

Balance Sheet

Friday, November 30, 2012

Reserves

Accrual Accounting Year Starts January 1, 2012

ASSETS

Reserve Cash & Investment

1110 RBC Wealth Management	\$50,694.32
1130 RBC CDs	\$75,654.25

Total Reserve Cash & Investment	\$126,348.57
---------------------------------	--------------

Accounts Receivable

1290 Accrued Interest -Reserve	\$84.08
1750 Due From Operating	\$13,815.00

Total Accounts Receivable	\$13,899.08
---------------------------	-------------

TOTAL ASSETS	<u>\$140,247.65</u>
--------------	---------------------

EQUITY

Current Year Earnings	(\$169,695.95)
Ret.Earnings-PRYR	\$309,943.60

TOTAL EQUITY	<u>\$140,247.65</u>
--------------	---------------------

TOTAL LIABILITIES AND EQUITY	<u>\$140,247.65</u>
------------------------------	---------------------

Balance Sheet

Friday, November 30, 2012

River Rock Condominiums

Accrual Accounting Year Starts January 1, 2012

ASSETS

Operating Cash & Invest		
1010 River Rock CW Oper Acct	\$7,979.82	
	Total Operating Cash & Invest	\$7,979.82
Accounts Receivable		
1210 Accounts Receivable	\$29,028.72	
1299 Allowance-Uncollectible	(\$10,500.00)	
	Total Accounts Receivable	\$18,528.72
Other Assets		
1330 Prepaid Expenses	\$402.00	
	Total Other Assets	\$402.00
	TOTAL ASSETS	<u>\$26,910.54</u>

LIABILITIES

Current Liabilities		
2010 Accounts Payable	\$11,491.53	
2030 Advance Payments	\$7,633.60	
2770 Due to Reserves	\$13,815.00	
	Total Current Liabilities	\$32,940.13
	TOTAL LIABILITIES	<u>\$32,940.13</u>

EQUITY

Current Year Earnings	\$162,847.93	
Ret.Earnings-PRYR	(\$168,877.52)	
	TOTAL EQUITY	<u>(\$6,029.59)</u>
	TOTAL LIABILITIES AND EQUITY	<u>\$26,910.54</u>

Unexpended Budget Report

Friday, November 30, 2012

River Rock Reserve 2012

Reserves Accrual Accounting Year Starts January 1, 2012

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Reserve Income								
9010 Special Assessment Income	0	0	0	(39,357)	0	(39,357)	0	39,357
9410 Reserve Income	5,536	5,536	0	(89,205)	60,891	(150,096)	66,426	155,631
9440 Reserve Interest Income	90	0	90	636	0	636	0	(636)
Total Reserve Income	5,626	5,536	90	(127,926)	60,891	(188,816)	66,426	194,352
TOTAL INCOME	5,626	5,536	90	(127,926)	60,891	(188,816)	66,426	194,352
EXPENSES								
Reserve Expense								
9695 Reserve Insulation	0	0	0	27,630	0	27,630	0	(27,630)
9800 Reserve Expense	0	0	0	14,140	0	14,140	0	(14,140)
Total Reserve Expense	0	0	0	41,770	0	41,770	0	(41,770)
TOTAL EXPENSES	0	0	0	41,770	0	41,770	0	(41,770)
NET INCOME (LOSS)	5,626	5,536	90	(169,696)	60,891	(230,586)	66,426	
UNEXPENDED (OVER EXPENDED)								236,122

Unexpended Budget Report

Friday, November 30, 2012

River Rock Condominiums 2012

River Rock Condominiums Accrual Accounting Year Starts January 1, 2012

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Income								
4010 Homeowner Dues	32,800	32,800	0	360,800	360,800	0	393,600	32,800
4040 CC&R Fines	0	0	0	0	0	0	0	0
4050 Clubhouse Rental Income	0	0	0	0	175	(175)	200	200
4080 Late Charge Income	100	200	(100)	1,675	1,900	(225)	2,000	325
4100 Legal Fee Income	191	417	(226)	6,445	4,587	1,858	5,000	(1,445)
4160 Miscellaneous Income	70	50	20	507	500	7	500	(7)
4170 Parking - Carport	160	160	0	1,760	1,760	0	1,920	160
4175 Parking - Garage	873	873	0	9,603	9,603	0	10,476	873
8000 Special Assessment Income	0	0	0	39,357	0	39,357	0	(39,357)
Total Income	34,194	34,500	(306)	420,147	379,325	40,822	413,696	(6,451)
TOTAL INCOME	34,194	34,500	(306)	420,147	379,325	40,822	413,696	(6,451)
EXPENSES								
Operating Expenses								
5021 Gas & Electric	790	916	(126)	8,273	10,084	(1,811)	11,000	2,727
5040 Trash Removal	3,607	3,400	207	35,248	37,600	(2,352)	41,000	5,752
5090 Water & Sewer	5,124	5,250	(126)	71,959	57,750	14,209	63,000	(8,959)
Total Operating Expenses	9,520	9,566	(46)	115,480	105,434	10,046	115,000	(480)
Maintenance Expense								
6008 Alarm/Fire	1,253	1,500	(247)	23,441	18,500	4,941	20,000	(3,441)
6050 General Building Maint	275	1,250	(975)	10,308	13,750	(3,443)	15,000	4,693
6070 Clubhouse	542	200	342	1,850	2,300	(450)	2,500	650
6135 Extermin./Pest Control	0	0	0	2,617	350	2,267	350	(2,267)
6140 Gates - Security	52	500	(448)	1,227	4,000	(2,773)	4,000	2,773
6240 General Grounds Maint.	892	300	592	15,387	7,000	8,387	7,000	(8,387)
6340 Landscape Contract	2,285	2,285	0	25,734	25,135	599	27,420	1,686
6360 Lighting - Common Area	185	200	(15)	2,203	2,200	3	2,400	197
6405 Parking Lot Monitoring	150	150	0	1,650	1,650	0	1,800	150
6430 Plumbing and Electric	594	417	177	594	4,587	(3,993)	5,000	4,406
6460 Pool/Hot Tub	0	0	0	6,679	6,000	679	6,000	(679)
6480 Roofs/Gutters	1,950	0	1,950	5,900	500	5,400	500	(5,400)
6510 Snow Removal	0	1,800	(1,800)	9,816	8,000	1,816	13,000	3,184

Unexpended Budget Report

Friday, November 30, 2012

River Rock Condominiums 2012 (Continued)

River Rock Condominiums Accrual Accounting Year Starts January 1, 2012

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
Maintenance Expense (Continued)								
6512 Sprinkler Repairs	455	500	(45)	4,042	4,500	(458)	4,500	458
6530 Streets	0	40	(40)	0	460	(460)	500	500
6560 Tree Care	1,286	0	1,286	13,108	10,000	3,108	10,000	(3,108)
Total Maintenance Expense	9,919	9,142	777	124,557	108,932	15,625	119,970	(4,587)
Administration Expense								
7030 Audit	0	0	0	3,300	3,300	0	3,300	0
7040 Bad Debts	370	1,000	(630)	(223)	3,000	(3,223)	3,000	3,223
7060 Copies, Printing, Postage	144	150	(6)	1,527	1,750	(223)	2,300	773
7100 Income Tax	0	0	0	0	500	(500)	500	500
7110 Master Insurance	6,817	5,900	917	74,018	65,100	8,918	71,000	(3,018)
7120 Legal	450	750	(300)	7,082	8,250	(1,168)	9,000	1,918
7130 Licenses & Inspections	0	0	0	0	200	(200)	200	200
7140 Management Fee	1,850	1,850	0	20,350	20,350	0	22,200	1,850
7180 Miscellaneous/Activities	0	40	(40)	412	460	(48)	500	88
7190 Newsletter	0	25	(25)	0	275	(275)	300	300
Total Administration Expense	9,631	9,715	(84)	106,467	103,185	3,282	112,300	5,833
Reserve Contributions								
5900 Reserve Contribution	5,536	5,536	0	(89,205)	60,891	(150,096)	66,426	155,631
Total Reserve Contributions	5,536	5,536	0	(89,205)	60,891	(150,096)	66,426	155,631
TOTAL EXPENSES	34,606	33,959	648	257,299	378,442	(121,143)	413,696	156,397
NET INCOME (LOSS)	(412)	542	(954)	162,848	884	161,964		
UNEXPENDED (OVER EXPENDED)								(162,848)