

Balance Sheet

Wednesday, March 31, 2021

Yosemite Village

Accrual Accounting Year Starts January 1, 2021

ASSETS

Operating Cash & Equivale			
1000 CIT Operating		\$61,997.92	
	Total Operating Cash & Equivale		\$61,997.92
Accounts Receivable			
1100 Accounts Receivable		\$23,774.80	
	Total Accounts Receivable		\$23,774.80
	TOTAL ASSETS		<u><u>\$85,772.72</u></u>

LIABILITIES

Current Liabilities			
2000 Accounts Payable		\$29,246.71	
2030 Advance Payments		\$28,307.70	
2100 Open Credits		\$618.00	
	Total Current Liabilities		\$58,172.41
	TOTAL LIABILITIES		<u>\$58,172.41</u>

EQUITY

Current Year Earnings			
Capital			
3010 Retained Earnings		\$45,455.98	
	Total Capital		\$45,455.98
	TOTAL EQUITY		<u>\$27,600.31</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>\$85,772.72</u></u>

PRELIMINARY-Unaudited for Management Purposes Only

Unexpended Budget Report

Wednesday, March 31, 2021

Yosemite Village 2021 Budget

Yosemite Village Accrual Accounting Year Starts January 1, 2021

	Month To Date		Variance	Actual	Year To Date		Variance	Annual Budget	
	Actual	Budget			Budget	Unexpended			
INCOME									
Income									
4045 HOA Assessments	33,500.00	33,500.00	0.00	100,500.00	100,500.00	0.00	402,000.00	301,500.00	(582.11)
4055 Insurance Claim Income	(363.00)	0.00	(363.00)	588.71	0.00	588.71	0.00	0.00	491.26
4070 Operating Interest	3.33	41.67	(38.34)	8.74	125.01	(116.27)	500.00	500.00	65.00
4080 Late Fee Income	85.00	41.67	43.33	835.00	125.01	309.99	500.00	1,000.00	(129.00)
4090 Legal Fee Income	0.00	83.33	(83.33)	1,290.00	249.99	879.01	1,000.00	200.00	200.00
4205 Covenant Violations	0.00	16.67	(16.67)	0.00	50.01	(50.01)	5,000.00	5,000.00	5,000.00
4900 Working Capital Income	0.00	416.67	(416.67)	0.00	1,250.01	(1,250.01)	409,200.00	306,545.15	354.82
Total Income	33,225.33	34,100.01	(874.68)	102,654.85	102,300.03	354.82	409,200.00	306,545.15	
EXPENSES									
Utilities									
5010 Electric	482.70	541.67	(58.97)	2,040.86	1,625.01	415.85	6,500.00	4,459.14	13,722.00
5105 Trash Removal	1,458.00	1,500.00	(42.00)	4,278.00	4,500.00	(222.00)	18,000.00	56,000.00	42,737.78
5130 Water & Sewer	4,745.61	4,666.67	78.94	13,262.22	14,000.01	(737.79)	80,500.00	60,918.92	(543.94)
Total Utilities	6,686.31	6,708.34	(22.03)	19,581.08	20,125.02	(543.94)	80,500.00	60,918.92	
Maintenance & Repairs									
5235 Building Repairs-Exterior	0.00	208.33	(208.33)	245.00	624.99	(379.99)	2,500.00	2,255.00	(15,896.75)
5245 Building Repairs-Interior	9,741.75	208.33	9,533.42	18,396.75	624.99	17,771.76	2,500.00	2,500.00	237.60
5465 Boundary Fence Repairs	975.00	166.67	808.33	1,762.40	500.01	1,262.39	2,000.00	500.00	500.00
5510 Flower Beds	0.00	41.67	(41.67)	0.00	125.01	(125.01)	36,000.00	30,055.64	2,000.00
5730 Landscape Contract	2,982.28	3,000.00	(27.72)	5,944.36	9,000.00	(3,055.64)	2,000.00	2,000.00	7,755.00
5765 Landscape Maint & Repairs	0.00	166.67	(166.67)	0.00	500.01	(500.01)	7,775.00	5,000.00	4,300.60
5790 Lighting Maintenance	0.00	647.92	(647.92)	20.00	1,943.76	(1,923.76)	5,000.00	500.00	500.00
5920 Patio Fence Repair	0.00	416.67	(416.67)	699.40	1,250.01	(550.61)	5,000.00	5,000.00	4,102.00
5925 Pest Control	0.00	41.67	(41.67)	0.00	125.01	(125.01)	5,000.00	4,400.00	7,388.52
5940 Plumbing	0.00	416.67	(416.67)	898.00	1,250.01	(352.01)	4,400.00	4,400.00	3,963.60
6035 Roof & Gutter Clenaing	0.00	366.67	(366.67)	0.00	1,100.01	(1,100.01)	8,100.00	16,000.00	7,000.00
6040 Roof & Gutter Maintenance	586.48	675.00	(88.52)	711.48	2,025.00	(1,313.52)	16,000.00	7,000.00	7,000.00
6130 Snow Removal	9,434.25	1,333.33	8,100.92	12,036.40	3,999.99	8,036.41	7,000.00	7,000.00	7,000.00
6145 Sprinkler Maint & Repairs	0.00	583.33	(583.33)	0.00	1,749.99	(1,749.99)	7,000.00	7,000.00	7,000.00

Unexpended Budget Report

Wednesday, March 31, 2021

Yosemite Village 2021 Budget (Continued)

Yosemite Village Accrual Accounting Year Starts January 1, 2021

	Month To Date		Variance	Actual	Year To Date		Variance	Annual Budget	
	Actual	Budget			Budget	Unexpended			
EXPENSES (Continued)									
Maintenance & Repairs (Continued)									
6155 Street Maint & Repairs	0.00	208.33	(208.33)	0.00	624.99	(624.99)	2,500.00	2,500.00	
6230 Tree & Shrub Pruning	0.00	583.33	(583.33)	0.00	1,749.99	(1,749.99)	7,000.00	7,000.00	
Total Maintenance & Repairs	23,709.76	9,064.59	14,645.17	40,754.99	27,193.77	13,520.02	108,775.00	68,061.21	
Reserve Contribution									
6500 Reserve Contribution	4,469.33	4,469.33	0.00	13,407.99	13,407.99	0.00	53,632.00	40,224.01	
6510 Reserve Roofing Contribut	6,489.00	6,489.00	0.00	19,467.00	19,467.00	0.00	77,868.00	58,401.00	
Total Reserve Contribution	10,958.33	10,958.33	0.00	32,874.99	32,874.99	0.00	131,500.00	98,625.01	
Administrative Expenses									
7000 Audit/Tax Preparation	0.00	150.00	(150.00)	0.00	450.00	(450.00)	1,800.00	1,800.00	
7010 Administrative	75.00	125.00	(50.00)	915.17	375.00	540.17	1,500.00	584.83	
7040 Copies & Printing	15.27	208.33	(193.06)	62.19	624.99	(562.80)	2,500.00	2,437.81	
7160 Insurance Expense	5,839.36	4,250.00	1,589.36	17,518.08	12,750.00	4,768.08	51,000.00	33,481.92	
7185 Legal Fees-Collections	1,439.50	333.33	1,106.17	1,738.50	999.99	738.51	4,000.00	2,261.50	
7190 Legal Fees-Expenses	747.50	333.33	414.17	3,425.00	999.99	2,425.01	4,000.00	575.00	
7240 Management Fee	1,800.00	1,800.00	(33.33)	3,650.00	5,499.99	(1,849.99)	22,000.00	18,350.00	
7285 Miscellaneous Expense	0.00	22.92	(22.92)	0.00	68.76	(68.76)	275.00	275.00	
7330 Office Supplies	0.00	8.33	(8.33)	0.00	24.99	(24.99)	100.00	100.00	
7440 Postage	16.49	22.92	(6.43)	31.72	68.76	(37.04)	275.00	243.28	
7535 Webiste Maint & Repairs	0.00	81.25	(81.25)	0.00	243.75	(243.75)	975.00	975.00	
Total Administrative Expenses	9,933.12	7,368.74	2,564.38	27,340.66	22,106.22	5,234.44	88,425.00	61,084.34	
TOTAL EXPENSES	51,287.52	34,100.00	17,187.52	120,510.52	102,300.00	18,210.52	409,200.00	288,689.48	
NET INCOME (LOSS)	(17,062.19)	0.01	(18,062.20)	(17,855.67)	0.03	(17,855.70)			
UNEXPENDED (OVER EXPENDED)								17,855.67	

Balance Sheet
Wednesday, March 31, 2021

Yosemite Village Reserve

Accrual Accounting Year Starts January 1, 2021

ASSETS

Reserve Cash & Equivalent		
1700 CIT Reserve Account	\$60,467.58	
1710 CIT Reserve Roofing	\$130,281.81	
1720 CIT Working Cap Account	\$9,949.24	
Total Reserve Cash & Equivalent		\$200,698.63

TOTAL ASSETS \$200,698.63

EQUITY

Reserve Current Year Earn	\$31,683.80	
Capital		
3010 Retained Earnings	\$169,014.83	
Total Capital		\$169,014.83

TOTAL EQUITY \$200,698.63

TOTAL LIABILITIES AND EQUITY \$200,698.63

PRELIMINARY-Unaudited for Management Purposes Only

Unexpended Budget Report

Wednesday, March 31, 2021

Yosemite Village 2021 Reserve Budget

Yosemite Village Reserve Accrual Accounting Year Starts January 1, 2021

	Month To Date		Variance	Actual	Year To Date		Variance	Annual Budget	
	Actual	Budget			Budget	Unexpended			
INCOME									
Reserve Income									
8100 Reserve Contrib Income	4,469.33	4,469.33	0.00	13,407.99	13,407.99	0.00	53,632.00	40,224.01	
8115 Reserve Roofing Contribut	6,489.00	6,489.00	0.00	19,467.00	19,467.00	0.00	77,868.00	58,401.00	
8130 Reserve Interest Income	27.37	0.00	27.37	80.23	0.00	80.23	0.00	(80.23)	
Total Reserve Income	10,985.70	10,958.33	27.37	32,955.22	32,874.99	80.23	131,500.00	98,544.78	
EXPENSES									
Reserve Expense									
9425 Reserve Asphalt & Concret	759.50	0.00	759.50	759.50	0.00	759.50	0.00	(759.50)	
9440 Reserve Building Exterior	0.00	0.00	0.00	300.00	0.00	300.00	0.00	(300.00)	
9445 Reserve Lighting	0.00	0.00	0.00	211.92	0.00	211.92	0.00	(211.92)	
Total Reserve Expense	759.50	0.00	759.50	1,271.42	0.00	1,271.42	0.00	(1,271.42)	
TOTAL INCOME	10,985.70	10,958.33	27.37	32,955.22	32,874.99	80.23	131,500.00	98,544.78	
TOTAL EXPENSES	759.50	0.00	759.50	1,271.42	0.00	1,271.42	0.00	(1,271.42)	
NET INCOME (LOSS)	10,226.20	10,958.33	(732.13)	31,683.80	32,874.99	(1,191.19)	131,500.00	99,816.20	
UNEXPENDED (OVER EXPENDED)									