

Shaker Landing Condominium Association
Balance Sheet
3/31/2020

| | Operating | Reserves | Total |
|---|------------------|------------------|------------------|
| Assets | | | |
| <u>Cash</u> | | | |
| 1000 - CAB Operating 8255 | \$41,401.25 | | \$41,401.25 |
| 1050 - CAB Dock Deposits 8263 | \$9,384.79 | | \$9,384.79 |
| 1100 - CAB Short Term Reserve 1602 | | \$1,765.69 | \$1,765.69 |
| 1101 - CAB Long Term Reserve 1611 | | \$40,562.22 | \$40,562.22 |
| 1102 - CAB Roof Reserve MM 2170 | | \$50,581.23 | \$50,581.23 |
| 1103 - Service Credit CD 5/16/23 89-72 | | \$7,125.72 | \$7,125.72 |
| 1104 - Service Credit CD 11/21/24 89-73 | | \$6,964.63 | \$6,964.63 |
| 1105 - Service Credit CD 11/21/21 89-74 | | \$7,243.40 | \$7,243.40 |
| 1106 - Service Credit CD 5/14/22 89-75 | | \$7,054.15 | \$7,054.15 |
| 1107 - Service Credit CD 5/14/22 89-76 | | \$7,054.15 | \$7,054.15 |
| 1108 - Service Credit Primary Savings 89-00 | | \$1.07 | \$1.07 |
| 1109 - LSSB - Bar Harbor CD 9/1/20 | | \$7,091.00 | \$7,091.00 |
| <u>Total Cash</u> | \$50,786.04 | \$135,443.26 | \$186,229.30 |
| <i>Assets Total</i> | \$50,786.04 | \$135,443.26 | \$186,229.30 |
| | | | |
| Liabilities & Equity | | | |
| <u>Liability</u> | | | |
| 2050 - Due to Operating Fund | | (\$22,188.00) | (\$22,188.00) |
| 2100 - Due to Reserve Fund | \$22,188.00 | | \$22,188.00 |
| 2300 - Prepaid Assessments | \$4,820.00 | | \$4,820.00 |
| 2350 - Dock Deposits | \$10,295.00 | | \$10,295.00 |
| <u>Total Liability</u> | \$37,303.00 | (\$22,188.00) | \$15,115.00 |
| <u>Retained Earnings</u> | \$9,466.31 | \$103,732.33 | \$113,198.64 |
| <u>Net Income</u> | \$4,016.73 | \$53,898.93 | \$57,915.66 |
| <i>Liabilities and Equity Total</i> | \$50,786.04 | \$135,443.26 | \$186,229.30 |

Shaker Landing Condominium Association
Budget Comparison by Cost Center - Operating
3/1/2020 - 3/31/2020

| Accounts | 3/1/2020 - 3/31/2020 | | | 1/1/2020 - 3/31/2020 | | | Annual Budget |
|------------------------------------|----------------------|--------------------|---------------------|----------------------|--------------------|---------------------|---------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Income | | | | | | | |
| <u>Income</u> | | | | | | | |
| 4000 - Monthly Dues | \$10,902.00 | \$11,584.00 | (\$682.00) | \$34,794.00 | \$34,752.00 | \$42.00 | \$139,008.00 |
| 4370 - Dock Assessment | \$100.00 | \$0.00 | \$100.00 | \$300.00 | \$0.00 | \$300.00 | \$1,250.00 |
| 4400 - Operating Interest | \$3.49 | \$0.00 | \$3.49 | \$7.34 | \$0.00 | \$7.34 | \$0.00 |
| 4440 - Late Fee | \$30.65 | \$0.00 | \$30.65 | \$48.36 | \$0.00 | \$48.36 | \$0.00 |
| 4465 - Fine / Violation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$750.00 |
| 4600 - Reimbursable Expenses | \$0.00 | \$0.00 | \$0.00 | \$80.00 | \$0.00 | \$80.00 | \$0.00 |
| Total Income | \$11,036.14 | \$11,584.00 | (\$547.86) | \$35,229.70 | \$34,752.00 | \$477.70 | \$141,008.00 |
| Total Income | \$11,036.14 | \$11,584.00 | (\$547.86) | \$35,229.70 | \$34,752.00 | \$477.70 | \$141,008.00 |
| Expense | | | | | | | |
| <u>Administrative</u> | | | | | | | |
| 5000 - Management Fees | \$1,505.00 | \$1,545.00 | \$40.00 | \$4,515.00 | \$4,635.00 | \$120.00 | \$18,540.00 |
| 5011 - Meeting Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$150.00 |
| 5012 - Bank Service Charges | \$0.00 | \$0.00 | \$0.00 | \$15.00 | \$0.00 | (\$15.00) | \$0.00 |
| 5017 - Website Hosting | \$140.00 | \$0.00 | (\$140.00) | \$140.00 | \$0.00 | (\$140.00) | \$150.00 |
| 5020 - Insurance | \$1,824.80 | \$0.00 | (\$1,824.80) | \$3,993.80 | \$4,668.75 | \$674.95 | \$18,675.00 |
| 5035 - Office Expense | \$131.28 | \$79.17 | (\$52.11) | \$255.61 | \$237.51 | (\$18.10) | \$950.00 |
| Total Administrative | \$3,601.08 | \$1,624.17 | (\$1,976.91) | \$8,919.41 | \$9,541.26 | \$621.85 | \$38,465.00 |
| <u>Common</u> | | | | | | | |
| 5186 - Dock Repair/Maint | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$500.00 |
| 5190 - Grounds Contract | \$6,643.32 | \$3,321.67 | (\$3,321.65) | \$13,286.64 | \$9,965.01 | (\$3,321.63) | \$39,860.00 |
| 5200 - Other Landscaping | \$680.00 | \$0.00 | (\$680.00) | \$1,160.00 | \$0.00 | (\$1,160.00) | \$0.00 |
| 5202 - Tree Maintenance | \$0.00 | \$20.83 | \$20.83 | \$0.00 | \$62.49 | \$62.49 | \$250.00 |
| 5208 - Snow Removal | \$0.00 | \$950.00 | \$950.00 | \$0.00 | \$2,850.00 | \$2,850.00 | \$5,700.00 |
| 5215 - Roads and Grounds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| 5216 - Repairs/Maint | \$0.00 | \$802.75 | \$802.75 | \$2,494.63 | \$2,408.25 | (\$86.38) | \$9,633.00 |
| 5219 - Contract Raking | \$0.00 | \$1,030.00 | \$1,030.00 | \$0.00 | \$3,090.00 | \$3,090.00 | \$5,150.00 |
| 5220 - Painting - Labor | \$0.00 | \$0.00 | \$0.00 | \$3,500.00 | \$0.00 | (\$3,500.00) | \$25,500.00 |
| 5228 - Pest Control | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$500.00 |
| 5230 - Electric - Common | \$508.24 | \$541.67 | \$33.43 | \$1,300.80 | \$1,625.01 | \$324.21 | \$6,500.00 |
| 5245 - Rubbish Removal | \$55.49 | \$104.17 | \$48.68 | \$167.85 | \$312.51 | \$144.66 | \$1,250.00 |
| 5249 - Telephone | \$48.13 | \$50.00 | \$1.87 | \$142.47 | \$150.00 | \$7.53 | \$600.00 |
| 5250 - Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| Total Common | \$7,935.18 | \$6,821.09 | (\$1,114.09) | \$22,052.39 | \$20,463.27 | (\$1,589.12) | \$100,643.00 |
| <u>Professional Services</u> | | | | | | | |
| 5300 - Accounting | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$300.00 |
| 5301 - Legal | \$0.00 | \$41.67 | \$41.67 | \$0.00 | \$125.01 | \$125.01 | \$500.00 |
| Total Professional Services | \$0.00 | \$41.67 | \$41.67 | \$0.00 | \$125.01 | \$125.01 | \$800.00 |
| <u>Septic System</u> | | | | | | | |
| 5351 - Pumping | \$0.00 | \$83.33 | \$83.33 | \$241.17 | \$249.99 | \$8.82 | \$1,000.00 |
| Total Septic System | \$0.00 | \$83.33 | \$83.33 | \$241.17 | \$249.99 | \$8.82 | \$1,000.00 |

Shaker Landing Condominium Association
Budget Comparison by Cost Center - Operating
3/1/2020 - 3/31/2020

| Accounts | 3/1/2020 - 3/31/2020 | | | 1/1/2020 - 3/31/2020 | | | Annual Budget |
|-----------------------------|----------------------|-------------------|---------------------|----------------------|--------------------|-------------------|---------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| <u>Taxes</u> | | | | | | | |
| 5450 - Federal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Total Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Total Expense | \$11,536.26 | \$8,570.26 | (\$2,966.00) | \$31,212.97 | \$30,379.53 | (\$833.44) | \$141,008.00 |
| Operating Net Income | (\$500.12) | \$3,013.74 | (\$3,513.86) | \$4,016.73 | \$4,372.47 | (\$355.74) | \$0.00 |

Shaker Landing Condominium Association
Budget Comparison by Cost Center - Reserves
3/1/2020 - 3/31/2020

| Accounts | 3/1/2020 - 3/31/2020 | | | 1/1/2020 - 3/31/2020 | | | Annual Budget |
|---------------------------------|----------------------|--------------------|----------------------|----------------------|--------------------|----------------------|---------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Income | | | | | | | |
| <u>Income</u> | | | | | | | |
| 4200 - Capital Res Assessment | \$3,920.00 | \$4,096.00 | (\$176.00) | \$12,368.00 | \$12,288.00 | \$80.00 | \$49,152.00 |
| 4250 - Capital Roof Assessment | \$36,450.00 | \$75,200.00 | (\$38,750.00) | \$43,050.00 | \$75,200.00 | (\$32,150.00) | \$150,400.00 |
| 4275 - Special Assessment | \$10,300.00 | \$0.00 | \$10,300.00 | \$10,300.00 | \$0.00 | \$10,300.00 | \$0.00 |
| 4420 - Capital Reserve Interest | \$18.11 | \$0.00 | \$18.11 | \$180.93 | \$0.00 | \$180.93 | \$0.00 |
| Total Income | \$50,688.11 | \$79,296.00 | (\$28,607.89) | \$65,898.93 | \$87,488.00 | (\$21,589.07) | \$199,552.00 |
| Total Income | \$50,688.11 | \$79,296.00 | (\$28,607.89) | \$65,898.93 | \$87,488.00 | (\$21,589.07) | \$199,552.00 |
| Expense | | | | | | | |
| <u>Capital Project</u> | | | | | | | |
| 6150 - Triplex Roofing | \$6,000.00 | \$0.00 | (\$6,000.00) | \$6,000.00 | \$0.00 | (\$6,000.00) | \$0.00 |
| 6160 - Duplex Roof | \$6,000.00 | \$0.00 | (\$6,000.00) | \$6,000.00 | \$0.00 | (\$6,000.00) | \$0.00 |
| Total Capital Project | \$12,000.00 | \$0.00 | (\$12,000.00) | \$12,000.00 | \$0.00 | (\$12,000.00) | \$0.00 |
| Total Expense | \$12,000.00 | \$0.00 | (\$12,000.00) | \$12,000.00 | \$0.00 | (\$12,000.00) | \$0.00 |
| Reserves Net Income | \$38,688.11 | \$79,296.00 | (\$40,607.89) | \$53,898.93 | \$87,488.00 | (\$33,589.07) | \$199,552.00 |

**Shaker Landing Condominium Association
EMG AR Aging Report
Period Through: 3/31/2020**

| Unit Address | Unit | Account Number | Name | Status | Total Due | Current | 30 days | 60 days | 90 days |
|-------------------------------|------|----------------|-----------------------------|--------|-------------|---------|-------------|---------|---------|
| 25 Landing Road | 1 | 136900220 | Sandra Rios | | \$2,349.00 | | \$2,349.00 | | |
| 7 Mastro Lane | 1 | 136900230 | Dimitri Tselepidakis | | \$1,750.00 | | \$1,750.00 | | |
| 35 Landing Road | 2 | 136900040 | Nancy Rosenthal | | \$1,750.00 | | \$1,750.00 | | |
| 11 Mastro Lane | 2 | 136900320 | Ryan Kasianchuk | Late | \$2,930.00 | | \$2,930.00 | | |
| 15 Mastro Lane | 2 | 136900280 | Sharon Kopyc and Alan Nadel | Late | \$2,907.75 | | \$2,907.75 | | |
| 33 Landing Road | 3 | 136900020 | Jordan and Carol Orr | | \$1,750.00 | | \$1,750.00 | | |
| 43 Landing Road | 3 | 136900110 | Patrick Pallatroni | | \$1,750.00 | | \$1,750.00 | | |
| | | | | | \$15,186.75 | \$0.00 | \$15,186.75 | \$0.00 | \$0.00 |
| | | | | | | 0 | 7 | 0 | 0 |
| Monthly Dues | | | | | \$1,768.00 | \$0.00 | \$1,768.00 | \$0.00 | \$0.00 |
| Monthly Roof Assessment | | | | | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 |
| Special Assessment | | | | | \$12,250.00 | \$0.00 | \$12,250.00 | \$0.00 | \$0.00 |
| Capital Reserve Contributions | | | | | \$640.00 | \$0.00 | \$640.00 | \$0.00 | \$0.00 |
| Late / Interest Fee | | | | | \$28.75 | \$0.00 | \$28.75 | \$0.00 | \$0.00 |
| | | | | | \$15,186.75 | \$0.00 | \$15,186.75 | \$0.00 | \$0.00 |

**Shaker Landing Condominium Association
Prepaid Report
Period Through: 3/31/2020**

| Unit | Account Number | Homeowner | Address | Balance |
|----------------|-----------------------|-----------------------------|-----------------|-------------------|
| 1 | 136900030 | R. Scott Caunter | 35 Landing Road | \$590.00 |
| 3 | 136900080 | Walter and Melissa Wyland | 37 Landing Road | \$690.00 |
| 1 | 136900240 | John and Mary Viertel | 11 Mastro Lane | \$590.00 |
| 1 | 136900270 | Robert Chysna | 15 Mastro Lane | \$1,180.00 |
| 2 | 136900290 | Chris and Jennifer Annanie | 7 Mastro Lane | \$590.00 |
| 2 | 136900300 | Todd and Elizabeth Vreeland | 25 Landing Road | \$590.00 |
| 1 | 136900310 | Mary Reynolds | 33 Landing Road | \$590.00 |
| Totals: | | | | \$4,820.00 |

Shaker Landing Condominium Association
Accounts Payable Aging Report
Period Through: 3/31/2020

| Payee | Invoice | Invoice Date | Due Date | Description | Expense | Total | Current | 30 Days | 60 Days | 90 Days |
|-------------------------------------|-------------|--------------|-----------|--|----------------|------------|------------|---------|---------|---------|
| Union Mutual Fire Insurance Company | 369-032320b | 3/23/2020 | 4/12/2020 | Ins installment/Businessowners/BOP0148181-05 | 5020-Insurance | \$1,653.80 | \$1,653.80 | | | |
| 369-032320b Total: | | | | | | \$1,653.80 | \$1,653.80 | \$0.00 | \$0.00 | \$0.00 |
| Union Mutual Fire Insurance Company | 369-032320a | 3/23/2020 | 4/12/2020 | Ins installment/Umbrella/CUP0118122-08 | 5020-Insurance | \$165.00 | \$165.00 | | | |
| 369-032320a Total: | | | | | | \$165.00 | \$165.00 | \$0.00 | \$0.00 | \$0.00 |
| Totals: | | | | | | \$1,818.80 | \$1,818.80 | \$0.00 | \$0.00 | \$0.00 |

**Shaker Landing Condominium Association
AP Distribution Report
3/1/2020 - 3/31/2020**

| Account | Posting Date | Check Date | Payee | Description | Invoice # | Check # | Amount |
|--|--------------|------------|--|--|-------------|---------|--------------------|
| 4200 - Capital Res Assessment | 3/25/2020 | 3/25/2020 | Shaker Landing Condominium Association | Capital Reserve payment | -030920-2 | 1100 | \$4,096.00 |
| Total 4200 - Capital Res Assessment: | | | | | | | \$4,096.00 |
| 4250 - Capital Roof Assessment | 3/25/2020 | 3/25/2020 | Shaker Landing Condominium Association | Capital Reserve roof payment | -030920-1 | 1101 | \$36,450.00 |
| Total 4250 - Capital Roof Assessment: | | | | | | | \$36,450.00 |
| 4460 - NSF Fee | 3/3/2020 | 3/3/2020 | Evergreen Management Group, Inc. | NSF/Vreeland 25 Landing Rd #2 | 369-022820 | 1096 | \$35.00 |
| Total 4460 - NSF Fee: | | | | | | | \$35.00 |
| 5000 - Management Fees | 3/25/2020 | 3/25/2020 | TPW Inc- Associa | Management fee/March 2020 | TP2002929 | 1102 | \$1,505.00 |
| Total 5000 - Management Fees: | | | | | | | \$1,505.00 |
| 5017 - Website Hosting | 3/9/2020 | 3/9/2020 | Dimentech | DNS/Web/Email package | 3020 | 1097 | \$140.00 |
| Total 5017 - Website Hosting: | | | | | | | \$140.00 |
| 5020 - Insurance | 3/3/2020 | 3/3/2020 | Union Mutual Fire Insurance Company | Ins Installment/BOP0148181-05 | 369-022820a | 1094 | \$1,653.80 |
| | 3/3/2020 | 3/3/2020 | Union Mutual Fire Insurance Company | Ins Installment/CUP0118122-08 | 369-022820b | 1094 | \$171.00 |
| Total 5020 - Insurance: | | | | | | | \$1,824.80 |
| 5035 - Office Expense | 3/16/2020 | 3/16/2020 | TPW Inc- Associa | Administrative Expenses/January 2020 | TP2003035 | 1099 | \$131.28 |
| Total 5035 - Office Expense: | | | | | | | \$131.28 |
| 5190 - Grounds Contract | 3/3/2020 | 3/3/2020 | Teddys Lawn Care And Landscaping Service LLC | Monthly Grounds maintenance/March 2020 | 1634 | 1095 | \$3,321.66 |
| | 3/31/2020 | 3/31/2020 | Teddys Lawn Care And Landscaping Service LLC | Monthly contract/April 2020 | 1699 | 1103 | \$3,321.66 |
| Total 5190 - Grounds Contract: | | | | | | | \$6,643.32 |
| 5200 - Other Landscaping | 3/3/2020 | 3/3/2020 | Teddys Lawn Care And Landscaping Service LLC | Salt/Sand | 1634 | 1095 | \$360.00 |
| | 3/31/2020 | 3/31/2020 | Teddys Lawn Care And Landscaping Service LLC | Salt/Sand | 1699 | 1103 | \$320.00 |
| Total 5200 - Other Landscaping: | | | | | | | \$680.00 |
| 5230 - Electric - Common | 3/4/2020 | 3/4/2020 | Liberty Utilities | Electricity/0 Landing Rd Bldg 6/010920-021020/44645383-44367442 | 10383185 | 300131 | \$108.67 |
| | 3/4/2020 | 3/4/2020 | Liberty Utilities | Electricity/0 Landing Rd/010920-021020/44608722-44369101 | 10382113 | 300132 | \$22.87 |
| | 3/4/2020 | 3/4/2020 | Liberty Utilities | Electricity/37 Landing Rd Unit 3/010920-021020/44614829-44364655 | 10382289 | 300133 | \$86.01 |
| | 3/4/2020 | 3/4/2020 | Liberty Utilities | Electricity/35 Landing Rd/010920-021020/44608721-44364495 | 10382112 | 300134 | \$78.45 |
| | 3/4/2020 | 3/4/2020 | Liberty Utilities | Electricity/0 Landing Rd Bldg 5/010920-021020/44633188-44366778 | 10382825 | 300135 | \$17.89 |
| | 3/4/2020 | 3/4/2020 | Liberty Utilities | Electricity/0 Landing Rd Bldg 33/010920-021020/44645382-44362847 | 10383184 | 300136 | \$153.79 |
| | 3/4/2020 | 3/4/2020 | Liberty Utilities | Electricity/0 Mastro Ln/010920-021020/44614830-44371092 | 10382290 | 300137 | \$23.92 |
| | 3/4/2020 | 3/4/2020 | Liberty Utilities | Electricity/0 Landing Rd Bldg 4/010920-021020/44627055-44365966 | 10382649 | 300138 | \$16.64 |
| Total 5230 - Electric - Common: | | | | | | | \$508.24 |
| 5245 - Rubbish Removal | | | | | | | |

Shaker Landing Condominium Association
AP Distribution Report
3/1/2020 - 3/31/2020

| Account | Posting Date | Check Date | Payee | Description | Invoice # | Check # | Amount |
|--------------------------------------|--------------|------------|--------------------------------|--------------------------------------|------------|---------|--------------------|
| | 3/17/2020 | 3/17/2020 | Casella Waste Systems Inc - VT | Trash & Recycling service/9600374673 | 0550060 | 100041 | \$55.49 |
| Total 5245 - Rubbish Removal: | | | | | | | \$55.49 |
| 5249 - Telephone | | | | | | | |
| | 3/13/2020 | 3/13/2020 | Consolidated Communications | Telephone/113358384629 | 369-022920 | 1098 | \$48.13 |
| Total 5249 - Telephone: | | | | | | | \$48.13 |
| 6150 - Triplex Roofing | | | | | | | |
| | 3/31/2020 | 3/31/2020 | Acker Contracting LLC | Re-roof Bldgs 37&47/Initial deposit | 4560 | 1104 | \$6,000.00 |
| Total 6150 - Triplex Roofing: | | | | | | | \$6,000.00 |
| 6160 - Duplex Roof | | | | | | | |
| | 3/31/2020 | 3/31/2020 | Acker Contracting LLC | Re-roof Bldgs 37&47/Initial deposit | 4560 | 1104 | \$6,000.00 |
| Total 6160 - Duplex Roof: | | | | | | | \$6,000.00 |
| Grand Total: | | | | | | | \$64,117.26 |

**Shaker Landing Condominium Association
General Ledger Trial Balance Report
3/1/2020 - 3/31/2020**

| Account Number | Description | Cost Center | Begin Balance | Debit | Credit | Balance |
|-----------------------|--------------------------------------|--------------------|----------------------|--------------|---------------|----------------|
| 1000 | CAB Operating 8255 | 1 - Operating | \$39,817.78 | \$65,700.73 | \$64,117.26 | \$41,401.25 |
| 1050 | CAB Dock Deposits 8263 | 1 - Operating | \$9,384.38 | \$0.41 | \$0.00 | \$9,384.79 |
| 1100 | CAB Short Term Reserve 1602 | 2 - Reserves | \$1,765.18 | \$0.51 | \$0.00 | \$1,765.69 |
| 1101 | CAB Long Term Reserve 1611 | 2 - Reserves | \$36,455.63 | \$4,106.59 | \$0.00 | \$40,562.22 |
| 1102 | CAB Roof Reserve MM 2170 | 2 - Reserves | \$26,124.22 | \$36,457.01 | \$12,000.00 | \$50,581.23 |
| 1103 | Service Credit CD 5/16/23 89-72 | 2 - Reserves | \$7,125.72 | \$0.00 | \$0.00 | \$7,125.72 |
| 1104 | Service Credit CD 11/21/24 89-73 | 2 - Reserves | \$6,964.63 | \$0.00 | \$0.00 | \$6,964.63 |
| 1105 | Service Credit CD 11/21/21 89-74 | 2 - Reserves | \$7,243.40 | \$0.00 | \$0.00 | \$7,243.40 |
| 1106 | Service Credit CD 5/14/22 89-75 | 2 - Reserves | \$7,054.15 | \$0.00 | \$0.00 | \$7,054.15 |
| 1107 | Service Credit CD 5/14/22 89-76 | 2 - Reserves | \$7,054.15 | \$0.00 | \$0.00 | \$7,054.15 |
| 1108 | Service Credit Primary Savings 89-00 | 2 - Reserves | \$1.07 | \$0.00 | \$0.00 | \$1.07 |
| 1109 | LSSB - Bar Harbor CD 9/1/20 | 2 - Reserves | \$7,091.00 | \$0.00 | \$0.00 | \$7,091.00 |
| 2050 | Due to Operating Fund | 2 - Reserves | \$12,064.00 | \$10,300.00 | \$176.00 | \$22,188.00 |
| 2100 | Due to Reserve Fund | 1 - Operating | (\$12,064.00) | \$176.00 | \$10,300.00 | (\$22,188.00) |
| 2300 | Prepaid Assessments | 1 - Operating | (\$12,860.00) | \$67,135.65 | \$59,095.65 | (\$4,820.00) |
| 2350 | Dock Deposits | 1 - Operating | (\$10,295.00) | \$0.00 | \$0.00 | (\$10,295.00) |
| 3000 | Fund Balance | 1 - Operating | (\$9,466.31) | \$0.00 | \$0.00 | (\$9,466.31) |
| 3000 | Fund Balance | 2 - Reserves | (\$103,732.33) | \$0.00 | \$0.00 | (\$103,732.33) |
| 4000 | Monthly Dues | 1 - Operating | (\$23,892.00) | \$1,448.00 | \$12,350.00 | (\$34,794.00) |
| 4200 | Capital Res Assessment | 1 - Operating | \$0.00 | \$4,324.00 | \$4,324.00 | \$0.00 |
| 4200 | Capital Res Assessment | 2 - Reserves | (\$8,448.00) | \$176.00 | \$4,096.00 | (\$12,368.00) |
| 4250 | Capital Roof Assessment | 1 - Operating | \$0.00 | \$36,850.00 | \$36,850.00 | \$0.00 |
| 4250 | Capital Roof Assessment | 2 - Reserves | (\$6,600.00) | \$0.00 | \$36,450.00 | (\$43,050.00) |
| 4275 | Special Assessment | 1 - Operating | \$0.00 | \$47,069.49 | \$47,069.49 | \$0.00 |
| 4275 | Special Assessment | 2 - Reserves | \$0.00 | \$0.00 | \$10,300.00 | (\$10,300.00) |
| 4370 | Dock Assessment | 1 - Operating | (\$200.00) | \$0.00 | \$100.00 | (\$300.00) |
| 4400 | Operating Interest | 1 - Operating | (\$3.85) | \$0.00 | \$3.49 | (\$7.34) |
| 4420 | Capital Reserve Interest | 2 - Reserves | (\$162.82) | \$0.00 | \$18.11 | (\$180.93) |
| 4440 | Late Fee | 1 - Operating | (\$17.71) | \$2.51 | \$33.16 | (\$48.36) |
| 4460 | NSF Fee | 1 - Operating | \$0.00 | \$35.00 | \$35.00 | \$0.00 |
| 4600 | Reimburseable Expenses | 1 - Operating | (\$80.00) | \$0.00 | \$0.00 | (\$80.00) |
| 5000 | Management Fees | 1 - Operating | \$3,010.00 | \$1,505.00 | \$0.00 | \$4,515.00 |
| 5011 | Meeting Expense | 1 - Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5012 | Bank Service Charges | 1 - Operating | \$15.00 | \$0.00 | \$0.00 | \$15.00 |
| 5017 | Website Hosting | 1 - Operating | \$0.00 | \$140.00 | \$0.00 | \$140.00 |
| 5020 | Insurance | 1 - Operating | \$2,169.00 | \$1,824.80 | \$0.00 | \$3,993.80 |
| 5035 | Office Expense | 1 - Operating | \$124.33 | \$131.28 | \$0.00 | \$255.61 |
| 5186 | Dock Repair/Maint | 1 - Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5190 | Grounds Contract | 1 - Operating | \$6,643.32 | \$6,643.32 | \$0.00 | \$13,286.64 |
| 5200 | Other Landscaping | 1 - Operating | \$480.00 | \$680.00 | \$0.00 | \$1,160.00 |
| 5202 | Tree Maintenance | 1 - Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5205 | Roads | 1 - Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5208 | Snow Removal | 1 - Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5210 | Walkway Maint | 1 - Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5216 | Repairs/Maint | 1 - Operating | \$2,494.63 | \$0.00 | \$0.00 | \$2,494.63 |
| 5219 | Contract Raking | 1 - Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5220 | Painting - Labor | 1 - Operating | \$3,500.00 | \$0.00 | \$0.00 | \$3,500.00 |

**Shaker Landing Condominium Association
General Ledger Trial Balance Report
3/1/2020 - 3/31/2020**

| Account Number | Description | Cost Center | Begin Balance | Debit | Credit | Balance |
|-----------------------------|--------------------|--------------------|----------------------|---------------------|---------------------|----------------|
| 5230 | Electric - Common | 1 - Operating | \$792.56 | \$508.24 | \$0.00 | \$1,300.80 |
| 5245 | Rubbish Removal | 1 - Operating | \$112.36 | \$55.49 | \$0.00 | \$167.85 |
| 5249 | Telephone | 1 - Operating | \$94.34 | \$48.13 | \$0.00 | \$142.47 |
| 5250 | Miscellaneous | 1 - Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5300 | Accounting | 1 - Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5351 | Pumping | 1 - Operating | \$241.17 | \$0.00 | \$0.00 | \$241.17 |
| 5450 | Federal | 1 - Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6000 | Roof Supervision | 2 - Reserves | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6055 | Loan Interest | 2 - Reserves | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6150 | Triplex Roofing | 1 - Operating | \$0.00 | \$6,000.00 | \$6,000.00 | \$0.00 |
| 6150 | Triplex Roofing | 2 - Reserves | \$0.00 | \$6,000.00 | \$0.00 | \$6,000.00 |
| 6160 | Duplex Roof | 1 - Operating | \$0.00 | \$6,000.00 | \$6,000.00 | \$0.00 |
| 6160 | Duplex Roof | 2 - Reserves | \$0.00 | \$6,000.00 | \$0.00 | \$6,000.00 |
| 6250 | Mold Remediation | 2 - Reserves | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NONE Total: | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1 - Operating Total: | | | \$0.00 | \$246,278.05 | \$246,278.05 | \$0.00 |
| 2 - Reserves Total: | | | \$0.00 | \$63,040.11 | \$63,040.11 | \$0.00 |
| Total: | | | \$0.00 | \$309,318.16 | \$309,318.16 | \$0.00 |