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07/18/15

Accrual Basis

Canyon View Homeowners Association

Balance Sheet by Class

As of June 30, 2015

	Operating	Reserve	TOTAL
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
OPERATING FUNDS			
1110 · Alpine Operating	115,126.54	0.00	115,126.54
Total OPERATING FUNDS	115,126.54	0.00	115,126.54
RESERVE FUNDS			
ALPINE BANK			
1310 · Money Market - Reserve	0.00	86,091.67	86,091.67
Total ALPINE BANK	0.00	86,091.67	86,091.67
ALPINE BANK CDS			
1327 · Alpine Bank CD#43676	0.00	31,543.58	31,543.58
1325 · Alpine Bank CD#41097	0.00	32,998.21	32,998.21
1326 · Alpine Bank CD#43065	0.00	31,966.98	31,966.98
Total ALPINE BANK CDS	0.00	96,508.77	96,508.77
Total RESERVE FUNDS	0.00	182,600.44	182,600.44
Total Checking/Savings	115,126.54	182,600.44	297,726.98
Accounts Receivable			
1120 · Accounts Receivable HO	7,290.86	0.00	7,290.86
Total Accounts Receivable	7,290.86	0.00	7,290.86
Other Current Assets			
2140 · Prepaid Income Taxes	1,048.00	0.00	1,048.00
12000 · Undeposited Funds	2,205.00	0.00	2,205.00
Total Other Current Assets	3,253.00	0.00	3,253.00
Total Current Assets	125,670.40	182,600.44	308,270.84
<b>TOTAL ASSETS</b>	<b>125,670.40</b>	<b>182,600.44</b>	<b>308,270.84</b>

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Accrual Basis

## Canyon View Homeowners Association

## Balance Sheet by Class

As of June 30, 2015

	Operating	Reserve	TOTAL
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2120 · Accounts Payable - Operat...	14,265.18	0.00	14,265.18
Total Accounts Payable	14,265.18	0.00	14,265.18
Other Current Liabilities			
2130 · Pre-Paid Assessments	2,453.00	0.00	2,453.00
Total Other Current Liabilities	2,453.00	0.00	2,453.00
Total Current Liabilities	16,718.18	0.00	16,718.18
Total Liabilities	16,718.18	0.00	16,718.18
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 - OPERATI...	58,288.97	0.00	58,288.97
Retained Earnings	38,776.20	36,571.39	75,347.59
Net Income	11,887.05	8,157.63	20,044.68
Total Equity	108,952.22	182,600.44	291,552.66
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>125,670.40</b>	<b>182,600.44</b>	<b>308,270.84</b>

## Canyon View Homeowners Association

## Operating Budget Performance

June 2015

	Jun 15	Budget	\$ Over Budget	% of Budget	Apr - Jun 15	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4120 · Late Fees	119	0	119	100%	259	0	259	100%	0
4130 · Legal & Collection Reimburse	515	0	515	100%	565	0	565	100%	0
4145 · Common Assessment	32,830	32,830	0	100%	65,660	65,660	0	100%	196,980
4155 · HO Reimbursements	0	0	0	0%	0	0	0	0%	0
4165 · Interest Operating Fund	1	0	1	100%	3	0	3	100%	0
6390 · Transfer to Reserve Fund	-2,769	-2,769	-0	100%	-8,308	-8,307	-1	100%	-33,228
Total Income	30,696	30,061	635	102%	58,179	57,353	826	101%	163,752
Gross Profit	30,696	30,061	635	102%	58,179	57,353	826	101%	163,752
Expense									
6110 · Management & Accounting	1,507	1,474	33	102%	4,520	4,422	98	102%	17,688
6120 · Bad Debt Expense	0	300	-300	0%	0	300	-300	0%	1,200
6140 · Common Area and D & O Insurance	1,492	1,695	-203	88%	4,226	5,085	-859	83%	20,340
6150 · Legal Expense	515	0	515	100%	749	100	649	749%	400
6160 · Audit & Tax Preparation	0	0	0	0%	0	0	0	0%	2,750
6170 · Landscape Maintenance	6,427	6,430	-3	100%	19,282	19,290	-8	100%	45,010
6175 · Landscape Special Projects	350	0	350	100%	350	600	-250	58%	1,200
6180 · Sprinkler System Maintenance	219	250	-32	87%	219	700	-482	31%	1,650
6190 · Irrigation Water	3,276	5,600	-2,324	58%	7,714	12,200	-4,486	63%	34,200
6230 · Trash Removal	830	970	-140	86%	2,490	2,910	-420	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	0	0	0%	0	0	0	0%	1,200
6265 · Snow Removal	0	0	0	0%	0	0	0	0%	5,800
6285 · Asphalt Maintenance	0	0	0	0%	0	150	-150	0%	150
6293 · Roof Repair	0	0	0	0%	214	250	-36	86%	250
6295 · Exterior Building Maintenance	1,306	600	706	218%	1,363	1,800	-437	76%	7,200
6297 · M/R Swamp Coolers	597	200	397	298%	4,504	4,150	354	109%	7,700
6320 · Street Light Maintenance	0	0	0	0%	0	100	-100	0%	200
6330 · Street Light Electricity	68	75	-7	90%	203	225	-22	90%	900
6360 · Copy/Postage/Office Supplies	0	110	-110	0%	459	515	-56	89%	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	0	0	0	0%	0	223	-223	0%	623
Total Expense	16,585	17,704	-1,119	94%	46,292	55,021	-8,729	84%	163,752
Net Ordinary Income	14,110	12,357	1,753	114%	11,887	2,332	9,555	510%	0
Net Income	14,110	12,357	1,753	114%	11,887	2,332	9,555	510%	0

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

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	<u>Jun 15</u>	<u>Apr - Jun 15</u>
Ordinary Income/Expense		
Income		
RESERVE FUND INCOME		
4600 · Interest Reserve Fund	22	50
Transfer from Operating	<u>2,769</u>	<u>8,308</u>
Total RESERVE FUND INCOME	<u>2,791</u>	<u>8,358</u>
Total Income	<u>2,791</u>	<u>8,358</u>
Gross Profit	2,791	8,358
Expense		
RESERVE FUND EXPENSES		
6753 · Concrete Replacement	<u>0</u>	<u>200</u>
Total RESERVE FUND EXPENSES	<u>0</u>	<u>200</u>
Total Expense	<u>0</u>	<u>200</u>
Net Ordinary Income	<u>2,791</u>	<u>8,158</u>
Net Income	<u><u>2,791</u></u>	<u><u>8,158</u></u>