

Canyon View Homeowners Association
 Balance Sheet by Class
 As of August 31, 2018

	Operating	Reserve	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
OPERATING FUNDS			
1110 · Alpine Operating	98,671.93	0.00	98,671.93
Total OPERATING FUNDS	98,671.93	0.00	98,671.93
RESERVE FUNDS			
ALPINE BANK			
1310 · Money Market - Reserve	0.00	103,855.47	103,855.47
Total ALPINE BANK	0.00	103,855.47	103,855.47
ALPINE BANK CDS			
1327 · Alpine Bank CD#43676	0.00	31,714.79	31,714.79
1325 · Alpine Bank CD#41097	0.00	33,208.00	33,208.00
1326 · Alpine Bank CD#43065	0.00	32,245.43	32,245.43
Total ALPINE BANK CDS	0.00	97,168.22	97,168.22
Total RESERVE FUNDS	0.00	201,023.69	201,023.69
Total Checking/Savings	98,671.93	201,023.69	299,695.62
Accounts Receivable			
1120 · Accounts Receivable HO	33,490.27	0.00	33,490.27
1330 · Reserve A/R from Operating Fund	0.00	-17,219.50	-17,219.50
Total Accounts Receivable	33,490.27	-17,219.50	16,270.77
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	133,210.20	183,804.19	317,014.39
TOTAL ASSETS	133,210.20	183,804.19	317,014.39
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2120 · Accounts Payable - Operating	17,996.86	0.00	17,996.86

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Total Accounts Payable	17,996.86	0.00	17,996.86
Other Current Liabilities			
2130 · Pre-Paid Assessments	21,289.50	0.00	21,289.50
2520 · Operating Pay to Reserve Fund	-17,219.50	0.00	-17,219.50
Total Other Current Liabilities	4,070.00	0.00	4,070.00
Total Current Liabilities	22,066.86	0.00	22,066.86
Total Liabilities	22,066.86	0.00	22,066.86
Equity			
OWNERS' EQUITY - RESERVE			
3300 · General Reserve Fund	0.00	137,246.42	137,246.42
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	64,276.88	43,770.46	108,047.34
Net Income	-11,422.51	2,787.31	-8,635.20
Total Equity	111,143.34	183,804.19	294,947.53
TOTAL LIABILITIES & EQUITY	133,210.20	183,804.19	317,014.39

Canyon View Homeowners Association
 Operating Budget Performance
 August 2018

	Aug 18	Budget	\$ Over Budget	% of Budget	Apr - Aug 18	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4120 · Late Fees	11	0	11	100%	-64	0	-64	100%	0
4130 · Legal & Collection Reimburse	0	0	0	0%	100	0	100	100%	0
4145 · Common Assessment	33,000	33,500	-500	99%	100,000	100,500	-500	100%	201,000
4165 · Interest Operating Fund	1	0	1	100%	5	0	5	100%	0
6390 · Transfer to Reserve Fund	-3,070	-3,070	0	100%	-15,350	-15,350	0	100%	-36,840
Total Income	29,942	30,430	-488	98%	84,691	85,150	-459	99%	164,160
Gross Profit	29,942	30,430	-488	98%	84,691	85,150	-459	99%	164,160
Expense									
6110 · Management & Accounting	1,507	1,474	33	102%	7,573	7,370	203	103%	17,688
6140 · Common Area and D & O Insuran...	1,846	1,840	6	100%	11,072	9,200	1,872	120%	22,080
6150 · Legal Expense	0	0	0	0%	100	200	-100	50%	400
6160 · Audit & Tax Preparation	0	2,750	-2,750	0%	240	2,750	-2,510	9%	2,750
6170 · Landscape Maintenance	6,685	6,687	-2	100%	33,423	33,435	-12	100%	46,810
6175 · Landscape Special Projects	450	0	450	100%	3,235	200	3,035	1,618%	800
6180 · Sprinkler System Maintenance	0	200	-200	0%	533	1,000	-467	53%	1,200
6190 · Irrigation Water & Electric	8,396	7,500	896	112%	28,376	26,700	1,676	106%	34,200
6230 · Trash Removal	830	830	-0	100%	4,150	4,150	-0	100%	9,960
6235 · Rock Wall/Landscape Maintenance	0	500	-500	0%	0	1,500	-1,500	0%	2,000
6240 · Street Sweeping	0	0	0	0%	0	400	-400	0%	400
6260 · Street Snow Removal	0	0	0	0%	0	0	0	0%	1,450
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%	0	225	-225	0%	450
6295 · Exterior Building Maintenance	325	625	-300	52%	1,273	3,125	-1,852	41%	7,500
6297 · M/R Swamp Coolers	215	300	-85	72%	5,545	4,600	945	121%	8,000
6320 · Street Light Maintenance	0	0	0	0%	0	100	-100	0%	170
6330 · Street Light Electricity	40	35	5	114%	201	175	26	115%	420
6360 · Copy/Postage/Office Supplies	0	130	-130	0%	393	805	-412	49%	1,650
6370 · Bank Charges	0	0	0	0%	0	25	-25	0%	25
6380 · Income Taxes	0	0	0	0%	0	150	-150	0%	150
6395 · Operating Contingency	0	107	-107	0%	0	107	-107	0%	107
Total Expense	20,293	22,978	-2,685	88%	96,114	96,367	-253	100%	164,160
Net Ordinary Income	9,649	7,452	2,197	129%	-11,423	-11,217	-206	102%	0
Net Income	9,649	7,452	2,197	129%	-11,423	-11,217	-206	102%	0

Canyon View Homeowners Association
Reserve Statement of Revenue & Expenditures
August 2018

	<u>Aug 18</u>	<u>Apr - Aug 18</u>
Ordinary Income/Expense		
Income		
RESERVE FUND INCOME		
4600 · Interest Reserve Fund	28	137
Transfer from Operating	<u>3,070</u>	<u>15,350</u>
Total RESERVE FUND INCOME	<u>3,098</u>	<u>15,487</u>
Total Income	<u>3,098</u>	<u>15,487</u>
Gross Profit	3,098	15,487
Expense		
RESERVE FUND EXPENSES		
6753 · Concrete Replacement	0	2,200
6758 · Exterior Painting	<u>10,500</u>	<u>10,500</u>
Total RESERVE FUND EXPENSES	<u>10,500</u>	<u>12,700</u>
Total Expense	<u>10,500</u>	<u>12,700</u>
Net Ordinary Income	<u>-7,402</u>	<u>2,787</u>
Net Income	<u><u>-7,402</u></u>	<u><u>2,787</u></u>