

Balance Sheet

Saturday, January 31, 2015

Greenfield Master Assoc

Accrual Accounting Year Starts January 1, 2015

ASSETS

Operating Cash & Investmt			
1010 Greenfield CW Operating	\$402,910.74		
Total Operating Cash & Investmt		\$402,910.74	
Fixed Assets			
1450 Furniture & Fixtures	\$79,165.75		
1510 Accumulated Depr- F&F	(\$70,194.50)		
Total Fixed Assets		\$8,971.25	
Accounts Receivable			
1210 Accounts Receivable	\$2,915.69		
Total Accounts Receivable		\$2,915.69	
Other Assets			
1320 Prepaid Insurance	\$8,320.02		
1330 Prepaid Expenses	\$184.00		
Total Other Assets		\$8,504.02	
TOTAL ASSETS			<u>\$423,301.70</u>

LIABILITIES

Current Liabilities			
2010 Accounts Payable	\$14,056.21		
2030 Advanced Payments	\$51,624.44		
2040 Open Credits	\$65.00		
Total Current Liabilities		\$65,745.65	
TOTAL LIABILITIES			<u>\$65,745.65</u>

EQUITY

Asn Current Year Earnings	\$23,489.36		
Ret Earnings-PrYr	\$334,066.69		
TOTAL EQUITY			<u>\$357,556.05</u>
TOTAL LIABILITIES AND EQUITY			<u>\$423,301.70</u>

Balance Sheet

Saturday, January 31, 2015

Greenfield Reserve Fund

Accrual Accounting Year Starts January 1, 2015

ASSETS

Reserves Cash & Investmt		
1110 UBS Res Account	\$248,789.56	
1115 Greenfield CW Reserve MM	\$345,637.14	
Total Reserves Cash & Investmt		\$594,426.70
TOTAL ASSETS		<u>\$594,426.70</u>

LIABILITIES

Current Liabilities		
2011 Accounts Payable	\$3,150.00	
Total Current Liabilities		\$3,150.00
TOTAL LIABILITIES		<u>\$3,150.00</u>

EQUITY

Res Current Year Earnings	\$4,896.79	
Ret Earnings-PrYr	\$586,379.91	
TOTAL EQUITY		<u>\$591,276.70</u>
TOTAL LIABILITIES AND EQUITY		<u>\$594,426.70</u>

Unexpended Budget Report

Saturday, January 31, 2015

2015 Greenfield Master Operating

Greenfield Master Assoc Accrual Accounting Year Starts January 1, 2015

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Income								
4010 Fees-Homeowners	46,670	46,670	0	46,670	46,670	0	560,040	513,370
4040 CC&R Fines	0	0	0	0	0	0	100	100
4050 Clubhouse Rental	780	125	655	780	125	655	1,500	720
4070 Key Income	0	0	0	0	0	0	200	200
4080 Late Fee Income	160	300	(140)	160	300	(140)	3,500	3,340
4100 Legal Fees Reimb Income	91	250	(159)	91	250	(159)	3,000	2,909
4110 Miscellaneous Income	0	50	(50)	0	50	(50)	600	600
4120 Transfer Fees	0	300	(300)	0	300	(300)	3,000	3,000
4140 NSF Income	0	5	(5)	0	5	(5)	50	50
Total Income	47,701	47,700	1	47,701	47,700	1	571,990	524,289
TOTAL INCOME	47,701	47,700	1	47,701	47,700	1	571,990	524,289
EXPENSES								
Operating Expenses								
5010 Electric	171	1,000	(829)	171	1,000	(829)	11,000	10,829
5020 Gas	72	667	(595)	72	667	(595)	8,000	7,928
5030 Telephone	151	154	(3)	151	154	(3)	1,850	1,699
5040 Trash Removal	7,796	7,796	0	7,796	7,796	0	93,550	85,754
5090 Water & Sewer	440	4,167	(3,728)	440	4,167	(3,728)	50,000	49,561
Total Operating Expenses	8,630	13,784	(5,154)	8,630	13,784	(5,154)	164,400	155,770
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	3,334	(3,334)	0	3,334	(3,334)	40,000	40,000
6250 Grafitti Removal	288	163	125	288	163	125	2,000	1,713
6340 Landscape Contract	2,231	3,700	(1,469)	2,231	3,700	(1,469)	56,150	53,919
6360 Lighting Repairs	0	300	(300)	0	300	(300)	3,000	3,000
6505 Signs	0	0	0	0	0	0	2,000	2,000

Unexpended Budget Report

Saturday, January 31, 2015

2015 Greenfield Master Operating (Continued)

Greenfield Master Assoc Accrual Accounting Year Starts January 1, 2015

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
Maintenance Expenses (Continued)								
6510 Snow Removal	1,048	500	548	1,048	500	548	3,000	1,953
6512 Sprinkler Repairs	0	500	(500)	0	500	(500)	6,000	6,000
6560 Plants, Trees & Shrubs	0	0	0	0	0	0	10,000	10,000
Total Maintenance Expenses	3,566	8,497	(4,931)	3,566	8,497	(4,931)	127,150	123,584
Recreational Expenses								
6070 Clubhouse-Rpr/Maint	1,980	1,500	480	1,980	1,500	480	20,000	18,020
6072 Clubhouse Cleaning	123	125	(2)	123	125	(2)	1,600	1,477
6073 Clubhouse Reservations	0	125	(125)	0	125	(125)	1,500	1,500
6137 Furniture & Equip Purch	0	400	(400)	0	400	(400)	5,000	5,000
6315 Keys and Locks	19	0	19	19	0	19	200	181
6440 Pool Chem/Supp/Key	0	0	0	0	0	0	7,000	7,000
6450 Pool Repairs	0	0	0	0	0	0	5,000	5,000
6460 Pool Contract	0	0	0	0	0	0	57,000	57,000
6550 Tennis Court	0	0	0	0	0	0	11,000	11,000
Total Recreational Expenses	2,121	2,150	(29)	2,121	2,150	(29)	108,300	106,179
Administration Expense								
7030 Audit/Taxes	0	0	0	0	0	0	3,500	3,500
7040 Bad Debts	(14)	0	(14)	(14)	0	(14)	5,000	5,014
7055 Consulting	0	400	(400)	0	400	(400)	5,000	5,000
7060 Copies	0	325	(325)	0	325	(325)	3,000	3,000
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	1,493	1,375	118	1,493	1,375	118	16,500	15,007
7119 Legal - Collections	10	250	(240)	10	250	(240)	5,000	4,990
7120 Legal - General	162	500	(338)	162	500	(338)	4,500	4,338
7140 Management Fees	3,250	3,250	0	3,250	3,250	0	39,000	35,750
7180 Miscellaneous Expense	0	200	(200)	0	200	(200)	2,500	2,500
7235 Office Expense	0	550	(550)	0	550	(550)	1,000	1,000
7250 Postage	(24)	125	(149)	(24)	125	(149)	1,500	1,524
7280 Social	0	1,000	(1,000)	0	1,000	(1,000)	15,000	15,000
7285 Storage	184	200	(16)	184	200	(16)	2,500	2,316
7310 Website-Greenfield	0	400	(400)	0	400	(400)	5,000	5,000

Unexpended Budget Report

Saturday, January 31, 2015

2015 Greenfield Master Operating (Continued)

Greenfield Master Assoc Accrual Accounting Year Starts January 1, 2015

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
Total Administration Expense	5,061	8,575	(3,514)	5,061	8,575	(3,514)	114,500	109,439
TOTAL EXPENSES	24,212	37,839	(13,628)	24,212	37,839	(13,628)	572,350	548,138
NET INCOME (LOSS)	23,489	9,861	13,629	23,489	9,861	13,629	(360)	
UNEXPENDED (OVER EXPENDED)								(23,849)

Unaudited - For Management Purposes Only

Unexpended Budget Report

Saturday, January 31, 2015

2015 Greenfield Master Reserve

Greenfield Reserve Fund Accrual Accounting Year Starts January 1, 2015

	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	63.46	0.00	63.46	63.46	0.00	63.46	0.00	(63.46)
Total Reserve Income	4,896.79	4,833.33	63.46	4,896.79	4,833.33	63.46	58,000.00	53,103.21
TOTAL INCOME	4,896.79	4,833.33	63.46	4,896.79	4,833.33	63.46	58,000.00	53,103.21
NET INCOME (LOSS)	4,896.79	4,833.33	63.46	4,896.79	4,833.33	63.46	58,000.00	
UNEXPENDED (OVER EXPENDED)								53,103.21