## First Eagles Point Homeowners Association Balance Sheet by Class As of December 31, 2022

	Operating Reserve		TOTAL	
ASSETS				
Current Assets Checking/Savings				
OPERATING FUNDS 1110 · Operating - Checking	33,884.80	0.00	33,884.80	
Total OPERATING FUNDS	33,884.80	0.00	33,884.80	
RESERVE FUNDS EDWARD JONES CDS				
Trust Bank	0.00	82.79	82.79	
Synovus CD - Due 02/20/24	0.00	125,235.00	125,235.00	
Wells Fargo CD - Due 08/14/23 Webster Bank CD - Due 02/16/23	0.00 0.00	50,033.00 49,990.00	50,033.00 49,990.00	
		<u> </u>	<u> </u>	
Total EDWARD JONES CDS	0.00	225,340.79	225,340.79	
Alpine Reserve MMA	0.00	7,754.24	7,754.24	
Total RESERVE FUNDS	0.00	233,095.03	233,095.03	
Total Checking/Savings	33,884.80	233,095.03	266,979.83	
Accounts Receivable				
1120 · Accounts Receivable HO	21,767.96	0.00	21,767.96	
1330 · Reserve A/R from Operating Fund	0.00	-17,369.98	-17,369.98	
Total Accounts Receivable	21,767.96	-17,369.98	4,397.98	
Other Current Assets				
12000 · Undeposited Funds	731.25	0.00	731.25	
Total Other Current Assets	731.25	0.00	731.25	
Total Current Assets	56,384.01	215,725.05	272,109.06	
TOTAL ASSETS	56,384.01	215,725.05	272,109.06	

## First Eagles Point Homeowners Association Balance Sheet by Class As of December 31, 2022

	Operating	Reserve	TOTAL	
LIABILITIES & EQUITY				
Liabilities Current Liabilities				
Accounts Payable				
2120 · Accounts Payable - Operating	2,299.78	0.00	2,299.78	
Total Accounts Payable	2,299.78	0.00	2,299.78	
Other Current Liabilities				
Operating A/P to Reserve Fund	-17,369.98	0.00	-17,369.98	
Pre-Paid Assessments	20,124.00	0.00	20,124.00	
Total Other Current Liabilities	2,754.02	0.00	2,754.02	
Total Current Liabilities	5,053.80	0.00	5,053.80	
Total Liabilities	5,053.80	0.00	5,053.80	
Equity				
OWNERS' EQUITY - RESERVE				
3300 · General Reserve Fund	0.00	68,152.55	68,152.55	
Total OWNERS' EQUITY - RESERVE	0.00	68,152.55	68,152.55	
OWNERS EQUITY - OPERATING				
3120 · Fund Balance - Operating	7,318.11	0.00	7,318.11	
Total OWNERS EQUITY - OPERATING	7,318.11	0.00	7,318.11	
Retained Earnings	43,553.84	134,541.54	178,095.38	
Net Income	458.26	13,030.96	13,489.22	
Total Equity	51,330.21	215,725.05	267,055.26	
TOTAL LIABILITIES & EQUITY	56,384.01	215,725.05	272,109.06	

## First Eagles Point Homeowners Association Operating Budget Performance

December 2022

4160 - Trash Assessment		Dec 22	Budget	\$ Over Budget	% of Budget	Apr - Dec 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income	Ordinary Income/Expense									
4145   Common Assessment										
4160 - Trash Assessment	4120 ⋅ Late Fees	0	0	0	0%	92	0	92	100%	0
4165   Interest Operating Fund	4145 · Common Assessment	0	0	0	0%	40,256	40,950	-694	98%	54,600
Cross Profit   Capability   C	4160 · Trash Assessment	0	0	0	0%	694	0	694	100%	0
Total Income	4165 · Interest Operating Fund	3	0	3	100%	11	0	11	100%	0
Expense   Common	6390 · Transfer to Reserve Fund	-1,375	-1,375	0	100%	-12,375	-12,375	0	100%	-16,500
Expense	Total Income	-1,372	-1,375	3	100%	28,679	28,575	104	100%	38,100
6110 - Management & Accounting   1,036   1,036   0   100%   9,324   9,324   0   100%   1   6130 · Common Area Insurance   229   220   9   104%   1,999   1,980   19   1010%   1   6150 · Legal Services   411   0   411   100%   451   225   226   200%   6160 · Audit, Tax & Professional Fees   0   0   0   0   0 %   2,750   2,970   -220   93%   6170 · Landscape Maintenance   30   0   30   100%   40,500   4,200   -150   96%   6170 · Landscape Maintenance   0   0   0   0   0 %   564   300   264   188%   6180 · Sprinkler System Maintenance   0   0   0   0   0 %   100   105   -5   95%   6180 · Sprinkler System Maintenance   0   0   0   0   0 %   100   105   -5   95%   6190 · Irrigation Water & Electric   108   70   38   154%   3,404   2,890   514   118%   6230 · Trash Removal   495   500   -5   99%   4,480   4,284   196   105%   6240 · Street Sweeping   0   0   0   0   0 %   0   100   -100   0 %   6260 · Street Snow Removal   20   800   -780   3%   20   1,300   -1,280   2%   6285 · Asphalt Maintenance   0   0   0   0   0 %   0   100   -100   0 %   6262 · Street Snow Removal   20   800   -780   3%   20   1,300   -1,280   2%   6330 · Street Light Maintenance   13   0   13   100%   13   100   -87   13%   6330 · Street Light Maintenance   13   0   13   100%   13   100   -87   13%   6330 · Street Light Maintenance   0   0   0   0   0   0   0   0   0	Gross Profit	-1,372	-1,375	3	100%	28,679	28,575	104	100%	38,100
6110 - Management & Accounting   1,036   1,036   0   100%   9,324   9,324   0   100%   1   6130 · Common Area Insurance   229   220   9   104%   1,999   1,980   19   1010%   1   6150 · Legal Services   4111   0   411   100%   451   225   226   200%   6160 · Audit, Tax & Professional Fees   0   0   0   0   0   0   0   2,750   2,970   -220   93%   6170 · Landscape Maintenance   30   0   0   0   0   0   0   4,050   4,200   -120   95%   6170 · Landscape Maintenance   0   0   0   0   0   0   564   300   264   188%   6180 · Sprinkler System Maintenance   0   0   0   0   0   0   0   105   -5   95%   6180 · Sprinkler System Maintenance   0   0   0   0   0   0   0   105   -5   95%   6190 · Irrigation Water & Electric   108   70   38   154%   3,404   2,890   514   118%   6230 · Trash Removal   495   500   -5   99%   4,480   4,284   196   105%   6240 · Street Sweeping   0   0   0   0   0   0   0   0   0	Expense									
6150 · Legal Services 411 0 411 100% 451 225 226 200% 6160 · Audit, Tax & Professional Fees 0 0 0 0 0 0% 2,750 2,970 2.20 93% 6170 · Landscape Maintenance 30 0 0 30 100% 4,050 4,200 -1.50 96% 6175 · Landscape Special Projects 0 0 0 0 0% 564 300 264 188% 6180 · Sprinkler System Maintenance 10 0 0 0 0% 100 105 -5 95% 6190 · Irrigation Water & Electric 108 70 38 154% 3,404 2,890 514 118% 6230 · Trash Removal 495 500 -5 99% 4,480 4,284 196 105% 6240 · Street Sweeping 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		1,036	1,036	0	100%	9,324	9,324	0	100%	12,432
6160 - Audit, Tax & Professional Fees   0   0   0   0   0   0   0   2,750   2,970   -220   93%     6170 - Landscape Maintenance   30   0   30   100%   4,050   4,200   -150   96%     6175 - Landscape Special Projects   0   0   0   0   0   0   564   300   264   188%     6180 - Sprinkler System Maintenance   0   0   0   0   0   0   100   105   -5   95%     6180 - Sprinkler System Maintenance   0   0   0   0   0   0   0   100   105   -5   95%     6190 - Irrigation Water & Electric   108   70   38   154%   3,404   2,890   514   1118%     6230 - Trash Removal   495   500   -5   99%   4,480   4,284   196   105%     6240 - Street Sweeping   0   0   0   0   0   0   0   100   -100   0     6240 - Street Sweeping   0   0   0   0   0   0   0   0   0     6240 - Street Snow Removal   20   800   -780   3%   20   1,300   -1,280   2%     6285 - Asphalt Maintenance   0   0   0   0   0   0   0   0   0     6295 - Exterior Maintenance - Lots   0   0   0   0   0   0   0   0   0     6320 - Street Light Maintenance   13   0   13   100%   13   100   -87   13%     6330 - Street Light Electricity   13   18   -5   71%   135   162   -27   83%     6350 - Sign Maintenance   0   0   0   0   0   50   -50   0     6360 - Copy/Postage/Office Supplies   0   75   -75   0 %   0   0   50   -50   0 %     6395 - Operating Contingency   0   0   0   0   0   0   0   128   -128   0 %    Total Expense   2,355   2,719   -364   87%   28,220   30,168   -1,948   94%   3    Net Ordinary Income   -3,727   4,094   367   91%   458   -1,593   2,051   -29%	6130 · Common Area Insurance	229	220	9	104%	1,999	1,980	19	101%	2,640
6170 · Landscape Maintenance 30 0 30 100% 4,050 4,200 -150 96% 6175 · Landscape Special Projects 0 0 0 0 0% 564 300 264 188% 6180 Sprinkler System Maintenance 0 0 0 0 0% 100 105 -5 95% 6190 · Irrigation Water & Electric 108 70 38 154% 3,404 2,890 514 118% 6230 · Trash Removal 495 500 -5 99% 4,480 4,284 196 105% 6240 · Street Sweeping 0 0 0 0 0 0% 0 100 -100 0% 6260 · Street Snow Removal 20 880 -780 3% 20 1,300 -1,280 2% 6285 · Asphalt Maintenance 0 0 0 0 0 0% 0 100 -100 0% 6285 · Asphalt Maintenance - Lots 0 0 0 0 0% 0 100 -1,200 0% 6320 · Street Light Maintenance 13 0 13 100% 13 100 -87 13% 6330 · Street Light Electricity 13 18 5-5 71% 135 162 -27 83% 6350 · Sign Maintenance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6150 · Legal Services	411	0	411	100%	451	225	226	200%	300
6175 · Landscape Special Projects 0 0 0 0 0 0% 564 300 264 188% 6180 · Sprinkler System Maintenance 0 0 0 0 0% 100 105 -5 95% 6180 · Sprinkler System Maintenance 0 0 0 0 0% 100 105 -5 95% 6190 · Irrigation Water & Electric 1088 70 38 154% 3,404 2,890 514 118% 6230 · Trash Removal 495 500 -5 99% 4,480 4,284 196 105% 6240 · Street Sweeping 0 0 0 0 0 0% 0 100 -100 0% 6260 · Street Snow Removal 20 800 -780 3% 20 1,300 -1,280 2% 6285 · Asphalt Maintenance 0 0 0 0 0% 0 100 -100 0% 6295 · Exterior Maintenance - Lots 0 0 0 0 0% 0 1,200 -1,200 0% 6320 · Street Light Maintenance 13 0 13 100% 13 100 -87 13% 6330 · Street Light Electricity 13 18 -5 71% 135 162 -27 83% 6350 · Sign Maintenance 0 0 0 0 0 0 0% 0 50 50 50 0% 6360 · Copy/Postage/Office Supplies 0 0 75 -75 0% 0 0 675 -675 0% 6370 · Bank Charges 0 0 0 0 0 0% 906 75 831 1,20% 6380 · Income Taxes 0 0 0 0 0 0 0 0 0 0 0 0 128 -128 00% 6390 · Operating Contingency 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6160 · Audit, Tax & Professional Fees	0	0	0	0%	2,750	2,970	-220	93%	2,970
6180 · Sprinkler System Maintenance         0         0         0         0%         100         105         -5         95%           6190 · Irrigation Water & Electric         108         70         38         154%         3,404         2,890         514         118%           6230 · Trash Removal         495         500         -5         99%         4,480         4,284         196         105%           6240 · Street Sweeping         0         0         0         0%         0         100         -100         0%           6240 · Street Sweeping         0         0         0         0%         0         100         -100         0%           6260 · Street Sweeping         0         0         0         0%         0         100         -100         0%           6240 · Street Sweeping         0         0         0         0%         0         100         -100         0%           6260 · Street Show Removal         20         800         -780         3%         20         1,300         -1,280         2%           6285 · Exterior Maintenance         13         0         0         0%         0         1,200         0         0         87	6170 · Landscape Maintenance	30	0	30	100%	4,050	4,200	-150	96%	4,200
6190 · Irrigation Water & Electric 108 70 38 154% 3,404 2,890 514 118% 6230 · Trash Removal 495 500 -5 99% 4,480 4,284 196 105% 6240 · Street Sweeping 0 0 0 0 0 0% 0 100 -100 0% 6260 · Street Snow Removal 20 8800 -780 3% 20 1,300 -1,280 2% 6285 · Asphalt Maintenance 0 0 0 0 0% 0 100 -100 0% 6295 · Exterior Maintenance - Lots 0 0 0 0 0% 0 1,200 -1,200 0% 6320 · Street Light Maintenance 113 0 13 100% 13 1000 -87 13% 6330 · Street Light Electricity 13 18 -5 71% 135 162 -27 83% 6350 · Sign Maintenance 0 0 0 0 0% 0 0 50 50 -50 0% 6360 · Copy/Postage/Office Supplies 0 75 -75 0% 0 0 55 -55 0% 6370 · Bank Charges 0 0 0 0 0 0% 906 75 831 1,208% 6395 · Operating Contingency 0 0 0 0 0% 906 75 831 1,208% 6395 · Operating Contingency 0 0 0 0 0 0% 0 0 128 -1.948 94% 3  Net Ordinary Income 12x8 -3,727 4,094 367 91% 458 -1,593 2,051 -29%	6175 · Landscape Special Projects	0	0	0	0%	564	300	264	188%	300
6190 · Irrigation Water & Electric 108 70 38 154% 3,404 2,890 514 118% 6230 · Trash Removal 495 500 -5 99% 4,480 4,284 196 105% 6240 · Street Sweeping 0 0 0 0 0 0% 0 100 -100 0% 6260 · Street Snow Removal 20 880 -780 3% 20 1,300 -1,280 2% 6285 · Asphalt Maintenance 0 0 0 0 0% 0 100 -100 0% 6295 · Exterior Maintenance - Lots 0 0 0 0 0% 0 1,200 -1,200 0% 6320 · Street Light Maintenance 13 0 13 100% 13 1000 -87 13% 6330 · Street Light Electricity 13 18 -5 71% 135 162 -27 83% 6350 · Sign Maintenance 0 0 0 0 0 0% 0 0 50 -50 0% 6360 · Copy/Postage/Office Supplies 0 75 -75 0% 0 0 50 -50 0% 6370 · Bank Charges 0 0 0 0 0 0% 906 75 831 1,208% 6395 · Operating Contingency 0 0 0 0 0% 906 75 831 1,208% 6395 · Operating Contingency 0 0 0 0 0 0% 0 0 128 -1.948 94% 3  Net Ordinary Income 12 -3,727 4,094 367 91% 458 -1,593 2,051 -29%	6180 · Sprinkler System Maintenance	0	0	0	0%	100	105	-5	95%	105
6240 · Street Sweeping         0         0         0         0         0         0         100         -100         0%           6260 · Street Snow Removal         20         800         -780         3%         20         1,300         -1,280         2%           6285 · Asphalt Maintenance         0         0         0         0%         0         100         -100         0%           6295 · Exterior Maintenance - Lots         0         0         0         0%         0         1,200         -1,200         0%           6320 · Street Light Maintenance         13         0         13         100%         13         100         -87         13%           6330 · Street Light Electricity         13         18         -5         71%         135         162         -27         83%           6350 · Sign Maintenance         0         0         0         0%         0         50         -50         0%           6360 · Copy/Postage/Office Supplies         0         75         -75         0%         0         675         -675         0%           6380 · Income Taxes         0         0         0         0%         906         75         831         1,208%		108	70	38	154%	3,404	2,890	514	118%	3,100
6260 · Street Snow Removal         20         800         -780         3%         20         1,300         -1,280         2%           6285 · Asphalt Maintenance         0         0         0         0%         0         100         -100         0%           6295 · Exterior Maintenance - Lots         0         0         0         0%         0         1,200         -1,200         0%           6320 · Street Light Maintenance         13         0         13         100%         13         100         -87         13%           6330 · Street Light Electricity         13         18         -5         71%         135         162         -27         83%           6350 · Sign Maintenance         0         0         0         0%         0         50         -50         0%           6360 · Copy/Postage/Office Supplies         0         75         -75         0%         0         675         -675         0%           6370 · Bank Charges         0         0         0         0%         25         0         25         100%           6380 · Income Taxes         0         0         0         0%         906         75         831         1,208% <t< td=""><td>6230 · Trash Removal</td><td>495</td><td>500</td><td>-5</td><td>99%</td><td>4,480</td><td>4,284</td><td>196</td><td>105%</td><td>5,784</td></t<>	6230 · Trash Removal	495	500	-5	99%	4,480	4,284	196	105%	5,784
6285 · Asphalt Maintenance         0         0         0         0%         0         100         -100         0%           6295 · Exterior Maintenance - Lots         0         0         0         0%         0         1,200         -1,200         0%           6320 · Street Light Maintenance         13         0         13         100%         13         100         -87         13%           6330 · Street Light Electricity         13         18         -5         71%         135         162         -27         83%           6350 · Sign Maintenance         0         0         0         0%         0         50         -50         0%           6360 · Copy/Postage/Office Supplies         0         75         -75         0%         0         675         -675         0%           6370 · Bank Charges         0         0         0         0%         25         0         25         100%           6380 · Income Taxes         0         0         0         0%         96         75         831         1,208%           6395 · Operating Contingency         0         0         0%         0         128         -1,28         94         3	6240 · Street Sweeping	0	0	0	0%	0	100	-100	0%	100
6295 · Exterior Maintenance - Lots         0         0         0         0%         0         1,200         -1,200         0%           6320 · Street Light Maintenance         13         0         13         100%         13         100         -87         13%           6330 · Street Light Electricity         13         18         -5         71%         135         162         -27         83%           6350 · Sign Maintenance         0         0         0         0%         0         50         -50         0%           6360 · Copy/Postage/Office Supplies         0         75         -75         0%         0         675         -675         0%           6370 · Bank Charges         0         0         0         0%         25         0         25         10%           6380 · Income Taxes         0         0         0         0%         906         75         831         1,208%           6395 · Operating Contingency         0         0         0%         0         128         -128         0%           Total Expense         2,355         2,719         -364         87%         28,220         30,168         -1,948         94%         3	6260 · Street Snow Removal	20	800	-780	3%	20	1,300	-1,280	2%	3,400
6320 · Street Light Maintenance       13       0       13       100%       13       100       -87       13%         6330 · Street Light Electricity       13       18       -5       71%       135       162       -27       83%         6350 · Sign Maintenance       0       0       0       0%       0       50       -50       0%         6360 · Copy/Postage/Office Supplies       0       75       -75       0%       0       675       -675       0%         6370 · Bank Charges       0       0       0       0%       25       0       25       100%         6380 · Income Taxes       0       0       0       0%       906       75       831       1,208%         6395 · Operating Contingency       0       0       0%       0       128       -128       0%         Total Expense       2,355       2,719       -364       87%       28,220       30,168       -1,948       94%       3         Net Ordinary Income       -3,727       -4,094       367       91%       458       -1,593       2,051       -29%	6285 · Asphalt Maintenance	0	0	0	0%	0	100	-100	0%	100
6330 · Street Light Electricity         13         18         -5         71%         135         162         -27         83%           6350 · Sign Maintenance         0         0         0         0%         0         50         -50         0%           6360 · Copy/Postage/Office Supplies         0         75         -75         0%         0         675         -675         0%           6370 · Bank Charges         0         0         0         0%         25         0         25         100%           6380 · Income Taxes         0         0         0         0%         906         75         831         1,208%           6395 · Operating Contingency         0         0         0%         0         128         -128         0%           Total Expense         2,355         2,719         -364         87%         28,220         30,168         -1,948         94%         3           Net Ordinary Income         -3,727         -4,094         367         91%         458         -1,593         2,051         -29%	6295 · Exterior Maintenance - Lots	0	0	0	0%	0	1,200	-1,200	0%	1,200
6350 · Sign Maintenance         0         0         0         0%         0         50         -50         0%           6360 · Copy/Postage/Office Supplies         0         75         -75         0%         0         675         -675         0%           6370 · Bank Charges         0         0         0         0%         25         0         25         100%           6380 · Income Taxes         0         0         0         0%         906         75         831         1,208%           6395 · Operating Contingency         0         0         0%         0         128         -128         0%           Total Expense         2,355         2,719         -364         87%         28,220         30,168         -1,948         94%         3           Net Ordinary Income         -3,727         -4,094         367         91%         458         -1,593         2,051         -29%	6320 · Street Light Maintenance	13	0	13	100%	13	100	-87	13%	100
6360 · Copy/Postage/Office Supplies         0         75         -75         0%         0         675         -675         0%           6370 · Bank Charges         0         0         0         0%         25         0         25         100%           6380 · Income Taxes         0         0         0         0%         906         75         831         1,208%           6395 · Operating Contingency         0         0         0%         0         128         -128         0%           Total Expense         2,355         2,719         -364         87%         28,220         30,168         -1,948         94%         3           Net Ordinary Income         -3,727         -4,094         367         91%         458         -1,593         2,051         -29%	6330 · Street Light Electricity	13	18	-5	71%	135	162	-27	83%	216
6370 · Bank Charges         0         0         0         0%         25         0         25         100%           6380 · Income Taxes         0         0         0         0%         906         75         831         1,208%           6395 · Operating Contingency         0         0         0%         0         128         -128         0%           Total Expense         2,355         2,719         -364         87%         28,220         30,168         -1,948         94%         3           Net Ordinary Income         -3,727         -4,094         367         91%         458         -1,593         2,051         -29%		0	0	0	0%	0	50	-50	0%	50
6370 · Bank Charges         0         0         0         0%         25         0         25         100%           6380 · Income Taxes         0         0         0         0%         906         75         831         1,208%           6395 · Operating Contingency         0         0         0%         0         128         -128         0%           Total Expense         2,355         2,719         -364         87%         28,220         30,168         -1,948         94%         3           Net Ordinary Income         -3,727         -4,094         367         91%         458         -1,593         2,051         -29%	6360 · Copy/Postage/Office Supplies	0	75	-75	0%	0	675	-675	0%	900
6395 · Operating Contingency         0         0         0         0%         0         128         -128         0%           Total Expense         2,355         2,719         -364         87%         28,220         30,168         -1,948         94%         3           Net Ordinary Income         -3,727         -4,094         367         91%         458         -1,593         2,051         -29%		0	0	0	0%	25	0	25	100%	0
Total Expense         2,355         2,719         -364         87%         28,220         30,168         -1,948         94%         3           Net Ordinary Income         -3,727         -4,094         367         91%         458         -1,593         2,051         -29%	6380 · Income Taxes	0	0	0	0%	906	75	831	1,208%	75
Net Ordinary Income -3,727 -4,094 367 91% 458 -1,593 2,051 -29%	6395 · Operating Contingency	0	0	0	0%	0	128	-128	0%	128
· · · · · · · · · · · · · · · · · · ·	Total Expense	2,355	2,719	-364	87%	28,220	30,168	-1,948	94%	38,100
2.727 4.004 2.67 0.107 4.59 1.502 2.051 2.007	Net Ordinary Income	-3,727	-4,094	367	91%	458	-1,593	2,051	-29%	0
tet income -5,727 -4,094 507 91% 458 -1,595 2,051 -29%	Net Income	-3,727	-4,094	367	91%	458	-1,593	2,051	-29%	0

## First Eagles Point Homeowners Association Reserve Statement of Revenue & Expenditures December 2022

	<b>Dec 22</b>	Apr - Dec 22
Ordinary Income/Expense		
Income	1	399
4600 · Interest Reserve Fund Transfer from Operating	1,375	12,375
<b>Total Income</b>	1,376	12,774
Gross Profit	1,376	12,774
Expense 6370 · Bank Charges	0	1
<b>Total Expense</b>	0	1
Net Ordinary Income	1,376	12,773
Other Income/Expense Other Income		
<b>Profit/Loss Investment Fund</b>	291	258
<b>Total Other Income</b>	291	258
Net Other Income	291	258
Net Income	1,667	13,031