

Balance Sheet

Monday, December 31, 2012

Reserves

Accrual Accounting Year Starts January 1, 2012

ASSETS

Reserve Cash & Investment

1110 RBC Wealth Management

\$56,230.22

1130 RBC CDs

\$75,654.25

Total Reserve Cash & Investment

\$131,884.47

Accounts Receivable

1290 Accrued Interest -Reserve

\$84.08

1750 Due From Operating

\$13,815.00

Total Accounts Receivable

\$13,899.08

TOTAL ASSETS

\$145,783.55

EQUITY

Current Year Earnings

(\$164,160.05)

Ret.Earnings-PRYR

\$309,943.60

TOTAL EQUITY

\$145,783.55

TOTAL LIABILITIES AND EQUITY

\$145,783.55

Balance Sheet

Monday, December 31, 2012

River Rock Condominiums

Accrual Accounting Year Starts January 1, 2012

ASSETS

Operating Cash & Invest		
1010 River Rock CW Oper Acct	\$5,074.52	
	Total Operating Cash & Invest	\$5,074.52
Accounts Receivable		
1210 Accounts Receivable	\$28,833.72	
1299 Allowance-Uncollectible	(\$10,500.00)	
	Total Accounts Receivable	\$18,333.72
	TOTAL ASSETS	\$23,408.24

LIABILITIES

Current Liabilities		
2010 Accounts Payable	\$12,851.52	
2011 Accrued Payables	\$337.50	
2030 Advance Payments	\$6,719.60	
2770 Due to Reserves	\$13,815.00	
	Total Current Liabilities	\$33,723.62
	TOTAL LIABILITIES	\$33,723.62

EQUITY

Current Year Earnings	\$158,060.14	
Ret.Earnings-PRYR	(\$168,375.52)	
	TOTAL EQUITY	(\$10,315.38)
	TOTAL LIABILITIES AND EQUITY	\$23,408.24

Unexpended Budget Report

Monday, December 31, 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	(83,670)	66,426	(150,096)	66,426	150,096
9440 Reserve Interest Income	0	0	0	636	0	636	0	(636)
Total Reserve Income	5,536	5,536	0	(122,390)	66,426	(188,816)	66,426	188,816
TOTAL INCOME	5,536	5,536	0	(122,390)	66,426	(188,816)	66,426	188,816
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)	5,536	5,536	0	(164,160)	66,426	(230,586)	66,426	
UNEXPENDED (OVER EXPENDED)								230,586

Unexpended Budget Report

Monday, December 31, 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	393,600	393,600	0	393,600	0
4040 CC&R Fines	0	0	0	0	0	0	0	0
4050 Clubhouse Rental Income	0	25	(25)	0	200	(200)	200	200
4080 Late Charge Income	150	100	50	1,825	2,000	(175)	2,000	175
4100 Legal Fee Income	173	413	(240)	6,618	5,000	1,618	5,000	(1,618)
4160 Miscellaneous Income	0	0	0	507	500	7	500	(7)
4170 Parking - Carport	160	160	0	1,920	1,920	0	1,920	0
4175 Parking - Garage	873	873	0	10,476	10,476	0	10,476	0
8000 Special Assessment Income	0	0	0	39,357	0	39,357	0	(39,357)
Total Income	34,156	34,371	(215)	454,303	413,696	40,607	413,696	(40,607)
TOTAL INCOME	34,156	34,371	(215)	454,303	413,696	40,607	413,696	(40,607)
EXPENSES								
Operating Expenses								
5021 Gas & Electric	920	916	4	9,194	11,000	(1,806)	11,000	1,806
5040 Trash Removal	3,697	3,400	297	38,944	41,000	(2,056)	41,000	2,056
5090 Water & Sewer	4,662	5,250	(588)	76,621	63,000	13,621	63,000	(13,621)
Total Operating Expenses	9,279	9,566	(287)	124,759	115,000	9,759	115,000	(9,759)
Maintenance Expense								
6008 Alarm/Fire	2,428	1,500	928	25,869	20,000	5,869	20,000	(5,869)
6050 General Building Maint	502	1,250	(748)	10,810	15,000	(4,191)	15,000	4,191
6070 Clubhouse	513	200	313	2,363	2,500	(137)	2,500	137
6135 Extermin./Pest Control	0	0	0	2,617	350	2,267	350	(2,267)
6140 Gates - Security	0	0	0	1,227	4,000	(2,773)	4,000	2,773
6240 General Grounds Maint.	915	0	915	16,302	7,000	9,302	7,000	(9,302)
6340 Landscape Contract	2,285	2,285	0	28,019	27,420	599	27,420	(599)
6360 Lighting - Common Area	730	200	530	2,933	2,400	533	2,400	(533)
6405 Parking Lot Monitoring	150	150	0	1,800	1,800	0	1,800	0
6430 Plumbing and Electric	0	413	(413)	594	5,000	(4,406)	5,000	4,406
6460 Pool/Hot Tub	0	0	0	6,679	6,000	679	6,000	(679)
6480 Roofs/Gutters	4,050	0	4,050	9,950	500	9,450	500	(9,450)
6510 Snow Removal	2,598	5,000	(2,403)	12,414	13,000	(586)	13,000	586

Unexpended Budget Report

Monday, December 31, 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	0	0	0	4,042	4,500	(458)	4,500	458
6530 Streets	0	40	(40)	0	500	(500)	500	500
6560 Tree Care	0	0	0	13,108	10,000	3,108	10,000	(3,108)
Total Maintenance Expense	14,170	11,038	3,132	138,728	119,970	18,758	119,970	(18,758)
Administration Expense								
7030 Audit	0	0	0	3,300	3,300	0	3,300	0
7040 Bad Debts	(75)	0	(75)	(298)	3,000	(3,298)	3,000	3,298
7060 Copies, Printing, Postage	513	550	(37)	2,040	2,300	(260)	2,300	260
7100 Income Tax	0	0	0	0	500	(500)	500	500
7110 Master Insurance	6,817	5,900	917	80,835	71,000	9,835	71,000	(9,835)
7120 Legal	173	750	(577)	7,937	9,000	(1,063)	9,000	1,063
7130 Licenses & Inspections	0	0	0	0	200	(200)	200	200
7140 Management Fee	1,850	1,850	0	22,200	22,200	0	22,200	0
7180 Miscellaneous/Activities	0	40	(40)	412	500	(88)	500	88
7190 Newsletter	0	25	(25)	0	300	(300)	300	300
Total Administration Expense	9,278	9,115	163	116,426	112,300	4,126	112,300	(4,126)
Reserve Contributions								
5900 Reserve Contribution	5,536	5,536	0	(83,670)	66,426	(150,096)	66,426	150,096
Total Reserve Contributions	5,536	5,536	0	(83,670)	66,426	(150,096)	66,426	150,096
TOTAL EXPENSES	38,262	35,255	3,008	296,243	413,696	(117,453)	413,696	117,453
NET INCOME (LOSS)	(4,106)	(884)	(3,223)	158,060		158,060		
UNEXPENDED (OVER EXPENDED)								(158,060)