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 12/20/14
 Accrual Basis

Canyon View Homeowners Association
Balance Sheet by Class
 As of November 30, 2014

	Operating	Reserve	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
OPERATING FUNDS			
1110 · Alpine Operating	59,278.35	0.00	59,278.35
Total OPERATING FUNDS	59,278.35	0.00	59,278.35
RESERVE FUNDS			
ALPINE BANK			
1310 · Money Market - Reserve	0.00	74,459.68	74,459.68
Total ALPINE BANK	0.00	74,459.68	74,459.68
ALPINE BANK CDS			
1327 · Alpine Bank CD#43676	0.00	31,525.26	31,525.26
1325 · Alpine Bank CD#41097	0.00	32,976.34	32,976.34
1326 · Alpine Bank CD#43065	0.00	31,924.62	31,924.62
Total ALPINE BANK CDS	0.00	96,426.22	96,426.22
Total RESERVE FUNDS	0.00	170,885.90	170,885.90
Total Checking/Savings	59,278.35	170,885.90	230,164.25
Accounts Receivable			
1120 · Accounts Receivable HO	6,747.24	0.00	6,747.24
1330 · Reserve A/R from Operating F...	0.00	-7,574.32	-7,574.32
Total Accounts Receivable	6,747.24	-7,574.32	-827.08
Other Current Assets			
2140 · Prepaid Income Taxes	1,048.00	0.00	1,048.00
12000 · Undeposited Funds	8,085.00	0.00	8,085.00
Total Other Current Assets	9,133.00	0.00	9,133.00
Total Current Assets	75,158.59	163,311.58	238,470.17
TOTAL ASSETS	75,158.59	163,311.58	238,470.17
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2120 · Accounts Payable - Operating	1,448.14	0.00	1,448.14
Total Accounts Payable	1,448.14	0.00	1,448.14

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Other Current Liabilities			
2130 · Pre-Paid Assessments	16,869.09	0.00	16,869.09
2520 · Operating Pay to Reserve F...	-7,574.32	0.00	-7,574.32
Total Other Current Liabilities	9,294.77	0.00	9,294.77
Total Current Liabilities	10,742.91	0.00	10,742.91
Total Liabilities	10,742.91	0.00	10,742.91
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	49,195.00	49,195.00
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	137,871.42	137,871.42
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	17,001.84	21,832.00	38,833.84
Net Income	-10,875.13	3,608.16	-7,266.97
Total Equity	64,415.68	163,311.58	227,727.26
TOTAL LIABILITIES & EQUITY	75,158.59	163,311.58	238,470.17

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Canyon View Homeowners Association
Operating Budget Performance

November 2014

	Nov 14	Budget	\$ Over Budget	% of Budget	Apr - Nov 14	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4120 · Late Fees	296	0	296	100%	1,344	0	1,344	100%	0
4145 · Common Assessment	0	0	0	0%	132,545	131,320	1,225	101%	196,980
4155 · HO Reimbursements	0	0	0	0%	400	0	400	100%	0
4165 · Interest Operating Fund	1	0	1	100%	7	0	7	100%	0
6390 · Transfer to Reserve Fund	-2,769	-2,769	-0	100%	-22,153	-22,152	-1	100%	-33,230
Total Income	-2,473	-2,769	296	89%	112,142	109,168	2,974	103%	163,750
Gross Profit	-2,473	-2,769	296	89%	112,142	109,168	2,974	103%	163,750
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	1,600	-1,600	0%	3,000
6140 · Common Area and D & O Insurance	0	1,577	-1,577	0%	12,672	12,616	56	100%	18,924
6150 · Legal Expense	408	0	408	100%	408	300	108	136%	400
6160 · Audit & Tax Preparation	0	0	0	0%	2,750	2,750	0	100%	2,750
6170 · Landscape Maintenance	0	0	0	0%	44,992	45,010	-18	100%	45,010
6175 · Landscape Special Projects	0	0	0	0%	1,660	1,200	460	138%	1,200
6180 · Sprinkler System Maintenance	0	0	0	0%	651	1,650	-999	39%	1,650
6190 · Irrigation Water	142	0	142	100%	26,666	34,200	-7,534	78%	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	225	-225	0%	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%	46	250	-204	18%	250
6295 · Exterior Building Maintenance	0	600	-600	0%	4,700	4,800	-100	98%	7,200
6297 · M/R Swamp Coolers	0	0	0	0%	8,240	7,700	540	107%	7,700
6320 · Street Light Maintenance	0	0	0	0%	0	300	-300	0%	300
6330 · Street Light Electricity	68	75	-7	90%	562	600	-38	94%	900
6360 · Copy/Postage/Office Supplies	0	100	-100	0%	887	1,155	-268	77%	1,650
6370 · Bank Charges	0	0	0	0%	0	50	-50	0%	50
6380 · Income Taxes	0	0	0	0%	91	351	-260	26%	351
6395 · Operating Contingency	0	0	0	0%	0	800	-800	0%	1,112
Total Expense	2,955	6,236	-3,281	47%	123,017	138,139	-15,122	89%	163,750
Net Ordinary Income	-5,428	-9,005	3,577	60%	-10,875	-28,971	18,096	38%	0
Net Income	-5,428	-9,005	3,577	60%	-10,875	-28,971	18,096	38%	0

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Canyon View Homeowners Association
Reserve Statement of Revenue & Expenditures
November 2014

	<u>Nov 14</u>	<u>Apr - Nov 14</u>
Ordinary Income/Expense		
Income		
4120 · Late Fees	0	49
RESERVE FUND INCOME		
4600 · Interest Reserve Fund	14	106
Transfer from Operating	<u>2,769</u>	<u>22,153</u>
Total RESERVE FUND INCOME	<u>2,783</u>	<u>22,259</u>
Total Income	<u>2,783</u>	<u>22,308</u>
Gross Profit	2,783	22,308
Expense		
RESERVE FUND EXPENSES		
6750 · Asphalt Replacement	0	5,250
6758 · Exterior Painting	0	13,000
RESERVE FUND EXPENSES - Other	<u>0</u>	<u>450</u>
Total RESERVE FUND EXPENSES	<u>0</u>	<u>18,700</u>
Total Expense	<u>0</u>	<u>18,700</u>
Net Ordinary Income	<u>2,783</u>	<u>3,608</u>
Net Income	<u><u>2,783</u></u>	<u><u>3,608</u></u>