

**San Juan River Resort POA**  
**Balance Sheet - Modified Accrual**  
As of December 31, 2018

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	<u>Dec 31, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Citizen's Bank	41,415.15
	<u>41,415.15</u>
<b>Total Checking/Savings</b>	<b>41,415.15</b>
Accounts Receivable	
Accounts Receivable	669.45
	<u>669.45</u>
<b>Total Accounts Receivable</b>	<b>669.45</b>
<b>Total Current Assets</b>	<b>42,084.60</b>
<b>Fixed Assets</b>	
Equipment	3,420.80
Signs	2,263.80
Buildings	25,848.31
Accumulated Depreciation	-7,347.80
	<u>24,185.11</u>
<b>Total Fixed Assets</b>	<b>24,185.11</b>
<b>TOTAL ASSETS</b>	<b>66,269.71</b>
	<u><u>66,269.71</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Retained Earnings	85,660.49
Net Income	-19,390.78
	<u>66,269.71</u>
<b>Total Equity</b>	<b>66,269.71</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>66,269.71</b>
	<u><u>66,269.71</u></u>

**San Juan River Resort POA**  
**Profit & Loss - YTD - Cash Basis**  
January through December 2018

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	<u>Jan - Dec 18</u>
Ordinary Income/Expense	
Income	
POA Dues	27,680.55
Late Fees	15.00
Bldg Plan Approval Permit	140.00
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Total Income	27,835.55
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Gross Profit	27,835.55
Expense	
Annual Picnic & Meeting	251.43
Bank Service Charges	11.61
Fencing	3,840.00
Filing Fees	18.00
Insurance	783.00
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Licenses and Permits	18.00
Postage and Delivery	392.45
Professional Fees	13,577.41
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Rent	180.00
Utilities	473.88
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Total Expense	19,545.78
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Net Ordinary Income	8,289.77
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Net Income	<u>8,289.77</u>

**San Juan River Resort POA**  
**Profit & Loss - Cash Basis**  
December 2018

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	<u>Dec 18</u>
Ordinary Income/Expense	
Expense	
Bank Service Charges	9.61
Utilities	<u>35.19</u>
Total Expense	<u>44.80</u>
Net Ordinary Income	<u>-44.80</u>
Net Income	<u><u>-44.80</u></u>

**San Juan River Resort POA**  
**Profit & Loss Budget vs. Actual - Cash Basis**  
 January through December 2018

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
POA Dues	27,680.55	27,000.00	680.55	102.5%
Fish Donations	0.00	1,400.00	-1,400.00	0.0%
Late Fees	15.00			
Bldg Plan Approval Per...	140.00	0.00	140.00	100.0%
<b>Total Income</b>	<u>27,835.55</u>	<u>28,400.00</u>	<u>-564.45</u>	<u>98.0%</u>
<b>Gross Profit</b>	27,835.55	28,400.00	-564.45	98.0%
<b>Expense</b>				
Annual Picnic & Meeting	251.43	300.00	-48.57	83.8%
Bank Service Charges	11.61			
<b>Capital Purchase</b>				
Mailbox/Kiosk Building	0.00	2,000.00	-2,000.00	0.0%
Landscaping	0.00	2,000.00	-2,000.00	0.0%
<b>Total Capital Purchase</b>	<u>0.00</u>	<u>4,000.00</u>	<u>-4,000.00</u>	<u>0.0%</u>
Dues and Subscriptions	0.00	50.00	-50.00	0.0%
Fencing	3,840.00	500.00	3,340.00	768.0%
Filing Fees	18.00	26.00	-8.00	69.2%
<b>Fish Stocking</b>				
From Donations	0.00	1,400.00	-1,400.00	0.0%
From General Fund	0.00	200.00	-200.00	0.0%
<b>Total Fish Stocking</b>	<u>0.00</u>	<u>1,600.00</u>	<u>-1,600.00</u>	<u>0.0%</u>
<b>Insurance</b>				
Errors & Omissions	0.00	140.00	-140.00	0.0%
Liability Insurance	783.00	750.00	33.00	104.4%
<b>Total Insurance</b>	<u>783.00</u>	<u>890.00</u>	<u>-107.00</u>	<u>88.0%</u>
Internet	0.00	350.00	-350.00	0.0%
Licenses and Permits	18.00			
Miscellaneous	0.00	200.00	-200.00	0.0%
Postage and Delivery	392.45	300.00	92.45	130.8%
Printing and Reproduction	0.00	100.00	-100.00	0.0%
<b>Professional Fees</b>				
Accounting	1,951.64	2,700.00	-748.36	72.3%
Computer Program	200.00	0.00	200.00	100.0%
Board Meeting Recor...	550.00	1,200.00	-650.00	45.8%
Legal Fees	10,875.77	11,450.00	-574.23	95.0%
<b>Total Professional Fees</b>	<u>13,577.41</u>	<u>15,350.00</u>	<u>-1,772.59</u>	<u>88.5%</u>
Rent	180.00	240.00	-60.00	75.0%
Security	0.00	700.00	-700.00	0.0%
<b>Supplies</b>				
Office	0.00	50.00	-50.00	0.0%
<b>Total Supplies</b>	<u>0.00</u>	<u>50.00</u>	<u>-50.00</u>	<u>0.0%</u>

San Juan River Resort POA  
 Profit & Loss Budget vs Actual - Cash Basis  
 January through December 2019

	Jan - Dec 18	Budget	% Over Budget	% of Budget
<b>Total Supplies</b>	0.00	00.00	-00.00	0.0%
Office	0.00	00.00	-00.00	0.0%
Supplies	0.00	00.00	-00.00	0.0%
Rent	0.00	00.00	-00.00	0.0%
<b>Total Professional Fees</b>	18,577.41	18,380.00	-177.00	0.9%
Legal Fees	10,878.77	11,450.00	-571.23	0.5%
Board Meeting Room	500.00	1,200.00	-700.00	0.6%
Companion Program	500.00	0.00	500.00	0.3%
Accounting	1,001.64	2,700.00	-1,698.36	0.3%
Professional Fees	0.00	100.00	-100.00	0.0%
Printing and Reproduction	0.00	100.00	-100.00	0.0%
Postage and Delivery	382.43	300.00	82.43	0.2%
Miscellaneous	0.00	300.00	-300.00	0.0%
Licenses and Permits	18.00	0.00	18.00	0.0%
Interest	0.00	0.00	-0.00	0.0%
<b>Total Insurance</b>	789.00	800.00	-107.00	0.0%
Liability Insurance	789.00	750.00	39.00	0.1%
Errors & Omissions	0.00	150.00	-150.00	0.0%
<b>Total Fish Stocking</b>	0.00	1,000.00	-1,000.00	0.0%
From General Fund	0.00	200.00	-200.00	0.0%
Fish Stocking	0.00	1,400.00	-1,400.00	0.0%
Fishing Fees	10.00	25.00	-15.00	0.0%
Fishing and Subscriptions	0.00	0.00	-0.00	0.0%
<b>Total Capital Purchase</b>	0.00	4,000.00	-4,000.00	0.0%
Landscaping	0.00	2,000.00	-2,000.00	0.0%
Medical/Office Building	0.00	2,000.00	-2,000.00	0.0%
Capital Purchase	0.00	0.00	-0.00	0.0%
Bank Service Charges	11.81	0.00	11.81	0.0%
Annual Picnic & Meeting	207.43	0.00	207.43	0.1%
<b>Expense</b>	21,386.25	28,400.00	-6,994.45	0.8%
<b>Gross Profit</b>	21,386.25	28,400.00	-6,994.45	0.8%
<b>Total Income</b>	27,882.80	28,400.00	-517.20	0.2%
Bldg Maint Approval Fees	140.00	0.00	140.00	0.5%
Late Fees	18.00	0.00	18.00	0.1%
Fish Donations	0.00	1,400.00	-1,400.00	0.0%
POA Fees	27,380.80	27,000.00	380.80	1.4%
<b>Ordinary Income/Expense</b>	27,882.80	27,000.00	882.80	3.3%

**San Juan River Resort POA**  
**Profit & Loss Budget vs. Actual - Cash Basis**  
 January through December 2018

	<u>Jan - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Utilities</b>				
<b>Electric</b>				
Entrance Lights	<u>473.88</u>	<u>450.00</u>	<u>23.88</u>	<u>105.3%</u>
Total Electric	<u>473.88</u>	<u>450.00</u>	<u>23.88</u>	<u>105.3%</u>
Waste Disposal	<u>0.00</u>	<u>700.00</u>	<u>-700.00</u>	<u>0.0%</u>
<b>Total Utilities</b>	<u>473.88</u>	<u>1,150.00</u>	<u>-676.12</u>	<u>41.2%</u>
<b>Total Expense</b>	<u>19,545.78</u>	<u>25,806.00</u>	<u>-6,260.22</u>	<u>75.7%</u>
<b>Net Ordinary Income</b>	<u>8,289.77</u>	<u>2,594.00</u>	<u>5,695.77</u>	<u>319.6%</u>
<b>Net Income</b>	<u>8,289.77</u>	<u>2,594.00</u>	<u>5,695.77</u>	<u>319.6%</u>