



## Celebration Residential Owners Association (CROA)

November 16, 2023

Dear Celebration Residential Owners Association, Inc. Board Members,

Cynthia Swisher, President  
Charles Richards, Vice President  
William Grindl, Treasurer  
Celia McFadden, Secretary  
David Anderson, Director  
Jared Wise, Director

The October 2023 Financial Management Report for Celebration Residential Owners Association, Inc. prepared by GrandManors is enclosed.

The Monthly Financial Report Package contains all of your association's monthly financial reports in one combined document delivered directly to you. This report also contains an overview with a table of contents with report descriptions. Bookmarks are included in the file to facilitate navigating the document.

You will need Adobe Reader to view the file. You can download Adobe Reader free of charge at <http://get.adobe.com/reader> if it is not already installed on your computer.

If you do not wish to receive this report in the future, you may "opt out" by contacting your Community Association Manager using the contact information provided below.

Please be advised that if you chose to "opt out" of this report delivery, ever lose or delete this email, you can always retrieve this document and the individual report files on the Board Portal at [www.ciranet.com](http://www.ciranet.com) in the Financial Reports folder. Previous month's financial reports are also available on the Board Portal.

As always, please feel free to contact me to assist you with any matters related to your community.

Thank you for giving us the opportunity to serve you,

Jennifer Rowe  
Financial Manager  
Tel:407-566-1200 x216  
GM.Accounting@CiraMail.com

GrandManors  
Tel: 855-947-2636  
Fax: 866-919-5696

[www.grandmanors.com](http://www.grandmanors.com)

Exceptional Lifestyle Management of Onsite Communities

**October 2023 Financial Report**

**Celebration Residential Owners Association, Inc.**

**October 2023**



**Prepared on November 16, 2023**

***Celebration Residential Owners Association, Inc.***  
*Monthly Financial Report Overview*

GrandManors is pleased to deliver this monthly financial reporting package, which has been prepared for use by the Board members of the association.

This financial reporting package consists of summary financial statements, detail financial reports, supporting reports and schedules as follows:

<b>Report / Document</b>	<b>Page(s) *</b>	<b>Description</b>
Balance Sheet Detail	2 Pages / 5 to 6	Detail Balance Sheet at the general ledger account level as of the end of the reporting period reported by fund.
Revenue & Expense (Month & YTD) - OPER	9 Pages / 7 to 15	Schedule of Revenues and Expenses for the referenced fund detailing reporting month and fiscal year-to-date actual results versus budget and the calculated variance.
Revenue & Expense (Month & YTD) - REPL	2 Pages / 16 to 17	Schedule of Revenues and Expenses for the referenced fund detailing reporting month and fiscal year-to-date actual results versus budget and the calculated variance.
Revenue & Expense (Month & YTD) - OTHER	2 Pages / 18 to 19	Schedule of Revenues and Expenses for the referenced fund detailing reporting month and fiscal year-to-date actual results versus budget and the calculated variance.
Revenue & Expense TTM	12 Pages / 20 to 31	Schedule of Revenues and Expenses for the referenced fund detailing the trailing 12 months (TTM) of activity by month.
Month AP Ledger	12 Pages / 32 to 43	Detail vendor accounts payable ledger detailing the balance forward at the beginning of the month, invoice and payment activity during the month, and any balance owed to vendors at the end of the month.
Month AR Ledger	588 Pages / 44 to 631	Detail lot / unit owner accounts receivable ledger detailing the balance forward at the beginning of the month, invoice and payment activity during the month, and any balance due from owners (debit or positive balance) or prepaid (credit or negative balance) by owners at the end of the month.
Bank Reconciliation All Accounts	89 Pages / 632 to 720	Bank reconciliation report with statement file for all active bank accounts
Investment Schedule - OTHER	1 Page / 721	Detail schedule of investment instrument terms and balances at the end of the reporting period.

\* The financial reporting package is page numbered. Individual reports included in the package may also contain page numbers for the particular report.

This financial report has been saved in the Financial Reports folder on the Board Portal and is accessible at [www.grandmanors.com](http://www.grandmanors.com)

***Celebration Residential Owners Association, Inc.***  
*Monthly Financial Report Overview*

Additional financial information pertaining to this reporting period is also available on the Board Portal including:

Available Information	Board Portal Navigation	Description
Financial Summary	CiraBooks -> Financial Reports	Summary level balances and performance indicators
A/R Aging Summary	CiraBooks -> Accounts Receivable	Accounts receivable aging and trend analysis
Actual vs. Budget Detail	CiraBooks -> Financial Reports	Reporting month and year-to-date actual expenses versus budget with drill down to invoice detail and scanned images of the actual invoices
Benchmark Report	CiraBooks -> Financial Reports	Revenues and expenses as a percentage of revenue by category with a per lot / unit analysis. Consult your Community Association Manager for a comparison to similar communities.

Other current financial period information is also available on the CiraNet Management / Board Portal to facilitate day to day management of the association, but because the information includes activity in the current period (from the end of the month covered in this financial report), the balances or details will not tie to these month-end reports. This information includes:

Available Information	Board Portal Navigation	Description
Open AP	CiraBooks -> Accounts Payable	Current book cash balance in each cash account less approved invoices
AP Expense Detail	CiraBooks -> Accounts Payable	Detail of all posted invoices by fiscal year including scanned images
Delinquency Detail	CiraBooks -> Accounts Receivable	Detail of all current outstanding A/R by owner including an aging, last payment and a collection status

If you have questions regarding the enclosed reports, or need assistance accessing or working with the Management / Board Portal, please contact your Community Association Manager or Community Association Accountant.

# Celebration Residential Owners Association, Inc.

## Detailed Balance Sheet

(Amounts rounded to nearest dollar)

	(1) Operating Fund	(2) Replacement Fund	(3) Capital Improvements	All Funds
	As of 10/31/2023	As of 10/31/2023	As of 10/31/2023	As of 10/31/2023
	Actual	Actual	Actual	Actual
<b>ASSETS</b>				
Current Assets				
Cash - PacWest Operating Fund -9691	1,441	0	0	1,441
Cash - Local Dep Regions	153,658	0	0	153,658
Cash - Logo Store Regions	150,741	0	0	150,741
Cash - Undeposited Funds	6,301	0	0	6,301
Cash - CIT Operating - 9884	1,046,170	0	0	1,046,170
Cash - Square CIT	7,801	0	0	7,801
Cash - PacWest Replacement Fund -0509	0	6,777	0	6,777
Cash - PacWest Capital Improvements -4645	0	0	604	604
Truist Investment Replacement - 6758	0	1,006,083	0	1,006,083
Cash - CIT Replacement - 9892	0	1,010,899	0	1,010,899
Truist Investment Capital - 6763	0	0	2,510,596	2,510,596
Cash - CIT Capital - 9906	0	0	846,637	846,637
Cash - Truist Replacement - 3608	0	440	0	440
Cash - Truist Capital - 3616	0	0	398	398
Accounts Receivable	449,284	0	0	449,284
Accounts Receivable - Other	26,856	18,137	11,017	56,010
Allowance for Bad Debts	(16,809)	0	0	(16,809)
Prepaid Expenses	40,291	0	0	40,291
<b>Total Current Assets</b>	<b>1,865,734</b>	<b>2,042,336</b>	<b>3,369,253</b>	<b>7,277,322</b>
Fixed Assets				
Facilities & Equipment	1,206,870	0	0	1,206,870
Accumulated Depreciation	(614,449)	0	0	(614,449)
<b>Total Fixed Assets</b>	<b>592,421</b>	<b>0</b>	<b>0</b>	<b>592,421</b>
<b>TOTAL ASSETS</b>	<b>2,458,154</b>	<b>2,042,336</b>	<b>3,369,253</b>	<b>7,869,743</b>
<b>LIABILITIES AND FUND BALANCES</b>				
LIABILITIES				
Current Liabilities				
Accounts Payable	140,251	8,441	1,960	150,652
Prepaid Assessments	201,491	0	0	201,491
Deferred Assessments	1,175,870	0	0	1,175,870
Other Current Liabilities	45,034	0	0	45,034
Deferred Event Revenue	22,245	0	0	22,245
Deferred Sponsorship Contributions	10,000	0	0	10,000
Other Accrued Expenses	6,713	0	0	6,713
Deferred Covenant Fines	88,000	0	0	88,000
Dog Park Funds	18,000	0	0	18,000
Payable to Management Company	1,550	0	0	1,550

Unaudited

RecPro Security Deposits	(500)	0	0	(500)
Deferred Reserve Fund Revenue	0	2,033,895	0	2,033,895
Client Payables NSF	(175)	0	0	(175)
	<u>1,708,479</u>	<u>2,042,336</u>	<u>1,960</u>	<u>3,752,775</u>
Total Current Liabilities				
TOTAL LIABILITIES	<u>1,708,479</u>	<u>2,042,336</u>	<u>1,960</u>	<u>3,752,775</u>
FUND BALANCES				
Prior Years Surplus (Deficit)	966,459	0	2,735,513	3,701,972
YTD Net Surplus (Deficit)	(216,784)	0	631,780	414,996
	<u>749,675</u>	<u>0</u>	<u>3,367,293</u>	<u>4,116,968</u>
TOTAL FUND BALANCES				
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>2,458,154</u></b>	<b><u>2,042,336</u></b>	<b><u>3,369,253</u></b>	<b><u>7,869,743</u></b>

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)

### Operating Fund

(Amounts rounded to nearest dollar)

	Month Ending			YTD			Budget				
	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Annual	\$ Remaining	Rem %
<b>Revenues</b>											
<b>Regular Assessments</b>											
Full Rate	439,829	439,829	0	0%	4,398,290	4,398,290	0	0%	5,277,954	879,664	17%
Trash Assessment	78,932	81,345	(2,413)	(3%)	760,734	813,450	(52,716)	(6%)	976,136	215,402	22%
<b>TOTAL Regular Assessments</b>	518,761	521,174	(2,413)	0%	5,159,024	5,211,740	(52,716)	(1%)	6,254,090	1,095,066	18%
<b>Other Assessments</b>											
Apartment Recreation Fee	48,410	47,417	993	2%	484,097	474,170	9,927	2%	569,004	84,907	15%
Capital Improvements Assessments	30,340	43,773	(13,433)	(31%)	355,654	437,730	(82,076)	(19%)	525,276	169,622	32%
<b>TOTAL Other Assessments</b>	78,750	91,190	(12,440)	(14%)	839,751	911,900	(72,149)	(8%)	1,094,280	254,529	23%
<b>Other Income</b>											
Collection Income	260	167	93	56%	(343)	1,670	(2,013)	(121%)	2,000	2,343	117%
Late Finance Charges	3,798	1,417	2,381	168%	7,727	14,170	(6,443)	(45%)	17,000	9,273	55%
Late Payment Charges	10,000	2,392	7,608	318%	31,016	23,920	7,096	30%	28,710	(2,306)	(8%)
Late Payment Charges Waived	0	0	0	0%	(750)	0	(750)	(100%)	0	750	100%
Aloha to Summer	0	0	0	0%	4,304	2,500	1,804	72%	2,500	(1,804)	(72%)
Falltober Fest	7,940	8,550	(610)	(7%)	7,940	8,550	(610)	(7%)	8,550	610	7%
Father Daughter Dance	0	0	0	0%	12,816	11,350	1,466	13%	11,350	(1,466)	(13%)
Food Truck Friday	241	1,063	(822)	(77%)	12,341	10,630	1,711	16%	12,756	415	3%
Founders Day	0	0	0	0%	0	0	0	0%	5,000	5,000	100%
Fourth of July	0	0	0	0%	6,494	2,500	3,994	160%	2,500	(3,994)	(160%)
Holiday Concert	0	0	0	0%	0	0	0	0%	22,000	22,000	100%
Home Expo	0	0	0	0%	12,969	0	12,969	100%	0	(12,969)	0%
Lakeside Concert Events	660	0	660	100%	923	0	923	100%	0	(923)	0%
Logo Merchandise Sales	501	4,167	(3,666)	(88%)	22,496	41,670	(19,174)	(46%)	50,000	27,504	55%
Miscellaneous Income	577	0	577	100%	4,910	0	4,910	100%	0	(4,910)	0%
Mother Son Dance	0	0	0	0%	0	2,500	(2,500)	(100%)	2,500	2,500	100%
Movie Night	0	0	0	0%	65	0	65	100%	0	(65)	0%
Pay to Play - Lifestyle	0	833	(833)	(100%)	3,654	8,330	(4,676)	(56%)	10,000	6,346	63%
Prior Year Activity	0	0	0	0%	(1,176)	0	(1,176)	(100%)	0	1,176	100%
Pups & Pints	0	0	0	0%	6,127	5,050	1,077	21%	5,050	(1,077)	(21%)
Service Area Maintenance Fees	15,677	17,414	(1,737)	(10%)	156,770	174,140	(17,370)	(10%)	208,971	52,201	25%
Covenant Fees	200	0	200	100%	23,200	0	23,200	100%	0	(23,200)	0%
EV Charging Station	3,154	0	3,154	100%	8,246	0	8,246	100%	0	(8,246)	0%
Interest Income	967	333	634	190%	5,602	3,330	2,272	68%	4,000	(1,602)	(40%)

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)

### Operating Fund

(Amounts rounded to nearest dollar)

	Month Ending			YTD			Budget		
	\$ Actual	\$ Budget	Var %	\$ Actual	\$ Budget	Var %	\$ Annual	\$ Remaining	Rem %
		10/31/2023			10/31/2023				
Dog Park Art	0	132	(132) (100%)	0	1,320	(1,320) (100%)	1,584	1,584	100%
Farmers Market	0	1,667	(1,667) (100%)	20,620	16,670	3,950 24%	20,004	(616)	(3%)
Kids Night Out	463	550	(87) (16%)	1,023	3,300	(2,277) (69%)	3,300	2,277	69%
Porch Yard Sales	14	1,150	(1,136) (99%)	1,254	2,300	(1,046) (45%)	2,300	1,046	45%
Rental Staff Comp Reimbursement	39	0	39 100%	616	0	616 100%	0	(616)	0%
Summer Breakout	0	0	0 0%	54,192	47,160	7,032 15%	47,160	(7,032)	(15%)
Key Income	0	1,021	(1,021) (100%)	5,080	10,210	(5,130) (50%)	12,250	7,170	59%
CCS Contribution	0	0	0 0%	0	30,000	(30,000) (100%)	30,000	30,000	100%
Partner Program - Lakeside	0	0	0 0%	4,521	0	4,521 100%	0	(4,521)	0%
Private Rental - 851	0	0	0 0%	875	0	875 100%	0	(875)	0%
Private Rental - Island Village	0	0	0 0%	4,750	0	4,750 100%	0	(4,750)	0%
Private Rental - Lakeside	0	0	0 0%	4,275	0	4,275 100%	0	(4,275)	0%
Private Rental - North Village	0	0	0 0%	225	0	225 100%	0	(225)	0%
Partner Program - 851	0	2,004	(2,004) (100%)	19,224	20,040	(816) (4%)	24,048	4,824	20%
Partner Program - CCFC	1,958	2,869	(911) (32%)	35,281	28,690	6,591 23%	34,428	(853)	(2%)
Partner Program - K8	0	0	0 0%	4,260	0	4,260 100%	0	(4,260)	0%
Partner Program - Lakeside	2,602	2,034	568 28%	30,956	20,340	10,616 52%	24,408	(6,548)	(27%)
Partner Program - North Village	729	24	704 >999%	7,008	243	6,765 >999%	292	(6,716)	(>999%)
Partner Program - Spring Park	3,574	104	3,471 >999%	18,453	1,035	17,418 >999%	1,242	(17,211)	(>999%)
Private Rental - Island Village	1,281	0	1,281 100%	1,281	0	1,281 100%	0	(1,281)	0%
Private Rental - Lakeside	152	0	152 100%	152	0	152 100%	0	(152)	0%
Private Rental - North Village	151	0	151 100%	151	0	151 100%	0	(151)	0%
Rental Income CNOA	2,083	2,083	0 0%	20,830	20,833	(3) 0%	25,000	4,170	17%
<b>TOTAL Other Income</b>	<b>57,020</b>	<b>49,974</b>	<b>7,045 14%</b>	<b>560,354</b>	<b>512,452</b>	<b>47,903 9%</b>	<b>618,903</b>	<b>58,549</b>	<b>9%</b>
<b>TOTAL Revenues</b>	<b>654,531</b>	<b>662,338</b>	<b>(7,807) (1%)</b>	<b>6,559,130</b>	<b>6,636,092</b>	<b>(76,962) (1%)</b>	<b>7,967,273</b>	<b>1,408,144</b>	<b>18%</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
<b>Direct Operating Expenses</b>									
<b>Electricity</b>									
Electricity - 851 Building	5,303	3,609	(1,694) (47%)	47,903	36,090	(11,813) (33%)	43,310	(4,593)	(11%)
Electricity - CCFC	1,532	1,056	(476) (45%)	13,072	10,560	(2,512) (24%)	12,669	(403)	(3%)
Electricity - Dog Park	141	62	(79) (128%)	1,041	620	(421) (68%)	740	(301)	(41%)
Electricity - East Village	543	447	(96) (22%)	5,554	4,470	(1,084) (24%)	5,365	(190)	(4%)
Electricity - General	43	0	(43) (100%)	43	0	(43) (100%)	0	(43)	0%

Unaudited



**Celebration Residential Owners Association, Inc.**  
*Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)*

*Operating Fund*

*(Amounts rounded to nearest dollar)*

	Month Ending 10/31/2023			YTD 10/31/2023			Budget				
	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Annual	\$ Remaining	Rem %
Electricity - Island Village	2,286	750	(1,536)	(205%)	10,181	7,500	(2,681)	(36%)	9,000	(1,181)	(13%)
Electricity - K-8	203	100	(103)	(103%)	3,007	1,000	(2,007)	(201%)	1,194	(1,813)	(152%)
Electricity - Lakeside	4,310	4,130	(180)	(4%)	55,819	41,300	(14,519)	(35%)	49,566	(6,253)	(13%)
Electricity - North Village	980	500	(480)	(96%)	7,452	5,000	(2,452)	(49%)	5,994	(1,458)	(24%)
Electricity - Passive Parks	1,061	592	(469)	(79%)	6,924	5,920	(1,004)	(17%)	7,099	175	2%
Electricity - Shop	0	112	112	100%	1,672	1,120	(552)	(49%)	1,345	(327)	(24%)
Electricity - Spring Lake	1,217	678	(539)	(80%)	10,997	6,780	(4,217)	(62%)	8,132	(2,865)	(35%)
Electricity - Spring Park	2,369	2,834	465	16%	28,401	28,340	(61)	0%	34,014	5,613	17%
<b>TOTAL Electricity</b>	<b>19,989</b>	<b>14,870</b>	<b>(5,119)</b>	<b>(34%)</b>	<b>192,067</b>	<b>148,700</b>	<b>(43,367)</b>	<b>(29%)</b>	<b>178,427</b>	<b>(13,640)</b>	<b>(8%)</b>
<b>Landscape Maintenance</b>											
Landscape - 851 Building	1,823	1,800	(23)	(1%)	16,825	18,000	1,175	7%	21,600	4,775	22%
Landscape - CCFC	12,597	6,176	(6,421)	(104%)	98,060	61,760	(36,300)	(59%)	74,112	(23,948)	(32%)
Landscape - Dog Park	3,655	3,694	39	1%	34,619	36,940	2,321	6%	44,328	9,709	22%
Landscape - East Village	6,724	2,998	(3,726)	(124%)	70,867	29,980	(40,887)	(136%)	35,976	(34,891)	(97%)
Landscape - General	0	2,083	2,083	100%	828	20,830	20,003	96%	25,000	24,173	97%
Landscape - Island Village	3,780	2,083	(1,697)	(81%)	20,850	20,830	(20)	0%	25,000	4,150	17%
Landscape - K-8	2,583	7,696	5,113	66%	26,952	76,960	50,008	65%	92,352	65,400	71%
Landscape - Lakeside	4,360	4,394	34	1%	40,042	43,940	3,898	9%	52,728	12,686	24%
Landscape - North Village	9,568	9,580	12	0%	95,903	95,800	(103)	0%	114,960	19,057	17%
Landscape - Passive Parks	36,497	35,868	(629)	(2%)	338,288	358,680	20,392	6%	430,416	92,128	21%
Landscape - Spring Lake	4,646	4,120	(526)	(13%)	46,462	41,200	(5,262)	(13%)	49,440	2,978	6%
Landscape - Spring Park	9,669	9,683	14	0%	90,121	96,830	6,709	7%	116,196	26,075	22%
Mulch	31,690	40,000	8,310	21%	53,553	80,000	26,447	33%	80,000	26,447	33%
Seasonal Color / Flowers	699	1,000	301	30%	10,835	10,000	(835)	(8%)	12,000	1,165	10%
<b>TOTAL Landscape Maintenance</b>	<b>128,291</b>	<b>131,175</b>	<b>2,884</b>	<b>2%</b>	<b>944,205</b>	<b>991,750</b>	<b>47,545</b>	<b>5%</b>	<b>1,174,108</b>	<b>229,903</b>	<b>20%</b>
<b>Pool Operating Expenses</b>											
Pool Chemicals - East Village	817	380	(437)	(115%)	16,472	3,798	(12,673)	(334%)	4,558	(11,914)	(261%)
Pool Chemicals - Island Village	1,622	380	(1,242)	(327%)	12,239	3,798	(8,441)	(222%)	4,558	(7,681)	(169%)
Pool Chemicals - Lakeside	5,679	380	(5,299)	(>999%)	24,540	3,798	(20,742)	(546%)	4,558	(19,982)	(438%)
Pool Chemicals - North Village	817	380	(437)	(115%)	16,472	3,798	(12,673)	(334%)	4,558	(11,914)	(261%)
Pool Chemicals - Spring Lake	817	380	(437)	(115%)	16,472	3,798	(12,673)	(334%)	4,558	(11,914)	(261%)
Pool Chemicals - Spring Park	793	380	(413)	(109%)	18,913	3,798	(15,115)	(398%)	4,558	(14,355)	(315%)
Pool Contract - East Village	159	550	391	71%	5,159	5,500	341	6%	6,600	1,441	22%
Pool Contract - Island Village	0	375	375	100%	11,200	3,750	(7,450)	(199%)	4,500	(6,700)	(149%)

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)

### Operating Fund

(Amounts rounded to nearest dollar)

	Month Ending 10/31/2023			YTD 10/31/2023			Budget				
	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Annual	\$ Remaining	Rem %
Pool Contract - Lakeside	0	1,300	1,300	100%	12,426	13,000	574	4%	15,600	3,174	20%
Pool Contract - North Village	59	600	541	90%	5,559	6,000	441	7%	7,200	1,641	23%
Pool Contract - Spring Lake	0	700	700	100%	6,500	7,000	500	7%	8,400	1,900	23%
Pool Contract - Spring Park	0	1,300	1,300	100%	11,853	13,000	1,147	9%	15,600	3,747	24%
Pool Permits	196	258	62	24%	1,031	2,583	1,553	60%	3,100	2,069	67%
Pool Repairs - East Village	0	667	667	100%	3,714	6,667	2,953	44%	8,000	4,286	54%
Pool Repairs - Island Village	0	667	667	100%	1,193	6,667	5,474	82%	8,000	6,808	85%
Pool Repairs - Lakeside	1,446	1,000	(446)	(45%)	4,039	10,000	5,961	60%	12,000	7,961	66%
Pool Repairs - North Village	0	500	500	100%	3,236	5,000	1,764	35%	6,000	2,764	46%
Pool Repairs - Spring Lake	274	667	392	59%	818	6,667	5,849	88%	8,000	7,182	90%
Pool Repairs - Spring Park	2,848	1,000	(1,848)	(185%)	10,851	10,000	(851)	(9%)	12,000	1,149	10%
Pool Site Visits	618	495	(123)	(25%)	5,563	4,950	(613)	(12%)	5,936	373	6%
<b>TOTAL Pool Operating Expenses</b>	<b>16,145</b>	<b>12,357</b>	<b>(3,788)</b>	<b>(31%)</b>	<b>188,247</b>	<b>123,573</b>	<b>(64,674)</b>	<b>(52%)</b>	<b>148,284</b>	<b>(39,963)</b>	<b>(27%)</b>
<b>Repairs and Maintenance</b>											
Covenants Maintenance	0	283	283	100%	550	2,830	2,280	81%	3,400	2,850	84%
Dumpsters - Shop	0	550	550	100%	1,650	5,500	3,850	70%	6,600	4,950	75%
Dumpsters in Park	0	221	221	100%	0	2,210	2,210	100%	2,652	2,652	100%
Gas/Oil/Travel	1,958	833	(1,125)	(135%)	9,154	8,330	(824)	(10%)	10,000	846	8%
General Repairs	0	833	833	100%	0	8,330	8,330	100%	10,000	10,000	100%
Hurricane	0	0	0	0%	15,348	0	(15,348)	(100%)	0	(15,348)	0%
HVAC Repairs	614	417	(197)	(47%)	1,841	4,170	2,329	56%	5,000	3,159	63%
Island Village Incremental	0	83	83	100%	282	830	548	66%	1,000	718	72%
Maintenance - 851 Building	3,418	1,085	(2,333)	(215%)	9,480	10,850	1,370	13%	13,024	3,544	27%
Maintenance - CCFC	681	764	83	11%	6,793	7,640	847	11%	9,163	2,370	26%
Maintenance - Dog Park	1,197	510	(687)	(135%)	6,837	5,100	(1,737)	(34%)	6,123	(714)	(12%)
Maintenance - East Village	0	325	325	100%	951	3,250	2,299	71%	3,900	2,949	76%
Maintenance - Fountains	0	817	817	100%	6,716	8,170	1,454	18%	9,804	3,088	32%
Maintenance - Island Village Clubhouse/Gym	1,203	0	(1,203)	(100%)	22,168	0	(22,168)	(100%)	0	(22,168)	0%
Maintenance - K-8	0	465	465	100%	260	4,650	4,390	94%	5,585	5,325	95%
Maintenance - Lakeside	1,071	842	(229)	(27%)	14,869	8,420	(6,449)	(77%)	10,103	(4,766)	(47%)
Maintenance - North Village	0	250	250	100%	2,783	2,500	(283)	(11%)	3,000	217	7%
Maintenance - Passive Parks	52	950	898	94%	2,184	9,500	7,316	77%	11,400	9,216	81%
Maintenance - Shop	2,977	87	(2,890)	(>999%)	3,156	870	(2,286)	(263%)	1,044	(2,112)	(202%)

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)

### Operating Fund

(Amounts rounded to nearest dollar)

	Month Ending			YTD			Budget				
	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Annual	\$ Remaining	Rem %
Maintenance - Spring Lake	0	726	726	100%	2,914	7,260	4,346	60%	8,708	5,794	67%
Maintenance - Spring Park	673	754	81	11%	14,507	7,540	(6,967)	(92%)	9,043	(5,464)	(60%)
Power Washing	0	917	917	100%	17,399	9,170	(8,229)	(90%)	11,000	(6,399)	(58%)
Vehicle Maintenance	3,614	600	(3,014)	(502%)	5,817	6,000	183	3%	7,200	1,383	19%
<b>TOTAL Repairs and Maintenance</b>	<b>17,457</b>	<b>12,312</b>	<b>(5,145)</b>	<b>(42%)</b>	<b>145,659</b>	<b>123,120</b>	<b>(22,539)</b>	<b>(18%)</b>	<b>147,749</b>	<b>2,090</b>	<b>1%</b>
<b>Repairs/Maint - Irrigation</b>											
Irrigation Repairs	550	0	(550)	(100%)	606	0	(606)	(100%)	0	(606)	0%
Irrigation Repairs - Passive Parks	1,037	200	(837)	(419%)	8,283	2,000	(6,283)	(314%)	2,400	(5,883)	(245%)
Irrigation Repairs - CCFC	342	200	(142)	(71%)	1,776	2,000	224	11%	2,400	624	26%
Irrigation Repairs - Dog Park	422	0	(422)	(100%)	831	0	(831)	(100%)	0	(831)	0%
Irrigation Repairs - East Village	141	200	59	29%	3,355	2,000	(1,355)	(68%)	2,400	(955)	(40%)
Irrigation Repairs - Lakeside	724	200	(524)	(262%)	2,836	2,000	(836)	(42%)	2,400	(436)	(18%)
Irrigation Repairs - North Village	0	200	200	100%	2,873	2,000	(873)	(44%)	2,400	(473)	(20%)
Irrigation Repairs - Spring Lake	0	0	0	0%	(290)	0	290	100%	0	290	100%
Irrigation Repairs - Spring Park	0	0	0	0%	564	0	(564)	(100%)	0	(564)	0%
<b>TOTAL Repairs/Maint - Irrigation</b>	<b>3,215</b>	<b>1,000</b>	<b>(2,215)</b>	<b>(222%)</b>	<b>20,834</b>	<b>10,000</b>	<b>(10,834)</b>	<b>(108%)</b>	<b>12,000</b>	<b>(8,834)</b>	<b>(74%)</b>
<b>Janitorial Supplies</b>											
Janitorial Supplies - 851 Building	762	167	(595)	(356%)	4,163	1,670	(2,493)	(149%)	2,000	(2,163)	(108%)
Janitorial Supplies - CCFC	0	150	150	100%	1,906	1,500	(406)	(27%)	1,800	(106)	(6%)
Janitorial Supplies - Island Village	0	42	42	100%	2,220	417	(1,803)	(433%)	500	(1,720)	(344%)
Janitorial Supplies - Lakeside	0	333	333	100%	2,868	3,330	462	14%	4,000	1,132	28%
Janitorial Supplies - North Village	0	167	167	100%	2,868	1,670	(1,198)	(72%)	2,000	(868)	(43%)
Janitorial Supplies - Passive Parks	0	400	400	100%	0	4,000	4,000	100%	4,800	4,800	100%
Janitorial Supplies - Shop	0	45	45	100%	0	450	450	100%	540	540	100%
Janitorial Supplies - Spring Lake	0	200	200	100%	2,868	2,000	(868)	(43%)	2,400	(468)	(19%)
Janitorial Supplies - Spring Park	0	167	167	100%	3,070	1,670	(1,400)	(84%)	2,000	(1,070)	(53%)
Janitorial Supplies-East Village	0	167	167	100%	2,868	1,670	(1,198)	(72%)	2,000	(868)	(43%)
<b>TOTAL Janitorial Supplies</b>	<b>762</b>	<b>1,838</b>	<b>1,076</b>	<b>59%</b>	<b>22,830</b>	<b>18,377</b>	<b>(4,453)</b>	<b>(24%)</b>	<b>22,040</b>	<b>(790)</b>	<b>(4%)</b>
<b>Parks &amp; Recreation</b>											
Amenity Rec Equipment - 851	0	125	125	100%	1,226	5,750	4,524	79%	5,850	4,624	79%
Amenity Rec Equipment - CCFC	440	625	185	30%	2,233	6,250	4,017	64%	7,500	5,267	70%
Amenity Rec Equipment - Island Village	0	0	0	0%	3,027	0	(3,027)	(100%)	0	(3,027)	0%

Unaudited

**Celebration Residential Owners Association, Inc.**  
*Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)*

*Operating Fund*

*(Amounts rounded to nearest dollar)*

	Month Ending 10/31/2023			YTD 10/31/2023			Budget				
	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Annual	\$ Remaining	Rem %
Amenity Rec Equipment - Lakeside	0	1,667	1,667	100%	1,335	16,670	15,335	92%	20,000	18,665	93%
Amenity Rec Equipment - North Village	0	0	0	0%	1,756	0	(1,756)	(100%)	0	(1,756)	0%
Amenity Rec Equipment - Spring Park	0	0	0	0%	530	0	(530)	(100%)	0	(530)	0%
Community Chorus	292	292	0	0%	2,333	2,917	583	20%	3,500	1,167	33%
Farmers Market	822	907	85	9%	8,224	9,070	846	9%	10,884	2,660	24%
Kids Night Out	1,351	650	(701)	(108%)	2,142	3,500	1,358	39%	3,500	1,358	39%
Memorial Garden Care	(11)	417	427	103%	266	4,167	3,901	94%	5,000	4,734	95%
Miscellaneous Rec	50	0	(50)	(100%)	50	0	(50)	(100%)	0	(50)	0%
Pay to Play - Parks Rec	1,338	0	(1,338)	(100%)	1,338	0	(1,338)	(100%)	0	(1,338)	0%
Porch & Yard	1,605	1,500	(105)	(7%)	3,129	3,000	(129)	(4%)	3,000	(129)	(4%)
Staff Event Compensation	0	0	0	0%	3,234	0	(3,234)	(100%)	0	(3,234)	0%
Summer Breakout	0	0	0	0%	18,750	42,859	24,109	56%	42,859	24,109	56%
<b>TOTAL Parks &amp; Recreation</b>	<b>5,886</b>	<b>6,182</b>	<b>297</b>	<b>5%</b>	<b>49,574</b>	<b>94,182</b>	<b>44,609</b>	<b>47%</b>	<b>102,093</b>	<b>52,519</b>	<b>51%</b>
<b>Safety &amp; Security</b>											
Monitoring - 851 Building	185	125	(60)	(48%)	1,208	1,250	42	3%	1,500	292	19%
Monitoring - CCFC	152	109	(43)	(39%)	1,138	1,090	(48)	(4%)	1,308	170	13%
Monitoring - East Village Pool	86	20	(66)	(331%)	1,022	200	(822)	(411%)	240	(782)	(326%)
Monitoring - Lakeside Pool	86	109	23	21%	1,022	1,090	68	6%	1,308	286	22%
Monitoring - North Village Pool	62	20	(42)	(211%)	269	200	(69)	(34%)	240	(29)	(12%)
Monitoring - Spring Lake Pool	76	109	33	31%	729	1,090	361	33%	1,308	579	44%
Monitoring - Spring Park Pool	86	109	23	21%	498	1,090	592	54%	1,308	810	62%
Security for Event - Lakeside	0	0	0	0%	254	0	(254)	(100%)	0	(254)	0%
Rental											
Security for Event - Spring Park	0	0	0	0%	396	0	(396)	(100%)	0	(396)	0%
Rental											
Security Guard - CCFC	2,845	3,588	743	21%	26,759	35,880	9,121	25%	43,056	16,297	38%
Security Guard - Lakeside	1,751	3,588	1,837	51%	21,919	35,880	13,961	39%	43,056	21,137	49%
Security Guard - Spring Park	875	1,794	919	51%	10,963	17,940	6,977	39%	21,528	10,565	49%
<b>TOTAL Safety &amp; Security</b>	<b>6,205</b>	<b>9,571</b>	<b>3,366</b>	<b>35%</b>	<b>66,177</b>	<b>95,710</b>	<b>29,533</b>	<b>31%</b>	<b>114,852</b>	<b>48,675</b>	<b>42%</b>
<b>Exterminating</b>											
Exterminating	1,409	250	(1,159)	(464%)	8,604	2,500	(6,104)	(244%)	3,000	(5,604)	(187%)
<b>Taxes</b>											
Real Estate Tax	0	0	0	0%	1,358	14,010	12,652	90%	14,010	12,652	90%

Unaudited

**Celebration Residential Owners Association, Inc.**  
*Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)*

*Operating Fund*

*(Amounts rounded to nearest dollar)*

	Month Ending 10/31/2023			YTD 10/31/2023			Budget				
	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Annual	\$ Remaining	Rem %
<b>Telephone</b>	0	0	0	0%	20	0	(20)	(100%)	0	(20)	0%
<b>Trash Removal</b>	80,172	81,345	1,173	1%	762,579	813,450	50,871	6%	976,136	213,557	22%
<b>Water</b>											
Water - 851 Building	690	1,100	410	37%	12,574	11,000	(1,574)	(14%)	13,200	626	5%
Water - CCFC	1,338	2,900	1,562	54%	11,550	29,000	17,450	60%	34,800	23,250	67%
Water - Dog Park	484	350	(134)	(38%)	5,506	3,500	(2,006)	(57%)	4,200	(1,306)	(31%)
Water - East Village	521	460	(61)	(13%)	3,318	4,600	1,282	28%	5,520	2,202	40%
Water - Island Village	4,571	0	(4,571)	(100%)	25,046	0	(25,046)	(100%)	0	(25,046)	0%
Water - K-8	974	365	(609)	(167%)	15,974	3,650	(12,324)	(338%)	4,380	(11,594)	(265%)
Water - Lakeside	1,008	1,300	292	22%	11,072	13,000	1,928	15%	15,600	4,528	29%
Water - North Village	2,209	1,500	(709)	(47%)	13,879	15,000	1,121	7%	18,000	4,121	23%
Water - Passive Parks	4,821	8,500	3,679	43%	68,272	85,000	16,728	20%	102,000	33,728	33%
Water - Shop	14	10	(4)	(44%)	84	100	16	16%	120	36	30%
Water - Spring Lake	1,536	2,200	664	30%	15,688	22,000	6,312	29%	26,400	10,712	41%
Water - Spring Park	3,662	2,440	(1,222)	(50%)	22,728	24,400	1,672	7%	29,280	6,552	22%
<b>TOTAL Water</b>	21,828	21,125	(703)	(3%)	205,691	211,250	5,559	3%	253,500	47,809	19%
<b>Other Operating Exp</b>											
851 Bldg Renovations	0	0	0	0%	195,668	0	(195,668)	(100%)	0	(195,668)	0%
Joint Committee Expense	125,857	125,857	0	0%	1,258,570	1,258,570	0	0%	1,510,283	251,713	17%
<b>TOTAL Other Operating Exp</b>	125,857	125,857	0	0%	1,454,238	1,258,570	(195,668)	(16%)	1,510,283	56,044	4%
<b>TOTAL Direct Operating Expenses</b>	427,216	417,882	(9,333)	(2%)	4,062,082	3,905,192	(156,890)	(4%)	4,656,482	594,400	13%
<b>Admin Expenses</b>											
<b>Professional Fees</b>											
Audit & Tax	0	1,083	1,083	100%	11,750	10,830	(920)	(8%)	13,000	1,250	10%
Collections	5,400	950	(4,450)	(468%)	43,799	9,500	(34,299)	(361%)	11,400	(32,399)	(284%)
Covenants/ARC	0	250	250	100%	0	2,500	2,500	100%	3,000	3,000	100%
Engineering	0	1,667	1,667	100%	24,167	16,670	(7,497)	(45%)	20,000	(4,167)	(21%)
Legal Fees - General	7,238	4,167	(3,071)	(74%)	49,680	41,670	(8,010)	(19%)	50,000	320	1%
<b>TOTAL Professional Fees</b>	12,638	8,117	(4,521)	(56%)	129,396	81,170	(48,226)	(59%)	97,400	(31,996)	(33%)
<b>Bad Debts</b>											
Bad Debt Expense	0	500	500	100%	(1)	5,000	5,001	100%	6,000	6,001	100%
<b>Bank Charges</b>											

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)

### Operating Fund

(Amounts rounded to nearest dollar)

	Month Ending			YTD			Budget				
	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Annual	\$ Remaining	Rem %
Bank Charges	38	8	(30)	(375%)	590	80	(510)	(638%)	96	(494)	(515%)
Credit Card Charges	354	467	113	24%	3,110	4,670	1,560	33%	5,608	2,498	45%
<b>Homeowner Activities</b>											
Aloha Event	0	0	0	0%	8,753	7,010	(1,743)	(25%)	7,010	(1,743)	(25%)
Annual Meeting	0	0	0	0%	3,999	3,500	(499)	(14%)	3,500	(499)	(14%)
Dog Park Event	0	0	0	0%	1,342	0	(1,342)	(100%)	0	(1,342)	0%
Easter Egg Hunt	0	0	0	0%	5,703	5,150	(553)	(11%)	5,150	(553)	(11%)
Fall Festival	22,191	22,755	564	2%	22,191	22,755	564	2%	22,755	564	2%
Father Daughter Dance	0	0	0	0%	26,876	17,850	(9,026)	(51%)	17,850	(9,026)	(51%)
Food Truck Friday	503	1,062	559	53%	6,838	10,620	3,782	36%	12,744	5,906	46%
Founders Day	0	0	0	0%	0	0	0	0%	55,850	55,850	100%
Glow Party	0	0	0	0%	0	6,000	6,000	100%	6,000	6,000	100%
Holiday Concert Expense	0	0	0	0%	0	0	0	0%	42,630	42,630	100%
Holiday Festival	0	0	0	0%	0	0	0	0%	14,800	14,800	100%
Home Expo	1,342	0	(1,342)	(100%)	10,132	0	(10,132)	(100%)	0	(10,132)	0%
July 4th Expense	0	0	0	0%	5,075	5,950	875	15%	5,950	875	15%
Lakeside Concert Events	3,301	3,390	89	3%	17,678	27,120	9,442	35%	27,120	9,442	35%
Memorial Day	0	0	0	0%	2,416	1,000	(1,416)	(142%)	1,000	(1,416)	(142%)
Mother-Son	0	0	0	0%	0	4,900	4,900	100%	4,900	4,900	100%
Movie Night	(240)	1,157	1,397	121%	335	4,626	4,291	93%	4,626	4,291	93%
Pay to Play - Lifestyle	0	2,500	2,500	100%	9,734	10,000	266	3%	10,000	266	3%
Pop Up Events	87	0	(87)	(100%)	1,739	0	(1,739)	(100%)	0	(1,739)	0%
Prior Year Activity	0	0	0	0%	6,656	0	(6,656)	(100%)	0	(6,656)	0%
Special Events Equipment	0	0	0	0%	137	0	(137)	(100%)	0	(137)	0%
<b>TOTAL Homeowner Activities</b>	27,184	30,864	3,679	12%	129,603	126,481	(3,122)	(2%)	241,885	112,282	46%
<b>Association Communications</b>											
Association Maps	3,182	0	(3,182)	(100%)	5,932	0	(5,932)	(100%)	0	(5,932)	0%
Budget Mailings	6,381	0	(6,381)	(100%)	6,381	0	(6,381)	(100%)	0	(6,381)	0%
Elections	0	917	917	100%	20,685	9,167	(11,519)	(126%)	11,000	(9,685)	(88%)
Welcome Package	0	625	625	100%	1,609	6,250	4,641	74%	7,500	5,891	79%
<b>TOTAL Association Communications</b>	9,563	1,542	(8,022)	(520%)	34,608	15,417	(19,191)	(124%)	18,500	(16,108)	(87%)
<b>Insurance</b>											
Property/Cgl/Fidelity Insurance	0	500	500	100%	0	5,000	5,000	100%	6,000	6,000	100%

Unaudited

**Celebration Residential Owners Association, Inc.**  
*Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)*

*Operating Fund*

*(Amounts rounded to nearest dollar)*

	Month Ending			YTD			Budget				
	10/31/2023	10/31/2023	10/31/2023	10/31/2023	10/31/2023	10/31/2023	\$ Annual	\$ Remaining	Rem %		
	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Annual	\$ Remaining	Rem %
Worker's Compensation	0	0	0	0%	(300)	0	300	100%	0	300	100%
<b>Administration Expenses</b>											
Board Meeting Supplies	15	100	85	85%	1,767	1,000	(767)	(77%)	1,200	(567)	(47%)
Labor Rate	2,216	16,476	14,260	87%	20,933	164,760	143,827	87%	197,712	176,779	89%
Logo Cost of Goods Sold	0	1,250	1,250	100%	0	12,500	12,500	100%	15,000	15,000	100%
Miscellaneous	492	5,000	4,508	90%	30,740	50,000	19,260	39%	60,000	29,260	49%
Music License	320	0	(320)	(100%)	3,381	0	(3,381)	(100%)	0	(3,381)	0%
Off Site Storage	926	820	(106)	(13%)	8,933	8,200	(733)	(9%)	9,840	907	9%
Postage & Supplies	1,537	329	(1,208)	(367%)	2,764	3,290	526	16%	3,950	1,186	30%
Resident ID Cards	0	417	417	100%	14,729	4,170	(10,559)	(253%)	5,000	(9,729)	(195%)
Staff Uniforms	0	83	83	100%	537	833	296	36%	1,000	463	46%
Stat Notice / Delinq Mailing	1,508	0	(1,508)	(100%)	30,795	0	(30,795)	(100%)	0	(30,795)	0%
<b>TOTAL Administration Expenses</b>	<b>7,014</b>	<b>24,475</b>	<b>17,461</b>	<b>71%</b>	<b>114,579</b>	<b>244,753</b>	<b>130,175</b>	<b>53%</b>	<b>293,702</b>	<b>179,123</b>	<b>61%</b>
<b>IT Network</b>											
Communication Phones & Data	1,140	0	(1,140)	(100%)	17,207	0	(17,207)	(100%)	0	(17,207)	0%
IT Supplies & Purchases	2,199	0	(2,199)	(100%)	9,208	0	(9,208)	(100%)	0	(9,208)	0%
Software/Licenses/Contracts	911	0	(911)	(100%)	3,866	0	(3,866)	(100%)	0	(3,866)	0%
<b>TOTAL IT Network</b>	<b>4,251</b>	<b>0</b>	<b>(4,251)</b>	<b>(100%)</b>	<b>30,281</b>	<b>0</b>	<b>(30,281)</b>	<b>(100%)</b>	<b>0</b>	<b>(30,281)</b>	<b>0%</b>
<b>Compensation</b>											
Facility Maintenance Staff	38,227	32,607	(5,620)	(17%)	352,160	326,070	(26,090)	(8%)	391,288	39,128	10%
Recreation Staff	23,430	30,402	6,972	23%	228,122	304,020	75,898	25%	364,829	136,707	37%
Service Area Staff	9,998	8,625	(1,373)	(16%)	97,352	86,250	(11,102)	(13%)	103,501	6,149	6%
<b>TOTAL Compensation</b>	<b>71,655</b>	<b>71,634</b>	<b>(21)</b>	<b>0%</b>	<b>677,634</b>	<b>716,340</b>	<b>38,706</b>	<b>5%</b>	<b>859,618</b>	<b>181,984</b>	<b>21%</b>
<b>TOTAL Admin Expenses</b>	<b>132,698</b>	<b>138,107</b>	<b>5,408</b>	<b>4%</b>	<b>1,119,500</b>	<b>1,198,911</b>	<b>79,411</b>	<b>7%</b>	<b>1,528,809</b>	<b>409,309</b>	<b>27%</b>
<b>TOTAL Operating Expenses</b>	<b>559,914</b>	<b>555,989</b>	<b>(3,925)</b>	<b>(1%)</b>	<b>5,181,582</b>	<b>5,104,103</b>	<b>(77,479)</b>	<b>(2%)</b>	<b>6,185,291</b>	<b>1,003,709</b>	<b>16%</b>
<b>Allocations</b>											
Capital Improvement Fund Allocation	0	67,510	67,510	100%	761,001	675,095	(85,906)	(13%)	810,114	49,113	6%
Replacement Fund Allocation	83,333	83,333	0	0%	833,330	833,330	0	0%	1,000,000	166,670	17%
<b>TOTAL Allocations</b>	<b>83,333</b>	<b>150,843</b>	<b>67,510</b>	<b>45%</b>	<b>1,594,331</b>	<b>1,508,425</b>	<b>(85,906)</b>	<b>(6%)</b>	<b>1,810,114</b>	<b>215,783</b>	<b>12%</b>
<b>TOTAL Expenses</b>	<b>643,247</b>	<b>706,831</b>	<b>63,585</b>	<b>9%</b>	<b>6,775,914</b>	<b>6,612,528</b>	<b>(163,385)</b>	<b>(2%)</b>	<b>7,995,405</b>	<b>1,219,492</b>	<b>15%</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>11,284</b>	<b>(44,493)</b>	<b>55,777</b>	<b>(125%)</b>	<b>(216,784)</b>	<b>23,563</b>	<b>(240,347)</b>	<b>(&gt;999%)</b>	<b>(28,132)</b>	<b>188,652</b>	<b>(671%)</b>

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)

### Replacement Fund

(Amounts rounded to nearest dollar)

	Month Ending			YTD			Budget				
	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Annual	\$ Remaining	Rem %
<b>Revenues</b>											
<b>Assessment Allocation</b>											
Replacement Allocation	42,037	83,333	(41,296)	(50%)	515,724	833,333	(317,609)	(38%)	1,000,000	484,276	48%
<b>TOTAL Assessment Allocation</b>	42,037	83,333	(41,296)	(50%)	515,724	833,333	(317,609)	(38%)	1,000,000	484,276	48%
<b>Other Income</b>											
Interest Income	1,115	0	1,115	100%	9,478	0	9,478	100%	0	(9,478)	0%
Unrealized gain/loss	0	0	0	0%	6,523	0	6,523	100%	0	(6,523)	0%
<b>TOTAL Other Income</b>	1,115	0	1,115	100%	16,001	0	16,001	100%	0	(16,001)	0%
<b>TOTAL Revenues</b>	43,152	83,333	(40,181)	(48%)	531,726	833,333	(301,608)	(36%)	1,000,000	468,274	47%
<b>Expenses</b>											
<b>Capital Expenses</b>											
<b>Reserve Expenses</b>											
1093 - NEV	0	0	0	0%	3,455	0	(3,455)	(100%)	0	(3,455)	0%
Active Parks - Unique Site Elements	0	0	0	0%	19,375	0	(19,375)	(100%)	0	(19,375)	0%
Appliance	0	0	0	0%	(1,087)	0	1,087	100%	0	1,087	100%
Replacement/Maintenance											
CCFC Elements	0	0	0	0%	64,200	0	(64,200)	(100%)	0	(64,200)	0%
Common Area	0	0	0	0%	3,989	0	(3,989)	(100%)	0	(3,989)	0%
Commons Pool House	0	0	0	0%	3,998	0	(3,998)	(100%)	0	(3,998)	0%
Dog Park	0	0	0	0%	4,339	0	(4,339)	(100%)	0	(4,339)	0%
East Village Pool House	0	0	0	0%	1,620	0	(1,620)	(100%)	0	(1,620)	0%
Furniture and Fixtures	0	0	0	0%	835	0	(835)	(100%)	0	(835)	0%
General Reserve Expense	0	0	0	0%	11,750	0	(11,750)	(100%)	0	(11,750)	0%
Heritage Hall Elements	0	0	0	0%	42,069	0	(42,069)	(100%)	0	(42,069)	0%
Lakeside Pool	0	0	0	0%	37,795	0	(37,795)	(100%)	0	(37,795)	0%
Lakeside Pool House	0	0	0	0%	6,870	0	(6,870)	(100%)	0	(6,870)	0%
Landscape Related Replacements	34,112	0	(34,112)	(100%)	68,982	0	(68,982)	(100%)	0	(68,982)	0%
Lighting and Electrical	0	0	0	0%	3,928	0	(3,928)	(100%)	0	(3,928)	0%
Other	590	0	(590)	(100%)	792	0	(792)	(100%)	0	(792)	0%
Passive and Active Parks - Common	0	0	0	0%	72,066	0	(72,066)	(100%)	0	(72,066)	0%
Site Elements											
Passive Parks - Unique Site	0	0	0	0%	45,778	0	(45,778)	(100%)	0	(45,778)	0%
Elements											
Plant Replacement	0	0	0	0%	75,556	0	(75,556)	(100%)	0	(75,556)	0%
Sidewalk Grinds/Repairs	0	0	0	0%	19,382	0	(19,382)	(100%)	0	(19,382)	0%

Unaudited



**Celebration Residential Owners Association, Inc.**

*Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)*

*Replacement Fund*

*(Amounts rounded to nearest dollar)*

	Month Ending 10/31/2023			YTD 10/31/2023			Budget				
	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Annual	\$ Remaining	Rem %
Spring Lake Pool	0	0	0	0%	1,550	0	(1,550)	(100%)	0	(1,550)	0%
Spring Lake Pool House	0	0	0	0%	1,620	0	(1,620)	(100%)	0	(1,620)	0%
Spring Park Pool	8,450	0	(8,450)	(100%)	23,878	0	(23,878)	(100%)	0	(23,878)	0%
Spring Park Pool House	0	0	0	0%	14,611	0	(14,611)	(100%)	0	(14,611)	0%
Walls and Fences	0	0	0	0%	4,375	0	(4,375)	(100%)	0	(4,375)	0%
<b>TOTAL Reserve Expenses</b>	<b>43,152</b>	<b>0</b>	<b>(43,152)</b>	<b>(100%)</b>	<b>531,726</b>	<b>0</b>	<b>(531,726)</b>	<b>(100%)</b>	<b>0</b>	<b>(531,726)</b>	<b>0%</b>
<b>TOTAL Capital Expenses</b>	<b>43,152</b>	<b>0</b>	<b>(43,152)</b>	<b>(100%)</b>	<b>531,726</b>	<b>0</b>	<b>(531,726)</b>	<b>(100%)</b>	<b>0</b>	<b>(531,726)</b>	<b>0%</b>
<b>TOTAL Expenses</b>	<b>43,152</b>	<b>0</b>	<b>(43,152)</b>	<b>(100%)</b>	<b>531,726</b>	<b>0</b>	<b>(531,726)</b>	<b>(100%)</b>	<b>0</b>	<b>(531,726)</b>	<b>0%</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>0</b>	<b>83,333</b>	<b>(83,333)</b>	<b>(100%)</b>	<b>0</b>	<b>833,333</b>	<b>(833,333)</b>	<b>(100%)</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>100%</b>

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)

### Capital Improvements

(Amounts rounded to nearest dollar)

	Month Ending			YTD			Budget				
	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Annual	\$ Remaining	Rem %
<b>Revenues</b>											
<b>Assessment Allocation</b>											
Capital Improvement Allocation	0	67,509	(67,509)	(100%)	761,001	675,090	85,911	13%	810,114	49,113	6%
<b>TOTAL Assessment Allocation</b>	0	67,509	(67,509)	(100%)	761,001	675,090	85,911	13%	810,114	49,113	6%
<b>Other Income</b>											
Interest Income	689	0	689	100%	18,766	0	18,766	100%	0	(18,766)	0%
Unrealized gain/loss	0	0	0	0%	10,967	0	10,967	100%	0	(10,967)	0%
<b>TOTAL Other Income</b>	689	0	689	100%	29,733	0	29,733	100%	0	(29,733)	0%
<b>TOTAL Revenues</b>	689	67,509	(66,820)	(99%)	790,734	675,090	115,644	17%	810,114	19,380	2%
<b>Expenses</b>											
<b>Operating Expenses</b>											
<b>Direct Operating Expenses</b>											
<b>Repairs and Maintenance</b>											
Maintenance - 851 Building	0	0	0	0%	2,488	0	(2,488)	(100%)	0	(2,488)	0%
Maintenance - North Village	0	0	0	0%	5,234	0	(5,234)	(100%)	0	(5,234)	0%
<b>TOTAL Repairs and Maintenance</b>	0	0	0	0%	7,721	0	(7,721)	(100%)	0	(7,721)	0%
<b>TOTAL Direct Operating Expenses</b>	0	0	0	0%	7,721	0	(7,721)	(100%)	0	(7,721)	0%
<b>Admin Expenses</b>											
<b>Professional Fees</b>											
Lot D Project	0	0	0	0%	54,018	0	(54,018)	(100%)	0	(54,018)	0%
<b>TOTAL Professional Fees</b>	0	0	0	0%	54,018	0	(54,018)	(100%)	0	(54,018)	0%
<b>Administration Expenses</b>											
Town Hall Network	0	0	0	0%	5,996	0	(5,996)	(100%)	0	(5,996)	0%
<b>TOTAL Administration Expenses</b>	0	0	0	0%	5,996	0	(5,996)	(100%)	0	(5,996)	0%
<b>IT Network</b>											
IT Supplies & Purchases	0	0	0	0%	13,806	0	(13,806)	(100%)	0	(13,806)	0%
<b>TOTAL IT Network</b>	0	0	0	0%	13,806	0	(13,806)	(100%)	0	(13,806)	0%
<b>TOTAL Admin Expenses</b>	0	0	0	0%	73,819	0	(73,819)	(100%)	0	(73,819)	0%
<b>TOTAL Operating Expenses</b>	0	0	0	0%	81,540	0	(81,540)	(100%)	0	(81,540)	0%
<b>Capital Expenses</b>											
<b>Reserve Expenses</b>											
CCFC Elements	1,960	0	(1,960)	(100%)	1,960	0	(1,960)	(100%)	0	(1,960)	0%
Dog Park	0	0	0	0%	6,889	0	(6,889)	(100%)	0	(6,889)	0%
Furniture and Fixtures	6,448	0	(6,448)	(100%)	12,560	0	(12,560)	(100%)	0	(12,560)	0%

Unaudited

## Celebration Residential Owners Association, Inc.

### Schedule of Revenues and Expenses - Actual vs. Budget (Accrual)

#### Capital Improvements

(Amounts rounded to nearest dollar)

	Month Ending			YTD			Budget				
	10/31/2023	10/31/2023	10/31/2023	10/31/2023	10/31/2023	10/31/2023	10/31/2023	10/31/2023	10/31/2023		
	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Actual	\$ Budget	\$ Variance	Var %	\$ Annual	\$ Remaining	Rem %
Other	165	0	(165)	(100%)	24,878	0	(24,878)	(100%)	0	(24,878)	0%
Signage and Monumentation	0	0	0	0%	16,653	0	(16,653)	(100%)	0	(16,653)	0%
Special Projects	0	0	0	0%	14,473	0	(14,473)	(100%)	0	(14,473)	0%
<b>TOTAL Reserve Expenses</b>	<b>8,573</b>	<b>0</b>	<b>(8,573)</b>	<b>(100%)</b>	<b>77,413</b>	<b>0</b>	<b>(77,413)</b>	<b>(100%)</b>	<b>0</b>	<b>(77,413)</b>	<b>0%</b>
<b>TOTAL Capital Expenses</b>	<b>8,573</b>	<b>0</b>	<b>(8,573)</b>	<b>(100%)</b>	<b>77,413</b>	<b>0</b>	<b>(77,413)</b>	<b>(100%)</b>	<b>0</b>	<b>(77,413)</b>	<b>0%</b>
<b>TOTAL Expenses</b>	<b>(7,884)</b>	<b>67,509</b>	<b>(75,393)</b>	<b>(112%)</b>	<b>158,954</b>	<b>0</b>	<b>(158,954)</b>	<b>(100%)</b>	<b>0</b>	<b>(158,954)</b>	<b>0%</b>
<b>NET SURPLUS (DEFICIT)</b>					<b>631,780</b>	<b>675,090</b>	<b>(43,310)</b>	<b>(6%)</b>	<b>810,114</b>	<b>178,334</b>	<b>22%</b>

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues & Expenses - Trailing 12 Months

*All Dimensions - Accrual  
(Amounts rounded to nearest dollar)*

	Month Ending												\$ Total
	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023	
Revenues	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual
<b>Pups and Pints</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Pups and Pints Assessments</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL Assessments</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Regular Assessments</b>													
Builder Assessment	0	0	0	0	0	0	0	0	0	0	0	0	0
Full Rate	397,110	398,875	439,829	439,829	439,829	439,829	439,829	439,829	439,829	439,829	439,829	439,829	439,829
Recreation Fee - Apartments	0	0	0	0	0	0	0	0	0	0	0	0	0
Trash Assessment	66,733	69,592	75,214	76,326	74,940	75,711	75,669	76,435	76,237	75,129	76,142	78,932	897,060
<b>TOTAL Regular Assessments</b>	463,844	468,467	515,043	516,155	514,769	515,540	515,498	516,264	516,066	514,958	515,971	518,761	6,091,335
<b>Special Assessments</b>													
<b>Apartment Recreation Fee</b>													
Apartment Recreation Fee	41,044	41,044	47,417	47,417	50,393	48,410	48,410	48,410	48,410	48,410	48,410	48,410	48,410
Capital Improvements Assessments	25,629	38,356	25,353	38,298	44,256	37,341	45,925	46,906	28,888	32,674	25,672	30,340	419,639
<b>TOTAL Other Assessments</b>	66,673	79,400	72,770	85,715	94,649	85,751	94,335	95,316	77,298	81,084	74,082	78,750	985,824
<b>Assessment Allocation</b>													
Capital Improvement Allocation	68,046	104,400	72,770	85,715	94,649	85,751	94,335	95,316	77,298	81,084	74,082	0	933,448
Replacement Allocation	0	1,047,203	72,355	72,615	32,472	39,583	22,579	22,795	102,407	36,348	72,534	42,037	1,562,928
Capital Improvement Allocation	(68,046)	(104,400)	0	0	0	0	0	0	0	0	0	0	(172,447)
<b>TOTAL Assessment Allocation</b>	0	1,047,203	145,125	158,331	127,120	125,335	116,914	118,111	179,705	117,432	146,616	42,037	2,323,929
<b>Other Income</b>													
Collection Income	520	0	248	(334)	0	63	(260)	0	0	0	(319)	260	177
Late Finance Charges	0	0	0	0	0	3,929	0	0	0	0	0	3,798	7,727
Late Payment Charges	(278)	(83)	(137)	(134)	(215)	450	9,713	(728)	13,760	(213)	(1,480)	10,000	30,656
Late Payment Charges Waived	0	0	0	0	0	0	0	(25)	0	0	(50)	0	0
Aloha to Summer	(100)	(1,075)	0	(600)	0	0	(50)	0	0	(25)	0	0	(1,925)
Covenant Fees	0	0	0	0	0	0	4,304	0	0	0	0	0	4,304
Falltober Fest	0	0	0	0	0	0	0	0	0	0	0	0	0
Farmers Market	0	0	0	0	0	0	0	0	0	0	0	7,940	7,940
Father Daughter Dance	0	3,390	0	0	0	0	0	0	0	0	0	0	3,390
Food Truck Friday	0	0	0	12,816	0	0	0	0	0	0	0	0	12,816
Founders Day	0	0	0	2,700	1,450	250	2,400	0	2,900	1,200	1,200	241	12,341
Fourth of July	0	0	0	0	0	0	0	0	0	0	0	0	0
Holiday Concert	0	0	0	0	0	0	0	0	6,494	0	0	0	6,494

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues & Expenses - Trailing 12 Months

*All Dimensions - Accrual  
(Amounts rounded to nearest dollar)*

	Month Ending												\$ Total
	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023	
	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual
Home Expo	0	0	0	0	0	0	0	0	0	0	12,969	0	12,969
Lakeside Concert Events	0	0	0	0	263	0	0	0	0	0	0	660	923
Logo Merchandise Sales	0	0	909	3,532	1,101	1,373	4,763	3,000	5,198	1,177	943	501	22,496
Miscellaneous Income	0	3,655	(267)	1,209	200	56	1,190	29	400	156	1,360	577	8,565
Movie Night	0	0	65	0	0	0	0	0	0	0	0	0	65
Pay to Play - Lifestyle	0	0	0	0	0	0	0	0	0	0	0	0	3,654
Penalties and Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year Activity	4,170	0	0	0	0	0	0	(1,176)	0	0	0	0	2,994
Pups & Pints	0	0	0	3,127	3,000	0	0	0	0	0	0	0	6,127
Service Area Maintenance Fees	13,575	13,575	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677	183,920
Event Income	5,688	17,926	0	0	0	0	0	0	0	0	0	0	23,614
Farmers Market	0	0	0	0	0	0	0	0	0	0	0	0	0
Holiday Concert	0	6,000	0	0	0	0	0	0	0	0	0	0	6,000
Penalties and Interest	125	25	0	0	0	0	0	0	0	0	0	0	150
Porch Yard Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Summer Breakout	0	0	0	0	0	0	0	0	0	0	0	0	0
Logo Merchandise Sales	7,116	387	0	0	0	0	0	0	0	0	0	0	7,503
Covenant Fees	0	34,200	0	26,600	500	0	0	(5,000)	800	0	100	200	57,400
Penalties and Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Area Maintenance Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
EY Charging Station	0	0	0	0	0	0	0	2,549	2,543	0	0	3,154	8,246
Interest Income	2,974	3,146	3,412	3,096	3,176	5,180	5,224	4,450	3,344	1,907	1,285	2,771	39,965
Unrealized gain/loss	0	0	0	0	0	0	0	0	0	6,035	11,455	0	17,490
Farmers Market	0	0	0	2,614	5,436	0	0	0	10,548	0	2,022	0	20,620
Kids Night Out	0	0	0	0	0	560	0	0	0	0	0	463	1,023
Porch Yard Sales	0	0	0	0	1,240	0	0	0	0	0	0	14	1,254
Rental Staff Comp Reimbursement	0	0	0	0	0	0	0	424	0	0	154	39	616
Summer Breakout	0	0	0	0	0	0	0	36,108	17,849	235	0	0	54,192
Key Income	0	0	0	0	0	0	5,080	0	0	0	0	0	5,080
Dog Park	0	0	0	0	0	0	0	0	0	0	0	0	0
Partner Program - 851	0	1,054	0	0	0	0	0	0	0	0	0	0	1,054
Partner Program - CCFC	0	0	0	0	0	0	0	0	0	0	0	0	0
Partner Program - K8	0	0	0	0	0	0	0	0	0	0	0	0	0
Partner Program - Lakeside	0	0	0	0	0	0	0	0	0	0	0	0	0
Partner Program - North Village	0	5,588	0	4,521	0	0	0	0	0	0	0	0	10,109
Partner Program - Spring Park	0	88	0	0	0	0	0	0	0	0	0	0	88
Private Rental - 851	0	0	0	0	0	0	0	875	0	0	0	0	875

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues & Expenses - Trailing 12 Months

*All Dimensions - Accrual  
(Amounts rounded to nearest dollar)*

	Month Ending												\$ Total
	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023	
	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual
Private Rental - Island Village	0	0	0	0	0	0	2,400	0	825	0	1,525	0	4,750
Private Rental - Lakeside	0	0	0	0	3,717	154	0	0	0	0	0	0	4,275
Private Rental - North Village	0	0	0	0	0	0	0	225	0	0	0	0	225
Partner Program - 851	0	0	5,559	464	0	118	2,938	2,973	2,980	2,971	1,221	0	19,224
Partner Program - CCFC	0	0	2,340	4,900	150	8,033	0	7,243	5,840	1,483	3,333	1,958	35,281
Partner Program - K8	0	0	0	1,300	0	0	0	1,840	0	560	560	0	4,260
Partner Program - Lakeside	0	0	776	1,555	7,952	3,729	1,850	1,061	4,315	4,013	3,103	2,602	30,956
Partner Program - North Village	0	0	737	540	1,184	1,272	624	754	715	304	150	729	7,008
Partner Program - Spring Park	0	0	2,900	2,722	3,596	2,245	439	280	414	1,522	760	3,574	18,453
Private Rental - Island Village	0	0	0	0	0	0	0	0	0	0	0	1,281	1,281
Private Rental - Lakeside	0	0	0	0	0	0	0	0	0	0	0	152	152
Private Rental - North Village	0	0	0	0	0	0	0	0	0	0	0	151	151
Rental Income CNOA	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,996
<b>TOTAL Other Income</b>	<b>35,873</b>	<b>89,959</b>	<b>34,302</b>	<b>88,791</b>	<b>50,510</b>	<b>45,172</b>	<b>58,375</b>	<b>72,642</b>	<b>96,683</b>	<b>42,739</b>	<b>58,051</b>	<b>58,823</b>	<b>731,920</b>
<b>TOTAL Revenues</b>	<b>566,390</b>	<b>1,685,029</b>	<b>767,240</b>	<b>848,992</b>	<b>787,049</b>	<b>771,798</b>	<b>785,123</b>	<b>802,333</b>	<b>869,752</b>	<b>756,212</b>	<b>794,720</b>	<b>698,371</b>	<b>10,133,008</b>
<b>Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Enhancement Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Enhancement Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Direct Operating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Electricity</b>	<b>2,490</b>	<b>6,564</b>	<b>4,281</b>	<b>3,922</b>	<b>4,087</b>	<b>4,098</b>	<b>4,514</b>	<b>5,280</b>	<b>5,174</b>	<b>5,187</b>	<b>6,058</b>	<b>5,303</b>	<b>56,957</b>
Electricity - 851 Building													
Electricity - CCFC	455	1,030	1,211	1,329	0	1,120	2,634	1,256	1,241	1,217	1,533	1,532	14,557
Electricity - Dog Park	237	68	80	66	96	95	112	0	79	164	207	141	1,346
Electricity - East Village	1,008	68	612	577	612	495	458	581	539	543	596	543	6,631
Electricity - General	0	0	0	0	0	0	0	0	0	0	0	43	43
Electricity - Island Village	0	0	0	0	0	0	0	1,065	2,225	2,290	2,315	2,286	10,181
Electricity - K-8	254	379	434	425	399	340	296	192	255	234	229	203	3,640
Electricity - Lakeside	3,451	3,163	7,274	3,572	5,835	5,415	8,221	4,789	4,563	5,535	6,304	4,310	62,433
Electricity - North Village	228	624	694	661	687	643	669	777	745	750	847	980	8,305
Electricity - Passive Parks	348	706	713	705	623	636	638	728	573	581	666	1,061	7,978
Electricity - Shop	(237)	149	148	129	133	154	164	229	224	218	273	0	1,583
Electricity - Spring Lake	303	1,121	1,183	1,199	1,075	1,106	1,161	1,318	73	1,232	1,433	1,217	12,421
Electricity - Spring Park	4,341	2,590	3,144	3,200	2,900	2,705	2,503	2,521	3,669	2,543	2,848	2,369	35,333
Prior Year Electricity Expense	0	23,312	0	0	0	0	0	0	0	0	0	0	23,312
<b>TOTAL Electricity</b>	<b>12,878</b>	<b>39,773</b>	<b>19,773</b>	<b>15,785</b>	<b>16,445</b>	<b>16,806</b>	<b>21,369</b>	<b>18,735</b>	<b>19,359</b>	<b>20,495</b>	<b>23,310</b>	<b>19,989</b>	<b>244,719</b>
<b>Gas</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues & Expenses - Trailing 12 Months

*All Dimensions - Accrual  
(Amounts rounded to nearest dollar)*

	Month Ending												\$ Total
	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023	
	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual
<b>Landscape Maintenance</b>													
Landscape - 851 Building	3,813	(2,915)	453	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,823
Landscape - CCFC	6,176	10,328	6,176	6,176	6,176	3,948	12,597	12,597	12,597	12,597	12,597	12,597	12,597
Landscape - Dog Park	3,694	(2,492)	1,926	3,694	3,694	3,377	3,655	3,655	3,655	3,655	3,655	3,655	3,655
Landscape - East Village	8,478	(6,048)	5,821	8,478	8,478	7,747	6,724	6,724	6,724	6,724	6,724	6,724	6,724
Landscape - General	190	95,973	828	0	0	0	0	0	0	0	0	0	0
Landscape - Island Village	0	0	0	0	450	1,100	1,100	3,430	3,430	3,780	3,780	3,780	3,780
Landscape - K-8	5,788	(7,258)	3,148	3,148	3,148	2,012	2,583	2,583	2,583	2,583	2,583	2,583	2,583
Landscape - Lakeside	4,394	(8,626)	674	4,394	4,427	4,010	4,360	4,360	4,360	4,360	4,360	4,360	4,360
Landscape - North Village	12,688	(8,543)	6,204	11,081	11,081	10,127	9,568	9,568	9,568	9,568	9,568	9,568	9,568
Landscape - Passive Parks	36,108	(89,882)	8,221	35,868	39,493	36,563	35,867	35,867	36,317	37,727	35,867	36,497	36,497
Landscape - Spring Lake	5,089	4,639	4,646	4,646	4,646	4,646	4,646	4,646	4,646	4,646	4,646	4,646	4,646
Landscape - Spring Park	9,584	(3,404)	5,281	8,605	10,355	7,866	9,669	9,669	9,669	9,669	9,669	9,669	9,669
Landscape Contract	0	(7,179)	0	0	0	0	0	0	0	0	0	0	0
Mulch	0	0	0	0	64	0	780	0	0	90	20,929	31,690	31,690
Seasonal Color / Flowers	0	0	0	840	2,520	0	2,734	0	0	1,386	2,656	699	699
<b>TOTAL Landscape Maintenance</b>	<b>96,001</b>	<b>(25,408)</b>	<b>43,378</b>	<b>88,729</b>	<b>96,332</b>	<b>83,196</b>	<b>96,084</b>	<b>94,900</b>	<b>95,725</b>	<b>98,586</b>	<b>118,985</b>	<b>128,291</b>	<b>1,014,797</b>
<b>Landscape Contracts</b>													
<b>TOTAL Pump Station Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Pool Operating Expenses</b>													
Pool Chemicals - East Village	0	0	1,010	1,081	827	2,618	843	1,493	1,685	2,041	4,057	817	16,472
Pool Chemicals - Island Village	0	0	0	96	451	184	0	1,922	4,871	720	2,373	1,622	12,239
Pool Chemicals - Lakeside	0	0	2,189	1,320	1,589	3,220	843	1,918	1,685	2,041	4,057	5,679	24,540
Pool Chemicals - North Village	0	0	1,010	1,081	827	2,618	843	1,493	1,685	2,041	4,057	817	16,472
Pool Chemicals - Spring Lake	0	0	1,010	1,081	827	2,618	843	1,493	1,685	2,041	4,057	817	16,472
Pool Chemicals - Spring Park	0	0	1,700	1,320	1,589	3,220	843	1,666	1,685	2,041	4,057	793	18,913
Pool Contract - East Village	2,514	(24,415)	500	500	500	500	500	500	500	500	1,000	159	(16,742)
Pool Contract - Island Village	0	0	0	0	1,400	1,400	1,400	1,400	1,400	1,400	2,800	0	11,200
Pool Contract - Lakeside	4,057	(34,917)	1,176	1,250	1,250	1,250	1,250	1,250	1,250	1,250	2,500	0	(18,435)
Pool Contract - North Village	2,405	(23,280)	550	550	550	550	550	550	550	550	1,100	59	(15,315)
Pool Contract - Spring Lake	2,470	(23,463)	650	650	650	650	650	650	650	650	1,300	0	(14,493)
Pool Contract - Spring Park	1,794	(33,046)	1,053	1,200	1,200	1,200	1,200	1,200	1,200	1,200	2,400	0	(19,399)
Pool Permits	0	2,026	0	0	0	0	0	196	196	247	196	196	3,057
Pool Repairs - East Village	0	25,158	27	391	686	116	2,397	0	0	47	50	0	28,871
Pool Repairs - Island Village	0	0	0	0	0	0	0	0	1,193	0	0	0	1,193
Pool Repairs - Lakeside	213	49,865	317	1,062	54	480	350	144	0	162	24	1,446	54,117
Pool Repairs - North Village	0	24,037	0	201	0	56	97	0	0	2,882	0	0	27,272

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues & Expenses - Trailing 12 Months

*All Dimensions - Accrual  
(Amounts rounded to nearest dollar)*

	Month Ending												\$ Total
	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023	
	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual
Pool Repairs - Spring Lake	0	24,320	0	201	0	56	97	190	0	0	0	274	25,138
Pool Repairs - Spring Park	0	36,620	1,159	552	0	601	127	1,869	28	3,593	75	2,848	47,471
Pool Site Visits	0	6,994	618	618	0	1,236	0	1,236	618	0	618	618	12,557
Supplies	(213)	0	0	0	0	0	0	0	0	0	0	0	(213)
<b>TOTAL Pool Operating Expenses</b>	<b>13,241</b>	<b>29,898</b>	<b>12,968</b>	<b>13,153</b>	<b>12,399</b>	<b>22,573</b>	<b>12,830</b>	<b>19,171</b>	<b>20,882</b>	<b>23,405</b>	<b>34,721</b>	<b>16,145</b>	<b>231,386</b>
<b>Pool Monitoring</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL Pool Monitoring</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Contract Services</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL Contract Services</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Repairs and Maintenance</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
Covenants Maintenance	0	0	0	0	0	0	0	0	425	125	0	0	550
Dumpsters - Shop	0	0	550	550	550	0	0	0	0	0	0	0	1,650
Dumpsters in Park	550	0	0	0	0	0	0	0	0	0	0	0	550
Gas/Oil/Travel	680	637	(46)	577	1,135	859	900	1,662	0	1,144	964	1,958	10,470
General Repairs	0	0	0	0	0	0	0	0	0	0	0	0	0
Hurricane	740	40,973	0	2,150	3,863	1,089	897	1,569	4,261	0	1,518	0	57,060
HVAC Repairs	0	0	0	0	0	0	0	0	0	614	614	614	1,841
Island Village Incremental	0	0	0	0	0	0	282	0	0	0	0	0	282
Janitorial Services	0	(52)	0	0	0	0	0	0	0	0	0	0	(52)
Maintenance - 851 Building	26,662	(16,223)	(653)	1,868	824	694	2,621	1,841	0	1,354	0	3,418	22,408
Maintenance - CCFC	1,280	5,101	47	1,000	1,560	815	0	0	691	0	2,000	681	13,175
Maintenance - Dog Park	46,879	1,414	136	0	559	1,223	19	300	727	1,605	1,072	1,197	55,131
Maintenance - East Village	0	2,623	0	0	233	60	67	66	526	0	0	0	3,574
Maintenance - Fountains	0	0	910	490	730	450	515	535	730	450	1,906	0	6,716
Maintenance - Island Village Clubhouse/Gym	0	0	0	0	3,994	5,137	2,442	1,281	6,573	875	664	1,203	22,168
Maintenance - K-8	0	0	0	0	0	0	0	0	260	0	0	0	260
Maintenance - Lakeside	6,712	7,885	2,537	78	379	1,382	4,460	(329)	44	1,843	3,403	1,071	29,466
Maintenance - North Village	(2,141)	650	0	0	411	60	118	64	5,786	400	1,179	0	6,526
Maintenance - Passive Parks	8,980	(5,785)	0	21	775	5	27	13	41	534	716	52	5,379
Maintenance - Shop	14,231	(375)	(1,942)	40	(5,892)	47	1,843	2,366	1,479	1,828	408	2,977	17,012
Maintenance - Spring Lake	601	1,314	(62)	321	301	655	67	752	293	576	10	0	4,829
Maintenance - Spring Park	4,404	206	1,349	934	5,019	829	67	3,665	951	0	1,020	673	19,117
Power Washing	0	0	0	4,070	0	495	0	0	12,338	0	495	0	17,399
Vehicle Maintenance	96	4,806	(2,371)	0	0	917	0	2,877	96	125	559	3,614	10,720
<b>TOTAL Repairs and Maintenance</b>	<b>109,674</b>	<b>43,175</b>	<b>455</b>	<b>12,099</b>	<b>14,442</b>	<b>14,718</b>	<b>14,325</b>	<b>16,663</b>	<b>35,221</b>	<b>11,473</b>	<b>16,528</b>	<b>17,457</b>	<b>306,230</b>
<b>Repairs/Maint - Irrigation</b>	1,882	3,971	570	(570)	0	0	0	0	56	0	0	550	6,460
Irrigation Repairs													

Unaudited



# Celebration Residential Owners Association, Inc.

## Schedule of Revenues & Expenses - Trailing 12 Months

*All Dimensions - Accrual  
(Amounts rounded to nearest dollar)*

	Month Ending												\$ Total		
	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023			
	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual		
Irrigation Repairs - Passive Parks	0	0	(89)	36	94	78	667	971	1,024	1,494	2,180	649	272	1,037	8,283
Irrigation Repairs - CCFC	0	0	0	0	0	0	280	548	100	0	56	208	112	342	1,776
Irrigation Repairs - Dog Park	0	0	0	0	0	0	0	0	109	160	0	0	0	422	831
Irrigation Repairs - East Village	0	0	0	0	34	0	0	0	0	550	1,254	0	911	141	3,355
Irrigation Repairs - Lakeside	0	0	0	0	667	0	0	0	240	0	1,205	0	0	724	2,836
Irrigation Repairs - North Village	0	0	0	0	214	426	0	0	295	681	914	242	100	0	2,873
Irrigation Repairs - Spring Lake	0	0	(290)	0	0	0	0	0	0	0	0	0	0	0	(290)
Irrigation Repairs - Spring Park	0	0	0	0	18	0	0	285	0	0	0	96	165	0	564
<b>TOTAL Repairs/Maint - Irrigation</b>	<b>1,882</b>	<b>3,971</b>	<b>832</b>	<b>332</b>	<b>1,407</b>	<b>501</b>	<b>1,407</b>	<b>1,804</b>	<b>1,768</b>	<b>2,886</b>	<b>5,666</b>	<b>1,195</b>	<b>1,560</b>	<b>3,215</b>	<b>26,688</b>
<b>Janitorial Supplies</b>															
Janitorial Supplies - 851 Building	25	0	207	310	353	88	353	310	435	435	0	762	812	762	4,188
Janitorial Supplies - CCFC	0	0	0	310	353	88	353	310	435	435	0	235	50	0	1,906
Janitorial Supplies - Island Village	0	0	0	0	0	0	864	864	435	435	0	235	250	0	2,220
Janitorial Supplies - Lakeside	0	0	207	207	353	88	353	864	435	435	0	235	250	0	2,868
Janitorial Supplies - North Village	0	0	207	207	353	88	353	864	435	435	0	235	250	0	2,868
Janitorial Supplies - Shop	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Janitorial Supplies - Spring Lake	0	0	207	207	353	88	353	864	435	435	0	235	250	0	2,868
Janitorial Supplies - Spring Park	0	0	207	207	353	88	353	864	435	435	22	235	250	0	3,070
Janitorial Supplies-East Village	0	0	207	207	353	88	353	864	435	435	0	235	250	0	2,868
<b>TOTAL Janitorial Supplies</b>	<b>25</b>	<b>0</b>	<b>1,241</b>	<b>5,803</b>	<b>2,648</b>	<b>619</b>	<b>2,648</b>	<b>5,803</b>	<b>3,484</b>	<b>3,484</b>	<b>22</b>	<b>2,408</b>	<b>2,360</b>	<b>762</b>	<b>22,855</b>
<b>Parks &amp; Recreation</b>															
Amenity Rec Equipment - 851	0	0	0	0	29	0	29	1,169	0	0	0	0	28	0	1,226
Amenity Rec Equipment - CCFC	508	0	(1,566)	398	398	1,020	398	395	353	418	0	359	418	440	2,741
Amenity Rec Equipment - Island Village	0	0	0	0	0	0	3,027	3,027	0	0	0	0	0	0	3,027
Amenity Rec Equipment - Lakeside	13,773	0	0	0	598	0	598	207	0	0	0	530	0	0	15,108
Amenity Rec Equipment - North Village	609	0	1,756	0	0	0	0	0	0	0	0	0	0	0	2,365
Amenity Rec Equipment - Spring Park	0	0	0	0	0	0	0	0	0	0	0	530	0	0	530
Community Chorus	0	0	0	0	292	0	292	292	292	292	292	292	292	292	2,333
Farmers Market	0	0	822	822	822	822	822	822	822	822	822	822	822	822	8,224
Kids Night Out	0	0	0	0	0	0	759	759	32	0	0	0	0	1,351	2,142
Memorial Garden Care	0	0	0	0	0	0	0	0	0	0	0	0	276	(11)	266
Miscellaneous Rec	0	0	0	0	0	0	0	0	0	0	0	0	0	50	50
Pay to Play - Parks Rec	0	0	0	0	0	0	0	0	0	0	0	0	0	1,338	1,338
Porch & Yard	0	0	0	0	796	0	796	100	629	0	0	0	0	1,605	3,129
Staff Event Compensation	0	0	3,234	0	0	0	0	0	0	0	0	0	0	0	3,234
Summer Breakout	0	0	0	0	0	0	0	0	0	7,628	5,963	5,160	0	0	18,750
<b>TOTAL Parks &amp; Recreation</b>	<b>14,890</b>	<b>0</b>	<b>4,247</b>	<b>1,842</b>	<b>2,935</b>	<b>6,771</b>	<b>2,128</b>	<b>9,160</b>	<b>7,077</b>	<b>7,692</b>	<b>1,836</b>	<b>5,886</b>	<b>1,836</b>	<b>5,886</b>	<b>64,464</b>

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues & Expenses - Trailing 12 Months

*All Dimensions - Accrual  
(Amounts rounded to nearest dollar)*

	Month Ending												\$ Total
	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023	
	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual
<b>Safety &amp; Security</b>													
Monitoring - 851 Building	0	0	0	0	0	115	161	161	161	241	185	185	1,208
Monitoring - CCFC	0	371	0	383	0	115	0	0	128	208	152	152	1,508
Monitoring - East Village Pool	0	0	187	156	0	177	62	62	62	143	86	86	1,022
Monitoring - Lakeside Pool	1,075	0	187	156	0	177	62	62	62	143	86	86	2,097
Monitoring - North Village Pool	0	624	(438)	156	0	177	62	62	62	62	62	62	893
Monitoring - Spring Lake Pool	0	0	155	0	0	115	62	62	52	132	76	76	729
Monitoring - Spring Park Pool	0	0	(305)	156	0	166	52	52	62	143	86	86	498
Security for Event - Lakeside Rental	0	0	0	254	0	0	0	0	0	0	0	0	254
Security for Event - Spring Park Rental	0	0	0	0	0	0	0	396	0	0	0	0	396
Security Guard - CCFC	4,280	1,935	2,150	3,182	1,720	1,290	1,531	3,517	5,193	3,648	1,683	2,845	32,974
Security Guard - Lakeside	0	0	1,075	3,182	1,720	2,365	1,746	3,517	3,213	1,668	1,683	1,751	21,919
Security Guard - Spring Park	0	0	1,075	1,591	860	645	1,088	1,363	1,606	834	1,026	875	10,963
<b>TOTAL Safety &amp; Security</b>	<b>5,355</b>	<b>2,930</b>	<b>4,086</b>	<b>9,217</b>	<b>4,300</b>	<b>5,342</b>	<b>4,827</b>	<b>9,255</b>	<b>10,601</b>	<b>7,220</b>	<b>5,124</b>	<b>6,205</b>	<b>74,462</b>
<b>Exterminating</b>													
Exterminating	(211)	301	301	559	301	559	559	1,465	301	1,737	1,409	1,409	8,694
<b>Taxes</b>													
Real Estate Tax	15,005	0	1,214	0	0	0	0	144	0	0	0	0	16,363
<b>Telephone</b>													
Cable TV	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	0	0	0	0	0	0	0	0	0	0	20	0	20
<b>Trash Removal</b>													
Trash Removal	73,869	74,415	74,239	74,642	74,934	74,867	75,147	75,863	75,825	78,467	78,425	80,172	910,864
<b>Water</b>													
Water - 851 Building	0	(4,585)	806	1,563	1,358	825	1,884	1,133	1,502	2,159	654	690	7,990
Water - CCFC	0	0	620	0	620	829	0	2,178	1,697	3,893	375	1,338	11,550
Water - Dog Park	0	0	265	0	265	1,076	155	419	2,316	313	213	484	5,506
Water - East Village	0	(1,310)	167	181	202	432	422	406	438	298	251	521	2,009
Water - Island Village	0	0	0	0	0	309	0	0	0	17,804	2,363	4,571	25,046
Water - K-8	0	(15,481)	0	3,982	1,568	1,033	5,529	190	618	1,119	961	974	493
Water - Lakeside	0	(2,361)	619	2,008	830	942	1,198	1,271	1,454	944	799	1,008	8,711
Water - North Village	0	(1,627)	1,607	354	1,953	1,555	771	1,604	1,973	825	1,026	2,209	12,252
Water - Passive Parks	0	(37,882)	0	7,852	7,758	10,787	8,918	4,426	10,127	7,171	6,413	4,821	30,390
Water - Shop	0	0	3	0	3	22	3	16	14	3	3	14	84
Water - Spring Lake	0	(15,485)	49	1,665	1,207	760	5,627	1,278	996	1,279	1,292	1,536	203
Water - Spring Park	0	(20,931)	96	4,975	1,742	2,749	12	1,271	4,204	2,111	1,905	3,662	1,796
<b>TOTAL Water</b>	<b>0</b>	<b>(99,661)</b>	<b>4,232</b>	<b>22,580</b>	<b>17,506</b>	<b>21,319</b>	<b>24,520</b>	<b>14,193</b>	<b>25,340</b>	<b>37,918</b>	<b>16,256</b>	<b>21,828</b>	<b>106,030</b>

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues & Expenses - Trailing 12 Months

*All Dimensions - Accrual  
(Amounts rounded to nearest dollar)*

	Month Ending												
	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023	
	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Total
<b>Water - Irrigation</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL Water - Irrigation</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Other Operating Exp</b>													
851 Bldg Renovations	0	0	195,668	0	0	0	0	0	0	0	0	0	195,668
Other Expenses	0	2,880	0	0	0	0	0	0	0	0	0	0	2,880
Farmers Market	822	822	0	0	0	0	0	0	0	0	0	0	1,645
Joint Committee Expense	114,903	114,903	125,857	125,857	125,857	125,857	125,857	125,857	125,857	125,857	125,857	125,857	1,488,377
<b>TOTAL Other Operating Exp</b>	115,726	118,605	321,525	125,857	125,857	379,614	382,898	391,775	421,875	416,454	426,391	427,216	1,688,570
<b>TOTAL Direct Operating Expenses</b>	458,336	188,000	488,491	365,582	369,507	379,614	382,898	391,775	421,875	416,454	426,391	427,216	4,716,140
<b>Admin Expenses</b>													
<b>TOTAL Operating Expenses</b>	458,336	188,000	488,491	365,582	369,507	379,614	382,898	391,775	421,875	416,454	426,391	427,216	4,716,140
<b>Professional Fees</b>													
Audit & Tax	0	0	0	11,750	0	0	0	0	0	0	0	0	11,750
Collections	520	0	0	9,689	0	240	2,350	1,169	2,465	19,760	2,726	5,400	44,319
Covenants/ARC	0	0	0	0	0	0	0	0	0	0	0	0	0
Engineering	12,975	32,697	0	0	0	0	0	13,341	9,266	1,560	0	0	69,840
Landscape Architect	0	0	0	0	0	0	0	0	0	0	0	0	0
Legal & Professional Fees	12,697	2,835	0	0	0	0	0	0	0	0	0	0	15,532
Legal Fees - General	0	0	4,165	2,765	2,433	8,698	3,902	6,312	3,562	4,027	6,579	7,238	49,680
Lot D Project	0	0	13,583	7,303	3,408	5,890	4,008	1,153	1,625	0	17,050	0	54,018
Reserve Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Town Architect	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL Professional Fees</b>	26,192	35,532	17,748	21,818	15,529	14,828	10,259	21,975	16,918	25,346	26,355	12,638	245,137
<b>Bad Debts</b>													
Bad Debt Expense	3,332	(10,929)	2	210	(1)	(211)	10	(1)	(9)	0	(1)	0	(7,599)
<b>Bank Charges</b>													
Bank Charges	339	8	8	16	158	158	8	383	8	(67)	38	38	937
Credit Card Charges	0	0	334	339	22	335	24	532	797	0	373	354	3,110
<b>Collection Expense</b>													
Collection Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Deed Restriction Enforcement	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Homeowner Activities</b>													
Homeowner Activities	1,234	0	0	0	0	0	0	0	0	0	0	0	(1,234)
Adult Activities	25	203	0	0	0	0	0	0	0	0	0	0	228
Alpha Event	0	0	0	0	0	0	8,242	511	0	0	0	0	8,753
Annual Meeting	0	0	0	0	3,706	293	0	0	0	0	0	0	3,999

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues & Expenses - Trailing 12 Months

*All Dimensions - Accrual  
(Amounts rounded to nearest dollar)*

	Month Ending												\$ Total	
	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023		
	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	
Dog Park Event	0	0	0	630	0	712	0	0	0	0	0	0	0	1,342
Easter Egg Hunt	0	0	0	0	0	5,703	0	0	0	0	0	0	0	5,703
Fall Festival	435	(1,498)	0	0	0	0	0	0	0	0	0	0	22,191	21,128
Father Daughter Dance	0	(1,800)	0	1,753	0	0	0	0	0	0	0	0	0	25,076
Food Truck Friday	0	0	703	265	(235)	889	1,561	765	0	1,443	943	503	0	6,838
Founders Day	37,514	6,123	0	0	0	0	0	0	0	0	0	0	0	43,637
Holiday Concert Expense	16,287	47,536	0	0	0	0	0	0	0	0	0	0	0	63,823
Holiday Festival	0	12,140	0	0	0	0	0	0	0	0	0	0	0	12,140
Home Expo	0	0	0	0	0	0	0	0	0	0	8,790	1,342	0	10,132
July 4th Expense	492	(30,000)	0	0	0	0	0	0	5,075	0	0	0	0	(24,433)
Lakeside Concert Events	0	1,078	0	5,396	0	6,181	2,321	79	0	0	400	3,301	0	18,756
Memorial Day	0	0	0	0	0	0	2,150	265	0	0	0	0	0	2,416
Miscellaneous Events	350	600	0	0	0	0	0	0	0	0	0	0	0	950
Movie Night	0	0	0	465	0	0	0	110	0	0	0	(240)	0	335
Net Programs/Events	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pay to Play - Lifestyle	0	0	2,996	0	0	160	0	0	0	6,578	0	0	0	9,734
Pop Up Events	0	0	0	154	0	0	0	1,434	0	64	0	87	0	1,739
Prior Year Activity	0	0	0	(356)	0	0	0	0	0	0	0	0	0	6,656
Pups and Pints	0	(600)	0	0	0	0	0	0	0	0	0	0	0	(600)
Special Events Equipment	0	0	0	0	0	0	0	137	0	0	0	0	0	137
Summer Programs	1,506	0	0	0	0	0	0	0	0	0	0	0	0	1,506
Uncategorized	1,234	0	0	0	0	0	0	0	0	0	0	0	0	1,234
<b>TOTAL Homeowner Activities</b>	<b>57,844</b>	<b>33,783</b>	<b>3,699</b>	<b>32,865</b>	<b>11,049</b>	<b>13,938</b>	<b>14,273</b>	<b>3,301</b>	<b>5,075</b>	<b>8,085</b>	<b>10,133</b>	<b>27,184</b>	<b>221,230</b>	
<b>Association Communications</b>														
Association Maps	0	0	0	0	0	0	0	0	0	2,750	0	3,182	5,932	
Budget Mailings	0	2,233	0	0	0	0	0	0	0	0	0	6,381	8,615	
Elections	0	2,695	10,113	300	0	138	0	10,134	0	0	0	0	23,381	
Welcome Package	0	0	0	0	0	59	0	5	6	0	1,538	0	1,609	
<b>TOTAL Association Communications</b>	<b>0</b>	<b>4,929</b>	<b>10,113</b>	<b>300</b>	<b>0</b>	<b>198</b>	<b>0</b>	<b>10,139</b>	<b>6</b>	<b>2,750</b>	<b>1,538</b>	<b>9,563</b>	<b>39,536</b>	
<b>Insurance</b>														
Worker's Compensation	0	300	(300)	0	0	0	0	0	0	0	0	0	0	
<b>Management Fees</b>														
Management Contract	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Administration Expenses</b>														
Board Meeting Supplies	0	0	193	484	0	724	0	286	0	25	40	15	1,767	
Copier Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
Coupons	0	0	0	0	0	0	0	0	0	0	0	0	0	

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues & Expenses - Trailing 12 Months

*All Dimensions - Accrual  
(Amounts rounded to nearest dollar)*

	Month Ending												\$ Total
	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023	
	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual
Labor Rate	0	0	1,988	2,020	1,847	1,801	1,860	2,164	2,424	2,226	2,386	2,216	20,933
Logo Cost of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	2,856	(3,362)	3,915	7,514	756	625	1,812	3,647	2,719	5,861	3,400	492	30,234
Music License	0	0	195	627	320	320	320	320	320	320	320	320	3,381
Off Site Storage	2,276	0	0	0	819	946	3,772	545	640	0	1,287	926	11,210
Postage & Supplies	0	1,088	37	0	37	76	0	1,005	72	0	0	1,537	3,853
Printing and Copying	0	0	0	0	0	0	0	0	0	0	0	0	0
Resident ID Cards	0	0	698	0	140	0	11,564	0	0	1,907	419	0	14,729
Staff Uniforms	0	0	0	0	57	214	0	0	139	0	127	0	537
Stat Notice / Delinq Mailing	0	0	0	0	0	1,144	0	10,667	8,545	5,707	3,224	1,508	30,795
Telephone	0	0	0	0	0	0	0	0	0	0	0	0	0
Town Hall Network	6,350	434	0	0	0	5,996	0	0	0	0	0	0	12,780
<b>TOTAL Administration Expenses</b>	<b>11,483</b>	<b>(1,839)</b>	<b>7,027</b>	<b>10,645</b>	<b>3,975</b>	<b>11,845</b>	<b>19,328</b>	<b>18,633</b>	<b>14,859</b>	<b>16,046</b>	<b>11,202</b>	<b>7,014</b>	<b>130,218</b>
<b>IT Network</b>													
Communication Phones & Data	0	0	0	0	2,667	266	0	4,482	266	1,773	6,612	1,140	17,207
IT Supplies & Purchases	0	0	0	3,749	9,924	0	0	1,672	3,720	560	1,190	2,199	23,014
Software/Licenses/Contracts	0	0	250	286	286	286	286	286	286	286	700	911	3,866
<b>TOTAL IT Network</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>4,035</b>	<b>12,877</b>	<b>553</b>	<b>286</b>	<b>6,440</b>	<b>4,273</b>	<b>2,620</b>	<b>8,502</b>	<b>4,251</b>	<b>44,087</b>
<b>Insurance - Director and Officer</b>													
<b>TOTAL Insurance - Director and Officer</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Compensation</b>													
CCFC Staff	(24,688)	2,553	0	0	0	0	0	0	0	0	0	0	(22,135)
Facility Maintenance Staff	102,316	37,785	33,716	38,133	35,512	28,648	31,866	34,175	36,084	36,835	38,962	38,227	492,261
Recreation Staff	(9,736)	16,114	16,608	20,522	18,389	19,038	26,915	27,167	29,233	22,126	24,695	23,430	234,500
Service Area Staff	65,548	10,866	10,733	6,624	4,895	11,496	8,059	8,630	13,061	13,024	10,834	9,998	173,767
<b>TOTAL Compensation</b>	<b>133,441</b>	<b>67,318</b>	<b>61,057</b>	<b>65,279</b>	<b>58,796</b>	<b>59,182</b>	<b>66,839</b>	<b>69,972</b>	<b>78,378</b>	<b>71,985</b>	<b>74,491</b>	<b>71,655</b>	<b>878,393</b>
<b>TOTAL Admin Expenses</b>	<b>232,630</b>	<b>129,102</b>	<b>99,938</b>	<b>135,491</b>	<b>102,263</b>	<b>100,826</b>	<b>111,028</b>	<b>131,374</b>	<b>120,305</b>	<b>126,765</b>	<b>132,630</b>	<b>132,698</b>	<b>1,555,051</b>
<b>Capital Expenses</b>													
<b>Special Assessment Expenses</b>													
<b>TOTAL Special Assessment Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Expenses</b>													
1093 - NEV	432	(5,278)	0	0	3,455	0	0	0	0	0	0	0	(1,391)
Access Control Systems	656	(4,218)	0	0	0	0	0	0	0	0	0	0	(3,561)
Active Parks - Unique Site Elements	0	98,913	0	0	0	36,425	0	(17,050)	0	0	0	0	118,288
Amenity Center	0	0	0	0	0	0	0	0	0	0	0	0	0
Appliance Replacement/Maintenance	0	0	0	0	0	0	0	(1,087)	0	0	0	0	(1,087)
Capital Improvement Expense	0	0	0	0	0	0	0	0	0	0	0	0	0

Unaudited

# Celebration Residential Owners Association, Inc.

## Schedule of Revenues & Expenses - Trailing 12 Months

*All Dimensions - Accrual  
(Amounts rounded to nearest dollar)*

	Month Ending												\$ Total
	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023	
	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual	\$ Actual
CCFC Elements	0	0	0	0	0	0	0	0	53,210	10,990	0	1,960	66,160
Common Area	0	0	0	0	0	0	0	0	0	0	3,989	0	3,989
Commons Pool House	0	0	0	2,378	0	0	0	0	1,620	0	0	0	3,998
Dog Park	0	0	0	1,185	0	0	4,408	0	0	5,635	0	0	11,228
East Village Pool House	0	0	0	0	0	0	0	0	1,620	0	0	0	1,620
Furniture and Fixtures	0	0	0	0	6,112	0	0	0	835	0	0	6,448	13,395
General Reserve Expense	0	0	0	0	0	0	0	0	11,750	0	0	0	11,750
Heritage Hall Elements	0	0	8,250	15,444	0	0	0	24,775	1,850	0	0	0	42,069
Lakeside Pool	0	0	0	29,545	0	0	0	0	0	0	0	0	37,795
Lakeside Pool House	0	0	0	2,378	0	0	0	4,493	0	0	0	0	6,870
Landscape Related Replacements	7,125	20,420	3,438	0	4,076	0	0	0	1,276	0	26,080	34,112	96,527
Lighting and Electrical	0	0	0	0	0	0	0	0	1,574	2,355	0	0	3,928
Other	32,695	29,430	0	0	0	0	0	0	0	16,051	8,865	755	87,795
Parks	0	0	0	0	0	0	0	0	0	0	0	0	0
Passive and Active Parks - Common Site Elements	0	31,584	29,875	2,400	16,775	0	9,464	0	2,325	0	11,227	0	103,650
Passive Parks - Unique Site Elements	0	0	31,850	5,450	8,478	0	0	0	0	0	0	0	45,778
Plant Replacement	0	109,653	0	0	0	0	14,350	0	12,400	22,561	26,245	0	185,209
Pool Equipment	640	(640)	0	0	0	0	0	0	0	0	0	0	0
Recreational Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserve Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Sidewalk Grinds/Repairs	31,325	2,175	0	0	0	0	0	0	10,300	0	9,082	0	52,882
Signage and Monumentation	0	0	0	0	14,473	0	0	0	0	0	2,180	0	16,653
South Village	0	0	0	0	0	0	0	14,473	0	0	0	0	18,373
Special Projects	3,900	0	0	0	0	0	0	0	0	0	0	0	0
Sport Court(s)	0	0	0	0	0	0	0	0	0	0	0	0	0
Spring Lake Pool	0	0	0	0	0	0	0	1,550	0	0	0	0	1,550
Spring Lake Pool House	0	0	0	0	0	0	0	0	1,620	0	0	0	1,620
Spring Park Pool	0	0	0	14,789	640	0	0	0	0	0	0	8,450	23,878
Spring Park Pool House	0	0	0	0	0	0	0	11,371	3,240	0	0	0	14,611
Walls and Fences	8,500	0	0	0	0	4,375	0	0	0	0	0	0	12,875
<b>TOTAL Reserve Expenses</b>	<b>85,273</b>	<b>282,038</b>	<b>73,413</b>	<b>73,567</b>	<b>54,009</b>	<b>40,800</b>	<b>28,222</b>	<b>38,524</b>	<b>103,620</b>	<b>57,592</b>	<b>87,668</b>	<b>51,725</b>	<b>976,450</b>
<b>TOTAL Capital Expenses</b>	<b>85,273</b>	<b>282,038</b>	<b>73,413</b>	<b>73,567</b>	<b>54,009</b>	<b>40,800</b>	<b>28,222</b>	<b>38,524</b>	<b>103,620</b>	<b>57,592</b>	<b>87,668</b>	<b>51,725</b>	<b>976,450</b>
<b>Allocations</b>													
Capital Improvement Fund Allocation	0	0	72,770	85,715	94,649	85,751	94,335	95,316	77,298	81,084	74,082	0	761,001
Replacement Fund Allocation	0	0	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	833,330
<b>TOTAL Allocations</b>	<b>0</b>	<b>0</b>	<b>156,103</b>	<b>169,048</b>	<b>177,982</b>	<b>169,084</b>	<b>177,668</b>	<b>178,649</b>	<b>160,631</b>	<b>164,417</b>	<b>157,415</b>	<b>83,333</b>	<b>1,594,331</b>
<b>Depreciation</b>													

Unaudited