

Balance Sheet

Saturday, January 31, 2015

Reserves

Accrual Accounting Year Starts January 1, 2015

ASSETS

Reserve Cash & Investment

1110 Rive Rock RBC Wealth Mgmt

\$53,481.76

1130 RBC CDs

\$30,813.80

Total Reserve Cash & Investment

\$84,295.56

TOTAL ASSETS

\$84,295.56

LIABILITIES

Current Liabilities

2750 Due to Operating

\$2,000.00

Total Current Liabilities

\$2,000.00

TOTAL LIABILITIES

\$2,000.00

EQUITY

Current Year Earnings

(\$7,467.11)

Ret.Earnings-PRYR

\$89,762.67

TOTAL EQUITY

\$82,295.56

TOTAL LIABILITIES AND EQUITY

\$84,295.56

Balance Sheet

Saturday, January 31, 2015

River Rock Condominiums

Accrual Accounting Year Starts January 1, 2015

ASSETS

Operating Cash & Invest			
1010 River Rock CW Oper Acct	\$15,417.71		
	Total Operating Cash & Invest		\$15,417.71
Accounts Receivable			
1210 Accounts Receivable	\$19,496.91		
1299 Allowance-Uncollectible	(\$4,946.06)		
1770 Due from Reserves	\$2,000.00		
	Total Accounts Receivable		\$16,550.85
Other Assets			
1320 Prepaid Insurance	\$229.76		
1330 Prepaid Expenses	\$704.00		
	Total Other Assets		\$933.76
	TOTAL ASSETS		<u>\$32,902.32</u>

LIABILITIES

Current Liabilities			
2010 Accounts Payable	\$36,762.61		
2030 Advance Payments	\$10,445.60		
2040 Open Credits	\$220.00		
	Total Current Liabilities		\$47,428.21
	TOTAL LIABILITIES		<u>\$47,428.21</u>

EQUITY

Current Year Earnings	(\$3,063.39)		
Ret.Earnings-PRYR	(\$11,462.50)		
	TOTAL EQUITY		<u>(\$14,525.89)</u>
	TOTAL LIABILITIES AND EQUITY		<u>\$32,902.32</u>

Unexpended Budget Report

Saturday, January 31, 2015

2015 River Rock Reserve

Reserves 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	5,020	5,020	0	5,020	5,020	0	60,236	55,216
9440 Reserve Interest Income	0	0	0	0	0	0	0	0
Total Reserve Income	5,020	5,020	0	5,020	5,020	0	60,236	55,216
TOTAL INCOME	5,020	5,020	0	5,020	5,020	0	60,236	55,216
EXPENSES								
Reserve Expense								
9670 Res Fences & Gates	6,742	0	6,742	6,742	0	6,742	0	(6,742)
9800 Reserve Expense	5,745	0	5,745	5,745	0	5,745	0	(5,745)
Total Reserve Expense	12,487	0	12,487	12,487	0	12,487	0	(12,487)
TOTAL EXPENSES	12,487	0	12,487	12,487	0	12,487	0	(12,487)
NET INCOME (LOSS)	(7,467)	5,020	(12,487)	(7,467)	5,020	(12,487)	60,236	
UNEXPENDED (OVER EXPENDED)								67,703

Unexpended Budget Report

Saturday, January 31, 2015

2015 River Rock Condominiums Operating

River Rock Condominiums 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 Homeowner Dues	34,400	34,400	0	34,400	34,400	0	412,800	378,400
4050 Clubhouse Rental Income	0	0	0	0	0	0	200	200
4080 Late Charge Income	230	200	30	230	200	30	2,000	1,770
4100 Legal Fee Income	600	333	267	600	333	267	4,000	3,400
4160 Miscellaneous Income	20	0	20	20	0	20	500	480
4170 Parking - Carport	160	160	0	160	160	0	1,920	1,760
4175 Parking - Garage	873	873	0	873	873	0	10,476	9,603
Total Income	36,283	35,966	317	36,283	35,966	317	431,896	395,613
TOTAL INCOME	36,283	35,966	317	36,283	35,966	317	431,896	395,613
EXPENSES								
Operating Expenses								
5021 Gas & Electric	1,010	1,000	10	1,010	1,000	10	12,000	10,990
5040 Trash Removal	2,261	2,083	178	2,261	2,083	178	25,000	22,739
5090 Water & Sewer	5,108	6,500	(1,392)	5,108	6,500	(1,392)	78,000	72,892
Total Operating Expenses	8,378	9,583	(1,205)	8,378	9,583	(1,205)	115,000	106,622
Maintenance Expense								
6008 Alarm/Fire	2,257	2,000	257	2,257	2,000	257	20,000	17,743
6050 General Building Maint	4,152	2,000	2,152	4,152	2,000	2,152	13,000	8,848
6070 Clubhouse	179	200	(21)	179	200	(21)	2,000	1,821
6135 Extermin./Pest Control	0	38	(38)	0	38	(38)	500	500
6140 Gates - Security	0	500	(500)	0	500	(500)	5,000	5,000
6240 General Grounds Maint.	2,127	2,500	(373)	2,127	2,500	(373)	14,000	11,873
6340 Landscape Contract	2,355	2,355	0	2,355	2,355	0	28,260	25,905
6360 Lighting - Common Area	185	200	(15)	185	200	(15)	2,500	2,315
6405 Parking Lot Monitoring	150	150	0	150	150	0	1,800	1,650
6430 Plumbing and Electric	0	250	(250)	0	250	(250)	2,000	2,000
6460 Pool/Hot Tub	0	0	0	0	0	0	7,900	7,900
6480 Roofs/Gutters	0	500	(500)	0	500	(500)	2,000	2,000
6510 Snow Removal	4,059	4,500	(441)	4,059	4,500	(441)	13,000	8,941
6512 Sprinkler Repairs	0	0	0	0	0	0	4,000	4,000
6530 Streets	0	40	(40)	0	40	(40)	500	500

Unexpended Budget Report

Saturday, January 31, 2015

2015 River Rock Condominiums Operating (Continued)

River Rock Condominiums 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 Expense (Continued)								
6560 Tree Care	0	1,000	(1,000)	0	1,000	(1,000)	11,000	11,000
Total Maintenance Expense	15,464	16,233	(769)	15,464	16,233	(769)	127,460	111,996
Administration Expense								
7030 Audit	0	0	0	0	0	0	3,450	3,450
7040 Bad Debts	0	0	0	0	0	0	1,000	1,000
7060 Copies, Printing, Postage	0	400	(400)	0	400	(400)	2,000	2,000
7100 Income Tax	0	0	0	0	0	0	500	500
7110 Master Insurance	7,985	7,833	151	7,985	7,833	151	94,000	86,015
7120 Legal	600	417	183	600	417	183	5,000	4,400
7130 Licenses & Inspections	0	0	0	0	0	0	200	200
7140 Management Fee	1,900	1,900	0	1,900	1,900	0	22,800	20,900
7180 Miscellaneous/Activities	0	20	(20)	0	20	(20)	250	250
Total Administration Expense	10,485	10,570	(85)	10,485	10,570	(85)	129,200	118,715
Reserve Contributions								
5900 Reserve Contribution	5,020	5,020	0	5,020	5,020	0	60,236	55,216
Total Reserve Contributions	5,020	5,020	0	5,020	5,020	0	60,236	55,216
TOTAL EXPENSES	39,346	41,406	(2,060)	39,346	41,406	(2,060)	431,896	392,550
NET INCOME (LOSS)	(3,063)	(5,440)	2,376	(3,063)	(5,440)	2,376		
UNEXPENDED (OVER EXPENDED)								3,063