

Balance Sheet

Saturday, February 28, 2015

Reserves

Accrual Accounting Year Starts January 1, 2015

ASSETS

Reserve Cash & Investment

1110 Rive Rock RBC Wealth Mgmt

\$53,482.16

1130 RBC CDs

\$30,813.80

Total Reserve Cash & Investment

\$84,295.96

TOTAL ASSETS

\$84,295.96

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

(\$7,466.71)

Ret.Earnings-PRYR

\$89,762.67

TOTAL EQUITY

\$82,295.96

TOTAL LIABILITIES AND EQUITY

\$84,295.96

Balance Sheet

Saturday, February 28, 2015

River Rock Condominiums

Accrual Accounting Year Starts January 1, 2015

ASSETS

Operating Cash & Invest			
1010 River Rock CW Oper Acct		(\$1,903.79)	
	Total Operating Cash & Invest		(\$1,903.79)
Accounts Receivable			
1210 Accounts Receivable		\$20,877.91	
1299 Allowance-Uncollectible		(\$4,946.06)	
1770 Due from Reserves		\$2,000.00	
	Total Accounts Receivable		\$17,931.85
Other Assets			
1320 Prepaid Insurance		\$137.84	
1330 Prepaid Expenses		\$352.00	
	Total Other Assets		\$489.84
	TOTAL ASSETS		<u>\$16,517.90</u>

LIABILITIES

Current Liabilities			
2010 Accounts Payable		\$22,824.44	
2030 Advance Payments		\$11,068.20	
2040 Open Credits		\$220.00	
	Total Current Liabilities		\$34,112.64
	TOTAL LIABILITIES		<u>\$34,112.64</u>

EQUITY

Current Year Earnings		(\$6,132.24)	
Ret.Earnings-PRYR		(\$11,462.50)	
	TOTAL EQUITY		<u>(\$17,594.74)</u>
	TOTAL LIABILITIES AND EQUITY		<u>\$16,517.90</u>

Unexpended Budget Report

Saturday, February 28, 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	0	5,020	(5,020)	5,020	10,039	(5,020)	60,236	55,216
9440 Reserve Interest Income	0	0	0	1	0	1	0	(1)
Total Reserve Income	0	5,020	(5,019)	5,021	10,039	(5,019)	60,236	55,215
TOTAL INCOME	0	5,020	(5,019)	5,021	10,039	(5,019)	60,236	55,215
EXPENSES								
Reserve Expense								
9670 Res Fences & Gates	0	0	0	6,742	0	6,742	0	(6,742)
9800 Reserve Expense	0	0	0	5,745	0	5,745	0	(5,745)
Total Reserve Expense	0	0	0	12,487	0	12,487	0	(12,487)
TOTAL EXPENSES	0	0	0	12,487	0	12,487	0	(12,487)
NET INCOME (LOSS)	0	5,020	(5,019)	(7,467)	10,039	(17,506)	60,236	
UNEXPENDED (OVER EXPENDED)								67,703

Unexpended Budget Report

Saturday, February 28, 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	68,800	68,800	0	412,800	344,000
4050 Clubhouse Rental Income	0	25	(25)	0	25	(25)	200	200
4080 Late Charge Income	30	200	(170)	260	400	(140)	2,000	1,740
4100 Legal Fee Income	448	333	115	1,048	667	381	4,000	2,952
4160 Miscellaneous Income	10	50	(40)	30	50	(20)	500	470
4170 Parking - Carport	160	160	0	320	320	0	1,920	1,600
4175 Parking - Garage	873	873	0	1,746	1,746	0	10,476	8,730
Total Income	35,921	36,041	(120)	72,204	72,008	196	431,896	359,692
TOTAL INCOME	35,921	36,041	(120)	72,204	72,008	196	431,896	359,692
EXPENSES								
Operating Expenses								
5021 Gas & Electric	1,047	1,000	47	2,057	2,000	57	12,000	9,943
5040 Trash Removal	2,192	2,083	109	4,453	4,167	287	25,000	20,547
5090 Water & Sewer	5,012	6,500	(1,488)	10,120	13,000	(2,880)	78,000	67,880
Total Operating Expenses	8,251	9,583	(1,332)	16,630	19,167	(2,537)	115,000	98,370
Maintenance Expense								
6008 Alarm/Fire	1,544	2,000	(456)	3,801	4,000	(199)	20,000	16,199
6050 General Building Maint	0	1,000	(1,000)	4,152	3,000	1,152	13,000	8,848
6070 Clubhouse	118	200	(82)	297	400	(103)	2,000	1,703
6135 Extermin./Pest Control	299	42	257	299	80	219	500	201
6140 Gates - Security	150	500	(350)	150	1,000	(850)	5,000	4,850
6240 General Grounds Maint.	1,021	500	521	3,148	3,000	148	14,000	10,852
6340 Landscape Contract	2,355	2,355	0	4,710	4,710	0	28,260	23,550
6360 Lighting - Common Area	331	200	131	516	400	116	2,500	1,984
6405 Parking Lot Monitoring	150	150	0	300	300	0	1,800	1,500
6430 Plumbing and Electric	0	250	(250)	0	500	(500)	2,000	2,000
6460 Pool/Hot Tub	0	0	0	0	0	0	7,900	7,900
6480 Roofs/Gutters	0	1,000	(1,000)	0	1,500	(1,500)	2,000	2,000
6510 Snow Removal	9,320	1,700	7,620	13,379	6,200	7,179	13,000	(379)
6512 Sprinkler Repairs	0	0	0	0	0	0	4,000	4,000
6530 Streets	0	40	(40)	0	80	(80)	500	500

Unexpended Budget Report

Saturday, February 28, 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	800	2,000	(1,200)	800	3,000	(2,200)	11,000	10,200
Total Maintenance Expense	16,087	11,937	4,150	31,551	28,170	3,381	127,460	95,909
Administration Expense								
7030 Audit	0	0	0	0	0	0	3,450	3,450
7040 Bad Debts	0	800	(800)	0	800	(800)	1,000	1,000
7060 Copies, Printing, Postage	164	100	64	164	500	(336)	2,000	1,836
7100 Income Tax	0	0	0	0	0	0	500	500
7110 Master Insurance	7,120	7,833	(713)	15,105	15,667	(562)	94,000	78,895
7120 Legal	448	417	31	1,048	833	215	5,000	3,952
7130 Licenses & Inspections	0	0	0	0	0	0	200	200
7140 Management Fee	1,900	1,900	0	3,800	3,800	0	22,800	19,000
7180 Miscellaneous/Activities	0	20	(20)	0	40	(40)	250	250
Total Administration Expense	9,632	11,070	(1,438)	20,116	21,640	(1,524)	129,200	109,084
Reserve Contributions								
5900 Reserve Contribution	5,020	5,020	0	10,039	10,039	0	60,236	50,197
Total Reserve Contributions	5,020	5,020	0	10,039	10,039	0	60,236	50,197
TOTAL EXPENSES	38,990	37,610	1,380	78,336	79,016	(680)	431,896	353,560
NET INCOME (LOSS)	(3,069)	(1,569)	(1,500)	(6,132)	(7,008)	876		
UNEXPENDED (OVER EXPENDED)								6,132