

Castle Rock Homeowners Association, Inc.
Fund Balance Sheet
Period Through: 8/31/2019

Assets

Operating Asset	
1001 - Alliance Bank - Operating	\$99,775.20
1003 - Bank of Nevada - Excess Operating	\$7.83
1005 - Alliance Bank Asset Improvement Account	\$3,945.48
1200 - Utilities Deposits	\$942.17
1201 - Key Deposits - Pool	(\$135.00)
1207 - Remote Gate Openers	\$747.81
1220 - A/R Assessments	\$7,923.97
1221 - A/R Late Fees	\$3,246.18
1224 - A/R Interest	\$1,170.05
1227 - A/R Misc Charges	\$33.68
1231 - A/R Bad Debt	(\$9,500.00)
1232 - Due From Reserves	\$7,554.00
1251 - Prepaid Insurance	\$7,800.00
Operating Asset Total	\$123,511.37

Reserve Asset

1002 - Alliance Bank - Reserves	\$183,110.04
1004 - Bank of Nevada - Reserve Account	\$162,913.34
1046 - UBS - Reserve	\$154,975.75
1048 - Metro Phoenix Bank 04/07/20 2.27%	\$131,479.30
1084 - Compass CD 10/26/20 0.30%	\$33,565.53
1085 - Compass CD 03/26/21	\$46,701.78
1086 - CDARS 12M CD 07/09/20 2.33%	\$104,206.77
1087 - Alliance 08/28/20 2.52%	\$130,094.48
1240 - Interest Receivable	\$435.58
1401 - Pool & Lakes Equipment	\$109,747.25
1402 - Security Camera	\$6,999.49
1404 - Fitness Center Equipment	\$38,798.88
1405 - Water Pump	\$26,737.48
1406 - Landscape Improvements	\$97,072.01
1407 - Gates	\$52,789.32
1408 - Rec Center Improvements	\$46,303.86
1409 - Bridges	\$18,246.21
1499 - Accumulated Depreciation Equipment	(\$610,685.82)
1503 - Aeration Lake 8	\$5,107.44
1504 - Culvert Improvements	\$32,850.00
1601 - Lighting Improvements	\$14,980.23
1602 - Lighting Trenching	\$2,500.00
1603 - Clubhouse Improvements	\$59,701.11
1605 - Street Improvements	\$382,008.38
1610 - Pool Improvements	\$107,615.21
1611 - Shade Structures	\$6,115.90
Reserve Asset Total	\$1,344,369.52

Assets Total

\$1,467,880.89

Liabilities and Equity

Operating Liabilities

1302 - Refundable Keys	\$5,210.88
1303 - Fitness Center Deposits	\$5,600.00
1305 - Accounts Payable	\$25,387.74
1320 - Prepaid Assessments	\$55,840.15
1395 - CCM Collections	(\$721.20)
1396 - CCM Rebill Fee	\$75.21
Operating Liabilities Total	\$91,392.78

Reserve Liabilities

1306 - Due to Operating	\$7,554.00
Reserve Liabilities Total	\$7,554.00

Operating Retained Earnings

\$26,565.05

Reserve Retained Earnings

\$1,364,915.57

Operating Net Income

\$5,553.54

Reserve Net Income

(\$28,100.05)

Liabilities & Equity Total

\$1,467,880.89

Castle Rock Homeowners Association, Inc.
Balance Sheet
8/31/2019

	<u>Operating</u>	<u>Reserves</u>	<u>Total</u>
Assets			
<u>Operating Asset</u>			
1001 - Alliance Bank - Operating	\$99,775.20		\$99,775.20
1003 - Bank of Nevada - Excess Operating	\$7.83		\$7.83
1005 - Alliance Bank Asset Improvement Account	\$3,945.48		\$3,945.48
1200 - Utilities Deposits	\$942.17		\$942.17
1201 - Key Deposits - Pool	(\$135.00)		(\$135.00)
1207 - Remote Gate Openers	\$747.81		\$747.81
1220 - A/R Assessments	\$7,923.97		\$7,923.97
1221 - A/R Late Fees	\$3,246.18		\$3,246.18
1224 - A/R Interest	\$1,170.05		\$1,170.05
1227 - A/R Misc Charges	\$33.68		\$33.68
1231 - A/R Bad Debt	(\$9,500.00)		(\$9,500.00)
1232 - Due From Reserves	\$7,554.00		\$7,554.00
1251 - Prepaid Insurance	\$7,800.00		\$7,800.00
<u>Total Operating Asset</u>	<u>\$123,511.37</u>	<u>\$0.00</u>	<u>\$123,511.37</u>
<u>Reserve Asset</u>			
1002 - Alliance Bank - Reserves		\$183,110.04	\$183,110.04
1004 - Bank of Nevada - Reserve Account		\$162,913.34	\$162,913.34
1046 - UBS - Reserve		\$154,975.75	\$154,975.75
1048 - Metro Phoenix Bank 04/07/20 2.27%		\$131,479.30	\$131,479.30
1084 - Compass CD 10/26/20 0.30%		\$33,565.53	\$33,565.53
1085 - Compass CD 03/26/21		\$46,701.78	\$46,701.78
1086 - CDARS 12M CD 07/09/20 2.33%		\$104,206.77	\$104,206.77
1087 - Alliance 08/28/20 2.52%		\$130,094.48	\$130,094.48
1240 - Interest Receivable		\$435.58	\$435.58
1401 - Pool & Lakes Equipment		\$109,747.25	\$109,747.25
1402 - Security Camera		\$6,999.49	\$6,999.49
1404 - Fitness Center Equipment		\$38,798.88	\$38,798.88
1405 - Water Pump		\$26,737.48	\$26,737.48
1406 - Landscape Improvements		\$97,072.01	\$97,072.01
1407 - Gates		\$52,789.32	\$52,789.32
1408 - Rec Center Improvements		\$46,303.86	\$46,303.86
1409 - Bridges		\$18,246.21	\$18,246.21
1499 - Accumulated Depreciation Equipment		(\$610,685.82)	(\$610,685.82)
1503 - Aeration Lake 8		\$5,107.44	\$5,107.44
1504 - Culvert Improvements		\$32,850.00	\$32,850.00
1601 - Lighting Improvements		\$14,980.23	\$14,980.23
1602 - Lighting Trenching		\$2,500.00	\$2,500.00
1603 - Clubhouse Improvements		\$59,701.11	\$59,701.11
1605 - Street Improvements		\$382,008.38	\$382,008.38
1610 - Pool Improvements		\$107,615.21	\$107,615.21
1611 - Shade Structures		\$6,115.90	\$6,115.90
<u>Total Reserve Asset</u>	<u>\$0.00</u>	<u>\$1,344,369.52</u>	<u>\$1,344,369.52</u>
<i>Assets Total</i>	<i>\$123,511.37</i>	<i>\$1,344,369.52</i>	<i>\$1,467,880.89</i>
Liabilities & Equity			
<u>Operating Liabilities</u>			
	<u>Operating</u>	<u>Reserves</u>	<u>Total</u>

Castle Rock Homeowners Association, Inc.

Balance Sheet

8/31/2019

	<u>Operating</u>	<u>Reserves</u>	<u>Total</u>
1302 - Refundable Keys	\$5,210.88		\$5,210.88
1303 - Fitness Center Deposits	\$5,600.00		\$5,600.00
1305 - Accounts Payable	\$25,387.74		\$25,387.74
1320 - Prepaid Assessments	\$55,840.15		\$55,840.15
1395 - CCM Collections	(\$721.20)		(\$721.20)
1396 - CCM Rebill Fee	\$75.21		\$75.21
<u>Total Operating Liabilities</u>	\$91,392.78	\$0.00	\$91,392.78
<u>Reserve Liabilities</u>			
1306 - Due to Operating		\$7,554.00	\$7,554.00
<u>Total Reserve Liabilities</u>		\$7,554.00	\$7,554.00
<u>Retained Earnings</u>	\$26,565.05	\$1,364,915.57	\$1,391,480.62
<u>Net Income</u>	\$5,553.54	(\$28,100.05)	(\$22,546.51)
<i>Liabilities and Equity Total</i>	\$123,511.37	\$1,344,369.52	\$1,467,880.89