

727 Robinson HOA
BALANCE SHEET
for the period ending February 28, 2019

	ASSETS	
102	Checking	1,801.13
114	Accounts Receivable	4,846.73
	Total Assets	\$6,647.86
	RESERVES	
310	Capital	23,393.53
===		-16,061.14
---	Net since 02/01/19	-684.53
	Total Reserves	\$6,647.86

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

727 Robinson HOA
INCOME STATEMENT
for the period February 1, 2019 to February 28, 2019

	REVENUE	
402	Assessments	2,391.46
825	Late Fees, Misc. Income	25.99
	Total Revenue	\$2,417.45
	EXPENDITURES	
684	Exterminator	53.00
693	Gas & Electric	207.56
702	Insurance	289.91
716	Management Fees	300.00
650	Bank Charges	10.00
744	Postage	5.43
745	Printing and Copies	3.60
725	Office Expenses & Misc.	5.00
754	Repairs & Maintenance	1,068.50
789	Trash	180.74
797	Water and Sewer	698.24
804	Landscaping	280.00
	Total Expenditures	\$3,101.98
	NET TAKEN from RESERVES	\$684.53

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

727 Robinson HOA
 BUDGET COMPARISON
 for the period January 1, 2019 to February 28, 2019

	Actual	Budget	Variance
REVENUE			
402 Assessments	4,565	4,783	
825 Late Fees, Misc. Income	52	0	
Total Revenue	\$4,617	\$4,783	
EXPENDITURES			
684 Exterminator	106	116	9% better
693 Gas & Electric	372	408	9% better
702 Insurance	580	587	1% better
712 Legal and Professional	0	17	100% better
716 Management Fees	600	600	
650 Bank Charges	20	0	
744 Postage	10	18	46% better
745 Printing and Copies	11	21	48% better
725 Office Expenses & Misc.	14	0	
731 State & Federal Taxes	0	44	100% better
754 Repairs & Maintenance	4,892	667	634% worse
756 Fire Equipment Service	0	100	100% better
789 Trash	361	462	22% better
797 Water and Sewer	698	667	5% worse
804 Landscaping	280	292	4% better
Total Expenditures	\$7,944	\$3,998	99% worse
NET TAKEN from RESERVES	\$3,326	\$785	

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

727 ROBINSON
 Accounts Receivable Aging Report
 as of 02/28/19

Account	>90	>60	>30	<=30	Total	Name
Accounts with Balances Owed:						
C	6,332.53	259.90	262.19	-1,714.10	5,140.52	Lawrence
H				30.89	30.89	Scigliano
B				23.63	23.63	Chung
					<u>5,195.04</u>	
Accounts with Credit Balances:						
G	-307.68	0.08	-30.80	0.09	-338.31	Jeffries
					<u>-338.31</u>	
Totals:	<u>6,024.85</u>	<u>259.98</u>	<u>231.39</u>	<u>-1,659.49</u>	<u><u>4,856.73</u></u>	

727 ROBINSON
A/R Reconciliation Report
as of 02/28/19

Account	Owed	Pd in Adv	Adj	Journal Page
B	23.63			
C	5,140.52			
G		338.31		
H	30.89			
G/L Total:	<u>5,195.04</u>	<u>-338.31</u>	<u> </u>	= <u>\$4,856.73</u>
A/R Total:	5,195.04	-338.31 =	<u>\$4,856.73</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: 02/28/19. This report prepared on 03/11/19.

LEDGER ACCOUNT for 727 ROBINSON HOA
for the period 02/01/19 to 02/28/19; prepared 03/11/19; page 1

Date	Description	Folio	Check	Contra	Amount
102 Checking					
01/31/19	balance forward				261.21
02/01/19	ceosd.net	3027	090	725	-314.03
02/01/19	ceosd.net	3028	091	754	-60.00
02/05/19	Deposit	3029		114	4022.29
02/06/19	EDCO Disposal Corp.	3030	092	789	-180.74
02/06/19	Fred Scalf	3031	093	754	-50.00
02/06/19	Homecrafts	3032	094	754	-142.50
02/06/19	Homecrafts	3033	095	754	-571.00
02/06/19	Jose Naranjo	3034	096	804	-140.00
02/08/19	City Treasurer	3057		797	-698.24
02/12/19	Deposit	3039		114	308.88
02/13/19	Lloyd Pest Control	3040	097	684	-53.00
02/19/19	Deposit	3041		114	310.73
02/19/19	SDGE	3058		693	-207.56
02/20/19	Choice Locksmithing	3044	098	754	-105.00
02/21/19	State Farm	3059		702	-289.91
02/26/19	Jose Naranjo	3045	099	804	-140.00
02/28/19	Gus Curiel	3047	102	754	-80.00
02/28/19	Gus Curiel	3048	101	754	-60.00
02/28/19	02/19 Maintenance Fee	3060		650	-7.00
02/28/19	02/19 Statement Fee	3061		650	-3.00
	Total for Account 102	(1539.92	since	02/01)	1801.13

Bank Reconciliation

February 28, 2019

727 Robinson Homeowners Association
CA Bank & Trust - Operating

Bank Ending Balance **02/28/19** **2,211.13**

Outstanding Checks **410.00**

<u>Check #</u>	<u>Pay To</u>	<u>Date</u>	<u>Amt</u>
56	Pop-A-Lock	26-Sep	\$165.00
2098	Choice Locksmith	20-Feb	\$105.00
2099	Jose Naranjo	26-Feb	\$140.00

Outstanding Deposits/Corrections **0.00**

<u>Folio #</u>	<u>Date</u>	<u>Amt</u>
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Adjusted Bank Balance **2/28/19** **1,801.13**

Ledger Balance **2/28/19** **1,801.13**

Difference Between Ledger & Bank **2/28/19** **0.00**

GENERAL LEDGER for 727 ROBINSON HOA
for the period 02/01/19 to 02/28/19; prepared 03/11/19; page 1

Date	Description	Folio	Check	Contra	Amount
102 Checking					
01/31/19	balance forward				261.21
02/01/19	ceosd.net	3027	090	725	-314.03
02/01/19	ceosd.net	3028	091	754	-60.00
02/05/19	Deposit	3029		114	4022.29
02/06/19	EDCO Disposal Corp.	3030	092	789	-180.74
02/06/19	Fred Scalf	3031	093	754	-50.00
02/06/19	Homecrafts	3032	094	754	-142.50
02/06/19	Homecrafts	3033	095	754	-571.00
02/06/19	Jose Naranjo	3034	096	804	-140.00
02/08/19	City Treasurer	3057		797	-698.24
02/12/19	Deposit	3039		114	308.88
02/13/19	Lloyd Pest Control	3040	097	684	-53.00
02/19/19	Deposit	3041		114	310.73
02/19/19	SDGE	3058		693	-207.56
02/20/19	Choice Locksmithing	3044	098	754	-105.00
02/21/19	State Farm	3059		702	-289.91
02/26/19	Jose Naranjo	3045	099	804	-140.00
02/28/19	Gus Curiel	3047	102	754	-80.00
02/28/19	Gus Curiel	3048	101	754	-60.00
02/28/19	02/19 Maintenance Fee	3060		650	-7.00
02/28/19	02/19 Statement Fee	3061		650	-3.00
	Total for Account 102	(1539.92 since 02/01)			1801.13
114 Accounts Receivable					
01/31/19	balance forward				7071.18
02/01/19	A/R Recurring Jrnl	3022		402	2391.46
02/05/19	A/R Payments Rcvd	3029		102	-4022.29
02/12/19	A/R Payments Rcvd	3039		102	-308.88
02/19/19	A/R Payments Rcvd	3041		102	-310.73
02/20/19	Feb Late Fee	3043		825	25.99
	Total for Account 114	(-2224.45 since 02/01)			4846.73
310 Capital					
01/31/19	balance forward				-23393.53
	Total for Account 310				-23393.53
402 Assessments					
02/01/19	A/R Recurring Jrnl	3022		114	-2391.46
	Total for Account 402				-2391.46
650 Bank Charges					
02/28/19	02/19 Maintenance Fee	3060		102	7.00
02/28/19	02/19 Statement Fee	3061		102	3.00
	Total for Account 650				10.00
684 Exterminator					
02/13/19	Lloyd Pest Control	3040	097	102	53.00
	Total for Account 684				53.00

GENERAL LEDGER for 727 ROBINSON HOA
for the period 02/01/19 to 02/28/19; prepared 03/11/19; page 2

Date	Description	Folio	Check	Contra	Amount
693	Gas & Electric				
02/19/19	SDGE	3058		102	207.56
		Total for Account 693			207.56
702	Insurance				
02/21/19	State Farm	3059		102	289.91
		Total for Account 702			289.91
716	Management Fees				
02/01/19	02/19 Mgmt Fee	3027	090	102	300.00
		Total for Account 716			300.00
725	Office Expenses & Misc. - the sum of the following accounts:				
02/01/19	02/19 Web Hosting	3027	090	102	5.00
		Total for Account 725			5.00
744	Postage				
02/01/19	01/19 Postage	3027	090	102	5.43
		Total for Account 744			5.43
745	Printing and Copies				
02/01/19	02/19 Supplies	3027	090	102	3.60
		Total for Account 745			3.60
754	Repairs & Maintenance				
02/01/19	Trach Pick Up	3028	091	102	60.00
02/06/19	Fred Scalf	3031	093	102	50.00
02/06/19	J1198 Drain Hose	3032	094	102	142.50
02/06/19	J1198 Replace Toilet	3033	095	102	571.00
02/20/19	J1209 Check Gates	3044	098	102	105.00
02/28/19	J1207 Replace Bulb U-D	3047	102	102	80.00
02/28/19	J1210 Install Metal Covr	3048	101	102	60.00
		Total for Account 754			1068.50
789	Trash				
02/06/19	EDCO Disposal Corp.	3030	092	102	180.74
		Total for Account 789			180.74
797	Water and Sewer				
02/08/19	City Treasurer	3057		102	698.24
		Total for Account 797			698.24
804	Landscaping				
02/06/19	Jose Naranjo	3034	096	102	140.00
02/26/19	Jose Naranjo	3045	099	102	140.00
		Total for Account 804			280.00
825	Late Fees, Misc. Income				
02/20/19	Feb Late Fee	3043		114	-25.99
		Total for Account 825			-25.99