

UNAUDITED



People you can trust.
Experience you can rely on.





**The Dobson Association, Inc.
Executive Summary
For The Period
December 2023**

Current Actual	Current Budget	Current Variance		YTD Actual	YTD Budget	YTD Variance	Annual Budget
			Income				
254,698	254,592	106	Assessments	3,054,503	3,055,104	(601)	3,055,104
10,494	35,690	(25,196)	Other Income	437,409	524,750	(87,341)	524,750
265,192	290,282	(25,090)	Total Income	3,491,912	3,579,854	(87,942)	3,579,854
			Expenses				
145,887	92,908	(52,979)	Administrative Expenses	1,445,549	1,160,173	(285,376)	1,160,173
0	700	700	Board Expenses	53,662	54,776	1,114	54,776
7,321	7,945	624	Lakes Expenses	91,398	96,340	4,942	96,340
24,365	42,166	17,801	Landscape Expenses	393,250	581,363	188,113	581,363
22,646	44,428	21,782	Maintenance	390,578	557,669	167,092	557,669
8,054	5,301	(2,753)	Preschool Expenses	64,653	69,606	4,953	69,606
9,737	44,194	34,457	Recreation Expenses	333,216	610,013	276,796	610,013
24,062	20,934	(3,128)	Utilities	282,961	273,208	(9,753)	273,208
168	100	(68)	Watercraft	2,017	3,300	1,283	3,300
242,239	258,676	16,437	Total Expenses	3,057,284	3,406,448	349,164	3,406,448
22,953	31,606	(8,653)	Operating Net Income Before Depreciation	434,628	173,406	261,222	173,406
21,819	22,500	681	Depreciation Expense	261,331	270,000	8,669	270,000
0	0	0	Total Non-Operating Expenses	5,484	0	(5,484)	0
1,133	9,106	(7,973)	Operating Net Income After Depreciation	167,813	(96,594)	264,407	(96,594)
(264,692)	(22,500)	242,192	Fund Transfer	(84,643)	349,000	433,643	349,000
265,826	31,606	234,219	Net Income After Fund Transfers	252,456	(445,594)	698,050	(445,594)



**The Dobson Association, Inc.
Operating Budget Comparison
For The Period
December 2023**

Current Actual	Current Budget	Current Variance		YTD Actual	YTD Budget	YTD Variance	Annual Budget
Income							
Assessments							
251,497	251,292	205	4001.000 Homeowner Assessments	3,016,086	3,015,504	582	3,015,504
3,201	3,300	(99)	4002.000 Commercial Assessments	38,416	39,600	(1,184)	39,600
254,698	254,592	106	Total Assessments	3,054,503	3,055,104	(601)	3,055,104
Other Income							
(20,273)	(1,000)	(19,273)	4003.001 Allowance - Doubtful	8,965	(12,000)	20,965	(12,000)
3,104	13,000	(9,896)	4101.000 Transfers & Disclosures	79,589	156,000	(76,411)	156,000
120	0	120	4103.000 Late Fees	34,380	28,000	6,380	28,000
18,330	2,165	16,165	4105.000 Collections Fees	70,999	25,980	45,019	25,980
140	50	90	4106.000 Dishonored Check Fees	2,590	600	1,990	600
100	150	(50)	4107.000 License & ID Card Fees	2,080	2,150	(70)	2,150
100	400	(300)	4110.000 Rental Registration Fees	1,050	4,800	(3,750)	4,800
0	1,000	(1,000)	4112.000 CC&R Fines	31,575	12,000	19,575	12,000
0	35	(35)	4113.000 Pontoon Boat Fees	(35)	420	(455)	420
0	110	(110)	4114.000 LPV Water Revenue	0	1,320	(1,320)	1,320
502	650	(148)	4115.000 Dock Boat Slip Rental	5,938	7,800	(1,863)	7,800
0	200	(200)	4120.000 Escrow Rush Fee	4,425	2,400	2,025	2,400
2,060	100	1,960	4201.000 Interest Income - Operating	24,221	1,200	23,021	1,200
1,557	4,125	(2,568)	4301.000 Newsletter Ad Income	30,196	49,500	(19,304)	49,500
4,480	6,500	(2,020)	4401.000 Preschool Tuition	67,188	78,000	(10,812)	78,000
0	580	(580)	4502.000 Breakfast With Santa	0	2,080	(2,080)	2,080
0	0	0	4504.000 Spring/Fall Break	0	3,600	(3,600)	3,600
0	500	(500)	4506.000 Instructor Classes	7,317	6,000	1,317	6,000
0	0	0	4508.000 Summer Camp	0	50,000	(50,000)	50,000
0	0	0	4509.000 Fall Festival	0	500	(500)	500
0	0	0	4510.000 Golf Tournament	0	9,000	(9,000)	9,000
0	0	0	4511.000 Golf Tournament Sponsors	900	2,250	(1,350)	2,250
0	0	0	4517.000 Parents Night Out	198	150	48	150
0	125	(125)	4599.000 Other - Rec Events	710	1,500	(790)	1,500
273	5,500	(5,227)	4601.000 Facility & Equipment Rental	33,288	66,000	(32,712)	66,000
0	1,500	(1,500)	4602.000 Tennis Pro	13,716	18,000	(4,284)	18,000
0	0	0	4603.000 Misc Revenue	12,109	0	12,109	0
0	0	0	4604.000 Vendor Sponsorship	6,010	7,500	(1,490)	7,500
10,494	35,690	(25,196)	Total Other Income	437,409	524,750	(87,341)	524,750
265,192	290,282	(25,090)	Total Income	3,491,912	3,579,854	(87,942)	3,579,854
Administrative Expenses							
22,066	37,530	15,464	6001.000 Admin Salaries & Wages	380,918	450,355	69,437	450,355
0	0	0	6001.100 Bonus - Administration	8,159	9,000	841	9,000



**The Dobson Association, Inc.
Operating Budget Comparison
For The Period
December 2023**

<u>Current Actual</u>	<u>Current Budget</u>	<u>Current Variance</u>		<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	
1,672	2,813	1,141	6002.000	Payroll Taxes - Admin	30,032	33,756	3,724	33,756
2,578	3,000	422	6003.000	Employee Benefits - Admin	37,771	36,000	(1,771)	36,000
(126)	300	426	6004.000	Workers Comp Insurance - Admin	1,796	3,600	1,804	3,600
12,576	12,250	(326)	6005.000	Property & Liability Insurance - Admin	150,911	147,000	(3,911)	147,000
11,496	0	(11,496)	6005.001	Property & Liability Insurance Deductible - Admin	18,006	0	(18,006)	0
6,452	6,450	(2)	6006.000	Newsletter Production	77,424	77,400	(24)	77,400
1,762	1,800	38	6007.000	Newsletter Distribution	21,465	21,600	135	21,600
168	200	33	6008.000	Postage	14,733	14,600	(133)	14,600
137	100	(37)	6009.000	Printing	16,128	13,800	(2,328)	13,800
4,199	4,000	(199)	6010.000	IT & Tech Service	54,158	48,000	(6,158)	48,000
264	675	411	6011.000	Bank & Merchant Fees	17,563	8,100	(9,463)	8,100
967	0	(967)	6011.001	Payroll Processing/401(k) Maintenance Fee	1,929	0	(1,929)	0
942	700	(242)	6012.000	Office Supplies	9,552	8,400	(1,152)	8,400
30,576	700	(29,876)	6013.000	Contract Services - Administration	233,226	8,400	(224,826)	8,400
23,714	2,200	(21,514)	6014.000	Collection Expenses	87,509	26,400	(61,109)	26,400
0	0	0	6015.000	Misc Expenses	10,596	0	(10,596)	0
0	0	0	6016.000	Property Taxes	27	350	323	350
376	2,500	2,124	6017.000	Attorney Fees - General	26,709	30,000	3,291	30,000
0	600	600	6018.000	Training & Travel - Admin	3,982	7,200	3,218	7,200
612	700	88	6019.000	Office Equipment Rental & Maint	8,584	8,400	(184)	8,400
0	500	500	6020.000	Attorney Fees - CC&R Issues	168	6,000	5,832	6,000
0	250	250	6021.000	Membership Fees	2,013	3,000	987	3,000
2,135	0	(2,135)	6022.000	Reserve Study	4,270	3,132	(1,138)	3,132
0	300	300	6023.000	Marketing	1,763	3,600	1,837	3,600
0	100	100	6024.000	Uniforms - Admin	2,184	1,200	(984)	1,200
320	0	(320)	6025.000	License/Permits	1,890	0	(1,890)	0
29	0	(29)	6026.000	Office Expense	2,652	0	(2,652)	0
1,701	0	(1,701)	6027.000	Employee Appreciation/Recognition	5,488	0	(5,488)	0
559	800	241	6029.000	Website Development	5,291	9,600	4,309	9,600
0	0	0	6032.000	Caliber Software & Support	6,591	0	(6,591)	0
1,118	1,000	(118)	6034.000	Access Control FOB System	15,563	12,000	(3,563)	12,000
301	410	109	6035.000	Adobe Software License	2,978	4,920	1,942	4,920
0	500	500	6036.000	Office Equipment Purchase	2,440	6,000	3,560	6,000
1,299	0	(1,299)	6038.000	Dobson Ranch App	15,588	15,000	(588)	15,000
944	1,200	256	6039.000	Code Enforcement	18,702	14,400	(4,302)	14,400
4,055	0	(4,055)	6319.000	Barkan Software Subscription	8,110	0	(8,110)	0
4,838	9,450	4,612	6320.000	Financial Management Fee	96,060	106,400	10,340	106,400
180	1,000	820	6321.000	Transfer Management Fees	5,400	12,000	6,600	12,000
7,980	880	(7,100)	6322.000	Late Letter Management Fees	37,224	10,560	(26,664)	10,560



**The Dobson Association, Inc.
Operating Budget Comparison
For The Period
December 2023**

Current Actual	Current Budget	Current Variance			YTD Actual	YTD Budget	YTD Variance	Annual Budget
145,887	92,908	(52,979)	Total Administrative Expenses		1,445,549	1,160,173	(285,376)	1,160,173
Board								
0	200	200	6101.000	Public Relations	3,083	7,000	3,917	7,000
0	0	0	6102.000	Annual Meeting	11,315	8,000	(3,315)	8,000
0	0	0	6103.000	Audit Fees	17,938	16,376	(1,562)	16,376
0	300	300	6104.000	Monthly Meetings	3,524	3,600	76	3,600
0	0	0	6105.000	Membership Expense	0	600	600	600
0	0	0	6106.000	Computer Service	(270)	0	270	0
0	200	200	6107.000	Sponsorships	3,999	4,200	201	4,200
0	0	0	6108.000	Electronic Voting	13,924	15,000	1,076	15,000
0	0	0	6110.000	State Income Tax	150	0	(150)	0
0	700	700	Total Board Expenses		53,662	54,776	1,114	54,776
Lakes								
2,713	2,600	(113)	6201.000	SRP Water	32,551	31,200	(1,351)	31,200
0	1,000	1,000	6202.000	Maintenance & Repair	3,381	12,000	8,619	12,000
438	500	62	6203.000	Chemicals	10,200	6,000	(4,200)	6,000
0	2,000	2,000	6204.000	Attorney Fees - Water Issues	0	5,000	5,000	5,000
0	0	0	6205.000	Fish	14,966	20,000	5,034	20,000
4,170	1,665	(2,505)	6207.000	Service & Testing	30,300	19,980	(10,320)	19,980
0	180	180	6208.000	Tools & Equipment - Lakes	0	2,160	2,160	2,160
7,321	7,945	624	Total Lakes Expenses		91,398	96,340	4,942	96,340
Landscape								
15,457	30,364	14,907	6301.000	Landscape Salaries & Wages	241,853	364,368	122,515	364,368
0	0	0	6301.100	Bonus - Landscape	11,877	6,000	(5,877)	6,000
1,125	2,277	1,153	6302.000	Payroll Taxes - Landscape	18,270	27,328	9,058	27,328
3,205	4,000	795	6303.000	Employee Benefits - Landscape	33,815	48,000	14,185	48,000
102	375	273	6304.000	Workers Comp Insurance - Landscape	5,786	4,580	(1,206)	4,580
0	800	800	6305.000	Outside Contractors	2,230	9,600	7,370	9,600
162	1,675	1,513	6306.000	Irrigation Systems	9,117	20,100	10,983	20,100
0	1,000	1,000	6307.000	Trees & Shrubs	893	18,500	17,607	18,500
3,950	0	(3,950)	6308.000	Tree Trimming & Service	50,640	40,000	(10,640)	40,000
0	0	0	6309.000	Seasonal Plants	3,693	8,000	4,307	8,000
12	575	563	6310.000	Fertilizer/Pesticide/Herbicide	8,341	9,487	1,146	9,487
0	0	0	6312.000	Overseeding	0	17,000	17,000	17,000
353	1,000	647	6313.000	Tools & Equipment - Landscape	5,479	4,500	(979)	4,500
0	0	0	6314.000	Uniforms - Landscape	904	3,200	2,296	3,200
0	100	100	6315.000	Training & Travel - Landscape	352	700	348	700
24,365	42,166	17,801	Total Landscape Expenses		393,250	581,363	188,113	581,363
Maintenance								



**The Dobson Association, Inc.
Operating Budget Comparison
For The Period
December 2023**

Current Actual	Current Budget	Current Variance		YTD Actual	YTD Budget	YTD Variance	Annual Budget	
6,367	21,325	14,958	6401.000	Maintenance Salaries & Wages	153,708	255,900	102,192	255,900
0	0	0	6401.100	Bonus - Maintenance	7,578	4,600	(2,978)	4,600
469	1,545	1,077	6402.000	Payroll Taxes - Maint	11,685	20,091	8,406	20,091
513	2,000	1,487	6403.000	Employee Benefits - Maint	11,722	24,000	12,278	24,000
(5)	483	488	6404.000	Workers Comp Insurance - Maint	3,913	6,278	2,366	6,278
7,522	3,500	(4,022)	6406.000	Janitorial Service & Supplies	57,743	42,000	(15,743)	42,000
687	2,500	1,813	6407.000	Vehicle Maintenance & Repair	22,446	30,000	7,554	30,000
368	750	382	6408.000	Supplies	9,383	9,000	(383)	9,000
3,220	750	(2,470)	6409.000	Building Maintenance & Repair	8,877	9,000	123	9,000
0	375	375	6410.000	Outside Contractors	25,456	4,500	(20,956)	4,500
835	400	(435)	6412.000	Tools & Equipment - Maint	5,323	4,800	(523)	4,800
74	500	426	6413.000	Equipment & Maintenance Repair	4,501	6,000	1,499	6,000
0	5,000	5,000	6414.000	Fence Replacement Co-Share	106	60,000	59,894	60,000
0	1,400	1,400	6415.000	Common Area Maintenance & Repair	3,532	16,000	12,468	16,000
0	500	500	6420.000	Locks/Keys/Signage	641	6,000	5,359	6,000
0	0	0	6421.000	Uniforms - Maint	281	2,000	1,719	2,000
0	200	200	6422.000	Training & Travel - Maint	352	1,400	1,048	1,400
697	500	(197)	6423.000	Electrical Maintenance & Repair	1,774	6,000	4,226	6,000
1,899	1,700	(199)	6424.000	Pool Maintenance	38,049	30,600	(7,449)	30,600
0	1,000	1,000	6425.000	Pool Chemicals	23,506	19,500	(4,006)	19,500
22,646	44,428	21,782	Total Maintenance		390,578	557,669	167,092	557,669
Preschool								
8,054	5,301	(2,753)	Total Preschool Expenses		64,653	69,606	4,953	69,606
Recreation								
7,312	31,915	24,603	6601.000	Recreation Salaries & Wages	216,147	382,980	166,833	382,980
0	0	0	6601.100	Bonus - Recreation	5,382	2,500	(2,882)	2,500
542	2,394	1,852	6602.000	Payroll Taxes - Recreation	16,661	28,724	12,063	28,724
(1,290)	2,250	3,540	6603.000	Employee Benefits - Recreation	4,428	27,000	22,572	27,000
(112)	617	729	6604.000	Workers Comp Insurance - Recreation	2,053	7,404	5,351	7,404
0	255	255	6606.000	Recreation/Sports Supplies	1,177	4,700	3,523	4,700
1,523	833	(690)	6607.000	Items - Under Reserve Threshold	1,523	10,000	8,477	10,000
0	0	0	6608.000	License & ID Cards	2,845	0	(2,845)	0
0	200	200	6609.000	Uniforms - Recreation	997	3,200	2,203	3,200
0	100	100	6610.000	Training & Travel - Recreation	2,281	6,000	3,719	6,000
0	0	0	6611.000	Breakfast With Santa	0	1,500	1,500	1,500
0	0	0	6612.000	Dobson Ranch Breakfasts	2,726	1,500	(1,226)	1,500
0	0	0	6613.000	Spring/Fall Break	0	3,000	3,000	3,000
0	0	0	6614.000	Dog Event	1,002	4,400	3,398	4,400
0	0	0	6615.000	BYOB Wine	1,732	2,000	268	2,000



**The Dobson Association, Inc.
Operating Budget Comparison
For The Period
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Current Actual	Current Budget	Current Variance		YTD Actual	YTD Budget	YTD Variance	Annual Budget
0	0	0	6616.000 Music in the Park	1,693	1,000	(693)	1,000
0	0	0	6617.000 Easter Event	6,103	7,000	897	7,000
0	0	0	6618.000 Movies in Park	1,776	1,000	(776)	1,000
0	0	0	6619.000 Tween Events	583	1,200	617	1,200
0	0	0	6620.000 Summer Camp	0	9,000	9,000	9,000
0	0	0	6621.000 Recreation Marketing	440	2,000	1,560	2,000
0	0	0	6622.000 Golf Tournament	2,926	10,000	7,074	10,000
0	0	0	6623.000 Halloween Event	234	6,000	5,766	6,000
0	2,500	2,500	6624.000 Winter Wonderland	1,411	9,300	7,889	9,300
0	0	0	6625.000 Fall Festival	880	5,000	4,120	5,000
400	500	100	6626.000 Other Events	2,800	5,500	2,700	5,500
0	1,000	1,000	6627.000 Event Signage	814	7,000	6,186	7,000
0	200	200	6628.000 Tennis Supplies	1,380	2,400	1,020	2,400
0	0	0	6629.000 Insurance & Permits	1,215	2,445	1,230	2,445
0	100	100	6630.000 Contract Services - Recreation	0	1,200	1,200	1,200
0	200	200	6631.000 Instructor Fees	180	2,400	2,220	2,400
599	1,000	401	6634.000 Software Maintenance/Subscription	14,074	12,000	(2,074)	12,000
0	0	0	6637.000 Casino Night	5,416	4,000	(1,416)	4,000
0	0	0	6638.000 Parents Night Out	248	100	(148)	100
0	130	130	6639.000 Office Equipment Purchase	4,605	1,560	(3,045)	1,560
0	0	0	6640.000 Mileage Reimbursement	43	0	(43)	0
762	0	(762)	6641.000 50th Anniversary Celebration	27,443	35,000	7,557	35,000
9,737	44,194	34,457	Total Recreation Expenses	333,216	610,013	276,796	610,013
			Utilities				
16,172	13,000	(3,172)	6701.000 City Water	177,834	168,000	(9,834)	168,000
4,042	4,000	(42)	6702.000 Electricity	61,302	58,000	(3,302)	58,000
1,452	2,000	548	6703.000 Phone/Internet	20,969	24,000	3,031	24,000
1,812	1,200	(612)	6704.000 Solid Waste	15,571	14,400	(1,171)	14,400
380	584	204	6705.000 Waste Water	5,104	7,008	1,904	7,008
204	150	(54)	6706.000 Natural Gas	2,182	1,800	(382)	1,800
24,062	20,934	(3,128)	Total Utilities	282,961	273,208	(9,753)	273,208
			Watercraft				
0	100	100	6905.000 Boat Maintenance & Repair	60	1,200	1,140	1,200
168	0	(168)	6906.000 Property & Liability Insurance - Watercraft	1,957	2,100	143	2,100
168	100	(68)	Total Watercraft	2,017	3,300	1,283	3,300
242,239	258,676	16,437	Total Expenses	3,057,284	3,406,448	349,164	3,406,448
22,953	31,606	(8,653)	Operating Net Income Before Depreciation	434,628	173,406	261,222	173,406
			Depreciation Expense				
21,819	22,500	681	6811.000 Depreciation Expense	261,331	270,000	8,669	270,000



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Operating Budget Comparison
For The Period
December 2023**

Current Actual	Current Budget	Current Variance		YTD Actual	YTD Budget	YTD Variance	Annual Budget
21,819	22,500	681	Total Depreciation Expense	261,331	270,000	8,669	270,000
0	0	0	6821.000 Bad Debt Expense	5,484	0	(5,484)	0
0	0	0	Total Non-Operating Expenses	5,484	0	(5,484)	0
1,133	9,106	(7,973)	Operating Net Income After Depreciation	167,813	(96,594)	264,407	(96,594)
			Fund Transfer				
0	0	0	6801.000 Contribution to Reserve Fund	149,750	599,000	449,250	599,000
(10,000)	0	10,000	6802.000 Contribution to Water Con Fund	20,000	20,000	0	20,000
0	0	0	6808.000 Water Conservation MR&R Expense	299	0	(299)	0
(254,692)	(22,500)	232,192	6809.000 Transfer of Assets to Operating	(254,692)	(270,000)	(15,308)	(270,000)
(264,692)	(22,500)	242,192	Total Fund Transfer	(84,643)	349,000	433,643	349,000
265,826	31,606	234,219	Net Income After Fund Transfers	252,456	(445,594)	698,050	(445,594)



**The Dobson Association, Inc.
Reserve Budget Comparison
For The Period
December 2023**

Current Actual	Current Budget	Current Variance		YTD Actual	YTD Budget	YTD Variance	Annual Budget	
			Income					
			Reserve Income					
0	0	0	4200.100 Reserve Contribution	149,750	0	149,750	0	
8,690	0	8,690	4203.100 Interest Income - Reserve	69,862	0	69,862	0	
8,690	0	8,690	Total Reserve Income	219,612	0	219,612	0	
8,690	0	8,690	Total Income	219,612	0	219,612	0	
			Administrative					
			Maintenance					
			Reserve Expense					
0	0	0	8005.000 General Common Area: Landscape Granite - Replace #1005	25,014	0	(25,014)	0	
1,498	0	(1,498)	8011.000 GENERAL COMMON AREA - Info Signs - Replace	1,498	0	(1,498)	0	
0	0	0	8014.000 General Common Area: Block Wall Annual Repair #501	11,638	0	(11,638)	0	
0	0	0	8016.000 Keyless Entry System - Replace	19,497	0	(19,497)	0	
774	0	(774)	8020.000 GENERAL COMMON AREA - Ramadas	774	0	(774)	0	
0	0	0	8034.000 Common Area Electrical Pedestals	2,390	0	(2,390)	0	
0	0	0	8210.000 Cabinetry Replace/Remodel	4,119	0	(4,119)	0	
0	0	0	8220.000 Offices - Fire Alarm Panel - Replace	1,981	0	(1,981)	0	
0	0	0	8230.000 LC Clubhouse - Water Heater	2,423	0	(2,423)	0	
0	0	0	8235.000 LC Clubhouse - Preschool Restroom - Remodel	663	0	(663)	0	
0	0	0	8305.000 La Casita: Pool Area Splash pad Refurbish	25,630	0	(25,630)	0	
0	0	0	8323.000 Saratoga Clubhouse Project	55,488	0	(55,488)	0	
0	0	0	8502.000 Laguna Park - Play Equip E. Canopy - Replace	1,269	0	(1,269)	0	
8,839	0	(8,839)	8805.000 LA Rec Center - Play Equip - Replace	8,839	0	(8,839)	0	
253	0	(253)	8806.000 LA Rec Center - Sports Courts - Replace	253	0	(253)	0	
0	0	0	8906.000 S Clubhouse - Kitchen Office - Remodel	264	0	(264)	0	
0	0	0	8913.000 S Pool - Filter & Pump - Replace	3,368	0	(3,368)	0	
0	0	0	9010.000 Lakes - Fountains - Replace	4,063	0	(4,063)	0	
0	0	0	9203.000 Storage Yard - Wood Chips - Replenish	844	0	(844)	0	
11,364	0	(11,364)	Total Reserves	170,015	0	(170,015)	0	
(2,675)	0	(2,675)	Reserve Fund Net Income	49,596	0	49,596	0	



The Dobson Association, Inc.
Water Budget Comparison
For The Period
December 2023

Current Actual	Current Budget	Current Variance		YTD Actual	YTD Budget	YTD Variance	Annual Budget
			Income				
			Water Income				
(10,000)	0	(10,000)	4200.200 Water Contribution	20,000	0	20,000	0
80	0	80	4203.200 Interest Income - Water	562	0	562	0
(9,920)	0	(9,920)	Total Water Income	20,562	0	20,562	0
(9,920)	0	(9,920)	Total Income	20,562	0	20,562	0
			Administrative				
			Lakes				
0	0	0	6211.200 Consulting Fees - Water	7,860	0	(7,860)	0
2,713	0	(2,713)	6212.201 Turf/Water Reduction	2,713	0	(2,713)	0
2,713	0	(2,713)	Total Lakes	10,573	0	(10,573)	0
			Fund Transfer				
0	0	0	6808.200 Water Conservation MR&R Expense - Water	2,151	0	(2,151)	0
0	0	0	Total Fund Transfer	2,151	0	(2,151)	0
2,713	0	(2,713)	Total Expenses	12,724	0	(12,724)	0
(12,633)	0	(12,633)	Water Fund Net Income	7,838	0	7,838	0



The Dobson Association, Inc.
Capital Budget Comparison
For The Period
December 2023

Current Actual	Current Budget	Current Variance		YTD Actual	YTD Budget	YTD Variance	Annual Budget
			Income				
			Capital Income				
793	0	793	4203.300 Interest Income - Capital	12,349	0	12,349	0
793	0	793	Total Capital Income	12,349	0	12,349	0
793	0	793	Total Income	12,349	0	12,349	0
			Expenses				
			Administrative				
			Capital Expenses				
0	0	0	9012.000 Lakes - Control Gate - Replace	29	0	(29)	0
0	0	0	9501.000 Lake 7 Path Lights	5,900	0	(5,900)	0
0	0	0	9502.000 Laguna Park: Restroom Installation	79,569	0	(79,569)	0
0	0	0	Total Capital Expenses	85,498	0	(85,498)	0
			Fund Transfers				
254,692	0	(254,692)	6801.301 Transfer to Operating Fund	254,692	0	(254,692)	0
254,692	0	(254,692)	Total Fund Transfers	254,692	0	(254,692)	0
254,692	0	(254,692)	Total Expenses	340,191	0	(340,191)	0
(253,900)	0	(253,900)	Capital Fund Net Income	(327,842)	0	(327,842)	0



The Dobson Association, Inc.
Statement of Income & Forecast
For the Period
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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Annual Budget
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Income														
Assessments														
4001.000 Homeowner Assessments	251,352	251,352	251,352	251,352	251,352	251,352	251,075	251,352	251,352	251,348	251,352	251,497	3,016,086	3,015,504
4002.000 Commercial Assessments	3,201	3,201	3,201	3,201	3,201	3,201	3,201	3,201	3,201	3,201	3,201	3,201	38,416	39,600
Total Assessments	254,553	254,553	254,553	254,553	254,553	254,553	254,277	254,553	254,553	254,549	254,553	254,698	3,054,503	3,055,104
Other Income														
4003.001 Allowance - Doubtful	8,941	3,936	8,148	(8,441)	2,302	17,549	(5,902)	1,386	(21,273)	15,001	7,590	(20,273)	8,965	(12,000)
4101.000 Transfers & Disclosures	28,971	12,206	(15,868)	7,640	7,760	6,048	4,413	9,595	4,656	5,905	5,159	3,104	79,589	156,000
4103.000 Late Fees	(135)	12,180	(210)	(120)	7,980	(120)	(15)	8,085	(300)	(495)	7,410	120	34,380	28,000
4105.000 Collections Fees	0	9,660	164	5,083	550	5,327	4,282	6,242	9,845	2,699	8,817	18,330	70,999	25,980
4106.000 Dishonored Check Fees	455	210	0	595	140	210	245	105	210	175	105	140	2,590	600
4107.000 License & ID Card Fees	60	95	110	270	450	290	260	195	75	100	75	100	2,080	2,150
4110.000 Rental Registration Fees	25	145	25	125	75	100	130	75	50	100	100	100	1,050	4,800
4112.000 CC&R Fines	850	(425)	5,850	2,150	13,150	4,500	(400)	1,475	4,175	375	(125)	0	31,575	12,000
4113.000 Pontoon Boat Fees	0	0	(35)	0	0	0	0	0	0	0	0	0	(35)	420
4115.000 Dock Boat Slip Rental	402	552	(48)	952	502	502	502	565	502	502	502	502	5,938	7,800
4120.000 Escrow Rush Fee	2,180	260	210	185	0	295	755	235	305	0	0	0	4,425	2,400
4201.000 Interest Income - Operating	1,650	1,634	3,721	2,028	1,570	2,232	1,609	1,926	1,936	1,935	1,920	2,060	24,221	1,200
4301.000 Newsletter Ad Income	1,615	7,692	5,382	569	1,578	1,903	2,319	488	(1,106)	4,149	4,050	1,557	30,196	49,500
4401.000 Preschool Tuition	6,632	7,077	5,845	5,579	8,324	3,519	1,880	7,127	4,670	5,390	6,662	4,480	67,188	78,000
4506.000 Instructor Classes	459	947	604	338	401	2,219	635	1,033	489	192	0	0	7,317	6,000
4511.000 Golf Tournament Sponsors	0	0	0	0	0	0	750	150	0	0	0	0	900	2,250
4517.000 Parents Night Out	198	0	0	0	0	0	0	0	0	0	0	0	198	150
4599.000 Other - Rec Events	100	0	510	50	0	0	0	0	0	50	0	0	710	1,500
4601.000 Facility & Equipment Rental	3,611	903	5,024	4,257	4,330	3,220	1,717	4,134	2,666	991	2,164	273	33,288	66,000
4602.000 Tennis Pro	2,515	1,937	1,425	1,591	1,405	2,055	329	980	1,080	400	0	0	13,716	18,000



The Dobson Association, Inc.
Statement of Income & Forecast
For the Period
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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Annual Budget
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
4603.000 Misc Revenue	0	0	0	891	0	3,683	942	0	1,525	4,060	1,009	0	12,109	0
4604.000 Vendor Sponsorship	0	0	3,360	0	750	250	0	1,350	50	250	0	0	6,010	7,500
Total Other Income	58,529	59,009	24,217	23,742	51,268	53,782	14,451	45,144	9,556	41,779	45,439	10,494	437,409	524,750
Total Income	313,082	313,563	278,770	278,295	305,821	308,335	268,727	299,697	264,109	296,329	299,992	265,192	3,491,912	3,579,854
Administrative Expenses														
6001.000 Admin Salaries & Wages	30,470	33,779	30,559	31,024	47,184	31,175	34,287	27,235	27,278	40,883	24,979	22,066	380,918	450,355
6001.100 Bonus - Administration	8,159	0	0	0	0	0	0	0	0	0	0	0	8,159	9,000
6002.000 Payroll Taxes - Admin	2,521	3,030	2,483	2,416	3,655	2,414	2,645	2,095	2,073	3,098	1,930	1,672	30,032	33,756
6003.000 Employee Benefits - Admin	1,602	3,088	7,151	3,294	3,330	4,334	4,701	4,208	319	281	2,883	2,578	37,771	36,000
6004.000 Workers Comp Insurance - Admin	187	294	187	170	155	150	78	264	128	122	186	(126)	1,796	3,600
6005.000 Property & Liability Insurance - Admin	12,576	12,576	12,576	12,576	12,576	12,576	12,576	12,576	12,576	12,576	12,576	12,576	150,911	147,000
6005.001 Property & Liability Insurance Deductible - Admin	0	0	0	0	0	0	0	0	0	0	6,510	11,496	18,006	0
6006.000 Newsletter Production	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	77,424	77,400
6007.000 Newsletter Distribution	0	3,524	1,762	1,762	1,762	1,762	1,762	1,762	2,083	1,762	1,762	1,762	21,465	21,600
6008.000 Postage	2,714	(1,762)	3,590	63	894	3,662	0	287	3,205	101	1,810	168	14,733	14,600
6009.000 Printing	3,164	0	3,360	93	161	3,231	0	280	3,227	1	2,473	137	16,128	13,800
6010.000 IT & Tech Service	3,742	4,809	4,353	4,604	4,023	3,495	3,225	3,495	3,091	3,225	11,897	4,199	54,158	48,000
6011.000 Bank & Merchant Fees	1,069	878	936	1,067	3,407	2,648	2,478	1,765	1,602	1,238	210	264	17,563	8,100
6011.001 Payroll Processing/401(k) Maintenance Fee	0	0	0	0	0	0	0	0	0	0	962	967	1,929	0
6012.000 Office Supplies	1,247	1,258	633	1,027	852	897	777	327	321	620	650	942	9,552	8,400
6013.000 Contract Services - Administration	3,717	284	13,637	15,850	25,432	14,335	14,373	26,670	29,483	32,079	26,788	30,576	233,226	8,400
6014.000 Collection Expenses	0	236	5,548	808	4,644	4,744	8,946	8,489	3,183	8,817	18,380	23,714	87,509	26,400
6015.000 Misc Expenses	0	730	1,779	2,743	2,622	905	0	1,687	175	(12)	(33)	0	10,596	0
6016.000 Property Taxes	0	0	0	0	0	0	0	0	27	0	0	0	27	350
6017.000 Attorney Fees - General	1,000	4,308	1,243	1,077	2,268	2,347	5,128	5,419	1,446	4,388	(2,291)	376	26,709	30,000



The Dobson Association, Inc.
Statement of Income & Forecast
For the Period
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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Annual Budget
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
6018.000 Training & Travel - Admin	720	0	0	301	1,640	1,689	0	(721)	0	160	193	0	3,982	7,200
6019.000 Office Equipment Rental & Maint	656	656	0	394	612	2,592	612	612	612	612	612	612	8,584	8,400
6020.000 Attorney Fees - CC&R Issues	0	132	0	36	0	0	0	0	0	0	0	0	168	6,000
6021.000 Membership Fees	0	32	744	160	578	0	0	0	459	0	40	0	2,013	3,000
6022.000 Reserve Study	0	0	0	0	0	0	0	2,135	0	0	0	2,135	4,270	3,132
6023.000 Marketing	192	103	173	103	196	103	119	81	693	0	0	0	1,763	3,600
6024.000 Uniforms - Admin	0	0	357	1,670	0	0	0	0	156	0	0	0	2,184	1,200
6025.000 License/Permits	0	0	0	32	0	118	867	400	103	0	50	320	1,890	0
6026.000 Office Expense	0	0	0	1,201	311	95	552	29	376	29	29	29	2,652	0
6027.000 Employee Appreciation/Recognition	0	0	0	700	322	586	98	610	315	157	998	1,701	5,488	0
6029.000 Website Development	309	0	429	647	309	309	809	684	309	309	618	559	5,291	9,600
6032.000 Caliber Software & Support	0	0	0	0	0	0	1,010	2,945	0	2,636	0	0	6,591	0
6034.000 Access Control FOB System	0	0	0	1,791	3,924	940	1,002	1,405	3,079	1,187	1,118	1,118	15,563	12,000
6035.000 Adobe Software License	442	32	32	32	301	333	301	301	301	301	301	301	2,978	4,920
6036.000 Office Equipment Purchase	1,860	0	317	0	0	0	0	0	262	0	0	0	2,440	6,000
6038.000 Dobson Ranch App	0	0	3,897	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	15,588	15,000
6039.000 Code Enforcement	939	889	889	2,890	889	3,139	3,140	1,393	1,113	1,504	975	944	18,702	14,400
6319.000 Barkan Software Subscription	0	0	0	0	0	0	0	0	0	0	4,055	4,055	8,110	0
6320.000 Financial Management Fee	8,575	8,575	8,575	8,575	8,575	8,575	8,575	8,575	8,575	8,575	5,472	4,838	96,060	106,400
6321.000 Transfer Management Fees	510	480	900	510	210	390	480	660	330	480	270	180	5,400	12,000
6322.000 Late Letter Management Fees	0	0	11,112	0	0	9,420	0	0	8,712	0	0	7,980	37,224	10,560
Total Administrative Expenses	92,823	84,383	123,676	105,369	138,583	124,717	116,293	123,419	123,363	132,882	134,155	145,887	1,445,549	1,160,173
Board														
6101.000 Public Relations	2,745	337	0	0	0	0	0	0	0	0	0	0	3,083	7,000
6102.000 Annual Meeting	0	653	799	9,587	93	0	184	0	0	0	0	0	11,315	8,000



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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Annual Budget
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
6103.000 Audit Fees	(1,500)	1,500	0	16,288	0	0	0	0	0	0	1,650	0	17,938	16,376
6104.000 Monthly Meetings	30	333	241	32	578	257	271	500	734	546	0	0	3,524	3,600
6106.000 Computer Service	0	0	0	0	0	0	270	0	270	270	(1,080)	0	(270)	0
6107.000 Sponsorships	0	0	499	2,000	0	0	1,500	0	0	0	0	0	3,999	4,200
6108.000 Electronic Voting	0	0	0	13,924	0	0	0	0	0	0	0	0	13,924	15,000
6110.000 State Income Tax	0	0	50	0	50	0	0	0	0	0	50	0	150	0
Total Board Expenses	1,275	2,823	1,589	41,830	721	257	2,225	500	1,004	816	620	0	53,662	54,776
Lakes														
6201.000 SRP Water	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	32,551	31,200
6202.000 Maintenance & Repair	0	0	0	0	0	146	1,367	1,869	0	0	0	0	3,381	12,000
6203.000 Chemicals	0	0	0	4,822	666	4,274	0	0	0	0	0	438	10,200	6,000
6205.000 Fish	0	0	9,984	0	0	0	0	0	0	0	4,982	0	14,966	20,000
6207.000 Service & Testing	1,565	55	1,510	1,565	3,240	2,245	0	3,130	1,565	1,565	9,690	4,170	30,300	19,980
Total Lakes Expenses	4,278	2,768	14,207	9,100	6,618	9,377	4,080	7,711	4,278	4,278	17,384	7,321	91,398	96,340
Landscape														
6301.000 Landscape Salaries & Wages	21,664	21,455	21,993	21,781	27,629	17,356	17,154	17,088	17,084	26,365	16,828	15,457	241,853	364,368
6301.100 Bonus - Landscape	11,877	0	0	0	0	0	0	0	0	0	0	0	11,877	6,000
6302.000 Payroll Taxes - Landscape	1,766	1,608	1,649	1,633	2,087	1,304	1,288	1,283	1,283	1,981	1,263	1,125	18,270	27,328
6303.000 Employee Benefits - Landscape	3,288	3,538	1,912	3,788	3,920	3,660	1,903	3,056	(132)	2,854	2,824	3,205	33,815	48,000
6304.000 Workers Comp Insurance - Landscape	554	869	553	504	459	443	231	782	377	361	551	102	5,786	4,580
6305.000 Outside Contractors	1,757	68	0	715	0	0	(310)	0	0	0	0	0	2,230	9,600
6306.000 Irrigation Systems	0	112	1,397	856	329	1,273	868	2,997	539	585	0	162	9,117	20,100
6307.000 Trees & Shrubs	0	893	0	0	0	0	0	0	0	0	0	0	893	18,500
6308.000 Tree Trimming & Service	0	0	0	34,930	0	3,060	0	3,700	5,000	0	0	3,950	50,640	40,000
6309.000 Seasonal Plants	0	0	0	0	0	0	2,228	0	0	1,465	0	0	3,693	8,000
6310.000 Fertilizer/Pesticide/Herbicide	1,469	286	739	697	70	1,804	207	0	806	24	2,227	12	8,341	9,487



The Dobson Association, Inc.
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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Annual Budget
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
6313.000 Tools & Equipment - Landscape	0	347	515	0	152	0	46	1,778	978	558	752	353	5,479	4,500
6314.000 Uniforms - Landscape	0	0	0	0	0	0	0	1,341	(437)	0	0	0	904	3,200
6315.000 Training & Travel - Landscape	0	0	0	0	0	0	0	0	0	159	193	0	352	700
Total Landscape Expenses	42,376	29,175	28,757	64,903	34,646	28,898	23,616	32,025	25,498	34,350	24,639	24,365	393,250	581,363
Maintenance														
6401.000 Maintenance Salaries & Wages	19,685	19,948	20,400	11,517	14,394	9,829	9,281	9,281	9,281	14,444	9,281	6,367	153,708	255,900
6401.100 Bonus - Maintenance	7,578	0	0	0	0	0	0	0	0	0	0	0	7,578	4,600
6402.000 Payroll Taxes - Maint	1,615	1,489	1,542	867	1,085	740	698	698	698	1,087	698	469	11,685	20,091
6403.000 Employee Benefits - Maint	2,294	1,375	2,009	2,101	881	1,303	(63)	513	(116)	294	620	513	11,722	24,000
6404.000 Workers Comp Insurance - Maint	382	599	381	347	317	306	159	539	260	249	380	(5)	3,913	6,278
6406.000 Janitorial Service & Supplies	3,467	3,868	3,550	3,287	4,145	5,452	1,340	9,025	5,605	5,237	5,245	7,522	57,743	42,000
6407.000 Vehicle Maintenance & Repair	436	2,351	318	4,023	3,178	1,939	1,275	1,989	1,908	2,485	1,858	687	22,446	30,000
6408.000 Supplies	1,916	123	200	207	574	2,195	178	373	1,040	1,953	257	368	9,383	9,000
6409.000 Building Maintenance & Repair	1,606	738	330	0	532	182	449	206	0	434	1,181	3,220	8,877	9,000
6410.000 Outside Contractors	1,115	95	0	0	0	0	257	4,040	8,800	8,430	2,720	0	25,456	4,500
6412.000 Tools & Equipment - Maint	0	60	250	106	0	137	184	2,098	975	235	443	835	5,323	4,800
6413.000 Equipment & Maintenance Repair	996	377	143	198	185	384	1,173	136	496	0	339	74	4,501	6,000
6414.000 Fence Replacement Co-Share	0	72	33	0	0	0	0	0	0	0	0	0	106	60,000
6415.000 Common Area Maintenance & Repair	43	1,177	1,935	0	0	0	44	0	0	0	332	0	3,532	16,000
6420.000 Locks/Keys/Signage	62	0	0	0	1,485	295	109	0	0	(1,485)	175	0	641	6,000
6421.000 Uniforms - Maint	0	0	0	0	0	0	0	0	281	0	0	0	281	2,000
6422.000 Training & Travel - Maint	0	0	0	0	0	0	0	0	0	159	193	0	352	1,400



The Dobson Association, Inc.
Statement of Income & Forecast
For the Period
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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Annual Budget
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
6423.000 Electrical Maintenance & Repair	191	241	0	0	0	0	0	0	0	93	552	697	1,774	6,000
6424.000 Pool Maintenance	1,780	1,957	1,780	3,500	6,235	2,652	3,708	5,000	3,596	3,500	2,442	1,899	38,049	30,600
6425.000 Pool Chemicals	642	0	684	0	4,909	0	8,801	671	2,655	7,884	(2,739)	0	23,506	19,500
Total Maintenance	43,808	34,471	33,554	26,152	37,920	25,413	27,592	34,568	35,480	45,000	23,974	22,646	390,578	557,669
Preschool														
Total Preschool Expenses	5,679	4,757	4,927	4,926	7,088	3,415	4,010	4,730	4,336	6,710	6,022	8,054	64,653	69,606
Recreation														
6601.000 Recreation Salaries & Wages	13,575	16,732	18,886	18,724	29,203	23,383	23,954	19,563	17,476	15,668	11,672	7,312	216,147	382,980
6601.100 Bonus - Recreation	5,382	0	0	0	0	0	0	0	0	0	0	0	5,382	2,500
6602.000 Payroll Taxes - Recreation	1,129	1,247	1,436	1,425	2,226	1,784	1,828	1,624	1,332	1,199	889	542	16,661	28,724
6603.000 Employee Benefits - Recreation	1,196	1,281	895	1,322	(2,082)	618	584	584	247	497	578	(1,290)	4,428	27,000
6604.000 Workers Comp Insurance - Recreation	211	331	210	192	175	169	88	298	144	137	210	(112)	2,053	7,404
6606.000 Recreation/Sports Supplies	0	14	102	291	129	446	0	14	181	0	0	0	1,177	4,700
6607.000 Items - Under Reserve Threshold	0	0	0	0	0	0	0	0	0	0	0	1,523	1,523	10,000
6608.000 License & ID Cards	0	2,289	192	364	0	0	0	0	0	0	0	0	2,845	0
6609.000 Uniforms - Recreation	0	0	438	559	0	0	0	0	0	0	0	0	997	3,200
6610.000 Training & Travel - Recreation	0	293	586	52	2,044	0	0	(645)	(399)	158	193	0	2,281	6,000
6612.000 Dobson Ranch Breakfasts	2,188	0	0	538	0	0	0	0	0	0	0	0	2,726	1,500
6614.000 Dog Event	1,002	0	0	0	0	0	0	0	0	0	0	0	1,002	4,400
6615.000 BYOB Wine	0	1,256	262	215	0	0	0	0	0	0	0	0	1,732	2,000
6616.000 Music in the Park	1,056	637	0	0	0	0	0	0	0	0	0	0	1,693	1,000
6617.000 Easter Event	0	1,324	3,165	548	0	0	1,066	0	0	0	0	0	6,103	7,000
6618.000 Movies in Park	0	15,065	(13,289)	0	0	0	0	0	0	0	0	0	1,776	1,000



The Dobson Association, Inc.
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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Annual Budget
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
6619.000 Tween Events	0	304	279	0	0	0	0	0	0	0	0	0	583	1,200
6621.000 Recreation Marketing	0	0	440	0	0	0	0	0	0	0	0	0	440	2,000
6622.000 Golf Tournament	0	0	0	0	0	0	0	500	2,426	0	0	0	2,926	10,000
6623.000 Halloween Event	0	0	0	0	0	0	0	0	108	126	0	0	234	6,000
6624.000 Winter Wonderland	0	1,343	67	0	0	0	0	0	0	0	0	0	1,411	9,300
6625.000 Fall Festival	0	850	0	0	0	0	0	0	0	165	(135)	0	880	5,000
6626.000 Other Events	1,390	227	0	77	14	14	0	0	14	468	195	400	2,800	5,500
6627.000 Event Signage	0	0	347	0	0	468	0	0	0	0	0	0	814	7,000
6628.000 Tennis Supplies	0	794	587	0	0	0	0	0	0	0	0	0	1,380	2,400
6629.000 Insurance & Permits	0	0	15	321	25	753	100	0	0	0	0	0	1,215	2,445
6631.000 Instructor Fees	0	0	0	0	0	0	0	180	0	0	0	0	180	2,400
6634.000 Software Maintenance/Subscription	810	800	800	800	599	1,094	1,078	1,110	7,246	1,110	(1,974)	599	14,074	12,000
6637.000 Casino Night	2,979	0	828	218	923	0	0	0	0	0	468	0	5,416	4,000
6638.000 Parents Night Out	164	84	0	0	0	0	0	0	0	0	0	0	248	100
6639.000 Office Equipment Purchase	2,155	0	317	13	0	0	0	0	1,803	0	317	0	4,605	1,560
6640.000 Mileage Reimbursement	0	0	0	0	0	0	0	14	0	29	0	0	43	0
6641.000 50th Anniversary Celebration	250	(319)	2,681	1,253	24	0	121	25	496	108	22,042	762	27,443	35,000
Total Recreation Expenses	33,486	44,551	19,242	26,912	33,278	28,729	28,818	23,267	31,075	19,665	34,455	9,737	333,216	610,013
Utilities														
6701.000 City Water	6,716	4,606	7,004	7,555	9,773	16,224	24,246	30,954	22,033	19,952	12,601	16,172	177,834	168,000
6702.000 Electricity	3,730	4,248	3,095	4,710	4,375	7,079	5,686	7,841	5,873	5,724	4,898	4,042	61,302	58,000
6703.000 Phone/Internet	1,149	3,814	1,939	2,650	1,864	4,446	584	2,422	2,654	1,063	(3,066)	1,452	20,969	24,000
6704.000 Solid Waste	1,032	1,078	1,063	1,624	845	1,353	1,315	1,511	1,554	1,335	1,051	1,812	15,571	14,400
6705.000 Waste Water	530	158	153	211	302	585	686	627	595	526	350	380	5,104	7,008
6706.000 Natural Gas	316	325	691	304	57	47	45	45	45	45	56	204	2,182	1,800
Total Utilities	13,472	14,229	13,944	17,054	17,215	29,735	32,561	43,401	32,754	28,644	15,889	24,062	282,961	273,208
Watercraft														



The Dobson Association, Inc.
Statement of Income & Forecast
For the Period
December 2023

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Annual Budget
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
6905.000 Boat Maintenance & Repair	0	60	0	0	0	0	0	0	0	0	0	0	60	1,200
6906.000 Property & Liability Insurance - Watercraft	159	159	159	159	159	168	168	168	168	168	159	168	1,957	2,100
Total Watercraft	159	218	159	159	159	168	168	168	168	168	159	168	2,017	3,300
Total Expenses	237,357	217,374	240,055	296,404	276,229	250,708	239,363	269,789	257,956	272,513	257,298	242,239	3,057,284	3,406,448
Operating Net Income Before Depreciation	75,725	96,188	38,716	(18,109)	29,593	57,627	29,364	29,908	6,153	23,816	42,694	22,953	434,628	173,406
Depreciation Expense														
6811.000 Depreciation Expense	21,694	21,694	21,694	21,694	21,819	21,819	21,819	21,819	21,819	21,819	21,819	21,819	261,331	270,000
Total Depreciation Expense	21,694	21,694	21,694	21,694	21,819	21,819	21,819	21,819	21,819	21,819	21,819	21,819	261,331	270,000
6821.000 Bad Debt Expense	0	0	0	0	188	65	939	502	1,481	2,309	0	0	5,484	0
Total Non-Operating Expenses	0	0	0	0	188	65	939	502	1,481	2,309	0	0	5,484	0
Operating Net Income After Depreciation	54,031	74,494	17,022	(39,803)	7,585	35,743	6,606	7,587	(17,148)	(313)	20,875	1,133	167,813	(96,594)
Fund Transfer														
6801.000 Contribution to Reserve Fund	149,750	0	0	149,750	0	(149,750)	0	0	0	0	0	0	149,750	599,000
6802.000 Contribution to Water Con Fund	0	10,000	0	0	0	0	0	0	0	0	20,000	(10,000)	20,000	20,000
6808.000 Water Conservation MR&R Expense	0	0	0	299	0	0	0	0	0	0	0	0	299	0
6809.000 Transfer of Assets to Operating	0	0	0	0	0	0	0	0	0	0	0	(254,692)	(254,692)	(270,000)
Total Fund Transfer	149,750	10,000	0	150,049	0	(149,750)	0	0	0	0	20,000	(264,692)	(84,643)	349,000
Net Income After Fund Transfers	(95,719)	64,494	17,022	(189,853)	7,585	185,493	6,606	7,587	(17,148)	(313)	875	265,826	252,456	(445,594)

Balance Sheet

Period = December 2023

		Operating	Reserve	Water	Capital	Total
ASSETS						
Cash & Cash Equivalents						
1002.000	Chase Checking - Operating	\$ 17,261.01				\$ 17,261.01
1003.000	Chase Savings - Oper Contingency	\$ 0.75				\$ 0.75
1017.000	Interfund Balance - Operating	\$ 6,863.44				\$ 6,863.44
1018.000	Interfund Balance - Reserve		\$ (52,040.60)			\$ (52,040.60)
1019.000	Interfund Balance - Capital				\$ 39,747.83	\$ 39,747.83
1020.000	Interfund Balance - Water			\$ 5,429.33		\$ 5,429.33
1026.000	First Citizens Bank - Operating	\$ 5.00				\$ 5.00
1031.000	Accrued Interest - Reserves		\$ 12,343.49			\$ 12,343.49
1033.000	First Citizens Bank - Administration	\$ 85.10				\$ 85.10
1034.000	First Citizens Bank - Recreation	\$ 489.92				\$ 489.92
1040.000	CIT Bank - Operating Checking	\$ 1,070,612.89				\$ 1,070,612.89
1051.000	Petty Cash - Administration	\$ 100.00				\$ 100.00
1052.000	Petty Cash - Recreation	\$ 200.00				\$ 200.00
1081.000	CIT Bank - Premium MM Reserves		\$ (14,126.66)			\$ (14,126.66)
1081.001	CIT Bank - Premium MM Reserves Sweep		\$ 276,164.88			\$ 276,164.88
1082.000	CIT Bank - Premium Capital				\$ (1,370.91)	\$ (1,370.91)
1082.001	CIT Bank - Premium Capital Sweep				\$ 26,701.03	\$ 26,701.03
1083.000	CIT Bank - Water Conservation Checking			\$ 33,403.78		\$ 33,403.78
1088.000	CIT Bank - Capital Contingency Fund				\$ -	\$ -
1088.001	CIT Bank - Capital Contingency Fund Sweep				\$ 185,538.06	\$ 185,538.06
	Total Cash & Cash Equivalents	\$ 1,095,618.11	\$ 222,341.11	\$ 38,833.11	\$ 250,616.01	\$ 1,607,408.34
Investments						
1071.000	Charles Schwab - Operating	\$ 423,854.18				\$ 423,854.18
1072.000	Charles Schwab - Reserves		\$ 1,590,423.94			\$ 1,590,423.94
1073.000	Charles Schwab - Water Conservation			\$ 12,093.71		\$ 12,093.71
	CIT Bank - CDs				\$ 249,264.27	\$ 249,264.27
	Total Investments	\$ 423,854.18	\$ 1,590,423.94	\$ 12,093.71	\$ 249,264.27	\$ 2,275,636.10
	Total Cash & Investments	\$ 1,519,472.29	\$ 1,812,765.05	\$ 50,926.82	\$ 499,880.28	\$ 3,883,044.44
Other Assets						
1201.000	Assessment Receivable	\$ 200,936.87				\$ 200,936.87
1204.000	Misc Accounts Receivable	\$ 6,104.51				\$ 6,104.51
1401.000	Prepaid Miscellaneous	\$ 24,216.66				\$ 24,216.66
1402.000	Prepaid Employee Benefits	\$ -				\$ -
1403.000	Prepaid Liability Insurance	\$ 837.47				\$ 837.47
1501.000	Prepaid SRP Lake Water	\$ 33,665.94				\$ 33,665.94
1602.000	Tickets - Harkins	\$ 1,753.10				\$ 1,753.10
1603.000	Tickets - Golfland/Sunplash	\$ 93.84				\$ 93.84
1609.000	Memorial Bricks				\$ 17.68	\$ 17.68
1700.000	ActiveNet Credit Card Payments	\$ 9,325.30				\$ 9,325.30
1701.000	Fixed Assets & Improvements	\$ 8,032,980.86				\$ 8,032,980.86
1703.000	RecDesk Credit Card Payments	\$ -				\$ -
1801.000	Allowance for Bad Debt	\$ (84,749.64)				\$ (84,749.64)
1803.000	Allowance for Bad Debt - RR Advertising	\$ (200.00)				\$ (200.00)
1901.000	Accumulated Depreciation	\$ (5,371,008.84)				\$ (5,371,008.84)
	Total Other Assets	\$ 2,853,956.07	\$ -	\$ -	\$ 17.68	\$ 2,853,973.75
	Total Assets	\$ 4,373,428.36	\$ 1,812,765.05	\$ 50,926.82	\$ 499,897.96	\$ 6,737,018.19
Liabilities and Equity Funds						
Liabilities						
Accrued Liabilities						
2002.000	Accrued Vacation Liabilities	\$ 22,203.60				\$ 22,203.60
2007.000	Accrued Expenses - Operating	\$ 103,222.06				\$ 103,222.06
2007.100	Accrued Expenses - Reserves		\$ 1,623.22			\$ 1,623.22

Balance Sheet

Period = December 2023

	Operating	Reserve	Water	Capital	Total
Total Accrued Liabilities	\$ 125,425.66	\$ 1,623.22	\$ -	\$ -	\$ 127,048.88
Accounts Payable/Other					
2001.000 Accounts Payable - Operating	\$ 32,334.84				\$ 32,334.84
2001.100 Accounts Payable - Reserves		\$ 4,419.58			\$ 4,419.58
2704.000 Unclaimed Property	\$ 768.69				\$ 768.69
2701.000 Suspense (Refundable Deposits, Misc)	\$ 5,080.86				\$ 5,080.86
2705.000 Misc Liabilities	\$ 13,004.00				\$ 13,004.00
2706.100 Misc Liabilities - Reserves		\$ 381.00			\$ 381.00
2707.000 Bbal Suspense	\$ 7,069.65				\$ 7,069.65
Total Accounts Payable/Other	\$ 58,258.04	\$ 4,800.58	\$ -	\$ -	\$ 63,058.62
Total Firm Liabilities	\$ 183,683.70	\$ 6,423.80	\$ -	\$ -	\$ 190,107.50
Prepays/Unearned Billings					
2401.000 Prepaid Homeowner Assessments	\$ 763,822.36				\$ 763,822.36
2407.000 Prepaid School Tuition	\$ 654.90				\$ 654.90
Total Prepays/Unearned Billings	\$ 764,477.26	\$ -	\$ -	\$ -	\$ 764,477.26
Total Liabilities	\$ 948,160.96	\$ 6,423.80	\$ -	\$ -	\$ 954,584.76
EQUITY					
Operating General Fund					
3001.000 Total Operating General Fund	\$ 3,172,811.48				\$ 3,172,811.48
3001.100 General Fund - Reserve		\$ 1,756,745.00			\$ 1,756,745.00
3001.200 General Fund - Water			\$ 43,089.21		\$ 43,089.21
3100.000 Net Income (Current Year)	252,455.92	49,596.25	7,837.61	-327,842.15	\$ (17,952.37)
3001.300 General Fund - Capital				\$ 827,740.11	\$ 827,740.11
Total Operating General Fund	\$ 3,425,267.40	\$ 1,806,341.25	\$ 50,926.82	\$ 499,897.96	\$ 5,782,433.43
Total Equity	\$ 3,425,267.40	\$ 1,806,341.25	\$ 50,926.82	\$ 499,897.96	\$ 5,782,433.43
Total Liabilities & Equity	\$ 4,373,428.36	\$ 1,812,765.05	\$ 50,926.82	\$ 499,897.96	\$ 6,737,018.19

Aged Receivables

The Dobson Association, Inc. (00dr)

Month Year = 12/2023

Property	Property Name	Total Unpaid Charges	0-30 days	31-60 days	61-90 days	Over 90 days	Prepays	Balance
00dr	The Dobson Association, Inc.	200,936.87	17,522.17	12,066.77	754.91	170,593.02	-763,822.36	-562,885.49
Total		200,936.87	17,522.17	12,066.77	754.91	170,593.02	-763,822.36	-562,885.49

UNAUDITED