

# North East Pine Village HOA

Balance Sheet  
As of 12/31/20

## ASSETS

### CURRENT ASSETS

10050	Petty Cash	\$	500.00	
10105	CAB Checking		4,004.99	
Total Operating Accounts				\$ 4,504.99

### RESERVES

10205	CAB M/M	\$	90,510.35	
Total Reserves				\$ 90,510.35

### ACCOUNTS RECEIVABLE

10405	A/R Assessments	\$	612,594.92	
10480	A/R Late Charges		91,888.65	
10490	A/R Legal Fees		214,518.97	
10515	A/R Other		7,425.00	
10520	A/R Opening Balance		702,930.45	
10550	A/R Repairs		23,412.47	
Total Accounts Receivable				\$ 1,652,770.46

### OTHER ASSETS

10620	Prepaid Insurance	\$	767.96	
Total Other Assets				\$ 767.96

		\$ 1,748,553.76
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## LIABILITIES & EQUITY

### CURRENT LIABILITIES

#### ACCOUNTS PAYABLE

	\$	.00
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#### PREPAIDS-HOA

23100	Prepaid-Assessments	\$	25,340.38	
23130	Prepaid-Other		140.70	
Total Prepaids				\$ 25,481.08

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# North East Pine Village HOA

## Balance Sheet As of 12/31/20

TOTAL CURRENT LIABILITIES \$ 25,481.08

### RESERVES:

28100	Beginning YR Balance	\$ 35,894.03
28200	2020 Reserves	215,532.00
28255	Reserve Loan to Checking	1,000.00
28300	Interest Income	68.03
28400	Capital Expenses	(161,983.71)

Total Reserves \$ 90,510.35

TOTAL RESERVES \$ 90,510.35

### MEMBER'S EQUITY:

#### HOMEOWNERS CAPITAL

30405	Prior Years Equity	\$ (37,837.66)
30466	Accrual Basis Equity	1,627,289.38

Total Homeowners Capital \$ 1,589,451.72

Current Year Net Income/(Loss) \$ 43,110.61

Total Member's Equity \$ 1,632,562.33

TOTAL LIABILITIES & EQUITY \$ 1,748,553.76

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# North East Pine Village HOA

Income/Expense Statement  
Period: 12/01/20 to 12/31/20

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
<b>INCOME:</b>								
41001	Assessments	68,577.21	85,191.00	(16,613.79)	786,750.42	1,022,292.00	(235,541.58)	1,022,292.00
41002	Allowance-Uncollectable/Defer	.00	(10,000.00)	10,000.00	.00	(120,000.00)	120,000.00	(120,000.00)
41065	Opening Balances	1,559.79	10,000.00	(8,440.21)	23,280.54	120,000.00	(96,719.46)	120,000.00
43100	Interest - Checking	.97	5.00	(4.03)	23.70	60.00	(36.30)	60.00
43200	Late Fees	2,254.81	850.00	1,404.81	16,164.83	10,200.00	5,964.83	10,200.00
43400	Legal Fees	1,466.35	5,845.00	(4,378.65)	9,542.49	70,140.00	(60,597.51)	70,140.00
43500	Misc Income	(200.00)	.00	(200.00)	(2,800.00)	.00	(2,800.00)	.00
43510	NSF Check Fees	.00	25.00	(25.00)	225.00	300.00	(75.00)	300.00
43570	Rental Income	.00	850.00	(850.00)	.00	10,200.00	(10,200.00)	10,200.00
43700	Repairs	918.00	.00	918.00	6,627.19	.00	6,627.19	.00
43860	Transfer Fees	.00	.00	.00	1,574.56	.00	1,574.56	.00
51000	Rental Income	850.00	.00	850.00	10,200.00	.00	10,200.00	.00
	<b>Subtotal Income</b>	<b>75,427.13</b>	<b>92,766.00</b>	<b>(17,338.87)</b>	<b>851,588.73</b>	<b>1,113,192.00</b>	<b>(261,603.27)</b>	<b>1,113,192.00</b>
<b>EXPENSES</b>								
<b>Administrative</b>								
62015	Audit	.00	4,190.00	4,190.00	910.00	5,100.00	4,190.00	5,100.00
62020	Bank Charges	.00	180.00	180.00	70.00	240.00	170.00	240.00
62120	Copies	1.70	3,249.00	3,247.30	332.00	3,600.00	3,268.00	3,600.00
62140	Legal	11,355.08	166,535.00	155,179.92	84,803.65	240,000.00	155,196.35	240,000.00
62145	Legal - Corporate	400.00	23,245.00	22,845.00	7,138.65	30,000.00	22,861.35	30,000.00
62150	License/Fees/Permits	.00	60.00	60.00	.00	60.00	60.00	60.00
62160	Management Fee	6,675.00	6,675.00	.00	80,100.00	80,100.00	.00	80,100.00
62162	Management-Onsite	.00	3,600.00	3,600.00	.00	3,600.00	3,600.00	3,600.00
62165	Meetings	.00	900.00	900.00	.00	900.00	900.00	900.00
62200	Office-Miscellaneous	1,775.00	11,690.00	9,915.00	8,055.00	18,000.00	9,945.00	18,000.00
62285	Postage	5.40	3,145.00	3,139.60	2,821.65	6,000.00	3,178.35	6,000.00
62300	Website	.00	155.00	155.00	143.88	300.00	156.12	300.00
	<b>Administrative</b>	<b>20,212.18</b>	<b>223,624.00</b>	<b>203,411.82</b>	<b>184,374.83</b>	<b>387,900.00</b>	<b>203,525.17</b>	<b>387,900.00</b>
<b>Utilities</b>								
63100	Gas	21.95	95.00	73.05	317.06	420.00	102.94	420.00
63200	Electricity	1,314.98	.00	(1,314.98)	16,652.20	13,200.00	(3,452.20)	13,200.00
63300	Sewer & Water	.00	240.00	240.00	7.28	300.00	292.72	300.00
63400	Telephone	212.34	60.00	(152.34)	2,636.13	2,400.00	(236.13)	2,400.00
	<b>Utilities</b>	<b>1,549.27</b>	<b>395.00</b>	<b>(1,154.27)</b>	<b>19,612.67</b>	<b>16,320.00</b>	<b>(3,292.67)</b>	<b>16,320.00</b>
<b>Contracts</b>								
64050	Alarm/Cameras	128.44	185.00	56.56	1,542.28	1,620.00	77.72	1,620.00

# North East Pine Village HOA

## Income/Expense Statement

Period: 12/01/20 to 12/31/20

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
64120	Landscape	6,490.00	12,600.00	6,110.00	77,880.00	84,000.00	6,120.00	84,000.00
64130	Trash Service	4,736.90	3,820.00	(916.90)	56,199.60	55,200.00	(999.60)	55,200.00
64160	Security-Courtesy Patrol	6,046.00	2,974.00	(3,072.00)	72,270.00	69,240.00	(3,030.00)	69,240.00
	Contracts	17,401.34	19,579.00	2,177.66	207,891.88	210,060.00	2,168.12	210,060.00
<b>Maintenance</b>								
65015	A/C Repairs	.00	2,200.00	2,200.00	.00	2,400.00	2,400.00	2,400.00
65100	Building Maintenance	1,860.00	.00	(1,860.00)	11,310.00	5,400.00	(5,910.00)	5,400.00
65150	Clubhouse	830.00	4,360.00	3,530.00	1,430.00	5,160.00	3,730.00	5,160.00
65200	Driveways/Sidewalks	.00	5,200.00	5,200.00	.00	6,000.00	6,000.00	6,000.00
65300	Electrical	165.00	1,205.00	1,040.00	407.36	1,620.00	1,212.64	1,620.00
65315	Employee Expense/Uniforms	.00	420.00	420.00	.00	420.00	420.00	420.00
65400	Exterminating/Pest Control	.00	2,040.00	2,040.00	.00	2,040.00	2,040.00	2,040.00
65450	Fence & Gate Repairs	850.00	.00	(850.00)	5,134.74	3,000.00	(2,134.74)	3,000.00
65455	Fire Systems/Safety Maint	105.00	.00	(105.00)	326.44	.00	(326.44)	.00
65470	General Maintenance	1,570.00	.00	(1,570.00)	1,570.00	.00	(1,570.00)	.00
65485	Heavy Trash Removal	3,960.00	.00	(3,960.00)	80,225.00	58,200.00	(22,025.00)	58,200.00
65510	Landscape Extras	1,240.00	2,620.00	1,380.00	4,670.00	6,000.00	1,330.00	6,000.00
65550	Maintenance Payroll	.00	39,750.00	39,750.00	5,843.85	54,600.00	48,756.15	54,600.00
65600	Miscellaneous Repairs	.00	120.00	120.00	880.00	1,200.00	320.00	1,200.00
65750	Plumbing Repairs	518.26	.00	(518.26)	9,881.19	6,600.00	(3,281.19)	6,600.00
65800	Roof Repairs	.00	7,675.00	7,675.00	3,172.32	12,000.00	8,827.68	12,000.00
65900	Supplies	1,267.38	8,220.00	6,952.62	3,036.36	12,000.00	8,963.64	12,000.00
65945	Tree Trimming/Removal	.00	22,100.00	22,100.00	.00	22,800.00	22,800.00	22,800.00
	Maintenance	12,365.64	95,910.00	83,544.36	127,887.26	199,440.00	71,552.74	199,440.00
<b>Insurance</b>								
66100	Insurance	1,250.21	.00	(1,250.21)	18,823.60	14,400.00	(4,423.60)	14,400.00
66200	Insurance - Other	.00	485.00	485.00	3,856.00	5,820.00	1,964.00	5,820.00
	Insurance	1,250.21	485.00	(765.21)	22,679.60	20,220.00	(2,459.60)	20,220.00
<b>Taxes &amp; Other Fees</b>								
67200	Payroll Processing	144.72	985.00	840.28	1,188.05	2,040.00	851.95	2,040.00
67210	Payroll Taxes (FICA)	.00	5,550.00	5,550.00	447.07	6,000.00	5,552.93	6,000.00
67220	FUTA Taxes	.00	1,400.00	1,400.00	35.07	1,440.00	1,404.93	1,440.00
67230	Taxes TX SUI	.00	1,895.00	1,895.00	18.12	1,920.00	1,901.88	1,920.00
67260	Taxes - Property	.00	.00	.00	28,811.57	26,940.00	(1,871.57)	26,940.00
	Taxes & Other Fees	144.72	9,830.00	9,685.28	30,499.88	38,340.00	7,840.12	38,340.00
<b>Other Expenses</b>								

