

**KEYSTONE VILLAS CONDOMINIUM
ASSOCIATION, INC.**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**
December 31, 2017 and 2016

Business Accounting Professionals Corp.

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Business Accounting Professionals Corp.

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February 22, 2018

To the Board of Directors
Keystone Villas Condominium Association, Inc.
Miami, FL.

We have reviewed the accompanying balance sheet of Keystone Villas Condominium Association, Inc. as of December 31, 2017 and 2016, and the related statements of operations, retained earnings, and cash flows for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the reviews in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.



Diego Soto, CPA
License AC 36900

KEYSTONE VILLAS CONDO
BALANCE SHEET AS OF DECEMBER 31, 2017

	OPERATING FUND	REPLACEMENT FUND	TOTAL
ASSETS			
Cash	31,820		31,820
Move-in-Deposits Account	15,000		15,000
Reserves Account	175,112	25,264	200,376
Accounts Receivable	50,573		50,573
Allowance for Doubtful Account	-48,933		-48,933
Prepaid Expenses	26,107		26,107
Fixed Assets (Net)	18,106		18,106
TOTAL ASSETS	\$ 267,784	\$ 25,264	\$ 293,048
LIABILITIES			
Accounts Payable & Accruals	6,859		6,859
Prepaid Monthly Assoc. Fees	7,805		7,805
Deposits Move-In	15,000		15,000
Notes Payable - LP Regions	15,000		15,000
TOTAL LIABILITIES	\$ 44,664		\$ 44,664
FUND BALANCES			
General Fund Balance	46,769	1,239	48,008
RESERVE FUNDS BALANCES			
Paint Reserve Fund	21,710	6,280	27,990
Pool Reserve Fund	27,745	0	27,745
Roof Reserve Fund	65,843	6,283	72,126
Reserve Interest	175	159	334
Building Improvements Reserve	69,140	3,040	72,180
TOTAL RESERVE BALANCES	\$ 184,613	\$ 15,763	\$ 200,376
TOTAL FUND BALANCES	\$ 231,382	\$ 17,001	\$ 248,383
TOTAL LIABILITIES AND			
FUND BALANCES	\$ 276,046	\$ 17,001	\$ 293,048

KEYSTONE VILLAS CONDO
BALANCE SHEET AS
OF DECEMBER 31, 2017 AND 2016

	<u>TOTAL 2017</u>	<u>TOTAL 2016</u>	<u>DIFFERENCE</u>
ASSETS			
Cash	\$31,820	\$29,217	\$2,602
Move-in-Deposits Account	\$15,000	\$16,000	-\$1,000
Reserves Account	\$200,376	\$184,613	\$15,763
Investment Account	\$0	\$0	\$0
Accounts Receivable	\$50,573	\$56,239	-\$5,666
Allowance for Doubtful Account	-\$48,933	-\$48,933	\$0
Prepaid Expenses	\$26,107	\$26,451	-\$344
Fixed Assets (Net)	\$18,106	\$11,280	\$6,825
TOTAL ASSETS	<u>\$293,048</u>	<u>\$274,867</u>	<u>\$18,180</u>
LIABILITIES			
Accounts Payable & Accruals	\$6,859	\$5,130	\$1,729
Prepaid Monthly Assoc. Fees	\$7,805	\$7,355	\$450
Deposits Move-In	\$15,000	\$16,000	-\$1,000
Notes Payable - LP Regions	\$15,000	\$15,000	\$0
TOTAL LIABILITIES	<u>\$44,664</u>	<u>\$43,485</u>	<u>\$1,179</u>
FUND BALANCES			
RESERVE FUNDS			
General Fund Balance	\$48,008	\$46,769	\$1,239
Paint Reserve Fund	\$27,990	\$21,710	\$6,280
Pool Reserve Fund	\$27,745	\$27,745	\$0
Roof Reserve Fund	\$72,126	\$65,843	\$6,284
Reserve Interest	\$334	\$175	\$159
Building Improvements Reserve	\$72,180	\$69,140	\$3,040
TOTAL FUND BALANCES	<u>\$248,383</u>	<u>\$231,382</u>	<u>\$17,002</u>
TOTAL LIABILITIES AND			
FUND BALANCES	<u>\$293,048</u>	<u>\$274,867</u>	<u>\$18,180</u>

STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN FUND BALANCES
JANUARY 1, 2017 TO DECEMBER 31, 2017

	OPERATING FUND	REPLACEMENT FUND	TOTAL
<u>REVENUES</u>			
Maintenance Fees	239,024	15,604	254,628
Special Assessment	0		0
Interest Income	0		0
Rent Income	0		0
Parking Space & Parking Decal	3,920		3,920
Violations Fees and Other Fees	860		860
Other Income	7,658		7,658
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	251,462	15,604	267,066
<u>EXPENSES</u>			
Air Conditioning Maintenance	3,850		3,850
Bad Debt Uncollectable Funds	0		0
Bank Charges	1,472		1,472
Building Surge Protection	0		0
Cable	31,165		31,165
Commission Expense	2,906		2,906
Depreciation Expense	3,878		3,878
Electricity	22,924		22,924
Elevator Service	15,054		15,054
Fire Alarm Service	385		385
Gym Equipment Service	1,647		1,647
Insurance	44,690		44,690
Interest Expense	408		408
Internet Service	2,966		2,966
Janitorial Services	21,000		21,000
Landscaping Maintenance	3,768		3,768
Licenses and Permits	4,152		4,152
Management Fees	9,275		9,275
Office Supplies	1,144		1,144
Other Expenses	399		399
Pest Control	1,468		1,468
Pool Maintenance	3,000		3,000
Postage and Delivery	291		291
Professional Fees	10,120		10,120
Repairs and Maintenance	37,811	15,604	53,414
Telephone	2,060		2,060
Waste Services	5,175		5,175
Water and Sewer	19,218		19,218
	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES	250,224	15,604	265,828
Excess(deficiency) of revenues over expenses	236	0	1,238
Beginning fund balances	231,146	15,999	247,145
Due to/from Operating to Replacement Fund	0	0	0
	<hr/>	<hr/>	<hr/>
ENDING FUND BALANCES	231,382	15,999	248,383

STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN FUND BALANCES
JANUARY 1, 2017 TO DECEMBER 31, 2017 AND 2016

	TOTAL 2017	TOTAL 2016	DIFFERENCES
<u>REVENUES</u>			
Maintenance Fees	254,628	254,616	-12
Special Assessment	0	0	0
Interest Income	0	50	50
Rent Income	0	0	0
Parking Space & Parking Decal	3,920	1,135	-2,785
Violations Fees and Other Fees	860	400	-460
Other Income	7,658	8,875	1,217
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	267,066	265,076	-1,990
	<hr/>	<hr/>	<hr/>
<u>EXPENSES</u>			
Air Conditioning Maintenance	3,850	3,600	250
Bad Debt Uncollectable Funds	0	6,840	-6,840
Bank Charges	1,472	1,592	-120
Building Surge Protection	0	100	-100
Cable	31,165	29,967	1,198
Commission Expense	2,906	2,596	310
Depreciation Expense	3,878	4,510	-632
Electricity	22,924	22,050	874
Elevator Service	15,054	14,616	438
Fire Alarm Service	385	482	-96
Gym Equipment Service	1,647	0	1,647
Insurance	44,690	46,832	-2,142
Interest Expense	408	335	72
Internet Service	2,966	2,702	264
Janitorial Services	21,000	21,000	0
Landscaping Maintenance	3,768	3,196	572
Licenses and Permits	4,152	2,502	1,650
Management Fees	9,275	8,400	875
Office Supplies	1,144	731	413
Other Expenses	399	1,661	-1,261
Pest Control	1,468	1,200	268
Pool Maintenance	3,000	2,450	550
Postage and Delivery	291	543	-252
Professional Fees	10,120	9,975	145
Repairs and Maintenance	53,414	55,427	-2,013
Telephone	2,060	2,007	53
Waste Services	5,175	4,767	408
Water and Sewer	19,218	14,760	4,458
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TOTAL EXPENSES	265,828	264,840	988
	<hr/>	<hr/>	<hr/>
Excess(deficiency) of revenues over expenses	1,238	236	
Beginning fund balances	247,145	231,145	
Due to/from Operating to Replacement Fund	0	0	
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ENDING FUND BALANCES	248,383	231,382	
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KEYSTONE VILLAS CONDO
STATEMENT OF CASH FLOWS
JANUARY THROUGH DECEMBER 2017

Jan - Dec 17

OPERATING ACTIVITIES

Net Income	1,238
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Adjustments to reconcile Net Income
to net cash provided by operations:

Depreciation Expnese	3,877
Reserves Account	0
Investment Account	0
Accounts Receivable	5,666
Allowance for Doubtful Account	-0
Prepaid Expenses	344
Fixed Assets (Net)	-7,903
Accounts Payable & Accruals	1,729
Prepaid Monthly Assoc. Fees	450
Deposits Move-In	-1,000
Notes Payable - LP Regions	0
Other Assets	0
Other Assets	0
Other Assets	0
Other Liabilities	0
Other Liabilities	0
Other Liabilities	0

Net cash provided by Operating Activities	4,401
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INVESTING ACTIVITIES

Accumulated Depreciation	0
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Net cash provided by Investing Activities	0
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FINANCING ACTIVITIES

Notes Payable - LP Regions	0
General Fund Balance	212
Paint Reserve Fund	6,280
Pool Reserve Fund	0
Roof Reserve Fund	6,284
Reserve Interest	159
Building Improvements Reserve	3,040

Net cash provided by Financing Activities	15,975
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Net cash increase for period	20,376
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Cash at beginning of period	229,831
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Cash at end of period	250,207
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Business Accounting Professionals Corp.

Keystone Villas Condominium Association, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Keystone Villas Condominium Association (the Association) is a statutory condominium association incorporated on May 10, 2004 as a not-for-profit corporation for the purpose of maintaining and preserving common property of Keystone Villas Condominium, consisting of 61 units located in Miami, Florida.

Member assessments

Unit owners are subject to monthly assessments to provide funds for the Association's common expenses. Each unit shall have an undivided share in the common elements as an appurtenance to the unit in accordance with the provisions of the Declaration and the By-laws of the Association.

Fund Accounting

The Association's governing documents provide certain guidelines for governing its financial activities. To ensure observance of limitations and restrictions on the use of financial resources, the Association maintains its accounts using **fund accounting**. Financial resources are classified for accounting and reporting purposes in the following funds established according to their nature and purpose:

Operating fund- this fund is used to account for financial resources available for *the* general operations of the Association.

Statutory replacement funds- accumulates financial resources **designated** for future major repairs and replacements for roof replacement, building painting and pavement resurfacing.

Business Accounting Professionals Corp.

Keystone Villas Condominium Association, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 1 - Continued

Income Taxes

Condominium associations may be taxed either as homeowners' associations or as regular corporations. The Association elected to be taxed as a homeowners' association. Under that election, the Association is taxed on its nonexempt function income, such as interest earnings, at a flat rate of thirty percent (30%). Exempt function income, which consists primarily of member assessments, is not taxable.

Property, Buildings, and Equipment

Real property and common areas acquired from the Developer and related improvements to such property are not recorded in the Association's financial statements because those properties are owned by the individual unit owners in common and not by the Association.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates

Date of Financial Statements

The accompanying financial statements were prepared pursuant to the requirements of Section 718.301 (4) (c) of the Florida Statutes and accordingly, cover the period from January 1, 2017 to December 31, 2017.

Business Accounting Professionals Corp.

Keystone Villas Condominium Association, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 2 - Replacement Funds and Related

Replacement funds balance as of December 31, 2017 \$251,396 which includes the General Fund carrying balance of \$51,021. These are the balances in funds that are reserved for future projects (fund accounting). Each is designated for a specific building improvement or repair. The total fund balance consist the following totals:

General Fund Carrying Balance Dec. 31, 2017	\$48,008
Reserve for Replacement Funds Balances:	
Paint Reserves fund ended Dec. 31, 2017	\$27,990
Pool Reserves fund ended Dec. 31, 2017	\$27,745
Roof Reserve Fund Balance ended Dec. 31, 2017	\$72,126
Reserve Interest fund ended Dec. 31, 2017	\$ 334
Building Improvements Reserve Balance Dec. 31, 2017	<u>\$72,180</u>
Total fund balances as of Dec. 31, 2017	<u>\$200,376</u>
Total Replacement and General Fund Balance	<u>\$248,383</u>

NOTE 3 - Liabilities:

Other payables and Liabilities Balances as December 31, 2017 are of amounts that have been paid in advanced to the association. This amount will be payable to the different vendors and/or tenants in the future. The amounts are:

Accounts Payable	\$ 6,859
Prepaid Monthly Association Fees	\$ 7,805
Deposits Move-in – Accrued	\$15,000
Notes Payable - LP Regions	<u>\$15,000</u>
 Current Liabilities Total as of Dec. 31, 2017	 <u>\$44,664</u>

Business Accounting Professionals Corp.

Keystone Villas Condominium Association, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 4 - Fixed Assets - Machinery and Equipment:

The Association acquired fixed asset in 2017 in the amount of \$7,903. The equipment is depreciated using the double declining depreciation method both for book and tax purposes the detail fixed assets for 2017 are as follows:

Water Pump	\$14,942
Security and Fire System	\$ 6,342
Gym Equipment – Nordic Track	\$ 1,499
Lobby Furniture	\$ 4,941
Lap Top and Printer	\$ 1,018
Conference Room Travertine	\$ 3,557
Metal Gate Pool Area	\$ 3,328
Accumulated Depreciation at Dec. 31, 17	<u>(\$17,521)</u>
Total Machinery and Equipment at Dec. 31	<u>\$18,106</u>

NOTE 5 - Accounts Receivable and Allowance for Bad Debt:

At the end of 2017 the total Accounts Receivable amount was \$50,073. The association estimated allowance of doubtful amount was \$48,933. This amount is reserved for any future contingencies. The association write off any uncollected fees or charges using the indirect allowance method.

NOTE 6 - Prepaid Home Owner Association Fees:

Some homeowners prepaid their monthly rental fees some periods in advance. The total amount of prepaid rents for 2017 was \$7,805. These amounts are accrued in the Account Receivable account and booked as Association fees in the correspondent period.

Business Accounting Professionals Corp.

Keystone Villas Condominium Association, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 7 - Other Income:

The other income amount of \$7,158 as Dec. 31, 2017 is broken down as follows:

Electricity Service Retail	\$4,800
Boiling Key Entry	600
Parking Decal – Gate	1,025
Pet Deposit	<u>1,233</u>
Total Other Income	<u>\$7,658</u>

NOTE 8 – Other Expenses:

The other expenses amount of \$399 as Dec. 31, 2017 is broken down as follows:

Gym Equipment Repairs	<u>399</u>
Total Other Expenses	<u>\$ 399</u>

NOTE 9 – Rent Income

The association did not earned any rent income in 2017.

Business Accounting Professionals Corp.

Keystone Villas Condominium Association, Inc.

Supplementary Information

December 31, 2017

Keystone Villas Condo
Profit & Loss Budget vs. Actual
January through December 2017

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Income				
Income				
Application Fees	210.00			
Electricity Service Retail	4,800.00	4,800.00	0.00	100.0%
Interest Income	0.00			
Late Charge	650.00			
Monthly Assessment - Fees	239,024.40	241,424.40	-2,400.00	99.01%
Monthly Reserve	15,603.60	14,403.60	1,200.00	108.33%
Parking Space Lease	3,920.00			
Parking Decal - Gate Remote	1,025.00	1,440.00	-415.00	71.18%
Pet Deposit	1,233.00			
Violation Fee	0.00			
Total Income	266,466.00	262,068.00	4,398.00	101.68%
Other Income				
Building - Keys Entry	600.00			
Total Other Income	600.00			
Total Income	267,066.00	262,068.00	4,998.00	101.91%
Gross Profit	267,066.00	262,068.00	4,998.00	101.91%
Expense				
Administrative				
Bad Debt Expenses	0.00	7,500.00	-7,500.00	0.0%
Bank Lock Box Fees	1,188.00	1,010.00	178.00	117.62%
Bank Service Charges	284.04	504.00	-219.96	56.36%
Commission Expense	2,905.53	3,050.00	-144.47	95.26%
Finance Charge Line Of Credit	407.70	1,080.00	-672.30	37.75%
GYM Equipment/ Repairs	399.43	675.00	-275.57	59.18%
Licenses and Permits	125.00		125.00	100.0%
Office Maintenance & Supplies	910.35	800.00	110.35	113.79%
Postage And Delivery	291.06	450.00	-158.94	64.68%
Printing and Reproduction	233.26	0.00	233.26	100.0%
Total Administrative	6,744.37	15,069.00	-8,324.63	44.76%
Contract Service				
A/C Service	3,850.00	3,600.00	250.00	106.94%
Elevator Service	15,054.48	15,054.00	0.48	100.0%
Fire Alarm Service	385.20	385.20	0.00	100.0%
Garage Doors Service	0.00	700.00	-700.00	0.0%
Gym Equipment Service	1,646.71	1,410.00	236.71	116.79%
Janitorial Services	21,000.00	21,000.00	0.00	100.0%
Landscaping Service	3,768.14	4,616.00	-847.86	81.63%
Pest Control Service	1,467.50	1,578.78	-111.28	92.95%
Pool Service	3,000.00	3,600.00	-600.00	83.33%
Total Contract Service	50,172.03	51,943.98	-1,771.95	96.59%
Depreciation Expense	3,877.00			
Insurance				
Bond - Crime	669.00	669.00	0.00	100.0%
Directors & Officers	1,013.75	958.00	55.75	105.82%
Liability Insurance	6,293.55	6,135.00	158.55	102.58%
Property Appraisal	0.00	300.00	-300.00	0.0%
Property Insurance	34,897.06	36,670.00	-1,772.94	95.17%
Umbrella Excess Liability	1,080.65	1,100.00	-19.35	98.24%
Workers Compensation	736.25	710.00	26.25	103.7%
Total Insurance	44,690.26	46,542.00	-1,851.74	96.02%
Interest Expense	0.00			
License, Inspections & Permit				
Alarm Fire Annual Certification	428.00	428.00	0.00	100.0%
Annual Corporate Report	61.25	62.00	-0.75	98.79%
Back Flow Inspections	1,135.00	255.00	880.00	445.1%

Keystone Villas Condo
Profit & Loss Budget vs. Actual
January through December 2017

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Certificate of Use Permit	271.15	250.00	21.15	108.46%
Division of Land & Condo (DBPR)	480.00	240.00	240.00	200.0%
Elevator Certificate/Permit	807.00	404.00	403.00	199.75%
Elevator Inspection	0.00	800.00	-800.00	0.0%
Fire Extinguisher Inspection	449.40	220.00	229.40	204.27%
Fire Sprinkler Inspection	395.00	395.00	0.00	100.0%
Pool Health Permit	0.00	125.00	-125.00	0.0%
Total License, Inspections & Permit	4,026.80	3,179.00	847.80	126.67%
Maintenance & Repairs				
A/C Equipment & Repairs	3,245.38	3,500.00	-254.62	92.73%
Building Electrical & Lighting	1,493.60	1,600.00	-106.40	93.35%
Building Keys/Locksmith	0.00	2,300.00	-2,300.00	0.0%
Building Surge Protection	100.00	100.00	0.00	100.0%
Carpet Cleaning	1,100.00	1,100.00	0.00	100.0%
Elevator Repairs & Supplies	789.63	100.00	689.63	789.63%
Fire Equipment Repairs	6,720.40	750.00	5,970.40	896.05%
Garage Door Repairs	4,001.30	1,000.00	3,001.30	400.13%
General Bldg Repairs & Maint.	10,449.57	10,568.42	-118.85	98.88%
GYM Equipment		1,000.00	-1,000.00	0.0%
Irrigation System	1,109.00	350.00	759.00	316.86%
Landscaping Replacement /Improv	1,012.48	1,000.00	12.48	101.25%
Plumbing Maint.& Repairs	6,183.00	1,000.00	5,183.00	618.3%
Pool Repairs & Supplies	556.40	350.00	206.40	158.97%
Roof Maintenance/ Repairs	0.00	3,500.00	-3,500.00	0.0%
Security Cameras	0.00	700.00	-700.00	0.0%
Tile/Marble Repair	1,050.00	1,000.00	50.00	105.0%
Total Maintenance & Repairs	37,810.76	29,918.42	7,892.34	126.38%
Professional Services				
Accounting Services Bookkeeper	4,800.00	4,800.00	0.00	100.0%
CPA / Taxes / Annual Financial	2,685.00	2,940.00	-255.00	91.33%
Legal Representation/Collectio	2,634.58	5,000.00	-2,365.42	52.69%
Management Services	9,275.00	8,820.00	455.00	105.16%
Total Professional Services	19,394.58	21,560.00	-2,165.42	89.96%
Reserve - Expense				
Reserve Painting	6,280.08	6,280.00	0.08	100.0%
Reserve Roof	6,283.56	6,283.60	-0.04	100.0%
Reserves General/ Bldg Improvem	3,039.96	3,040.00	-0.04	100.0%
Total Reserve - Expense	15,603.60	15,603.60	0.00	100.0%
Utilities				
Comcast	31,165.34	31,282.00	-116.66	99.63%
Electric Services	22,923.60	22,200.00	723.60	103.26%
Internet Service	2,965.78	2,600.00	365.78	114.07%
Telephone - Elevators	2,060.46	2,000.00	60.46	103.02%
Waste Services	5,174.84	5,200.00	-25.16	99.52%
Water & Sewer (Bldg) 8941475754	18,651.57	14,000.00	4,651.57	133.23%
Water & Sewer (Sprkl)0741677162	414.27	800.00	-385.73	51.78%
Water (Fireline) 2246016956	151.80	170.00	-18.20	89.29%
Total Utilities	83,507.66	78,252.00	5,255.66	106.72%
Total Expense	265,827.06	262,068.00	3,759.06	101.43%
Net Income	1,238.94	0.00	1,238.94	100.0%