

# Balance Sheet

HOA: Southern Pointe Homeowners Association  
As of 09/30/21 (accrual basis)

## ASSETS

Bank		
1000 Operating 7103		46,306.98
Total Bank		46,306.98
Accounts Receivable		
1100 Accounts Receivable		-2,161.47
Total Accounts Receivable		-2,161.47
Other Current Asset		
1200 Undeposited Funds		404.83
Total Other Current Asset		404.83
Other Asset		
1800 Utility Deposits		100.00
Total Other Asset		100.00
<b>TOTAL ASSETS</b>		<b>44,650.34</b>

## LIABILITIES & EQUITY

### Liabilities

Accounts Payable		
2000 Accounts Payable		10,438.58
Total Accounts Payable		10,438.58
Long Term Liability		
2200 Notes Payable		
2201 N/P BV Southern Pointe		42,000.00
2200 Total Notes Payable		42,000.00
Total Long Term Liability		42,000.00
<b>Total Liabilities</b>		<b>52,438.58</b>

### Equity

3000 Net Income		13,489.98
3001 Retained Earnings		-21,278.22
<b>Total Equity</b>		<b>-7,788.24</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>44,650.34</b>

# Balance Sheet Comparison

HOA: Southern Pointe Homeowners Association  
 Comparison Periods: As of 09/30/21 and As of 06/30/21 (accrual basis)

	Amount as of 9/30/2021	Amount as of 6/30/2021	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1000 Operating 7103	46,306.98	60,904.31	-14,597.33	-24.0 %
Total Bank	46,306.98	60,904.31	-14,597.33	-24.0 %
Accounts Receivable				
1100 Accounts Receivable	-2,161.47	-930.93	-1,230.54	-132.2 %
Total Accounts Receivable	-2,161.47	-930.93	-1,230.54	-132.2 %
Other Current Asset				
1200 Undeposited Funds	404.83	110.00	294.83	268.0 %
Total Other Current Asset	404.83	110.00	294.83	268.0 %
Other Asset				
1800 Utility Deposits	100.00	100.00	0.00	0.0 %
Total Other Asset	100.00	100.00	0.00	0.0 %
<b>TOTAL ASSETS</b>	<b>44,650.34</b>	<b>60,183.38</b>	<b>-15,533.04</b>	<b>-25.8 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	10,438.58	14,315.68	-3,877.10	-27.1 %
Total Accounts Payable	10,438.58	14,315.68	-3,877.10	-27.1 %
Long Term Liability				
2200 Notes Payable				
2201 N/P BV Southern Pointe	42,000.00	42,000.00	0.00	0.0 %
2200 Total Notes Payable	42,000.00	42,000.00	0.00	0.0 %
Total Long Term Liability	42,000.00	42,000.00	0.00	0.0 %
<b>Total Liabilities</b>	<b>52,438.58</b>	<b>56,315.68</b>	<b>-3,877.10</b>	<b>-6.9 %</b>
<b>Equity</b>				
3000 Net Income	13,489.98	25,145.92	-11,655.94	-46.4 %
3001 Retained Earnings	-21,278.22	-21,278.22	0.00	0.0 %
<b>Total Equity</b>	<b>-7,788.24</b>	<b>3,867.70</b>	<b>-11,655.94</b>	<b>-301.4 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>44,650.34</b>	<b>60,183.38</b>	<b>-15,533.04</b>	<b>-25.8 %</b>

# Profit & Loss

HOA: Southern Pointe Homeowners Association

07/01/21 - 09/30/21 (accrual basis)

	<u>Amount</u>
<b>INCOME</b>	
4100 HOA Income (non-posting)	
4102 Transfer Fees	655.00
4110 Annual Dues Income	
4111 Builder Dues	3,903.47
4112 Homeowner Dues	<u>3,216.05</u>
4110 Total Annual Dues Income	7,119.52
4120 Deed Restriction Income	
4123 Violation Enforcement	<u>116.44</u>
4120 Total Deed Restriction Income	116.44
4125 Finance Charges	<u>-15.28</u>
4100 Total HOA Income (non-posting)	7,875.68
4150 Utility Income (non-posting)	
4151 Fiber Connection	10,285.18
4152 Trash Service	<u>8,622.46</u>
4150 Total Utility Income (non-posting)	<u>18,907.64</u>
<b>TOTAL INCOME</b>	<b>26,783.32</b>
<b>EXPENSE</b>	
5000 HOA Mgmt/Assoc. Service	2,475.00
5030 Grounds Maintenance (non-posting)	
5031 Irrigation Repair	1,776.93
5032 Landscape & Turf Maintenance	<u>9,655.94</u>
5030 Total Grounds Maintenance (non-posting)	11,432.87
5070 Insurance Expense (non-posting)	
5073 Directors & Officers	<u>1,791.00</u>
5070 Total Insurance Expense (non-posting)	1,791.00
5100 Repairs & Maintenance Expense (non-posting)	
5109 Miscellaneous Repairs Expense	<u>50.00</u>
5100 Total Repairs & Maintenance Expense (non-posting)	50.00
5400 Utilities Expense (non-posting)	
5401 Electric	787.18
5402 Sprinkler	1,728.91
5404 Fiber Connection	10,939.25
5405 Trash Service	<u>9,125.00</u>
5400 Total Utilities Expense (non-posting)	22,580.34
5600 Office Expense (non-posting)	
5605 Postage & Mail Out	<u>110.05</u>
5600 Total Office Expense (non-posting)	110.05
<b>TOTAL EXPENSE</b>	<b>38,439.26</b>
<b>NET INCOME</b>	<b>-11,655.94</b>

## NET INCOME SUMMARY

Income	26,783.32
Expense	<u>-38,439.26</u>
<b>NET INCOME</b>	<b><u>-11,655.94</u></b>

# Profit & Loss Comparison

HOA: Southern Pointe Homeowners Association

Comparison Periods: 07/01/21 - 09/30/21 and 04/01/21 - 06/30/21 (accrual basis)

	07/01/21 - 09/30/21	04/01/21 - 06/30/21	\$ Change	% Change
<b>INCOME</b>				
4100 HOA Income (non-posting)				
4102 Transfer Fees	655.00	700.00	-45.00	-6.4 %
4110 Annual Dues Income				
4111 Builder Dues	3,903.47	-2,196.49	6,099.96	277.7 %
4112 Homeowner Dues	3,216.05	4,878.55	-1,662.50	-34.1 %
4110 Total Annual Dues Income	7,119.52	2,682.06	4,437.46	165.4 %
4120 Deed Restriction Income				
4121 Cost of Collection	0.00	50.00	-50.00	-100.0 %
4123 Violation Enforcement	116.44	0.00	116.44	
4120 Total Deed Restriction Income	116.44	50.00	66.44	132.9 %
4125 Finance Charges	-15.28	39.29	-54.57	-138.9 %
4100 Total HOA Income (non-posting)	7,875.68	3,471.35	4,404.33	126.9 %
4150 Utility Income (non-posting)				
4151 Fiber Connection	10,285.18	8,429.25	1,855.93	22.0 %
4152 Trash Service	8,622.46	7,096.21	1,526.25	21.5 %
4150 Total Utility Income (non-posting)	18,907.64	15,525.46	3,382.18	21.8 %
<b>TOTAL INCOME</b>	<b>26,783.32</b>	<b>18,996.81</b>	<b>7,786.51</b>	<b>41.0 %</b>
<b>EXPENSE</b>				
5000 HOA Mgmt/Assoc. Service	2,475.00	2,215.00	260.00	11.7 %
5030 Grounds Maintenance (non-posting)				
5031 Irrigation Repair	1,776.93	921.10	855.83	92.9 %
5032 Landscape & Turf Maintenance	9,655.94	11,521.55	-1,865.61	-16.2 %
5030 Total Grounds Maintenance (non-posting)	11,432.87	12,442.65	-1,009.78	-8.1 %
5070 Insurance Expense (non-posting)				
5073 Directors & Officers	1,791.00	0.00	1,791.00	
5076 Commercial Package	0.00	1,376.00	-1,376.00	-100.0 %
5070 Total Insurance Expense (non-posting)	1,791.00	1,376.00	415.00	30.2 %
5080 Legal and Other Professional Fees (non-posting)				
5081 Accounting Fees	0.00	625.00	-625.00	-100.0 %
5080 Total Legal and Other Professional Fees (no	0.00	625.00	-625.00	-100.0 %
5100 Repairs & Maintenance Expense (non-posting)				
5109 Miscellaneous Repairs Expense	50.00	0.00	50.00	
5100 Total Repairs & Maintenance Expense (non-	50.00	0.00	50.00	
5400 Utilities Expense (non-posting)				
5401 Electric	787.18	781.51	5.67	0.7 %
5402 Sprinkler	1,728.91	521.20	1,207.71	231.7 %
5404 Fiber Connection	10,939.25	8,717.59	2,221.66	25.5 %
5405 Trash Service	9,125.00	7,525.00	1,600.00	21.3 %
5400 Total Utilities Expense (non-posting)	22,580.34	17,545.30	5,035.04	28.7 %
5600 Office Expense (non-posting)				
5601 Office supplies	0.00	100.65	-100.65	-100.0 %
5603 Events	0.00	2,138.69	-2,138.69	-100.0 %
5605 Postage & Mail Out	110.05	111.67	-1.62	-1.5 %
5600 Total Office Expense (non-posting)	110.05	2,351.01	-2,240.96	-95.3 %
<b>TOTAL EXPENSE</b>	<b>38,439.26</b>	<b>36,554.96</b>	<b>1,884.30</b>	<b>5.2 %</b>
<b>NET INCOME</b>	<b>-11,655.94</b>	<b>-17,558.15</b>	<b>5,902.21</b>	<b>33.6 %</b>

	<u>07/01/21 - 09/30/21</u>	<u>04/01/21 - 06/30/21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>NET INCOME SUMMARY</b>				
Income	26,783.32	18,996.81	7,786.51	41.0 %
Expense	-38,439.26	-36,554.96	-1,884.30	-5.2 %
<b>NET INCOME</b>	<b>-11,655.94</b>	<b>-17,558.15</b>	<b>5,902.21</b>	<b>33.6 %</b>

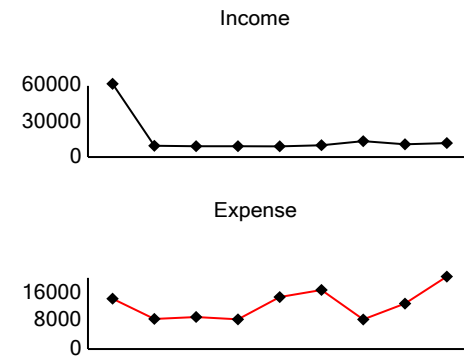
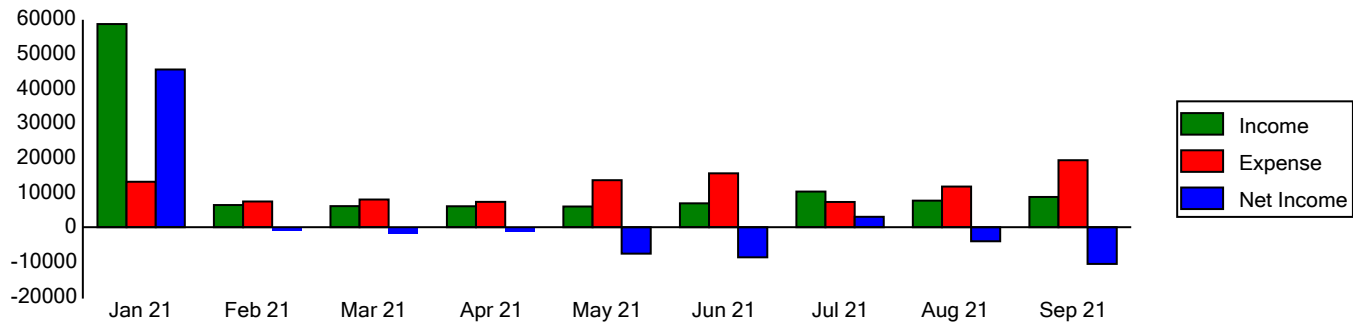
# Profit & Loss 12 Month Recap

HOA: Southern Pointe Homeowners Association  
 Monthly recap 01/01/21 - 09/30/21 (accrual basis)

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	TOTAL
<b>INCOME</b>										
4100 HOA Income (non-posting)										
4102 Transfer Fees	180.00	195.00	210.00	245.00	140.00	315.00	375.00	140.00	140.00	1,940.00
4110 Annual Dues Income										
4111 Builder Dues	18,265.75	-626.02	-1,362.33	-537.64	-482.83	-1,176.02	1,683.60	690.41	1,529.46	17,984.38
4112 Homeowner Dues	36,447.25	2,636.97	2,698.85	1,411.85	1,114.66	2,352.04	2,191.12	533.15	491.78	49,877.67
4110 Total Annual Dues Inc	54,713.00	2,010.95	1,336.52	874.21	631.83	1,176.02	3,874.72	1,223.56	2,021.24	67,862.05
4120 Deed Restriction Income										
4121 Cost of Collection	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	50.00
4123 Violation Enforcement	0.00	0.00	0.00	0.00	0.00	0.00	116.44	0.00	0.00	116.44
4120 Total Deed Restriction	0.00	0.00	0.00	50.00	0.00	0.00	116.44	0.00	0.00	166.44
4125 Finance Charges	0.00	0.00	0.00	8.17	8.10	23.02	0.00	7.87	-23.15	24.01
4100 Total HOA Income (non-p	54,893.00	2,205.95	1,546.52	1,177.38	779.93	1,514.04	4,366.16	1,371.43	2,138.09	69,992.50
4150 Utility Income (non-posting)										
4151 Fiber Connection	2,119.33	2,292.85	2,475.65	2,660.00	2,827.75	2,941.50	3,238.25	3,437.45	3,609.48	25,602.26
4152 Trash Service	1,766.12	1,936.60	2,089.51	2,243.09	2,379.64	2,473.48	2,723.15	2,890.99	3,008.32	21,510.90
4150 Total Utility Income (non-	3,885.45	4,229.45	4,565.16	4,903.09	5,207.39	5,414.98	5,961.40	6,328.44	6,617.80	47,113.16
<b>TOTAL INCOME</b>	<b>58,778.45</b>	<b>6,435.40</b>	<b>6,111.68</b>	<b>6,080.47</b>	<b>5,987.32</b>	<b>6,929.02</b>	<b>10,327.56</b>	<b>7,699.87</b>	<b>8,755.89</b>	<b>117,105.66</b>
<b>EXPENSE</b>										
5000 HOA Mgmt/Assoc. Service	730.00	730.00	730.00	735.00	735.00	745.00	745.00	865.00	865.00	6,880.00
5030 Grounds Maintenance (non										
5031 Irrigation Repair	0.00	0.00	0.00	194.85	462.77	263.48	0.00	240.32	1,536.61	2,698.03
5032 Landscape & Turf Mainte	1,967.44	1,967.44	1,967.44	2,567.44	3,988.58	4,965.53	1,179.93	6,508.57	1,967.44	27,079.81
5034 Grounds Repairs & Maint	3,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,450.00
5030 Total Grounds Maintenar	5,417.44	1,967.44	1,967.44	2,762.29	4,451.35	5,229.01	1,179.93	6,748.89	3,504.05	33,227.84
5070 Insurance Expense (non-pc										
5073 Directors & Officers	0.00	0.00	0.00	0.00	0.00	0.00	1,791.00	0.00	0.00	1,791.00
5076 Commercial Package	0.00	0.00	0.00	0.00	0.00	1,376.00	0.00	0.00	0.00	1,376.00
5070 Total Insurance Expense	0.00	0.00	0.00	0.00	0.00	1,376.00	1,791.00	0.00	0.00	3,167.00
5080 Legal and Other Profession										
5081 Accounting Fees	0.00	0.00	0.00	625.00	0.00	0.00	0.00	0.00	0.00	625.00
5082 Legal Fees	175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00
5080 Total Legal and Other Pr	175.00	0.00	0.00	625.00	0.00	0.00	0.00	0.00	0.00	800.00
5100 Repairs & Maintenance Exp										
5109 Miscellaneous Repairs E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	TOTAL
5100 Total Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00
5200 Supplies Expense	0.00	0.00	121.00	0.00	0.00	0.00	0.00	0.00	0.00	121.00
5300 Taxes Expense (non-postin										
5301 Property Taxes	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.75
5300 Total Taxes Expense (no	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.75
5400 Utilities Expense (non-posti										
5401 Electric	284.31	280.19	272.48	266.65	249.13	265.73	246.77	256.54	283.87	2,405.67
5402 Sprinkler	270.10	108.40	108.40	108.40	123.10	289.70	284.80	289.70	1,154.41	2,737.01
5404 Fiber Connection	4,284.19	2,468.57	2,670.97	2,809.00	2,956.59	2,952.00	198.38	3,498.39	7,242.48	29,080.57
5405 Trash Service	1,825.00	1,850.00	2,075.00	0.00	4,950.00	2,575.00	2,850.00	0.00	6,275.00	22,400.00
5400 Total Utilities Expense (n	6,663.60	4,707.16	5,126.85	3,184.05	8,278.82	6,082.43	3,579.95	4,044.63	14,955.76	56,623.25
5600 Office Expense (non-postin										
5601 Office supplies	10.48	19.30	10.48	0.00	100.65	0.00	0.00	0.00	0.00	140.91
5603 Events	0.00	0.00	0.00	0.00	0.00	2,138.69	0.00	0.00	0.00	2,138.69
5605 Postage & Mail Out	154.82	39.38	48.32	25.77	40.92	44.98	0.00	110.05	0.00	464.24
5600 Total Office Expense (no	165.30	58.68	58.80	25.77	141.57	2,183.67	0.00	110.05	0.00	2,743.84
<b>TOTAL EXPENSE</b>	<b>13,154.09</b>	<b>7,463.28</b>	<b>8,004.09</b>	<b>7,332.11</b>	<b>13,606.74</b>	<b>15,616.11</b>	<b>7,295.88</b>	<b>11,768.57</b>	<b>19,374.81</b>	<b>103,615.68</b>
<b>NET INCOME</b>	<b>45,624.36</b>	<b>-1,027.88</b>	<b>-1,892.41</b>	<b>-1,251.64</b>	<b>-7,619.42</b>	<b>-8,687.09</b>	<b>3,031.68</b>	<b>-4,068.70</b>	<b>-10,618.92</b>	<b>13,489.98</b>

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	TOTAL
<b>NET INCOME SUMMARY</b>										
Income	58,778.45	6,435.40	6,111.68	6,080.47	5,987.32	6,929.02	10,327.56	7,699.87	8,755.89	117,105.66
Expense	-13,154.09	-7,463.28	-8,004.09	-7,332.11	-13,606.74	-15,616.11	-7,295.88	-11,768.57	-19,374.81	-103,615.68
<b>NET INCOME</b>	<b>45,624.36</b>	<b>-1,027.88</b>	<b>-1,892.41</b>	<b>-1,251.64</b>	<b>-7,619.42</b>	<b>-8,687.09</b>	<b>3,031.68</b>	<b>-4,068.70</b>	<b>-10,618.92</b>	<b>13,489.98</b>





# Trial Balance

HOA: Southern Pointe Homeowners Association  
As of 09/30/21 (accrual basis)

Account	Debit	Credit
1000 Operating 7103	46,306.98	
1100 Accounts Receivable		2,161.47
1200 Undeposited Funds	404.83	
1800 Utility Deposits	100.00	
2000 Accounts Payable		10,438.58
2201 N/P BV Southern Pointe		42,000.00
3001 Retained Earnings	21,278.22	
4102 Transfer Fees		1,940.00
4111 Builder Dues		17,984.38
4112 Homeowner Dues		49,877.67
4121 Cost of Collection		50.00
4123 Violation Enforcement		116.44
4125 Finance Charges		24.01
4151 Fiber Connection		25,602.26
4152 Trash Service		21,510.90
5000 HOA Mgmt/Assoc. Service	6,880.00	
5031 Irrigation Repair	2,698.03	
5032 Landscape & Turf Maintenance	27,079.81	
5034 Grounds Repairs & Maintenance	3,450.00	
5073 Directors & Officers	1,791.00	
5076 Commercial Package	1,376.00	
5081 Accounting Fees	625.00	
5082 Legal Fees	175.00	
5109 Miscellaneous Repairs Expense	50.00	
5200 Supplies Expense	121.00	
5301 Property Taxes	2.75	
5401 Electric	2,405.67	
5402 Sprinkler	2,737.01	
5404 Fiber Connection	29,080.57	
5405 Trash Service	22,400.00	
5601 Office supplies	140.91	
5603 Events	2,138.69	
5605 Postage & Mail Out	464.24	
	<b>171,705.71</b>	<b>171,705.71</b>

# Cash Flow 12 Month Recap

HOA: Southern Pointe Homeowners Association

01/01/21 - 09/30/21 (accrual basis)

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	TOTAL
<b>OPERATING ACTIVITIES</b>										
<b>INCOME</b>										
4100 HOA Income (non-posting)										
4102 Transfer Fees	180.00	195.00	210.00	245.00	140.00	315.00	375.00	140.00	140.00	1,940.00
4110 Annual Dues Income										
4111 Builder Dues	18,265.75	-626.02	-1,362.33	-537.64	-482.83	-1,176.02	1,683.60	690.41	1,529.46	17,984.38
4112 Homeowner Dues	36,447.25	2,636.97	2,698.85	1,411.85	1,114.66	2,352.04	2,191.12	533.15	491.78	49,877.67
4110 Total Annual Dues Income	54,713.00	2,010.95	1,336.52	874.21	631.83	1,176.02	3,874.72	1,223.56	2,021.24	67,862.05
4120 Deed Restriction Income										
4121 Cost of Collection	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	50.00
4123 Violation Enforcement	0.00	0.00	0.00	0.00	0.00	0.00	116.44	0.00	0.00	116.44
4120 Total Deed Restriction Income	0.00	0.00	0.00	50.00	0.00	0.00	116.44	0.00	0.00	166.44
4125 Finance Charges	0.00	0.00	0.00	8.17	8.10	23.02	0.00	7.87	-23.15	24.01
4100 Total HOA Income (non-posting)	54,893.00	2,205.95	1,546.52	1,177.38	779.93	1,514.04	4,366.16	1,371.43	2,138.09	69,992.50
4150 Utility Income (non-posting)										
4151 Fiber Connection	2,119.33	2,292.85	2,475.65	2,660.00	2,827.75	2,941.50	3,238.25	3,437.45	3,609.48	25,602.26
4152 Trash Service	1,766.12	1,936.60	2,089.51	2,243.09	2,379.64	2,473.48	2,723.15	2,890.99	3,008.32	21,510.90
4150 Total Utility Income (non-posting)	3,885.45	4,229.45	4,565.16	4,903.09	5,207.39	5,414.98	5,961.40	6,328.44	6,617.80	47,113.16
<b>TOTAL INCOME</b>	<b>58,778.45</b>	<b>6,435.40</b>	<b>6,111.68</b>	<b>6,080.47</b>	<b>5,987.32</b>	<b>6,929.02</b>	<b>10,327.56</b>	<b>7,699.87</b>	<b>8,755.89</b>	<b>117,105.66</b>
<b>EXPENSE</b>										
5000 HOA Mgmt/Assoc. Service	-730.00	-730.00	-730.00	-735.00	-735.00	-745.00	-745.00	-865.00	-865.00	-6,880.00
5030 Grounds Maintenance (non-posting)										
5031 Irrigation Repair	0.00	0.00	0.00	-194.85	-462.77	-263.48	0.00	-240.32	-1,536.61	-2,698.03
5032 Landscape & Turf Maintenance	-1,967.44	-1,967.44	-1,967.44	-2,567.44	-3,988.58	-4,965.53	-1,179.93	-6,508.57	-1,967.44	-27,079.81
5034 Grounds Repairs & Maintenance	-3,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3,450.00
5030 Total Grounds Maintenance (non-posting)	-5,417.44	-1,967.44	-1,967.44	-2,762.29	-4,451.35	-5,229.01	-1,179.93	-6,748.89	-3,504.05	-33,227.84
5070 Insurance Expense (non-posting)										
5073 Directors & Officers	0.00	0.00	0.00	0.00	0.00	0.00	-1,791.00	0.00	0.00	-1,791.00
5076 Commercial Package	0.00	0.00	0.00	0.00	0.00	-1,376.00	0.00	0.00	0.00	-1,376.00
5070 Total Insurance Expense (non-posting)	0.00	0.00	0.00	0.00	0.00	-1,376.00	-1,791.00	0.00	0.00	-3,167.00
5080 Legal and Other Professional Fees (non-posting)										
5081 Accounting Fees	0.00	0.00	0.00	-625.00	0.00	0.00	0.00	0.00	0.00	-625.00
5082 Legal Fees	-175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-175.00
5080 Total Legal and Other Professional Fees (non-posting)	-175.00	0.00	0.00	-625.00	0.00	0.00	0.00	0.00	0.00	-800.00
5100 Repairs & Maintenance Expense (non-posting)										
5109 Miscellaneous Repairs Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-50.00	-50.00
5100 Total Repairs & Maintenance Expense (non-posting)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-50.00	-50.00

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	TOTAL
5200 Supplies Expense	0.00	0.00	-121.00	0.00	0.00	0.00	0.00	0.00	0.00	-121.00
5300 Taxes Expense (non-posting)										
5301 Property Taxes	-2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2.75
5300 Total Taxes Expense (non-posting)	-2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2.75
5400 Utilities Expense (non-posting)										
5401 Electric	-284.31	-280.19	-272.48	-266.65	-249.13	-265.73	-246.77	-256.54	-283.87	-2,405.67
5402 Sprinkler	-270.10	-108.40	-108.40	-108.40	-123.10	-289.70	-284.80	-289.70	-1,154.41	-2,737.01
5404 Fiber Connection	-4,284.19	-2,468.57	-2,670.97	-2,809.00	-2,956.59	-2,952.00	-198.38	-3,498.39	-7,242.48	-29,080.57
5405 Trash Service	-1,825.00	-1,850.00	-2,075.00	0.00	-4,950.00	-2,575.00	-2,850.00	0.00	-6,275.00	-22,400.00
5400 Total Utilities Expense (non-posting)	-6,663.60	-4,707.16	-5,126.85	-3,184.05	-8,278.82	-6,082.43	-3,579.95	-4,044.63	-14,955.76	-56,623.25
5600 Office Expense (non-posting)										
5601 Office supplies	-10.48	-19.30	-10.48	0.00	-100.65	0.00	0.00	0.00	0.00	-140.91
5603 Events	0.00	0.00	0.00	0.00	0.00	-2,138.69	0.00	0.00	0.00	-2,138.69
5605 Postage & Mail Out	-154.82	-39.38	-48.32	-25.77	-40.92	-44.98	0.00	-110.05	0.00	-464.24
5600 Total Office Expense (non-posting)	-165.30	-58.68	-58.80	-25.77	-141.57	-2,183.67	0.00	-110.05	0.00	-2,743.84
<b>TOTAL EXPENSE</b>	<b>-13,154.09</b>	<b>-7,463.28</b>	<b>-8,004.09</b>	<b>-7,332.11</b>	<b>-13,606.74</b>	<b>-15,616.11</b>	<b>-7,295.88</b>	<b>-11,768.57</b>	<b>-19,374.81</b>	<b>-103,615.68</b>
Net Income	45,624.36	-1,027.88	-1,892.41	-1,251.64	-7,619.42	-8,687.09	3,031.68	-4,068.70	-10,618.92	13,489.98
Adjustments to reconcile Net Income to net cash provided by operations										
1100 Accounts Receivable	-24,122.08	14,098.96	3,452.50	-402.61	334.33	1,015.75	-126.79	-740.22	2,097.55	-4,392.61
2000 Accounts Payable	-4,557.60	7,074.69	548.52	-701.15	3,621.46	4,502.16	-10,087.37	754.75	5,455.52	6,610.98
<b>Net cash provided by Operating Activities</b>	<b>16,944.68</b>	<b>20,145.77</b>	<b>2,108.61</b>	<b>-2,355.40</b>	<b>-3,663.63</b>	<b>-3,169.18</b>	<b>-7,182.48</b>	<b>-4,054.17</b>	<b>-3,065.85</b>	<b>15,708.35</b>
<b>Net cash increase for period</b>	<b>16,944.68</b>	<b>20,145.77</b>	<b>2,108.61</b>	<b>-2,355.40</b>	<b>-3,663.63</b>	<b>-3,169.18</b>	<b>-7,182.48</b>	<b>-4,054.17</b>	<b>-3,065.85</b>	<b>15,708.35</b>
<b>Cash at beginning of period</b>	31,003.46	47,948.14	68,093.91	70,202.52	67,847.12	64,183.49	61,014.31	53,831.83	49,777.66	31,003.46
<b>Cash at end of period</b>	<b>47,948.14</b>	<b>68,093.91</b>	<b>70,202.52</b>	<b>67,847.12</b>	<b>64,183.49</b>	<b>61,014.31</b>	<b>53,831.83</b>	<b>49,777.66</b>	<b>46,711.81</b>	<b>46,711.81</b>

# Actual/Budget Fiscal Year Analysis

HOA: Southern Pointe Homeowners Association  
 Analysis for Fiscal Year 01/01/21 - 12/31/21 (accrual basis) as of As of 09/30/21

	Actual										Budget		REVISED TOTAL	ORIGINAL BUDGET
	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21		
<b>INCOME</b>														
4100 HOA Income (non-posti														
4102 Transfer Fees	180.00	195.00	210.00	245.00	140.00	315.00	375.00	140.00	140.00	150.00	150.00	150.00	2,390.00	1,800.00
4110 Annual Dues Income														
4111 Builder Dues	18,265.75	-626.02	-1,362.33	-537.64	-482.83	-1,176.02	1,683.60	690.41	1,529.46	500.00	250.00	125.00	18,859.38	32,875.00
4112 Homeowner Dues	36,447.25	2,636.97	2,698.85	1,411.85	1,114.66	2,352.04	2,191.12	533.15	491.78	500.00	250.00	125.00	50,752.67	35,875.00
4110 Total Annual Dues	54,713.00	2,010.95	1,336.52	874.21	631.83	1,176.02	3,874.72	1,223.56	2,021.24	1,000.00	500.00	250.00	69,612.05	68,750.00
4120 Deed Restriction Incc														
4121 Cost of Collection	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00
4123 Violation Enforcem	0.00	0.00	0.00	0.00	0.00	0.00	116.44	0.00	0.00	0.00	0.00	0.00	116.44	0.00
4120 Total Deed Restrict	0.00	0.00	0.00	50.00	0.00	0.00	116.44	0.00	0.00	0.00	0.00	0.00	166.44	0.00
4125 Finance Charges	0.00	0.00	0.00	8.17	8.10	23.02	0.00	7.87	-23.15	0.00	0.00	0.00	24.01	0.00
4100 Total HOA Income (n	54,893.00	2,205.95	1,546.52	1,177.38	779.93	1,514.04	4,366.16	1,371.43	2,138.09	1,150.00	650.00	400.00	72,192.50	70,550.00
4150 Utility Income (non-post														
4151 Fiber Connection	2,119.33	2,292.85	2,475.65	2,660.00	2,827.75	2,941.50	3,238.25	3,437.45	3,609.48	0.00	0.00	0.00	25,602.26	0.00
4152 Trash Service	1,766.12	1,936.60	2,089.51	2,243.09	2,379.64	2,473.48	2,723.15	2,890.99	3,008.32	0.00	0.00	0.00	21,510.90	0.00
4150 Total Utility Income (r	3,885.45	4,229.45	4,565.16	4,903.09	5,207.39	5,414.98	5,961.40	6,328.44	6,617.80	0.00	0.00	0.00	47,113.16	0.00
<b>TOTAL INCOME</b>	<b>58,778.45</b>	<b>6,435.40</b>	<b>6,111.68</b>	<b>6,080.47</b>	<b>5,987.32</b>	<b>6,929.02</b>	<b>10,327.56</b>	<b>7,699.87</b>	<b>8,755.89</b>	<b>1,150.00</b>	<b>650.00</b>	<b>400.00</b>	<b>119,305.66</b>	<b>70,550.00</b>
<b>EXPENSE</b>														
5000 HOA Mgmt/Assoc. Serv	730.00	730.00	730.00	735.00	735.00	745.00	745.00	865.00	865.00	960.00	985.00	1,010.00	9,835.00	10,470.00
5030 Grounds Maintenance (i														
5031 Irrigation Repair	0.00	0.00	0.00	194.85	462.77	263.48	0.00	240.32	1,536.61	250.00	250.00	250.00	3,448.03	3,000.00
5032 Landscape & Turf Ma	1,967.44	1,967.44	1,967.44	2,567.44	3,988.58	4,965.53	1,179.93	6,508.57	1,967.44	2,800.00	1,400.00	1,400.00	32,679.81	36,400.00
5034 Grounds Repairs & M	3,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166.66	166.66	166.66	3,949.98	2,000.00
5030 Total Grounds Mainte	5,417.44	1,967.44	1,967.44	2,762.29	4,451.35	5,229.01	1,179.93	6,748.89	3,504.05	3,216.66	1,816.66	1,816.66	40,077.82	41,400.00
5070 Insurance Expense (nor														
5073 Directors & Officers	0.00	0.00	0.00	0.00	0.00	0.00	1,791.00	0.00	0.00	0.00	0.00	0.00	1,791.00	1,500.00
5076 Commercial Package	0.00	0.00	0.00	0.00	0.00	1,376.00	0.00	0.00	0.00	0.00	0.00	0.00	1,376.00	1,300.00
5070 Total Insurance Expe	0.00	0.00	0.00	0.00	0.00	1,376.00	1,791.00	0.00	0.00	0.00	0.00	0.00	3,167.00	2,800.00
5080 Legal and Other Profes														
5081 Accounting Fees	0.00	0.00	0.00	625.00	0.00	0.00	0.00	0.00	0.00	83.33	83.33	83.33	874.99	1,000.00
5082 Legal Fees	175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.33	83.33	83.33	424.99	1,000.00
5080 Total Legal and Other	175.00	0.00	0.00	625.00	0.00	0.00	0.00	0.00	0.00	166.66	166.66	166.66	1,299.98	2,000.00
5100 Repairs & Maintenance														

	Actual										Budget			REVISED TOTAL	ORIGINAL BUDGET
	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21			
5109 Miscellaneous Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	50.00	0.00	
5100 Total Repairs & Main	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	50.00	0.00	
5200 Supplies Expense	0.00	0.00	121.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.00	0.00	
5300 Taxes Expense (non-po															
5301 Property Taxes	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.75	0.00	
5300 Total Taxes Expense	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.75	0.00	
5400 Utilities Expense (non-p															
5401 Electric	284.31	280.19	272.48	266.65	249.13	265.73	246.77	256.54	283.87	220.00	220.00	220.00	3,065.67	2,640.00	
5402 Sprinkler	270.10	108.40	108.40	108.40	123.10	289.70	284.80	289.70	1,154.41	450.00	450.00	450.00	4,087.01	5,400.00	
5404 Fiber Connection	4,284.19	2,468.57	2,670.97	2,809.00	2,956.59	2,952.00	198.38	3,498.39	7,242.48	0.00	0.00	0.00	29,080.57	0.00	
5405 Trash Service	1,825.00	1,850.00	2,075.00	0.00	4,950.00	2,575.00	2,850.00	0.00	6,275.00	0.00	0.00	0.00	22,400.00	0.00	
5400 Total Utilities Expensi	6,663.60	4,707.16	5,126.85	3,184.05	8,278.82	6,082.43	3,579.95	4,044.63	14,955.76	670.00	670.00	670.00	58,633.25	8,040.00	
5600 Office Expense (non-po															
5601 Office supplies	10.48	19.30	10.48	0.00	100.65	0.00	0.00	0.00	0.00	8.33	8.33	8.33	165.90	100.00	
5603 Events	0.00	0.00	0.00	0.00	0.00	2,138.69	0.00	0.00	0.00	1,500.00	0.00	0.00	3,638.69	4,500.00	
5605 Postage & Mail Out	154.82	39.38	48.32	25.77	40.92	44.98	0.00	110.05	0.00	41.66	41.66	41.66	589.22	500.00	
5600 Total Office Expense	165.30	58.68	58.80	25.77	141.57	2,183.67	0.00	110.05	0.00	1,549.99	49.99	49.99	4,393.81	5,100.00	
5800 Other Expenses															
5801 Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00	5.00	15.00	60.00	
5800 Total Other Expenses	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	
<b>TOTAL EXPENSE</b>	<b>13,154.09</b>	<b>7,463.28</b>	<b>8,004.09</b>	<b>7,332.11</b>	<b>13,606.74</b>	<b>15,616.11</b>	<b>7,295.88</b>	<b>11,768.57</b>	<b>19,374.81</b>	<b>6,568.31</b>	<b>3,693.31</b>	<b>3,718.31</b>	<b>117,595.61</b>	<b>69,870.00</b>	
<b>NET INCOME</b>	<b>45,624.36</b>	<b>-1,027.88</b>	<b>-1,892.41</b>	<b>-1,251.64</b>	<b>-7,619.42</b>	<b>-8,687.09</b>	<b>3,031.68</b>	<b>-4,068.70</b>	<b>-10,618.92</b>	<b>-5,418.31</b>	<b>-3,043.31</b>	<b>-3,318.31</b>	<b>1,710.05</b>	<b>680.00</b>	

	Actual									Budget			REVISED TOTAL	ORIGINAL BUDGET
	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21		
Income	58,778.45	6,435.40	6,111.68	6,080.47	5,987.32	6,929.02	10,327.56	7,699.87	8,755.89	1,150.00	650.00	400.00	119,305.66	70,550.00
Expense	-13,154.09	-7,463.28	-8,004.09	-7,332.11	-13,606.74	-15,616.11	-7,295.88	-11,768.57	-19,374.81	-6,568.31	-3,693.31	-3,718.31	-117,595.61	-69,870.00
<b>NET INCOME</b>	<b>45,624.36</b>	<b>-1,027.88</b>	<b>-1,892.41</b>	<b>-1,251.64</b>	<b>-7,619.42</b>	<b>-8,687.09</b>	<b>3,031.68</b>	<b>-4,068.70</b>	<b>-10,618.92</b>	<b>-5,418.31</b>	<b>-3,043.31</b>	<b>-3,318.31</b>	<b>1,710.05</b>	<b>680.00</b>

**NET INCOME SUMMARY**

