

**PLANNED RESERVE EXPENSES (PER RESERVE STUDY) COMPARED TO ACTUAL RESERVE EXPENSES (PER AUDIT)**

YEAR	PER RESERVE STUDY	PER AUDIT								
	PLANNED RESERVE EXPENDITURES	RESERVE					VARIANCE TO ACTUAL	VARIANCE %	CAPITAL	ACTUAL TOTAL EXPENSES (RESERVE + CAPITAL)
		ACTUAL PURCHASE OF PROPERTY & EQUIPMENT	+	ACTUAL MAJOR REPAIR EXPENDITURES	=	ACTUAL MAJOR RESERVE FUND EXPENDITURES			ACTUAL CAPITAL EXPENDITURES	
2024	\$ 386,732		+		=					
2023	\$ 641,526		+		=					
2022	\$ 1,012,892	\$ 749,711	+	\$ 363,178	=	\$ 1,112,889	\$ 99,997	9.87%	\$ 212,199	\$ 1,325,088
2021	\$ 692,313	\$ 275,487	+	\$ 746,406	=	\$ 1,021,893	\$ 329,580	47.61%	\$ -	\$ 1,021,893
2020	\$ 690,500	\$ 392,046	+	\$ 98,624	=	\$ 490,670	\$ (199,830)	-28.94%	\$ 42,289	\$ 532,959
2019	\$ 464,720	\$ 157,518	+	\$ 110,946	=	\$ 268,464	\$ (196,256)	-42.23%	\$ 1,262	\$ 269,726
2018	\$ 783,350	\$ 341,020	+	\$ 18,255	=	\$ 359,275	\$ (424,075)	-54.14%	\$ 21,902	\$ 381,177
2017	\$ 626,630	\$ 306,039	+	\$ 78,408	=	\$ 384,447	\$ (242,183)	-38.65%	\$ 2,260	\$ 386,707
2016	\$ 276,850	\$ 107,276	+	\$ 36,893	=	\$ 144,169	\$ (132,681)	-47.93%	\$ 6,432	\$ 150,601
2015	\$ 668,800	\$ 520,268	+	\$ 30,214	=	\$ 550,482	\$ (118,318)	-17.69%	\$ 26,373	\$ 576,855
2014	\$ 483,000	\$ 372,486	+	\$ 30,290	=	\$ 402,776	\$ (80,224)	-16.61%	\$ 82,010	\$ 484,786
2013	\$ 519,550	\$ 73,392	+	\$ 90,765	=	\$ 164,157	\$ (355,393)	-68.40%	\$ 101,862	\$ 266,019
2012	\$ 529,615	\$ 264,998	+	\$ 60,049	=	\$ 325,047	\$ (204,568)	-38.63%	\$ 204,982	\$ 530,029
	\$ 6,748,220					\$ 5,224,269	\$ (1,523,951)	-22.58%	\$ 701,571	\$ 5,925,840