

# Balance Sheet Report

## Sienna Community Association

### SCA

As of December 31, 2023

	<u>Balance Dec 31, 2023</u>	<u>Balance Dec 31, 2022</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Cash</b>			
10170 - FCB-Operating CD	3,000,000.00	0.00	3,000,000.00
10180 - FCB-Reserve CD	1,270,000.00	0.00	1,270,000.00
10190 - FCB-CEF CD	1,750,000.00	0.00	1,750,000.00
10500 - FCB-Operating Acct *4395	0.00	4,000.02	(4,000.02)
10501 - FCB-Operating Acct *0841	1,716,109.58	1,371,432.96	344,676.62
10505 - FCB-ICS Operating Acct	1,485.00	2,562,212.61	(2,560,727.61)
10510 - FCB-Reserve Acct *4417	397,654.43	563,856.07	(166,201.64)
10515 - FCB-ICS Reserve Acct	0.00	92,071.79	(92,071.79)
10520 - FCB-Investment Acct *4409	508,545.92	713,394.71	(204,848.79)
10525 - FCB-ICS Investment Acct	0.00	1,595,558.73	(1,595,558.73)
10550 - FCB-Construction Acct *4425	32,429.56	76,612.05	(44,182.49)
<b>Total Cash</b>	<b>8,676,224.49</b>	<b>6,979,138.94</b>	<b>1,697,085.55</b>
<b>Accounts Receivable</b>			
13100 - Assessments Receivable	100,915.44	112,016.73	(11,101.29)
13390 - A/R - SBA - I/C	6,000.00	0.00	6,000.00
13500 - Miscellaneous Receivable	9,759.07	3,027.03	6,732.04
13610 - A/R - Misc	20,345.22	6,344.22	14,001.00
15500 - A-R - Toll/GTIS	18,918.39	7,565.00	11,353.39
15600 - A/R - SRA I/C	22,337.21	60,599.44	(38,262.23)
15700 - A/R THA I/C	34,215.00	105.00	34,110.00
<b>Total Accounts Receivable</b>	<b>212,490.33</b>	<b>189,657.42</b>	<b>22,832.91</b>

# Balance Sheet Report

## Sienna Community Association SCA

As of December 31, 2023

	<u>Balance Dec 31, 2023</u>	<u>Balance Dec 31, 2022</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Current Assets</b>			
15100 - Prepaid Insurance	45,980.62	40,442.57	5,538.05
<b>Total Current Assets</b>	<b><u>45,980.62</u></b>	<b><u>40,442.57</u></b>	<b><u>5,538.05</u></b>
<b>Total Assets</b>	<b><u><u>8,934,695.44</u></u></b>	<b><u><u>7,209,238.93</u></u></b>	<b><u><u>1,725,456.51</u></u></b>
<b><u>Liabilities</u></b>			
<b>Liabilities</b>			
30100 - Accounts Payable	348,301.88	65,235.28	283,066.60
30110 - Accrued Liabilities	0.00	3,828.89	(3,828.89)
30120 - Construction Deposits	84,000.00	86,000.00	(2,000.00)
30200 - Due To/From SCA	180,509.05	287,735.00	(107,225.95)
30400 - Due to/from Reserve	5,238,568.70	0.00	5,238,568.70
32000 - A/P - SRA I/C	309,096.22	(501,553.53)	810,649.75
32600 - A/P - STHA I/C	(1,320.07)	0.00	(1,320.07)
33000 - Prepaid Assessments/Unearned Revenue	0.00	625.00	(625.00)
33100 - Prepaid Assessments	2,012,198.12	1,994,595.14	17,602.98
<b>Total Liabilities</b>	<b><u>8,171,353.90</u></b>	<b><u>1,936,465.78</u></b>	<b><u>6,234,888.12</u></b>
<b>Total Liabilities</b>	<b><u>8,171,353.90</u></b>	<b><u>1,936,465.78</u></b>	<b><u>6,234,888.12</u></b>
<b><u>Owners' Equity</u></b>			
<b>Owners Equity</b>			
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)

**Balance Sheet Report**  
**Sienna Community Association**  
**SCA**

As of December 31, 2023

	<u>Balance Dec 31, 2023</u>	<u>Balance Dec 31, 2022</u>	<u>Change</u>
<b><u>Owners' Equity</u></b>			
<b>Owners Equity</b>			
50200 - Community Enhancement Fund	0.00	1,434,777.50	(1,434,777.50)
<b>Total Owners Equity</b>	<u>300,000.00</u>	<u>5,272,773.15</u>	<u>(4,972,773.15)</u>
<b>Total Owners' Equity</b>	<u>300,000.00</u>	<u>5,272,773.15</u>	<u>(4,972,773.15)</u>
<b>SCA Income / (Loss)</b>	<u>463,341.54</u>	<u>0.00</u>	<u>463,341.54</u>
<b>Total Liabilities and Owner Equity</b>	<u><u>8,934,695.44</u></u>	<u><u>7,209,238.93</u></u>	<u><u>1,725,456.51</u></u>

# Income Statement Report

## Sienna Community Association

### SCA

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Income</u></b>								
<b>Income</b>								
60100 - Full Year Assessment Income	446,198.00	445,536.00	662.00	5,397,669.00	5,346,432.00	51,237.00	5,346,432.00	(51,237.00)
60200 - Mid Year Assessment Income	0.00	2,380.00	(2,380.00)	320,210.54	357,119.00	(36,908.46)	357,119.00	36,908.46
63000 - Working Capital Fees	0.00	42,840.00	(42,840.00)	539,228.00	499,800.00	39,428.00	499,800.00	(39,428.00)
<b>Total Income</b>	<b>446,198.00</b>	<b>490,756.00</b>	<b>(44,558.00)</b>	<b>6,257,107.54</b>	<b>6,203,351.00</b>	<b>53,756.54</b>	<b>6,203,351.00</b>	<b>(53,756.54)</b>
<b>Other Income</b>								
65100 - Interest on Operating account	5,571.53	500.00	5,071.53	43,133.00	6,000.00	37,133.00	6,000.00	(37,133.00)
65200 - Late Interest	657.33	134.06	523.27	32,416.78	20,539.22	11,877.56	20,539.22	(11,877.56)
65300 - Late Fines/Collection Fees	2,045.00	540.00	1,505.00	72,692.20	34,391.89	38,300.31	34,391.89	(38,300.31)
65350 - Payment Plan Fees	125.00	50.00	75.00	10,402.50	3,775.00	6,627.50	3,775.00	(6,627.50)
66200 - Other Misc Income	4,710.09	0.00	4,710.09	(15,289.91)	0.00	(15,289.91)	0.00	15,289.91
<b>Total Other Income</b>	<b>13,108.95</b>	<b>1,224.06</b>	<b>11,884.89</b>	<b>143,354.57</b>	<b>64,706.11</b>	<b>78,648.46</b>	<b>64,706.11</b>	<b>(78,648.46)</b>
<b>Recreation &amp; Fun Income</b>								
85100 - Fitness Program Income	2,040.34	1,100.00	940.34	12,476.61	4,400.00	8,076.61	4,400.00	(8,076.61)
85200 - Leisure Program Income	543.64	2,000.00	(1,456.36)	11,335.12	21,900.00	(10,564.88)	21,900.00	10,564.88
85400 - Camp Program Income	0.00	0.00	0.00	34,679.70	17,000.00	17,679.70	17,000.00	(17,679.70)
88300 - User Fees (pool & facility rentals)	(330.00)	4,500.00	(4,830.00)	85,689.60	78,250.00	7,439.60	78,250.00	(7,439.60)
88305 - Aquatic User Fees	0.00	0.00	0.00	2,057.00	0.00	2,057.00	0.00	(2,057.00)
<b>Total Recreation &amp; Fun Income</b>	<b>2,253.98</b>	<b>7,600.00</b>	<b>(5,346.02)</b>	<b>146,238.03</b>	<b>121,550.00</b>	<b>24,688.03</b>	<b>121,550.00</b>	<b>(24,688.03)</b>
<b>Total SCA Income</b>	<b>461,560.93</b>	<b>499,580.06</b>	<b>(38,019.13)</b>	<b>6,546,700.14</b>	<b>6,389,607.11</b>	<b>157,093.03</b>	<b>6,389,607.11</b>	<b>(157,093.03)</b>
<b><u>Expense</u></b>								
<b>General Property Maintenance</b>								
70100 - Dumpster/Trash	40.00	865.00	(825.00)	4,656.53	5,780.00	(1,123.47)	5,780.00	1,123.47
70200 - Electrical Repairs	0.00	350.00	(350.00)	1,542.74	1,950.00	(407.26)	1,950.00	407.26
70400 - Fence/Walls	512.00	0.00	512.00	13,964.28	17,600.00	(3,635.72)	17,600.00	3,635.72
70410 - Fountain Maintenance Contract	788.00	788.00	0.00	9,456.00	9,456.00	0.00	9,456.00	0.00
70415 - Fountain Maintenance Repairs - Nor	4,666.20	750.00	3,916.20	15,145.98	9,900.00	5,245.98	9,900.00	(5,245.98)

# Income Statement Report

## Sienna Community Association

### SCA

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>General Property Maintenance</b>								
70430 - Holiday Decorations	(515.84)	25,780.11	(26,295.95)	96,893.58	79,466.39	17,427.19	79,466.39	(17,427.19)
70610 - Maintenance Contract Services	5,197.00	4,050.00	1,147.00	48,615.25	48,600.00	15.25	48,600.00	(15.25)
70800 - Monument Signs & Street Signs	539.44	0.00	539.44	(4,223.05)	14,200.00	(18,423.05)	14,200.00	18,423.05
70900 - Pest & Mosquito Control (grounds &	5,345.00	0.00	5,345.00	9,706.79	11,170.00	(1,463.21)	11,170.00	1,463.21
70920 - Sheriff's Patrol	19,120.97	12,084.70	7,036.27	162,482.54	155,068.97	7,413.57	155,068.97	(7,413.57)
71000 - Sidewalk/Street Repair	0.00	0.00	0.00	29,991.91	24,150.00	5,841.91	24,150.00	(5,841.91)
71400 - General Prop Maint Supplies	(160.52)	100.00	(260.52)	1,569.17	1,600.00	(30.83)	1,600.00	30.83
<b>Total General Property Maintenance</b>	<b>35,532.25</b>	<b>44,767.81</b>	<b>(9,235.56)</b>	<b>389,801.72</b>	<b>378,941.36</b>	<b>10,860.36</b>	<b>378,941.36</b>	<b>(10,860.36)</b>
<b>Landscaping</b>								
72100 - Grounds Maintenance Contract	44,242.16	81,265.00	(37,022.84)	1,169,272.94	1,960,110.65	(790,837.71)	1,960,110.65	790,837.71
72110 - Grounds Maintenance Contract-Shar	18,726.15	15,209.00	3,517.15	454,786.02	420,407.60	34,378.42	420,407.60	(34,378.42)
72150 - Acreage Mowing-Non Shared	0.00	364.00	(364.00)	162,426.00	205,938.00	(43,512.00)	205,938.00	43,512.00
72180 - Water Management-Non Shared	1,412.00	7,328.00	(5,916.00)	28,871.00	79,196.00	(50,325.00)	79,196.00	50,325.00
72190 - Water Management-Shared	(3,150.33)	4,564.00	(7,714.33)	2,700.00	10,564.00	(7,864.00)	10,564.00	7,864.00
72200 - Irrigation Repairs-Non Shared	(30,233.64)	1,218.00	(31,451.64)	65,909.92	25,582.00	40,327.92	25,582.00	(40,327.92)
72210 - Irrigation Repairs-Shared	4,721.64	1,015.00	3,706.64	31,435.39	19,290.00	12,145.39	19,290.00	(12,145.39)
72220 - Horticulturist	0.00	0.00	0.00	2,106.66	4,347.00	(2,240.34)	4,347.00	2,240.34
72230 - Seasonal Color-Non Shared	0.00	0.00	0.00	62,334.00	99,516.00	(37,182.00)	99,516.00	37,182.00
72235 - Seasonal Color-Shared	4,948.04	0.00	4,948.04	93,587.93	81,015.00	12,572.93	81,015.00	(12,572.93)
72400 - Tree Maintenance-Contrac Non Sha	33,455.00	1,144.00	32,311.00	78,770.00	19,968.00	58,802.00	19,968.00	(58,802.00)
72405 - Tree Maintenance-Contract Shared	4,856.00	6,000.00	(1,144.00)	78,850.00	78,850.00	0.00	78,850.00	0.00
72410 - Tree Maintenance-Extra Services Nc	3,500.00	3,500.00	0.00	68,190.00	58,300.00	9,890.00	58,300.00	(9,890.00)
72415 - Tree Maintenance-Extra Services Sh	4,200.00	4,200.00	0.00	72,220.00	71,100.00	1,120.00	71,100.00	(1,120.00)
72500 - Other Landscaping-Not Shared	10,970.75	275.00	10,695.75	219,695.30	98,574.00	121,121.30	98,574.00	(121,121.30)
72550 - Other Landscaping-Shared	160,327.61	1,912.00	158,415.61	183,665.25	51,986.00	131,679.25	51,986.00	(131,679.25)
<b>Total Landscaping</b>	<b>257,975.38</b>	<b>127,994.00</b>	<b>129,981.38</b>	<b>2,774,820.41</b>	<b>3,284,744.25</b>	<b>(509,923.84)</b>	<b>3,284,744.25</b>	<b>509,923.84</b>

# Income Statement Report

## Sienna Community Association

### SCA

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>Lakes/waterways</b>								
73100 - Lake Maintenance Contract (all lake:	2,496.00	2,496.00	0.00	30,402.00	29,952.00	450.00	29,952.00	(450.00)
73200 - Extra Lake Services Incl chemicals	2,014.60	1,200.00	814.60	36,794.99	153,200.00	(116,405.01)	153,200.00	116,405.01
<b>Total Lakes/waterways</b>	<b>4,510.60</b>	<b>3,696.00</b>	<b>814.60</b>	<b>67,196.99</b>	<b>183,152.00</b>	<b>(115,955.01)</b>	<b>183,152.00</b>	<b>115,955.01</b>
<b>Sawmill Lake Club (Bldg &amp; Pool)</b>								
75100 - Pool Contract	1,107.58	1,541.00	(433.42)	104,390.35	108,237.59	(3,847.24)	108,237.59	3,847.24
75150 - Fitness Service Contract	13,670.00	13,670.00	0.00	164,040.00	164,040.00	0.00	164,040.00	0.00
75200 - Fitness Equipment Maintenance	0.00	575.00	(575.00)	3,262.94	4,400.00	(1,137.06)	4,400.00	1,137.06
75300 - General Building Maintenance	13,883.55	1,120.00	12,763.55	39,745.51	24,115.00	15,630.51	24,115.00	(15,630.51)
75350 - General Pool Building Maintenance	461.20	0.00	461.20	4,430.54	6,688.00	(2,257.46)	6,688.00	2,257.46
75360 - General Repairs Pool-Sawmill (non-	307.18	0.00	307.18	307.18	0.00	307.18	0.00	(307.18)
75400 - General Pool Maintenance	0.00	0.00	0.00	17,845.99	14,750.00	3,095.99	14,750.00	(3,095.99)
75500 - Equipment/Supplies	1,677.03	160.00	1,517.03	16,257.02	13,250.00	3,007.02	13,250.00	(3,007.02)
<b>Total Sawmill Lake Club (Bldg &amp; Pool)</b>	<b>31,106.54</b>	<b>17,066.00</b>	<b>14,040.54</b>	<b>350,279.53</b>	<b>335,480.59</b>	<b>14,798.94</b>	<b>335,480.59</b>	<b>(14,798.94)</b>
<b>Parks &amp; Other</b>								
77100 - Sawmill Lake Park	0.00	150.00	(150.00)	39,135.17	4,465.00	34,670.17	4,465.00	(34,670.17)
77150 - Sawmill Spraypark	343.33	344.00	(0.67)	4,790.32	6,128.00	(1,337.68)	6,128.00	1,337.68
77153 - Heritage Park Spraypark	0.00	0.00	0.00	0.00	2,500.00	(2,500.00)	2,500.00	2,500.00
77155 - Heritage Dog Park	0.00	0.00	0.00	1,271.30	5,300.00	(4,028.70)	5,300.00	4,028.70
77199 - Neighborhood Park equipment repai	260.00	0.00	260.00	4,771.16	5,800.00	(1,028.84)	5,800.00	1,028.84
77250 - Park Inspection by Certified Park Ins	0.00	0.00	0.00	1,600.00	1,600.00	0.00	1,600.00	0.00
<b>Total Parks &amp; Other</b>	<b>603.33</b>	<b>494.00</b>	<b>109.33</b>	<b>51,567.95</b>	<b>25,793.00</b>	<b>25,774.95</b>	<b>25,793.00</b>	<b>(25,774.95)</b>
<b>General Facilities</b>								
79100 - Janitorial Service	10,901.00	6,740.00	4,161.00	77,962.14	83,200.00	(5,237.86)	83,200.00	5,237.86
79200 - Janitorial Supplies/Equipment	9,544.46	600.00	8,944.46	16,054.85	8,750.00	7,304.85	8,750.00	(7,304.85)
79300 - Alarm & Fire Systems	255.00	750.00	(495.00)	3,071.80	2,270.00	801.80	2,270.00	(801.80)
79350 - Access System Monitoring at facilitie	1,390.00	1,200.00	190.00	14,597.50	15,280.00	(682.50)	15,280.00	682.50

# Income Statement Report

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### SCA

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>General Facilities</b>								
79400 - Safety Equipment	0.00	0.00	0.00	2,402.00	4,050.00	(1,648.00)	4,050.00	1,648.00
79500 - Office Equipment	8.88	0.00	8.88	5,482.38	840.00	4,642.38	840.00	(4,642.38)
<b>Total General Facilities</b>	<b>22,099.34</b>	<b>9,290.00</b>	<b>12,809.34</b>	<b>119,570.67</b>	<b>114,390.00</b>	<b>5,180.67</b>	<b>114,390.00</b>	<b>(5,180.67)</b>
<b>Electricity</b>								
81255 - Sawmill Pavilion Building (Electricity)	358.70	0.00	358.70	1,019.47	0.00	1,019.47	0.00	(1,019.47)
80600 - Electricity Irrigation	412.98	241.76	171.22	1,537.78	3,342.42	(1,804.64)	3,342.42	1,804.64
81100 - Street Lights Electricity	0.00	2,000.00	(2,000.00)	0.00	50,164.66	(50,164.66)	50,164.66	50,164.66
81250 - Sawmill Building	2,567.05	1,734.26	832.79	32,563.31	24,632.78	7,930.53	24,632.78	(7,930.53)
81260 - Sawmill Pool	766.16	963.62	(197.46)	12,613.77	11,140.34	1,473.43	11,140.34	(1,473.43)
81300 - Misc Electricity	6,227.84	1,428.32	4,799.52	57,817.52	15,851.20	41,966.32	15,851.20	(41,966.32)
<b>Total Electricity</b>	<b>10,332.73</b>	<b>6,367.96</b>	<b>3,964.77</b>	<b>105,551.85</b>	<b>105,131.40</b>	<b>420.45</b>	<b>105,131.40</b>	<b>(420.45)</b>
<b>Telephones For Common Areas</b>								
82200 - LED Phone	2.81	60.00	(57.19)	549.07	720.00	(170.93)	720.00	170.93
82300 - Phone Pools & Bldg (not admin)	929.63	980.00	(50.37)	11,231.98	11,760.00	(528.02)	11,760.00	528.02
<b>Total Telephones For Common Areas</b>	<b>932.44</b>	<b>1,040.00</b>	<b>(107.56)</b>	<b>11,781.05</b>	<b>12,480.00</b>	<b>(698.95)</b>	<b>12,480.00</b>	<b>698.95</b>
<b>Water, Sewer &amp; Gas</b>								
83100 - Water & Sewer	142.00	108.15	33.85	2,738.10	1,310.09	1,428.01	1,310.09	(1,428.01)
83101 - Grey Water	53.23	241.63	(188.40)	20,534.16	12,981.59	7,552.57	12,981.59	(7,552.57)
83200 - Pools Water & Sewer	1,943.86	1,910.29	33.57	22,594.82	25,046.15	(2,451.33)	25,046.15	2,451.33
83210 - Heritage Spalsh Pad	0.00	1.00	(1.00)	0.00	12.00	(12.00)	12.00	12.00
83250 - GRP Fee	4,388.35	5,353.00	(964.65)	236,614.99	341,070.34	(104,455.35)	341,070.34	104,455.35
84000 - Gas	548.60	250.00	298.60	4,277.20	3,000.00	1,277.20	3,000.00	(1,277.20)
<b>Total Water, Sewer &amp; Gas</b>	<b>7,076.04</b>	<b>7,864.07</b>	<b>(788.03)</b>	<b>286,759.27</b>	<b>383,420.17</b>	<b>(96,660.90)</b>	<b>383,420.17</b>	<b>96,660.90</b>
<b>Recreation &amp; Fun</b>								
85000 - Recreation & Fun	0.00	0.00	0.00	27.92	0.00	27.92	0.00	(27.92)
86100 - Fitness Programs Expense	3,393.00	0.00	3,393.00	4,311.00	0.00	4,311.00	0.00	(4,311.00)

# Income Statement Report

## Sienna Community Association

### SCA

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>Recreation &amp; Fun</b>								
86200 - Leisure Programs Expense	384.00	900.00	(516.00)	3,552.72	9,900.00	(6,347.28)	9,900.00	6,347.28
86400 - Camp Programs Expense	0.00	0.00	0.00	29,903.99	13,000.00	16,903.99	13,000.00	(16,903.99)
<b>Total Recreation &amp; Fun</b>	<b>3,777.00</b>	<b>900.00</b>	<b>2,877.00</b>	<b>37,795.63</b>	<b>22,900.00</b>	<b>14,895.63</b>	<b>22,900.00</b>	<b>(14,895.63)</b>
<b>General Recreation</b>								
88100 - Shared Amenities	0.00	0.00	0.00	209,465.00	209,465.11	(0.11)	209,465.11	0.11
88310 - Officer Expenses for Facility Rentals	1,400.00	800.00	600.00	(2,056.00)	0.00	(2,056.00)	0.00	2,056.00
88320 - Facility Rental Expenses	0.00	200.00	(200.00)	656.86	1,000.00	(343.14)	1,000.00	343.14
<b>Total General Recreation</b>	<b>1,400.00</b>	<b>1,000.00</b>	<b>400.00</b>	<b>208,065.86</b>	<b>210,465.11</b>	<b>(2,399.25)</b>	<b>210,465.11</b>	<b>2,399.25</b>
<b>Compliance</b>								
89200 - ARC Fees	(100.00)	0.00	(100.00)	(2,300.00)	0.00	(2,300.00)	0.00	2,300.00
89400 - ARC Rush fees and pool fees	0.00	0.00	0.00	(5,200.00)	0.00	(5,200.00)	0.00	5,200.00
89500 - Certificate of Compliance Fees- Res	0.00	0.00	0.00	(8,166.25)	0.00	(8,166.25)	0.00	8,166.25
89700 - Deed Restriction Fines	(450.00)	0.00	(450.00)	(1,683.77)	0.00	(1,683.77)	0.00	1,683.77
89800 - Self Help Expenses	0.00	50.00	(50.00)	1,531.50	1,000.00	531.50	1,000.00	(531.50)
89900 - Self Help Reimbursements from Owi	228.50	(62.50)	291.00	(3,738.00)	(1,250.00)	(2,488.00)	(1,250.00)	2,488.00
<b>Total Compliance</b>	<b>(321.50)</b>	<b>(12.50)</b>	<b>(309.00)</b>	<b>(19,556.52)</b>	<b>(250.00)</b>	<b>(19,306.52)</b>	<b>(250.00)</b>	<b>19,306.52</b>
<b>General Administrative</b>								
91700 - Professional Dues/Subscription/Lice	0.00	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.00
<b>Total General Administrative</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>0.00</b>
<b>Professional Services</b>								
92100 - Audit and Tax Preparation	0.00	0.00	0.00	9,300.00	10,272.00	(972.00)	10,272.00	972.00
92500 - Legal Fees - Corporate	6,426.48	950.00	5,476.48	25,351.33	30,000.00	(4,648.67)	30,000.00	4,648.67
92600 - Legal Fees-Billable	13,065.85	500.00	12,565.85	53,133.73	11,400.00	41,733.73	11,400.00	(41,733.73)
92700 - Legal Fees - Reimbursed by Owners	(10,176.50)	(450.00)	(9,726.50)	(52,494.77)	(10,260.00)	(42,234.77)	(10,260.00)	42,234.77
92900 - Reserve Report	0.00	0.00	0.00	500.00	500.00	0.00	500.00	0.00
93000 - Management Fees	83,949.00	83,949.00	0.00	1,007,388.00	1,007,388.00	0.00	1,007,388.00	0.00



# Income Statement Report

## Sienna Community Association

### SCA

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>Professional Services</b>								
93400 - Other Professional Services	0.00	0.00	0.00	13,205.00	6,356.00	6,849.00	6,356.00	(6,849.00)
<b>Total Professional Services</b>	<b>93,264.83</b>	<b>84,949.00</b>	<b>8,315.83</b>	<b>1,056,383.29</b>	<b>1,055,656.00</b>	<b>727.29</b>	<b>1,055,656.00</b>	<b>(727.29)</b>
<b>Member Communications</b>								
94200 - Assessment Mailing	3,917.07	47.00	3,870.07	8,509.06	5,294.00	3,215.06	5,294.00	(3,215.06)
94300 - Committee Expenses	100.00	100.00	0.00	700.00	900.00	(200.00)	900.00	200.00
<b>Total Member Communications</b>	<b>4,017.07</b>	<b>147.00</b>	<b>3,870.07</b>	<b>9,209.06</b>	<b>6,194.00</b>	<b>3,015.06</b>	<b>6,194.00</b>	<b>(3,015.06)</b>
<b>Insurance &amp; Taxes</b>								
95100 - Flood Insurance-SL Club Bldg	483.41	699.20	(215.79)	6,297.17	7,807.64	(1,510.47)	7,807.64	1,510.47
95150 - Flood Insurance-SL Club Pool Bldg	149.67	0.00	149.67	1,047.69	0.00	1,047.69	0.00	(1,047.69)
95200 - Property Taxes	0.00	0.00	0.00	3,875.42	4,750.00	(874.58)	4,750.00	874.58
95300 - Personal Property Tax	0.00	0.00	0.00	0.00	110.00	(110.00)	110.00	110.00
95500 - Director & Officers Insurance	618.25	709.50	(91.25)	7,284.00	7,922.75	(638.75)	7,922.75	638.75
95700 - General Liability	6,974.25	7,915.80	(941.55)	81,802.25	88,393.10	(6,590.85)	88,393.10	6,590.85
95850 - Umbrella Insurance	438.50	341.63	96.87	4,492.85	3,814.58	678.27	3,814.58	(678.27)
95900 - Workers Comp Insurance	33.42	40.13	(6.71)	400.99	447.83	(46.84)	447.83	46.84
95999 - Deductible	0.00	0.00	0.00	0.00	10,000.00	(10,000.00)	10,000.00	10,000.00
<b>Total Insurance &amp; Taxes</b>	<b>8,697.50</b>	<b>9,706.26</b>	<b>(1,008.76)</b>	<b>105,200.37</b>	<b>123,245.90</b>	<b>(18,045.53)</b>	<b>123,245.90</b>	<b>18,045.53</b>
<b>Misc Expenses</b>								
96000 - Bad Debt	1,216.32	3,000.00	(1,783.68)	11,167.47	12,000.00	(832.53)	12,000.00	832.53
<b>Total Misc Expenses</b>	<b>1,216.32</b>	<b>3,000.00</b>	<b>(1,783.68)</b>	<b>11,167.47</b>	<b>12,000.00</b>	<b>(832.53)</b>	<b>12,000.00</b>	<b>832.53</b>
<b>Reserve &amp; Capital Contributions</b>								
99000 - Reserve Contributions from Work C	0.00	11,352.60	(11,352.60)	520,664.00	132,447.00	388,217.00	132,447.00	(388,217.00)
<b>Total Reserve &amp; Capital Contributions</b>	<b>0.00</b>	<b>11,352.60</b>	<b>(11,352.60)</b>	<b>520,664.00</b>	<b>132,447.00</b>	<b>388,217.00</b>	<b>132,447.00</b>	<b>(388,217.00)</b>

# Income Statement Report

## Sienna Community Association

### SCA

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>Restricted Grant Expenses</b>								
97000 - Grant Expenses	(5,400.00)	0.00	(5,400.00)	(5,400.00)	0.00	(5,400.00)	0.00	5,400.00
<b>Total Restricted Grant Expenses</b>	<b>(5,400.00)</b>	<b>0.00</b>	<b>(5,400.00)</b>	<b>(5,400.00)</b>	<b>0.00</b>	<b>(5,400.00)</b>	<b>0.00</b>	<b>5,400.00</b>
<b>Total SCA Expense</b>	<b>476,819.87</b>	<b>329,622.20</b>	<b>147,197.67</b>	<b>6,083,358.60</b>	<b>6,388,690.78</b>	<b>(305,332.18)</b>	<b>6,388,690.78</b>	<b>305,332.18</b>
<b>Total SCA Income / (Loss)</b>	<b>(15,258.94)</b>	<b>169,957.86</b>	<b>(185,216.80)</b>	<b>463,341.54</b>	<b>916.33</b>	<b>462,425.21</b>	<b>916.33</b>	<b>(462,425.21)</b>

**Balance Sheet Report**  
**Sienna Community Association**  
**Restricted Reserve Study Fund**

As of December 31, 2023

	<u>Balance Dec 31, 2023</u>	<u>Balance Dec 31, 2022</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Accounts Receivable</b>			
13610 - A/R - Misc	3,999.00	0.00	3,999.00
<b>Total Accounts Receivable</b>	<u>3,999.00</u>	<u>0.00</u>	<u>3,999.00</u>
<b>Total Assets</b>	<u><u>3,999.00</u></u>	<u><u>0.00</u></u>	<u><u>3,999.00</u></u>
<b><u>Liabilities</u></b>			
<b>Liabilities</b>			
30200 - Due To/From SCA	44,840.09	0.00	44,840.09
30400 - Due to/from Reserve	(2,407,465.82)	0.00	(2,407,465.82)
<b>Total Liabilities</b>	<u>(2,362,625.73)</u>	<u>0.00</u>	<u>(2,362,625.73)</u>
<b>Total Liabilities</b>	<u><u>(2,362,625.73)</u></u>	<u><u>0.00</u></u>	<u><u>(2,362,625.73)</u></u>
<b><u>Owners' Equity</u></b>			
<b>Owners Equity</b>			
50110 - Reserve Fund	2,141,670.27	0.00	2,141,670.27
<b>Total Owners Equity</b>	<u>2,141,670.27</u>	<u>0.00</u>	<u>2,141,670.27</u>
<b>Total Owners' Equity</b>	<u><u>2,141,670.27</u></u>	<u><u>0.00</u></u>	<u><u>2,141,670.27</u></u>
<b>Restricted Reserve Study Fund Income / (Loss)</b>	<u>224,954.46</u>	<u>0.00</u>	<u>224,954.46</u>
<b>Total Liabilities and Owner Equity</b>	<u><u>3,999.00</u></u>	<u><u>0.00</u></u>	<u><u>3,999.00</u></u>

**Income Statement Report**  
**Sienna Community Association**  
**Restricted Reserve Study Fund**

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Income</b>								
<b>Restricted Funds Income</b>								
68200 - Working Cap Fee Contribution-New	48,609.00	11,352.60	37,256.40	662,093.00	132,447.00	529,646.00	132,447.00	(529,646.00)
68220 - Working Cap Fee Contribution-Resa	8,568.00	13,566.00	(4,998.00)	173,490.00	173,978.00	(488.00)	173,978.00	488.00
68500 - Interest on Reserves Accounts	1,414.31	5.00	1,409.31	12,858.11	60.00	12,798.11	60.00	(12,798.11)
<b>Total Restricted Funds Income</b>	<b>58,591.31</b>	<b>24,923.60</b>	<b>33,667.71</b>	<b>848,441.11</b>	<b>306,485.00</b>	<b>541,956.11</b>	<b>306,485.00</b>	<b>(541,956.11)</b>
<b>Total Restricted Reserve Study Fund Incon</b>	<b>58,591.31</b>	<b>24,923.60</b>	<b>33,667.71</b>	<b>848,441.11</b>	<b>306,485.00</b>	<b>541,956.11</b>	<b>306,485.00</b>	<b>(541,956.11)</b>
<b>Expense</b>								
<b>Restricted Funds - Expenses</b>								
98300 - Common Areas-General	0.00	0.00	0.00	32,051.65	12,462.00	19,589.65	12,462.00	(19,589.65)
98310 - Landscaping	12,687.02	0.00	12,687.02	268,704.73	65,000.00	203,704.73	65,000.00	(203,704.73)
98330 - Fences, Rails, Walls Painting	2,600.00	0.00	2,600.00	41,100.00	67,170.26	(26,070.26)	67,170.26	26,070.26
98335 - Fences, Rails, Walls Replacement	0.00	0.00	0.00	52,415.87	10,547.00	41,868.87	10,547.00	(41,868.87)
98400 - Pools	1,439.20	0.00	1,439.20	65,898.66	231,994.67	(166,096.01)	231,994.67	166,096.01
98440 - Sawmill Lake Club Building	53,514.32	0.00	53,514.32	102,383.11	10,431.69	91,951.42	10,431.69	(91,951.42)
98500 - Parks & Other	0.00	0.00	0.00	59,592.64	65,236.22	(5,643.58)	65,236.22	5,643.58
98800 - General & Administrative	0.00	0.00	0.00	1,339.99	0.00	1,339.99	0.00	(1,339.99)
<b>Total Restricted Funds - Expenses</b>	<b>70,240.54</b>	<b>0.00</b>	<b>70,240.54</b>	<b>623,486.65</b>	<b>462,841.84</b>	<b>160,644.81</b>	<b>462,841.84</b>	<b>(160,644.81)</b>
<b>Total Restricted Reserve Study Fund Expense</b>	<b>70,240.54</b>	<b>0.00</b>	<b>70,240.54</b>	<b>623,486.65</b>	<b>462,841.84</b>	<b>160,644.81</b>	<b>462,841.84</b>	<b>(160,644.81)</b>
<b>Total Restricted Reserve Study Fund Incon</b>	<b>(11,649.23)</b>	<b>24,923.60</b>	<b>(36,572.83)</b>	<b>224,954.46</b>	<b>(156,356.84)</b>	<b>381,311.30</b>	<b>(156,356.84)</b>	<b>(381,311.30)</b>