5640 Team Swim											2,500		2,010
95-10-5650 Tennis Lessons & K										450	1,500		2,670
95-10-5830 Interest	6	42	58	17	17	7	13	16	11	16	8	8	219
95-10-5845 Late Charges			1,663	695	647	308	376	412	396	571	92	92	5,252
95-10-5890 Field & Facility U		3,964	3,959	2,991		79	1,955	25		1,525	1,417	1,416	17,331
Total Income	\$ 25,406	\$ 29,426	\$ 36,975	\$ 32,812	\$ 28,207	\$ 28,302	\$ 28,894	\$ 29,223	\$ 28,771	\$ 45,330	\$ 31,546	\$ 27,358	\$ 372,250
Expenses													
95-10-6045 Dumpster	\$ 1,620	\$ 1,076	\$ 1,140	\$ 660	\$ 351	\$ 259	\$ 3,623	\$ 928	\$ 2,264	\$ 3,141	\$ 958	\$ 958	\$ 16,978
95-10-6060 Electric	298	406	416	372	340	346	261	101	208	(31)	209	209	3,163
95-10-6090 Garbage	222	378	378	378	378	378	311	378	167	71	166	166	3,160
95-10-6105 Gas	59	167	422	250	214	180	90	190	66	(50)	67	67	1,722
95-10-6120 Fuel/Oil													
95-10-6150 Sewer	292	229	526	228	526	228	609	83	551	145	208	208	1,795
95-10-6180 Telephone	306	302	296	146	357	262	88	271	163	228	84	84	3,585
95-10-6195 Water	583	43	583	(555)	584	(558)	584	(309)	584	878	200	200	2,819
95-10-6330 Mileage	98	67	75	75	75		50	55	17	11	75	75	3,583
95-10-6375 Improvements													673
95-10-6690 Property Maintenance	623	400	450	787	87	20	64	3,871	866	388	1,250	1,250	2,888
95-10-7060 Alarm System	120			120	40				120	537	1,083	1,083	9,871
95-10-7105 Office Supplies -	1,681	1,134	2,412	(160)	227	301	1,730	2,911	307	59	59	59	518
95-10-7120 Consultants								(1,699)	307	320	583	583	12,029
95-10-7180 OHHA Office	821	1,604	998	841	591	1,021	354	527	400	752	708	708	189
95-10-7225 Insurance	518	518	518	518	518	519	518	780	780	780	500	500	9,325
95-10-7255 Legal	854	2,562	4,982	3,472	593	1,284	3,547	982	536	780	667	667	6,967
95-10-7285 Management	421	421	1,208						438	188			2,255
95-10-7300 Management Fee	2,158	2,259	2,208	2,208	2,208	2,208	2,208	2,209	2,208	2,208	2,208	2,208	26,498
95-10-7390 Review Audit	1,000	1,000						3,775					5,775
95-10-7465 Taxes, Fees	17	15,186	636	15	(15,260)	129	429	15	272	15			1,454
95-10-7675 Landscape Maintenance			1,118		20	190	90	4,053	4,839	4,760	2,334	2,334	19,738
95-10-7735 Community Garden													438
95-10-7990 Maintenance Payrol	7,463	6,938	8,141	6,939	6,939	14,874	438	2,080	2,496	2,671	7,591	7,591	73,723
95-10-8035 Workers Comp., pay	2,894	2,833	3,179	2,757	2,756	3,311	1,034	999	1,033	1,203	3,434	3,434	28,867
95-10-8065 Seasonal Maint. La	1,936	1,848	1,936			2,190	2,252						16,662
95-10-8215 4th of July						3,500	450	10,500	2,100	3,500	3,250	3,250	19,600
95-10-8230 Activities Directo			697		178			323	264	697			4,942
95-10-8260 Swim Team Coach													3,167
95-10-8275 Swim Team		430											680
95-10-8320 Lifeguard													250
95-10-8455 Rec Activities	(2,651)					831	645	565	500	125	1,333	1,333	1,833
95-10-8470 Social Activities						83			125	500			583
95-10-8472 Tennis Instructor										1,038	750		1,788

Oak Hills HOA

Comparative Income Statement

For the 10 Periods Ended July 31, 2016

Account	Title	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Budget	September Budget	Total
Total Expenses		\$ 20,912	\$ 39,801	\$ 32,319	\$ 19,051	\$ 1,722	\$ 33,444	\$ 19,375	\$ 34,359	\$ 21,304	\$ 24,000	\$ 34,925	\$ 26,217	\$ 307,429
Net Income (Loss)		\$ 4,494	\$ (10,375)	\$ 4,656	\$ 13,761	\$ 26,485	\$ (5,142)	\$ 9,519	\$ (5,136)	\$ 7,467	\$ 21,330	\$ (3,379)	\$ 1,141	\$ 64,821

Oak Hills HOA
Comparative Income Statement
For the 10 Periods Ended July 31, 2016

Account	Title	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Budget	September Budget	Total
Income														
95-15-5015	Serial Assessment		\$ 994,500	\$ 56,967	\$ 37,554	\$ 24,368	\$ 49,572	\$ 30,706	\$ 30,607	\$ 24,069	\$ 30,458			\$ 1,278,801
95-15-5830	Interest				<u>721</u>	<u>721</u>								<u>721</u>
	Total Income		\$ 994,500	\$ 56,967	\$ 37,554	\$ 25,089	\$ 49,572	\$ 30,706	\$ 30,607	\$ 24,069	\$ 30,458			\$ 1,279,522
Expenses														
95-15-6375	Common Elements				(239)	223,085	63,218	16,567	3,941	\$ 172,555	\$ 97,592			\$ 270,147
95-15-7120	Consultants		7,415			26,344	11,676	11,978	11,567	11,901	6,975			320,962
95-15-7240	Loan Interest					563	937	1,407	278	343	255			84,937
95-15-7285	Management		102	125	375	46,375		663	86,560	16,908	8,827			4,385
95-15-7465	Tax, License, Fees				10,050	1,212								169,383
95-15-7690	Landscape Miscella													<u>1,212</u>
	Total Expenses		\$ 102	\$ 7,540	\$ 10,186	\$ 297,579	\$ 75,831	\$ 30,615	\$ 102,346	\$ 201,707	\$ 125,120			\$ 851,026
	Net Income (Loss)		\$ 994,398	\$ 49,427	\$ 27,368	\$ (272,490)	\$ (26,259)	\$ 91	\$ (71,739)	\$ (177,638)	\$ (94,662)			\$ 428,496

Oak Hills HOA
Comparative Income Statement
For the 10 Periods Ended July 31, 2016

Account	Title	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Budget	September Budget	Total
Income														
95-20-5000	Homeowner's Fees	\$ 53,000												\$ 53,000
95-20-5830	Interest	9	8	14	53	37	21	13	9	10	9			183
	Total Income	\$ 53,009	\$ 8	\$ 14	\$ 53	\$ 37	\$ 21	\$ 13	\$ 9	\$ 10	\$ 9			\$ 53,183
Expenses														
95-20-6375	Common Elements								\$ 600					\$ 600
95-20-7120	Consultants		1,805			(1,805)								724
95-20-7255	Legal								668	56	281			1,831
95-20-7285	Management			671	879									2,295
95-20-7675	Landscape Maintena			2,295		(1,213)								
95-20-7690	Landscape Misc.	1,213					945							945
95-20-7780	Tree				8,425									9,015
95-20-7810	Tree Replacement		\$ 1,805	\$ 590	\$ 9,304	\$ (3,018)	\$ 945		\$ 1,268	\$ 56	\$ 281			\$ 15,410
	Total Expenses	\$ 1,213	\$ 1,805	\$ 3,556	\$ 9,304	\$ (3,018)	\$ 945		\$ 1,268	\$ 56	\$ 281			\$ 15,410
	Net Income (Loss)	\$ 51,796	\$ (1,797)	\$ (3,542)	\$ (9,251)	\$ 3,055	\$ (924)	\$ 13	\$ (1,259)	\$ (46)	\$ (272)			\$ 37,773