

MORRISON RANCH COMMUNITY COUNCIL  
BALANCE SHEET OPERATING (UNAUDITED)  
09/30/2018

	CURRENT MONTH BALANCE	PREVIOUS MONTH BALANCE	NET CHANGE
<b>ASSETS</b>			
<b>CASH</b>			
CASH-OPERATING ACCT	296,227.48	251,082.80	45,144.68
CASH-OPERATING SAVINGS	87,250.42	87,237.04	13.38
CASH-OPERATING SAVINGS	247,755.35	247,623.02	132.33
CASH-DEPOSITORY ACCT	7,935.25	7,935.25	0.00
PETTY CASH	2,223.97	2,223.97	0.00
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TOTAL CASH	641,392.47	596,102.08	45,290.39
<b>ACCTS RECEIVABLE</b>			
ACCOUNTS RECEIVABLE	135,107.67	162,587.38	(27,479.71)
A/R OTHER	16.14	146.10	(129.96)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(73,934.48)	(73,934.48)	0.00
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TOTAL ACCOUNTS RECEIVABLE	61,189.33	88,799.00	(27,609.67)
<b>FIXED ASSETS</b>			
LAND	953,002.47	953,002.47	0.00
LAND IMPROVEMENTS	1,626,060.89	1,626,060.89	0.00
ACCUM DEPRECIATION	(1,040,293.89)	(1,033,856.89)	(6,437.00)
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TOTAL FIXED ASSETS	1,538,769.47	1,545,206.47	(6,437.00)
<b>OTHER ASSETS</b>			
PREPAID INSURANCE	13,912.99	16,218.83	(2,305.84)
PREPAID EXPENSE	16,220.13	16,524.13	(304.00)
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TOTAL OTHER ASSETS	30,133.12	32,742.96	(2,609.84)
TOTAL ASSETS	2,271,484.39	2,262,850.51	8,633.88
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MORRISON RANCH COMMUNITY COUNCIL  
BALANCE SHEET OPERATING (UNAUDITED)  
09/30/2018

	CURRENT MONTH BALANCE	PREVIOUS MONTH BALANCE	NET CHANGE
LIABILITIES & FUND BALANCE			
CURRENT LIABILITIES			
ACCRUED EXPENSE	6,319.62	6,629.50	(309.88)
ACCRUED LOAN INTEREST	32,048.92	28,664.52	3,384.40
ACCOUNTS PAYABLE	89,935.35	67,422.34	22,513.01
UNEARNED ASSESSMENTS	0.00	230,763.78	(230,763.78)
PREPAID ASSESSMENTS	296,171.44	67,427.70	228,743.74
DUE TO RESERVES	2,800.00	4,800.00	(2,000.00)
TOTAL CURRENT LIABILITIES	427,275.33	405,707.84	21,567.49
OTHER LIABILITIES			
NOTES PAYABLE	175,891.84	175,891.84	0.00
NOTES PAYABLE	175,891.84	175,891.84	0.00
NOTES PAYABLE	168,218.81	168,218.81	0.00
LIABILITY FOR UNCLAIMED PROPERTY	393.00	393.00	0.00
OTHER LIABILITY	141,619.83	141,619.83	0.00
TOTAL OTHER LIABILITIES	662,015.32	662,015.32	0.00
TOTAL LIABILITIES	1,089,290.65	1,067,723.16	21,567.49
FUND BALANCE			
OWNERS EQUITY	1,111,140.16	1,111,140.16	0.00
CURRENT YEAR INCOME (LOSS)	71,053.58	83,987.19	(12,933.61)
TOTAL FUND BALANCE	1,182,193.74	1,195,127.35	(12,933.61)
TOTAL LIABILITIES & FUND BALANCE	2,271,484.39	2,262,850.51	8,633.88

MORRISON RANCH COMMUNITY COUNCIL  
485 OP STATEMENT - DETAIL (UNAUDITED)  
09/30/2018

MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
			ASSESSMENTS					
224,070.78	261,200	(37,129.22)	ASSOCIATION ASSMTS	672,612.34	783,600	(110,987.66)	3,062,400	2,389,787.66
36,700.00	0	36,700.00	BUILDER/DEVELOPER ASSESSMENTS	110,987.66	0	110,987.66	0	(110,987.66)
6,793.00	6,793	0.00	COMMERCIAL DUES	20,379.00	20,379	0.00	81,516	61,137.00
267,563.78	267,993	(429.22)	TOTAL ASSESSMENTS	803,979.00	803,979	0.00	3,143,916	2,339,937.00
			OTHER REVENUE					
0.00	0	0.00	ACTIVITY INCOME	1,187.67	0	1,187.67	0	(1,187.67)
0.00	0	0.00	CLASSES	700.14	0	700.14	0	(700.14)
75.00	0	75.00	FACILITY RENTAL	75.00	0	75.00	0	(75.00)
0.00	(600)	600.00	LESS: BAD DEBT	0.00	(1,800)	1,800.00	(7,200)	(7,200.00)
2,800.00	5,720	(2,920.00)	RESERVE FUND FEES	12,400.00	17,160	(4,760.00)	68,640	56,240.00
2,800.00	5,720	(2,920.00)	WORKING CAPITAL	12,400.00	17,160	(4,760.00)	68,640	56,240.00
2,892.00	2,892	0.00	NEIGHBORHOOD MGMT INCOME	8,676.00	8,676	0.00	34,704	26,028.00
1,137.00	2,450	(1,313.00)	COLLECTION FEE REVENUE	10,537.00	7,350	3,187.00	29,400	18,863.00
0.00	0	0.00	FILING FEE CHARGES	112.00	0	112.00	0	(112.00)
2,350.00	0	2,350.00	SPONSORSHIP	2,350.00	0	2,350.00	5,300	2,950.00
1,660.00	0	1,660.00	DONATIONS	1,660.00	0	1,660.00	0	(1,660.00)
145.71	0	145.71	INTEREST	449.01	0	449.01	0	(449.01)
508.00	0	508.00	FUNDRAISING	508.00	0	508.00	0	(508.00)
750.00	0	750.00	SANCTIONS & FEES	1,425.00	0	1,425.00	0	(1,425.00)
2,397.30	1,500	897.30	LEGAL FEE REVENUE	12,474.47	4,500	7,974.47	18,000	5,525.53
(18,095.00)	(18,095)	0.00	TRANSFER TO RESERVE	(54,285.00)	(54,285)	0.00	(217,140)	(162,855.00)
(2,800.00)	(5,720)	2,920.00	CAPITAL RESERVE TRANSFER	(12,400.00)	(17,160)	4,760.00	(68,640)	(56,240.00)
(1,120.00)	(1,120)	0.00	COMMUNITY ENHANCE TRANSFER	(3,360.00)	(3,360)	0.00	(13,440)	(10,080.00)
(4,499.99)	(7,253)	2,753.01	TOTAL OTHER REVENUE	(5,090.71)	(21,759)	16,668.29	(81,736)	(76,645.29)
263,063.79	260,740	2,323.79	NET REVENUE	798,888.29	782,220	16,668.29	3,062,180	2,263,291.71

MORRISON RANCH COMMUNITY COUNCIL  
485 OP STATEMENT - DETAIL (UNAUDITED)  
09/30/2018

MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
EXPENSES								
SALARIES & BENEFITS								
18,940.80	20,715	1,774.20	SALARIES & BENEFITS	61,557.60	62,146	588.40	248,839	187,281.40
18,940.80	20,715	1,774.20	TOTAL SALARIES & BENEF	61,557.60	62,146	588.40	248,839	187,281.40
ADMINISTRATIVE & GENERAL								
0.00	0	0.00	AUDIT/TAX RETURNS	3,938.00	4,000	62.00	8,125	4,187.00
1,200.00	1,200	0.00	DESIGN REVIEW EXPENSE	3,600.00	3,600	0.00	14,400	10,800.00
2,712.80	1,500	(1,212.80)	LEGAL FEES - COLLECTIONS	10,053.53	4,500	(5,553.53)	18,000	7,946.47
1,421.50	2,450	1,028.50	COLLECTIONS	11,979.50	7,350	(4,629.50)	29,400	17,420.50
130.00	1,250	1,120.00	LEGAL FEES/ATTORNEYS	590.00	3,750	3,160.00	15,000	14,410.00
73.34	790	716.66	LICENSES, FEES, PERMITS	481.86	1,074	592.14	2,547	2,065.14
3,434.00	3,434	0.00	MANAGEMENT FEES	10,302.00	10,302	0.00	41,208	30,906.00
0.00	0	0.00	MEETING EXPENSE	0.00	50	50.00	2,300	2,300.00
1,842.49	2,000	157.51	OFFICE SUPPLIES	2,300.25	2,300	(0.25)	11,050	8,749.75
1,750.00	1,750	0.00	OFFICE EQUIPMENT/RENTAL	5,347.73	5,250	(97.73)	21,000	15,652.27
0.00	2,000	2,000.00	OFFICE EQUIP-USAGE	2,014.76	2,000	(14.76)	2,000	(14.76)
0.00	190	190.00	LIFESTYLE SUPPLIES	0.00	570	570.00	2,280	2,280.00
309.17	3,710	3,400.83	MUSIC LICENSE	927.51	3,710	2,782.49	3,710	2,782.49
4,525.67	1,180	(3,345.67)	POSTAGE	4,945.13	1,340	(3,605.13)	6,260	1,314.87
759.04	380	(379.04)	TELEPHONE	1,366.97	1,140	(226.97)	4,560	3,193.03
0.00	100	100.00	COMMUNICATIONS	64.65	300	235.35	1,000	935.35
3,474.81	1,550	(1,924.81)	SOCIAL EVENTS	5,273.89	1,750	(3,523.89)	28,750	23,476.11
0.00	0	0.00	FLAG	0.00	0	0.00	3,600	3,600.00
3,170.00	40	(3,130.00)	MISCELLANEOUS	5,170.00	2,080	(3,090.00)	2,440	(2,730.00)
76.85	100	23.15	MILEAGE/AUTO	205.47	300	94.53	1,200	994.53
822.12	647	(175.12)	WEB HOSTING	2,115.96	1,941	(174.96)	7,764	5,648.04
25,701.79	24,271	(1,430.79)	TOTAL ADMIN & GENERAL	70,677.21	57,307	(13,370.21)	226,594	155,916.79
CONTRACT SERVICES								
1,750.00	3,500	1,750.00	RESERVE STUDY	1,750.00	3,500	1,750.00	3,500	1,750.00
86,785.00	86,785	0.00	LANDSCAPE MAINT	260,355.00	260,355	0.00	1,041,420	781,065.00
1,600.00	0	(1,600.00)	LANDSCAPE REPLACEMENT	1,600.00	0	(1,600.00)	67,300	65,700.00
23,933.25	0	(23,933.25)	TREE MAINTENANCE	23,933.25	24,000	66.75	150,356	126,422.75
3,450.00	2,925	(525.00)	TOT LOT MAINT	8,700.00	9,025	325.00	36,850	28,150.00
2,487.00	11,288	8,801.00	LANDSCAPE MAINT LVTS	2,487.00	33,864	31,377.00	135,456	132,969.00
292.00	655	363.00	PEST CONTROL	871.00	1,505	634.00	6,230	5,359.00
0.00	5,720	5,720.00	WEED CONTROL	10,397.50	11,440	1,042.50	45,320	34,922.50
0.00	0	0.00	GRUB CONTROL	0.00	0	0.00	19,171	19,171.00
0.00	0	0.00	STORM DRAIN MAINT	0.00	35,000	35,000.00	35,000	35,000.00
0.00	550	550.00	PATROL SERVICE	0.00	1,650	1,650.00	6,600	6,600.00
1,346.00	1,346	0.00	LAKEVIEW VILLAGE	4,038.00	4,038	0.00	16,152	12,114.00
121,643.25	112,769	(8,874.25)	TOTAL CONTRACT SERVICE	314,131.75	384,377	70,245.25	1,563,355	1,249,223.25

MORRISON RANCH COMMUNITY COUNCIL  
485 OP STATEMENT - DETAIL (UNAUDITED)  
09/30/2018

MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
			REPAIRS & MAINTENANCE					
1,407.96	225	(1,182.96)	GROUNDS MAINTENANCE	1,407.96	675	(732.96)	2,700	1,292.04
1,013.00	375	(638.00)	LIGHTING	3,785.75	1,125	(2,660.75)	4,500	714.25
0.00	300	300.00	FENCES/WALLS	50.00	900	850.00	3,400	3,350.00
210.00	450	240.00	TOT LOT REPAIRS/MAINT	3,400.00	1,350	(2,050.00)	5,400	2,000.00
0.00	0	0.00	MISCELLANEOUS REPAIRS	151.34	0	(151.34)	0	(151.34)
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2,630.96	1,350	(1,280.96)	TOTAL REPAIRS & MAINT	8,795.05	4,050	(4,745.05)	16,000	7,204.95
			PARTS & SUPPLIES					
0.00	0	0.00	DOGGIE STATION BAGS	400.00	400	0.00	1,600	1,200.00
64.90	225	160.10	ELECTRICAL SUPPLIES	921.65	675	(246.65)	2,700	1,778.35
32,212.50	22,000	(10,212.50)	PERENNIAL RYE SEED	32,212.50	22,000	(10,212.50)	188,400	156,187.50
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32,277.40	22,225	(10,052.40)	TOTAL PARTS & SUPPLIES	33,534.15	23,075	(10,459.15)	192,700	159,165.85
			UTILITIES					
2,436.60	2,526	89.40	ELECTRICITY	7,249.55	7,564	314.45	29,039	21,789.45
174.53	176	1.47	WATER/SEWER	522.42	510	(12.42)	2,036	1,513.58
57,506.83	75,064	17,557.17	WATER-IRRIG	192,676.39	237,701	45,024.61	753,634	560,957.61
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60,117.96	77,766	17,648.04	TOTAL UTILITIES	200,448.36	245,775	45,326.64	784,709	584,260.64
			TAXES					
0.00	0	0.00	REAL ESTATE TAXES	0.00	0	0.00	26,000	26,000.00
2,558.00	0	(2,558.00)	INCOME TAXES	2,919.19	0	(2,919.19)	700	(2,219.19)
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2,558.00	0	(2,558.00)	TOTAL TAXES	2,919.19	0	(2,919.19)	26,700	23,780.81
			INSURANCE					
185.92	181	(4.92)	DIRECTORS & OFFICERS	557.76	543	(14.76)	2,172	1,614.24
2,041.92	2,041	(0.92)	ASSOC MASTER POLICY	6,125.76	6,123	(2.76)	24,492	18,366.24
78.00	82	4.00	WORKERS COMPENSATION	(390.00)	246	636.00	984	1,374.00
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2,305.84	2,304	(1.84)	TOTAL INSURANCE	6,293.52	6,912	618.48	27,648	21,354.48
266,176.00	261,400	(4,776.00)	TOTAL OPER EXPENSES	698,356.83	783,642	85,285.17	3,086,545	2,388,188.17
(3,112.21)	(660)	(2,452.21)	NET INCOME/(LOSS) BEFORE DEPR	100,531.46	(1,422)	101,953.46	(24,365)	(124,896.46)
			NOTE INTEREST EXPENSE					
962.12	0	(962.12)	NOTE 2 INTEREST EXPENSE	2,883.28	0	(2,883.28)	0	(2,883.28)
962.12	0	(962.12)	NOTE 3 INTEREST EXPENSE	2,883.28	0	(2,883.28)	0	(2,883.28)
875.25	0	(875.25)	NOTE 4 INTEREST EXPENSE	2,612.61	0	(2,612.61)	0	(2,612.61)
584.91	0	(584.91)	NOTE 1 INTEREST EXPENSE	1,787.71	0	(1,787.71)	0	(1,787.71)
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3,384.40	0	(3,384.40)	TOTAL NOTES INTEREST EXP	10,166.88	0	(10,166.88)	0	(10,166.88)

MORRISON RANCH COMMUNITY COUNCIL 485 OP STATEMENT - DETAIL (UNAUDITED) 09/30/2018
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MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
6,437.00	0	(6,437.00)	DEPRECIATION EXPENSE	19,311.00	0	(19,311.00)	0	(19,311.00)
<u>(12,933.61)</u>	<u>(660)</u>	<u>(12,273.61)</u>	NET INCOME/(LOSS) AFTER DEPR	<u>71,053.58</u>	<u>(1,422)</u>	<u>72,475.58</u>	<u>(24,365)</u>	<u>(95,418.58)</u>

MORRISON RANCH COMMUNITY COUNCIL  
BALANCE SHEET - RESERVES (UNAUDITED)  
09/30/2018

	CURRENT MONTH BALANCE	PREVIOUS MONTH BALANCE	NET CHANGE
<b>ASSETS</b>			
<b>CASH - RESERVE FUND</b>			
CASH-RESERVES	315,751.95	297,115.80	18,636.15
CASH-RESERVES	247,767.71	247,621.13	146.58
CASH-RESERVES	249,123.37	248,908.56	214.81
CERTIFICATE OF DEPOSIT	109,689.41	109,563.27	126.14
CERTIFICATE OF DEPOSIT	249,609.96	249,609.96	0.00
CERTIFICATE OF DEPOSIT - MUTUAL OF	247,678.35	246,964.68	713.67
RESERVE CD	217,929.36	217,607.42	321.94
RESERVE CD	228,141.82	227,842.76	299.06
CD RESERVE-MERIDIAN	249,672.23	250,107.38	(435.15)
CASH ENHANCEMENT FUND	75,194.22	74,062.81	1,131.41
RESERVE MMKT	150,833.02	150,648.42	184.60
RESERVE ICS MMKT	402,160.95	401,668.80	492.15
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<b>TOTAL CASH - RESERVE FUND</b>	<b>2,743,552.35</b>	<b>2,721,720.99</b>	<b>21,831.36</b>
<b>ACCOUNTS RECEIVABLE</b>			
A/R RESERVES	2,800.00	4,800.00	(2,000.00)
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<b>TOTAL ACCOUNTS RECEIVABLE</b>	<b>2,800.00</b>	<b>4,800.00</b>	<b>(2,000.00)</b>
<b>TOTAL ASSETS</b>	<b><u>2,746,352.35</u></b>	<b><u>2,726,520.99</u></b>	<b><u>19,831.36</u></b>

MORRISON RANCH COMMUNITY COUNCIL  
BALANCE SHEET - RESERVES (UNAUDITED)  
09/30/2018

	CURRENT MONTH BALANCE	PREVIOUS MONTH BALANCE	NET CHANGE
LIABILITIES & FUND BALANCE			
TOTAL LIABILITIES	0.00	0.00	0.00
FUND BALANCE			
RESERVE FUND EQUITY	2,080,380.62	2,080,380.62	0.00
COMMUNITY ENHANCEMENT EQUITY	621,738.49	621,738.49	0.00
NET INCOME (LOSS)	44,233.24	24,401.88	19,831.36
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TOTAL FUND BALANCE	2,746,352.35	2,726,520.99	19,831.36
TOTAL LIABILITIES & FUND BALANCE	<u>2,746,352.35</u>	<u>2,726,520.99</u>	<u>19,831.36</u>



MORRISON RANCH COMMUNITY COUNCIL  
RESERVE STATEMENT - DETAIL (UNAUDITED)  
09/30/2018

MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
			REVENUE					
18,095.00	18,095	0.00	TRANSFER FROM OP'G	54,285.00	54,285	0.00	217,140	162,855.00
2,800.00	5,720	(2,920.00)	CAPITAL RESERVE TRANSFER	12,400.00	17,160	(4,760.00)	68,640	56,240.00
1,120.00	1,120	0.00	COMMUNITY ENHANCE TRANSFER	3,360.00	3,360	0.00	13,440	10,080.00
2,969.95	0	2,969.95	RESERVE INTEREST	8,855.53	0	8,855.53	0	(8,855.53)
11.41	0	11.41	COMM ENHANCE INTEREST	36.55	0	36.55	0	(36.55)
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24,996.36	24,935	61.36	TOTAL INCOME	78,937.08	74,805	4,132.08	299,220	220,282.92
			EXPENSES					
0.00	0	0.00	BLOCKWALLS	4,966.58	0	(4,966.58)	0	(4,966.58)
0.00	0	0.00	LIGHTING	16,423.08	0	(16,423.08)	0	(16,423.08)
0.00	0	0.00	CONCRETE REPAIRS	2,984.18	0	(2,984.18)	0	(2,984.18)
5,165.00	0	(5,165.00)	ELECTRICAL METER PEDESTAL	10,330.00	0	(10,330.00)	0	(10,330.00)
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5,165.00	0	(5,165.00)	TOTAL EXPENSES	34,703.84	0	(34,703.84)	0	(34,703.84)
19,831.36	24,935	(5,103.64)	NET INCOME (LOSS)	44,233.24	74,805	(30,571.76)	299,220	254,986.76
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