FINANCIAL
PACKAGE

Rocking K South

December 2025

Rocking K South

Balance Sheet

Period 12/31/2025

Assets

Operating Account		
11000	Operating Checking	83,957.70
11001	Operating Checking ICS	185,605.83
11003	Debit Card Checking	14,414.46
11005	Onsite Remote Deposit Account	5,901.78
Total Operating Account		289,879.77
Reserve Account		
11500	Reserve Fund Savings	2,818.31
11501	Reserve Fund Savings ICS	363,171.33
11525	Reserve Fund CD	308,929.88
11575	Reserve Fund Savings - Service Area	51,388.80
11576	Reserve Fund Savings ICS - Service Area	100,551.91
11585	Reserve Fund Savings - Corp Permit	5,303.17
11595	Reserve Fund Savings - Conservation	5,199.23
Total Reserve Account		837,362.63
x Capital Improvement		
11007	Capital Improvement	24,946.83
Total x Capital Improvement		24,946.83
Accounts Receivable		
12000	Accounts Receivable	77,658.08
Total Accounts Receivable		77,658.08
Asset		
11025	Utility Deposits	705.00
12001	Accounts Receivable - Other	1,382.86
12500	Prepaid Expenses	23,209.00
12501	Prepaid Insurance	1,106.00
12800	Capitalized Assets	233,620.94
12801	Accumulated Depreciation	(136,966.17)
Total Asset		123,057.63
Total Assets		**1,352,904.94**

Liabilities & Equity

Liability		
20012	Collection Fees Payable	925.00
21000	Accrued Expenses	16,605.39
21027	Accrued Paid Time Off	20,637.65
22000	Prepaid Assessments	164,760.13
22700	Refundable Deposits	9,500.00
Total Liability		212,428.17
Equity		
35101	Members' Equity-Prior Years	218,118.04
35201	Reserve Members' Equity-Prior Years	556,052.60
35301	Capital Improvement Equity-Prior Years	117,810.88

Liabilities & Equity

Equity		
	Current Year Surplus/(Deficit)	248,495.25
Total Equity		1,140,476.77
Total Liabilities & Equity		**1,352,904.94**

Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 12/1/2025 To 12/31/2025 11:59:00 PM

		Current Month			Year to Date			Annual Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
Income								
Assessment Revenue								
40005	Assessments	83,894.81	85,410.50	(1,515.69)	876,616.55	866,663.00	9,953.55	866,663.00
40024	Subsidy	0.00	8,426.00	(8,426.00)	0.00	96,205.00	(96,205.00)	96,205.00
40035	Assessment - Del Webb-AA Lots	(6,788.84)	21,252.00	(28,040.84)	224,459.80	255,024.00	(30,564.20)	255,024.00
40036	Assessment - Del Webb-AA Parcel	44,114.00	22,057.00	22,057.00	264,684.00	264,684.00	0.00	264,684.00
40037	Assessment - DR Horton-DD	4,161.85	6,359.50	(2,197.65)	64,228.50	76,314.00	(12,085.50)	76,314.00
40038	Assessment - Forestar-EE	11,672.50	11,672.50	0.00	140,070.00	140,070.00	0.00	140,070.00
40040	Assessment - Lennar-M	4,647.53	3,220.00	1,427.53	89,524.29	87,986.50	1,537.79	87,986.50
40041	Assessment - Forestar-BB	0.00	7,486.50	(7,486.50)	(769.89)	107,870.00	(108,639.89)	107,870.00
40042	Assessment - Forestar-CC	9,901.50	9,901.50	0.00	118,818.00	118,818.00	0.00	118,818.00
40044	Assessment - Forestar-DD	0.00	2,495.50	(2,495.50)	6,601.00	29,946.00	(23,345.00)	29,946.00
40046	Assessment - Meritage-L	12,155.50	9,982.00	2,173.50	144,732.29	86,537.50	58,194.79	86,537.50
40047	Assessment - Moderne-Apts	13,685.00	13,685.00	0.00	164,220.00	164,220.00	0.00	164,220.00
40048	Assessment - Pulte-E1/E2	(305.90)	3,542.00	(3,847.90)	13,283.10	42,504.00	(29,220.90)	42,504.00
40049	Assessment - Richmond-B1/B2	719.13	5,876.50	(5,157.37)	40,707.67	70,518.00	(29,810.33)	70,518.00
40050	Assessment - Lennar-G	2,857.75	2,857.75	0.00	26,338.96	25,719.78	619.18	25,719.75
40051	Assessment - Lennar-J2	4,669.00	4,669.00	0.00	43,032.61	42,021.00	1,011.61	42,021.00
40052	Assessment - Meritage-G	2,576.00	2,576.00	0.00	23,742.14	23,184.00	558.14	23,184.00
40053	Assessment - Lennar-A1/A2	0.00	805.00	(805.00)	2,423.75	9,660.00	(7,236.25)	9,660.00
40054	Assessment - Meritage-J1	3,018.75	3,018.75	0.00	27,822.84	27,168.78	654.06	27,168.75

		Current Month			Year to Date			Annual Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
40055	Assessment - Lennar - BB	8,221.73	0.00	8,221.73	112,989.44	0.00	112,989.44	0.00
40056	Assessment - Mattamy - DD	2,224.48	0.00	2,224.48	22,590.98	0.00	22,590.98	0.00
40057	Assessment - Mattamy - I	3,501.75	0.00	3,501.75	33,033.18	0.00	33,033.18	0.00
40058	Assessment - Richmond H	422.63	0.00	422.63	1,507.37	0.00	1,507.37	0.00
Total Assessment Revenue		205,349.17	225,293.00	(19,943.83)	2,440,656.58	2,535,113.56	(94,456.98)	2,535,113.50
Other Operating Income								
41015	Working Capital Fees	6,279.00	5,796.00	483.00	78,487.50	85,249.50	(6,762.00)	85,249.50
41025	Reserve Fund Fees	6,279.00	5,796.00	483.00	78,487.50	85,249.50	(6,762.00)	85,249.50
42001	Late Fee	2,851.85	0.00	2,851.85	14,988.90	8,000.00	6,988.90	8,000.00
42002	Late Fee Interest	(37.97)	0.00	(37.97)	1,123.28	800.00	323.28	800.00
42003	Legal Fee Reimbursement	71.50	1,500.00	(1,428.50)	22,279.57	18,000.00	4,279.57	18,000.00
42005	CC&R Violation	(15.00)	300.00	(315.00)	3,160.00	3,600.00	(440.00)	3,600.00
42006	NSF Fees Reimbursed	0.00	0.00	0.00	75.00	0.00	75.00	0.00
42009	Architectural Review	5,650.00	9,000.00	(3,350.00)	99,550.00	36,000.00	63,550.00	36,000.00
42010	Interest Change	0.00	0.00	0.00	133.42	0.00	133.42	0.00
42024	Developer Reimbursements	(4,771.90)	20.00	(4,791.90)	0.00	240.00	(240.00)	240.00
42033	Room / Facility / Amenity Rentals	350.00	250.00	100.00	3,189.07	2,350.00	839.07	2,350.00
42045	FOB / Gate / Key Income	300.00	50.00	250.00	1,750.00	600.00	1,150.00	600.00
44001	Social Income	234.26	900.00	(665.74)	4,762.71	28,500.00	(23,737.29)	28,500.00
44027	Recreation Center Revenue	(171.85)	0.00	(171.85)	(171.85)	0.00	(171.85)	0.00
45001	Interest Income	28.43	0.00	28.43	407.13	0.00	407.13	0.00

Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
49001 Transfers to Reserve Fund	(16,221.00)	(16,704.00)	483.00	(191,512.50)	(184,750.50)	(6,762.00)	(184,750.50)
49002 Transfer of Reserve Fund Fees	(6,279.00)	(5,796.00)	(483.00)	(78,487.50)	(85,249.50)	6,762.00	(85,249.50)
49007 Transfer to Reserve Fund - Additional	(103.94)	0.00	(103.94)	(103.94)	0.00	(103.94)	0.00
49047 Transfer of Capital Improvement Fees	(6,279.00)	(5,796.00)	(483.00)	(78,487.50)	(85,249.50)	6,762.00	(85,249.50)
Total Other Operating Income	(11,835.62)	(4,684.00)	(7,151.62)	(40,369.21)	(86,660.50)	46,291.29	(86,660.50)
Total Income	193,513.55	220,609.00	(27,095.45)	2,400,287.37	2,448,453.06	(48,165.69)	2,448,453.00
Expense							
Contracted Services							
55012 Patrol & Security Service	12,667.00	17,000.00	4,333.00	143,251.50	204,000.00	60,748.50	204,000.00
55022 Janitorial - Common Area	1,208.00	1,200.00	(8.00)	14,496.00	15,200.00	704.00	15,200.00
55024 Playground Contract	0.00	0.00	0.00	3,800.00	5,425.00	1,625.00	5,425.00
55025 Landscape Contract	62,584.86	64,000.00	1,415.14	673,650.00	693,000.00	19,350.00	693,000.00
55032 Splash Pad Maintenance Contract	420.00	500.00	80.00	5,430.60	7,500.00	2,069.40	7,500.00
55035 Management Contract	3,100.00	2,800.00	(300.00)	34,200.00	32,400.00	(1,800.00)	32,400.00
55044 Camera Monitoring Contract	0.00	0.00	0.00	809.82	2,000.00	1,190.18	2,000.00
55048 Lighting Contract	0.00	250.00	250.00	0.00	3,000.00	3,000.00	3,000.00
55115 Exterminating Contract	582.54	600.00	17.46	7,202.62	7,200.00	(2.62)	7,200.00
55241 RKS App Contract	1,499.00	1,600.00	101.00	17,988.00	19,200.00	1,212.00	19,200.00
Total Contracted Services	82,061.40	87,950.00	5,888.60	900,828.54	988,925.00	88,096.46	988,925.00
General & Administrative							

Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 12/1/2025 To 12/31/2025 11:59:00 PM

		Current Month			Year to Date			Annual Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
51006	Salaries - Management	104,939.17	60,000.00	(44,939.17)	632,600.98	602,600.00	(30,000.98)	602,600.00
51028	Mileage Reimb	0.00	100.00	100.00	309.12	1,200.00	890.88	1,200.00
51035	Postage & Copies	5,469.27	1,000.00	(4,469.27)	21,937.06	14,250.00	(7,687.06)	14,250.00
51045	Office Supplies	552.56	300.00	(252.56)	7,313.11	3,600.00	(3,713.11)	3,600.00
51065	Insurance	2,028.00	3,000.00	972.00	35,420.00	36,000.00	580.00	36,000.00
51125	Meeting & Community	(14.67)	150.00	164.67	4,744.10	4,500.00	(244.10)	4,500.00
51134	Office & Storage Rent	11,256.00	2,820.00	(8,436.00)	33,768.00	33,840.00	72.00	33,840.00
51142	Resident Welcome	2,049.41	1,500.00	(549.41)	20,269.43	18,000.00	(2,269.43)	18,000.00
51145	Architectural & Engineering	62,337.50	12,000.00	(50,337.50)	107,300.00	80,000.00	(27,300.00)	80,000.00
51155	Legal Fees - General	2,295.00	670.00	(1,625.00)	7,151.00	8,040.00	889.00	8,040.00
51156	Legal Fees - Collections	316.50	1,750.00	1,433.50	26,036.50	21,000.00	(5,036.50)	21,000.00
51165	Taxes, Licenses & Fees	814.84	1,000.00	185.16	21,642.82	27,300.00	5,657.18	27,300.00
51166	Property Taxes	0.00	0.00	0.00	121.98	150.00	28.02	150.00
51167	Income Taxes - State	0.00	0.00	0.00	50.00	150.00	100.00	150.00
51170	Permits/Inspections	0.00	0.00	0.00	140.00	140.00	0.00	140.00
51173	Staff Training/Certifications	0.00	750.00	750.00	916.30	3,000.00	2,083.70	3,000.00
51175	Bank Charges	0.00	25.00	25.00	250.00	300.00	50.00	300.00
51177	Memberships	0.00	0.00	0.00	250.00	2,600.00	2,350.00	2,600.00
51185	Website Expense	150.00	400.00	250.00	8,387.50	4,800.00	(3,587.50)	4,800.00
51195	CPA Services	0.00	0.00	0.00	7,470.00	6,000.00	(1,470.00)	6,000.00
51205	Reserve Study	0.00	0.00	0.00	3,480.00	8,000.00	4,520.00	8,000.00

Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
51225 Social Expense	0.00	0.00	0.00	88.02	0.00	(88.02)	0.00
51275 Equipment Lease	123.21	300.00	176.79	1,582.34	3,600.00	2,017.66	3,600.00
51276 Equipment Purchase	63.11	500.00	436.89	7,053.35	6,000.00	(1,053.35)	6,000.00
51320 Storage Rent	0.00	150.00	150.00	4,004.28	1,800.00	(2,204.28)	1,800.00
51995 Contingency Expense	0.00	900.00	900.00	147.04	10,800.00	10,652.96	10,800.00
Total General & Administrative	192,379.90	87,315.00	(105,064.90)	952,432.93	897,670.00	(54,762.93)	897,670.00
HOA Office							
52008 Electric - HOA Office	0.00	300.00	300.00	0.00	3,600.00	3,600.00	3,600.00
52028 Water & Sewer - HOA Office	0.00	75.00	75.00	67.45	900.00	832.55	900.00
52048 Gas - HOA Office	0.00	55.00	55.00	355.65	660.00	304.35	660.00
52055 Telephone	203.18	200.00	(3.18)	2,413.74	2,400.00	(13.74)	2,400.00
52085 Internet Expense	235.00	300.00	65.00	2,820.00	3,600.00	780.00	3,600.00
53016 Exterminating Contract - HOA Office	158.81	120.00	(38.81)	1,358.18	1,440.00	81.82	1,440.00
53018 Maintenance - HOA Office	417.32	150.00	(267.32)	1,391.91	1,800.00	408.09	1,800.00
53019 Improvements - HOA Office	250.15	500.00	249.85	4,729.87	2,000.00	(2,729.87)	2,000.00
53022 HOA Office Alarm Monitoring Contract	104.97	0.00	(104.97)	624.83	480.00	(144.83)	480.00
53023 Trash Contract - HOA Office	184.47	175.00	(9.47)	2,093.69	2,100.00	6.31	2,100.00
53024 Landscape Maintenance - HOA Office	469.68	260.00	(209.68)	6,302.34	3,120.00	(3,182.34)	3,120.00
53031 Maintenance Yard - HOA Office	0.00	75.00	75.00	143.88	900.00	756.12	900.00
53032 Rear Property Maintenance - HOA Offi	913.95	0.00	(913.95)	5,858.47	1,000.00	(4,858.47)	1,000.00
55056 Janitorial - HOA Office	525.00	525.00	0.00	6,330.52	6,300.00	(30.52)	6,300.00

Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Total HOA Office	3,462.53	2,735.00	(727.53)	34,490.53	30,300.00	(4,190.53)	30,300.00
Landscape							
53167 Landscape Lighting	0.00	500.00	500.00	6,495.16	6,000.00	(495.16)	6,000.00
53305 Landscape - Other	0.00	825.00	825.00	3,208.84	9,900.00	6,691.16	9,900.00
53308 Landscape - Weed Control	0.00	0.00	0.00	7,474.01	10,000.00	2,525.99	10,000.00
53316 Irrigation Repair	0.00	1,000.00	1,000.00	5,895.75	15,100.00	9,204.25	15,100.00
53325 Plant & Tree Replacement	8,814.60	0.00	(8,814.60)	25,976.75	25,000.00	(976.75)	25,000.00
53335 Winter Overseeding	0.00	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
53345 Tree Pruning	0.00	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
53365 Storm Damage	0.00	2,000.00	2,000.00	0.00	8,000.00	8,000.00	8,000.00
53366 Community Clean Up	0.00	400.00	400.00	1,181.37	4,800.00	3,618.63	4,800.00
Total Landscape	8,814.60	4,725.00	(4,089.60)	50,231.88	98,800.00	48,568.12	98,800.00
Lifestyle							
51048 Lifestyle Signage	0.00	200.00	200.00	0.00	1,200.00	1,200.00	1,200.00
51049 Lifestyle Temporary Labor	0.00	0.00	0.00	6,205.00	2,750.00	(3,455.00)	2,750.00
51051 Durable Supplies	885.13	150.00	(735.13)	14,196.18	1,800.00	(12,396.18)	1,800.00
51052 Disposable Supplies	0.00	100.00	100.00	1,477.13	1,200.00	(277.13)	1,200.00
51148 Member Initiated Event Support	0.00	250.00	250.00	4,621.07	5,500.00	878.93	5,500.00
51150 Resident Events Contingency	0.00	250.00	250.00	421.96	5,250.00	4,828.04	5,250.00
51285 Marketing, Communications & Photogr	0.00	1,500.00	1,500.00	4,725.59	6,600.00	1,874.41	6,600.00

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Budget Comparison Statement

Department 1 Operating

Period 12/1/2025 To 12/31/2025 11:59:00 PM

		Current Month			Year to Date			Annual Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
51287	Lifestyle Program Equipment	6,492.67	2,000.00	(4,492.67)	21,649.31	38,000.00	16,350.69	38,000.00
51405	Volunteer Appreciation	0.00	500.00	500.00	499.52	2,000.00	1,500.48	2,000.00
51406	Community Decorations	0.00	0.00	0.00	181.80	4,000.00	3,818.20	4,000.00
54000	Community Garage Sale	0.00	0.00	0.00	146.66	1,000.00	853.34	1,000.00
54001	Movies in the Park	28.15	0.00	(28.15)	8,113.62	5,550.00	(2,563.62)	5,550.00
54002	Stargazing	0.00	0.00	0.00	1,559.52	3,500.00	1,940.48	3,500.00
54003	Music in the Park	0.00	2,000.00	2,000.00	7,361.09	6,250.00	(1,111.09)	6,250.00
54004	Karaoke	395.70	0.00	(395.70)	1,856.54	1,500.00	(356.54)	1,500.00
54005	Bingo	0.00	0.00	0.00	0.00	750.00	750.00	750.00
54006	Trivia	0.00	0.00	0.00	2,680.50	500.00	(2,180.50)	500.00
54007	Mystery Theater	0.00	0.00	0.00	2,426.51	2,000.00	(426.51)	2,000.00
54008	VUSD Kids Programs	360.74	0.00	(360.74)	5,440.63	2,500.00	(2,940.63)	2,500.00
54010	Trail Rides	0.00	0.00	0.00	1,625.63	3,500.00	1,874.37	3,500.00
54011	Carolling	1,518.68	2,000.00	481.32	1,518.68	2,000.00	481.32	2,000.00
54012	Workshops & Classes	1,333.36	500.00	(833.36)	12,853.38	1,500.00	(11,353.38)	1,500.00
54014	Resident Contests	300.00	1,000.00	700.00	838.25	2,000.00	1,161.75	2,000.00
54015	Spring Thing	0.00	0.00	0.00	445.76	9,000.00	8,554.24	9,000.00
54016	Earth Day - Builder	0.00	0.00	0.00	12,652.98	15,000.00	2,347.02	15,000.00
54017	Earth Day	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
54018	Cinco De Mayo	0.00	0.00	0.00	7,056.70	10,000.00	2,943.30	10,000.00
54019	4th of July Independence Day	0.00	0.00	0.00	13,230.78	15,000.00	1,769.22	15,000.00

Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 12/1/2025 To 12/31/2025 11:59:00 PM

		Current Month			Year to Date			Annual Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
54020	Halloween - Builder	0.00	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
54021	Halloween Boo Bash	0.00	0.00	0.00	16,718.31	7,000.00	(9,718.31)	7,000.00
54022	Veterans Day 5K	0.00	0.00	0.00	5,236.21	3,500.00	(1,736.21)	3,500.00
54023	Tour de Tucson Training Ride	0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
54024	Bike Rodeo	0.00	0.00	0.00	0.00	500.00	500.00	500.00
54025	Mother's Day Market	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
54027	Holiday Family Fun/Photos with Santa	6,276.17	4,000.00	(2,276.17)	9,704.96	4,000.00	(5,704.96)	4,000.00
54028	Holiday Social	4,735.88	8,000.00	3,264.12	6,312.64	8,000.00	1,687.36	8,000.00
54029	Pickleball Tournament	0.00	0.00	0.00	0.00	750.00	750.00	750.00
54030	Pancake Breakfast	0.00	0.00	0.00	0.00	500.00	500.00	500.00
54031	Friendsgiving	0.00	0.00	0.00	0.00	500.00	500.00	500.00
54035	RK Sport Camp	0.00	0.00	0.00	3,866.15	4,500.00	633.85	4,500.00
54036	RK Kids Camp	0.00	0.00	0.00	21,055.76	27,700.00	6,644.24	27,700.00
54037	RK Community Water Days	0.00	0.00	0.00	16,200.73	7,500.00	(8,700.73)	7,500.00
54038	RK Equestrian Camp	0.00	0.00	0.00	6,038.97	2,500.00	(3,538.97)	2,500.00
54039	RK DJ Camp	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
54040	Juneteenth	0.00	0.00	0.00	11,311.21	0.00	(11,311.21)	0.00
54041	Builder Appreciation	0.00	0.00	0.00	1,005.51	0.00	(1,005.51)	0.00
54042	Builder Grand Opening	0.00	0.00	0.00	2,359.56	0.00	(2,359.56)	0.00
54043	Offsite Events	0.00	0.00	0.00	2,606.50	0.00	(2,606.50)	0.00
54044	Fall Fest	0.00	0.00	0.00	12,233.74	0.00	(12,233.74)	0.00

Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Total Lifestyle	22,326.48	22,450.00	123.52	248,435.04	246,800.00	(1,635.04)	246,800.00
Non-Operating Expense							
59005 Depreciation Expense	1,590.83	1,329.00	(261.83)	19,089.96	15,948.00	(3,141.96)	15,948.00
Total Non-Operating Expense	1,590.83	1,329.00	(261.83)	19,089.96	15,948.00	(3,141.96)	15,948.00
Repairs & Maintenance							
53005 Common Area Maintenance	1,048.91	800.00	(248.91)	9,837.48	9,600.00	(237.48)	9,600.00
53009 Playground Maintenance	15.20	100.00	84.80	310.82	1,200.00	889.18	1,200.00
53017 Drainage System Maintenance	0.00	350.00	350.00	0.00	4,200.00	4,200.00	4,200.00
53027 Janitorial Supplies	0.00	250.00	250.00	1,107.71	1,000.00	(107.71)	1,000.00
53036 Holiday Lights & Decorations	13,899.14	0.00	(13,899.14)	23,733.21	22,000.00	(1,733.21)	22,000.00
53055 Pest Control	0.00	50.00	50.00	942.64	1,200.00	257.36	1,200.00
53065 Vandalism Repairs	0.00	50.00	50.00	0.00	600.00	600.00	600.00
53085 Splash Pad Repairs & Maint	30.80	400.00	369.20	3,537.39	4,800.00	1,262.61	4,800.00
53310 Erosion Control	5,787.50	625.00	(5,162.50)	7,889.50	7,500.00	(389.50)	7,500.00
53380 Signage	0.00	3,000.00	3,000.00	2,752.22	12,000.00	9,247.78	12,000.00
53405 Gate Maintenance & Repairs	0.00	100.00	100.00	9,377.00	1,200.00	(8,177.00)	1,200.00
53429 Trail Maintenance	0.00	1,000.00	1,000.00	0.00	4,000.00	4,000.00	4,000.00
53515 Backflow Inspection	0.00	0.00	0.00	2,511.00	1,750.00	(761.00)	1,750.00
53525 Vehicle Repairs & Maintenance	1,037.05	750.00	(287.05)	13,434.62	9,000.00	(4,434.62)	9,000.00
53552 Brush/Bulky Roll Off	0.00	0.00	0.00	1,208.60	2,000.00	791.40	2,000.00

Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Total Repairs & Maintenance	21,818.60	7,475.00	(14,343.60)	76,642.19	82,050.00	5,407.81	82,050.00
Utilities							
52005 Electricity	3,555.86	1,300.00	(2,255.86)	19,487.24	16,000.00	(3,487.24)	16,000.00
52025 Water & Sewer	170.06	500.00	329.94	2,329.11	6,000.00	3,670.89	6,000.00
52030 Irrigation Water	10,897.78	4,500.00	(6,397.78)	89,904.22	62,000.00	(27,904.22)	62,000.00
52045 Gas	0.00	30.00	30.00	58.96	360.00	301.04	360.00
52056 Cell Phone	240.00	300.00	60.00	2,840.00	3,600.00	760.00	3,600.00
Total Utilities	14,863.70	6,630.00	(8,233.70)	114,619.53	87,960.00	(26,659.53)	87,960.00
Total Expense	347,318.04	220,609.00	(126,709.04)	2,396,770.60	2,448,453.00	51,682.40	2,448,453.00
Current Year Surplus / (Deficit)	(153,804.49)	0.00	(153,804.49)	3,516.77	0.06	3,516.71	0.00

Rocking K South

Budget Comparison Statement

Department 1 Reserve

Period 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
Reserve Income							
85001 Reserve Interest	748.72	278.54	470.18	9,624.89	2,717.14	6,907.75	2,717.14
89001 Transfers from Operating Fund	16,221.00	16,704.00	(483.00)	191,512.50	184,750.50	6,762.00	184,750.50
89002 Transfers of Reserve Fund Fees	6,279.00	5,796.00	483.00	78,487.50	85,249.50	(6,762.00)	85,249.50
Total Reserve Income	23,248.72	22,778.54	470.18	279,624.89	272,717.14	6,907.75	272,717.14
Total Income	23,248.72	22,778.54	470.18	279,624.89	272,717.14	6,907.75	272,717.14
Expense							
Reserve Expense							
91081 Lighting	0.00	0.00	0.00	1,394.35	0.00	(1,394.35)	0.00
91093 Backflow Valves	0.00	0.00	0.00	16,986.80	0.00	(16,986.80)	0.00
Total Reserve Expense	0.00	0.00	0.00	18,381.15	0.00	(18,381.15)	0.00
Total Expense	0.00	0.00	0.00	18,381.15	0.00	(18,381.15)	0.00
Current Year Surplus / (Deficit)	23,248.72	22,778.54	470.18	261,243.74	272,717.14	(11,473.40)	272,717.14

Rocking K South

Budget Comparison Statement

Department 2 Operating Service Area

Period 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
Assessment Revenue							
40005 Assessments	5,346.00	5,364.00	(18.00)	64,152.00	64,368.00	(216.00)	64,368.00
Total Assessment Revenue	5,346.00	5,364.00	(18.00)	64,152.00	64,368.00	(216.00)	64,368.00
Other Operating Income							
49001 Transfers to Reserve Fund	(2,200.00)	(2,200.00)	0.00	(26,400.00)	(26,400.00)	0.00	(26,400.00)
49008 Transfer Operating Surplus/Deficit	(13,764.53)	0.00	(13,764.53)	(13,764.53)	0.00	(13,764.53)	0.00
Total Other Operating Income	(15,964.53)	(2,200.00)	(13,764.53)	(40,164.53)	(26,400.00)	(13,764.53)	(26,400.00)
Total Income	(10,618.53)	3,164.00	(13,782.53)	23,987.47	37,968.00	(13,980.53)	37,968.00
Expense							
Contracted Services							
55012 Patrol & Security Service	3,875.00	1,300.00	(2,575.00)	14,862.00	15,768.00	906.00	15,768.00
55014 Gate Maintenance Contract	3,400.00	325.00	(3,075.00)	3,400.00	3,900.00	500.00	3,900.00
Total Contracted Services	7,275.00	1,625.00	(5,650.00)	18,262.00	19,668.00	1,406.00	19,668.00
General & Administrative							
51065 Insurance	0.00	100.00	100.00	0.00	1,200.00	1,200.00	1,200.00
Total General & Administrative	0.00	100.00	100.00	0.00	1,200.00	1,200.00	1,200.00
Repairs & Maintenance							
53405 Gate Maintenance & Repairs	0.00	825.00	825.00	2,661.43	9,900.00	7,238.57	9,900.00
Total Repairs & Maintenance	0.00	825.00	825.00	2,661.43	9,900.00	7,238.57	9,900.00

Rocking K South

Budget Comparison Statement

Department 2 Operating Service Area

Period 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Utilities							
52005 Electricity	0.00	300.00	300.00	0.00	3,600.00	3,600.00	3,600.00
52059 Telephone - Gate	255.28	300.00	44.72	3,064.04	3,600.00	535.96	3,600.00
Total Utilities	255.28	600.00	344.72	3,064.04	7,200.00	4,135.96	7,200.00
Total Expense	7,530.28	3,150.00	(4,380.28)	23,987.47	37,968.00	13,980.53	37,968.00
Current Year Surplus / (Deficit)	(18,148.81)	14.00	(18,162.81)	0.00	0.00	0.00	0.00

Rocking K South

Budget Comparison Statement

Department 2 Reserve Service Area

Period 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month			Year to Date			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
Reserve Income							
85001 Reserve Interest	21.66	66.26	(44.60)	308.35	732.89	(424.54)	732.89
89001 Transfers from Operating Fund	2,200.00	2,200.00	0.00	26,400.00	26,400.00	0.00	26,400.00
89008 Transfer Operating Surplus/Deficit	13,764.53	0.00	13,764.53	13,764.53	0.00	13,764.53	0.00
Total Reserve Income	15,986.19	2,266.26	13,719.93	40,472.88	27,132.89	13,339.99	27,132.89
Total Income	15,986.19	2,266.26	13,719.93	40,472.88	27,132.89	13,339.99	27,132.89
Expense							
Reserve Expense							
91009 Asphalt Seal & Repair	0.00	0.00	0.00	1,641.75	0.00	(1,641.75)	0.00
91029 Gate Operators	0.00	0.00	0.00	5,595.57	0.00	(5,595.57)	0.00
91054 Capital Improvements	0.00	0.00	0.00	7,291.43	0.00	(7,291.43)	0.00
91091 Concrete Repairs	0.00	0.00	0.00	6,000.00	0.00	(6,000.00)	0.00
Total Reserve Expense	0.00	0.00	0.00	20,528.75	0.00	(20,528.75)	0.00
Total Expense	0.00	0.00	0.00	20,528.75	0.00	(20,528.75)	0.00
Current Year Surplus / (Deficit)	15,986.19	2,266.26	13,719.93	19,944.13	27,132.89	(7,188.76)	27,132.89

Rocking K South

Budget Comparison Statement

Department 3 Reserve Corp Permit

Period 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
Reserve Income							
85001 Reserve Interest	0.66	0.00	0.66	9.11	0.00	9.11	0.00
89007 Transfer to Reserve Fund - Additional	103.94	0.00	103.94	103.94	0.00	103.94	0.00
Total Reserve Income	104.60	0.00	104.60	113.05	0.00	113.05	0.00
Total Income	104.60	0.00	104.60	113.05	0.00	113.05	0.00
Current Year Surplus / (Deficit)	104.60	0.00	104.60	113.05	0.00	113.05	0.00

Rocking K South

Budget Comparison Statement

Department 4 Reserve Conservation

Period 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
Reserve Income							
85001 Reserve Interest	0.66	0.00	0.66	9.11	0.00	9.11	0.00
Total Reserve Income	0.66	0.00	0.66	9.11	0.00	9.11	0.00
Total Income	0.66	0.00	0.66	9.11	0.00	9.11	0.00
Current Year Surplus / (Deficit)	0.66	0.00	0.66	9.11	0.00	9.11	0.00

Rocking K South

Budget Comparison Statement

Department 5 Capital Improvement

Period 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
Other Operating Income							
41047 Capital Improvement	6,279.00	5,796.00	483.00	78,487.50	85,249.50	(6,762.00)	85,249.50
Total Other Operating Income	6,279.00	5,796.00	483.00	78,487.50	85,249.50	(6,762.00)	85,249.50
Total Income	6,279.00	5,796.00	483.00	78,487.50	85,249.50	(6,762.00)	85,249.50
Expense							
Repairs & Maintenance							
53257 Capital Improvement Expense	6,578.18	5,750.00	(828.18)	114,819.05	23,000.00	(91,819.05)	23,000.00
Total Repairs & Maintenance	6,578.18	5,750.00	(828.18)	114,819.05	23,000.00	(91,819.05)	23,000.00
Total Expense	6,578.18	5,750.00	(828.18)	114,819.05	23,000.00	(91,819.05)	23,000.00
Current Year Surplus / (Deficit)	(299.18)	46.00	(345.18)	(36,331.55)	62,249.50	(98,581.05)	62,249.50