

Emerald Valley West HOA  
Balance Sheet  
as of 02/28/19

Assets		
Current Assets		
Cash in Checking	\$ 11,233.81	
Reserve-FCCU	69,390.99	
Savings-FCCU	383.27	
Dues Receivable	<u>244.10</u>	
Total Current Assets		81,252.17
Fixed Assets		
Total Assets		<u><u>\$ 81,252.17</u></u>
Liabilities & Equity		
Current Liabilities		
Payroll Payable	\$ (253.12)	
Federal PR Taxes Payable	270.43	
State PR Taxes Payable	49.00	
Other PR Taxes Payable	<u>(67.07)</u>	
Total Current Liabilities		(0.76)
Owners' Equity		
Retained Earnings	111,350.28	
Current income	<u>(30,097.35)</u>	
Total Owners' Equity		<u>81,252.93</u>
Total Liabilities & Equity		<u><u>\$ 81,252.17</u></u>

Emerald Valley West HOA  
Income Statement  
03/01/18 to 02/28/19

		%
Income		
Dues	\$ 100,800.00	99.9
Interest Income	19.75	0.0
Interest on Outstanding Dues	85.40	0.1
Total Income	100,905.15	100.0
Operating Expenses		
Wages-Admin	15,000.00	14.9
Payroll Taxes	1,690.34	1.7
Accounting	4,140.00	4.1
Fees	(114.00)	-0.1
Insurance	4,813.50	4.8
Landscape	67,942.12	67.3
Legal Fees	12,207.73	12.1
Office Expense	2,628.11	2.6
Repairs & Maintenance	8,764.69	8.7
Security	4,882.51	4.8
Supplies	70.00	0.1
Taxes	7.46	0.0
Utilities	8,970.04	8.9
Total Operating Expenses	131,002.50	129.8
Other Income		
Other Expenses		
Net Income (loss)	\$ (30,097.35)	-29.8