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02/11/19

Accrual Basis

Canyon View Homeowners Association

Balance Sheet by Class

As of January 31, 2019

	Operating	Reserve	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
OPERATING FUNDS			
1110 · Alpine Operating	100,626.62	0.00	100,626.62
Total OPERATING FUNDS	100,626.62	0.00	100,626.62
RESERVE FUNDS			
ALPINE BANK			
1310 · Money Market - Reserve	0.00	103,880.09	103,880.09
Total ALPINE BANK	0.00	103,880.09	103,880.09
ALPINE BANK CDS			
1327 · Alpine Bank CD#43676	0.00	31,748.04	31,748.04
1325 · Alpine Bank CD#41097	0.00	33,242.82	33,242.82
1326 · Alpine Bank CD#43065	0.00	32,292.76	32,292.76
Total ALPINE BANK CDS	0.00	97,283.62	97,283.62
Total RESERVE FUNDS	0.00	201,163.71	201,163.71
Total Checking/Savings	100,626.62	201,163.71	301,790.33
Accounts Receivable			
1120 · Accounts Receivable HO	47,051.94	0.00	47,051.94
1330 · Reserve A/R from Operating F...	0.00	-1,869.50	-1,869.50
Total Accounts Receivable	47,051.94	-1,869.50	45,182.44
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	148,726.56	199,294.21	348,020.77
TOTAL ASSETS	148,726.56	199,294.21	348,020.77

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Canyon View Homeowners Association

Balance Sheet by Class

As of January 31, 2019

	Operating	Reserve	TOTAL
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2120 · Accounts Payable - Operating	4,158.60	0.00	4,158.60
Total Accounts Payable	4,158.60	0.00	4,158.60
Other Current Liabilities			
2130 · Pre-Paid Assessments	40,329.56	0.00	40,329.56
2520 · Operating Pay to Reserve F...	-1,869.50	0.00	-1,869.50
Total Other Current Liabilities	38,460.06	0.00	38,460.06
Total Current Liabilities	42,618.66	0.00	42,618.66
Total Liabilities	42,618.66	0.00	42,618.66
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	-16,457.95	18,277.33	1,819.38
Total Equity	106,107.90	199,294.21	305,402.11
TOTAL LIABILITIES & EQUITY	148,726.56	199,294.21	348,020.77

Canyon View Homeowners Association
Operating Budget Performance
January 2019

	Jan 19	Budget	\$ Over Budget	% of Budget	Apr '18 - Jan 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4120 · Late Fees	0	0	0	0%	631	0	631	100%	0
4130 · Legal & Collection Reimburse	235	0	235	100%	435	0	435	100%	0
4145 · Common Assessment	0	0	0	0%	168,000	167,500	500	100%	201,000
4165 · Interest Operating Fund	4	0	4	100%	12	0	12	100%	0
6390 · Transfer to Reserve Fund	-3,070	-3,070	0	100%	-30,700	-30,700	0	100%	-36,840
Total Income	-2,831	-3,070	239	92%	138,378	136,800	1,578	101%	164,160
Gross Profit	-2,831	-3,070	239	92%	138,378	136,800	1,578	101%	164,160
Expense									
6110 · Management & Accounting	1,507	1,474	33	102%	15,105	14,740	365	102%	17,688
6140 · Common Area and D & O Insuran...	1,846	1,840	6	100%	20,304	18,400	1,904	110%	22,080
6150 · Legal Expense	235	100	135	235%	740	400	340	185%	400
6160 · Audit & Tax Preparation	40	0	40	100%	3,030	2,750	280	110%	2,750
6170 · Landscape Maintenance	0	0	0	0%	46,792	46,810	-18	100%	46,810
6175 · Landscape Special Projects	0	0	0	0%	4,105	800	3,305	513%	800
6180 · Sprinkler System Maintenance	0	0	0	0%	2,020	1,200	820	168%	1,200
6190 · Irrigation Water & Electric	122	0	122	100%	36,459	34,200	2,259	107%	34,200
6230 · Trash Removal	830	830	-0	100%	8,300	8,300	-0	100%	9,960
6235 · Rock Wall/Landscape Maintenance	0	0	0	0%	0	2,000	-2,000	0%	2,000
6240 · Street Sweeping	0	0	0	0%	0	400	-400	0%	400
6260 · Street Snow Removal	1,115	300	815	372%	1,115	1,150	-35	97%	1,450
6265 · Snow Removal	1,243	1,200	43	104%	2,023	4,400	-2,377	46%	5,800
6285 · Asphalt Maintenance	0	0	0	0%	0	150	-150	0%	150
6293 · Roof Repair	0	0	0	0%	0	450	-450	0%	450
6295 · Exterior Building Maintenance	0	625	-625	0%	4,464	6,250	-1,786	71%	7,500
6297 · M/R Swamp Coolers	0	0	0	0%	8,915	8,000	915	111%	8,000
6320 · Street Light Maintenance	0	0	0	0%	0	170	-170	0%	170
6330 · Street Light Electricity	40	35	5	114%	420	350	70	120%	420
6360 · Copy/Postage/Office Supplies	0	150	-150	0%	1,045	1,375	-330	76%	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	0	0	0%	0	107	-107	0%	107
Total Expense	6,978	6,554	424	106%	154,836	152,577	2,259	101%	164,160
Net Ordinary Income	-9,809	-9,624	-185	102%	-16,458	-15,777	-681	104%	0
Net Income	-9,809	-9,624	-185	102%	-16,458	-15,777	-681	104%	0

Canyon View Homeowners Association
Reserve Statement of Revenue & Expenditures
January 2019

	<u>Jan 19</u>	<u>Apr '18 - Jan 19</u>
Ordinary Income/Expense		
Income		
RESERVE FUND INCOME		
4600 · Interest Reserve Fund	31	277
Transfer from Operating	<u>3,070</u>	<u>30,700</u>
Total RESERVE FUND INCOME	<u>3,101</u>	<u>30,977</u>
Total Income	<u>3,101</u>	<u>30,977</u>
Gross Profit	3,101	30,977
Expense		
RESERVE FUND EXPENSES		
6753 · Concrete Replacement	0	2,200
6758 · Exterior Painting	<u>0</u>	<u>10,500</u>
Total RESERVE FUND EXPENSES	<u>0</u>	<u>12,700</u>
Total Expense	<u>0</u>	<u>12,700</u>
Net Ordinary Income	<u>3,101</u>	<u>18,277</u>
Net Income	<u><u>3,101</u></u>	<u><u>18,277</u></u>