

Canyon View Homeowners Association

Balance Sheet by Class

As of December 31, 2022

	Operating	Reserve	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
OPERATING FUNDS			
1110 · Alpine Operating	54,790.46	0.00	54,790.46
Total OPERATING FUNDS	54,790.46	0.00	54,790.46
RESERVE FUNDS			
EDWARD JONES CDS			
Insured Bank	0.00	53.72	53.72
Wells Fargo CD	0.00	50,034.50	50,034.50
Silvergate CD - Due 03/20/23	0.00	100,021.00	100,021.00
Silvergate CD - Due 08/18/23	0.00	50,046.00	50,046.00
Total EDWARD JONES CDS	0.00	200,155.22	200,155.22
ALPINE BANK			
1310 · Money Market - Reserve	0.00	7,984.14	7,984.14
Total ALPINE BANK	0.00	7,984.14	7,984.14
BANK CDS			
1326 · Bank CD#43065	0.00	32,581.81	32,581.81
Total BANK CDS	0.00	32,581.81	32,581.81
Total RESERVE FUNDS	0.00	240,721.17	240,721.17
Total Checking/Savings	54,790.46	240,721.17	295,511.63
Accounts Receivable			
1120 · Accounts Receivable HO	31,759.54	0.00	31,759.54
1330 · Reserve A/R from Operating Fund	0.00	-14,270.00	-14,270.00
Total Accounts Receivable	31,759.54	-14,270.00	17,489.54
Other Current Assets			
12000 · Undeposited Funds	790.00	0.00	790.00
Total Other Current Assets	790.00	0.00	790.00
Total Current Assets	87,340.00	226,451.17	313,791.17
TOTAL ASSETS	87,340.00	226,451.17	313,791.17

Canyon View Homeowners Association

Balance Sheet by Class

As of December 31, 2022

	Operating	Reserve	TOTAL
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2120 · Accounts Payable - Operating	3,417.18	0.00	3,417.18
Total Accounts Payable	3,417.18	0.00	3,417.18
Other Current Liabilities			
2130 · Pre-Paid Assessments	20,789.72	0.00	20,789.72
2520 · Operating Pay to Reserve Fund	-14,270.00	0.00	-14,270.00
Total Other Current Liabilities	6,519.72	0.00	6,519.72
Total Current Liabilities	9,936.90	0.00	9,936.90
Total Liabilities	9,936.90	0.00	9,936.90
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	57,240.97	0.00	57,240.97
Total OWNERS EQUITY - OPERATING	57,240.97	0.00	57,240.97
Retained Earnings	29,414.41	99,175.77	128,590.18
Net Income	-9,252.28	-9,971.02	-19,223.30
Total Equity	77,403.10	226,451.17	303,854.27
TOTAL LIABILITIES & EQUITY	87,340.00	226,451.17	313,791.17

Canyon View Homeowners Association
Operating Budget Performance

December 2022

	Dec 22	Budget	\$ Over Budget	% of Budget	Apr - Dec 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4120 · Late Fees	0	0	0	0%	793	0	793	100%	0
4137 · NSF Fees	0	0	0	0%	240	0	240	100%	0
4145 · Common Assessment	36,180	36,180	0	100%	180,900	180,900	0	100%	217,080
4165 · Interest Operating Fund	5	0	5	100%	16	0	16	100%	0
6390 · Transfer to Reserve Fund	-3,780	-3,780	0	100%	-34,020	-34,020	0	100%	-45,360
Total Income	32,405	32,400	5	100%	147,929	146,880	1,049	101%	171,720
Gross Profit	32,405	32,400	5	100%	147,929	146,880	1,049	101%	171,720
Expense									
6110 · Management & Accounting	1,508	1,475	33	102%	15,075	13,275	1,800	114%	17,700
6140 · Common Area and D & O Insurance	2,640	2,634	6	100%	21,423	23,706	-2,283	90%	31,608
6150 · Legal Expense	390	0	390	100%	408	200	208	204%	200
6160 · Audit & Tax Preparation	0	0	0	0%	2,750	2,750	0	100%	2,750
6170 · Landscape Maintenance	30	0	30	100%	48,257	48,664	-407	99%	48,664
6175 · Landscape Special Projects	0	0	0	0%	700	750	-50	93%	750
6180 · Sprinkler System Maintenance	0	0	0	0%	5,556	1,400	4,156	397%	1,400
6190 · Irrigation Water & Electric	24	0	24	100%	36,592	31,100	5,492	118%	31,100
6230 · Trash Removal	891	830	61	107%	8,019	7,470	549	107%	9,960
6235 · Rock Wall/Landscape Maintenance	0	0	0	0%	0	1,500	-1,500	0%	1,500
6260 · Street Snow Removal	0	800	-800	0%	0	1,600	-1,600	0%	3,300
6265 · Snow Removal	1,266	800	466	158%	1,266	1,600	-334	79%	4,000
6285 · Asphalt Maintenance	0	0	0	0%	0	50	-50	0%	50
6293 · Roof Repair	0	0	0	0%	0	150	-150	0%	150
6295 · Exterior Building Maintenance	0	625	-625	0%	7,420	5,625	1,795	132%	7,500
6297 · M/R Swamp Coolers	0	0	0	0%	8,863	8,350	513	106%	8,350
6315 · Lighting Maintenance	0	0	0	0%	0	100	-100	0%	100
6330 · Street Light Electricity	42	41	1	101%	358	369	-11	97%	492
6350 · Sign Maintenance	0	0	0	0%	0	300	-300	0%	300
6360 · Copy/Postage/Office Supplies	0	70	-70	0%	0	1,225	-1,225	0%	1,650
6380 · Income Taxes	0	0	0	0%	0	100	-100	0%	100
6395 · Operating Contingency	0	0	0	0%	495	96	399	515%	96
Total Expense	6,790	7,275	-485	93%	157,182	150,380	6,802	105%	171,720
Net Ordinary Income	25,615	25,125	490	102%	-9,252	-3,500	-5,752	264%	0
Net Income	25,615	25,125	490	102%	-9,252	-3,500	-5,752	264%	0

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Accrual Basis

Canyon View Homeowners Association
Reserve Statement of Revenue & Expenditures
December 2022

	<u>Dec 22</u>	<u>Apr - Dec 22</u>
Ordinary Income/Expense		
Income		
RESERVE FUND INCOME		
4600 · Interest Reserve Fund	4	389
Transfer from Operating	<u>3,780</u>	<u>34,020</u>
Total RESERVE FUND INCOME	<u>3,784</u>	<u>34,409</u>
Total Income	<u>3,784</u>	<u>34,409</u>
Gross Profit	3,784	34,409
Expense		
RESERVE FUND EXPENSES		
6755 · Service Lines-Electric & Water	0	9,800
6753 · Concrete Replacement	0	6,985
6758 · Exterior Painting	<u>0</u>	<u>27,725</u>
Total RESERVE FUND EXPENSES	0	44,510
6370 · Bank Charges	<u>0</u>	<u>25</u>
Total Expense	<u>0</u>	<u>44,535</u>
Net Ordinary Income	3,784	-10,126
Other Income/Expense		
Other Income		
Profit/Loss Investment Fund	<u>156</u>	<u>155</u>
Total Other Income	<u>156</u>	<u>155</u>
Net Other Income	<u>156</u>	<u>155</u>
Net Income	<u><u>3,940</u></u>	<u><u>-9,971</u></u>