

# COURTS (103)

## Balance Sheet

As of December 31, 2021 and December 31, 2020

### PRELIMINARY

	December 31, 2021	December 31, 2020	Net Change
<b>ASSETS:</b>			
Operating Cash	24,596	30,136	(5,540)
Due To/From Master/Satellites	2,008	1,521	487
Accounts Receivable	2,012	1,584	427
TOTAL CURRENT ASSETS	28,615	33,241	(4,626)
Other Assets	2,460	2,765	(305)
Plant, Property and Equipment	76,024	82,488	(6,464)
<b>RESERVES:</b>			
TOTAL RESERVES	115,361	191,148	(75,788)
<b>TOTAL ASSETS</b>	<b>222,460</b>	<b>309,643</b>	<b>(87,182)</b>
<b>LIABILITIES AND EQUITY:</b>			
Accounts Payable - Trade	5,901	3,944	1,957
Accounts Payable - Accrued	0	13	(13)
TOTAL CURRENT LIABILITIES	5,901	3,957	1,944
Deferred Income	251	753	(502)
Total Deferred Income	251	753	(502)
<b>MEMBERS EQUITY:</b>			
TOTAL MEMBERS EQUITY	216,309	304,933	(88,624)
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>222,460</b>	<b>309,643</b>	<b>(87,182)</b>

# COURTS (103)

## Budget Comparison

For the year ending December 31, 2021

### PRELIMINARY

	YTD Actual	YTD Budget	Over (Under) Budget
<b>TOTAL REVENUE</b>	<b>185,410</b>	<b>185,605</b>	<b>(195)</b>
<b>OPERATING EXPENSES:</b>			
General and Administrative	84,083	78,153	5,930
Repair and Maintenance	11,666	10,550	1,116
Operating Expense	38,356	40,177	(1,821)
Landscape Maintenance Allocation	47,525	47,525	0
Building Maintenance Allocation	15,664	15,664	(0)
<b>TOTAL OPERATING EXPENSE</b>	<b>197,295</b>	<b>192,069</b>	<b>5,226</b>
<b>NET OPERATING INCOME</b>	<b>(11,885)</b>	<b>(6,464)</b>	<b>(5,421)</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>(11,885)</b>	<b>(6,464)</b>	<b>(5,421)</b>

# COURTS (103)

## Reserves Reconciliation

For the year ending December 31, 2021

### PRELIMINARY

	YTD Actual
<b>RESERVES BEGINNING BALANCE (January 1, 2021)</b>	<b>191,148</b>
TOTAL RESERVES 2021 REVENUE	26,509
RESERVES EXPENSES	
Building Repairs	(5,850)
Sprinkler	(6,189)
Exterior Painting	(91,209)
Reserve Expense Accrued in 2021, Paid in 2022	952
<b>RESERVES ENDING BALANCE (December 31, 2021)</b>	<b>115,361</b>