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02/16/15

Accrual Basis

Canyon View Homeowners Association  
**Balance Sheet by Class**  
As of January 31, 2015

	Operating	Reserve	TOTAL
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
OPERATING FUNDS			
1110 · Alpine Operating	85,170.88	0.00	85,170.88
Total OPERATING FUNDS	85,170.88	0.00	85,170.88
RESERVE FUNDS			
ALPINE BANK			
1310 · Money Market - Reserve	0.00	74,466.11	74,466.11
Total ALPINE BANK	0.00	74,466.11	74,466.11
ALPINE BANK CDS			
1327 · Alpine Bank CD#43676	0.00	31,530.53	31,530.53
1325 · Alpine Bank CD#41097	0.00	32,981.85	32,981.85
1326 · Alpine Bank CD#43065	0.00	31,935.29	31,935.29
Total ALPINE BANK CDS	0.00	96,447.67	96,447.67
Total RESERVE FUNDS	0.00	170,913.78	170,913.78
Total Checking/Savings	85,170.88	170,913.78	256,084.66
Accounts Receivable			
1120 · Accounts Receivable HO	10,630.47	0.00	10,630.47
1330 · Reserve A/R from Operating F...	0.00	-2,035.98	-2,035.98
Total Accounts Receivable	10,630.47	-2,035.98	8,594.49
Other Current Assets			
2140 · Prepaid Income Taxes	1,048.00	0.00	1,048.00
Total Other Current Assets	1,048.00	0.00	1,048.00
Total Current Assets	96,849.35	168,877.80	265,727.15
<b>TOTAL ASSETS</b>	<b>96,849.35</b>	<b>168,877.80</b>	<b>265,727.15</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2120 · Accounts Payable - Operating	1,040.63	0.00	1,040.63
Total Accounts Payable	1,040.63	0.00	1,040.63
Other Current Liabilities			

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## Canyon View Homeowners Association

## Balance Sheet by Class

As of January 31, 2015

	Operating	Reserve	TOTAL
2130 · Pre-Paid Assessments	17,718.00	0.00	17,718.00
2520 · Operating Pay to Reserve F...	-2,035.98	0.00	-2,035.98
Total Other Current Liabilities	15,682.02	0.00	15,682.02
Total Current Liabilities	16,722.65	0.00	16,722.65
Total Liabilities	16,722.65	0.00	16,722.65
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	4,835.89	9,174.38	14,010.27
Total Equity	80,126.70	168,877.80	249,004.50
TOTAL LIABILITIES & EQUITY	96,849.35	168,877.80	265,727.15

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Canyon View Homeowners Association  
Operating Budget Performance  
January 2015

	Jan 15	Budget	\$ Over Budget	% of Budget	Apr '14 - Jan 15	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4120 · Late Fees	0	0	0	0%	1,445	0	1,445	100%	0
4130 · Legal & Collection Reimburse	0	0	0	0%	297	0	297	100%	0
4145 · Common Assessment	0	0	0	0%	165,375	164,150	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%	8	0	8	100%	0
6390 · Transfer to Reserve Fund	-2,769	-2,769	-0	100%	-27,692	-27,690	-2	100%	-33,230
<b>Total Income</b>	<b>-2,768</b>	<b>-2,769</b>	<b>1</b>	<b>100%</b>	<b>139,834</b>	<b>136,460</b>	<b>3,374</b>	<b>102%</b>	<b>163,750</b>
Gross Profit	-2,768	-2,769	1	100%	139,834	136,460	3,374	102%	163,750
Expense									
6110 · Management & Accounting	1,507	1,474	33	102%	15,105	14,740	365	102%	17,688
6120 · Bad Debt Expense	0	0	0	0%	0	2,400	-2,400	0%	3,000
6140 · Common Area and D & O Insurance	0	1,577	-1,577	0%	14,256	15,770	-1,514	90%	18,924
6150 · Legal Expense	0	100	-100	0%	1,114	400	714	279%	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%	1,896	1,200	696	158%	1,200
6180 · Sprinkler System Maintenance	0	0	0	0%	1,606	1,650	-44	97%	1,650
6190 · Irrigation Water	142	0	142	100%	26,874	34,200	-7,326	79%	34,200
6230 · Trash Removal	830	970	-140	86%	8,300	9,700	-1,400	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%	135	960	-825	14%	1,200
6265 · Snow Removal	1,600	1,200	400	133%	1,560	4,400	-2,840	35%	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%	6,117	6,000	117	102%	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	91%	717	750	-33	96%	900
6360 · Copy/Postage/Office Supplies	0	150	-150	0%	1,184	1,375	-191	86%	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%	15	1,000	-985	1%	1,112
<b>Total Expense</b>	<b>4,147</b>	<b>6,386</b>	<b>-2,239</b>	<b>65%</b>	<b>134,998</b>	<b>151,731</b>	<b>-16,733</b>	<b>89%</b>	<b>163,750</b>
Net Ordinary Income	-6,916	-9,155	2,239	76%	4,836	-15,271	20,107	-32%	0
Net Income	-6,916	-9,155	2,239	76%	4,836	-15,271	20,107	-32%	0

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

	<u>Jan 15</u>	<u>Apr '14 - Jan 15</u>
Ordinary Income/Expense		
Income		
4120 · Late Fees	0	49
RESERVE FUND INCOME		
4600 · Interest Reserve Fund	14	134
Transfer from Operating	<u>2,769</u>	<u>27,692</u>
Total RESERVE FUND INCOME	<u>2,783</u>	<u>27,825</u>
Total Income	<u>2,783</u>	<u>27,874</u>
Gross Profit	2,783	27,874
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>9,174</u>
Net Income	<u><u>2,783</u></u>	<u><u>9,174</u></u>