

VINEYARDS COMMUNITY ASSOCIATION, INC.

Balance Sheet
As of 12/31/24

ASSETS

CURRENT ASSETS:

Cash

1019-000	1ST FL Integrity - ICS #3550	\$ 1,273,733.18	
1020-000	1ST FL Integrity - #3550	(8,209.73)	
1021-100	1ST FL Integrity - A #3501	(1,262.79)	
1022-200	1ST FL Integrity - S #3519	26,529.27	
1023-300	1ST FL Integrity - V #3535	50,210.84	
1024-100	1ST FL Integrity - P #3543	.01	
1025-100	1ST FL Integrity - ICS #3501	194,152.57	
1026-000	Lake Mich Savings	23.84	
	Sub-Total Cash		\$ 1,535,177.19

Reserves

1012-000	FLAGSTAR CD550 7/26/25 5.15%	\$ 255,712.52	
1013-000	LakeMich12/24/24 CD79-41 5.10%	162,629.37	
1014-100	Synovus Bank Reserves MM #6500	144,502.63	
1015-000	1ST Interg CD614 4/14/25 5.00%	250,289.71	
1016-000	1STHORIZON #8771 5/25/25 3.70%	240,000.00	
1017-100	LMCU 12/24/24 CD7940 5.05%	112,550.69	
1029-000	1ST FL Integrity - ICS #9043	566,293.65	
1030-000	1ST FL Integrity Reserves#9043	1,929.36	
1031-100	1STFL Integrity Reserve A#9076	(715.25)	
1032-200	1STFL Integrity Reserve S#9084	86,456.71	
1033-300	1STFL Integrity Reserve V#9092	63,660.04	
1034-100	1ST FL Integrity - ICS #9076	412,621.70	
1037-300	OZK BANK CD8907 11/22/25 4.25%	193,339.38	
	Sub-Total Reserves		\$ 2,489,270.51

Accounts Receivable

1450-000	Owners Receivable	\$ 2,206.39	
	Sub-Total Accounts Receivable		\$ 2,206.39

		\$ 4,026,654.09	
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Fixed Assets:

1460-000	Fiber Optic Cable	\$ 3,278,531.00	
1470-000	Accumulated Depreciation-Fiber	(1,748,549.95)	

VINEYARDS COMMUNITY ASSOCIATION, INC.

Balance Sheet
As of 12/31/24

Total Fixed Assets	<hr/>	\$ 1,529,981.05
Other Assets:		
Total Other Assets	<hr/>	\$.00
TOTAL ASSETS		<hr/> <u>\$ 5,556,635.14</u> =====

VINEYARDS COMMUNITY ASSOCIATION, INC.

Balance Sheet
As of 12/31/24

LIABILITIES & EQUITY

CURRENT LIABILITIES:

2110-000	Accounts Payable	\$ 45,506.50	
2110-100	Accounts Payable-Access	465.94	
	Subtotal Current Liab.		\$ 45,972.44

RESERVES:

3040-000	RESERVES - GENERAL/MASTER	\$ 1,476,854.61	
3040-100	RESERVES - GENERAL/ACCESS	668,959.77	
3040-200	RESERVES - GENERAL/SILVER	86,456.71	
3040-300	RESERVES - GENERAL/VINTAGE	256,999.42	
	Subtotal Reserves		\$ 2,489,270.51

EQUITY:

3298-000	Capital Contributed	\$ 30,649.65	
3299-000	Equity invested in Prop&Equipt	1,529,981.05	
3300-000	Retained Earnings	1,290,929.16	
3300-100	Access-Retained Earnings	311,791.67	
3300-200	Silver Oaks-Retained Earnings	23,875.33	
3300-300	Vintage Col-Retained Earnings	48,500.76	
	Current Year Net Income/(Loss)	(214,335.43)	
	Subtotal Equity		\$ 3,021,392.19

	\$ 5,556,635.14
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The financial statements are for management use
only and are not intended for third party use.

VINEYARDS COMMUNITY ASSOCIATION, INC.

Income/Expense Statement
Sub-account: 000 Master

Period: 12/01/24 to 12/31/24

Account	Description	Actual	Current Period		Actual	Year-to-Date		Yearly Budget
			Budget	Variance		Budget	Variance	
INCOME:								
04145-000	Maintenance Fees - VCA	152,848.35	152,844.75	3.60	1,834,180.39	1,834,137.00	43.39	1,834,137.00
04150-000	Reserve Assessments - VCA	.00	3,916.74	(3,916.74)	47,076.61	47,000.00	76.61	47,000.00
04151-000	Lake Maintenance	2,206.39	7,258.37	(5,051.98)	86,980.32	87,100.00	(119.68)	87,100.00
04154-000	Bulk TV/Communications Fees	274,253.98	274,153.12	100.86	3,291,047.76	3,289,837.00	1,210.76	3,289,837.00
04240-000	Interest Income - Operating	138.91	.00	138.91	1,925.48	.00	1,925.48	.00
04250-000	Interest Income - Reserves	10,685.29	.00	10,685.29	42,502.42	.00	42,502.42	.00
04295-000	Miscellaneous Income	.00	.00	.00	(63.13)	.00	(63.13)	.00
04499-000	Prior Year Surplus/(Deficit)	.00	12,500.00	(12,500.00)	.00	150,000.00	(150,000.00)	150,000.00
	TOTAL INCOME	440,132.92	450,672.98	(10,540.06)	5,303,649.85	5,408,074.00	(104,424.15)	5,408,074.00
EXPENSES								
ACCESS CONTROL GATE								
	SUB-TOTAL ACCESS CONTROL G/	.00	.00	.00	.00	.00	.00	.00
ADMINISTRATIVE								
06021-000	Community Activities	.00	2,666.63	2,666.63	28,514.00	32,000.00	3,486.00	32,000.00
06022-000	Website Hosting	.00	200.00	200.00	1,560.00	2,400.00	840.00	2,400.00
06025-000	Corporate Filing Fee	.00	5.13	5.13	61.25	62.00	.75	62.00
06035-000	Line Of Credit	.00	1,000.00	1,000.00	5,350.00	12,000.00	6,650.00	12,000.00
06040-000	Management / Accounting Fees	19,321.13	19,321.13	.00	231,854.00	231,854.00	.00	231,854.00
06050-000	Office Expense	731.82	1,416.63	684.81	11,411.52	17,000.00	5,588.48	17,000.00
06051-000	Vineyards Radio	.00	100.00	100.00	1,100.00	1,200.00	100.00	1,200.00
06052-000	Postage / Duplicating	153.62	500.00	346.38	3,677.86	6,000.00	2,322.14	6,000.00
06055-000	Lake Drainage & Engineering	.00	416.63	416.63	.00	5,000.00	5,000.00	5,000.00
06056-000	Legal / Accounting (CPA)	.00	833.37	833.37	11,122.50	10,000.00	(1,122.50)	10,000.00
06070-000	Taxes/Licenses/Dues	.00	33.37	33.37	.00	400.00	400.00	400.00
	SUB-TOTAL ADMINISTRATIVE	20,206.57	26,492.89	6,286.32	294,651.13	317,916.00	23,264.87	317,916.00
UTILITIES								
06100-000	Electricity	5,334.03	6,416.63	1,082.60	64,149.86	77,000.00	12,850.14	77,000.00
06102-000	Electrical/Lighting Repairs	696.75	416.63	(280.12)	13,241.88	5,000.00	(8,241.88)	5,000.00
06103-000	Bulk TV/Communications Fees	271,655.08	274,153.12	2,498.04	3,233,744.79	3,289,837.00	56,092.21	3,289,837.00
06105-000	Irrigation Water	19,636.46	17,500.00	(2,136.46)	150,501.06	210,000.00	59,498.94	210,000.00
	SUB-TOTAL UTILITIES	297,322.32	298,486.38	1,164.06	3,461,637.59	3,581,837.00	120,199.41	3,581,837.00
GROUNDS								
06026-000	Contingency Funds	.00	8,333.37	8,333.37	.00	100,000.00	100,000.00	100,000.00
06130-000	Lake Fountain Maintenance	652.50	266.63	(385.87)	3,187.50	3,200.00	12.50	3,200.00
06131-000	Lake Fountains Repairs	1,942.00	333.37	(1,608.63)	9,787.00	4,000.00	(5,787.00)	4,000.00
06139-000	Lake Drainage Inspect/Repairs	1,280.00	833.37	(446.63)	7,080.00	10,000.00	2,920.00	10,000.00
06140-000	Lake Maintenance	5,871.00	8,116.63	2,245.63	71,152.00	97,400.00	26,248.00	97,400.00

VINEYARDS COMMUNITY ASSOCIATION, INC.

Income/Expense Statement
Sub-account: 000 Master

Period: 12/01/24 to 12/31/24

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
06141-000	Irrigation Repairs	7,750.37	1,333.37	(6,417.00)	24,906.29	16,000.00	(8,906.29)	16,000.00
06142-000	Lake & Shoreline Plants	.00	166.63	166.63	.00	2,000.00	2,000.00	2,000.00
06160-000	Landscape Contract w/Irr Chec	84,581.41	84,582.00	.59	1,014,976.92	1,014,984.00	7.08	1,014,984.00
06161-000	Landscape Replacement	.00	7,500.00	7,500.00	63,355.90	90,000.00	26,644.10	90,000.00
06162-000	Annuals/Replacement	40,808.52	3,583.37	(37,225.15)	56,042.16	43,000.00	(13,042.16)	43,000.00
06168-000	Roadway Maintenance	.00	166.63	166.63	.00	2,000.00	2,000.00	2,000.00
06172-000	Entrance Sign & Monument Main	.00	250.00	250.00	.00	3,000.00	3,000.00	3,000.00
06173-000	Roadway Sign Maintenance	.00	416.63	416.63	888.20	5,000.00	4,111.80	5,000.00
06174-000	Perimeter Fencing Walls	.00	208.37	208.37	.00	2,500.00	2,500.00	2,500.00
06175-000	Powerwashing Park & Monuments	.00	583.37	583.37	.00	7,000.00	7,000.00	7,000.00
	SUB-TOTAL GROUNDS	142,885.80	116,673.74	(26,212.06)	1,251,375.97	1,400,084.00	148,708.03	1,400,084.00
	INSURANCE							
06310-000	Insurance	.00	.00	.00	60,027.13	61,237.00	1,209.87	61,237.00
	SUB-TOTAL INSURANCE	.00	.00	.00	60,027.13	61,237.00	1,209.87	61,237.00
	RESERVES							
06440-000	Reserves - General/Master	10,685.29	3,916.74	(6,768.55)	386,230.48	47,000.00	(339,230.48)	47,000.00
	SUB-TOTAL RESERVES	10,685.29	3,916.74	(6,768.55)	386,230.48	47,000.00	(339,230.48)	47,000.00
	TOTAL EXPENSES	471,099.98	445,569.75	(25,530.23)	5,453,922.30	5,408,074.00	(45,848.30)	5,408,074.00
	Current Year Net Income/(loss)	(30,967.06)	5,103.23	(36,070.29)	(150,272.45)	.00	(150,272.45)	.00

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use-only and not intended for third-party use.

VINEYARDS COMMUNITY ASSOCIATION, INC.

Income/Expense Statement
Sub-account: 100 Access Control

Period: 12/01/24 to 12/31/24

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
INCOME:								
04152-100	Access Control Fees	67,341.14	67,340.37	.77	808,093.60	808,084.00	9.60	808,084.00
04153-100	Access Control - Reserve Fees	.00	6,333.37	(6,333.37)	77,322.00	76,000.00	1,322.00	76,000.00
04240-100	Int. Income-Access-Operating	18.69	.00	18.69	294.63	.00	294.63	.00
04250-100	Interest Income-ReservesAcces	65.41	.00	65.41	3,676.63	.00	3,676.63	.00
04295-100	Misc Income - Access Control	.00	.00	.00	(1,329.00)	.00	(1,329.00)	.00
04499-100	Prior Year Surplus/(Deficit)	.00	10,833.37	(10,833.37)	.00	130,000.00	(130,000.00)	130,000.00
TOTAL INCOME		67,425.24	84,507.11	(17,081.87)	888,057.86	1,014,084.00	(126,026.14)	1,014,084.00
EXPENSES								
ACCESS CONTROL GATE								
06000-100	Educational/Conferences	.00	66.63	66.63	.00	800.00	800.00	800.00
06001-100	Access Control Payroll/Benefi	55,570.12	58,228.37	2,658.25	655,497.01	698,740.00	43,242.99	698,740.00
06002-100	Access - Office Expense	69.96	500.00	430.04	6,528.92	6,000.00	(528.92)	6,000.00
06003-100	Access-Gatehse Janit.Sup	466.00	500.00	34.00	4,136.50	6,000.00	1,863.50	6,000.00
06004-100	Access - Uniforms	.00	250.00	250.00	.00	3,000.00	3,000.00	3,000.00
06005-100	Access-Auto Insurance	.00	241.63	241.63	(13,107.75)	2,900.00	16,007.75	2,900.00
06007-100	Access - Workmens Comp	.00	1,700.00	1,700.00	10,767.61	20,400.00	9,632.49	20,400.00
06008-100	Access - Electricity	904.88	944.13	39.25	11,972.39	11,330.00	(642.39)	11,330.00
06009-100	Access-Mobile Phone/Cable	381.94	394.87	12.93	4,670.15	4,738.00	67.85	4,738.00
06010-100	Access - Water/Sewer	357.91	292.62	(65.29)	4,869.27	3,511.00	(1,358.27)	3,511.00
06012-100	Access- Gate Repair & Maint	306.40	500.00	193.60	6,568.51	6,000.00	(568.51)	6,000.00
06013-100	Access-Gatehse Repair&Maint	.00	416.63	416.63	2,036.78	5,000.00	2,963.22	5,000.00
06014-100	Access-Gatehouse Janitorial	2,023.00	2,023.00	.00	24,276.00	24,276.00	.00	24,276.00
06015-100	Access-Gatehouse Pest Control	.00	133.00	133.00	905.00	1,596.00	691.00	1,596.00
06016-100	Access - Auto Fuel	.00	250.00	250.00	619.33	3,000.00	2,380.67	3,000.00
06017-100	Access - Auto Repair & Maint	.00	208.37	208.37	573.69	2,500.00	1,926.31	2,500.00
06018-100	Access - Bar Code/Decal/Pass	(70.00)	500.00	570.00	1,957.06	6,000.00	4,042.94	6,000.00
06019-100	Access - Software/Hosting	1,267.10	1,166.63	(100.47)	13,204.68	14,000.00	795.32	14,000.00
06020-100	Access-AC Repair & Maintenanc	.00	83.37	83.37	417.89	1,000.00	582.11	1,000.00
06021-100	Access - Software Supp/Repair	.00	41.63	41.63	.00	500.00	500.00	500.00
06022-100	Powerwash Sidewalks-Arbor Blv	.00	708.37	708.37	.00	8,500.00	8,500.00	8,500.00
06023-100	Gate Houses/Bldg Insurance	.00	.00	.00	50,032.78	49,793.00	(239.78)	49,793.00
SUB-TOTAL ACCESS CONTROL G/		61,277.31	69,149.25	7,871.94	785,925.72	879,584.00	93,658.28	879,584.00
ADMINISTRATIVE								
SUB-TOTAL ADMINISTRATIVE		.00	.00	.00	.00	.00	.00	.00
UTILITIES								
SUB-TOTAL UTILITIES		.00	.00	.00	.00	.00	.00	.00
GROUNDS								

VINEYARDS COMMUNITY ASSOCIATION, INC.

Income/Expense Statement
 Sub-account: 100 Access Control

Period: 12/01/24 to 12/31/24

Account	Description	Actual	Current Period		Actual	Year-To-Date		Yearly Budget
			Budget	Variance		Budget	Variance	
06171-100	Access-PowerWashStGutter Arbo	.00	708.37	708.37	.00	8,500.00	8,500.00	8,500.00
06177-100	Access - Contingency	.00	4,166.63	4,166.63	.00	50,000.00	50,000.00	50,000.00
	SUB-TOTAL GROUNDS	.00	4,875.00	4,875.00	.00	58,500.00	58,500.00	58,500.00
INSURANCE								
	SUB-TOTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00
RESERVES								
06440-100	Reserves - General/Access	65.41	6,333.37	6,267.96	177,344.67	76,000.00	(101,344.67)	76,000.00
	SUB-TOTAL RESERVES	65.41	6,333.37	6,267.96	177,344.67	76,000.00	(101,344.67)	76,000.00
	TOTAL EXPENSES	61,342.72	80,357.62	19,014.90	963,270.39	1,014,084.00	50,813.61	1,014,084.00
	Current Year Net Income/(loss)	6,082.52	4,149.49	1,933.03	(75,212.53)	.00	(75,212.53)	.00

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VINEYARDS COMMUNITY ASSOCIATION, INC.

Income/Expense Statement
Sub-account: 200 Silver Oaks

Period: 12/01/24 to 12/31/24

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
INCOME:								
04156-200	Silver Oaks Drive Fee	3,144.00	3,144.37	(.37)	37,728.00	37,732.00	(4.00)	37,732.00
04157-200	Reserves - Silver Oak Drive	.00	916.63	(916.63)	11,003.20	11,000.00	3.20	11,000.00
04240-200	Int. Income-Silver-Operating	.75	.00	.75	8.86	.00	8.86	.00
04250-200	Interest Income-ReservesSilve	14.68	.00	14.68	164.01	.00	164.01	.00
04295-200	Misc Income - Silver Oaks	.00	.00	.00	(1.60)	.00	(1.60)	.00
TOTAL INCOME		3,159.43	4,061.00	(901.57)	48,902.47	48,732.00	170.47	48,732.00
EXPENSES								
ACCESS CONTROL GATE								
SUB-TOTAL ACCESS CONTROL G/		.00	.00	.00	.00	.00	.00	.00
ADMINISTRATIVE								
SUB-TOTAL ADMINISTRATIVE		.00	.00	.00	.00	.00	.00	.00
UTILITIES								
SUB-TOTAL UTILITIES		.00	.00	.00	.00	.00	.00	.00
GROUNDS								
06180-200	Silver Oaks - Landscape Maint	2,535.42	2,536.00	.58	30,425.04	30,432.00	6.96	30,432.00
06181-200	Silver Oaks-Powerwash Sidewal	1,650.00	150.00	(1,500.00)	1,650.00	1,800.00	150.00	1,800.00
06182-200	Silver Oaks - Repairs & Maint	.00	250.00	250.00	.00	3,000.00	3,000.00	3,000.00
06183-200	Silver Oaks - Contingency	.00	41.63	41.63	.00	500.00	500.00	500.00
06184-200	Silver Oaks-Tree,Plant Replac	488.05	166.63	(321.42)	2,256.57	2,000.00	(256.57)	2,000.00
SUB-TOTAL GROUNDS		4,673.47	3,144.26	(1,529.21)	34,331.61	37,732.00	3,400.39	37,732.00
INSURANCE								
SUB-TOTAL INSURANCE		.00	.00	.00	.00	.00	.00	.00
RESERVES								
06440-200	Reserves - General/Silver Oak	14.68	916.63	901.95	11,155.11	11,000.00	(155.11)	11,000.00
SUB-TOTAL RESERVES		14.68	916.63	901.95	11,155.11	11,000.00	(155.11)	11,000.00
TOTAL EXPENSES		4,688.15	4,060.89	(627.26)	45,486.72	48,732.00	3,245.28	48,732.00
Current Year Net Income/(loss)		(1,528.72)	.11	(1,528.83)	3,415.75	.00	3,415.75	.00

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VINEYARDS COMMUNITY ASSOCIATION, INC.

Income/Expense Statement
Sub-account: 300 Vintage Colony

Period: 12/01/24 to 12/31/24

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
INCOME:								
04158-300	Vintage Colony Blvd Fee	5,454.40	5,454.38	.02	65,452.80	65,453.00	(.20)	65,453.00
04159-300	Vintage Colony - Reserve Fee	.00	1,666.63	(1,666.63)	20,004.80	20,000.00	4.80	20,000.00
04240-300	Int. Income-Vintage-Operating	1.41	.00	1.41	16.75	.00	16.75	.00
04250-300	Interest Income-Reserve/Vintag	1,351.19	.00	1,351.19	7,195.42	.00	7,195.42	.00
04295-300	Misc Income - Vintage Colony	.00	.00	.00	(1.60)	.00	(1.60)	.00
TOTAL INCOME		6,807.00	7,121.01	(314.01)	92,668.17	85,453.00	7,215.17	85,453.00
EXPENSES								
ACCESS CONTROL GATE								
SUB-TOTAL ACCESS CONTROL G/		.00	.00	.00	.00	.00	.00	.00
ADMINISTRATIVE								
SUB-TOTAL ADMINISTRATIVE		.00	.00	.00	.00	.00	.00	.00
UTILITIES								
SUB-TOTAL UTILITIES		.00	.00	.00	.00	.00	.00	.00
GROUNDS								
06190-300	Vintage Col.-Repairs & Maint.	.00	166.63	166.63	1,047.65	2,000.00	952.35	2,000.00
06191-300	Vintage Col.-Landscape Maint.	3,305.58	3,306.00	.42	39,667.06	39,672.00	4.94	39,672.00
06192-300	Vintage Col.-Annuals/Planting	833.34	208.37	(624.97)	1,325.86	2,500.00	1,174.14	2,500.00
06193-300	Vintage Col.-Fountain Service	257.50	257.50	.00	3,090.00	3,090.00	.00	3,090.00
06194-300	Vintage Col.-Fountain Electri	477.38	571.00	93.62	6,193.27	6,852.00	658.73	6,852.00
06195-300	Vintage Col.-Street Lights	78.19	111.62	33.43	871.26	1,339.00	467.74	1,339.00
06196-300	Vintage Col.-Fntn. Equipment	.00	125.00	125.00	512.54	1,500.00	987.46	1,500.00
06197-300	Vintage Col.-Contingency	.00	41.63	41.63	.00	500.00	500.00	500.00
06198-300	Vintage-PowerWash Sidewalks	4,240.00	250.00	(3,990.00)	4,240.00	3,000.00	(1,240.00)	3,000.00
06199-300	Vintage Col - Plant Replace	.00	416.63	416.63	782.41	5,000.00	4,217.59	5,000.00
SUB-TOTAL GROUNDS		9,191.99	5,454.38	(3,737.61)	57,730.05	65,453.00	7,722.95	65,453.00
INSURANCE								
SUB-TOTAL INSURANCE		.00	.00	.00	.00	.00	.00	.00
RESERVES								
06440-300	Reserves - General/Vintage Co	1,351.19	1,666.63	315.44	27,204.32	20,000.00	(7,204.32)	20,000.00
SUB-TOTAL RESERVES		1,351.19	1,666.63	315.44	27,204.32	20,000.00	(7,204.32)	20,000.00
TOTAL EXPENSES		10,543.18	7,121.01	(3,422.17)	84,934.37	85,453.00	518.63	85,453.00
Current Year Net Income/(loss)		(3,736.18)	.00	(3,736.18)	7,733.80	.00	7,733.80	.00

2024 VCA Reserves Spending Summary

12-31-24

Master

Fencing	10,100.00
Street Signs	1,380.30
Lake Fountains	13,158.00
Drainage	57,796.00
Sidewalk	1,200.00
Tree Replacement	1,000.00
Total	84,634.30

Access Control

Gatehouse	109,111.46
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Silver Oaks

Vintage Colony