

11:46 AM

12/14/15

Accrual Basis

Canyon View Homeowners Association
Balance Sheet by Class
 As of November 30, 2015

| | Operating | Reserve | TOTAL |
|--|------------------|-------------------|-------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| OPERATING FUNDS | | | |
| 1110 · Alpine Operating | 82,844.24 | 0.00 | 82,844.24 |
| Total OPERATING FUNDS | 82,844.24 | 0.00 | 82,844.24 |
| RESERVE FUNDS | | | |
| ALPINE BANK | | | |
| 1310 · Money Market - Reserve | 0.00 | 88,878.43 | 88,878.43 |
| Total ALPINE BANK | 0.00 | 88,878.43 | 88,878.43 |
| ALPINE BANK CDS | | | |
| 1327 · Alpine Bank CD#43676 | 0.00 | 31,556.80 | 31,556.80 |
| 1325 · Alpine Bank CD#41097 | 0.00 | 33,009.33 | 33,009.33 |
| 1326 · Alpine Bank CD#43065 | 0.00 | 31,988.53 | 31,988.53 |
| Total ALPINE BANK CDS | 0.00 | 96,554.66 | 96,554.66 |
| Total RESERVE FUNDS | 0.00 | 185,433.09 | 185,433.09 |
| Total Checking/Savings | 82,844.24 | 185,433.09 | 268,277.33 |
| Accounts Receivable | | | |
| 1120 · Accounts Receivable HO | 3,414.73 | 0.00 | 3,414.73 |
| 1330 · Reserve A/R from Operating F... | 0.00 | -168.32 | -168.32 |
| Total Accounts Receivable | 3,414.73 | -168.32 | 3,246.41 |
| Other Current Assets | | | |
| 2140 · Prepaid Income Taxes | 1,048.00 | 0.00 | 1,048.00 |
| 12000 · Undeposited Funds | 245.00 | 0.00 | 245.00 |
| Total Other Current Assets | 1,293.00 | 0.00 | 1,293.00 |
| Total Current Assets | 87,551.97 | 185,264.77 | 272,816.74 |
| TOTAL ASSETS | 87,551.97 | 185,264.77 | 272,816.74 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |

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Canyon View Homeowners Association

Balance Sheet by Class

As of November 30, 2015

| | Operating | Reserve | TOTAL |
|---------------------------------------|------------------|-------------------|-------------------|
| Accounts Payable | | | |
| 2120 · Accounts Payable - Operating | 6,717.34 | 0.00 | 6,717.34 |
| Total Accounts Payable | 6,717.34 | 0.00 | 6,717.34 |
| Other Current Liabilities | | | |
| 2130 · Pre-Paid Assessments | 4,181.60 | 0.00 | 4,181.60 |
| 2520 · Operating Pay to Reserve F... | -168.32 | 0.00 | -168.32 |
| Total Other Current Liabilities | 4,013.28 | 0.00 | 4,013.28 |
| Total Current Liabilities | 10,730.62 | 0.00 | 10,730.62 |
| Total Liabilities | 10,730.62 | 0.00 | 10,730.62 |
| Equity | | | |
| OWNERS' EQUITY - RESERVE | | | |
| 3335 · Asphalt Fund | 0.00 | 135,731.00 | 135,731.00 |
| 3340 · Roofing Fund | 0.00 | -11,546.00 | -11,546.00 |
| 3345 · Painting Fund | 0.00 | 48,570.00 | 48,570.00 |
| 3350 · Concrete Fund | 0.00 | -1,900.00 | -1,900.00 |
| 3355 · Working Capital Fund | 0.00 | -33,608.58 | -33,608.58 |
| Total OWNERS' EQUITY - RESERVE | 0.00 | 137,246.42 | 137,246.42 |
| OWNERS EQUITY - OPERATING | | | |
| 3120 · Fund Balance - Operating | 58,288.97 | 0.00 | 58,288.97 |
| Total OWNERS EQUITY - OPERATING | 58,288.97 | 0.00 | 58,288.97 |
| Retained Earnings | 38,776.20 | 36,571.39 | 75,347.59 |
| Net Income | -20,243.82 | 11,446.96 | -8,796.86 |
| Total Equity | 76,821.35 | 185,264.77 | 262,086.12 |
| TOTAL LIABILITIES & EQUITY | 87,551.97 | 185,264.77 | 272,816.74 |

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Accrual Basis

Canyon View Homeowners Association
Operating Budget Performance

November 2015

| | Nov 15 | Budget | \$ Over Budget | % of Budget | Apr - Nov 15 | YTD Budget | \$ Over Budget | % of Budget | Annual Budget |
|--|---------------|---------------|----------------|-------------|----------------|----------------|----------------|-------------|----------------|
| Ordinary Income/Expense | | | | | | | | | |
| Income | | | | | | | | | |
| Cooler Motor Pass Through | 0 | 0 | 0 | 0% | 99 | 0 | 99 | 100% | 0 |
| 4120 · Late Fees | -69 | 0 | -69 | 100% | 384 | 0 | 384 | 100% | 0 |
| 4130 · Legal & Collection Reimburse | 0 | 0 | 0 | 0% | 615 | 0 | 615 | 100% | 0 |
| 4145 · Common Assessment | -490 | 0 | -490 | 100% | 131,412 | 131,320 | 92 | 100% | 196,980 |
| 4155 · HO Reimbursements | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% | 0 |
| 4165 · Interest Operating Fund | 1 | 0 | 1 | 100% | 8 | 0 | 8 | 100% | 0 |
| 6390 · Transfer to Reserve Fund | -2,769 | -2,769 | -0 | 100% | -22,153 | -22,152 | -1 | 100% | -33,228 |
| Total Income | -3,327 | -2,769 | -558 | 120% | 110,364 | 109,168 | 1,196 | 101% | 163,752 |
| Gross Profit | -3,327 | -2,769 | -558 | 120% | 110,364 | 109,168 | 1,196 | 101% | 163,752 |
| Expense | | | | | | | | | |
| 6110 · Management & Accounting | 1,507 | 1,474 | 33 | 102% | 12,052 | 11,792 | 260 | 102% | 17,688 |
| 6120 · Bad Debt Expense | 0 | 0 | 0 | 0% | 0 | 600 | -600 | 0% | 1,200 |
| 6140 · Common Area and D & O Insurance | 1,506 | 1,695 | -189 | 89% | 11,700 | 13,560 | -1,860 | 86% | 20,340 |
| 6150 · Legal Expense | 0 | 0 | 0 | 0% | 1,087 | 300 | 787 | 362% | 400 |
| 6160 · Audit & Tax Preparation | 0 | 0 | 0 | 0% | 0 | 2,750 | -2,750 | 0% | 2,750 |
| 6170 · Landscape Maintenance | 0 | 0 | 0 | 0% | 45,447 | 45,010 | 437 | 101% | 45,010 |
| 6175 · Landscape Special Projects | 0 | 0 | 0 | 0% | 4,949 | 1,200 | 3,749 | 412% | 1,200 |
| 6180 · Sprinkler System Maintenance | 0 | 0 | 0 | 0% | 219 | 1,650 | -1,432 | 13% | 1,650 |
| 6190 · Irrigation Water | 142 | 0 | 142 | 100% | 28,813 | 34,200 | -5,388 | 84% | 34,200 |
| 6230 · Trash Removal | 830 | 970 | -140 | 86% | 6,640 | 7,760 | -1,120 | 86% | 11,640 |
| 6235 · Rock Wall Maintenance | 0 | 0 | 0 | 0% | 0 | 1,225 | -1,225 | 0% | 1,225 |
| 6240 · Street Sweeping | 0 | 0 | 0 | 0% | 0 | 400 | -400 | 0% | 400 |
| 6260 · Street Snow Removal | 0 | 240 | -240 | 0% | 0 | 480 | -480 | 0% | 1,200 |
| 6265 · Snow Removal | 0 | 1,200 | -1,200 | 0% | 0 | 2,000 | -2,000 | 0% | 5,800 |
| 6285 · Asphalt Maintenance | 0 | 0 | 0 | 0% | 0 | 150 | -150 | 0% | 150 |
| 6293 · Roof Repair | 0 | 0 | 0 | 0% | 281 | 250 | 31 | 112% | 250 |
| 6295 · Exterior Building Maintenance | 2,640 | 600 | 2,040 | 440% | 9,963 | 4,800 | 5,163 | 208% | 7,200 |
| 6297 · M/R Swamp Coolers | 40 | 0 | 40 | 100% | 7,505 | 7,700 | -195 | 97% | 7,700 |
| 6320 · Street Light Maintenance | 0 | 0 | 0 | 0% | 0 | 200 | -200 | 0% | 200 |
| 6330 · Street Light Electricity | 54 | 75 | -21 | 72% | 510 | 600 | -90 | 85% | 900 |
| 6350 · Sign Maintenance | 80 | 0 | 80 | 100% | 362 | 0 | 362 | 100% | 0 |
| 6360 · Copy/Postage/Office Supplies | 0 | 100 | -100 | 0% | 938 | 1,155 | -217 | 81% | 1,650 |
| 6370 · Bank Charges | 0 | 0 | 0 | 0% | 0 | 25 | -25 | 0% | 25 |
| 6380 · Income Taxes | 0 | 0 | 0 | 0% | 0 | 351 | -351 | 0% | 351 |
| 6395 · Operating Contingency | 144 | 0 | 144 | 100% | 144 | 423 | -279 | 34% | 623 |
| Total Expense | 6,942 | 6,354 | 588 | 109% | 130,608 | 138,581 | -7,973 | 94% | 163,752 |
| Net Ordinary Income | -10,270 | -9,123 | -1,147 | 113% | -20,244 | -29,413 | 9,169 | 69% | 0 |
| Net Income | -10,270 | -9,123 | -1,147 | 113% | -20,244 | -29,413 | 9,169 | 69% | 0 |

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Accrual Basis

Canyon View Homeowners Association
Reserve Statement of Revenue & Expenditures
November 2015

| | <u>Nov 15</u> | <u>Apr - Nov 15</u> |
|-------------------------------|---------------------|----------------------|
| Ordinary Income/Expense | | |
| Income | | |
| RESERVE FUND INCOME | | |
| 4600 · Interest Reserve Fund | 14 | 114 |
| Transfer from Operating | <u>2,769</u> | <u>22,153</u> |
| Total RESERVE FUND INCOME | <u>2,784</u> | <u>22,267</u> |
| Total Income | <u>2,784</u> | <u>22,267</u> |
| Gross Profit | 2,784 | 22,267 |
| Expense | | |
| RESERVE FUND EXPENSES | | |
| 6753 · Concrete Replacement | 0 | 200 |
| 6758 · Exterior Painting | 0 | 10,528 |
| RESERVE FUND EXPENSES - Other | <u>0</u> | <u>92</u> |
| Total RESERVE FUND EXPENSES | <u>0</u> | <u>10,820</u> |
| Total Expense | <u>0</u> | <u>10,820</u> |
| Net Ordinary Income | <u>2,784</u> | <u>11,447</u> |
| Net Income | <u><u>2,784</u></u> | <u><u>11,447</u></u> |