

Windemere Court Homeowners Association
BALANCE SHEET
for the period ending January 31, 2019

ASSETS		
101	CB&T Operating Account	23,068.14
109	CB&T Reserve Account	155,290.45
114	Accounts Receivable	-1,374.05
	Total Assets	\$176,984.54
FUNDS		
310	Capital	180,711.16
---	Net since 03/01/18	-3,726.62
	Total Funds	\$176,984.54

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 January 1, 2019 to January 31, 2019

	REVENUE	
402	Dues Assessed	7,105.00
425	Parking Space Rents	75.00
428	Laundry Commissions	184.78
815	Interest Income	24.92
825	Late Fees, Misc. Income	649.50
	Total Revenue	\$8,039.20
	EXPENDITURES	
G&E	Gas & Electric	688.19
684	Exterminator	36.00
804	Gardening-Landscaping	350.00
692	Janitorial	300.00
716	Management Fees	590.00
717	Maintenance-Elevator	1,858.80
725	Office Expense	57.21
754	Repairs & Maintenance	1,328.58
765	Supplies	13.05
782	Telephone	378.66
789	Trash	201.93
	Total Expenditures	\$5,802.42
	NET to RESERVES	\$2,236.78

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 January 31, 2019

	Actual	Budget	Variance
REVENUE			
402 Dues Assessed	78,155	85,260	
425 Parking Space Rents	825	1,200	
428 Laundry Commissions	2,161	2,600	
815 Interest Income	199	0	
825 Late Fees, Misc. Income	1,328	600	
Total Revenue	\$82,668	\$89,660	
EXPENDITURES			
335 Fire Damages J7132	893	0	
683 Tenting	13,170	12,000	10% worse
696 Janitorial Extras	1,091	0	
756 Management Extras	0	1,220	100% better
G&E Gas & Electric	6,937	5,400	28% worse
684 Exterminator	368	384	4% better
685 Fire Maintenance	612	750	18% better
804 Gardening-Landscaping	3,850	5,000	23% better
805 Gardening Extras	72	0	
702 Insurance	11,094	11,000	1% worse
692 Janitorial	2,700	3,600	25% better
712 Legal and Professional	2,482	1,000	148% worse
716 Management Fees	6,490	7,200	10% better
717 Maintenance-Elevator	1,859	1,660	12% worse
725 Office Expense	551	0	
754 Repairs & Maintenance	19,078	15,000	27% worse
765 Supplies	144	0	
730 Taxes, Licenses, Fees	43	255	83% better
782 Telephone	4,060	3,300	23% worse
789 Trash	1,845	2,000	8% better
797 Water and Sewer	9,056	10,500	14% better
Total Expenditures	\$86,395	\$80,269	8% worse
NET TAKEN from RESERVES	\$3,726	\$9,391	

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 01/31/19

Account	Owed	Pd in Adv	Adj	Journal Page
101		269.35		
102	20.00			
104		390.50		
107		16.00		
109		2,695.00		
110	300.00			
113		1,960.00		
114		2,536.76		
115	300.00			
201	70.00			
202		245.00		
203	6,755.50			
204		67.87		
205		245.00		
205			245.00	Folio 11472
207		26.50		
209		245.00		
209			245.00	Folio 11472
210	24.50			
213	25.00			
215		2,695.00		
40X	1,932.93			
G/L Total:	<u>9,427.93</u>	<u>-11,391.98</u>	<u>+490.00</u>	<u>= \$-1,474.05</u>
A/R Total:	9,427.93	-11,391.98	=	<u><u>\$-1,964.05</u></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: 01/31/19. This report prepared on 03/05/19.

WINDEMERE COURT HOA
Accounts Receivable Aging Report
as of 01/31/19

Account	>90	>60	>30	<=30	Total	Name
Accounts with Balances Owed:						
203	6,192.00	269.50	269.50	24.50	6,755.50	Heffernan
40X	1,932.93				1,932.93	Golden
110	245.00			55.00	300.00	Anfuso
115	245.00			55.00	300.00	Hentzen
201	240.00	25.00	25.00	-220.00	70.00	Whaley
213	270.00			-245.00	25.00	Jaconette
210	270.00		294.50	-540.00	24.50	Cavanaugh
102	265.00			-245.00	20.00	Olson
					<u>9,427.93</u>	
Accounts with Credit Balances:						
107	154.00	-55.00	-65.00	-50.00	-16.00	Wemstrom
207	259.00	269.50	-305.00	-250.00	-26.50	Zekri
204	642.13	-455.00	-5.00	-250.00	-67.87	Santoro
202				-245.00	-245.00	Torroella
205		245.00		-490.00	-245.00	Norman
209		245.00	-245.00	-245.00	-245.00	Newmeyer
101	-24.35			-245.00	-269.35	Robles
104	-145.50	245.00	245.00	-735.00	-390.50	Ghassemi
113	-2,450.00	245.00	245.00		-1,960.00	Salinas
114	-3,026.76	245.00	245.00		-2,536.76	Molesko
109	-245.00	245.00	245.00	-2,940.00	-2,695.00	Pacheco
215	-245.00	245.00	245.00	-2,940.00	-2,695.00	Pacheco
					<u>-11,391.98</u>	
Totals:	<u>4,578.45</u>	<u>1,769.00</u>	<u>1,194.00</u>	<u>-9,505.50</u>	<u>-1,964.05</u>	

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

Date	Description	Folio	Check	Contra	Amount
101	CB&T Operating Account				
12/31/18	balance forward				16519.60
01/01/19	ceosd.net	11447	956	725	-648.26
01/02/19	Deposit	11448		114	490.00
01/08/19	Deposit	11449		114	8135.00
01/09/19	Centurion Pest Control	11450	957	684	-36.00
01/09/19	Vic & Ivans CLeaning	11451	958	692	-300.00
01/11/19	Deposit Item/Return Fee	11504		650	-12.00
01/14/19	Deposit	11452		114	1790.00
01/15/19	Deposit	11453		114	1520.00
01/15/19	Deposit	11454		114	250.00
01/16/19	AT&T	11456	959	782	-215.25
01/16/19	Republic Services #529	11457	960	789	-201.93
01/16/19	ATT	11505		782	-163.41
01/16/19	SDGE	11506		694	-7.72
01/16/19	SDGE	11507		694	-680.47
01/18/19	Deposit	11458		114	250.00
01/22/19	Stop Pymt Chk#09625	11462		114	-270.00
01/22/19	Choice Locksmithing	11463	961	754	-125.00
01/22/19	Christian Landscape	11464	962	804	-350.00
01/22/19	Choice Locksmithing	11465	963	754	-196.24
01/24/19	ceosd.net	11466	964	754	-150.00
01/24/19	ceosd.net	11467	965	754	-90.00
01/28/19	Deposit	11468		428	184.78
01/31/19	BS Venture Inc.	11469	966	754	-767.34
01/31/19	OTIS	11470	967	717	-1858.80
01/31/19	01/19 Interest	11510		815	1.18
	Total for Account 101	(6548.54	since	01/01)	23068.14



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0035087 01 SP 0.500 **SINGLP H 4032 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

SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Checking/Savings Ending Balance	Outstanding Balances Owed
Business Essentials Plus Checking	0800815901	\$26,309.54	

BUSINESS ESSENTIALS PLUS CHECKING 0800815901

201 18

Previous Balance	Deposits/Credits	Charges/Debits	Checks Processed	Ending Balance
17,159.45	12,620.96	1,133.60	2,337.27	26,309.54

8 DEPOSITS/CREDITS

Date	Amount	Description
01/04	490.00	DEPOSIT 5353044716
01/09	8,135.00	DEPOSIT 5353069436
01/14	1,790.00	DEPOSIT 5353063193
01/16	250.00	DEPOSIT 5353018404
01/16	1,520.00	DEPOSIT 5353034576
01/18	250.00	DEPOSIT 5353084665
01/29	184.78	DEPOSIT 5353032471
01/31	1.18	INTEREST PAYMENT 0002310911

5 CHARGES/DEBITS

Date	Amount	Description
01/11	270.00	ITEM DEPOSITED BUT RETURNED / 1704700153
01/11	12.00	DEPOSITED ITEM RETURNED FEE
01/16	163.41	ATT Payment *****11EPAYREF # 019016007812535 1107835111
01/16	7.72	SD GAS ELEC PAID SDGE REF # 019016007925192 1107840245
01/16	680.47	SD GAS ELEC PAID SDGE REF # 019016007925191 1107840244

11 CHECKS PROCESSED

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
5947	01/09	50.00	5958	01/10	300.00	5963*	01/28	196.24
5955*	01/08	324.59	5959	01/25	215.25	5964	01/24	150.00
5956	01/02	648.26	5960	01/24	201.93	5965	01/24	90.00
5957	01/18	36.00	5961	01/28	125.00			

* 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>
01/02	16,511.19	01/11	24,179.60	01/25	26,444.82
01/04	17,001.19	01/14	25,969.60	01/28	26,123.58
01/08	16,676.60	01/16	26,888.00	01/29	26,308.36
01/09	24,761.60	01/18	27,102.00	01/31	26,309.54
01/10	24,461.60	01/24	26,660.07		

INTEREST

Interest Earned This Interest Period	\$1.18	Number Of Days This Interest Period	31
Interest Paid Year-To-Date 2019	\$1.18	Annual Percentage Yield Earned	0.06%

Please retain this statement. Interest paid on your account in 2018 was 5.76.



Bank Reconciliation

January 31, 2019

612 Windemere Court Association

CA Bank & Trust - Operating

Bank Ending Balance 01/31/19 26,309.54

Outstanding Checks 3,241.40

<u>Check #</u>	<u>Pay To</u>	<u>Date</u>	<u>Amt</u>
5949	Michael Payton	14-Dec	\$50.00
5947	ATT	19-Dec	\$215.26
5962	Christian Landscape	22-Jan	\$350.00
5966	B S Venture Inc.	31-Jan	\$767.34
5967	Otis	31-Jan	\$1,858.80

Outstanding Deposits/Corrections 0.00

<u>Folio #</u>	<u>Date</u>	<u>Amt</u>
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Adjusted Bank Balance 1/31/19 23,068.14

Ledger Balance 1/31/19 23,068.14

Difference Between Ledger & Bank 1/31/19 0.00

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

Date	Description	Folio	Check	Contra	Amount
109	CB&T Reserve Account				
12/31/18	balance forward				155266.71
01/31/19	01/19 Interest	11502		815	23.74
	Total for Account 109	(23.74 since 01/01)			155290.45



CALIFORNIA BANK
TRUST

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

Statement of Accounts

Page 1 of 4
This Statement: January 31, 2019
Last Statement: December 31, 2018

Account 0860643909

DIRECT INQUIRIES TO:
Customer Service 1 (800) 400-6080

P35014 05-0000-CBT-PG0021-00000

0034980 01 SP 0.500 **SNGLP H 4032 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

SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Checking/Savings Ending Balance	Outstanding Balances Owed
Business Money Maximizer	0860643909	\$155,290.45	

BUSINESS MONEY MAXIMIZER 0860643909

922 0

Previous Balance	Deposits/Credits	Charges/Debits	Checks Processed	Ending Balance
155,266.71	23.74	0.00	0.00	155,290.45

1 DEPOSIT/CREDIT

Date	Amount	Description
01/31	23.74	INTEREST PAYMENT 0015526671

0 CHARGES/DEBITS

There were no transactions this period.

0 CHECKS PROCESSED

There were no transactions this period.

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	Total for This Period	Total Year-to-Date
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

Date	Balance
01/31	155,290.45

129



INTEREST

Table with 4 columns: Description, Amount, Number Of Days This Interest Period, Annual Percentage Yield Earned. Rows include Interest Earned This Interest Period (\$23.74), Interest Paid Year-To-Date 2019 (\$23.74), Number Of Days This Interest Period (31), and Annual Percentage Yield Earned (0.18%).

Please retain this statement. Interest paid on your account in 2018 was 189.64.



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

Date	Description	Folio	Check	Contra	Amount
101 CB&T Operating Account					
12/31/18	balance forward				16519.60
01/01/19	ceosd.net	11447	956	725	-648.26
01/02/19	Deposit	11448		114	490.00
01/08/19	Deposit	11449		114	8135.00
01/09/19	Centurion Pest Control	11450	957	684	-36.00
01/09/19	Vic & Ivans CLeaning	11451	958	692	-300.00
01/11/19	Deposit Item/Return Fee	11504		650	-12.00
01/14/19	Deposit	11452		114	1790.00
01/15/19	Deposit	11453		114	1520.00
01/15/19	Deposit	11454		114	250.00
01/16/19	AT&T	11456	959	782	-215.25
01/16/19	Republic Services #529	11457	960	789	-201.93
01/16/19	ATT	11505		782	-163.41
01/16/19	SDGE	11506		694	-7.72
01/16/19	SDGE	11507		694	-680.47
01/18/19	Deposit	11458		114	250.00
01/22/19	Stop Pymt Chk#09625	11462		114	-270.00
01/22/19	Choice Locksmithing	11463	961	754	-125.00
01/22/19	Christian Landscape	11464	962	804	-350.00
01/22/19	Choice Locksmithing	11465	963	754	-196.24
01/24/19	ceosd.net	11466	964	754	-150.00
01/24/19	ceosd.net	11467	965	754	-90.00
01/28/19	Deposit	11468		428	184.78
01/31/19	BS Venture Inc.	11469	966	754	-767.34
01/31/19	OTIS	11470	967	717	-1858.80
01/31/19	01/19 Interest	11510		815	1.18
	Total for Account 101	(6548.54	since	01/01)	23068.14
109 CB&T Reserve Account					
12/31/18	balance forward				155266.71
01/31/19	01/19 Interest	11502		815	23.74
	Total for Account 109	(23.74	since	01/01)	155290.45
114 Accounts Receivable					
12/31/18	balance forward				2961.45
01/01/19	A/R Recurring Jrnl	11433		402	7105.00
01/01/19	A/R Recurring Jrnl	11433		425	75.00
01/01/19	A/R Recurring Jrnl	11433		825	25.00
01/02/19	A/R Payments Rcvd	11448		101	-490.00
01/08/19	A/R Payments Rcvd	11449		101	-8135.00
01/14/19	A/R Payments Rcvd	11452		101	-1790.00
01/15/19	A/R Payments Rcvd	11453		101	-1520.00
01/15/19	A/R Payments Rcvd	11454		101	-250.00
01/18/19	A/R Payments Rcvd	11458		101	-250.00
01/18/19	Jan Late Fee	11459		825	24.50
01/22/19	Move In Fine	11460		825	300.00
01/22/19	Move In Fine	11461		825	300.00
01/22/19	Stop Pymt Chk#09625	11462		101	270.00
	Total for Account 114	(-4335.50	since	01/01)	-1374.05

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

Date	Description	Folio	Check	Contra	Amount
310 Capital					
12/31/18	balance forward				-5800.00
		Total for Account 310			-5800.00
402 Dues Assessed					
01/01/19	A/R Recurring Jrnl	11433		114	-7105.00
		Total for Account 402			-7105.00
425 Parking Space Rents					
01/01/19	A/R Recurring Jrnl	11433		114	-75.00
		Total for Account 425			-75.00
428 Laundry Commissions					
01/28/19	Wash Multifamily Laundry	11468		101	-184.78
		Total for Account 428			-184.78
650 Bank Charges					
01/11/19	Deposit Item/Return Fee	11504		101	12.00
		Total for Account 650			12.00
684 Exterminator					
01/09/19	Centurion Pest Control	11450	957	101	36.00
		Total for Account 684			36.00
692 Janitorial					
01/09/19	Vic & Ivans Cleaning	11451	958	101	300.00
		Total for Account 692			300.00
694 Gas & Electric HM 109 2					
01/16/19	SDGE	11506		101	7.72
01/16/19	SDGE	11507		101	680.47
		Total for Account 694			688.19
716 Management Fees					
01/01/19	01/19 Mgmt Fee	11447	956	101	590.00
		Total for Account 716			590.00
717 Maintenance-Elevator					
01/31/19	OTIS	11470	967	101	1858.80
		Total for Account 717			1858.80
725 Office Expense					
12/31/18	balance fwd since 03/01		Acc	650	1316.15
12/31/18	balance fwd since 03/01		Acc	718	6264.45
12/31/18	balance fwd since 03/01		Acc	744	7235.91
12/31/18	balance fwd since 03/01		Acc	745	9702.52
12/31/18	balance fwd since 03/01		Acc	746	57.20
01/01/19	01/19 Website Hosting	11447	956	101	5.00
01/31/19	Bank Charges		Acc	650	12.00
01/31/19	Postage		Acc	744	19.25
01/31/19	Printing and Copies		Acc	745	20.96
		Total for Account 725		(57.21 since 01/01)	24633.44

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

Date	Description	Folio	Check	Contra	Amount
744	Postage				
01/01/19	12/18 Postage	11447	956	101	19.25
	Total for Account 744				19.25
745	Printing and Copies				
01/01/19	12/18 Printing	11447	956	101	20.96
	Total for Account 745				20.96
754	Repairs & Maintenance				
01/22/19	JDoor Front Door	11463	961	101	125.00
01/22/19	JDoor Front Door	11465	963	101	196.24
01/24/19	2019 Budget	11466	964	101	150.00
01/24/19	J7178 Bay Alarm MTG	11467	965	101	90.00
01/31/19	JDOOR Front Door	11469	966	101	767.34
	Total for Account 754				1328.58
765	Supplies				
01/01/19	01/19 Supplies	11447	956	101	13.05
	Total for Account 765				13.05
782	Telephone				
01/16/19	AT&T	11456	959	101	215.25
01/16/19	ATT	11505		101	163.41
	Total for Account 782				378.66
789	Trash				
01/16/19	Republic Services #529	11457	960	101	201.93
	Total for Account 789				201.93
804	Gardening-Landscaping				
01/22/19	Christian Landscape	11464	962	101	350.00
	Total for Account 804				350.00
815	Interest Income				
01/31/19	01/19 Interest	11502		109	-23.74
01/31/19	01/19 Interest	11510		101	-1.18
	Total for Account 815				-24.92
825	Late Fees, Misc. Income				
01/01/19	A/R Recurring Jrnl	11433		114	-25.00
01/18/19	Jan Late Fee	11459		114	-24.50
01/22/19	Move In Fine	11460		114	-300.00
01/22/19	Move In Fine	11461		114	-300.00
	Total for Account 825				-649.50
G&E	Gas & Electric				
12/31/18	balance fwd since 03/01	Acc	694		51411.12
12/31/18	balance fwd since 03/01	Acc	695		940.23
01/31/19	Gas & Electric HM 109 2	Acc	694		688.19
	Total for Account G&E (688.19 since 01/01)				53039.54