

HARBISON COMMUNITY ASSOCIATION
REGULAR MEETING
TUESDAY, February 23, 2021 6:00pm
All - Purpose Room



1. Call to Order - Hank West
2. Determination of Quorum - Hank West
3. Approval of Minutes - Hank West - November 24, 2020
- January 26, 2021
4. Lester Gross Award - Betty (Cookie) Brooks
5. 2021 Nominating Committee Report - Dave Grove / Julie lucas
Note: Candidates may make brief statements if they desire.
6. Resident Input - Hank West
7. DDRC Report - Ozzie Nagler
8. RDRC Report - Ray Cloutier
9. Old Business - Dave Grove
 - COVID – Center Closed
 - 2020 Financials (attached)
10. New Business - Dave Grove & Staff
 - COVID
 - Pool
 - Programs
 - Athletics
 - Maintenance
 - Community
 - Covenant Enforcement
 - Development
 - Finances
 - Annual Meeting – Voting Procedures
11. Executive Session - Hank West
12. Adjournment - Hank West

**HARBISON COMMUNITY ASSOCIATION
MINUTES TO THE MEETING OF THE BOARD OF DIRECTORS
November 24, 2020**

Note: Due to Social Distance guidelines resulting from the COVID-19 Virus, this Regular Board Meeting is being held by “Zoom” – instead of an actual meeting at the Community Center.

Board Members attending were Mr. Hank West (President), Mrs. June Cannon (Vice President / Secretary), Mr. Ozzie Nagler, Mrs. Mackenzie Fontaine, Ms. Julie Lucas, Mr. Stan Seabrook, Mr. Tom Brower. Absent, Mr. Terry Helsley, Ms. Mellisa Ayer. Association Staff Members attending were Mr. Kaden Watson, Ms. Betty Brooks, Mrs. Danell Gunter, Mr. Ray Cloutier, Ms. Yolanda Vinson. Executive Director Dave Grove was absent due to a death in the family. Resident participating by “Zoom” –Mrs. Tammy Philon, Ms. Betsy Russell, Ms. Carolyn Turner, Ms. Juanita Bowen.

A quorum being present for the meeting, Mr. West called the Meeting to order at 6:50pm.

Approval of Minutes:

After discussion. Mr. West asked for a Motion to approve the following Minutes:

October 27, 2020 Motion to Approve – Mr. Nagler, Seconded by Mrs. Cannon.
Motion Approved 7 for, 0 against, 2 absent (Mr. Helsley, Ms. Ayer).

Member Input:

Ms. Tammy Philon – asked that consideration be given to opening the Weight Rooms early on Saturday and Sunday. It was noted that the Center currently opens at 8:00am on Saturday but the Center is closed on Sunday. Kaden Watson explained that the low attendance at the Center was an indication that it would not be economically feasible to open on Sunday at this time- since Sunday attendance had always been very low (before COVID). There were a few general comments made about the proposed Pickleball Court:: that Staff was waiting on final approval from Richland County to add Dirt to the selected area and the asphalt surface would be added in the Spring, 2021. The Pickleball Court would not be located on or attached to the existing Tennis courts. Board Member and Resident Tom Brower asked if the newly installed sign at Archers Lake could be repositioned so that it does not block the view of the Lake.

2020 HCA Board Officers:

Board Members present all agreed that the current officers should continue in their present Officer positions until the next Annual Meeting of the Members:

President and Chairman of the Board - Mr. Hank West
Vice Chair / Secretary of the Board - Mrs. June Cannon
Treasurer of the Board - Mrs. Mackenzie Fontaine

Note: All Incumbents agreed to serve.

New Business:

Staff had previously presented the Proposed 2021 Budget at the October Board Meeting and provided opportunities for Member Input. Staff had recommended that the HCA variables used in determining annual assessments **remain the same** as in 2019, 2020.

Per Dollar of Assessable Property:

Single Family Residences	.0019 x Value + \$ 175.
Apartments	.0038
Commercial	.0019

Hearing no additional comments / discussion, Mr. West called for a vote: Mr. Bower Motioned to approve the Proposed Budget as presented by Staff at the October 27, 2020 Board Meeting as the Approved 2021 Budget for the Association, which included the "Assessment Variables, Assessment Due Date, Delinquency Rules, Payment Plans" (attached Budget package), Ms. Lucas Seconded and the Motion was approved 7 for, 0 against, 2 absent (Mr. Helsley, Ms. Ayer).

Executive Session:

None

Adjournment:

Hearing no additional business, Mr. Nagler Motioned that the Meeting be adjourned, Mrs. Mackenzie Seconded, and the Motion passed with a vote of 7 for, 0 against, 2 absent (Mr. Helsley, Ms. Ayer)
7:28pm

June Cannon, Vice President / Secretary

HARBISON COMMUNITY ASSOCIATION

BASIS OF 2021 CALCULATIONS


The 2021 budget calculations are based upon the following information.

\$255,073,525	Value of 1997 single family residences
155,973,766	Value of apartment complexes, quadraplexes and assisted living facilities
278,884,981	Value of retail/commercial (One-Half of actual value used to calculate proportion of HCA assessment)
<u>\$689,932,272</u>	Total value of Harbison property as used for the HOA assessment calculations.

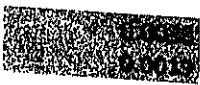
2021 PROJECTED EXPENSE AND ASSESSMENT CALCULATIONS

\$ 2,416,569	Expenses as requested for the budget
\$ (43,500)	Less Projected Revenue from Adlerian lease & utilities
\$ (81,450)	Less Projected Revenue from operation of the Recreation Center
\$ (82,000)	Less Projected Other Revenue (fees & misc)
<u>\$ 2,209,619</u>	Amount needed from assessments to meet projected expenses for 2021
\$ 816,914	Amount to be assessed to single family residences
\$ 499,531	Amount to be assessed to apartment complexes
\$ 893,174	Amount to be assessed to retail/commercial
<u>\$ 2,209,619</u>	Matches amount needed as shown above

2021 PROPOSED ASSESSMENT RATES

 Proposed decimal assessment rate per dollar of assessed value of residential
Proposed proportionate fee for single family residences

2021 assessment formula for single family residences is as follows:
0.0019 X appraised value + \$175 proportionate fee

 Proposed decimal assessment rate per dollar of assessed value of apartments
Proposed decimal assessment rate per dollar of assessed value of commercial

The calculations below show about what the actual billing calculations will produce in revenue if all units pay.
The results are hypothetical only, but use the source numbers to determine revenue from each category.

\$834,115	Computed income from single family residences
\$592,700	Computed income from apartments
<u>\$1,059,763</u>	Computed income from retail/commercial (whole value x assessment rate)
\$2,486,578	Projected total income if all units paid as set above

2021 PROJECTED BUDGET SURPLUS/DEFICIT

\$2,486,578	Yearly income for all units billed as set above
<u>\$ 2,209,619</u>	Amount needed to cover association's projected expenses
\$276,959	Excess (shortfall) caused by rounding factors

Budget Inc & Exp yr comparison YTD projections for Annual Budget

	Budget 2021	Projected 2020	Budget 2020	\$ Change Budget 2021 to Projected 2020	% Change Budget 2021 to Projected 2020
ment Income Total					
Owner Fee & Penalty Income Total	2,486,578	2,448,440	2,448,458	38,138	2%
NSF Income Total	26,000	32,297	30,000	(6,297)	-19%
Lease Income Total	200	105	350	95	90%
Interest Income Total	43,500	43,489	43,500	11	0%
Membership Income Total	53,000	53,431	66,500	(431)	-1%
Program Income Total	18,500	18,426	72,600	74	0%
Facility & Equip Rental Income Total	60,950	30,215	128,875	30,735	102%
Concession & Vending Machine Total	2,000	5,365	17,000	(3,365)	-63%
Other Miscellaneous Income Total	-	-	-	-	0%
TOTAL INCOME	2,800	2,821	8,000	(21)	-1%
	<u>2,693,528</u>	<u>2,634,590</u>	<u>2,815,283</u>	<u>58,938</u>	<u>2%</u>
Payroll - Wages & Bonuses Total	898,574	789,295	1,159,050	109,279	14%
Payroll Taxes - Employer Total	75,100	69,784	95,700	5,316	8%
Employee Group Benefits Total	130,620	101,723	165,000	28,897	28%
Add'l Employee Benefits Total	3,864	3,863	3,800	1	0%
Payroll Processing Expense Total	4,000	3,969	5,000	31	1%
Employee Business Expenses Total	30,170	18,789	21,750	11,381	61%
Board Meeting Expenses Total	1,500	1,325	5,900	175	13%
Conventions & Travel Total	1,700	1,911	1,900	(211)	-11%
Other Reimbursements Total	4,850	4,061	9,270	789	19%
TOTAL PERSONNEL EXPENSES	<u>1,150,378</u>	<u>994,720</u>	<u>1,467,370</u>	<u>155,658</u>	<u>16%</u>
Professional Services Total	41,050	31,803	46,600	9,247	29%
Collection & Lien Expense Total	30,000	10,480	30,000	19,520	186%
Management Fees Total	-	-	-	-	0%
Insurance Expenses Total	2,567	1,170	7,700	1,397	119%
TOTAL ADMIN EXPENSES	<u>262,500</u>	<u>246,489</u>	<u>9,000</u>	<u>(0)</u>	<u>0%</u>
	<u>342,867</u>	<u>296,693</u>	<u>316,800</u>	<u>16,011</u>	<u>6%</u>
Contract Services Total	42,660	38,771	62,680	46,174	16%
Office & Operating Supplies Total	30,500	51,456	36,250	3,889	10%
Utilities Total	144,000	121,683	174,000	(20,956)	-41%
Telephone & Internet Total	12,000	10,555	12,000	22,317	18%
Security Monitoring Service Total	4,659	1,283	1,100	1,445	14%
Postage & Printing Total	24,200	19,185	24,000	3,376	263%
Leases & Subscriptions Total	975	1,289	850	5,015	26%
Rent & Lease Expenses Total	13,728	12,480	21,000	(314)	-24%
Building & Grounds Maintenance Total	354,400	476,180	278,552	1,248	10%
Technology Maintenance Total	33,752	48,697	40,000	(121,780)	-26%
Other Operating Expenses Total	26,150	5,586	52,550	(14,945)	-31%
Bad Debts & Write-offs Total	42,500	29,434	20,000	20,564	368%
Depreciation Expense Total	147,000	143,906	159,000	13,066	44%
Fees & Other Fees Total	1,800	1,691	2,600	3,094	2%
Miscellaneous Expenses Total	12,000	15,857	4,650	109	6%
Reserve Contributions Total	33,000	(112,835)	140,000	(3,857)	-24%
TOTAL OPERATING EXPENSES	<u>923,324</u>	<u>865,216</u>	<u>1,029,232</u>	<u>145,835</u>	<u>-129%</u>
TOTAL EXPENSES	<u>2,416,569</u>	<u>2,156,629</u>	<u>2,813,402</u>	<u>259,940</u>	<u>12%</u>
NET INCOME	<u>276,959</u>	<u>477,961</u>	<u>1,881</u>	<u>(201,002)</u>	<u>-42%</u>

2021 Assessment Variables; Assessment Due Date, Delinquency Rules, Payment Plans

1. The annual assessment formulas for the year 2021 for properties located with Harbison Community Association, per dollar of assessable property, are as follows:
 - a. Single family residential: (Property value x .0019) + flat rate of \$175
 - b. Apartments/Multiple family residential: Property value x .0038
 - c. Commercial: Property value x .0019
2. Statements for annual assessments are mailed in the first week of January. **Payment in full is due each year by June 30.** Approximately 30 days prior to the due date, a payment reminder will be sent to all owners with a balance due.
3. Any balance not paid by June 30 become delinquent.
4. Delinquent accounts will be charged 12% interest.
5. An administrative charge of \$48 will be added to any delinquent owner account with a balance over \$100.
6. In the month following the due date, certified letters will be sent to notify delinquent owners of intent to file a lien with the county and/or complaint with the local magistrate court.
7. Additional Fees for filing documents with the county and local magistrate courts:
 - a. \$25 per Lien filed on property of owners with delinquent balance over \$100
 - b. \$80 per Complaint filed against owner with delinquent balance over \$100
8. If an owner with a delinquent balance over \$100 signs a payment plan with a minimum monthly payment of \$100, then the Association will not proceed with the collection actions mentioned in #7 (a & b).
 - a. If a monthly payment is not received by the 15th of the month, the Association will cancel the payment plan and proceed with the collection actions mention in #7 (a & b).
9. A payment plan with a monthly payment under \$100 must be approved by the Executive Director. A lien will still be filed (#7a), but the Association will not proceed with a complaint at the local magistrate court (#7b) while the payment plan is in good standing.
10. Any delinquency case may be turned over to attorneys at the discretion of the Association's Executive Director. Based on legal advice, an analysis of the property, and considering known circumstances regarding the delinquency, the Executive Director will make the final decision on whether to initiate a foreclosure proceeding on any property. The owner could be held liable for any resulting legal fees.

Major - Projected Expenses included in 2021 Budget

Maintenance

1. Gas	\$ 16,220.
2. Oil	1,950.
3. Tires	3,000.
4. Bridges- Repair	3,000.
5. Woodcross Lake Treatment (algae)	7,200.
6. Crossbow Drive Property - maintenance	2,000.
7. Paint Tunnels	1,500.
8. Picnic Tables / Benches - new	1,250.
9. Backflow test	1,000.
10. Small Tools Replacement	2,000.
11. Vehicle Mechanical Equipment (repairs)	4,800.
12. Landscape of Entrances	20,000.
13. Personal Protective Gear	1,900.
14. Marking of Trails with Signs	2,000.
15. HCA Logo - Shirts / Jackets	1,900.
16. Adlerian Maintenance	2,000.
17. Used Golf Cart for Security/Safety	3,000.
18. Used Pick-up Truck for Covenants (sell oldest P/U Truck)	7,000.
19. Contractors:	
Tree Removal	60,000.
Archers Dam Maintenance	7,750.
Trail Maintenance (concrete, blowing, limb removal)	75,000.
Common Areas Maintenance / Upkeep	24,000.
Debris Removal (dumpster & landfill costs, street pick-ups)	25,000.
Woodcross Lake - Tree Removal on Dam; Aerators & Fountain Added; Shoreline Improvements	85,000.
20. Community Center Bldg. Maintenance	12,000.
21. Playgrounds (Mulch/new Equipment)	6,900.

Administration

22. IT Maintenance / new Server, new PC / Printer & Lap Top PC	33,752.
23. Custodial Supplies	9,300.
24. Safety / Security Supplies	500.
25. Copiers (2) Lease	18,000.
26. Insurance Policies (11 not including Employee Benefits)	262,500.
27. Delinquent Collection (Liens/Judgments/Certified letters)	30,000.
28. Book Club expenses	600.
29. Holiday Decorations	1,200.

30. Quarterly Employee Meetings	900.
31. August Maintenance Closing expenses	1,000.
32. Law Enforcement Meetings (2)	400.
33. Thanksgiving Lunch	475.
34. Public Relations / Marketing of HCA	2,200.
35. Board meetings (12)	1,500.
36. Annual Meeting of Members / Conferences	500.
37. Postage, Mailing, Printing	23,120.
38. Election Newsletter	1,080.
39. Professional Services:	
Legal	30,000.
CPA	7,050.
Architect	2,000.
Engineer (Dam)	2,000.
40. Employee Hiring Expense (Drug Test, SLED, Random Testing)	
Recruiting, Advertising	2,567.
41. Employee Health Coverage (80% of Premium)	88,000.
42. Other Employee Benefits (Life, Vision, Dental, LTD, STD)	20,620.
43. Payroll (Wages) 13 Full Time, 11+ Part Time	854,399.
Program Instructors	25,000.
Camp Counselors	17,000.
44. Utilities	144,000.
45. Telephone, Internet, TVs, (bundled with Spectrum)	12,000.
46. Security / Fire Alarm Monitoring	4,659.
47. Conventions / Travel	1,700.
48. Reserve Contributions	33,000.
49. Depreciation	147,000.

Aquatics, Athletics, Programs:

50. Tennis Instructor	3,000.
51. Sports Equipment (uniforms, balls, nets, T-Ball equipment)	
trophies, hats, T-Shirts, soccer balls, etc)	4,000.
52. Employee Staff Shirts (Coaches and Counselors)	500.
53. Summer Camp Expenses (snacks, craft supplies, games, trips)	1,500.
54. Pool:	
a. Salt	2,880.
b. CO2	7,000.
c. Pool Chemicals	5,900.
d. American Red Cross - Certifications	2,000.
e. E-Med - AED Mgmt.	150.
f. DHEC - Pool	300.
g. Lifeguard Instructor	400.
h. Shirts, swim suits (Staff)	600.

i. Aquatic supplies (back board, life jackets, first aid, etc.)-----	3,200.
j. Water Exercise Equipment (noodles, weights, dumbbells)---	650.
k. Summer Swim Team (suits, caps, t-shirts, trophies)-----	2,500.
l. Swim Team Coach -----	8,000.
m. Spa Salt Cell-----	3,500.
n. Spa Jet Motors -----	1,000.
55. Programs:	
a. Halloween Treat @ Lake & Easter Egg Hunt - -----	750.
b. Annual Members Picnic -----	7,000.
c. Senior Xmas Dinner -----	2,500.
d. Senior supplies -----	500.
e. Soul Line Instructor -----	800.
56. Construct 30'x60' outdoor Pickleball / Basketball Court -----	25,000.

Member Input Meeting 1/26/2021 (Dave's Notes)

Board: Hank West, June Cannon, Ozzie Nagler, Stan Seabrook, Julie Lucas,
Mackenzie Fontaine, Tom Brower; Absent- Terry Helsley, Mellisa Ayer.
Staff: Dave Grove, Kaden Watson, Betty (Cookie) Brooks, Danell ("D") Gunter
Residents: Ike McCravy, Tammy Philon, Barry Walker, Erik Hardy, Carolyn Turner,
Crystal Bowen

Crystal – Asked the Board to consider giving residents a discount on their 2021 assessments since the Community Center was closed in 2020 (due to COVID) and residents were not able to use the Center (they were denied that benefit).

Several Board Members responded – in essence, the closing was mandated by the SC Governor, since the Center was not an "Essential Business"- and the Center did not Re-open until the Staff and Board believed they could meet the various CDC and DHEC guidelines.

Ike - Asked about the status of the new Pickleball Court under construction and encouraged the Board to not focus on expanding or building new services but to simply refine what we currently have. Ike complimented the Maintenance guys for keeping the walking trails in good condition.

Tammy -asked that the hours the Community Center is open – be expanded on Saturday and to include Sunday.

Carolyn- complimented the Maintenance Department employees – and Staff – for all that is done for the Members.

Barry - talked about the progress being made by HCA employees in cleaning up the historic Cemetery on Archers Lane – and thanked the Association.

Erik - talked briefly about the cemetery progress; questioned why maintenance had not done more to address some issues in the community and indicated that he wanted to see where his money was going. Several Staff and Board Members responded – and encouraged Erik to go out in the community and walk the trails and you will see that a lot of improvements have been made in the trails, Lakes being cleaned, new benches, new picnic tables, more landscaping.

Dave Grove

Request to Run for Election to the Harbison Board of Directors

In order to be considered by the HCA Nominating Committee all nominations MUST be received no later than 10:00 A.M. February 16, 2021.

Name: Crystal Bowen
Address: 170 Forestview Circle
Columbia SC 29212
City State Zip Code
Telephone: (H) (803) 261-2260 (W) _____
E-Mail: Crystalj176@gmail.com

Seat you wish to be considered for:

Class A: Owner of lots designated for residential use A
Class B: Business Representative _____
Class C: Resident who lives in an owner occupied residence _____

Crystal Bowen
Signature

2-15-2021
Date

All applicants (except Incumbents) must collect signatures from ten (10) members of the class in which they are seeking to run.

Completed questionnaire must be attached for application to be complete (not required of Incumbents)

Please complete the questionnaire below and submit to: Dave Grove, HCA Executive Director
305 Hillone Road
Columbia, SC 29212

In order to be considered all nominations MUST be received no later than 10:00 A.M. February 16, 2021.

1. How long have you lived and/or worked in Harbison?
I have lived in Harbison for 10 years with a home at my current address.
2. What relevant qualifications, background and experience would you bring to the HCA Board?
I am a hard worker, with excellent business skills, I am dedicated and driven. I believe my experience as a business Analyst would be an asset to the board.
3. What is/was your occupation/employer?
I worked for Palmetto GBA as a Business Analyst (Palmetto GBA is subsidiary of Blue Cross Blue Shield)
4. Why do you want to be a HCA Board member?
I would like to be on the board to be a voice of the community. This is where I live and would like some things in our community heard and changed.
5. The HCA Board has adopted a Vision/Mission/Values statement that highlights the preservation of property values, support for a positive quality of life for all residents, and long-term financial stability of the Association. Do you believe these are the proper expressions of the directions which the Association should pursue? What other directions do you think the Association should pursue?
Yes, I do but also believe the people / community inputs are just as valued.
6. What would you like to see changed about the operation of the Association?
I would like the community's voice heard more. Changes the community would like done or improved.

HCA Board Nominee
Signature Sheet

DDRC Report – February 23, 2021

- Columbiana Centre, special event for 1 weekend (Smile Direct Club) approved – 100
Columbiana Cir, 12/21/20.
- 8450 S.F. Speculative Retail Space, preliminary/conceptual plan approved – 120 Columbiana
Cir (former Ruby Tuesdays), 01/07/21.
- Homeowner, solar approved, – Archers Ln, (in “Archers Courts” area), 01/13/21.
- Chick-Fil-A, preliminary/conceptual plans for its complete redevelopment approved – 294
Harbison Blvd, 01/25/21.
- Wells Fargo Bank, replacement monument sign approved – 331 Harbison Blvd, 01/31/21.
- Harbison Court, preliminary/conceptual plans of façade modifications of former “Baby’s R Us” for
proposed “Hobby Lobby” approved – 254 & 256D Harbison, 02/03/21.
- Convenience Store w/Gas, preliminary/conceptual site plan for the replacing the former Pier One
Imports approved – 250 Harbison Blvd, 02/04/21.
- Red Sake – Japanese Restaurant, new signage approved – 285-G Columbiana Dr (former Tao
Asian Fusion Cuisine), Columbiana Crossing (Five Guys Burgers, et al), 02/09/21.
- Columbiana Centre, special event for 1 day (The Peach Truck) approved – 100 Columbiana Cir,
02/11/21.
- Harbison Court, preliminary/conceptual plans for installation of 6 - 9 EV (electric vehicles)
Charging Dispensers approved – 252-270 Harbison Blvd (in the Center’s existing
existing parking spaces behind Olive Garden), 02/18/21.

RDRC Report 11/24/20 to 02/23/21

- * 6' wood privacy fence approved, Tawny Branch Rd – earlier area of Harbison (off Piney Woods Rd), 12/29/20.
- * Vinyl siding, 4' black aluminum fence & expand deck by 3' approved, Hamilton Park Dr – “Hamilton Park” area of Harbison (near Midlands Tech), 01/15/21.
- * 6' wood privacy fence approved, Timberleaf Ct - “Archers courts” area (off Archers Ln), 05/06/20.

Harbison Community Association – Preliminary Statements for 12-31-2020

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Page	7	Balance Sheet
Page	8	Collections

Harbison Community Association, Inc.
PRELIMINARY Income/Expense Statement
For the period 12/1/2020 to 12/31/2020

Account	Description	Current Actual	Year-to-Date Actual
INCOME			
	Assessment Income Total	204,036.66	2,448,439.92
	Late Fee & Penalty Income Total	1,942.00	42,575.00
	NSF Income Total	35.00	210.00
	Lease Income Total	3,624.11	43,489.32
	Interest Income Total	215.34	51,528.48
	Membership Income Total	1,113.00	13,255.14
	Program Income Total	2,168.50	26,377.41
	Facility & Equip Rental Income Total	-	3,576.75
	Concession & Vending Machine Total	-	-
	Other Miscellaneous Income Total	11,632.52	13,513.36
	TOTAL INCOME	224,767.13	2,642,965.38
EXPENSES			
PERSONNEL EXPENSES			
	Payroll - Wages & Bonuses Total	88,030.83	811,879.74
	Payroll Taxes - Employer Total	5,202.41	67,550.86
	Employee Group Benefits Total	272.04	69,135.47
	Add'l Employee Benefits Total	965.79	3,863.16
	Payroll Processing Expense Total	319.25	3,875.40
	Employee Business Expenses Total	3,298.53	21,274.53
	Board Meeting Expenses Total	280.09	1,293.33
	Conventions & Travel Total	54.06	2,745.24
	Other Reimbursements Total	2,187.90	6,324.70
	TOTAL PERSONNEL EXPENSES	100,610.90	987,942.43
ADMINISTRATIVE EXPENSES			
	Administrative Expenses Total	-	-
	Professional Services Total	1,695.19	30,023.49
	Collection & Lien Expense Total	3,830.50	10,933.10
	Management Fees Total	-	-
	Employment Expenses Total	555.38	2,093.80
	Bank Charges Total	174.37	5,506.02
	Insurance Expenses Total	25,045.30	259,574.98
	TOTAL ADMINISTRATIVE EXPENSES	31,300.74	308,131.39
OPERATING EXPENSES			
	Contract Services Total	7,991.49	40,289.78
	Office & Operating Supplies Total	8,298.70	54,013.64
	Utilities Total	26,067.62	136,245.79
	Telephone & Internet Total	2,997.59	10,792.42
	Security Monitoring Service Total	106.90	1,282.80

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Harbison Community Association, Inc.
PRELIMINARY Income/Expense Statement
For the period 12/1/2020 to 12/31/2020

Account	Description	Current Actual	Year-to-Date Actual
	Postage & Printing Total	2,238.47	18,586.42
	Dues & Subscriptions Total	66.82	1,131.06
	Rent & Lease Expenses Total	1,271.26	12,662.12
	Bldg & Grounds Maintenance Total	57,542.67	485,268.20
	Technology Maintenance Total	3,983.15	50,400.28
	Other Operating Expenses Total	664.88	6,392.02
	Bad Debts & Write-offs Total	29,135.06	93,076.14
	Depreciation Expense Total	10,607.83	137,692.39
	Taxes & Other Fees Total	881.49	2,780.75
	Miscellaneous Expenses Total	3,030.72	12,078.48
	Reserve Contributions Total	8,530.00	(104,305.00)
	TOTAL OPERATING EXPENSES	<u>163,414.65</u>	<u>958,387.29</u>
	TOTAL EXPENSES	<u>295,326.29</u>	<u>2,254,461.11</u>
	NET INCOME	<u>(70,559.16)</u>	<u>388,504.27</u>

Harbison Community Association, Inc.
PRELIMINARY YTD Income/Expense Statement to Annual Budget
For the period 01/01/2020 to 12/31/2020

Account	Description	12/31/2020 Actual	Current Period Budget	Variance	Year-to-Date Actual	Year-to-Date Budget	Variance
INCOME							
	Assessment Income Total	204,036.66	\$ 204,038.25	\$ (1.59)	2,448,439.92	2,448,459.00	\$ (19.08)
	Late Fee & Penalty Income Total	1,942.00	\$ 1,000.00	\$ 942.00	42,575.00	30,000.00	\$ 12,575.00
	NSF Income Total	35.00	\$ -	\$ 35.00	210.00	350.00	\$ (140.00)
	Lease Income Total	3,624.11	\$ 3,625.00	\$ (0.89)	43,489.32	43,500.00	\$ (10.68)
	Interest Income Total	215.34	\$ 500.00	\$ (284.66)	51,528.48	66,500.00	\$ (14,971.52)
	Membership Income Total	1,113.00	\$ 6,049.89	\$ (4,936.89)	13,255.14	72,600.00	\$ (59,344.86)
	Program Income Total	2,168.50	\$ 5,406.14	\$ (3,237.64)	26,377.41	128,875.00	\$ (102,497.59)
	Facility & Equip Rental Income Total	-	\$ 1,416.63	\$ (1,416.63)	3,576.75	17,000.00	\$ (13,423.25)
	Concession & Vending Machine Total	-	\$ -	\$ -	-	-	\$ -
	Other Miscellaneous Income Total	11,632.52	\$ 666.63	\$ 10,965.89	13,513.36	8,000.00	\$ 5,513.36
	TOTAL INCOME	<u>224,767.13</u>	<u>222,702.54</u>	<u>2,064.59</u>	<u>2,642,965.39</u>	<u>2,815,284.00</u>	<u>(172,318.62)</u>
EXPENSES							
PERSONNEL EXPENSES							
	Payroll - Wages & Bonuses Total	88,030.83	106,300.00	\$ (18,269.17)	811,879.74	1,159,050.00	\$ (347,170.26)
	Payroll Taxes - Employer Total	5,202.41	7,974.89	\$ (2,772.48)	67,550.86	95,700.00	\$ (28,149.14)
	Employee Group Benefits Total	272.04	13,750.11	\$ (13,478.07)	69,135.47	165,000.00	\$ (95,864.53)
	Add'l Employee Benefits Total	965.79	316.63	\$ 649.16	3,865.16	3,800.00	\$ 65.16
	Payroll Processing Expense Total	319.25	416.63	\$ (97.38)	3,875.40	5,000.00	\$ (1,124.60)
	Employee Business Expenses Total	3,298.53	1,645.98	\$ 1,652.55	21,274.53	21,750.00	\$ (475.47)
	Board Meeting Expenses Total	280.09	4,500.00	\$ (4,219.91)	1,293.33	5,900.00	\$ (4,606.67)
	Conventions & Travel Total	54.06	-	\$ 54.06	2,745.24	1,900.00	\$ 845.24
	Other Reimbursements Total	2,187.90	772.39	\$ 1,415.51	6,924.70	9,270.00	\$ (2,345.30)
	TOTAL PERSONNEL EXPENSES	<u>100,610.90</u>	<u>135,676.63</u>	<u>(35,065.73)</u>	<u>987,942.43</u>	<u>1,467,370.00</u>	<u>(479,427.57)</u>
ADMINISTRATIVE EXPENSES							
	Administrative Expenses Total	-	-	\$ -	-	-	\$ -
	Professional Services Total	1,695.19	3,333.37	\$ (1,638.18)	30,023.49	46,600.00	\$ (16,576.51)
	Collection & Lien Expense Total	3,830.50	1,000.00	\$ 2,830.50	10,993.10	30,000.00	\$ (19,006.90)
	Management Fees Total	-	-	\$ -	-	-	\$ -
	Employment Expenses Total	555.38	641.85	\$ (86.47)	2,093.80	7,700.00	\$ (5,606.20)
	Bank Charges Total	174.37	750.00	\$ (575.63)	5,506.02	9,000.00	\$ (3,493.98)
	Insurance Expenses Total	25,045.30	18,625.00	\$ 6,420.30	259,574.98	223,500.00	\$ 36,074.98
	TOTAL ADMINISTRATIVE EXPENSES	<u>31,300.74</u>	<u>24,350.22</u>	<u>6,950.52</u>	<u>308,131.39</u>	<u>316,800.00</u>	<u>(8,668.61)</u>
OPERATING EXPENSES							
	Contract Services Total	7,991.49	5,223.37	\$ 2,768.12	40,289.78	62,680.00	\$ (22,390.22)
	Office & Operating Supplies Total	8,298.70	3,020.87	\$ 5,277.83	54,013.64	36,250.00	\$ 17,763.64
	Utilities Total	26,067.62	14,500.00	\$ 11,567.62	136,245.79	174,000.00	\$ (37,754.21)
	Telephone & Internet Total	2,997.59	1,000.00	\$ 1,997.59	10,792.42	12,000.00	\$ (1,207.58)
	Security Monitoring Service Total	106.90	91.63	\$ 15.27	1,282.80	1,100.00	\$ 182.80
	Postage & Printing Total	2,238.47	2,000.00	\$ 238.47	18,586.42	24,000.00	\$ (5,413.58)
	Dues & Subscriptions Total	66.82	66.63	\$ 0.19	1,131.06	850.00	\$ 281.06
	Rent & Lease Expenses Total	1,271.26	1,750.00	\$ (478.74)	12,662.12	21,000.00	\$ (8,337.88)
	Bldg & Grounds Maintenance Total	57,542.67	23,212.63	\$ 34,330.04	485,268.20	278,552.00	\$ 206,716.20
	Technology Maintenance Total	3,983.15	3,333.37	\$ 649.78	50,400.28	40,000.00	\$ 10,400.28
	Other Operating Expenses Total	664.88	3,795.38	\$ (3,130.50)	6,392.02	52,550.00	\$ (46,157.98)
	Bad Debts & Write-offs Total	29,135.06	1,666.63	\$ 27,468.43	93,076.14	20,000.00	\$ 73,076.14

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Harbison Community Association, Inc.
PRELIMINARY YTD Income/Expense Statement to Annual Budget
 For the period 01/01/2020 to 12/31/2020

Account	Description	12/31/2020 Actual	Current Period Budget	Variance	Year-to-Date Actual	Year-to-Date Budget	Variance
	Depreciation Expense Total	\$ 10,607.83	\$ 13,250.11	\$ (2,642.28)	\$ 137,692.39	\$ 159,000.00	\$ (21,307.61)
	Taxes & Other Fees Total	\$ 881.49	\$ 216.63	\$ 664.86	\$ 2,780.75	\$ 2,600.00	\$ 180.75
	Miscellaneous Expenses Total	\$ 3,030.72	\$ 387.50	\$ 2,643.22	\$ 12,078.48	\$ 4,650.00	\$ 7,428.48
	Reserve Contributions Total	\$ 8,530.00	\$ 11,666.63	\$ (3,136.63)	\$ (104,305.00)	\$ 140,000.00	\$ (244,305.00)
	TOTAL OPERATING EXPENSES	\$ 153,414.65	\$ 85,181.98	\$ 78,232.67	\$ 958,387.29	\$ 1,029,232.00	\$ (70,844.71)
	TOTAL EXPENSES	\$ 295,326.29	\$ 245,208.83	\$ 50,117.46	\$ 2,254,451.11	\$ 2,813,402.00	\$ (558,940.89)
	NET INCOME	\$ (70,559.16)	\$ (22,506.29)	\$ (48,052.87)	\$ 388,504.27	\$ 1,882.00	\$ 386,622.27

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Harbison Community Association, Inc.
PRELIMINARY Reserve Statement
As of 12/31/2020

Account #	Account Name	Beginning Balance	Allocation	Disbursements	Closing Balance
31000-000	Reserves - Daycare	\$ -	\$ -	\$ -	\$ -
32000-000	Reserves - Rec Ctr Roof	\$ -	\$ -	\$ -	\$ -
33000-000	Reserves - Rec Ctr misc	\$ -	\$ -	\$ -	\$ -
34000-000	Reserves - Common Areas	\$ -	\$ -	\$ -	\$ -
35000-000	Reserves - Athlet Equip	\$ -	\$ -	\$ -	\$ -
36000-000	Reserves - Maint Equip	\$ -	\$ -	\$ -	\$ -
37000-000	Reserves - Office Equip	\$ -	\$ -	\$ -	\$ -
38000-000	Reserves - Pool	\$ -	\$ -	\$ -	\$ -
39000-000	Reserves - Unallocated	\$ 588,711.13	\$ (8,530.00)	\$ -	\$ 597,241.13
TOTAL RESERVES		588,711.13	(8,530.00)	-	597,241.13
10020-000	Reserve Fund - FCB	\$ 591,470.77	\$ 8,655.42	\$ -	\$ 600,126.19
	Difference	(2,759.64)	(17,185.42)	-	(2,885.06)

Harbison Community Association, Inc.
PRELIMINARY Cash Flow Report
As of 12/31/2020

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	Current Month	YTD
Cash Beginning Balance	\$ 1,300,002.80	\$ 840,223.24
Operations:		
Net Profit/(Loss)	\$ (70,559.16)	\$ 388,504.27
Accumulated Depr/Amort	\$ (25,899.76)	\$ 99,776.51
Accts Rec - Assessments, CY	\$ 44,643.86	\$ 10,272.37
Accts Rec - Owner Fees, CY	\$ (107.55)	\$ (23,995.97)
Accts Rec - Assessment/fee, PY	\$ 2,957.43	\$ (39,095.98)
Accts Rec - Special Programs	\$ -	\$ -
Accts Rec - Athletic Programs	\$ -	\$ -
Accts Rec - Aquatics Programs	\$ -	\$ -
Accts Rec - Other	\$ (4,239.24)	\$ (3,243.24)
Allowance for Doubtful Accts	\$ 25,067.22	\$ 25,067.22
Accrued Misc Owner Income, CY	\$ (204,036.66)	\$ -
Prepaid Expenses	\$ 2,164.57	\$ 2,052.75
Prepaid Insurance	\$ 4,022.36	\$ 46,359.86
Prepaid Taxes & Fees	\$ 18.75	\$ -
Accounts Payable	\$ 18,980.09	\$ (8,643.36)
Accrued Expenses	\$ (298.83)	\$ (124.88)
Accrued Payroll	\$ 25,180.64	\$ 1,493.37
Garnishments	\$ -	\$ -
Advances	\$ -	\$ -
PTO Accrual	\$ (2,347.12)	\$ 3,580.89
Employee FICA	\$ (2,356.60)	\$ (3,237.22)
Employer FICA	\$ (2,356.60)	\$ (3,237.22)
Federal Tax Withholding	\$ (2,887.72)	\$ (4,295.61)
State Tax Withholding	\$ (1,547.67)	\$ (2,078.33)
FUTA/SUTA	\$ 173.70	\$ (418.03)
Assessments Paid in Advance	\$ 10,372.40	\$ (3,383.54)
Notes Payable	\$ -	\$ -
Other Post Employment Benefits	\$ -	\$ (9,349.36)
Reserves - Daycare	\$ -	\$ -
Reserves - Rec Ctr Roof	\$ -	\$ -
Reserves - Rec Ctr misc	\$ -	\$ -
Reserves - Common Areas	\$ -	\$ -
Reserves - Athletic Equip	\$ -	\$ -
Reserves - Maintenance Equip	\$ -	\$ -
Reserves - Office Equip	\$ -	\$ -
Reserves - Pool	\$ -	\$ -
Reserves - Unallocated	\$ 8,530.00	\$ (104,305.00)
Total from Operations	\$ (174,525.89)	\$ 371,699.50
Other Uses Funds:		
Fixed Assets - Land	\$ -	\$ -
Fixed Assets - Community Prop	\$ -	\$ -
Fixed Assets - Facility (bldg)	\$ -	\$ (8,617.78)
Fixed Assets - Site Dev/Improv	\$ -	\$ -
Fixed Assets - Outdoor Facilities	\$ (22,750.00)	\$ (99,302.05)
Fixed Assets - Equipment	\$ -	\$ (7,776.00)
Fixed Assets - Furniture & Fixtures	\$ -	\$ -
Fixed Assets - Auto Equipment	\$ 38,091.00	\$ 44,591.00
Total Uses of Funds	\$ 15,341.00	\$ (71,104.83)
Net Incr/(Decr) in Cash	\$ (159,184.89)	\$ 300,594.67
Cash Ending Balance	\$ 1,140,817.91	\$ 1,140,817.91

Harbison Community Association, Inc.

PRELIMINARY Balance Sheet
As of 12/31/2020

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ASSETS

CASH		
Operating Cash -FCB	540,466.72	
Reserve Fund - FCB	600,126.19	
Other cash	225.00	
TOTAL CASH		1,140,817.91
OTHER CURRENT ASSETS		
Accts Rec - Assessments & Fees	429,660.40	
Accts Rec - Other	4,431.24	
Allowance for Doubtful Accts	(189,906.00)	
Prepaid Expenses	17,968.56	
Accrued Misc Owner Income	-	
TOTAL OTHER CURRENT ASSETS		262,154.20
FIXED ASSETS		
Fixed Assets	5,821,133.18	
Accumulated Depreciation	(4,601,363.99)	
TOTAL FIXED ASSETS		1,219,769.19
TOTAL ASSETS		<u>2,622,741.30</u>

LIABILITIES & EQUITY

LIABILITIES		
Accounts Payable	18,677.68	
Assessments Paid In Advance	24,567.94	
Accrued Expenses	164.37	
Payroll Liabilities	39,661.87	
Notes Payable	-	
Other Post Employment Benefits	75,300.24	
Contract Liabilities (Assessments received in advance as replacement funds)	597,241.13	
TOTAL LIABILITIES		755,613.23
EQUITY		
Retained Earnings	1,867,128.07	
TOTAL RESERVES & EQUITY		1,867,128.07
TOTAL LIABILITIES & EQUITY		<u>2,622,741.30</u>

Harbison Community Association - Collection Summary

Year-to-Date as of

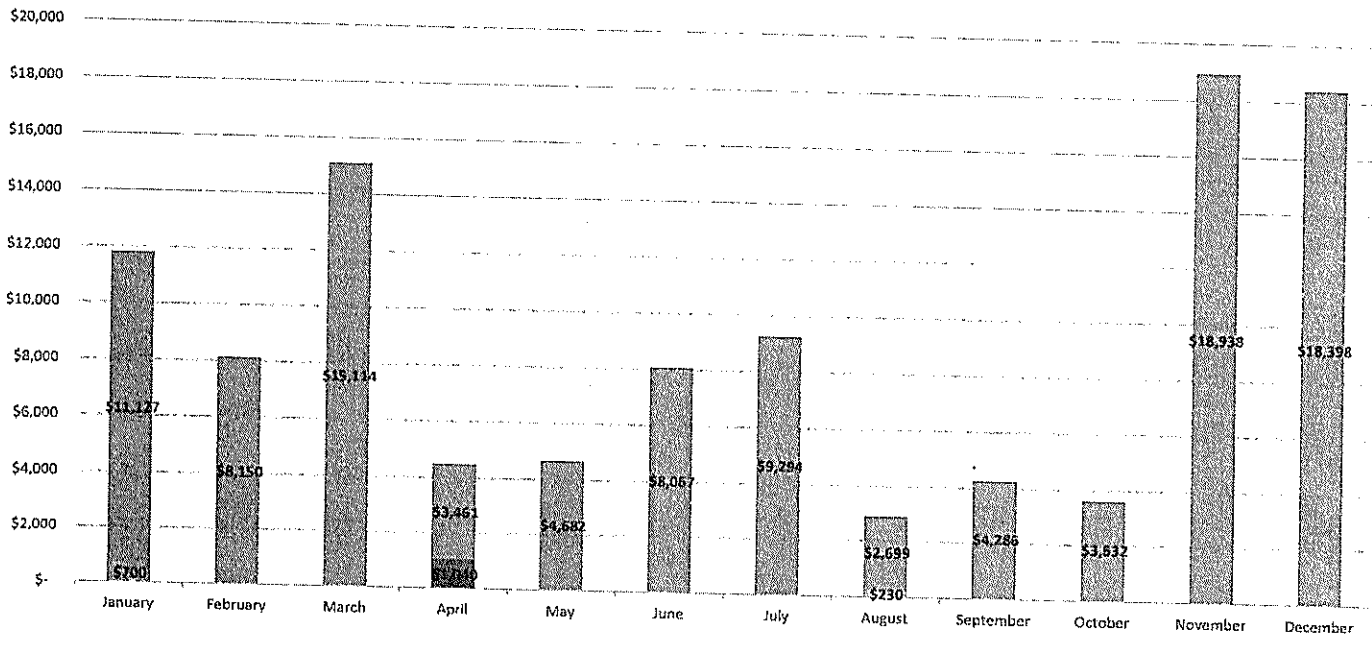
12/31/2020

	Previous Year delinquent balance (credit balances & CCR not included)	Current Year delinquent balance (credit balances & CCR not included)	Delinquent Payments & Adjustments YTD	Current Month Delinquency balance
Apartment Assessments	21,592.92	27,785.57	1,739.94	47,638.55
Commercial Assessments	230.07	38,339.72	230.07	5,724.20
Resident Assessments	354,967.83	141,047.72	107,847.22	353,240.18
Total Delinquent Assessments	\$ 376,790.82	\$ 207,173.01	\$ 109,817.23	\$ 406,602.93

# of Delinquent Accounts	# of Liens Filed YTD	# of Judgments Filed YTD	# of Judgments Executed YTD	Amount of Account Balance write- offs YTD
3	3	-	-	4,701.36
3	4	-	-	38,145.70
198	90	67	-	25,161.86
204	97	67	-	\$ 68,008.92
9%				

Delinquent Payments & Adjustments by Month

■ Apartment ■ Commercial ■ Resident



Delinquent Rec Center Fee Collections

- Membership Fee (Dept 000)
- Special Trips/Sr Programs (Dept 100)
- Sports Camp (Dept 200)
- Athletics Program/Event (Dept 200)
- Aquatics Program/Event (Dept 300)
- Other (Dept 000)

	Total Due	Payments Collected YTD	Current Balance	# of Delinquent Items	# of Judgments Filed YTD	# of Judgments Executed YTD
Membership Fee (Dept 000)	-	-	-	-	-	-
Special Trips/Sr Programs (Dept 100)	-	-	-	-	-	-
Sports Camp (Dept 200)	-	-	-	-	-	-
Athletics Program/Event (Dept 200)	-	-	-	-	-	-
Aquatics Program/Event (Dept 300)	-	-	-	-	-	-
Other (Dept 000)	-	-	-	-	-	-
Total Delinquent Rec Ctr pmts	\$ -	\$ -	\$ -			
TOTAL HCA DELINQUENCIES	\$ 376,790.82	\$ 109,817.23	\$ 406,602.93			