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07/18/25

Cash Basis

## Empire Lodge Homeowners Association

## Profit &amp; Loss Budget vs. Actual

May 1 through July 18, 2025

|                                        | May 1 - Jul 18, 25 | Budget     | \$ Over Budget |
|----------------------------------------|--------------------|------------|----------------|
| Ordinary Income/Expense                |                    |            |                |
| Income                                 |                    |            |                |
| Billable Expenditure Revenue           | 0.00               | 0.00       | 0.00           |
| Billable Expense Income                | 0.00               | 0.00       | 0.00           |
| Markup                                 | 0.00               | 0.00       | 0.00           |
| Sales of Product Income                | 0.00               | 0.00       | 0.00           |
| Sales of Product Revenue               | 0.00               | 0.00       | 0.00           |
| Services                               | 0.00               | 0.00       | 0.00           |
| Shipping Income                        | 0.00               | 0.00       | 0.00           |
| Unapplied Cash Payment Income          | 0.00               | 0.00       | 0.00           |
| Uncategorized Income                   | 0.00               | 0.00       | 0.00           |
| 4050 · Dues - Owners                   | 234,448.62         | 242,200.00 | -7,751.38      |
| 4051 · Dues - Owners (FY Adjustments)  | 0.00               | 0.00       | 0.00           |
| 4052 · Prior Yrs Dues & Assessments    | 0.00               | 0.00       | 0.00           |
| 4300 · Late Charges                    | 224.00             | 500.00     | -276.00        |
| 4350 · Special Assessments             |                    |            |                |
| 4351 · Water Settlement                | 0.00               | 0.00       | 0.00           |
| 4350 · Special Assessments - Other     | 0.00               | 0.00       | 0.00           |
| Total 4350 · Special Assessments       | 0.00               | 0.00       | 0.00           |
| 4352 · Special Assessments (FY Adjust) | 0.00               | 0.00       | 0.00           |
| 4353 · Water Assessment                | 0.00               | 0.00       | 0.00           |
| 4500 · Cabin Rentals                   |                    |            |                |
| 4501 · Cabin Rental #1                 | 0.00               | 0.00       | 0.00           |
| 4502 · Cabin Rental #2                 | 1,063.25           | 0.00       | 1,063.25       |
| 4503 · Cabin Rental #3                 | 681.25             | 0.00       | 681.25         |
| 4504 · Cabin Rental #4                 | 529.26             | 0.00       | 529.26         |
| 4500 · Cabin Rentals - Other           | 0.00               | 8,000.00   | -8,000.00      |
| Total 4500 · Cabin Rentals             | 2,273.76           | 8,000.00   | -5,726.24      |
| 4540 · Fees - Guest fishing            | 0.00               | 0.00       | 0.00           |
| 4550 · Fees - Hookups                  | 587.96             | 0.00       | 587.96         |
| 4600 · Legal Fee reimbursement         | 0.00               | 500.00     | -500.00        |
| 4800 · Interest                        | 104.69             | 1,000.00   | -895.31        |
| 4810 · Interest-Special Assessment     | 0.00               | 0.00       | 0.00           |
| 4820 · Interest on Money Market #3     | 0.00               | 0.00       | 0.00           |
| 4900 · Insurance Proceeds              | 0.00               | 0.00       | 0.00           |
| 4910 · Other Income                    |                    |            |                |
| 4911 · Fish Stocking Fund              | 2,500.00           | 0.00       | 2,500.00       |
| 4910 · Other Income - Other            | 695.00             | 800.00     | -105.00        |
| Total 4910 · Other Income              | 3,195.00           | 800.00     | 2,395.00       |
| 4915 · Voided Checks                   | 0.00               | 0.00       | 0.00           |
| 4950 · Refunds                         | 0.00               | 0.00       | 0.00           |
| 4960 · Returned Check Charges          | 0.00               | 0.00       | 0.00           |
| Total Income                           | 240,834.03         | 253,000.00 | -12,165.97     |
| Cost of Goods Sold                     |                    |            |                |
| Cost of Goods Sold                     |                    |            |                |
| Taxes                                  | 0.00               | 0.00       | 0.00           |
| Wages                                  | 0.00               | 0.00       | 0.00           |
| Cost of Goods Sold - Other             | 0.00               | 0.00       | 0.00           |
| Total Cost of Goods Sold               | 0.00               | 0.00       | 0.00           |
| 50000 · *Cost of Goods Sold            | 0.00               | 0.00       | 0.00           |
| Total COGS                             | 0.00               | 0.00       | 0.00           |
| Gross Profit                           | 240,834.03         | 253,000.00 | -12,165.97     |

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# Empire Lodge Homeowners Association

## Profit & Loss Budget vs. Actual

May 1 through July 18, 2025

|                                       | May 1 - Jul 18, 25 | Budget          | \$ Over Budget   |
|---------------------------------------|--------------------|-----------------|------------------|
| <b>Expense</b>                        |                    |                 |                  |
| Lake Dam/Ditch Maint (deleted)        | 0.00               | 0.00            | 0.00             |
| Merchant deposit fees                 | 0.00               | 0.00            | 0.00             |
| Metro District (deleted)              | 0.00               | 0.00            | 0.00             |
| Payroll Expenses                      | 0.00               | 0.00            | 0.00             |
| Payroll Tax Expenses (deleted)        | 0.00               | 0.00            | 0.00             |
| Purchases                             | 0.00               | 0.00            | 0.00             |
| Repairs & Maint. Cabins (delete       | 0.00               | 0.00            | 0.00             |
| Unapplied Cash Bill Payment Exp       | 0.00               | 0.00            | 0.00             |
| Uncategorized Expense                 | 0.00               | 0.00            | 0.00             |
| 5000 · Payroll expense                | 10,091.26          | 57,360.00       | -47,268.74       |
| 5010 · Payroll Taxes - FICA           | 684.69             | 3,526.00        | -2,841.31        |
| 5020 · Payroll taxes - Medicare       | 160.13             | 825.00          | -664.87          |
| 5030 · Payroll taxes - Futa           | 9.14               | 126.00          | -116.86          |
| 5040 · Payroll taxes - SUTA           | 103.81             | 352.00          | -248.19          |
| 5050 · Payroll taxes - Adj. acct.     | 0.00               | 899.00          | -899.00          |
| 5060 · Caretaker Health Insurance     | 360.30             | 3,000.00        | -2,639.70        |
| 5200 · Contract Labor                 | 0.00               | 0.00            | 0.00             |
| 6240 · Contributions                  | 0.00               | 0.00            | 0.00             |
| 6250 · Repairs & Maint. - Cabins      | 1,019.25           | 5,000.00        | -3,980.75        |
| 6255 · Repairs & Maint - Other        | 1,711.52           | 10,000.00       | -8,288.48        |
| 6261 · Lake Dam Maint.                | 0.00               | 7,700.00        | -7,700.00        |
| 6270 · Lake Stocking                  | 8,250.00           | 6,000.00        | 2,250.00         |
| 6290 · Collection/Bad Debt expense    | 0.00               | 500.00          | -500.00          |
| 6300 · Safe Deposit Box Rental        | 0.00               | 0.00            | 0.00             |
| 6340 · P.o. Box rental                | 0.00               | 0.00            | 0.00             |
| 6350 · Equipment Rental               | 0.00               | 0.00            | 0.00             |
| 6360 · Fees & permits                 | 66.74              | 1,500.00        | -1,433.26        |
| 6370 · Office supplies & expense      | 39.35              | 1,000.00        | -960.65          |
| 6380 · Postage                        | 43.80              | 600.00          | -556.20          |
| 6390 · Copies & printing              | 0.00               | 1,350.00        | -1,350.00        |
| 6400 · Vehicle fuel                   | 1,010.38           | 8,000.00        | -6,989.62        |
| 6410 · Repairs & maint - vehicles     | 7,107.19           | 21,000.00       | -13,892.81       |
| 6420 · Small Tools & Shop Supplies    | 572.42             | 1,000.00        | -427.58          |
| 6430 · Miscellaneous expense          | 21.40              | 1,000.00        | -978.60          |
| 6440 · Newsletter                     | 0.00               | 0.00            | 0.00             |
| 6450 · Prof fees - accounting         | 0.00               | 1,000.00        | -1,000.00        |
| 6460 · Prof fees - legal              | 0.00               | 5,000.00        | -5,000.00        |
| 6470 · Repairs & Maint - buildings    | 0.00               | 2,000.00        | -2,000.00        |
| 6480 · Repairs & maint - roads        | 6,707.91           | 45,000.00       | -38,292.09       |
| 66000 · *Payroll Expenses             | 952.09             | 0.00            | 952.09           |
| 6650 · Taxes - other                  | 0.00               | 1,000.00        | -1,000.00        |
| 66900 · Reconciliation Discrepancies  | 0.00               | 0.00            | 0.00             |
| 66910 · Bank Service Charges          | 9.00               | 0.00            | 9.00             |
| 6700 · Bank Charges                   | 0.00               | 250.00          | -250.00          |
| 6800 · Electricity                    |                    |                 |                  |
| 6801 · Electricity - Water Truck Bldg | 831.00             | 0.00            | 831.00           |
| 6802 · Electricity - Cabin# 1, 2, 3,  | 109.38             | 0.00            | 109.38           |
| 6803 · Electricity-Cabin #4 & Lodge   | 129.56             | 0.00            | 129.56           |
| 6804 · Electricity-Campground         | 110.99             | 0.00            | 110.99           |
| 6805 · Electricity-Security Light-MG  | 38.92              | 0.00            | 38.92            |
| 6800 · Electricity - Other            | 0.00               | 8,000.00        | -8,000.00        |
| <b>Total 6800 · Electricity</b>       | <b>1,219.85</b>    | <b>8,000.00</b> | <b>-6,780.15</b> |
| 6850 · Propane                        |                    |                 |                  |
| 6851 · Propane Tank Rental            | 0.00               | 0.00            | 0.00             |
| 6852 · Propane-Cabins 1,2,3/Garage    | 0.00               | 0.00            | 0.00             |
| 6853 · Propane-Cabin#4/Clubhouse      | 0.00               | 0.00            | 0.00             |
| 6850 · Propane - Other                | 0.00               | 1,000.00        | -1,000.00        |
| <b>Total 6850 · Propane</b>           | <b>0.00</b>        | <b>1,000.00</b> | <b>-1,000.00</b> |

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# Empire Lodge Homeowners Association

## Profit & Loss Budget vs. Actual

May 1 through July 18, 2025

|                                                     | May 1 - Jul 18, 25 | Budget            | \$ Over Budget     |
|-----------------------------------------------------|--------------------|-------------------|--------------------|
| 6900 · Water Expense - Water                        | 0.00               | 20,000.00         | -20,000.00         |
| 6910 · Water Expense - Legal Fees                   | 0.00               | 0.00              | 0.00               |
| 6915 · Water Expense - Interest                     | 0.00               | 0.00              | 0.00               |
| 6920 · Property Taxes                               | 0.00               | 0.00              | 0.00               |
| 6930 · Special fees (loans/liens/etc)               | 0.00               | 250.00            | -250.00            |
| 6950 · Telephone & Internet                         | 806.74             | 3,720.00          | -2,913.26          |
| 69800 · Uncategorized Expenses                      | 0.00               | 0.00              | 0.00               |
| 6999 · Uncatagorized Expenses                       | 0.00               | 0.00              | 0.00               |
| 7100 · Interest expense - backhoe note              | 0.00               | 0.00              | 0.00               |
| 7110 · Interest expense - grader note               | 0.00               | 0.00              | 0.00               |
| 7120 · Interest expense -                           | 0.00               | 0.00              | 0.00               |
| 7200 · Insurance - workers comp                     | 407.00             | 2,213.00          | -1,806.00          |
| 7210 · Insurance - General                          | 8,729.00           | 10,000.00         | -1,271.00          |
| 7400 · Depreciation Expense                         | 0.00               | 0.00              | 0.00               |
| 7410 · Depreciation Expense - 179                   | 0.00               | 0.00              | 0.00               |
| 7500 · Income Tax                                   | 0.00               | 0.00              | 0.00               |
| 7600 · Penalties                                    | 0.37               | 0.00              | 0.37               |
| 7700 · Special Contra A/C-Asset Sale                | 0.00               | 0.00              | 0.00               |
| <b>Total Expense</b>                                | <b>50,083.34</b>   | <b>230,171.00</b> | <b>-180,087.66</b> |
| <b>Net Ordinary Income</b>                          | <b>190,750.69</b>  | <b>22,829.00</b>  | <b>167,921.69</b>  |
| <b>Other Income/Expense</b>                         |                    |                   |                    |
| <b>Other Income</b>                                 |                    |                   |                    |
| Other Income-sale of equip (del                     | 0.00               | 0.00              | 0.00               |
| 9100 · Gain-Loss; Sale of Fixed Assets              |                    |                   |                    |
| 9110 · Proceeds from Sale                           | 0.00               | 0.00              | 0.00               |
| 9120 · Cost Basis of Asset                          | 0.00               | 0.00              | 0.00               |
| 9130 · Accumulated Depr. of Asset                   | 0.00               | 0.00              | 0.00               |
| 9100 · Gain-Loss; Sale of Fixed Assets - Other      | 0.00               | 0.00              | 0.00               |
| <b>Total 9100 · Gain-Loss; Sale of Fixed Assets</b> | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>        |
| <b>Total Other Income</b>                           | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>        |
| <b>Other Expense</b>                                |                    |                   |                    |
| Reconciliation Discrepancies-1                      | 0.00               | 0.00              | 0.00               |
| 9510 · Capital Improvements Provision               | 0.00               | 0.00              | 0.00               |
| 9990 · Suspense.                                    | 0.00               | 0.00              | 0.00               |
| <b>Total Other Expense</b>                          | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>        |
| <b>Net Other Income</b>                             | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>        |
| <b>Net Income</b>                                   | <b>190,750.69</b>  | <b>22,829.00</b>  | <b>167,921.69</b>  |

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Cash Basis

## Empire Lodge Homeowners Association

## Profit &amp; Loss Budget vs. Actual

May 1 through July 18, 2025

|                                        | % of Budget |
|----------------------------------------|-------------|
| Ordinary Income/Expense                |             |
| Income                                 |             |
| Billable Expenditure Revenue           | 0.0%        |
| Billable Expense Income                | 0.0%        |
| Markup                                 | 0.0%        |
| Sales of Product Income                | 0.0%        |
| Sales of Product Revenue               | 0.0%        |
| Services                               | 0.0%        |
| Shipping Income                        | 0.0%        |
| Unapplied Cash Payment Income          | 0.0%        |
| Uncategorized Income                   | 0.0%        |
| 4050 · Dues - Owners                   | 96.8%       |
| 4051 · Dues - Owners (FY Adjustments)  | 0.0%        |
| 4052 · Prior Yrs Dues & Assessments    | 0.0%        |
| 4300 · Late Charges                    | 44.8%       |
| 4350 · Special Assessments             |             |
| 4351 · Water Settlement                | 0.0%        |
| 4350 · Special Assessments - Other     | 0.0%        |
| Total 4350 · Special Assessments       | 0.0%        |
| 4352 · Special Assessments (FY Adjust) | 0.0%        |
| 4353 · Water Assessment                | 0.0%        |
| 4500 · Cabin Rentals                   |             |
| 4501 · Cabin Rental #1                 | 0.0%        |
| 4502 · Cabin Rental #2                 | 100.0%      |
| 4503 · Cabin Rental #3                 | 100.0%      |
| 4504 · Cabin Rental #4                 | 100.0%      |
| 4500 · Cabin Rentals - Other           | 0.0%        |
| Total 4500 · Cabin Rentals             | 28.4%       |
| 4540 · Fees - Guest fishing            | 0.0%        |
| 4550 · Fees - Hookups                  | 100.0%      |
| 4600 · Legal Fee reimbursement         | 0.0%        |
| 4800 · Interest                        | 10.5%       |
| 4810 · Interest-Special Assessment     | 0.0%        |
| 4820 · Interest on Money Market #3     | 0.0%        |
| 4900 · Insurance Proceeds              | 0.0%        |
| 4910 · Other Income                    |             |
| 4911 · Fish Stocking Fund              | 100.0%      |
| 4910 · Other Income - Other            | 86.9%       |
| Total 4910 · Other Income              | 399.4%      |
| 4915 · Voided Checks                   | 0.0%        |
| 4950 · Refunds                         | 0.0%        |
| 4960 · Returned Check Charges          | 0.0%        |
| Total Income                           | 95.2%       |
| Cost of Goods Sold                     |             |
| Cost of Goods Sold                     |             |
| Taxes                                  | 0.0%        |
| Wages                                  | 0.0%        |
| Cost of Goods Sold - Other             | 0.0%        |
| Total Cost of Goods Sold               | 0.0%        |
| 50000 · *Cost of Goods Sold            | 0.0%        |
| Total COGS                             | 0.0%        |
| Gross Profit                           | 95.2%       |

## Empire Lodge Homeowners Association

## Profit &amp; Loss Budget vs. Actual

May 1 through July 18, 2025

|                                       | % of Budget |
|---------------------------------------|-------------|
| Expense                               |             |
| Lake Dam/Ditch Maint (deleted)        | 0.0%        |
| Merchant deposit fees                 | 0.0%        |
| Metro District (deleted)              | 0.0%        |
| Payroll Expenses                      | 0.0%        |
| Payroll Tax Expenses (deleted)        | 0.0%        |
| Purchases                             | 0.0%        |
| Repairs & Maint. Cabins (delete       | 0.0%        |
| Unapplied Cash Bill Payment Exp       | 0.0%        |
| Uncategorized Expense                 | 0.0%        |
| 5000 · Payroll expense                | 17.6%       |
| 5010 · Payroll Taxes - FICA           | 19.4%       |
| 5020 · Payroll taxes - Medicare       | 19.4%       |
| 5030 · Payroll taxes - Futa           | 7.3%        |
| 5040 · Payroll taxes - SUTA           | 29.5%       |
| 5050 · Payroll taxes - Adj. acct.     | 0.0%        |
| 5060 · Caretaker Health Insurance     | 12.0%       |
| 5200 · Contract Labor                 | 0.0%        |
| 6240 · Contributions                  | 0.0%        |
| 6250 · Repairs & Maint. - Cabins      | 20.4%       |
| 6255 · Repairs & Maint - Other        | 17.1%       |
| 6261 · Lake Dam Maint.                | 0.0%        |
| 6270 · Lake Stocking                  | 137.5%      |
| 6290 · Collection/Bad Debt expense    | 0.0%        |
| 6300 · Safe Deposit Box Rental        | 0.0%        |
| 6340 · P.o. Box rental                | 0.0%        |
| 6350 · Equipment Rental               | 0.0%        |
| 6360 · Fees & permits                 | 4.4%        |
| 6370 · Office supplies & expense      | 3.9%        |
| 6380 · Postage                        | 7.3%        |
| 6390 · Copies & printing              | 0.0%        |
| 6400 · Vehicle fuel                   | 12.6%       |
| 6410 · Repairs & maint - vehicles     | 33.8%       |
| 6420 · Small Tools & Shop Supplies    | 57.2%       |
| 6430 · Miscellaneous expense          | 2.1%        |
| 6440 · Newsletter                     | 0.0%        |
| 6450 · Prof fees - accounting         | 0.0%        |
| 6460 · Prof fees - legal              | 0.0%        |
| 6470 · Repairs & Maint - buildings    | 0.0%        |
| 6480 · Repairs & maint - roads        | 14.9%       |
| 66000 · *Payroll Expenses             | 100.0%      |
| 6650 · Taxes - other                  | 0.0%        |
| 66900 · Reconciliation Discrepancies  | 0.0%        |
| 66910 · Bank Service Charges          | 100.0%      |
| 6700 · Bank Charges                   | 0.0%        |
| 6800 · Electricity                    |             |
| 6801 · Electricity - Water Truck Bldg | 100.0%      |
| 6802 · Electricity - Cabin# 1, 2, 3,  | 100.0%      |
| 6803 · Electricity-Cabin #4 & Lodge   | 100.0%      |
| 6804 · Electricity-Campground         | 100.0%      |
| 6805 · Electricity-Security Light-MG  | 100.0%      |
| 6800 · Electricity - Other            | 0.0%        |
| Total 6800 · Electricity              | 15.2%       |
| 6850 · Propane                        |             |
| 6851 · Propane Tank Rental            | 0.0%        |
| 6852 · Propane-Cabins 1,2,3/Garage    | 0.0%        |
| 6853 · Propane-Cabin#4/Clubhouse      | 0.0%        |
| 6850 · Propane - Other                | 0.0%        |
| Total 6850 · Propane                  | 0.0%        |

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## Profit & Loss Budget vs. Actual

May 1 through July 18, 2025

|                                                     | % of Budget   |
|-----------------------------------------------------|---------------|
| 6900 · Water Expense - Water                        | 0.0%          |
| 6910 · Water Expense - Legal Fees                   | 0.0%          |
| 6915 · Water Expense - Interest                     | 0.0%          |
| 6920 · Property Taxes                               | 0.0%          |
| 6930 · Special fees (loans/liens/etc)               | 0.0%          |
| 6950 · Telephone & Internet                         | 21.7%         |
| 69800 · Uncategorized Expenses                      | 0.0%          |
| 6999 · Uncatagorized Expenses                       | 0.0%          |
| 7100 · Interest expense - backhoe note              | 0.0%          |
| 7110 · Interest expense - grader note               | 0.0%          |
| 7120 · Interest expense -                           | 0.0%          |
| 7200 · Insurance - workers comp                     | 18.4%         |
| 7210 · Insurance - General                          | 87.3%         |
| 7400 · Depreciation Expense                         | 0.0%          |
| 7410 · Depreciation Expense - 179                   | 0.0%          |
| 7500 · Income Tax                                   | 0.0%          |
| 7600 · Penalties                                    | 100.0%        |
| 7700 · Special Contra A/C-Asset Sale                | 0.0%          |
| <b>Total Expense</b>                                | <b>21.8%</b>  |
| <b>Net Ordinary Income</b>                          | <b>835.6%</b> |
| <b>Other Income/Expense</b>                         |               |
| <b>Other Income</b>                                 |               |
| Other Income-sale of equip (del                     | 0.0%          |
| 9100 · Gain-Loss; Sale of Fixed Assets              |               |
| 9110 · Proceeds from Sale                           | 0.0%          |
| 9120 · Cost Basis of Asset                          | 0.0%          |
| 9130 · Accumulated Depr. of Asset                   | 0.0%          |
| 9100 · Gain-Loss; Sale of Fixed Assets - Other      | 0.0%          |
| <b>Total 9100 · Gain-Loss; Sale of Fixed Assets</b> | <b>0.0%</b>   |
| <b>Total Other Income</b>                           | <b>0.0%</b>   |
| <b>Other Expense</b>                                |               |
| Reconciliation Discrepancies-1                      | 0.0%          |
| 9510 · Capital Improvements Provision               | 0.0%          |
| 9990 · Suspense.                                    | 0.0%          |
| <b>Total Other Expense</b>                          | <b>0.0%</b>   |
| <b>Net Other Income</b>                             | <b>0.0%</b>   |
| <b>Net Income</b>                                   | <b>835.6%</b> |