Balance Sheet

Properties: Hawthorne Community Association, Inc. - 9001 Highland Woods Blvd Suite 2 Bonita Springs, FL 34135
As of: 12/31/2023
Accounting Basis: Accrual
Level of Detail: Detail View
Include Zero Balance GL Accounts: No

Account Number	Account Name	Balance
	ASSETS	
	Cash	
1010	Cash Operating account	139,484.13
1010-07	Centennial ICS Operating	76,875.42
1010-14	Hawthorne Busey Bank Op CD 5/2/24 5.00% APY	205,824.13
1028	First Horizon Social Debit Card 7028	1,035.83
1029	First Horizon Social Comm 7346	2,096.60
	RESERVE ASSETS - CASH	
2010	Cash Reserves account I	70,053.86
	Total RESERVE ASSETS - CASH	**70,053.86**
	Total Cash	**495,369.97**
	OPERATING ASSETS	
1051	Petty Cash - Social Comm	-28.07
1052	Due from Social Committee	804.93
1310	Accounts Receivable	33,334.01
1410	Prepaid Expenses	4,189.29
1610	Prepaid Insurance	41,856.61
	Total OPERATING ASSETS	**80,156.77**
	FIXED ASSETS	
1152-01	Fitness Equipment	2,912.48
1152-02	Pool Furniture	34,900.03
1950	Accumulated Depreciation	-15,594.20
	Total FIXED ASSETS	**22,218.31**
	RESERVE ASSETS	
2030	Due From (To) Operating	-38,590.00
	Total RESERVE ASSETS	**-38,590.00**
	TOTAL ASSETS	**559,155.05**
	LIABILITIES & CAPITAL	
	Liabilities	
3010	Accounts Payable	19,747.74
3030	Due (From) To Reserves	-38,590.00
3051	Deferred Comcast	15,431.76
3053	Deferred Special Assessment - Hurricane	2,169.50
3205.00	Security Deposits – previous	5,450.00
3310	Prepaid Maintenance Fees	223,316.78
	DEFERRED LIABILITY REPLACEMENT	
5010	Pooled Replacement Funds	272,346.69
5011	Deferred Reserves - Ashmont Hardwood Trim	-854.04
5013	Deferred Reserves - Ashmont 2 Hardwood Trim	-117.14
5014	Deferred Reserves - Cobblestone Hardwood Trim	-1,690.37

Balance Sheet

Account Number	Account Name	Balance
5016	Deferred Reserves - Emory Hardwood Trim	-2,693.68
5290	Replacement - Interest Unallocated	614.01
	Total DEFERRED LIABILITY REPLACEMENT	**267,605.47**
	Total Liabilities	**495,131.25**
	Capital	
5510	Equity	7,822.63
	Calculated Retained Earnings	56,201.17
	Total Capital	**64,023.80**
	TOTAL LIABILITIES & CAPITAL	**559,155.05**

Monthly Income Statement

Properties: Hawthorne Community Association, Inc. - 9001 Highland Woods Blvd Suite 2 Bonita Springs, FL 34135
Period Basis: Calendar
As of: Dec 2023
Additional Account Types: None
Accounting Basis: Accrual
Level of Detail: Detail View

Account Number	Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
	Income							
6310	Maintenance Income Assessment	124,940.62	126,539.58	-1,598.96	1,516,876.04	1,518,475.00	-1,598.96	1,518,475.00
6310-01	Cobblestone Assessment	12,782.00	12,782.00	0.00	153,384.00	153,384.00	0.00	153,384.00
6310-02	Emory Oaks / CS2 Assessment	21,948.16	21,948.16	0.00	263,378.00	263,378.00	0.00	263,378.00
6310-03	Ashmont Assessment	5,473.08	5,473.08	0.00	65,677.00	65,677.00	0.00	65,677.00
6310-04	Ashmont 2 Assessment	1,125.00	1,125.00	0.00	13,500.00	13,500.00	0.00	13,500.00
6315	Reserve Income Assessment	0.00	0.00	0.00	309,710.00	309,710.00	0.00	309,710.00
6320	Special Assessment	0.00	0.00	0.00	11,912.99	0.00	11,912.99	0.00
6329	Resale Income: Capital Contribution	6,000.00	1,875.00	4,125.00	24,000.00	22,500.00	1,500.00	22,500.00
6334	Comcast Refund Income	643.09	0.00	643.09	7,717.08	0.00	7,717.08	0.00
6380	Operating Interest Income	6,010.25	0.00	6,010.25	8,029.93	0.00	8,029.93	0.00
6386	Fine Income	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
6390	Reserve Interest Income	57.46	0.00	57.46	614.01	0.00	614.01	0.00
6410	Owner's Interest & Late Fees	104.01	0.00	104.01	4,757.94	0.00	4,757.94	0.00
6420	Sales & Rentals: Application Fees Income	250.00	0.00	250.00	5,130.00	0.00	5,130.00	0.00
6500	Miscellaneous / Other Income	-15.00	0.00	-15.00	15.00	0.00	15.00	0.00
6501	Violation Fines Income	0.00	0.00	0.00	1,700.00	0.00	1,700.00	0.00
6502	Clubhouse Reservation Income	0.00	0.00	0.00	450.00	0.00	450.00	0.00
6515	Social Activity Income	0.09	0.00	0.09	3,975.63	0.00	3,975.63	0.00
6520	Key Income: key fobs, pool keys	290.00	0.00	290.00	5,357.00	0.00	5,357.00	0.00
6620	Legal Fees Collections	0.00	0.00	0.00	40.00	0.00	40.00	0.00
	Total Operating Income	**179,608.76**	**169,742.82**	**9,865.94**	**2,397,224.62**	**2,346,624.00**	**50,600.62**	**2,346,624.00**

Monthly Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
	Expense							
7000	**ADMINISTRATIVE EXPENSES**							
7010	Management Fees	5,556.00	3,500.00	-2,056.00	51,586.00	42,000.00	-9,586.00	42,000.00
7011	Administrative Staff	0.00	2,050.00	2,050.00	12,132.50	24,600.00	12,467.50	24,600.00
7130	Bank Fees	0.00	0.00	0.00	-25.00	0.00	25.00	0.00
7140	Office Expenses	2,601.34	1,083.33	-1,518.01	10,292.60	13,000.00	2,707.40	13,000.00
7160	Legal Fees	555.25	1,250.00	694.75	8,728.22	15,000.00	6,271.78	15,000.00
7172	Social Committee Expense	58.52	0.00	-58.52	6,116.33	0.00	-6,116.33	0.00
7245	Licenses & Permits	0.00	166.66	166.66	950.00	2,000.00	1,050.00	2,000.00
7277	Financial Audit	0.00	575.00	575.00	7,400.00	6,900.00	-500.00	6,900.00
7291	Website Expense	362.24	29.16	-333.08	1,357.28	350.00	-1,007.28	350.00
7295	Bad Debt Expense	0.00	0.00	0.00	405.62	0.00	-405.62	0.00
7811	Insurance Claim Expense	0.00	0.00	0.00	550.53	0.00	-550.53	0.00
7883	Fobs/Keys/Barcodes Expense	4,136.55	0.00	-4,136.55	8,479.80	0.00	-8,479.80	0.00
	Total ADMINISTRATIVE EXPENSES	**13,269.90**	**8,654.15**	**-4,615.75**	**107,973.88**	**103,850.00**	**-4,123.88**	**103,850.00**
7500	**CLUBHOUSE & AMENITIES EXPENSES**							
7501	Exercise Equipment Contract	0.00	108.33	108.33	915.92	1,300.00	384.08	1,300.00
7512	Clubhouse Maintenance	107.73	385.41	277.68	25,850.36	4,625.00	-21,225.36	4,625.00
8140-01	Janitorial Contract	1,250.52	1,225.00	-25.52	14,761.04	14,700.00	-61.04	14,700.00
8145-01	Janitorial Supplies	258.17	125.00	-133.17	1,638.72	1,500.00	-138.72	1,500.00
8657-01	Gate/Gatehouse R&M	-1,633.86	875.00	2,508.86	20,383.22	10,500.00	-9,883.22	10,500.00
8852-01	Pool R&M	1,650.00	2,166.66	516.66	26,311.00	26,000.00	-311.00	26,000.00
	Total CLUBHOUSE & AMENITIES EXPENSES	**1,632.56**	**4,885.40**	**3,252.84**	**89,860.26**	**58,625.00**	**-31,235.26**	**58,625.00**
7800	**INSURANCE EXPENSES**							
7810	Insurance Expense	5,979.52	4,458.33	-1,521.19	58,699.74	53,500.00	-5,199.74	53,500.00
	Total INSURANCE EXPENSES	**5,979.52**	**4,458.33**	**-1,521.19**	**58,699.74**	**53,500.00**	**-5,199.74**	**53,500.00**

Monthly Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
8000	**BUILDING EXPENSE**							
8451	Hurricane Expenses	-40,384.66	0.00	40,384.66	0.00	0.00	0.00	0.00
	Total BUILDING EXPENSE	**-40,384.66**	**0.00**	**40,384.66**	**0.00**	**0.00**	**0.00**	**0.00**
85100	**LANDSCAPE EXPENSES**							
8510	Landscape / Lawn Maintenance Contract	37,927.78	18,966.66	-18,961.12	227,565.79	227,600.00	34.21	227,600.00
8522	Landscape: Plant Replacement	9,698.50	4,166.66	-5,531.84	42,181.29	50,000.00	7,818.71	50,000.00
8531	Mulch: Commons	0.00	2,350.00	2,350.00	30,054.20	28,200.00	-1,854.20	28,200.00
8550	Irrigation - R&M	15,221.27	5,241.66	-9,979.61	52,613.76	62,900.00	10,286.24	62,900.00
8560	Palm Tree Pruning	-20,005.00	816.66	20,821.66	10,872.00	9,800.00	-1,072.00	9,800.00
	Total LANDSCAPE EXPENSES	**42,842.55**	**31,541.64**	**-11,300.91**	**363,287.04**	**378,500.00**	**15,212.96**	**378,500.00**
85101	**Landscape Expense - Ashmont 2**							
85101-01	AS2 - Landscape Maintenace	741.12	741.66	0.54	8,878.78	8,900.00	21.22	8,900.00
85101-02	AS2 - Palm Trimming	-409.00	10.83	419.83	126.00	130.00	4.00	130.00
85101-03	AS2 - Landscape R/R	0.00	33.33	33.33	0.00	400.00	400.00	400.00
85101-04	AS2 - Irrigation R&M	69.96	120.83	50.87	1,665.97	1,450.00	-215.97	1,450.00
85101-05	AS2 - Mulch	0.00	108.33	108.33	1,324.80	1,300.00	-24.80	1,300.00
85101-06	AS2 - Prior Year (Surplus)/Deficit	0.00	110.00	110.00	0.00	1,320.00	1,320.00	1,320.00
	Total Landscape Expense - Ashmont 2	**402.08**	**1,124.98**	**722.90**	**11,995.55**	**13,500.00**	**1,504.45**	**13,500.00**
85102	**Landscape Expense - Ashmont**							
85102-01	AS - Landscape Maintenance	3,798.23	3,800.00	1.77	45,511.28	45,600.00	88.72	45,600.00
85102-02	AS - Palm Tree Trimming	-2,918.00	150.00	3,068.00	1,778.00	1,800.00	22.00	1,800.00
85102-03	AS - Landscape R/R	0.00	33.33	33.33	0.00	400.00	400.00	400.00
85102-04	AS - Irrigation R&M	456.25	700.00	243.75	7,135.42	8,400.00	1,264.58	8,400.00
85102-05	AS - Mulch	0.00	633.33	633.33	8,050.00	7,600.00	-450.00	7,600.00
85102-06	AS - Prior Year (Surplus)/Deficit	0.00	156.41	156.41	0.00	1,877.00	1,877.00	1,877.00
	Total Landscape Expense - Ashmont	**1,336.48**	**5,473.07**	**4,136.59**	**62,474.70**	**65,677.00**	**3,202.30**	**65,677.00**

Monthly Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
85103	**Landscape Expense - Emory Oaks / Cobblestone 2**							
85103-01	EM/CS2 - Landscape Maintenance	16,829.36	16,500.00	-329.36	201,621.99	198,000.00	-3,621.99	198,000.00
85103-02	EM/CS2 - Palm Tree Trimming	-650.00	716.66	1,366.66	8,624.00	8,600.00	-24.00	8,600.00
85103-03	EM/CS2 - Landscape R/R	0.00	108.33	108.33	0.00	1,300.00	1,300.00	1,300.00
85103-04	EM/CS2 - Irrigation R/M	-1,215.44	1,791.66	3,007.10	31,255.80	21,500.00	-9,755.80	21,500.00
85103-05	EM/CS2 - Mulch	0.00	2,433.33	2,433.33	30,820.00	29,200.00	-1,620.00	29,200.00
85103-06	EM/CS2 - Prior Year (Surplus)/Deficit	0.00	398.16	398.16	0.00	4,778.00	4,778.00	4,778.00
	Total Landscape Expense - Emory Oaks / Cobblestone 2	**14,963.92**	**21,948.14**	**6,984.22**	**272,321.79**	**263,378.00**	**-8,943.79**	**263,378.00**
85104	**Landscape Expense - Cobblestone**							
85104-01	CS - Landscape Maintenance	9,510.91	9,333.33	-177.58	113,944.52	112,000.00	-1,944.52	112,000.00
85104-02	CS - Palm Tree Trimming	-14,608.00	608.33	15,216.33	7,252.00	7,300.00	48.00	7,300.00
85104-03	CS - Landscape R/R	0.00	83.33	83.33	185.09	1,000.00	814.91	1,000.00
85104-04	CS - Irrigation R&M	935.87	1,116.66	180.79	20,853.65	13,400.00	-7,453.65	13,400.00
85104-05	CS - Mulch	0.00	1,275.00	1,275.00	16,100.00	15,300.00	-800.00	15,300.00
85104-06	CS - Prior Year (Surplus)/Deficit	0.00	365.33	365.33	0.00	4,384.00	4,384.00	4,384.00
	Total Landscape Expense - Cobblestone	**-4,161.22**	**12,781.98**	**16,943.20**	**158,335.26**	**153,384.00**	**-4,951.26**	**153,384.00**
8600	**GROUND EXPENSES**							
8151	Holiday Decorations	0.00	916.66	916.66	8,781.46	11,000.00	2,218.54	11,000.00
8564	General Grounds Maintenance	2,037.30	3,791.66	1,754.36	47,877.35	45,500.00	-2,377.35	45,500.00
8658	Facilities Committee Expense	735.19	500.00	-235.19	4,259.54	6,000.00	1,740.46	6,000.00
8901	Wall Maintenance	0.00	833.33	833.33	13,180.00	10,000.00	-3,180.00	10,000.00
8990	Contingency - Building & Grounds Expenses	0.00	3,541.66	3,541.66	0.00	42,500.00	42,500.00	42,500.00
	Total GROUND EXPENSES	**2,772.49**	**9,583.31**	**6,810.82**	**74,098.35**	**115,000.00**	**40,901.65**	**115,000.00**

Monthly Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
86100	**COMMUNITY ACCESS EXPENSES**							
7023	Access - Gate Attendant	7,863.55	8,041.66	178.11	91,446.32	96,500.00	5,053.68	96,500.00
7024	Gate Access - Monitoring	6,729.87	4,350.00	-2,379.87	62,905.95	52,200.00	-10,705.95	52,200.00
	Total COMMUNITY ACCESS EXPENSES	**14,593.42**	**12,391.66**	**-2,201.76**	**154,352.27**	**148,700.00**	**-5,652.27**	**148,700.00**
8800	**LAKE & FOUNTAIN EXPENSES**							
8808	Lake Maintenance	1,935.00	3,000.00	1,065.00	28,465.30	36,000.00	7,534.70	36,000.00
8809	Wells/Wetland Maintenance	2,565.00	1,916.66	-648.34	28,102.48	23,000.00	-5,102.48	23,000.00
	Total LAKE & FOUNTAIN EXPENSES	**4,500.00**	**4,916.66**	**416.66**	**56,567.78**	**59,000.00**	**2,432.22**	**59,000.00**
8900	**UTILITIES**							
8910	Electricity	8,600.33	7,666.66	-933.67	87,199.59	92,000.00	4,800.41	92,000.00
8910-01	Electricity: Clubhouse	2,497.05	1,558.33	-938.72	19,647.42	18,700.00	-947.42	18,700.00
8915	Telephone/Internet/Cable	83,038.34	42,066.66	-40,971.68	505,681.72	504,800.00	-881.72	504,800.00
8930	Water/ Sewer	488.82	483.33	-5.49	6,479.09	5,800.00	-679.09	5,800.00
8931	Exterminator / Subterfuge	575.00	208.33	-366.67	1,725.00	2,500.00	775.00	2,500.00
	Total UTILITIES	**95,199.54**	**51,983.31**	**-43,216.23**	**620,732.82**	**623,800.00**	**3,067.18**	**623,800.00**
9900	**Reserves Funding**							
9910	Pooled Reserve Funding	0.00	25,809.16	25,809.16	309,710.00	309,710.00	0.00	309,710.00
9990	Reserve Interest Funding	57.46	0.00	-57.46	614.01	0.00	-614.01	0.00
	Total Reserves Funding	**57.46**	**25,809.16**	**25,751.70**	**310,324.01**	**309,710.00**	**-614.01**	**309,710.00**
	Total Operating Expense	**153,004.04**	**195,551.79**	**42,547.75**	**2,341,023.45**	**2,346,624.00**	**5,600.55**	**2,346,624.00**
	Total Operating Income	179,608.76	169,742.82	9,865.94	2,397,224.62	2,346,624.00	50,600.62	2,346,624.00
	Total Operating Expense	153,004.04	195,551.79	42,547.75	2,341,023.45	2,346,624.00	5,600.55	2,346,624.00
	NOI - Net Operating Income	**26,604.72**	**-25,808.97**	**52,413.69**	**56,201.17**	**0.00**	**56,201.17**	**0.00**
	Total Income	179,608.76	169,742.82	9,865.94	2,397,224.62	2,346,624.00	50,600.62	2,346,624.00
	Total Expense	153,004.04	195,551.79	42,547.75	2,341,023.45	2,346,624.00	5,600.55	2,346,624.00
	Net Income	**26,604.72**	**-25,808.97**	**52,413.69**	**56,201.17**	**0.00**	**56,201.17**	**0.00**

HAW Reserve Statement

Properties: Hawthorne Community Association, Inc. - 9001 Highland Woods Blvd Suite 2 Bonita Springs, FL 34135

Created By: All

GL Accounts: 5010: Pooled Replacement Funds, 5011: Deferred Reserves - Ashmont Hardwood Trim, 5013: Deferred Reserves - Ashmont 2 Hardwood Trim, 5014: Deferred Reserves - Cobblestone Hardwood Trim, 5016: Deferred Reserves - Emory Hardwood Trim, and 5290: Replacement - Interest Unallocated

Exclude Zero Dollar Receipts From Cash Accounts: Yes

Date Range: 12/01/2023 to 12/31/2023

Accounting Basis: Accrual

Show Reversed Transactions: No

Project: All

Property	Date	Payee / Payer	Type	Reference	Debit	Credit	Balance	Description
5010 - Pooled Replacement Funds								
Starting Balance							-311,961.69	
Hawthorne Community Association, Inc. - 9001 Highland Woods Blvd Suite 2 Bonita Springs, FL 34135	12/19/2023	Solitude Lake Management	Bill	PSI029285	3,305.00		-308,656.69	Lake 5 Aeration Final Payment
Hawthorne Community Association, Inc. - 9001 Highland Woods Blvd Suite 2 Bonita Springs, FL 34135	12/21/2023	Johnson's Tree Service & Stump Grinding	Bill	12964	13,000.00		-295,656.69	Preserve Boundary Hardwood Trimming
Hawthorne Community Association, Inc. - 9001 Highland Woods Blvd Suite 2 Bonita Springs, FL 34135	12/27/2023	Solitude Lake Management	Bill	PS1029285	3,305.00		-292,351.69	Lake #5 Aeration Final Payment
Hawthorne Community Association, Inc. - 9001 Highland Woods Blvd Suite 2 Bonita Springs, FL 34135	12/31/2023		JE	25174	20,005.00		-272,346.69	Reclass Hardwoods per BOD/Setup Due to Op from Res
Net Change							39,615.00	
					39,615.00	**0.00**	**-272,346.69**	
5011 - Deferred Reserves - Ashmont Hardwood Trim								
Starting Balance							-2,063.96	
Hawthorne Community Association, Inc. - 9001 Highland Woods Blvd Suite 2 Bonita Springs, FL 34135	12/31/2023		JE	25174	2,918.00		854.04	Reclass Hardwoods per BOD/Setup Due to Op from Res
Net Change							2,918.00	
					2,918.00	**0.00**	**854.04**	
5013 - Deferred Reserves - Ashmont 2 Hardwood Trim								
Starting Balance							-291.86	
Hawthorne Community	12/31/2023		JE	25174	409.00		117.14	Reclass Hardwoods per

HAW Reserve Statement

Property	Date	Payee / Payer	Type	Reference	Debit	Credit	Balance	Description
Association, Inc. - 9001 Highland Woods Blvd Suite 2 Bonita Springs, FL 34135								BOD/Setup Due to Op from Res
Net Change							409.00	
					409.00	**0.00**	**117.14**	
5014 - Deferred Reserves - Cobblestone Hardwood Trim								
Starting Balance							-4,293.63	
Hawthorne Community Association, Inc. - 9001 Highland Woods Blvd Suite 2 Bonita Springs, FL 34135	12/31/2023		JE	25174	5,984.00		1,690.37	Reclass Hardwoods per BOD/Setup Due to Op from Res
Net Change							5,984.00	
					5,984.00	**0.00**	**1,690.37**	
5016 - Deferred Reserves - Emory Hardwood Trim								
Starting Balance							-6,580.32	
Hawthorne Community Association, Inc. - 9001 Highland Woods Blvd Suite 2 Bonita Springs, FL 34135	12/31/2023		JE	25174	9,274.00		2,693.68	Reclass Hardwoods per BOD/Setup Due to Op from Res
Net Change							9,274.00	
					9,274.00	**0.00**	**2,693.68**	
5290 - Replacement - Interest Unallocated								
Starting Balance							-556.55	
Hawthorne Community Association, Inc. - 9001 Highland Woods Blvd Suite 2 Bonita Springs, FL 34135	12/31/2023		JE	25687		57.46	-614.01	Month End Entries
Net Change							-57.46	
					0.00	**57.46**	**-614.01**	
Total					**58,200.00**	**57.46**	**-267,605.47**	