

727 Robinson HOA
BALANCE SHEET
for the period ending January 31, 2019

	ASSETS	
102	Checking	261.21
114	Accounts Receivable	6,357.68
	Total Assets	\$6,618.89
	RESERVES	
310	Capital	23,393.53
===		-14,132.96
---	Net since 01/01/19	-2,641.68
	Total Reserves	\$6,618.89

Prepared on February 11, 2019 by Management.
Unaudited Statement; Assessments are Accrued; Expenses are Cash Basis.

727 Robinson HOA
INCOME STATEMENT
for the period January 1, 2019 to January 31, 2019

	REVENUE	
402	Assessments	2,174.04
825	Late Fees, Misc. Income	25.91
	Total Revenue	\$2,199.95
	EXPENDITURES	
684	Exterminator	53.00
693	Gas & Electric	164.18
702	Insurance	289.91
716	Management Fees	300.00
650	Bank Charges	10.00
744	Postage	4.44
745	Printing and Copies	7.27
725	Office Expenses & Misc.	8.60
754	Repairs & Maintenance	3,823.49
789	Trash	180.74
	Total Expenditures	\$4,841.63
	NET TAKEN from RESERVES	\$2,641.68

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727 Robinson HOA
 BUDGET COMPARISON
 for the period January 1, 2019 to January 31, 2019

	Actual	Budget	Variance
REVENUE			
402	Assessments	2,174	2,391
825	Late Fees, Misc. Income	26	0
	Total Revenue	\$2,200	\$2,391
EXPENDITURES			
684	Exterminator	53	58 9% better
693	Gas & Electric	164	204 20% better
702	Insurance	290	293 1% better
712	Legal and Professional	0	8 100% better
716	Management Fees	300	300
650	Bank Charges	10	0
744	Postage	4	9 52% better
745	Printing and Copies	7	10 30% better
725	Office Expenses & Misc.	9	0
731	State & Federal Taxes	0	22 100% better
754	Repairs & Maintenance	3,823	333 *% worse
756	Fire Equipment Service	0	50 100% better
789	Trash	181	231 22% better
797	Water and Sewer	0	333 100% better
804	Landscaping	0	146 100% better
	Total Expenditures	\$4,842	\$1,999 142% worse
	NET TAKEN from RESERVES	\$2,641	\$392

Prepared on February 11, 2019 by Management.
 Unaudited Statement; Assessments are Accrued; Expenses are Cash Basis.

727 ROBINSON
A/R Reconciliation Report
as of 01/31/19

Account	Owed	Pd in Adv	Adj	Journal Page
A		259.91		
A			259.91	Folio 3029
C	4,141.12			
C			2,000.00	Folio 3029
F	564.96			
G		338.40		
G/L Total:	<u>4,706.08</u>	<u>-598.31</u>	<u>+2,259.91</u> =	<u>\$6,367.68</u>
A/R Total:	4,706.08	-598.31 =	<u>\$4,107.77</u>	

Each owner payment to 727 Robinson is posted to the owner's account with the date of its receipt. The date used for financial statements and general ledgers, however, is the date of deposit to the bank. Sometimes these two dates are not the same. In order to reconcile owner statements to the financial statements, an adjustment is needed for any check that was outstanding (in-transit to the bank) on the date of this report: 01/31/19. This report prepared on 02/11/19.

727 ROBINSON
 Accounts Receivable Aging Report
 as of 01/31/19

Account	>90	>60	>30	<=30	Total	Name
Accounts with Balances Owed:						
C	5,595.43	259.88	259.90	-1,974.09	4,141.12	Lawrence
F	814.96	-250.00			564.96	Coglianes
					<u>4,706.08</u>	
Accounts with Credit Balances:						
A		236.28		-496.19	-259.91	Walsh
G	1.12	0.08	0.08	-339.68	-338.40	Jeffries
					<u>-598.31</u>	
Totals:	<u>6,411.51</u>	<u>246.24</u>	<u>259.98</u>	<u>-2,809.96</u>	<u><u>4,107.77</u></u>	

LEDGER ACCOUNT for 727 ROBINSON HOA
for the period 01/01/19 to 01/31/19; prepared 02/11/19; page 1

Date	Description	Folio	Check	Contra	Amount
102 Checking					
12/31/18	balance forward				3416.76
01/01/19	Ceosd.net	3012	082	725	-320.31
01/02/19	Deposit	3013		114	622.16
01/02/19	PRS	3017	083	754	-3213.00
01/03/19	Edco	3014	084	789	-180.74
01/03/19	Fred Scalf	3015	085	754	-50.00
01/03/19	A Garage Door And Garage	3016	086	754	-200.49
01/08/19	Deposit	3018		114	1063.92
01/16/19	SDGE	3035		693	-164.18
01/22/19	ceosd.net	3024	087	754	-180.00
01/22/19	Lloyd Pest Control	3025	088	684	-53.00
01/23/19	State Farm	3036		702	-289.91
01/31/19	Pro Tec Services	3026	089	754	-180.00
01/31/19	01/19 Maintenance Fee	3037		650	-7.00
01/31/19	01/19 Paper Stmt Fee	3038		650	-3.00
	Total for Account 102			(-3155.55 since 01/01)	261.21

Bank Reconciliation

January 31, 2019

727 Robinson Homeowners Association

CA Bank & Trust - Operating

Bank Ending Balance 01/31/19 606.21

Outstanding Checks 345.00

Check #	Pay To	Date	Amt
56	Pop-A-Lock	26-Sep	\$165.00
2089	ProTec	31-Jan	\$180.00

Outstanding Deposits/Corrections 0.00

Folio #	Date	Amt
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Adjusted Bank Balance 1/31/19 261.21

Ledger Balance 1/31/19 261.21

Difference Between Ledger & Bank 1/31/19 0.00

GENERAL LEDGER for 727 ROBINSON HOA
for the period 01/01/19 to 01/31/19; prepared 02/11/19; page 1

Date	Description	Folio	Check	Contra	Amount
102 Checking					
12/31/18	balance forward				3416.76
01/01/19	Ceosd.net	3012	082	725	-320.31
01/02/19	Deposit	3013		114	622.16
01/02/19	PRS	3017	083	754	-3213.00
01/03/19	Edco	3014	084	789	-180.74
01/03/19	Fred Scalf	3015	085	754	-50.00
01/03/19	A Garage Door And Garage	3016	086	754	-200.49
01/08/19	Deposit	3018		114	1063.92
01/16/19	SDGE	3035		693	-164.18
01/22/19	ceosd.net	3024	087	754	-180.00
01/22/19	Lloyd Pest Control	3025	088	684	-53.00
01/23/19	State Farm	3036		702	-289.91
01/31/19	Pro Tec Services	3026	089	754	-180.00
01/31/19	01/19 Maintenance Fee	3037		650	-7.00
01/31/19	01/19 Paper Stmt Fee	3038		650	-3.00
	Total for Account 102			(-3155.55 since 01/01)	261.21
114 Accounts Receivable					
12/31/18	balance forward				5843.81
01/01/19	A/R Recurring Jrnl	3007		402	2174.04
01/02/19	A/R Payments Rcvd	3013		102	-622.16
01/08/19	A/R Payments Rcvd	3018		102	-1063.92
01/17/19	Jan Late Fee	3023		825	25.91
	Total for Account 114			(513.87 since 01/01)	6357.68
310 Capital					
12/31/18	balance forward				-23393.53
	Total for Account 310				-23393.53
402 Assessments					
01/01/19	A/R Recurring Jrnl	3007		114	-2174.04
	Total for Account 402				-2174.04
650 Bank Charges					
01/31/19	01/19 Maintenance Fee	3037		102	7.00
01/31/19	01/19 Paper Stmt Fee	3038		102	3.00
	Total for Account 650				10.00
684 Exterminator					
01/22/19	Lloyd Pest Control	3025	088	102	53.00
	Total for Account 684				53.00
693 Gas & Electric					
01/16/19	SDGE	3035		102	164.18
	Total for Account 693				164.18
702 Insurance					
01/23/19	State Farm	3036		102	289.91
	Total for Account 702				289.91

GENERAL LEDGER for 727 ROBINSON HOA
for the period 01/01/19 to 01/31/19; prepared 02/11/19; page 2

Date	Description	Folio	Check	Contra	Amount
716 Management Fees					
01/01/19	01/19 Mgmt. Fee	3012	082	102	300.00
		Total for Account 716			300.00
725 Office Expenses & Misc. - the sum of the following accounts:					
01/01/19	01/19 Supplies	3012	082	102	3.60
01/01/19	01/19 Website	3012	082	102	5.00
		Total for Account 725			8.60
744 Postage					
01/01/19	12/18 Postage	3012	082	102	4.44
		Total for Account 744			4.44
745 Printing and Copies					
01/01/19	12/18 Printing	3012	082	102	7.27
		Total for Account 745			7.27
754 Repairs & Maintenance					
01/02/19	j1198 U-A From U-C	3017	083	102	3213.00
01/03/19	Fred Scalf	3015	085	102	50.00
01/03/19	J1206 Garage Dr NOT Open	3016	086	102	200.49
01/22/19	J1205 Garage Door	3024	087	102	60.00
01/22/19	J1207 Rplce Bulbs	3024	087	102	120.00
01/31/19	J1205 Electrical Repair	3026	089	102	180.00
		Total for Account 754			3823.49
789 Trash					
01/03/19	Edco	3014	084	102	180.74
		Total for Account 789			180.74
825 Late Fees, Misc. Income					
01/17/19	Jan Late Fee	3023		114	-25.91
		Total for Account 825			-25.91