

Balance Sheet

Tuesday, June 30, 2015

Reserves

Accrual Accounting Year Starts January 1, 2015

ASSETS

Reserve Cash & Investment

1110 River Rock Wealth Mgmt	\$36,441.84
1130 RBC CDs	\$70,813.80

Total Reserve Cash & Investment	\$107,255.64
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TOTAL ASSETS	<u>\$107,255.64</u>
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EQUITY

Current Year Earnings	\$17,492.97
Ret.Earnings-PRYR	\$89,762.67

TOTAL EQUITY	<u>\$107,255.64</u>
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TOTAL LIABILITIES AND EQUITY	<u>\$107,255.64</u>
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Unaudited - For Management Purposes Only

Balance Sheet

Tuesday, June 30, 2015

River Rock Condominiums

Accrual Accounting Year Starts January 1, 2015

ASSETS

Operating Cash & Invest		
1010 River Rock CW Oper Acct	\$7,069.98	
	Total Operating Cash & Invest	\$7,069.98
Accounts Receivable		
1210 Accounts Receivable	\$12,487.33	
1299 Allowance-Uncollectible	(\$4,946.06)	
	Total Accounts Receivable	\$7,541.27
Other Assets		
1320 Prepaid Insurance	\$873.16	
1330 Prepaid Expenses	\$33.00	
	Total Other Assets	\$906.16
	TOTAL ASSETS	<u>\$15,517.41</u>

LIABILITIES

Current Liabilities		
2010 Accounts Payable	\$16,906.45	
2030 Advance Payments	\$15,332.20	
2040 Open Credits	\$239.00	
	Total Current Liabilities	\$32,477.65
	TOTAL LIABILITIES	<u>\$32,477.65</u>

EQUITY

Current Year Earnings	(\$2,047.74)	
Ret.Earnings-PRYR	(\$14,912.50)	
	TOTAL EQUITY	<u>(\$16,960.24)</u>
	TOTAL LIABILITIES AND EQUITY	<u>\$15,517.41</u>

Unexpended Budget Report

Tuesday, June 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	10,039	5,020	5,020	30,118	30,118	0	60,236	30,118
9440 Reserve Interest Income	0	0	0	2	0	2	0	(2)
Total Reserve Income	10,040	5,020	5,020	30,120	30,118	2	60,236	30,116
TOTAL INCOME	10,040	5,020	5,020	30,120	30,118	2	60,236	30,116
EXPENSES								
Reserve Expense								
9670 Res Fences & Gates	0	0	0	6,742	0	6,742	0	(6,742)
9800 Reserve Expense	0	0	0	5,885	0	5,885	0	(5,885)
Total Reserve Expense	0	0	0	12,627	0	12,627	0	(12,627)
TOTAL EXPENSES	0	0	0	12,627	0	12,627	0	(12,627)
NET INCOME (LOSS)	10,040	5,020	5,020	17,493	30,118	(12,625)	60,236	
UNEXPENDED (OVER EXPENDED)								42,743

Unexpended Budget Report

Tuesday, June 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	206,400	206,400	0	412,800	206,400
4050 Clubhouse Rental Income	0	25	(25)	100	100	0	200	100
4080 Late Charge Income	30	200	(170)	520	1,100	(580)	2,000	1,480
4100 Legal Fee Income	0	333	(333)	2,833	2,000	833	4,000	1,167
4160 Miscellaneous Income	100	50	50	350	250	100	500	150
4170 Parking - Carport	160	160	0	960	960	0	1,920	960
4175 Parking - Garage	873	873	0	5,238	5,238	0	10,476	5,238
Total Income	35,563	36,041	(478)	216,401	216,048	353	431,896	215,495
TOTAL INCOME	35,563	36,041	(478)	216,401	216,048	353	431,896	215,495
EXPENSES								
Operating Expenses								
5021 Gas & Electric	1,170	1,000	170	5,686	6,000	(314)	12,000	6,314
5040 Trash Removal	2,236	2,083	153	13,363	12,500	863	25,000	11,637
5090 Water & Sewer	9,876	6,500	3,376	37,139	39,000	(1,861)	78,000	40,861
Total Operating Expenses	13,282	9,583	3,699	56,189	57,500	(1,311)	115,000	58,811
Maintenance Expense								
6008 Alarm/Fire	1,315	2,000	(685)	9,049	10,500	(1,451)	20,000	10,951
6050 General Building Maint	1,695	1,000	695	10,846	8,000	2,846	13,000	2,154
6070 Clubhouse	0	200	(200)	531	1,200	(669)	2,000	1,469
6135 Extermin./Pest Control	398	42	356	1,841	248	1,593	500	(1,341)
6140 Gates - Security	536	500	36	1,581	3,000	(1,419)	5,000	3,419
6240 General Grounds Maint.	240	1,000	(760)	6,598	7,500	(902)	14,000	7,402
6340 Landscape Contract	2,355	2,355	0	15,615	14,130	1,485	28,260	12,645
6360 Lighting - Common Area	351	200	151	1,833	1,300	533	2,500	667
6405 Parking Lot Monitoring	150	150	0	750	900	(150)	1,800	1,050
6430 Plumbing and Electric	0	250	(250)	371	1,000	(629)	2,000	1,629
6460 Pool/Hot Tub	839	1,000	(161)	3,066	3,000	66	7,900	4,834
6480 Roofs/Gutters	0	500	(500)	110	2,000	(1,890)	2,000	1,890
6510 Snow Removal	0	0	0	16,366	6,200	10,166	13,000	(3,366)
6512 Sprinkler Repairs	218	500	(282)	425	1,500	(1,075)	4,000	3,575
6530 Streets	0	40	(40)	0	240	(240)	500	500

Unexpended Budget Report

Tuesday, June 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	600	600	0	4,078	7,300	(3,222)	11,000	6,922
Total Maintenance Expense	8,697	10,337	(1,640)	73,060	68,018	5,042	127,460	54,400
Administration Expense								
7030 Audit	0	0	0	0	3,450	(3,450)	3,450	3,450
7040 Bad Debts	0	0	0	244	800	(556)	1,000	756
7060 Copies, Printing, Postage	69	100	(31)	899	1,050	(151)	2,000	1,101
7100 Income Tax	0	0	0	0	500	(500)	500	500
7110 Master Insurance	7,120	7,833	(713)	43,585	47,000	(3,415)	94,000	50,415
7120 Legal	0	417	(417)	2,953	2,500	453	5,000	2,047
7130 Licenses & Inspections	0	0	0	0	0	0	200	200
7140 Management Fee	1,900	1,900	0	11,400	11,400	0	22,800	11,400
7180 Miscellaneous/Activities	0	20	(20)	0	130	(130)	250	250
Total Administration Expense	9,089	10,270	(1,181)	59,081	66,830	(7,749)	129,200	70,119
Reserve Contributions								
5900 Reserve Contribution	5,020	5,020	0	30,118	30,118	0	60,236	30,118
Total Reserve Contributions	5,020	5,020	0	30,118	30,118	0	60,236	30,118
TOTAL EXPENSES	36,089	35,210	879	218,448	222,466	(4,018)	431,896	213,448
NET INCOME (LOSS)	(526)	831	(1,357)	(2,048)	(6,418)	4,370		
UNEXPENDED (OVER EXPENDED)								2,048