

Balance Sheet Prev Year Comparison

As of December 31, 2021

Accrual Basis

| | <u>Dec 31, '21</u> | <u>Dec 31, '20</u> | <u>\$ Change</u> |
|---------------------------------------|-------------------------|-------------------------|----------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| Operating Fund | 12,396.68 | 29,803.40 | -17,406.72 |
| Reserve Fund | 25,339.37 | 10,335.98 | 15,003.39 |
| Total Checking/Savings | <u>37,736.05</u> | <u>40,139.38</u> | <u>-2,403.33</u> |
| Accounts Receivable | | | |
| AR | -22,085.00 | -25,460.00 | 3,375.00 |
| Total Accounts Receivable | <u>-22,085.00</u> | <u>-25,460.00</u> | <u>3,375.00</u> |
| Total Current Assets | <u>15,651.05</u> | <u>14,679.38</u> | <u>971.67</u> |
| TOTAL ASSETS | <u>15,651.05</u> | <u>14,679.38</u> | <u>971.67</u> |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Other Current Liabilities | | | |
| Park Key Deposit | 0.00 | 225.00 | -225.00 |
| Total Other Current Liabil... | <u>0.00</u> | <u>225.00</u> | <u>-225.00</u> |
| Total Current Liabilities | <u>0.00</u> | <u>225.00</u> | <u>-225.00</u> |
| Total Liabilities | 0.00 | 225.00 | -225.00 |
| Equity | | | |
| Retained Earnings | 14,454.38 | 20,432.19 | -5,977.81 |
| Net Income | 1,196.67 | -5,977.81 | 7,174.48 |
| Total Equity | <u>15,651.05</u> | <u>14,454.38</u> | <u>1,196.67</u> |
| TOTAL LIABILITIES & EQU... | <u>15,651.05</u> | <u>14,679.38</u> | <u>971.67</u> |

Statement of Financial Activities vs Budget
January through December 2021

| | Jan - Dec '21 | Budget | \$ Over Budget |
|------------------------------|------------------|------------------|-----------------|
| Income | | | |
| Disclosure Fee Income | 4,371.00 | 2,070.00 | 2,301.00 |
| Dues Income | 66,120.00 | 66,120.00 | 0.00 |
| Dues Late Fee | 380.00 | 0.00 | 380.00 |
| Extra Park Key | 65.00 | 0.00 | 65.00 |
| Fines | 725.00 | 0.00 | 725.00 |
| Interest Earned | 3.39 | 5.00 | -1.61 |
| Renter Fee | 25.00 | 0.00 | 25.00 |
| Total Income | 71,689.39 | 68,195.00 | 3,494.39 |
| Expense | | | |
| ARC Committee Expenses | 132.89 | 50.00 | 82.89 |
| Board Supplies | 78.92 | 200.00 | -121.08 |
| Executive Secretary's Sup... | 168.49 | 555.00 | -386.51 |
| Insurance | 2,628.00 | 2,628.00 | 0.00 |
| Legal and Professional Fees | 692.50 | 1,330.00 | -637.50 |
| Park Expenses | 66,133.39 | 62,482.00 | 3,651.39 |
| Social Committee Expense | 210.91 | 0.00 | 210.91 |
| Taxes | 50.00 | 50.00 | 0.00 |
| Treasurer's Supplies | 58.00 | 600.00 | -542.00 |
| Webpage | 339.62 | 300.00 | 39.62 |
| Total Expense | 70,492.72 | 68,195.00 | 2,297.72 |
| Net Income | 1,196.67 | 0.00 | 1,196.67 |

Park Expense Detail Year to Date
Actual vs. Budget

| | | | |
|----------------------------|------------------|------------------|------------------|
| Park Expenses | | | |
| Backflow Inspection | 424.53 | 120.00 | 304.53 |
| Capital Improvements | 5,969.83 | 5,657.00 | 312.83 |
| Fertilize | 140.00 | 145.00 | -5.00 |
| Flowers | 57.12 | 150.00 | -92.88 |
| Fountain Maintenance | 1,300.84 | 1,440.00 | -139.16 |
| Furnishings | 618.38 | 1,500.00 | -881.62 |
| Irrigation Repair | 1,891.62 | 1,500.00 | 391.62 |
| Landscaping | 10,140.00 | 10,000.00 | 140.00 |
| Maintenance and Rep... | 14,604.14 | 9,000.00 | 5,604.14 |
| Misters | 383.93 | 250.00 | 133.93 |
| Overseeding | 1,600.00 | | |
| Permits | 495.00 | 500.00 | -5.00 |
| Pruning | 1,320.00 | 3,200.00 | -1,880.00 |
| Pool Services | 6,060.32 | 6,000.00 | 60.32 |
| Supplies | 607.08 | 800.00 | -192.92 |
| Utilities | | | |
| APS | 4,888.05 | 7,000.00 | -2,111.95 |
| City of Scottsdale | 7,483.85 | 8,400.00 | -916.15 |
| SW Gas | 8,148.70 | 6,820.00 | 1,328.70 |
| Total Utilities | 20,520.60 | 22,220.00 | -1,699.40 |
| Total Park Expenses | 66,133.39 | 62,482.00 | 3,651.39 |