

# Balance Sheet

Sunday, February 28, 2021

## Yosemite Village

Accrual Accounting Year Starts January 1, 2021

### ASSETS

Operating Cash & Equivale 1000 CIT Operating	\$63,942.69	
Total Operating Cash & Equivale		\$63,942.69
Accounts Receivable 1100 Accounts Receivable	\$25,559.80	
Total Accounts Receivable		\$25,559.80
TOTAL ASSETS		\$89,502.49

### LIABILITIES

Current Liabilities		
2000 Accounts Payable	\$17,802.29	
2030 Advance Payments	\$22,172.70	
Total Current Liabilities		\$39,974.99
TOTAL LIABILITIES		\$39,974.99

### EQUITY

Current Year Earnings	\$4,071.52	
Capital 3010 Retained Earnings	\$45,455.98	
Total Capital		\$45,455.98
TOTAL EQUITY		\$49,527.50
TOTAL LIABILITIES AND EQUITY		\$89,502.49

PRELIMINARY-Unaudited for Management Purposes Only

# Unexpended Budget Report

Sunday, February 28, 2021

## Yosemite Village 2021 Budget

Yosemite Village Accrual Accounting Year Starts January 1, 2021

	Month To Date		Actual	Year To Date		Annual Budget	Unexpended
	Actual	Budget		Variance	Budget		
<b>INCOME</b>							
Income							
4045 HOA Assessments	33,500.00	33,500.00	67,000.00	67,000.00	0.00	402,000.00	335,000.00
4055 Insurance Claim Income	(1,205.00)	0.00	945.11	0.00	945.11	0.00	(945.11)
4070 Operating Interest	2.64	41.67	5.41	83.34	(77.93)	500.00	494.59
4080 Late Fee Income	375.00	41.67	350.00	83.34	266.66	500.00	150.00
4090 Legal Fee Income	0.00	83.33	1,129.00	166.66	962.34	1,000.00	(129.00)
4205 Covenant Violations	0.00	16.67	0.00	33.34	(33.34)	200.00	200.00
4900 Working Capital Income	0.00	416.67	0.00	833.34	(833.34)	5,000.00	5,000.00
<b>Total Income</b>	<b>32,672.64</b>	<b>34,100.01</b>	<b>69,429.52</b>	<b>68,200.02</b>	<b>1,229.50</b>	<b>409,200.00</b>	<b>339,770.48</b>
<b>EXPENSES</b>							
Utilities							
5010 Electric	1,015.96	541.67	1,558.16	1,083.34	474.82	6,500.00	4,941.84
5105 Trash Removal	0.00	1,500.00	2,820.00	3,000.00	(180.00)	18,000.00	15,180.00
5130 Water & Sewer	4,123.80	4,666.67	8,516.61	9,333.34	(816.73)	56,000.00	47,483.39
<b>Total Utilities</b>	<b>5,139.76</b>	<b>6,708.34</b>	<b>12,894.77</b>	<b>13,416.68</b>	<b>(521.91)</b>	<b>80,500.00</b>	<b>67,605.23</b>
Maintenance & Repairs							
5235 Building Repairs-Exterior	0.00	208.33	245.00	416.66	(171.66)	2,500.00	2,255.00
5245 Building Repairs-Interior	4,790.00	208.33	4,790.00	416.66	4,373.34	2,500.00	(2,290.00)
5465 Boundary Fence Repairs	787.40	166.67	787.40	333.34	454.06	2,000.00	1,212.60
5510 Flower Beds	0.00	41.67	0.00	83.34	(83.34)	500.00	500.00
5730 Landscape Contract	2,972.08	3,000.00	2,972.08	6,000.00	(3,027.92)	36,000.00	33,072.92
5765 Landscape Maint & Repairs	0.00	166.67	0.00	333.34	(333.34)	2,000.00	2,000.00
5790 Lighting Maintenance	0.00	647.92	20.00	1,295.84	(1,275.84)	7,775.00	7,755.00
5920 Patio Fence Repair	0.00	416.67	699.40	833.34	(133.94)	5,000.00	4,300.60
5925 Pest Control	0.00	41.67	0.00	83.34	(83.34)	500.00	500.00
5940 Plumbing	338.00	416.67	898.00	833.34	64.66	5,000.00	4,102.00
6035 Roof & Gutter Cleanaing	0.00	366.67	0.00	733.34	(733.34)	4,400.00	4,400.00
6040 Roof & Gutter Maintenance	125.00	675.00	125.00	1,350.00	(1,225.00)	8,100.00	7,975.00
6130 Snow Removal	2,602.15	1,333.33	2,602.15	2,666.66	(64.51)	16,000.00	13,397.85
6145 Sprinkler Maint & Reparis	0.00	583.33	0.00	1,166.66	(1,166.66)	7,000.00	7,000.00

# Unexpended Budget Report

Sunday, February 28, 2021

## Yosemite Village 2021 Budget (Continued)

Yosemite Village Accrual Accounting Year Starts January 1, 2021

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
<b>EXPENSES (Continued)</b>								
Maintenance & Repairs (Continued)								
6155 Street Maint & Repairs	0.00	208.33	(208.33)	0.00	416.66	(416.66)	2,500.00	2,500.00
6230 Tree & Shrub Pruning	0.00	583.33	(583.33)	0.00	1,166.66	(1,166.66)	7,000.00	7,000.00
Total Maintenance & Repairs	11,614.63	9,064.59	2,550.04	13,159.93	18,129.18	(4,990.15)	108,775.00	95,635.97
Reserve Contribution								
6500 Reserve Contribution	4,469.33	4,469.33	0.00	8,938.66	8,938.66	0.00	53,632.00	44,693.34
6510 Reserve Roofing Contribut	6,489.00	6,489.00	0.00	12,978.00	12,978.00	0.00	77,868.00	64,890.00
Total Reserve Contribution	10,958.33	10,958.33	0.00	21,916.66	21,916.66	0.00	131,500.00	109,583.34
Administrative Expenses								
7000 Audit/Tax Preparation	0.00	150.00	(150.00)	0.00	300.00	(300.00)	1,800.00	1,800.00
7010 Administrative	105.17	125.00	(19.83)	840.17	250.00	590.17	1,500.00	659.83
7040 Copies & Printing	46.92	208.33	(161.41)	46.92	416.66	(369.74)	2,500.00	2,453.08
7160 Insurance Expense	5,839.36	4,250.00	1,589.36	11,678.72	8,500.00	3,178.72	51,000.00	39,321.28
7185 Legal Fees-Collections	251.00	333.33	(82.33)	299.00	666.66	(367.66)	4,000.00	3,701.00
7190 Legal Fees-Expenses	227.50	333.33	(105.83)	2,677.50	666.66	2,010.84	4,000.00	1,322.50
7240 Management Fee	1,800.00	1,800.00	0.00	1,850.00	3,666.66	(1,816.66)	22,000.00	20,150.00
7285 Miscellaneous Expense	0.00	22.92	(22.92)	0.00	45.84	(45.84)	275.00	275.00
7330 Office Supplies	0.00	8.33	(8.33)	0.00	16.66	(16.66)	100.00	100.00
7440 Postage	15.23	22.92	(7.69)	15.23	45.84	(30.61)	275.00	259.77
7535 Website Maint & Repairs	0.00	81.25	(81.25)	0.00	162.50	(162.50)	975.00	975.00
Total Administrative Expenses	8,285.18	7,368.74	916.44	17,407.54	14,737.48	2,670.06	88,425.00	71,017.46
<b>TOTAL EXPENSES</b>	<b>35,987.90</b>	<b>34,100.00</b>	<b>1,897.90</b>	<b>65,358.00</b>	<b>68,200.00</b>	<b>(2,842.00)</b>	<b>409,200.00</b>	<b>343,842.00</b>
<b>NET INCOME (LOSS)</b>	<b>(3,325.26)</b>	<b>0.01</b>	<b>(3,325.27)</b>	<b>4,071.52</b>	<b>0.02</b>	<b>4,071.50</b>		<b>(4,071.52)</b>
<b>UNEXPENDED (OVER EXPENDED)</b>								

**Balance Sheet**  
Sunday, February 28, 2021

**Yosemite Village Reserve**

Accrual Accounting Year Starts January 1, 2021

**ASSETS**

Reserve Cash & Equivalent		
1700 CIT Reserve Account	\$56,750.22	
1710 CIT Reserve Roofing	\$123,774.24	
1720 CIT Working Cap Account	\$9,947.97	
Total Reserve Cash & Equivalent		\$190,472.43

TOTAL ASSETS \$190,472.43

**EQUITY**

Reserve Current Year Earn	\$21,457.60	
Capital		
3010 Retained Earnings	\$169,014.83	
Total Capital		\$169,014.83

TOTAL EQUITY \$190,472.43

TOTAL LIABILITIES AND EQUITY \$190,472.43

PRELIMINARY-Unaudited for Management Purposes Only

# Unexpended Budget Report

Sunday, February 28, 2021

## Yosemite Village 2021 Reserve Budget

Yosemite Village Reserve Accrual Accounting Year Starts January 1, 2021

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
<b>INCOME</b>								
Reserve Income								
8100 Reserve Contrib Income	4,469.33	4,469.33	0.00	8,938.66	8,938.66	0.00	53,632.00	44,693.34
8115 Reserve Roofing Contribut	6,489.00	6,489.00	0.00	12,978.00	12,978.00	0.00	77,868.00	64,890.00
8130 Reserve Interest Income	25.88	0.00	25.88	52.86	0.00	52.86	0.00	(52.86)
Total Reserve Income	10,984.21	10,958.33	25.88	21,969.52	21,916.66	52.86	131,500.00	109,530.48
<b>EXPENSES</b>								
Reserve Expense								
9440 Reserve Building Exterior	0.00	0.00	0.00	300.00	0.00	300.00	0.00	(300.00)
9445 Reserve Lighting	211.92	0.00	211.92	211.92	0.00	211.92	0.00	(211.92)
Total Reserve Expense	211.92	0.00	211.92	511.92	0.00	511.92	0.00	(511.92)
<b>TOTAL EXPENSES</b>	211.92	0.00	211.92	511.92	0.00	511.92	0.00	(511.92)
<b>NET INCOME (LOSS)</b>	10,772.29	10,958.33	(186.04)	21,457.60	21,916.66	(459.06)	131,500.00	
<b>UNEXPENDED (OVER EXPENDED)</b>								110,042.40