

Balance Sheet

Tuesday, March 31, 2015

Greenfield Master Assoc

Accrual Accounting Year Starts January 1, 2015

ASSETS

Operating Cash & Investmt		
1010 Greenfield CW Operating	\$437,038.33	
		\$437,038.33
	Total Operating Cash & Investmt	
Fixed Assets		
1450 Furniture & Fixtures	\$80,840.27	
1510 Accumulated Depr- F&F	(\$73,957.00)	
	Total Fixed Assets	\$6,883.27
Accounts Receivable		
1210 Accounts Receivable	\$3,105.21	
	Total Accounts Receivable	\$3,105.21
Other Assets		
1320 Prepaid Insurance	\$6,826.70	
	Total Other Assets	\$6,826.70
	TOTAL ASSETS	<u>\$453,853.51</u>

LIABILITIES

Current Liabilities		
2010 Accounts Payable	\$2,420.86	
2030 Advanced Payments	\$53,439.77	
	Total Current Liabilities	\$55,860.63
	TOTAL LIABILITIES	<u>\$55,860.63</u>

EQUITY

Asn Current Year Earnings	\$66,014.17	
Ret Earnings-PrYr	\$331,978.71	
	TOTAL EQUITY	<u>\$397,992.88</u>
	TOTAL LIABILITIES AND EQUITY	<u>\$453,853.51</u>

Balance Sheet

Tuesday, March 31, 2015

Greenfield Reserve Fund

Accrual Accounting Year Starts January 1, 2015

ASSETS

Reserves Cash & Investmt

1110 Greenfield UBS Reserves

\$248,795.80

1115 Greenfield CW Reserve MM

\$355,412.82

Total Reserves Cash & Investmt

\$604,208.62

TOTAL ASSETS

\$604,208.62

LIABILITIES

Current Liabilities

2011 Accounts Payable

\$3,150.00

Total Current Liabilities

\$3,150.00

TOTAL LIABILITIES

\$3,150.00

EQUITY

Res Current Year Earnings

\$14,678.71

Ret Earnings-PrYr

\$586,379.91

TOTAL EQUITY

\$601,058.62

TOTAL LIABILITIES AND EQUITY

\$604,208.62

Unexpended Budget Report

Tuesday, March 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	140,010	140,010	0	560,040	420,030
4040 CC&R Fines	0	50	(50)	250	50	200	100	(150)
4050 Clubhouse Rental	0	125	(125)	1,050	375	675	1,500	450
4070 Key Income	0	0	0	0	0	0	200	200
4080 Late Fee Income	360	300	60	940	900	40	3,500	2,560
4100 Legal Fees Reimb Income	848	250	598	939	750	189	3,000	2,061
4110 Miscellaneous Income	565	50	515	565	150	415	600	35
4120 Transfer Fees	450	300	150	750	900	(150)	3,000	2,250
4140 NSF Income	0	5	(5)	0	15	(15)	50	50
Total Income	48,893	47,750	1,143	144,504	143,150	1,354	571,990	427,486
TOTAL INCOME	48,893	47,750	1,143	144,504	143,150	1,354	571,990	427,486
EXPENSES								
Operating Expenses								
5010 Electric	494	500	(6)	1,777	2,500	(723)	11,000	9,223
5020 Gas	135	667	(532)	683	2,001	(1,318)	8,000	7,317
5030 Telephone	151	156	(5)	454	464	(10)	1,850	1,396
5040 Trash Removal	7,796	7,796	0	23,388	23,388	0	93,550	70,162
5090 Water & Sewer	453	4,167	(3,714)	1,332	12,501	(11,169)	50,000	48,668
Total Operating Expenses	9,030	13,286	(4,257)	27,633	40,854	(13,221)	164,400	136,767
Reserve Contributions								
5900 Reserve Contributions	4,833	4,833	0	14,500	14,500	0	58,000	43,500
Total Reserve Contributions	4,833	4,833	0	14,500	14,500	0	58,000	43,500
Maintenance Expenses								
6215 Fence Repair/Maintenance	157	0	157	157	0	157	5,000	4,843
6240 Grounds/CAM	0	3,330	(3,330)	0	9,998	(9,998)	40,000	40,000
6250 Graffiti Removal	0	167	(167)	288	497	(210)	2,000	1,713
6340 Landscape Contract	3,700	3,700	0	9,631	11,100	(1,469)	56,150	46,519
6360 Lighting Repairs	0	0	0	233	600	(367)	3,000	2,767
6505 Signs	0	0	0	0	400	(400)	2,000	2,000

Unexpended Budget Report

Tuesday, March 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	0	1,500	(1,500)	3,415	2,500	915	3,000	(415)
6512 Sprinkler Repairs	165	500	(335)	165	1,500	(1,335)	6,000	5,835
6560 Plants, Trees & Shrubs	0	2,500	(2,500)	0	2,500	(2,500)	10,000	10,000
Total Maintenance Expenses	4,022	11,697	(7,675)	13,889	29,095	(15,206)	127,150	113,261
Recreational Expenses								
6070 Clubhouse-Rpr/Maint	0	1,500	(1,500)	1,980	5,000	(3,020)	20,000	18,020
6072 Clubhouse Cleaning	0	125	(125)	123	375	(252)	1,600	1,477
6073 Clubhouse Reservations	0	125	(125)	200	375	(175)	1,500	1,300
6137 Furniture & Equip Purch	0	500	(500)	0	1,300	(1,300)	5,000	5,000
6315 Keys and Locks	0	0	0	19	0	19	200	181
6440 Pool Chem/Supp/Key	0	1,000	(1,000)	59	1,000	(941)	7,000	6,941
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	6,000	(6,000)	0	6,000	(6,000)	11,000	11,000
Total Recreational Expenses	0	9,250	(9,250)	2,380	14,050	(11,670)	108,300	105,920
Administration Expense								
7030 Audit/Taxes	0	3,500	(3,500)	3,500	3,500	0	3,500	0
7040 Bad Debts	(15)	500	(515)	(43)	1,000	(1,043)	5,000	5,043
7055 Consulting	0	500	(500)	0	1,300	(1,300)	5,000	5,000
7060 Copies	137	225	(88)	262	975	(713)	3,000	2,738
7080 Decorations/Holiday Light	0	0	0	0	0	0	5,000	5,000
7100 Income Taxes	0	500	(500)	0	500	(500)	500	500
7110 Insurance Expense	1,497	1,375	122	4,488	4,125	363	16,500	12,012
7119 Legal - Collections	400	500	(100)	686	1,250	(564)	5,000	4,314
7120 Legal - General	216	500	(284)	1,026	1,500	(474)	4,500	3,474
7140 Management Fees	3,250	3,250	0	9,750	9,750	0	39,000	29,250
7180 Miscellaneous Expense	30	250	(220)	30	650	(620)	2,500	2,470
7235 Office Expense	0	0	0	0	550	(550)	1,000	1,000
7250 Postage	22	125	(103)	21	375	(354)	1,500	1,479
7280 Social	0	1,000	(1,000)	0	3,000	(3,000)	15,000	15,000
7285 Storage	0	200	(200)	368	600	(232)	2,500	2,132
7310 Website-Greenfield	0	450	(450)	0	1,250	(1,250)	5,000	5,000

Unexpended Budget Report

Tuesday, March 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	5,537	12,875	(7,338)	20,087	30,325	(10,238)	114,500	94,413
TOTAL EXPENSES	23,422	51,941	(28,520)	78,490	128,824	(50,334)	572,350	493,860
NET INCOME (LOSS)	25,472	(4,191)	29,663	66,014	14,326	51,688	(360)	
UNEXPENDED (OVER EXPENDED)								(66,374)

Unexpended Budget Report

Tuesday, March 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	14,499.99	14,499.99	0.00	58,000.00	43,500.01
9440 Reserve Interest/Dividend	58.83	0.00	58.83	178.72	0.00	178.72	0.00	(178.72)
Total Reserve Income	4,892.16	4,833.33	58.83	14,678.71	14,499.99	178.72	58,000.00	43,321.29
TOTAL INCOME	4,892.16	4,833.33	58.83	14,678.71	14,499.99	178.72	58,000.00	43,321.29
NET INCOME (LOSS)	4,892.16	4,833.33	58.83	14,678.71	14,499.99	178.72	58,000.00	
UNEXPENDED (OVER EXPENDED)								43,321.29