

## LFG HOA Board Meeting \*AGENDA Saturday, January 20th, 2023, 8:30 AM

The meeting will be held in the office, or you can join virtually. Please check website.

Page	Agenda Item	Lead	Purpose   Current Status
	Meeting call to order	Mark Pierpoint	Record attendance, confirm quorum of BOD, Record time
	<b>Approval of Minutes:</b> 11/18/23 Meeting Minutes	Board	Approve and post to website.
3-4	<b>Homeowner Hearing/Correspondence:</b> Unit 76	Board, Lauren Kettmann	Heat tape application.
	<b>Action Items from 11/18/23 Meeting:</b> <b>Action item #1:</b> Unit 21  <b>Action item #2:</b> CC&Rs and By Laws  <b>Action item #3:</b> Meet w/ Linda Meckel	Lauren Kettmann  Lauren Kettmann  Lauren Kettmann	Roof repairs complete and notified homeowner.  Complete. Waiting for CC&Rs and By Laws to be finalized / processed by Brian Handley.  Met with Linda, went over systems to help better organize. Will recreate distribution list for all homeowners.
	<b>Old Business:</b> <b>OB #1:</b> CC&R and By Laws  <b>OB#2:</b> Heat Tape	Board  Jim Cochrane, Board	Passed via vote count meeting. What are the next steps?  Steps going forward? Quantity discount?
	<b>New Business:</b> <b>NB #1:</b> Spectrum  <b>NB #2:</b> Homeowner Email-Distribution List  <b>NB #3:</b> Quarterly Newsletter & FAQ Questions	Barbara Schoen, Jim Cochrane  Lauren Kettmann, Barbara Schoen  Barbara Schoen	Spectrum Bulk Contract and new offer.  Currently working on updating. Should have a new distribution list ready before this meeting.  Who will do the newsletter going forward? Will the new secretary take on this responsibility or will Lauren Kettmann still put together the newsletter?

	<b>NB #4:</b> Update website with current officers, 2024 board meeting dates	Barbara Schoen, Lauren Kettmann	Update website after meeting to reflect new officers of the board and their positions.
	<b>Committee Reports:</b> None.	None.	None.
5-19	<b>Financials:</b> <b>F #1:</b> September, October, November Financials	Jason Kary	Discuss at meeting.
	<b>Open Session:</b> <b>OS #1:</b> Board/Homeowners future topics / non-agenda items	Board	Discuss at meeting.
	<b>Executive Session</b>	Board	Discuss at meeting.
	<b>Meeting adjourns</b>		Motion: Second: All in favor: Time:



**LAKE FOREST GLEN**  
Homeowners Association

P.O. Box 6207 • TAHOE CITY, CA • 96145-6207  
3101 LAKE FOREST ROAD  
(530) 583-2307 • Fax (530) 583-2324

Email: admin@lfghoa.com Website: lfghoa.com

Date: \_\_\_\_\_

**\*\*\* ARCHITECTURAL MODIFICATION REQUEST FORM \*\*\***

Any unit owner wishing to make an addition/alteration to the inside or outside of a unit, must complete and return this form to the Lake Forest Glen HOA Office, 3101 Lake Forest Road, Tahoe City, CA 96145

**Work may not begin until this request has been approved.**

.....  
(Please print)

Owner's Name Karin Regnstrom  
Unit # 76 Phone (s) # (415) 860 7851

This request form submitted to the Lake Forest Glen Board of Directors shall include (if applicable) the following information:

- 1) Structural Plans
- 2) Building Permit
- 3) Detailed Specifications
- 4) General Purpose & Description - as defined by the Third Restated CC&R's of Lake Forest Glen, Section 11.2(e) i thru v, as follows...

**[11.2] Procedure to Obtain Architectural Approval.** The procedures to apply for approval to make exterior modifications to the Member's separate interest or to the common area as follows:

- (e) The application shall include, but is not limited to, the following information to the extent it is pertinent:
  - (i) A complete description of the proposed change; any color modification shall include a color swatch and the brand of paint to be used;
  - (ii) Any structural change shall include competent drawings that are easily understood with to-scale measurements;
  - (iii) In the event a building permit is required by the governing authority, a copy of all plans required to be submitted for the permit process;
  - (iv) Any work that requires a building permit shall be preformed only by a licensed professional or tradesman. Said professional or tradesman shall be approved by the Board of Directors or its designee(s) and shall provide proof of their license and worker's compensation and liability insurance prior to the commencement of any work;
  - (v) All building permits or copies thereof shall be presented to the Board of Directors or its designee(s) prior to the commencement of work.



LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

BALANCE SHEET  
September 30, 2023

See Independent Accountants' Compilation Report

ASSETS		OPERATING FUND	REPLACEMENT FUND
ASSETS			
1040	Operating Checking Account	\$ 204,353	\$ -0-
1045	Deferred Compensation Account	-0-	-0-
1060	US Bank ACH Account	-0-	-0-
1090	Petty Cash Account	721	-0-
1280	El Dorado Savings	-0-	336,805
1290	Edward Jones	-0-	1,479,151
1320	Other Receivable	-0-	-0-
1410	Assessments Receivable	11,397	-0-
1415	Allowance for Bad Debt	-0-	-0-
1501	Prepaid Expenses	10,217	-0-
1505	Other Prepaid Expenses	700	-0-
1511	Prepaid Taxes	-0-	-0-
1475	Due From Operating	-0-	22,305
1502	Workers' Comp Deposit	-0-	-0-
1520	Property & Equipment	181,405	-0-
1530	Less: Accum. Depreciation	(165,424)	-0-
	<b>TOTAL ASSETS</b>	<b>\$ 243,369</b>	<b>\$ 1,838,261</b>

LIABILITIES & FUND BALANCES

<b>LIABILITIES</b>			
3010	Accounts Payable	\$ 46,879	\$ -0-
3011	Accrued Accounts Payable	2,509	-0-
3015	Replacement Accounts Payables	-0-	-0-
2055	Deferred Charter Revenue	-0-	-0-
	Deferred Compensation	-0-	-0-
2031	Accrued Payroll Taxes	-0-	-0-
2040	Accrued Salaries & Wages	-0-	-0-
2041	Accrued Vacation	10,067	-0-
2045	Homeowners Dues Paid In Advance	20,649	-0-
2034	Escrow Deposits	-0-	-0-
2000	Income Taxes Payable - Federal	-0-	-0-
2001	Income Taxes Payable - Franchise	75	-0-
2120	Due To Replacement	22,305	-0-
	<b>TOTAL LIABILITIES</b>	<b>102,484</b>	<b>-0-</b>
<b>FUND BALANCES</b>			
3100	Operating Fund Balance	235,192	-0-
3900	Replacement Fund Balance	-0-	1,740,435
	Current Year Net Revenue (Expense)	(94,307)	97,826
	<b>TOTAL FUND BALANCES</b>	<b>140,885</b>	<b>1,838,261</b>
	<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 243,369</b>	<b>\$ 1,838,261</b>

SUBSTANTIALLY ALL DISCLOSURES  
HAVE BEEN OMITTED.

TENTATIVE AND PRELIMINARY  
FOR DISCUSSION PURPOSES ONLY.

LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

STATEMENT OF OPERATING FUND REVENUE & EXPENSES

For the Month Ended September 30, 2023

And Year-to-date Period January 1, 2023 to September 30, 2023

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
<b>REVENUE</b>					
5010 Dues Assessments	\$ 93,600	\$ 842,400	\$ 1,123,200	75%	\$ 280,800
5011 Less: Dues Allocated to Replacement Fund	(31,179)	(280,609)	(374,150)	75%	(93,541)
5110 Interest Income	-0-	-0-	3,000	0%	3,000
5250 Late Fees & Interest	-0-	320	1,500	21%	1,180
5260 Transfer Fee Income	300	1,200	1,500	80%	300
5290 Miscellaneous Income	100	900	4,200	21%	3,300
<b>TOTAL REVENUE</b>	<b>62,821</b>	<b>564,211</b>	<b>759,250</b>	<b>74%</b>	<b>195,039</b>
<b>EXPENSES SCHEDULE ATTACHED</b>					
Landscaping	7,786	104,304	131,018	80%	26,714
Utilities	5,263	42,997	62,800	68%	19,803
Pool & Tennis Expenses	11,819	108,488	107,910	101%	(578)
Repairs & Maintenance	15,486	185,969	196,697	95%	10,728
Administrative Expenses	33,099	209,971	266,952	79%	56,981
8150 Depreciation	760	6,789	9,124	74%	2,335
6001 Property Tax	-0-	-0-	-0-	0%	-0-
8151 Provision for Federal Income Tax	-0-	-0-	874	0%	874
8152 Provision for Franchise Tax	-0-	-0-	-0-	0%	-0-
<b>TOTAL EXPENSES</b>	<b>74,213</b>	<b>658,518</b>	<b>775,375</b>	<b>85%</b>	<b>116,857</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENSES</b>	<b>\$ (11,392)</b>	<b>\$ (94,307)</b>	<b>\$ (16,125)</b>		<b>\$ 78,182</b>

SUBSTANTIALLY ALL DISCLOSURES  
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TENTATIVE AND PRELIMINARY  
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LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

STATEMENT OF REPLACEMENT FUND REVENUE & EXPENSES  
 For the Month Ended September 30, 2023  
 And Year-to-date Period January 1, 2023 to September 30, 2023

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
<b>REVENUE</b>					
5100 Replacement Allocation	\$ 31,179	\$ 280,609	\$ 374,150	75%	\$ 93,541
5300 Sale of Asset	-0-	-0-	-0-	0%	-0-
5110 Investment Interest	244	515	-0-	0%	-0-
<b>TOTAL REVENUE</b>	<b>31,423</b>	<b>281,124</b>	<b>374,150</b>	<b>75%</b>	<b>93,541</b>
<b>EXPENSES</b>					
9140 Site BMP Requirements/Landscape	-0-	-0-	-0-	0%	0
9141 BMP Engineering	-0-	-0-	15,000	0%	15,000
9143 Landscape	-0-	-0-	10,000	0%	10,000
9144 Pool Bath Project/ADA	-0-	-0-	65,000	0%	65,000
9151 Bldg Brick & Cement	-0-	-0-	10,000	0%	10,000
9152 Bldg Siding/Trim/Fascia/Painting	10,000	85,212	180,000	47%	94,788
9153 Buildings/Storage/Lockers	-0-	3,498	3,000	117%	(498)
9160 Roofs - All	-0-	-0-	-0-	0%	-0-
9170 Asphalt Crack Fill	-0-	-0-	-0-	0%	-0-
9171 Asphalt Resurfacing	-0-	42,760	60,000	71%	17,240
9173 Asphalt Sealing Striping	-0-	-0-	-0-	0%	-0-
9174 Foot Paths	-0-	-0-	-0-	0%	-0-
9180 Pools/Replastering/Tile	-0-	-0-	-0-	0%	-0-
9181 Pools/Decking/Fences/Gates	-0-	-0-	40,000	0%	40,000
9182 Pools/Equipment & Mechanical	-0-	-0-	3,500	0%	3,500
9183 Pool Replacement/Kids/Adults	-0-	-0-	-0-	0%	-0-
9184 Pools-Furniture	-0-	-0-	-0-	0%	-0-
9185 Playground Equipment	-0-	-0-	-0-	0%	-0-
9190 Tennis/Paint Stripe	-0-	-0-	-0-	0%	-0-
9191 Tennis Equipment	-0-	-0-	-0-	0%	-0-
9192 Tennis #1 and #2 Resurface	-0-	-0-	-0-	0%	-0-
9193 Tennis #3 and #4 Resurface	-0-	-0-	-0-	0%	-0-
9200 Office Equipment	-0-	-0-	-0-	0%	-0-
9201 Computer	-0-	-0-	2,500	0%	2,500
9202 Office Furniture	-0-	-0-	-0-	0%	-0-
9210 1/2 Ton Truck	-0-	34,120	-0-	0%	(34,120)
9211 3/4 Ton Truck	-0-	-0-	-0-	0%	-0-
9212 Snow Removal Equipment	-0-	17,708	-0-	0%	(17,708)
9220 Perimeter Fence	-0-	-0-	500	0%	500
9221 Privacy Fences	-0-	-0-	500	0%	500
9300 Provision for Federal Income Tax	-0-	-0-	72	0%	72
9301 Provision for Franchise Tax	-0-	-0-	-0-	0%	-0-
<b>TOTAL EXPENSES</b>	<b>10,000</b>	<b>183,298</b>	<b>390,072</b>	<b>47%</b>	<b>206,774</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENSES</b>	<b>\$ 21,423</b>	<b>\$ 97,826</b>	<b>\$ (15,922)</b>		<b>\$ (113,233)</b>

SUBSTANTIALLY ALL DISCLOSURES  
 HAVE BEEN OMITTED.

TENTATIVE AND PRELIMINARY  
 FOR DISCUSSION PURPOSES ONLY.

## LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

SCHEDULE 1

SCHEDULE 1 - OPERATING EXPENSES  
For the Month Ended September 30, 2023  
And Year-to-date Period January 1, 2023 to September 30, 2023  
See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
<b>LANDSCAPING EXPENSES</b>					
7000 Salaries - Manager	\$ 2,000	\$ 17,402	\$ 24,825	70%	\$ 7,423
7010 Salaries - Staff	5,032	67,019	83,390	80%	16,371
7020 Employer Costs	489	14,790	12,353	120%	(2,437)
7030 Plants	-0-	759	-0-	0%	(759)
7031 Irrigation	-0-	19	500	4%	481
7032 Fertilizers	-0-	-0-	1,200	0%	1,200
7033 Hardscape	-0-	-0-	500	0%	500
7035 Equipment	-0-	2,176	800	272%	(1,376)
7036 Equipment Maintenance	-0-	264	200	132%	(64)
7040 Pest Control	225	1,125	7,000	16%	5,875
7050 Other/Uniforms & Safety	40	750	250	300%	(500)
<b>TOTAL LANDSCAPING</b>	<b>7,786</b>	<b>104,304</b>	<b>131,018</b>	<b>80%</b>	<b>26,714</b>
<b>UTILITIES EXPENSES</b>					
7111 Electricity	69	316	11,500	3%	11,184
7121 Gas	11	292	400	73%	108
7131 Sewer	591	2,582	900	287%	(1,682)
7151 Garbage	4,592	39,807	50,000	80%	10,193
<b>TOTAL UTILITIES</b>	<b>5,263</b>	<b>42,997</b>	<b>62,800</b>	<b>68%</b>	<b>19,803</b>
<b>POOL &amp; TENNIS EXPENSES</b>					
7200 Salaries - Manager	1,333	11,663	16,550	70%	4,887
7210 Salaries - Staff	4,336	37,156	40,030	93%	2,874
7220 Employer Costs	287	8,773	4,530	194%	(4,243)
7230 Repairs & Maintenance Equipment	(111)	(111)	1,000	-11%	1,111
7231 Repairs & Maintenance Tennis Courts	-0-	21	900	2%	879
7232 Fences & Gates	-0-	-0-	300	0%	300
7233 Decking & Tile	-0-	-0-	100	0%	100
7240 Supplies/Chemicals	2,816	12,276	9,000	136%	(3,276)
7241 Supplies/Restrooms	-0-	1,027	500	205%	(527)
7242 Supplies/Uniforms & Training	-0-	-0-	-0-	0%	-0-
7250 Utilities	3,158	35,637	33,000	108%	(2,637)
7260 Other/Permits	-0-	2,046	2,000	102%	(46)
<b>TOTAL POOL &amp; TENNIS</b>	<b>\$ 11,819</b>	<b>\$ 108,488</b>	<b>\$ 107,910</b>	<b>101%</b>	<b>\$ (578)</b>

SUBSTANTIALLY ALL DISCLOSURES  
HAVE BEEN OMITTED.

TENTATIVE AND PRELIMINARY  
FOR DISCUSSION PURPOSES ONLY.

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## LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

SCHEDULE 1

SCHEDULE 1 - OPERATING EXPENSES  
EXPENSESFor the Month Ended September 30, 2023  
And Year-to-date Period January 1, 2023 to September 30, 2023

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
<b>REPAIRS &amp; MAINTENANCE EXPENSES</b>					
7300 Salaries - Manager	\$ 1,667	\$ 14,772	\$ 20,688	71%	\$ 5,916
7310 Salaries - Staff	7,429	74,047	89,680	83%	15,633
7320 Employers Costs	947	15,311	12,679	121%	(2,632)
7330 Painting Labor/Material	-0-	21	400	5%	379
7340 Road Maintenance	-0-	-0-	200	0%	200
7350 Roof Maintenance	-0-	-0-	200	0%	200
7360 Plumbing - Water	-0-	362	300	121%	(62)
7361 Fire Box Inspection	-0-	-0-	-0-	0%	-0-
7370 Building Maintenance	-0-	9,515	3,500	272%	(6,015)
7371 Entries/Porches	-0-	135	200	0%	65
7372 Storage/Utility Sheds	-0-	939	-0-	0%	(939)
7373 Maintenance Shed & Fence	111	2,520	-0-	0%	(2,520)
7374 Privacy Fences	-0-	-0-	100	0%	100
7375 Perimeter Fence	39	39	200	0%	161
7376 Fire Extinguishers	-0-	1,716	1,300	0%	(416)
7380 Electrical	-0-	-0-	500	0%	500
7390 Contract Sewer	(400)	(1,250)	1,500	0%	2,750
7400 Snow Removal Contract	-0-	44,299	50,000	89%	5,701
7401 Snow Removal/In House	-0-	650	1,000	65%	350
7402 Snow Removal/Supplies	-0-	1,241	-0-	0%	(1,241)
7410 Truck Operation/Gasoline	995	11,150	9,000	124%	(2,150)
7411 Truck Operation/Supplies	-0-	4,900	250	1960%	(4,650)
7412 Truck Operation/Repairs	4,698	4,907	3,000	164%	(1,907)
7420 Supplies/General	-0-	331	500	66%	169
7421 Tools & Equipment	-0-	44	1,000	4%	956
7430 Other/Uniforms	-0-	320	500	64%	180
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>15,486</b>	<b>185,969</b>	<b>196,697</b>	<b>95%</b>	<b>10,728</b>
<b>ADMINISTRATIVE EXPENSES</b>					
8000 Salaries - Manager	1,666	14,853	20,688	72%	5,835
8001 Salaries - Staff	-0-	(268)	-0-	0%	268
8010 Employee Benefits	3,312	28,858	37,704	77%	8,846
8011 Employer Costs	446	10,661	15,260	70%	4,599
8020 Security Patrol	509	4,801	7,200	67%	2,399
8030 Accounting Fees	2,274	16,908	27,000	63%	10,092
8040 Audit Fees	-0-	-0-	4,200	0%	4,200
8050 Legal Fees	638	9,291	10,500	88%	1,209
8060 Insurance	22,670	100,271	130,000	77%	29,729
8070 Copying & Postage	611	8,591	3,000	286%	(5,591)
8080 Supplies	47	591	2,000	30%	1,409
8090 Telephone	340	3,151	5,400	58%	2,249
8100 Travel Expense	-0-	4,136	4,000	103%	(136)
8110 Training	-0-	-0-	-0-	0%	-0-
8120 Other/Computer	586	8,127	-0-	0%	(8,127)
Bad Debt Expenses	-0-	-0-	-0-	0%	-0-
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 33,099</b>	<b>\$ 209,971</b>	<b>\$ 266,952</b>	<b>79%</b>	<b>\$ 56,981</b>

SUBSTANTIALLY ALL DISCLOSURES  
HAVE BEEN OMITTED.TENTATIVE AND PRELIMINARY  
FOR DISCUSSION PURPOSES ONLY.

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LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

BALANCE SHEET  
October 31, 2023

See Independent Accountants' Compilation Report

		ASSETS	
		OPERATING FUND	REPLACEMENT FUND
ASSETS			
1040	Operating Checking Account	\$ 186,233	\$ -0-
1045	Deferred Compensation Account	-0-	-0-
1060	US Bank ACH Account	-0-	-0-
1090	Petty Cash Account	646	-0-
1280	El Dorado Savings	-0-	367,152
1290	Edward Jones	-0-	1,479,216
1320	Other Receivable	-0-	-0-
1410	Assessments Receivable	11,640	-0-
1415	Allowance for Bad Debt	-0-	-0-
1501	Prepaid Expenses	11,110	-0-
1505	Other Prepaid Expenses	852	-0-
1511	Prepaid Taxes	-0-	-0-
1475	Due From Operating	-0-	22,262
1502	Workers' Comp Deposit	-0-	-0-
1520	Property & Equipment	181,405	-0-
1530	Less: Accum. Depreciation	(166,184)	-0-
	<b>TOTAL ASSETS</b>	<b>\$ 225,702</b>	<b>\$ 1,868,630</b>

		LIABILITIES & FUND BALANCES	
LIABILITIES			
3010	Accounts Payable	\$ 18,637	\$ -0-
3011	Accrued Accounts Payable	2,515	-0-
3015	Replacement Accounts Payables	-0-	-0-
2055	Deferred Charter Revenue	-0-	-0-
	Deferred Compensation	-0-	-0-
2031	Accrued Payroll Taxes	-0-	-0-
2040	Accrued Salaries & Wages	-0-	-0-
2041	Accrued Vacation	7,629	-0-
2045	Homeowners Dues Paid In Advance	18,785	-0-
2034	Escrow Deposits	-0-	-0-
2000	Income Taxes Payable - Federal	-0-	-0-
2001	Income Taxes Payable - Franchise	75	-0-
2120	Due To Replacement	22,262	-0-
	<b>TOTAL LIABILITIES</b>	<b>69,903</b>	<b>-0-</b>
FUND BALANCES			
3100	Operating Fund Balance	235,192	-0-
3900	Replacement Fund Balance	-0-	1,740,435
	Current Year Net Revenue (Expense)	(79,393)	128,195
	<b>TOTAL FUND BALANCES</b>	<b>155,799</b>	<b>1,868,630</b>
	<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 225,702</b>	<b>\$ 1,868,630</b>

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HAVE BEEN OMITTED.

TENTATIVE AND PRELIMINARY  
FOR DISCUSSION PURPOSES ONLY.

LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

STATEMENT OF OPERATING FUND REVENUE & EXPENSES

For the Month Ended October 31, 2023

And Year-to-date Period January 1, 2023 to October 31, 2023

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
<b>REVENUE</b>					
5010 Dues Assessments	\$ 93,600	\$ 936,000	\$ 1,123,200	83%	\$ 187,200
5011 Less: Dues Allocated to Replacement Fund	(31,179)	(311,789)	(374,150)	83%	(62,361)
5111 Interest Income	44	44	-0-	0%	(44)
5250 Late Fees & Interest	-0-	320	1,500	21%	1,180
5260 Transfer Fee Income	-0-	1,200	1,500	80%	300
5290 Miscellaneous Income	-0-	900	4,200	21%	3,300
<b>TOTAL REVENUE</b>	<b>62,465</b>	<b>626,675</b>	<b>756,250</b>	<b>83%</b>	<b>129,575</b>
<b>EXPENSES SCHEDULE ATTACHED</b>					
Landscaping	9,858	114,162	131,018	87%	16,856
Utilities	5,012	48,010	62,800	76%	14,790
Pool & Tennis Expenses	7,805	116,293	107,910	108%	(8,383)
Repairs & Maintenance	12,673	198,642	196,697	101%	(1,945)
Administrative Expenses	22,372	221,008	266,952	83%	45,944
8150 Depreciation	760	7,549	9,124	83%	1,575
6001 Property Tax	304	304	-0-	0%	(304)
8151 Provision for Federal Income Tax	-0-	-0-	874	0%	874
8152 Provision for Franchise Tax	100	100	-0-	0%	(100)
<b>TOTAL EXPENSES</b>	<b>58,884</b>	<b>706,068</b>	<b>775,375</b>	<b>91%</b>	<b>69,307</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENSES</b>	<b>\$ 3,581</b>	<b>\$ (79,393)</b>	<b>\$ (19,125)</b>		<b>\$ 60,268</b>

SUBSTANTIALLY ALL DISCLOSURES  
HAVE BEEN OMITTED.

TENTATIVE AND PRELIMINARY  
FOR DISCUSSION PURPOSES ONLY.

LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

STATEMENT OF REPLACEMENT FUND REVENUE & EXPENSES  
 For the Month Ended October 31, 2023  
 And Year-to-date Period January 1, 2023 to October 31, 2023

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
<b>REVENUE</b>					
5100 Replacement Allocation	\$ 31,179	\$ 311,789	\$ 374,150	83%	\$ 62,361
5300 Sale of Asset	-0-	-0-	-0-	0%	-0-
5110 Investment Interest	24	539	3,000	0%	-0-
<b>TOTAL REVENUE</b>	<b>31,203</b>	<b>312,328</b>	<b>377,150</b>	<b>83%</b>	<b>62,361</b>
<b>EXPENSES</b>					
9140 Site BMP Requirements/Landscape	-0-	-0-	-0-	0%	0
9141 BMP Engineering	-0-	-0-	15,000	0%	15,000
9143 Landscape	-0-	-0-	10,000	0%	10,000
9144 Pool Bath Project/ADA	-0-	-0-	65,000	0%	65,000
9151 Bldg Brick & Cement	-0-	-0-	10,000	0%	10,000
9152 Bldg Siding/Trim/Fascia/Painting	835	86,047	180,000	48%	93,953
9153 Buildings/Storage/Lockers	-0-	3,498	3,000	117%	(498)
9160 Roofs - All	-0-	-0-	-0-	0%	-0-
9170 Asphalt Crack Fill	-0-	-0-	-0-	0%	-0-
9171 Asphalt Resurfacing	-0-	42,760	60,000	71%	17,240
9173 Asphalt Sealing Striping	-0-	-0-	-0-	0%	-0-
9174 Foot Paths	-0-	-0-	-0-	0%	-0-
9180 Pools/Replastering/Tile	-0-	-0-	-0-	0%	-0-
9181 Pools/Decking/Fences/Gates	-0-	-0-	40,000	0%	40,000
9182 Pools/Equipment & Mechanical	-0-	-0-	3,500	0%	3,500
9183 Pool Replacement/Kids/Adults	-0-	-0-	-0-	0%	-0-
9184 Pools-Furniture	-0-	-0-	-0-	0%	-0-
9185 Playground Equipment	-0-	-0-	-0-	0%	-0-
9190 Tennis/Paint Stripe	-0-	-0-	-0-	0%	-0-
9191 Tennis Equipment	-0-	-0-	-0-	0%	-0-
9192 Tennis #1 and #2 Resurface	-0-	-0-	-0-	0%	-0-
9193 Tennis #3 and #4 Resurface	-0-	-0-	-0-	0%	-0-
9200 Office Equipment	-0-	-0-	-0-	0%	-0-
9201 Computer	-0-	-0-	2,500	0%	2,500
9202 Office Furniture	-0-	-0-	-0-	0%	-0-
9210 1/2 Ton Truck	-0-	34,120	-0-	0%	(34,120)
9211 3/4 Ton Truck	-0-	-0-	-0-	0%	-0-
9212 Snow Removal Equipment	-0-	17,708	-0-	0%	(17,708)
9220 Perimeter Fence	-0-	-0-	500	0%	500
9221 Privacy Fences	-0-	-0-	500	0%	500
9300 Provision for Federal Income Tax	-0-	-0-	72	0%	72
9301 Provision for Franchise Tax	-0-	-0-	-0-	0%	-0-
<b>TOTAL EXPENSES</b>	<b>835</b>	<b>184,133</b>	<b>390,072</b>	<b>47%</b>	<b>205,939</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENSES</b>	<b>\$ 30,368</b>	<b>\$ 128,195</b>	<b>\$ (12,922)</b>		<b>\$ (143,578)</b>

SUBSTANTIALLY ALL DISCLOSURES  
 HAVE BEEN OMITTED.

TENTATIVE AND PRELIMINARY  
 FOR DISCUSSION PURPOSES ONLY.

## LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

SCHEDULE 1

SCHEDULE 1 - OPERATING EXPENSES  
For the Month Ended October 31, 2023  
And Year-to-date Period January 1, 2023 to October 31, 2023  
See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
<b>LANDSCAPING EXPENSES</b>					
7000 Salaries - Manager	\$ 2,000	\$ 19,402	\$ 24,825	78%	\$ 5,423
7010 Salaries - Staff	5,202	72,221	83,390	87%	11,169
7020 Employer Costs	691	15,481	12,353	125%	(3,128)
7030 Plants	-0-	759	-0-	0%	(759)
7031 Irrigation	-0-	19	500	4%	481
7032 Fertilizers	1,590	1,590	1,200	133%	(390)
7033 Hardscape	-0-	-0-	500	0%	500
7035 Equipment	150	2,326	800	291%	(1,526)
7036 Equipment Maintenance	-0-	264	200	132%	(64)
7040 Pest Control	225	1,350	7,000	19%	5,650
7050 Other/Uniforms & Safety	-0-	750	250	300%	(500)
<b>TOTAL LANDSCAPING</b>	<b>9,858</b>	<b>114,162</b>	<b>131,018</b>	<b>87%</b>	<b>16,856</b>
<b>UTILITIES EXPENSES</b>					
7111 Electricity	50	366	11,500	3%	11,134
7121 Gas	11	303	400	76%	97
7131 Sewer	211	2,794	900	310%	(1,894)
7151 Garbage	4,740	44,547	50,000	89%	5,453
<b>TOTAL UTILITIES</b>	<b>5,012</b>	<b>48,010</b>	<b>62,800</b>	<b>76%</b>	<b>14,790</b>
<b>POOL &amp; TENNIS EXPENSES</b>					
7200 Salaries - Manager	1,333	12,997	16,550	79%	3,553
7210 Salaries - Staff	2,814	39,970	40,030	100%	60
7220 Employer Costs	420	9,192	4,530	203%	(4,662)
7230 Repairs & Maintenance Equipment	-0-	(111)	1,000	-11%	1,111
7231 Repairs & Maintenance Tennis Courts	-0-	21	900	2%	879
7232 Fences & Gates	79	79	300	26%	221
7233 Decking & Tile	-0-	-0-	100	0%	100
7240 Supplies/Chemicals	113	12,389	9,000	138%	(3,389)
7241 Supplies/Restrooms	-0-	1,027	500	205%	(527)
7242 Supplies/Uniforms & Training	-0-	-0-	-0-	0%	-0-
7250 Utilities	3,046	38,683	33,000	117%	(5,683)
7260 Other/Permits	-0-	2,046	2,000	102%	(46)
<b>TOTAL POOL &amp; TENNIS</b>	<b>\$ 7,805</b>	<b>\$ 116,293</b>	<b>\$ 107,910</b>	<b>108%</b>	<b>\$ (8,383)</b>

SUBSTANTIALLY ALL DISCLOSURES  
HAVE BEEN OMITTED.

TENTATIVE AND PRELIMINARY  
FOR DISCUSSION PURPOSES ONLY.

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## LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

SCHEDULE 1

SCHEDULE 1 - OPERATING EXPENSES  
EXPENSESFor the Month Ended October 31, 2023  
And Year-to-date Period January 1, 2023 to October 31, 2023

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
<b>REPAIRS &amp; MAINTENANCE EXPENSES</b>					
7300 Salaries - Manager	\$ 1,667	\$ 16,439	\$ 20,688	79%	\$ 4,249
7310 Salaries - Staff	7,128	81,175	89,680	91%	8,505
7320 Employers Costs	936	16,247	12,679	128%	(3,568)
7330 Painting Labor/Material	-0-	21	400	5%	379
7340 Road Maintenance	-0-	-0-	200	0%	200
7350 Roof Maintenance	-0-	-0-	200	0%	200
7360 Plumbing - Water	-0-	362	300	121%	(62)
7361 Fire Box Inspection	-0-	-0-	-0-	0%	-0-
7370 Building Maintenance	355	9,870	3,500	282%	(6,370)
7371 Entries/Porches	-0-	135	200	0%	65
7372 Storage/Utility Sheds	-0-	939	-0-	0%	(939)
7373 Maintenance Shed & Fence	-0-	2,520	-0-	0%	(2,520)
7374 Privacy Fences	-0-	-0-	100	0%	100
7375 Perimeter Fence	-0-	39	200	0%	161
7376 Fire Extinguishers	-0-	1,716	1,300	0%	(416)
7380 Electrical	-0-	-0-	500	0%	500
7390 Contract Sewer	-0-	(1,250)	1,500	0%	2,750
7400 Snow Removal Contract	-0-	44,299	50,000	89%	5,701
7401 Snow Removal/In House	-0-	650	1,000	65%	350
7402 Snow Removal/Supplies	1,121	2,362	-0-	0%	(2,362)
7410 Truck Operation/Gasoline	100	11,250	9,000	125%	(2,250)
7411 Truck Operation/Supplies	961	5,861	250	2344%	(5,611)
7412 Truck Operation/Repairs	-0-	4,907	3,000	164%	(1,907)
7420 Supplies/General	405	736	500	147%	(236)
7421 Tools & Equipment	-0-	44	1,000	4%	956
7430 Other/Uniforms	-0-	320	500	64%	180
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>12,673</b>	<b>198,642</b>	<b>196,697</b>	<b>101%</b>	<b>(1,945)</b>
<b>ADMINISTRATIVE EXPENSES</b>					
8000 Salaries - Manager	1,667	16,519	20,688	80%	4,169
8001 Salaries - Staff	-0-	(268)	-0-	0%	268
8010 Employee Benefits	3,312	32,170	37,704	85%	5,534
8011 Employer Costs	617	11,278	15,260	74%	3,982
8020 Security Patrol	509	5,311	7,200	74%	1,889
8030 Accounting Fees	2,235	19,143	27,000	71%	7,857
8040 Audit Fees	-0-	-0-	4,200	0%	4,200
8050 Legal Fees	-0-	9,291	10,500	88%	1,209
8060 Insurance	11,335	100,271	130,000	77%	29,729
8070 Copying & Postage	361	8,952	3,000	298%	(5,952)
8080 Supplies	1,237	1,828	2,000	91%	172
8090 Telephone	349	3,500	5,400	65%	1,900
8100 Travel Expense	-0-	4,136	4,000	103%	(136)
8110 Training	-0-	-0-	-0-	0%	-0-
8120 Other/Computer	750	8,877	-0-	0%	(8,877)
Bad Debt Expenses	-0-	-0-	-0-	0%	-0-
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 22,372</b>	<b>\$ 221,008</b>	<b>\$ 266,952</b>	<b>83%</b>	<b>\$ 45,944</b>

SUBSTANTIALLY ALL DISCLOSURES  
HAVE BEEN OMITTED.TENTATIVE AND PRELIMINARY  
FOR DISCUSSION PURPOSES ONLY.

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LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

BALANCE SHEET  
November 30, 2023

See Independent Accountants' Compilation Report

		ASSETS	
		OPERATING FUND	REPLACEMENT FUND
<b>ASSETS</b>			
1040	Operating Checking Account	\$ 193,833	\$ -0-
1045	Deferred Compensation Account	-0-	-0-
1060	US Bank ACH Account	-0-	-0-
1090	Petty Cash Account	571	-0-
1280	El Dorado Savings	-0-	337,581
1290	Edward Jones	-0-	1,479,216
1320	Other Receivable	-0-	-0-
1410	Assessments Receivable	17,483	-0-
1415	Allowance for Bad Debt	-0-	-0-
1501	Prepaid Expenses	10,885	-0-
1505	Other Prepaid Expenses	426	-0-
1511	Prepaid Taxes	-0-	-0-
1475	Due From Operating	-0-	11,453
1502	Workers' Comp Deposit	-0-	-0-
1520	Property & Equipment	181,405	-0-
1530	Less: Accum. Depreciation	(166,945)	-0-
	<b>TOTAL ASSETS</b>	<u>\$ 237,658</u>	<u>\$ 1,828,250</u>

		LIABILITIES & FUND BALANCES	
<b>LIABILITIES</b>			
3010	Accounts Payable	\$ 47,966	\$ -0-
3011	Accrued Accounts Payable	2,514	-0-
3015	Replacement Accounts Payables	-0-	-0-
2055	Deferred Charter Revenue	-0-	-0-
	Deferred Compensation	-0-	-0-
2031	Accrued Payroll Taxes	-0-	-0-
2040	Accrued Salaries & Wages	-0-	-0-
2041	Accrued Vacation	4,408	-0-
2045	Homeowners Dues Paid In Advance	14,224	-0-
2034	Escrow Deposits	-0-	-0-
2000	Income Taxes Payable - Federal	-0-	-0-
2001	Income Taxes Payable - Franchise	75	-0-
2120	Due To Replacement	11,453	-0-
	<b>TOTAL LIABILITIES</b>	<u>80,640</u>	<u>-0-</u>
<b>FUND BALANCES</b>			
3100	Operating Fund Balance	235,192	-0-
3900	Replacement Fund Balance	-0-	1,740,435
	Current Year Net Revenue (Expense)	(78,174)	87,815
	<b>TOTAL FUND BALANCES</b>	<u>157,018</u>	<u>1,828,250</u>
	<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$ 237,658</u>	<u>\$ 1,828,250</u>

SUBSTANTIALLY ALL DISCLOSURES  
HAVE BEEN OMITTED.

TENTATIVE AND PRELIMINARY  
FOR DISCUSSION PURPOSES ONLY.

LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

STATEMENT OF OPERATING FUND REVENUE & EXPENSES

For the Month Ended November 30, 2023

And Year-to-date Period January 1, 2023 to November 30, 2023

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
<b>REVENUE</b>					
5010 Dues Assessments	\$ 93,600	\$ 1,029,600	\$ 1,123,200	92%	\$ 93,600
5011 Less: Dues Allocated to Replacement Fund	(31,179)	(342,968)	(374,150)	92%	(31,182)
5111 Interest Income	4	48	-0-	0%	(48)
5250 Late Fees & Interest	-0-	320	1,500	21%	1,180
5260 Transfer Fee Income	-0-	1,200	1,500	80%	300
5290 Miscellaneous Income	200	1,100	4,200	26%	3,100
<b>TOTAL REVENUE</b>	<b>62,625</b>	<b>689,300</b>	<b>756,250</b>	<b>91%</b>	<b>66,950</b>
<b>EXPENSES SCHEDULE ATTACHED</b>					
Landscaping	10,390	124,551	131,018	95%	6,467
Utilities	6,159	54,169	62,800	86%	8,631
Pool & Tennis Expenses	7,369	123,663	107,910	115%	(15,753)
Repairs & Maintenance	5,074	203,715	196,697	104%	(7,018)
Administrative Expenses	31,655	252,662	266,952	95%	14,290
8150 Depreciation	760	8,310	9,124	91%	814
6001 Property Tax	-0-	304	-0-	0%	(304)
8151 Provision for Federal Income Tax	-0-	-0-	874	0%	874
8152 Provision for Franchise Tax	-0-	100	-0-	0%	(100)
<b>TOTAL EXPENSES</b>	<b>61,407</b>	<b>767,474</b>	<b>775,375</b>	<b>99%</b>	<b>7,901</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENSES</b>	<b>\$ 1,218</b>	<b>\$ (78,174)</b>	<b>\$ (19,125)</b>		<b>\$ 59,049</b>

SUBSTANTIALLY ALL DISCLOSURES  
HAVE BEEN OMITTED.

TENTATIVE AND PRELIMINARY  
FOR DISCUSSION PURPOSES ONLY.

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LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

STATEMENT OF REPLACEMENT FUND REVENUE & EXPENSES  
 For the Month Ended November 30, 2023  
 And Year-to-date Period January 1, 2023 to November 30, 2023

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
<b>REVENUE</b>					
5100 Replacement Allocation	\$ 31,179	\$ 342,968	\$ 374,150	92%	\$ 31,182
5300 Sale of Asset	-0-	-0-	-0-	0%	-0-
5110 Investment Interest	-0-	539	3,000	0%	-0-
<b>TOTAL REVENUE</b>	<b>31,179</b>	<b>343,507</b>	<b>377,150</b>	<b>91%</b>	<b>31,182</b>
<b>EXPENSES</b>					
9140 Site BMP Requirements/Landscape	13,350	13,350	-0-	0%	0
9141 BMP Engineering	-0-	-0-	15,000	0%	15,000
9143 Landscape	-0-	-0-	10,000	0%	10,000
9144 Pool Bath Project/ADA	-0-	-0-	65,000	0%	65,000
9151 Bldg Brick & Cement	-0-	-0-	10,000	0%	10,000
9152 Bldg Siding/Trim/Fascia/Painting	57,270	143,317	180,000	80%	36,683
9153 Buildings/Storage/Lockers	939	4,437	3,000	148%	(1,437)
9160 Roofs - All	-0-	-0-	-0-	0%	-0-
9170 Asphalt Crack Fill	-0-	-0-	-0-	0%	-0-
9171 Asphalt Resurfacing	-0-	42,760	60,000	71%	17,240
9173 Asphalt Sealing Striping	-0-	-0-	-0-	0%	-0-
9174 Foot Paths	-0-	-0-	-0-	0%	-0-
9180 Pools/Replastering/Tile	-0-	-0-	-0-	0%	-0-
9181 Pools/Decking/Fences/Gates	-0-	-0-	40,000	0%	40,000
9182 Pools/Equipment & Mechanical	-0-	-0-	3,500	0%	3,500
9183 Pool Replacement/Kids/Adults	-0-	-0-	-0-	0%	-0-
9184 Pools-Furniture	-0-	-0-	-0-	0%	-0-
9185 Playground Equipment	-0-	-0-	-0-	0%	-0-
9190 Tennis/Paint Stripe	-0-	-0-	-0-	0%	-0-
9191 Tennis Equipment	-0-	-0-	-0-	0%	-0-
9192 Tennis #1 and #2 Resurface	-0-	-0-	-0-	0%	-0-
9193 Tennis #3 and #4 Resurface	-0-	-0-	-0-	0%	-0-
9200 Office Equipment	-0-	-0-	-0-	0%	-0-
9201 Computer	-0-	-0-	2,500	0%	2,500
9202 Office Furniture	-0-	-0-	-0-	0%	-0-
9210 1/2 Ton Truck	-0-	34,120	-0-	0%	(34,120)
9211 3/4 Ton Truck	-0-	-0-	-0-	0%	-0-
9212 Snow Removal Equipment	-0-	17,708	-0-	0%	(17,708)
9220 Perimeter Fence	-0-	-0-	500	0%	500
9221 Privacy Fences	-0-	-0-	500	0%	500
9300 Provision for Federal Income Tax	-0-	-0-	72	0%	72
9301 Provision for Franchise Tax	-0-	-0-	-0-	0%	-0-
<b>TOTAL EXPENSES</b>	<b>71,559</b>	<b>255,692</b>	<b>390,072</b>	<b>66%</b>	<b>147,730</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENSES</b>	<b>\$ (40,380)</b>	<b>\$ 87,815</b>	<b>\$ (12,922)</b>		<b>\$ (116,548)</b>

SUBSTANTIALLY ALL DISCLOSURES  
 HAVE BEEN OMITTED.

TENTATIVE AND PRELIMINARY  
 FOR DISCUSSION PURPOSES ONLY.

## LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

SCHEDULE 1

SCHEDULE 1 - OPERATING EXPENSES  
 For the Month Ended November 30, 2023  
 And Year-to-date Period January 1, 2023 to November 30, 2023

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
<b>LANDSCAPING EXPENSES</b>					
7000 Salaries - Manager	\$ 2,000	\$ 21,402	\$ 24,825	86%	\$ 3,423
7010 Salaries - Staff	7,619	79,840	83,390	96%	3,550
7020 Employer Costs	700	16,181	12,353	131%	(3,828)
7030 Plants	-0-	759	-0-	0%	(759)
7031 Irrigation	-0-	19	500	4%	481
7032 Fertilizers	-0-	1,590	1,200	133%	(390)
7033 Hardscape	-0-	-0-	500	0%	500
7035 Equipment	71	2,396	800	300%	(1,596)
7036 Equipment Maintenance	-0-	264	200	132%	(64)
7040 Pest Control	-0-	1,350	7,000	19%	5,650
7050 Other/Uniforms & Safety	-0-	750	250	300%	(500)
<b>TOTAL LANDSCAPING</b>	<b>10,390</b>	<b>124,551</b>	<b>131,018</b>	<b>95%</b>	<b>6,467</b>
<b>UTILITIES EXPENSES</b>					
7111 Electricity	59	424	11,500	4%	11,076
7121 Gas	26	330	400	83%	70
7131 Sewer	211	3,005	900	334%	(2,105)
7151 Garbage	5,863	50,410	50,000	101%	(410)
<b>TOTAL UTILITIES</b>	<b>6,159</b>	<b>54,169</b>	<b>62,800</b>	<b>86%</b>	<b>8,631</b>
<b>POOL &amp; TENNIS EXPENSES</b>					
7200 Salaries - Manager	1,333	14,330	16,550	87%	2,220
7210 Salaries - Staff	3,648	43,618	40,030	109%	(3,588)
7220 Employer Costs	425	9,617	4,530	212%	(5,087)
7230 Repairs & Maintenance Equipment	920	810	1,000	81%	190
7231 Repairs & Maintenance Tennis Courts	-0-	21	900	2%	879
7232 Fences & Gates	-0-	79	300	26%	221
7233 Decking & Tile	-0-	-0-	100	0%	100
7240 Supplies/Chemicals	41	12,430	9,000	138%	(3,430)
7241 Supplies/Restrooms	-0-	1,027	500	205%	(527)
7242 Supplies/Uniforms & Training	-0-	-0-	-0-	0%	-0-
7250 Utilities	1,002	39,685	33,000	120%	(6,685)
7260 Other/Permits	-0-	2,046	2,000	102%	(46)
<b>TOTAL POOL &amp; TENNIS</b>	<b>\$ 7,369</b>	<b>\$ 123,663</b>	<b>\$ 107,910</b>	<b>115%</b>	<b>\$ (15,753)</b>

SUBSTANTIALLY ALL DISCLOSURES  
 HAVE BEEN OMITTED.

TENTATIVE AND PRELIMINARY  
 FOR DISCUSSION PURPOSES ONLY.

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## LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

SCHEDULE 1

SCHEDULE 1 - OPERATING EXPENSES  
EXPENSESFor the Month Ended November 30, 2023  
And Year-to-date Period January 1, 2023 to November 30, 2023

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
<b>REPAIRS &amp; MAINTENANCE EXPENSES</b>					
7300 Salaries - Manager	\$ 1,667	\$ 18,106	\$ 20,688	88%	\$ 2,582
7310 Salaries - Staff	7,881	89,056	89,680	99%	624
7320 Employers Costs	(3,437)	12,810	12,679	101%	(131)
7330 Painting Labor/Material	-0-	21	400	5%	379
7340 Road Maintenance	-0-	-0-	200	0%	200
7350 Roof Maintenance	-0-	-0-	200	0%	200
7360 Plumbing - Water	-0-	362	300	121%	(62)
7361 Fire Box Inspection	-0-	-0-	-0-	0%	-0-
7370 Building Maintenance	(9,839)	31	3,500	1%	3,469
7371 Entries/Porches	-0-	135	200	0%	65
7372 Storage/Utility Sheds	(939)	-0-	-0-	0%	-0-
7373 Maintenance Shed & Fence	155	2,675	-0-	0%	(2,675)
7374 Privacy Fences	-0-	-0-	100	0%	100
7375 Perimeter Fence	-0-	39	200	0%	161
7376 Fire Extinguishers	-0-	1,716	1,300	0%	(416)
7380 Electrical	-0-	-0-	500	0%	500
7390 Contract Sewer	-0-	(1,250)	1,500	0%	2,750
7400 Snow Removal Contract	5,400	49,699	50,000	99%	301
7401 Snow Removal/In House	-0-	650	1,000	65%	350
7402 Snow Removal/Supplies	89	2,451	-0-	0%	(2,451)
7410 Truck Operation/Gasoline	920	12,170	9,000	135%	(3,170)
7411 Truck Operation/Supplies	255	6,116	250	2446%	(5,866)
7412 Truck Operation/Repairs	1,971	6,877	3,000	229%	(3,877)
7420 Supplies/General	951	1,687	500	337%	(1,187)
7421 Tools & Equipment	-0-	44	1,000	4%	956
7430 Other/Uniforms	-0-	320	500	64%	180
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>5,074</b>	<b>203,715</b>	<b>196,697</b>	<b>104%</b>	<b>(7,018)</b>
<b>ADMINISTRATIVE EXPENSES</b>					
8000 Salaries - Manager	1,667	18,186	20,688	88%	2,502
8001 Salaries - Staff	-0-	(268)	-0-	0%	268
8010 Employee Benefits	3,312	35,483	37,704	94%	2,221
8011 Employer Costs	625	11,903	15,260	78%	3,357
8020 Security Patrol	692	6,003	7,200	83%	1,197
8030 Accounting Fees	4,235	23,378	27,000	87%	3,622
8040 Audit Fees	6,250	6,250	4,200	149%	(2,050)
8050 Legal Fees	-0-	9,291	10,500	88%	1,209
8060 Insurance	11,110	111,381	130,000	86%	18,619
8070 Copying & Postage	761	9,712	3,000	324%	(6,712)
8080 Supplies	163	1,991	2,000	100%	9
8090 Telephone	340	3,839	5,400	71%	1,561
8100 Travel Expense	-0-	4,136	4,000	103%	(136)
8110 Training	-0-	-0-	-0-	0%	-0-
8120 Other/Computer	2,500	11,377	-0-	0%	(11,377)
Bad Debt Expenses	-0-	-0-	-0-	0%	-0-
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 31,655</b>	<b>\$ 252,662</b>	<b>\$ 266,952</b>	<b>95%</b>	<b>\$ 14,290</b>

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