

Balance Sheet

Thursday, October 31, 2013

Reserves

Accrual Accounting Year Starts January 1, 2013

ASSETS

Reserve Cash & Investment

1110 RBC Wealth Management	\$26,963.11
1130 RBC CDs	\$75,920.00

Total Reserve Cash & Investment	\$102,883.11
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Accounts Receivable

1290 Accrued Interest -Reserve	\$152.62
1750 Due From Operating	\$13,815.00

Total Accounts Receivable	\$13,967.62
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TOTAL ASSETS	<u>\$116,850.73</u>
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LIABILITIES

Current Liabilities

2750 Due to Operating	\$5,350.00
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Total Current Liabilities	\$5,350.00
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TOTAL LIABILITIES	<u>\$5,350.00</u>
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EQUITY

Current Year Earnings	(\$34,351.36)
Ret.Earnings-PRYR	\$145,852.09

TOTAL EQUITY	<u>\$111,500.73</u>
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TOTAL LIABILITIES AND EQUITY	<u>\$116,850.73</u>
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Balance Sheet

Thursday, October 31, 2013

River Rock Condominiums

Accrual Accounting Year Starts January 1, 2013

ASSETS

Operating Cash & Invest		
1010 River Rock CW Oper Acct	(\$525.43)	
	Total Operating Cash & Invest	(\$525.43)
Accounts Receivable		
1210 Accounts Receivable	\$25,631.87	
1299 Allowance-Uncollectible	(\$12,600.00)	
1770 Due from Reserves	\$5,350.00	
	Total Accounts Receivable	\$18,381.87
Other Assets		
1320 Prepaid Insurance	\$502.68	
1330 Prepaid Expenses	\$654.00	
	Total Other Assets	\$1,156.68
	TOTAL ASSETS	\$19,013.12

LIABILITIES

Current Liabilities		
2010 Accounts Payable	\$42,614.93	
2030 Advance Payments	\$10,539.72	
2040 Open Credits	\$420.78	
2770 Due to Reserves	\$13,815.00	
	Total Current Liabilities	\$67,390.43
	TOTAL LIABILITIES	\$67,390.43

EQUITY

Current Year Earnings	(\$35,061.93)	
Ret.Earnings-PRYR	(\$13,315.38)	
	TOTAL EQUITY	(\$48,377.31)
	TOTAL LIABILITIES AND EQUITY	\$19,013.12

Unexpended Budget Report

Thursday, October 31, 2013

River Rock Reserve 2013

Reserves Accrual Accounting Year Starts January 1, 2013

		Month To Date			Year To Date			Annual Budget	
		Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME									
Reserve Income									
9410 Reserve Income		0	5,898	(5,898)	23,592	58,980	(35,388)	70,776	47,184
9440 Reserve Interest Income		0	0	0	483	0	483	0	(483)
Total Reserve Income		0	5,898	(5,898)	24,075	58,980	(34,905)	70,776	46,701
TOTAL INCOME		0	5,898	(5,898)	24,075	58,980	(34,905)	70,776	46,701
EXPENSES									
Reserve Expense									
9800 Reserve Expense		4,000	0	4,000	58,426	0	58,426	0	(58,426)
Total Reserve Expense		4,000	0	4,000	58,426	0	58,426	0	(58,426)
TOTAL EXPENSES		4,000	0	4,000	58,426	0	58,426	0	(58,426)
NET INCOME (LOSS)		(4,000)	5,898	(9,898)	(34,351)	58,980	(93,331)	70,776	
UNEXPENDED (OVER EXPENDED)									
									105,127

Unexpended Budget Report

Thursday, October 31, 2013

River Rock Condominiums Operating 2013

River Rock Condominiums Accrual Accounting Year Starts January 1, 2013

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Income								
4010 Homeowner Dues	33,600	33,600	0	336,000	336,000	0	403,200	67,200
4040 CC&R Fines	0	0	0	0	0	0	0	0
4050 Clubhouse Rental Income	80	25	55	180	175	5	200	20
4080 Late Charge Income	150	100	50	1,311	1,700	(389)	2,000	689
4100 Legal Fee Income	539	417	122	4,080	4,170	(90)	5,000	920
4160 Miscellaneous Income	30	50	(20)	384	450	(66)	500	116
4170 Parking - Carport	160	160	0	1,600	1,600	0	1,920	320
4175 Parking - Garage	873	873	0	8,730	8,730	0	10,476	1,746
Total Income	35,432	35,225	207	352,285	352,825	(540)	423,296	71,011
TOTAL INCOME	35,432	35,225	207	352,285	352,825	(540)	423,296	71,011
EXPENSES								
Operating Expenses								
5021 Gas & Electric	488	916	(428)	9,056	9,168	(112)	11,000	1,944
5040 Trash Removal	4,301	3,580	721	37,694	35,800	1,894	43,000	5,306
5090 Water & Sewer	4,956	5,250	(294)	63,040	54,500	8,540	65,000	1,960
Total Operating Expenses	9,745	9,746	(1)	109,790	99,468	10,322	119,000	9,210
Maintenance Expense								
6008 Alarm/Fire	1,296	2,000	(704)	24,644	17,000	7,644	20,000	(4,644)
6050 General Building Maint	200	1,250	(1,050)	7,755	12,500	(4,745)	15,000	7,245
6070 Clubhouse	160	200	(40)	1,889	2,100	(211)	2,500	611
6135 Extermin./Pest Control	0	42	(42)	0	416	(416)	500	500
6140 Gates - Security	0	500	(500)	3,067	2,000	1,067	2,000	(1,067)
6240 General Grounds Maint.	1,627	1,000	627	11,319	9,700	1,619	11,000	(319)
6340 Landscape Contract	2,285	2,285	0	23,845	22,850	995	27,420	3,575
6360 Lighting - Common Area	244	200	44	2,622	2,000	622	2,400	(222)
6405 Parking Lot Monitoring	150	150	0	1,500	1,500	0	1,800	300
6430 Plumbing and Electric	0	250	(250)	0	2,500	(2,500)	3,000	3,000
6460 Pool/Hot Tub	500	1,000	(500)	6,126	7,000	(874)	7,000	874
6480 Roofs/Gutters	1,950	0	1,950	4,578	2,000	2,578	2,000	(2,578)
6510 Snow Removal	0	0	0	11,716	6,200	5,516	13,000	1,284
6512 Sprinkler Repairs	0	500	(500)	1,811	3,500	(1,689)	4,000	2,189

Unexpended Budget Report

Thursday, October 31, 2013

River Rock Condominiums Operating 2013 (Continued)

River Rock Condominiums Accrual Accounting Year Starts January 1, 2013

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
Maintenance Expense (Continued)								
6530 Streets	0	60	(60)	0	420	(420)	500	500
6560 Tree Care	0	0	0	13,385	9,700	3,685	11,000	(2,385)
Total Maintenance Expense	8,412	9,437	(1,025)	114,258	101,386	12,872	123,120	8,862
Administration Expense								
7030 Audit	0	0	0	3,400	3,300	100	3,300	(100)
7040 Bad Debts	0	0	0	2,586	800	1,786	1,000	(1,586)
7060 Copies, Printing, Postage	79	100	(21)	1,459	1,600	(141)	2,300	841
7100 Income Tax	0	0	0	0	500	(500)	500	500
7110 Master Insurance	7,098	5,920	1,178	70,464	59,200	11,264	71,000	536
7120 Legal	539	750	(211)	7,478	7,500	(22)	9,000	1,522
7130 Licenses & Inspections	0	200	(200)	0	200	(200)	200	200
7140 Management Fee	1,875	1,875	0	18,750	18,750	0	22,500	3,750
7180 Miscellaneous/Activities	0	40	(40)	181	420	(239)	500	319
7190 Newsletter	0	0	0	0	100	(100)	100	100
Total Administration Expense	9,591	8,885	706	104,319	92,370	11,949	110,400	6,081
Reserve Contributions								
5900 Reserve Contribution	5,898	5,898	0	58,980	58,980	0	70,776	11,796
Total Reserve Contributions	5,898	5,898	0	58,980	58,980	0	70,776	11,796
TOTAL EXPENSES	33,647	33,966	(319)	387,347	352,204	35,143	423,296	35,949
NET INCOME (LOSS)	1,785	1,259	526	(35,062)	621	(35,683)		
UNEXPENDED (OVER EXPENDED)								35,062