

**MUTUAL OPERATIONS****ACCOUNTING AND FISCAL****Cash Disbursements - Mutual Nine**

Cash disbursements are made from a checking account referred to as the General Account.

**General Account**

1. Outside Contractors and Services
2. Electricity and Lights
3. Trash Collection
4. Golden Rain Foundation (Paid by GRF and Invoiced to Mutuals)
  - a. Administration, Recreation, Physical Property
  - b. Service Maintenance (Service Repair Orders)
  - c. Water Charges
  - d. Rubbish Hauling
  - e. Street Lighting
  - f. Third Party Charges
5. Funding
  - a. Operating Reserve, if applicable
  - b. Appliance Replacement Reserve
  - c. Repair and Replacement Reserve (Infrastructure, Painting and Roofing)
  - d. Contingency Operating Fund, if applicable
6. Federal and State Income Taxes
7. Property Taxes
8. Refund to Residents Related to Monthly Fees, etc.
9. Extraordinary Expenses

**MUTUAL**      **ADOPTION**  
NINE:            11-13-17