

DAYBREAK COMMUNITY ASSOCIATION**MONTHLY FINANCIAL STATEMENTS****PREPARED FOR FINANCE COMMITTEE****OCTOBER 2016****Included Reports****Copies**

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879 DAYBREAK COMMUNITY ASSOCIATION
 BUDGET VARIANCE ANALYSIS BAL SHEET OPERATING
 (UNAUDITED) 10/31/2016

	CURRENT MONTH BALANCE	PREVIOUS MONTH BALANCE	NET CHANGE
ASSETS			
TOTAL CASH	1,686,199.96	1,458,301.70	227,898.26
	<p>Explanation: Total cash is the combined funds on hand in the checking account - \$212,905; the Operating Savings - \$951,248; 248,479 and Operating Surplus accounts - \$248,508 - which are overflow funds from the checking account to help us stay within FDIC limits. Funds are transferred between these four accounts as needed to pay operating expenses and to maintain the FDIC limits. The total cash also includes petty cash, debit card and the activity accounts.</p>		
TOTAL ACCOUNTS RECEIVABLE	304,152.30	96,214.47	207,937.83
	<p>Explanation: AR consists of owner assessments billed that are still outstanding, less the reserve for bad debt calculation. AR Other includes \$55,843 from CenturyLink for 3rd quarter. AR Activenet includes closing checks in transit. The Allowance for Doubtful Accounts is adjusted monthly per policy. Intercompany (I/C) transfers are monies due from other entities from closing checks.</p>		
TOTAL FIXED ASSETS	4,706,960.31	4,719,516.13	-12,555.82
	<p>Explanation: Fixed assets represents the total value of the Association's owned assets, which includes the Community Center, less their depreciation, per IRS requirements.</p>		
TOTAL OTHER ASSETS	48,048.00	26,159.91	21,888.09
	<p>Explanation: Other Assets includes prepaid insurance, \$33,699; prepaid expenses \$9,422 and the deposit for the HOA office \$4,9267 that will be held for the term of the lease.</p>		
TOTAL ASSETS	6,745,360.57	6,300,192.21	445,168.36
	=====	=====	=====
LIABILITIES & FUND BALANCE			
TOTAL CURRENT LIABILITIES	1,409,230.13	1,030,617.81	378,612.32
	<p>Explanation: Accrued Expenses include invoices received for services performed in the previous month and consist of a CenturyLink invoice, payroll and patrol service invoices, etc. AP are invoices being processed for payment. AP Intercompany transfers are monies due to other entities from closing checks.</p>		

879 DAYBREAK COMMUNITY ASSOCIATION
 BUDGET VARIANCE ANALYSIS BAL SHEET OPERATING
 (UNAUDITED) 10/31/2016

	CURRENT MONTH BALANCE	PREVIOUS MONTH BALANCE	NET CHANGE
TOTAL OTHER LIABILITIES	4,588,183.99	4,600,658.50	-12,474.51
	Explanation: Notes payable represents the loan for the DCC. Liability of unclaimed property will remain for three years as per IRS requirements and include uncashed checks from either vendors or residents.		
TOTAL LIABILITIES	----- 5,997,414.12	----- 5,631,276.31	----- 366,137.81
TOTAL FUND BALANCE	747,946.45	668,915.90	79,030.55
TOTAL LIABILITIES & FUND BALANCE	=====	=====	=====

879 DAYBREAK COMMUNITY ASSOCIATION
 BUDGET VARIANCE ANALYSIS OPER STATEMENT - DETAIL
 (UNAUDITED) 10/31/2016

MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
518,963.67	539,817	-20,853.33	TOTAL REVENUE	4,920,308.55	4,895,112	25,196.55	5,937,714	1,017,405.45
			Explanation: MTD revenue is reflecting less than budgeted due mostly to the bad debt adjustment. YTD remains higher than anticipated due mostly to the CenturyLink Revenue share and Swimming Pool income. The Bad Debt adjustment varies greatly monthly and will even out as the year progresses. Please note the \$6.77 posting entry noted last month has been fixed and reflects a zero YTD balance.					
			EXPENSES					
58,390.22	59,089	698.78	TOTAL SALARIES & BENEFITS	584,668.11	610,586	25,917.89	734,391	149,722.89
			Explanation: This represents all employment costs for the HOA office, maintenance and 40% of the communications manager onsite team. MTD is in line to budget. YTD is under budget due to an open position that took longer than anticipated to fill earlier in the year. This excess will be used to cover the cost for the DCA portion of the Communications Manager position.					
17,532.69	20,223	2,690.31	TOTAL ADMINISTRATIVE & GENE	195,541.46	187,640	-7,901.46	227,325	31,783.54
			Explanation: MTD & YTD Collections is higher than budgeted due to the collection actions needed and is offset by the revenue. MTD Postage is under budget due to the timing of postage purchased vs budgeted - we anticipated this coming in line YTD once the budget and annual meeting notices expenses are posted.					
244,132.27	252,429	8,296.73	TOTAL CONTRACT SERVICES	2,253,682.83	2,400,248	146,565.17	2,839,525	585,842.17
			Explanation: MTD and YTD this category is coming under budget due mostly to the Landscape Maintenance, Office Rental, Benefitted Area expense and Snow removal. Office rental remains under budget due to the timing of the office relocation; and both BA expenses and snow removal are expected to come in line as the winter season progresses.					
23,691.21	43,948	20,256.79	TOTAL REPAIRS & MAINTENANCE	145,731.71	295,375	149,643.29	322,844	177,112.29
			Explanation: . MTD & YTD Landscape repairs shows under budget and is due to timing of projects occurring versus when budgeted. We expect this line item to come in closer to budget as the year end projects are completed and invoiced. MTD Vandalism the metal covering over the chain for the RV Gate.					
1,020.49	2,713	1,692.51	TOTAL PARTS & SUPPLIES	17,027.04	25,960	8,932.96	28,330	11,302.96
			Explanation: MTD is coming in under budget due to the purchase of the Fido & trash bags versus when budgeted. YTD this category remains less than anticipated due to the timing of purchasing Fido and trash bags. We anticipate this becoming a savings based on the changes implemented by the Maint Supervisor with his trash collection team member.					
14,869.27	8,096	-6,773.27	TOTAL UTILITIES	332,233.48	311,935	-20,298.48	344,252	12,018.52
			Explanation: MTD this category is over budget due to the culinary water. This variance is due to the adjustment for of the accruals from the actual billings received from SJ City. The water invoices are billed 45 days in arrears. YTD Water will remain over budget due to the Secondary Water billing coming in higher than anticipated. We will continue to monitor all utility invoices monthly.					
0.00	0	0.00	TOTAL TAXES	4,381.85	500	-3,881.85	750	-3,631.85
			Explanation: YTD taxes reflects the property tax due for the paseo that was up for auction as Gold Medallion Homes filed bankruptcy.					
7,666.13	8,585	918.87	TOTAL INSURANCE	72,761.17	82,586	9,824.83	99,752	26,990.83
			Explanation: This category represents the amortization of the insurance coverage's for the Association and is coming inline to budget. As previously noted, the earthquake policy is segregated out and is for the Community Center.					

879 DAYBREAK COMMUNITY ASSOCIATION
 BUDGET VARIANCE ANALYSIS OPER STATEMENT - DETAIL
 (UNAUDITED) 10/31/2016

MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
3,053.48	405	-2,648.48	OQUIRRH LAKE					
			TOTAL OQUIRRH BOAT FACILITY	93,099.58	103,404	10,304.42	104,214	11,114.42
			Explanation: MTD Lake Hosts came in higher than budgeted due to the additional hours added for coverage needed. YTD porta Potty remains over budget due to increased usage and the need for an increase of service calls. Overall, YTD remains under budget due to timing of bringing on replacements over the season.					
			SPLASH POOL					
0.00	0	0.00	TOTAL ADMIN	12,392.57	13,039	646.43	13,039	646.43
0.00	550	550.00	TOTAL REPAIRS & MAIN TENANCE	623.86	1,680	1,056.14	1,680	1,056.14
0.00	0	0.00	TOTAL PARTS & SUPPLIES	1,571.09	2,800	1,228.91	2,800	1,228.91
695.47	432	-263.47	TOTAL UTILITIES	5,733.60	6,490	756.40	7,324	1,590.40
695.47	982	286.53	TOTAL SPLASH POOL	20,321.12	24,009	3,687.88	24,843	4,521.88
			Explanation: MTD& YTD expenses are inline to budget. chemical expenses came in under budget due to delayed billing, which will be seen in November's financials. YTD chemicals remain under budget. Utilities came in under budget from estimates based on previous years. The winterization expense will be reflected in the November financials.					
			EASTLAKE POOL					
86.42	50	-36.42	TOTAL ADMINISTRATION	101,498.46	108,722	7,223.54	108,822	7,323.54
0.00	0	0.00	TOTAL REPAIRS & MAIN TENANCE	4,520.13	6,350	1,829.87	6,350	1,829.87
1,250.58	0	-1,250.58	TOTAL PARTS & SUPPLIES	9,458.41	13,850	4,391.59	13,850	4,391.59
1,879.64	865	-1,014.64	TOTAL UTILITIES	16,896.54	21,171	4,274.46	22,803	5,906.46
3,216.64	915	-2,301.64	TOTAL EASTLAKE POOL	132,373.54	150,093	17,719.46	151,825	19,451.46
			Explanation: MTD chemicals is a delayed billing from the last chemical supplies needed. YTD Repairs and maintenance will remain over budget due to the boiler repairs. Overall, YTD we remain under budget. The winterization expense will be reflected in the November financials.					
			BROOKSIDE POOL					
49.06	50	0.94	TOTAL ADMINISTRATION	48,232.52	54,117	5,884.48	54,217	5,984.48
0.00	0	0.00	TOTAL REPAIRS & MAIN TENANCE	2,746.33	4,950	2,203.67	4,950	2,203.67
630.34	0	-630.34	TOTAL PARTS & SUPPLIES	4,692.48	9,000	4,307.52	9,000	4,307.52
53.00	865	812.00	TOTAL UTILITIES	5,136.89	21,171	16,034.11	22,803	17,666.11
732.40	915	182.60	TOTAL BROOKSIDE POOL	60,808.22	89,238	28,429.78	90,970	30,161.78
			Explanation: MTD & YTD are in line to budget. MTD chemicals are a result of delayed invoicing from for the end of season chemicals needed. MTD utilities are under budget due to the electric account having not been turned over to the association yet. Overall, YTD we came in under budget. The winterization expense will be reflected in the November financials.					
11,042.47	700	-10,342.47	TOTAL OTHER EXPENSES	204,556.52	13,400	-191,156.52	21,200	-183,356.52
386,042.74	399,000	12,957.26	TOTAL OPERATING EXPENSES	4,117,186.63	4,294,974	177,787.37	4,990,221	873,034.37
132,920.93	140,817	-7,896.07	NET OPERATING INCOME (LOSS)	803,121.92	600,138	202,983.92	947,493	144,371.08

879 DAYBREAK COMMUNITY ASSOCIATION
 BUDGET VARIANCE ANALYSIS OPER STATEMENT - DETAIL
 (UNAUDITED) 10/31/2016

MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE	ANNUAL BUDGET	BUDGET REMAINING	
9,616.50	8,410	1,206.50	COMMUNITY CENTER						
			TOTAL INCOME	105,825.63	90,520	15,305.63	106,940	1,114.37	
			Explanation: Community Center Income continues to come in higher than anticipated due primarily to increases in DCC room rentals.						
63,506.88	88,073	24,566.12	TOTAL EXPENSES	653,484.62	891,978	238,493.38	1,062,833	409,348.38	
			Explanation: MTD Fitness supplies came in over budget due to timing of purchases vs budgeted, we expect this line item to come in line to budget with the year end fitness supply purchases. YTD Electricity came in significantly higher than budgeted and research found that this was due to the accrual adjustment based on actual invoices received. Overall, DCC expenses remain greatly under budget primarily due to the DCC loan payment.						
-53,890.38	-79,663	25,772.62	COMMUNITY CENTER PROFIT (LO	-547,658.99	-801,458	253,799.01	-955,893	-408,234.01	
79,030.55	61,154	17,876.55	NET PROFIT (LOSS)	255,462.93	-201,320	456,782.93	-8,400	-263,862.93	
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879 DAYBREAK COMMUNITY ASSOCIATION
 BUDGET VARIANCE ANALYSIS BAL SHEET - RESERVES
 (UNAUDITED) 10/31/2016

	CURRENT MONTH BALANCE	PREVIOUS MONTH BALANCE	NET CHANGE
ASSETS			
TOTAL CASH - RESERVE FUND	1,039,659.44	1,010,078.66	29,580.78
	Explanation: This represents funds available in the reserve bank account		
TOTAL ACCOUNTS RECEIVABLE	-17,391.43	0.00	-17,391.43
TOTAL ASSETS	1,022,268.01 =====	1,010,078.66 =====	12,189.35 =====
LIABILITIES & FUND BALANCE			
TOTAL LIABILITIES	0.00	0.00	0.00
TOTAL FUND BALANCE	1,022,268.01	1,010,078.66	12,189.35
TOTAL LIABILITIES & FUND BALANCE	1,022,268.01 =====	1,010,078.66 =====	12,189.35 =====

879 DAYBREAK COMMUNITY ASSOCIATION
 BUDGET VARIANCE ANALYSIS RESV STATEMENT - DETAIL
 (UNAUDITED) 10/31/2016

MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE	ANNUAL BUDGET	BUDGET REMAINING	
29,580.78	29,200	380.78	TOTAL REVENUE	296,552.44	292,000	4,552.44	350,400	53,847.56	
			Explanation: Total Revenue includes the monthly reserve contribution and the interest earned.						
17,391.43	10,000	-7,391.43	TOTAL EXPENSES	73,389.30	133,953	60,563.70	163,953	90,563.70	
			Explanation: MTD expense is for the audio visual upgrade project in the DCC meeting rooms. YTD includes the painting project of the Eastlake pool facility; two drinking fountains, tree replacements in the "horse shoe" common areas off Suntea and the DCC carpet replacement.						
12,189.35	19,200	-7,010.65	NET INCOME (LOSS)	223,163.14	158,047	65,116.14	186,447	-36,716.14	
=====	=====	=====		=====	=====	=====	=====	=====	

DAYBREAK COMMUNITY ASSOCIATION
BALANCE SHEET OPERATING (UNAUDITED)
10/31/2016

	CURRENT MONTH BALANCE	PREVIOUS MONTH BALANCE	NET CHANGE
ASSETS			
CASH			
CASH-OPERATING ACCT	212,905.16	580,338.02	(367,432.86)
CASH-OPERATING SAVINGS	951,247.79	351,092.19	600,155.60
CASH-OPERATING SAVINGS	248,479.30	248,342.31	136.99
OPERATING SURPLUS	248,507.82	248,368.80	139.02
PETTY CASH	350.00	350.00	0.00
CASH-PETTY CASH CHECKING	1,560.86	2,639.48	(1,078.62)
CASH IN DRAWER-DCC FRONT DESK	100.00	100.00	0.00
CASH IN DRAWER-DAYBREAK SEASONAL ACTIVITY ACCOUNT	200.00	200.00	0.00
	22,849.03	26,870.90	(4,021.87)
	-----	-----	-----
TOTAL CASH	1,686,199.96	1,458,301.70	227,898.26
ACCTS RECEIVABLE			
ACCOUNTS RECEIVABLE	350,113.28	164,278.25	185,835.03
A/R OTHER	66,583.39	13,704.39	52,879.00
AR OTHER - ACTIVENET	3,765.56	2,984.70	780.86
I/C DAYBREAK COUNCIL	0.00	50.00	(50.00)
I/C DAYBREAK WATER COMPANY	0.93	0.00	0.93
I/C DAYBREAK NORTH SHORE	25.35	0.00	25.35
I/C GARDEN PARK	543.27	91.86	451.41
I/C SODA ROW	24.13	0.00	24.13
I/C GARDEN PARK CONDO	29.91	104.97	(75.06)
I/C LAKE VILLAGE CONDOS	3.19	0.00	3.19
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(116,936.71)	(84,999.70)	(31,937.01)
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TOTAL ACCOUNTS RECEIVABLE	304,152.30	96,214.47	207,937.83
FIXED ASSETS			
LAND IMPROVEMENTS	30,733.00	30,733.00	0.00
BUILDINGS	4,700,000.00	4,700,000.00	0.00
FURNITURE & FIXTURES	63,563.56	63,563.56	0.00
MACHINERY & EQUIPMENT	78,726.87	78,726.87	0.00
COMPUTER EQUIPMENT	3,102.43	3,102.43	0.00
VEHICLE	27,298.52	27,298.52	0.00
ACCUM DEPRECIATION	(196,464.07)	(183,908.25)	(12,555.82)
	-----	-----	-----
TOTAL FIXED ASSETS	4,706,960.31	4,719,516.13	(12,555.82)
OTHER ASSETS			
DEPOSITS	4,926.92	4,926.92	0.00
PREPAID INSURANCE	33,698.84	12,075.93	21,622.91
PREPAID EXPENSE	9,422.24	9,157.06	265.18
	-----	-----	-----
TOTAL OTHER ASSETS	48,048.00	26,159.91	21,888.09

DAYBREAK COMMUNITY ASSOCIATION
BALANCE SHEET OPERATING (UNAUDITED)
10/31/2016

	CURRENT MONTH BALANCE	PREVIOUS MONTH BALANCE	NET CHANGE
TOTAL ASSETS	<u>6,745,360.57</u>	<u>6,300,192.21</u>	<u>445,168.36</u>

DAYBREAK COMMUNITY ASSOCIATION
BALANCE SHEET OPERATING (UNAUDITED)
10/31/2016

	CURRENT MONTH BALANCE	PREVIOUS MONTH BALANCE	NET CHANGE
LIABILITIES & FUND BALANCE			
CURRENT LIABILITIES			
ACCRUED EXPENSE	205,868.50	202,742.08	3,126.42
ACCOUNTS PAYABLE	8,320.80	47,501.52	(39,180.72)
FACILITY DEPOSIT	3,497.28	3,669.78	(172.50)
A/P DAYBREAK COMM COUNCIL	158.12	0.00	158.12
A/P NORTH SHORE	1,040.58	6,873.20	(5,832.62)
A/P GARDEN PARK VILLAGE	675.50	8,085.00	(7,409.50)
A/P SODA ROW	366.26	5,862.00	(5,495.74)
A/P GARDEN PARK CONDOMINIUMS	0.00	1,305.00	(1,305.00)
UNEARNED ASSESSMENTS	1,017,917.82	0.00	1,017,917.82
PREPAID ASSESSMENTS	165,197.98	735,758.71	(570,560.73)
DUE TO RESERVES	(17,391.43)	0.00	(17,391.43)
COLLECTION FEES	9,048.02	3,808.02	5,240.00
LENDER SETUP FEE	355.00	230.00	125.00
INITIAL LATE LETTERS	2,060.00	2,303.50	(243.50)
DEMAND LIEN LETTERS	7,440.70	7,804.00	(363.30)
LEGAL PREP FEES	4,250.00	4,250.00	0.00
GARDEN PLOT DEPOSITS	425.00	425.00	0.00
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TOTAL CURRENT LIABILITIES	1,409,230.13	1,030,617.81	378,612.32
OTHER LIABILITIES			
NOTES PAYABLE	4,588,043.99	4,600,518.50	(12,474.51)
LIABILITY FOR UNCLAIMED PROPERTY	140.00	140.00	0.00
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TOTAL OTHER LIABILITIES	4,588,183.99	4,600,658.50	(12,474.51)
TOTAL LIABILITIES	5,997,414.12	5,631,276.31	366,137.81
FUND BALANCE			
OWNERS EQUITY	395,539.64	395,539.64	0.00
TRANSFER FROM RESERVES	96,943.88	96,943.88	0.00
CURRENT YEAR INCOME (LOSS)	255,462.93	176,432.38	79,030.55
	-----	-----	-----
TOTAL FUND BALANCE	747,946.45	668,915.90	79,030.55
TOTAL LIABILITIES & FUND BALANCE	<u>6,745,360.57</u>	<u>6,300,192.21</u>	<u>445,168.36</u>

879 DAYBREAK COMMUNITY ASSOCIATION
OPERATING STATEMENT - DETAIL (UNAUDITED)
10/31/2016

MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
INCOME								
364,221.10	364,536	(314.90)	ASSOCIATION ASSMTS	3,507,554.29	3,514,635	(7,080.71)	4,252,422	744,867.71
4,518.01	4,368	150.01	BENEFITED ASSESSMENT	43,305.47	41,655	1,650.47	50,525	7,219.53
5,236.25	5,236	0.25	APARTMENT ASSESSMENT	51,866.34	51,863	3.34	62,339	10,472.66
55,843.20	49,000	6,843.20	CENTURYLINK REV SHARE	164,635.20	147,000	17,635.20	196,000	31,364.80
4,600.00	4,475	125.00	STORAGE RENT	46,397.98	44,750	1,647.98	53,700	7,302.02
(31,937.01)	(4,000)	(27,937.01)	LESS: BAD DEBT	(39,810.51)	(40,000)	189.49	(48,000)	(8,189.49)
0.00	5,810	(5,810.00)	WORKING CAPITAL	37,324.00	58,100	(20,776.00)	69,720	32,396.00
750.00	300	450.00	DESIGN REVIEW	14,059.95	6,825	7,234.95	6,825	(7,234.95)
6,450.00	2,203	4,247.00	LATE CHARGES	25,440.00	21,891	3,549.00	26,296	856.00
180.00	1,385	(1,205.00)	COLLECTION FEE REVENUE	22,065.67	13,850	8,215.67	16,618	(5,447.67)
133,822.33	133,914	(91.67)	TELECOMMUNITY ASMNTS	1,283,805.34	1,287,165	(3,359.66)	1,558,458	274,652.66
431.61	0	431.61	INTEREST	3,675.74	0	3,675.74	0	(3,675.74)
2,425.00	25	2,400.00	SANCTIONS & FEES	9,190.00	725	8,465.00	775	(8,415.00)
0.00	0	0.00	MISC INCOME	540.00	0	540.00	0	(540.00)
0.00	0	0.00	COMMUNITY GARDEN INCOME	6,900.90	8,200	(1,299.10)	8,200	1,299.10
0.00	0	0.00	BOAT PERMITS	5,210.00	3,200	2,010.00	3,200	(2,010.00)
0.00	232	(232.00)	LEGAL FEE REVENUE	350.98	2,320	(1,969.02)	2,786	2,435.02
1,366.41	1,373	(6.59)	BOAT HOUSE ASSESSMENT	10,413.70	9,983	430.70	12,980	2,566.30
250.00	160	90.00	LOCKER RENTAL INCOME	1,775.00	1,600	175.00	1,920	145.00
0.00	0	0.00	SWIMMING POOL INCOME	17,608.50	13,350	4,258.50	13,350	(4,258.50)
6.77	0	6.77	MAGGIE FLINT MEMORIAL	0.00	0	0.00	0	0.00
(29,200.00)	(29,200)	0.00	TRANSFER TO RESERVE	(292,000.00)	(292,000)	0.00	(350,400)	(58,400.00)
518,963.67	539,817	(20,853.33)	TOTAL INCOME	4,920,308.55	4,895,112	25,196.55	5,937,714	1,017,405.45
EXPENSES								
SALARIES & BENEFITS								
58,390.22	59,089	698.78	SALARIES & BENEFITS	584,668.11	610,586	25,917.89	734,391	149,722.89
58,390.22	59,089	698.78	TOTAL SALARIES & BENEFITS	584,668.11	610,586	25,917.89	734,391	149,722.89
ADMINISTRATIVE & GENERAL								
0.00	0	0.00	AUDIT/TAX RETURNS	10,106.41	10,150	43.59	10,150	43.59
6,340.00	3,820	(2,520.00)	COLLECTIONS	45,540.17	38,061	(7,479.17)	45,700	159.83
0.00	0	0.00	LEGAL FEES/ATTORNEYS	9,372.36	4,200	(5,172.36)	4,200	(5,172.36)
39.00	310	271.00	LICENSES, FEES, PERMITS	3,195.46	3,290	94.54	3,912	716.54
6,670.75	6,778	107.25	MANAGEMENT FEES	65,940.00	66,995	1,055.00	80,601	14,661.00
50.46	108	57.54	MEETING EXPENSE	448.87	765	316.13	1,740	1,291.13
1,157.48	3,446	2,288.52	OFFICE SUPPLIES	15,477.40	16,779	1,301.60	22,925	7,447.60
1,018.22	893	(125.22)	OFFICE EQUIPMENT/RENTAL	9,767.50	7,654	(2,113.50)	8,991	(776.50)
135.00	460	325.00	PROFESSIONAL FEES	10,013.31	9,280	(733.31)	10,200	186.69
279.86	2,743	2,463.14	POSTAGE	9,564.06	13,948	4,383.94	19,260	9,695.94
1,427.48	1,057	(370.48)	TELEPHONE	12,113.75	10,570	(1,543.75)	12,682	568.25
34.28	0	(34.28)	EVENTS/PROGRAMS UNASSIGNED	0.00	0	0.00	0	0.00
380.16	608	227.84	MILEAGE/AUTO	4,002.17	5,948	1,945.83	6,964	2,961.83

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17,532.69	20,223	2,690.31	TOTAL ADMIN & GENERAL	195,541.46	187,640	(7,901.46)	227,325	31,783.54
			CONTRACT SERVICES					
123.69	121	(2.69)	RV LOT MONITORING	1,225.25	1,210	(15.25)	1,457	231.75
129,532.02	133,914	4,381.98	TELECOMMUNITY PACKAGE	1,285,025.92	1,287,165	2,139.08	1,558,458	273,432.08
4,342.14	0	(4,342.14)	MISCELLANEOUS TELECOMMUNITY	19,652.49	0	(19,652.49)	0	(19,652.49)
544.64	660	115.36	GARBAGE REMOVAL	5,240.78	5,640	399.22	6,320	1,079.22
96,877.52	102,895	6,017.48	LANDSCAPE MAINT	776,719.55	898,213	121,493.45	992,908	216,188.45
4,000.00	4,249	249.00	OFFICE RENTAL	31,150.00	41,374	10,224.00	49,871	18,721.00
1,269.24	1,313	43.76	OFFICE CAM FEES	8,913.48	12,788	3,874.52	15,412	6,498.52
2,042.00	2,042	0.00	MAXICOM CONTRACT	20,420.00	20,420	0.00	24,500	4,080.00
120.00	769	649.00	PEST CONTROL	3,136.50	6,152	3,015.50	6,921	3,784.50
369.18	428	58.82	STORAGE	3,999.53	4,280	280.47	5,136	1,136.47
3,495.99	3,239	(256.99)	PATROL SERVICE	30,928.03	33,140	2,211.97	39,617	8,688.97
0.00	0	0.00	SNOW REMOVAL	23,830.50	36,500	12,669.50	73,500	49,669.50
1,415.85	2,799	1,383.15	BENEFITTED AREA EXPENSE	43,440.80	53,366	9,925.20	65,425	21,984.20
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244,132.27	252,429	8,296.73	TOTAL CONTRACT SERVICES	2,253,682.83	2,400,248	146,565.17	2,839,525	585,842.17
			REPAIRS & MAINTENANCE					
0.00	200	200.00	ACCESS SYSTEM REPAIR	0.00	1,000	1,000.00	1,000	1,000.00
85.32	1,120	1,034.68	COMMUNITY GARDEN MAINTENANCE & REPA	9,034.30	11,520	2,485.70	13,320	4,285.70
0.00	0	0.00	ELECTRICAL REPAIR	3,899.33	1,000	(2,899.33)	2,000	(1,899.33)
22.66	630	607.34	EQUIPMENT REPAIR	6,265.09	5,030	(1,235.09)	5,030	(1,235.09)
5,442.03	5,732	289.97	IRRIGATION REPAIR	27,348.94	45,856	18,507.06	51,588	24,239.06
0.00	0	0.00	BACKFLOW TESTING	3,999.33	4,180	180.67	4,180	180.67
0.00	12,585	12,585.00	LANDSCAPE REPAIRS/REPLACEMENT	65,096.10	104,435	39,338.90	105,685	40,588.90
15,000.00	15,000	0.00	LANDSCAPE IMPROVEMENTS	17,000.00	38,000	21,000.00	38,000	21,000.00
(234.00)	0	234.00	AMENITIES	0.00	0	0.00	0	0.00
1,921.50	7,845	5,923.50	COMMON AREA R&M	1,921.50	78,450	76,528.50	94,137	92,215.50
0.00	100	100.00	RV LOT REPAIRS & MAINTENANCE	1,842.18	900	(942.18)	1,000	(842.18)
0.00	0	0.00	SIGNAGE	2,848.04	1,500	(1,348.04)	1,500	(1,348.04)
(92.13)	0	92.13	COMM CENTER-REPAIRS&MAINTENANCE	0.00	0	0.00	0	0.00
92.13	86	(6.13)	VEHICLE REPAIRS	1,116.10	901	(215.10)	1,101	(15.10)
0.00	400	400.00	MISCELLANEOUS REPAIRS	1,898.58	1,600	(298.58)	3,300	1,401.42
1,453.70	250	(1,203.70)	VANDALISM	3,462.22	1,003	(2,459.22)	1,003	(2,459.22)
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23,691.21	43,948	20,256.79	TOTAL REPAIRS & MAINTENANCE	145,731.71	295,375	149,643.29	322,844	177,112.29
			PARTS & SUPPLIES					
153.63	450	296.37	VEHICLE FUEL	1,638.52	4,500	2,861.48	5,400	3,761.48
0.00	100	100.00	VEHICLE PARTS/TIRES	22.95	980	957.05	1,080	1,057.05
661.07	0	(661.07)	LIGHTING SUPPLIES	1,336.92	1,700	363.08	1,700	363.08
166.72	1,500	1,333.28	PARK SUPPLIES	11,710.03	15,000	3,289.97	16,000	4,289.97
32.30	475	442.70	MAINTENANCE P & S	1,421.60	1,900	478.40	1,900	478.40
6.77	188	181.23	MISCELLANEOUS	897.02	1,880	982.98	2,250	1,352.98
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1,020.49	2,713	1,692.51	TOTAL PARTS & SUPPLIES	17,027.04	25,960	8,932.96	28,330	11,302.96

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UTILITIES								
1,898.43	2,812	913.57	ELECTRICITY	20,903.48	22,473	1,569.52	27,385	6,481.52
89.58	133	43.42	GAS	763.02	931	167.98	1,397	633.98
50.00	100	50.00	WATER/SEWER ACTIVITY	500.00	1,000	500.00	1,200	700.00
12,831.26	5,051	(7,780.26)	WATER	310,066.98	287,531	(22,535.98)	314,270	4,203.02
14,869.27	8,096	(6,773.27)	TOTAL UTILITIES	332,233.48	311,935	(20,298.48)	344,252	12,018.52
TAXES								
0.00	0	0.00	REAL ESTATE TAXES	4,381.85	500	(3,881.85)	750	(3,631.85)
0.00	0	0.00	TOTAL TAXES	4,381.85	500	(3,881.85)	750	(3,631.85)
INSURANCE								
844.50	843	(1.50)	DIRECTORS & OFFICERS	8,073.03	8,110	36.97	9,799	1,725.97
5,150.72	5,930	779.28	ASSOC MASTER POLICY	51,736.09	57,044	5,307.91	68,902	17,165.91
998.41	1,762	763.59	EXCESS LIABILITY	9,408.05	16,948	7,539.95	20,470	11,061.95
47.50	50	2.50	WORKERS COMPENSATION	475.00	484	9.00	581	106.00
625.00	0	(625.00)	EARTHQUAKE INSURANCE	3,069.00	0	(3,069.00)	0	(3,069.00)
7,666.13	8,585	918.87	TOTAL INSURANCE	72,761.17	82,586	9,824.83	99,752	26,990.83
OQUIRRH LAKE BOAT FACILITY								
276.00	0	(276.00)	OQUIRRH LAKE STAFFING SALARIES & BE	51,993.63	56,010	4,016.37	56,010	4,016.37
2,351.90	0	(2,351.90)	OQUIRRH LAKE HOST	27,322.65	31,353	4,030.35	31,353	4,030.35
425.58	405	(20.58)	OQUIRRH ON SITE BLDG STORAGE	2,979.06	4,455	1,475.94	5,265	2,285.94
0.00	0	0.00	OQUIRRH PORTA POTTY RENT	2,601.21	1,400	(1,201.21)	1,400	(1,201.21)
0.00	0	0.00	OQUIRRH BOAT SUPPLIES & REPAIRS	6,558.05	9,000	2,441.95	9,000	2,441.95
0.00	0	0.00	UNIFORMS	1,644.98	986	(658.98)	986	(658.98)
0.00	0	0.00	FIRST AID	0.00	200	200.00	200	200.00
3,053.48	405	(2,648.48)	TOTAL BOAT FACILITY	93,099.58	103,404	10,304.42	104,214	11,114.42
SPLASH POOL								
ADMINISTRATION								
0.00	0	0.00	SPLASH POOL STAFF SERVICES	11,857.83	12,256	398.17	12,256	398.17
0.00	0	0.00	SPLASH POOL UNIFORMS	0.00	200	200.00	200	200.00
0.00	0	0.00	SPLASH POOL LICENSE & FEES	340.00	283	(57.00)	283	(57.00)
0.00	0	0.00	SPLASH POOL MISCELLANEOUS	194.74	300	105.26	300	105.26
REPAIRS & MAINTENANCE								
0.00	550	550.00	START UP & MAINT	222.50	1,080	857.50	1,080	857.50
0.00	0	0.00	EQUIPMENT REPAIRS	401.36	600	198.64	600	198.64
PARTS & SUPPLIES								
0.00	0	0.00	SPLASH POOL FIRST AID	9.00	600	591.00	600	591.00
0.00	0	0.00	POOL & RESTROOM SUPPLIES	607.89	400	(207.89)	400	(207.89)
0.00	0	0.00	SPLASH POOL CHEMICALS	954.20	1,800	845.80	1,800	845.80

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			UTILITIES					
109.34	10	(99.34)	SPLASH POOL GAS	1,283.77	1,325	41.23	1,345	61.23
196.46	70	(126.46)	SPLASH POOL ELECTRIC	1,167.82	1,420	252.18	1,560	392.18
260.57	200	(60.57)	SEWER/WATER	2,018.14	2,225	206.86	2,595	576.86
129.10	152	22.90	PHONE & DSL	1,263.87	1,520	256.13	1,824	560.13
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695.47	982	286.53	TOTAL SPLASH POOL	20,321.12	24,009	3,687.88	24,843	4,521.88
			EASTLAKE POOL					
			ADMINISTRATION					
0.00	0	0.00	POOL STAFF SERVICES	91,292.90	96,121	4,828.10	96,121	4,828.10
0.00	0	0.00	POOL LICENSE & FEES	785.00	566	(219.00)	566	(219.00)
0.00	0	0.00	MEETING EXPENSE	133.20	200	66.80	200	66.80
0.00	0	0.00	SWIM LESSON EXPENSE	4,039.77	4,448	408.23	4,448	408.23
70.00	0	(70.00)	EDUCATION/TRAINING/SAFETY	1,170.00	2,250	1,080.00	2,250	1,080.00
3.19	0	(3.19)	POOL OFFICE SUPPLIES	2,172.36	2,120	(52.36)	2,120	(52.36)
0.00	0	0.00	UNIFORMS	1,521.63	1,492	(29.63)	1,492	(29.63)
13.23	50	36.77	PHONE	383.60	1,525	1,141.40	1,625	1,241.40
			REPAIRS & MAINTENANCE					
0.00	0	0.00	START UP & WINTERIZATION	881.53	4,000	3,118.47	4,000	3,118.47
0.00	0	0.00	POOL & EQUIPMENT REPAIRS	3,638.60	2,350	(1,288.60)	2,350	(1,288.60)
			PARTS & SUPPLIES					
1,250.58	0	(1,250.58)	CHEMICALS SUPPLY	8,893.61	12,600	3,706.39	12,600	3,706.39
0.00	0	0.00	FIRST AID SUPPLIES	564.80	1,250	685.20	1,250	685.20
			UTILITIES					
710.51	400	(310.51)	ELECTRIC	4,743.96	6,550	1,806.04	7,150	2,406.04
68.82	100	31.18	EASTLAKE POOL GAS	9,017.63	9,500	482.37	9,800	782.37
1,100.31	365	(735.31)	SEWER/WATER	3,134.95	5,121	1,986.05	5,853	2,718.05
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3,216.64	915	(2,301.64)	TOTAL EASTLAKE POOL	132,373.54	150,093	17,719.46	151,825	19,451.46
			BROOKSIDE POOL					
			ADMINISTRATION					
0.00	0	0.00	BROOKSIDE POOL STAFF	45,414.78	48,108	2,693.22	48,108	2,693.22
0.00	0	0.00	BROOKSIDE LICENSE	418.75	268	(150.75)	268	(150.75)
0.00	0	0.00	BROOKSIDE MEETING EXPENSE	128.04	200	71.96	200	71.96
0.00	0	0.00	BROOKSIDE EDUCATION	0.00	1,150	1,150.00	1,150	1,150.00
0.00	0	0.00	BROOKSIDE POOL SUPPLIES	1,218.32	2,120	901.68	2,120	901.68
0.00	0	0.00	BROOKSIDE POOL UNIFORMS	708.97	746	37.03	746	37.03
49.06	50	0.94	BROOKSIDE POOL PHONE	343.66	1,525	1,181.34	1,625	1,281.34
			REPAIRS & MAINTENANCE					
0.00	0	0.00	BROOKSIDE START UP/WINTERIZATION	1,265.00	3,300	2,035.00	3,300	2,035.00
0.00	0	0.00	BROOKSIDE POOL & EQUIPMENT	1,481.33	1,650	168.67	1,650	168.67

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			PARTS & SUPPLIES					
630.34	0	(630.34)	BROOKSIDE CHEMICALS	4,570.64	8,600	4,029.36	8,600	4,029.36
0.00	0	0.00	BROOKSIDE FIRST AID	121.84	400	278.16	400	278.16
			UTILITIES					
0.00	400	400.00	BROOKSIDE POOL ELECTRICITY	0.00	6,550	6,550.00	7,150	7,150.00
28.00	100	72.00	BROOKSIDE POOL GAS	4,986.89	9,500	4,513.11	9,800	4,813.11
25.00	365	340.00	BROOKSIDE SEWER/WATER	150.00	5,121	4,971.00	5,853	5,703.00
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732.40	915	182.60	TOTAL BROOKSIDE POOL	60,808.22	89,238	28,429.78	90,970	30,161.78
			OTHER EXPENSES					
(1,513.35)	0	1,513.35	CONTINGENCY	79,854.78	6,400	(73,454.78)	12,800	(67,054.78)
(1,513.35)	0	1,513.35	TOTAL OTHER EXPENSES	79,854.78	6,400	(73,454.78)	12,800	(67,054.78)
373,486.92	398,300	24,813.08	TOTAL OPERATING EXPENSES	3,992,484.89	4,287,974	295,489.11	4,981,821	989,336.11
145,476.75	141,517	3,959.75	NET OPERATING INCOME BEFORE DEPR	927,823.66	607,138	320,685.66	955,893	28,069.34
12,555.82	700	(11,855.82)	DEPRECIATION EXPENSE	124,701.74	7,000	(117,701.74)	8,400	(116,301.74)
132,920.93	140,817	(7,896.07)	NET OPERATING INCOME AFTER DEPR	803,121.92	600,138	202,983.92	947,493	144,371.08
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COMMUNITY CENTER								
INCOME								
2,702.75	3,000	(297.25)	CLASS REVENUE	29,193.87	31,500	(2,306.13)	37,500	8,306.13
558.00	1,000	(442.00)	GUEST FEES	12,562.00	10,700	1,862.00	12,200	(362.00)
1,256.00	1,500	(244.00)	CHILDWATCH FEES	13,572.49	15,000	(1,427.51)	18,000	4,427.51
0.00	30	(30.00)	VENDING INCOME	460.00	400	60.00	460	0.00
265.00	150	115.00	FOB FEES	8,985.00	5,620	3,365.00	6,020	(2,965.00)
25.50	30	(4.50)	APPAREL	471.40	300	171.40	360	(111.40)
4,809.25	2,700	2,109.25	ROOM RENTAL	40,580.87	27,000	13,580.87	32,400	(8,180.87)
9,616.50	8,410	1,206.50	TOTAL INCOME	105,825.63	90,520	15,305.63	106,940	1,114.37
EXPENSES								
25,193.59	25,645	451.41	SALARIES & BENEFITS	255,098.97	261,747	6,648.03	314,501	59,402.03
499.00	350	(149.00)	UNIFORMS	1,395.90	1,700	304.10	1,700	304.10
689.89	700	10.11	LICENSE, FEES & PERMITS	8,924.95	7,000	(1,924.95)	8,400	(524.95)
0.00	0	0.00	MEETING EXPENSE	93.33	270	176.67	360	266.67
72.26	250	177.74	OFFICE SUPPLIES	2,578.26	2,500	(78.26)	3,000	421.74
477.70	502	24.30	COMP EQUIP/COPIER LEASE	4,044.14	5,020	975.86	6,024	1,979.86
340.03	337	(3.03)	TELEPHONE	3,320.64	3,370	49.36	4,044	723.36
25.38	80	54.62	MILEAGE	1,031.00	2,120	1,089.00	2,280	1,249.00
0.00	0	0.00	FIRST AID	678.07	1,200	521.93	1,200	521.93
625.36	0	(625.36)	FITNESS SUPPLIES	4,077.17	7,710	3,632.83	7,710	3,632.83
0.00	0	0.00	NEW OFFICE EQUIPMENT	3,339.50	3,715	375.50	3,715	375.50
2,578.08	3,300	721.92	CLASS EXPENSE	26,993.06	33,000	6,006.94	39,600	12,606.94
0.00	0	0.00	WINDOW WASHING	0.00	690	690.00	690	690.00
0.00	0	0.00	REMOTE ACCESS ENTRY	14,197.35	14,700	502.65	14,700	502.65
32.95	33	0.05	MUSIC/SOUND SYSTEM	629.70	637	7.30	703	73.30
7,723.81	7,454	(269.81)	CLEANING/JANITORIAL	72,443.18	74,004	1,560.82	88,962	16,518.82
450.00	450	0.00	LANDSCAPE MAINTENANCE	3,600.00	3,600	0.00	4,050	450.00
29,411.80	38,640	9,228.20	COMM CENTER LOAN PAYMENT	280,845.57	386,400	105,554.43	463,680	182,834.43
(12,474.51)	0	12,474.51	COMM CNTR PRINCIPAL	(111,956.01)	0	111,956.01	0	111,956.01
0.00	0	0.00	SNOW REMOVAL	0.00	1,000	1,000.00	2,000	2,000.00
538.30	450	(88.30)	CONTRACT SERVICES	3,575.08	3,440	(135.08)	3,840	264.92
0.00	0	0.00	ELECTRICAL REPAIRS	238.08	200	(38.08)	300	61.92
0.00	200	200.00	LIGHTING REPAIRS	1,586.20	1,400	(186.20)	1,400	(186.20)
0.00	0	0.00	IRRIGATION REPAIRS	0.00	450	450.00	450	450.00
2,270.43	1,550	(720.43)	REPAIRS & MAINTENANCE	17,167.96	17,165	(2.96)	20,020	2,852.04
299.48	600	300.52	JANITORIAL SUPPLIES	5,771.52	6,000	228.48	7,200	1,428.48
0.00	0	0.00	LIGHTING SUPPLIES	199.25	0	(199.25)	0	(199.25)
0.00	0	0.00	PARTS & SUPPLIES	0.00	600	600.00	900	900.00
4,265.00	3,800	(465.00)	ELECTRICITY	46,515.22	38,000	(8,515.22)	45,600	(915.22)
102.61	400	297.39	GAS	3,415.93	4,000	584.07	4,800	1,384.07
385.72	332	(53.72)	WATER/TRASH	3,428.57	3,320	(108.57)	3,984	555.43
0.00	500	500.00	COMM CNTR IMPROVEMENTS	252.03	2,020	1,767.97	2,020	1,767.97
63,506.88	85,573	22,066.12	TOTAL EXPENSES	653,484.62	886,978	233,493.38	1,057,833	404,348.38

879 DAYBREAK COMMUNITY ASSOCIATION
OPERATING STATEMENT - DETAIL (UNAUDITED)
10/31/2016

MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
(53,890.38)	(77,163)	23,272.62	COMM CENTER PROFIT (LOSS)	(547,658.99)	(796,458)	248,799.01	(950,893)	(403,234.01)
<u>79,030.55</u>	<u>63,654</u>	<u>15,376.55</u>	NET PROFIT (LOSS)	<u>255,462.93</u>	<u>(196,320)</u>	<u>451,782.93</u>	<u>(3,400)</u>	<u>(258,862.93)</u>

DAYBREAK COMMUNITY ASSOCIATION
BALANCE SHEET - RESERVES (UNAUDITED)
10/31/2016

	CURRENT MONTH BALANCE	PREVIOUS MONTH BALANCE	NET CHANGE
ASSETS			
CASH - RESERVE FUND			
CASH-RESERVES	488,698.58	459,417.73	29,280.85
CASH-RESERVES	246,914.20	246,757.73	156.47
MONEY MARKET RSV	50,513.24	50,513.24	0.00
CERTIFICATES OF DEPOSIT	152,783.22	152,639.76	143.46
AMTRUST BANK CD	100,750.20	100,750.20	0.00
TOTAL CASH - RESERVE FUND	1,039,659.44	1,010,078.66	29,580.78
ACCOUNTS RECEIVABLE			
A/R RESERVES	(17,391.43)	0.00	(17,391.43)
TOTAL ACCOUNTS RECEIVABLE	(17,391.43)	0.00	(17,391.43)
TOTAL ASSETS	<u>1,022,268.01</u>	<u>1,010,078.66</u>	<u>12,189.35</u>

DAYBREAK COMMUNITY ASSOCIATION
BALANCE SHEET - RESERVES (UNAUDITED)
10/31/2016

	CURRENT MONTH BALANCE	PREVIOUS MONTH BALANCE	NET CHANGE
LIABILITIES & FUND BALANCE			
TOTAL LIABILITIES	0.00	0.00	0.00
FUND BALANCE			
RESERVE FUND EQUITY	896,048.75	896,048.75	0.00
TRANSFER TO OPERATING	(96,943.88)	(96,943.88)	0.00
NET INCOME (LOSS)	223,163.14	210,973.79	12,189.35
TOTAL FUND BALANCE	1,022,268.01	1,010,078.66	12,189.35
TOTAL LIABILITIES & FUND BALANCE	<u>1,022,268.01</u>	<u>1,010,078.66</u>	<u>12,189.35</u>

DAYBREAK COMMUNITY ASSOCIATION
RESERVE STATEMENT - DETAIL (UNAUDITED)
10/31/2016

MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
29,200.00	29,200	0.00	TRANSFER FROM OP'G	292,000.00	292,000	0.00	350,400	58,400.00
380.78	0	380.78	RESERVE INTEREST	4,552.44	0	4,552.44	0	(4,552.44)
<u>29,580.78</u>	<u>29,200</u>	<u>380.78</u>	TOTAL INCOME	<u>296,552.44</u>	<u>292,000</u>	<u>4,552.44</u>	<u>350,400</u>	<u>53,847.56</u>
			EXPENSES					
0.00	0	0.00	DRINKING FOUNTAINS	5,662.09	0	(5,662.09)	0	(5,662.09)
0.00	0	0.00	ACCESS SYSTEM	0.00	25,000	25,000.00	25,000	25,000.00
0.00	0	0.00	DCC STAIRWELL FLOORING	0.00	9,000	9,000.00	9,000	9,000.00
0.00	0	0.00	CARPET - REPLACE	25,449.00	0	(25,449.00)	0	(25,449.00)
0.00	10,000	10,000.00	DCC FURNITURE (CHILD WATCH COMPONEN	0.00	10,000	10,000.00	10,000	10,000.00
0.00	0	0.00	TREE REPLACEMENT	1,400.00	0	(1,400.00)	30,000	28,600.00
0.00	0	0.00	PAINTING	4,235.00	5,500	1,265.00	5,500	1,265.00
0.00	0	0.00	ASPHALT REPAIRS/SEALING	19,251.78	54,203	34,951.22	54,203	34,951.22
0.00	0	0.00	POOL CHEMICAL SYSTEM	0.00	3,250	3,250.00	3,250	3,250.00
17,391.43	0	(17,391.43)	ELECTRONIC EQUIPMENT	17,391.43	0	(17,391.43)	0	(17,391.43)
0.00	0	0.00	CONCRETE REPAIRS	0.00	7,000	7,000.00	7,000	7,000.00
0.00	0	0.00	VEHICLE	0.00	20,000	20,000.00	20,000	20,000.00
<u>17,391.43</u>	<u>10,000</u>	<u>(7,391.43)</u>	TOTAL EXPENSES	<u>73,389.30</u>	<u>133,953</u>	<u>60,563.70</u>	<u>163,953</u>	<u>90,563.70</u>
<u>12,189.35</u>	<u>19,200</u>	<u>(7,010.65)</u>	NET INCOME (LOSS)	<u>223,163.14</u>	<u>158,047</u>	<u>65,116.14</u>	<u>186,447</u>	<u>(36,716.14)</u>



**Daybreak Community Association
Collection Summary**

As of 10/31/2016

September, 2016		
Account Totals	385	\$164,278.25
Assessments		\$131,717.88
Collection Fees		\$18,962.43
Violation Fines/Postage		\$11,632.94
Unpaid Closing Fees		\$1,965.00
Account Detail		
Accounts at Collection	54	\$110,015.09
	41	\$85,101.38
- Payment Plan	13	\$24,913.71
- Write Off	1	\$868.00
Accounts at HOA	331	\$54,263.16
- Write Off	0	\$0.00
- Payment Plan	34	\$9,198.42
- Send to Collection	21	\$11,811.00

YTD Assessment Delinquent
(\$164,278.25/ \$5,937,714)
2.77%

YTD Homeowner Delinquent
385 delinquent units /4344 total units
8.86%

YTD Homeowner Delinquent
(Nuisance Amounts Removed)
3.80%

As of 9/30/15
YTD Assessment Delinquent
(\$156,553.76/ \$5,281,496)
2.98%

YTD Homeowner Delinquent
301 delinquent units /3957 total units
7.61%

October, 2016		
Account Totals	833	\$350,113.28
Assessments		\$306,511.59
Collection Fees		\$23,579.73
Violation Fines/Postage		\$13,348.88
Unpaid Closing Fees		\$6,673.08
Account Detail		
Accounts at Collection	55	\$120,315.01
	43	\$97,833.15
- Payment Plan	12	\$22,481.86
- Write Off	2	\$3,096.10
Accounts at HOA	778	\$229,798.27
- Write Off	1	\$1,085.61
- Payment Plan	81	\$22,873.42
- Send to Collection	5	\$4,878.00

YTD Assessment Delinquent
(\$350,113.28/ \$5,937,714)
5.90%

YTD Homeowner Delinquent
385 delinquent units /4423 total units
18.83%

YTD Homeowner Delinquent
(Nuisance Amounts Removed)
13.95%

As of 10/31/15
YTD Assessment Delinquent
(\$288,638.95/ \$5,281,496)
5.47%

YTD Homeowner Delinquent
679 delinquent units /3991 total units
17.01%

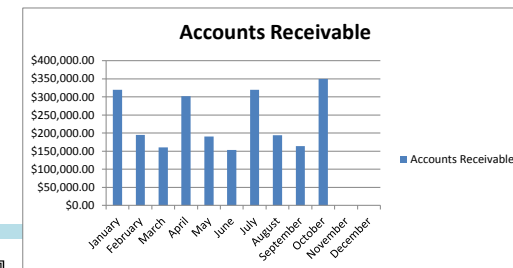
Net Change	
Account Totals	448 \$185,835.03
Assessments	\$174,793.71
Collection Fees	\$4,617.30
Violation Fines/Postage	\$1,715.94
Unpaid Closing Fees	\$4,708.08

Detail for above Net Change	
Account Totals	224 (\$20,070.21)
Paid at HOA	182 (\$13,247.98)
- Payment Plan	33 (\$3,772.90)
Paid at Collection	3 (\$1,176.81)
- Payment Plan	6 (\$1,872.52)

Write Offs	
Bad Debt Recovery	\$0.00
Charges	\$205,905.24
Assessments	\$186,481.18
Violation Fines/Postage	\$3,929.88
Working Capital	\$6,318.08
Collection Fees	\$9,176.10

Payments made after October 31, 2016		
(Updated as of 12/1/16)		
Account Totals	419	\$124,720.59
Paid at HOA	345	\$113,221.33
- Payment Plan	74	\$11,499.26
Paid at Collection		
- Payment Plan		

Accounts Pending Bankruptcy/Foreclosure		
(potential future write offs / not included in above amount)		
Account Totals	20	\$31,494.23
Bankruptcy	12	\$12,794.00
Foreclosure	8	\$18,700.23



Daybreak 30-60-90 Day Aging Delinquency Report						
Daybreak Community Association						
Phase	Total Amount	Current	30 Days	60 Days	90 Days	
Total Units	833	66	511	11	245	
Total	\$320,113.28	\$14,331.51	\$191,573.73	\$11,283.17	\$102,924.87	

CenturyLink - Post Suspension Update		
Updated as of 9/22/2016		
Running Total Accts Susp.	2,474	\$984,324.78
Accounts Restored	2,353	(\$964,787.06)
- Paid in Full	2,086	(\$820,011.79)
- Payment Plan	267	(\$144,775.27)
Bottom Line		
Remaining Suspended Accts.	121	\$19,537.72

CenturyLink - Post Suspension Update		
Updated as of 9/22/2016		
Running Total Accts Susp.	2,474	\$984,324.78
Accounts Restored	2,358	(\$966,483.60)
- Paid in Full	2,088	(\$820,707.79)
- Payment Plan	270	(\$145,775.81)
Bottom Line		
Remaining Suspended Accts.	116	\$17,841.18

Net Change	
Total Accounts Suspended	0 \$0.00
Accounts Restored	5 (\$1,696.54)
- Paid in Full	
- Payment Plan	
	(\$696.00)
	(\$1,000.54)

Restorals include accounts restored due to home sell

**DAYBREAK COMMUNITY ASSOCIATION
MONTHLY REFORECAST REPORT
ACTUALS AS OF OCTOBER, 2016**

GL ACCT #	INCOME	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	TOTALS	BUDGET	DIFFERENCE
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
0401	Assessments	338,908	340,206	341,992	345,764	349,028	351,746	356,861	358,546	360,261	364,221	367,441	370,346	4,245,341	4,252,422	(7,081)
04010013	Benefitted Assessments	4,163	3,992	4,186	3,006	5,344	4,993	4,353	4,373	4,378	4,518	4,413	4,458	52,176	50,525	1,651
04010304	Apartment Assessment	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,307	5,236	5,236	5,236	62,339	62,339	0
04080004	Century Link Revenue Share	-	-	-	53,515	-	-	55,277	-	-	55,843	-	49,000	213,635	196,000	17,635
04160002	Storage Rent	4,458	4,335	4,958	4,612	4,921	3,933	5,020	4,667	4,895	460	4,475	4,475	51,208	53,700	(2,492)
0423	Less Bad Debt	(12,174)	9,635	1,643	(25,476)	24,761	5,793	(25,104)	14,284	(1,236)	(31,937)	(4,000)	(4,000)	(47,811)	(48,000)	189
0434	Working Capital	5,956	3,314	3,320	7,968	7,304	4,980	4,482	0	0	0	0	0	37,324	69,720	(32,396)
0435	Design Review	75	675	1,995	2,180	1,670	1,275	1,200	2,025	2,215	750	0	0	14,060	6,825	7,235
0441	Late Charges	7,230	(225)	(75)	5,850	(165)	(60)	6,615	(75)	(105)	6,450	2,203	2,203	29,846	26,296	3,550
04410001	Collection Fee Revenue	240	2,927	4,087	350	2,317	4,497	120	2,856	4,493	180	1,385	1,385	24,835	16,618	8,218
0444	Telecommunity Asmnts	123,692	124,035	124,947	126,735	127,393	128,671	130,935	131,470	132,105	133,822	135,069	136,224	1,555,098	1,558,458	(3,360)
0454	Sanctions & Fees	(100)	0	(100)	50	(250)	815	1,950	3,300	1,100	2,425	25	25	9,240	775	8,465
0459	Miscellaneous Income	268	385	405	718	616	367	341	346	331	432	0	0	4,209	-	4,209
04590009	Community Garden	0	0	2,275	3,635	1,006	(14)	0	0	0	0	0	0	6,901	8,200	(1,299)
04590010	Boat Permits	0	0	10	390	1,310	2,250	820	350	80	0	0	0	5,210	3,200	2,010
04590014	Legal Fee Revenue	0	0	0	0	0	0	351	0	0	232	232	815	2,786	(1,971)	
04590019	Lake Village Boat House BA	781	886	795	910	1,011	1,070	1,116	1,210	1,269	1,366	1,457	1,540	13,410	12,980	430
04590020	Lake Village Locker Rental	175	200	125	125	100	150	150	250	250	160	160	160	2,095	1,920	175
04590879	Swimming Pool Income	0	0	0	1,600	8,420	5,789	1,303	497	0	0	0	0	17,609	13,350	4,259
0498	Transfer to Reserves	(29,200)	(29,200)	(29,200)	(29,200)	(29,200)	(29,200)	(29,200)	(29,200)	(29,200)	(29,200)	(29,200)	(29,200)	(350,400)	(350,400)	-
	TOTAL INCOME	449,637	468,329	468,527	506,298	503,332	494,850	525,890	501,221	486,660	514,817	488,896	542,084	5,947,142		9,428
	EXPENSES															
	ADMINISTRATIVE & GENERAL															
0505	Salaries & Benefits	48,941	49,731	63,201	59,148	56,160	65,416	58,789	62,418	62,474	58,390	66,903	66,903	718,474	734,391	(15,918)
0553	Audit & Taxes	-	-	837	(503)	-	-	9,773	-	-	-	-	-	10,106	10,106	(44)
05610001	Collections	7,653	2,816	4,035	5,950	2,192	4,357	6,715	1,136	4,348	6,340	3,820	3,820	53,180	45,700	7,480
0562	Legal Fees/Attorneys -General Council	323	4,098	592	552	1,391	75	-	753	1,590	-	-	-	9,372	4,200	5,172
0563	License/Fees/Permits	1,347	175	365	331	175	175	190	175	225	39	310	310	3,816	3,912	(96)
0565	Management	6,521	6,539	6,549	6,559	6,583	6,605	6,620	6,635	6,659	6,671	6,796	6,813	79,549	80,601	(1,053)
0567	Meetings	14	26	71	25	34	80	28	114	6	50	930	45	1,424	1,740	(316)
0569	Office Supplies	1,052	580	3,030	1,218	1,410	3,128	956	565	2,383	1,157	3,908	2,239	21,625	22,925	(1,300)
05690002	Office Equip/Rental	550	626	2,056	851	1,360	711	878	948	769	1,018	668	668	11,104	8,991	2,113
0571	Professional Fees	800	338	380	723	495	1,355	3,655	1,663	471	135	460	460	10,933	10,200	733
0572	Postage	237	37	2,144	324	230	2,087	809	421	2,997	280	2,685	2,628	14,877	19,260	(4,383)
0573	Telephone	1,061	1,066	1,108	1,544	1,098	1,254	1,138	1,089	1,330	1,427	1,057	1,057	14,227	12,682	1,545
05790001	Mileage	216	310	356	331	506	489	476	510	428	414	508	508	5,052	6,964	(1,911)
	TOTAL ADMINISTRATION	68,712	66,340	84,722	77,052	71,633	85,731	90,025	76,427	83,680	75,923	88,044	85,452	963,740	1,018,256	(7,976)
	CONTRACT SERVICES															
06030004	RV Lot Monitoring	121	121	121	123	123	123	124	124	124	124	124	124	1,473	1,457	16
0612	Telecommunity Pkg	123,922	127,192	128,153	128,943	131,140	128,648	129,666	128,565	129,666	128,565	129,532	135,069	136,224	1,556,319	(2,139)
	Misc Telecommunity	-	-	-	-	-	-	7,634	3,838	3,838	4,342	-	-	-	-	-
0615	Garbage Removal	588	134	419	683	693	545	546	545	544	545	340	340	5,921	6,320	(399)
0619	Landscape Maintenance	-	100	80,351	96,133	126,795	103,381	93,536	81,642	97,905	96,878	94,695	-	871,415	992,908	(121,493)
0620	Office Rental	1,050	1,050	1,050	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	39,150	49,871	(10,721)
06200004	CAM Fees	-	-	-	1,275	1,275	1,275	1,275	1,275	1,269	1,269	1,313	1,313	11,538	15,413	(3,874)
0621	Maxicom Contract	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	24,503	24,500	3
0625	Pest Control	126	225	650	801	516	(152)	353	220	278	120	769	-	3,906	6,921	(3,016)
0632	Storage Facility - maintenance	591	201	522	352	322	322	322	322	679	369	428	428	4,856	5,136	(280)
0635	Patrol Service	2,739	2,889	2,739	3,402	2,911	2,493	3,688	2,611	3,961	3,496	3,239	3,239	37,406	39,617	(2,211)
0645	Snow Removal	9,289	15,151	(609)	-	-	-	-	-	-	-	12,000	30,109	65,940	73,500	(7,561)
06450002	Benefitted Area Expense	5,012	6,920	601	928	440	8,745	7,981	7,738	3,661	1,416	6,032	6,032	55,504	65,425	(9,921)
	TOTAL CONTRACT SERVICES	145,479	156,024	216,038	238,680	270,256	251,421	250,765	234,021	246,866	244,132	260,049	183,849	2,677,929	2,839,526	(161,597)

GL ACCT #	REPAIR & MAINTENANCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS	BUDGET	DIFFERENCE
0652	Access System Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	(1,000)
06520003	Community Garden Repairs	-	280	5,831	860	560	594	-	734	90	85	1,800	-	10,834	13,320	(2,486)
0659	Electrical Repairs	-	1,893	-	-	1,743	106	-	-	157	-	1,000	-	4,899	2,000	2,899
0660	Equipment Repair	560	-	913	1,371	178	-	869	1,799	553	23	-	-	6,265	5,030	1,235
0665	Irrigation Repair	-	-	1,987	177	6,265	5,924	2,650	338	4,566	5,442	5,732	-	33,081	51,590	(18,509)
06650002	Backflow Testing	-	-	-	-	-	-	0	3,999	-	-	-	-	3,999	4,180	(181)
06680001	Landscape Repairs	-	-	-	5,000	-	20,121	16,008	9,915	14,053	-	12,250	-	77,346	105,685	(28,339)
06680007	Landscape Improvements	-	-	-	0	0	2,000	-	-	-	15,000	15,000	-	32,000	38,000	(6,000)
0687	Common Area Projects	-	-	-	-	-	-	-	-	234	1,595	99,300	10,000	111,129	94,135	16,994
0688	RV Lot Repairs & Maint	1,349	-	194	-	-	-	-	300	-	-	100	-	1,942	1,000	942
0689	Signage	962	-	-	-	415	812	497	-	163	-	-	-	2,848	1,500	1,348
0697	Vehicle Repairs	-	-	213	0	46	498	-	-	267	92	-	200	1,316	1,101	215
0699	Miscellaneous Repair	150	-	-	0	1,488	-	-	-	353	-	1,300	400	3,691	3,300	391
06990001	Vandalism	733	-	-	342	-	-	-	302	633	1,454	-	-	3,462	1,003	2,459
0890	Contingency	32,191	32,612	6,070	3,278	2,189	-	-	-	1,761	(1,513)	3,200	3,200	82,989	12,800	70,189
	TOTAL REPAIRS & MAINT	35,944	34,785	15,207	11,028	12,385	30,055	20,023	17,386	22,828	22,178	139,682	13,800	375,803	335,644	40,159
GL ACCT #	PARTS & SUPPLIES	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS	BUDGET	DIFFERENCE
07060001	Vehicle Fuel	110	139	168	155	225	162	174	167	184	154	450	450	2,539	5,400	(2,861)
07060002	Vehicle Parts/Tires	-	-	-	0	-	-	7	16	-	-	800	100	923	1,080	(157)
07090002	Lighting Supplies	67	60	17	-	-	200	332	-	-	661	-	-	1,337	1,700	(363)
07200003	Park Supplies	-	55	1,618	253	2,343	1,366	2,513	338	3,058	167	1,945	1,000	14,655	16,000	(1,345)
0730	Shop Equipment	70	514	112	71	45	203	285	91	-	32	-	-	1,422	1,900	(478)
0749	Miscellaneous Supplies	241	230	96	46	60	75	-	114	28	7	188	188	1,272	2,250	(978)
	TOTAL PARTS & SUPPLIES	487	998	2,010	525	2,673	2,006	3,311	725	3,270	1,020	3,383	1,738	22,147	28,330	(6,183)
GL ACCT #	UTILITIES	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS	BUDGET	DIFFERENCE
0751	Electricity	1,000	2,231	2,174	1,016	1,736	2,164	2,327	3,197	3,158	1,898	2,700	2,212	25,814	27,385	(1,571)
0753	Gas	206	157	222	56	2	8	(33)	8	49	90	233	233	1,229	1,397	(168)
07550002	Water/Sever HOA Office	50	50	50	50	50	50	50	50	50	50	100	100	700	1,200	(500)
0758	Water-Irrigation	3,938	3,379	3,500	213,198	27,981	8,295	10,032	15,539	11,373	12,831	23,370	3,370	336,806	314,270	22,536
	TOTAL UTILITIES	5,194	5,817	5,946	214,320	29,769	10,517	12,376	18,794	14,630	14,869	26,403	5,915	364,550	344,252	20,297
GL ACCT #	TAXES	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS	BUDGET	DIFFERENCE
0805	Taxes	230	-	-	818	3,334	-	-	-	-	-	97,715	-	102,097	750	101,347
	TOTAL TAXES	230	-	-	818	3,334	-	-	-	-	-	97,715	-	102,097	750	101,347
GL ACCT #	INSURANCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS	BUDGET	DIFFERENCE
0851	Insurance - D & O	803	803	803	803	803	803	803	803	803	845	843	843	9,760	9,799	(39)
0853	Insurance - Master	4,929	5,559	5,143	5,143	5,143	5,143	5,241	5,143	5,143	5,151	5,930	5,930	63,596	68,902	(5,305)
0855	Excess Liability	945	945	945	945	945	945	847	945	945	998	1,762	1,762	12,932	20,470	(7,538)
	Uncovered Claim for Sink hole	-	-	-	-	-	-	-	-	-	-	-	-	90,000	86,287	3,713
0861	Workers Comp	48	48	48	48	48	48	48	48	48	48	50	50	580	580	0
	Earthquake Insurance	-	306	306	306	306	306	306	306	306	625	321	321	3,711	0	3,711
	TOTAL INSURANCE	6,725	7,661	7,244	7,244	7,244	7,244	7,244	7,244	7,244	7,666	8,906	98,906	176,866	99,749	(76,867)
GL ACCT #	OQUIRRH LAKE BOA FACILITY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS	BUDGET	DIFFERENCE
87910896	Lake Staffing Costs	-	-	-	413	762	16,978	14,945	16,879	1,740	276	-	-	51,994	56,011	(4,017)
87910897	Lake Hosts	-	-	-	-	692	6,316	5,944	6,420	5,600	2,352	-	-	27,323	31,353	(4,031)
87910001	On Site Bldg Storage	851	426	426	426	(426)	426	-	-	426	426	426	426	3,830	5,285	(1,435)
87910004	Porta Potty Rental	-	-	-	-	-	1,229	457	915	-	-	-	-	2,601	1,400	1,201
87910006	Boat Supplies	44	44	3,064	454	196	518	1,219	699	317	-	-	-	6,558	9,000	(2,442)
87910587	Uniforms	-	-	-	-	-	1,491	-	154	-	-	-	-	1,645	966	659
87910588	First Aid	-	-	-	-	-	-	-	-	-	-	-	-	200	200	0
	TOTAL OQUIRRH LAKE	895	469	3,490	1,293	1,227	26,957	22,565	25,067	8,082	3,053	426	426	93,951	104,215	(10,265)

GL ACCT #	SPLASH POOL	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS	BUDGET	DIFFERENCE
87920001	Splash Pool Staff	-	-	-	-	293	4,127	3,625	3,840	(27)	-	-	-	11,858	12,256	(398)
87920547	Splash Pool Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	200	(200)
87920563	Splash Pool License	-	-	310	-	-	-	15	15	-	-	-	-	340	283	57
87920569	Splash Pool Misc	-	-	-	-	195	-	-	-	-	-	-	-	195	300	(105)
87920629	Start Up/Winterization	-	-	-	-	223	-	-	-	-	-	550	-	773	1,080	(308)
87920683	Splash Pool & Equipment	-	-	-	-	-	401	-	-	-	-	-	-	401	600	(199)
87920583	Splash Pool First Aid	-	-	-	-	-	-	-	-	9	-	-	-	9	600	(591)
87920717	Pool & Restroom Supplies	-	-	-	-	315	48	211	35	-	-	-	-	608	400	208
87920719	Splash Pool Chemicals	-	-	-	-	-	124	501	-	329	-	-	-	954	1,800	(846)
87920753	Splash Pool Gas	7	7	7	7	7	249	297	279	313	109	10	10	1,304	1,345	(41)
87920751	Splash Pool Electric	58	41	34	55	29	125	211	222	197	196	70	70	1,308	1,560	(252)
87920755	Splash Pool Sewer/Water	184	184	184	184	184	185	201	205	248	261	185	185	2,388	2,595	(207)
87920754	Splash Pool Phone & Key Entry	121	124	124	126	126	128	129	129	129	129	152	152	1,568	1,824	(256)
	TOTAL SPLASH POOL	370	356	659	372	1,370	5,388	5,191	4,725	1,196	695	967	417	21,705	24,843	(3,137)
GL ACCT #	EAST LAKE POOL	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS	BUDGET	DIFFERENCE
87930001	East Lake Pool Staff	-	-	-	56	2,480	32,829	28,177	30,046	(2,275)	-	-	-	91,293	96,121	(4,828)
87930563	Eastlake License	-	-	620	-	-	105	30	30	-	-	-	-	785	566	219
87930567	Meeting Expense	-	-	-	-	-	-	8	125	-	-	-	-	133	200	(67)
87930568	Swim Lesson Expense	-	-	-	-	-	1,308	2,048	783	(100)	-	-	-	4,040	4,448	(408)
87930557	Eastlake Education	-	-	490	-	-	385	140	85	-	70	-	-	1,170	2,250	(1,080)
87930569	Eastlake Pool Supplies	-	-	-	-	397	800	875	94	3	3	-	-	2,172	2,120	52
87930547	East Lake Pool Uniforms	-	-	-	-	-	839	503	180	-	-	-	-	1,522	1,492	30
87930573	Eastlake Pool Phone	44	44	-	-	-	122	53	54	54	13	50	50	484	1,625	(1,141)
87930629	Eastlake Start up/winterization	-	-	-	-	882	-	-	-	-	0	1,400	-	2,282	4,000	(1,718)
87930683	Eastlake Pool & Equip Repair	-	-	-	-	800	938	1,253	296	352	-	-	-	3,639	2,350	1,289
87930719	Eastlake Chemicals	-	-	-	-	-	1,306	3,306	1,263	1,788	1,251	-	-	8,894	12,600	(3,706)
87930583	Eastlake First Aid	-	-	-	-	-	-	-	-	565	-	-	-	565	1,250	(685)
87930751	Eastlake Pool Electric	68	61	57	56	50	726	986	1,073	957	711	300	300	5,344	7,150	(1,806)
87930753	Eastlake Pool Gas	285	219	106	85	582	2,512	1,713	1,801	1,645	69	100	200	9,318	9,800	(482)
87930755	Eastlake Sewer/Water	115	115	115	115	115	115	115	224	1,008	1,100	365	365	3,866	5,853	(1,988)
	TOTAL EAST LAKE POOL	511	439	1,387	312	5,286	41,984	39,207	36,053	3,978	3,217	2,215	915	135,504	151,825	(16,321)
GL ACCT #	BROOKSIDE POOL	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS	BUDGET	DIFFERENCE
87940001	Brookside Pool Staff	-	-	-	-	561	11,885	14,012	14,591	4,366	-	-	-	45,415	48,108	(2,693)
87940563	Brookside License	-	-	-	310	79	-	15	15	-	-	-	-	419	268	151
87940567	Brookside Meeting Expense	-	-	-	-	-	-	-	128	-	-	-	-	128	200	(72)
87940557	Brookside Education	-	-	-	-	-	-	-	-	-	-	-	-	-	1,150	(1,150)
87940569	Brookside Pool Supplies	-	-	-	-	629	202	190	-	197	-	-	-	1,218	2,120	(902)
87940547	Brookside Pool Uniforms	-	-	-	-	-	709	-	-	-	-	-	-	709	746	(37)
87940573	Brookside Pool Phone	-	-	-	-	119	-	58	117	-	49	50	50	444	1,625	(1,181)
87940629	Brookside Start up/winterization	-	-	-	-	445	820	-	-	-	0	1,400	-	2,665	3,300	(635)
87940683	Brookside Pool & Equip Repair	-	-	213	-	(10)	320	816	-	142	-	-	-	1,481	1,650	(169)
87940719	Brookside Chemicals	-	-	-	-	-	574	952	1,153	1,261	630	-	-	4,571	8,600	(4,029)
87940583	Brookside First Aid	-	-	-	-	-	-	-	-	122	-	-	-	122	400	(278)
87940751	Brookside Pool Electric	-	-	-	-	-	-	-	-	-	-	300	300	600	7,150	(6,550)
87940753	Brookside Pool Gas	21	21	21	31	29	1,119	1,044	1,179	1,496	28	100	200	5,287	9,800	(4,513)
87940755	Brookside Sewer/Water	-	-	-	-	25	25	25	25	25	25	365	365	881	5,853	(4,973)
	TOTAL BROOKSIDE POOL	21	21	233	341	1,877	15,654	17,112	17,209	7,608	732	2,215	915	63,939	90,970	(27,031)

COMMUNITY CENTER																													
GL ACCT #	INCOME														TOTALS	BUDGET	DIFFERENCE												
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC																	
8780406000	2,910	2,475	2,506	2,585	2,924	3,646	2,595	4,361	2,482	2,703	3,000	3,000	35,194	37,500	(2,306)														
8780406000	1,505	975	845	971	805	2,803	2,242	1,390	468	558	500	1,000	14,062	12,200	1,862														
8780406000	1,604	1,658	1,539	1,315	1,131	1,203	1,217	1,404	1,246	1,256	1,500	1,500	16,572	18,000	(1,428)														
8780406000	-	-	50	-	50	-	275	-	85	-	30	30	520	460	60														
8780412	435	345	325	425	890	2,975	1,795	1,135	395	265	200	200	9,385	6,020	3,365														
8780420	35	25	105	22	54	16	24	63	104	26	30	30	531	360	171														
8780438	3,930	4,785	4,471	3,713	4,000	3,312	2,630	4,417	4,515	4,809	2,700	2,700	45,961	32,400	13,561														
TOTAL COMMUNITY CENTER INCOME															10,418	10,262	9,840	9,030	9,852	13,954	10,778	12,770	9,304	9,617	7,960	8,460	122,246	106,940	15,306

GL ACCT #	EXPENSES														TOTALS	BUDGET	DIFFERENCE												
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC																	
8780505	22,848	25,856	26,545	24,549	21,443	28,754	24,399	29,029	26,483	25,194	26,100	26,656	307,855	314,501	(6,646)														
8780547	126	-	-	0	-	679	54	-	38	499	500	-	1,896	1,700	196														
8780563	758	813	835	504	719	1,301	1,421	1,279	605	690	700	700	10,325	8,400	1,925														
8780567	-	-	-	-	38	15	24	16	-	-	90	-	183	360	(177)														
8780569	613	281	193	96	80	313	248	499	183	72	250	250	3,078	3,000	78														
8780569000	183	437	330	475	334	609	545	516	139	478	502	502	5,048	6,024	(976)														
8780573	309	309	330	330	335	335	334	341	337	340	337	337	3,995	4,044	(49)														
8780579000	101	102	48	79	145	125	172	61	172	25	80	80	1,191	2,280	(1,089)														
8780583	-	-	-	597	-	-	-	-	81	-	-	-	678	1,200	(522)														
8780588	-	-	550	2,278	-	-	350	-	274	625	-	4,000	8,077	7,710	367														
8780588000	-	257	1,260	-	-	-	1,361	462	-	-	-	-	3,340	3,715	(376)														
8780589	2,055	1,984	3,726	1,215	3,763	2,855	2,375	2,635	3,806	2,578	3,300	3,300	33,593	39,600	(6,007)														
8780602000	-	-	-	-	-	-	-	-	-	0	-	-	345	690	(345)														
878060298	-	-	4,685	-	-	4,190	100	537	4,685	-	-	-	14,197	14,700	(503)														
8780603000	33	33	33	33	33	333	33	33	33	33	33	33	696	703	(7)														
8780605	6,158	6,682	7,514	7,313	7,147	8,018	6,773	7,337	7,776	7,724	7,355	7,604	87,402	88,962	(1,560)														
8780619	-	-	-	-	1,350	450	450	450	450	450	450	450	4,050	4,050	-														
8780619000	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-														
8780620	16,139	29,412	29,412	29,412	29,412	29,412	29,412	29,412	29,412	29,412	29,412	29,412	339,669	463,680	(124,011)														
8780645	-	(12,287)	(12,331)	(12,287)	(12,678)	(12,167)	(12,796)	(12,167)	(12,475)	(12,475)	(12,287)	(12,287)	-	-	-														
8780649	-	-	-	-	-	-	-	-	-	-	1,000	500	1,500	2,000	(500)														
8780649	403	355	349	388	450	471	21	599	2	538	200	200	3,975	3,840	135														
8780659	195	-	-	43	-	-	-	-	-	-	100	-	338	300	38														
8780659001	746	-	-	-	-	-	-	-	840	-	-	-	1,586	1,400	186														
8780665	-	-	-	-	-	-	-	-	-	-	-	-	450	450	-														
8780699	120	562	3,545	843	2,037	1,547	1,534	2,430	2,261	2,270	1,655	1,200	20,023	20,020	3														
8780707	(176)	878	895	554	1,183	636	710	-	791	299	600	600	6,972	7,200	(228)														
8780749	-	-	-	-	-	-	-	-	199	-	300	-	499	900	(401)														
8780751	4,209	3,800	4,152	3,800	5,041	4,199	3,800	3,800	9,448	4,265	3,800	3,800	54,115	45,600	8,515														
8780753	270	400	592	400	879	98	400	400	(126)	103	400	400	4,216	4,800	(584)														
8780758	309	332	297	332	179	363	332	332	568	386	332	332	4,093	3,984	109														
8780881	-	(90)	139	147	-	-	-	-	55	-	-	-	252	2,020	(1,768)														
TOTAL COMMUNITY CENTER EXPENSES															55,399	72,423	85,433	73,388	74,568	84,704	74,848	80,167	88,530	75,981	77,495	80,251	923,187	1,062,833	(139,646)

NET COMMUNITY CENTER INCOME/(LOSS)	(44,981)	(62,160)	(75,592)	(64,357)	(64,716)	(70,749)	(64,070)	(67,397)	(79,227)	(66,385)	(69,535)	(71,791)	(800,942)	(955,893)	(154,951)
TOTAL NET EXPENSE	319,968	345,332	422,370	625,373	482,123	561,661	542,686	517,818	487,912	449,468	707,500	472,583	5,911,416	6,044,653	
ACTUAL NET PROFIT/(SHORTFALL)	140,087	131,259	53,997	(110,045)	31,662	(52,857)	(5,999)	(3,827)	8,052	74,965	(210,644)	77,961	134,611	0	134,611
BUDGETED NET PROFIT/(SHORTFALL)	102,869	116,411	(45,084)	(159,856)	(112,079)	(68,702)	(26,214)	(60,158)	(3,337)	61,857	13,048	181,247	2	2	
DIFFERENCE NET PROFIT/(SHORTFALL)	37,218	14,848	99,081	49,811	143,741	15,845	20,215	56,331	11,389	13,108	(223,692)	(103,286)	134,609		

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Actually ended 2015 w/4.04 units vs 4.042 budgeted	4044	4064	4097	4121	4168	4212	4242	4273	4321	4344	4393	4428
2016 MTD ACTUAL	20	33	24	47	44	30	31	48	23	49	35	35
RUNNING LOT COUNT	4064	4097	4121	4168	4212	4242	4273	4321	4344	4393	4428	4463
Daybreak Communities Closed Homes Report (end of month)	-	-	4142	4169	4214	4244	4280	-	-	-	-	-
Daybreak Communities Sales Report (end of month)	-	-	4388	4407	4448	4521	-	-	-	-	-	-
Difference Between Daybreak Communities closed & contracts written	-	-	246	238	234	277	-4280	0	0	0	0	0
BUDGET TO END EA MONTH (35 new units a month)	4077	4112	4147	4182	4217	4252	4287	4322	4357	4392	4427	4462
DIFFERENCE IN LOT SALES	-13	-15	-36	-14	-5	-10	-14	-1	-13	1	1	1

By-Laws Chapter 3 Section 3.3(i)
 At 25% of build out, Voting Delegates shall elect one of the three BOD Positions. Will be a voting position
 20,000 *25% = 5,000

Projecting
 to end year
 at: 22.3%

The difference shows us what closes to expect, which will eventually make up the Lot Sales variance