

Balance Sheet

Thursday, January 31, 2013

Greenfield Master Assoc

Accrual Accounting Year Starts January 1, 2013

ASSETS

Operating Cash & Investmt		
1010 Greenfield CW Operating	\$217,115.94	
Total Operating Cash & Investmt		\$217,115.94
Fixed Assets		
1450 Furniture & Fixtures	\$79,165.75	
1510 Accumulated Depr- F&F	(\$56,752.03)	
Total Fixed Assets		\$22,413.72
Accounts Receivable		
1210 Accounts Receivable	\$7,955.42	
1299 AR Allowance	(\$3,000.00)	
Total Accounts Receivable		\$4,955.42
Other Assets		
1310 Prepaid Colorado Tax	\$144.00	
1320 Prepaid Insurance	\$12,597.01	
1330 Prepaid Expenses	\$1,034.00	
Total Other Assets		\$13,775.01
TOTAL ASSETS		<u>\$258,260.09</u>

LIABILITIES

Current Liabilities		
2010 Accounts Payable	\$12,637.95	
2030 Advanced Payments	\$44,364.50	
2040 Open Credits	\$81.34	
2780 Due to Pool Fund	\$9,950.62	
Total Current Liabilities		\$67,034.41
TOTAL LIABILITIES		<u>\$67,034.41</u>

EQUITY

Asn Current Year Earnings	\$18,337.84	
Ret Earnings-PrYr	\$172,887.84	
TOTAL EQUITY		<u>\$191,225.68</u>
TOTAL LIABILITIES AND EQUITY		<u>\$258,260.09</u>

Balance Sheet

Thursday, January 31, 2013

Greenfield Reserve Fund

Accrual Accounting Year Starts January 1, 2013

ASSETS

Reserves Cash & Investmt

1110 UBS Res Account	\$249,036.63
1115 Greenfield CW Reserve MM	\$159,052.56
1155 Greenfield Pool Checking	\$89,650.00

Total Reserves Cash & Investmt	\$497,739.19
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Accounts Receivable

1212 SA Accounts Receivable	\$12,754.39
1760 Due from Operating - Pool	\$9,950.62
1795 Due from Pool to Reserve	\$17,590.02

Total Accounts Receivable	\$40,295.03
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TOTAL ASSETS	\$538,034.22
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LIABILITIES

Current Liabilities

2780 Due to Reserves - Pool	\$17,590.02
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Total Current Liabilities	\$17,590.02
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TOTAL LIABILITIES	\$17,590.02
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EQUITY

Res Current Year Earnings	\$4,804.71
Ret Earnings-PrYr	\$515,639.49

TOTAL EQUITY	\$520,444.20
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TOTAL LIABILITIES AND EQUITY	\$538,034.22
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Unexpended Budget Report

Thursday, January 31, 2013

2013 Greenfield Master Operating

Greenfield Master Assoc Accrual Accounting Year Starts January 1, 2013

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Income								
4010 Dues-Homeowners	43,080	39,490	3,590	43,080	39,490	3,590	473,880	430,800
4011 Pool Fund	0	3,590	(3,590)	0	3,590	(3,590)	43,080	43,080
4012 Uncollected Dues	0	(825)	825	0	(825)	825	(9,900)	(9,900)
4014 Uncollected Pool Fund	0	(75)	75	0	(75)	75	(900)	(900)
4040 CC&R Fines	0	0	0	0	0	0	100	100
4050 Clubhouse Rental	180	180	0	180	180	0	1,800	1,620
4070 Key Income	0	0	0	0	0	0	200	200
4080 Late Fee Income	460	350	110	460	350	110	5,500	5,040
4100 Legal Fees Reimb Income	688	50	638	688	50	638	5,000	4,312
4110 Miscellaneous Income	0	40	(40)	0	40	(40)	600	600
4120 Transfer Fees	450	300	150	450	300	150	3,000	2,550
4130 Newsletter Income	0	50	(50)	0	50	(50)	300	300
4140 NSF Income	0	5	(5)	0	5	(5)	50	50
Total Income	44,858	43,155	1,703	44,858	43,155	1,703	522,710	477,852
TOTAL INCOME	44,858	43,155	1,703	44,858	43,155	1,703	522,710	477,852
EXPENSES								
Operating Expenses								
5010 Electric	859	800	59	859	800	59	10,000	9,141
5020 Gas	289	1,000	(711)	289	1,000	(711)	12,000	11,711
5030 Telephone	116	125	(9)	116	125	(9)	1,500	1,384
5040 Trash Removal	8,174	8,775	(601)	8,174	8,775	(601)	105,300	97,126
5090 Water & Sewer	398	4,167	(3,770)	398	4,167	(3,770)	50,000	49,603
Total Operating Expenses	9,836	14,867	(5,031)	9,836	14,867	(5,031)	178,800	168,964
Reserve Contributions								
5900 Reserve Contributions	4,718	4,718	0	4,718	4,718	0	56,610	51,893
Total Reserve Contributions	4,718	4,718	0	4,718	4,718	0	56,610	51,893
Maintenance Expenses								
6215 Fence Repair/Maintenance	0	0	0	0	0	0	5,000	5,000
6240 Grounds/CAM	0	1,417	(1,417)	0	1,417	(1,417)	17,000	17,000

Unexpended Budget Report

Thursday, January 31, 2013

2013 Greenfield Master Operating (Continued)

Greenfield Master Assoc Accrual Accounting Year Starts January 1, 2013

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
Maintenance Expenses (Continued)								
6250 Grafitti Removal	0	163	(163)	0	163	(163)	2,000	2,000
6340 Landscape Contract	3,335	4,417	(1,082)	3,335	4,417	(1,082)	53,000	49,665
6360 Lighting Repairs	347	300	47	347	300	47	2,000	1,653
6505 Signs	50	63	(13)	50	63	(13)	750	700
6510 Snow Removal	157	500	(343)	157	500	(343)	2,500	2,343
6512 Sprinkler Repairs	0	300	(300)	0	300	(300)	11,000	11,000
Total Maintenance Expenses	3,889	7,160	(3,270)	3,889	7,160	(3,270)	93,250	89,361
Recreational Expenses								
6070 Clubhouse-Rpr/Maint	1,080	0	1,080	1,080	0	1,080	5,000	3,920
6072 Clubhouse Cleaning	0	125	(125)	0	125	(125)	1,600	1,600
6073 Clubhouse Reservations	0	125	(125)	0	125	(125)	1,500	1,500
6137 Furniture & Equip Purch	0	0	0	0	0	0	2,000	2,000
6315 Keys and Locks	0	0	0	0	0	0	200	200
6440 Pool Chem/Supp/Key	0	0	0	0	0	0	5,000	5,000
6450 Pool Repairs	0	0	0	0	0	0	2,500	2,500
6460 Pool Contract	0	0	0	0	0	0	57,000	57,000
6542 Security System Upgrade	0	0	0	0	0	0	10,000	10,000
6550 Tennis Court	0	250	(250)	0	250	(250)	2,000	2,000
Total Recreational Expenses	1,080	500	580	1,080	500	580	86,800	85,720
Administration Expense								
7030 Audit/Taxes	0	0	0	0	0	0	3,500	3,500
7040 Bad Debts	0	0	0	0	0	0	5,000	5,000
7055 Consulting	0	0	0	0	0	0	5,000	5,000
7060 Copies	376	325	51	376	325	51	3,000	2,624
7080 Decorations/Holiday Light	566	0	566	566	0	566	5,000	4,434
7100 Income Taxes	0	0	0	0	0	0	500	500
7110 Insurance Expense	1,386	1,363	24	1,386	1,363	24	16,350	14,964
7119 Legal - Collections	688	250	438	688	250	438	5,000	4,312
7120 Legal - General	0	500	(500)	0	500	(500)	4,500	4,500
7140 Management Fees	3,200	3,200	0	3,200	3,200	0	38,400	35,200
7180 Miscellaneous Expense	0	125	(125)	0	125	(125)	1,500	1,500
7190 Newsletter Expense	0	0	0	0	0	0	1,000	1,000

Unexpended Budget Report

Thursday, January 31, 2013

2013 Greenfield Master Operating (Continued)

Greenfield Master Assoc Accrual Accounting Year Starts January 1, 2013

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
Administration Expense (Continued)								
7235 Office Expense	561	550	11	561	550	11	1,000	439
7250 Postage	125	125	0	125	125	0	1,500	1,375
7280 Social	0	1,000	(1,000)	0	1,000	(1,000)	13,000	13,000
7285 Storage	94	125	(31)	94	125	(31)	1,500	1,406
7310 Website-Greenfield	0	125	(125)	0	125	(125)	1,500	1,500
Total Administration Expense	6,997	7,688	(690)	6,997	7,688	(690)	107,250	100,253
TOTAL EXPENSES	26,520	34,932	(8,411)	26,520	34,932	(8,411)	522,710	496,190
NET INCOME (LOSS)	18,338	8,224	10,114	18,338	8,224	10,114		
UNEXPENDED (OVER EXPENDED)								(18,338)

Unexpended Budget Report

Thursday, January 31, 2013

2013 Greenfield Master Reserve

Greenfield Reserve Fund Accrual Accounting Year Starts January 1, 2013

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Reserve Income								
9020 SA - Late Fees	132	0	132	132	0	132	0	(132)
9410 Reserve Income	4,718	4,718	0	4,718	4,718	0	56,610	51,893
9440 Reserve Interest/Dividend	55	0	55	55	0	55	0	(55)
Total Reserve Income	4,905	4,718	187	4,905	4,718	187	56,610	51,705
TOTAL INCOME	4,905	4,718	187	4,905	4,718	187	56,610	51,705
EXPENSES								
Reserve Expense								
9010 Special Assessment: POOL	100	0	100	100	0	100	0	(100)
Total Reserve Expense	100	0	100	100	0	100	0	(100)
TOTAL EXPENSES	100	0	100	100	0	100	0	(100)
NET INCOME (LOSS)	4,805	4,718	87	4,805	4,718	87	56,610	
UNEXPENDED (OVER EXPENDED)								51,805