

**Emerald Valley West PUD Homeowner's Association**  
**3-Yr Profit & Loss Comparison**  
**For the period 3/1/2011 through 2/28/2014**

<b>Revenue</b>	<b>Actual for Fiscal Year Ending 2/28/2014</b>	<b>Actual for Fiscal Year Ending 2/28/2013</b>	<b>Actual for Fiscal Year Ending 2/28/2012</b>	<b>Average of 3 Years</b>
Homeowner Dues	93,422.45	88,014.00	83,420.19	88,285.55
Interest/Finance Charge Income	980.36	730.75	303.14	671.42
<b>TOTAL REVENUE</b>	<b>94,402.81</b>	<b>88,744.75</b>	<b>83,723.33</b>	<b>88,956.96</b>
<b>Expenses</b>				
Ground Maintenance	40,484.00	35,099.04	33,021.96	36,201.67
Ponds	2,112.50	2,320.00	2,037.50	2,156.67
Other Maintenance				
Tennis Courts	4,212.00	991.00	-	1,734.33
Pond Treatments	-	-	336.36	112.12
Pest Control	3,160.00	2,560.00	2,180.00	2,633.33
Bark/Landscaping	-	-	-	-
Other Repairs	2,819.80	3,998.62	6,103.27	4,307.23
General Meeting/Board	-	-	-	-
Insurance	3,871.00	3,561.00	4,192.00	3,874.67
Professional Fees:				
Accounting	4,147.00	4,160.00	4,340.00	4,215.67
Legal	296.08	112.50	4,226.33	1,544.97
Other (Newsletter)	-	540.00	150.00	230.00
Postage/Office Expense	1,200.67	2,057.60	2,016.92	1,758.40
Taxes-Income	150.00	252.00	155.00	185.67
Uncollectible Dues	290.00	58.00	-	116.00
Utilities-City of Creswell	386.40	385.60	351.80	374.60
Utilities-EPUD	7,768.39	8,185.29	7,230.17	7,727.95
Miscellaneous	137.98	77.16	273.79	162.98
<b>TOTAL EXPENSES</b>	<b>71,035.82</b>	<b>64,357.81</b>	<b>66,615.10</b>	<b>67,336.24</b>
<b>GROSS RESERVE (DEFICIT)</b>	<b>23,366.99</b>	<b>24,386.94</b>	<b>17,108.23</b>	<b>21,620.72</b>
<b>Replacement Reserves</b>				
Street Light	1,200.00			
Pumps	3,720.00			
Aerators	1,180.00			
Water Change (Ponds)	1,700.00			
Landscape	2,500.00			
Sprinklers	740.00			
<b>TOTAL RESERVES**</b>	<b>11,040.00</b>			

**\*\*Mandatory replacement reserve funds are transferred and held in a separate bank account annually**