

# Balance Sheet Report

## Sienna Residential Association

### SRA

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-SRA Oper CD	3,700,000.00	254,756.32	3,445,243.68
10180 - FCB-SRA Reserve CD	3,000,000.00	1,273,781.60	1,726,218.40
10500 - FCB-Operating Account *4361	2,506,058.84	3,820,548.59	(1,314,489.75)
10505 - FCB-ICS Operating Account	0.00	3,006,318.09	(3,006,318.09)
10510 - FCB-Reserve Account *4379	784,252.16	529,015.37	255,236.79
10515 - FCB-ICS Reserve Account	0.00	272,513.92	(272,513.92)
10550 - CIT-Pool/Construction Account *4387	36,130.15	162,756.82	(126,626.67)
12500 - Petty Cash	800.00	800.00	0.00
<b>Total Cash</b>	<b>10,027,241.15</b>	<b>9,320,490.71</b>	<b>706,750.44</b>
<b>Accounts Receivable</b>			
13100 - Assessments Receivable	558,916.31	648,210.84	(89,294.53)
13200 - Allowance for Doubtful Account	(261,346.29)	(261,346.29)	0.00
13390 - A/R - SBA I/C	2,780.00	0.00	2,780.00
13400 - A/R - SCA I/C	320,296.22	(501,553.53)	821,849.75
13450 - A/R - SPOA I/C	206,467.68	0.00	206,467.68
13455 - A/R - SCSF I/C	37,860.14	0.00	37,860.14
13460 - A/R - STHA I/C	15,212.45	0.00	15,212.45
13500 - Miscellaneous Receivable	424,819.42	13,588.76	411,230.66
13610 - A/R - Misc Income	0.00	70,116.26	(70,116.26)
13670 - Interest Receivable - Operations	14,001.00	0.00	14,001.00
13680 - A/R - Toll/GTIS	556,352.45	55,904.57	500,447.88
<b>Total Accounts Receivable</b>	<b>1,875,359.38</b>	<b>24,920.61</b>	<b>1,850,438.77</b>
<b>Current Assets</b>			
13800 - Prepaid Assessment	0.00	(311,032.40)	311,032.40

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	<u>Balance Dec 31, 2023</u>	<u>Balance Dec 31, 2022</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Current Assets</b>			
13900 - Prepaid Insurance	120,001.77	111,736.74	8,265.03
13950 - Prepaid Expenses	4,011.86	(7,647.32)	11,659.18
<b>Total Current Assets</b>	<b>124,013.63</b>	<b>(206,942.98)</b>	<b>330,956.61</b>
<b>Fixed Assets</b>			
13000 - Association Office	1,234,628.04	1,135,018.46	99,609.58
13001 - Accum. Depreciation-Association Office	(315,352.19)	(315,352.19)	0.00
13010 - Maintenance Yard	520,000.00	520,000.00	0.00
13011 - Maintenance Facility & Site 2022	1,963,566.02	405,877.94	1,557,688.08
13020 - Asset Right of Use - Leases	30,352.52	1,293.96	29,058.56
<b>Total Fixed Assets</b>	<b>3,433,194.39</b>	<b>1,746,838.17</b>	<b>1,686,356.22</b>
<b>Total Assets</b>	<b>15,459,808.55</b>	<b>10,885,306.51</b>	<b>4,574,502.04</b>
<b><u>Liabilities</u></b>			
<b>Liabilities</b>			
30100 - Accounts Payable	297,207.69	178,829.10	118,378.59
30110 - Accrued Liabilities	1,101,742.36	238,338.50	863,403.86
30117 - Defered Liability - Leases	0.00	533.28	(533.28)
30120 - A/P - SCA I/C	22,337.21	60,599.44	(38,262.23)
30140 - A/P - SCSF - Foundation Fees I/C	72,758.68	0.00	72,758.68
30185 - Lease Liability	25,792.08	1,475.00	24,317.08
30190 - Loan-Association Office 1001	276,315.33	376,018.58	(99,703.25)
30196 - Loan-Rail Road Wall 1003	0.00	174,089.25	(174,089.25)
30200 - Due to/from SPRAI	3,806,538.92	1,999,820.77	1,806,718.15
30250 - A/P - SPLID	10.09	10.09	0.00

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<b><u>Liabilities</u></b>			
<b>Liabilities</b>			
30300 - A/P - SPOA I/C	1,500.00	3,150.00	(1,650.00)
30400 - Due to/from Reserve	5,021,187.65	57,713.56	4,963,474.09
32000 - Construction/Pool Deposits	60,000.00	105,000.00	(45,000.00)
33100 - Prepaid Assessments	4,550,229.31	4,649,023.75	(98,794.44)
<b>Total Liabilities</b>	<b>15,235,619.32</b>	<b>7,844,601.32</b>	<b>7,391,018.00</b>
<b>Total Liabilities</b>	<b>15,235,619.32</b>	<b>7,844,601.32</b>	<b>7,391,018.00</b>
<b><u>Owners' Equity</u></b>			
<b>Owners Equity</b>			
50110 - Reserve Fund	0.00	3,040,705.19	(3,040,705.19)
<b>Total Owners Equity</b>	<b>0.00</b>	<b>3,040,705.19</b>	<b>(3,040,705.19)</b>
<b>Total Owners' Equity</b>	<b>0.00</b>	<b>3,040,705.19</b>	<b>(3,040,705.19)</b>
<b>SRA Income / (Loss)</b>	<b>224,189.23</b>	<b>0.00</b>	<b>224,189.23</b>
<b>Total Liabilities and Owner Equity</b>	<b>15,459,808.55</b>	<b>10,885,306.51</b>	<b>4,574,502.04</b>

# Income Statement Report

## Sienna Residential Association

### SRA

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>Income</b>								
60100 - Full Year Assessment Income	901,435.00	916,062.00	(14,627.00)	10,885,158.00	10,992,744.00	(107,586.00)	10,992,744.00	107,586.00
60200 - Mid Year Assessment Income	0.00	0.00	0.00	98,332.45	79,849.00	18,483.45	79,849.00	(18,483.45)
60300 - CAP Income Fee SPPOA	3,010.00	0.00	3,010.00	3,440.00	0.00	3,440.00	0.00	(3,440.00)
<b>Total Income</b>	<b>904,445.00</b>	<b>916,062.00</b>	<b>(11,617.00)</b>	<b>10,986,930.45</b>	<b>11,072,593.00</b>	<b>(85,662.55)</b>	<b>11,072,593.00</b>	<b>85,662.55</b>
<b>Other Income</b>								
65100 - Interest on Investments	5,980.86	2,750.04	3,230.82	52,620.09	30,960.46	21,659.63	30,960.46	(21,659.63)
65200 - Interest on Outstanding Balances	3,727.24	2,575.85	1,151.39	90,055.93	75,630.92	14,425.01	75,630.92	(14,425.01)
65300 - Late fees/collection fees	6,150.00	2,070.00	4,080.00	179,261.60	110,849.36	68,412.24	110,849.36	(68,412.24)
65350 - Payment Plan Fees	50.00	325.00	(275.00)	19,605.36	12,625.00	6,980.36	12,625.00	(6,980.36)
65600 - Resale Certificate Fees	5,075.00	1,518.55	3,556.45	60,496.20	17,325.18	43,171.02	17,325.18	(43,171.02)
66000 - Transfer Fee (and refinance fees)	22,497.25	22,746.00	(248.75)	337,758.30	262,570.67	75,187.63	262,570.67	(75,187.63)
66001 - Management Fees	167,379.98	153,439.49	13,940.49	2,044,518.60	2,063,051.42	(18,532.82)	2,063,051.42	18,532.82
66200 - Other Miscellaneous Income	23,283.30	0.00	23,283.30	14,283.29	0.00	14,283.29	0.00	(14,283.29)
<b>Total Other Income</b>	<b>234,143.63</b>	<b>185,424.93</b>	<b>48,718.70</b>	<b>2,798,599.37</b>	<b>2,573,013.01</b>	<b>225,586.36</b>	<b>2,573,013.01</b>	<b>(225,586.36)</b>
<b>Recreation &amp; Fun Income</b>								
85100 - Fitness Program Income	(244.95)	0.00	(244.95)	15,554.55	9,832.50	5,722.05	9,832.50	(5,722.05)
85151 - Winter Basketball Income	52,982.07	0.00	52,982.07	61,928.27	40,000.00	21,928.27	40,000.00	(21,928.27)
85152 - Summer Basketball Income	0.00	0.00	0.00	35,628.11	30,000.00	5,628.11	30,000.00	(5,628.11)
85153 - Flag Football Income	0.00	0.00	0.00	0.00	20,500.00	(20,500.00)	20,500.00	20,500.00
85155 - Volleyball Income	0.00	0.00	0.00	54,893.54	60,000.00	(5,106.46)	60,000.00	5,106.46
85157 - Adult Sports Income	(52,982.07)	0.00	(52,982.07)	11,301.32	8,750.00	2,551.32	8,750.00	(2,551.32)
85200 - Leisure Program Income	288.68	1,155.00	(866.32)	9,233.37	13,860.00	(4,626.63)	13,860.00	4,626.63
85300 - Tennis Program Income	44.20	50.00	(5.80)	528.40	600.00	(71.60)	600.00	71.60
85400 - Camp Program Income	0.00	0.00	0.00	18,155.80	23,100.00	(4,944.20)	23,100.00	4,944.20
88300 - User Fees (pool, facility rentals, etc)	0.00	1,650.00	(1,650.00)	15,557.77	12,050.00	3,507.77	12,050.00	(3,507.77)

# Income Statement Report

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### SRA

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>Recreation &amp; Fun Income</b>								
88305 - Aquatic User Fees	3,422.25	750.00	2,672.25	25,174.28	34,504.00	(9,329.72)	34,504.00	9,329.72
<b>Total Recreation &amp; Fun Income</b>	<b>3,510.18</b>	<b>3,605.00</b>	<b>(94.82)</b>	<b>247,955.41</b>	<b>253,196.50</b>	<b>(5,241.09)</b>	<b>253,196.50</b>	<b>5,241.09</b>
<b>Community Standards Income</b>								
89200 - ARC Rush fees and pool fees	1,900.00	4,250.00	(2,350.00)	33,195.00	51,000.00	(17,805.00)	51,000.00	17,805.00
89300 - RRC Fees-New Homes	0.00	1,500.00	(1,500.00)	39,525.00	45,525.00	(6,000.00)	45,525.00	6,000.00
89400 - Certificate of Compliance Fees-New	8,680.00	6,673.50	2,006.50	115,760.00	71,039.50	44,720.50	71,039.50	(44,720.50)
89500 - Certificate of Compliance Fees-Rese	3,210.00	5,047.50	(1,837.50)	82,855.00	63,133.50	19,721.50	63,133.50	(19,721.50)
<b>Total Community Standards Income</b>	<b>13,790.00</b>	<b>17,471.00</b>	<b>(3,681.00)</b>	<b>271,335.00</b>	<b>230,698.00</b>	<b>40,637.00</b>	<b>230,698.00</b>	<b>(40,637.00)</b>
<b>Total SRA Income</b>	<b>1,155,888.81</b>	<b>1,122,562.93</b>	<b>33,325.88</b>	<b>14,304,820.23</b>	<b>14,129,500.51</b>	<b>175,319.72</b>	<b>14,129,500.51</b>	<b>(175,319.72)</b>
<b><u>Expense</u></b>								
<b>General Property Maintenance</b>								
70100 - Dumpster/Trash	735.52	710.00	25.52	11,982.02	10,820.00	1,162.02	10,820.00	(1,162.02)
70200 - Electrical Repairs	0.00	600.00	(600.00)	6,066.57	6,900.00	(833.43)	6,900.00	833.43
70300 - Equipment/Vehicle	2,628.40	1,083.00	1,545.40	36,523.19	33,911.00	2,612.19	33,911.00	(2,612.19)
70301 - Fuel For Vehicles	3,583.28	2,300.00	1,283.28	20,810.47	27,600.00	(6,789.53)	27,600.00	6,789.53
70400 - Fences/Walls	(346.07)	0.00	(346.07)	10,994.92	17,000.00	(6,005.08)	17,000.00	6,005.08
70430 - Holiday Decorations (excl Sienna Pk	(22,492.34)	0.00	(22,492.34)	96.75	3,415.45	(3,318.70)	3,415.45	3,318.70
70500 - Maintenance Facility	(109.58)	1,335.00	(1,444.58)	3,109.51	7,280.00	(4,170.49)	7,280.00	4,170.49
70600 - Maintenance Staff Payroll Expense	139,669.97	115,320.30	24,349.67	864,358.67	905,061.10	(40,702.43)	905,061.10	40,702.43
70610 - Maintenance Contract Servces	0.00	4,050.00	(4,050.00)	39,275.00	48,600.00	(9,325.00)	48,600.00	9,325.00
70620 - Maintenance Staff Safety Training	449.93	250.00	199.93	3,633.41	4,050.00	(416.59)	4,050.00	416.59
70700 - Maintenance Staff Mobile Phone	83.18	580.00	(496.82)	5,903.56	7,800.00	(1,896.44)	7,800.00	1,896.44
70800 - Monument/Street Sign & LED	383.68	250.00	133.68	38,632.87	39,700.00	(1,067.13)	39,700.00	1,067.13
70900 - Pest & Mosquito Control (grounds &	0.00	0.00	0.00	9,968.62	4,550.00	5,418.62	4,550.00	(5,418.62)
70920 - Sheriff's Patrol	33,797.41	23,282.00	10,515.41	328,839.29	318,267.00	10,572.29	318,267.00	(10,572.29)
70940 - Streetlight Repair	0.00	200.00	(200.00)	0.00	3,200.00	(3,200.00)	3,200.00	3,200.00

# Income Statement Report

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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>Expense</b>								
<b>General Property Maintenance</b>								
71000 - Sidewalk/Street Repair	234.45	500.00	(265.55)	19,676.10	6,200.00	13,476.10	6,200.00	(13,476.10)
71300 - Uniforms	0.00	100.00	(100.00)	11,462.99	11,400.00	62.99	11,400.00	(62.99)
71400 - General Prop Maint Supplies & Tools	(735.27)	750.00	(1,485.27)	10,950.96	10,550.00	400.96	10,550.00	(400.96)
<b>Total General Property Maintenance</b>	<b>157,882.56</b>	<b>151,310.30</b>	<b>6,572.26</b>	<b>1,422,284.90</b>	<b>1,466,304.55</b>	<b>(44,019.65)</b>	<b>1,466,304.55</b>	<b>44,019.65</b>
<b>Landscaping</b>								
72100 - Grounds Maintenance Contract	58,724.53	64,421.00	(5,696.47)	1,824,712.45	1,844,818.59	(20,106.14)	1,844,818.59	20,106.14
72150 - Acreage Mowing	0.00	0.00	0.00	112,131.00	127,666.47	(15,535.47)	127,666.47	15,535.47
72180 - Water Management	0.00	0.00	0.00	88,200.00	88,200.00	0.00	88,200.00	0.00
72200 - Irrigation Repairs	12,868.31	2,200.00	10,668.31	215,888.72	77,000.00	138,888.72	77,000.00	(138,888.72)
72220 - Horticulturist	0.00	0.00	0.00	4,942.66	7,036.20	(2,093.54)	7,036.20	2,093.54
72230 - Seasonal Color	0.00	0.00	0.00	16,453.98	18,033.00	(1,579.02)	18,033.00	1,579.02
72400 - Tree Maintenance Contract	19,240.00	19,240.00	0.00	259,792.00	258,232.00	1,560.00	258,232.00	(1,560.00)
72410 - Tree Maintenance Extra Service	13,000.00	23,000.00	(10,000.00)	190,460.00	199,000.00	(8,540.00)	199,000.00	8,540.00
72450 - Landscape Payroll	37,028.68	32,558.08	4,470.60	196,021.06	212,035.90	(16,014.84)	212,035.90	16,014.84
72500 - Other Landscaping	13,000.00	1,312.00	11,688.00	22,922.79	23,744.00	(821.21)	23,744.00	821.21
<b>Total Landscaping</b>	<b>153,861.52</b>	<b>142,731.08</b>	<b>11,130.44</b>	<b>2,931,524.66</b>	<b>2,855,766.16</b>	<b>75,758.50</b>	<b>2,855,766.16</b>	<b>(75,758.50)</b>
<b>Lakes/waterways</b>								
73100 - Lake Maintenance Contract (all lake:	11,700.00	11,700.00	0.00	140,400.00	140,400.00	0.00	140,400.00	0.00
73200 - Lake Extra Services incl chemicals	10,254.54	5,370.00	4,884.54	113,433.12	158,240.00	(44,806.88)	158,240.00	44,806.88
73480 - Well Permits	0.00	0.00	0.00	4,000.00	3,000.00	1,000.00	3,000.00	(1,000.00)
<b>Total Lakes/waterways</b>	<b>21,954.54</b>	<b>17,070.00</b>	<b>4,884.54</b>	<b>257,833.12</b>	<b>301,640.00</b>	<b>(43,806.88)</b>	<b>301,640.00</b>	<b>43,806.88</b>
<b>Club Sienna - Pools/bldg</b>								
74100 - Pool Contract Club	2,065.41	2,065.41	0.00	163,955.00	163,955.00	0.00	163,955.00	0.00
74200 - General Repairs Building (Club)	8,503.38	0.00	8,503.38	14,691.28	7,175.00	7,516.28	7,175.00	(7,516.28)
74300 - General Repairs Pool (Club)	(104.79)	500.00	(604.79)	37,191.32	19,000.00	18,191.32	19,000.00	(18,191.32)

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### SRA

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>Club Sienna - Pools/bldg</b>								
74400 - Equipment/Supplies (Club)	0.00	100.00	(100.00)	566.98	2,100.00	(1,533.02)	2,100.00	1,533.02
<b>Total Club Sienna - Pools/bldg</b>	<b>10,464.00</b>	<b>2,665.41</b>	<b>7,798.59</b>	<b>216,404.58</b>	<b>192,230.00</b>	<b>24,174.58</b>	<b>192,230.00</b>	<b>(24,174.58)</b>
<b>Brushy Lake</b>								
75100 - Pool Contract (Brushy Lake)	1,252.50	1,252.50	0.00	79,223.00	79,223.00	0.00	79,223.00	0.00
75150 - Fitness Service Contract (Brushy Lake)	15,335.00	15,335.00	0.00	184,020.00	184,020.00	0.00	184,020.00	0.00
75200 - Fitness Equipment Maintenance (BL)	530.00	375.00	155.00	5,775.93	5,430.00	345.93	5,430.00	(345.93)
75300 - General Repairs Building & Pavillon	3,092.47	1,000.00	2,092.47	17,732.19	11,036.00	6,696.19	11,036.00	(6,696.19)
75400 - General Repairs Pool (Brushy Lake)	185.00	0.00	185.00	14,955.69	4,750.00	10,205.69	4,750.00	(10,205.69)
75500 - Equipment/Supplies (Brushy Lake)	139.99	500.00	(360.01)	10,749.67	9,250.00	1,499.67	9,250.00	(1,499.67)
<b>Total Brushy Lake</b>	<b>20,534.96</b>	<b>18,462.50</b>	<b>2,072.46</b>	<b>312,456.48</b>	<b>293,709.00</b>	<b>18,747.48</b>	<b>293,709.00</b>	<b>(18,747.48)</b>
<b>Steepbank</b>								
76100 - Pool Contract (Steep Bank)	593.25	593.25	0.00	35,872.37	35,796.00	76.37	35,796.00	(76.37)
76200 - General Repairs Building (Steep Bank)	0.00	0.00	0.00	1,152.18	1,400.00	(247.82)	1,400.00	247.82
76300 - General Repairs Pool (Steep Bank)	0.00	0.00	0.00	7,031.10	2,950.00	4,081.10	2,950.00	(4,081.10)
<b>Total Steepbank</b>	<b>593.25</b>	<b>593.25</b>	<b>0.00</b>	<b>44,055.65</b>	<b>40,146.00</b>	<b>3,909.65</b>	<b>40,146.00</b>	<b>(3,909.65)</b>
<b>Sienna Springs Resort</b>								
76600 - Pool Contract (Sienna Springs Resort)	1,219.91	1,219.91	0.00	140,767.00	140,767.00	0.00	140,767.00	0.00
76700 - General Repairs Building (SSR)	240.00	0.00	240.00	4,240.42	3,067.00	1,173.42	3,067.00	(1,173.42)
76800 - General Repairs Pool (SSR)	0.00	0.00	0.00	24,070.14	18,500.00	5,570.14	18,500.00	(5,570.14)
<b>Total Sienna Springs Resort</b>	<b>1,459.91</b>	<b>1,219.91</b>	<b>240.00</b>	<b>169,077.56</b>	<b>162,334.00</b>	<b>6,743.56</b>	<b>162,334.00</b>	<b>(6,743.56)</b>
<b>Parks &amp; Other - Amphitheatre</b>								
77100 - Amphitheater Maintenance	(139.12)	0.00	(139.12)	924.12	1,050.00	(125.88)	1,050.00	125.88
77150 - History Park/Train Depot Maintenance	0.00	0.00	0.00	0.00	2,600.00	(2,600.00)	2,600.00	2,600.00
77180 - Park Inspection by certified park inspector	0.00	0.00	0.00	5,120.00	5,440.00	(320.00)	5,440.00	320.00
77200 - Equipment Repairs Parks	(764.55)	0.00	(764.55)	6,371.79	7,500.00	(1,128.21)	7,500.00	1,128.21

# Income Statement Report

## Sienna Residential Association

### SRA

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>Parks &amp; Other - Amphitheatre</b>								
77201 - Volleyball Courts	0.00	0.00	0.00	1,847.49	0.00	1,847.49	0.00	(1,847.49)
<b>Total Parks &amp; Other - Amphitheatre</b>	<b>(903.67)</b>	<b>0.00</b>	<b>(903.67)</b>	<b>14,263.40</b>	<b>16,590.00</b>	<b>(2,326.60)</b>	<b>16,590.00</b>	<b>2,326.60</b>
<b>Tennis</b>								
77900 - Court Maintenance	0.00	0.00	0.00	2,412.43	4,000.00	(1,587.57)	4,000.00	1,587.57
78100 - Sienna Racquet	428.29	250.00	178.29	6,101.56	7,313.00	(1,211.44)	7,313.00	1,211.44
78200 - Tennis Supplies/Keys	0.00	(75.00)	75.00	(1,287.06)	(450.00)	(837.06)	(450.00)	837.06
78300 - Tennis Court Supplies, Signs, etc	(1,347.36)	0.00	(1,347.36)	6,567.45	5,000.00	1,567.45	5,000.00	(1,567.45)
<b>Total Tennis</b>	<b>(919.07)</b>	<b>175.00</b>	<b>(1,094.07)</b>	<b>13,794.38</b>	<b>15,863.00</b>	<b>(2,068.62)</b>	<b>15,863.00</b>	<b>2,068.62</b>
<b>General Facilities</b>								
79100 - Janitorial Service	7,207.00	3,750.00	3,457.00	46,959.27	45,805.00	1,154.27	45,805.00	(1,154.27)
79200 - Janitorial Supplies/Equipment	2,911.75	450.00	2,461.75	17,277.03	18,150.00	(872.97)	18,150.00	872.97
79300 - Alarm & Fire Systems	1,215.00	337.00	878.00	5,590.00	7,332.00	(1,742.00)	7,332.00	1,742.00
79350 - Facility Camera Monitoring	3,100.00	3,733.00	(633.00)	35,480.00	37,749.33	(2,269.33)	37,749.33	2,269.33
79400 - Safety Equipment	0.00	0.00	0.00	16,306.00	12,200.00	4,106.00	12,200.00	(4,106.00)
<b>Total General Facilities</b>	<b>14,433.75</b>	<b>8,270.00</b>	<b>6,163.75</b>	<b>121,612.30</b>	<b>121,236.33</b>	<b>375.97</b>	<b>121,236.33</b>	<b>(375.97)</b>
<b>Electricity</b>								
80100 - Amphitheatre Electricity	1,682.66	849.09	833.57	12,568.94	18,459.64	(5,890.70)	18,459.64	5,890.70
80300 - Brushy Lake Building & Pavillon Elec	3,329.38	1,638.43	1,690.95	22,912.49	20,806.53	2,105.96	20,806.53	(2,105.96)
80400 - Club Sienna Pool & Clubhouse Elec	6,864.24	3,888.01	2,976.23	54,982.00	50,724.85	4,257.15	50,724.85	(4,257.15)
80450 - Sienna Springs Pool Electricity	1,668.63	1,484.97	183.66	17,473.58	18,395.70	(922.12)	18,395.70	922.12
80600 - Irrigation Electricity	6,160.70	3,616.02	2,544.68	40,301.17	40,927.05	(625.88)	40,927.05	625.88
80700 - Maintenance Shop Electricity	161.99	62.69	99.30	1,395.72	1,170.20	225.52	1,170.20	(225.52)
80800 - Steepbank Building Electricity	347.53	154.91	192.62	2,729.57	2,004.68	724.89	2,004.68	(724.89)
81100 - Street Lights Electricity	51,041.40	24,979.03	26,062.37	274,150.86	258,687.68	15,463.18	258,687.68	(15,463.18)
81300 - Miscellaneous Electricity	10,954.02	5,663.45	5,290.57	68,417.71	65,107.14	3,310.57	65,107.14	(3,310.57)
<b>Total Electricity</b>	<b>82,210.55</b>	<b>42,336.60</b>	<b>39,873.95</b>	<b>494,932.04</b>	<b>476,283.47</b>	<b>18,648.57</b>	<b>476,283.47</b>	<b>(18,648.57)</b>

# Income Statement Report

## Sienna Residential Association

### SRA

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>Telephones For Common Areas</b>								
82200 - LED Phone	304.36	165.00	139.36	2,496.22	1,980.00	516.22	1,980.00	(516.22)
82300 - Phone Pools & Bldg (not administrat	3,019.83	1,270.00	1,749.83	19,439.00	15,240.00	4,199.00	15,240.00	(4,199.00)
<b>Total Telephones For Common Areas</b>	<b>3,324.19</b>	<b>1,435.00</b>	<b>1,889.19</b>	<b>21,935.22</b>	<b>17,220.00</b>	<b>4,715.22</b>	<b>17,220.00</b>	<b>(4,715.22)</b>
<b>Water, Sewer &amp; Gas</b>								
83100 - Irrigation Water	2,383.67	525.00	1,858.67	10,001.42	6,197.00	3,804.42	6,197.00	(3,804.42)
83200 - Pools Water & Sewer	1,940.03	3,772.58	(1,832.55)	24,737.35	28,156.34	(3,418.99)	28,156.34	3,418.99
83210 - Mainenance Facility Water & Sewer	51.92	0.00	51.92	51.92	0.00	51.92	0.00	(51.92)
83250 - GRP Fee	(7,573.90)	4,955.51	(12,529.41)	376,115.53	356,391.16	19,724.37	356,391.16	(19,724.37)
<b>Total Water, Sewer &amp; Gas</b>	<b>(3,198.28)</b>	<b>9,253.09</b>	<b>(12,451.37)</b>	<b>410,906.22</b>	<b>390,744.50</b>	<b>20,161.72</b>	<b>390,744.50</b>	<b>(20,161.72)</b>
<b>Recreation &amp; Fun</b>								
86100 - Fitness Programs Expense	1,575.00	0.00	1,575.00	6,237.96	0.00	6,237.96	0.00	(6,237.96)
86200 - Leisure Programs Expense	890.00	924.00	(34.00)	8,458.44	11,088.00	(2,629.56)	11,088.00	2,629.56
86251 - Winter Basketball Expense	6,359.90	0.00	6,359.90	37,758.08	33,000.00	4,758.08	33,000.00	(4,758.08)
86252 - Summer Basketball Expense	186.48	0.00	186.48	42,220.36	24,000.00	18,220.36	24,000.00	(18,220.36)
86253 - Flag Football Expense	0.00	0.00	0.00	0.00	17,000.00	(17,000.00)	17,000.00	17,000.00
86255 - Volleyball Expense	310.72	0.00	310.72	50,395.57	34,000.00	16,395.57	34,000.00	(16,395.57)
86257 - Adult Sports Expense	155.40	0.00	155.40	7,427.06	6,250.00	1,177.06	6,250.00	(1,177.06)
86300 - Tennis Program Expense	0.10	60.00	(59.90)	541.21	720.00	(178.79)	720.00	178.79
86400 - Camp Programs Expense	0.00	0.00	0.00	9,415.00	11,000.00	(1,585.00)	11,000.00	1,585.00
<b>Total Recreation &amp; Fun</b>	<b>9,477.60</b>	<b>984.00</b>	<b>8,493.60</b>	<b>162,453.68</b>	<b>137,058.00</b>	<b>25,395.68</b>	<b>137,058.00</b>	<b>(25,395.68)</b>
<b>General Recreation</b>								
86550 - ID System Mgmt	0.00	1,000.00	(1,000.00)	18,530.00	13,800.00	4,730.00	13,800.00	(4,730.00)
88100 - Lifestyle Staff Payroll Expense	166,685.32	145,605.44	21,079.88	975,071.32	1,006,099.33	(31,028.01)	1,006,099.33	31,028.01
88200 - Shared Facility Use Fees	0.00	0.00	0.00	(209,070.00)	(209,946.50)	876.50	(209,946.50)	(876.50)
88310 - Officer Expenses for Facility Rental	300.00	0.00	300.00	(172.50)	0.00	(172.50)	0.00	172.50
88500 - Customer Service training for guards	0.00	0.00	0.00	0.00	2,500.00	(2,500.00)	2,500.00	2,500.00

# Income Statement Report

## Sienna Residential Association

### SRA

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>Expense</b>								
<b>General Recreation</b>								
88600 - Member ID System Revenue	(580.00)	(200.00)	(380.00)	(26,701.36)	(20,000.00)	(6,701.36)	(20,000.00)	6,701.36
88700 - Member ID System Expense	0.00	200.00	(200.00)	10,390.92	34,839.88	(24,448.96)	34,839.88	24,448.96
<b>Total General Recreation</b>	<b>166,405.32</b>	<b>146,605.44</b>	<b>19,799.88</b>	<b>768,048.38</b>	<b>827,292.71</b>	<b>(59,244.33)</b>	<b>827,292.71</b>	<b>59,244.33</b>
<b>Comm Standards</b>								
89600 - Community Standards Staff Payroll	106,363.00	88,242.72	18,120.28	674,500.16	704,689.94	(30,189.78)	704,689.94	30,189.78
89700 - Deed Restriction Fines	(8,200.00)	0.00	(8,200.00)	(27,450.00)	0.00	(27,450.00)	0.00	27,450.00
89750 - Allowance for Deed Restriction Fine	0.00	0.00	0.00	2,100.00	0.00	2,100.00	0.00	(2,100.00)
89800 - Self Help Expense	168.50	300.00	(131.50)	2,231.50	8,150.00	(5,918.50)	8,150.00	5,918.50
89900 - Self Help Reimbursements	0.00	(300.00)	300.00	(3,548.00)	(8,150.00)	4,602.00	(8,150.00)	(4,602.00)
90100 - Comm Standards other expenses	75.79	75.00	0.79	2,864.87	2,800.00	64.87	2,800.00	(64.87)
90200 - Comm Standards Software Expen O	2,456.80	650.00	1,806.80	24,069.46	8,200.00	15,869.46	8,200.00	(15,869.46)
90300 - Comm Standards mailing expens O	729.85	924.00	(194.15)	27,818.49	16,170.00	11,648.49	16,170.00	(11,648.49)
90400 - Leased Vehicles - Comm Stand	207.89	1,296.00	(1,088.11)	5,891.69	11,712.00	(5,820.31)	11,712.00	5,820.31
90500 - Mileage Reimbursement - Comm Sta	0.00	60.00	(60.00)	433.13	720.00	(286.87)	720.00	286.87
<b>Total Comm Standards</b>	<b>101,801.83</b>	<b>91,247.72</b>	<b>10,554.11</b>	<b>708,911.30</b>	<b>744,291.94</b>	<b>(35,380.64)</b>	<b>744,291.94</b>	<b>35,380.64</b>
<b>General Administrative</b>								
91100 - Education & Travel	1,826.61	850.00	976.61	29,680.77	24,150.00	5,530.77	24,150.00	(5,530.77)
91200 - Management Staff Payroll Expense	228,253.32	199,545.55	28,707.77	1,192,190.90	1,204,596.22	(12,405.32)	1,204,596.22	12,405.32
91250 - Office Building Expenses	5,308.25	1,075.74	4,232.51	29,666.70	20,297.05	9,369.65	20,297.05	(9,369.65)
91300 - Office Equipment	5,587.60	1,909.00	3,678.60	28,012.62	20,648.00	7,364.62	20,648.00	(7,364.62)
91400 - Office Supplies	671.52	570.00	101.52	8,099.13	6,840.00	1,259.13	6,840.00	(1,259.13)
91500 - Postage & Delivery Service	666.83	370.00	296.83	4,481.22	5,090.00	(608.78)	5,090.00	608.78
91600 - Printing	0.00	620.00	(620.00)	2,152.00	2,160.00	(8.00)	2,160.00	8.00
91700 - Professional Dues/Subscription/Lice	608.00	0.00	608.00	7,669.31	10,850.00	(3,180.69)	10,850.00	3,180.69
91800 - Telephone/Internet	1,957.55	3,580.00	(1,622.45)	39,883.78	40,440.00	(556.22)	40,440.00	556.22

# Income Statement Report

## Sienna Residential Association

### SRA

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>Expense</b>								
<b>General Administrative</b>								
91900 - Miscellaneous Administrative Expenses	1,990.82	1,285.00	705.82	19,531.66	12,395.00	7,136.66	12,395.00	(7,136.66)
<b>Total General Administrative</b>	<b>246,870.50</b>	<b>209,805.29</b>	<b>37,065.21</b>	<b>1,361,368.09</b>	<b>1,347,466.27</b>	<b>13,901.82</b>	<b>1,347,466.27</b>	<b>(13,901.82)</b>
<b>Professional Services</b>								
92100 - Audit and Tax Preparation	0.00	0.00	0.00	15,700.00	14,372.00	1,328.00	14,372.00	(1,328.00)
92200 - Bank Fees for AP	228.99	580.00	(351.01)	6,630.79	5,810.00	820.79	5,810.00	(820.79)
92400 - Credit Card Fees	242.97	1,420.00	(1,177.03)	1,478.23	12,321.00	(10,842.77)	12,321.00	10,842.77
92500 - Legal Fees-Corporate	16,128.09	2,500.00	13,628.09	42,349.24	44,500.00	(2,150.76)	44,500.00	2,150.76
92600 - Legal Fees-Billable	36,629.27	2,500.00	34,129.27	97,702.73	163,850.00	(66,147.27)	163,850.00	66,147.27
92700 - Legal Fees-Reimbursed	(18,812.00)	(2,250.00)	(16,562.00)	(75,322.20)	(147,465.00)	72,142.80	(147,465.00)	(72,142.80)
92900 - Reserve Report	0.00	0.00	0.00	700.00	700.00	0.00	700.00	0.00
93100 - Tech Support/Software	10,441.31	8,967.00	1,474.31	122,990.87	123,306.00	(315.13)	123,306.00	315.13
93400 - Other Professional Services	0.00	0.00	0.00	23,194.20	14,868.00	8,326.20	14,868.00	(8,326.20)
<b>Total Professional Services</b>	<b>44,858.63</b>	<b>13,717.00</b>	<b>31,141.63</b>	<b>235,423.86</b>	<b>232,262.00</b>	<b>3,161.86</b>	<b>232,262.00</b>	<b>(3,161.86)</b>
<b>Member Communications</b>								
94100 - Annual Meeting & Elections	0.00	0.00	0.00	100.70	0.00	100.70	0.00	(100.70)
94200 - Assessment Mailing	10,039.05	200.00	9,839.05	19,860.18	22,325.00	(2,464.82)	22,325.00	2,464.82
94300 - Committee Expenses	106.98	815.00	(708.02)	7,475.44	8,880.00	(1,404.56)	8,880.00	1,404.56
94400 - Meetings (other than Annual)	7,336.55	400.00	6,936.55	15,641.52	6,300.00	9,341.52	6,300.00	(9,341.52)
94500 - Newsletter Expense	40.00	1,500.00	(1,460.00)	19,940.00	18,200.00	1,740.00	18,200.00	(1,740.00)
94600 - Newsletter Revenues	0.00	(200.00)	200.00	0.00	(6,000.00)	6,000.00	(6,000.00)	(6,000.00)
94700 - Website Expense	605.00	605.00	0.00	36,791.52	40,200.00	(3,408.48)	40,200.00	3,408.48
94900 - Welcome Packages/Program	0.00	290.00	(290.00)	181.86	7,880.00	(7,698.14)	7,880.00	7,698.14
<b>Total Member Communications</b>	<b>18,127.58</b>	<b>3,610.00</b>	<b>14,517.58</b>	<b>99,991.22</b>	<b>97,785.00</b>	<b>2,206.22</b>	<b>97,785.00</b>	<b>(2,206.22)</b>
<b>Insurance &amp; Taxes</b>								
95200 - Property Taxes	0.00	0.00	0.00	17,177.24	16,162.00	1,015.24	16,162.00	(1,015.24)
95300 - Personal Property Tax	0.00	0.00	0.00	610.29	799.00	(188.71)	799.00	188.71

# Income Statement Report

## Sienna Residential Association

### SRA

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>Insurance &amp; Taxes</b>								
95400 - Automotive Insurance	3,188.08	3,270.93	(82.85)	37,775.46	37,764.47	10.99	37,764.47	(10.99)
95500 - Directors & Officers Insurance	2,031.25	2,483.63	(452.38)	21,627.90	28,674.44	(7,046.54)	28,674.44	7,046.54
95550 - Errors & Omissions	355.08	376.45	(21.37)	4,196.81	4,346.58	(149.77)	4,346.58	149.77
95650 - Cyber Insurance	731.72	0.00	731.72	8,048.92	0.00	8,048.92	0.00	(8,048.92)
95800 - Property Insurance	15,509.08	17,961.90	(2,452.82)	188,276.86	205,021.78	(16,744.92)	205,021.78	16,744.92
95850 - Umbrella Insurance	1,150.00	1,265.00	(115.00)	13,800.00	14,605.00	(805.00)	14,605.00	805.00
95900 - Workers Comp Insurance	467.58	669.90	(202.32)	2,794.64	7,734.30	(4,939.66)	7,734.30	4,939.66
95920 - Claims Below 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>23,432.79</b>	<b>26,027.81</b>	<b>(2,595.02)</b>	<b>294,308.12</b>	<b>325,107.57</b>	<b>(30,799.45)</b>	<b>325,107.57</b>	<b>30,799.45</b>
<b>Misc Expenses</b>								
96000 - Bad Debt	0.00	5,700.00	(5,700.00)	33,975.84	68,400.00	(34,424.16)	68,400.00	34,424.16
97100 - SPPOA Assm Income Reimb	0.00	0.00	0.00	1,655,070.00	1,667,092.08	(12,022.08)	1,667,092.08	12,022.08
98110 - Reserve Contribution-Assessments	194,163.00	194,167.00	(4.00)	2,330,000.00	2,330,000.00	0.00	2,330,000.00	0.00
<b>Total Misc Expenses</b>	<b>194,163.00</b>	<b>199,867.00</b>	<b>(5,704.00)</b>	<b>4,019,045.84</b>	<b>4,065,492.08</b>	<b>(46,446.24)</b>	<b>4,065,492.08</b>	<b>46,446.24</b>
<b>Total SRA Expense</b>	<b>1,266,835.46</b>	<b>1,087,386.40</b>	<b>179,449.06</b>	<b>14,080,631.00</b>	<b>14,126,822.58</b>	<b>(46,191.58)</b>	<b>14,126,822.58</b>	<b>46,191.58</b>
<b>Total SRA Income / (Loss)</b>	<b>(110,946.65)</b>	<b>35,176.53</b>	<b>(146,123.18)</b>	<b>224,189.23</b>	<b>2,677.93</b>	<b>221,511.30</b>	<b>2,677.93</b>	<b>(221,511.30)</b>

**Balance Sheet Report**  
**Sienna Residential Association**  
**Restricted Reserve 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>			
13671 - Interest Receivable - Reserve	14,001.00	0.00	14,001.00
<b>Total Accounts Receivable</b>	<b>14,001.00</b>	<b>0.00</b>	<b>14,001.00</b>
<b>Total Assets</b>	<b>14,001.00</b>	<b>0.00</b>	<b>14,001.00</b>
<b><u>Liabilities</u></b>			
<b>Liabilities</b>			
30200 - Due to/from SPRAI	1,707,137.76	0.00	1,707,137.76
30400 - Due to/from Reserve	(5,271,392.74)	0.00	(5,271,392.74)
<b>Total Liabilities</b>	<b>(3,564,254.98)</b>	<b>0.00</b>	<b>(3,564,254.98)</b>
<b>Total Liabilities</b>	<b>(3,564,254.98)</b>	<b>0.00</b>	<b>(3,564,254.98)</b>
<b><u>Owners' Equity</u></b>			
<b>Owners Equity</b>			
50110 - Reserve Fund	3,040,705.19	0.00	3,040,705.19
<b>Total Owners Equity</b>	<b>3,040,705.19</b>	<b>0.00</b>	<b>3,040,705.19</b>
<b>Total Owners' Equity</b>	<b>3,040,705.19</b>	<b>0.00</b>	<b>3,040,705.19</b>
<b>Restricted Reserve Fund Income / (Loss)</b>	<b>537,550.79</b>	<b>0.00</b>	<b>537,550.79</b>
<b>Total Liabilities and Owner Equity</b>	<b>14,001.00</b>	<b>0.00</b>	<b>14,001.00</b>

# Income Statement Report

## Sienna Residential Association

### Restricted Reserve 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><u>Income</u></b>								
<b>Reserve &amp; Capital Income</b>								
68100 - Reserve Contribution-Asm't	194,163.00	194,167.00	(4.00)	2,330,000.00	2,330,000.00	0.00	2,330,000.00	0.00
68200 - CAP Fees - New	16,982.00	12,130.00	4,852.00	19,408.00	84,910.00	(65,502.00)	84,910.00	65,502.00
68250 - Reserve CAP Fee	7,140.00	7,500.00	(360.00)	158,393.00	90,000.00	68,393.00	90,000.00	(68,393.00)
68400 - SPCSF Grants to Reserve	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
68500 - Interest on Reserve Accts	4,981.45	458.01	4,523.44	44,506.60	5,500.01	39,006.59	5,500.01	(39,006.59)
<b>Total Reserve &amp; Capital Income</b>	<b>223,266.45</b>	<b>214,255.01</b>	<b>9,011.44</b>	<b>2,852,307.60</b>	<b>2,810,410.01</b>	<b>41,897.59</b>	<b>2,810,410.01</b>	<b>(41,897.59)</b>
<b>Total Restricted Reserve Fund Income</b>	<b>223,266.45</b>	<b>214,255.01</b>	<b>9,011.44</b>	<b>2,852,307.60</b>	<b>2,810,410.01</b>	<b>41,897.59</b>	<b>2,810,410.01</b>	<b>(41,897.59)</b>
<b><u>Expense</u></b>								
<b>Reserve &amp; Capital Expenses</b>								
98300 - Common Areas-General	0.00	0.00	0.00	106,198.00	91,816.33	14,381.67	91,816.33	(14,381.67)
98310 - Landscaping	33,950.78	0.00	33,950.78	465,380.01	174,747.00	290,633.01	174,747.00	(290,633.01)
98320 - Lakes/Bayous	0.00	0.00	0.00	93,876.75	140,568.95	(46,692.20)	140,568.95	46,692.20
98322 - Lighting	0.00	0.00	0.00	5,085.00	19,348.00	(14,263.00)	19,348.00	14,263.00
98325 - Lake Pumps - Water System	0.00	0.00	0.00	0.00	17,918.00	(17,918.00)	17,918.00	17,918.00
98330 - Fences, Rails, Walls Painting	12,089.46	0.00	12,089.46	103,650.06	111,929.65	(8,279.59)	111,929.65	8,279.59
98335 - Fences, Rails, Walls Replacement	197,466.25	190,000.00	7,466.25	384,953.16	581,322.00	(196,368.84)	581,322.00	196,368.84
98340 - Reserves - Equipment/Vehicles	0.00	0.00	0.00	15,429.65	0.00	15,429.65	0.00	(15,429.65)
98350 - Maintenance Yard-Reserve (SPRAI	0.00	0.00	0.00	86,026.49	41,579.00	44,447.49	41,579.00	(44,447.49)
98400 - Pools	36,955.60	0.00	36,955.60	497,128.55	697,080.82	(199,952.27)	697,080.82	199,952.27
98410 - Brushy Lake Rec Center (SPRAI on	9,776.91	0.00	9,776.91	64,054.03	144,909.68	(80,855.65)	144,909.68	80,855.65
98420 - Club Sienna Clubhouse Bldg (SPRA/	0.00	0.00	0.00	25,641.87	33,592.00	(7,950.13)	33,592.00	7,950.13
98430 - Sienna Springs Resort (SSR)	0.00	0.00	0.00	6,841.00	0.00	6,841.00	0.00	(6,841.00)
98500 - Parks & Other	12,348.50	0.00	12,348.50	184,421.00	344,921.17	(160,500.17)	344,921.17	160,500.17
98600 - Tennis Courts	12,000.00	0.00	12,000.00	251,075.24	204,339.37	46,735.87	204,339.37	(46,735.87)
98601 - Teens Building	0.00	0.00	0.00	15,615.71	0.00	15,615.71	0.00	(15,615.71)

**Income Statement Report**  
**Sienna Residential Association**  
**Restricted Reserve 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><u>Expense</u></b>								
<b>Reserve &amp; Capital Expenses</b>								
98800 - General & Administrative	0.00	0.00	0.00	9,380.29	71,699.82	(62,319.53)	71,699.82	62,319.53
<b>Total Reserve &amp; Capital Expenses</b>	<b>314,587.50</b>	<b>190,000.00</b>	<b>124,587.50</b>	<b>2,314,756.81</b>	<b>2,675,771.79</b>	<b>(361,014.98)</b>	<b>2,675,771.79</b>	<b>361,014.98</b>
<b>Total Restricted Reserve Fund Expense</b>	<b>314,587.50</b>	<b>190,000.00</b>	<b>124,587.50</b>	<b>2,314,756.81</b>	<b>2,675,771.79</b>	<b>(361,014.98)</b>	<b>2,675,771.79</b>	<b>361,014.98</b>
<b>Total Restricted Reserve Fund Income / (Loss)</b>	<b>(91,321.05)</b>	<b>24,255.01</b>	<b>(115,576.06)</b>	<b>537,550.79</b>	<b>134,638.22</b>	<b>402,912.57</b>	<b>134,638.22</b>	<b>(402,912.57)</b>