

Balance Sheet Report
Sienna Community Association
SCA

As of March 31, 2023

<u>Assets</u>	<u>Balance Mar 31, 2023</u>	<u>Balance Dec 31, 2022</u>	<u>Change</u>
Cash			
10500 - CIT-Operating Account *4395	4,039.33	4,000.02	39.31
10501 - CIT-Operating Account *0841	5,736,312.17	1,371,432.96	4,364,879.21
10505 - CIT-ICS Operating Account	0.00	2,562,212.61	(2,562,212.61)
10510 - CIT-Reserve Account *4417	494,899.73	563,856.07	(68,956.34)
10515 - CIT-ICS Reserve Account	1,611,102.36	92,071.79	1,519,030.57
10520 - CIT-Investment Account *4409	733,286.06	713,394.71	19,891.35
10525 - CIT-ICS Investment Account	1,598,511.92	1,595,558.73	2,953.19
10550 - CIT-Construction Account *4425	88,003.19	76,612.05	11,391.14
Total Cash	10,266,154.76	6,979,138.94	3,287,015.82
Accounts Receivable			
13100 - Assessments Receivable	407,407.47	112,016.73	295,390.74
13500 - Miscellaneous Receivable	2,043.62	3,027.03	(983.41)
13610 - A/R - Misc	6,344.22	6,344.22	0.00
13611 - A/R - MUD Reimbursements	(28,417.00)	0.00	(28,417.00)
15500 - A-R - Toll/GTIS	7,565.00	7,565.00	0.00
15600 - A/R - SRA I/C	1,371.75	60,599.44	(59,227.69)
15700 - A/R THA I/C	0.00	105.00	(105.00)
Total Accounts Receivable	396,315.06	189,657.42	206,657.64
Current Assets			
15100 - Prepaid Insurance	16,177.10	40,442.57	(24,265.47)
Total Current Assets	16,177.10	40,442.57	(24,265.47)
Total Assets	10,678,646.92	7,209,238.93	3,469,407.99

Balance Sheet Report

Sienna Community Association

SCA

As of March 31, 2023

	<u>Balance</u> <u>Mar 31, 2023</u>	<u>Balance</u> <u>Dec 31, 2022</u>	<u>Change</u>
<u>Liabilities</u>			
Liabilities			
30100 - Accounts Payable	286,112.81	65,235.28	220,877.53
30110 - Accrued Liabilities	(12,251.83)	3,828.89	(16,080.72)
30120 - Construction Deposits	89,000.00	86,000.00	3,000.00
30200 - Due To/From SCA	363,763.09	287,735.00	76,028.09
30400 - Due to/from Reserve	4,912,849.90	0.00	4,912,849.90
30500 - Unearned Income	3,860,955.00	0.00	3,860,955.00
30505 - Unearned Income - STHA Assessments	194,922.00	0.00	194,922.00
32000 - A/P - SRA I/C	(1,095.80)	(501,553.53)	500,457.73
33000 - Prepaid Assessments/Unearned Revenue	625.00	625.00	0.00
33100 - Prepaid Assessments	127,071.07	1,994,595.14	(1,867,524.07)
Total Liabilities	9,821,951.24	1,936,465.78	7,885,485.46
Total Liabilities	9,821,951.24	1,936,465.78	7,885,485.46
<u>Owners' Equity</u>			
Owners Equity			
39100 - Unrestricted Fund Balance	300,000.00	300,000.00	0.00
50110 - Reserve Fund	0.00	2,141,670.27	(2,141,670.27)
50120 - Capital Reserve Fund	0.00	1,396,325.38	(1,396,325.38)
50200 - Community Enhancement Fund	0.00	1,434,777.50	(1,434,777.50)
Total Owners Equity	300,000.00	5,272,773.15	(4,972,773.15)
Total Owners' Equity	300,000.00	5,272,773.15	(4,972,773.15)
SCA Income / (Loss)	556,695.68	0.00	556,695.68
Total Liabilities and Owner Equity	10,678,646.92	7,209,238.93	3,469,407.99

Balance Sheet Report
Sienna Community Association
Restricted Reserve Fund

As of March 31, 2023

	<u>Balance</u> <u>Mar 31, 2023</u>	<u>Balance</u> <u>Dec 31, 2022</u>	<u>Change</u>
<u>Liabilities</u>			
Liabilities			
30200 - Due To/From SCA	22,378.00	0.00	22,378.00
30400 - Due to/from Reserve	(2,081,747.02)	0.00	(2,081,747.02)
Total Liabilities	(2,059,369.02)	0.00	(2,059,369.02)
Total Liabilities	(2,059,369.02)	0.00	(2,059,369.02)
<u>Owners' Equity</u>			
Owners Equity			
50110 - Reserve Fund	2,141,670.27	0.00	2,141,670.27
Total Owners Equity	2,141,670.27	0.00	2,141,670.27
Total Owners' Equity	2,141,670.27	0.00	2,141,670.27
Restricted Reserve Fund Income / (Loss)	(82,301.25)	0.00	(82,301.25)
Total Liabilities and Owner Equity	0.00	0.00	0.00

Balance Sheet Report
Sienna Community Association
Restricted Capital Fund

As of March 31, 2023

	<u>Balance</u> <u>Mar 31, 2023</u>	<u>Balance</u> <u>Dec 31, 2022</u>	<u>Change</u>
<u>Liabilities</u>			
Liabilities			
30400 - Due to/from Reserve	(1,396,325.38)	0.00	(1,396,325.38)
Total Liabilities	(1,396,325.38)	0.00	(1,396,325.38)
Total Liabilities	(1,396,325.38)	0.00	(1,396,325.38)
<u>Owners' Equity</u>			
Owners Equity			
50120 - Capital Reserve Fund	1,396,325.38	0.00	1,396,325.38
Total Owners Equity	1,396,325.38	0.00	1,396,325.38
Total Owners' Equity	1,396,325.38	0.00	1,396,325.38
Restricted Capital Fund Income / (Loss)	0.00	0.00	0.00
Total Liabilities and Owner Equity	0.00	0.00	0.00

Balance Sheet Report
Sienna Community Association
Community Enhancement Fund

As of March 31, 2023

	<u>Balance Mar 31, 2023</u>	<u>Balance Dec 31, 2022</u>	<u>Change</u>
<u>Liabilities</u>			
Liabilities			
30200 - Due To/From SCA	23,064.71	0.00	23,064.71
30400 - Due to/from Reserve	(1,434,777.50)	0.00	(1,434,777.50)
Total Liabilities	(1,411,712.79)	0.00	(1,411,712.79)
Total Liabilities	(1,411,712.79)	0.00	(1,411,712.79)
<u>Owners' Equity</u>			
Owners Equity			
50200 - Community Enhancement Fund	1,434,777.50	0.00	1,434,777.50
Total Owners Equity	1,434,777.50	0.00	1,434,777.50
Total Owners' Equity	1,434,777.50	0.00	1,434,777.50
Community Enhancement Fund Income / (Loss)	(23,064.71)	0.00	(23,064.71)
Total Liabilities and Owner Equity	0.00	0.00	0.00

Balance Sheet Report
Sienna Community Association
Fox Bend

As of March 31, 2023

	<u>Balance</u> <u>Mar 31, 2023</u>	<u>Balance</u> <u>Dec 31, 2022</u>	<u>Change</u>
<u>Assets</u>			
Accounts Receivable			
13100 - Assessments Receivable	253.00	0.00	253.00
Total Accounts Receivable	253.00	0.00	253.00
Total Assets	253.00	0.00	253.00
<u>Liabilities</u>			
Liabilities			
30200 - Due To/From SCA	(187,011.34)	(128,562.05)	(58,449.29)
30500 - Unearned Income	48,719.25	0.00	48,719.25
33100 - Prepaid Assessments	600.00	600.00	0.00
Total Liabilities	(137,692.09)	(127,962.05)	(9,730.04)
Total Liabilities	(137,692.09)	(127,962.05)	(9,730.04)
<u>Owners' Equity</u>			
Owners Equity			
50110 - Reserve Fund	127,962.05	127,962.05	0.00
Total Owners Equity	127,962.05	127,962.05	0.00
Total Owners' Equity	127,962.05	127,962.05	0.00
Fox Bend Income / (Loss)	9,983.04	0.00	9,983.04
Total Liabilities and Owner Equity	253.00	0.00	253.00

Balance Sheet Report
Sienna Community Association
Parkway Place-HM Sienna Townho
As of March 31, 2023

	<u>Balance Mar 31, 2023</u>	<u>Balance Dec 31, 2022</u>	<u>Change</u>
<u>Assets</u>			
Accounts Receivable			
13100 - Assessments Receivable	17,185.24	0.00	17,185.24
Total Accounts Receivable	17,185.24	0.00	17,185.24
Current Assets			
15100 - Prepaid Insurance	21,917.59	18,915.54	3,002.05
Total Current Assets	21,917.59	18,915.54	3,002.05
Total Assets	39,102.83	18,915.54	20,187.29
<u>Liabilities</u>			
Liabilities			
30200 - Due To/From SCA	(128,217.65)	(96,891.38)	(31,326.27)
30500 - Unearned Income	38,683.52	0.00	38,683.52
Total Liabilities	(89,534.13)	(96,891.38)	7,357.25
Total Liabilities	(89,534.13)	(96,891.38)	7,357.25
<u>Owners' Equity</u>			
Owners Equity			
39100 - Unrestricted Fund Balance	64,200.92	64,200.92	0.00
50110 - Reserve Fund	51,606.00	51,606.00	0.00
Total Owners Equity	115,806.92	115,806.92	0.00
Total Owners' Equity	115,806.92	115,806.92	0.00
Parkway Place-HM Sienna Townho Income / (12,830.04	0.00	12,830.04
Total Liabilities and Owner Equity	39,102.83	18,915.54	20,187.29

Balance Sheet Report
Sienna Community Association
Forest Landing-Beazer

As of March 31, 2023

	<u>Balance Mar 31, 2023</u>	<u>Balance Dec 31, 2022</u>	<u>Change</u>
<u>Assets</u>			
Accounts Receivable			
13100 - Assessments Receivable	23,035.50	0.00	23,035.50
Total Accounts Receivable	23,035.50	0.00	23,035.50
Current Assets			
15100 - Prepaid Insurance	16,074.73	13,873.54	2,201.19
Total Current Assets	16,074.73	13,873.54	2,201.19
Total Assets	39,110.23	13,873.54	25,236.69
<u>Liabilities</u>			
Liabilities			
30200 - Due To/From SCA	(93,976.81)	(62,281.57)	(31,695.24)
30500 - Unearned Income	35,100.00	0.00	35,100.00
Total Liabilities	(58,876.81)	(62,281.57)	3,404.76
Total Liabilities	(58,876.81)	(62,281.57)	3,404.76
<u>Owners' Equity</u>			
Owners Equity			
39100 - Unrestricted Fund Balance	27,247.11	27,247.11	0.00
50110 - Reserve Fund	48,908.00	48,908.00	0.00
Total Owners Equity	76,155.11	76,155.11	0.00
Total Owners' Equity	76,155.11	76,155.11	0.00
Forest Landing-Beazer Income / (Loss)	21,831.93	0.00	21,831.93
Total Liabilities and Owner Equity	39,110.23	13,873.54	25,236.69

Income Statement Summary Report

Sienna Community Association

March 01, 2023 thru March 31, 2023

SCA

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Total Income	627,838.51	525,266.00	102,572.51	1,633,102.44	1,634,465.00	(1,362.56)	6,203,351.00	4,570,248.56
Total Other Income	35,374.87	22,058.29	13,316.58	74,333.08	40,944.94	33,388.14	64,706.11	(9,626.97)
Total Recreation & Fun Income	9,509.83	8,400.00	1,109.83	35,118.40	21,200.00	13,918.40	121,550.00	86,431.60
Total SCA Income	672,723.21	555,724.29	116,998.92	1,742,553.92	1,696,609.94	45,943.98	6,389,607.11	4,647,053.19
Total General Property Maintenance	19,454.61	46,063.35	(26,608.74)	67,018.83	101,370.05	(34,351.22)	378,941.36	311,922.53
Total Landscaping	224,021.77	391,196.00	(167,174.23)	456,800.14	714,755.25	(257,955.11)	3,284,744.25	2,827,944.11
Total Lakes/waterways	3,038.10	8,496.00	(5,457.90)	15,476.30	35,688.00	(20,211.70)	183,152.00	167,675.70
Total Sawmill Lake Club (Bldg & Pool)	22,415.32	26,104.75	(3,689.43)	73,059.88	76,117.84	(3,057.96)	335,480.59	262,420.71
Total Parks & Other	4,011.21	1,994.00	2,017.21	5,538.21	6,102.00	(563.79)	25,793.00	20,254.79
Total General Facilities	10,368.74	12,140.00	(1,771.26)	30,493.98	31,075.00	(581.02)	114,390.00	83,896.02
Total Electricity	11,055.33	14,829.33	(3,774.00)	22,756.25	44,108.84	(21,352.59)	105,131.40	82,375.15
Total Telephones For Common Areas	1,153.93	1,040.00	113.93	3,098.66	3,120.00	(21.34)	12,480.00	9,381.34
Total Water, Sewer & Gas	7,122.70	11,487.93	(4,365.23)	21,126.60	24,737.20	(3,610.60)	383,420.17	362,293.57
Total Recreation & Fun	368.58	900.00	(531.42)	890.31	2,700.00	(1,809.69)	22,900.00	22,009.69
Total General Recreation	(398.00)	(800.00)	402.00	208,160.50	208,065.11	95.39	210,465.11	2,304.61
Total Compliance	(10,896.77)	(25.00)	(10,871.77)	(10,896.77)	(50.00)	(10,846.77)	(250.00)	10,646.77
Total General Administrative	0.00	0.00	0.00	2,500.00	8,856.00	(6,356.00)	8,856.00	6,356.00
Total Professional Services	85,818.20	85,799.00	19.20	257,973.70	257,747.00	226.70	1,049,300.00	791,326.30
Total Member Communications	3,035.65	2,446.50	589.15	3,720.76	2,926.50	794.26	6,194.00	2,473.24
Total Insurance & Taxes	8,088.49	8,088.50	(0.01)	28,140.89	29,125.50	(984.61)	123,245.90	95,105.01
Total Misc Expenses	0.00	0.00	0.00	0.00	3,000.00	(3,000.00)	12,000.00	12,000.00
Total Restricted Funds - Expenses	1,363.20	0.00	1,363.20	0.00	0.00	0.00	0.00	0.00
Total Reserve & Capital Contributions	0.00	13,244.70	(13,244.70)	0.00	41,626.20	(41,626.20)	132,447.00	132,447.00
Total SCA Expense	390,021.06	623,005.06	(232,984.00)	1,185,858.24	1,591,070.49	(405,212.25)	6,388,690.78	5,202,832.54
Total SCA Income / (Loss)	282,702.15	(67,280.77)	349,982.92	556,695.68	105,539.45	451,156.23	916.33	(555,779.35)

Restricted Reserve Fund

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		

Income Statement Summary Report

Sienna Community Association

March 01, 2023 thru March 31, 2023

Restricted Reserve Fund

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Total Restricted Funds Income	11,011.43	28,481.70	(17,470.27)	30,359.07	74,009.20	(43,650.13)	306,485.00	276,125.93
Total Restricted Reserve Fund Income	11,011.43	28,481.70	(17,470.27)	30,359.07	74,009.20	(43,650.13)	306,485.00	276,125.93
Total Restricted Funds - Expenses	75,296.87	107,216.56	(31,919.69)	112,660.32	281,498.99	(168,838.67)	462,841.84	350,181.52
Total Restricted Reserve Fund Expense	75,296.87	107,216.56	(31,919.69)	112,660.32	281,498.99	(168,838.67)	462,841.84	350,181.52
Total Restricted Reserve Fund Income / (Loss)	(64,285.44)	(78,734.86)	14,449.42	(82,301.25)	(207,489.79)	125,188.54	(156,356.84)	(74,055.59)

Community Enhancement Fund

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Total Restricted Funds Income	0.00	0.00	0.00	24,500.00	0.00	24,500.00	0.00	(24,500.00)
Total C-E Restricted Funds Income	154,773.08	76,450.00	78,323.08	257,732.04	304,600.00	(46,867.96)	1,402,650.00	1,144,917.96
Total Community Enhancement Fund Income	154,773.08	76,450.00	78,323.08	282,232.04	304,600.00	(22,367.96)	1,402,650.00	1,120,417.96
Total C-E Restricted Funds Expenses	100,000.00	180,000.00	(80,000.00)	298,999.00	476,424.00	(177,425.00)	847,847.00	548,848.00
Total Restricted Grant Expenses	4,800.00	0.00	4,800.00	6,297.75	0.00	6,297.75	0.00	(6,297.75)
Total Community Enhancement Fund Expenses	104,800.00	180,000.00	(75,200.00)	305,296.75	476,424.00	(171,127.25)	847,847.00	542,550.25
Total Community Enhancement Fund Income	49,973.08	(103,550.00)	153,523.08	(23,064.71)	(171,824.00)	148,759.29	554,803.00	577,867.71

Fox Bend

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Total Income	5,413.25	5,419.00	(5.75)	16,239.75	16,255.00	(15.25)	65,018.00	48,778.25
Total Restricted Funds Income	0.00	0.00	0.00	25,830.00	25,830.00	0.00	25,830.00	0.00
Total Fox Bend Income	5,413.25	5,419.00	(5.75)	42,069.75	42,085.00	(15.25)	90,848.00	48,778.25
Total General Property Maintenance	975.00	1,271.00	(296.00)	3,670.00	11,661.00	(7,991.00)	26,575.48	22,905.48

Income Statement Summary Report

Sienna Community Association

March 01, 2023 thru March 31, 2023

Fox Bend

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Total Landscaping	1,379.25	1,382.00	(2.75)	1,379.25	1,382.00	(2.75)	4,146.00	2,766.75
Total Electricity	0.00	10.00	(10.00)	0.00	30.00	(30.00)	120.00	120.00
Total Telephones For Common Areas	204.80	145.00	59.80	307.46	435.00	(127.54)	1,740.00	1,432.54
Total Professional Services	300.00	325.00	(25.00)	900.00	2,753.00	(1,853.00)	6,573.00	5,673.00
Total Restricted Funds - Expenses	0.00	0.00	0.00	0.00	4,367.00	(4,367.00)	4,367.00	4,367.00
Total Reserve & Capital Contributions	0.00	0.00	0.00	25,830.00	25,830.00	0.00	25,830.00	0.00
Total Fox Bend Expense	2,859.05	3,133.00	(273.95)	32,086.71	46,458.00	(14,371.29)	69,351.48	37,264.77
Total Fox Bend Income / (Loss)	2,554.20	2,286.00	268.20	9,983.04	(4,373.00)	14,356.04	21,496.52	11,513.48

Parkway Place-HM Sienna Townhomes

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Total Income	6,849.33	12,134.00	(5,284.67)	25,015.86	28,313.33	(3,297.47)	144,126.46	119,110.60
Total Restricted Funds Income	6,068.00	12,136.00	(6,068.00)	24,272.00	24,272.00	0.00	109,224.00	84,952.00
Total Parkway Place-HM Sienna Townhomes	12,917.33	24,270.00	(11,352.67)	49,287.86	52,585.33	(3,297.47)	253,350.46	204,062.60
Total Landscaping	471.28	1,767.33	(1,296.05)	669.96	4,726.66	(4,056.70)	23,990.00	23,320.04
Total Sawmill Lake Club (Bldg & Pool)	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
Total General Administrative	200.00	200.00	0.00	600.00	600.00	0.00	2,400.00	1,800.00
Total Professional Services	1,000.00	1,000.00	0.00	3,000.00	3,000.00	0.00	12,225.00	9,225.00
Total Insurance & Taxes	8,566.88	8,751.00	(184.12)	20,916.86	26,253.00	(5,336.14)	105,011.46	84,094.60
Total C-E Restricted Funds Expenses	11,271.00	0.00	11,271.00	11,271.00	0.00	11,271.00	0.00	(11,271.00)
Total Parkway Place-HM Sienna Townhomes	21,509.16	11,718.33	9,790.83	36,457.82	34,579.66	1,878.16	144,126.46	107,668.64
Total Parkway Place-HM Sienna Townhomes	(8,591.83)	12,551.67	(21,143.50)	12,830.04	18,005.67	(5,175.63)	109,224.00	96,393.96

Forest Landing-Beazer

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		

Income Statement Summary Report
Sienna Community Association
 March 01, 2023 thru March 31, 2023

Forest Landing-Beazer

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Total Income	15,582.72	10,138.00	5,444.72	26,100.87	24,176.00	1,924.87	120,004.66	93,903.79
Total Restricted Funds Income	12,480.00	9,360.00	3,120.00	18,720.00	18,720.00	0.00	96,720.00	78,000.00
Total Forest Landing-Beazer Income	28,062.72	19,498.00	8,564.72	44,820.87	42,896.00	1,924.87	216,724.66	171,903.79
Total Landscaping	2,896.08	1,800.00	1,096.08	4,047.93	5,040.00	(992.07)	21,000.00	16,952.07
Total Sawmill Lake Club (Bldg & Pool)	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
Total General Administrative	200.00	200.00	0.00	600.00	600.00	0.00	2,400.00	1,800.00
Total Professional Services	1,000.00	1,000.00	0.00	3,000.00	3,000.00	0.00	12,225.00	9,225.00
Total Insurance & Taxes	6,283.15	6,990.00	(706.85)	15,341.01	20,970.00	(5,628.99)	83,879.67	68,538.66
Total Forest Landing-Beazer Expense	10,379.23	9,990.00	389.23	22,988.94	29,610.00	(6,621.06)	120,004.67	97,015.73
Total Forest Landing-Beazer Income / (Loss)	17,683.49	9,508.00	8,175.49	21,831.93	13,286.00	8,545.93	96,719.99	74,888.06
Total Association Net Income / (Loss)	280,035.65	(225,219.96)	505,255.61	495,974.73	(246,855.67)	742,830.40	626,803.00	130,828.27