

Budget Comparison Cash Flow (Cash)
Laguna Green HOA - (lagunag)
July 2026

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Prepared For:
Laguna Green Condo Association
1445 Prefumo Canyon Rd. Units 1-33
San Luis Obispo, CA 93405

Prepared By:
Farrell Smyth, Inc.
21 Santa Rosa Street, Suite 250
San Luis Obispo, CA 93405

	MTD Actual	MTD Budget	\$ Var.	% Var.	YTD Actual	YTD Budget	\$ Var.	% Var.	Annual
INCOME									
Dues	11,219.50	13,200.00	-1,980.50	-15.00	91,731.50	92,400.00	-668.50	-0.72	158,400.00
Interest Earned	5.42	2.50	2.92	116.80	36.69	17.50	19.19	109.6	30.00
TOTAL INCOME	11,224.92	13,202.50	-1,977.58	-14.98	91,768.19	92,417.50	-649.31	-0.70	158,430.00
EXPENSE									
Management	850.00	850.00	0.00	0.00	5,950.00	5,950.00	0.00	0.00	10,200.00
Bank Fee	0.00	25.00	25.00	100.0	75.00	175.00	100.00	57.14	300.00
Professional	100.00	100.00	0.00	0.00	468.76	700.00	231.24	33.03	1,200.00
Records Storage Fee	0.00	0.00	0.00	0	75.00	0.00	-75.00	0	0.00
Landscape-Contract	1,000.00	0.00	-1,000.00	0	7,000.00	0.00	-7,000.00	0	0.00
Maintenance	0.00	1,000.00	1,000.00	100.0	15,956.11	7,000.00	-8,956.11	-127.9	12,000.00
Gutters	0.00	100.00	100.00	100.0	0.00	700.00	700.00	100.0	1,200.00
Landscaping	0.00	1,000.00	1,000.00	100.0	0.00	7,000.00	7,000.00	100.0	12,000.00
Reserve Study	0.00	72.92	72.92	100.0	0.00	510.44	510.44	100.0	875.00
Pest Control-Monthly	0.00	80.00	80.00	100.0	675.00	560.00	-115.00	-20.54	960.00
Tree Trimming	0.00	625.00	625.00	100.0	5,477.00	4,375.00	-1,102.00	-25.19	7,500.00
Insurance	2,178.98	2,110.00	-68.98	-3.27	15,267.96	14,770.00	-497.96	-3.37	25,320.00
Landscape Extras	0.00	66.67	66.67	100.0	1,206.03	466.69	-739.34	-158.4	800.00
Electric Service	62.53	95.00	32.47	34.18	465.60	665.00	199.40	29.98	1,140.00
Water & Sewer	442.40	425.00	-17.40	-4.09	2,489.10	2,975.00	485.90	16.33	5,100.00
Legal Fees	0.00	25.00	25.00	100.0	0.00	175.00	175.00	100.0	300.00
Accounting	0.00	175.00	175.00	100.0	2,150.00	1,225.00	-925.00	-75.51	2,100.00
Mailing/Postage	0.00	4.17	4.17	100.0	0.00	29.19	29.19	100.0	50.00
Income Taxes	0.00	4.17	4.17	100.0	0.00	29.19	29.19	100.0	50.00
Fire Extinguishers	0.00	30.00	30.00	100.0	620.26	210.00	-410.26	-195.3	360.00
TOTAL EXPENSE	4,633.91	6,787.93	2,154.02	31.73	57,875.82	47,515.51	-10,360.31	-21.80	81,455.00
RESERVE EXPENSES									
Roof	0.00	0.00	0.00	0	29,360.00	0.00	-29,360.00	0	0.00
Siding & Trim Repairs/Painting	0.00	0.00	0.00	0	13,850.00	0.00	-13,850.00	0	0.00
TOTAL RESERVE EXPENSES	0.00	0.00	0.00	0	43,210.00	0.00	-43,210.00	0	0.00
RESERVE ALLOCATION									
TOTAL RESERVES ALLOCATIONS	0.00	0.00	0.00	0	43,210.00	0.00	-43,210.00	0	0.00
NET INCOME	6,591.01	6,414.57	176.44	2.75	-9,317.63	44,901.99	-54,219.62	-120.7	76,975.00
ADJUSTMENTS									
Mechanics Bank, N.A. Reserve	-6,420.42	0.00	-6,420.42	0	-2,111.69	0.00	-2,111.69	0	0.00
TOTAL ADJUSTMENTS	-6,420.42	0.00	-6,420.42	0	-2,111.69	0.00	-2,111.69	0	0.00
CASH FLOW	170.59	6,414.57	-6,243.98	-97.34	-11,429.32	44,901.99	-56,331.31	-125.4	76,975.00
Beginning Cash	10,591.50								
Ending Balance	10,762.09								

Balance Sheet (Cash)
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CASH	
Cash in Bank 1	10,762.09
Mechanics Bank, N.A. Reserve	161,494.78
TOTAL CASH	172,256.87
TOTAL ASSETS	172,256.87
LIABILITIES & CAPITAL	
CAPITAL	
Beginning Balance	101,554.08
Contribution-Start up funds	5,378.12
Current Year	65,324.67
TOTAL CAPITAL	
TOTAL LIABILITIES CAPITAL	172,256.87

Cash Flow 12 (Cash)
Consolidated Statement
January 2026 - July 2026

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Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Total
INCOME								
Dues	13,099	13,220	14,536	12,078	11,562	16,020	11,220	91,732
Interest Earned	6	5	5	6	5	5	5	37
TOTAL INCOME	13,104	13,225	14,540	12,083	11,566	16,024	11,225	91,768
EXPENSE								
Management	850	850	850	850	850	850	850	5,950
Bank Fee	25	25	25					75
Professional		75	50	144	100		100	469
Records Storage Fee	75							75
Landscape-Contract	1,000	1,000	1,000	1,000	1,000	1,000	1,000	7,000
Maintenance	1,568	405	9,614	39	4,136	195		15,956
Pest Control-Monthly			450			225		675
Tree Trimming	5,477							5,477
Insurance	2,577	2,102	2,102	2,102	2,102	2,102	2,179	15,268
Landscape Extras	350		600		256			1,206
Electric Service	71	71	62	68	68	63	63	466
Water & Sewer	190	179	247	270	591	569	442	2,489
Accounting				2,150				2,150
Fire Extinguishers						620		620
TOTAL EXPENSE	12,183	4,707	15,001	6,623	9,103	5,624	4,634	57,876
RESERVE EXPENSES								
Roof					29,360			29,360
Siding & Trim Repairs		13,850						13,850
TOTAL RESERVE EXP		13,850			29,360			43,210
RESERVE ALLOCATI								
TOTAL RESERVES AL		13,850			29,360			43,210
NET INCOME	921	-5,332	-461	5,460	-26,897	10,400	6,591	-9,318
ADJUSTMENTS								
Mechanics Bank, N.A.	-6	-5	-6,420	-6	17,165	-6,420	-6,420	-2,112
TOTAL ADJUSTMENT	-6	-5	-6,420	-6	17,165	-6,420	-6,420	-2,112
CASH FLOW	915	-5,338	-6,881	5,454	-9,732	3,981	171	-11,429