



SBA Operating Fund Balance Sheet

As Of Day: 12/31/2025

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		Balance
<hr/> <hr/>		
Cash		
10170	FCB-ICS Operating Acct CDAR	76,316.93
10500	FCB-Operating Acct 6193	12,315.18
10520	FCB-CEF Acct 4208	766.81
Total Cash		<hr/> 89,398.92
Accounts Receivable		
13000	Full Year Assessment Receivable	29,391.60
13610	A/R - Misc	126.03
13670	Interest Receivable - Operating	1,526.45
Total Accounts Receivable		<hr/> 31,044.08
Total Assets		<hr/> <hr/> 120,443.00
Liabilities		
30100	Accounts Payable	580.00
30120	Construction Deposits	5,000.00
32000	Due to/from CEF Fund	110,642.00
33000	Prepaid Assessments	4,221.00
Total Liabilities		<hr/> 120,443.00
Total Liabilities & Equity		<hr/> <hr/> 120,443.00



SBA Operating Fund Income Statement Detail

01/01/2025 - 12/31/2025

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Account Number	Account Name	Current Month	Budget Monthly	Variance	YTD Actual	YTD Budget	YTD Variance	Yearly Budget
Income								
Assessment Income								
60100	Full Year Assessment	38,035.00	29,276.00	8,759.00	38,035.00	29,276.00	8,759.00	29,276.00
60200	Mid Year Assessment	0.00	15,330.00	(15,330.00)	0.00	15,330.00	(15,330.00)	15,330.00
60300	CAP Income Fee	0.00	15,330.00	(15,330.00)	0.00	15,330.00	(15,330.00)	15,330.00
Total Assessment Income		38,035.00	59,936.00	(21,901.00)	38,035.00	59,936.00	(21,901.00)	59,936.00
Other Income								
65100	Interest Income	3,232.54	1,125.00	2,107.54	3,232.54	1,125.00	2,107.54	1,125.00
65200	Interest on Property Owner Balance	539.25	216.00	323.25	539.25	216.00	323.25	216.00
65300	Late Fees/Collection Fees	700.00	300.00	400.00	700.00	300.00	400.00	300.00
Total Other Income		4,471.79	1,641.00	2,830.79	4,471.79	1,641.00	2,830.79	1,641.00
Total Income		42,506.79	61,577.00	(19,070.21)	42,506.79	61,577.00	(19,070.21)	61,577.00
Expenses								
Landscaping								
72600	Shared Blvd Expense	36,000.00	36,000.00	0.00	36,000.00	36,000.00	0.00	36,000.00
Total Landscaping		36,000.00	36,000.00	0.00	36,000.00	36,000.00	0.00	36,000.00
Comm Standards								
89100	ARC Inspection Expense	6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00
89200	ARC Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89300	Deed Restriction Fines	(29,500.00)	0.00	29,500.00	(29,500.00)	0.00	29,500.00	0.00
89310	Certificate of Compliance-New	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89400	Self Help Expenses	0.00	750.00	750.00	0.00	750.00	750.00	750.00
89500	Self Help Reimbursement	0.00	(750.00)	(750.00)	0.00	(750.00)	(750.00)	(750.00)
Total Comm Standards		(23,500.00)	6,000.00	29,500.00	(23,500.00)	6,000.00	29,500.00	6,000.00
General Administrative								
91900	Miscellaneous Administrative Expenses	1,260.00	1,260.00	0.00	1,260.00	1,260.00	0.00	1,260.00
Total General Administrative		1,260.00	1,260.00	0.00	1,260.00	1,260.00	0.00	1,260.00
Professional Services								
92100	Audit and Tax Preparation	900.00	1,100.00	200.00	900.00	1,100.00	200.00	1,100.00
92500	Legal Fees-Corporate	2,017.50	2,350.00	332.50	2,017.50	2,350.00	332.50	2,350.00
92600	Legal Fees-Billable	670.00	0.00	(670.00)	670.00	0.00	(670.00)	0.00
92700	Legal Fees-Reimbursement	(220.00)	0.00	220.00	(220.00)	0.00	220.00	0.00
93500	Management Fee to SPRAI	6,300.00	6,300.00	0.00	6,300.00	6,300.00	0.00	6,300.00
Total Professional Services		9,667.50	9,750.00	82.50	9,667.50	9,750.00	82.50	9,750.00
Insurance & Taxes								
95000	Insurance & Taxes	688.00	0.00	(688.00)	688.00	0.00	(688.00)	0.00
95500	Director & Officers Insurance	3,064.00	3,090.00	26.00	3,064.00	3,090.00	26.00	3,090.00
Total Insurance & Taxes		3,752.00	3,090.00	(662.00)	3,752.00	3,090.00	(662.00)	3,090.00
C-E Restricted Funds Expense								
97000	Grant Expenses	15,327.29	0.00	(15,327.29)	15,327.29	0.00	(15,327.29)	0.00
Total C-E Restricted Funds Expense		15,327.29	0.00	(15,327.29)	15,327.29	0.00	(15,327.29)	0.00
Total Expenses		42,506.79	56,100.00	13,593.21	42,506.79	56,100.00	13,593.21	56,100.00
Net Income/(Loss)		0.00	5,477.00	(5,477.00)	0.00	5,477.00	(5,477.00)	5,477.00
Total		0.00	5,477.00	(5,477.00)	0.00	5,477.00	(5,477.00)	5,477.00



SBA CEF Fund Balance Sheet

As Of Day: 12/31/2025

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Balance

Liabilities		
32000	Due to/from CEF Fund	(110,642.00)
Total Liabilities		(110,642.00)
Owners Equity		
50115	Community Enhancement Fund	95,314.71
Total Owners Equity		95,314.71
Net Income / (Loss)		
	Net Income / (Loss)	15,327.29
Total Net Income / (Loss)		15,327.29
Total Liabilities & Equity		0.00



SBA CEF Fund Income Statement Detail

01/01/2025 - 12/31/2025

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Account Number	Account Name	Current Month	Budget Monthly	Variance	YTD Actual	YTD Budget	YTD Variance	Yearly Budget
Income								
Other Income								
67200	Grant Income	15,327.29	0.00	15,327.29	15,327.29	0.00	15,327.29	0.00
Total Other Income		15,327.29	0.00	15,327.29	15,327.29	0.00	15,327.29	0.00
C-E Restricted Fund Income								
68400	Community Enhancement Income	0.00	20,000.00	(20,000.00)	0.00	20,000.00	(20,000.00)	20,000.00
68450	Interest on Community Enhancement	0.00	30.00	(30.00)	0.00	30.00	(30.00)	30.00
Total C-E Restricted Fund Income		0.00	20,030.00	(20,030.00)	0.00	20,030.00	(20,030.00)	20,030.00
Total Income		15,327.29	20,030.00	(4,702.71)	15,327.29	20,030.00	(4,702.71)	20,030.00
Net Income/(Loss)		15,327.29	20,030.00	(4,702.71)	15,327.29	20,030.00	(4,702.71)	20,030.00
Total		15,327.29	20,030.00	(4,702.71)	15,327.29	20,030.00	(4,702.71)	20,030.00