

Balance Sheet

Thursday, December 31, 2020

Yosemite Village

Accrual Accounting Year Starts January 1, 2020

ASSETS

Operating Cash & Equivale			
1000 CIT Operating		\$47,021.33	
	Total Operating Cash & Equivale		\$47,021.33
Accounts Receivable			
1100 Accounts Receivable		\$35,994.05	
	Total Accounts Receivable		\$35,994.05
	TOTAL ASSETS		<u>\$83,015.38</u>

LIABILITIES

Current Liabilities			
2000 Accounts Payable		\$15,116.50	
2030 Advance Payments		\$18,697.70	
2100 Open Credits		\$1,105.00	
	Total Current Liabilities		\$34,919.20
	TOTAL LIABILITIES		<u>\$34,919.20</u>

EQUITY

Current Year Earnings		\$23,472.07	
Capital			
3010 Retained Earnings		\$24,624.11	
	Total Capital		\$24,624.11
	TOTAL EQUITY		<u>\$48,096.18</u>
	TOTAL LIABILITIES AND EQUITY		<u>\$83,015.38</u>

PRELIMINARY-Unaudited for Management Purposes Only

Unexpended Budget Report

Thursday, December 31, 2020

Yosemite Village 2020 Budget

Yosemite Village Accrual Accounting Year Starts January 1, 2020

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Income								
4045 HOA Assessments	33,500.00	33,500.00	0.00	402,000.00	402,000.00	0.00	402,000.00	0.00
4050 Homeowner Repairs Reimbur	0.00	0.00	0.00	120.00	0.00	120.00	0.00	(120.00)
4055 Insurance Claim Income	(11,292.08)	0.00	(11,292.08)	9,554.26	0.00	9,554.26	0.00	(9,554.26)
4070 Operating Interest	2.74	41.66	(38.92)	25.26	500.00	(474.74)	500.00	474.74
4080 Late Fee Income	275.00	41.66	233.34	543.00	500.00	2,043.00	500.00	(2,043.00)
4090 Legal Fee Income	0.00	83.33	(83.33)	4,998.60	1,000.00	3,998.60	1,000.00	(3,998.60)
4160 Other Income	0.00	0.00	0.00	(75.00)	0.00	(75.00)	0.00	75.00
4205 Covenant Violations	0.00	16.66	(16.66)	0.00	200.00	(200.00)	200.00	200.00
4900 Working Capital Income	0.00	416.66	(416.66)	0.00	5,000.00	(5,000.00)	5,000.00	5,000.00
Total Income	22,485.66	34,099.97	(11,614.31)	419,166.12	409,200.00	9,966.12	409,200.00	(9,966.12)
EXPENSES								
Utilities								
5010 Electric	510.88	540.66	(30.78)	6,293.84	6,500.00	(206.16)	6,500.00	206.16
5105 Trash Removal	1,362.00	1,250.00	112.00	17,841.00	15,000.00	2,841.00	15,000.00	(2,841.00)
5130 Water & Sewer	4,482.42	4,566.66	(184.24)	60,357.41	56,000.00	4,357.41	56,000.00	(4,357.41)
Total Utilities	6,355.30	6,458.32	(103.02)	84,492.25	77,500.00	6,992.25	77,500.00	(6,992.25)
Maintenance & Repairs								
5235 Building Repairs-Exterior	988.00	208.33	779.85	13,678.34	2,500.00	11,178.34	2,500.00	(11,178.34)
5245 Building Repairs-Interior	0.00	0.00	0.00	1,232.00	0.00	1,232.00	0.00	(1,232.00)
5465 Boundary Fence Repairs	0.00	166.66	(166.66)	0.00	2,000.00	(2,000.00)	2,000.00	2,000.00
5510 Flower Beds	0.00	41.66	(41.66)	85.86	500.00	(414.14)	500.00	414.14
5730 Landscape Contract	2,227.68	2,500.00	727.68	26,967.82	30,000.00	(3,032.18)	30,000.00	3,032.18
5765 Landscape Maint & Repairs	0.00	166.66	(166.66)	6,275.00	2,000.00	4,275.00	2,000.00	(4,275.00)
5790 Lighting Maintenance	0.00	647.91	(647.91)	0.00	7,775.00	(7,775.00)	7,775.00	7,775.00
5920 Patio Fence Repair	0.00	416.66	(416.66)	0.00	5,000.00	(5,000.00)	5,000.00	5,000.00
5925 Pest Control	0.00	41.66	(41.66)	0.00	500.00	(500.00)	500.00	500.00
5940 Plumbing	340.00	333.33	6.67	2,985.00	4,000.00	(1,015.00)	4,000.00	1,015.00
6035 Roof & Gutter Cleanaing	0.00	366.66	(366.66)	0.00	4,400.00	(4,400.00)	4,400.00	4,400.00
6040 Roof & Gutter Maintenance	0.00	675.00	(675.00)	2,877.66	8,100.00	(5,222.34)	8,100.00	5,222.34

Unexpended Budget Report

Thursday, December 31, 2020

Yosemite Village 2020 Budget (Continued)

Yosemite Village Accrual Accounting Year Starts January 1, 2020

	Month To Date		Actual	Year To Date		Annual Budget	Unexpended
	Actual	Variance		Budget	Variance		
EXPENSES (Continued)							
Maintenance & Repairs (Continued)							
6130 Snow Removal	0.00	1,333.33	10,213.50	(1,333.33)	16,000.00	16,000.00	5,786.50
6145 Sprinkler Maint & Repairs	0.00	583.33	8,313.00	(583.33)	7,000.00	7,000.00	(1,313.00)
6155 Street Maint & Repairs	0.00	208.33	0.00	(208.33)	2,500.00	2,500.00	2,500.00
6230 Tree & Shrub Pruning	0.00	250.00	3,660.00	(250.00)	3,000.00	3,000.00	(660.00)
Total Maintenance & Repairs	4,555.86	7,939.52	16,888.18	(3,383.66)	95,275.00	95,275.00	18,986.82
Reserve Contribution							
6500 Reserve Contribution	1,083.00	1,083.00	13,000.00	0.00	13,000.00	13,000.00	0.00
6510 Reserve Roofing Contribut	11,250.00	11,250.00	135,000.00	0.00	135,000.00	135,000.00	0.00
6517 Reserve Working Capital	0.00	0.00	2,010.00	0.00	0.00	0.00	(2,010.00)
Total Reserve Contribution	12,333.00	12,333.00	150,010.00	0.00	148,000.00	148,000.00	(2,010.00)
Administrative Expenses							
7000 Audit/Tax Preparation	0.00	150.00	1,957.05	(150.00)	1,800.00	1,800.00	(157.05)
7010 Administrative	75.00	125.00	1,778.14	(50.00)	1,500.00	1,500.00	(278.14)
7030 Bad Debt Expense	0.00	0.00	125.00	0.00	0.00	0.00	(125.00)
7035 Bank Service Fees	0.00	0.00	20.00	0.00	0.00	0.00	(20.00)
7040 Copies & Printing	129.16	298.33	1,139.80	(79.17)	2,500.00	2,500.00	1,360.20
7160 Insurance Expense	5,839.36	2,250.00	43,729.54	1,589.36	51,000.00	51,000.00	7,270.46
7185 Legal Fees-Collections	1,081.00	333.33	8,305.60	747.67	4,000.00	4,000.00	(4,305.60)
7190 Legal Fees-Expenses	1,380.00	333.33	2,998.00	1,046.67	4,000.00	4,000.00	1,002.00
7240 Management Fee	3,900.00	1,833.33	23,766.00	2,066.67	22,000.00	22,000.00	(1,766.00)
7285 Miscellaneous Expense	0.00	22.91	0.00	(22.91)	275.00	275.00	275.00
7330 Office Supplies	0.00	8.33	289.04	(8.33)	100.00	100.00	(189.04)
7440 Postage	147.50	22.91	345.45	6.59	275.00	275.00	(70.45)
7535 Webiste Maint & Repairs	0.00	81.25	450.00	(81.25)	975.00	975.00	525.00
Total Administrative Expenses	12,434.02	7,368.72	84,903.62	5,065.30	88,425.00	88,425.00	3,521.38
TOTAL EXPENSES	35,678.18	34,099.56	395,694.05	1,578.62	409,200.00	409,200.00	13,505.95
NET INCOME (LOSS)	(13,192.52)	0.41	23,472.07	(13,192.93)			(23,472.07)
UNEXPENDED (OVER EXPENDED)							

Balance Sheet
Thursday, December 31, 2020

Yosemite Village Reserve

Accrual Accounting Year Starts January 1, 2020

ASSETS

Reserve Cash & Equivalent

1700 CIT Reserve Account	\$48,310.76
1710 CIT Reserve Roofing	\$110,758.51
1720 CIT Working Cap Account	\$9,945.56

Total Reserve Cash & Equivalent	\$169,014.83
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TOTAL ASSETS	<u>\$169,014.83</u>
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EQUITY

Reserve Current Year Earn
Capital

3010 Retained Earnings	(\$104,703.39)
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Total Capital	\$273,718.22
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Total Capital	<u>\$273,718.22</u>
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TOTAL EQUITY	<u>\$169,014.83</u>
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TOTAL LIABILITIES AND EQUITY	<u><u>\$169,014.83</u></u>
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PRELIMINARY-Unaudited for Management Purposes Only

Unexpended Budget Report

Thursday, December 31, 2020

Yosemite Village 2020 Reserve Budget

Yosemite Village Reserve Accrual Accounting Year Starts January 1, 2020

	Month To Date		Variance	Actual	Year To Date		Variance	Annual Budget	
	Actual	Budget			Budget	Unexpended			
INCOME									
Reserve Income									
8100 Reserve Contrib Income	1,083.00	1,083.00	0.00	13,000.00	13,000.00	0.00	13,000.00	0.00	0.00
8115 Reserve Roofing Contribut	11,250.00	11,250.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.00	0.00
8117 Reserve Wrkng Cap Income	0.00	0.00	0.00	6,030.00	0.00	6,030.00	0.00	0.00	(6,030.00)
8130 Reserve Interest Income	23.65	0.00	23.65	577.36	0.00	577.36	0.00	0.00	(577.36)
Total Reserve Income	12,356.65	12,333.00	23.65	154,607.36	148,000.00	6,607.36	148,000.00	0.00	(6,607.36)
TOTAL INCOME	12,356.65	12,333.00	23.65	154,607.36	148,000.00	6,607.36	148,000.00	0.00	(6,607.36)
EXPENSES									
Reserve Expense									
9430 Reserve Common Area Maint	0.00	0.00	0.00	14,202.50	0.00	14,202.50	0.00	0.00	(14,202.50)
9435 Reserve Building Maint	0.00	0.00	0.00	2,395.00	0.00	2,395.00	0.00	0.00	(2,395.00)
9440 Reserve Building Exterior	300.00	0.00	300.00	300.00	0.00	300.00	0.00	0.00	(300.00)
9445 Reserve Lighting	0.00	0.00	0.00	6,636.03	0.00	6,636.03	0.00	0.00	(6,636.03)
9450 Reserve Expense	0.00	0.00	0.00	6,095.00	0.00	6,095.00	0.00	0.00	(6,095.00)
9455 Reserve Roof Expense	0.00	0.00	0.00	229,682.22	0.00	229,682.22	0.00	0.00	(229,682.22)
Total Reserve Expense	300.00	0.00	300.00	259,310.75	0.00	259,310.75	0.00	0.00	(259,310.75)
TOTAL EXPENSES	300.00	0.00	300.00	259,310.75	0.00	259,310.75	0.00	0.00	(259,310.75)
NET INCOME (LOSS)	12,056.65	12,333.00	(276.35)	(104,703.39)	148,000.00	(252,703.39)	148,000.00	0.00	252,703.39
UNEXPENDED (OVER EXPENDED)									