

## Indian Lake Property Owners

## Balance Sheet

01/20/23

As of December 31, 2022

Accrual Basis

	Dec 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1057 · CD BOS-1026493893-11/16/23	160,000.00
1056 · CD BOS-1026465709-11/9/23	111,000.00
1055 · CD BOS-1026424727-1/26/23	75,000.00
0999 · PNC Checking	1,000.00
1000 · Bank of Sullivan Checking	9,693.64
1001 · Bk of Sull. Money Market	
1101 · Lake Restoration Funds	925.00
1103 · Road Fund	438.00
1090 · New Building Permit Fee	29,172.00
1002 · BOS General Fund	10,812.04
1008 · Public Docks Leased Fund	20,321.82
1052 · Insurance Claim Set Aside	516.05
1097 · Building Permit Deposit Checks	1,600.00
1110 · RESTRICTED Tennis Court Repair	1,149.62
1001 · Bk of Sull. Money Market - Other	(21,984.90)
<b>Total 1001 · Bk of Sull. Money Market</b>	<b>42,949.63</b>
1020 · Change Fund	150.00
<b>Total Checking/Savings</b>	<b>399,793.27</b>
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	19,269.68
<b>Total Accounts Receivable</b>	<b>19,269.68</b>
<b>Other Current Assets</b>	
1201 · Accounts Receivable-Other	10,462.59
1499 · Undeposited Funds	850.00
<b>Total Other Current Assets</b>	<b>11,312.59</b>
<b>Total Current Assets</b>	<b>430,375.54</b>
<b>Fixed Assets</b>	
1835 · Improvements	605,560.31
1800 · Spillway Constructed	306,206.18
1810 · Lots	14,572.72
1820 · Capital Equipment	291,679.91
1830 · Building Improvements	121,679.59
1840 · Road Improvements	1,168,643.40
1850 · Sewer System	15,000.00
1900 · Accumulated Depreciation	(2,331,170.90)
<b>Total Fixed Assets</b>	<b>192,171.21</b>
<b>TOTAL ASSETS</b>	<b>622,546.75</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2105 · Aflac/Liberty Nat. Withholding	(2,391.26)
2100 · Payroll Liabilities	4,250.25
<b>Total Other Current Liabilities</b>	<b>1,858.99</b>
<b>Total Current Liabilities</b>	<b>1,858.99</b>
<b>Total Liabilities</b>	<b>1,858.99</b>
<b>Equity</b>	
3010 · Unrestricted Fund Balance	511,432.23
3020 · Restricted Fund Balance	255,408.10
3900 · Retained Earnings	(104,457.31)

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01/20/23

Accrual Basis

## Indian Lake Property Owners

# Balance Sheet

As of December 31, 2022

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	<u>Dec 31, 22</u>
Net Income	<u>(41,695.26)</u>
Total Equity	<u>620,687.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>622,546.75</u></b>

**Indian Lake Property Owners  
Operating Statement  
January 1 through December 30, 2022**

	Jan 1 - Dec 30, 22
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4086 · Fines	1,150.00
4028 · ATV, Golf Cart, etc. Stickers	7,524.88
4029 · Boat Stickers	26,447.85
4034 · RFID Tags/Proximity Cards	13,259.76
4010 · Dues	
4019 · Current Year Dues	372,608.23
<b>Total 4010 · Dues</b>	<b>372,608.23</b>
4030 · Guest Cards	1,715.00
4040 · Cable TV Fees	23,457.01
4050 · Hall Rental & Deposits	
4070 · Other Income	
4085 · New Building Permit Fee	18,312.00
4073 · Finance Charges	6,392.55
4074 · Copies	5.00
4080 · Boat Dock Lease Income	22,400.00
4082 · Building Permit Deposit Check	350.00
4083 · Tennis Court Tokens	16.50
4070 · Other Income - Other	3,621.08
<b>Total 4070 · Other Income</b>	<b>51,097.13</b>
4090 · Donations Received	4,655.41
7010 · Interest Income	
7013 · MM & Checking Interest	1,410.97
7014 · CD Interest Income	140.85
<b>Total 7010 · Interest Income</b>	<b>1,551.82</b>
<b>Total Income</b>	<b>503,467.09</b>
<b>Gross Profit</b>	<b>503,467.09</b>
<b>Expense</b>	
6142 · Lake Restoration Expenses	14,272.65
6082 · Building Permit Deposit Return	3,600.00
6545 · Drug and Background Testing	59.44
4045 · Contract Labor	88,359.72
6231 · Lot & Title Fees Expense	
6232 · Lot Real Estate Taxes	200.00
6231 · Lot & Title Fees Expense - Other	900.00
<b>Total 6231 · Lot &amp; Title Fees Expense</b>	<b>1,100.00</b>
6020 · Printing Expense	221.10
6110 · Auto & Truck Expense	
6111 · Fuel	12,518.57
6112 · Auto & Truck Repair & Maintenan	19,202.20
6113 · Fuel Tax	987.60
6110 · Auto & Truck Expense - Other	75.00
<b>Total 6110 · Auto &amp; Truck Expense</b>	<b>32,783.37</b>
6125 · Bad Debt/Return Checks	
6126 · Write Off from Collections	39,597.82
6125 · Bad Debt/Return Checks - Other	
<b>Total 6125 · Bad Debt/Return Checks</b>	<b>39,597.82</b>
6160 · Dues and Subscriptions	3,263.54
6170 · Equipment Rental	4,040.46
6180 · Insurance	
6185 · Liability Insurance	40,128.20
6191 · Dishonesty Bond-Assurance Bond	433.00

**Indian Lake Property Owners  
Operating Statement  
January 1 through December 30, 2022**

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	Jan 1 - Dec 30, 22
6420 · Work Comp	9,565.00
<b>Total 6180 · Insurance</b>	<b>50,126.20</b>
<b>6200 · Interest Expense</b>	
6210 · Finance Charge	47.90
6200 · Interest Expense - Other	32.90
<b>Total 6200 · Interest Expense</b>	<b>80.80</b>
<b>6230 · Licenses and Permits</b>	<b>911.06</b>
<b>6240 · Miscellaneous Expense</b>	<b>1,588.60</b>
<b>6250 · Postage and Delivery</b>	
6251 · Postage	2,373.58
6250 · Postage and Delivery - Other	102.05
<b>Total 6250 · Postage and Delivery</b>	<b>2,475.63</b>
<b>6270 · Legal &amp; Professional Fees</b>	
<b>6280 · Legal Fees</b>	
6281 · Reimb. Legal Fees/ Court Costs	(499.80)
6280 · Legal Fees - Other	7,108.41
<b>Total 6280 · Legal Fees</b>	<b>6,608.61</b>
6650 · Accounting	1,327.00
6270 · Legal & Professional Fees - Other	250.00
<b>Total 6270 · Legal &amp; Professional Fees</b>	<b>8,185.61</b>
<b>6300 · Repairs &amp; Maintenance</b>	
6330 · Equipment Repairs	4,229.69
6750 · Janitorial Exp./ Hall Cleaning	2,042.87
6300 · Repairs & Maintenance - Other	803.13
<b>Total 6300 · Repairs &amp; Maintenance</b>	<b>7,075.69</b>
<b>6340 · Telephone</b>	
6341 · Phone, Cable & Internet	5,203.41
6342 · Security Cell Phone	434.80
<b>Total 6340 · Telephone</b>	<b>5,638.21</b>
<b>6388 · Uniforms/Uniform Rental</b>	<b>2,357.55</b>
<b>6390 · Utilities</b>	
6400 · Propane and Electric	9,478.23
6406 · Trash Disposal	1,110.00
6410 · Water	
6412 · Water Testing	2,420.00
6410 · Water - Other	2,097.31
<b>Total 6410 · Water</b>	<b>4,517.31</b>
<b>Total 6390 · Utilities</b>	<b>15,105.54</b>
<b>6540 · Salaries &amp; Wages</b>	<b>155,603.19</b>
<b>6550 · Office Expense</b>	
6350 · Travel & Ent	53.13
6550 · Office Expense - Other	788.54
<b>Total 6550 · Office Expense</b>	<b>841.67</b>
<b>6560 · Payroll Taxes</b>	<b>11,800.25</b>
<b>66900 · Reconciliation Discrepancies</b>	<b>219.12</b>
<b>6700 · Supplies/Materials</b>	
6702 · Association & Road Maintenance	37,465.34
6703 · Office	1,370.26

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12/30/22

Accrual Basis

**Indian Lake Property Owners**  
**Operating Statement**  
January 1 through December 30, 2022

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	<u>Jan 1 - Dec 30, 22</u>
6706 · Lake/Dam & Spillway	10,719.92
6707 · Corporate Overhead	5,909.86
6708 · Security	<u>30,256.07</u>
<b>Total 6700 · Supplies/Materials</b>	<b>85,721.45</b>
6820 · Taxes	
6850 · Personal Property or Equipment	993.73
6860 · Real Estate or Property	<u>9,139.95</u>
<b>Total 6820 · Taxes</b>	<b>10,133.68</b>
<b>Total Expense</b>	<b>545,162.35</b>
<b>Net Ordinary Income</b>	<b>(41,695.26)</b>
<b>Net Income</b>	<b><u>(41,695.26)</u></b>

Operating Statement / Budget vs. Actual

01/20/23

Actual Basis

January Through December 2022

	A. Income		B. Association & Road Maint.		C. Security		D. Office		E. Corporate Overhead		G. Community Docks		H. Lake/Dim/Safety		Total Unclassified		TOTAL			
	Jan-Dec-22	% of Budget	Jan-Dec-22	% of Budget	Jan-Dec-22	% of Budget	Jan-Dec-22	% of Budget	Jan-Dec-22	% of Budget	Jan-Dec-22	% of Budget	Jan-Dec-22	% of Budget	Jan-Dec-22	% of Budget	Jan-Dec-22	% of Budget		
<b>Ordinary Income/Expense</b>																				
8000 Interest	1,100.00																1,100.00	100.0%		
8020 APY Cash Cert. etc. Mickers	2,320.00																2,320.00	100.0%		
8022 Bond Mickers	24,847.00																24,847.00	100.0%		
8024 FDIC Fee/Proximity Cards	13,209.76																13,209.76	100.0%		
8028 Other	27,239.23																27,239.23	100.0%		
Total 8010- Dues	<u>302,599.23</u>																<u>302,599.23</u>	100.0%		
4000 Dues	1,715.00																1,715.00	100.0%		
4010 Cash 7% Fee	17,510.00							5,946.19									23,456.19	100.0%		
4020 Other Income	18,232.00																18,232.00	100.0%		
4030 New Building Permit Fee	6,302.00																6,302.00	100.0%		
4040 Finance Charge	5.00										21,075.00						21,080.00	100.0%		
4050 Bond Lock Lease Income	300.00																300.00	100.0%		
4060 Bond Lock Lease Income	19.00																19.00	100.0%		
4070 Building Permit Deposit Check	1,382.79		306.95		1,841.44		30.00										1,758.23	100.0%		
4080 Other Income - Other																		3,621.00	100.0%	
Total 4010- Other Income	<u>28,282.58</u>		<u>306.95</u>		<u>1,841.44</u>		<u>30.00</u>				<u>21,075.00</u>						<u>31,835.93</u>	100.0%		
4090 Donations Received	4,605.41																4,605.41	100.0%		
7010 Interest Income	1,416.97																1,416.97	100.0%		
7020 IRA & Checking Interest	149.85																149.85	100.0%		
7030 CD Interest Income	1,038.25																1,038.25	100.0%		
Total 7010- Interest Income	<u>2,605.07</u>																<u>2,605.07</u>	100.0%		
Total Income	<u>494,397.81</u>		<u>306.95</u>		<u>1,841.44</u>		<u>30.00</u>		<u>5,946.19</u>		<u>21,075.00</u>						<u>520,697.92</u>	100.0%		
Gross Profit																	<u>520,697.92</u>	100.0%		
<b>Expenses</b>																				
6102 Lake Restoration Expense	3,600.00													14,272.00			17,872.00	100.0%		
6103 Building Permit Expense/Member			58.40		3,130.72				44,855.00								50,043	100.0%		
6104 Construction Testing			40,395.00						200.00								40,595.00	100.0%		
6201 Lic & Fee Expense									200.00								200.00	100.0%		
6202 Lic - Air Fair Expense									1,100.00								1,100.00	100.0%		
6203 Lic - Real Estate Taxes																		200.00	100.0%	
6204 Lic & Fee Expense - Other																		980.00	100.0%	
Total 6201- Lic & Fee Expense									<u>1,300.00</u>								<u>1,380.00</u>	100.0%		
6300 Printing Expense									221.10								221.10	100.0%		
6110 Auto & Truck Expense	9,897.00				802.00				2,326.60								13,025.60	100.0%		
6111 Fuel	14,811.70				4,301.40				269.57								19,482.67	100.0%		
6112 Auto & Truck Repair & Maintenance	1,915.00																1,915.00	100.0%		
6113 Auto & Truck Expense - Other	75.00																75.00	100.0%		
Total 6110- Auto & Truck Expense	<u>25,598.70</u>				<u>4,804.40</u>				<u>2,595.67</u>								<u>32,763.77</u>	100.0%		
6120 Gas/Coal/Oil/etc. Checks									35,597.82								35,597.82	100.0%		
6130 Write Off Item Collectors																		660.17	100.0%	
Total 6120- Gas/Oil/Coal/etc. Checks									<u>35,997.82</u>								<u>36,258.03</u>	100.0%		
6140 Dues and Subscriptions	4,040.40																4,040.40	100.0%		
6150 Departmental									19.00								19.00	100.0%		
6160 Life/Health Insurance									40,106.20								40,106.20	100.0%		
6170 Disability/Bond Assurance/Bond									633.00								633.00	100.0%		
6180 Work Comp									9,469.00								9,469.00	100.0%		
Total 6140- Insurance					<u>185.00</u>				<u>50,187.20</u>								<u>50,187.20</u>	100.0%		
6200 Interest Expense									47.90								47.90	100.0%		
6201 Finance Charge									13.80								13.80	100.0%		
6202 Interest Expense - Other									34.10								34.10	100.0%		
Total 6200- Interest Expense									<u>65.80</u>								<u>65.80</u>	100.0%		
6300 Licenses and Permits	207.00				846.00		30.00		1,447.66								1,930.66	100.0%		
6310 Maintenance Expense	115.00				300.00												415.00	100.0%		
6320 Freight and Delivery									2,373.58								2,373.58	100.0%		
6321 Postage									102.00								102.00	100.0%		
6322 Postage and Delivery - Other									2,271.58								2,271.58	100.0%		
Total 6300- Freight and Delivery									<u>2,475.58</u>								<u>2,475.58</u>	100.0%		
6210 Legal & Professional Fees																			2,475.58	
6211 Legal Fees																			(659.80)	100.0%
6212 Legal Fees Court Costs									7,084.41								7,084.41	100.0%		
6213 Legal Fees - Other									200.00								200.00	100.0%		
Total 6210- Legal Fees									<u>7,084.41</u>								<u>7,234.61</u>	100.0%		
6250 Accounting									1,247.00								1,247.00	100.0%		
6270 Legal & Professional Fees - Other									250.00								250.00	100.0%		
Total 6270- Legal & Professional Fees - Other									<u>6,787.61</u>								<u>6,787.61</u>	100.0%		
6360 Repairs & Maintenance			3,051.89		324.74				841.00								4,217.63	100.0%		
6361 Equipment Repairs									204.87								204.87	100.0%		
6370 Janitorial Exp./Fuel Cleaning			39.45		519.68												559.13	100.0%		
6380 Repairs & Maintenance - Other									2,887.76								2,887.76	100.0%		
Total 6360- Repairs & Maintenance			<u>3,091.34</u>		<u>844.42</u>				<u>3,033.63</u>								<u>6,975.81</u>	100.0%		
6400 Telephone																			1,000.00	
6401 Phone, Cable & Internet	1,000.78				47.37		2,105.52		2,044.11								5,207.78	100.0%		
6402 Security Cell Phone																	404.80	100.0%		
Total 6400- Telephone	<u>1,000.78</u>				<u>47.37</u>		<u>2,152.84</u>		<u>2,044.11</u>								<u>5,612.58</u>	100.0%		
6500 Utilities																			2,357.55	
6501 Uniform/Uniform Rental	2,357.55								6,851.14								9,208.69	100.0%		
6502 Program and Electric	1,207.40				45.80				891.00								1,444.20	100.0%		
6503 Telephone	100.00								1,110.00								1,210.00	100.0%		
6510 Fuel																			2,400.00	
6512 Water Testing	727.64								868.58								1,596.22	100.0%		
6513 Water - Other																			107.00	
Total 6510- Water	<u>727.64</u>								<u>868.58</u>								<u>975.22</u>	100.0%		
Total 6500- Utilities	<u>3,782.59</u>																			

DECEMBER TRANSACTION DETAIL REPORT					
Date	Num	Name	Memo	Account	Amount
12/09/2022			Pay Period: 11/21/2022-12/04/2022	1000 · Bank of Sullivan Checking	-1,198.73
12/09/2022			Pay Period: 11/21/2022-12/04/2022	1000 · Bank of Sullivan Checking	-933.95
12/09/2022			Pay Period: 11/21/2022-12/04/2022	1000 · Bank of Sullivan Checking	-1,100.27
12/09/2022			Pay Period: 11/21/2022-12/04/2022	1000 · Bank of Sullivan Checking	-1,302.27
12/09/2022			Pay Period: 11/21/2022-12/04/2022	1000 · Bank of Sullivan Checking	-420.19
12/08/2022		IRS	Tax Payment for Period: 11/01/2022-11/30/2022	1000 · Bank of Sullivan Checking	-2,694.21
12/07/2022			Funds Transfer	1000 · Bank of Sullivan Checking	44,000.00
12/23/2022			Pay Period: 12/05/2022-12/18/2022	1000 · Bank of Sullivan Checking	-1,069.13
12/23/2022			Pay Period: 12/05/2022-12/18/2022	1000 · Bank of Sullivan Checking	-1,016.75
12/23/2022			Pay Period: 12/05/2022-12/18/2022	1000 · Bank of Sullivan Checking	-1,069.32
12/23/2022			Pay Period: 12/05/2022-12/18/2022	1000 · Bank of Sullivan Checking	-1,119.02
12/23/2022			Pay Period: 12/05/2022-12/18/2022	1000 · Bank of Sullivan Checking	-413.73
12/23/2022			Pay Period: 12/05/2022-12/18/2022	1000 · Bank of Sullivan Checking	-1,971.86
12/06/2022	100R	Bank of Sullivan	Reverse of GJE 100 -- For CHK EFTPS voided	1000 · Bank of Sullivan Checking	55.00
12/07/2022	15198	PNC Bank		1000 · Bank of Sullivan Checking	-2,144.67
12/07/2022	15199	O'Reilly Auto Parts		1000 · Bank of Sullivan Checking	-128.94
12/07/2022	15200	ATT Mobility		1000 · Bank of Sullivan Checking	-39.54
12/07/2022	15201	Chris & Son Towing		1000 · Bank of Sullivan Checking	-150.00
12/07/2022	15202	Joseph Modray.		1000 · Bank of Sullivan Checking	-35.00
12/07/2022	15203	Roberts-Judson	1650	1000 · Bank of Sullivan Checking	-98.21
12/07/2022	15204	Cargill, Incorporated	1500025135	1000 · Bank of Sullivan Checking	-1,981.77
12/07/2022	15205	Crawford Electric Cooperative, Inc	5137039700	1000 · Bank of Sullivan Checking	-104.15
12/08/2022	15206	Crawford Electric Cooperative, Inc	5137039700	1000 · Bank of Sullivan Checking	-2,497.82
12/08/2022	15207	Fick, Eggemeyer & Williamson CPA's		1000 · Bank of Sullivan Checking	-8,500.00
12/08/2022	15208	Crawford County Collector		1000 · Bank of Sullivan Checking	-993.73
12/08/2022	15209	Cotton's Ace Hardware of Cuba	900700	1000 · Bank of Sullivan Checking	-326.67
12/08/2022	15210	Hutcheson Ford		1000 · Bank of Sullivan Checking	-6,327.84
12/08/2022	15211	Hutcheson Ford		1000 · Bank of Sullivan Checking	-4,900.51
12/08/2022	15212	Town & Country Insurance Associates	CP0000074	1000 · Bank of Sullivan Checking	-8,420.20
12/08/2022	15213	Crawford County Collector		1000 · Bank of Sullivan Checking	-9,139.95
12/12/2022	15214	Miles & Son Towing		1000 · Bank of Sullivan Checking	-455.00
12/12/2022	15215	Missouri Department of Revenue		1000 · Bank of Sullivan Checking	-138.50

12/12/2022	15216	Missouri Department of Revenue		1000 · Bank of Sullivan Checking	-67.50
12/16/2022	15217	Cardmember Service		1000 · Bank of Sullivan Checking	-362.70
12/16/2022	15218	Hurley & Hurley Inc.		1000 · Bank of Sullivan Checking	-550.00
12/16/2022	15219	R. Brooks Kenagy		1000 · Bank of Sullivan Checking	-2,409.50
12/19/2022	15220	Joseph Modray.		1000 · Bank of Sullivan Checking	-35.00
12/19/2022	15221	Marco Technologies, LLC		1000 · Bank of Sullivan Checking	-79.54
12/28/2022	15222	Confluence Rivers UOC, LLC.		1000 · Bank of Sullivan Checking	-60.83
12/28/2022	15223	Confluence Rivers UOC, LLC.		1000 · Bank of Sullivan Checking	-55.90
12/28/2022	15224	Confluence Rivers UOC, LLC.		1000 · Bank of Sullivan Checking	-73.62
					<b>-20,331.52</b>