

Balance Sheet

HOA: Yaupon Trails HOA
As of 12/31/21 (accrual basis)

ASSETS

Bank	
1000 Yaupon Trails Operating	6,527.62
Total Bank	6,527.62
Accounts Receivable	
1100 Accounts Receivable	-3,950.42
Total Accounts Receivable	-3,950.42

TOTAL ASSETS 2,577.20

LIABILITIES & EQUITY

Liabilities

Long Term Liability	
2400 10-Yr Special Project Fund Assessment	1,300.00
Total Long Term Liability	1,300.00

Total Liabilities 1,300.00

Equity

3000 Net Income	-29,722.80
3003 Owner Contribution	
3004 Stylecraft Contribution	31,000.00
3003 Total Owner Contribution	31,000.00

Total Equity 1,277.20

TOTAL LIABILITIES & EQUITY 2,577.20

Balance Sheet Comparison

HOA: Yaupon Trails HOA

Comparison Periods: As of 12/31/21 and As of 09/30/21 (accrual basis)

	Amount as of 12/31/2021	Amount as of 9/30/2021	\$ Change	% Change
ASSETS				
Bank				
1000 Yaupon Trails Operating	6,527.62	6,411.39	116.23	1.8 %
Total Bank	6,527.62	6,411.39	116.23	1.8 %
Accounts Receivable				
1100 Accounts Receivable	-3,950.42	0.00	-3,950.42	
Total Accounts Receivable	-3,950.42	0.00	-3,950.42	
TOTAL ASSETS	2,577.20	6,411.39	-3,834.19	-59.8 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	0.00	2,968.60	-2,968.60	-100.0 %
Total Accounts Payable	0.00	2,968.60	-2,968.60	-100.0 %
Long Term Liability				
2400 10-Yr Special Project Fund Assessment	1,300.00	0.00	1,300.00	
Total Long Term Liability	1,300.00	0.00	1,300.00	
Total Liabilities	1,300.00	2,968.60	-1,668.60	-56.2 %
Equity				
3000 Net Income	-29,722.80	-25,557.21	-4,165.59	-16.3 %
3003 Owner Contribution				
3004 Stylecraft Contribution	31,000.00	29,000.00	2,000.00	6.9 %
3003 Total Owner Contribution	31,000.00	29,000.00	2,000.00	6.9 %
Total Equity	1,277.20	3,442.79	-2,165.59	-62.9 %
TOTAL LIABILITIES & EQUITY	2,577.20	6,411.39	-3,834.19	-59.8 %

Profit & Loss

HOA: Yaupon Trails HOA
10/01/21 - 12/31/21 (accrual basis)

	<u>Amount</u>
INCOME	
4100 HOA Income (non-posting)	
4101 Administrative Fees	75.00
4102 Transfer/Working Capital Assessment	3,900.00
4110 Annual Dues Income	
4112 Homeowner Dues	773.99
4110 Total Annual Dues Income	773.99
4100 Total HOA Income (non-posting)	4,748.99
TOTAL INCOME	4,748.99
EXPENSE	
5000 HOA Mgmt/Assoc. Service	1,872.50
5030 Grounds Maintenance (non-posting)	
5032 Landscape & Turf Maintenance	5,341.82
5030 Total Grounds Maintenance (non-posting)	5,341.82
5400 Utilities Expense (non-posting)	
5401 Electric	126.74
5403 Water & Sewage	1,565.77
5400 Total Utilities Expense (non-posting)	1,692.51
5600 Office Expense (non-posting)	
5605 Postage & Mail Out	7.75
5600 Total Office Expense (non-posting)	7.75
TOTAL EXPENSE	8,914.58
NET INCOME	-4,165.59

NET INCOME SUMMARY

Income	4,748.99
Expense	-8,914.58
NET INCOME	-4,165.59

Profit & Loss Comparison

HOA: Yaupon Trails HOA

Comparison Periods: 10/01/21 - 12/31/21 and 07/01/21 - 09/30/21 (accrual basis)

	10/01/21 - 12/31/21	07/01/21 - 09/30/21	\$ Change	% Change
INCOME				
4100 HOA Income (non-posting)				
4101 Administrative Fees	75.00	0.00	75.00	
4102 Transfer/Working Capital Assessment	3,900.00	0.00	3,900.00	
4110 Annual Dues Income				
4112 Homeowner Dues	773.99	0.00	773.99	
4110 Total Annual Dues Income	773.99	0.00	773.99	
4100 Total HOA Income (non-posting)	4,748.99	0.00	4,748.99	
TOTAL INCOME	4,748.99	0.00	4,748.99	
EXPENSE				
5000 HOA Mgmt/Assoc. Service	1,872.50	1,872.00	0.50	0.0 %
5030 Grounds Maintenance (non-posting)				
5032 Landscape & Turf Maintenance	5,341.82	10,656.58	-5,314.76	-49.9 %
5034 Repairs & Maintenance	0.00	405.93	-405.93	-100.0 %
5030 Total Grounds Maintenance (non-posting)	5,341.82	11,062.51	-5,720.69	-51.7 %
5080 Legal and Other Professional Fees (non-posting)				
5081 Accounting Fees	0.00	300.00	-300.00	-100.0 %
5080 Total Legal and Other Professional Fees (no	0.00	300.00	-300.00	-100.0 %
5400 Utilities Expense (non-posting)				
5401 Electric	126.74	84.57	42.17	49.9 %
5403 Water & Sewage	1,565.77	3,728.34	-2,162.57	-58.0 %
5400 Total Utilities Expense (non-posting)	1,692.51	3,812.91	-2,120.40	-55.6 %
5600 Office Expense (non-posting)				
5605 Postage & Mail Out	7.75	1.50	6.25	416.7 %
5600 Total Office Expense (non-posting)	7.75	1.50	6.25	416.7 %
5800 Other Expenses				
5801 Bank Fees	0.00	30.00	-30.00	-100.0 %
5800 Total Other Expenses	0.00	30.00	-30.00	-100.0 %
TOTAL EXPENSE	8,914.58	17,078.92	-8,164.34	-47.8 %
NET INCOME	-4,165.59	-17,078.92	12,913.33	75.6 %
NET INCOME SUMMARY				
Income	4,748.99	0.00	4,748.99	
Expense	-8,914.58	-17,078.92	8,164.34	47.8 %
NET INCOME	-4,165.59	-17,078.92	12,913.33	75.6 %

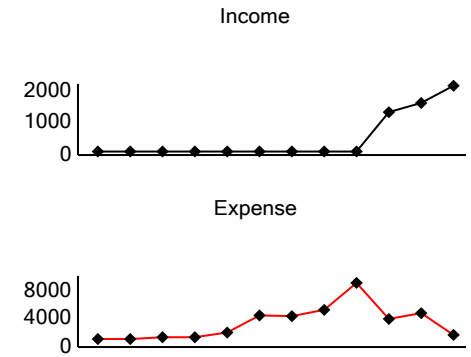
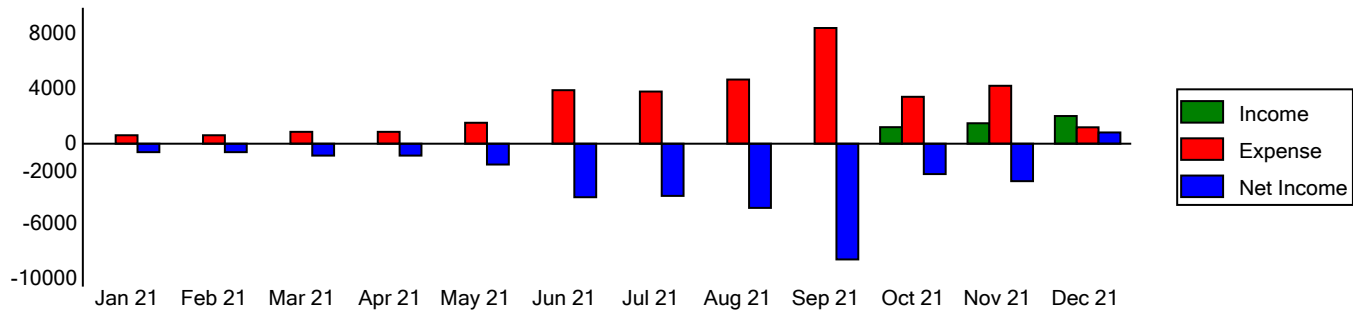
Profit & Loss 12 Month Recap

HOA: Yaupon Trails HOA

Monthly recap 01/01/21 - 12/31/21 (accrual basis)

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21	TOTAL
INCOME													
4100 HOA Income (non-p													
4101 Administrative Fe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00	75.00
4102 Transfer/Working	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900.00	1,200.00	1,800.00	3,900.00
4110 Annual Dues Inco													
4112 Homeowner Dc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315.62	300.64	157.73	773.99
4110 Total Annual Dc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315.62	300.64	157.73	773.99
4100 Total HOA Incom	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,215.62	1,500.64	2,032.73	4,748.99
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,215.62	1,500.64	2,032.73	4,748.99
EXPENSE													
5000 HOA Mgmt/Assoc. S	624.00	624.00	624.00	624.00	624.00	624.00	624.00	624.00	624.00	624.00	624.50	624.00	7,488.50
5030 Grounds Maintenanc													
5032 Landscape & Turf	0.00	0.00	0.00	0.00	0.00	2,562.66	2,562.66	2,562.66	5,531.26	2,779.16	2,562.66	0.00	18,561.06
5034 Repairs & Mainte	0.00	0.00	0.00	0.00	0.00	0.00	0.00	405.93	0.00	0.00	0.00	0.00	405.93
5030 Total Grounds Ma	0.00	0.00	0.00	0.00	0.00	2,562.66	2,562.66	2,968.59	5,531.26	2,779.16	2,562.66	0.00	18,966.99
5080 Legal and Other Pro													
5081 Accounting Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	300.00
5080 Total Legal and O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	300.00
5400 Utilities Expense (nc													
5401 Electric	0.00	0.00	0.00	0.00	9.50	16.78	16.78	20.80	46.99	41.60	43.22	41.92	237.59
5403 Water & Sewage	0.00	0.00	253.26	253.26	903.42	735.41	634.91	780.63	2,312.80	0.00	1,031.36	534.41	7,439.46
5400 Total Utilities Exp	0.00	0.00	253.26	253.26	912.92	752.19	651.69	801.43	2,359.79	41.60	1,074.58	576.33	7,677.05
5600 Office Expense (non													
5605 Postage & Mail O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	1.00	3.20	0.00	4.55	9.25
5600 Total Office Exper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	1.00	3.20	0.00	4.55	9.25
5800 Other Expenses													
5801 Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	30.00
5800 Total Other Exper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	30.00
TOTAL EXPENSE	624.00	624.00	877.26	877.26	1,536.92	3,938.85	3,838.35	4,724.52	8,516.05	3,447.96	4,261.74	1,204.88	34,471.79
NET INCOME	-624.00	-624.00	-877.26	-877.26	-1,536.92	-3,938.85	-3,838.35	-4,724.52	-8,516.05	-2,232.34	-2,761.10	827.85	-29,722.80

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21	TOTAL
NET INCOME SUMMARY													
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,215.62	1,500.64	2,032.73	4,748.99
Expense	-624.00	-624.00	-877.26	-877.26	-1,536.92	-3,938.85	-3,838.35	-4,724.52	-8,516.05	-3,447.96	-4,261.74	-1,204.88	-34,471.79
NET INCOME	-624.00	-624.00	-877.26	-877.26	-1,536.92	-3,938.85	-3,838.35	-4,724.52	-8,516.05	-2,232.34	-2,761.10	827.85	-29,722.80



Trial Balance

HOA: Yaupon Trails HOA
As of 12/31/21 (accrual basis)

Account	Debit	Credit
1000 Yaupon Trails Operating	6,527.62	
1100 Accounts Receivable		3,950.42
2400 10-Yr Special Project Fund Assessment		1,300.00
3004 Stylecraft Contribution		31,000.00
4101 Administrative Fees		75.00
4102 Transfer/Working Capital Assessment		3,900.00
4112 Homeowner Dues		773.99
5000 HOA Mgmt/Assoc. Service	7,488.50	
5032 Landscape & Turf Maintenance	18,561.06	
5034 Repairs & Maintenance	405.93	
5081 Accounting Fees	300.00	
5401 Electric	237.59	
5403 Water & Sewage	7,439.46	
5605 Postage & Mail Out	9.25	
5801 Bank Fees	30.00	
	40,999.41	40,999.41

Cash Flow 12 Month Recap

HOA: Yaupon Trails HOA
01/01/21 - 12/31/21 (accrual basis)

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21	TOTAL
OPERATING ACTIVITIES													
Net Income	-624.00	-624.00	-877.26	-877.26	-1,536.92	-3,938.85	-3,838.35	-4,724.52	-8,516.05	-2,232.34	-2,761.10	827.85	-29,722.80
Adjustments to reconcile Net Income to net cash provided by operations													
1100 Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,515.62	1,974.26	3,491.78	3,950.42
2000 Accounts Payable	624.00	624.00	877.26	877.26	-3,626.52	0.00	3,186.66	-2,562.66	2,968.60	-189.44	-216.50	-2,562.66	0.00
Net cash provided by Operating Activities	0.00	0.00	0.00	0.00	-5,163.44	-3,938.85	-651.69	-7,287.18	-5,547.45	-3,937.40	-1,003.34	1,756.97	-25,772.38
FINANCING ACTIVITIES													
2400 10-Yr Special Project Fund Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	400.00	600.00	1,300.00
3003 Owner Contribution													
3004 Stylecraft Contribution	0.00	0.00	0.00	0.00	17,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	2,000.00	31,000.00
3003 Total Owner Contribution	0.00	0.00	0.00	0.00	17,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	2,000.00	31,000.00
Net cash provided by Financing Activities	0.00	0.00	0.00	0.00	17,000.00	0.00	0.00	12,000.00	0.00	300.00	400.00	2,600.00	32,300.00
Net cash increase for period	0.00	0.00	0.00	0.00	11,836.56	-3,938.85	-651.69	4,712.82	-5,547.45	-3,637.40	-603.34	4,356.97	6,527.62
Cash at beginning of period	0.00	0.00	0.00	0.00	0.00	11,836.56	7,897.71	7,246.02	11,958.84	6,411.39	2,773.99	2,170.65	0.00
Cash at end of period	0.00	0.00	0.00	0.00	11,836.56	7,897.71	7,246.02	11,958.84	6,411.39	2,773.99	2,170.65	6,527.62	6,527.62