

Bent Tree Harbor Home Owner's Association  
Profit & Loss Prev Year Comparison  
January through December 2022

	Jan - Dec 22	Jan - Dec 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
10500-0 · Returned Check Charge	0.00	545.00	-545.00	-100.0%
40000-0 · Sale of Lots	1,275.00	15,424.75	-14,149.75	-91.7%
40001-0 · Sale of Equipment	2,500.00	0.00	2,500.00	100.0%
40002-0 · Sale of non-equipment	40.00	0.00	40.00	100.0%
40900-0 · Community Bldg or Shelter house	50.00	0.00	50.00	100.0%
41000-0 · Contributions	0.00	1,415.00	-1,415.00	-100.0%
41200-0 · Fundraisers	306.35	0.00	306.35	100.0%
41500 · Road Damage Assessment	0.00	95.00	-95.00	-100.0%
41502 · Resident Gravel	0.00	240.00	-240.00	-100.0%
41504 · Backhoe For Residents	60.00	360.00	-300.00	-83.3%
41505 · Guest ATV Fee	1,380.00	750.00	630.00	84.0%
41506 · Road-One Time Assessment	500.00	1,925.00	-1,425.00	-74.0%
41600-0 · Assessment Income				
40800-0 · Sales-Other-Sticker/Bldg Permit	450.00	740.50	-290.50	-39.2%
41650-0 · Assessment Finance Charges	3,189.64	9,757.55	-6,567.91	-67.3%
41700-0 · Pump Out Income	42,685.00	44,364.50	-1,679.50	-3.8%
42000-0 · Boat Storage Income	0.00	20.00	-20.00	-100.0%
41600-0 · Assessment Income - Other	53,492.47	144,301.68	-90,809.21	-62.9%
<b>Total 41600-0 · Assessment Income</b>	<b>99,817.11</b>	<b>199,184.23</b>	<b>-99,367.12</b>	<b>-49.9%</b>
41600-1 · 2016 Association Dues	2,475.00	11,151.15	-8,676.15	-77.8%
41600-2 · 2017 Association Dues	3,577.50	14,929.96	-11,352.46	-76.0%
41600-3 · 2018 Association Dues	3,578.76	16,084.33	-12,505.57	-77.8%
41600-4 · 2019 Association Dues	5,330.16	21,330.41	-16,000.25	-75.0%
41600-5 · 2020 Association Dues	2,718.80	13,598.38	-10,879.58	-80.0%
41600-6 · 2021 Association Dues	5,389.97	70,274.78	-64,884.81	-92.3%
41600-7 · 2022 Association Dues	74,984.31	181,474.63	-106,490.32	-58.7%
41600-8 · 2023 Association Dues	173,212.76	0.00	173,212.76	100.0%
42800-0 · Interest Income	53.34	51.82	1.52	2.9%
42900-0 · COPIES INCOME	65.65	61.90	3.75	6.1%
42900-1 · FAX INCOME	85.00	130.00	-45.00	-34.6%
42910-0 · ICE MONEY INCOME	7,763.10	6,995.40	767.70	11.0%
43001-1 · Violation of By-laws	400.00	0.00	400.00	100.0%
43001-2 · Violation of Bylaws 2	3,950.00	650.00	3,300.00	507.7%
43001-3 · Violation of Bylaws 3	700.00	0.00	700.00	100.0%
43001-4 · Violation of Bylaws 4	625.00	0.00	625.00	100.0%
43001-5 · Violation of Bylaws 5	625.00	0.00	625.00	100.0%
43001 · Violation of Bylaws	517.94	647.50	-129.56	-20.0%
43002-0 · Stamps Sold	105.10	84.83	20.27	23.9%
49000-0 · Fee Discounts	46.03	51.39	-5.36	-10.4%
49010 · Returned Check Charges	-0.50	-20.00	19.50	97.5%
<b>Total Income</b>	<b>392,131.38</b>	<b>557,435.46</b>	<b>-165,304.08</b>	<b>-29.7%</b>
<b>Cost of Goods Sold</b>				
50000-0 · Cost of Sales-parts	0.00	0.00	0.00	0.0%
50000 · Cost of Goods Sold	4,385.00	4,244.00	141.00	3.3%
57000-0 · Cost of Sales- Dummy-Assets	0.00	0.00	0.00	0.0%
<b>Total COGS</b>	<b>4,385.00</b>	<b>4,244.00</b>	<b>141.00</b>	<b>3.3%</b>
<b>Gross Profit</b>	<b>387,746.38</b>	<b>553,191.46</b>	<b>-165,445.08</b>	<b>-29.9%</b>

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<b>Expense</b>				
*Uncategorized Expenses	200.00	0.00	200.00	100.0%
MissingInvCOGS	0.00	0.00	0.00	0.0%
60499-0 · EFTPS Convenience Fee Expense	10.08	1.50	8.58	572.0%
60499-1 · Interest/Penalty Expense	-16.00	6.75	-22.75	-337.0%
61000-0 · Taxes, Licenses & Permits	2,004.82	2,693.51	-688.69	-25.6%
61100-0 · Payroll Expenses	198,570.83	194,640.90	3,929.93	2.0%
61201-0 · Bank & Credit Charges	0.00	0.50	-0.50	-100.0%
61400-0 · Bad Debt Expense	0.00	20.25	-20.25	-100.0%
62500-0 · Wages Expense	0.00	0.00	0.00	0.0%
63000-0 · Trash Collection Expense	26,791.88	24,396.38	2,395.50	9.8%
6350A01 · Electric Expense - Trusteeship	84.00	0.00	84.00	100.0%
6350A02 · Electric Expense -Old Firehouse	746.10	637.82	108.28	17.0%
6350A03 · Electric Expense - Barn	3,428.86	2,921.82	507.04	17.4%
6350A04 · Electric Expense - Bath House	3,298.47	2,505.92	792.55	31.6%
6350A05 · Electric Expense - Light	120.00	164.29	-44.29	-27.0%
6350A06 · Electric Expense - LightOnSign	340.43	337.85	2.58	0.8%
6350A07 · Electric Expense - Comm Bldg	1,587.59	1,370.96	216.63	15.8%
6350A08 · Electric Expense - Security	1,177.54	1,313.03	-135.49	-10.3%
6350A09 · Electric Expense - Sewer Plant	1,540.93	1,457.90	83.03	5.7%
6350A10 · Electric Expense - Maint Light	200.00	0.00	200.00	100.0%
63600-0 · Propane Expense	2,522.50	2,385.70	136.80	5.7%
63700 · Gasoline/Diesel Expenses	8,764.16	4,687.95	4,076.21	87.0%
64500-0 · Professional Fees				
65000-0 · Accounting Fees	475.00	677.50	-202.50	-29.9%
6550A02 · Legal Fees	6,000.00	12,500.00	-6,500.00	-52.0%
6550A03 · Pre-employment drug screen	25.00	0.00	25.00	100.0%
64500-0 · Professional Fees - Other	535.40	17.40	518.00	2,977.0%
<b>Total 64500-0 · Professional Fees</b>	<b>7,035.40</b>	<b>13,194.90</b>	<b>-6,159.50</b>	<b>-46.7%</b>
6600A01 · Supplies Expense-Security	1,598.79	645.71	953.08	147.6%
6600A02 · Supplies Expense-Maintenance	4,573.89	1,438.23	3,135.66	218.0%
6600A03 · Supplies/Expense-Office	5,053.07	5,033.06	20.01	0.4%
6600A04 · Supplies Expense-Sewer Plant	1,600.72	1,424.94	175.78	12.3%
66350-0 · Website Expense	305.38	287.88	17.50	6.1%
66500-0 · Telephone Expense	1,762.48	1,841.05	-78.57	-4.3%
66900 · Reconciliation Discrepancies	0.00	0.60	-0.60	-100.0%
67000-0 · Postage and Shipping Expense	2,113.78	2,104.00	9.78	0.5%
67400-0 · Repairs/Maintenance-Plant	15,839.49	10,145.41	5,694.08	56.1%
67500-0 · Repairs/Maintenance-Bldg				
67500-1 · Repair & Maint-Bldg-Mailbox	13.84	2,641.00	-2,627.16	-99.5%
67500-0 · Repairs/Maintenance-Bldg - Other	3,314.54	824.57	2,489.97	302.0%
<b>Total 67500-0 · Repairs/Maintenance-Bldg</b>	<b>3,328.38</b>	<b>3,465.57</b>	<b>-137.19</b>	<b>-4.0%</b>
67600-0 · Repairs/Maintenance-Security	61.55	181.18	-119.63	-66.0%
67800-0 · Repairs/Maintenance- MaintBarn	180.00	0.00	180.00	100.0%
67900-0 · Repairs/Maintenance-Bathhouses				
67900-1 · Main Bath-Repairs/Maint.	20.00	0.00	20.00	100.0%
67900-2 · Choctaw Bath-Repairs/Maint.	337.96	78.78	259.18	329.0%
67900-0 · Repairs/Maintenance-Bathhouses - ...	66.43	208.72	-142.29	-68.2%
<b>Total 67900-0 · Repairs/Maintenance-Bathhouses</b>	<b>424.39</b>	<b>287.50</b>	<b>136.89</b>	<b>47.6%</b>
6800A01 · Repairs/Maintenance-Backhoe	1,832.64	2,274.26	-441.62	-19.4%
6800A03 · Repairs/Maintenance-Mower	1,593.96	4.68	1,589.28	33,959.0%
6800A04 · Repairs/Maintenance-Road Grader	1,371.32	3,212.14	-1,840.82	-57.3%
6800A06 · Repairs/Maintenance-Pumptruck	1,588.41	183.78	1,404.63	764.3%
6800A07 · Repairs/Maintenance-Equip	158.74	950.06	-791.32	-83.3%
6800A08 · Repairs/Maint-99 Chev K3500	530.34	327.84	202.50	61.8%
6800A09 · Repairs/Maintenance-Dump Truck	310.86	1,165.54	-854.68	-73.3%
6800A10 · Repairs/Maintenance-Bobcat	701.09	1,552.00	-850.91	-54.8%
6800A11 · Repairs/Maint-Bobcat Trlr	68.83	80.00	-11.17	-14.0%

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02/13/23  
Cash Basis

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	Jan - Dec 22	Jan - Dec 21	\$ Change	% Change
<b>68500-0 · Repairs/Maintenance-Roads</b>				
68500-1 · Repairs/Maint Rd-Gravel Purch	8,824.90	11,088.20	-2,263.30	-20.4%
68500-2 · Repair/Maint-Gravel Delivery	5,054.92	5,248.48	-193.56	-3.7%
<b>Total 68500-0 · Repairs/Maintenance-Roads</b>	<b>13,879.82</b>	<b>16,336.68</b>	<b>-2,456.86</b>	<b>-15.0%</b>
<b>69000-0 · Printing Expense</b>	<b>2,693.97</b>	<b>1,429.54</b>	<b>1,264.43</b>	<b>88.5%</b>
<b>69500-0 · Publications &amp; Promotions Exp</b>	<b>12.00</b>	<b>0.00</b>	<b>12.00</b>	<b>100.0%</b>
<b>72000-0 · ICE PURCHASE</b>	<b>5,042.80</b>	<b>4,593.00</b>	<b>449.80</b>	<b>9.8%</b>
<b>73000-0 · Insurance Expense</b>	<b>20,574.06</b>	<b>20,195.60</b>	<b>378.46</b>	<b>1.9%</b>
<b>75000-0 · Misc Expense-Security</b>	<b>367.42</b>	<b>0.00</b>	<b>367.42</b>	<b>100.0%</b>
<b>75500-0 · Misc Expense-Maintenance</b>	<b>74.72</b>	<b>1,575.00</b>	<b>-1,500.28</b>	<b>-95.3%</b>
<b>76000-0 · Misc Expense-Administration</b>	<b>110.00</b>	<b>104.90</b>	<b>5.10</b>	<b>4.9%</b>
<b>76500-0 · - Misc Expense - Sewer Plant</b>	<b>550.00</b>	<b>0.00</b>	<b>550.00</b>	<b>100.0%</b>
<b>89000-0 · Other Expense</b>	<b>20.00</b>	<b>0.00</b>	<b>20.00</b>	<b>100.0%</b>
<b>91000-0 · Recording Fees paid</b>	<b>414.00</b>	<b>791.00</b>	<b>-377.00</b>	<b>-47.7%</b>
<b>91010 · Bank Service Charges</b>	<b>0.00</b>	<b>8.00</b>	<b>-8.00</b>	<b>-100.0%</b>
<b>91020-0 · Credit Card Monthly Service Fee</b>	<b>360.00</b>	<b>360.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>347,504.49</b>	<b>334,737.08</b>	<b>12,767.41</b>	<b>3.8%</b>
<b>Net Ordinary Income</b>	<b>40,241.89</b>	<b>218,454.38</b>	<b>-178,212.49</b>	<b>-81.6%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
44000-0 · SW Electric Coop Div Income	475.31	464.55	10.76	2.3%
91030 · PayPal CC Conv Fee	-48.90	36.63	-85.53	-233.5%
<b>Total Other Income</b>	<b>426.41</b>	<b>501.18</b>	<b>-74.77</b>	<b>-14.9%</b>
<b>Other Expense</b>				
10700-0 · Assessment Write Off Tax Sale	48,955.73	161,408.84	-112,453.11	-69.7%
10900-0 · Assessment Write Off-Other	15,733.57	46,357.61	-30,624.04	-66.1%
<b>Total Other Expense</b>	<b>64,689.30</b>	<b>207,766.45</b>	<b>-143,077.15</b>	<b>-68.9%</b>
<b>Net Other Income</b>	<b>-64,262.89</b>	<b>-207,265.27</b>	<b>143,002.38</b>	<b>69.0%</b>
<b>Net Income</b>	<b>-24,021.00</b>	<b>11,189.11</b>	<b>-35,210.11</b>	<b>-314.7%</b>