

1/2/2020 3:40:02PM

Reprinted for: 12/31/2019

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Acct	Rt Name	Usage	Reading	WATER	SEWAGE	Late C	Connec	Adjust	Tap Fe	Equity	Tax	Stand	Prepai	PastDue	Total
642	1 DONATTI, FERNANDO	0	0									248.40			248.40
659	1 DONATTI, FERNANDO	0	0									248.40		(0.01)	248.39
664	1 DIEGO, TAURINO S	0	0									248.40			248.40
668	1 HARVEY, BEAU	0	0									248.40			248.40
669	1 FRITZLER, MICHAEL &	0	0									248.40		344.40	592.80
672	1 GREGG CUSTOM HOMI	0	0									248.40			248.40
673	1 FALCO, MICHAEL SCO'	0	0									248.40			248.40
678	1 DONATTI, FERNANDO	0	0									248.40		344.40	592.80
679	1 VICARS II, DAVID-NAN	0	0									248.40		344.40	592.80
680	1 VICARS II, DAVID-NAN	0	0									248.40		344.40	592.80
681	1 CHRIS ELDER HOMES	0	0									248.40			248.40
682	1 CHRIS ELDER HOMES	0	0									248.40			248.40
683	1 CHRIS ELDER HOMES	0	0									248.40			248.40
689	1 NEUMANN, JULIE	0	0									248.40			248.40
690	1 MADIGAN, JIM-DAWN	0	0									248.40		(248.40)	0.00
693	1 JONES, JANE COLLEEN	0	0									248.40			248.40
696	1 SANDERSON, DEBORA	0	0									248.40			248.40
699	1 CAVAZOS,ELEANOR-A	0	0									248.40		(248.40)	0.00
700	1 HARVEY, BEAU-DIANN	0	0									248.40			248.40
703	1 O'NEIL, MICHAEL-PAU]	0	0									248.40			248.40
704	1 O'NEIL, MICHAEL-PAU]	0	0									248.40			248.40
705	1 O'NEIL, MICHAEL-PAU]	0	0									248.40			248.40

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WINDER

Billing Register Summary

Reprinted for:
12/31/2019WATER
SEWAGELate Charge
Connection Fee
Adjustments
Tap Fees
Equity Buy In
Tax

Stand By Fee

Prepaid

Windermere Oaks Water Supply Corp.

\$36.00

\$40,488.80

Total Current Charges

Past Due

Prepay/Overpay

Total Receivables

\$40,524.80

\$27,569.29

(\$8,232.81)

\$59,861.28

Total Usage

163 Accounts Listed

0

Qualified By: All Customers Rate Code = 9

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SALES TAX REPORT

WINDERMERE OAKS WSC

RATE	TAX %	ACCOUNTS	TOTAL TAX	STATE	COUNTY	OTHER	TAXABLE SALES	EXEMPT	COUNTY
3	0.500	242	\$144.75	\$0.00	\$0.00	\$144.75	\$28,896.87	0	0
4	0.500	26	\$8.01	\$0.00	\$0.00	\$8.01	\$1,606.92	0	0
		268	\$152.76	\$0.00	\$0.00	\$152.76	\$30,503.79	0	

Qualified By: All Rate Codes
Windermere Oaks Water Supply Corp.

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
			REFUND			REFUND			
1	WOMBLE, W. T.	\$350.00		128	\$0.00			0	
2	EARNEST, WILLIAM T.	\$0.00		205	\$0.00			0	EARNEST, WILLIAM
3	CAMPBELL, ROBERT & J	\$350.00		245	\$0.00			0	
4	ANGLE MEDICAL SOLU	\$350.00		208	\$0.00			0	MEBANE, ROBERT A
5	INGHAM, JERRY	\$350.00		125	\$0.00			0	
6	GELINAS, CHARLES	\$350.00			\$0.00			0	
7	WRIGHT, ELEANOR	\$350.00	6/26/01	9	\$0.00			0	
8	WIMBUSH, CHRIS	\$0.00		126	\$0.00			0	
9	JACOBS, STEVEN& ELIZ	\$0.00		127	\$0.00	10/28/19		0	JACOBS, STEVEN& F
10	ANDERSON, JEFFREY	\$350.00		7	\$0.00			0	ANDERSON, JEFFREY
11	YOUNG, DUFF	\$350.00	12/28/13	290	\$0.00			0	
12	BURNETT, JEFF	\$350.00		20	\$0.00			0	
13	STAHL, CHRIS-JOLENE	\$402.50	10/3/19	222	\$0.00			0	
14	ZAPALAC, JEFF	\$0.00			\$0.00			0	
15	HAGAR, JEFFREY	\$350.00	3/24/14	292	\$0.00			0	
16	FOY, CAROL	\$350.00			\$0.00			0	
17	CONTRERAS, ARTURO	\$402.50	9/10/19	9/19/19	336	\$0.00		0	
18	WORLEY, DAVID S.	\$350.00			\$0.00			0	
19	RIGGAN, TONY C.	\$350.00			\$0.00			0	
20	HICKS, ALLEN R.	\$350.00	3/9/95	49	\$0.00			0	
21	IVEY, CINDY A & JAMES	\$350.00		230	\$0.00			0	
22	WINSLOW, LEONA	\$350.00		130	\$0.00			0	FULLER, RON
23	LASSERE, CYNTHIA LEI	\$350.00		86	\$0.00			0	
24	ARLDT, DONALD	\$350.00		50	\$0.00			0	
25	ARLDT, DONALD	\$350.00		164	\$0.00			0	
26	CHANEY, R & C	\$0.00		12	\$0.00	4/5/18		0	
27	HICKS, ROBERT	\$350.00		131	\$0.00			0	
28	VOGELSANG, DON & LC	\$0.00		132	\$0.00			0	
29	KOEHLER, RON	\$350.00			\$0.00			0	
30	FORD, JOHN	\$350.00		246	\$0.00			0	
31	MESSERSMITH, GARY	\$0.00			\$0.00			0	
32	CASS, TERREL	\$350.00		37	\$0.00			0	
33	WHISENNAND, DON	\$0.00		51	\$0.00			0	
34	CROCKETT, DEBBIE	\$0.00			\$0.00	11/26/18		0	
35	MINCHO, ALLEN & PEN	\$0.00		90	\$0.00			0	
36	MC KELLOP, RICHARD-J	\$350.00		10	\$0.00			0	
37	MC ALISTER, RHETTA	\$350.00		92	\$0.00			0	
38	COSTA, JAN & SCOTT	\$350.00		200	\$0.00			0	
39	WELLS, SIDNEY-LINDA	\$350.00		30	\$0.00			0	
41	BODEN, JUSTIN & KATE	\$350.00		192	\$0.00			0	FLOWE, MARK
42	MEBANE, ROBERT & NI	\$350.00	8/5/13	285	\$0.00			0	
43	OAKES, BARRY	\$0.00		174	\$0.00			0	
44	BLACKERBY, TED & NA	\$0.00			\$0.00			0	
45	SCHWARTZ, THOMAS	\$350.00			\$0.00			0	
46	MADDEN, MIKE & JUDY	\$0.00		53	\$0.00			0	
47	MC DUFF, FRANK	\$0.00			\$0.00	7/20/18		0	
48	BURDETT, MIKE & BETI	\$350.00		95	\$0.00			0	
49	DESPAIN, MODENA	\$350.00			\$0.00			0	PILLEY, MIKE & LES
50	MC CORMICK, MICHAEL	\$350.00			\$0.00			0	
51	WHEELER, GREG	\$350.00		35	\$0.00			0	
52	MARTIN, DANA	\$350.00		148	\$0.00			0	
53	WEISE, KAREN	\$350.00		253	\$0.00			0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
				REFUND				REFUND		
54	FLUNKER, PATRICIA	\$350.00	6/11/09	6/11/09	179	\$0.00			0	
55	POOLE, JAMES & KELLY	\$0.00			24	\$0.00			0	
56	STUART, RICHARD	\$350.00			138	\$0.00			0	
57	BLACKERBY, TED & NA	\$0.00				\$0.00			0	
58	FLUNKER, PATRICIA	\$350.00				\$0.00			0	
59	WINDERMERE HANGAR	\$350.00				\$0.00			0	
60	SHIREY, RAYMOND	\$0.00		9/6/16	6	\$0.00			0	
62	ARMSTRONG, WERRICK	\$350.00			199	\$0.00			0	
63	HEATON, MICKIE	\$350.00			168	\$0.00			0	
65	Paul Wight	\$0.00	5/12/14	3/14/17		\$0.00			0	
66	STEIN, BILL	\$350.00				\$0.00			0	
67	VANOS, FRANK	\$350.00				\$0.00			0	
69	MITCHHART, KIM	\$350.00			82	\$0.00			0	
70	GAIENNIE, JAMES	\$350.00				\$0.00			0	
71	CUNY, KATHLEEN	\$0.00		8/12/16		\$0.00			0	
73	ROTHERMEL JR., WM. G	\$350.00			42	\$0.00			0	
74	CAMPBELL, MARK	\$350.00			119	\$0.00			0	TEXAS JEFFERSON P
75	PICKERING, SAMMY	\$350.00			239	\$0.00			0	
76	WAGNER, ROBIN	\$350.00				\$0.00			0	
77	LECKY, JOHN	\$350.00			121	\$0.00			0	LECKY, JOHN
79	ELLIOTT, RICHARD & L.	\$0.00	4/26/10		247	\$0.00			0	
80	WALTERS, CHARLES	\$0.00			23	\$0.00			0	
81	MASCIO, MORGAN	\$0.00	8/17/09			\$0.00			0	
82	SISSINGHURST LTD.	\$350.00	8/17/09		212	\$0.00			0	
83	CHAPMAN, DAVID	\$0.00			219	\$0.00			0	
84	HARDWICK, CINDY & P.	\$350.00				\$0.00			0	LITTLE, DAVID
85	HARRISON, HENRY-CIN	\$350.00				\$0.00			0	
86	BRINKMAN, BRIAN	\$0.00				\$0.00			0	
87	MUDDER, TOM-SHERRY	\$350.00				\$0.00			0	
88	ZIMMER, DANIEL J.	\$0.00				\$0.00			0	
89	OFFICE METER	\$0.00				\$0.00			0	
90	DEYO, RANDY & SANDI	\$350.00	4/26/10		248	\$0.00			0	
91	ENGLAND, HARDY	\$0.00				\$0.00			0	
92	WIGGINS, TERRY-LORR	\$350.00			13	\$0.00			0	
93	MAIR, HANS	\$350.00			160	\$0.00			0	
94	PETERSON, DOUG	\$350.00	6/25/10		229	\$0.00			0	GOYETTE, KIM
95	ZIMMERMAN, MITCHEL	\$350.00				\$0.00			0	
96	ROBERTS, CHERYL M.	\$0.00			115	\$0.00			0	
97	BURNS, ROBERT B.	\$350.00			56	\$0.00			0	
98	MC DANIEL, ROBERT &	\$0.00			75	\$0.00			0	
99	BELL, KEITH & SANDY	\$350.00	10/27/09		251	\$0.00	11/23/09		0	
100	WYNNE, DIANA J.	\$350.00			57	\$0.00			0	
101	BROCKMANN, ROBERT	\$350.00			22	\$0.00			0	
102	BRANCH, JOHN-CARME	\$350.00			226	\$0.00			0	
103	PENNER, SCOTT-AMY	\$350.00			108	\$0.00			0	
104	DOFFING, THOMAS	\$350.00				\$0.00			0	
105	BRADSHAW, KEN & VA	\$0.00	11/29/09		252	\$0.00			0	
106	MC DONALD, MARK A.	\$350.00				\$0.00			0	
107	HEINE, JON & SUE	\$350.00			5	\$0.00			0	
108	MEECE, M. E.	\$350.00			11	\$0.00			0	
109	BROWN, DON & KATHY	\$350.00			3	\$0.00			0	
110	JOHNSON, IRWIN	\$350.00			225	\$0.00			0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
			REFUND			REFUND			
111	BLAKE, MARIAN	\$350.00		26	\$0.00			0	
112	TAYLOR, DOROTHY	\$350.00		111	\$0.00			0	
113	WELLS, ROBT-DONNA	\$350.00	11/29/09	231	\$0.00			0	
114	REYNOLDS, ROBERT-C/	\$350.00	11/29/09	250	\$0.00			0	
115	RAW WATER METER	\$0.00			\$0.00			0	
116	SHIRLEY, JEANNETTE	\$0.00		3/6/16	\$0.00			0	
118	SHIRLEY, JEANNETTE-r	\$0.00		106	\$0.00			0	
119	SHIRLEY, JEANNETTE	\$0.00			\$0.00			0	
120	SHIRLEY, JEANNETTE-r	\$0.00		230	\$0.00			0	
121	NEAL, JAMES K.	\$0.00			\$0.00			0	
122	YANCEY, JACQUELINE	\$350.00			\$0.00			0	
123	CROW, RICHARD	\$350.00		88	\$0.00			0	
124	LORMAND, HUBERT	\$350.00		89	\$0.00			0	
125	HANEL, EDWARD	\$350.00			\$0.00			0	
126	DOFFING, W. L.	\$350.00		134	\$0.00			0	
127	KMOORE INVESTMENT	\$350.00	5/17/14	294	\$0.00			0	
128	MC DONALD, MARK	\$350.00		151	\$0.00			0	
129	COONS, JANICE	\$350.00	7/11/14	157	\$0.00			0	
130	CARMICHAEL, JUDITH I	\$0.00			\$0.00			0	MUTH, BRENT & CA'
131	COKER, J. D.	\$350.00		150	\$0.00			0	
132	RENO, DENVER-MARK	\$350.00			\$0.00			0	PENDER, JAMES
133	WHITEFIELD FARMS IN	\$350.00		195	\$0.00			0	
134	SKYWARD AERO LLC	\$0.00		291	\$0.00			0	
135	WINDERMERE OAKS PC	\$350.00			\$0.00			0	
136	SYDION LLC	\$350.00		145	\$0.00			0	
137	MUSKE, LARRY	\$350.00			\$0.00			0	
138	RECIRCULATION WATE	\$0.00			\$0.00			0	
139	SUN DESERT ENTERPRI	\$350.00		238	\$0.00			0	
140	HESTON, CAROL A.	\$0.00			\$0.00			0	
141	JUST BENEFITS	\$0.00		136	\$0.00			0	
142	PLOUVIER, BENJAMIN	\$0.00	6/4/14	295	\$0.00			0	
143	WINDERMERE OAKS PC	\$350.00		141	\$0.00			0	
144	WINDERMERE OAKS PC	\$350.00		142	\$0.00			0	
145	WOMBLE, W. T.	\$350.00		83	\$0.00			0	
146	BLACK, CHRIS & CINDY	\$0.00	4/20/08	156	\$0.00			0	
147	JACKSON, EWELL	\$0.00		169	\$0.00			0	
148	SCHWAB, CAROL	\$0.00		97	\$0.00			0	
149	WADE, LARRY	\$350.00		218	\$0.00			0	WADE, LARRY
150	ADAIR, SCOTT	\$350.00		149	\$0.00			0	
151	LEWIS, MARVIN	\$350.00		153	\$0.00			0	
152	PETERSON, KENNETH	\$0.00			\$0.00			0	
154	DELEON, ARMANDO & 1	\$350.00		163	\$0.00			0	
155	BOOTH, RAY & MARY	\$350.00		239	\$0.00			0	
156	DOFFING, W. L.	\$350.00	10/13/98		\$0.00			0	
157	MARQUESS, JAMES R.	\$0.00		196	\$0.00			0	
158	EARNEST, WILLIAM T.	\$350.00	12/18/03		\$0.00			0	
159	CHRIS ELDER HOMES	\$402.50	6/18/19		\$0.00			0	
160	SPRADLEY, KERRY	\$0.00		190	\$0.00			0	
161	AIKMAN, BILLY	\$350.00		192	\$0.00			0	
162	BRUNS, FRANCIS	\$350.00		244	\$0.00			0	
163	A-K ENTERPRISES	\$350.00		198	\$0.00			0	
164	CARROLL, GLENN	\$0.00			\$0.00			0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
			REFUND			REFUND			
165	MC KINNEY, ANDREW	\$0.00	5/31/08	220	\$0.00			0	
166	OMNI DEVELOPMENT L	\$0.00	8/8/12	277	\$0.00			0	
167	HAAS, PAT	\$350.00			\$0.00			0	
168	IRRIGATION WATER	\$0.00			\$0.00			0	
169	WINDERMERE OAKS PC	\$350.00			\$0.00			0	
170	FALKNER, R. JERRY	\$350.00		187	\$0.00			0	
171	HOLLINGSWORTH, DEW	\$350.00		218	\$0.00			0	
172	VAN TREASE, DORIS	\$0.00		179	\$0.00			0	
173	INGHAM, BETTIE	\$0.00		184	\$0.00			0	
174	AIRPORT LIFT STATION	\$0.00			\$0.00			0	
175	CHIAPPE, GLENN	\$0.00			\$0.00			0	
176	BELISLE, MALCOLM	\$0.00		27	\$0.00			0	
177	SPECHT, ERICH	\$350.00		229	\$0.00			0	
178	PIGG, PAM	\$350.00		177	\$0.00			0	
179	BARTH, STAN	\$0.00	11/11/19	124	\$0.00			0	
180	SLIMP, RON	\$350.00			\$0.00			0	
181	MULLIGAN, PATRICK	\$350.00			\$0.00			0	
182	SPICEWOOD AIRPORT E	\$350.00			\$0.00			0	
183	ROSS, NED	\$350.00			\$0.00			0	
184	GREENBERG, FRANK	\$0.00			\$0.00			0	
185	SCHAEFER, RICH	\$350.00		201	\$0.00			0	
186	JOHNSON, IRWIN	\$350.00			\$0.00			0	
187	MURDOCH, JAMES	\$0.00	6/8/16		\$0.00			0	MURDOCH, JAMES V
188	BIEHN, DAVID	\$0.00		204	\$0.00			0	
189	SABO CONSOLIDATED I	\$350.00		220	\$0.00			0	
190	HELLER, ANDREW	\$350.00			\$0.00			0	
191	MC ANDREW, BEN	\$350.00		214	\$0.00			0	
192	MORSE, NORMAN	\$350.00	7/2/01	213	\$0.00			0	
193	MASON, KENT	\$0.00	9/27/16		\$0.00			0	
194	CLORE, MARGERY	\$350.00		212	\$0.00			0	
195	WYATT, JOE B - FAYE	\$350.00		217	\$0.00			0	
196	SAATHOFF, BILL	\$350.00	5/23/06		\$0.00			0	DOFFING, W.L.
197	PATTILLO, CHARLES	\$0.00		203	\$0.00			0	
198	WILBURN, RALPH-KATH	\$350.00	10/18/10	256	\$0.00			0	
199	LEECH, JW & CYNTHIA	\$0.00			\$0.00			0	
200	BLACKERBY, TED	\$350.00	7/8/13	283	\$0.00			0	
201	CRAGGS, DENNIS	\$0.00			\$0.00			0	
202	STEIN, BARRY	\$350.00		193	\$0.00			0	
203	HOGAN, MIKE	\$0.00		211	\$0.00			0	
204	MARTIN, GARY N	\$350.00			\$0.00			0	
205	WALKER, CLIFF	\$350.00		232	\$0.00			0	
206	BEAU HARVEY	\$0.00			\$0.00			0	
207	STEWART, RONNIE	\$350.00			\$0.00			0	
208	LEVOS, JEFF	\$350.00			\$0.00			0	
209	JACKSON, KEVIN	\$350.00			\$0.00			0	
210	HUSTON, CHAD	\$350.00			\$0.00			0	
211	DEYO, RANDY	\$0.00			\$0.00			0	
212	GARRARD, GAVIN	\$0.00			\$0.00			0	
213	CHAPMAN, DAVID	\$350.00	9/29/05	117	\$0.00			0	
214	KRAMER, JERRY	\$0.00	9/29/05	10/10/16	\$0.00			0	KRAMER, JERRY
215	LINSCOMB, THOMAS	\$350.00	9/29/05		\$0.00			0	
216	WILLIS, MAX	\$0.00			\$0.00			0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
			REFUND			REFUND			
217	FIVE J HOLDINGS LLC	\$350.00	8/5/13	284	\$0.00			0	
218	KRIENS, CHRIS-ROSE	\$402.50	9/27/19	217	\$0.00			0	
219	RODDA, BRUCE	\$350.00			\$0.00			0	
220	WYNNE, KENNETH	\$0.00		57	\$0.00			0	
221	MARTIN, GARY & LEAH	\$0.00		197	\$0.00			0	
222	SWANSON, WILLIAM	\$350.00			\$0.00			0	
223	FRANKLIN FIRM LLC	\$0.00			\$0.00			0	
224	ATAROD, ESSI & ELSA	\$350.00	6/14/16	330	\$0.00			0	
225	BOYD, SHAWN	\$0.00		182	\$0.00			0	
226	DIAL, J.R. (DICK)	\$350.00		184	\$0.00			0	
227	DISMUKE, DARRYL & A	\$350.00	8/17/09	214	\$0.00	8/17/09		0	
228	ADAMS, DERRICK & AM	\$0.00	7/27/10	260	\$0.00			0	
229	HITE, DOUG	\$350.00	11/3/16	354	\$0.00			0	WARWICK, TODD &
230	HOWLE, JAMES	\$350.00		230	\$0.00			0	
231	HANNAFIN, ANNE	\$350.00	8/2/12	187	\$0.00			0	
232	ZAPALAC, MICHELLE-W	\$350.00			\$0.00			0	
233	GIBSON, CHARLES & K	\$350.00			\$0.00			0	
234	COONS, JANICE	\$0.00			\$0.00			0	
235	ANDERSON, JEFFREY	\$0.00			\$0.00			0	
236	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
237	NELSON, MICHAEL	\$350.00	11/11/16	356	\$0.00			0	
238	WISNOSKI, PATRICK & J	\$0.00			\$0.00			0	
239	BOOTH, RAY & MARY	\$350.00	5/15/07	208	\$0.00			0	
240	BROWN, DON & KATHY	\$0.00			\$0.00			0	
241	WHIDDEN, CHARLIE & J	\$0.00			\$0.00			0	
242	BURNETT, JEFF	\$0.00			\$0.00			0	
243	BURNETT, MARY FRAN	\$0.00			\$0.00			0	
244	CACCAVALLA, GINA	\$0.00			\$0.00			0	
245	CAMPBELL, ROBERT	\$0.00			\$0.00			0	
246	CASS, TERREL	\$0.00			\$0.00			0	
247	CASS, TERREL	\$0.00			\$0.00			0	
248	CHANCELLOR JR., M.E.	\$0.00			\$0.00			0	
249	CUDDIE, BOB & ELIZAB	\$350.00	2/18/10	249	\$0.00			0	
250	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
251	MC KINNEY, LANE-LOR	\$0.00	7/17/18		\$0.00			0	
252	COLLINS, ROB	\$0.00			\$0.00			0	
253	Donald Copeland	\$0.00			\$0.00			0	
254	FLUNKER, PATRICIA	\$0.00			\$0.00			0	
255	LECKY, JOHN	\$0.00			\$0.00			0	
256	WINTERS, REX R-JADE P	\$0.00			\$0.00			0	
257	COPP, BRUCE & TRACY	\$0.00	2/26/07		\$0.00			0	
258	FOY, CAROL	\$0.00			\$0.00			0	
259	CHRIS ELDER HOMES	\$0.00	3/29/18		\$0.00			0	
260	ESSL, GERALD / JEANE T	\$0.00			\$0.00			0	
261	EVANS, MARY ELLEN	\$0.00			\$0.00			0	
262	FEINSILVER, ALAN D.	\$0.00			\$0.00			0	
263	FEISTAUER, WOLFGANG	\$0.00			\$0.00			0	
264	FORD, JOHN	\$0.00			\$0.00			0	
265	FOY, CAROL	\$0.00			\$0.00			0	
266	MILBURN, RAYE	\$350.00	10/18/10	258	\$0.00			0	
267	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
268	SCHNEIDER, ERIC	\$0.00		255	\$0.00			0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
			REFUND			REFUND			
269	FUNK, STEVE	\$0.00			\$0.00			0	
270	GILLIGAN, JOSEPH	\$0.00			\$0.00			0	
271	LASSERE, CYNTHIA LEI	\$0.00			\$0.00			0	
272	CHRIS ELDER HOMES	\$0.00	3/29/18		\$0.00			0	
273	WHIDDEN, CHARLIE & J	\$0.00			\$0.00			0	
274	HAHN, GARY	\$0.00			\$0.00			0	
275	HANNAFIN, ANNE	\$0.00			\$0.00			0	
276	ROUNTREE, SAM	\$0.00			\$0.00			0	
277	HAYES, GREGORY S.	\$0.00			\$0.00			0	
278	OTWELL, JOHN-CHRIST	\$350.00	6/17/14	296	\$0.00			0	
279	HICKS, MRS. TAYLOR	\$0.00			\$0.00			0	
280	HILLEGEIST FAM. LIV. 1	\$0.00			\$0.00			0	
281	QUIROGA, ARMANDO-E	\$350.00	11/12/10	259	\$0.00			0	
282	HUMMER, DAVID	\$0.00			\$0.00			0	
283	INGHAM, CHRISTOPHEE	\$0.00			\$0.00			0	
284	407 KENDALL, LLC	\$0.00			\$0.00			0	JOHNSON, IRWIN
285	GALLYAMOVA, ALBIN/	\$350.00	12/2/10	261	\$0.00			0	
286	HARVEY, BEAU	\$0.00			\$0.00			0	
287	KIRK, CAROL	\$0.00			\$0.00			0	KIRK, CAROL
288	KLEIN, SUE	\$0.00			\$0.00			0	
289	KNAPP, G.L.	\$0.00			\$0.00			0	
290	KOEHLER, RON	\$0.00			\$0.00			0	
291	MILLER, EARL-PAMELA	\$0.00			\$0.00			0	
292	THOMPSON, ROBERT	\$0.00			\$0.00			0	
293	KRONBERGS, LEON	\$0.00			\$0.00			0	
294	LASSERE, CYNTHIA LEI	\$0.00			\$0.00			0	
295	LAWELL, TERRY & SAN	\$0.00			\$0.00			0	
296	LEWIS, MARVIN	\$0.00			\$0.00			0	
297	LIPPOLD, WALTER	\$0.00			\$0.00			0	
298	LISTI, JOHN	\$0.00			\$0.00			0	
299	ROSAS, JIMETTE	\$350.00	7/6/17		\$0.00			0	
300	EAST GATE PROP.	\$0.00			\$0.00			0	
301	PINTAIL OIL & GAS	\$0.00	1/11/11	262	\$0.00			0	
302	OSUCH, GLEN	\$0.00			\$0.00			0	
303	HASTINGS, GEORGE & ↑	\$350.00	8/27/13	287	\$0.00			0	HASTINGS, GEORGE
304	MANN, SPENCE	\$0.00			\$0.00			0	
305	HUTSON, TOM & LISA	\$0.00	3/23/11	12/4/18	263	\$0.00		0	
306	MARTIN, LUCY DUNFOI	\$0.00			\$0.00			0	
307	YEAMAN, KAREN	\$402.50	4/17/19		\$0.00			0	YEAMAN, KAREN
308	GASTONIA PROPERTIES	\$0.00			\$0.00			0	
309	MC ALISTER, RHETTA	\$0.00			\$0.00			0	
310	MC ALISTER, RHETTA	\$0.00			\$0.00			0	
311	MC DONALD, MARK	\$0.00			\$0.00			0	
312	GRANDOLF, BRENDA	\$0.00			\$0.00			0	
313	MC KELLOP, RICHARD &	\$0.00			\$0.00			0	
314	MC KELLOP, RICHARD &	\$0.00			\$0.00			0	
315	MEBANE, ROBERT & NI	\$0.00			\$0.00			0	
316	MEECE, MARSHALL	\$0.00			\$0.00			0	
317	MEEK, W.J.	\$0.00			\$0.00			0	
318	MEEK, BRAD	\$0.00			\$0.00			0	
319	ARLDT, DONALD	\$0.00			\$0.00			0	
320	MEYER, GISELA	\$0.00			\$0.00			0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
						REFUND	REFUND		
321	MIGNATTI, ROBERT	\$0.00			\$0.00			0	
322	MINCHO, ALLEN & PEN	\$0.00			\$0.00			0	
323	ROARK, ROB-CHERIE	\$402.50	10/4/19	27	\$0.00			0	
324	MARTIN, SCOTT	\$0.00			\$0.00			0	
325	NEAL, JAMES K.	\$0.00			\$0.00			0	
326	NOSKA, MICHAEL / NAN	\$0.00			\$0.00			0	
327	ODOM, JOHN	\$0.00			\$0.00			0	
328	PARSONS JR., EDMUND	\$0.00			\$0.00			0	
329	PAUL, RICHARD ALLEN	\$0.00			\$0.00			0	
330	DAVIS, ELICE	\$0.00			\$0.00			0	
331	PENNER, SCOTT & AMY	\$0.00			\$0.00			0	
332	MUDDER, TOM & SHERI	\$0.00			\$0.00			0	
333	MILLER, EARL & PAMEI	\$350.00	6/23/17		\$0.00			0	
334	RANCH AT WINDERMEI	\$0.00			\$0.00			0	JACKSON, KEVIN
335	TOLSON, KEN	\$0.00			\$0.00			0	
336	POLLOCK, GREGORY	\$0.00			\$0.00			0	
337	SVY PROPERTIES LLC	\$0.00			\$0.00			0	
338	CASEY, MICHAEL	\$0.00	4/29/11	264	\$0.00			0	
339	SPILLER, JOSEPH & SUS	\$0.00	5/8/11	8/12/16	265	\$0.00		0	
340	YOUNG, GARY	\$0.00	5/16/11	11/21/19	266	\$0.00		0	
341	VAVRA, JAMES	\$350.00	9/9/13	288	\$0.00			0	SCHWARTZ, MIKE-C
342	MIRABAL, JAMES & LUC	\$0.00			\$0.00			0	
343	SANDERS, MELANIE	\$0.00			\$0.00			0	SANDERS, MELANIE
344	SCHULZE, RICHARD & /	\$0.00			\$0.00			0	
345	SCHELBERT, MICHAEL	\$0.00			\$0.00			0	
346	SITTERLE, SCOTT / KRIS	\$0.00			\$0.00			0	
347	SLIMP, RON	\$0.00			\$0.00			0	
348	GRISSOM, ROGER & CA	\$0.00			\$0.00			0	
349	CALLAWAY, TRAVIS-KI	\$350.00	6/20/11	267	\$0.00			0	
350	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
351	ELPERS, KEVIN	\$402.50	10/18/19	282	\$0.00			0	
352	MESSERSMITH, GARY	\$0.00			\$0.00			0	
353	STUART, RICHARD	\$0.00			\$0.00			0	
354	BURNETT, JEFF	\$0.00			\$0.00			0	
355	MUEHR, JASON	\$0.00			\$0.00			0	
356	MUTH, BRENT & CATHY	\$0.00			\$0.00			0	MUTH, BRENT & CA
357	SECURITY STATE BANK	\$0.00			\$0.00			0	
358	SHIRLEY, JEANNETTE-r	\$0.00			\$0.00			0	
359	TRADD, ALEX	\$0.00			\$0.00			0	
360	MAULDIN, JAMES D & M	\$402.50	8/29/18		\$0.00			0	
361	BLAKE, MARION	\$0.00			\$0.00			0	
362	CHRISTENSON, ALLEN/A	\$0.00			\$0.00			0	
363	LERNER, STEVE & NAN	\$0.00			\$0.00			0	
364	DELEON, ARMANDO & I	\$0.00			\$0.00			0	
365	HASTINGS, GEORGE & T	\$0.00			\$0.00			0	
366	MIRABAL, JASON	\$0.00			\$0.00			0	
367	CHRIS ELDER HOMES	\$0.00	2/22/18		\$0.00			0	
368	KIEDROWSKI, MARK	\$0.00			\$0.00			0	
369	WHEELER, GREG	\$0.00			\$0.00			0	
370	WILLIAMS, JANNE	\$0.00			\$0.00			0	
371	KRIZAK, TIMOTHY & CI	\$0.00			\$0.00			0	
372	WOMBLE, W. T.	\$0.00			\$0.00			0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
			REFUND			REFUND			
373	WORTHEN & HUGHES	\$0.00			\$0.00			0	
374	BELL, SHERRY	\$0.00			\$0.00			0	
375	WYNNE, KEN	\$0.00		4/18/19	\$0.00			200	
376	BARTH, STAN	\$0.00			\$0.00			0	
377	MC ALISTER, RHETTA	\$350.00			\$0.00			0	
378	YEAMAN, KAREN	\$0.00			\$0.00			0	
379	STEELE, TIM & JEANNE'	\$0.00			\$0.00			0	
380	RICHARDSON, JANEY	\$350.00	2/13/07		224	\$0.00		0	
381	TEAFORD, ROBERT	\$0.00	2/13/07		198	\$0.00		0	
382	SCOTT, KEVIN	\$350.00	2/13/07		225	\$0.00		0	
383	PROPERTY SOLD	\$0.00	2/13/07			\$0.00		0	
384	BURNETT, MARY FRAN	\$0.00				\$0.00		0	
385	COLLINS, ROB	\$0.00				\$0.00		0	
386	DAVIS, HAMLET (BUDD	\$350.00	7/7/14		297	\$0.00		0	
387	GILLIGAN, JOSEPH	\$0.00				\$0.00		0	
388	CHRIS ELDER HOMES	\$402.50	6/11/19			\$0.00		0	
389	106 TOPSPIN INVESTME	\$0.00	8/15/11		268	\$0.00		0	
390	INGHAM, CHRISTOPHEI	\$0.00				\$0.00		0	
391	INGHAM, CHRISTOPHEI	\$0.00				\$0.00		0	
392	MIGNATTI, ROBERT	\$0.00				\$0.00		0	
393	KRONBERGS, LEON	\$0.00				\$0.00		0	
394	LASSERE, CYNTHIA LEI	\$0.00				\$0.00		0	
395	OSUCH, GLEN	\$0.00				\$0.00		0	
396	MC ALISTER, RHETTA	\$0.00				\$0.00		0	
397	MC DONALD, MARK	\$0.00				\$0.00		0	
398	MEBANE, ROBERT & NI	\$0.00				\$0.00		0	
399	MEEK, BRAD	\$0.00				\$0.00		0	
400	MIGNATTI, ROBERT	\$0.00				\$0.00		0	
401	MUDDER, TOM & SHERI	\$0.00				\$0.00		0	
402	PENNER, SCOTT & AMY	\$0.00				\$0.00		0	
403	PENNER, KEN	\$0.00				\$0.00		0	
404	BECKER, AL & LISETTE	\$350.00	8/19/11		269	\$0.00		0	
405	SANDERS, MELANIE	\$0.00				\$0.00		0	SANDERS, MELANIE
406	SCHELBERT, MICHAEL	\$0.00				\$0.00		0	
407	SITTERLE, SCOTT / KRIS	\$0.00				\$0.00		0	
408	STUART, RICHARD	\$0.00				\$0.00		0	
409	TRADD, ALEX	\$0.00				\$0.00		0	
410	BLAKE, MARIAN	\$0.00				\$0.00		0	
411	HASTINGS, GEORGE & †	\$0.00				\$0.00		0	
412	WILLIAMS, JANNE	\$0.00				\$0.00		0	
413	SORGEN, STUART BRUC	\$0.00				\$0.00		0	
414	WOMBLE, W. T.	\$0.00				\$0.00		0	
415	CHRISTENSON, ALLEN/A	\$0.00				\$0.00		0	
416	MESSERSMITH, GARY	\$0.00				\$0.00		0	
417	QUICK, DEBORAH	\$350.00	9/6/11		270	\$0.00		0	
418	BELL, SHERRY	\$0.00				\$0.00		0	
419	DURAN, OLIVIA	\$0.00				\$0.00		0	
420	EDWARD PARSONS	\$0.00				\$0.00		0	
421	EDWARD PARSONS	\$0.00				\$0.00		0	
422	HARMEIER, MACEY	\$0.00				\$0.00		0	
423	HARMEIER, MACEY	\$0.00				\$0.00		0	
424	KIEDROWSKI, MARK	\$0.00				\$0.00		0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
			REFUND				REFUND		
425	KIEDROWSKI, MARK	\$0.00			\$0.00			0	
426	ELLIS, JEFF & ROSE	\$350.00		271	\$0.00			0	
427	MEEK, W.J.	\$0.00			\$0.00			0	
428	MEEK, W.J.	\$0.00			\$0.00			0	
429	MEEK, W.J.	\$0.00			\$0.00			0	
430	MC ALISTER, RHETTA	\$0.00			\$0.00			0	
431	MC ALISTER, RHETTA	\$0.00			\$0.00			0	
432	MC ALISTER, RHETTA	\$0.00			\$0.00			0	
433	LIPPOLD, WALTER	\$0.00			\$0.00			0	
434	LIPPOLD, WALTER	\$0.00			\$0.00			0	
435	LIPPOLD, WALTER	\$0.00			\$0.00			0	
436	MEYER, GISELA	\$0.00			\$0.00			0	
437	MEYER, GISELA	\$0.00			\$0.00			0	
438	MEYER, GISELA	\$0.00			\$0.00			0	
439	CHRIS ELDER HOMES	\$0.00	3/26/18		\$0.00			0	
440	STILL, KENDALL & TAB	\$350.00	11/3/16	355	\$0.00			0	
441	WEBSTER & LUCAS	\$0.00			\$0.00			0	
442	WEBSTER & LUCAS	\$0.00			\$0.00			0	
443	WEBSTER & LUCAS	\$0.00			\$0.00			0	
444	CHRIS ELDER HOMES	\$350.00	1/10/18		\$0.00			0	
445	EAST GATE PROP.	\$0.00			\$0.00			0	
446	EAST GATE PROP.	\$0.00			\$0.00			0	
447	EAST GATE PROP.	\$0.00			\$0.00			0	
448	EAST GATE PROP.	\$0.00			\$0.00			0	
449	EAST GATE PROP.	\$0.00			\$0.00			0	
450	EAST GATE PROP.	\$0.00			\$0.00			0	
451	MAULDIN, JAMES D & M	\$0.00			\$0.00			0	
452	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
453	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
454	SORGEN, BRUCE	\$350.00	8/9/13		\$0.00			0	
455	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
456	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
457	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
458	FLOWE, MARK	\$350.00			\$0.00			0	
459	TRES SI EL - DELETE	\$0.00			\$0.00			0	
460	GALLYAMOVA, ALBIN/	\$0.00			\$0.00			0	
461	MARTIN, SCOTT	\$350.00	2/10/16	322	\$0.00			0	
462	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
463	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
464	CHAPPELL-COX, HEATE	\$402.50	11/1/19	124	\$0.00			0	
465	CHRIS ELDER HOMES	\$0.00	2/21/18		\$0.00			0	HUNTER FAMILY RE
466	DAVIS, BRAD & GLYNIS	\$0.00			\$0.00			0	
467	CHRIS ELDER HOMES	\$402.50	10/23/19		\$0.00			0	
468	CHRIS ELDER HOMES	\$402.50	9/25/19		\$0.00			0	
469	ELLIS, JEFF & ROSE	\$0.00			\$0.00			0	
470	SEWER PLANT WATER	\$0.00			\$0.00			0	
471	DEE, BOBBY AND ELSIE	\$350.00	5/1/19		\$0.00			0	
472	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
473	CHRIS ELDER HOMES	\$350.00	1/10/18		\$0.00			0	
474	DEYO, RANDY & SANDI	\$0.00			\$0.00			0	
475	DEYO, RANDY & SANDI	\$0.00			\$0.00			0	
476	CHRIS ELDER HOMES	\$0.00			\$0.00			0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
			REFUND			REFUND	REFUND		
477	DEYO, RANDY & SANDI	\$0.00			\$0.00			0	
478	DEYO, RANDY & SANDI	\$0.00			\$0.00			0	
479	HUMMER, DAVID	\$0.00			\$0.00			0	
480	HUMMER, DAVID	\$0.00			\$0.00			0	
481	BRANCH, JOHN & CARM	\$0.00			\$0.00			0	
482	HARVEY, BEAU	\$350.00			\$0.00			0	
483	DAVIS, H. I. (BUDDY)	\$0.00			\$0.00			0	
484	BOOTH, RAY & MARY	\$0.00			\$0.00			0	
485	BOOTH, RAY & MARY	\$0.00			\$0.00			0	
486	SANDERS, MICHAEL	\$0.00		3/6/16	\$0.00			0	
487	EPICH, KENNETH-CHRIS	\$402.50	12/2/19	408	\$0.00			0	
488	DAVIS, BRAD & GLYNIS	\$0.00		201	\$0.00			0	
489	LECKY, JOHN	\$350.00	7/9/07	203	\$0.00			0	LECKY, JOHN
490	MARTIN, WILLIAM & M	\$0.00	6/26/07	190	\$0.00			0	
491	GASSOWAY, MARCIA S.	\$0.00		206	\$0.00			0	
492	RYAN, HILLARY A.	\$350.00	7/19/07		\$0.00			0	
493	NAJVAR, KAREN	\$0.00		3/6/16	\$0.00			0	
494	DEE, BOBBY & ELSIE	\$0.00			\$0.00			0	
495	LIPPOLD, WALTER	\$0.00			\$0.00			0	
496	DAVIS, DILLON GERRY	\$0.00	11/13/07	7/31/18	\$0.00			0	RICKY A DAVIS LIVI
497	HUBBARD, BRADLEY B.	\$350.00	9/13/07	207	\$0.00			0	
498	DAVIS, BRAD & GLYNIS	\$0.00		3/6/16	209	\$0.00		0	
499	DAVIS, MARGARET	\$0.00			\$0.00			0	
500	MILLER, SOLETA	\$0.00			\$0.00			0	
501	CRUZ, CHARLES P. & LE	\$0.00			\$0.00			0	
502	HARVEY, DIANNE-BEAU	\$402.50	11/8/19		\$0.00			0	
503	WOOD, GARY-MARY	\$350.00	2/27/12	272	\$0.00			0	
504	LUCAS, MICHAEL	\$0.00	11/13/07		\$0.00			0	
505	LUCAS, MICHAEL	\$0.00	11/13/07		\$0.00			0	
506	ELLIOTT, RICHARD & L	\$0.00	11/26/07		\$0.00			0	
507	DEYO, RANDY & SANDI	\$0.00			\$0.00			0	
508	DEYO, RANDY & SANDI	\$0.00			\$0.00			0	
509	RICHARDSON, JANEY	\$0.00			\$0.00			0	
510	FELIPE VON INC./RADEL	\$0.00			\$0.00			0	
511	MAIR, DARBY	\$0.00			\$0.00			0	
512	MAIR, DARBY	\$0.00			\$0.00			0	
513	HOWARD, ROLAND-HEI	\$350.00	3/26/12		\$0.00			0	
514	FREEMAN TRUST, THE	\$0.00	4/26/12	274	\$0.00			0	
515	GARDNER, MARVIN L II	\$0.00			\$0.00			0	
516	GASTONIA PROPERTIES	\$0.00			\$0.00			0	
517	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
518	FELIPE VON INC./RADEL	\$0.00			\$0.00			0	
519	FELIPE VON INC./RADEL	\$0.00			\$0.00			0	
520	MARTIN, ANNETTE & T	\$350.00	1/8/17	360	\$0.00			0	
521	MAXWELL, STUART C.	\$0.00			\$0.00			0	
522	CHRIS ELDER HOMES	\$350.00	5/9/17		\$0.00			0	
523	STEIN, BARRY	\$350.00		222	\$0.00			0	
524	GERINO, THOMAS-PATF	\$350.00	2/4/16	221	\$0.00			0	GERINO, THOMAS
525	BERTLING, AMY	\$0.00		223	\$0.00			0	
526	LERNER, STEVE & NAN	\$350.00	8/20/08	254	\$0.00	10/7/08		0	
527	SCHNEIDER, ERIC	\$350.00	12/27/08	216	\$0.00			0	
528	YOUNGBERG, DEWAYN	\$0.00	12/26/08	215	\$0.00			0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
			REFUND			REFUND	REFUND		
529	HANCOCK, DEBORAH	\$0.00	12/27/08	217	\$0.00			0	
530	LAWELL, TERRY & SAN	\$0.00			\$0.00			0	
531	MESSERSMITH, GARY	\$0.00			\$0.00			0	
532	DAVIS, ELICE	\$350.00	6/16/12	275	\$0.00			0	
533	MORROW, CORY-SHERI	\$350.00	6/26/12	276	\$0.00			0	
534	HOEKSTRA, DIRK	\$350.00	12/24/12	279	\$0.00			0	
535	HARMEIER, MACEY	\$350.00	12/30/12	278	\$0.00			0	
536	BEASTON, SAMANTHA	\$402.50	2/26/19	280	\$0.00	3/6/19		0	
537	GRESHOWAK, STEVE-JU	\$0.00	1/7/13	281	\$0.00	3/18/19		0	
538	BECKER, AL & LISETTE	\$0.00			\$0.00			0	
539	LAGO ENTERPRISES LL	\$0.00	2/25/13	282	\$0.00			0	
540	MARTIN, SCOTT	\$350.00	9/27/13	289	\$0.00			0	
541	PROCESS METER	\$0.00			\$0.00			0	
542	ANDREWS, TAMRA	\$350.00	8/7/14	298	\$0.00			0	
543	GIMENEZ, JOE	\$350.00	8/26/14	299	\$0.00			0	
544	MARTIN, DANA	\$0.00	9/25/14	300	\$0.00			0	
545	HAGAR, JEFFREY	\$350.00	11/25/14	301	\$0.00			0	
546	CHAPARRAL FUNDS LL	\$0.00	1/16/15	303	\$0.00	11/26/18		0	
547	CHRISTENSON, ALLEN	\$350.00	1/29/15	304	\$0.00			0	
548	MAIR, HANS	\$0.00			\$0.00			0	
549	LOWERY, JOHN & EMIL	\$350.00	3/15/15	305	\$0.00			0	
550	TAPPAN, TRAVIS	\$350.00	3/26/15	306	\$0.00			0	
551	SCHROER, ROB	\$0.00		307	\$0.00			0	
552	BENNETT, STERLING	\$0.00	6/7/15	308	\$0.00			0	BENNETT, STERLING
553	DURAN, OLIVIA	\$350.00	7/8/15	309	\$0.00			0	
554	MARTIN, JAMES & DOR	\$350.00	7/27/15	310	\$0.00			0	MARTIN, JAMES & D
555	BUS HANGARS LLC	\$350.00	12/20/16		\$0.00			0	COVINGTON, KIRK
556	CHRIS ELDER HOMES - :	\$0.00		311	\$0.00			0	
557	RUSSELL, JAMES	\$350.00			\$0.00			0	
558	SKEEN, WILLIAM & HOI	\$350.00	10/11/15		\$0.00			0	
559	BUS HANGERS LLC	\$350.00	7/16/15		\$0.00			0	
560	BESTERVELD, PAUL	\$0.00	11/17/15	315	\$0.00	10/14/19		0	
561	THALE, BRYAN	\$350.00	12/6/15	316	\$0.00			0	
562	HUBBARD, BRADLEY B.	\$0.00			\$0.00			0	
563	BILLINGSLEY, LITTLE	\$350.00	12/19/15	317	\$0.00			0	
564	BERTINO, DAVID-MARY	\$350.00		318	\$0.00			0	
565	WILLIAMS, MICHAEL	\$0.00		319	\$0.00			0	
566	MARTIN, CHARLES & JI	\$350.00	1/19/16	320	\$0.00			0	
567	STAGER, CHARLES & RI	\$350.00	1/28/16	321	\$0.00			0	
568	FULLER, JOSIE	\$350.00	2/28/16	323	\$0.00			0	
569	DUNLAP, LAJUANA	\$350.00	3/29/16	324	\$0.00			0	
570	CHRIS ELDER HOMES	\$350.00	8/25/17		\$0.00			0	
571	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
572	PARTRIDGE, LESLIE R.	\$350.00	5/15/16	328	\$0.00			0	
573	MARWEIH, GEORGE	\$0.00			\$0.00			0	
574	MARWEIH, GEORGE	\$0.00			\$0.00			0	
575	DOLFUSS, NELSON	\$350.00	5/10/16	325	\$0.00			0	
576	WALKER, STEVE	\$350.00	5/10/16	326	\$0.00			0	
577	PETTICREW, FRED	\$350.00	5/10/16	327	\$0.00			0	
578	MELLENGER, L.C.	\$350.00	1/3/17	329	\$0.00			0	
579	PETRO SOURCE CONS L	\$350.00	6/14/16	331	\$0.00			0	
580	WINTERS, REX	\$350.00	6/14/16	332	\$0.00			0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
				REFUND				REFUND		
581	REICHART, LINDA/JAY	\$350.00	9/1/16	9/1/16	291	\$0.00			0	
582	LERNER, STEVEN & NA	\$350.00	6/24/16		334	\$0.00			0	
583	WASHBURN, VALERIE	\$350.00	6/24/16		335	\$0.00			0	
584	PARK, CLARISSA	\$0.00	7/19/16		337	\$0.00			0	
585	MOON, THOMAS-JULIE	\$350.00	7/19/16		338	\$0.00			0	
586	GRISSOM, ROGER-CARF	\$350.00	7/28/16		339	\$0.00			0	
587	MC FARLAND, KATHY	\$350.00	7/28/16		340	\$0.00			0	
588	PUERTA, JACEN	\$350.00	8/15/16		344	\$0.00			0	
589	MILLER, SCOTT-JUDY	\$350.00	8/1/16		341	\$0.00			0	
590	WISNOSKI, PATRICK-LA	\$350.00	8/1/16		342	\$0.00			0	
591	DAVIS, BRAD & GLYNIS	\$350.00	8/15/16		343	\$0.00			0	
592	MENENDEZ, LAUREN	\$350.00	8/15/16		346	\$0.00			0	
593	PENNER, KEN	\$350.00	9/13/16		348	\$0.00			0	
594	FERGUSON, DARLA	\$350.00	9/13/16		349	\$0.00			0	
595	JOHNSON, DEAN	\$350.00	9/21/16		350	\$0.00			0	
596	RATTRAY, EVAN-PHEBI	\$350.00	10/6/16		351	\$0.00			0	
597	WHIDDEN, CHARLIE & J	\$0.00				\$0.00			0	
598	CARMICHAEL, JUDITH	\$350.00	10/27/16		353	\$0.00			0	
599	JAMES, PATRICK	\$350.00	11/11/16		358	\$0.00			0	
600	COHEN, ISAAC	\$350.00	12/8/16		359	\$0.00			0	
601	CHRIS ELDER HOMES	\$350.00	1/17/17		361	\$0.00			0	
602	DOSS, MICHAEL	\$350.00	1/17/17		362	\$0.00			0	
603	HANCOCK, DEBORAH	\$350.00	1/17/17		363	\$0.00			0	
604	BRADY, WILLIAM & SU	\$0.00	10/14/16	2/27/19	364	\$0.00			0	
605	DOUBLE F HANGER	\$350.00	3/8/17		365	\$0.00			0	
606	LAMPLIGHTER 82 LLC	\$350.00	6/1/17			\$0.00			0	
607	FFRENCH, LAWRENCE H	\$0.00	6/19/17			\$0.00			0	
608	HISCHAR, PAUL-CHRIS	\$0.00				\$0.00			0	
609	PHILLIPS, ROBIN-LINDA	\$0.00				\$0.00			0	
610	SHADDOX, JAMES	\$402.50	7/22/19		406	\$0.00			0	
611	DAVIS, ELICE	\$350.00	9/1/17			\$0.00			0	
612	FEINGERSH, LARRY	\$0.00	9/15/17	3/12/19		\$0.00			0	
613	WATER LEAKS AND FLU	\$0.00				\$0.00			0	
614	CHRIS ELDER HOMES	\$0.00				\$0.00			0	
615	ZROMA OPERATING LL	\$0.00				\$0.00			0	
616	SANDERS-URESTI, MAD	\$0.00				\$0.00			0	SANDERS, MELANIE
617	CHRIS ELDER HOMES	\$0.00				\$0.00			0	
618	CHRIS ELDER HOMES	\$0.00				\$0.00			0	
619	CHRIS ELDER HOMES	\$0.00				\$0.00			0	
620	DUNLAP, LAJUANA	\$0.00				\$0.00			0	
621	BURT, JAY & AMBER	\$0.00				\$0.00			0	
622	WILLIAMS-CERECEDO,	\$0.00				\$0.00			0	
623	DEUTSCHLANDER, ASH	\$0.00				\$0.00			0	
624	BRYANT, JESSICA H	\$0.00				\$0.00			0	
625	SIMMONS, JUNE	\$0.00				\$0.00			0	TREEN, SHAWN
626	CHRIS ELDER HOMES	\$0.00				\$0.00			0	
627	DONATTI, FERNANDO	\$0.00				\$0.00			0	
628	DAVIS, AMY & LANCE	\$0.00				\$0.00			0	
629	PRINCE, SHEILA	\$350.00	2/10/18			\$0.00			0	
630	CHRIS ELDER HOMES	\$0.00				\$0.00			0	
631	CHRIS ELDER HOMES	\$0.00				\$0.00			0	
632	CHRIS ELDER HOMES	\$0.00				\$0.00			0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
						REFUND	REFUND		
633	MEADE, CARL-CELYNA	\$402.50	12/5/19		\$0.00			0	
634	COVINGTON, GARY	\$0.00			\$0.00			0	
635	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
636	MERCADO, JILL-VACAN	\$0.00			\$0.00			0	MERCADO, JILL
637	GEACCONE, JOSEPH-JE	\$402.50	10/4/18		\$0.00			0	
638	RECKART, MARK	\$350.00	4/16/18		\$0.00			0	
639	FEINGERSH, LARRY A	\$350.00	4/16/18		\$0.00			0	
640	BLACK, DANIEL L	\$0.00	4/16/18		\$0.00			0	
641	KERLEY-JENSEN FAMIL	\$350.00	4/16/18		\$0.00			0	
642	DONATTI, FERNANDO	\$0.00			\$0.00			0	JOHNSON, IRWIN
643	MOORE, GLENN & SUS	\$350.00	5/26/18		\$0.00			0	
644	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
645	VAN EMAN, STUART	\$0.00			\$0.00			0	
646	ATAROD, ESSI AND ELS	\$0.00			\$0.00			0	
647	HIGHFILL, KIMBERLY	\$350.00			\$0.00			0	HUNTER FAMILY RE
648	NIGH, JOHN W-SANDY	\$350.00			\$0.00			0	
649	407 KENDALL LLC	\$0.00			\$0.00			0	
650	SZUMSKI, GREG-ANNE	\$350.00	7/23/18		\$0.00			0	
651	JOZA, KRISTINA	\$402.50	7/31/18		\$0.00			0	
652	CARPENTER CUSTOM H	\$402.50	1/14/19		\$0.00			0	
653	CARPENTER CUSTOM H	\$0.00			\$0.00			0	
654	TRAN, VU NGHIA	\$402.50	8/24/18		\$0.00			0	
655	FLETCHER, MATTHEW-	\$350.00	9/17/18		\$0.00			0	
656	FIGUEIREDO, DAVID	\$402.50	9/19/18		\$0.00			0	
657	HETZ, STEPHEN P & MA	\$402.50	9/19/18		\$0.00			0	
658	FOLEY, DYLAN & KATH	\$0.00	9/20/18		\$0.00			0	
659	DONATTI, FERNANDO	\$0.00			\$0.00			0	
660	BRB DEVELOPMENT	\$0.00	2/28/19	5/17/19	\$0.00			0	
661	BRB DEVELOPMENT	\$0.00	2/28/19	4/18/19	\$0.00			0	
662	YU, JUNG	\$402.50	10/3/18		\$0.00			0	
663	LAMNECK, ANDREA	\$0.00			\$0.00			0	TEXAS JEFFERSON P
664	DIEGO, TAURINO S	\$0.00			\$0.00			0	
665	WESTERMAN, MARSHA	\$402.50	11/10/18		\$0.00			0	
666	no	\$0.00			\$0.00			0	
667	MOORE CPG LLC	\$402.50	11/14/18		\$0.00			0	
668	HARVEY, BEAU	\$0.00			\$0.00			0	
669	FRITZLER, MICHAEL &	\$0.00			\$0.00			0	
670	MC COY, ALAN-PAMEL	\$402.50	12/12/18		\$0.00			0	
671	BLOMSTROM, EVAN-TA	\$42.50	12/20/18		\$0.00			0	
672	GREGG CUSTOM HOME	\$0.00			\$0.00			0	
673	FALCO, MICHAEL SCOT	\$0.00			\$0.00			0	
674	LAPOINT, STEPHEN-HIE	\$402.50	2/27/19	364	\$0.00			0	
675	MOREY, JEANNE	\$402.50			\$0.00			0	
676	HENDRICKS 2011 REVO	\$402.50	3/12/19		\$0.00			0	
677	BEASLEY, BONNIE	\$402.50		281	\$0.00			0	NUNNELLY, VANES
678	DONATTI, FERNANDO	\$0.00			\$0.00			0	
679	VICARS II, DAVID-NANC	\$0.00			\$0.00			0	
680	VICARS II, DAVID-NANC	\$0.00			\$0.00			0	
681	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
682	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
683	CHRIS ELDER HOMES	\$0.00			\$0.00			0	
684	MAYES, MICHAEL-HEA	\$402.50	3/28/19		\$0.00			0	

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MEMBERSHIPS**WINDERMERE OAKS WSC**

ACCT #	NAME	MEMBERSHIP	DATE	CERT #	DEPOSIT 2	DATE	DATE	CERT #	MEMBER
			REFUND			REFUND	REFUND		
685	BELL, PHILLIP-SHERRY	\$402.50	4/26/19	57	\$0.00			0	
686	COX, DENNIS	\$402.50	5/6/19	401	\$0.00			0	
687	WATTS-PENA, KAYLEE	\$402.50	4/5/19	402	\$0.00			0	
688	HARVEY, BEAU-DIANN	\$402.50	5/1/19	107	\$0.00			0	
689	NEUMANN, JULIE	\$0.00			\$0.00			0	
690	MADIGAN, JIM-DAWN	\$402.50	6/10/19		\$0.00			0	
691	COHEN, JOSEPH-BARBA	\$402.50	6/14/19		\$0.00			0	
692	BAYER, NANCY-CURT	\$40.25	5/22/19	404	\$0.00			0	
693	JONES, JANE COLLEEN	\$0.00			\$0.00			0	
694	BLAKELOC PROPERTIES	\$402.50	7/22/19	403	\$0.00			0	
695	TENNIS VILLAGE LIFT S	\$0.00			\$0.00			0	
696	SANDERSON, DEBORAH	\$0.00			\$0.00			0	
697	DEYO, RANDY	\$402.50	8/12/19	156	\$0.00			0	
698	MATTISON, JACE J	\$402.50	8/28/19	24	\$0.00			0	MATTISON, JACE J
699	CAVAZOS,ELEANOR-AI	\$0.00			\$0.00			0	
700	HARVEY, BEAU-DIANN	\$0.00			\$0.00			0	
701	BURDETT, MIKE-KAREN	\$0.00			\$0.00			0	
702	BURDETT, MIKE-KAREN	\$0.00			\$0.00			0	
703	O'NEIL, MICHAEL-PAUL	\$0.00			\$0.00			0	
704	O'NEIL, MICHAEL-PAUL	\$0.00			\$0.00			0	
705	O'NEIL, MICHAEL-PAUL	\$0.00			\$0.00			0	

697 Accounts listed**Total amount of memberships: \$103,385.25****Total amount of Deposit 2: \$0.00**

All Customers

Windermere Oaks Water Supply Corp.

SOAH DOCKET NO. 473-20-4071.WS
DOCKET NO. 50788

WOWSC'S RESPONSE TO RATEPAYERS EIGHTH RFI

RATEPAYERS 8-35B: Reference Attachment MN-13, paragraph 4.8. Please admit that Windermere's month-end and year-end Balance Sheets and Profit and Loss statements do not reflect the month-end or year-end (as applicable) amount of Windermere's unpaid legal balance. For clarity, a copy of Windermere's Balance Sheet and Profit and Loss statement for year-end 2019 are attached as Exhibit 3 for ready reference.

RESPONSE: Admit for 2019 and 2020. However, beginning in February 2022, WOWSC has included unpaid legal balances in its month-end reports.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

**SOAH DOCKET NO. 473-20-4071.WS
DOCKET NO. 50788**

WOWSC'S RESPONSE TO RATEPAYERS EIGHTH RFI

RATEPAYERS 8-35C: If Ratepayers' 8-35B is denied, in whole or in part, please produce each month-end and year-end Balance Sheet and Profit and Loss statement that reflect the amount of Windermere's unpaid legal balance.

RESPONSE: See Attachment Ratepayers 8-35C.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

Windermere Oaks WSC
Summary of Income/Expense
January 31, 2023

Operating income	\$ 67,108.71
Repair and replacement reserve	(4,793.00)
Interest income	136.90
Expenses	<u>(54,597.02)</u>
Net Income/(Loss)	\$ 7,855.59

Bank Account Balances	
Checking	\$ 28,879.04
MM+	58,855.13
- CoBank Loans Reserve	24,000.00
- Emergency Fund	75,000.00
Capital Expenditure Reserve	<u>41,982.58</u>
Total bank account balances	\$ 228,716.75

CoBank Loan	\$ 138,238.71
CoBank Loan - Refinance	176,638.43
CoBank Loan - Oct 2021	<u>287,924.15</u>
Total long-term debt	\$ 602,801.29

Amounts due to Attorneys:	
Lloyd Gosselink (RatePayers Protest)	\$ 299,558.70
Lloyd Gosselink (TOMA/48292 Litigation)	177,159.98
Lloyd Gosselink (General Counsel)	125,256.68
Enoch Kever (48292 Litigation)	20,807.53
Shidlofsky Law Firm (Insurance Filing)	<u>198.00</u>
	\$ 622,980.89

Debt to service coverage ratio:	YTD	<u>2023</u>	<u>2022</u>
Net operating income		27,855.59	32,675.09
Debt service		3,866.40	3,866.25
DSCR		7.20	8.45
Note: No legal fees are included in DSCR calculation.			

Debt to capital ratio:	YTD		
Debt		602,801.29	626,431.25
Total capital		1,670,508.62	1,742,426.29
Debt to capital		0.36	0.36

Days cash on hand:			
Cash on hand	MTH	228,716.75	556,173.52
Budgeted annual expense		764,651	505,772
Days cash on hand		109.18 *	401.37 *

* Assumption here is that no additional income will be received through the end of the year.

6:22 AM
02/23/23
Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	28,879.04
10205 · Capital Expenditures Reserve	41,982.58
10400 · MM/Contingency Funds-128546	157,855.13
Total Checking/Savings	228,716.75
Other Current Assets	
14000 · Prepaid Expenses	17,838.43
Total Other Current Assets	17,838.43
Total Current Assets	246,555.18
Fixed Assets	
15000 · Furniture & Fixtures	2,572.62
15100 · Equipment	109,418.15
15200 · Fence	19,017.66
15300 · Water Treatment Facility	191,994.20
15310 · 2004 Water Plant Expansion	6,500.00
15315 · Water Plant Computer Upgrade	14,861.50
15320 · Flowmeters	27,796.12
15340 · 3-Phase Electrical Upgrade	8,699.00
15350 · 2004 Water Storage Tank	75,574.95
15355 · Water Tank	224,002.22
15360 · WTP Recycling Project	19,597.99
15370 · WTP Recycle Project	4,048.63
15380 · Zebra Mussels	41,633.64
15390 · Ridge Harbor Interconnection	8,983.77
15400 · Improvements	48,288.96
15401 · Tennis Village Lift Station (Replace Lift Station)	59,341.90
15402 · Water Plant Generator (New Generator)	88,715.03
15403 · Security System - Water Plant	11,008.04
15500 · Building	3,377.58
15600 · Sewer Plant	125,233.87
15610 · Wastewater Recycling Project	28,184.08
15650 · Barge Replacement	652.27
15700 · Hydrotank Foundation	9,599.19
15750 · Boat	4,000.00
15800 · Decant Lagoon	18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 · Total Land	
16800 · Lot 253	6,403.75
16900 · Land	54,705.69
Total 15851 · Total Land	61,109.44
15900 · Sewer Plant Bldg new	18,277.70
15950 · 2007 Water Treatment Plant	679,210.33
17000 · Accum Capital Renewal & Replace	-1,161,205.22
Total Fixed Assets	1,537,617.48
TOTAL ASSETS	1,784,172.66
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24800 · N/P First Insurance Funding	11,954.52
25000 · Water & Sewer Taxes Payable	6,492.02
Total Other Current Liabilities	18,446.54
Total Current Liabilities	18,446.54
Long Term Liabilities	

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Cash Basis

Windermere Oaks W.S.C.**Balance Sheet**

As of January 31, 2023

	<u>Jan 31, 23</u>
27500 · Membership Fees Refundabl	95,217.50
27756 · Loan COBank ACB Denver	138,238.71
27757 · Note Payable CoBank - Refinance	176,638.43
27758 · CoBank Loan Oct 2021	287,924.15
Total Long Term Liabilities	<u>698,018.79</u>
Total Liabilities	716,465.33
Equity	
39005 · Retained Earnings	1,059,851.74
Net Income	7,855.59
Total Equity	<u>1,067,707.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,784,172.66</u></u>

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
January 2023

	Jan 23	Budget	Jan 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	8,928.60	1,208.34	8,928.60	1,208.34	14,500.00
40000-6 · Standby Fees - Sewer	8,928.60	1,208.34	8,928.60	1,208.34	14,500.00
Total 40000 · Standby Fees	17,857.20	2,416.68	17,857.20	2,416.68	29,000.00
40200 · Water & Sewer Services					
40200-5 · Water Services	28,817.77	31,700.00	28,817.77	31,700.00	380,400.00
40200-6 · Sewer Services	19,545.98	21,133.34	19,545.98	21,133.34	253,600.00
Total 40200 · Water & Sewer Services	48,363.75	52,833.34	48,363.75	52,833.34	634,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	283.34	450.00	283.34	450.00	5,400.00
40300-6 · Late Charges - Sewer	201.92	300.00	201.92	300.00	3,600.00
Total 40300 · Late Charges	485.26	750.00	485.26	750.00	9,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	201.25	161.00	201.25	161.00	1,932.00
40400-6 · Membership Fees - Sewer	201.25	107.34	201.25	107.34	1,288.00
Total 40400 · Membership Fees	402.50	268.34	402.50	268.34	3,220.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	0.00	10.00	0.00	10.00	120.00
40410-6 · Membership Transfer Fees-Sewer	0.00	6.66	0.00	6.66	80.00
Total 40410 · Membership Transfer Fees	0.00	16.66	0.00	16.66	200.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-in Fees - Water	0.00	1,840.00	0.00	1,840.00	22,080.00
40500-6 · Equity Buy-in Fees - Sewer	0.00	1,226.66	0.00	1,226.66	14,720.00
Total 40500 · Equity Buy-in Fees	0.00	3,066.66	0.00	3,066.66	36,800.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	0.00	575.00	0.00	575.00	6,900.00
40600-6 · Sewer Taps	0.00	575.00	0.00	575.00	6,900.00
Total 40600 · Water & Sewer Taps	0.00	1,150.00	0.00	1,150.00	13,800.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	-160.00	0.00	-160.00	-1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	-106.66	0.00	-106.66	-1,280.00
Total 44000 · Regulatory Assessment fee refun	0.00	-266.66	0.00	-266.66	-3,200.00
Total Income	67,108.71	60,235.02	67,108.71	60,235.02	722,820.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
January 2023

	Jan 23	Budget	Jan 23	YTD Budget	Annual Budget
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,200.00	5,889.90	6,200.00	74,400.00
50000-6 · COS Operator - Sewer	3,926.60	4,133.34	3,926.60	4,133.34	49,600.00
Total 50000 · COS-Operator	9,816.50	10,333.34	9,816.50	10,333.34	124,000.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	0.00	620.00	0.00	620.00	7,440.00
57000-6 · COS Chemicals - Sewer	0.00	413.34	0.00	413.34	4,960.00
Total 57000 · COS-Chemicals	0.00	1,033.34	0.00	1,033.34	12,400.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	1,286.18	1,155.00	1,286.18	1,155.00	13,860.00
57500-6 · COS Electricity -Sewer	1,270.21	770.00	1,270.21	770.00	9,240.00
Total 57500 · COS-Electricity	2,556.39	1,925.00	2,556.39	1,925.00	23,100.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	560.00	0.00	560.00	6,720.00
58000-6 · COS-Sludge Removal - Sewer	776.80	373.34	776.80	373.34	4,480.00
Total 58000 · COS-Sludge Removal	776.80	933.34	776.80	933.34	11,200.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	416.02	600.00	416.02	600.00	7,200.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	277.34	566.66	277.34	566.66	6,800.00
Total 58500 · LCRA - Raw Water Fee	693.36	1,166.66	693.36	1,166.66	14,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	0.00	389.59	0.00	389.59	4,675.00
59000-6 · COS Lab Fees- Sewer	0.00	389.59	0.00	389.59	4,675.00
Total 59000 · COS-Lab Fees	0.00	779.18	0.00	779.18	9,350.00
Total COGS	13,843.05	16,170.86	13,843.05	16,170.86	194,050.00
Gross Profit	53,265.66	44,064.16	53,265.66	44,064.16	528,770.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	27.50	0.00	27.50	330.00
77600-6 · Website - Sewer	0.00	18.34	0.00	18.34	220.00
Total 77600 · Website	0.00	45.84	0.00	45.84	550.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	1,475.00	366.66	1,475.00	366.66	4,400.00
59610-6 · Install New Service Taps-Sewer	1,635.00	366.66	1,635.00	366.66	4,400.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
January 2023

	Jan 23	Budget	Jan 23	YTD Budget	Annual Budget
Total 59610 · Install New Service Taps	3,110.00	733.32	3,110.00	733.32	8,800.00
59620 · Misc Operations Expense	236.04		236.04		
62000 · Bank Charges					
62000-5 · Bank Charges - Water	31.45	43.75	31.45	43.75	525.00
62000-6 · Bank Charges - Sewer	31.46	29.16	31.46	29.16	350.00
Total 62000 · Bank Charges	62.91	72.91	62.91	72.91	875.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	380.00	240.00	380.00	4,560.00
62400-5 · Bookkeeping - Water	360.00	253.34	360.00	253.34	3,040.00
Total 62400 · Bookkeeping	600.00	633.34	600.00	633.34	7,600.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.66	0.00	916.66	11,000.00
62500-5 · Accounting - Water	0.00	83.34	0.00	83.34	1,000.00
62500-6 · Accounting - Sewer	0.00	83.34	0.00	83.34	1,000.00
Total 62500 · Accounting	0.00	1,083.34	0.00	1,083.34	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	1,020.00	960.00	1,020.00	960.00	11,520.00
62600-6 · Billing - Sewer	680.00	640.00	680.00	640.00	7,680.00
Total 62600 · Billing Services	1,700.00	1,600.00	1,700.00	1,600.00	19,200.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	83.34	0.00	83.34	1,000.00
62804-6 · Professional Engineer - Sewer	0.00	83.34	0.00	83.34	1,000.00
62806-5 · Consulting Fees - Water	0.00	83.34	0.00	83.34	1,000.00
62806-6 · Consulting Fees - Sewer	0.00	83.34	0.00	83.34	1,000.00
Total 62800 · Total Contract Services	0.00	333.36	0.00	333.36	4,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	0.00	1,666.66	0.00	1,666.66	20,000.00
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	10,000.00	12,000.00	10,000.00	12,000.00	144,000.00
63100-6 · Lawsuit 2017/18-Sewer	10,000.00	8,000.00	10,000.00	8,000.00	96,000.00
Total 63000 · Legal/Appraisal	20,000.00	21,666.66	20,000.00	21,666.66	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	624.00	125.00	624.00	125.00	1,500.00
63200-6 · PIO Expense - Sewer	624.00	83.34	624.00	83.34	1,000.00
Total 63200 · Public Information Officer exp	1,248.00	208.34	1,248.00	208.34	2,500.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	75.00	0.00	75.00	900.00

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
January 2023

	Jan 23	Budget	Jan 23	YTD Budget	Annual Budget
63500-6 · Dues/Subscriptions - Sewer	0.00	50.00	0.00	50.00	600.00
Total 63500 · Dues & Subscriptions	0.00	125.00	0.00	125.00	1,500.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	106.25	0.00	106.25	1,275.00
64000-6 · TCEQ System Fee - Sewer	1,312.50	70.84	1,312.50	70.84	850.00
Total 64000 · TCEQ System Fee	1,312.50	177.09	1,312.50	177.09	2,125.00
65500 · Insurance					
65500-5 · Insurance - Water	1,358.25	2,415.00	1,358.25	2,415.00	28,980.00
65500-6 · Insurance - Sewer	1,358.25	1,610.00	1,358.25	1,610.00	19,320.00
Total 65500 · Insurance	2,716.50	4,025.00	2,716.50	4,025.00	48,300.00
66000 · Office Supplies					
66000-5 · Office Supplies - Water	67.90	50.00	67.90	50.00	600.00
66000-6 · Office Supplies - Sewer	45.26	33.34	45.26	33.34	400.00
Total 66000 · Office Supplies	113.16	83.34	113.16	83.34	1,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	256.81	387.50	256.81	387.50	4,650.00
66500-6 · Telephone/Internet - Sewer	261.55	258.34	261.55	258.34	3,100.00
Total 66500 · Telephone and Internet	518.36	645.84	518.36	645.84	7,750.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	210.96	150.00	210.96	150.00	1,800.00
67000-6 · Postage & Shipping - Sewer	140.64	100.00	140.64	100.00	1,200.00
Total 67000 · Postage & Shipping Expense	351.60	250.00	351.60	250.00	3,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	125.00	0.00	125.00	1,500.00
68000-6 · Equip Rental Expense - Sewer	0.00	83.34	0.00	83.34	1,000.00
Total 68000 · Equipment Rental Expense	0.00	208.34	0.00	208.34	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	4,475.00	4,250.00	4,475.00	4,250.00	51,000.00
68500-6 · Repairs & Maintenance - Sewer	1,335.00	2,833.34	1,335.00	2,833.34	34,000.00
Total 68500 · Repairs & Maintenance	5,810.00	7,083.34	5,810.00	7,083.34	85,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	829.26	1,000.00	829.26	1,000.00	12,000.00
68600-6 · Repair Parts - Sewer	0.00	666.66	0.00	666.66	8,000.00
Total 68600 · Repair Parts	829.26	1,666.66	829.26	1,666.66	20,000.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
January 2023

	Jan 23	Budget	Jan 23	YTD Budget	Annual Budget
69000 · Printing Expense					
69000-5 · Printing Expense - Water	0.00	75.00	0.00	75.00	900.00
69000-6 · Printing Expense - Sewer	0.00	50.00	0.00	50.00	600.00
Total 69000 · Printing Expense	0.00	125.00	0.00	125.00	1,500.00
70000 · Travel Expense	0.00	41.66	0.00	41.66	500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	1,395.92	1,167.04	1,395.92	1,167.04	14,004.46
71500-6 · Interest Expense - Sewer	749.72	778.03	749.72	778.03	9,336.31
Total 71500 · Interest Expense	2,145.64	1,945.07	2,145.64	1,945.07	23,340.77
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	0.00	100.00	0.00	100.00	1,200.00
77500-6 · Meetings/Conferences-Sewer	0.00	66.66	0.00	66.66	800.00
Total 77500 · Meetings/Conferences	0.00	166.66	0.00	166.66	2,000.00
Total Expense	40,753.97	42,920.11	40,753.97	42,920.11	515,040.77
Net Ordinary Income	12,511.69	1,144.05	12,511.69	1,144.05	13,729.23
Other Income/Expense					
Other Income					
41000 · Interest Income	136.90	33.34	136.90	33.34	400.00
Total Other Income	136.90	33.34	136.90	33.34	400.00
Other Expense					
72500 · Capital Renewal and Replacement	4,793.00	4,630.00	4,793.00	4,630.00	55,560.00
Total Other Expense	4,793.00	4,630.00	4,793.00	4,630.00	55,560.00
Net Other Income	-4,656.10	-4,596.66	-4,656.10	-4,596.66	-55,160.00
Net Income	7,855.59	-3,452.61	7,855.59	-3,452.61	-41,430.77

Windermere Oaks WSC
Summary of Income/Expense
February 28, 2022

Operating income	\$ 52,240.84
Repair and replacement reserve	\$ (4,630.00)
Interest income	51.17
Expenses	<u>(84,009.67)</u>
Net Income/(Loss)	\$ (36,347.66)

Bank Account Balances	
Checking	\$ 37,530.95
MM+	303,821.18
- CoBank Loans Reserve	24,000.00
- Emergency Fund	75,000.00
Capital Expenditure Reserve	<u>41,982.58</u>
Total bank account balances	\$ 482,334.71

CoBank Loan	\$ 143,165.66
CoBank Loan - Refinance	182,934.03
CoBank Loan - Oct 2021	<u>296,774.82</u>
Total long-term debt	\$ 622,874.51

Amounts due to Attorneys:	
Lloyd Gosselink	\$ 546,868.76
Enoch Kever	110,807.53
Shidlofsky Law Firm	<u>23,072.50</u>
	\$ 680,748.79

Debt to service coverage ratio:	YTD	<u>2022</u>	<u>2021</u>
Net operating income		(33,256.56)	15,038.31
Debt service		7,732.50	4,074.78
DSCR		(4.30)	3.69

Debt to capital ratio:	YTD		
Debt		622,874.51	337,884.83
Total capital		1,705,612.99	1,459,585.56
Debt to capital		0.37	0.23

Days cash on hand:			
Cash on hand	MTH	482,334.71	254,153.28
Budgeted annual expense		505,772	510,849
Days cash on hand		348.09 *	181.59 *

* Assumption here is that no additional income will be received through the end of the year.

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Windermere Oaks W.S.C.

Balance Sheet

As of February 28, 2022

03/18/22

Cash Basis

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	37,530.95
10205 Capital Expenditures Reserve	41,982.58
10400 MM/Contingency Funds-128546	402,821.18
Total Checking/Savings	482,334.71
Total Current Assets	482,334.71
Fixed Assets	
15355 Water Tank	43,827.25
15000 Furniture & Fixtures	2,572.62
15100 Equipment	109,418.15
15200 Fence	19,017.66
15300 Water Treatment Facility	191,994.20
15310 2004 Water Plant Expansion	6,500.00
15315 Water Plant Computer Upgrade	14,861.50
15340 3-Phase Electrical Upgrade	8,699.00
15350 2004 Water Storage Tank	75,574.95
15360 WTP Recycling Project	19,597.99
15370 WTP Recycle Project	4,048.63
15400 Improvements	34,888.96
15401 Tennis Village Lift Station (Replace Lift Station)	59,341.90
15402 Water Plant Generator (New Generator)	88,715.03
15403 Security System - Water Plant	11,008.04
15500 Building	3,377.58
15600 Sewer Plant	125,233.87
15610 Wastewater Recycling Project	28,184.08
15650 Barge Replacement	652.27
15700 Hydrotank Foundation	9,599.19
15750 Boat	4,000.00
15800 Decant Lagoon	18,475.51
15850 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 Total Land	
16800 Lot 253	6,403.75
16900 Land	54,705.69
Total 15851 Total Land	61,109.44
15900 Sewer Plant Bldg new	18,277.70
15950 2007 Water Treatment Plant	679,210.33
17000 Accum Capital Renewal & Replace	-1,084,027.75
Total Fixed Assets	1,342,806.45
Other Assets	
19300 Standby Fees Delinquent	34.93
Total Other Assets	34.93
TOTAL ASSETS	1,825,176.09
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
25000 Water & Sewer Taxes Payable	9,792.85
Total Other Current Liabilities	9,792.85
Total Current Liabilities	9,792.85
Long Term Liabilities	
27500 Membership Fees Refundabl	109,770.25
27756 Loan COBank ACB Denver	143,165.66
27757 Note Payable CoBank - Refinance	182,934.03

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Cash Basis

Windermere Oaks W.S.C.

Balance Sheet

As of February 28, 2022

	Feb 28, 22
27758 · CoBank Loan Oct 2021	296,774.82
Total Long Term Liabilities	732,644.76
Total Liabilities	742,437.61
Equity	
39005 · Retained Earnings	1,115,995.04
Net Income	-33,256.56
Total Equity	1,082,738.48
TOTAL LIABILITIES & EQUITY	1,825,176.09

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03/18/22

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Jan - Feb 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	2,359.80	1,455.00	8,073.00	2,910.00	17,450.00
40000-6 · Standby Fees - Sewer	2,359.80	1,455.00	8,073.00	2,910.00	17,450.00
Total 40000 · Standby Fees	4,719.60	2,910.00	16,146.00	5,820.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	29,969.37	31,200.00	58,600.35	62,400.00	374,400.00
40200-6 · Sewer Services	19,715.71	20,800.00	39,110.41	41,600.00	249,600.00
Total 40200 · Water & Sewer Services	49,685.08	52,000.00	97,710.76	104,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	411.42	250.00	529.13	500.00	3,000.00
40300-6 · Late Charges - Sewer	242.72	166.00	317.72	332.00	2,000.00
Total 40300 · Late Charges	654.14	416.00	846.85	832.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	200.00	67.09	1,005.00	134.18	805.00
40400-6 · Membership Fees - Sewer	200.00	67.09	1,005.00	134.18	805.00
Total 40400 · Membership Fees	400.00	134.18	2,010.00	268.36	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	0.00	8.00	20.13	16.00	101.00
40410-6 · Membership Transfer Fees-Sewer	0.00	8.00	20.12	16.00	100.00
Total 40410 · Membership Transfer Fees	0.00	16.00	40.25	32.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	0.00	1,150.00	0.00	2,300.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	0.00	1,150.00	0.00	2,300.00	13,800.00
Total 40500 · Equity Buy-in Fees	0.00	2,300.00	0.00	4,600.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	0.00	431.25	0.00	862.50	5,175.00
40600-6 · Sewer Taps	0.00	431.25	0.00	862.50	5,175.00
Total 40600 · Water & Sewer Taps	0.00	862.50	0.00	1,725.00	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	320.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	213.34	1,280.00
44000 · Regulatory Assessment fee refun - Other	-3,217.98		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	-3,217.98	266.67	-3,217.98	533.34	3,200.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Jan - Feb 22	YTD Budget	Annual Budget
Total Income	52,240.84	58,905.35	113,535.88	117,810.70	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	11,779.80	13,227.50	79,365.00
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	7,853.20	7,122.50	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	19,633.00	20,350.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	2,337.37	1,208.34	2,337.37	2,416.68	14,500.00
57000-6 · COS Chemicals - Sewer	0.00	41.66	0.00	83.32	500.00
Total 57000 · COS-Chemicals	2,337.37	1,250.00	2,337.37	2,500.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	775.49	1,286.66	1,357.84	2,573.32	15,440.00
57500-6 · COS Electricity -Sewer	881.36	746.66	1,656.37	1,493.32	8,960.00
Total 57500 · COS-Electricity	1,656.85	2,033.32	3,014.21	4,066.64	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	333.34	854.99	666.68	4,000.00
58000-6 · COS-Sludge Removal - Sewer	754.56	666.66	754.56	1,333.32	8,000.00
Total 58000 · COS-Sludge Removal	754.56	1,000.00	1,609.55	2,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	369.34	750.00	1,152.33	1,500.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	246.22	500.00	768.21	1,000.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	615.56	1,250.00	1,920.54	2,500.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	350.00	333.34	459.00	666.68	4,000.00
59000-6 · COS Lab Fees- Sewer	450.00	333.34	697.00	666.68	4,000.00
Total 59000 · COS-Lab Fees	800.00	666.68	1,156.00	1,333.36	8,000.00
Total COGS	15,980.84	16,375.00	29,670.67	32,750.00	196,500.00
Gross Profit	36,260.00	42,530.35	83,865.21	85,060.70	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.84	0.00	41.68	250.00
77600-6 · Website - Sewer	0.00	20.84	0.00	41.68	250.00
Total 77600 · Website	0.00	41.68	0.00	83.36	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	351.50	666.66	1,140.45	1,333.32	8,000.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Jan - Feb 22	YTD Budget	Annual Budget
59610-6 · Install New Service Taps-Sewer	0.00	666.66	450.00	1,333.32	8,000.00
Total 59610 · Install New Service Taps	351.50	1,333.32	1,590.45	2,666.64	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	25.00	25.00	50.00	50.00	300.00
62000-6 · Bank Charges - Sewer	25.00	25.00	50.00	50.00	300.00
Total 62000 · Bank Charges	50.00	50.00	100.00	100.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	480.00	600.00	3,600.00
62400-5 · Bookkeeping - Water	360.00	300.00	720.00	600.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	1,200.00	1,200.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.66	0.00	1,833.32	11,000.00
62500-5 · Accounting - Water	0.00	83.34	0.00	166.68	1,000.00
62500-6 · Accounting - Sewer	0.00	83.34	0.00	166.68	1,000.00
Total 62500 · Accounting	0.00	1,083.34	0.00	2,166.68	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	600.00	916.66	1,440.00	1,833.32	11,000.00
62600-6 · Billing - Sewer	833.00	916.66	1,393.00	1,833.32	11,000.00
Total 62600 · Billing Services	1,433.00	1,833.32	2,833.00	3,666.64	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.66	0.00	333.32	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.66	0.00	333.32	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.66	0.00	333.32	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.66	0.00	333.32	2,000.00
Total 62800 · Total Contract Services	0.00	666.64	0.00	1,333.28	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	0.00	1,666.66	0.00	3,333.32	20,000.00
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	25,000.00	10,000.00	37,500.00	20,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	25,000.00	10,000.00	37,500.00	20,000.00	120,000.00
Total 63000 · Legal/Appraisal	50,000.00	21,666.66	75,000.00	43,333.32	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	308.52	166.66	308.52	333.32	2,000.00
63200-6 · PIO Expense - Sewer	205.68	166.66	205.68	333.32	2,000.00
63200 · Public Information Officer exp - Other	150.00		150.00		
Total 63200 · Public Information Officer exp	664.20	333.32	664.20	666.64	4,000.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Jan - Feb 22	YTD Budget	Annual Budget
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.66	300.00	83.32	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.66	300.00	83.32	500.00
Total 63500 · Dues & Subscriptions	0.00	83.32	600.00	166.64	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	62.50	0.00	125.00	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,250.00	250.00	1,500.00
Total 64000 · TCEQ System Fee	0.00	187.50	1,250.00	375.00	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.66	0.00	833.32	5,000.00
65500-5 · Insurance - Water	210.00	1,041.66	420.00	2,083.32	12,500.00
65500-6 · Insurance - Sewer	210.00	1,041.66	350.00	2,083.32	12,500.00
Total 65500 · Insurance	420.00	2,499.98	770.00	4,999.96	30,000.00
66000 · Office Supplies					
66000-5 · Office Supplies - Water	0.00	125.00	81.78	250.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	250.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	500.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	393.87	291.66	577.66	583.32	3,500.00
66500-6 · Telephone/Internet - Sewer	209.85	291.66	410.02	583.32	3,500.00
Total 66500 · Telephone and Internet	603.72	583.32	987.68	1,166.64	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	140.38	208.34	308.38	416.68	2,500.00
67000-6 · Postage & Shipping - Sewer	93.58	208.34	205.58	416.68	2,500.00
Total 67000 · Postage & Shipping Expense	233.96	416.68	513.96	833.36	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.16	0.00	208.32	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.16	0.00	208.32	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.32	0.00	416.64	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	2,632.00	4,166.66	6,781.01	8,333.32	50,000.00
68500-6 · Repairs & Maintenance - Sewer	3,028.86	2,083.34	3,613.86	4,166.68	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
Total 68500 · Repairs & Maintenance	5,660.86	6,250.00	11,644.87	12,500.00	75,000.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Jan - Feb 22	YTD Budget	Annual Budget
68600 · Repair Parts					
68600-5 · Repair Parts - Water	2,375.00	1,000.00	2,865.59	2,000.00	12,000.00
68600-6 · Repair Parts - Sewer	3,374.01	666.66	3,374.01	1,333.32	8,000.00
Total 68600 · Repair Parts	5,749.01	1,666.66	6,239.60	3,333.32	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	31.66	62.50	109.66	125.00	750.00
69000-6 · Printing Expense - Sewer	21.11	62.50	73.11	125.00	750.00
Total 69000 · Printing Expense	52.77	125.00	182.77	250.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	348.41	1,312.04	697.87	2,624.08	15,744.57
71500-6 · Interest Expense - Sewer	1,736.40	706.48	3,477.77	1,412.96	8,477.85
Total 71500 · Interest Expense	2,084.81	2,018.52	4,175.64	4,037.04	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	125.00	125.00	125.00	250.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	0.00	125.00	0.00	250.00	1,500.00
Total 77500 · Meetings/Conferences	125.00	250.00	125.00	500.00	3,000.00
Total Expense	68,028.83	42,147.58	107,958.95	84,295.16	505,772.42
Net Ordinary Income	-31,768.83	382.77	-24,093.74	765.54	4,588.58
Other Income/Expense					
Other Income					
41000 · Interest Income	51.17	25.00	97.18	50.00	300.00
Total Other Income	51.17	25.00	97.18	50.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		9,260.00		
Total Other Expense	4,630.00		9,260.00		
Net Other Income	-4,578.83	25.00	-9,162.82	50.00	300.00
Net Income	-36,347.66	407.77	-33,256.56	815.54	4,888.58

Windermere Oaks WSC
Summary of Income/Expense
March 31, 2022

Operating income	\$ 59,269.46
Repair and replacement reserve	\$ (4,630.00)
Interest income	56.67
Expenses	<u>(47,887.63)</u>
Net Income/(Loss)	\$ 6,808.50

Bank Account Balances	
Checking	\$ 25,413.84
MM+	303,877.85
- CoBank Loans Reserve	24,000.00
- Emergency Fund	75,000.00
Capital Expenditure Reserve	<u>41,982.58</u>
Total bank account balances	\$ 470,274.27

CoBank Loan	\$ 142,689.65
CoBank Loan - Refinance	182,325.80
CoBank Loan - Oct 2021	<u>295,870.96</u>
Total long-term debt	\$ 620,886.41

Amounts due to Attorneys:	
Lloyd Gosselink	\$ 536,868.76
Enoch Kever	100,807.53
Shidlofsky Law Firm	<u>18,072.50</u>
	\$ 655,748.79

Debt to service coverage ratio:	YTD	<u>2022</u>	<u>2021</u>
Net operating income		(26,448.06)	32,906.79
Debt service		11,599.02	6,112.19
DSCR		(2.28)	5.38

Debt to capital ratio:	YTD		
Debt		620,886.41	336,834.97
Total capital		1,710,433.39	1,476,404.18
Debt to capital		0.36	0.23

Days cash on hand:			
Cash on hand	MTH	470,274.27	248,303.77
Budgeted annual expense		505,772	510,849
Days cash on hand		339.38 *	177.41 *

* Assumption here is that no additional income will be received through the end of the year.

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Cash Basis

Windermere Oaks W.S.C.

Balance Sheet

As of March 31, 2022

	Mar 31, 22
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	25,413.84
10205 · Capital Expenditures Reserve	41,982.58
10400 · MM/Contingency Funds-128546	402,877.85
Total Checking/Savings	<u>470,274.27</u>
Total Current Assets	470,274.27
Fixed Assets	
15355 · Water Tank	49,335.25
15000 · Furniture & Fixtures	2,572.62
15100 · Equipment	109,418.15
15200 · Fence	19,017.66
15300 · Water Treatment Facility	191,994.20
15310 · 2004 Water Plant Expansion	6,500.00
15315 · Water Plant Computer Upgrade	14,861.50
15340 · 3-Phase Electrical Upgrade	8,699.00
15350 · 2004 Water Storage Tank	75,574.95
15360 · WTP Recycling Project	19,597.99
15370 · WTP Recycle Project	4,048.63
15380 · Zebra Mussels	14,380.03
15400 · Improvements	34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)	59,341.90
15402 · Water Plant Generator (New Generator)	88,715.03
15403 · Security System - Water Plant	11,008.04
15500 · Building	3,377.58
15600 · Sewer Plant	125,233.87
15610 · Wastewater Recycling Project	28,184.08
15650 · Barge Replacement	652.27
15700 · Hydrotank Foundation	9,599.19
15750 · Boat	4,000.00
15800 · Decant Lagoon	18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 · Total Land	
16800 · Lot 253	6,403.75
16900 · Land	54,705.69
Total 15851 · Total Land	<u>61,109.44</u>
15900 · Sewer Plant Bldg new	18,277.70
15950 · 2007 Water Treatment Plant	679,210.33
17000 · Accum Capital Renewal & Replace	-1,088,657.75
Total Fixed Assets	<u>1,358,064.48</u>
Other Assets	
19300 · Standby Fees Delinquent	34.93
Total Other Assets	<u>34.93</u>
TOTAL ASSETS	<u><u>1,828,373.68</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
25000 · Water & Sewer Taxes Payable	10,025.04
Total Other Current Liabilities	<u>10,025.04</u>
Total Current Liabilities	10,025.04
Long Term Liabilities	
27500 · Membership Fees Refundabl	107,915.25
27756 · Loan COBank ACB Denver	142,689.65
27757 · Note Payable CoBank - Refinance	182,325.80

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Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of March 31, 2022

	Mar 31, 22
27758 · CoBank Loan Oct 2021	295,870.96
Total Long Term Liabilities	728,801.66
Total Liabilities	738,826.70
Equity	
39005 · Retained Earnings	1,115,995.04
Net Income	-26,448.06
Total Equity	1,089,546.98
TOTAL LIABILITIES & EQUITY	1,828,373.68

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
March 2022

	Mar 22	Budget	Jan - Mar 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	0.00	1,454.00	8,073.00	4,364.00	17,450.00
40000-6 · Standby Fees - Sewer	0.00	1,454.00	8,073.00	4,364.00	17,450.00
Total 40000 · Standby Fees	0.00	2,908.00	16,146.00	8,728.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	28,935.11	31,200.00	87,535.46	93,600.00	374,400.00
40200-6 · Sewer Services	19,016.98	20,800.00	58,127.39	62,400.00	249,600.00
Total 40200 · Water & Sewer Services	47,952.09	52,000.00	145,662.85	156,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	195.89	250.00	725.02	750.00	3,000.00
40300-6 · Late Charges - Sewer	158.72	166.00	476.44	498.00	2,000.00
Total 40300 · Late Charges	354.61	416.00	1,201.46	1,248.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	1,007.50	67.09	2,012.50	201.27	805.00
40400-6 · Membership Fees - Sewer	1,007.50	67.09	2,012.50	201.27	805.00
Total 40400 · Membership Fees	2,015.00	134.18	4,025.00	402.54	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	20.13	8.00	40.26	24.00	101.00
40410-6 · Membership Transfer Fees-Sewer	20.12	8.00	40.24	24.00	100.00
Total 40410 · Membership Transfer Fees	40.25	16.00	80.50	48.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	2,300.00	1,150.00	2,300.00	3,450.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	2,300.00	1,150.00	2,300.00	3,450.00	13,800.00
Total 40500 · Equity Buy-in Fees	4,600.00	2,300.00	4,600.00	6,900.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	862.50	431.25	862.50	1,293.75	5,175.00
40600-6 · Sewer Taps	862.50	431.25	862.50	1,293.75	5,175.00
Total 40600 · Water & Sewer Taps	1,725.00	862.50	1,725.00	2,587.50	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	480.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	320.01	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	0.00	266.67	-3,217.98	800.01	3,200.00
48000 · Miscellaneous Income	2,547.51		2,547.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	35.00		35.00		
Total Income	59,269.46	58,903.35	172,805.34	176,714.05	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	17,669.70	19,841.25	79,365.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
March 2022

	Mar 22	Budget	Jan - Mar 22	YTD Budget	Annual Budget
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	11,779.80	10,683.75	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	29,449.50	30,525.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	591.00	1,208.34	2,928.37	3,625.02	14,500.00
57000-6 · COS Chemicals - Sewer	0.00	41.66	0.00	124.98	500.00
Total 57000 · COS-Chemicals	591.00	1,250.00	2,928.37	3,750.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	832.02	1,286.66	2,189.86	3,859.98	15,440.00
57500-6 · COS Electricity -Sewer	874.93	746.66	2,531.30	2,239.98	8,960.00
Total 57500 · COS-Electricity	1,706.95	2,033.32	4,721.16	6,099.96	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	333.34	854.99	1,000.02	4,000.00
58000-6 · COS-Sludge Removal - Sewer	0.00	666.66	754.56	1,999.98	8,000.00
Total 58000 · COS-Sludge Removal	0.00	1,000.00	1,609.55	3,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	359.48	750.00	1,511.81	2,250.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	239.66	500.00	1,007.87	1,500.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	599.14	1,250.00	2,519.68	3,750.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	125.00	333.34	584.00	1,000.02	4,000.00
59000-6 · COS Lab Fees- Sewer	329.00	333.34	1,026.00	1,000.02	4,000.00
Total 59000 · COS-Lab Fees	454.00	666.68	1,610.00	2,000.04	8,000.00
Total COGS	13,167.59	16,375.00	42,838.26	49,125.00	196,500.00
Gross Profit	46,101.87	42,528.35	129,967.08	127,589.05	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.84	0.00	62.52	250.00
77600-6 · Website - Sewer	0.00	20.84	0.00	62.52	250.00
Total 77600 · Website	0.00	41.68	0.00	125.04	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	0.00	666.66	1,140.45	1,999.98	8,000.00
59610-6 · Install New Service Taps-Sewer	450.00	666.66	900.00	1,999.98	8,000.00
Total 59610 · Install New Service Taps	450.00	1,333.32	2,040.45	3,999.96	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	37.80	25.00	87.80	75.00	300.00
62000-6 · Bank Charges - Sewer	37.79	25.00	87.79	75.00	300.00
Total 62000 · Bank Charges	75.59	50.00	175.59	150.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	720.00	900.00	3,600.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
March 2022

	Mar 22	Budget	Jan - Mar 22	YTD Budget	Annual Budget
62400-5 · Bookkeeping - Water	412.00	300.00	1,132.00	900.00	3,600.00
Total 62400 · Bookkeeping	652.00	600.00	1,852.00	1,800.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.66	0.00	2,749.98	11,000.00
62500-5 · Accounting - Water	0.00	83.34	0.00	250.02	1,000.00
62500-6 · Accounting - Sewer	0.00	83.34	0.00	250.02	1,000.00
Total 62500 · Accounting	0.00	1,083.34	0.00	3,250.02	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	780.00	916.66	2,220.00	2,749.98	11,000.00
62600-6 · Billing - Sewer	520.00	916.66	1,913.00	2,749.98	11,000.00
Total 62600 · Billing Services	1,300.00	1,833.32	4,133.00	5,499.96	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.66	0.00	499.98	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.66	0.00	499.98	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.66	0.00	499.98	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.66	0.00	499.98	2,000.00
Total 62800 · Total Contract Services	0.00	666.64	0.00	1,999.92	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal - Other	0.00	1,666.66	0.00	4,999.98	20,000.00
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	12,500.00	10,000.00	50,000.00	30,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	12,500.00	10,000.00	50,000.00	30,000.00	120,000.00
Total 63000 · Legal/Appraisal	25,000.00	21,666.66	100,000.00	64,999.98	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	249.60	166.66	558.12	499.98	2,000.00
63200-6 · PIO Expense - Sewer	166.40	166.66	372.08	499.98	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	416.00	333.32	1,080.20	999.96	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.66	300.00	124.98	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.66	300.00	124.98	500.00
Total 63500 · Dues & Subscriptions	0.00	83.32	600.00	249.96	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	62.50	0.00	187.50	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,250.00	375.00	1,500.00
Total 64000 · TCEQ System Fee	0.00	187.50	1,250.00	562.50	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.66	0.00	1,249.98	5,000.00
65500-5 · Insurance - Water	240.00	1,041.66	660.00	3,124.98	12,500.00
65500-6 · Insurance - Sewer	160.00	1,041.66	510.00	3,124.98	12,500.00
Total 65500 · Insurance	400.00	2,499.98	1,170.00	7,499.94	30,000.00
66000 · Office Supplies					

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
March 2022

	Mar 22	Budget	Jan - Mar 22	YTD Budget	Annual Budget
66000-5 · Office Supplies - Water	0.00	125.00	81.78	375.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	375.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	750.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	266.17	291.66	843.83	874.98	3,500.00
66500-6 · Telephone/Internet - Sewer	254.70	291.66	664.72	874.98	3,500.00
Total 66500 · Telephone and Internet	520.87	583.32	1,508.55	1,749.96	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	48.00	208.34	356.38	625.02	2,500.00
67000-6 · Postage & Shipping - Sewer	32.00	208.34	237.58	625.02	2,500.00
Total 67000 · Postage & Shipping Expense	80.00	416.68	593.96	1,250.04	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.16	0.00	312.48	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.16	0.00	312.48	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.32	0.00	624.96	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	2,751.41	4,166.66	9,532.42	12,499.98	50,000.00
68500-6 · Repairs & Maintenance - Sewer	764.74	2,083.34	4,378.60	6,250.02	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
Total 68500 · Repairs & Maintenance	3,516.15	6,250.00	15,161.02	18,750.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0.00	1,000.00	2,865.59	3,000.00	12,000.00
68600-6 · Repair Parts - Sewer	150.01	666.66	3,524.02	1,999.98	8,000.00
Total 68600 · Repair Parts	150.01	1,666.66	6,389.61	4,999.98	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	93.60	62.50	203.26	187.50	750.00
69000-6 · Printing Expense - Sewer	62.40	62.50	135.51	187.50	750.00
Total 69000 · Printing Expense	156.00	125.00	338.77	375.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	313.85	1,312.04	1,011.72	3,936.12	15,744.57
71500-6 · Interest Expense - Sewer	1,564.57	706.48	5,042.34	2,119.44	8,477.85
Total 71500 · Interest Expense	1,878.42	2,018.52	6,054.06	6,055.56	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	125.00	125.00	250.00	375.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	0.00	125.00	0.00	375.00	1,500.00
Total 77500 · Meetings/Conferences	125.00	250.00	250.00	750.00	3,000.00
Total Expense	34,720.04	42,147.58	142,678.99	126,442.74	505,772.42
Net Ordinary Income	11,381.83	380.77	-12,711.91	1,146.31	4,588.58

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
March 2022

	Mar 22	Budget	Jan - Mar 22	YTD Budget	Annual Budget
Other Income/Expense					
Other Income					
41000 · Interest Income	56.67	25.00	153.85	75.00	300.00
Total Other Income	56.67	25.00	153.85	75.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		13,890.00		
Total Other Expense	4,630.00		13,890.00		
Net Other Income	-4,573.33	25.00	-13,736.15	75.00	300.00
Net Income	6,808.50	405.77	-26,448.06	1,221.31	4,888.58

Windermere Oaks WSC
Summary of Income/Expense
April 30, 2022

Operating income	\$ 58,205.93
Repair and replacement reserve	\$ (4,630.00)
Interest income	-
Expenses	<u>(33,268.80)</u>
Net Income/(Loss)	\$ 20,307.13

Bank Account Balances	
Checking	\$ 32,544.94
MM+	303,877.85
- CoBank Loans Reserve	24,000.00
- Emergency Fund	75,000.00
Capital Expenditure Reserve	<u>41,982.58</u>
Total bank account balances	\$ 477,405.37

CoBank Loan	\$ 142,256.85
CoBank Loan - Refinance	181,772.77
CoBank Loan - Oct 2021	<u>295,062.93</u>
Total long-term debt	\$ 619,092.55

Amounts due to Attorneys:	
Lloyd Gosselink	\$ 536,868.76
Enoch Kever	100,807.53
Shidlofsky Law Firm	<u>18,072.50</u>
	\$ 655,748.79

Debt to service coverage ratio:	YTD	<u>2022</u>	<u>2021</u>
Net operating income		(6,140.93)	32,906.79
Debt service		15,465.36	8,149.85
DSCR		(0.40)	4.04

Debt to capital ratio:	YTD		
Debt		619,092.55	335,887.30
Total capital		1,728,946.66	1,429,146.18
Debt to capital		0.36	0.24

Days cash on hand:			
Cash on hand	MTH	477,405.37	205,588.29
Budgeted annual expense		505,772	510,849
Days cash on hand		344.53 *	146.89 *

* Assumption here is that no additional income will be received through the end of the year.

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Windermere Oaks W.S.C.

Balance Sheet

As of April 30, 2022

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Cash Basis

	Apr 30, 22
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	32,544.94
10205 · Capital Expenditures Reserve	41,982.58
10400 · MM/Contingency Funds-128546	402,877.85
Total Checking/Savings	477,405.37
Total Current Assets	477,405.37
Fixed Assets	
15355 · Water Tank	58,935.25
15000 · Furniture & Fixtures	2,572.62
15100 · Equipment	109,418.15
15200 · Fence	19,017.66
15300 · Water Treatment Facility	191,994.20
15310 · 2004 Water Plant Expansion	6,500.00
15315 · Water Plant Computer Upgrade	14,861.50
15340 · 3-Phase Electrical Upgrade	8,699.00
15350 · 2004 Water Storage Tank	75,574.95
15360 · WTP Recycling Project	19,597.99
15370 · WTP Recycle Project	4,048.63
15380 · Zebra Mussels	19,990.03
15400 · Improvements	34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)	59,341.90
15402 · Water Plant Generator (New Generator)	88,715.03
15403 · Security System - Water Plant	11,008.04
15500 · Building	3,377.58
15600 · Sewer Plant	125,233.87
15610 · Wastewater Recycling Project	28,184.08
15650 · Barge Replacement	652.27
15700 · Hydrotank Foundation	9,599.19
15750 · Boat	4,000.00
15800 · Decant Lagoon	18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 · Total Land	
16800 · Lot 253	6,403.75
16900 · Land	54,705.69
Total 15851 · Total Land	61,109.44
15900 · Sewer Plant Bldg new	18,277.70
15950 · 2007 Water Treatment Plant	679,210.33
17000 · Accum Capital Renewal & Replace	-1,093,287.75
Total Fixed Assets	1,368,644.48
Other Assets	
19300 · Standby Fees Delinquent	34.93
Total Other Assets	34.93
TOTAL ASSETS	1,846,084.78
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
25000 · Water & Sewer Taxes Payable	10,272.87
Total Other Current Liabilities	10,272.87
Total Current Liabilities	10,272.87
Long Term Liabilities	
27500 · Membership Fees Refundabl	106,865.25
27756 · Loan COBank ACB Denver	142,256.85
27757 · Note Payable CoBank - Refinance	181,772.77

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Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of April 30, 2022

	<u>Apr 30, 22</u>
27758 · CoBank Loan Oct 2021	295,062.93
Total Long Term Liabilities	<u>725,957.80</u>
Total Liabilities	736,230.67
Equity	
39005 · Retained Earnings	1,115,995.04
Net Income	<u>-6,140.93</u>
Total Equity	<u>1,109,854.11</u>
TOTAL LIABILITIES & EQUITY	<u>1,846,084.78</u>

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
 April 2022

	Apr 22	Budget	Jan - Apr 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	248.40	1,454.00	8,321.40	5,818.00	17,450.00
40000-6 · Standby Fees - Sewer	248.40	1,454.00	8,321.40	5,818.00	17,450.00
Total 40000 · Standby Fees	496.80	2,908.00	16,642.80	11,636.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	29,611.14	31,200.00	117,146.60	124,800.00	374,400.00
40200-6 · Sewer Services	19,883.54	20,800.00	78,010.93	83,200.00	249,600.00
Total 40200 · Water & Sewer Services	49,494.68	52,000.00	195,157.53	208,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	411.32	250.00	1,136.34	1,000.00	3,000.00
40300-6 · Late Charges - Sewer	270.63	166.00	747.07	664.00	2,000.00
Total 40300 · Late Charges	681.95	416.00	1,883.41	1,664.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	603.75	67.09	2,616.25	268.36	805.00
40400-6 · Membership Fees - Sewer	603.75	67.09	2,616.25	268.36	805.00
Total 40400 · Membership Fees	1,207.50	134.18	5,232.50	536.72	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	0.00	8.00	40.26	32.00	101.00
40410-6 · Membership Transfer Fees-Sewer	0.00	8.00	40.24	32.00	100.00
Total 40410 · Membership Transfer Fees	0.00	16.00	80.50	64.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	2,300.00	1,150.00	4,600.00	4,600.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	2,300.00	1,150.00	4,600.00	4,600.00	13,800.00
Total 40500 · Equity Buy-in Fees	4,600.00	2,300.00	9,200.00	9,200.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	862.50	431.25	1,725.00	1,725.00	5,175.00
40600-6 · Sewer Taps	862.50	431.25	1,725.00	1,725.00	5,175.00
Total 40600 · Water & Sewer Taps	1,725.00	862.50	3,450.00	3,450.00	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	640.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	426.68	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	0.00	266.67	-3,217.98	1,066.68	3,200.00
48000 · Miscellaneous Income	0.00		2,547.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00		35.00		
Total Income	58,205.93	58,903.35	231,011.27	235,617.40	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	23,559.60	26,455.00	79,365.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
April 2022

	Apr 22	Budget	Jan - Apr 22	YTD Budget	Annual Budget
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	15,706.40	14,245.00	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	39,268.00	40,700.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	0.00	1,208.34	2,928.37	4,833.36	14,500.00
57000-6 · COS Chemicals - Sewer	0.00	41.66	0.00	166.64	500.00
Total 57000 · COS-Chemicals	0.00	1,250.00	2,928.37	5,000.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	827.33	1,286.66	3,017.19	5,146.64	15,440.00
57500-6 · COS Electricity -Sewer	901.42	746.66	3,432.72	2,986.64	8,960.00
Total 57500 · COS-Electricity	1,728.75	2,033.32	6,449.91	8,133.28	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	333.34	854.99	1,333.36	4,000.00
58000-6 · COS-Sludge Removal - Sewer	754.56	666.66	1,509.12	2,666.64	8,000.00
Total 58000 · COS-Sludge Removal	754.56	1,000.00	2,364.11	4,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	342.07	750.00	1,853.88	3,000.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	228.05	500.00	1,235.92	2,000.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	570.12	1,250.00	3,089.80	5,000.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	1,065.30	333.34	1,649.30	1,333.36	4,000.00
59000-6 · COS Lab Fees- Sewer	757.00	333.34	1,783.00	1,333.36	4,000.00
Total 59000 · COS-Lab Fees	1,822.30	666.68	3,432.30	2,666.72	8,000.00
Total COGS	14,692.23	16,375.00	57,530.49	65,500.00	196,500.00
Gross Profit	43,513.70	42,528.35	173,480.78	170,117.40	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.84	0.00	83.36	250.00
77600-6 · Website - Sewer	0.00	20.84	0.00	83.36	250.00
Total 77600 · Website	0.00	41.68	0.00	166.72	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	3,600.00	666.66	4,740.45	2,666.64	8,000.00
59610-6 · Install New Service Taps-Sewer	0.00	666.66	900.00	2,666.64	8,000.00
Total 59610 · Install New Service Taps	3,600.00	1,333.32	5,640.45	5,333.28	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	38.22	25.00	126.02	100.00	300.00
62000-6 · Bank Charges - Sewer	38.23	25.00	126.02	100.00	300.00
Total 62000 · Bank Charges	76.45	50.00	252.04	200.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	960.00	1,200.00	3,600.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
 April 2022

	Apr 22	Budget	Jan - Apr 22	YTD Budget	Annual Budget
62400-5 · Bookkeeping - Water	360.00	300.00	1,492.00	1,200.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	2,452.00	2,400.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.66	0.00	3,666.64	11,000.00
62500-5 · Accounting - Water	0.00	83.34	0.00	333.36	1,000.00
62500-6 · Accounting - Sewer	0.00	83.34	0.00	333.36	1,000.00
Total 62500 · Accounting	0.00	1,083.34	0.00	4,333.36	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	1,110.00	916.66	3,330.00	3,666.64	11,000.00
62600-6 · Billing - Sewer	740.00	916.66	2,653.00	3,666.64	11,000.00
Total 62600 · Billing Services	1,850.00	1,833.32	5,983.00	7,333.28	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.66	0.00	666.64	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.66	0.00	666.64	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.66	0.00	666.64	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.66	0.00	666.64	2,000.00
Total 62800 · Total Contract Services	0.00	666.64	0.00	2,666.56	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	0.00	1,666.66	0.00	6,666.64	20,000.00
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	0.00	10,000.00	50,000.00	40,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	0.00	10,000.00	50,000.00	40,000.00	120,000.00
Total 63000 · Legal/Appraisal	0.00	21,666.66	100,000.00	86,666.64	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	0.00	166.66	558.12	666.64	2,000.00
63200-6 · PIO Expense - Sewer	0.00	166.66	372.08	666.64	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	0.00	333.32	1,080.20	1,333.28	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.66	300.00	166.64	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.66	300.00	166.64	500.00
Total 63500 · Dues & Subscriptions	0.00	83.32	600.00	333.28	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	62.50	0.00	250.00	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,250.00	500.00	1,500.00
Total 64000 · TCEQ System Fee	0.00	187.50	1,250.00	750.00	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.66	0.00	1,666.64	5,000.00
65500-5 · Insurance - Water	240.00	1,041.66	900.00	4,166.64	12,500.00
65500-6 · Insurance - Sewer	160.00	1,041.66	670.00	4,166.64	12,500.00
Total 65500 · Insurance	400.00	2,499.98	1,570.00	9,999.92	30,000.00
66000 · Office Supplies					

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
April 2022

	Apr 22	Budget	Jan - Apr 22	YTD Budget	Annual Budget
66000-5 · Office Supplies - Water	0.00	125.00	81.78	500.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	500.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	1,000.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	252.58	291.66	1,096.41	1,166.64	3,500.00
66500-6 · Telephone/Internet - Sewer	245.65	291.66	910.37	1,166.64	3,500.00
Total 66500 · Telephone and Internet	498.23	583.32	2,006.78	2,333.28	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	230.40	208.34	586.78	833.36	2,500.00
67000-6 · Postage & Shipping - Sewer	153.60	208.34	391.18	833.36	2,500.00
Total 67000 · Postage & Shipping Expense	384.00	416.68	977.96	1,666.72	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.16	0.00	416.64	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.16	0.00	416.64	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.32	0.00	833.28	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	7,510.00	4,166.66	17,042.42	16,666.64	50,000.00
68500-6 · Repairs & Maintenance - Sewer	1,260.00	2,083.34	5,638.60	8,333.36	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
Total 68500 · Repairs & Maintenance	8,770.00	6,250.00	23,931.02	25,000.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0.00	1,000.00	2,865.59	4,000.00	12,000.00
68600-6 · Repair Parts - Sewer	0.00	666.66	3,524.02	2,666.64	8,000.00
Total 68600 · Repair Parts	0.00	1,666.66	6,389.61	6,666.64	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	0.00	62.50	203.26	250.00	750.00
69000-6 · Printing Expense - Sewer	0.00	62.50	135.51	250.00	750.00
Total 69000 · Printing Expense	0.00	125.00	338.77	500.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	346.32	1,312.05	1,358.04	5,248.17	15,744.57
71500-6 · Interest Expense - Sewer	1,726.57	706.49	6,768.91	2,825.93	8,477.85
Total 71500 · Interest Expense	2,072.89	2,018.54	8,126.95	8,074.10	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	325.00	125.00	575.00	500.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	0.00	125.00	0.00	500.00	1,500.00
Total 77500 · Meetings/Conferences	325.00	250.00	575.00	1,000.00	3,000.00
79000 · Uncategorized	0.00		0.00		
Total Expense	18,576.57	42,147.60	161,255.56	168,590.34	505,772.42

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
 April 2022

	Apr 22	Budget	Jan - Apr 22	YTD Budget	Annual Budget
Net Ordinary Income	24,937.13	380.75	12,225.22	1,527.06	4,588.58
Other Income/Expense					
Other Income					
41000 · Interest Income	0.00	25.00	153.85	100.00	300.00
Total Other Income	0.00	25.00	153.85	100.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		18,520.00		
Total Other Expense	4,630.00		18,520.00		
Net Other Income	-4,630.00	25.00	-18,366.15	100.00	300.00
Net Income	<u>20,307.13</u>	<u>405.75</u>	<u>-6,140.93</u>	<u>1,627.06</u>	<u>4,888.58</u>

Windermere Oaks WSC
Summary of Income/Expense
May 31, 2022

Operating income	\$ 55,946.50
Repair and replacement reserve	(4,630.00)
Interest income	148.10
Expenses	<u>(59,047.09)</u>
Net Income/(Loss)	\$ (7,582.49)

Bank Account Balances	
Checking	\$ 19,687.79
MM+	304,025.95
- CoBank Loans Reserve	24,000.00
- Emergency Fund	75,000.00
Capital Expenditure Reserve	<u>41,982.58</u>
Total bank account balances	\$ 464,696.32

CoBank Loan	\$ 141,807.83
CoBank Loan - Refinance	181,199.02
CoBank Loan - Oct 2021	<u>294,219.32</u>
Total long-term debt	\$ 617,226.17

Amounts due to Attorneys:	
Lloyd Gosselink (RatePayers Protest)	\$ 308,777.99
Lloyd Gosselink (TOMA/48292 Litigation)	120,060.15
Lloyd Gosselink (General Counsel)	98,030.62
Enoch Kever (48292 Litigation)	90,807.53
Shidlofsky Law Firm (Insurance Filing)	<u>13,072.50</u>
	\$ 630,748.79

Debt to service coverage ratio:	YTD	<u>2022</u>	<u>2021</u>
Net operating income		111,276.58	8,390.20
Debt service		19,331.54	10,186.92
DSCR		5.76	0.82

Note: No legal fees are included in DSCR calculation.

Debt to capital ratio:	YTD		
Debt		617,226.17	335,887.30
Total capital		1,719,497.79	1,429,146.18
Debt to capital		0.36	0.24

Days cash on hand:			
Cash on hand	MTH	464,696.32	205,588.29
Budgeted annual expense		505,772	510,849
Days cash on hand		335.36 *	146.89 *

* Assumption here is that no additional income will be received through the end of the year.

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Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of May 31, 2022

	May 31, 22
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	19,687.79
10205 · Capital Expenditures Reserve	41,982.58
10400 · MM/Contingency Funds-128546	403,025.95
Total Checking/Savings	464,696.32
Total Current Assets	464,696.32
Fixed Assets	
15000 · Furniture & Fixtures	2,572.62
15100 · Equipment	109,418.15
15200 · Fence	19,017.66
15300 · Water Treatment Facility	191,994.20
15310 · 2004 Water Plant Expansion	6,500.00
15315 · Water Plant Computer Upgrade	14,861.50
15340 · 3-Phase Electrical Upgrade	8,699.00
15350 · 2004 Water Storage Tank	75,574.95
15355 · Water Tank	66,690.25
15360 · WTP Recycling Project	19,597.99
15370 · WTP Recycle Project	4,048.63
15380 · Zebra Mussels	19,990.03
15400 · Improvements	34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)	59,341.90
15402 · Water Plant Generator (New Generator)	88,715.03
15403 · Security System - Water Plant	11,008.04
15500 · Building	3,377.58
15600 · Sewer Plant	125,233.87
15610 · Wastewater Recycling Project	28,184.08
15650 · Barge Replacement	652.27
15700 · Hydrotank Foundation	9,599.19
15750 · Boat	4,000.00
15800 · Decant Lagoon	18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 · Total Land	
16800 · Lot 253	6,403.75
16900 · Land	54,705.69
Total 15851 · Total Land	61,109.44
15900 · Sewer Plant Bldg new	18,277.70
15950 · 2007 Water Treatment Plant	679,210.33
17000 · Accum Capital Renewal & Replace	-1,097,917.75
Total Fixed Assets	1,371,769.48
Other Assets	
19300 · Standby Fees Delinquent	34.93
Total Other Assets	34.93
TOTAL ASSETS	1,836,500.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
25000 · Water & Sewer Taxes Payable	10,540.19
Total Other Current Liabilities	10,540.19
Total Current Liabilities	10,540.19
Long Term Liabilities	
27500 · Membership Fees Refundabl	106,462.75
27756 · Loan COBank ACB Denver	141,807.83
27757 · Note Payable CoBank - Refinance	181,199.02

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Windermere Oaks W.S.C.
Balance Sheet
As of May 31, 2022

	<u>May 31, 22</u>
27758 · CoBank Loan Oct 2021	294,219.32
Total Long Term Liabilities	<u>723,688.92</u>
Total Liabilities	734,229.11
Equity	
39005 · Retained Earnings	1,115,995.04
Net Income	<u>-13,723.42</u>
Total Equity	<u>1,102,271.62</u>
TOTAL LIABILITIES & EQUITY	<u>1,836,500.73</u>

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
 May 2022

	May 22	Budget	Jan - May 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	0.00	1,454.00	8,321.40	7,272.00	17,450.00
40000-6 · Standby Fees - Sewer	0.00	1,454.00	8,321.40	7,272.00	17,450.00
Total 40000 · Standby Fees	0.00	2,908.00	16,642.80	14,544.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	34,677.03	31,200.00	151,823.63	156,000.00	374,400.00
40200-6 · Sewer Services	20,729.50	20,800.00	98,740.43	104,000.00	249,600.00
Total 40200 · Water & Sewer Services	55,406.53	52,000.00	250,564.06	260,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	335.24	250.00	1,471.58	1,250.00	3,000.00
40300-6 · Late Charges - Sewer	204.73	167.00	951.80	831.00	2,000.00
Total 40300 · Late Charges	539.97	417.00	2,423.38	2,081.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	0.00	67.08	2,616.25	335.44	805.00
40400-6 · Membership Fees - Sewer	0.00	67.08	2,616.25	335.44	805.00
Total 40400 · Membership Fees	0.00	134.16	5,232.50	670.88	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	0.00	8.00	40.26	40.00	101.00
40410-6 · Membership Transfer Fees-Sewer	0.00	8.00	40.24	40.00	100.00
Total 40410 · Membership Transfer Fees	0.00	16.00	80.50	80.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	0.00	1,150.00	4,600.00	5,750.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	0.00	1,150.00	4,600.00	5,750.00	13,800.00
Total 40500 · Equity Buy-in Fees	0.00	2,300.00	9,200.00	11,500.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	0.00	431.25	1,725.00	2,156.25	5,175.00
40600-6 · Sewer Taps	0.00	431.25	1,725.00	2,156.25	5,175.00
Total 40600 · Water & Sewer Taps	0.00	862.50	3,450.00	4,312.50	10,350.00
44000 · Regulatory Assessment fee refund					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	800.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	533.35	1,280.00
44000 · Regulatory Assessment fee refund - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refund	0.00	266.67	-3,217.98	1,333.35	3,200.00
48000 · Miscellaneous Income	0.00		2,547.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00		35.00		
Total Income	55,946.50	58,904.33	286,957.77	294,521.73	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	29,449.50	33,068.75	79,365.00

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Cash Basis

Windermere Oaks W.S.C. Profit & Loss Budget Performance

May 2022

	May 22	Budget	Jan - May 22	YTD Budget	Annual Budget
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	19,633.00	17,806.25	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	49,082.50	50,875.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	57.46	1,208.33	2,985.83	6,041.69	14,500.00
57000-6 · COS Chemicals - Sewer	0.00	41.67	0.00	208.31	500.00
Total 57000 · COS-Chemicals	57.46	1,250.00	2,985.83	6,250.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	874.44	1,286.67	3,891.63	6,433.31	15,440.00
57500-6 · COS Electricity -Sewer	783.01	746.67	4,215.73	3,733.31	8,960.00
Total 57500 · COS-Electricity	1,657.45	2,033.34	8,107.36	10,166.62	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	874.68	333.33	1,729.67	1,666.69	4,000.00
58000-6 · COS-Sludge Removal - Sewer	0.00	666.67	1,509.12	3,333.31	8,000.00
Total 58000 · COS-Sludge Removal	874.68	1,000.00	3,238.79	5,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	415.71	750.00	2,269.59	3,750.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	277.14	500.00	1,513.06	2,500.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	692.85	1,250.00	3,782.65	6,250.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	369.96	333.33	2,019.26	1,666.69	4,000.00
59000-6 · COS Lab Fees- Sewer	300.00	333.33	2,083.00	1,666.69	4,000.00
Total 59000 · COS-Lab Fees	669.96	666.66	4,102.26	3,333.38	8,000.00
Total COGS	13,768.90	16,375.00	71,299.39	81,875.00	196,500.00
Gross Profit	42,177.60	42,529.33	215,658.38	212,646.73	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.83	0.00	104.19	250.00
77600-6 · Website - Sewer	0.00	20.83	0.00	104.19	250.00
Total 77600 · Website	0.00	41.66	0.00	208.38	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	130.00	666.67	4,870.45	3,333.31	8,000.00
59610-6 · Install New Service Taps-Sewer	0.00	666.67	900.00	3,333.31	8,000.00
Total 59610 · Install New Service Taps	130.00	1,333.34	5,770.45	6,666.62	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	38.21	25.00	164.23	125.00	300.00
62000-6 · Bank Charges - Sewer	38.21	25.00	164.23	125.00	300.00
Total 62000 · Bank Charges	76.42	50.00	328.46	250.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	1,200.00	1,500.00	3,600.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
May 2022

	May 22	Budget	Jan - May 22	YTD Budget	Annual Budget
62400-5 · Bookkeeping - Water	360.00	300.00	1,852.00	1,500.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	3,052.00	3,000.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.67	0.00	4,583.31	11,000.00
62500-5 · Accounting - Water	0.00	83.33	0.00	416.69	1,000.00
62500-6 · Accounting - Sewer	0.00	83.33	0.00	416.69	1,000.00
Total 62500 · Accounting	0.00	1,083.33	0.00	5,416.69	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	870.00	916.67	4,200.00	4,583.31	11,000.00
62600-6 · Billing - Sewer	580.00	916.67	3,233.00	4,583.31	11,000.00
Total 62600 · Billing Services	1,450.00	1,833.34	7,433.00	9,166.62	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.67	0.00	833.31	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.67	0.00	833.31	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.67	0.00	833.31	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.67	0.00	833.31	2,000.00
Total 62800 · Total Contract Services	0.00	666.68	0.00	3,333.24	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal - Other	0.00	1,666.67	0.00	8,333.31	20,000.00
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	12,500.00	10,000.00	62,500.00	50,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	12,500.00	10,000.00	62,500.00	50,000.00	120,000.00
Total 63000 · Legal/Appraisal	25,000.00	21,666.67	125,000.00	108,333.31	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	0.00	166.67	558.12	833.31	2,000.00
63200-6 · PIO Expense - Sewer	0.00	166.67	372.08	833.31	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	0.00	333.34	1,080.20	1,666.62	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.67	300.00	208.31	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.67	300.00	208.31	500.00
Total 63500 · Dues & Subscriptions	0.00	83.34	600.00	416.62	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	62.50	0.00	312.50	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,250.00	625.00	1,500.00
Total 64000 · TCEQ System Fee	0.00	187.50	1,250.00	937.50	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.67	0.00	2,083.31	5,000.00
65500-5 · Insurance - Water	387.66	1,041.67	1,287.66	5,208.31	12,500.00
65500-6 · Insurance - Sewer	283.43	1,041.67	953.43	5,208.31	12,500.00
Total 65500 · Insurance	671.09	2,500.01	2,241.09	12,499.93	30,000.00
66000 · Office Supplies					

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
May 2022

	May 22	Budget	Jan - May 22	YTD Budget	Annual Budget
66000-5 · Office Supplies - Water	0.00	125.00	81.78	625.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	625.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	1,250.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	782.69	291.67	1,879.10	1,458.31	3,500.00
66500-6 · Telephone/Internet - Sewer	162.19	291.67	1,072.56	1,458.31	3,500.00
66500 · Telephone and Internet - Other	39.53		39.53		
Total 66500 · Telephone and Internet	984.41	583.34	2,991.19	2,916.62	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	106.80	208.33	693.58	1,041.69	2,500.00
67000-6 · Postage & Shipping - Sewer	71.20	208.33	462.38	1,041.69	2,500.00
Total 67000 · Postage & Shipping Expense	178.00	416.66	1,155.96	2,083.38	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.17	0.00	520.81	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.17	0.00	520.81	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.34	0.00	1,041.62	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	10,259.40	4,166.67	27,301.82	20,833.31	50,000.00
68500-6 · Repairs & Maintenance - Sewer	3,100.00	2,083.33	8,738.60	10,416.69	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
Total 68500 · Repairs & Maintenance	13,359.40	6,250.00	37,290.42	31,250.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0.00	1,000.00	2,865.59	5,000.00	12,000.00
68600-6 · Repair Parts - Sewer	0.00	666.67	3,524.02	3,333.31	8,000.00
Total 68600 · Repair Parts	0.00	1,666.67	6,389.61	8,333.31	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	37.01	62.50	240.27	312.50	750.00
69000-6 · Printing Expense - Sewer	24.67	62.50	160.18	312.50	750.00
Total 69000 · Printing Expense	61.68	125.00	400.45	625.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	1,319.31	1,312.05	2,677.35	6,580.22	15,744.57
71500-6 · Interest Expense - Sewer	680.49	706.49	7,449.40	3,532.42	8,477.85
Total 71500 · Interest Expense	1,999.80	2,018.54	10,126.75	10,092.64	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	767.39	125.00	1,342.39	625.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	0.00	125.00	0.00	625.00	1,500.00
Total 77500 · Meetings/Conferences	767.39	250.00	1,342.39	1,250.00	3,000.00
79000 · Uncategorized	0.00		0.00		

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06/20/22

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
May 2022

	May 22	Budget	Jan - May 22	YTD Budget	Annual Budget
Total Expense	45,278.19	42,147.76	206,533.75	210,738.10	505,772.42
Net Ordinary Income	-3,100.59	381.57	9,124.63	1,908.63	4,588.58
Other Income/Expense					
Other Income					
41000 · Interest Income	148.10	25.00	301.95	125.00	300.00
Total Other Income	148.10	25.00	301.95	125.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		23,150.00		
Total Other Expense	4,630.00		23,150.00		
Net Other Income	-4,481.90	25.00	-22,848.05	125.00	300.00
Net Income	-7,582.49	406.57	-13,723.42	2,033.63	4,888.58

Windermere Oaks WSC
Summary of Income/Expense
June 30, 2022

Operating income	\$ 71,630.90
Repair and replacement reserve	(4,630.00)
Interest income	97.01
Expenses	<u>(56,213.01)</u>
Net Income/(Loss)	\$ 10,884.90

Bank Account Balances	
Checking	\$ 29,327.54
MM+	213,122.96
- CoBank Loans Reserve	24,000.00
- Emergency Fund	75,000.00
Capital Expenditure Reserve	<u>41,982.58</u>
Total bank account balances	\$ 383,433.08

CoBank Loan	\$ 141,372.19
CoBank Loan - Refinance	180,642.35
CoBank Loan - Oct 2021	<u>293,405.59</u>
Total long-term debt	\$ 615,420.13

Amounts due to Attorneys:	
Lloyd Gosselink (RatePayers Protest)	\$ 305,444.65
Lloyd Gosselink (TOMA/48292 Litigation)	116,726.82
Lloyd Gosselink (General Counsel)	94,697.29
Enoch Kever (48292 Litigation)	80,807.53
Shidlofsky Law Firm (Insurance Filing)	<u>8,072.50</u>
	\$ 605,748.79

Debt to service coverage ratio:	YTD	<u>2022</u>	<u>2021</u>
Net operating income		147,161.48	125,662.00
Debt service		23,197.84	12,224.22
DSCR		6.34	10.28
Note: No legal fees are included in DSCR calculation.			

Debt to capital ratio:	YTD		
Debt		615,420.13	333,947.68
Total capital		1,704,444.27	1,424,376.51
Debt to capital		0.36	0.23

Days cash on hand:			
Cash on hand	MTH	383,433.08	201,722.39
Budgeted annual expense		505,772	510,849
Days cash on hand		276.71 *	144.13 *

* Assumption here is that no additional income will be received through the end of the year.

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Windermere Oaks W.S.C.

Balance Sheet

As of June 30, 2022

07/19/22

Cash Basis

	Jun 30, 22
ASSETS	
Current Assets	
Checking/Savings	
10200 · Cash in Bank-2100725	29,327.54
10205 · Capital Expenditures Reserve	41,982.58
10400 · MM/Contingency Funds-128546	312,122.96
Total Checking/Savings	383,433.08
Total Current Assets	383,433.08
Fixed Assets	
15000 · Furniture & Fixtures	2,572.62
15100 · Equipment	109,418.15
15200 · Fence	19,017.66
15300 · Water Treatment Facility	191,994.20
15310 · 2004 Water Plant Expansion	6,500.00
15315 · Water Plant Computer Upgrade	14,861.50
15340 · 3-Phase Electrical Upgrade	8,699.00
15350 · 2004 Water Storage Tank	75,574.95
15355 · Water Tank	158,616.50
15360 · WTP Recycling Project	19,597.99
15370 · WTP Recycle Project	4,048.63
15380 · Zebra Mussels	21,825.03
15400 · Improvements	34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)	59,341.90
15402 · Water Plant Generator (New Generator)	88,715.03
15403 · Security System - Water Plant	11,008.04
15500 · Building	3,377.58
15600 · Sewer Plant	125,233.87
15610 · Wastewater Recycling Project	28,184.08
15650 · Barge Replacement	652.27
15700 · Hydrotank Foundation	9,599.19
15750 · Boat	4,000.00
15800 · Decant Lagoon	18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 · Total Land	
16800 · Lot 253	6,403.75
16900 · Land	54,705.69
Total 15851 · Total Land	61,109.44
15900 · Sewer Plant Bldg new	18,277.70
15950 · 2007 Water Treatment Plant	679,210.33
17000 · Accum Capital Renewal & Replace	-1,126,680.13
Total Fixed Assets	1,436,768.35
Other Assets	
19300 · Standby Fees Delinquent	34.93
Total Other Assets	34.93
TOTAL ASSETS	1,820,236.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
25000 · Water & Sewer Taxes Payable	10,834.34
Total Other Current Liabilities	10,834.34
Total Current Liabilities	10,834.34
Long Term Liabilities	
27500 · Membership Fees Refundabl	104,957.75
27756 · Loan COBank ACB Denver	141,372.19
27757 · Note Payable CoBank - Refinance	180,642.35

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07/19/22
Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of June 30, 2022

	Jun 30, 22
27758 - CoBank Loan Oct 2021	293,405.59
Total Long Term Liabilities	720,377.88
Total Liabilities	731,212.22
Equity	
39005 - Retained Earnings	1,091,862.66
Net Income	-2,838.52
Total Equity	1,089,024.14
TOTAL LIABILITIES & EQUITY	1,820,236.36

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
 June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	124.20	1,454.00	8,445.60	8,726.00	17,450.00
40000-6 · Standby Fees - Sewer	124.20	1,454.00	8,445.60	8,726.00	17,450.00
Total 40000 · Standby Fees	248.40	2,908.00	16,891.20	17,452.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	34,643.81	31,200.00	186,467.44	187,200.00	374,400.00
40200-6 · Sewer Services	21,659.74	20,800.00	120,400.17	124,800.00	249,600.00
Total 40200 · Water & Sewer Services	56,303.55	52,000.00	306,867.61	312,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	218.89	250.00	1,690.47	1,500.00	3,000.00
40300-6 · Late Charges - Sewer	159.81	167.00	1,111.61	998.00	2,000.00
Total 40300 · Late Charges	378.70	417.00	2,802.08	2,498.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	805.00	67.08	3,421.25	402.52	805.00
40400-6 · Membership Fees - Sewer	805.00	67.08	3,421.25	402.52	805.00
Total 40400 · Membership Fees	1,610.00	134.16	6,842.50	805.04	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	20.13	8.00	60.39	48.00	101.00
40410-6 · Membership Transfer Fees-Sewer	20.12	8.00	60.36	48.00	100.00
Total 40410 · Membership Transfer Fees	40.25	16.00	120.75	96.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-in Fees - Water	4,600.00	1,150.00	9,200.00	6,900.00	13,800.00
40500-6 · Equity Buy-in Fees - Sewer	4,600.00	1,150.00	9,200.00	6,900.00	13,800.00
Total 40500 · Equity Buy-in Fees	9,200.00	2,300.00	18,400.00	13,800.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	1,725.00	431.25	3,450.00	2,587.50	5,175.00
40600-6 · Sewer Taps	1,725.00	431.25	3,450.00	2,587.50	5,175.00
Total 40600 · Water & Sewer Taps	3,450.00	862.50	6,900.00	5,175.00	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	960.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	640.02	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	0.00	266.67	-3,217.98	1,600.02	3,200.00
48000 · Miscellaneous Income	400.00		2,947.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00		35.00		
Total Income	71,630.90	58,904.33	358,588.67	353,426.06	708,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	35,339.40	39,682.50	79,365.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	23,559.60	21,367.50	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	58,899.00	61,050.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	0.00	1,208.33	2,985.83	7,250.02	14,500.00
57000-6 · COS Chemicals - Sewer	0.00	41.67	0.00	249.98	500.00
Total 57000 · COS-Chemicals	0.00	1,250.00	2,985.83	7,500.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	907.39	1,286.67	4,799.02	7,719.98	15,440.00
57500-6 · COS Electricity -Sewer	850.52	746.67	5,066.25	4,479.98	8,960.00
Total 57500 · COS-Electricity	1,757.91	2,033.34	9,865.27	12,199.96	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	333.33	1,729.67	2,000.02	4,000.00
58000-6 · COS-Sludge Removal - Sewer	1,550.13	666.67	3,059.25	3,999.98	8,000.00
Total 58000 · COS-Sludge Removal	1,550.13	1,000.00	4,788.92	6,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	463.60	750.00	2,733.19	4,500.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	309.06	500.00	1,822.12	3,000.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	772.66	1,250.00	4,555.31	7,500.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	289.96	333.33	2,309.22	2,000.02	4,000.00
59000-6 · COS Lab Fees- Sewer	271.00	333.33	2,354.00	2,000.02	4,000.00
Total 59000 · COS-Lab Fees	560.96	666.66	4,663.22	4,000.04	8,000.00
Total COGS	14,458.16	16,375.00	85,757.55	98,250.00	196,500.00
Gross Profit	57,172.74	42,529.33	272,831.12	255,176.06	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.83	0.00	125.02	250.00
77600-6 · Website - Sewer	0.00	20.83	0.00	125.02	250.00
Total 77600 · Website	0.00	41.66	0.00	250.04	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	400.00	666.67	5,270.45	3,999.98	8,000.00
59610-6 · Install New Service Taps-Sewer	0.00	666.67	900.00	3,999.98	8,000.00
Total 59610 · Install New Service Taps	400.00	1,333.34	6,170.45	7,999.96	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	19.73	25.00	183.96	150.00	300.00
62000-6 · Bank Charges - Sewer	19.72	25.00	183.95	150.00	300.00
Total 62000 · Bank Charges	39.45	50.00	367.91	300.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	600.00	300.00	1,800.00	1,800.00	3,600.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
62400-5 · Bookkeeping - Water	0.00	300.00	1,852.00	1,800.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	3,652.00	3,600.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.67	0.00	5,499.98	11,000.00
62500-5 · Accounting - Water	0.00	83.33	0.00	500.02	1,000.00
62500-6 · Accounting - Sewer	0.00	83.33	0.00	500.02	1,000.00
Total 62500 · Accounting	0.00	1,083.33	0.00	6,500.02	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	825.00	916.67	5,025.00	5,499.98	11,000.00
62600-6 · Billing - Sewer	550.00	916.67	3,783.00	5,499.98	11,000.00
Total 62600 · Billing Services	1,375.00	1,833.34	8,808.00	10,999.96	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.67	0.00	999.98	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.67	0.00	999.98	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.67	0.00	999.98	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.67	0.00	999.98	2,000.00
Total 62800 · Total Contract Services	0.00	666.68	0.00	3,999.92	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal - Other	0.00	1,666.67	0.00	9,999.98	20,000.00
63000-5 · Legal/Appraisal - Water	132.08		132.08		
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	12,500.00	10,000.00	75,000.00	60,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	12,500.00	10,000.00	75,000.00	60,000.00	120,000.00
Total 63000 · Legal/Appraisal	25,132.08	21,666.67	150,132.08	129,999.98	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	249.60	166.67	807.72	999.98	2,000.00
63200-6 · PIO Expense - Sewer	166.40	166.67	538.48	999.98	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	416.00	333.34	1,496.20	1,999.96	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.67	300.00	249.98	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.67	300.00	249.98	500.00
Total 63500 · Dues & Subscriptions	0.00	83.34	600.00	499.96	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	62.50	0.00	375.00	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,250.00	750.00	1,500.00
Total 64000 · TCEQ System Fee	0.00	187.50	1,250.00	1,125.00	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.67	0.00	2,499.98	5,000.00
65500-5 · Insurance - Water	0.00	1,041.67	1,287.66	6,249.98	12,500.00
65500-6 · Insurance - Sewer	0.00	1,041.67	953.43	6,249.98	12,500.00
Total 65500 · Insurance	0.00	2,500.01	2,241.09	14,999.94	30,000.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
 June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
66000 · Office Supplies					
66000-5 · Office Supplies - Water	0.00	125.00	81.78	750.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	750.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	1,500.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	280.77	291.67	2,159.87	1,749.98	3,500.00
66500-6 · Telephone/Internet - Sewer	215.04	291.67	1,287.60	1,749.98	3,500.00
66500 · Telephone and Internet - Other	0.00		39.53		
Total 66500 · Telephone and Internet	495.81	583.34	3,487.00	3,499.96	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	72.00	208.33	765.58	1,250.02	2,500.00
67000-6 · Postage & Shipping - Sewer	48.00	208.33	510.38	1,250.02	2,500.00
Total 67000 · Postage & Shipping Expense	120.00	416.66	1,275.96	2,500.04	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.17	0.00	624.98	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.17	0.00	624.98	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.34	0.00	1,249.96	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	4,356.25	4,166.67	31,658.07	24,999.98	50,000.00
68500-6 · Repairs & Maintenance - Sewer	1,380.00	2,083.33	10,118.60	12,500.02	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
68500 · Repairs & Maintenance - Other	400.00		400.00		
Total 68500 · Repairs & Maintenance	6,136.25	6,250.00	43,426.67	37,500.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0.00	1,000.00	2,865.59	6,000.00	12,000.00
68600-6 · Repair Parts - Sewer	4,900.00	666.67	8,424.02	3,999.98	8,000.00
Total 68600 · Repair Parts	4,900.00	1,666.67	11,289.61	9,999.98	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	0.00	62.50	240.27	375.00	750.00
69000-6 · Printing Expense - Sewer	0.00	62.50	160.18	375.00	750.00
Total 69000 · Printing Expense	0.00	125.00	400.45	750.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	1,945.56	1,312.05	4,622.91	7,872.27	15,744.57
71500-6 · Interest Expense - Sewer	114.70	706.49	7,564.10	4,238.91	8,477.85
Total 71500 · Interest Expense	2,060.26	2,018.54	12,187.01	12,111.18	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	40.00	125.00	1,382.39	750.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	40.00	125.00	40.00	750.00	1,500.00
Total 77500 · Meetings/Conferences	80.00	250.00	1,422.39	1,500.00	3,000.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
 June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
79000 - Uncategorized	0.00		0.00		
Total Expense	41,754.85	42,147.76	248,288.60	252,885.86	505,772.42
Net Ordinary Income	15,417.89	381.57	24,542.52	2,290.20	4,588.58
Other Income/Expense					
Other Income					
41000 - Interest Income	97.01	25.00	398.96	150.00	300.00
Total Other Income	97.01	25.00	398.96	150.00	300.00
Other Expense					
72500 - Capital Renewal and Replacement	4,630.00		27,780.00		
Total Other Expense	4,630.00		27,780.00		
Net Other Income	-4,532.99	25.00	-27,381.04	150.00	300.00
Net Income	10,884.90	406.57	-2,838.52	2,440.20	4,888.58

Windermere Oaks WSC
Summary of Income/Expense
July 31, 2022

Operating income	\$ 55,963.25
Repair and replacement reserve	(4,630.00)
Interest income	87.76
Expenses	<u>(61,496.62)</u>
Net Income/(Loss)	\$ (10,075.61)

Bank Account Balances	
Checking	\$ 9,518.46
MM+	188,210.72
- CoBank Loans Reserve	24,000.00
- Emergency Fund	75,000.00
Capital Expenditure Reserve	<u>41,982.58</u>
Total bank account balances	\$ 338,711.76

CoBank Loan	\$ 140,920.40
CoBank Loan - Refinance	180,065.07
CoBank Loan - Oct 2021	<u>292,948.32</u>
Total long-term debt	\$ 613,933.79

Amounts due to Attorneys:	
Lloyd Gosselink (RatePayers Protest)	\$ 294,067.66
Lloyd Gosselink (TOMA/48292 Litigation)	118,484.37
Lloyd Gosselink (General Counsel)	125,256.68
Enoch Kever (48292 Litigation)	70,807.53
Shidlofsky Law Firm (Insurance Filing)	<u>3,072.50</u>
	\$ 611,688.74

Debt to service coverage ratio:	YTD	<u>2022</u>	<u>2021</u>
Net operating income		162,250.83	37,074.39
Debt service		27,064.24	14,261.59
DSCR		6.00	2.60
Note: No legal fees are included in DSCR calculation.			

Debt to capital ratio:	YTD		
Debt		613,933.79	332,955.91
Total capital		1,693,047.28	1,444,414.75
Debt to capital		0.36	0.23

Days cash on hand:			
Cash on hand	MTH	338,711.76	201,722.39
Budgeted annual expense		505,772	510,849
Days cash on hand		244.44 *	144.13 *

* Assumption here is that no additional income will be received through the end of the year.

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08/29/22

Cash Basis

Windermere Oaks W.S.C.

Balance Sheet

As of July 31, 2022

Jul 31, 22

ASSETS

Current Assets

Checking/Savings

10200 · Cash in Bank-2100725	9,518.46
10205 · Capital Expenditures Reserve	41,982.58
10400 · MM/Contingency Funds-128546	287,210.72

Total Checking/Savings 338,711.76

Total Current Assets 338,711.76

Fixed Assets

15000 · Furniture & Fixtures	2,572.62
15100 · Equipment	109,418.15
15200 · Fence	19,017.66
15300 · Water Treatment Facility	191,994.20
15310 · 2004 Water Plant Expansion	6,500.00
15315 · Water Plant Computer Upgrade	14,861.50
15320 · Flowmeters	17,756.69
15340 · 3-Phase Electrical Upgrade	8,699.00
15350 · 2004 Water Storage Tank	75,574.95
15355 · Water Tank	178,385.73
15360 · WTP Recycling Project	19,597.99
15370 · WTP Recycle Project	4,048.63
15380 · Zebra Mussels	21,825.03
15400 · Improvements	34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)	59,341.90
15402 · Water Plant Generator (New Generator)	88,715.03
15403 · Security System - Water Plant	11,008.04
15500 · Building	3,377.58
15600 · Sewer Plant	125,233.87
15610 · Wastewater Recycling Project	28,184.08
15650 · Barge Replacement	652.27
15700 · Hydrotank Foundation	9,599.19
15750 · Boat	4,000.00
15800 · Decant Lagoon	18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 · Total Land	
16800 · Lot 253	6,403.75
16900 · Land	54,705.69

Total 15851 · Total Land 61,109.44

15900 · Sewer Plant Bldg new 18,277.70

15950 · 2007 Water Treatment Plant 679,210.33

17000 · Accum Capital Renewal & Replace -1,131,310.13

Total Fixed Assets 1,469,664.27

Other Assets

19300 · Standby Fees Delinquent 34.93

Total Other Assets 34.93

TOTAL ASSETS 1,808,410.96

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

25000 · Water & Sewer Taxes Payable 11,105.93

Total Other Current Liabilities 11,105.93

Total Current Liabilities 11,105.93

Long Term Liabilities

27500 · Membership Fees Refundabl 104,257.75

27756 · Loan COBank ACB Denver 140,920.40

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Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of July 31, 2022

	Jul 31, 22
27757 · Note Payable CoBank - Refinance	180,065.07
27758 · CoBank Loan Oct 2021	292,948.32
Total Long Term Liabilities	718,191.54
Total Liabilities	729,297.47
Equity	
39005 · Retained Earnings	1,091,862.66
Net Income	-12,749.17
Total Equity	1,079,113.49
TOTAL LIABILITIES & EQUITY	<u>1,808,410.96</u>

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
July 2022

	Jul 22	Budget	Jan - Jul 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	124.00	1,454.00	8,569.60	10,180.00	17,450.00
40000-6 · Standby Fees - Sewer	124.00	1,454.00	8,569.60	10,180.00	17,450.00
Total 40000 · Standby Fees	248.00	2,908.00	17,139.20	20,360.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	33,558.74	31,200.00	220,026.18	218,400.00	374,400.00
40200-6 · Sewer Services	20,564.52	20,800.00	140,964.69	145,600.00	249,600.00
Total 40200 · Water & Sewer Services	54,123.26	52,000.00	360,990.87	364,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	450.10	250.00	2,140.57	1,750.00	3,000.00
40300-6 · Late Charges - Sewer	296.64	167.00	1,408.25	1,165.00	2,000.00
Total 40300 · Late Charges	746.74	417.00	3,548.82	2,915.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	402.50	67.08	3,823.75	469.60	805.00
40400-6 · Membership Fees - Sewer	402.50	67.08	3,823.75	469.60	805.00
Total 40400 · Membership Fees	805.00	134.16	7,647.50	939.20	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	20.13	8.00	80.52	56.00	101.00
40410-6 · Membership Transfer Fees-Sewer	20.12	8.00	80.48	56.00	100.00
Total 40410 · Membership Transfer Fees	40.25	16.00	161.00	112.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	0.00	1,150.00	9,200.00	8,050.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	0.00	1,150.00	9,200.00	8,050.00	13,800.00
Total 40500 · Equity Buy-In Fees	0.00	2,300.00	18,400.00	16,100.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	0.00	431.25	3,450.00	3,018.75	5,175.00
40600-6 · Sewer Taps	0.00	431.25	3,450.00	3,018.75	5,175.00
Total 40600 · Water & Sewer Taps	0.00	862.50	6,900.00	6,037.50	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	1,120.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	746.69	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	0.00	266.67	-3,217.98	1,866.69	3,200.00
48000 · Miscellaneous income	0.00		2,947.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00		35.00		
Total Income	55,963.25	58,904.33	414,551.92	412,330.39	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	41,229.30	46,296.25	79,365.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
July 2022

	Jul 22	Budget	Jan - Jul 22	YTD Budget	Annual Budget
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	27,486.20	24,928.75	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	68,715.50	71,225.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	2,982.20	1,208.33	5,968.03	8,458.35	14,500.00
57000-6 · COS Chemicals - Sewer	735.88	41.67	735.88	291.65	500.00
Total 57000 · COS-Chemicals	3,718.08	1,250.00	6,703.91	8,750.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	1,189.64	1,286.67	5,988.66	9,006.65	15,440.00
57500-6 · COS Electricity -Sewer	940.97	746.67	6,007.22	5,226.65	8,960.00
Total 57500 · COS-Electricity	2,130.61	2,033.34	11,995.88	14,233.30	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	1,812.07	333.33	3,541.74	2,333.35	4,000.00
58000-6 · COS-Sludge Removal - Sewer	778.19	666.67	3,837.44	4,666.65	8,000.00
Total 58000 · COS-Sludge Removal	2,590.26	1,000.00	7,379.18	7,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	483.63	750.00	3,216.82	5,250.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	322.42	500.00	2,144.54	3,500.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	806.05	1,250.00	5,361.36	8,750.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees - Water	300.00	333.33	2,444.26	2,333.35	4,000.00
59000-6 · COS Lab Fees - Sewer	125.00	333.33	2,479.00	2,333.35	4,000.00
Total 59000 · COS-Lab Fees	425.00	666.66	4,923.26	4,666.70	8,000.00
Total COGS	19,486.50	16,375.00	105,079.09	114,625.00	196,500.00
Gross Profit	36,476.75	42,529.33	309,472.83	297,705.39	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.83	0.00	145.85	250.00
77600-6 · Website - Sewer	0.00	20.83	0.00	145.85	250.00
Total 77600 · Website	0.00	41.66	0.00	291.70	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	925.00	666.67	6,195.45	4,666.65	8,000.00
59610-6 · Install New Service Taps-Sewer	0.00	666.67	900.00	4,666.65	8,000.00
Total 59610 · Install New Service Taps	925.00	1,333.34	7,095.45	9,333.30	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	29.41	25.00	213.37	175.00	300.00
62000-6 · Bank Charges - Sewer	29.40	25.00	213.35	175.00	300.00
Total 62000 · Bank Charges	58.81	50.00	426.72	350.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	2,040.00	2,100.00	3,600.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
July 2022

	Jul 22	Budget	Jan - Jul 22	YTD Budget	Annual Budget
62400-5 · Bookkeeping - Water	360.00	300.00	2,212.00	2,100.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	4,252.00	4,200.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.67	0.00	6,416.65	11,000.00
62500-5 · Accounting - Water	0.00	83.33	0.00	583.35	1,000.00
62500-6 · Accounting - Sewer	0.00	83.33	0.00	583.35	1,000.00
Total 62500 · Accounting	0.00	1,083.33	0.00	7,583.35	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	825.00	916.67	5,850.00	6,416.65	11,000.00
62600-6 · Billing - Sewer	550.00	916.67	4,333.00	6,416.65	11,000.00
Total 62600 · Billing Services	1,375.00	1,833.34	10,183.00	12,833.30	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.67	0.00	1,166.65	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.67	0.00	1,166.65	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.67	0.00	1,166.65	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.67	0.00	1,166.65	2,000.00
Total 62800 · Total Contract Services	0.00	666.68	0.00	4,666.60	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal - Other	0.00	1,666.67	0.00	11,666.65	20,000.00
63000-5 · Legal/Appraisal - Water	0.00		132.08		
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	12,500.00	10,000.00	87,500.00	70,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	12,500.00	10,000.00	87,500.00	70,000.00	120,000.00
Total 63000 · Legal/Appraisal	25,000.00	21,666.67	175,132.08	151,666.65	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	249.60	166.67	1,057.32	1,166.65	2,000.00
63200-6 · PIO Expense - Sewer	166.40	166.67	704.88	1,166.65	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	416.00	333.34	1,912.20	2,333.30	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.67	300.00	291.65	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.67	300.00	291.65	500.00
Total 63500 · Dues & Subscriptions	0.00	83.34	600.00	583.30	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	128.07	62.50	128.07	437.50	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,250.00	875.00	1,500.00
Total 64000 · TCEQ System Fee	128.07	187.50	1,378.07	1,312.50	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.67	0.00	2,916.65	5,000.00
65500-5 · Insurance - Water	480.00	1,041.67	1,767.66	7,291.65	12,500.00
65500-6 · Insurance - Sewer	320.00	1,041.67	1,273.43	7,291.65	12,500.00
Total 65500 · Insurance	800.00	2,500.01	3,041.09	17,499.95	30,000.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
July 2022

	Jul 22	Budget	Jan - Jul 22	YTD Budget	Annual Budget
66000 · Office Supplies					
66000-5 · Office Supplies - Water	0.00	125.00	81.78	875.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	875.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	1,750.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	204.45	291.67	2,364.32	2,041.65	3,500.00
66500-6 · Telephone/Internet - Sewer	215.53	291.67	1,503.13	2,041.65	3,500.00
66500 · Telephone and Internet - Other	0.00		39.53		
Total 66500 · Telephone and Internet	419.98	583.34	3,906.98	4,083.30	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	93.12	208.33	858.70	1,458.35	2,500.00
67000-6 · Postage & Shipping - Sewer	62.08	208.33	572.46	1,458.35	2,500.00
Total 67000 · Postage & Shipping Expense	155.20	416.66	1,431.16	2,916.70	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.17	0.00	729.15	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.17	0.00	729.15	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.34	0.00	1,458.30	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	3,575.00	4,166.67	35,233.07	29,166.65	50,000.00
68500-6 · Repairs & Maintenance - Sewer	4,805.00	2,083.33	14,923.60	14,583.35	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
68500 · Repairs & Maintenance - Other	0.00		400.00		
Total 68500 · Repairs & Maintenance	8,380.00	6,250.00	51,806.67	43,750.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	874.00	1,000.00	3,739.59	7,000.00	12,000.00
68600-6 · Repair Parts - Sewer	98.00	666.67	8,522.02	4,666.65	8,000.00
Total 68600 · Repair Parts	972.00	1,666.67	12,261.61	11,666.65	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	0.00	62.50	240.27	437.50	750.00
69000-6 · Printing Expense - Sewer	0.00	62.50	160.18	437.50	750.00
Total 69000 · Printing Expense	0.00	125.00	400.45	875.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	2,269.40	1,312.05	6,892.31	9,184.32	15,744.57
71500-6 · Interest Expense - Sewer	110.66	706.49	7,674.76	4,945.40	8,477.85
Total 71500 · Interest Expense	2,380.06	2,018.54	14,567.07	14,129.72	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	240.00	125.00	1,622.39	875.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	160.00	125.00	200.00	875.00	1,500.00
Total 77500 · Meetings/Conferences	400.00	250.00	1,822.39	1,750.00	3,000.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
July 2022

	Jul 22	Budget	Jan - Jul 22	YTD Budget	Annual Budget
79000 - Uncategorized	0.00		0.00		
Total Expense	42,010.12	42,147.76	290,298.72	295,033.62	505,772.42
Net Ordinary Income	-5,533.37	381.57	19,174.11	2,671.77	4,588.58
Other Income/Expense					
Other Income					
41000 - Interest Income	87.76	25.00	486.72	175.00	300.00
Total Other Income	87.76	25.00	486.72	175.00	300.00
Other Expense					
72500 - Capital Renewal and Replacement	4,630.00		32,410.00		
Total Other Expense	4,630.00		32,410.00		
Net Other Income	-4,542.24	25.00	-31,923.28	175.00	300.00
Net Income	-10,075.61	406.57	-12,749.17	2,846.77	4,888.58

Windermere Oaks WSC
Summary of Income/Expense
August 31, 2022

Operating income	\$ 63,904.87
Repair and replacement reserve	(4,630.00)
Interest income	78.20
Expenses	<u>(70,769.82)</u>
Net Income/(Loss)	\$ (11,416.75)

Bank Account Balances	
Checking	\$ 21,343.01
MM+	158,201.16
- CoBank Loans Reserve	24,000.00
- Emergency Fund	75,000.00
Capital Expenditure Reserve	<u>41,982.58</u>
Total bank account balances	\$ 320,526.75

CoBank Loan	\$ 140,481.89
CoBank Loan - Refinance	179,504.74
CoBank Loan - Oct 2021	<u>292,128.86</u>
Total long-term debt	\$ 612,115.49

Amounts due to Attorneys:	
Lloyd Gosselink (RatePayers Protest)	\$ 287,329.60
Lloyd Gosselink (TOMA/48292 Litigation)	115,222.43
Lloyd Gosselink (General Counsel)	125,256.68
Enoch Kever (48292 Litigation)	60,807.53
Shidlofsky Law Firm (Insurance Filing)	-
	<u>\$ 588,616.24</u>

Debt to service coverage ratio:	YTD	<u>2022</u>	<u>2021</u>
Net operating income		175,834.08	129,037.66
Debt service		30,930.28	16,298.64
DSCR		5.68	7.92
Note: No legal fees are included in DSCR calculation.			

Debt to capital ratio:	YTD		
Debt		612,115.49	332,955.91
Total capital		1,679,812.23	1,444,414.75
Debt to capital		0.36	0.23

Days cash on hand:			
Cash on hand	MTH	320,526.75	201,722.39
Budgeted annual expense		505,772	510,849
Days cash on hand		231.31 *	144.13 *

* Assumption here is that no additional income will be received through the end of the year.

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09/12/22
Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of August 31, 2022

	Aug 31, 22
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	21,343.01
10205 · Capital Expenditures Reserve	41,982.58
10400 · MM/Contingency Funds-128546	257,201.16
Total Checking/Savings	320,526.75
Total Current Assets	320,526.75
Fixed Assets	
15000 · Furniture & Fixtures	2,572.62
15100 · Equipment	109,418.15
15200 · Fence	19,017.66
15300 · Water Treatment Facility	191,994.20
15310 · 2004 Water Plant Expansion	6,500.00
15315 · Water Plant Computer Upgrade	14,861.50
15320 · Flowmeters	17,756.69
15340 · 3-Phase Electrical Upgrade	8,699.00
15350 · 2004 Water Storage Tank	75,574.95
15355 · Water Tank	180,107.63
15360 · WTP Recycling Project	19,597.99
15370 · WTP Recycle Project	4,048.63
15380 · Zebra Mussels	29,966.51
15400 · Improvements	34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)	59,341.90
15402 · Water Plant Generator (New Generator)	88,715.03
15403 · Security System - Water Plant	11,008.04
15500 · Building	3,377.58
15600 · Sewer Plant	125,233.87
15610 · Wastewater Recycling Project	28,184.08
15650 · Barge Replacement	652.27
15700 · Hydrotank Foundation	9,599.19
15750 · Boat	4,000.00
15800 · Decant Lagoon	18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 · Total Land	
16800 · Lot 253	6,403.75
16900 · Land	54,705.69
Total 15851 · Total Land	61,109.44
15900 · Sewer Plant Bldg new	18,277.70
15950 · 2007 Water Treatment Plant	679,210.33
17000 · Accum Capital Renewal & Replace	-1,135,940.13
Total Fixed Assets	1,474,897.65
Other Assets	
19300 · Standby Fees Delinquent	34.93
Total Other Assets	34.93
TOTAL ASSETS	1,795,459.33
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
25000 · Water & Sewer Taxes Payable	11,389.35
Total Other Current Liabilities	11,389.35
Total Current Liabilities	11,389.35
Long Term Liabilities	
27500 · Membership Fees Refundabl	104,257.75
27756 · Loan COBank ACB Denver	140,481.89

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Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of August 31, 2022

	Aug 31, 22
27757 · Note Payable CoBank - Refinance	179,504.74
27758 · CoBank Loan Oct 2021	292,128.86
Total Long Term Liabilities	716,373.24
Total Liabilities	727,762.59
Equity	
39005 · Retained Earnings	1,091,862.66
Net Income	-24,165.92
Total Equity	1,067,696.74
TOTAL LIABILITIES & EQUITY	1,795,459.33

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
August 2022

	Aug 22	Budget	Jan - Aug 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	2,063.66	1,454.00	10,633.26	11,634.00	17,450.00
40000-6 · Standby Fees - Sewer	2,094.57	1,454.00	10,664.17	11,634.00	17,450.00
Total 40000 · Standby Fees	4,158.23	2,908.00	21,297.43	23,268.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	36,244.63	31,200.00	256,270.81	249,600.00	374,400.00
40200-6 · Sewer Services	20,727.81	20,800.00	161,692.50	166,400.00	249,600.00
Total 40200 · Water & Sewer Services	56,972.44	52,000.00	417,963.31	416,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	628.70	250.00	2,769.27	2,000.00	3,000.00
40300-6 · Late Charges - Sewer	844.41	167.00	2,252.66	1,332.00	2,000.00
40300 · Late Charges - Other	858.34		858.34		
Total 40300 · Late Charges	2,331.45	417.00	5,880.27	3,332.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	201.25	67.08	4,025.00	536.68	805.00
40400-6 · Membership Fees - Sewer	201.25	67.08	4,025.00	536.68	805.00
Total 40400 · Membership Fees	402.50	134.16	8,050.00	1,073.36	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	20.13	9.00	100.65	65.00	101.00
40410-6 · Membership Transfer Fees-Sewer	20.12	8.00	100.60	64.00	100.00
Total 40410 · Membership Transfer Fees	40.25	17.00	201.25	129.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	0.00	1,150.00	9,200.00	9,200.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	0.00	1,150.00	9,200.00	9,200.00	13,800.00
Total 40500 · Equity Buy-in Fees	0.00	2,300.00	18,400.00	18,400.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	0.00	431.25	3,450.00	3,450.00	5,175.00
40600-6 · Sewer Taps	0.00	431.25	3,450.00	3,450.00	5,175.00
Total 40600 · Water & Sewer Taps	0.00	862.50	6,900.00	6,900.00	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	1,280.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	853.36	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	0.00	266.67	-3,217.98	2,133.36	3,200.00
48000 · Miscellaneous Income	0.00		2,947.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00		35.00		
Total Income	63,904.87	58,905.33	478,456.79	471,235.72	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
August 2022

	Aug 22	Budget	Jan - Aug 22	YTD Budget	Annual Budget
50000-5 · COS Operator - Water	5,889.90	6,613.75	47,119.20	52,910.00	79,365.00
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	31,412.80	28,490.00	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	78,532.00	81,400.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	0.00	1,208.33	5,968.03	9,666.68	14,500.00
57000-6 · COS Chemicals - Sewer	0.00	41.67	735.88	333.32	500.00
Total 57000 · COS-Chemicals	0.00	1,250.00	6,703.91	10,000.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	1,121.17	1,286.67	7,109.83	10,293.32	15,440.00
57500-6 · COS Electricity -Sewer	905.70	746.67	6,912.92	5,973.32	8,960.00
Total 57500 · COS-Electricity	2,026.87	2,033.34	14,022.75	16,266.64	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	333.33	3,541.74	2,666.68	4,000.00
58000-6 · COS-Sludge Removal - Sewer	1,221.09	666.67	5,058.53	5,333.32	8,000.00
Total 58000 · COS-Sludge Removal	1,221.09	1,000.00	8,600.27	8,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58550-6 · Raw Water Fee-sewer (Ridge Harbor Interconnection)	1,111.45		1,111.45		
58550-5 · Raw Water Fee-water (Ridge Harbor Interconnection)	1,823.35		1,823.35		
58500-5 · COS-LCRA Raw Water Fee - Water	995.53	750.00	4,212.35	6,000.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	663.68	500.00	2,808.22	4,000.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	4,594.01	1,250.00	9,955.37	10,000.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	458.00	333.33	2,902.26	2,666.68	4,000.00
59000-6 · COS Lab Fees- Sewer	339.00	333.33	2,818.00	2,666.68	4,000.00
Total 59000 · COS-Lab Fees	797.00	666.66	5,720.26	5,333.36	8,000.00
Total COGS	18,455.47	16,375.00	123,534.56	131,000.00	196,500.00
Gross Profit	45,449.40	42,530.33	354,922.23	340,235.72	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	12.70	20.83	12.70	166.68	250.00
77600-6 · Website - Sewer	8.47	20.83	8.47	166.68	250.00
Total 77600 · Website	21.17	41.66	21.17	333.36	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	1,400.00	666.67	7,595.45	5,333.32	8,000.00
59610-6 · Install New Service Taps-Sewer	1,272.64	666.67	2,172.64	5,333.32	8,000.00
Total 59610 · Install New Service Taps	2,672.64	1,333.34	9,768.09	10,666.64	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	73.99	25.00	287.36	200.00	300.00
62000-6 · Bank Charges - Sewer	73.65	25.00	287.00	200.00	300.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
August 2022

	Aug 22	Budget	Jan - Aug 22	YTD Budget	Annual Budget
Total 62000 · Bank Charges	147.64	50.00	574.36	400.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	2,280.00	2,400.00	3,600.00
62400-5 · Bookkeeping - Water	360.00	300.00	2,572.00	2,400.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	4,852.00	4,800.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.67	0.00	7,333.32	11,000.00
62500-5 · Accounting - Water	0.00	83.33	0.00	666.68	1,000.00
62500-6 · Accounting - Sewer	0.00	83.33	0.00	666.68	1,000.00
Total 62500 · Accounting	0.00	1,083.33	0.00	8,666.68	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	855.00	916.67	6,705.00	7,333.32	11,000.00
62600-6 · Billing - Sewer	570.00	916.67	4,903.00	7,333.32	11,000.00
Total 62600 · Billing Services	1,425.00	1,833.34	11,608.00	14,666.64	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.67	0.00	1,333.32	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.67	0.00	1,333.32	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.67	0.00	1,333.32	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.67	0.00	1,333.32	2,000.00
Total 62800 · Total Contract Services	0.00	666.68	0.00	5,333.28	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal - Other	0.00	1,666.67	0.00	13,333.32	20,000.00
63000-5 · Legal/Appraisal - Water	0.00		132.08		
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	12,500.00	10,000.00	100,000.00	80,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	12,500.00	10,000.00	100,000.00	80,000.00	120,000.00
Total 63000 · Legal/Appraisal	25,000.00	21,666.67	200,132.08	173,333.32	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	249.60	166.67	1,306.92	1,333.32	2,000.00
63200-6 · PIO Expense - Sewer	166.40	166.67	871.28	1,333.32	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	416.00	333.34	2,328.20	2,666.64	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	476.40	41.67	776.40	333.32	500.00
63500-6 · Dues/Subscriptions - Sewer	317.60	41.67	617.60	333.32	500.00
Total 63500 · Dues & Subscriptions	794.00	83.34	1,394.00	666.64	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	49.19	62.50	177.26	500.00	750.00
64000-6 · TCEQ System Fee - Sewer	32.80	125.00	1,282.80	1,000.00	1,500.00
Total 64000 · TCEQ System Fee	81.99	187.50	1,460.06	1,500.00	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.67	0.00	3,333.32	5,000.00
65500-5 · Insurance - Water	4,583.90	1,041.67	6,351.56	8,333.32	12,500.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
August 2022

	Aug 22	Budget	Jan - Aug 22	YTD Budget	Annual Budget
65500-6 · Insurance - Sewer	3,055.93	1,041.67	4,329.36	8,333.32	12,500.00
Total 65500 · Insurance	7,639.83	2,500.01	10,680.92	19,999.96	30,000.00
66000 · Office Supplies					
66000-5 · Office Supplies - Water	0.00	125.00	81.78	1,000.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	1,000.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	2,000.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	205.93	291.67	2,570.25	2,333.32	3,500.00
66500-6 · Telephone/Internet - Sewer	221.97	291.67	1,725.10	2,333.32	3,500.00
66500 · Telephone and Internet - Other	0.00		39.53		
Total 66500 · Telephone and Internet	427.90	583.34	4,334.88	4,666.64	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	272.40	208.33	1,131.10	1,666.68	2,500.00
67000-6 · Postage & Shipping - Sewer	348.12	208.33	920.58	1,666.68	2,500.00
Total 67000 · Postage & Shipping Expense	620.52	416.66	2,051.68	3,333.36	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.17	0.00	833.32	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.17	0.00	833.32	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.34	0.00	1,666.64	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	3,090.00	4,166.67	38,323.07	33,333.32	50,000.00
68500-6 · Repairs & Maintenance - Sewer	4,120.00	2,083.33	19,043.60	16,666.68	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
68500 · Repairs & Maintenance - Other	0.00		400.00		
Total 68500 · Repairs & Maintenance	7,210.00	6,250.00	59,016.67	50,000.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0.00	1,000.00	3,739.59	8,000.00	12,000.00
68600-6 · Repair Parts - Sewer	462.00	666.67	8,984.02	5,333.32	8,000.00
Total 68600 · Repair Parts	462.00	1,666.67	12,723.61	13,333.32	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	241.57	62.50	481.84	500.00	750.00
69000-6 · Printing Expense - Sewer	161.05	62.50	321.23	500.00	750.00
Total 69000 · Printing Expense	402.62	125.00	803.07	1,000.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	1,934.05	1,312.05	8,826.36	10,496.37	15,744.57
71500-6 · Interest Expense - Sewer	113.99	706.49	7,788.75	5,651.89	8,477.85
Total 71500 · Interest Expense	2,048.04	2,018.54	16,615.11	16,148.26	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	1,407.00	125.00	3,029.39	1,000.00	1,500.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
August 2022

	Aug 22	Budget	Jan - Aug 22	YTD Budget	Annual Budget
77500-6 · Meetings/Conferences-Sewer	938.00	125.00	1,138.00	1,000.00	1,500.00
Total 77500 · Meetings/Conferences	2,345.00	250.00	4,167.39	2,000.00	3,000.00
79000 · Uncategorized	0.00		0.00		
Total Expense	52,314.35	42,147.76	342,613.07	337,181.38	505,772.42
Net Ordinary Income	-6,864.95	382.57	12,309.16	3,054.34	4,588.58
Other Income/Expense					
Other Income					
41000 · Interest Income	78.20	25.00	564.92	200.00	300.00
Total Other Income	78.20	25.00	564.92	200.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		37,040.00		
Total Other Expense	4,630.00		37,040.00		
Net Other Income	-4,551.80	25.00	-36,475.08	200.00	300.00
Net Income	-11,416.75	407.57	-24,165.92	3,254.34	4,888.58

**Windermere Oaks WSC
Summary of Income/Expense
September 30, 2022**

Operating income		\$ 60,814.48	
Repair and replacement reserve		(4,630.00)	
Interest income		-	
Expenses		<u>(61,632.19)</u>	
Net Income/(Loss)		\$ (5,447.71)	
Bank Account Balances			
Checking		\$ 20,551.00	
MM+		113,201.16	
- CoBank Loans Reserve		24,000.00	
- Emergency Fund		75,000.00	
Capital Expenditure Reserve		<u>41,982.58</u>	
Total bank account balances		\$ 274,734.74	
CoBank Loan		\$ 140,041.96	
CoBank Loan - Refinance		178,942.60	
CoBank Loan - Oct 2021		<u>291,306.59</u>	
Total long-term debt		\$ 610,291.15	
Amounts due to Attorneys:			
Lloyd Gosselink (RatePayers Protest)		\$ 280,591.54	
Lloyd Gosselink (TOMA/48292 Litigation)		111,960.49	
Lloyd Gosselink (General Counsel)		125,256.68	
Enoch Kever (48292 Litigation)		50,807.53	
Shidlofsky Law Firm (Insurance Filing)		-	
		<u>\$ 568,616.24</u>	
Debt to service coverage ratio:	YTD	<u>2022</u>	<u>2021</u>
Net operating income		214,552.29	203,474.94
Debt service		34,796.32	21,936.04
DSCR		6.17	9.28
Note: No legal fees are included in DSCR calculation.			
Debt to capital ratio:	YTD		
Debt		610,291.15	331,032.43
Total capital		1,672,540.18	1,385,124.04
Debt to capital		0.36	0.24
Days cash on hand:			
Cash on hand	MTH	274,734.74	194,240.96
Budgeted annual expense		505,772	510,849
Days cash on hand		198.27 *	138.78 *

* Assumption here is that no additional income will be received through the end of the year.

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10/26/22
Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of September 30, 2022

	Sep 30, 22
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	20,551.00
10205 · Capital Expenditures Reserve	41,982.58
10400 · MM/Contingency Funds-128546	212,201.16
Total Checking/Savings	274,734.74
Total Current Assets	274,734.74
Fixed Assets	
15000 · Furniture & Fixtures	2,572.62
15100 · Equipment	109,418.15
15200 · Fence	19,017.66
15300 · Water Treatment Facility	191,994.20
15310 · 2004 Water Plant Expansion	6,500.00
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15350 · 2004 Water Storage Tank	75,574.95
15355 · Water Tank	219,402.22
15360 · WTP Recycling Project	19,597.99
15370 · WTP Recycle Project	4,048.63
15380 · Zebra Mussels	29,966.51
15400 · Improvements	34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)	59,341.90
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Other Assets	
19300 · Standby Fees Delinquent	34.93
Total Other Assets	34.93
TOTAL ASSETS	1,788,480.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
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Total Other Current Liabilities	11,682.07
Total Current Liabilities	11,682.07
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10/26/22
Cash Basis

Windermere Oaks W.S.C.
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27758 · CoBank Loan Oct 2021	<u>291,306.59</u>
Total Long Term Liabilities	714,548.90
Total Liabilities	<u>726,230.97</u>
Equity	
39005 · Retained Earnings	1,091,862.66
Net Income	<u>-29,613.63</u>
Total Equity	1,062,249.03
TOTAL LIABILITIES & EQUITY	<u><u>1,788,480.00</u></u>

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10/26/22

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
September 2022

	Sep 22	Budget	Jan - Sep 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	395.80	1,454.00	11,029.06	13,088.00	17,450.00
40000-6 · Standby Fees - Sewer	395.80	1,454.00	11,059.97	13,088.00	17,450.00
Total 40000 · Standby Fees	791.60	2,908.00	22,089.03	26,176.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	37,357.43	31,200.00	293,628.24	280,800.00	374,400.00
40200-6 · Sewer Services	21,523.84	20,800.00	183,216.34	187,200.00	249,600.00
Total 40200 · Water & Sewer Services	58,881.27	52,000.00	476,844.58	468,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	484.46	250.00	3,253.73	2,250.00	3,000.00
40300-6 · Late Charges - Sewer	254.65	167.00	2,507.31	1,499.00	2,000.00
40300 · Late Charges - Other	0.00		858.34		
Total 40300 · Late Charges	739.11	417.00	6,619.38	3,749.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	201.25	67.08	4,226.25	603.76	805.00
40400-6 · Membership Fees - Sewer	201.25	67.08	4,226.25	603.76	805.00
Total 40400 · Membership Fees	402.50	134.16	8,452.50	1,207.52	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	0.00	9.00	100.65	74.00	101.00
40410-6 · Membership Transfer Fees-Sewer	0.00	9.00	100.60	73.00	100.00
Total 40410 · Membership Transfer Fees	0.00	18.00	201.25	147.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-in Fees - Water	0.00	1,150.00	9,200.00	10,350.00	13,800.00
40500-6 · Equity Buy-in Fees - Sewer	0.00	1,150.00	9,200.00	10,350.00	13,800.00
Total 40500 · Equity Buy-in Fees	0.00	2,300.00	18,400.00	20,700.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	0.00	431.25	3,450.00	3,881.25	5,175.00
40600-6 · Sewer Taps	0.00	431.25	3,450.00	3,881.25	5,175.00
Total 40600 · Water & Sewer Taps	0.00	862.50	6,900.00	7,762.50	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	1,440.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.66	0.00	960.02	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	0.00	266.66	-3,217.98	2,400.02	3,200.00
48000 · Miscellaneous Income	0.00		2,947.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00		35.00		
Total Income	60,814.48	58,906.32	539,271.27	530,142.04	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	53,009.10	59,523.75	79,365.00
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	35,339.40	32,051.25	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	88,348.50	91,575.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	1,308.10	1,208.33	7,276.13	10,875.01	14,500.00
57000-6 · COS Chemicals - Sewer	0.00	41.67	735.88	374.99	500.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
September 2022

	Sep 22	Budget	Jan - Sep 22	YTD Budget	Annual Budget
Total 57000 · COS-Chemicals	1,308.10	1,250.00	8,012.01	11,250.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	1,140.74	1,286.67	8,250.57	11,579.99	15,440.00
57500-6 · COS Electricity -Sewer	932.77	746.67	7,845.69	6,719.99	8,960.00
Total 57500 · COS-Electricity	2,073.51	2,033.34	16,096.26	18,299.98	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	333.33	3,541.74	3,000.01	4,000.00
58000-6 · COS-Sludge Removal - Sewer	0.00	666.67	5,058.53	5,999.99	8,000.00
Total 58000 · COS-Sludge Removal	0.00	1,000.00	8,600.27	9,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58550-5 · Raw Water Fee-sewer (Ridge Harbor Interconnection)	0.00		1,111.45		
58550-5 · Raw Water Fee-water (Ridge Harbor Interconnection)	0.00		1,823.35		
58500-5 · COS-LCRA Raw Water Fee - Water	0.00	750.00	4,212.35	6,750.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	0.00	500.00	2,808.22	4,500.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	0.00	1,250.00	9,955.37	11,250.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	271.00	333.33	3,173.26	3,000.01	4,000.00
59000-6 · COS Lab Fees- Sewer	271.00	333.33	3,089.00	3,000.01	4,000.00
Total 59000 · COS-Lab Fees	542.00	666.66	6,262.26	6,000.02	8,000.00
Total COGS	13,740.11	16,375.00	137,274.67	147,375.00	196,500.00
Gross Profit	47,074.37	42,531.32	401,996.60	382,767.04	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.83	12.70	187.51	250.00
77600-6 · Website - Sewer	0.00	20.83	8.47	187.51	250.00
Total 77600 · Website	0.00	41.66	21.17	375.02	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	138.71	666.67	7,734.16	5,999.99	8,000.00
59610-6 · Install New Service Taps-Sewer	0.00	666.67	2,172.64	5,999.99	8,000.00
Total 59610 · Install New Service Taps	138.71	1,333.34	9,906.80	11,999.98	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	36.95	25.00	324.31	225.00	300.00
62000-6 · Bank Charges - Sewer	36.94	25.00	323.94	225.00	300.00
Total 62000 · Bank Charges	73.89	50.00	648.25	450.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	2,520.00	2,700.00	3,600.00
62400-5 · Bookkeeping - Water	360.00	300.00	2,932.00	2,700.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	5,452.00	5,400.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.67	0.00	8,249.99	11,000.00
62500-5 · Accounting - Water	275.00	83.33	275.00	750.01	1,000.00
62500-6 · Accounting - Sewer	275.00	83.33	275.00	750.01	1,000.00
Total 62500 · Accounting	550.00	1,083.33	550.00	9,750.01	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	997.50	916.67	7,702.50	8,249.99	11,000.00
62600-6 · Billing - Sewer	665.00	916.67	5,568.00	8,249.99	11,000.00

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Cash Basis

**Windermere Oaks W.S.C.
Profit & Loss Budget Performance**

September 2022

	Sep 22	Budget	Jan - Sep 22	YTD Budget	Annual Budget
Total 62600 · Billing Services	1,662.50	1,833.34	13,270.50	16,499.99	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.67	0.00	1,499.99	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.67	0.00	1,499.99	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.67	0.00	1,499.99	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.67	0.00	1,499.99	2,000.00
Total 62800 · Total Contract Services	0.00	666.68	0.00	5,999.96	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal - Other	0.00	1,666.67	0.00	14,999.99	20,000.00
63000-5 · Legal/Appraisal - Water	5,000.00		5,132.08		
63000-6 · Legal/Appraisal - Sewer	5,000.00		5,000.00		
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	7,500.00	10,000.00	107,500.00	90,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	7,500.00	10,000.00	107,500.00	90,000.00	120,000.00
Total 63000 · Legal/Appraisal	25,000.00	21,666.67	225,132.08	194,999.99	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	0.00	166.67	1,306.92	1,499.99	2,000.00
63200-6 · PIO Expense - Sewer	0.00	166.67	871.28	1,499.99	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	0.00	333.34	2,328.20	2,999.98	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.67	776.40	374.99	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.67	617.60	374.99	500.00
Total 63500 · Dues & Subscriptions	0.00	83.34	1,394.00	749.98	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	62.50	177.26	562.50	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,282.80	1,125.00	1,500.00
Total 64000 · TCEQ System Fee	0.00	187.50	1,460.06	1,687.50	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.67	0.00	3,749.99	5,000.00
65500-5 · Insurance - Water	5,974.97	1,041.67	12,326.53	9,374.99	12,500.00
65500-6 · Insurance - Sewer	5,894.97	1,041.67	10,224.33	9,374.99	12,500.00
Total 65500 · Insurance	11,869.94	2,500.01	22,550.86	22,499.97	30,000.00
66000 · Office Supplies					
66000-5 · Office Supplies - Water	0.00	125.00	81.78	1,125.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	1,125.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	2,250.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	292.71	291.67	2,862.96	2,624.99	3,500.00
66500-6 · Telephone/Internet - Sewer	280.65	291.67	2,005.75	2,624.99	3,500.00
66500 · Telephone and Internet - Other	0.00		39.53		
Total 66500 · Telephone and Internet	573.36	583.34	4,908.24	5,249.98	7,000.00
66900 · Reconciliation Discrepancies (Discrepancies between bank statements and company records)	0.01		0.01		
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	199.55	208.33	1,330.65	1,875.01	2,500.00
67000-6 · Postage & Shipping - Sewer	122.40	208.33	1,042.98	1,875.01	2,500.00
Total 67000 · Postage & Shipping Expense	321.95	416.66	2,373.63	3,750.02	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.17	0.00	937.49	1,250.00

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Cash Basis

**Windermere Oaks W.S.C.
Profit & Loss Budget Performance**

September 2022

	Sep 22	Budget	Jan - Sep 22	YTD Budget	Annual Budget
68000-6 · Equip Rental Expense - Sewer	0.00	104.17	0.00	937.49	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.34	0.00	1,874.98	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	3,399.47	4,166.67	41,722.54	37,499.99	50,000.00
68500-6 · Repairs & Maintenance - Sewer	1,660.00	2,083.33	20,703.80	18,750.01	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
68500 · Repairs & Maintenance - Other	0.00		400.00		
Total 68500 · Repairs & Maintenance	5,059.47	6,250.00	64,076.14	56,250.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0.00	1,000.00	3,739.59	9,000.00	12,000.00
68600-6 · Repair Parts - Sewer	0.00	666.67	8,984.02	5,999.99	8,000.00
Total 68600 · Repair Parts	0.00	1,666.67	12,723.61	14,999.99	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	0.00	62.50	481.84	562.50	750.00
69000-6 · Printing Expense - Sewer	0.00	62.50	321.23	562.50	750.00
Total 69000 · Printing Expense	0.00	125.00	803.07	1,125.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	1,928.60	1,312.05	10,754.96	11,808.42	15,744.57
71500-6 · Interest Expense - Sewer	113.65	706.49	7,902.40	6,358.38	8,477.85
Total 71500 · Interest Expense	2,042.25	2,018.54	18,657.36	18,166.80	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	0.00	125.00	3,029.39	1,125.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	0.00	125.00	1,138.00	1,125.00	1,500.00
Total 77500 · Meetings/Conferences	0.00	250.00	4,167.39	2,250.00	3,000.00
79000 · Uncategorized	0.00		0.00		
Total Expense	47,892.08	42,147.76	390,505.15	379,329.14	505,772.42
Net Ordinary Income	-817.71	383.56	11,491.45	3,437.90	4,588.58
Other Income/Expense					
Other Income					
41000 · Interest Income	0.00	25.00	564.92	225.00	300.00
Total Other Income	0.00	25.00	564.92	225.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		41,670.00		
Total Other Expense	4,630.00		41,670.00		
Net Other Income	-4,630.00	25.00	-41,105.08	225.00	300.00
Net Income	-5,447.71	408.56	-29,613.63	3,662.90	4,888.58

Windermere Oaks WSC
Summary of Income/Expense
October 31, 2022

Operating income		\$ 51,540.06
Repair and replacement reserve		(4,630.00)
Interest income		228.27
Expenses		<u>(42,323.51)</u>
Net Income/(Loss)		\$ 4,814.82
Bank Account Balances		
Checking		\$ 39,638.57
MM+		93,429.43
- CoBank Loans Reserve		24,000.00
- Emergency Fund		75,000.00
Capital Expenditure Reserve		<u>41,982.58</u>
Total bank account balances		\$ 274,050.58
CoBank Loan		\$ 139,586.02
CoBank Loan - Refinance		178,360.00
CoBank Loan - Oct 2021		<u>290,449.15</u>
Total long-term debt		\$ 608,395.17
Amounts due to Attorneys:		
Lloyd Gosselink (RatePayers Protest)		\$ 280,591.54
Lloyd Gosselink (TOMA/48292 Litigation)		111,960.49
Lloyd Gosselink (General Counsel)		125,256.68
Enoch Kever (48292 Litigation)		50,807.53
Shidlofsky Law Firm (Insurance Filing)		-
		<u>\$ 568,616.24</u>
Debt to service coverage ratio:	YTD	
Net operating income		<u>200,201.19</u>
Debt service		38,662.36
DSCR		5.18
		<u>9.80</u>
Note: No legal fees are included in DSCR calculation.		
Debt to capital ratio:	YTD	
Debt		608,395.17
Total capital		1,675,459.02
Debt to capital		0.36
Days cash on hand:		
Cash on hand	MTH	274,050.58
Budgeted annual expense		505,772
Days cash on hand		197.77 *
		532,158.36
		510,849
		380.23 *

* Assumption here is that no additional income will be received through the end of the year.

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Windermere Oaks W.S.C.

Balance Sheet

As of October 31, 2022

12/01/22

Cash Basis

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	39,638.57
10205 · Capital Expenditures Reserve	41,982.58
10400 · MM/Contingency Funds-128546	192,429.43
Total Checking/Savings	274,050.58
Total Current Assets	274,050.58
Fixed Assets	
15000 · Furniture & Fixtures	2,572.62
15100 · Equipment	109,418.15
15200 · Fence	19,017.66
15300 · Water Treatment Facility	191,994.20
15310 · 2004 Water Plant Expansion	6,500.00
15315 · Water Plant Computer Upgrade	14,861.50
15320 · Flowmeters	24,960.79
15340 · 3-Phase Electrical Upgrade	8,699.00
15350 · 2004 Water Storage Tank	75,574.95
15355 · Water Tank	219,402.22
15360 · WTP Recycling Project	19,597.99
15370 · WTP Recycle Project	4,048.63
15380 · Zebra Mussels	30,613.38
15390 · Ridge Harbor Interconnection	4,432.50
15400 · Improvements	34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)	59,341.90
15402 · Water Plant Generator (New Generator)	88,715.03
15403 · Security System - Water Plant	11,008.04
15500 · Building	3,377.58
15600 · Sewer Plant	125,233.87
15610 · Wastewater Recycling Project	28,184.08
15650 · Barge Replacement	652.27
15700 · Hydrotank Foundation	9,599.19
15750 · Boat	4,000.00
15800 · Decant Lagoon	18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 · Total Land	
16800 · Lot 253	6,403.75
16900 · Land	54,705.69
Total 15851 · Total Land	61,109.44
15900 · Sewer Plant Bldg new	18,277.70
15950 · 2007 Water Treatment Plant	679,210.33
17000 · Accum Capital Renewal & Replace	-1,145,200.13
Total Fixed Assets	1,517,215.71
Other Assets	
19300 · Standby Fees Delinquent	34.93
Total Other Assets	34.93
TOTAL ASSETS	1,791,301.22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
25000 · Water & Sewer Taxes Payable	11,934.45
Total Other Current Liabilities	11,934.45
Total Current Liabilities	11,934.45
Long Term Liabilities	
27500 · Membership Fees Refundabl	103,907.75

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Windermere Oaks W.S.C.**Balance Sheet**

12/01/22

As of October 31, 2022

Cash Basis

	<u>Oct 31, 22</u>
27756 · Loan COBank ACB Denver	139,586.02
27757 · Note Payable CoBank - Refinance	178,360.00
27758 · CoBank Loan Oct 2021	<u>290,449.15</u>
Total Long Term Liabilities	712,302.92
Total Liabilities	724,237.37
Equity	
39005 · Retained Earnings	1,091,862.66
Net Income	<u>-24,798.81</u>
Total Equity	1,067,063.85
TOTAL LIABILITIES & EQUITY	<u>1,791,301.22</u>

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance

October 2022

	Oct 22	Budget	Jan - Oct 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	154.85	1,454.00	11,183.91	14,542.00	17,450.00
40000-6 · Standby Fees - Sewer	154.85	1,454.00	11,214.82	14,542.00	17,450.00
Total 40000 · Standby Fees	<u>309.70</u>	<u>2,908.00</u>	<u>22,398.73</u>	<u>29,084.00</u>	<u>34,900.00</u>
40200 · Water & Sewer Services					
40200-5 · Water Services	31,348.61	31,200.00	324,976.85	312,000.00	374,400.00
40200-6 · Sewer Services	19,199.48	20,800.00	202,415.82	208,000.00	249,600.00
Total 40200 · Water & Sewer Services	<u>50,548.09</u>	<u>52,000.00</u>	<u>527,392.67</u>	<u>520,000.00</u>	<u>624,000.00</u>
40300 · Late Charges					
40300-5 · Late Charges - Water	390.33	250.00	3,644.06	2,500.00	3,000.00
40300-6 · Late Charges - Sewer	251.69	167.00	2,759.00	1,666.00	2,000.00
40300 · Late Charges - Other	0.00		858.34		
Total 40300 · Late Charges	<u>642.02</u>	<u>417.00</u>	<u>7,261.40</u>	<u>4,166.00</u>	<u>5,000.00</u>
40400 · Membership Fees					
40400-5 · Membership Fees - Water	0.00	67.08	4,226.25	670.84	805.00
40400-6 · Membership Fees - Sewer	0.00	67.08	4,226.25	670.84	805.00
Total 40400 · Membership Fees	<u>0.00</u>	<u>134.16</u>	<u>8,452.50</u>	<u>1,341.68</u>	<u>1,610.00</u>
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	20.13	9.00	120.78	83.00	101.00
40410-6 · Membership Transfer Fees-Sewer	20.12	9.00	120.72	82.00	100.00
Total 40410 · Membership Transfer Fees	<u>40.25</u>	<u>18.00</u>	<u>241.50</u>	<u>165.00</u>	<u>201.00</u>
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-in Fees - Water	0.00	1,150.00	9,200.00	11,500.00	13,800.00
40500-6 · Equity Buy-in Fees - Sewer	0.00	1,150.00	9,200.00	11,500.00	13,800.00
Total 40500 · Equity Buy-in Fees	<u>0.00</u>	<u>2,300.00</u>	<u>18,400.00</u>	<u>23,000.00</u>	<u>27,600.00</u>
40600 · Water & Sewer Taps					
40600-5 · Water Taps	0.00	431.25	3,450.00	4,312.50	5,175.00
40600-6 · Sewer Taps	0.00	431.25	3,450.00	4,312.50	5,175.00
Total 40600 · Water & Sewer Taps	<u>0.00</u>	<u>862.50</u>	<u>6,900.00</u>	<u>8,625.00</u>	<u>10,350.00</u>
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	1,600.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.66	0.00	1,066.68	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	<u>0.00</u>	<u>266.66</u>	<u>-3,217.98</u>	<u>2,666.68</u>	<u>3,200.00</u>
48000 · Miscellaneous Income	0.00		2,947.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00		35.00		
Total Income	<u>51,540.06</u>	<u>58,906.32</u>	<u>590,811.33</u>	<u>589,048.36</u>	<u>706,861.00</u>
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	58,899.00	66,137.50	79,365.00
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	39,266.00	35,612.50	42,735.00
Total 50000 · COS-Operator	<u>9,816.50</u>	<u>10,175.00</u>	<u>98,165.00</u>	<u>101,750.00</u>	<u>122,100.00</u>
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	0.00	1,208.33	7,276.13	12,083.34	14,500.00
57000-6 · COS Chemicals - Sewer	0.00	41.67	735.88	416.66	500.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance

October 2022

	Oct 22	Budget	Jan - Oct 22	YTD Budget	Annual Budget
Total 57000 · COS-Chemicals	0.00	1,250.00	8,012.01	12,500.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	1,018.49	1,286.67	9,269.06	12,866.66	15,440.00
57500-6 · COS Electricity -Sewer	973.54	746.67	8,819.23	7,466.66	8,960.00
Total 57500 · COS-Electricity	1,992.03	2,033.34	18,088.29	20,333.32	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	333.33	3,541.74	3,333.34	4,000.00
58000-6 · COS-Sludge Removal - Sewer	1,275.41	666.67	6,333.94	6,666.66	8,000.00
Total 58000 · COS-Sludge Removal	1,275.41	1,000.00	9,875.68	10,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58550-5 · Raw Water Fee-sewer (Ridge Harbor Interconnection)	151.76		1,263.21		
58550-5 · Raw Water Fee-water (Ridge Harbor Interconnection)	151.77		1,975.12		
58500-5 · COS-LCRA Raw Water Fee - Water	453.67	750.00	4,666.02	7,500.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	302.44	500.00	3,110.66	5,000.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	1,059.64	1,250.00	11,015.01	12,500.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	877.73	333.33	4,050.99	3,333.34	4,000.00
59000-6 · COS Lab Fees- Sewer	754.00	333.33	3,843.00	3,333.34	4,000.00
Total 59000 · COS-Lab Fees	1,631.73	666.66	7,893.99	6,666.68	8,000.00
Total COGS	15,775.31	16,375.00	153,049.98	163,750.00	196,500.00
Gross Profit	35,764.75	42,531.32	437,761.35	425,298.36	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.83	12.70	208.34	250.00
77600-6 · Website - Sewer	0.00	20.83	8.47	208.34	250.00
Total 77600 · Website	0.00	41.66	21.17	416.68	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	3,077.00	666.67	10,811.16	6,666.66	8,000.00
59610-6 · Install New Service Taps-Sewer	0.00	666.67	2,172.64	6,666.66	8,000.00
Total 59610 · Install New Service Taps	3,077.00	1,333.34	12,983.80	13,333.32	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	32.34	25.00	356.65	250.00	300.00
62000-6 · Bank Charges - Sewer	32.33	25.00	356.27	250.00	300.00
Total 62000 · Bank Charges	64.67	50.00	712.92	500.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	2,760.00	3,000.00	3,600.00
62400-5 · Bookkeeping - Water	360.00	300.00	3,292.00	3,000.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	6,052.00	6,000.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.67	0.00	9,166.66	11,000.00
62500-5 · Accounting - Water	0.00	83.33	275.00	833.34	1,000.00
62500-6 · Accounting - Sewer	0.00	83.33	275.00	833.34	1,000.00
Total 62500 · Accounting	0.00	1,083.33	550.00	10,833.34	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	945.00	916.67	8,647.50	9,166.66	11,000.00
62600-6 · Billing - Sewer	630.00	916.67	6,198.00	9,166.66	11,000.00

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Cash Basis

**Windermere Oaks W.S.C.
Profit & Loss Budget Performance**

October 2022

	Oct 22	Budget	Jan - Oct 22	YTD Budget	Annual Budget
Total 62600 · Billing Services	1,575.00	1,833.34	14,845.50	18,333.32	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.67	0.00	1,666.66	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.67	0.00	1,666.66	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.67	0.00	1,666.66	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.67	0.00	1,666.66	2,000.00
Total 62800 · Total Contract Services	0.00	666.68	0.00	6,666.64	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	0.00	1,666.67	0.00	16,666.66	20,000.00
63000-5 · Legal/Appraisal - Water	0.00		5,132.08		
63000-6 · Legal/Appraisal - Sewer	0.00		5,000.00		
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	0.00	10,000.00	107,500.00	100,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	0.00	10,000.00	107,500.00	100,000.00	120,000.00
Total 63000 · Legal/Appraisal	0.00	21,666.67	225,132.08	216,666.66	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	0.00	166.67	1,306.92	1,666.66	2,000.00
63200-6 · PIO Expense - Sewer	0.00	166.67	871.28	1,666.66	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	0.00	333.34	2,328.20	3,333.32	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.67	776.40	416.66	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.67	617.60	416.66	500.00
Total 63500 · Dues & Subscriptions	0.00	83.34	1,394.00	833.32	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	62.50	177.26	625.00	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,282.80	1,250.00	1,500.00
Total 64000 · TCEQ System Fee	0.00	187.50	1,460.06	1,875.00	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.67	0.00	4,166.66	5,000.00
65500-5 · Insurance - Water	5,240.00	1,041.67	17,566.53	10,416.66	12,500.00
65500-6 · Insurance - Sewer	5,160.00	1,041.67	15,384.33	10,416.66	12,500.00
Total 65500 · Insurance	10,400.00	2,500.01	32,950.86	24,999.98	30,000.00
66000 · Office Supplies					
66000-5 · Office Supplies - Water	0.00	125.00	81.78	1,250.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	1,250.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	2,500.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	220.01	291.67	3,082.97	2,916.66	3,500.00
66500-6 · Telephone/Internet - Sewer	987.13	291.67	2,992.88	2,916.66	3,500.00
66500 · Telephone and Internet - Other	0.00		39.53		
Total 66500 · Telephone and Internet	1,207.14	583.34	6,115.38	5,833.32	7,000.00
66900 · Reconciliation Discrepancies (Discrepancies between bank statements and company records)	0.00		0.01		
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	162.00	208.33	1,492.65	2,083.34	2,500.00
67000-6 · Postage & Shipping - Sewer	116.45	208.33	1,159.43	2,083.34	2,500.00
Total 67000 · Postage & Shipping Expense	278.45	416.66	2,652.08	4,166.68	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.17	0.00	1,041.66	1,250.00

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Cash Basis

**Windermere Oaks W.S.C.
Profit & Loss Budget Performance**

October 2022

	Oct 22	Budget	Jan - Oct 22	YTD Budget	Annual Budget
68000-6 · Equip Rental Expense - Sewer	0.00	104.17	0.00	1,041.66	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.34	0.00	2,083.32	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	5,410.00	4,166.67	47,132.54	41,666.66	50,000.00
68500-6 · Repairs & Maintenance - Sewer	1,000.00	2,083.33	21,703.60	20,833.34	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
68500 · Repairs & Maintenance - Other	0.00		400.00		
Total 68500 · Repairs & Maintenance	6,410.00	6,250.00	70,486.14	62,500.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0.00	1,000.00	3,739.59	10,000.00	12,000.00
68600-6 · Repair Parts - Sewer	840.68	666.67	9,824.70	6,666.66	8,000.00
Total 68600 · Repair Parts	840.68	1,666.67	13,564.29	16,666.66	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	0.00	62.50	481.84	625.00	750.00
69000-6 · Printing Expense - Sewer	0.00	62.50	321.23	625.00	750.00
Total 69000 · Printing Expense	0.00	125.00	803.07	1,250.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	1,860.63	1,312.05	12,615.59	13,120.47	15,744.57
71500-6 · Interest Expense - Sewer	109.63	706.49	8,012.03	7,064.87	8,477.85
Total 71500 · Interest Expense	1,970.26	2,018.54	20,627.62	20,185.34	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	75.00	125.00	3,104.39	1,250.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	50.00	125.00	1,188.00	1,250.00	1,500.00
Total 77500 · Meetings/Conferences	125.00	250.00	4,292.39	2,500.00	3,000.00
79000 · Uncategorized	0.00		0.00		
Total Expense	26,548.20	42,147.76	417,053.35	421,476.90	505,772.42
Net Ordinary Income	9,216.55	383.56	20,708.00	3,821.46	4,588.58
Other Income/Expense					
Other Income					
41000 · Interest Income	228.27	25.00	793.19	250.00	300.00
Total Other Income	228.27	25.00	793.19	250.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		46,300.00		
Total Other Expense	4,630.00		46,300.00		
Net Other Income	-4,401.73	25.00	-45,506.81	250.00	300.00
Net Income	4,814.82	408.56	-24,798.81	4,071.46	4,888.58

**Windermere Oaks WSC
Summary of Income/Expense
November 30, 2022**

Operating income	\$ 62,963.65
Repair and replacement reserve	(4,630.00)
Interest income	145.37
Expenses	<u>(67,062.10)</u>
Net Income/(Loss)	\$ (8,583.08)

Bank Account Balances	
Checking	\$ 35,085.08
MM+	78,574.80
- CoBank Loans Reserve	24,000.00
- Emergency Fund	75,000.00
Capital Expenditure Reserve	<u>41,982.58</u>
Total bank account balances	\$ 254,642.46

CoBank Loan	\$ 139,143.20
CoBank Loan - Refinance	177,794.17
CoBank Loan - Oct 2021	<u>289,621.09</u>
Total long-term debt	\$ 606,558.46

Amounts due to Attorneys:	
Lloyd Gosselink (RatePayers Protest)	\$ 313,034.82
Lloyd Gosselink (TOMA/48292 Litigation)	183,683.86
Lloyd Gosselink (General Counsel)	125,256.68
Enoch Kever (48292 Litigation)	40,807.53
Shidlofsky Law Firm (Insurance Filing)	-
	<u>\$ 662,782.89</u>

Debt to service coverage ratio:	YTD	<u>2022</u>	<u>2021</u>
Net operating income		232,026.19	224,213.95
Debt service		42,528.40	27,393.64
DSCR		5.46	8.18
Note: No legal fees are included in DSCR calculation.			

Debt to capital ratio:	YTD		
Debt		606,558.46	628,268.09
Total capital		1,698,421.12	1,718,741.60
Debt to capital		0.36	0.37

Days cash on hand:			
Cash on hand	MTH	254,642.46	534,364.95
Budgeted annual expense		505,772	510,849
Days cash on hand		183.77 *	381.80 *

* Assumption here is that no additional income will be received through the end of the year.

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Cash Basis

Windermere Oaks W.S.C.

Balance Sheet

As of November 30, 2022

	Nov 30, 22
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	35,085.08
10205 · Capital Expenditures Reserve	41,982.58
10400 · MM/Contingency Funds-128546	177,574.80
Total Checking/Savings	254,642.46
Other Current Assets	
14000 · Prepaid Expenses	23,271.43
Total Other Current Assets	23,271.43
Total Current Assets	277,913.89
Fixed Assets	
15000 · Furniture & Fixtures	2,572.62
15100 · Equipment	109,418.15
15200 · Fence	19,017.66
15300 · Water Treatment Facility	191,994.20
15310 · 2004 Water Plant Expansion	6,500.00
15315 · Water Plant Computer Upgrade	14,861.50
15320 · Flowmeters	26,912.17
15340 · 3-Phase Electrical Upgrade	8,699.00
15350 · 2004 Water Storage Tank	75,574.95
15355 · Water Tank	220,552.22
15360 · WTP Recycling Project	19,597.99
15370 · WTP Recycle Project	4,048.63
15380 · Zebra Mussels	36,088.38
15390 · Ridge Harbor Interconnection	4,432.50
15400 · Improvements	34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)	59,341.90
15402 · Water Plant Generator (New Generator)	88,715.03
15403 · Security System - Water Plant	11,008.04
15500 · Building	3,377.58
15600 · Sewer Plant	125,233.87
15610 · Wastewater Recycling Project	28,184.08
15650 · Barge Replacement	652.27
15700 · Hydrotank Foundation	9,599.19
15750 · Boat	4,000.00
15800 · Decant Lagoon	18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 · Total Land	
16800 · Lot 253	6,403.75
16900 · Land	54,705.69
Total 15851 · Total Land	61,109.44
15900 · Sewer Plant Bldg new	18,277.70
15950 · 2007 Water Treatment Plant	679,210.33
17000 · Accum Capital Renewal & Replace	-1,149,830.13
Total Fixed Assets	1,521,162.09
Other Assets	
19000 · Deposits	-0.01
19300 · Standby Fees Delinquent	34.93
Total Other Assets	34.92
TOTAL ASSETS	1,799,110.90
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24800 · N/P First Insurance Funding	17,688.64

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Cash Basis

Windermere Oaks W.S.C.

Balance Sheet

As of November 30, 2022

	Nov 30, 22
25000 · Water & Sewer Taxes Payable	12,199.28
Total Other Current Liabilities	29,887.92
Total Current Liabilities	29,887.92
Long Term Liabilities	
27500 · Membership Fees Refundabl	103,907.75
27756 · Loan COBank ACB Denver	139,143.20
27757 · Note Payable CoBank - Refinance	177,794.17
27758 · CoBank Loan Oct 2021	289,621.09
Total Long Term Liabilities	710,466.21
Total Liabilities	740,354.13
Equity	
39005 · Retained Earnings	1,091,862.66
Net Income	-33,105.89
Total Equity	1,058,756.77
TOTAL LIABILITIES & EQUITY	1,799,110.90

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
 November 2022

	Nov 22	Budget	Jan - Nov 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	279.05	1,454.00	11,462.96	15,996.00	17,450.00
40000-6 · Standby Fees - Sewer	279.05	1,454.00	11,493.87	15,996.00	17,450.00
Total 40000 · Standby Fees	558.10	2,908.00	22,956.83	31,992.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	33,394.32	31,200.00	358,371.17	343,200.00	374,400.00
40200-6 · Sewer Services	21,087.71	20,800.00	223,503.53	228,800.00	249,600.00
Total 40200 · Water & Sewer Services	54,482.03	52,000.00	581,874.70	572,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	825.02	250.00	4,469.08	2,750.00	3,000.00
40300-6 · Late Charges - Sewer	544.58	167.00	3,303.58	1,833.00	2,000.00
40300 · Late Charges - Other	0.00		858.34		
Total 40300 · Late Charges	1,369.60	417.00	8,631.00	4,583.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	201.25	67.08	4,427.50	737.92	805.00
40400-6 · Membership Fees - Sewer	201.25	67.08	4,427.50	737.92	805.00
Total 40400 · Membership Fees	402.50	134.16	8,855.00	1,475.84	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	0.00	9.00	120.78	92.00	101.00
40410-6 · Membership Transfer Fees-Sewer	0.00	9.00	120.72	91.00	100.00
40410 · Membership Transfer Fees - Other	-173.58		-173.58		
Total 40410 · Membership Transfer Fees	-173.58	18.00	67.92	183.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	2,300.00	1,150.00	11,500.00	12,650.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	2,300.00	1,150.00	11,500.00	12,650.00	13,800.00
Total 40500 · Equity Buy-in Fees	4,600.00	2,300.00	23,000.00	25,300.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	0.00	431.25	3,450.00	4,743.75	5,175.00
40600-6 · Sewer Taps	862.50	431.25	4,312.50	4,743.75	5,175.00
40600 · Water & Sewer Taps - Other	862.50		862.50		
Total 40600 · Water & Sewer Taps	1,725.00	862.50	8,625.00	9,487.50	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	1,760.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.66	0.00	1,173.34	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	0.00	266.66	-3,217.98	2,933.34	3,200.00
48000 · Miscellaneous Income	0.00		2,947.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00		35.00		
Total Income	62,963.65	58,906.32	653,774.98	647,954.68	708,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	64,788.90	72,751.25	79,365.00
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	43,192.60	39,173.75	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	107,981.50	111,925.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	0.00	1,208.33	7,276.13	13,291.67	14,500.00