

Windemere Court Homeowners Association  
BALANCE SHEET  
for the period ending December 31, 2018

ASSETS		
101	CB&T Operating Account	16,519.60
109	CB&T Reserve Account	155,266.71
114	Accounts Receivable	2,961.45
	Total Assets	\$174,747.76
FUNDS		
310	Capital	172,793.62
---	Net since 12/01/18	1,954.14
	Total Funds	\$174,747.76

Prepared on March 5, 2019 by Management.  
Unaudited Statement; Assessments are Accrued; Expenses are Cash Basis.

Windemere Court Homeowners Association  
INCOME STATEMENT  
for the period December 1, 2018 to December 31, 2018

REVENUE		
402	Dues Assessed	7,105.00
425	Parking Space Rents	75.00
428	Laundry Commissions	405.37
815	Interest Income	24.60
825	Late Fees, Misc. Income	-276.00
	Total Revenue	\$7,333.97
EXPENDITURES		
335	Fire Damages J7132	893.00
696	Janitorial Extras	300.00
G&E	Gas & Electric	627.13
684	Exterminator	36.00
804	Gardening-Landscaping	350.00
754	Repairs & Maintenance	609.59
782	Telephone	593.84
789	Trash	162.96
797	Water and Sewer	1,807.31
	Total Expenditures	\$5,379.83
	NET to RESERVES	\$1,954.14

Prepared on March 5, 2019 by Management.  
Unaudited Statement; Assessments are Accrued; Expenses are Cash Basis.

Windemere Court Homeowners Association  
 BUDGET COMPARISON  
 for the period March 1, 2018 to December 31, 2018

	Actual	Budget	Variance
<b>REVENUE</b>			
402 Dues Assessed	71,050	71,050	
425 Parking Space Rents	750	1,000	
428 Laundry Commissions	1,976	2,167	
815 Interest Income	174	0	
825 Late Fees, Misc. Income	678	500	
Total Revenue	\$74,629	\$74,717	
<b>EXPENDITURES</b>			
335 Fire Damages J7132	893	0	
683 Tenting	13,170	12,000	10% worse
696 Janitorial Extras	1,091	0	
756 Management Extras	0	1,017	100% better
G&E Gas & Electric	6,249	4,500	39% worse
684 Exterminator	332	320	4% worse
685 Fire Maintenance	612	625	2% better
804 Gardening-Landscaping	3,500	4,167	16% better
805 Gardening Extras	72	0	
702 Insurance	11,094	11,000	1% worse
692 Janitorial	2,400	3,000	20% better
712 Legal and Professional	2,482	833	198% worse
716 Management Fees	5,900	6,000	2% better
717 Maintenance-Elevator	0	1,383	100% better
725 Office Expense	494	0	
754 Repairs & Maintenance	17,749	12,500	42% worse
765 Supplies	131	0	
730 Taxes, Licenses, Fees	43	255	83% better
782 Telephone	3,682	2,750	34% worse
789 Trash	1,643	1,667	1% better
797 Water and Sewer	9,056	8,750	4% worse
Total Expenditures	\$80,592	\$70,767	14% worse
<b>NET TAKEN from RESERVES</b>	<b>\$5,963</b>	<b>\$3,950</b>	

Prepared on March 5, 2019 by Management.  
 Unaudited Statement; Assessments are Accrued; Expenses are Cash Basis.

WINDEMERE COURT HOA  
A/R Reconciliation Report  
as of 12/31/18

Account	Owed	Pd in Adv	Adj	Journal Page
101		269.35		
102	20.00			
104	99.50			
105		245.00		
105			245.00	Folio 11448
106		245.00		
107		211.00		
113		2,205.00		
114		2,781.76		
201	45.00			
202		245.00		
203	6,486.00			
204		62.87		
207		21.50		
209		245.00		
209			245.00	Folio 11448
210	294.50			
213	25.00			
40X	1,932.93			
G/L Total:	<u>8,902.93</u>	<u>-6,531.48</u>	<u>+490.00</u> =	<u>\$2,861.45</u>
A/R Total:	8,902.93	-6,531.48 =	<u>\$2,371.45</u>	

Each owner payment to Windemere Court is posted to the owner's account with the date of its receipt. The date used for financial statements and general ledgers, however, is the date of deposit to the bank. Sometimes these two dates are not the same. In order to reconcile owner statements to the financial statements, an adjustment is needed for any check that was outstanding (in-transit to the bank) on the date of this report: 12/31/18. This report prepared on 03/05/19.

WINDEMERE COURT HOA  
Accounts Receivable Aging Report  
as of 12/31/18

Account	>90	>60	>30	<=30	Total	Name
Accounts with Balances Owed:						
203	5,922.50	269.50	269.50	24.50	6,486.00	Heffernan
40X	1,932.93				1,932.93	Golden
210	270.00			24.50	294.50	Cavanaugh
104	320.00	-465.50	245.00		99.50	Ghassemi
201	215.00	25.00	25.00	-220.00	45.00	Whaley
213	270.00			-245.00	25.00	Jaconette
102	265.00			-245.00	20.00	Olson
					8,902.93	
Accounts with Credit Balances:						
207	514.00	-255.00	269.50	-550.00	-21.50	Zekri
204	397.13	245.00	-455.00	-250.00	-62.87	Santoro
107	209.00	-55.00	-55.00	-310.00	-211.00	Wemstrom
105	245.00	-245.00	245.00	-490.00	-245.00	Doig
106		-490.00	245.00		-245.00	Faibish
202	245.00	-245.00		-245.00	-245.00	Torroella
209	245.00	-245.00	245.00	-490.00	-245.00	Newmeyer
101	-24.35			-245.00	-269.35	Robles
113	-2,695.00	245.00	245.00		-2,205.00	Salinas
114	-3,271.76	245.00	245.00		-2,781.76	Molesko
					-6,531.48	
Totals:	5,059.45	-971.00	1,524.00	-3,241.00	2,371.45	

LEDGER ACCOUNT for WINDEMERE COURT HOMEOWNERS ASSOCIATION  
for the period 12/01/18 to 12/31/18; prepared 03/05/19; page 1

Date	Description	Folio	Check	Contra	Amount
101	CB&T Operating Account				
11/30/18	balance forward				15736.19
12/04/18	Deposit	11418		114	1458.18
12/05/18	Choice Locksmithing	11419	942	754	-105.00
12/10/18	City Treasurer	11498		797	-1807.31
12/11/18	Deposit	11420		114	3025.00
12/11/18	Deposit	11426		399	537.00
12/12/18	Centurion Pest Control	11427	943	684	-36.00
12/12/18	Gus Curiel	11428	944	754	-180.00
12/12/18	Primeco	11429	945	335	-893.00
12/12/18	Republic Services	11430	946	789	-162.96
12/14/18	Deposit	11431		114	250.00
12/14/18	Gus Curiel	11440	947	825	-50.00
12/14/18	John Lopes Rios	11441	948	825	-50.00
12/14/18	Michael Payton	11442	949	825	-50.00
12/14/18	Santina Sandoval	11443	950	825	-100.00
12/14/18	Vic N Ivan	11444	951	825	-100.00
12/17/18	Deposit	11432		114	1070.00
12/18/18	SDGE	11499		782	-627.13
12/18/18	ATT	11503		782	-163.32
12/19/18	ATT	11436	947	782	-215.26
12/19/18	ATT	11437	952	782	-215.26
12/19/18	Christian Landscape	11438	953	804	-350.00
12/19/18	Vic N Ivans Cleaning	11439	954	696	-300.00
12/26/18	Deposit	11445		428	172.19
12/26/18	S.A.F.E Fire Extinguishe	11446	955	754	-324.59
12/31/18	12/18 Interest	11500		815	0.87
	Total for Account 101	(783.41	since 12/01)		16519.60



**CALIFORNIA BANK**  
TRUST

P.O. Box 489, Lawndale, CA 90260-0489

**Statement of Accounts**

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This Statement: December 31, 2018  
Last Statement: November 30, 2018

Account 0800815901

P42230 05-0000-CBT-PG0023-00018

0042188 01 SP 0.470 \*\*SINGLP H 4001 92163

WINDEMERE COURT HOA  
C/O CEOSDNET  
PO BOX 34398-612  
SAN DIEGO CA 92163



**DIRECT INQUIRIES TO:**

Customer Service 1 (800) 400-6080



Hillcrest  
3737 Fifth Avenue  
San Diego, CA 92103-4217  
(619) 299-9700

With online banking from CB&T, you have 24/7 access to your accounts. Review balances, manage cash, transfer funds, request a wire transfer, and more. Even better, use our mobile apps to manage your accounts on the go. Get all the details today.

**SUMMARY OF ACCOUNT BALANCE**

Account Type	Account Number	Checking/Savings Ending Balance	Outstanding Balances Owed
Business Essentials Plus Checking	0800815901	\$17,159.45	

**BUSINESS ESSENTIALS PLUS CHECKING 0800815901**

201 18

Previous Balance	Deposits/Credits	Charges/Debits	Checks Processed	Ending Balance
15,886.58	6,513.24	2,597.76	2,642.61	17,159.45

**7 DEPOSITS/CREDITS**

Date	Amount	Description
12/05	1,458.18	DEPOSIT 5353022775
12/12	537.00	DEPOSIT 5353021500
12/12	3,025.00	DEPOSIT 5353021424
12/14	250.00	DEPOSIT 5353094198
12/18	1,070.00	DEPOSIT 5353093072
12/26	172.19	DEPOSIT 5353056193
12/31	0.87	INTEREST PAYMENT 0001711921

**3 CHARGES/DEBITS**

Date	Amount	Description
12/10	1,807.31	CITY OF SANDIEGO WATER *****17812 REF # 018341003825295 1109209751
12/18	163.32	ATT Payment *****11EPAYREF # 018351009574619 1108619648
12/18	627.13	SD GAS ELEC PAID SDGE REF # 018352009831511 1108638342

**12 CHECKS PROCESSED**

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
5941	12/03	150.39	5945	12/18	893.00	5951	12/20	100.00
5942	12/17	105.00	5946	12/24	162.96	5952	12/27	215.26
5943	12/20	36.00	5948*	12/21	50.00	5953	12/31	350.00
5944	12/13	180.00	5950*	12/17	100.00	5954	12/20	300.00

\* Not in check sequence





**AGGREGATE OVERDRAFT AND RETURNED ITEM FEES**

	<i>Total for This Period</i>	<i>Total Year-to-Date</i>
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

**DAILY BALANCES**

<i>Date</i> .....	<i>Balance</i>	<i>Date</i> .....	<i>Balance</i>	<i>Date</i> .....	<i>Balance</i>
12/03	15,736.19	12/14	19,019.06	12/24	17,551.65
12/05	17,194.37	12/17	18,814.06	12/26	17,723.84
12/10	15,387.06	12/18	18,200.61	12/27	17,508.58
12/12	18,949.06	12/20	17,764.61	12/31	17,159.45
12/13	18,769.06	12/21	17,714.61		

**INTEREST**

Interest Earned This Interest Period	\$0.87	Number Of Days This Interest Period	31
Interest Paid Year-To-Date 2018	\$5.76	Annual Percentage Yield Earned	0.06%





Bank Reconciliation

December 31, 2018

**612 Windemere Court Association**

CA Bank & Trust - Operating

**Bank Ending Balance** 12/31/18 17,159.45

**Outstanding Checks** 639.85

<u>Check #</u>	<u>Pay To</u>	<u>Date</u>	<u>Amt</u>
5947	Gus Curiel	14-Dec	\$50.00
5949	Michael Payton	14-Dec	\$50.00
5947	ATT	19-Dec	\$215.26
5955	S.A.F.E. Fire Extinguishers	26-Dec	\$324.59

**Outstanding Deposits/Corrections** 0.00

<u>Folio #</u>	<u>Date</u>	<u>Amt</u>
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**Adjusted Bank Balance** 12/31/18 16,519.60

**Ledger Balance** 12/31/18 16,519.60

**Difference Between Ledger & Bank** 12/31/18 0.00

LEDGER ACCOUNT for WINDEMERE COURT HOMEOWNERS ASSOCIATION  
for the period 12/01/18 to 12/31/18; prepared 03/05/19; page 1

Date	Description	Folio	Check	Contra	Amount
109	CB&T Reserve Account				
11/30/18	balance forward				155242.98
12/31/18	12/18 Interest	11501		815	23.73
	Total for Account 109	(23.73	since	12/01)	155266.71



CALIFORNIA BANK TRUST

P.O. Box 489, Lawndale, CA 90260-0489

Statement of Accounts

Page 1 of 4

This Statement: December 31, 2018
Last Statement: November 30, 2018

Account 0860643909

DIRECT INQUIRIES TO:

Customer Service 1 (800) 400-6080

0042028 01 SP 0.470 \*\*SNGLP H 4001 92163

WINDEMERE COURT HOA
C/O CEOSDNET
PO BOX 34398-612
SAN DIEGO CA 92163



Hillcrest
3737 Fifth Avenue
San Diego, CA 92103-4217
(619) 299-9700

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SUMMARY OF ACCOUNT BALANCE

Table with 4 columns: Account Type, Account Number, Checking/Savings Ending Balance, Outstanding Balances Owed

BUSINESS MONEY MAXIMIZER 0860643909

Summary table with 5 columns: Previous Balance, Deposits/Credits, Charges/Debits, Checks Processed, Ending Balance

1 DEPOSIT/CREDIT

Table with 3 columns: Date, Amount, Description

0 CHARGES/DEBITS

There were no transactions this period.

0 CHECKS PROCESSED

There were no transactions this period.

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

Table with 3 columns: Fee Type, Total for This Period, Total Year-to-Date

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

DAILY BALANCES

Table with 2 columns: Date, Balance





INTEREST

Interest Earned This Interest Period	\$23.73	Number Of Days This Interest Period	31
Interest Paid Year-To-Date 2018	\$189.64	Annual Percentage Yield Earned	0.18%



GENERAL LEDGER for WINDEMERE COURT HOMEOWNERS ASSOCIATION  
for the period 12/01/18 to 12/31/18; prepared 03/05/19; page 1

Date	Description	Folio	Check	Contra	Amount
101 CB&T Operating Account					
11/30/18	balance forward				15736.19
12/04/18	Deposit	11418		114	1458.18
12/05/18	Choice Locksmithing	11419	942	754	-105.00
12/10/18	City Treasurer	11498		797	-1807.31
12/11/18	Deposit	11420		114	3025.00
12/11/18	Deposit	11426		399	537.00
12/12/18	Centurion Pest Control	11427	943	684	-36.00
12/12/18	Gus Curiel	11428	944	754	-180.00
12/12/18	Primeco	11429	945	335	-893.00
12/12/18	Republic Services	11430	946	789	-162.96
12/14/18	Deposit	11431		114	250.00
12/14/18	Gus Curiel	11440	947	825	-50.00
12/14/18	John Lopes Rios	11441	948	825	-50.00
12/14/18	Michael Payton	11442	949	825	-50.00
12/14/18	Santina Sandoval	11443	950	825	-100.00
12/14/18	Vic N Ivan	11444	951	825	-100.00
12/17/18	Deposit	11432		114	1070.00
12/18/18	SDGE	11499		782	-627.13
12/18/18	ATT	11503		782	-163.32
12/19/18	ATT	11436	947	782	-215.26
12/19/18	ATT	11437	952	782	-215.26
12/19/18	Christian Landscape	11438	953	804	-350.00
12/19/18	Vic N Ivans Cleaning	11439	954	696	-300.00
12/26/18	Deposit	11445		428	172.19
12/26/18	S.A.F.E Fire Extinguishe	11446	955	754	-324.59
12/31/18	12/18 Interest	11500		815	0.87
	Total for Account 101	(783.41	since	12/01)	16519.60
109 CB&T Reserve Account					
11/30/18	balance forward				155242.98
12/31/18	12/18 Interest	11501		815	23.73
	Total for Account 109	(23.73	since	12/01)	155266.71
114 Accounts Receivable					
11/30/18	balance forward				1277.45
12/01/18	A/R Recurring Jrnl	11407		402	7105.00
12/01/18	A/R Recurring Jrnl	11407		425	75.00
12/01/18	A/R Recurring Jrnl	11407		825	25.00
12/04/18	A/R Payments Rcvd	11418		101	-1225.00
12/11/18	A/R Payments Rcvd	11420		101	-3025.00
12/14/18	A/R Payments Rcvd	11431		101	-250.00
12/17/18	A/R Payments Rcvd	11432		101	-1070.00
12/18/18	12/18 Late Fee	11434		825	24.50
12/18/18	12/18 Late Fee	11435		825	24.50
	Total for Account 114	(1684.00	since	12/01)	2961.45
310 Capital					
11/30/18	balance forward				-5800.00
	Total for Account 310				-5800.00

GENERAL LEDGER for WINDEMERE COURT HOMEOWNERS ASSOCIATION  
for the period 12/01/18 to 12/31/18; prepared 03/05/19; page 2

Date	Description	Folio	Check	Contra	Amount
<b>335 Fire Damages J7132</b>					
12/12/18	J7196 Prime Co	11429	945	101	893.00
	Total for Account 335				893.00
<b>399 Suspense Account</b>					
11/30/18	balance forward				537.00
12/11/18	Peniel HOA	11426		101	-537.00
	Total for Account 399	(-537.00	since 12/01)		0.00
<b>402 Dues Assessed</b>					
12/01/18	A/R Recurring Jrnl	11407		114	-7105.00
	Total for Account 402				-7105.00
<b>425 Parking Space Rents</b>					
12/01/18	A/R Recurring Jrnl	11407		114	-75.00
	Total for Account 425				-75.00
<b>428 Laundry Commissions</b>					
12/04/18	Wash Multifamily Laundry	11418		101	-233.18
12/26/18	Wash Multifamily Systems	11445		101	-172.19
	Total for Account 428				-405.37
<b>684 Exterminator</b>					
12/12/18	Centurion Pest Control	11427	943	101	36.00
	Total for Account 684				36.00
<b>694 Gas &amp; Electric HM 109 2</b>					
12/18/18	SDGE	11499		101	627.13
	Total for Account 694				627.13
<b>696 Janitorial Extras</b>					
12/19/18	Vic N Ivan's Cleaning	11439	954	101	300.00
	Total for Account 696				300.00
<b>725 Office Expense</b>					
11/30/18	balance fwd since 03/01		Acc	650	1316.15
11/30/18	balance fwd since 03/01		Acc	718	6264.45
11/30/18	balance fwd since 03/01		Acc	744	7235.91
11/30/18	balance fwd since 03/01		Acc	745	9702.52
11/30/18	balance fwd since 03/01		Acc	746	57.20
	Total for Account 725				24576.23
<b>754 Repairs &amp; Maintenance</b>					
12/05/18	Choice Locksmithing	11419	942	101	105.00
12/12/18	J7235 Trim Branches	11428	944	101	180.00
12/26/18	S.A.F.E Fire Extinguishes	11446	955	101	324.59
	Total for Account 754				609.59
<b>782 Telephone</b>					
12/18/18	ATT	11503		101	163.32
12/19/18	ATT	11436	947	101	215.26
12/19/18	ATT	11437	952	101	215.26

GENERAL LEDGER for WINDEMERE COURT HOMEOWNERS ASSOCIATION  
for the period 12/01/18 to 12/31/18; prepared 03/05/19; page 3

Date	Description	Folio	Check	Contra	Amount
				Total for Account 782	593.84
789	Trash				
12/12/18	Republic Services	11430	946	101	162.96
				Total for Account 789	162.96
797	Water and Sewer				
12/10/18	City Treasurer	11498		101	1807.31
				Total for Account 797	1807.31
804	Gardening-Landscaping				
12/19/18	Christian Landscape	11438	953	101	350.00
				Total for Account 804	350.00
815	Interest Income				
12/31/18	12/18 Interest	11500		101	-0.87
12/31/18	12/18 Interest	11501		109	-23.73
				Total for Account 815	-24.60
825	Late Fees, Misc. Income				
12/01/18	A/R Recurring Jrnl	11407		114	-25.00
12/14/18	Xmas Bonus Handyman	11440	947	101	50.00
12/14/18	Xmas Bonus Landscaper	11441	948	101	50.00
12/14/18	Xmas Bonus Landscaper	11442	949	101	50.00
12/14/18	Xmas Bonus Mgmt	11443	950	101	100.00
12/14/18	Xmas Bonus Janitorial	11444	951	101	100.00
12/18/18	12/18 Late Fee	11434		114	-24.50
12/18/18	12/18 Late Fee	11435		114	-24.50
				Total for Account 825	276.00
G&E	Gas & Electric				
11/30/18	balance fwd since 03/01			Acc 694	51411.12
11/30/18	balance fwd since 03/01			Acc 695	940.23
12/31/18	Gas & Electric HM 109 2			Acc 694	627.13
	Total for Account G&E (627.13 since 12/01)				52978.48