

**COMSTOCK ESTATES HOA
BALANCE SHEET
MARCH, 2021**

	<u>FEBRUARY</u>	<u>MARCH</u>
ASSETS		
CURRENT ASSETS		
BANK OF THE WEST - CHECKING	32,059.13	31,875.73
BANK OF THE WEST - C/D	84,326.01	84,333.33
BANK OF THE WEST - M/M	70,180.64	70,188.39
TOTAL CASH IN BANK	<u>186,565.78</u>	<u>186,397.45</u>
ACCOUNTS RECEIVABLE		
HOA ASSESSMENTS & FEES - 2021	6,426.77	5,927.60
HOA ASSESSMENTS & FEES -PRIOR YEARS	9,736.75	9,521.64
TOTAL ACCOUNTS RECEIVABLE	<u>16,163.52</u>	<u>15,449.24</u>
OTHER ASSETS		
UNDEPOSITED FUNDS-PAYPAL		
UNDEPOSITED FUNDS-BANK	900.00	75.00
PREPAID EXPENSES (INSURANCE)	2,363.42	2,127.09
REIMBURSABLE EXPENSES	5,149.81	5,600.30
DEPOSITS	1,084.95	1,084.95
TOTAL OTHER ASSETS	<u>9,498.18</u>	<u>8,887.34</u>
TOTAL ASSETS	<u><u>212,227.48</u></u>	<u><u>210,734.03</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
ACCOUNTS PAYABLE	1,980.00	1,755.00
PREPAID ASSESSMENTS - 2021	204.16	406.98
TOTAL CURRENT LIABILITIES	<u>2,184.16</u>	<u>2,161.98</u>
EQUITY		
OWNERS' EQUITY	21,421.48	21,421.48
RETAINED EARNINGS	145,009.64	145,009.64
NET INCOME	43,612.20	42,140.93
TOTAL EQUITY	<u>210,043.32</u>	<u>208,572.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>212,227.48</u></u>	<u><u>210,734.03</u></u>

**COMSTOCK ESTATES HOA
PROFIT & LOSS YTD COMPARISON
MARCH 31, 2021**

	MARCH	JAN-MAR	BUDGET
	MONTH	YEAR TO DATE	2021
INCOME			
FINANCE CHARGES	233.56	625.68	
HOA ASSESSMENTS	0.00	46,800.00	46,800.00
LATE FEES	0.00	950.00	
LEGAL FEES	229.99	1,832.38	
LIEN FEES	153.00	278.00	
VIOLATION FEES	0.00	0.00	
WRITE OFFS	(184.36)	(434.36)	
TOTAL INCOME	432.19	50,051.70	46,800.00
EXPENSES			
BANK FEES	8.01	8.01	
ELECTRICITY	11.93	35.79	250.00
INSURANCE (LIABILITY)	236.33	708.99	3,100.00
IRRIGATION (G/V SHARES - ELMWD)	0.00	1,236.67	2,205.00
IRRIGATION PROJECT	0.00	0.00	5,000.00
LEGAL AND ACCOUNTING	0.00	0.00	1,500.00
MAINTENANCE:			
FENCE MAINTENANCE	0.00	0.00	3,000.00
GROUNDS MAINTENANCE	0.00	1,470.00	8,825.00
GROUNDS MAINTENANCE - REPAIRS	0.00	0.00	
IRRIGATION MAINTENANCE	225.00	675.00	2,700.00
IRRIGATION MAINTENANCE - REPAIRS		0.00	0.00
TOTAL MAINTENANCE	225.00	2,145.00	14,525.00
MEETING EXPENSES	0.00	262.30	650.00
MISCELLANEOUS EXPENSES	30.00	30.72	250.00
POSTAGE AND COPIES	0.00	20.90	500.00
PROPERTY MANAGEMENT FEES	1,150.00	3,450.00	13,800.00
RETURNED CHECKS	0.00	150.00	
SIGNS	0.00	0.00	2,000.00
TAXES AND LICENSES	0.00	0.00	110.00
WEBSITE	0.00	0.00	300.00
TOTAL EXPENSES	1,661.27	8,048.38	44,190.00
NET ORDINARY INCOME	(1,229.08)	42,003.32	2,610.00
OTHER INCOME/EXPENSE			
INTEREST EARNED	15.07	37.61	1,500.00
UNREIMBURSED INCOME	0.00	100.00	0.00
TOTAL OTHER INCOME/EXPENSE	15.07	137.61	1,500.00
NET INCOME	(1,214.01)	42,140.93	4,110.00
OPERATING & RESERVE FUNDS			
CURRENT YEAR OPERATIONS		39,393.32	
FENCE RESERVE		65,000.00	
IRRIGATION SYSTEM RESERVE		55,000.00	
LANDSCAPE MODIFICATION RESERVE		15,000.00	
HARD TIMES RESERVE		15,000.00	
EXCESS FUNDS		(2,995.87)	
TOTAL FUNDS		186,397.45	

COMSTOCK ESTATES HOMEOWNERS ASSOCIATION												
MARCH 31, 2021												
Per G/L		Current Year Assessments & Other Charges										
Property	Total @	HOA Assmnt	Late Fee	Finance Charges	Violations	Legal	Waivers	Total Due	P/Y Unpaid	P/P Assmnts	TOTALS 3/31/2021	
AME462	181.00	150.00	25.00	6.00				181.00			181.00	
AME465	404.01	150.00	25.00	17.15				192.15	211.86		404.01	
COM578	404.01	150.00	25.00	17.15				192.15	211.86		404.01	
COM637	-150.00							0.00		-150.00	-150.00	
COM696	-25.00							0.00		-25.00	-25.00	
COM703	181.00	150.00	25.00	6.00				181.00			181.00	
COM763	181.00	150.00	25.00	6.00				181.00			181.00	
GAL500	2.82			2.82				2.82			2.82	
GAL501	181.00	150.00	25.00	6.00				181.00			181.00	
GOL411	1,565.36	150.00	25.00	67.66		153.00		395.66	1,169.70		1,565.36	
GOL431	181.00	150.00	25.00	6.00				181.00			181.00	
GOL702	269.09	150.00	25.00	10.40				185.40	83.69		269.09	
JAS736	181.00	150.00	25.00	6.00				181.00			181.00	
JAS845	181.00	150.00	25.00	6.00				181.00			181.00	
MIC556	7,837.82	150.00	25.00	343.15		1,832.38		2,350.53	5,487.29		7,837.82	
NAN460	2,348.06	150.00	25.00	114.54		125.00		414.54	1,933.52		2,348.06	
NAN467	181.05	150.00	25.00	6.05				181.05			181.05	
PLA734	404.01	150.00	25.00	17.15				192.15	211.86		404.01	
PLA758	-44.16							0.00		-44.16	-44.16	
PLA784	181.00	150.00	25.00	6.00				181.00			181.00	
SAN611	181.00	150.00	25.00	6.00				181.00			181.00	
SAN617	-177.82									-177.82	-177.82	
SAN667	-10.00									-10.00	-10.00	
SIL714	404.01	150.00	25.00	17.15				192.15	211.86		404.01	
	15,042.26	2,700.00	450.00	667.22	0.00	2,110.38	0.00	5,927.60	9,521.64	-406.98	15,042.26	
TOTAL INVOICED ASSESSMENTS FOR 2021												
UNPAID ASSESSMENTS FOR 2021 THROUGH MARCH 31, 2021												
TOTAL ASSESSMENT PAYMENTS RECEIVED THROUGH MARCH 31, 2021												