

07/24/21

## CHATEAU CHAPARRAL OWNER'S ASSOCIATION

## Balance Sheet

As of December 31, 2020

	Dec 31, 20	Dec 31, 19
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
CASH IN BANK-CPB-CHECKING	12,137.38	29,209.70
CASH IN BANK-CPB-MONEY MARKET	86,249.59	86,061.60
CCOA CONSTRUCTION ACCT	65,655.03	62,118.16
ASSET REPLACEMENT RESERVE	30,331.00	25,998.00
DEBT SERVICE RESERVE	54,148.50	46,224.50
SOCIAL / KITCHEN ACCOUNT	2,138.77	4,231.91
<b>Total Checking/Savings</b>	250,660.27	253,843.87
<b>Accounts Receivable</b>		
ACCOUNTS RECEIVABLE	0.00	303.81
<b>Total Accounts Receivable</b>	0.00	303.81
<b>Other Current Assets</b>		
Undeposited Funds	0.00	5,581.36
<b>Total Other Current Assets</b>	0.00	5,581.36
<b>Total Current Assets</b>	250,660.27	259,729.04
<b>Fixed Assets</b>		
APPLIANCES	5,014.98	2,014.89
BATHROOM CAPITAL IMPROVEMENT	2,860.72	2,860.72
EQUIPMENT	107,788.84	107,788.84
IMPROVEMENTS	19,158.36	19,158.36
LAND	21,000.00	21,000.00
LODGE BUILDING	135,366.69	135,366.69
LODGE WINDOW DRAPERY	648.27	648.27
ROAD GRADER/OVERHAUL TRACTOR	2,009.03	2,009.03
ROAD IMPROVEMENTS	6,005.00	6,005.00
SEWER/WATER /ELECTRIC PROJECTS	3,398,063.20	3,398,063.20
SHOP SHED	4,922.71	4,922.71
UTILITY BUILDING	14,911.60	14,911.60
VEHICLE	2,000.00	2,000.00
ACCUMULATED DEPRECIATION	-595,959.00	-501,397.00
<b>Total Fixed Assets</b>	3,123,790.40	3,215,352.31
<b>TOTAL ASSETS</b>	<b>3,374,450.67</b>	<b>3,475,081.35</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Other Current Liabilities</b>		
DEPOSITS - OWNERS	17,613.27	22,398.86
EMPLOYER MEDICARE	217.43	171.90
EMPLOYER SOCIAL SECURITY	929.71	735.02
FEDERAL WITHHOLDING	287.00	292.00
FUTA	137.04	181.17
MEDICARE WITHHOLDING	217.43	171.90
SOCIAL SECURITY WITHHOLDING	929.71	735.02
STATE WITHHOLDING	334.00	302.00

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As of December 31, 2020

	Dec 31, 20	Dec 31, 19
SUTA	62.97	73.84
PAYABLE - LEGAL	320.40	0.00
<b>Total Other Current Liabilities</b>	<b>21,048.96</b>	<b>25,061.71</b>
<b>Total Current Liabilities</b>	<b>21,048.96</b>	<b>25,061.71</b>
Long Term Liabilities		
US RURAL UTILITY SERV. LOAN #1	1,657,337.40	1,694,223.80
<b>Total Long Term Liabilities</b>	<b>1,657,337.40</b>	<b>1,694,223.80</b>
<b>Total Liabilities</b>	<b>1,678,386.36</b>	<b>1,719,285.51</b>
Equity		
UNRESTRICTED	1,755,795.84	1,788,599.70
Net Income	-59,731.53	-32,803.86
<b>Total Equity</b>	<b>1,696,064.31</b>	<b>1,755,795.84</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,374,450.67</b>	<b>3,475,081.35</b>

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**CHATEAU CHAPARRAL OWNER'S ASSOCIATION**  
**STATEMENT OF REVENUES & EXPENSES**  
 January through December 2020

	Jan - Dec 20	Jan - Dec 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
ASSOCIATION DUES INCOME	116,166.70	99,685.32
ELECTRIC INCOME	67,701.21	73,113.30
FEE FOR RETURNED CHECKS	2.00	2.00
INTEREST INCOME	187.99	331.29
LATE FEES & FINES	4,276.36	4,161.17
WASHER & DRYER INCOME	879.85	6,621.88
LODGE INCOME		
SOCIAL COMMITTEE INCOME	906.95	634.00
LODGE INCOME - Other	0.00	45.00
<b>Total LODGE INCOME</b>	906.95	679.00
MISCELLANEOUS INCOME	0.00	124.00
NEW/REPLACEMENT METERS	5.00	100.00
PROCESSING FEE	960.58	997.92
RIGHT OF WAY INCOME	225.00	225.00
SEWER ASSESSMENT FEES	135,650.27	112,479.73
<b>Total Income</b>	326,961.91	298,520.61
<b>Gross Profit</b>	326,961.91	298,520.61
<b>Expense</b>		
ADMINISTRATIVE EXPENSE	243.98	0.00
ADVERTISING	134.60	560.19
BANK CHARGES	32.00	34.00
BATH HOUSE SUPPLIES	0.00	92.42
CONTRACT LABOR	210.00	97.50
DEPRECIATION EXPENSE	94,562.00	43,389.00
DUES, FEES & SUBSCRIPTIONS	505.00	355.00
ELECTRIC FEES	89,665.78	89,073.56
INSURANCE EXPENSE		
BOND	485.00	485.00
INSURANCE EXPENSE - Other	14,307.08	14,700.70
<b>Total INSURANCE EXPENSE</b>	14,792.08	15,185.70
INTEREST EXPENSE	42,355.60	43,255.26
L.P. GAS	4,307.22	6,035.71
L.P. GAS BATH HOUSE	0.00	15.00
LAUNDRY EXPENSE	0.00	169.55
LODGE EXPENSE		
FOOD	48.12	0.00
INTERNET/TELEPHONE	1,390.57	1,401.34
LODGE CLEANING	61.40	51.49
OPERATING SUPPLIES	1,081.88	3.99
REPAIRS & MAINT.	1,976.00	0.00
SATELLITE	246.43	314.03
SOCIAL COMMITTEE EXPENSE	0.00	1,666.90
LODGE EXPENSE - Other	0.00	831.43
<b>Total LODGE EXPENSE</b>	4,804.40	4,269.18

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**CHATEAU CHAPARRAL OWNER'S ASSOCIATION**  
**STATEMENT OF REVENUES & EXPENSES**  
 January through December 2020

	<u>Jan - Dec 20</u>	<u>Jan - Dec 19</u>
MILEAGE REIMBURSEMENT	197.21	495.53
MISCELLANEOUS EXPENSE	0.00	230.27
OFFICE SUPPLIES & EXPENSE	2,056.74	1,481.48
OIL, GAS, DIESEL EXPENSE	131.08	263.55
PAYROLL TAXES		
FEES	31.50	61.25
FEDERAL UNEMPLOYMENT TAXES	137.04	181.17
STATE UNEMPLOYMENT TAXES	236.38	341.17
PAYROLL TAXES - Other	3,887.46	3,248.62
<b>Total PAYROLL TAXES</b>	<b>4,292.38</b>	<b>3,832.21</b>
PERMITS	1,271.00	641.00
POSTAGE/SHIPPING EXPENSES	2,084.87	1,219.66
PROFESSIONAL FEES		
ACCOUNTING	9,242.50	12,694.25
LEGAL FEES	10,016.65	10,406.80
PROFESSIONAL FEES - Other	0.00	4,000.00
<b>Total PROFESSIONAL FEES</b>	<b>19,259.15</b>	<b>27,101.05</b>
REAL ESTATE TAXES EXPENSE	1,549.40	0.00
REPAIR & MAINTENANCE		
BRIDGE REPAIR/MAINTENANCE	46.83	239.35
ELECTRIC PEDISTAL REPAIRS	0.00	115.00
MAINTENANCE EQUIPMENT	548.42	192.36
MAINTENANCE BUILDINGS	250.41	2,104.60
MAINTENANCE GROUNDS	308.20	0.00
REPAIRS TO SEWER LINE	4,950.00	2,000.00
REPAIRS TO WATER SYSTEM	9,679.59	15,807.74
REPAIR & MAINTENANCE - Other	15,138.95	4,118.81
<b>Total REPAIR &amp; MAINTENANCE</b>	<b>30,922.40</b>	<b>24,577.86</b>
SMALL TOOLS	0.00	151.05
TRASH EXPENSE	13,043.92	11,580.49
VEHICLE EXPENSE	1,102.74	746.10
WAGES	50,816.88	42,465.65
WATER PURIFICATION SUPPLIES	2,826.01	3,828.95
WATER TESTING	4,364.00	8,165.55
WORKERS COMP INSURANCE	1,163.00	2,012.00
<b>Total Expense</b>	<b>386,693.44</b>	<b>331,324.47</b>
<b>Net Ordinary Income</b>	<b>-59,731.53</b>	<b>-32,803.86</b>
<b>Net Income</b>	<b>-59,731.53</b>	<b>-32,803.86</b>