READING THE STATEMENT OF CASH FLOW

TOP PART EXAMPLE

Statement of Cash Flow
ST. CLAIR TERRACES CONDO ASSOC
For the Period Ended February 29, 2020

Acct ID	Description	Actual Month	Budget Month	Month per Unit	Actual YTD	Budget YTD	YTD Budget $ Variance	Annual Budget
	INCOME							
4080.000	INTEREST INCOME	1.54	0.00	.05	3.22	0.00	3.22	0.00
4200.000	LATE, NSF & COURT FEES	0.00	0.00	0.00	25.00	0.00	25.00	0.00
4300.000	STORAGE/PARKING	50.00	0.00	1.67	50.00	0.00	50.00	0.00
4900.000	CONDO ASSOCIATION DUES	13,415.09	14,162.50	447.17	26,830.18	28,325.00	(1,494.82)	169,950.00
	TOTAL INCOME	13,466.63	14,162.50	448.89	26,908.40	28,325.00	(1,416.60)	169,950.00
	EXPENSES							
6050.000	ADMINISTRATION	38.10	83.33	1.27	38.10	166.66	(128.56)	1,000.00
6100.000	LEGAL	254.11	250.00	8.47	254.11	500.00	(245.89)	3,000.00
6150.000	AUDIT & ACCOUNTING FEES	0.00	104.17	0.00	0.00	208.34	(208.34)	1,250.00
6200.000	BANK CHARGES	.37	0.00	.01	.77	0.00	.77	0.00
6400.000	LAWN CONTRACT	0.00	625.00	0.00	0.00	1,250.00	(1,250.00)	7,500.00
	KEY	Actual amount spent for this purpose in this month	Amount budgeted for this purpose in this month		Amount spent for this purpose this year by date of the report	Amount budgeted for this purpose by this date this year	Actual YTD figure minus Budget YTD. If the result is a negative number, it is in (parentheses) and is within our budget. If it's a positive number, it is over expenditure.	

BOTTOM PART EXAMPLE

			Money that came in	Money paid out	
Cash Report:	Account	Opening Balance	Debit Activity	Credit Activity	Closing Balance
CASH IN BANK	1100.000	17,276.62	35,328.96	(5,884.51)	46,721.07
MAINT. RESERVE FUND	1250.000	42,579.84	1.54	(20,000.37)	22,581.01
ROOF RESERVE FUND	1255.000	56,816.82	0.00	0.00	56,816.82
		116,673.28	35,330.50	(25,884.88)	126,118.90

Opening Balance + Debit Activity — Credit Activity = Closing Balance

Statement of Cash Flow

ST. CLAIR TERRACES CONDO ASSOC

For the Period Ended February 29, 2020

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	INCOME							
4080.000	INTEREST INCOME	1.54	0.00	.05	3.22	0.00	3.22	0.00
4200.000	LATE, NSF & COURT FEES	0.00	0.00	0.00	25.00	0.00	25.00	0.00
4300.000	STORAGE/PARKING	50.00	0.00	1.67	50.00	0.00	50.00	0.00
4900.000	CONDO ASSOCIATION DUES	13,415.09	14,162.50	447.17	26,830.18	28,325.00	(1,494.82)	169,950.00
	TOTAL INCOME	13,466.63	14,162.50	448.89	26,908.40	28,325.00	(1,416.60)	169,950.00
	EXPENSES							
6050.000	ADMINISTRATION	38.10	83.33	1.27	38.10	166.66	(128.56)	1,000.00
6100.000	LEGAL	254.11	250.00	8.47	254.11	500.00	(245.89)	3,000.00
6150.000	AUDIT & ACCOUNTING FEES	0.00	104.17	0.00	0.00	208.34	(208.34)	1,250.00
6200.000	BANK CHARGES	.37	0.00	.01	.77	0.00	.77	0.00
6400.000	LAWN CONTRACT	0.00	625.00	0.00	0.00	1,250.00	(1,250.00)	7,500.00
6400.010	LAWN FERTILIZATION	0.00	100.00	0.00	0.00	200.00	(200.00)	1,200.00
6400.040	TREE TRIMMING/MAINT/FERT	0.00	416.67	0.00	2,160.00	833.34	1,326.66	5,000.00
6400.050	GARDENING/WEEDING	0.00	333.33	0.00	0.00	666.66	(666.66)	4,000.00
6430.000	SPRINKLER REP/MAINT	0.00	50.00	0.00	0.00	100.00	(100.00)	600.00
6450.000	SNOW CONTRACT	4,512.50	833.33	150.42	8,800.00	1,666.66	7,133.34	10,000.00
6450.010	SALT	186.75	66.67	6.23	224.10	133.34	90.76	800.00
6480.000	PEST CONTROL	175.00	50.00	5.83	350.00	100.00	250.00	600.00
6700.000	BUILDING REPAIR/MAINT	0.00	250.00	0.00	0.00	500.00	(500.00)	3,000.00
6700.010	ROOF REPAIR/MAINT	0.00	416.67	0.00	0.00	833.34	(833.34)	5,000.00
6700.040	GUTTER,EAVES REPAIR/MAINT	0.00	333.33	0.00	0.00	666.66	(666.66)	4,000.00
6700.080	BASEMENT REPAIR/MAINT	0.00	416.67	0.00	0.00	833.34	(833.34)	5,000.00
6700.100	PORCH REPAIR/MAINT	0.00	333.33	0.00	0.00	666.66	(666.66)	4,000.00
6720.000	ELECTRICAL REPAIR/MAINT	0.00	41.67	0.00	0.00	83.34	(83.34)	500.00
6740.000	PLUMBING REPAIR/MAINT	0.00	166.67	0.00	790.00	333.34	456.66	2,000.00
6775.000	MAJOR REPAIRS/MAINTENANCE	0.00	1,166.67	0.00	0.00	2,333.34	(2,333.34)	14,000.00
6800.000	MANAGEMENT FEES	480.00	480.00	16.00	960.00	960.00	0.00	5,760.00
6905.000	LICENSES/FEES	0.00	3.33	0.00	0.00	6.66	(6.66)	40.00
7000.000	BAD DEBT	0.00	0.00	0.00	1,269.48	0.00	1,269.48	0.00
7100.000	ELECTRIC	99.16	133.33	3.31	203.81	266.66	(62.85)	1,600.00
7200.000	WATER/SEWER USAGE	0.00	2,166.67	0.00	4,054.16	4,333.34	(279.18)	26,000.00
8300.000	INSURANCE - LIABILITY/FIRE	0.00	1,500.00	0.00	0.00	3,000.00	(3,000.00)	18,000.00
8300.100	INSURANCE - WORK COMP	0.00	41.67	0.00	0.00	83.34	(83.34)	500.00
	Total Expenses	5,745.99	10,362.51	191.53	19,104.53	20,725.02	(1,620.49)	124,350.00
	RESERVE REPLACEMENT (DEFICIT)	7,720.64	3,799.99	257.35	7,803.87	7,599.98	203.89	45,600.00

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