

# FINANCIAL REPORTS



Augusta Ranch Homeowners  
Association

**JANUARY - NOVEMBER 2009**

Financial Reports

**JANUARY**



## Treasurer Report

### YTD Financial Summary - Ending January 31, 2009

#### Cash on Hand - Currently

Operating Checking Account Balance	\$	136,453
Operating Savings Account Balance	\$	135,921
Wachovia (Reserves) Account Balance	\$	146,258
<b>Total Cash</b>	<b>\$</b>	<b>418,631</b>
<b>Variance from Last Month - (negative)</b>	<b>\$</b>	<b>(17,540)</b>

Payment of Quarterly Drainage Easement & 1st half of Tree Trimming

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#### Income - YTD

Actual Income	\$	270,021
Budgeted Income	\$	98,966
<b>Variance - Over Budget - positive</b>	<b>\$</b>	<b>171,055</b>

Prepaid Assessment Income paid in 2008 booked to January 2009

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#### Expenses - YTD

Actual Expenses	\$	142,432
Budgeted Expenses	\$	143,799
<b>Variance - Under Budget - (good)</b>	<b>\$</b>	<b>(1,367)</b>

On track

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#### Profit/Loss - YTD - Including Reserve Contributions

YTD Actual Profit/Loss	\$	124,004
YTD Budgeted Profit/Loss	\$	(48,451)
<b>Variance - Over Budget - Positive</b>	<b>\$</b>	<b>172,455</b>

#### Delinquent Accounts - Currently

<30 days	\$	26,489
30 + days	\$	64,612
60 + days	\$	8,998
90 + days	\$	174,479
<b>Total</b>	<b>\$</b>	<b>274,579</b>

<b>Last Month's Delinquent Accounts</b>	<b>\$</b>	<b>205,758</b>
<b>Variance from last month - positive - bad</b>	<b>\$</b>	<b>68,821</b>

#### Wachovia (Reserve) Funds

\$50,000 CD earning 3.45% interest until 6/18/09  
 \$69,000 CD earning 2.55% interest until 12/18/09  
 \$27,258 MM/Cash earning .11% interest as of 1/31/09

**Wachovia Value as of 1/31/2009 is approximately \$146,258**

**FEBRUARY**



## Treasurer Report

### YTD Financial Summary - Ending February 28, 2009

#### Cash on Hand - Currently

Operating Checking Account Balance	\$ 100,851
Operating Savings Account Balance	\$ 136,025
Wachovia (Reserves) Account Balance	\$ 149,842
<b>Total Cash</b>	<b>\$ 386,718</b>
<b>Variance from Last Month - (negative)</b>	<b>\$ (31,913)</b>

Second month of quarterly assessment

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#### Income - YTD

Actual Income	\$ 310,156
Budgeted Income	\$ 197,932
<b>Variance - Over Budget - positive</b>	<b>\$ 112,224</b>

2009 1st quarter prepaid Assessment Income paid in 2008 booked to January 2009

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#### Expenses - YTD

Actual Expenses	\$ 214,481
Budgeted Expenses	\$ 257,868
<b>Variance - Under Budget - (good)</b>	<b>\$ (43,387)</b>

Significant savings in irrigation costs, savings on tree trimming contract & final payment painting contract pending offset increased collection costs

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#### Profit/Loss - YTD - Including Reserve Contributions

YTD Actual Profit/Loss	\$ 88,506
YTD Budgeted Profit/Loss	\$ (67,172)
<b>Variance - Over Budget - Positive</b>	<b>\$ 155,678</b>

#### Delinquent Accounts - Currently

<30 days	\$ 10,956
30 + days	\$ 58,802
60 + days	\$ 4,793
90 + days	\$ 151,880
<b>Total</b>	<b>\$ 226,432</b>

<b>Last Month's Delinquent Accounts</b>	<b>\$ 274,579</b>
<b>Variance from last month - negative - good</b>	<b>\$ (48,147)</b>

#### Wachovia (Reserve) Funds

\$50,000 CD earning 3.45% interest until 6/18/09  
 \$69,000 CD earning 2.55% interest until 12/18/09  
 \$30,842 MM/Cash earning .05% interest as of 2/28/09

**Wachovia Value as of 2/28/2009 is approximately \$149,842**

**MARCH**



# Treasurer Report

## YTD Financial Summary - Ending March 31, 2009

### Cash on Hand - Currently

Operating Checking Account Balance	\$	135,321
Operating Savings Account Balance	\$	136,140
Wachovia (Reserves) Account Balance	\$	153,427
<b>Total Cash</b>	<b>\$</b>	<b>424,888</b>
<b>Variance from Last Month - positive</b>	<b>\$</b>	<b>38,170</b>

2nd quarter prepaid assessments

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### Income - YTD

Actual Income	\$	417,606
Budgeted Income	\$	296,898
<b>Variance - Over Budget - positive</b>	<b>\$</b>	<b>120,708</b>

2nd quarter prepaid assessments

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### Expenses - YTD

Actual Expenses	\$	283,761
Budgeted Expenses	\$	328,105
<b>Variance - Under Budget - (good)</b>	<b>\$</b>	<b>(44,344)</b>

Significant savings in irrigation costs, & savings on tree trimming contract offset increased collection costs

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### Profit/Loss - YTD - Including Reserve Contributions

YTD Actual Profit/Loss	\$	123,091
YTD Budgeted Profit/Loss	\$	(42,061)
<b>Variance - Over Budget - Positive</b>	<b>\$</b>	<b>165,152</b>

### Delinquent Accounts - Currently

<30 days	\$	12,637
30 + days	\$	18,709
60 + days	\$	42,419
90 + days	\$	148,355
<b>Total</b>	<b>\$</b>	<b>222,120</b>

<b>Last Month's Delinquent Accounts</b>	<b>\$</b>	<b>226,432</b>
<b>Variance from last month - negative - (good)</b>	<b>\$</b>	<b>(4,312)</b>

### Wachovia (Reserve) Funds

\$50,000 CD earning 3.45% interest until 6/18/09  
 \$69,000 CD earning 2.55% interest until 12/18/09  
 \$34,427 MM/Cash earning .05% interest as of 3/31/09

**Wachovia Value as of 3/31/2009 is approximately \$153,427**

**APRIL**





## Treasurer Report

### YTD Financial Summary - Ending April 30, 2009

#### Cash on Hand - Currently

Operating Checking Account Balance	\$	168,834
Operating Savings Account Balance	\$	136,252
Wachovia (Reserves) Account Balance	\$	157,011
<b>Total Cash</b>	<b>\$</b>	<b>462,098</b>
<b>Variance from Last Month - positive</b>	<b>\$</b>	<b>37,210</b>

April assessment month

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#### Income - YTD

Actual Income	\$	588,292
Budgeted Income	\$	395,864
<b>Variance - Over Budget - positive</b>	<b>\$</b>	<b>192,428</b>

1st quarter prepaid assessments paid 12/08 booked to 2009

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#### Expenses - YTD

Actual Expenses	\$	417,237
Budgeted Expenses	\$	445,176
<b>Variance - Under Budget - (good)</b>	<b>\$</b>	<b>(27,939)</b>

Significant savings in irrigation costs, & savings on tree trimming contract offset increased collection costs & improvements to irrigation systems

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#### Profit/Loss - YTD - Including Reserve Contributions

YTD Actual Profit/Loss	\$	156,716
YTD Budgeted Profit/Loss	\$	(63,784)
<b>Variance - Over Budget - Positive</b>	<b>\$</b>	<b>220,500</b>

#### Delinquent Accounts - Currently

<30 days	\$	64,368
30 + days	\$	9,524
60 + days	\$	15,787
90 + days	\$	122,663
<b>Total</b>	<b>\$</b>	<b>212,342</b>

<b>Last Month's Delinquent Accounts</b>	<b>\$</b>	<b>222,120</b>
<b>Variance from last month - negative - (good)</b>	<b>\$</b>	<b>(9,778)</b>

#### Wachovia (Reserve) Funds

\$50,000 CD earning 3.45% interest until 6/18/09  
 \$69,000 CD earning 2.55% interest until 12/18/09  
 \$38,011 MM/Cash earning .05% interest as of 4/30/09

**Wachovia Value as of 4/30/2009 is approximately \$157,011**

**MAY**



## Treasurer Report

### YTD Financial Summary - Ending May 31, 2009

#### Cash on Hand - Currently

Operating Checking Account Balance	\$	135,763
Operating Savings Account Balance	\$	136,368
Wachovia (Reserves) Account Balance	\$	160,596
<b>Total Cash</b>	<b>\$</b>	<b>432,727</b>
<b>Variance from Last Month - (negative)</b>	<b>\$</b>	<b>(29,371)</b>

Second month of quarterly assessment

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#### Income - YTD

Actual Income	\$	614,946
Budgeted Income	\$	494,830
<b>Variance - Over Budget - positive</b>	<b>\$</b>	<b>120,116</b>

1st quarter prepaid assessments paid 12/08 booked to 2009

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#### Expenses - YTD

Actual Expenses	\$	473,261
Budgeted Expenses	\$	512,247
<b>Variance - Under Budget - (good)</b>	<b>\$</b>	<b>(38,986)</b>

Significant savings in irrigation costs, & savings on tree trimming contract offset increased collection costs & improvements to irrigation systems

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#### Profit/Loss - YTD - Including Reserve Contributions

YTD Actual Profit/Loss	\$	123,761
YTD Budgeted Profit/Loss	\$	(35,507)
<b>Variance - Over Budget - Positive</b>	<b>\$</b>	<b>159,268</b>

#### Delinquent Accounts - Currently

<30 days	\$	18,512
30 + days	\$	15,477
60 + days	\$	41,431
90 + days	\$	133,029
<b>Total</b>	<b>\$</b>	<b>208,449</b>

<b>Last Month's Delinquent Accounts</b>	<b>\$</b>	<b>212,342</b>
<b>Variance from last month - negative - (good)</b>	<b>\$</b>	<b>(3,893)</b>

#### Wachovia (Reserve) Funds

\$50,000 CD earning 3.45% interest until 6/18/09  
 \$69,000 CD earning 2.55% interest until 12/18/09  
 \$41,596.23 MM/Cash earning .05% interest as of 5/31/09

**Wachovia Value as of 5/31/2009 is approximately \$160,596**

**JUNE**



# Treasurer Report

## YTD Financial Summary - Ending June 30, 2009

### Cash on Hand - Currently

Operating Checking Account Balance	\$ 181,845
Operating Savings Account Balance	\$ 136,480
Wachovia (Reserves) Account Balance	\$ 165,907
<b>Total Cash</b>	<b>\$ 484,232</b>
<b>Variance from Last Month - positive</b>	<b>\$ 51,505</b>

Prepaid 3rd quarter Assessments

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### Income - YTD

Actual Income	\$ 740,367
Budgeted Income	\$ 593,796
<b>Variance - Over Budget - positive</b>	<b>\$ 146,571</b>

1st quarter prepaid assessments paid 12/08 booked to 2009 & 3rd quarter prepaids

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### Expenses - YTD

Actual Expenses	\$ 547,178
Budgeted Expenses	\$ 582,134
<b>Variance - Under Budget - (good)</b>	<b>\$ (34,956)</b>

Significant savings in irrigation costs, & savings on tree trimming contract offset increased collection costs & improvements to irrigation systems

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### Profit/Loss - YTD - Including Reserve Contributions

YTD Actual Profit/Loss	\$ 169,955
YTD Budgeted Profit/Loss	\$ (10,046)
<b>Variance - Over Budget - Positive</b>	<b>\$ 180,001</b>

### Delinquent Accounts - Currently

<30 days	\$ 21,675
30 + days	\$ 15,186
60 + days	\$ 12,975
90 + days	\$ 143,041
<b>Total</b>	<b>\$ 192,877</b>

<b>Last Month's Delinquent Accounts</b>	<b>\$ 208,449</b>
<b>Variance from last month - negative - (good)</b>	<b>\$ (15,572)</b>

### Wachovia (Reserve) Funds

\$50,000 CD earning 1.00% interest until 6/25/10  
 \$69,000 CD earning 2.55% interest until 12/18/09  
 \$46,906.75 MM/Cash earning .05% interest as of 6/30/09

**Wachovia Value as of 6/30/2009 is approximately \$165,907**

**JULY**



## Treasurer Report

### YTD Financial Summary - Ending July 31, 2009

#### Cash on Hand - Currently

Operating Checking Account Balance	\$	199,664
Operating Savings Account Balance	\$	136,596
Wachovia (Reserves) Account Balance	\$	169,492
<b>Total Cash</b>	<b>\$</b>	<b>505,753</b>
<b>Variance from Last Month - positive</b>	<b>\$</b>	<b>21,521</b>

July Assessment Month

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#### Income - YTD

Actual Income	\$	887,177
Budgeted Income	\$	692,762
<b>Variance - Over Budget - positive</b>	<b>\$</b>	<b>194,415</b>

1st quarter prepaid assessments paid 12/08 booked to 2009

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#### Expenses - YTD

Actual Expenses	\$	672,467
Budgeted Expenses	\$	698,205
<b>Variance - Under Budget - (good)</b>	<b>\$</b>	<b>(25,738)</b>

Significant savings in irrigation costs, & savings on tree trimming contract offset increased collection costs & improvements to irrigation systems

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#### Profit/Loss - YTD - Including Reserve Contributions

YTD Actual Profit/Loss	\$	187,890
YTD Budgeted Profit/Loss	\$	(30,769)
<b>Variance - Over Budget - Positive</b>	<b>\$</b>	<b>218,659</b>

#### Delinquent Accounts - Currently

<30 days	\$	16,879
30 + days	\$	82,228
60 + days	\$	12,681
90 + days	\$	136,787
<b>Total</b>	<b>\$</b>	<b>248,576</b>

<b>Last Month's Delinquent Accounts</b>	<b>\$</b>	<b>192,877</b>
<b>Variance from last month - positive - bad</b>	<b>\$</b>	<b>55,699</b>

#### Wachovia (Reserve) Funds

\$50,000 CD earning 1.00% interest until 6/25/10  
 \$69,000 CD earning 2.55% interest until 12/18/09  
 \$50,492.26 MM/Cash earning .05% interest as of 7/31/09

**Wachovia Value as of 7/31/2009 is approximately \$169,492**

**AUGUST**





# Treasurer Report

## YTD Financial Summary - August 31, 2009

### Cash on Hand - Currently

Operating Checking Account Balance	\$ 157,253
Operating Savings Account Balance	\$ 136,712
Wachovia (Reserves) Account Balance	\$ 173,076
<b>Total Cash</b>	<b>\$ 467,041</b>
<b>Variance from Last Month - (negative)</b>	<b>\$ (38,712)</b>

Second month of quarterly Assessment

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### Income - YTD

Actual Income	\$ 920,315
Budgeted Income	\$ 791,728
<b>Variance - Over Budget - positive</b>	<b>\$ 128,587</b>

1st quarter prepaid assessments paid 12/08 booked to 2009

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### Expenses - YTD

Actual Expenses	\$ 744,315
Budgeted Expenses	\$ 764,276
<b>Variance - Under Budget - (good)</b>	<b>\$ (19,961)</b>

Significant savings in irrigation costs, & savings on tree trimming contract offset increased collection costs & improvements to irrigation systems

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### Profit/Loss - YTD - Including Reserve Contributions

YTD Actual Profit/Loss	\$ 145,595
YTD Budgeted Profit/Loss	\$ (1,492)
<b>Variance - Over Budget - Positive</b>	<b>\$ 147,087</b>

### Delinquent Accounts - Currently

<30 days	\$ 22,652
30 + days	\$ 5,818
60 + days	\$ 66,187
90 + days	\$ 137,516
<b>Total</b>	<b>\$ 232,172</b>

<b>Last Month's Delinquent Accounts</b>	<b>\$ 248,576</b>
<b>Variance from last month - (negative) - good</b>	<b>\$ (16,404)</b>

### Wachovia (Reserve) Funds

\$50,000 CD earning 1.00% interest until 6/25/10  
 \$69,000 CD earning 2.55% interest until 12/18/09  
 \$54,076.17 MM/Cash earning .02% interest as of 8/31/09

**Wachovia Value as of 8/31/2009 is approximately \$173,076**

**SEPTEMBER**



## Treasurer Report

### YTD Financial Summary - September 30, 2009

#### Cash on Hand - Currently

Operating Checking Account Balance	\$	158,168
Operating Savings Account Balance	\$	136,825
Wachovia (Reserves) Account Balance	\$	176,600
<b>Total Cash</b>	<b>\$</b>	<b>471,593</b>
<b>Variance from Last Month - positive</b>	<b>\$</b>	<b>4,552</b>

Prepays for 4th quarter assessment

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#### Income - YTD

Actual Income	\$	1,056,311
Budgeted Income	\$	890,694
<b>Variance - Over Budget - positive</b>	<b>\$</b>	<b>165,617</b>

1st quarter prepaid assessments paid 12/08 booked to 2009

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#### Expenses - YTD

Actual Expenses	\$	875,761
Budgeted Expenses	\$	834,263
<b>Variance - Over Budget - negative</b>	<b>\$</b>	<b>41,498</b>

Significant savings in irrigation costs, & savings on tree trimming contract minimized increased collection costs & improvements to irrigation systems; this month includes xeriscape of Guadalupe & irrigation improvements

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#### Profit/Loss - YTD - Including Reserve Contributions

YTD Actual Profit/Loss	\$	180,550
YTD Budgeted Profit/Loss	\$	56,431
<b>Variance - Over Budget - Positive</b>	<b>\$</b>	<b>124,119</b>

#### Delinquent Accounts - Currently

<30 days	\$	20,326
30 + days	\$	20,306
60 + days	\$	4,328
90 + days	\$	182,318
<b>Total</b>	<b>\$</b>	<b>227,278</b>

Last Month's Delinquent Accounts	\$	232,172
<b>Variance from last month - (negative) - good</b>	<b>\$</b>	<b>(4,894)</b>

#### Wachovia (Reserve) Funds

\$50,000 CD earning 1.00% interest until 6/25/10  
 \$69,000 CD earning 2.55% interest until 12/18/09  
 \$57,599.96 MM/Cash earning .01% interest as of 9/30/09

**Wachovia Value as of 9/30/2009 is approximately \$176,600**

**OCTOBER**



**NOVEMBER**



**DECEMBER**



