

Balance Sheet

Friday, January 31, 2014

Greenfield Master Assoc

Accrual Accounting Year Starts January 1, 2014

ASSETS

Operating Cash & Investmt		
1010 Greenfield CW Operating	\$293,773.73	
Total Operating Cash & Investmt		\$293,773.73
Fixed Assets		
1450 Furniture & Fixtures	\$79,165.75	
1510 Accumulated Depr- F&F	(\$66,491.00)	
Total Fixed Assets		\$12,674.75
Accounts Receivable		
1210 Accounts Receivable	\$4,206.29	
Total Accounts Receivable		\$4,206.29
Other Assets		
1320 Prepaid Insurance	\$17,731.94	
Total Other Assets		\$17,731.94
TOTAL ASSETS		<u>\$328,386.71</u>

LIABILITIES

Current Liabilities		
2010 Accounts Payable	\$12,543.92	
2030 Advanced Payments	\$50,702.12	
2040 Open Credits	\$1,272.31	
Total Current Liabilities		\$64,518.35
TOTAL LIABILITIES		<u>\$64,518.35</u>

EQUITY

Asn Current Year Earnings	\$23,089.78	
Ret Earnings-PrYr	\$240,778.58	
TOTAL EQUITY		<u>\$263,868.36</u>
TOTAL LIABILITIES AND EQUITY		<u>\$328,386.71</u>

Balance Sheet

Friday, January 31, 2014

Greenfield Reserve Fund

Accrual Accounting Year Starts January 1, 2014

ASSETS

Reserves Cash & Investmt

1110 UBS Res Account

\$248,916.77

1115 Greenfield CW Reserve MM

\$327,977.39

Total Reserves Cash & Investmt

\$576,894.16

Accounts Receivable

1212 SA Accounts Receivable

\$170.73

Total Accounts Receivable

\$170.73

TOTAL ASSETS

\$577,064.89

EQUITY

Res Current Year Earnings

\$4,936.61

Ret Earnings-PrYr

\$572,128.28

TOTAL EQUITY

\$577,064.89

TOTAL LIABILITIES AND EQUITY

\$577,064.89

Unexpended Budget Report

Friday, January 31, 2014

2014 Greenfield Master Operating

Greenfield Master Assoc Accrual Accounting Year Starts January 1, 2014

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Income								
4010 Dues-Homeowners	46,670	46,670	0	46,670	46,670	0	560,040	513,370
4012 Uncollected Dues	0	(825)	825	0	(825)	825	(9,900)	(9,900)
4040 CC&R Fines	0	0	0	0	0	0	100	100
4050 Clubhouse Rental	210	125	85	210	125	85	1,500	1,290
4070 Key Income	0	0	0	0	0	0	200	200
4080 Late Fee Income	355	300	55	355	300	55	3,500	3,145
4100 Legal Fees Reimb Income	267	250	17	267	250	17	3,000	2,733
4110 Miscellaneous Income	0	50	(50)	0	50	(50)	600	600
4120 Transfer Fees	300	300	0	300	300	0	3,000	2,700
4140 NSF Income	0	5	(5)	0	5	(5)	50	50
Total Income	47,802	46,875	927	47,802	46,875	927	562,090	514,288
TOTAL INCOME	47,802	46,875	927	47,802	46,875	927	562,090	514,288
EXPENSES								
Operating Expenses								
5010 Electric	796	1,000	(204)	796	1,000	(204)	12,000	11,204
5020 Gas	359	1,000	(641)	359	1,000	(641)	12,000	11,641
5030 Telephone	120	125	(5)	120	125	(5)	1,500	1,380
5040 Trash Removal	7,908	7,568	340	7,908	7,568	340	90,816	82,908
5090 Water & Sewer	415	4,167	(3,752)	415	4,167	(3,752)	50,000	49,585
Total Operating Expenses	9,598	13,860	(4,262)	9,598	13,860	(4,262)	166,316	156,718
Reserve Contributions								
5900 Reserve Contributions	4,833	4,833	0	4,833	4,833	0	58,000	53,167
Total Reserve Contributions	4,833	4,833	0	4,833	4,833	0	58,000	53,167
Maintenance Expenses								
6215 Fence Repair/Maintenance	0	0	0	0	0	0	5,000	5,000
6240 Grounds/CAM	0	1,667	(1,667)	0	1,667	(1,667)	20,000	20,000
6250 Grafitti Removal	213	163	50	213	163	50	2,000	1,788
6340 Landscape Contract	3,700	3,700	0	3,700	3,700	0	56,150	52,450
6360 Lighting Repairs	0	300	(300)	0	300	(300)	3,000	3,000

Unexpended Budget Report

Friday, January 31, 2014

2014 Greenfield Master Operating (Continued)

Greenfield Master Assoc Accrual Accounting Year Starts January 1, 2014

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
Maintenance Expenses (Continued)								
6505 Signs	0	0	0	0	0	0	2,000	2,000
6510 Snow Removal	889	500	389	889	500	389	3,000	2,111
6512 Sprinkler Repairs	0	300	(300)	0	300	(300)	10,000	10,000
6560 Plants, Trees & Shrubs	0	0	0	0	0	0	10,000	10,000
Total Maintenance Expenses	4,801	6,630	(1,829)	4,801	6,630	(1,829)	111,150	106,349
Recreational Expenses								
6070 Clubhouse-Rpr/Maint	155	2,000	(1,845)	155	2,000	(1,845)	25,000	24,845
6072 Clubhouse Cleaning	70	125	(55)	70	125	(55)	1,600	1,530
6073 Clubhouse Reservations	0	125	(125)	0	125	(125)	1,500	1,500
6137 Furniture & Equip Purch	0	0	0	0	0	0	5,000	5,000
6315 Keys and Locks	0	0	0	0	0	0	200	200
6440 Pool Chem/Supp/Key	113	0	113	113	0	113	10,000	9,888
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	337	2,500	(2,163)	337	2,500	(2,163)	114,800	114,463
Administration Expense								
7030 Audit/Taxes	0	0	0	0	0	0	3,500	3,500
7040 Bad Debts	(15)	0	(15)	(15)	0	(15)	5,000	5,015
7055 Consulting	0	0	0	0	0	0	8,000	8,000
7060 Copies	96	325	(229)	96	325	(229)	3,000	2,904
7080 Decorations/Holiday Light	0	0	0	0	0	0	5,000	5,000
7100 Income Taxes	0	0	0	0	0	0	500	500
7110 Insurance Expense	1,494	1,375	119	1,494	1,375	119	16,500	15,006
7119 Legal - Collections	267	250	17	267	250	17	5,000	4,733
7120 Legal - General	0	500	(500)	0	500	(500)	4,500	4,500
7140 Management Fees	3,250	3,250	0	3,250	3,250	0	39,000	35,750
7180 Miscellaneous Expense	30	125	(95)	30	125	(95)	1,500	1,470
7235 Office Expense	0	550	(550)	0	550	(550)	1,000	1,000
7250 Postage	20	125	(105)	20	125	(105)	1,500	1,480
7280 Social	0	1,000	(1,000)	0	1,000	(1,000)	13,000	13,000

Unexpended Budget Report

Friday, January 31, 2014

2014 Greenfield Master Operating (Continued)

Greenfield Master Assoc Accrual Accounting Year Starts January 1, 2014

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
Administration Expense (Continued)								
7285 Storage	0	167	(167)	0	167	(167)	2,000	2,000
7310 Website-Greenfield	0	200	(200)	0	200	(200)	2,500	2,500
Total Administration Expense	5,143	7,867	(2,724)	5,143	7,867	(2,724)	111,500	106,357
TOTAL EXPENSES	24,712	35,690	(10,978)	24,712	35,690	(10,978)	561,766	537,054
NET INCOME (LOSS)	23,090	11,185	11,905	23,090	11,185	11,905	324	
UNEXPENDED (OVER EXPENDED)								(22,766)

Unaudited - For Management Purposes Only

Unexpended Budget Report

Friday, January 31, 2014

2014 Greenfield Master Reserve

Greenfield Reserve Fund Accrual Accounting Year Starts January 1, 2014

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Reserve Income								
9410 Reserve Income	4,833.33	4,833.33	0.00	4,833.33	4,833.33	0.00	58,000.00	53,166.67
9440 Reserve Interest/Dividend	103.28	0.00	103.28	103.28	0.00	103.28	0.00	(103.28)
Total Reserve Income	4,936.61	4,833.33	103.28	4,936.61	4,833.33	103.28	58,000.00	53,063.39
TOTAL INCOME	4,936.61	4,833.33	103.28	4,936.61	4,833.33	103.28	58,000.00	53,063.39
NET INCOME (LOSS)	4,936.61	4,833.33	103.28	4,936.61	4,833.33	103.28	58,000.00	
UNEXPENDED (OVER EXPENDED)								53,063.39