



MORELAND COURTS
Sophisticated Living in an Architectural Landmark.

Management Financial Report September 2021 Profit and Loss Statement

Profit/Loss Statement:

The September Net Profit from Operations was a positive of \$29,112 compared to a budgeted positive of \$26,333 for a positive variance of \$2,779 and a positive \$34,411 compared to a budgeted \$57,800 for a negative variance of (\$23,389) YTD (page 9).

Operations

Operating Income

The Associations' September operational income was \$218,653 against a budget of \$221,636 for a variance of (\$2,983) under budget (page 5). Discretionary income accounts such as Garage Services (car wash) and In Suite Repair Income remain slightly under budget as we transition from COVID-19 safety practices.

Operating Expense

Total Operational Expenses were under budget \$5,612 for the month and under budget \$8,623 YTD (page 9).

Accounts Receivable

The Accounts Receivable aging summary shows (\$3,996) (page 12) in prepaid fees and \$78,752 (page 12) in delinquent accounts for a total A/R of \$74,756 (page 12), \$34,410 of this balance is the total for 2 units (13609-3A which is in foreclosure and The Coral Company which payment was received 10/19/2021). We also received an additional \$10,496 in October related to September receivables.

Guest Suite

September Guest Suite Net Income \$349 for the month and (\$6,703) for YTD (page 9).

Annual Capital Expense

September Annual Capital Net Income \$9,840 for the month and \$34,975 for YTD (page 10).

Reserve Fund

September Reserve Fund Net loss of (\$14,874) for the month and (\$110,595) YTD (page 11). This includes the monthly interest expense on the Elevator Rehab Loan YTD \$98,354. The corresponding principal payment amount is recorded on the Balance Sheet (page 2). The amount paid to date is shown on the cashflow statement for \$202,632 YTD (page 4).

The result for all funds, including guest suite, capital and reserve was a positive \$24,077 for September and a negative (\$41,208) YTD (page 11).

We have created separate Income and Expense accounts to record the payments and fees related to the Employee Retention Credit. We have not received any payments this month and it has been reported to us that the Government is 6-12 months behind on disbursing checks.

MORELAND COURTS CONDOMINIUM ASSOCIATION, INC.

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Moreland Courts Condominium Association
Balance Sheet
As of September 30, 2021

	September 30, 2021	December 31, 2020	\$ Change
ASSETS			
Current Assets			
Checking - Operating	159,942	388,489	(228,547)
NCB Loan Escrow	101,217	121,125	(19,908)
Checking - Annual Capital	120,855	88,390	32,465
Checking - Capital Reserve Fund	350,211	397,850	(47,639)
Petty Cash	400	400	-
Total Checking/Savings	732,625	996,253	(263,628)
Accounts Receivable			
1200 · Accounts Receivable	74,756	29,204	45,552
Total Accounts Receivable	74,756	29,204	45,552
Other Current Assets			
1300 · PREPAID EXPENSES			
1310 · Employee Advances	2,878	1,234	1,645
1315 · Prepaid Telephone	572	2,089	(1,518)
1320 · Prepaid Elevator Inspections	8,490	10,142	(1,652)
1325 · Prepaid Maintenance Contract	1,797	1,731	66
1330 · Prepaid Hospitalization	46,447	3,440	43,007
1340 · Prepaid Insurance	4,960	5,220	(260)
1350 · Prepaid Legal Fees	1,500	125	1,375
1370 · Prepaid Workers Comp	2,560	3,960	(1,400)
Total 1300 · PREPAID EXPENSES	69,204	27,941	41,263
Total Other Current Assets	69,204	27,941	41,263
Total Current Assets	876,585	1,053,398	(176,813)
Fixed Assets			
1700 · Furniture & Fixtures	34,899	34,899	-
1750 · A/D - Furniture & Fixtures	(34,243)	(33,588)	(655)
1775 · Machinery & Equipment	61,912	61,912	-
1776 · A/D - Machinery & Equipment	(55,175)	(52,784)	(2,391)
1800 · Automobile & Trucks	32,058	32,058	-
1850 · A/D - Automobile & Trucks	(31,288)	(29,956)	(1,331)
1860 · 4X2 Cub Cadet	21,384	21,384	-
1865 · A/D - 4X2 Cub Cadet	(21,384)	(21,384)	-
Total Fixed Assets	8,162	12,540	(4,378)
Other Assets			
1215 · Note Receivable - Guest Suite	35,481	35,481	-
1600 · Deposit Workers Compensation	0	0	-
1650 · UPS Deposit	180	180	-
1900 · Accrued Interest	1,342,602	1,342,602	-
Total Other Assets	1,378,263	1,378,263	-
TOTAL ASSETS	2,263,010	2,444,201	(181,191)

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · A/P - Operational	87,848	30,534	57,313
A/P - Capital Reserve	-	17,135	(17,135)

Total Accounts Payable	87,848	47,669	40,178
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Other Current Liabilities

2100 · Security Deposits	9,478	6,728	2,750
2300 · Accrued Misc Expense	10,290	-	10,290
2320 · Accrued Payroll	38,670	27,782	10,889
2400 · Christmas Fund Payable	5,070	5,861	(791)
2576 · Deferred Revenue - Capital	20,855	20,855	-

Total Other Current Liabilities	84,362	61,225	23,138
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Total Current Liabilities	172,210	108,894	63,316
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Long Term Liabilities

2485 · NCB Elevator Rehab Loan	2,316,878	2,519,510	(202,632)
2500 · NCB Loan Payable 60 Month	1,342,602	1,342,602	0
2700 · Due To/From Moreland TCP-MstrPL	36,369	37,036	(667)

Total Long Term Liabilities	3,695,849	3,899,147	(203,299)
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Total Liabilities	3,868,059	4,008,041	(139,982)
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Equity

3200 · Owners Equity	(1,563,840)	(1,475,080)	(88,760)
Net Income	(41,208)	(88,760)	47,552

Total Equity	(1,605,048)	(1,563,840)	(41,208)
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TOTAL LIABILITIES & EQUITY	2,263,010	2,444,201	(181,190)
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Moreland Courts Condominium Association, Inc.
Statement of Equity
As of September 30, 2021

	<u>Operational</u>	<u>Guest Suite</u>	<u>Annual Capital</u>	<u>Reserve Fund</u>	<u>Total</u>
Balance January 1, 2021	650,588	4,780	24,328	(2,243,536)	(1,563,840)
Income	1,968,983	4,700	149,998	412,495	2,536,176
Interest	281			427	708
Operational Expenditures	1,928,150	11,403			(1,939,553)
Capital Expenditures			115,023		(115,023)
Reserve Fund Expenditures				523,517	(523,517)
Transfer to Reserve Fund	0	0	0	0	0
Current Balance	<u>691,702</u>	<u>(1,923)</u>	<u>59,303</u>	<u>(2,354,131)</u>	<u>(1,605,048)</u>

	<u>Operational</u>	<u>Guest Suite</u>	<u>Annual Capital</u>	<u>Reserve Fund</u>	<u>Total</u>
Balance January 1, 2021	650,588	4,780	24,328	(2,243,536)	(1,563,840)
Net Change	<u>41,114</u>	<u>(6,703)</u>	<u>34,975</u>	<u>(110,595)</u>	<u>(41,208)</u>
Current Balance	<u>691,702</u>	<u>(1,923)</u>	<u>59,303</u>	<u>(2,354,131)</u>	<u>(1,605,048)</u>

Moreland Courts Condominium Association, Inc.
Statement of Cash Flows
January 1 through September 30, 2021

	<u>Operational</u>	<u>Loan Escrow</u>	<u>Annual Capital</u>	<u>Reserve Fund</u>	<u>Total</u>
Cash Flows From Operations:					
Net Income	40,918				40,918
Guest Suite Net Income	(6,703)				(6,703)
Capital Assessment			149,998	412,495	562,493
Interest Income	2	194	0	427	623
Add:					0
Depreciation	4,378				4,378
Due to/from funds	(260,111)	(20,102)	14,624	265,589	0
Changes in Working Capital:					0
					0
Assets - (increase)/decrease:					0
Accounts Receivable - Owners, net	(45,552)				(45,552)
Prepaid Expenses	(41,263)				(41,263)
Assets - Equipment and Real Property					0
Other assets	-				0
Accounts Receivable - 2003 Spec Assess					0
Elevator Mod Loan Funding					0
					0
Liabilities - increase/(decrease):					0
Accounts Payable - Operational	57,313				57,313
Accounts Payable - Capital			(17,135)	0	(17,135)
Accounts Payable - Reserve					0
Accrued Payroll & Related Taxes	10,889				10,889
Security Deposits	2,750				2,750
Accrued Water & Sewer					0
Christmas Fund Payable	(791)				(791)
Accrued Natural Gas					0
Accrued Other Expenses	10,290				10,290
Deferred Interest Assessment					0
Deferred Revenue					0
Debt Service payments			0		0
Default Contingency					0
Elevator Acceleration - NCB Loan	(667)			(202,632)	(203,299)
Funds held for Debt Payoff NCB	0				0
Net Cash provided/(used) by activities	(228,546)	(19,908)	147,488	475,878	374,912
Capital expenditures			(115,023)	(523,517)	(638,540)
Cash Transfer - Year End Surplus					0
Net increase/(decrease) in Cash	(228,546)	(19,908)	32,465	(47,638)	(263,628)
Balance January 1, 2021	388,889	121,125	88,390	397,850	996,253
Balance July 31, 2021	160,342	101,217	120,855	350,211	732,626
bal sheet	160,342	101,217	120,855	350,211	732,625

Moreland Courts Condominium Association
 Profit & Loss Budget Performance
 September 2021

Ordinary Income/Expense	Sep 21	Budget	(Under)/Over Budget	Jan - Sep 21	YTD Budget	(Under)/Over Budget	Annual Budget
Income							
4000 · INCOME ACCOUNTS							
4050 · Maintenance Fees	168,190	168,190	0	1,513,708	1,513,707	1	2,018,276
4100 · Parking Lot Rental Fees	1,700	1,700	-	15,300	15,300	-	20,400
4150 · Natural Gas Surcharge	22,500	22,500	-	202,501	202,500	1	270,000
4175 · Insurance Surcharge	9,649	9,649	0	86,842	86,842	1	115,789
4200 · Garage Parking Fees	12,895	13,875	(980)	117,780	124,875	(7,095)	166,500
4300 · Late Fees	100	292	(192)	600	2,625	(2,025)	3,500
4400 · Common Area Rental Fees	234	306	(72)	1,972	2,753	(781)	3,670
4500 · Patio Fees	1,530	1,542	(12)	13,672	13,875	(203)	18,500
4600 · In Suite Repair Income	855	1,250	(395)	4,874	11,250	(6,376)	15,000
4700 · Garage Services	170	1,000	(830)	2,542	9,000	(6,458)	12,000
4800 · Miscellaneous Income							
4820 · Postage Fees	-			1,526			
4830 · Reimbursable Income	-			547			
4840 · Storm Window Fee	770			7,119			
4800 · Miscellaneous Income - Other		1,333	(1,333)	-	12,000	(12,000)	16,000
Total 4800 · Miscellaneous Income	770	1,333	(563)	9,192	12,000	(2,808)	16,000
Total 4000 · INCOME ACCOUNTS	218,593	221,636	(3,044)	1,968,983	1,994,726	(25,743)	2,659,635
4900 · Bank Interest Income	0			2			
4988 · Loan Escrow Interest Income	25			194			
5005 · Returned Check Charges	35			85			
Total Income	218,653	221,636	(2,983)	1,969,265	1,994,726	(25,462)	2,659,635
9550 · Guest Suite							
9551 · Guest Suite Rental Income	1,400	1,250	150	4,700	11,250	(6,550)	15,000
Total 9550 · Guest Suite	1,400	1,250	150	4,700	11,250	(6,550)	15,000
Total Operational Income	220,053	222,886	(2,833)	1,973,965	2,005,976	(32,012)	2,674,635

	Sep 21	Budget	Under/(Over) Budget	Jan - Sep 21	YTD Budget	Under/(Over) Budget	Annual Budget
Operational Expense							
4001 - Reconciliation Discrepancies	-			-			
4999 - Uncollectible Accounts Expense		2,500	2,500	116	22,500	22,384	30,000
5000 - WAGES							
5020 - Housekeeping Wages (4)	13,739	15,444	1,705	112,436	138,996	26,560	185,328
5040 - Switchboard Wages (5)	5,072	4,624	(448)	42,535	41,615	(920)	55,487
5100 - Garage/Valet Wages (6)	16,475	14,330	(2,145)	114,592	128,967	14,275	171,956
5320 - Management Staff	19,880	24,779	4,899	215,263	223,007	7,744	297,342
5440 - Security Wages	20,362	17,521	(2,840)	168,089	157,690	(10,399)	210,253
5480 - Maintenance Wages (5)	21,605	17,852	(3,753)	171,485	163,568	(7,917)	217,824
Total 5000 - WAGES	97,132	94,549	(2,583)	824,501	853,842	29,341	1,138,190
5486 - Management Bonus Pool	-	-	-	-	-	-	40,000
5488 - Hourly Employee Annual Bonus	-	-	-	-	-	-	-
5500 - EMPLOYEE BENEFITS							
5520 - Hospitalization	17,071	23,091	6,020	167,941	207,822	39,881	277,096
Total 5600 - Payroll Taxes	9,706	7,517	(2,189)	70,751	67,650	(3,101)	90,200
5700 - Workers Compensation	-	1,000	1,000	9,608	9,000	(608)	12,000
5900 - Uniforms	-	167	167	4,040	1,500	(2,540)	2,000
Total 5500 - EMPLOYEE BENEFITS	26,777	31,775	4,998	252,340	285,972	33,632	381,296
6000 - UTILITIES							
6020 - Electricity-Common Area	4,200	4,000	(200)	37,865	37,500	(365)	50,000
6120 - Natural Gas-Heating	824	300	(524)	166,330	159,500	(8,830)	240,000
6140 - Natural Gas-Hot Water & Dryers	2,041	2,500	459	17,726	22,500	4,774	30,000
6200 - Water	6,051	4,583	(1,467)	44,165	41,250	(2,915)	55,000
6300 - Sewer	9,845	8,500	(1,345)	86,501	76,500	(10,001)	102,000
Total 6000 - UTILITIES	22,961	19,883	(3,078)	354,587	337,250	(17,337)	477,000

	Sep 21	Budget	Under/(Over) Budget	Jan - Sep 21	YTD Budget	Under/(Over) Budget	Annual Budget
6500 · MAINT & REPAIRS							
6520 · Electrical Maint & Repairs	63	100	37	1,434	900	(534)	1,200
6540 · Plumbing Maint & Repairs	208	1,667	1,459	15,932	15,000	(932)	20,000
6580 · Boiler Maint & Repairs (Heating)	1,018	1,567	648	35,724	15,000	(20,724)	20,000
6590 · Garage Supplies (Car Wash)	-	83	83	909	750	(159)	1,000
6600 · Housekeeping Supplies	294	625	331	6,218	5,625	(593)	7,500
6605 · Keys & Locks	22	83	62	478	750	272	1,000
6610 · De-Icing Agent	-	-	-	1,920	2,000	80	4,000
6620 · Vehicle and Fuel	-	125	125	2,013	1,125	(888)	1,500
Total 6640 · Maint, Supplies, Cleaning	784	1,250	466	7,585	11,250	3,665	15,000
6680 · Interior Paint Supplies	-	417	417	3,688	3,750	62	5,000
6700 · Misc. Contractor Repairs	1,800	833	(967)	7,119	7,500	381	10,000
6720 · Roof Repairs	-	-	-	1,645	-	(1,645)	-
6740 · Suite Owner Repairs	60	625	565	6,123	5,625	(498)	7,500
6780 · Landmark Committee	-	-	-	321	-	(321)	-
6800 · Carpet Cleaning/Repairs	-	-	-	3,312	1,000	(2,312)	2,000
6820 · Misc. Equipment and Repair	-	417	417	1,312	3,750	2,438	5,000
6830 · Dryers	683	-	(683)	683	-	(683)	-
6840 · Exterior Painting	-	-	-	340	-	(340)	-
6900 · Tools/Equipment	821	417	(404)	8,417	3,750	(4,667)	5,000
Total 6500 · MAINT & REPAIRS	5,752	8,308	2,556	105,172	77,775	(27,397)	105,700

7000 · CONTRACTED SERVICES

	Sep 21	Budget	Under/(Over) Budget	Jan - Sep 21	YTD Budget	Under/(Over) Budget	Annual Budget
7100 · Landscaping	6,691	6,250	(441)	61,938	56,250	(5,688)	75,000
7115 · Landscaping - Grounds Committee	-	-	-	253	-	(253)	-
7120 · Landscaping - Irrigation	-	-	-	4,386	-	(4,386)	-
7130 · Landscaping - Fertilization	-	-	-	3,092	-	(3,092)	-
7200 · Security/Fire Safety	209	250	41	8,395	2,250	(6,145)	3,000
7300 · Exterminating	405	250	(155)	3,051	2,250	(801)	3,000
7400 · Waste Removal & Recycling	1,312	1,575	263	14,618	14,175	(443)	18,900
7500 · Cable TV	7,434	6,683	(751)	64,138	60,150	(3,988)	80,200
7600 · Elevator	4,162	6,250	2,088	48,102	56,250	8,148	75,000
7800 · Window Cleaning	-	-	-	2,928	1,500	(1,428)	3,000
7850 · Boiler Maintenance	-	750	750	5,127	6,750	1,623	9,000
Total 7000 · CONTRACTED SERVICES	20,213	22,008	1,796	216,028	199,575	(16,453)	267,100

	Sep 21	Budget	Under/(Over) Budget	Jan - Sep 21	YTD Budget	Under/(Over) Budget	Annual Budget
8000 · ADMIN EXPENSES							
8060 · Resident Events							
8100 · Advertising / New Employee Exp	-	-	-	110	1,000	890	12,500
8120 · Computer Services	30	83	53	14,227	750	(13,477)	1,000
8140 · Legal Expense	230	333	103	2,033	3,000	967	4,000
8160 · Audit Expense	2,011	1,000	(1,011)	4,778	9,000	4,222	12,000
8170 · Consulting Fees	-	-	-	14,000	12,500	(1,500)	12,500
8180 · Bookkeeping/Accounting Exp	-	83	83	-	750	750	1,000
8200 · Telephone Expense	427	-	(427)	4,300	-	(4,300)	-
8250 · Permits	1,063	1,458	395	12,363	13,125	762	17,500
Total 8300 · Insurance	-	338	338	1,770	3,045	1,275	4,060
8440 · Payroll Charges	10,290	9,649	(641)	83,199	86,842	3,642	115,789
8450 · Marketing Expense	477	417	(60)	4,747	3,750	(997)	5,000
8460 · Office Admin & Supplies	-	-	-	120	-	(120)	-
8461 · Bank Service Charge	1,438	2,333	895	24,641	21,000	(3,641)	28,000
8470 · Postage & Shipping	235	292	57	1,779	2,625	846	3,500
8480 · Depreciation Expense	369	-	(369)	2,962	-	(2,962)	-
Total 8000 · ADMIN EXPENSES	486	292	(195)	4,378	2,625	(1,753)	3,500
9560 · Guest Suite Expenses	17,056	16,279	(777)	175,408	160,012	(15,396)	220,349
9563 · Guest Suite - Linens	-	-	-	309	-	(309)	-
9566 · Guest Suite - Bad Debt	1,051	-	(1,051)	9,462	-	(9,462)	-
9567 · Guest Suite - Taxes/Insurance	-	-	-	630	-	(630)	-
9568 · Guest Suite - Cable Modem	-	-	-	372	-	(372)	-
9571 · Guest Suite Expense - Other	-	-	-	630	-	(630)	-
Total 9560 · Guest Suite Expenses	-	1,250	1,250	-	11,250	11,250	15,000
Net Guest Suite Income	1,051	1,250	199	11,403	11,250	(153)	15,000
Net Guest Suite Income	349	-	(49)	(6,703)	-	(6,397)	-
Total Expense	190,941	196,553	5,612	1,939,553	1,948,176	8,623	2,674,635
Net Operational Income	29,112	26,333	2,779	34,411	57,800	(23,389)	-
NCB Debt Service Income	23,982	25,417	(1,435)	215,834	228,753	(12,919)	305,000
NCB Debt Service Expense	23,982	25,417	1,435	215,834	228,753	12,919	305,000
Total · Debt Service	0	0	0	0	0	0	0

Other Income/Expense	Sep 21	Budget	Under/(Over) Budget	Jan - Sep 21	YTD Budget	Under/(Over) Budget	Annual Budget
8500 · CAPITAL INCOME							
8550 · Capital Assessment	16,667	16,667	(0)	149,998	150,000	(2)	200,000
Total 8500 · CAPITAL INCOME	16,667	16,667	(0)	149,998	150,000	(2)	200,000
Other Expense							
8650 · Annual Capital Expense							
8705 · Other Capital Expense	-	-	-	3,785	-	(3,785)	-
8810 · Architectural Expense	-	-	-	1,325	-	(1,325)	-
8821 · Guest Suite Renovation	-	-	-	2,497	-	(2,497)	-
8822 · Laundry Room Renovations	2,447	-	(2,447)	7,477	-	(7,477)	-
8830 · Phone Line Repairs & Upgrades	177	-	(177)	2,292	-	(2,292)	-
8845 · Major Elevator Repairs	-	-	-	13,654	-	(13,654)	-
8860 · Entrances & Lighting	-	-	-	7,203	-	(7,203)	-
8861 · Annual Capital-Security Office	1,165	-	(1,165)	1,165	-	(1,165)	-
8870 · Landmark - Interior Design	3,038	-	(3,038)	34,290	-	(34,290)	-
8871 · Landmark - Exterior Design	-	-	-	4,404	-	(4,404)	-
8872 · Landmark-Exercise Facility	-	-	-	5,346	-	(5,346)	-
8922 · Concrete Work - Major Repairs	-	-	-	1,644	-	(1,644)	-
8948 · Masonry Repairs	-	-	-	27,993	-	(27,993)	-
8959 · Facilities Renovation	-	-	-	1,949	-	(1,949)	-
Total 8650 · Annual Capital Expense	6,827	16,667	(6,827)	115,023	150,000	(115,023)	200,000
Net Capital Income	9,840	(0)	9,840	34,975	0	34,975	-
Net Income Operational / Guest Suite/Annual Capital	38,951	26,333	12,618	69,387	57,800	11,587	-

	Sep 21	Budget	Under/(Over) Budget	Jan - Sep 21	YTD Budget	Under/(Over) Budget	Annual Budget
8575 · RESERVE FUND	45,833	45,833	(0)	412,495	412,500	(5)	550,000
8600 · Interest Income	37	-	37	427	-	427	-
Total 8500 · RESERVE INCOME	45,870	45,833	37	412,922	412,500	422	550,000
9110 · Capital Reserve							
9104 · Reserve - Professional Fees	-	-	-	2,500	-	(2,500)	-
9105 · Reserve - Elevator Rehab	-	-	-	-	-	-	-
Total 9105 · Reserve - Elevator Rehab	6,751	-	(6,751)	98,354	-	(98,354)	-
9107 · Reserve - Masonry & Lintel	17,227	-	(17,227)	40,453	-	(40,453)	-
9108 · Reserve - Window painting/rep.	1,284	-	(1,284)	14,173	-	(14,173)	-
9111 · Reserve - Concrete Work	-	-	-	46,860	-	(46,860)	-
9113 · Reserve - Roof Replacements	450	-	(450)	4,715	-	(4,715)	-
9114 · Reserve - West Garage Floor	-	-	-	3,040	-	(3,040)	-
9114.1 · Reserve - West Garage Office	-	-	-	19,915	-	(19,915)	-
9114.2 · RESERVE - West Garage Roof	-	-	-	18,885	-	(18,885)	-
9116 · Reserve - Fire Stairs	-	-	-	4,830	-	(4,830)	-
9117 · Reserve - Back Line Doors	19,683	-	(19,683)	40,312	-	(40,312)	-
9122 · Reserve - Foundation Waterproof	-	-	-	1,500	-	(1,500)	-
9125 · Grounds Repair & Restoration	15,350	-	(15,350)	32,762	-	(32,762)	-
9127 · Reserve - Carpet Replacement	-	-	-	16,565	-	(16,565)	-
9135 · Reserve - Mjr Equip Replacement	-	-	-	1,377	-	(1,377)	-
9145 · Rear Entr Repair & Restoration	-	-	-	173,392	-	(173,392)	-
9110 · Capital Reserve - Other	-	-	-	3,884	-	(3,884)	-
Total 9110 · Capital Reserve	60,745	45,833	(60,745)	523,517	412,500	(523,517)	550,000
Net Reserve Income/Expense	(14,874)	-	(14,874)	(110,595)	(0)	(110,595)	-
Net Income	24,077	26,333	(2,256)	(41,208)	57,800	(99,008)	-