

## THE STRAND MASTER POA

Balance Sheet  
 As of 02/28/21

| Account              | Description                  | Operating   | Reserves   | Other | Totals      |
|----------------------|------------------------------|-------------|------------|-------|-------------|
| ASSETS               |                              |             |            |       |             |
| CURRENT ASSETS:      |                              |             |            |       |             |
| 103                  | AAB RES 8275                 |             | 147,803.55 |       | 147,803.55  |
| 104                  | AAB OP 0811                  | 120,537.92  |            |       | 120,537.92  |
| 108                  | Fifth Third Spc Asmt - 6942  | 33,379.23   |            |       | 33,379.23   |
| 109                  | Fifth Third Cap Contrib 1972 | 144,107.57  |            |       | 144,107.57  |
| 111                  | Iberia Bank Res 7595         |             | 105,068.02 |       | 105,068.02  |
| 120                  | Accounts Receivable          | 127,905.61  |            |       | 127,905.61  |
| 141                  | VNB RES 6871                 |             | 160,581.64 |       | 160,581.64  |
|                      | Total Operating Assets       | 425,930.33  | 413,453.21 | .00   | 839,383.54  |
| OTHER ASSETS:        |                              |             |            |       |             |
| 124                  | Security Deposits            | 5,183.98    |            |       | 5,183.98    |
| 130                  | Prepaid Insurance            | 30,315.87   |            |       | 30,315.87   |
| 132                  | Prepaid Expenses             | 425.48      |            |       | 425.48      |
|                      | Total Other Assets           | 35,925.33   | .00        | .00   | 35,925.33   |
|                      | <b>TOTAL ASSETS</b>          | 461,855.66  | 413,453.21 | .00   | 875,308.87  |
| LIABILITIES & EQUITY |                              |             |            |       |             |
| CURRENT LIABILITIES: |                              |             |            |       |             |
| 210                  | Accounts Payable             | 37,272.77   |            |       | 37,272.77   |
| 212                  | Accrued Expense              | 400.00      |            |       | 400.00      |
| 240                  | Deferred Maintenance Fees    | 127,432.34  |            |       | 127,432.34  |
| 250                  | Equity Carried Forward       | (21,883.34) |            |       | (21,883.34) |
|                      | Total Current Liabilities    | 143,221.77  | .00        | .00   | 143,221.77  |
| RESERVE LIABILITIES  |                              |             |            |       |             |
| 341                  | Deferred Reserves Pooled     |             | 413,280.86 |       | 413,280.86  |
|                      | Total Reserve Liabilities    | .00         | 413,280.86 | .00   | 413,280.86  |
| OPERATING FUND       |                              |             |            |       |             |
| 345                  | Capital Contributions        | 77,634.50   |            |       | 77,634.50   |
| 350                  | Adjusted Equity              | 195,484.35  |            |       | 195,484.35  |
|                      | Net Income (Loss)            | 45,515.04   | 172.35     | .00   | 45,687.39   |
|                      |                              |             |            |       |             |

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Balance Sheet  
As of 02/28/21

| Account | Description                    | Operating         | Reserves          | Other      | Totals            |
|---------|--------------------------------|-------------------|-------------------|------------|-------------------|
|         | TOTAL FUND BAL & MEMBER EQUITY | 318,633.89        | 172.35            | .00        | 318,806.24        |
|         | TOTAL LIABILITIES & EQUITY     | <u>461,855.66</u> | <u>413,453.21</u> | <u>.00</u> | <u>875,308.87</u> |
|         |                                | =====             | =====             | =====      | =====             |

## THE STRAND MASTER POA

Income/Expense Statement  
 Period: 02/01/21 to 02/28/21

| Account                  | Description                           | Actual            | Current Period    |                 | Actual            | Year-To-Date      |                  | Yearly Budget       |
|--------------------------|---------------------------------------|-------------------|-------------------|-----------------|-------------------|-------------------|------------------|---------------------|
|                          |                                       |                   | Budget            | Variance        |                   | Budget            | Variance         |                     |
| INCOME                   |                                       |                   |                   |                 |                   |                   |                  |                     |
| 00411                    | Maintenance Income                    | 112,509.00        | 112,656.58        | (147.58)        | 225,018.00        | 225,313.16        | (295.16)         | 1,351,879.00        |
| 00418                    | Reserve Assessment                    | .00               | .00               | .00             | 8,275.00          | 8,275.00          | .00              | 33,100.00           |
| 00425                    | Special Project Income                | 14,923.33         | 14,923.33         | .00             | 29,846.66         | 29,846.66         | .00              | 179,080.00          |
| 00430                    | Carry Forward Previous Year           | 10,941.67         | 10,941.67         | .00             | 21,883.34         | 21,883.34         | .00              | 131,300.00          |
| 00450                    | Miscellaneous Income                  | 100.00            | .00               | 100.00          | 100.00            | .00               | 100.00           | .00                 |
| 00454                    | Capital Contribution Income           | 8,500.00          | 1,460.00          | 7,040.00        | 8,500.00          | 2,920.00          | 5,580.00         | 17,520.00           |
| 00455                    | Interest Income Op                    | 10.68             | .00               | 10.68           | 17.93             | .00               | 17.93            | .00                 |
| 00490                    | Reserve Transfer                      | .00               | .00               | .00             | (8,275.00)        | (8,275.00)        | .00              | (33,100.00)         |
|                          | <b>TOTAL REVENUE</b>                  | <b>146,984.68</b> | <b>139,981.58</b> | <b>7,003.10</b> | <b>285,365.93</b> | <b>279,963.16</b> | <b>5,402.77</b>  | <b>1,679,779.00</b> |
| EXPENSES                 |                                       |                   |                   |                 |                   |                   |                  |                     |
| MAINTENANCE & OPERATIONS |                                       |                   |                   |                 |                   |                   |                  |                     |
| 00504                    | Primary Road Irrigation               | 795.82            | 416.67            | (379.15)        | 795.82            | 833.34            | 37.52            | 5,000.00            |
| 00505                    | Public Road Irrigation                | .00               | 83.33             | 83.33           | .00               | 166.66            | 166.66           | 1,000.00            |
| 00508                    | Cable Television                      | 71,227.12         | 71,225.00         | (2.12)          | 142,454.24        | 142,450.00        | (4.24)           | 854,700.00          |
| 00509                    | Christmas Decor                       | .00               | 1,025.00          | 1,025.00        | .00               | 2,050.00          | 2,050.00         | 12,300.00           |
| 00510                    | Signage                               | .00               | 41.67             | 41.67           | .00               | 83.34             | 83.34            | 500.00              |
| 00540                    | Primary Road Tree Trimming            | .00               | 941.67            | 941.67          | .00               | 1,883.34          | 1,883.34         | 11,300.00           |
| 00541                    | Primary Rd Sidewalk Power Was         | .00               | 583.33            | 583.33          | .00               | 1,166.66          | 1,166.66         | 7,000.00            |
| 00542                    | Primary Road ROW Maintenance          | 13,949.00         | 14,208.33         | 259.33          | 27,998.00         | 28,416.66         | 418.66           | 170,500.00          |
| 00543                    | Public Up-lighting                    | 77.16             | 100.00            | 22.84           | 154.32            | 200.00            | 45.68            | 1,200.00            |
| 00545                    | Public Road ROW Maintenance           | 2,461.00          | 2,808.33          | 347.33          | 4,622.00          | 5,616.66          | 994.66           | 33,700.00           |
| 00546                    | Public Road Tree Trimming             | .00               | 516.67            | 516.67          | .00               | 1,033.34          | 1,033.34         | 6,200.00            |
| 00547                    | Public Rd Sidewalk Power Wash         | .00               | 158.33            | 158.33          | .00               | 316.66            | 316.66           | 1,900.00            |
| 00551                    | Primary Road Street Lighting          | 2,343.20          | 2,400.00          | 56.80           | 4,686.40          | 4,800.00          | 113.60           | 28,800.00           |
| 00554                    | Public Road Street Lighting           | 242.22            | 75.00             | (167.22)        | 449.12            | 150.00            | (299.12)         | 900.00              |
| 00555                    | Landscape Replacement                 | .00               | 2,083.33          | 2,083.33        | .00               | 4,166.66          | 4,166.66         | 25,000.00           |
| 00556                    | Landscape (not shared)                | .00               | 83.33             | 83.33           | .00               | 166.66            | 166.66           | 1,000.00            |
| 00557                    | Fountain Maint Non-Shared             | .00               | 83.33             | 83.33           | .00               | 166.66            | 166.66           | 1,000.00            |
| 00558                    | Electric (Non Shared)                 | 16.16             | 358.33            | 342.17          | 924.31            | 716.66            | (207.65)         | 4,300.00            |
| 00559                    | Billing of Shared Expenses            | (6,679.80)        | (6,725.00)        | (45.20)         | (13,359.60)       | (13,450.00)       | (90.40)          | (80,700.00)         |
|                          | <b>TOTAL MAINT &amp; OPER EXPENSE</b> | <b>84,431.88</b>  | <b>90,466.65</b>  | <b>6,034.77</b> | <b>168,724.61</b> | <b>180,933.30</b> | <b>12,208.69</b> | <b>1,085,600.00</b> |
| ENVIRONMENTAL MANAGEMENT |                                       |                   |                   |                 |                   |                   |                  |                     |
| 00606                    | Lakes & Water Management              | 2,800.00          | 3,200.00          | 400.00          | 5,600.00          | 6,400.00          | 800.00           | 38,400.00           |
| 00607                    | Irrigation Electric/Reporting         | 482.84            | 766.67            | 283.83          | 1,192.96          | 1,533.34          | 340.38           | 9,200.00            |

## THE STRAND MASTER POA

Income/Expense Statement  
Period: 02/01/21 to 02/28/21

| Account                       | Description                         | Actual           | Current Period   |                    | Actual           | Year-To-Date     |                   | Yearly Budget     |
|-------------------------------|-------------------------------------|------------------|------------------|--------------------|------------------|------------------|-------------------|-------------------|
|                               |                                     |                  | Budget           | Variance           |                  | Budget           | Variance          |                   |
| 00608                         | Aerator System Electric             | .00              | 83.33            | 83.33              | .00              | 166.66           | 166.66            | 1,000.00          |
| 00618                         | Preserves Maintenance Incl 17       | .00              | 2,250.00         | 2,250.00           | .00              | 4,500.00         | 4,500.00          | 27,000.00         |
| 00619                         | Berm Maint - Eden, Trophy           | .00              | 3,125.00         | 3,125.00           | .00              | 6,250.00         | 6,250.00          | 37,500.00         |
| 00620                         | Lakes/Water Quality Improvemn       | .00              | 2,383.33         | 2,383.33           | 757.50           | 4,766.66         | 4,009.16          | 28,600.00         |
| 00669                         | Billing of Shared Expenses          | (3,440.00)       | (3,441.67)       | (1.67)             | (6,880.00)       | (6,883.34)       | (3.34)            | (41,300.00)       |
|                               | <b>TOTAL ENVIRONMENAL EXPENSE</b>   | <b>(157.16)</b>  | <b>8,366.66</b>  | <b>8,523.82</b>    | <b>670.46</b>    | <b>16,733.32</b> | <b>16,062.86</b>  | <b>100,400.00</b> |
| <b>SECURITY EXPENSE</b>       |                                     |                  |                  |                    |                  |                  |                   |                   |
| 00702                         | Water/Sewer - Guardhouse            | 334.54           | 66.67            | (267.87)           | 456.65           | 133.34           | (323.31)          | 800.00            |
| 00705                         | Telephone - Guardhouse              | 174.54           | 216.67           | 42.13              | 351.86           | 433.34           | 81.48             | 2,600.00          |
| 00707                         | Custodial - Guardhouse              | 100.00           | 100.00           | .00                | 100.00           | 200.00           | 100.00            | 1,200.00          |
| 00710                         | Pest Control - Guardhouse           | .00              | 29.17            | 29.17              | .00              | 58.34            | 58.34             | 350.00            |
| 00720                         | Security Contract                   | 12,964.25        | 14,333.33        | 1,369.08           | 27,503.67        | 28,666.66        | 1,162.99          | 172,000.00        |
| 00740                         | Electricity - Guardhouse            | 125.42           | 166.67           | 41.25              | 249.45           | 333.34           | 83.89             | 2,000.00          |
| 00745                         | Guardhouse Supplies                 | .00              | 166.67           | 166.67             | .00              | 333.34           | 333.34            | 2,000.00          |
| 00746                         | Gate Access Software                | .00              | 233.33           | 233.33             | 231.56           | 466.66           | 235.10            | 2,800.00          |
| 00750                         | Guardhouse Repair/Maint             | 5,300.00         | 83.33            | (5,216.67)         | 5,300.00         | 166.66           | (5,133.34)        | 1,000.00          |
| 00752                         | Back Gate Expense Non-Shared        | 22,697.70        | 83.33            | (22,614.37)        | 22,697.70        | 166.66           | (22,531.04)       | 1,000.00          |
| 00753                         | Front Gate Rprs & Sec Project       | 425.48           | 8,841.67         | 8,416.19           | 1,275.94         | 17,683.34        | 16,407.40         | 106,100.00        |
| 00775                         | Bar Code Decals                     | 824.57           | 200.00           | (624.57)           | 2,059.87         | 400.00           | (1,659.87)        | 2,400.00          |
| 00776                         | Security Proj Front Ent Fence       | .00              | 4,583.33         | 4,583.33           | .00              | 9,166.66         | 9,166.66          | 55,000.00         |
| 00799                         | Billing of Shared Expenses          | (2,402.48)       | (2,400.00)       | 2.48               | (4,804.96)       | (4,800.00)       | 4.96              | (28,800.00)       |
|                               | <b>TOTAL SECURITY EXPENSE</b>       | <b>40,544.02</b> | <b>26,704.17</b> | <b>(13,839.85)</b> | <b>55,421.74</b> | <b>53,408.34</b> | <b>(2,013.40)</b> | <b>320,450.00</b> |
| <b>ADMINISTRATIVE EXPENSE</b> |                                     |                  |                  |                    |                  |                  |                   |                   |
| 00802                         | Office Supplies                     | .00              | 400.00           | 400.00             | .00              | 800.00           | 800.00            | 4,800.00          |
| 00803                         | Miscellaneous Expense               | 386.15           | 375.00           | (11.15)            | 582.21           | 750.00           | 167.79            | 4,500.00          |
| 00804                         | Postage                             | .00              | 416.67           | 416.67             | .00              | 833.34           | 833.34            | 5,000.00          |
| 00808                         | Accounting                          | .00              | 416.67           | 416.67             | .00              | 833.34           | 833.34            | 5,000.00          |
| 00809                         | Legal Fees                          | 225.00           | 2,416.67         | 2,191.67           | 225.00           | 4,833.34         | 4,608.34          | 29,000.00         |
| 00810                         | Engineering Fees                    | .00              | 625.00           | 625.00             | .00              | 1,250.00         | 1,250.00          | 7,500.00          |
| 00814                         | Management Fees                     | 3,333.34         | 3,333.33         | (.01)              | 6,666.68         | 6,666.66         | (.02)             | 40,000.00         |
| 00815                         | Cable Consultant Fee                | 1,806.35         | 1,842.50         | 36.15              | 3,612.70         | 3,685.00         | 72.30             | 22,110.00         |
| 00822                         | Insurance Gen Liability/Crime       | 2,173.71         | 1,750.00         | (423.71)           | 3,905.82         | 3,500.00         | (405.82)          | 21,000.00         |
| 00823                         | Insurance Wall, Fence, Equip        | 20.84            | 283.33           | 262.49             | 41.67            | 566.66           | 524.99            | 3,400.00          |
| 00840                         | Taxes                               | .00              | .00              | .00                | .00              | .00              | .00               | 250.00            |
| 00899                         | Contingency                         | .00              | 1,372.50         | 1,372.50           | .00              | 2,745.00         | 2,745.00          | 16,470.00         |
|                               | <b>TOTAL ADMINISTRATIVE EXPENSE</b> | <b>7,945.39</b>  | <b>13,231.67</b> | <b>5,286.28</b>    | <b>15,034.08</b> | <b>26,463.34</b> | <b>11,429.26</b>  | <b>159,030.00</b> |

### THE STRAND MASTER POA

Income/Expense Statement  
 Period: 02/01/21 to 02/28/21

| Account                          | Description                   | Actual     | Current Period<br>Budget | Variance  | Actual     | Year-To-Date<br>Budget | Variance  | Yearly<br>Budget |
|----------------------------------|-------------------------------|------------|--------------------------|-----------|------------|------------------------|-----------|------------------|
| HURRICANE IRMA WALL/FENCE REPAIR |                               |            |                          |           |            |                        |           |                  |
|                                  | TOTAL HURRICANE WALL/FENCE    | .00        | .00                      | .00       | .00        | .00                    | .00       | .00              |
|                                  | TOTAL EXPENSES                | 132,764.13 | 138,769.15               | 6,005.02  | 239,850.89 | 277,538.30             | 37,687.41 | 1,665,480.00     |
|                                  | NET ORDINARY OP INCOME/(LOSS) | 14,220.55  | 1,212.43                 | 13,008.12 | 45,515.04  | 2,424.86               | 43,090.18 | 14,299.00        |
| RESERVE PROFIT AND LOSS          |                               |            |                          |           |            |                        |           |                  |
| 00456                            | Interest Income Reserves      | 83.11      | .00                      | 83.11     | 172.35     | .00                    | 172.35    | .00              |
|                                  | Total Reserve Income          | 83.11      | .00                      | 83.11     | 172.35     | .00                    | 172.35    | .00              |
| RESERVE EXPENSE                  |                               |            |                          |           |            |                        |           |                  |
|                                  | Total Reserve Expenses        | .00        | .00                      | .00       | .00        | .00                    | .00       | .00              |
|                                  | NET RESERVE INCOME/(LOSS)     | 83.11      | .00                      | 83.11     | 172.35     | .00                    | 172.35    | .00              |
|                                  | Current Yr Net Income/(loss)  | 14,303.66  | 1,212.43                 | 13,091.23 | 45,687.39  | 2,424.86               | 43,262.53 | 14,299.00        |
|                                  |                               | =====      |                          |           |            |                        |           |                  |