

Balance Sheet

HOA: Yaupon Trails HOA
As of 09/30/22 (accrual basis)

ASSETS

Bank	
1000 Yaupon Trails Operating	3,535.22
Total Bank	3,535.22

TOTAL ASSETS 3,535.22

LIABILITIES & EQUITY

Liabilities

Accounts Payable	
2000 Accounts Payable	2,982.66
Total Accounts Payable	2,982.66

Long Term Liability	
2400 10-Yr Special Project Fund Assessment	6,600.00
Total Long Term Liability	6,600.00

Total Liabilities 9,582.66

Equity

3000 Net Income	-16,249.64
3001 Retained Earnings	-29,797.80
3003 Owner Contribution	
3004 Stylecraft Contribution	40,000.00
3003 Total Owner Contribution	40,000.00

Total Equity -6,047.44

TOTAL LIABILITIES & EQUITY 3,535.22

Balance Sheet Comparison

HOA: Yaupon Trails HOA

Comparison Periods: As of 09/30/22 and As of 06/30/22 (accrual basis)

	Amount as of 9/30/2022	Amount as of 6/30/2022	\$ Change	% Change
ASSETS				
Bank				
1000 Yaupon Trails Operating	3,535.22	6,641.54	-3,106.32	-46.8 %
Total Bank	3,535.22	6,641.54	-3,106.32	-46.8 %
TOTAL ASSETS	3,535.22	6,641.54	-3,106.32	-46.8 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	2,982.66	-300.00	3,282.66	1,094.2 %
Total Accounts Payable	2,982.66	-300.00	3,282.66	1,094.2 %
Long Term Liability				
2400 10-Yr Special Project Fund Assessment	6,600.00	5,300.00	1,300.00	24.5 %
Total Long Term Liability	6,600.00	5,300.00	1,300.00	24.5 %
Total Liabilities	9,582.66	5,000.00	4,582.66	91.7 %
Equity				
3000 Net Income	-16,249.64	439.34	-16,688.98	-3,798.6 %
3001 Retained Earnings	-29,797.80	-29,797.80	0.00	0.0 %
3003 Owner Contribution				
3004 Stylecraft Contribution	40,000.00	31,000.00	9,000.00	29.0 %
3003 Total Owner Contribution	40,000.00	31,000.00	9,000.00	29.0 %
Total Equity	-6,047.44	1,641.54	-7,688.98	-468.4 %
TOTAL LIABILITIES & EQUITY	3,535.22	6,641.54	-3,106.32	-46.8 %

Profit & Loss

HOA: Yaupon Trails HOA
07/01/22 - 09/30/22 (accrual basis)

	<u>Amount</u>
INCOME	
4100 HOA Income (non-posting)	
4102 Transfer/Working Capital Assessment	3,900.00
4110 Annual Dues Income	
4112 Homeowner Dues	<u>2,848.78</u>
4110 Total Annual Dues Income	2,848.78
4100 Total HOA Income (non-posting)	<u>6,748.78</u>
TOTAL INCOME	6,748.78
EXPENSE	
5000 HOA Mgmt/Assoc. Service	900.00
5030 Grounds Maintenance (non-posting)	
5032 Landscape & Turf Maintenance	14,419.74
5034 Repairs & Maintenance	<u>420.00</u>
5030 Total Grounds Maintenance (non-posting)	14,839.74
5080 Legal and Other Professional Fees (non-posting)	
5082 Legal Fees	<u>315.00</u>
5080 Total Legal and Other Professional Fees (non-posti	315.00
5400 Utilities Expense (non-posting)	
5401 Electric	128.89
5403 Water & Sewage	<u>7,243.28</u>
5400 Total Utilities Expense (non-posting)	7,372.17
5600 Office Expense (non-posting)	
5605 Postage & Mail Out	<u>10.85</u>
5600 Total Office Expense (non-posting)	10.85
TOTAL EXPENSE	23,437.76
NET INCOME	<u>-16,688.98</u>

NET INCOME SUMMARY

Income	6,748.78
Expense	<u>-23,437.76</u>
NET INCOME	<u>-16,688.98</u>

Profit & Loss Comparison

HOA: Yaupon Trails HOA

Comparison Periods: 07/01/22 - 09/30/22 and 04/01/22 - 06/30/22 (accrual basis)

	07/01/22 - 09/30/22	04/01/22 - 06/30/22	\$ Change	% Change
INCOME				
4100 HOA Income (non-posting)				
4102 Transfer/Working Capital Assessment	3,900.00	4,500.00	-600.00	-13.3 %
4110 Annual Dues Income				
4112 Homeowner Dues	2,848.78	5,556.12	-2,707.34	-48.7 %
4110 Total Annual Dues Income	2,848.78	5,556.12	-2,707.34	-48.7 %
4100 Total HOA Income (non-posting)	6,748.78	10,056.12	-3,307.34	-32.9 %
TOTAL INCOME	6,748.78	10,056.12	-3,307.34	-32.9 %
EXPENSE				
5000 HOA Mgmt/Assoc. Service	900.00	900.00	0.00	
5030 Grounds Maintenance (non-posting)				
5032 Landscape & Turf Maintenance	14,419.74	6,846.49	7,573.25	110.6 %
5034 Repairs & Maintenance	420.00	75.00	345.00	460.0 %
5030 Total Grounds Maintenance (non-posting)	14,839.74	6,921.49	7,918.25	114.4 %
5080 Legal and Other Professional Fees (non-posting)				
5082 Legal Fees	315.00	30.73	284.27	925.1 %
5080 Total Legal and Other Professional Fees (no	315.00	30.73	284.27	925.1 %
5400 Utilities Expense (non-posting)				
5401 Electric	128.89	123.48	5.41	4.4 %
5403 Water & Sewage	7,243.28	2,906.61	4,336.67	149.2 %
5400 Total Utilities Expense (non-posting)	7,372.17	3,030.09	4,342.08	143.3 %
5600 Office Expense (non-posting)				
5605 Postage & Mail Out	10.85	30.57	-19.72	-64.5 %
5600 Total Office Expense (non-posting)	10.85	30.57	-19.72	-64.5 %
TOTAL EXPENSE	23,437.76	10,912.88	12,524.88	114.8 %
NET INCOME	-16,688.98	-856.76	-15,832.22	-1,847.9 %
NET INCOME SUMMARY				
Income	6,748.78	10,056.12	-3,307.34	-32.9 %
Expense	-23,437.76	-10,912.88	-12,524.88	-114.8 %
NET INCOME	-16,688.98	-856.76	-15,832.22	-1,847.9 %

Trial Balance

HOA: Yaupon Trails HOA
As of 09/30/22 (accrual basis)

Account	Debit	Credit
1000 Yaupon Trails Operating	3,535.22	
2000 Accounts Payable		2,982.66
2400 10-Yr Special Project Fund Assessment		6,600.00
3001 Retained Earnings	29,797.80	
3004 Stylecraft Contribution		40,000.00
4102 Transfer/Working Capital Assessment		12,000.00
4112 Homeowner Dues		22,262.42
5000 HOA Mgmt/Assoc. Service	3,024.00	
5032 Landscape & Turf Maintenance	34,375.21	
5034 Repairs & Maintenance	755.00	
5081 Accounting Fees	400.00	
5082 Legal Fees	345.73	
5401 Electric	373.68	
5403 Water & Sewage	11,176.75	
5601 Office supplies	2.30	
5605 Postage & Mail Out	59.39	
	83,845.08	83,845.08

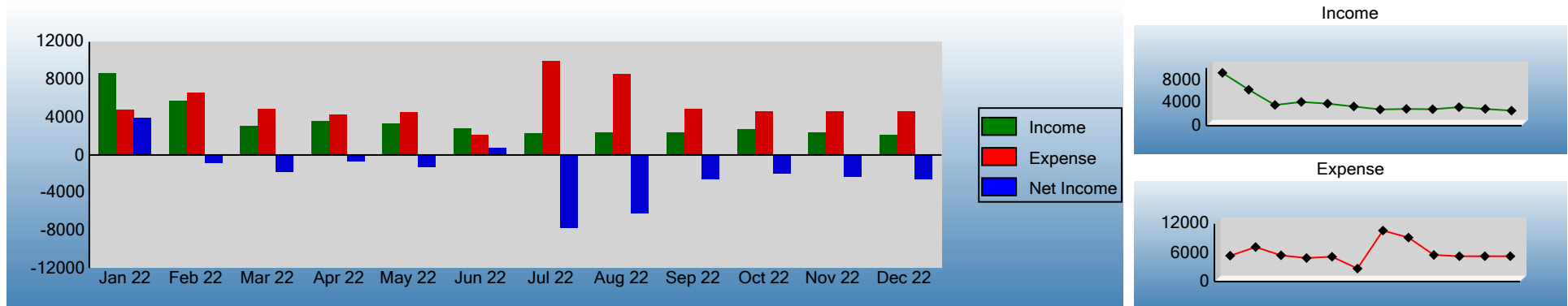
Actual/Budget Fiscal Year Analysis

All HOAs

Analysis for Fiscal Year 01/01/22 - 12/31/22 (accrual basis) as of As of 09/30/22

	Actual										Budget		REVISED TOTAL	ORIGINAL BUDGET
	JAN 22	FEB 22	MAR 22	APR 22	MAY 22	JUN 22	JUL 22	AUG 22	SEP 22	OCT 22	NOV 22	DEC 22		
INCOME														
4000 Management Fee Incom	0.00	0.00	0.00	0.00	0.00	-300.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
4100 HOA Income (non-posti														
4102 Transfer/Working Cap	300.00	2,100.00	1,200.00	1,500.00	1,500.00	1,500.00	1,200.00	1,200.00	1,500.00	1,800.00	1,800.00	1,800.00	17,400.00	21,600.00
4110 Annual Dues Income														
4112 Homeowner Dues	8,350.68	3,627.95	1,878.89	2,110.66	1,821.35	1,624.11	1,103.02	899.18	846.58	900.00	600.00	300.00	24,062.42	27,000.00
4110 Total Annual Dues	8,350.68	3,627.95	1,878.89	2,110.66	1,821.35	1,624.11	1,103.02	899.18	846.58	900.00	600.00	300.00	24,062.42	27,000.00
4100 Total HOA Income (n	8,650.68	5,727.95	3,078.89	3,610.66	3,321.35	3,124.11	2,303.02	2,099.18	2,346.58	2,700.00	2,400.00	2,100.00	41,462.42	48,600.00
TOTAL INCOME	8,650.68	5,727.95	3,078.89	3,610.66	3,321.35	2,824.11	2,303.02	2,399.18	2,346.58	2,700.00	2,400.00	2,100.00	41,462.42	48,600.00
EXPENSE														
5000 HOA Mgmt/Assoc. Serv	624.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	624.00	624.00	624.00	4,896.00	7,488.00
5030 Grounds Maintenance (i														
5031 Irrigation Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	150.00	150.00	450.00	1,800.00
5032 Landscape & Turf Ma	3,827.56	5,125.32	4,156.10	3,536.91	3,309.58	0.00	6,819.42	5,037.66	2,562.66	2,666.66	2,666.66	2,666.66	42,375.19	32,000.00
5034 Repairs & Maintenan	0.00	260.00	0.00	0.00	75.00	0.00	0.00	0.00	420.00	100.00	100.00	100.00	1,055.00	1,200.00
5035 Plantings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00	250.00	250.00	750.00	3,000.00
5030 Total Grounds Mainte	3,827.56	5,385.32	4,156.10	3,536.91	3,384.58	0.00	6,819.42	5,037.66	2,982.66	3,166.66	3,166.66	3,166.66	44,630.19	38,000.00
5070 Insurance Expense (nor														
5072 General Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
5073 Directors & Officers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
5070 Total Insurance Expe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,200.00
5080 Legal and Other Profes														
5081 Accounting Fees	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00	450.00
5082 Legal Fees	0.00	0.00	0.00	0.00	0.00	30.73	0.00	0.00	315.00	0.00	0.00	0.00	345.73	0.00
5080 Total Legal and Other	0.00	400.00	0.00	0.00	0.00	30.73	0.00	0.00	315.00	0.00	0.00	0.00	745.73	450.00
5300 Taxes Expense (non-po														
5301 Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00	5.00	15.00	60.00
5300 Total Taxes Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00	5.00	15.00	60.00
5400 Utilities Expense (non-p														
5401 Electric	43.28	39.26	38.77	40.53	41.32	41.63	41.69	43.38	43.82	40.00	40.00	40.00	493.68	480.00
5403 Water & Sewage	253.26	424.61	348.99	411.72	792.67	1,702.22	2,818.77	3,154.44	1,270.07	800.00	800.00	800.00	13,576.75	9,600.00
5400 Total Utilities Expens	296.54	463.87	387.76	452.25	833.99	1,743.85	2,860.46	3,197.82	1,313.89	840.00	840.00	840.00	14,070.43	10,080.00
5600 Office Expense (non-po														
5601 Office supplies	-2.30	4.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00	5.00	17.30	60.00

	Actual										Budget		REVISED TOTAL	ORIGINAL BUDGET
	JAN 22	FEB 22	MAR 22	APR 22	MAY 22	JUN 22	JUL 22	AUG 22	SEP 22	OCT 22	NOV 22	DEC 22		
5605 Postage & Mail Out	10.11	9.94	0.91	-4.26	26.72	12.66	5.69	0.00	-0.80	15.00	15.00	15.00	105.97	180.00
5600 Total Office Expense	7.81	14.54	0.91	-4.26	26.72	12.66	5.69	0.00	-0.80	20.00	20.00	20.00	123.27	240.00
5800 Other Expenses														
5801 Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00
5800 Total Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00
TOTAL EXPENSE	4,755.91	6,563.73	4,844.77	4,284.90	4,545.29	2,087.24	9,985.57	8,535.48	4,910.75	4,655.66	4,655.66	4,655.66	64,480.62	60,548.00
NET INCOME	3,894.77	-835.78	-1,765.88	-674.24	-1,223.94	736.87	-7,682.55	-6,136.30	-2,564.17	-1,955.66	-2,255.66	-2,555.66	-23,018.20	-11,948.00
NET INCOME SUMMARY														
Income	8,650.68	5,727.95	3,078.89	3,610.66	3,321.35	2,824.11	2,303.02	2,399.18	2,346.58	2,700.00	2,400.00	2,100.00	41,462.42	48,600.00
Expense	-4,755.91	-6,563.73	-4,844.77	-4,284.90	-4,545.29	-2,087.24	-9,985.57	-8,535.48	-4,910.75	-4,655.66	-4,655.66	-4,655.66	-64,480.62	-60,548.00
NET INCOME	3,894.77	-835.78	-1,765.88	-674.24	-1,223.94	736.87	-7,682.55	-6,136.30	-2,564.17	-1,955.66	-2,255.66	-2,555.66	-23,018.20	-11,948.00



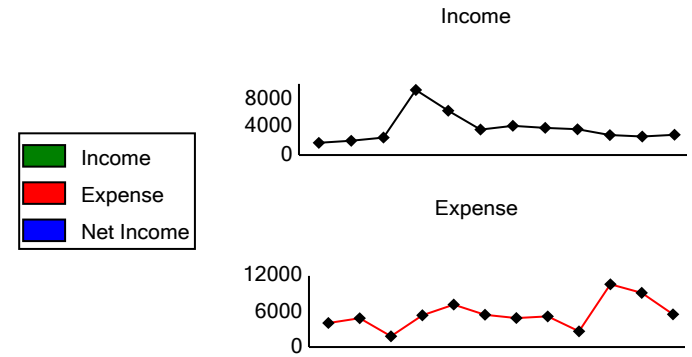
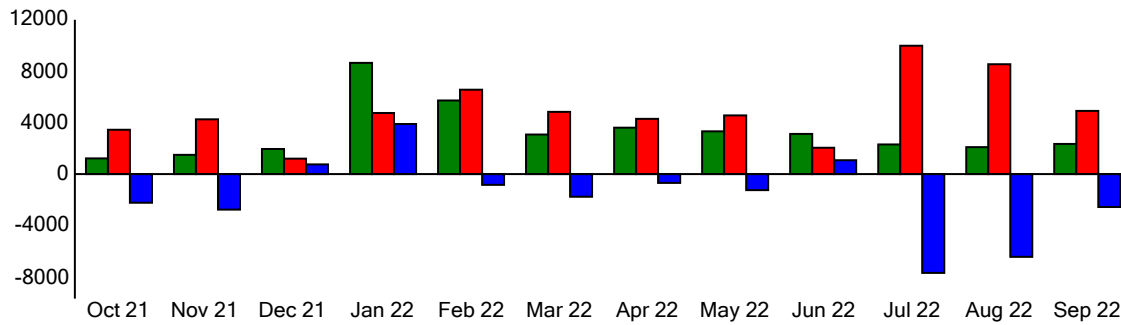
Profit & Loss 12 Month Recap

HOA: Yaupon Trails HOA

Monthly recap 10/01/21 - 09/30/22 (accrual basis)

	OCT 21	NOV 21	DEC 21	JAN 22	FEB 22	MAR 22	APR 22	MAY 22	JUN 22	JUL 22	AUG 22	SEP 22	TOTAL
INCOME													
4100 HOA Income (non-p													
4102 Transfer/Working	900.00	1,200.00	1,800.00	300.00	2,100.00	1,200.00	1,500.00	1,500.00	1,500.00	1,200.00	1,200.00	1,500.00	15,900.00
4110 Annual Dues Inco													
4112 Homeowner DL	315.62	300.64	157.73	8,350.68	3,627.95	1,878.89	2,110.66	1,821.35	1,624.11	1,103.02	899.18	846.58	23,036.41
4110 Total Annual Di	315.62	300.64	157.73	8,350.68	3,627.95	1,878.89	2,110.66	1,821.35	1,624.11	1,103.02	899.18	846.58	23,036.41
4100 Total HOA Incom	1,215.62	1,500.64	1,957.73	8,650.68	5,727.95	3,078.89	3,610.66	3,321.35	3,124.11	2,303.02	2,099.18	2,346.58	38,936.41
TOTAL INCOME	1,215.62	1,500.64	1,957.73	8,650.68	5,727.95	3,078.89	3,610.66	3,321.35	3,124.11	2,303.02	2,099.18	2,346.58	38,936.41
EXPENSE													
5000 HOA Mgmt/Assoc. S	624.00	624.50	624.00	624.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	4,896.50
5030 Grounds Maintenanc													
5032 Landscape & Turf	2,779.16	2,562.66	0.00	3,827.56	5,125.32	4,156.10	3,536.91	3,309.58	0.00	6,819.42	5,037.66	2,562.66	39,717.03
5034 Repairs & Mainte	0.00	0.00	0.00	0.00	260.00	0.00	0.00	75.00	0.00	0.00	0.00	420.00	755.00
5030 Total Grounds Ma	2,779.16	2,562.66	0.00	3,827.56	5,385.32	4,156.10	3,536.91	3,384.58	0.00	6,819.42	5,037.66	2,982.66	40,472.03
5080 Legal and Other Pro													
5081 Accounting Fees	0.00	0.00	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
5082 Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.73	0.00	0.00	0.00	315.00	345.73
5080 Total Legal and O	0.00	0.00	0.00	0.00	400.00	0.00	0.00	30.73	0.00	0.00	0.00	315.00	745.73
5400 Utilities Expense (nc													
5401 Electric	41.60	43.22	41.92	43.28	39.26	38.77	40.53	41.32	41.63	41.69	43.38	43.82	500.42
5403 Water & Sewage	0.00	1,031.36	534.41	253.26	424.61	348.99	411.72	792.67	1,702.22	2,818.77	3,154.44	1,270.07	12,742.52
5400 Total Utilities Exp	41.60	1,074.58	576.33	296.54	463.87	387.76	452.25	833.99	1,743.85	2,860.46	3,197.82	1,313.89	13,242.94
5600 Office Expense (non													
5601 Office supplies	0.00	0.00	0.00	0.00	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.30
5605 Postage & Mail O	3.20	0.00	4.55	7.54	10.43	0.00	4.55	19.07	6.95	5.69	5.16	0.00	67.14
5600 Total Office Exper	3.20	0.00	4.55	7.54	12.73	0.00	4.55	19.07	6.95	5.69	5.16	0.00	69.44
TOTAL EXPENSE	3,447.96	4,261.74	1,204.88	4,755.64	6,561.92	4,843.86	4,293.71	4,568.37	2,050.80	9,985.57	8,540.64	4,911.55	59,426.64
NET INCOME	-2,232.34	-2,761.10	752.85	3,895.04	-833.97	-1,764.97	-683.05	-1,247.02	1,073.31	-7,682.55	-6,441.46	-2,564.97	-20,490.23

	OCT 21	NOV 21	DEC 21	JAN 22	FEB 22	MAR 22	APR 22	MAY 22	JUN 22	JUL 22	AUG 22	SEP 22	TOTAL
NET INCOME SUMMARY													
Income	1,215.62	1,500.64	1,957.73	8,650.68	5,727.95	3,078.89	3,610.66	3,321.35	3,124.11	2,303.02	2,099.18	2,346.58	38,936.41
Expense	-3,447.96	-4,261.74	-1,204.88	-4,755.64	-6,561.92	-4,843.86	-4,293.71	-4,568.37	-2,050.80	-9,985.57	-8,540.64	-4,911.55	-59,426.64
NET INCOME	-2,232.34	-2,761.10	752.85	3,895.04	-833.97	-1,764.97	-683.05	-1,247.02	1,073.31	-7,682.55	-6,441.46	-2,564.97	-20,490.23



Cash Flow 12 Month Recap

HOA: Yaupon Trails HOA
10/01/21 - 09/30/22 (accrual basis)

	OCT 21	NOV 21	DEC 21	JAN 22	FEB 22	MAR 22	APR 22	MAY 22	JUN 22	JUL 22	AUG 22	SEP 22	TOTAL
OPERATING ACTIVITIES													
Net Income	-2,232.34	-2,761.10	752.85	3,895.04	-833.97	-1,764.97	-683.05	-1,247.02	1,073.31	-7,682.55	-6,441.46	-2,564.97	-20,490.23
Adjustments to reconcile Net Income to net cash provided by operations													
1100 Accounts Receivable	-1,515.62	1,974.26	3,566.78	-5,326.10	-865.21	1,312.19	-758.34	-664.66	2,276.70	0.00	0.00	0.00	0.00
2000 Accounts Payable	-189.44	-216.50	-2,562.66	0.00	3,228.12	927.98	-619.19	-190.89	-3,646.02	3,482.78	1,860.04	-2,060.16	14.06
Net cash provided by Operating Activities	-3,937.40	-1,003.34	1,756.97	-1,431.06	1,528.94	475.20	-2,060.58	-2,102.57	-296.01	-4,199.77	-4,581.42	-4,625.13	-20,476.17
FINANCING ACTIVITIES													
2400 10-Yr Special Project Fund Assessment	300.00	400.00	600.00	1,400.00	700.00	400.00	500.00	500.00	500.00	400.00	400.00	500.00	6,600.00
3003 Owner Contribution													
3004 Stylecraft Contribution	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	5,000.00	11,000.00
3003 Total Owner Contribution	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	5,000.00	11,000.00
Net cash provided by Financing Activities	300.00	400.00	2,600.00	1,400.00	700.00	400.00	500.00	500.00	500.00	400.00	4,400.00	5,500.00	17,600.00
Net cash increase for period	-3,637.40	-603.34	4,356.97	-31.06	2,228.94	875.20	-1,560.58	-1,602.57	203.99	-3,799.77	-181.42	874.87	-2,876.17
Cash at beginning of period	6,411.39	2,773.99	2,170.65	6,527.62	6,496.56	8,725.50	9,600.70	8,040.12	6,437.55	6,641.54	2,841.77	2,660.35	6,411.39
Cash at end of period	2,773.99	2,170.65	6,527.62	6,496.56	8,725.50	9,600.70	8,040.12	6,437.55	6,641.54	2,841.77	2,660.35	3,535.22	3,535.22