

Balance Sheet

HOA: Muir Wood Homeowners Association Inc
As of 12/31/23 (accrual basis)

ASSETS

Bank	
1000 Muir Wood Operating	2,566.84
Total Bank	<u>2,566.84</u>

Accounts Receivable	
1100 Accounts Receivable	-714.96
Total Accounts Receivable	<u>-714.96</u>

TOTAL ASSETS 1,851.88

LIABILITIES & EQUITY

Liabilities

Accounts Payable	
2000 Accounts Payable	-250.00
Total Accounts Payable	<u>-250.00</u>

Total Liabilities -250.00

Equity

3000 Net Income	-30.88
3001 Retained Earnings	-4,870.01
3003 Owner Contribution	
3004 Stylecraft Contribution	7,002.77
3003 Total Owner Contribution	<u>7,002.77</u>

Total Equity 2,101.88

TOTAL LIABILITIES & EQUITY 1,851.88

Balance Sheet Comparison

HOA: Muir Wood Homeowners Association Inc
 Comparison Periods: As of 12/31/23 and As of 09/30/23 (accrual basis)

	Amount as of 12/31/2023	Amount as of 9/30/2023	\$ Change	% Change
ASSETS				
Bank				
1000 Muir Wood Operating	2,566.84	1,322.07	1,244.77	94.2 %
Total Bank	2,566.84	1,322.07	1,244.77	94.2 %
Accounts Receivable				
1100 Accounts Receivable	-714.96	0.00	-714.96	
Total Accounts Receivable	-714.96	0.00	-714.96	
TOTAL ASSETS	1,851.88	1,322.07	529.81	40.1 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	-250.00	-250.00	0.00	0.0 %
Total Accounts Payable	-250.00	-250.00	0.00	0.0 %
Total Liabilities	-250.00	-250.00	0.00	0.0 %
Equity				
3000 Net Income	-30.88	1,478.13	-1,509.01	-102.1 %
3001 Retained Earnings	-4,870.01	-4,870.01	0.00	0.0 %
3003 Owner Contribution				
3004 Stylecraft Contribution	7,002.77	4,963.95	2,038.82	41.1 %
3003 Total Owner Contribution	7,002.77	4,963.95	2,038.82	41.1 %
Total Equity	2,101.88	1,572.07	529.81	33.7 %
TOTAL LIABILITIES & EQUITY	1,851.88	1,322.07	529.81	40.1 %

Profit & Loss

HOA: Muir Wood Homeowners Association Inc
10/01/23 - 12/31/23 (accrual basis)

	<u>Amount</u>
INCOME	
4100 HOA Income (non-posting)	
4102 Transfer/Working Capital Assessment	2,975.00
4110 Annual Dues Income	
4112 Homeowner Dues	<u>1,366.92</u>
4110 Total Annual Dues Income	<u>1,366.92</u>
4100 Total HOA Income (non-posting)	<u>4,341.92</u>
TOTAL INCOME	4,341.92
EXPENSE	
5000 HOA Mgmt/Assoc. Service	750.00
5030 Grounds Maintenance (non-posting)	
5032 Landscape & Turf Maintenance	3,083.51
5034 Repairs & Maintenance	<u>854.36</u>
5030 Total Grounds Maintenance (non-posting)	<u>3,937.87</u>
5070 Insurance Expense (non-posting)	
5076 Commercial Package Insurance	<u>519.91</u>
5070 Total Insurance Expense (non-posting)	519.91
5300 Taxes Expense (non-posting)	
5301 Property Taxes	<u>135.69</u>
5300 Total Taxes Expense (non-posting)	135.69
5400 Utilities Expense (non-posting)	
5403 Water & Sewage	<u>412.10</u>
5400 Total Utilities Expense (non-posting)	412.10
5600 Office Expense (non-posting)	
5601 Office supplies	10.00
5605 Postage & Mail Out	<u>40.36</u>
5600 Total Office Expense (non-posting)	50.36
5800 Other Expenses	
5801 Bank Fees	<u>45.00</u>
5800 Total Other Expenses	45.00
TOTAL EXPENSE	5,850.93
NET INCOME	<u>-1,509.01</u>

NET INCOME SUMMARY

Income	4,341.92
Expense	<u>-5,850.93</u>
NET INCOME	<u>-1,509.01</u>

Profit & Loss Comparison

HOA: Muir Wood Homeowners Association Inc

Comparison Periods: 10/01/23 - 12/31/23 and 07/01/23 - 09/30/23 (accrual basis)

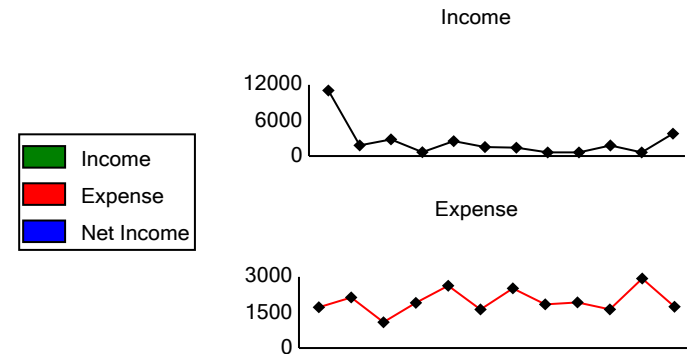
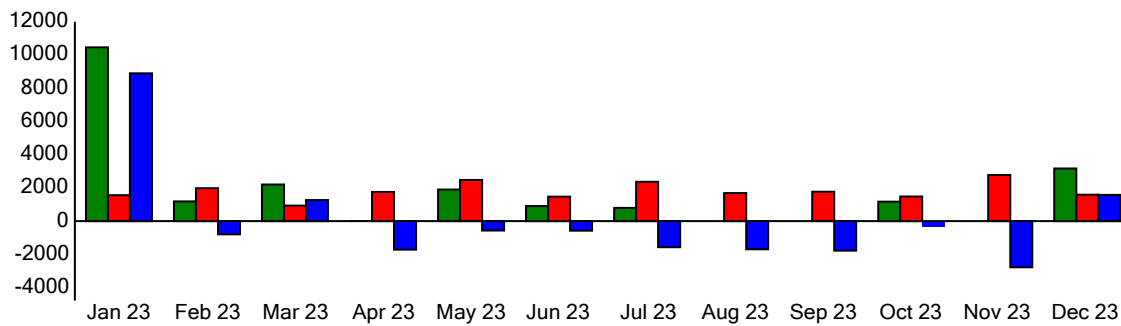
	10/01/23 - 12/31/23	07/01/23 - 09/30/23	\$ Change	% Change
INCOME				
4100 HOA Income (non-posting)				
4102 Transfer/Working Capital Assessment	2,975.00	425.00	2,550.00	600.0 %
4110 Annual Dues Income				
4112 Homeowner Dues	1,366.92	370.27	996.65	269.2 %
4110 Total Annual Dues Income	1,366.92	370.27	996.65	269.2 %
4100 Total HOA Income (non-posting)	4,341.92	795.27	3,546.65	446.0 %
TOTAL INCOME	4,341.92	795.27	3,546.65	446.0 %
EXPENSE				
5000 HOA Mgmt/Assoc. Service	750.00	750.00	0.00	
5030 Grounds Maintenance (non-posting)				
5032 Landscape & Turf Maintenance	3,083.51	3,163.89	-80.38	-2.5 %
5033 Tree Trimming & Removal	0.00	29.76	-29.76	-100.0 %
5034 Repairs & Maintenance	854.36	27.06	827.30	3,057.3 %
5035 Plantings	0.00	773.98	-773.98	-100.0 %
5030 Total Grounds Maintenance (non-posting)	3,937.87	3,994.69	-56.82	-1.4 %
5070 Insurance Expense (non-posting)				
5076 Commercial Package Insurance	519.91	512.94	6.97	1.4 %
5070 Total Insurance Expense (non-posting)	519.91	512.94	6.97	1.4 %
5300 Taxes Expense (non-posting)				
5301 Property Taxes	135.69	0.00	135.69	
5300 Total Taxes Expense (non-posting)	135.69	0.00	135.69	
5400 Utilities Expense (non-posting)				
5403 Water & Sewage	412.10	542.10	-130.00	-24.0 %
5400 Total Utilities Expense (non-posting)	412.10	542.10	-130.00	-24.0 %
5600 Office Expense (non-posting)				
5601 Office supplies	10.00	28.43	-18.43	-64.8 %
5605 Postage & Mail Out	40.36	2.93	37.43	1,277.5 %
5600 Total Office Expense (non-posting)	50.36	31.36	19.00	60.6 %
5800 Other Expenses				
5801 Bank Fees	45.00	0.00	45.00	
5800 Total Other Expenses	45.00	0.00	45.00	
TOTAL EXPENSE	5,850.93	5,831.09	19.84	0.3 %
NET INCOME	-1,509.01	-5,035.82	3,526.81	70.0 %
NET INCOME SUMMARY				
Income	4,341.92	795.27	3,546.65	446.0 %
Expense	-5,850.93	-5,831.09	-19.84	-0.3 %
NET INCOME	-1,509.01	-5,035.82	3,526.81	70.0 %

Profit & Loss 12 Month Recap

HOA: Muir Wood Homeowners Association Inc
 Monthly recap 01/01/23 - 12/31/23 (accrual basis)

	JAN 23	FEB 23	MAR 23	APR 23	MAY 23	JUN 23	JUL 23	AUG 23	SEP 23	OCT 23	NOV 23	DEC 23	TOTAL
INCOME													
4100 HOA Income (non-p													
4102 Transfer/Working	1,275.00	425.00	850.00	0.00	850.00	425.00	425.00	0.00	0.00	850.00	0.00	2,125.00	7,225.00
4110 Annual Dues Inco													
4112 Homeowner Dc	9,189.33	740.55	1,352.98	0.00	1,094.52	479.98	370.27	0.00	0.00	321.34	0.00	1,045.58	14,594.55
4110 Total Annual Di	9,189.33	740.55	1,352.98	0.00	1,094.52	479.98	370.27	0.00	0.00	321.34	0.00	1,045.58	14,594.55
4120 Deed Restriction I													
4121 Cost of Collecti	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
4120 Total Deed Res	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
4125 Finance Charges	0.00	25.50	0.00	12.75	-38.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4100 Total HOA Incom	10,464.33	1,191.05	2,202.98	37.75	1,906.27	904.98	795.27	0.00	0.00	1,171.34	0.00	3,170.58	21,844.55
TOTAL INCOME	10,464.33	1,191.05	2,202.98	37.75	1,906.27	904.98	795.27	0.00	0.00	1,171.34	0.00	3,170.58	21,844.55
EXPENSE													
5000 HOA Mgmt/Assoc. S	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00
5030 Grounds Maintenan													
5032 Landscape & Turf	974.25	974.25	974.25	974.25	1,948.50	974.25	1,054.63	1,054.63	1,054.63	1,054.63	974.25	1,054.63	13,067.15
5033 Tree Trimming & l	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.76	0.00	0.00	0.00	0.00	29.76
5034 Repairs & Mainter	0.00	0.00	0.00	324.75	0.00	0.00	0.00	0.00	27.06	0.00	854.36	0.00	1,206.17
5035 Plantings	0.00	0.00	0.00	0.00	0.00	0.00	773.98	0.00	0.00	0.00	0.00	0.00	773.98
5030 Total Grounds Ma	974.25	974.25	974.25	1,299.00	1,948.50	974.25	1,828.61	1,084.39	1,081.69	1,054.63	1,828.61	1,054.63	15,077.06
5070 Insurance Expense I													
5076 Commercial Pack	170.98	170.98	170.98	170.98	170.98	170.98	170.98	170.98	170.98	0.00	519.91	0.00	2,058.73
5070 Total Insurance E	170.98	170.98	170.98	170.98	170.98	170.98	170.98	170.98	170.98	0.00	519.91	0.00	2,058.73
5080 Legal and Other Pro													
5081 Accounting Fees	0.00	370.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	370.00
5080 Total Legal and O	0.00	370.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	370.00
5300 Taxes Expense (nor													
5301 Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.69	135.69
5300 Total Taxes Expe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.69	135.69
5400 Utilities Expense (nc													
5403 Water & Sewage	118.45	198.94	-466.53	30.00	99.39	77.49	113.87	183.41	244.82	156.63	144.42	111.05	1,011.94
5400 Total Utilities Exp	118.45	198.94	-466.53	30.00	99.39	77.49	113.87	183.41	244.82	156.63	144.42	111.05	1,011.94
5600 Office Expense (non													
5601 Office supplies	40.08	2.88	2.08	2.80	4.00	2.56	2.64	1.52	24.27	2.64	2.24	5.12	92.83

	JAN 23	FEB 23	MAR 23	APR 23	MAY 23	JUN 23	JUL 23	AUG 23	SEP 23	OCT 23	NOV 23	DEC 23	TOTAL
5605 Postage & Mail O	13.92	15.22	5.94	1.49	2.68	1.64	0.60	1.70	0.63	0.63	19.79	19.94	84.18
5600 Total Office Exper	54.00	18.10	8.02	4.29	6.68	4.20	3.24	3.22	24.90	3.27	22.03	25.06	177.01
5800 Other Expenses													
5801 Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	15.00	15.00	45.00
5800 Total Other Exper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	15.00	15.00	45.00
TOTAL EXPENSE	1,567.68	1,982.27	936.72	1,754.27	2,475.55	1,476.92	2,366.70	1,692.00	1,772.39	1,479.53	2,779.97	1,591.43	21,875.43
NET INCOME	8,896.65	-791.22	1,266.26	-1,716.52	-569.28	-571.94	-1,571.43	-1,692.00	-1,772.39	-308.19	-2,779.97	1,579.15	-30.88
NET INCOME SUMMARY													
Income	10,464.33	1,191.05	2,202.98	37.75	1,906.27	904.98	795.27	0.00	0.00	1,171.34	0.00	3,170.58	21,844.55
Expense	-1,567.68	-1,982.27	-936.72	-1,754.27	-2,475.55	-1,476.92	-2,366.70	-1,692.00	-1,772.39	-1,479.53	-2,779.97	-1,591.43	-21,875.43
NET INCOME	8,896.65	-791.22	1,266.26	-1,716.52	-569.28	-571.94	-1,571.43	-1,692.00	-1,772.39	-308.19	-2,779.97	1,579.15	-30.88



Trial Balance

HOA: Muir Wood Homeowners Association Inc
As of 12/31/23 (accrual basis)

Account	Debit	Credit
1000 Muir Wood Operating	2,566.84	
1100 Accounts Receivable		714.96
2000 Accounts Payable	250.00	
3001 Retained Earnings	4,870.01	
3004 Stylecraft Contribution		7,002.77
4102 Transfer/Working Capital Assessment		7,225.00
4112 Homeowner Dues		14,594.55
4121 Cost of Collection		25.00
5000 HOA Mgmt/Assoc. Service	3,000.00	
5032 Landscape & Turf Maintenance	13,067.15	
5033 Tree Trimming & Removal	29.76	
5034 Repairs & Maintenance	1,206.17	
5035 Plantings	773.98	
5076 Commercial Package Insurance	2,058.73	
5081 Accounting Fees	370.00	
5301 Property Taxes	135.69	
5403 Water & Sewage	1,011.94	
5601 Office supplies	92.83	
5605 Postage & Mail Out	84.18	
5801 Bank Fees	45.00	
	29,562.28	29,562.28

Cash Flow 12 Month Recap

HOA: Muir Wood Homeowners Association Inc

01/01/23 - 12/31/23 (accrual basis)

	JAN 23	FEB 23	MAR 23	APR 23	MAY 23	JUN 23	JUL 23	AUG 23	SEP 23	OCT 23	NOV 23	DEC 23	TOTAL
OPERATING ACTIVITIES													
Net Income	8,896.65	-791.22	1,266.26	-1,716.52	-569.28	-571.94	-1,571.43	-1,692.00	-1,772.39	-308.19	-2,779.97	1,579.15	-30.88
Adjustments to reconcile Net Income to net cash provided by operations													
1100 Accounts Receivable	-4,559.19	2,451.71	837.25	875.50	0.00	0.00	-795.27	795.27	0.00	0.00	0.00	714.96	320.23
2000 Accounts Payable	-1,385.35	-12.75	12.75	-38.25	-61.14	77.49	21.90	-183.41	183.41	898.00	1,190.43	-2,088.43	-1,385.35
Net cash provided by Operating Activities	2,952.11	1,647.74	2,116.26	-879.27	-630.42	-494.45	-2,344.80	-1,080.14	-1,588.98	589.81	-1,589.54	205.68	-1,096.00
FINANCING ACTIVITIES													
3003 Owner Contribution													
3004 Stylecraft Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,038.82	2,038.82
3003 Total Owner Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,038.82	2,038.82
Net cash provided by Financing Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,038.82	2,038.82
Net cash increase for period	2,952.11	1,647.74	2,116.26	-879.27	-630.42	-494.45	-2,344.80	-1,080.14	-1,588.98	589.81	-1,589.54	2,244.50	942.82
Cash at beginning of period	1,624.02	4,576.13	6,223.87	8,340.13	7,460.86	6,830.44	6,335.99	3,991.19	2,911.05	1,322.07	1,911.88	322.34	1,624.02
Cash at end of period	4,576.13	6,223.87	8,340.13	7,460.86	6,830.44	6,335.99	3,991.19	2,911.05	1,322.07	1,911.88	322.34	2,566.84	2,566.84