# FINANCIAL PACKAGE



Rocking K South

September 2026

# Rocking K South

## Balance Sheet

Period 09/30/2026

| | | |
|---|---|---|
| **Assets** | | |
| Operating Account | | |
| 11000 | Operating Checking | 17,374.35 |
| 11001 | Operating Checking ICS | 440,865.32 |
| 11003 | Debit Card Checking | 10,832.73 |
| 11005 | Onsite Remote Deposit Account | 18,244.88 |
| Total Operating Account | | 487,317.28 |
| Reserve Account | | |
| 11500 | Reserve Fund Savings | 46,578.65 |
| 11501 | Reserve Fund Savings ICS | 390,498.82 |
| 11525 | Reserve Fund CD | 418,958.54 |
| 11575 | Reserve Fund Savings - Service Area | 26,326.32 |
| 11576 | Reserve Fund Savings ICS - Service Area | 100,702.23 |
| 11585 | Reserve Fund Savings - Corp Permit | 5,309.13 |
| 11595 | Reserve Fund Savings - R.I. Conservation | 5,205.05 |
| Total Reserve Account | | 993,578.74 |
| Capital Improvement | | |
| 11007 | Capital Improvement | 67,768.74 |
| Total Capital Improvement | | 67,768.74 |
| Accounts Receivable | | |
| 12000 | Accounts Receivable | 55,179.19 |
| Total Accounts Receivable | | 55,179.19 |
| Asset | | |
| 11025 | Utility Deposits | 705.00 |
| 12001 | Accounts Receivable - Other | 46.91 |
| 12500 | Prepaid Expenses | 10,453.51 |
| 12501 | Prepaid Insurance | 11,729.94 |
| 12800 | Capitalized Assets | 233,620.94 |
| 12801 | Accumulated Depreciation | (172,009.29) |
| Total Asset | | 84,547.01 |
| **Total Assets** | | **1,688,390.96** |
| **Liabilities & Equity** | | |
| Liability | | |
| 20012 | Collection Fees Payable | 1,310.00 |
| 21000 | Accrued Expenses | 2,300.00 |
| 21027 | Accrued Paid Time Off | 14,948.69 |
| 22000 | Prepaid Assessments | 215,872.84 |
| 22700 | Refundable Deposits | 20,500.00 |
| Total Liability | | 254,931.53 |
| Equity | | |
| 35101 | Members' Equity-Prior Years | 181,786.55 |
| 35201 | Reserve Members' Equity-Prior Years | 877,362.63 |
| 35301 | Capital Improvement Equity-Prior Years | 117,810.88 |

# Rocking K South

## Balance Sheet

Period 09/30/2026

| | |
|---|---|
| **Liabilities & Equity** | |
| Equity | |
| Current Year Surplus/(Deficit) | 256,499.37 |
| Total Equity | 1,433,459.43 |
| **Total Liabilities & Equity** | **1,688,390.96** |

# Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | | Current Month | | | Year to Date | | | Annual |
|---|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| **Income** | | | | | | | | |
| **Assessment Revenue** | | | | | | | | |
| 40005 | Assessments | 109,444.58 | 112,807.50 | (3,362.92) | 910,701.86 | 915,726.50 | (5,024.64) | 1,271,556.00 |
| 40024 | Subsidy | 0.00 | 0.00 | 0.00 | 0.00 | 38,956.38 | (38,956.38) | 67,279.00 |
| 40035 | Assessment - Del Webb-AA Lots | 14,908.62 | 12,421.50 | 2,487.12 | 146,298.62 | 130,045.50 | 16,253.12 | 164,268.00 |
| 40036 | Assessment - Del Webb-AA Parcel | 20,900.23 | 23,153.00 | (2,252.77) | 186,742.77 | 208,377.00 | (21,634.23) | 277,836.00 |
| 40037 | Assessment - DR Horton-DD | 3,503.93 | 2,535.00 | 968.93 | 36,199.74 | 30,758.00 | 5,441.74 | 37,095.50 |
| 40038 | Assessment - Forestar-EE | 8,872.50 | 12,252.50 | (3,380.00) | 102,611.17 | 110,272.50 | (7,661.33) | 147,030.00 |
| 40040 | Assessment - Lennar-M | 1,098.50 | 1,605.50 | (507.00) | 18,246.15 | 26,955.50 | (8,709.35) | 30,082.00 |
| 40042 | Assessment - Forestar-CC | 0.00 | 10,393.50 | (10,393.50) | 69,290.00 | 93,541.50 | (24,251.50) | 124,722.00 |
| 40044 | Assessment - Forestar-DD | 0.00 | 84.50 | (84.50) | 0.00 | 760.50 | (760.50) | 1,014.00 |
| 40046 | Assessment - Meritage-L | (1,659.02) | 10,309.00 | (11,968.02) | 93,472.30 | 98,865.00 | (5,392.70) | 128,778.00 |
| 40047 | Assessment - Moderne-Apts | 14,365.00 | 14,365.00 | 0.00 | 129,285.00 | 129,285.00 | 0.00 | 172,380.00 |
| 40048 | Assessment - Pulte-E1/E2 | 0.00 | 3,718.00 | (3,718.00) | (289.79) | 33,462.00 | (33,751.79) | 44,616.00 |
| 40049 | Assessment - Richmond-B1/B2 | (90.13) | 4,985.50 | (5,075.63) | 3,788.42 | 49,686.00 | (45,897.58) | 64,135.50 |
| 40050 | Assessment - Lennar-G | 4,805.23 | 2,323.75 | 2,481.48 | 37,860.93 | 16,033.89 | 21,827.04 | 22,244.62 |
| 40051 | Assessment - Lennar-J2 | 8,720.40 | 4,225.00 | 4,495.40 | 66,387.42 | 27,420.25 | 38,967.17 | 39,334.75 |
| 40052 | Assessment - Meritage-G | 3,385.63 | 2,239.25 | 1,146.38 | 36,831.78 | 15,717.01 | 21,114.77 | 21,674.25 |
| 40053 | Assessment - Lennar-A1/A2 | 0.00 | 845.00 | (845.00) | 0.00 | 7,605.00 | (7,605.00) | 10,140.00 |
| 40054 | Assessment - Meritage-J1 | 4,858.75 | 1,901.25 | 2,957.50 | 54,180.23 | 14,639.61 | 39,540.62 | 19,371.62 |
| 40055 | Assessment - Lennar - BB | 6,495.23 | 6,760.00 | (264.77) | 68,706.38 | 69,290.00 | (583.62) | 88,218.00 |

# Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Variance | Actual | Budget | Variance | |
| 40056 | Assessment - Mattamy - DD | 591.50 | 1,183.00 | (591.50) | 10,979.06 | 16,731.00 | (5,751.94) | 19,266.00 |
| 40057 | Assessment - Mattamy - I | 7,351.50 | 3,675.75 | 3,675.75 | 56,729.08 | 22,054.50 | 34,674.58 | 33,081.75 |
| 40058 | Assessment - Richmond H | 561.93 | 443.63 | 118.31 | 4,110.97 | 3,992.58 | 118.39 | 8,302.12 |
| 40086 | Assessment - JEN AZ-CC | 10,393.50 | 0.00 | 10,393.50 | 24,251.50 | 0.00 | 24,251.50 | 0.00 |
| 40087 | Assessment – WJH Sales-EE | 3,380.00 | 0.00 | 3,380.00 | 7,548.67 | 0.00 | 7,548.67 | 0.00 |
| 40088 | Assessment – Mattamy-L | 11,880.07 | 0.00 | 11,880.07 | 11,880.07 | 0.00 | 11,880.07 | 0.00 |
| 40089 | Assessment – Richmond-U | 10,997.68 | 0.00 | 10,997.68 | 10,997.68 | 0.00 | 10,997.68 | 0.00 |
| Total Assessment Revenue | | 244,765.63 | 232,227.13 | 12,538.51 | 2,086,810.01 | 2,060,175.22 | 26,634.79 | 2,792,425.11 |
| **Other Operating Income** | | | | | | | | |
| 41015 | Working Capital Fees | 6,084.00 | 8,872.50 | (2,788.50) | 67,927.00 | 73,008.00 | (5,081.00) | 97,597.50 |
| 41016 | Working Capital - Resales | 253.50 | 507.00 | (253.50) | 7,082.00 | 4,563.00 | 2,519.00 | 6,084.00 |
| 41025 | Reserve Fund Fees | 6,084.00 | 8,872.50 | (2,788.50) | 67,927.00 | 73,008.00 | (5,081.00) | 97,597.50 |
| 41026 | Reserve Fund Fees - Resales | 253.50 | 507.00 | (253.50) | 7,082.00 | 4,563.00 | 2,519.00 | 6,084.00 |
| 42001 | Late Fee | (402.48) | 0.00 | (402.48) | 13,328.90 | 6,000.00 | 7,328.90 | 8,000.00 |
| 42002 | Late Fee Interest | (39.58) | 0.00 | (39.58) | 1,187.34 | 600.00 | 587.34 | 800.00 |
| 42003 | Legal Fee Reimbursement | (270.00) | 1,500.00 | (1,770.00) | 33,248.21 | 13,500.00 | 19,748.21 | 18,000.00 |
| 42005 | CC&R Violation | 650.00 | 300.00 | 350.00 | 8,668.00 | 2,700.00 | 5,968.00 | 3,600.00 |
| 42009 | Architectural Review | 0.00 | 9,000.00 | (9,000.00) | 18,650.00 | 27,000.00 | (8,350.00) | 36,000.00 |
| 42010 | Interest Change | 0.00 | 0.00 | 0.00 | 63.86 | 0.00 | 63.86 | 0.00 |
| 42024 | Developer Reimbursements | 0.00 | 20.00 | (20.00) | 0.00 | 180.00 | (180.00) | 240.00 |
| 42033 | Room / Facility / Amenity Rentals | 743.54 | 200.00 | 543.54 | 4,064.01 | 2,900.00 | 1,164.01 | 3,500.00 |

# Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Variance | Actual | Budget | Variance | |
| 42045 | FOB / Gate / Key Income | 250.00 | 150.00 | 100.00 | 2,000.00 | 1,350.00 | 650.00 | 1,800.00 |
| 44001 | Social Income | 280.00 | 1,000.00 | (720.00) | 9,379.09 | 8,750.00 | 629.09 | 11,000.00 |
| 44021 | Amenity Income | 0.00 | 0.00 | 0.00 | (1,000.00) | 0.00 | (1,000.00) | 0.00 |
| 45001 | Interest Income | 39.02 | 0.00 | 39.02 | 259.49 | 0.00 | 259.49 | 0.00 |
| 49001 | Transfers to Reserve Fund | (17,962.50) | (14,920.50) | (3,042.00) | (143,691.00) | (141,129.00) | (2,562.00) | (187,918.50) |
| 49002 | Transfer of Reserve Fund Fees | (6,084.00) | (8,872.50) | 2,788.50 | (67,927.00) | (73,008.00) | 5,081.00 | (97,597.50) |
| 49039 | Transfer of Reserve Fund Fees - Resa | (253.50) | (507.00) | 253.50 | (7,082.00) | (4,563.00) | (2,519.00) | (6,084.00) |
| 49047 | Transfer of Capital Improvement Fees | (6,337.50) | (9,379.50) | 3,042.00 | (74,009.00) | (77,571.00) | 3,562.00 | (103,681.50) |
| Total Other Operating Income | | (16,712.00) | (2,750.50) | (13,961.50) | (52,842.10) | (78,149.00) | 25,306.90 | (104,978.50) |
| **Total Income** | | 228,053.63 | 229,476.63 | (1,423.00) | 2,033,967.91 | 1,982,026.22 | 51,941.69 | 2,687,446.61 |
| **Expense** | | | | | | | | |
| **Contracted Services** | | | | | | | | |
| 55012 | Patrol & Security Service | 16,000.00 | 16,000.00 | 0.00 | 144,000.00 | 144,000.00 | 0.00 | 192,000.00 |
| 55014 | Gate Maintenance Contract | 3,240.00 | 3,240.00 | 0.00 | 3,330.00 | 3,240.00 | (90.00) | 3,240.00 |
| 55022 | Janitorial - Common Area | 1,208.00 | 1,400.00 | 192.00 | 10,872.00 | 11,725.00 | 853.00 | 15,400.00 |
| 55024 | Playground Contract | 0.00 | 0.00 | 0.00 | 3,450.00 | 4,025.00 | 575.00 | 5,525.00 |
| 55025 | Landscape Contract | 62,839.24 | 73,645.00 | 10,805.76 | 581,755.88 | 620,090.00 | 38,334.12 | 854,917.00 |
| 55032 | Splash Pad Maintenance Contract | 420.00 | 500.00 | 80.00 | 3,780.00 | 6,000.00 | 2,220.00 | 7,500.00 |
| 55035 | Management Contract | 3,400.00 | 3,400.00 | 0.00 | 29,700.00 | 28,800.00 | (900.00) | 39,000.00 |
| 55044 | Camera Monitoring Contract | 0.00 | 0.00 | 0.00 | 1,402.47 | 1,500.00 | 97.53 | 2,000.00 |
| 55048 | Lighting Contract | 0.00 | 250.00 | 250.00 | 0.00 | 2,250.00 | 2,250.00 | 3,000.00 |

# Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Variance | Actual | Budget | Variance | |
| 55082 | Landscape Mow & Edge Contract | 6,223.33 | 0.00 | (6,223.33) | 18,669.99 | 0.00 | (18,669.99) | 0.00 |
| 55115 | Exterminating Contract | 582.54 | 950.00 | 367.46 | 5,507.73 | 7,650.00 | 2,142.27 | 10,500.00 |
| 55241 | RKS App Contract | 1,499.00 | 2,200.00 | 701.00 | 13,491.00 | 19,800.00 | 6,309.00 | 26,400.00 |
| Total Contracted Services | | 95,412.11 | 101,585.00 | 6,172.89 | 815,959.07 | 849,080.00 | 33,120.93 | 1,159,482.00 |
| **General & Administrative** | | | | | | | | |
| 51006 | Salaries - Management | 55,023.36 | 58,963.00 | 3,939.64 | 507,975.15 | 530,667.00 | 22,691.85 | 734,156.00 |
| 51028 | Mileage Reimb | 0.00 | 56.00 | 56.00 | 0.00 | 504.00 | 504.00 | 672.00 |
| 51035 | Postage & Copies | 4,488.02 | 1,400.00 | (3,088.02) | 23,084.78 | 17,300.00 | (5,784.78) | 22,200.00 |
| 51045 | Office Supplies | 229.69 | 300.00 | 70.31 | 3,444.49 | 2,700.00 | (744.49) | 3,600.00 |
| 51046 | Gate Remote/Keys Expense | 0.00 | 0.00 | 0.00 | 27.14 | 0.00 | (27.14) | 0.00 |
| 51065 | Insurance | 3,463.08 | 4,000.00 | 536.92 | 36,637.86 | 36,000.00 | (637.86) | 48,000.00 |
| 51125 | Meeting & Community | 556.92 | 150.00 | (406.92) | 2,474.90 | 4,050.00 | 1,575.10 | 4,500.00 |
| 51134 | Office & Storage Rent | 2,814.00 | 2,820.00 | 6.00 | 25,326.00 | 25,380.00 | 54.00 | 33,840.00 |
| 51142 | Resident Welcome | 1,605.98 | 1,283.33 | (322.65) | 15,746.20 | 11,549.97 | (4,196.23) | 15,400.63 |
| 51145 | Architectural & Engineering | 0.00 | 1,125.00 | 1,125.00 | 13,897.50 | 37,125.00 | 23,227.50 | 48,500.00 |
| 51155 | Legal Fees - General | 2,225.00 | 750.00 | (1,475.00) | 8,701.98 | 6,750.00 | (1,951.98) | 9,000.00 |
| 51156 | Legal Fees - Collections | 0.00 | 1,750.00 | 1,750.00 | 30,583.50 | 15,750.00 | (14,833.50) | 21,000.00 |
| 51165 | Taxes, Licenses & Fees | 558.50 | 450.00 | (108.50) | 7,669.21 | 5,426.00 | (2,243.21) | 7,526.00 |
| 51166 | Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150.00 |
| 51167 | Income Taxes - State | 0.00 | 0.00 | 0.00 | 455.00 | 150.00 | (305.00) | 150.00 |
| 51168 | Income Taxes - Federal | 0.00 | 0.00 | 0.00 | 2,585.00 | 0.00 | (2,585.00) | 0.00 |

# Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Variance | Actual | Budget | Variance | |
| 51170 | Permits/Inspections | 0.00 | 0.00 | 0.00 | 0.00 | 140.00 | 140.00 | 140.00 |
| 51173 | Staff Training/Certifications | 20.00 | 375.00 | 355.00 | 97.00 | 1,125.00 | 1,028.00 | 1,500.00 |
| 51175 | Bank Charges | 200.00 | 25.00 | (175.00) | 1,800.00 | 225.00 | (1,575.00) | 300.00 |
| 51177 | Memberships | 0.00 | 50.00 | 50.00 | 735.00 | 1,550.00 | 815.00 | 1,950.00 |
| 51185 | Website Expense | 1,425.00 | 400.00 | (1,025.00) | 5,850.00 | 3,600.00 | (2,250.00) | 4,800.00 |
| 51195 | CPA Services | 295.00 | 0.00 | (295.00) | 3,995.00 | 8,550.00 | 4,555.00 | 8,550.00 |
| 51205 | Reserve Study | 0.00 | 0.00 | 0.00 | 4,840.00 | 5,000.00 | 160.00 | 5,000.00 |
| 51225 | Social Expense | 0.00 | 0.00 | 0.00 | (1.00) | 0.00 | 1.00 | 0.00 |
| 51275 | Equipment Lease | 123.21 | 300.00 | 176.79 | 1,108.89 | 2,700.00 | 1,591.11 | 3,600.00 |
| 51276 | Equipment Purchase | 0.00 | 1,250.00 | 1,250.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| 51279 | Office Equipment | 0.00 | 400.00 | 400.00 | 1,360.24 | 3,600.00 | 2,239.76 | 4,800.00 |
| 51320 | Storage Rent | 245.17 | 246.00 | 0.83 | 3,659.37 | 2,214.00 | (1,445.37) | 2,952.00 |
| 51995 | Contingency Expense | 0.00 | 500.00 | 500.00 | 561.01 | 4,500.00 | 3,938.99 | 6,000.00 |
| Total General & Administrative | | 73,272.93 | 76,593.33 | 3,320.40 | 702,614.22 | 729,055.97 | 26,441.75 | 990,786.63 |
| **HOA Office** | | | | | | | | |
| 52008 | Electric - HOA Office | 364.26 | 0.00 | (364.26) | 1,233.03 | 0.00 | (1,233.03) | 0.00 |
| 52028 | Water & Sewer - HOA Office | 27.66 | 75.00 | 47.34 | 95.17 | 675.00 | 579.83 | 900.00 |
| 52048 | Gas - HOA Office | 11.40 | 55.00 | 43.60 | 541.66 | 495.00 | (46.66) | 660.00 |
| 52055 | Telephone and Internet | 452.53 | 475.00 | 22.47 | 4,065.64 | 4,275.00 | 209.36 | 5,700.00 |
| 53016 | Exterminating Contract - HOA Office | 105.48 | 120.00 | 14.52 | 950.50 | 1,080.00 | 129.50 | 1,440.00 |
| 53018 | Maintenance - HOA Office | 99.91 | 150.00 | 50.09 | 600.62 | 1,350.00 | 749.38 | 1,800.00 |

# Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Variance | Actual | Budget | Variance | |
| 53019 | Improvements - HOA Office | 0.00 | 500.00 | 500.00 | 4,279.69 | 1,500.00 | (2,779.69) | 2,000.00 |
| 53022 | HOA Office Alarm Monitoring Contract | 104.97 | 0.00 | (104.97) | 419.41 | 360.00 | (59.41) | 480.00 |
| 53023 | Trash Contract - HOA Office | 246.65 | 200.00 | (46.65) | 1,980.18 | 1,800.00 | (180.18) | 2,400.00 |
| 53024 | Landscape Maintenance - HOA Office | 469.68 | 500.00 | 30.32 | 4,227.12 | 4,500.00 | 272.88 | 6,000.00 |
| 53031 | Maintenance Yard - HOA Office | 0.00 | 75.00 | 75.00 | 0.00 | 675.00 | 675.00 | 900.00 |
| 53032 | Rear Property Maintenance - HOA Offi | 0.00 | 500.00 | 500.00 | 21.73 | 1,000.00 | 978.27 | 1,000.00 |
| 55056 | Janitorial - HOA Office | 525.00 | 525.00 | 0.00 | 4,725.00 | 4,725.00 | 0.00 | 6,300.00 |
| Total HOA Office | | 2,407.54 | 3,175.00 | 767.46 | 23,139.75 | 22,435.00 | (704.75) | 29,580.00 |
| **Landscape** | | | | | | | | |
| 53167 | Landscape Lighting | 161.78 | 500.00 | 338.22 | 5,641.71 | 4,500.00 | (1,141.71) | 6,000.00 |
| 53305 | Landscape - Other | 0.00 | 1,000.00 | 1,000.00 | 8,688.00 | 9,000.00 | 312.00 | 12,000.00 |
| 53308 | Landscape - Weed Control | 0.00 | 5,000.00 | 5,000.00 | 3,614.50 | 10,000.00 | 6,385.50 | 10,000.00 |
| 53316 | Irrigation Repair | 386.80 | 1,500.00 | 1,113.20 | 12,361.10 | 12,500.00 | 138.90 | 15,100.00 |
| 53325 | Plant & Tree Replacement | 0.00 | 0.00 | 0.00 | 5,175.45 | 15,000.00 | 9,824.55 | 25,000.00 |
| 53345 | Tree Pruning | 0.00 | 0.00 | 0.00 | 1,175.00 | 2,500.00 | 1,325.00 | 5,000.00 |
| 53365 | Storm Damage | 0.00 | 0.00 | 0.00 | 17,695.99 | 0.00 | (17,695.99) | 0.00 |
| 53366 | Community Clean Up | 0.00 | 400.00 | 400.00 | 0.00 | 2,400.00 | 2,400.00 | 3,200.00 |
| 53367 | Rincon Institute Maintenance | 0.00 | 0.00 | 0.00 | 1,058.45 | 0.00 | (1,058.45) | 0.00 |
| Total Landscape | | 548.58 | 8,400.00 | 7,851.42 | 55,410.20 | 55,900.00 | 489.80 | 76,300.00 |
| **Lifestyle** | | | | | | | | |

# Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Variance | Actual | Budget | Variance | |
| 51048 | Lifestyle Signage | 207.71 | 0.00 | (207.71) | 1,066.35 | 800.00 | (266.35) | 1,200.00 |
| 51049 | Lifestyle Temporary Labor | 0.00 | 0.00 | 0.00 | 4,569.45 | 7,000.00 | 2,430.55 | 9,000.00 |
| 51051 | Durable Supplies | 654.73 | 150.00 | (504.73) | 6,593.47 | 1,350.00 | (5,243.47) | 1,800.00 |
| 51052 | Disposable Supplies | 50.42 | 100.00 | 49.58 | 1,654.40 | 900.00 | (754.40) | 1,200.00 |
| 51148 | Member Initiated Event Support | 6,937.92 | 1,250.00 | (5,687.92) | 11,085.74 | 12,250.00 | 1,164.26 | 16,000.00 |
| 51209 | Music Licensing | 0.00 | 350.00 | 350.00 | 7,070.21 | 9,900.00 | 2,829.79 | 11,600.00 |
| 51285 | Marketing, Communications & Photogr | 3,488.01 | 100.00 | (3,388.01) | 9,299.01 | 3,400.00 | (5,899.01) | 6,600.00 |
| 51287 | Lifestyle Program Equipment | 116.73 | 0.00 | (116.73) | 7,744.90 | 12,000.00 | 4,255.10 | 20,000.00 |
| 51405 | Volunteer Appreciation | 0.00 | 500.00 | 500.00 | 0.00 | 1,500.00 | 1,500.00 | 2,000.00 |
| 54001 | Movies in the Park | 26.47 | 1,050.00 | 1,023.53 | 8,069.86 | 5,250.00 | (2,819.86) | 7,350.00 |
| 54002 | Stargazing | 0.00 | 600.00 | 600.00 | 750.00 | 2,300.00 | 1,550.00 | 3,500.00 |
| 54003 | Music in the Park | 0.00 | 0.00 | 0.00 | 5,406.05 | 9,250.00 | 3,843.95 | 11,250.00 |
| 54004 | Karaoke | 0.00 | 750.00 | 750.00 | 0.00 | 2,250.00 | 2,250.00 | 2,250.00 |
| 54006 | Trivia | 887.57 | 0.00 | (887.57) | 3,646.50 | 1,000.00 | (2,646.50) | 1,500.00 |
| 54007 | Mystery Theater | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 54008 | VUSD Kids Programs | 197.14 | 1,500.00 | 1,302.86 | 876.85 | 3,500.00 | 2,623.15 | 4,000.00 |
| 54009 | Wine Tasting | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 54010 | Trail Rides | 0.00 | 0.00 | 0.00 | 3,222.00 | 5,000.00 | 1,778.00 | 5,000.00 |
| 54011 | Carolling | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 54012 | Workshops & Classes | 934.67 | 750.00 | (184.67) | 15,023.57 | 6,000.00 | (9,023.57) | 6,750.00 |
| 54013 | Board Game Night | 0.00 | 0.00 | 0.00 | 9.54 | 1,500.00 | 1,490.46 | 2,000.00 |

# Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| 54014 Resident Contests | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 54015 Spring Thing | 0.00 | 0.00 | 0.00 | 9,221.27 | 5,000.00 | (4,221.27) | 5,000.00 |
| 54018 Cinco De Mayo | 0.00 | 0.00 | 0.00 | 10,129.92 | 5,000.00 | (5,129.92) | 5,000.00 |
| 54019 4th of July Independence Day | 0.00 | 0.00 | 0.00 | 15,681.09 | 13,000.00 | (2,681.09) | 13,000.00 |
| 54021 Halloween Boo Bash | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 54022 Veterans Day 5K | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,500.00 |
| 54027 Holiday Family Fun | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,000.00 |
| 54028 Holiday Social | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,000.00 |
| 54029 Pickleball Tournament | 0.00 | 0.00 | 0.00 | 0.00 | 750.00 | 750.00 | 750.00 |
| 54035 RK Sport Camp | 0.00 | 0.00 | 0.00 | 5,594.98 | 4,500.00 | (1,094.98) | 4,500.00 |
| 54036 RK Kids Camp | 0.00 | 0.00 | 0.00 | 2,460.63 | 17,500.00 | 15,039.37 | 17,500.00 |
| 54037 RK Community Water Days | 0.00 | 0.00 | 0.00 | 14,166.59 | 15,000.00 | 833.41 | 15,000.00 |
| 54038 RK Equestrian Camp | 0.00 | 0.00 | 0.00 | 6,836.16 | 6,500.00 | (336.16) | 6,500.00 |
| 54039 RK DJ Camp | 0.00 | 0.00 | 0.00 | 1,028.56 | 1,000.00 | (28.56) | 1,000.00 |
| 54043 Offsite Events | 0.00 | 0.00 | 0.00 | 1,000.00 | 2,400.00 | 1,400.00 | 2,400.00 |
| 54044 Fall Fest | 3,592.53 | 0.00 | (3,592.53) | 3,592.53 | 0.00 | (3,592.53) | 5,000.00 |
| 54045 Rincon institute Education | 0.00 | 0.00 | 0.00 | 11,045.80 | 0.00 | (11,045.80) | 0.00 |
| Total Lifestyle | 17,093.90 | 9,100.00 | (7,993.90) | 166,845.43 | 160,800.00 | (6,045.43) | 221,150.00 |
| **Non-Operating Expense** | | | | | | | |
| 59005 Depreciation Expense | 1,590.83 | 1,329.00 | (261.83) | 14,317.47 | 11,961.00 | (2,356.47) | 15,948.00 |
| Total Non-Operating Expense | 1,590.83 | 1,329.00 | (261.83) | 14,317.47 | 11,961.00 | (2,356.47) | 15,948.00 |

# Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | | Current Month | | | Year to Date | | | Annual |
|---|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| **Repairs & Maintenance** | | | | | | | | |
| 53005 | Common Area Maintenance | 286.62 | 800.00 | 513.38 | 10,386.26 | 7,200.00 | (3,186.26) | 9,600.00 |
| 53009 | Playground Maintenance | 0.00 | 100.00 | 100.00 | 390.60 | 900.00 | 509.40 | 1,200.00 |
| 53017 | Drainage System Maintenance | 0.00 | 350.00 | 350.00 | 0.00 | 3,150.00 | 3,150.00 | 4,200.00 |
| 53027 | Janitorial Supplies | 0.00 | 250.00 | 250.00 | 1,304.54 | 750.00 | (554.54) | 1,000.00 |
| 53036 | Holiday Lights & Decorations | 6,058.31 | 0.00 | (6,058.31) | 6,058.31 | 3,500.00 | (2,558.31) | 25,500.00 |
| 53055 | Pest Control | 0.00 | 150.00 | 150.00 | 64.70 | 1,050.00 | 985.30 | 1,200.00 |
| 53065 | Vandalism Repairs | 0.00 | 50.00 | 50.00 | 37.41 | 450.00 | 412.59 | 600.00 |
| 53085 | Splash Pad Repairs & Maint | 293.27 | 400.00 | 106.73 | 1,485.33 | 3,600.00 | 2,114.67 | 4,800.00 |
| 53310 | Erosion Control | 0.00 | 625.00 | 625.00 | 147.75 | 5,625.00 | 5,477.25 | 7,500.00 |
| 53380 | Signage | 0.00 | 0.00 | 0.00 | 508.40 | 6,000.00 | 5,491.60 | 9,000.00 |
| 53405 | Gate Maintenance & Repairs | 0.00 | 100.00 | 100.00 | 6,557.88 | 900.00 | (5,657.88) | 1,200.00 |
| 53429 | Trail Maintenance | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 3,000.00 | 3,000.00 | 4,000.00 |
| 53515 | Backflow Inspection | 4,851.03 | 0.00 | (4,851.03) | 4,851.03 | 10,000.00 | 5,148.97 | 10,000.00 |
| 53525 | Vehicle Repairs & Maintenance | 311.40 | 750.00 | 438.60 | 4,904.98 | 7,750.00 | 2,845.02 | 10,100.00 |
| 53552 | Brush/Bulky Roll Off | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 2,000.00 |
| Total Repairs & Maintenance | | 11,800.63 | 4,575.00 | (7,225.63) | 36,697.19 | 54,875.00 | 18,177.81 | 91,900.00 |
| **Utilities** | | | | | | | | |
| 52005 | Electricity | 2.48 | 1,500.00 | 1,497.52 | 17,536.61 | 13,500.00 | (4,036.61) | 18,000.00 |
| 52025 | Water & Sewer | 208.27 | 300.00 | 91.73 | 1,821.49 | 2,700.00 | 878.51 | 3,600.00 |
| 52030 | Irrigation Water | 17,868.44 | 5,000.00 | (12,868.44) | 85,394.79 | 60,000.00 | (25,394.79) | 75,000.00 |

# Rocking K South

Budget Comparison Statement

Department 1 Operating

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| 52056 Cell Phone | 240.00 | 300.00 | 60.00 | 2,160.00 | 2,700.00 | 540.00 | 3,600.00 |
| 52085 Internet Expense | 175.00 | 175.00 | 0.00 | 1,323.72 | 1,575.00 | 251.28 | 2,100.00 |
| Total Utilities | 18,494.19 | 7,275.00 | (11,219.19) | 108,236.61 | 80,475.00 | (27,761.61) | 102,300.00 |
| **Total Expense** | 220,620.71 | 212,032.33 | (8,588.38) | 1,923,219.94 | 1,964,581.97 | 41,362.03 | 2,687,446.63 |
| **Current Year Surplus / (Deficit)** | 7,432.92 | 17,444.30 | (10,011.38) | 110,747.97 | 17,444.25 | 93,303.72 | (0.02) |

# Rocking K South

Budget Comparison Statement

Department 1 Reserve

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | Current Month | | | Year to Date | | | Annual |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| **Income** | | | | | | | |
| **Reserve Income** | | | | | | | |
| 85001 Reserve Interest | 1,336.39 | 1,444.06 | (107.67) | 10,695.11 | 11,758.69 | (1,063.58) | 16,348.58 |
| 89001 Transfers from Operating Fund | 17,962.50 | 14,920.50 | 3,042.00 | 143,691.00 | 141,129.00 | 2,562.00 | 187,918.50 |
| 89002 Transfers of Reserve Fund Fees | 6,084.00 | 8,872.50 | (2,788.50) | 67,927.00 | 73,008.00 | (5,081.00) | 97,597.50 |
| 89039 Transfer of Reserve Fund Fees - Resa | 253.50 | 507.00 | (253.50) | 7,082.00 | 4,563.00 | 2,519.00 | 6,084.00 |
| Total Reserve Income | 25,636.39 | 25,744.06 | (107.67) | 229,395.11 | 230,458.69 | (1,063.58) | 307,948.58 |
| **Total Income** | 25,636.39 | 25,744.06 | (107.67) | 229,395.11 | 230,458.69 | (1,063.58) | 307,948.58 |
| **Expense** | | | | | | | |
| **Reserve Expense** | | | | | | | |
| 91023 Tot Lot Maintenance | 0.00 | 0.00 | 0.00 | 32,501.25 | 30,000.00 | (2,501.25) | 30,000.00 |
| 91026 Landscape Renovations | 0.00 | 0.00 | 0.00 | 16,734.50 | 0.00 | (16,734.50) | 0.00 |
| 91037 Shade Screen - Replace | 8,235.81 | 0.00 | (8,235.81) | 8,235.81 | 0.00 | (8,235.81) | 0.00 |
| 91041 Pool/Spa Equipment | 0.00 | 0.00 | 0.00 | 17,252.95 | 0.00 | (17,252.95) | 0.00 |
| 91051 Security Systems | 0.00 | 0.00 | 0.00 | 1,714.46 | 0.00 | (1,714.46) | 0.00 |
| 91081 Lighting | 0.00 | 0.00 | 0.00 | 4,627.60 | 0.00 | (4,627.60) | 0.00 |
| 91083 Windscreens | 0.00 | 0.00 | 0.00 | 7,212.05 | 0.00 | (7,212.05) | 0.00 |
| 91089 Drainage System | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| Total Reserve Expense | 8,235.81 | 0.00 | (8,235.81) | 88,278.62 | 45,000.00 | (43,278.62) | 45,000.00 |
| **Total Expense** | 8,235.81 | 0.00 | (8,235.81) | 88,278.62 | 45,000.00 | (43,278.62) | 45,000.00 |

# Rocking K South

Budget Comparison Statement

Department 1 Reserve

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| **Current Year Surplus / (Deficit)** | 17,400.58 | 25,744.06 | (8,343.48) | 141,116.49 | 185,458.69 | (44,342.20) | 262,948.58 |

# Rocking K South

Budget Comparison Statement

Department 2 Operating Service Area

Period 9/1/2026 To 9/30/2026 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) | 48,114.00 | 48,276.00 | (162.00) | 64,368.00 |
| Total Assessment Revenue | 5,346.00 | 5,364.00 | (18.00) | 48,114.00 | 48,276.00 | (162.00) | 64,368.00 |
| **Other Operating Income** | | | | | | | |
| 49001 Transfers to Reserve Fund | (2,200.00) | (2,200.00) | 0.00 | (19,800.00) | (19,800.00) | 0.00 | (26,400.00) |
| Total Other Operating Income | (2,200.00) | (2,200.00) | 0.00 | (19,800.00) | (19,800.00) | 0.00 | (26,400.00) |
| **Total Income** | 3,146.00 | 3,164.00 | (18.00) | 28,314.00 | 28,476.00 | (162.00) | 37,968.00 |
| **Expense** | | | | | | | |
| **Contracted Services** | | | | | | | |
| 55012 Patrol & Security Service | 1,450.00 | 1,300.00 | (150.00) | 12,200.00 | 11,868.00 | (332.00) | 15,768.00 |
| 55014 Gate Maintenance Contract | 0.00 | 325.00 | 325.00 | 2,614.80 | 2,925.00 | 310.20 | 3,900.00 |
| Total Contracted Services | 1,450.00 | 1,625.00 | 175.00 | 14,814.80 | 14,793.00 | (21.80) | 19,668.00 |
| **General & Administrative** | | | | | | | |
| 51065 Insurance | 0.00 | 100.00 | 100.00 | 0.00 | 900.00 | 900.00 | 1,200.00 |
| Total General & Administrative | 0.00 | 100.00 | 100.00 | 0.00 | 900.00 | 900.00 | 1,200.00 |
| **Repairs & Maintenance** | | | | | | | |
| 53405 Gate Maintenance & Repairs | 0.00 | 825.00 | 825.00 | 5,147.52 | 7,425.00 | 2,277.48 | 9,900.00 |
| Total Repairs & Maintenance | 0.00 | 825.00 | 825.00 | 5,147.52 | 7,425.00 | 2,277.48 | 9,900.00 |

# Rocking K South

Budget Comparison Statement

Department 2 Operating Service Area

Period 9/1/2026 To 9/30/2026 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 | 2,700.00 | 2,700.00 | 3,600.00 |
| 52059 Telephone - Gate | 0.00 | 300.00 | 300.00 | 912.65 | 2,700.00 | 1,787.35 | 3,600.00 |
| Total Utilities | 0.00 | 600.00 | 600.00 | 912.65 | 5,400.00 | 4,487.35 | 7,200.00 |
| **Total Expense** | 1,450.00 | 3,150.00 | 1,700.00 | 20,874.97 | 28,518.00 | 7,643.03 | 37,968.00 |
| **Current Year Surplus / (Deficit)** | 1,696.00 | 14.00 | 1,682.00 | 7,439.03 | (42.00) | 7,481.03 | 0.00 |

# Rocking K South

Budget Comparison Statement

Department 2 Reserve Service Area

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| **Income** | | | | | | | |
| **Reserve Income** | | | | | | | |
| 85001 Reserve Interest | 24.66 | 17.34 | 7.32 | 213.26 | 201.94 | 11.32 | 256.74 |
| 89001 Transfers from Operating Fund | 2,200.00 | 2,200.00 | 0.00 | 19,800.00 | 19,800.00 | 0.00 | 26,400.00 |
| Total Reserve Income | 2,224.66 | 2,217.34 | 7.32 | 20,013.26 | 20,001.94 | 11.32 | 26,656.74 |
| **Total Income** | 2,224.66 | 2,217.34 | 7.32 | 20,013.26 | 20,001.94 | 11.32 | 26,656.74 |
| **Expense** | | | | | | | |
| **Reserve Expense** | | | | | | | |
| 91009 Asphalt Seal & Repair | 0.00 | 0.00 | 0.00 | 41,625.42 | 75,000.00 | 33,374.58 | 75,000.00 |
| 91091 Concrete Repairs | 0.00 | 0.00 | 0.00 | 3,300.00 | 0.00 | (3,300.00) | 0.00 |
| Total Reserve Expense | 0.00 | 0.00 | 0.00 | 44,925.42 | 75,000.00 | 30,074.58 | 75,000.00 |
| **Total Expense** | 0.00 | 0.00 | 0.00 | 44,925.42 | 75,000.00 | 30,074.58 | 75,000.00 |
| **Current Year Surplus / (Deficit)** | 2,224.66 | 2,217.34 | 7.32 | (24,912.16) | (54,998.06) | 30,085.90 | (48,343.26) |

# Rocking K South

Budget Comparison Statement

Department 3 Reserve Corp Permit

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| **Income** | | | | | | | |
| **Reserve Income** | | | | | | | |
| 85001 Reserve Interest | 0.65 | 0.00 | 0.65 | 5.96 | 0.00 | 5.96 | 0.00 |
| Total Reserve Income | 0.65 | 0.00 | 0.65 | 5.96 | 0.00 | 5.96 | 0.00 |
| **Total Income** | 0.65 | 0.00 | 0.65 | 5.96 | 0.00 | 5.96 | 0.00 |
| **Current Year Surplus / (Deficit)** | 0.65 | 0.00 | 0.65 | 5.96 | 0.00 | 5.96 | 0.00 |

# Rocking K South

Budget Comparison Statement

Department 4 Reserve Conservation

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| **Income** | | | | | | | |
| **Reserve Income** | | | | | | | |
| 85001 Reserve Interest | 0.64 | 0.00 | 0.64 | 5.82 | 0.00 | 5.82 | 0.00 |
| Total Reserve Income | 0.64 | 0.00 | 0.64 | 5.82 | 0.00 | 5.82 | 0.00 |
| **Total Income** | 0.64 | 0.00 | 0.64 | 5.82 | 0.00 | 5.82 | 0.00 |
| **Current Year Surplus / (Deficit)** | 0.64 | 0.00 | 0.64 | 5.82 | 0.00 | 5.82 | 0.00 |

# Rocking K South

Budget Comparison Statement

Department 5 Capital Improvement

Period 9/1/2026 To 9/30/2026 11:59:00 PM

| | Current Month | | | Year to Date | | | Annual Budget |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| **Income** | | | | | | | |
| **Other Operating Income** | | | | | | | |
| 41047 Capital Improvement | 6,337.50 | 7,728.00 | (1,390.50) | 74,009.00 | 66,171.00 | 7,838.00 | 85,249.50 |
| Total Other Operating Income | 6,337.50 | 7,728.00 | (1,390.50) | 74,009.00 | 66,171.00 | 7,838.00 | 85,249.50 |
| **Total Income** | 6,337.50 | 7,728.00 | (1,390.50) | 74,009.00 | 66,171.00 | 7,838.00 | 85,249.50 |
| **Expense** | | | | | | | |
| **Repairs & Maintenance** | | | | | | | |
| 53257 Capital Improvement Expense | 2,302.85 | 5,750.00 | 3,447.15 | 51,912.74 | 17,250.00 | (34,662.74) | 23,000.00 |
| Total Repairs & Maintenance | 2,302.85 | 5,750.00 | 3,447.15 | 51,912.74 | 17,250.00 | (34,662.74) | 23,000.00 |
| **Total Expense** | 2,302.85 | 5,750.00 | 3,447.15 | 51,912.74 | 17,250.00 | (34,662.74) | 23,000.00 |
| **Current Year Surplus / (Deficit)** | 4,034.65 | 1,978.00 | 2,056.65 | 22,096.26 | 48,921.00 | (26,824.74) | 62,249.50 |