

Balance Sheet

Thursday, April 30, 2015

Reserves

Accrual Accounting Year Starts January 1, 2015

ASSETS

Reserve Cash & Investment

1110 River Rock Wealth Mgmt

\$56,362.71

1130 RBC CDs

\$30,813.80

Total Reserve Cash & Investment

\$87,176.51

TOTAL ASSETS

\$87,176.51

EQUITY

Current Year Earnings

(\$2,586.16)

Ret.Earnings-PRYR

\$89,762.67

TOTAL EQUITY

\$87,176.51

TOTAL LIABILITIES AND EQUITY

\$87,176.51

Unaudited - For Management Purposes Only

Balance Sheet

Thursday, April 30, 2015

River Rock Condominiums

Accrual Accounting Year Starts January 1, 2015

ASSETS

Operating Cash & Invest		
1010 River Rock CW Oper Acct	\$9,033.77	
	Total Operating Cash & Invest	\$9,033.77
Accounts Receivable		
1210 Accounts Receivable	\$15,560.77	
1299 Allowance-Uncollectible	(\$4,946.06)	
	Total Accounts Receivable	\$10,614.71
Other Assets		
1320 Prepaid Insurance	\$1,057.00	
1330 Prepaid Expenses	\$737.00	
	Total Other Assets	\$1,794.00
	TOTAL ASSETS	<u>\$21,442.48</u>

LIABILITIES

Current Liabilities		
2010 Accounts Payable	\$22,502.25	
2030 Advance Payments	\$12,688.33	
2040 Open Credits	\$592.82	
	Total Current Liabilities	\$35,783.40
	TOTAL LIABILITIES	<u>\$35,783.40</u>

EQUITY

Current Year Earnings	\$571.58	
Ret.Earnings-PRYR	(\$14,912.50)	
	TOTAL EQUITY	<u>(\$14,340.92)</u>
	TOTAL LIABILITIES AND EQUITY	<u>\$21,442.48</u>

Unexpended Budget Report

Thursday, April 30, 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	10,039	20,079	(10,039)	60,236	50,197
9440 Reserve Interest Income	0	0	0	2	0	2	0	(2)
Total Reserve Income	5,020	5,020	0	10,041	20,079	(10,038)	60,236	50,195
TOTAL INCOME	5,020	5,020	0	10,041	20,079	(10,038)	60,236	50,195
EXPENSES								
Reserve Expense								
9670 Res Fences & Gates	0	0	0	6,742	0	6,742	0	(6,742)
9800 Reserve Expense	140	0	140	5,885	0	5,885	0	(5,885)
Total Reserve Expense	140	0	140	12,627	0	12,627	0	(12,627)
TOTAL EXPENSES	140	0	140	12,627	0	12,627	0	(12,627)
NET INCOME (LOSS)	4,880	5,020	(140)	(2,586)	20,079	(22,665)	60,236	
UNEXPENDED (OVER EXPENDED)								62,822

Unexpended Budget Report

Thursday, April 30, 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	137,600	137,600	0	412,800	275,200
4050 Clubhouse Rental Income	0	25	(25)	50	50	0	200	150
4080 Late Charge Income	120	200	(80)	420	800	(380)	2,000	1,580
4100 Legal Fee Income	146	333	(187)	2,816	1,333	1,482	4,000	1,184
4160 Miscellaneous Income	50	50	0	130	150	(20)	500	370
4170 Parking - Carport	160	160	0	640	640	0	1,920	1,280
4175 Parking - Garage	873	873	0	3,492	3,492	0	10,476	6,984
Total Income	35,749	36,041	(292)	145,148	144,065	1,082	431,896	286,748
TOTAL INCOME	35,749	36,041	(292)	145,148	144,065	1,082	431,896	286,748
EXPENSES								
Operating Expenses								
5021 Gas & Electric	698	1,000	(302)	3,501	4,000	(499)	12,000	8,499
5040 Trash Removal	2,248	2,083	165	8,836	8,333	502	25,000	16,164
5090 Water & Sewer	5,674	6,500	(826)	21,161	26,000	(4,839)	78,000	56,839
Total Operating Expenses	8,621	9,583	(963)	33,497	38,333	(4,836)	115,000	81,503
Maintenance Expense								
6008 Alarm/Fire	1,315	500	815	6,419	6,500	(81)	20,000	13,581
6050 General Building Maint	2,650	1,000	1,650	7,225	5,000	2,225	13,000	5,775
6070 Clubhouse	69	200	(131)	476	800	(324)	2,000	1,524
6135 Extermin./Pest Control	225	42	183	524	164	360	500	(24)
6140 Gates - Security	0	500	(500)	300	2,500	(2,200)	5,000	4,700
6240 General Grounds Maint.	988	1,000	(13)	5,207	5,500	(294)	14,000	8,794
6340 Landscape Contract	2,355	2,355	0	9,420	9,420	0	28,260	18,840
6360 Lighting - Common Area	250	300	(50)	1,006	900	106	2,500	1,494
6405 Parking Lot Monitoring	150	150	0	450	600	(150)	1,800	1,350
6430 Plumbing and Electric	100	250	(150)	100	750	(650)	2,000	1,900
6460 Pool/Hot Tub	625	1,000	(375)	775	1,000	(225)	7,900	7,125
6480 Roofs/Gutters	0	0	0	110	1,500	(1,390)	2,000	1,890
6510 Snow Removal	0	0	0	15,008	6,200	8,808	13,000	(2,008)
6512 Sprinkler Repairs	0	500	(500)	0	500	(500)	4,000	4,000
6530 Streets	0	40	(40)	0	160	(160)	500	500

Unexpended Budget Report

Thursday, April 30, 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	2,678	1,200	1,478	3,478	6,200	(2,722)	11,000	7,522
Total Maintenance Expense	11,404	9,037	2,367	50,497	47,694	2,803	127,460	76,963
Administration Expense								
7030 Audit	0	3,450	(3,450)	0	3,450	(3,450)	3,450	3,450
7040 Bad Debts	0	0	0	0	800	(800)	1,000	1,000
7060 Copies, Printing, Postage	308	100	208	742	700	42	2,000	1,258
7100 Income Tax	0	0	0	0	0	0	500	500
7110 Master Insurance	7,120	7,833	(713)	29,345	31,333	(1,988)	94,000	64,655
7120 Legal	146	417	(271)	2,816	1,667	1,149	5,000	2,184
7130 Licenses & Inspections	0	0	0	0	0	0	200	200
7140 Management Fee	1,900	1,900	0	7,600	7,600	0	22,800	15,200
7180 Miscellaneous/Activities	0	20	(20)	0	80	(80)	250	250
Total Administration Expense	9,474	13,720	(4,246)	40,503	45,630	(5,127)	129,200	88,697
Reserve Contributions								
5900 Reserve Contribution	5,020	5,020	0	20,079	20,079	0	60,236	40,157
Total Reserve Contributions	5,020	5,020	0	20,079	20,079	0	60,236	40,157
TOTAL EXPENSES	34,519	37,360	(2,841)	144,576	151,736	(7,160)	431,896	287,320
NET INCOME (LOSS)	1,230	(1,319)	2,549	572	(7,671)	8,242		
UNEXPENDED (OVER EXPENDED)								(572)