

## Asgard Financial Reports

Reference the descriptions below for information on the data compiled in each financial report in Asgard. For more help with financial reports, please contact [finance@katanasoft.com](mailto:finance@katanasoft.com)

**Cash Flow Report** - An overview, by fiscal year, of the planned income and expenses in an account. Available from the Account List page > Reports drop down > Cash Flow Report.

Period	Beginning Balance	Income	Expenses	Interest	Ending Balance	Avg. Fee/Week	% Fee Change	Ideal Balance	Percent Funded
FY2015	76,213,387	25,030,955	(3,419,025)	2,637,824	100,463,142	5,523.16	-60.5%	13,814,116	727.2%
FY2016	100,463,142	9,184,836	(623,671)	2,918,491	111,942,797	2,026.66	-63.3%	16,195,131	691.2%
FY2017	111,942,797	9,295,021	(3,226,037)	3,463,894	121,475,675	2,050.98	1.2%	23,428,069	518.5%
FY2018	121,475,675	9,408,512	(12,160,658)	4,410,161	123,133,690	2,076.02	1.2%	16,711,625	736.8%

**Executive Summary Report** – A one-year summary of the lot count and assessments. Available from the Account List page > Reports drop down > Ideal Balance Funding > Executive Summary.

Report Effective Date:	12/31/2015	
Number of Weeks:	4,532	
Projected Cash Balance as of:	1/2/2015	76,213,387.15
Percentage of Required Funding:		727.25%
<b>Contributions</b>		
	<b>FY2015</b>	<b>FYE2016</b>
Annual Contribution:	25030955.46	9184835.80
Average Monthly Contribution:	2085913	765403
Average Monthly Contribution per Weeks:	460	169
Percentage Growth in Contributions:		-63.31%
<b>Economic Assumptions:</b>		
	<b>FY2015</b>	<b>FYE2016</b>
Effective Average Interest Rate:	4.53%	4.51%
Effective Tax Rate:	34.00%	33.83%
Average Assessment Growth Factor:	-60.54%	-63.31%
Inflation Rate:	2.00%	2.00%
Contingency Factor:	0.00%	0.00%

**Annual Income Report** – Line-itemed, detailed report of all income in a fiscal year. Available from the Account List page > Reports drop down > Ideal Balance Funding > Annual Income.

Name	Assessments	Loans	Other Income	Interest	Total	Assessments / Week	Weeks Applied To	Percent Growth	Special Assmt
<b>2015</b>									
1/15/15 Owner Assessment 2015	2,000,000					12,500.00	160		No
1/31/15 Net Interest for Period 2				21,555					
1/31/15 Net Interest for Period 2				264,766					
2/28/15 Net Interest for Period 3				21,594					

**Annual Expenditure Report** – Line-itemed overview of all planned expenses, including quantity and cost, within a fiscal year. Available from the Account List page > Reports drop down > Ideal Balance Funding > Annual Expenditure.

Date Range	Expense	Assets of Type	Quantity	Cost	Cost/Unit
5/31/2015	Replace Ice Machine-Vending	Ice Machine-Vending	3 each	9,585	3,195
5/31/2015	Replace Light-Post	Light-Post	32 each	64,122	2,004
5/31/2015	Luggage Cart	Luggage Cart	8 each	8,104	1,013

**Reserve Analysis Report** – A one-year, line-itemed report of all assets in an account, sorted by category, with information on Useful Life, Remaining Life, Today’s Cost, and Ideal Funding and Balance. Available from the Account List page > Reports drop down > Ideal Balance Funding > Reserve Analysis.

<u>Expense</u>	<u>Useful Life</u>	<u>Remaining Life</u>	<u>Cost If Replaced in FY2015</u>	<u>FY2015 Balance Allocation</u>	<u>Ideal Funding (Year Start)</u>	<u>FY2015 Income Allocation</u>	<u>Percent Funded</u>
<b>Building Painting</b>							
fish tank	10.0	9.5	9,212	10,139	528	0	1921.41%
Paint-Exterior-Bldg 1	7.0	4.0	63,432	27,437	27,437	467,974	100.00%
Replace PaintExterior-Aquacade	7.0	6.7	3,288	338	192	19,386	175.72%

**Florida Reserve Analysis Report** – An expansion on the Reserve Analysis Report to include information required for reporting in the State of Florida. Available from the Account List page > Reports drop down > Ideal Balance Funding > Florida Reserve Analysis.

<u>Expenses</u>	<u>Estimated Useful Life</u>	<u>Estimated Remaining Life</u>	<u>Estimated Cost to Replace</u>	<u>Balance as of 12/31/14</u>	<u>Amount to be Funded in 2015</u>	<u>2015 Other Income</u>	<u>2015 Interest Income</u>	<u>2015 Expenditure Summary</u>	<u>Estimated Balance as of 12/31/15</u>	<u>Per Unit Week</u>	<u>2016 Budget Proposed</u>	<u>Per Unit Week</u>
<b>Total Statutory &amp; Non-Statutory Reserves</b>												
<b>Building Painting</b>												
fish tank	10	9.50	10,900	10,139	-	-	-	-	10,139	2	-	-
Paint-Exterior-Bldg 1	7	4	67,314	27,437	467,974	-	60,448	-	555,859	123	125,274	28
Replace Paint Exterior-Aquacade	7	6.67	3,678	338	19,386	-	883	-	20,607	5	-204,790	-45

**AICPA Supplemental Information Report** – A one-year average of the assets within each category of Remaining Life, Current Cost, and Ideal Balance and Funding. Available from the Account List page > Reports drop down > Ideal Balance Funding > AICPA Supplemental Information.

<u>Category</u>	<u>Estimated Remaining Useful Lives (Years)</u>	<u>Estimated Current Replacement Costs</u>	<u>2015 Funding Requirement</u>	<u>Components of Fund Balance at January 1, 2016</u>
Building Painting	5	395,449	2,281,006	2,509,955
Building/Equipment	3	13,721	6	91,066

**Expenditure Summary Report** – Available from the Account List page > Reports drop down > Ideal Balance Funding > Expenditure Summary.

Starting in FY 2015 for Reserve Accounts										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
A/C Chiller Unit-40 Ton-Bldg.1		195,452								
A/C Condensing Unit-1.5 Ton-Bldg 2									84,371	
A/C Condensing Unit-1.5 Ton-Bldg 3									42,046	
A/C Condensing Unit-1.5 Ton-Bldg 4	1,601				875					67,829
A/C Condensing Unit-1.5 Ton-Bldg 5			53,514							
A/C Condensing Unit-1.5 Ton-Bldg 6	82,005									

**Expense Planning Report** – A multi-year list of all planned expenses, sorted by Asset Category. Available from the Account List page > Reports drop down > Ideal Balance Funding > Expense Planning.

<u>Expense</u>	<u>Planned Date</u>	<u>Status</u>	<u>Qty.</u>	<u>Cost/Unit</u>	<u>Cost as of 1/3/2015</u>	<u>Planned Amount</u>	<u>Useful Life</u>	<u>Adj. Life</u>	<u>Life Variance</u>	<u>One-Time?</u>
<b>Common Area, Doors, Interior Doors</b>										
Replace Garage Door-Trash Compactor	1/14/2018	Not Started	1	7,030	6,624	7,030	5.0	5.0	0.0	No
Replace Garage Door-Trash Compactor	1/14/2023	Not Started	1	7,762	6,624	7,762	5.0	5.0	0.0	No
Replace Garage Door-Trash Compactor	1/14/2028	Not Started	1	8,569	6,624	8,569	5.0	5.0	0.0	No
Replace Garage Door-Trash Compactor	1/14/2033	Not Started	1	9,461	6,624	9,461	5.0	5.0	0.0	No

**Budget Planning Report** – A listing of planned expenses, sorted by Asset Category and Month/Year. Includes a subtotal of expenses planned for the current year, and a subtotal of all future expenses. Available from the Account List page > Reports drop down > Budget > Budget Planning.

Date	Expense	Useful Life	Remain Life	Quantity	Amount / Item	Amount if Replaced in FY2015	Actual FY2015 Allocation		Ideal	
							Balance	Income	Funding at Beginning of Year	Contrib Per Year
<b>Building Painting</b>										
Jan-2016	Replace Paint-Exterior-Bldg 3	7.00	1.00	11,000.00 sqft	\$3	33,226	27,921	5,305	27,921	5,305
Sep-2018	Replace Paint-Exterior-Bldg 5	7.00	3.75	18,100.00 sqft	\$4	67,015	31,338	496,693	31,338	10,514
Sep-2018	Replace Paint-Exterior-Bldg 6	9.00	3.75	25,000.00 sqft	\$4	88,854	23,268	888,049	23,268	18,816

**Periodic Budget Status Report** – An annual overview of the Planned Expenses, Ideal Balance, Funding, and Actuals, sorted by Category. Available from the Account List page > Reports drop down > Budget > Periodic Budget Status.

Expense	Fund Balance, Start of Year	Current Year Funding	Total Allocation	Current Period Expenses	YTD Expenses	Budgeted Amount	Variance	Ending Balance	Wrms
<b>Building Painting</b>									
Replace Paint-Exterior-Bldg 2	84,825	0	84,825	0	0	84,495	84,495	84,825	
Replace Paint-Exterior-Bldg 4	23,662	0	23,662	0	0	58,051	58,051	23,662	
Replace Paint-Exterior-Bldg 3	27,921	0	27,921	0	0	33,226	33,226	27,921	

**Periodic Budget Variance Report** – A single-period listing of Planned Expenses, Variance, and Actuals, sorted alphabetically. Available from the Account List page > Reports drop down > Budget > Periodic Budget Variance.

<b>Revenue</b>		YTD Actual	Forecast Amount	Budgeted Amount		
Reserve Income		2,000,000	25,030,955	25,030,955		
Other Income		0	0	0		
Interest		0	2,637,824	2,637,824		
<b>Total Revenue</b>		<b>2,000,000</b>	<b>27,668,780</b>	<b>totalRevenueForYearLabel2</b>		
<b>Expenses</b>		YTD Actual	Forecast Amount	Budgeted Amount	Budget / Forecast Variance	Current Status
A/C Condensing Unit-1.5 Ton-Bldg 4		0	1,601	1,601	0	
A/C Condensing Unit-1.5 Ton-Bldg 6		0	82,005	82,005	0	
A/C Condensing Unit-2 Ton-Bldg 4		0	64,535	64,535	0	

**Monthly Reconciliation Report** – A single-period report of actual expenses paid within the period, and within the year, sorted by category. Available from the Account List page > Reports drop down > Budget > Monthly Reconciliation.

Expense	Actual Amount In Period	Actual Amount to Date
<b>External Building Maintenance Totals</b>	0	0
<b>Furniture, Fixtures, &amp; Equipment</b>		
Replace Housewares-Ph 2	0	0
Attic Stock-Villa Interior	0	0
Attic Stock-Villa-Karens	0	200
Tropical Fish	0	300

**Actual Expenses Report** – A detailed list of the actual expenses recorded in Asgard within a period, quarter, or year, sorted by asset type. Available from the Account List page > Reports drop down > Expenses > Actual Expenses.

Date	G/L Code	Voucher ID	Vendor	Invoice #	Amount	Payment
A/C Condensing Unit-1.5 Ton-Bldg 4						
7/2/2014		2564	PST	235641	150	Ck# 11235 on 7/2/2014
7/7/2014			PST	98765	400	Ck# pcard on 7/7/2014
7/7/2014			PST	245563; 234561; 23459	678	
<b>A/C Condensing Unit-1.5 Ton-Bldg 4 Total</b>					<b>1,228</b>	

**Expense Search Report** – A list of all planned expenses within the fiscal year selected on the Budgeting Tab, sorted alphabetically. Available from the Account List > Budgeting Tab > Print > List.

Account	Date	G/L Code	Status	Name Asset Type	Planned Amount	Planned Quantity	Actual Amount	Actual Quantity
Reserve -R	1/15/2015		Not started	A/C Condensing Unit-1.5 Ton-Bldg 4	\$1,601	2.00	\$0	0.00
Reserve -R	10/1/2015		Not started	A/C Condensing Unit-1.5 Ton-Bldg 6	\$82,005	35.00	\$0	0.00
Reserve -R	12/1/2015		Not started	A/C Condensing Unit-2 Ton-Bldg 4	\$64,535	20.00	\$0	0.00

**Prospective Asset Locations Report** – A detailed listing of all expenses within the fiscal year selected on the Budgeting Tab, including location information, sorted alphabetically. Available from the Account List > Budgeting Tab > Print > Prospective Asset Locations.

Name	Planned Dates	Planned Amount	Quantity	Previous	Next
A/C Condensing Unit-1.5 Ton-Bldg 4	1/14/2015	1,601	2 each	1/14/05	1/14/25
A/C Condensing Unit-1.5 Ton-Bldg 4	#1401 (2 Bdrm - Lockoff)			1 each	
A/C Condensing Unit-1.5 Ton-Bldg 4	#1401 (2 Bdrm - Lockoff)			1 each	
A/C Condensing Unit-1.5 Ton-Bldg 6	9/30/2015	82,005	35 each	9/30/00	9/30/30
A/C Condensing Unit-1.5 Ton-Bldg 6	Bldg 6			35 each	

**Asset Category Tree Report** – An export of the Asset Category Tree with all of the assets in each category and subcategory. Available from Assets > Categories > Reports > Asset Tree.

Common Area
Basketball Courts
Basketball Hoops [Sunset West]
Club house
Bicycle [Sunset West]
Golf Course
Loaner Assets
Hand Saw [Sunset West]
Refrigerator [Sunset West]

**Asset Type Summary Report** – An export of all assets in Asgard, including the number of Distinct Locations, Quantity, and Total Cost, sorted alphabetically. Available from Assets > Categories > Reports > Asset Type Summary.

Asset Type Name	Distinct Locations	Quantity	Total Asset Cost
A/C-Sales/Staff Offices	2	15	6,750
Air Handling Unit	1	1	7,000
Armoire-1 Piece Unit-Bldg 10	18	18	7,542

**Depreciation Report** – Detailed listing of depreciation recorded in Asgard for each asset within a fiscal year, sorted by Asset Category. Available from Assets > Categories > Reports > Depreciation.

Asset Type	Placed In Service	Initial Cost	Quantity	Salvage	Method	Years	Depreciation			Net Value	
							Start of Year	In Year	End of Year	Start of Year	End of Year
Total for Category											

**Asset Replacement Report** – A list of all assets in Asgard with information on the next replacement, sorted by Asset Category. Available from Assets > Categories > Reports > Asset Replacement.

Root Category	Asset Type Name	Placed In Service Replacement Date	Quantity Replacement Quantity	Cost Future Cost
Roofing	Roof-Bldg 20	5/30/01	1	100,000
		5/29/21	1	157,339
Roofing	Roof-Bldg 21	6/8/01	1	100,000
		6/7/21	1	157,727

**Asset Detail Report** – A page is generated for each Asset Type in Asgard, including the information included on the Asset Instance page. Available from Assets > Categories > Reports > Asset Detail.

**Building/Equipment - A/C-Sales/Staff Offices**

Category: Building/Equipment, Equipment, Heat & Air Equipment

Department:  
G/L Account:

Quantity: 15.000 each  
Cost as of 12/31/2005 \$8807.22

No Image.

**Next Replacement**  
Date: 12/31/2012  
Quantity: 15.000  
Cost: \$8301.65

Description:

**Location and Quantities**

ID	Location	Placed In		Condition	Cost	as of
		Service	Quantity			
	Check-in / Sales Bldg, Offices	12/31/1997	8.000	0	\$3600.00	12/31/2005
	Clubhouse, Back Offices	12/31/1997	7.000	0	\$3150.00	12/31/2005

**Asset Review Report** – An export of all assets in Asgard, including the same data that is available on the Asset Type List Page. Available from Assets > Categories > Reports > Asset Review (export) or Assets > Types > Reports > Asset Review (export).

Site	Reserve Account	Asset Category	Asset Type	Location	Expected Life	Placed In Service	Next Replacement	Quantity	Units	Cost Per Unit	Total Cost
Sunset West	HOA Reserve	Building/Equipment, Equipment, Heat & Air Equipment	A/C-Sales/Staff Offices	Clubhouse, Back Offices	15	12/31/1997	12/31/2012	7	each	450	3,150
Sunset West	HOA Reserve	Building/Equipment, Equipment, Heat & Air Equipment	A/C-Sales/Staff Offices	Check-in / Sales Bldg, Offices	15	12/31/1997	12/31/2012	8	each	450	3,600
Sunset West	Common Area Reserve	Building/Equipment, Equipment, Heat & Air Equipment	Air Handling Unit	Bldgs, Bldg 10, Floor 1	10	07/16/2013	07/16/2023	1	each	7,000	7,000

**Asset Type List Report** – A listing of all assets in Asgard, including Quantity, Costs, and Next Replacement Date. Available from Assets > Types > Print.

Site Name	Name	Distinct Locs	Quantity	Total Cost	Average Cost	Reserve Method/ Account	Placed In Service	Next Replace	Expected Life
Sunset West	A/C-Sales/Staff Offices	2	15 each	6,750	450	Asset-Driven HOA Reserve	1/1/1998	1/1/2013	15
Sunset West	Air Handling Unit	1	1 each	7,000	7,000	Asset-Driven Common Area Reserve	7/17/2013	7/17/2023	10