

Balance Sheet (Cash)
Orchards at Big Bear Farms (8002)
June 30, 2026

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		Operating	Reserves	Total
ASSETS				
Cash - Operations				
110100.0000	Cash - Operating Acct	85,969.96	0.00	85,969.96
110900.0001	Petty Cash - Western Alliance Bank	1,000.00	0.00	1,000.00
	Total Operating Funds	<u>86,969.96</u>	<u>0.00</u>	<u>86,969.96</u>
Cash for Reserves				
112001.0000	Cash - Reserve Acct	0.00	301,419.89	301,419.89
112840.0000	Reserve Cash - Popular Bank	0.00	25,692.63	25,692.63
113300.0000	Reserve C D - Union Savings	0.00	135,926.75	135,926.75
	Total Reserves Funds	<u>0.00</u>	<u>463,039.27</u>	<u>463,039.27</u>
	Total Current Assets	<u>86,969.96</u>	<u>463,039.27</u>	<u>550,009.23</u>
Total Assets		<u>86,969.96</u>	<u>463,039.27</u>	<u>550,009.23</u>
LIABILITIES				
Long Term Liabilities				
410698.0000	N/P - Other	513,188.11	0.00	513,188.11
	Total Long Term Liabilites	<u>513,188.11</u>	<u>0.00</u>	<u>513,188.11</u>
Total Liabilities		<u>513,188.11</u>	<u>0.00</u>	<u>513,188.11</u>
EQUITY				
	Owners Equity	(418,974.75)	0.00	(418,974.75)
	Current Year Income/(Loss)	(7,243.40)	0.00	(7,243.40)
	Replacement Reserve Prior Years	0.00	438,141.70	438,141.70
	Replacement Reserve Current Year	0.00	24,897.57	24,897.57
	Total Equity	<u>(426,218.15)</u>	<u>463,039.27</u>	<u>36,821.12</u>
Total Liabilities and Owners Equity		<u>86,969.96</u>	<u>463,039.27</u>	<u>550,009.23</u>

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Account	Account Name	MTD Actual	MTD Budget	MTD \$ Variance	YTD Actual	YTD Budget	YTD \$ Variance	Annual Budget
Operating Income								
605000.0000	Association Fee	40,098.40	41,250.42	(1,152.02)	240,151.73	247,502.52	(7,350.79)	495,005.00
603700.0000	Miscellaneous Income	0.00	0.00	0.00	30.00	0.00	30.00	0.00
603810.0000	COA Late Fees	50.00	0.00	50.00	975.00	0.00	975.00	0.00
604000.0000	Bad Check Charge	0.00	0.00	0.00	35.00	0.00	35.00	0.00
Total Income		40,148.40	41,250.42	(1,102.02)	241,191.73	247,502.52	(6,310.79)	495,005.00
681500.0000	Reserve Funding	(11,370.00)	(11,370.33)	0.33	(68,220.00)	(68,221.98)	1.98	(136,444.00)
Total Operating Income		28,778.40	29,880.09	(1,101.69)	172,971.73	179,280.54	(6,308.81)	358,561.00
Operating Expenses								
Utilities								
610100.0000	Electric	1,519.59	1,500.00	(19.59)	8,043.71	9,000.00	956.29	18,000.00
610200.0000	Gas	173.59	141.67	(31.92)	1,211.28	850.02	(361.26)	1,700.00
610300.0002	Water	3,338.82	2,666.67	(672.15)	18,514.10	16,000.02	(2,514.08)	32,000.00
610400.0000	Sewer	0.00	13,625.00	13,625.00	27,459.00	27,250.00	(209.00)	54,500.00
610550.0000	Trash Removal	1,795.36	1,708.33	(87.03)	10,626.92	10,249.98	(376.94)	20,500.00
Total Utilities		6,827.36	19,641.67	12,814.31	65,855.01	63,350.02	(2,504.99)	126,700.00
Maintenance								
621500.0000	Extermination	0.00	100.00	100.00	0.00	200.00	200.00	500.00
640030.0000	Concrete	0.00	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
640070.0000	Gutters & Downspouts	650.00	166.67	(483.33)	925.00	1,000.02	75.02	2,000.00
641900.0000	Miscellaneous	0.00	72.08	72.08	0.00	432.48	432.48	865.00
648150.0000	Backflow Inspection	0.00	0.00	0.00	0.00	0.00	0.00	625.00
648510.0000	Building Maintenance	1,255.00	833.33	(421.67)	6,768.25	4,999.98	(1,768.27)	10,000.00
Total Maintenance		1,905.00	1,172.08	(732.92)	7,693.25	11,632.48	3,939.23	18,990.00
Grounds Care								
620400.0000	Snow Removal	0.00	0.00	0.00	13,956.83	15,000.00	1,043.17	18,000.00
624300.0000	Lake Maint & Chemicals	0.00	0.00	0.00	1,070.00	550.00	(520.00)	1,100.00
624550.0000	Tree Service	1,471.25	1,500.00	28.75	8,827.50	9,000.00	172.50	18,000.00
624600.0000	Flowers	0.00	0.00	0.00	0.00	750.00	750.00	1,000.00
624620.0000	Irrigation	0.00	0.00	0.00	1,063.22	250.00	(813.22)	500.00
642400.0000	Grounds Contract	7,683.87	6,833.33	(850.54)	33,432.25	40,999.98	7,567.73	82,000.00
Total Grounds Care		9,155.12	8,333.33	(821.79)	58,349.80	66,549.98	8,200.18	120,600.00
Pool								

Cash Basis Income Statement
Orchards at Big Bear Farms (8002)
For the period ending June 30, 2026

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Account	Account Name	MTD Actual	MTD Budget	MTD \$ Variance	YTD Actual	YTD Budget	YTD \$ Variance	Annual Budget
620710.0000	Pool Maintenance	1,548.30	250.00	(1,298.30)	2,128.30	500.00	(1,628.30)	1,200.00
620740.0000	Pool Permit	0.00	0.00	0.00	0.00	670.00	670.00	670.00
642450.0000	Pool Contract	630.94	1,404.00	773.06	630.94	2,740.00	2,109.06	6,563.00
Total Pool		<u>2,179.24</u>	<u>1,654.00</u>	<u>(525.24)</u>	<u>2,759.24</u>	<u>3,910.00</u>	<u>1,150.76</u>	<u>8,433.00</u>
Recreation								
624210.0000	Clubhouse Cleaning	172.00	172.00	0.00	946.00	1,120.00	174.00	2,240.00
624220.0000	Clubhouse Supplies	0.00	83.33	83.33	261.76	499.98	238.22	1,000.00
624230.0000	Clubhouse Maintenance	290.00	333.33	43.33	1,162.35	1,999.98	837.63	4,000.00
624260.0000	Clubhouse Telephone	34.19	28.33	(5.86)	159.56	169.98	10.42	340.00
624261.0000	Clubhouse Internet	90.00	76.67	(13.33)	710.34	460.02	(250.32)	920.00
624270.0000	Cable Expenses	135.00	81.67	(53.33)	665.35	490.02	(175.33)	980.00
680480.0000	Community / Social Events	0.00	62.50	62.50	0.00	125.00	125.00	250.00
Total Recreation		<u>721.19</u>	<u>837.83</u>	<u>116.64</u>	<u>3,905.36</u>	<u>4,864.98</u>	<u>959.62</u>	<u>9,730.00</u>
Administrative Expense								
660200.0000	Legal	600.00	166.67	(433.33)	525.00	1,000.02	475.02	2,000.00
660420.0000	Copier Expense / Copies	115.92	41.67	(74.25)	443.79	250.02	(193.77)	500.00
660500.0000	Misc Administrative Expense	(42.08)	25.00	67.08	1.75	150.00	148.25	300.00
660510.0000	Bank Fees	0.00	0.00	0.00	20.00	0.00	(20.00)	0.00
663050.0000	Website Expense	0.00	0.00	0.00	805.88	0.00	(805.88)	1,300.00
663100.0000	Postage	13.65	29.17	15.52	204.91	175.02	(29.89)	350.00
680100.0000	Management Fees	1,638.00	1,638.00	0.00	9,828.00	9,828.00	0.00	19,656.00
680200.0000	Federal Income Tax	0.00	0.00	0.00	3,366.00	260.00	(3,106.00)	260.00
681400.0000	Insurance	16,531.22	4,120.83	(12,410.39)	26,923.22	24,724.98	(2,198.24)	49,450.00
681700.0000	Contingency	0.00	24.33	24.33	133.92	145.98	12.06	292.00
Total Administrative		<u>18,856.71</u>	<u>6,045.67</u>	<u>(12,811.04)</u>	<u>42,252.47</u>	<u>36,534.02</u>	<u>(5,718.45)</u>	<u>74,108.00</u>
Total Operating Expenses		<u>39,644.62</u>	<u>37,684.58</u>	<u>(1,960.04)</u>	<u>180,815.13</u>	<u>186,841.48</u>	<u>6,026.35</u>	<u>358,561.00</u>
Net Operating Income / (Loss)		<u>(10,866.22)</u>	<u>(7,804.49)</u>	<u>(3,061.73)</u>	<u>(7,843.40)</u>	<u>(7,560.94)</u>	<u>(282.46)</u>	<u>0.00</u>
Other Items								
840700.0000	Other Cash Out	386.00	0.00	(386.00)	(600.00)	0.00	600.00	0.00
Total Other Items		<u>386.00</u>	<u>0.00</u>	<u>(386.00)</u>	<u>(600.00)</u>	<u>0.00</u>	<u>600.00</u>	<u>0.00</u>
Net Income / (Loss)		<u>(11,252.22)</u>	<u>(7,804.49)</u>	<u>(3,447.73)</u>	<u>(7,243.40)</u>	<u>(7,560.94)</u>	<u>317.54</u>	<u>0.00</u>

Reserve Cash Basis Income Statement
Orchards at Big Bear Farms (8002)
For the period ending June 30, 2026

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Account	Account Name	MTD Actual	MTD Budget	MTD \$ Variance	YTD Actual	YTD Budget	YTD \$ Variance	Annual Budget
Reserve Income								
870000.0591	Reserve Income	11,370.00	11,370.33	(0.33)	68,220.00	68,221.98	(1.98)	136,444.00
870000.0995	Interest Current Yr	834.80	0.00	834.80	4,901.37	0.00	4,901.37	0.00
Total Reserve Income		12,204.80	11,370.33	834.47	73,121.37	68,221.98	4,899.39	136,444.00
Reserve Expenses								
870000.4413	Loan Payment Expense	8,037.30	8,037.00	(0.30)	48,223.80	48,222.00	(1.80)	96,444.00
Total Reserve Expenses		8,037.30	8,037.00	(0.30)	48,223.80	48,222.00	(1.80)	96,444.00
Net Income / (Loss)		4,167.50	3,333.33	834.17	24,897.57	19,999.98	4,897.59	40,000.00