

Balance Sheet

Saturday, October 31, 2015

Greenfield Master Assoc

Accrual Accounting Year Starts January 1, 2015

ASSETS

Operating Cash & Investmt			
1005 Greenfield MutualOmaha CK	\$341,602.14		
1010 Greenfield CW Operating	\$50,000.00		
		Total Operating Cash & Investmt	\$391,602.14
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	\$2,342.24		
		Total Accounts Receivable	\$2,342.24
Other Assets			
1320 Prepaid Insurance	\$5,577.00		
1330 Prepaid Expenses	\$1,300.39		
		Total Other Assets	\$6,877.39
		TOTAL ASSETS	\$407,705.04

LIABILITIES

Current Liabilities			
2010 Accounts Payable	\$9,928.23		
2030 Advanced Payments	\$38,914.31		
2035 Lockbox Clearing	\$260.00		
2040 Open Credits	\$2,430.87		
2750 Due to Operating	\$100,000.00		
2770 Due to Reserves	(\$100,000.00)		
		Total Current Liabilities	\$51,533.41
		TOTAL LIABILITIES	\$51,533.41

EQUITY

Asn Current Year Earnings	\$25,017.93		
Ret Earnings-PrYr	\$331,153.70		
		TOTAL EQUITY	\$356,171.63
		TOTAL LIABILITIES AND EQUITY	\$407,705.04

Balance Sheet

Saturday, October 31, 2015

Greenfield Reserve Fund

Accrual Accounting Year Starts January 1, 2015

ASSETS

Reserves Cash & Investmt

1110 Greenfield Mutual Omaha M	\$208,344.85
1110 Greenfield UBS Reserves	\$248,810.54
1115 Greenfield CW Reserve MM	\$144,664.81

Total Reserves Cash & Investmt	\$601,820.20
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TOTAL ASSETS	<u>\$601,820.20</u>
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EQUITY

Res Current Year Earnings	\$15,440.29
Ret Earnings-PrYr	\$586,379.91

TOTAL EQUITY	<u>\$601,820.20</u>
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TOTAL LIABILITIES AND EQUITY	<u>\$601,820.20</u>
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Unaudited - For Management Purposes Only

Unexpended Budget Report

Saturday, October 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	466,700	466,700	0	560,040	93,340
4040 CC&R Fines	0	0	0	1,175	100	1,075	100	(1,075)
4050 Clubhouse Rental	0	125	(125)	2,130	1,250	880	1,500	(630)
4070 Key Income	0	0	0	270	200	70	200	(70)
4080 Late Fee Income	155	300	(145)	2,374	2,900	(526)	3,500	1,126
4100 Legal Fees Reimb Income	0	250	(250)	2,242	2,500	(258)	3,000	758
4110 Miscellaneous Income	0	50	(50)	1,422	500	922	600	(822)
4120 Transfer Fees	450	150	300	7,050	2,700	4,350	3,000	(4,050)
4140 NSF Income	0	5	(5)	0	45	(45)	50	50
4150 Interest Income	27	0	27	35	0	35	0	(35)
Total Income	47,303	47,550	(247)	483,398	476,895	6,503	571,990	88,592
TOTAL INCOME	47,303	47,550	(247)	483,398	476,895	6,503	571,990	88,592
EXPENSES								
Operating Expenses								
5010 Electric	523	1,000	(477)	8,924	9,000	(76)	11,000	2,076
5020 Gas	113	667	(554)	5,713	6,670	(957)	8,000	2,287
5030 Telephone	155	154	1	1,526	1,542	(16)	1,850	324
5040 Trash Removal	7,796	7,796	0	77,960	77,960	0	93,550	15,590
5090 Water & Sewer	3,973	4,167	(194)	44,010	41,670	2,340	50,000	5,990
Total Operating Expenses	12,559	13,784	(1,225)	138,133	136,842	1,291	164,400	26,267
Reserve Contributions								
5900 Reserve Contributions	4,833	4,833	0	48,333	48,333	0	58,000	9,667
Total Reserve Contributions	4,833	4,833	0	48,333	48,333	0	58,000	9,667
Maintenance Expenses								
6215 Fence Repair/Maintenance	0	0	0	157	5,000	(4,843)	5,000	4,843
6240 Grounds/CAM	3,790	3,334	456	55,941	33,336	22,605	40,000	(15,941)
6250 Grafitti Removal	0	167	(167)	288	1,666	(1,379)	2,000	1,713
6340 Landscape Contract	5,169	5,169	0	45,813	47,281	(1,469)	56,150	10,338
6360 Lighting Repairs	0	300	(300)	1,789	2,500	(711)	3,000	1,211

Unexpended Budget Report

Saturday, October 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)								
6505 Signs	0	0	0	6,345	1,100	5,245	2,000	(4,345)
6510 Snow Removal	0	0	0	3,660	2,500	1,160	3,000	(660)
6512 Sprinkler Repairs	223	500	(277)	14,077	5,000	9,077	6,000	(8,077)
6560 Plants, Trees & Shrubs	0	0	0	200	10,000	(9,800)	10,000	9,800
Total Maintenance Expenses	9,182	9,470	(288)	128,269	108,383	19,885	127,150	(1,119)
Recreational Expenses								
6070 Clubhouse-Rpr/Maint	968	1,500	(532)	3,577	16,500	(12,923)	20,000	16,423
6072 Clubhouse Cleaning	0	125	(125)	1,205	1,350	(145)	1,600	395
6073 Clubhouse Reservations	0	125	(125)	1,050	1,250	(200)	1,500	450
6137 Furniture & Equip Purch	0	500	(500)	0	4,200	(4,200)	5,000	5,000
6315 Keys and Locks	0	0	0	1,277	200	1,077	200	(1,077)
6440 Pool Chem/Supp/Key	524	0	524	5,784	7,000	(1,216)	7,000	1,216
6450 Pool Repairs	553	0	553	5,730	5,000	730	5,000	(730)
6460 Pool Contract	0	0	0	54,349	57,000	(2,651)	57,000	2,651
6550 Tennis Court	0	500	(500)	1,198	10,750	(9,552)	11,000	9,802
Total Recreational Expenses	2,045	2,750	(705)	74,170	103,250	(29,080)	108,300	34,130
Administration Expense								
7030 Audit/Taxes	27	0	27	3,527	3,500	27	3,500	(27)
7040 Bad Debts	(17)	500	(517)	(166)	4,000	(4,166)	5,000	5,166
7055 Consulting	0	400	(400)	0	4,200	(4,200)	5,000	5,000
7060 Copies	178	225	(47)	2,261	2,550	(289)	3,000	739
7080 Decorations/Holiday Light	0	2,500	(2,500)	0	2,500	(2,500)	5,000	5,000
7100 Income Taxes	0	0	0	0	500	(500)	500	500
7110 Insurance Expense	1,497	1,375	122	14,968	13,750	1,218	16,500	1,532
7119 Legal - Collections	0	200	(200)	964	4,600	(3,636)	5,000	4,036
7120 Legal - General	0	500	(500)	1,134	4,000	(2,866)	4,500	3,366
7140 Management Fees	3,250	3,250	0	32,500	32,500	0	39,000	6,500
7180 Miscellaneous Expense	20	200	(180)	50	2,100	(2,050)	2,500	2,450
7235 Office Expense	0	0	0	239	1,000	(761)	1,000	761
7250 Postage	39	125	(86)	258	1,250	(992)	1,500	1,242
7280 Social	0	1,000	(1,000)	11,750	14,000	(2,250)	15,000	3,250
7285 Storage	185	200	(15)	1,662	2,100	(438)	2,500	838

Unexpended Budget Report

Saturday, October 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)								
Administration Expense (Continued)								
7310 Website-Greenfield	0	400	(400)	327	4,150	(3,823)	5,000	4,673
Total Administration Expense	5,179	10,875	(5,696)	69,475	96,700	(27,225)	114,500	45,025
TOTAL EXPENSES	33,799	41,712	(7,913)	458,380	493,509	(35,129)	572,350	113,970
NET INCOME (LOSS)	13,504	5,838	7,666	25,018	(16,614)	41,631	(360)	
UNEXPENDED (OVER EXPENDED)								(25,378)

Unaudited - For Management Purposes Only

Unexpended Budget Report

Saturday, October 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	48,333.30	48,333.30	0.00	58,000.00	9,666.70
9440 Reserve Interest/Dividend	66.19	0.00	66.19	620.82	0.00	620.82	0.00	(620.82)
Total Reserve Income	4,899.52	4,833.33	66.19	48,954.12	48,333.30	620.82	58,000.00	9,045.88
TOTAL INCOME	4,899.52	4,833.33	66.19	48,954.12	48,333.30	620.82	58,000.00	9,045.88
EXPENSES								
Reserve Expense								
9800 Reserve Expense	0.00	0.00	0.00	(3,044.17)	0.00	(3,044.17)	0.00	3,044.17
9885 Reserve Tennis Courts	36,558.00	0.00	36,558.00	36,558.00	0.00	36,558.00	0.00	(36,558.00)
Total Reserve Expense	36,558.00	0.00	36,558.00	33,513.83	0.00	33,513.83	0.00	(33,513.83)
TOTAL EXPENSES	36,558.00	0.00	36,558.00	33,513.83	0.00	33,513.83	0.00	(33,513.83)
NET INCOME (LOSS)	(31,658.48)	4,833.33	(36,491.81)	15,440.29	48,333.30	(32,893.01)	58,000.00	
UNEXPENDED (OVER EXPENDED)								42,559.71