# San Juan River Resort POA Balance Sheet - Modified Accrual

As of March 31, 2020

ASSETS         Current Assets           Checking/Savings         1,000.00           Cash Contingency         1,000.00           Cash - Operating         52,634.73           Cash - Legal         29,833.80           Total Citizen's Bank         83,468.53           Total Checking/Savings         83,468.53           Accounts Receivable         7,281.85           Accounts Receivable         7,281.85           Total Accounts Receivable         7,281.85           Total Current Assets         90,750.38           Fixed Assets         90,750.38           Fixed Assets         2,263.80           Buildings         2,263.80           Buildings         2,548.31           Accumulated Depreciation         -14,197.80           Total Fixed Assets         17,335.11           TOTAL ASSETS         108,085.49           LIABILITIES & EQUITY         Liabilities           Other Current Liabilities         8,825.85           Total Other Current Liabilities         8,825.85           Total Current Liabilities         8,825.85           Total Liabilities         8,825.85           Total Liabilities         8,825.85           Total Current Liabilities         8,825.85		Mar 31, 20		
Cash Contingency Cash - Operating Cash - Legal         1,000.00 52,634,73 29,833.80           Total Citizen's Bank         83,468.53           Total Checking/Savings         83,468.53           Accounts Receivable Accounts Receivable Accounts Receivable T,281.85         7,281.85           Total Accounts Receivable Total Current Assets         90,750.38           Fixed Assets Equipment Signs 2,263.80 Buildings Accumulated Depreciation 14,197.80         2,5,848.31           Total Fixed Assets 17,335.11         108,085.49           LIABILITIES & EQUITY Liabilities Other Current Liabilities Deferred Revenue-POA Dues Deferred Revenue-POA Dues B,825.85         8,825.85           Total Other Current Liabilities 8,825.85         8,825.85           Total Liabilities 8,825.85         70tal Liabilities 8,825.85           Total Liabilities 9,73,494.71 Net Income 25,764.93         73,494.71           Total Equity 99,259.64	Current Assets Checking/Savings			
Total Checking/Savings         83,468.53           Accounts Receivable         7,281.85           Total Accounts Receivable         7,281.85           Total Current Assets         90,750.38           Fixed Assets         Equipment           Equipment         3,420.80           Signs         2,263.80           Buildings         25,848.31           Accumulated Depreciation         -14,197.80           Total Fixed Assets         17,335.11           TOTAL ASSETS         108,085.49           LIABILITIES & EQUITY         Liabilities           Current Liabilities         0ther Current Liabilities           Other Current Liabilities         8,825.85           Total Other Current Liabilities         8,825.85           Total Liabilities         8,825.85           Total Liabilities         8,825.85           Total Liabilities         8,825.85           Equity         Retained Earnings         73,494.71           Net Income         25,764.93           Total Equity         99,259.64	Cash Contingency Cash - Operating	52,634.73		
Accounts Receivable       7,281.85         Total Accounts Receivable       7,281.85         Total Current Assets       90,750.38         Fixed Assets       80,750.38         Equipment       3,420.80         Signs       2,263.80         Buildings       25,848.31         Accumulated Depreciation       -14,197.80         Total Fixed Assets       17,335.11         TOTAL ASSETS       108,085.49         LIABILITIES & EQUITY       Liabilities         Current Liabilities       0ther Current Liabilities         Deferred Revenue-POA Dues       8,825.85         Total Other Current Liabilities       8,825.85         Total Liabilities       8,825.85         Total Liabilities       8,825.85         Total Liabilities       73,494.71         Net Income       25,764.93         Total Equity       99,259.64	Total Citizen's Bank	83,468.53		
Accounts Receivable         7,281.85           Total Accounts Receivable         7,281.85           Total Current Assets         90,750.38           Fixed Assets         2,063.80           Equipment         3,420.80           Signs         2,263.80           Buildings         25,848.31           Accumulated Depreciation         -14,197.80           Total Fixed Assets         17,335.11           TOTAL ASSETS         108,085.49           LIABILITIES & EQUITY         Liabilities           Current Liabilities         0ther Current Liabilities           Deferred Revenue-POA Dues         8,825.85           Total Other Current Liabilities         8,825.85           Total Liabilities         8,825.85           Total Liabilities         8,825.85           Equity         73,494.71           Net Income         25,764.93           Total Equity         99,259.64	Total Checking/Savings	83,468.53		
Total Current Assets       90,750.38         Fixed Assets       3,420.80         Signs       2,263.80         Buildings       25,848.31         Accumulated Depreciation       -14,197.80         Total Fixed Assets       17,335.11         TOTAL ASSETS       108,085.49         LIABILITIES & EQUITY       Liabilities         Current Liabilities       0ther Current Liabilities         Deferred Revenue-POA Dues       8,825.85         Total Other Current Liabilities       8,825.85         Total Liabilities       8,825.85         Total Liabilities       8,825.85         Equity       8,825.85         Equity       73,494.71         Net Income       25,764.93         Total Equity       99,259.64		7,281.85		
Fixed Assets       3,420.80         Equipment       3,420.80         Signs       2,263.80         Buildings       25,848.31         Accumulated Depreciation       -14,197.80         Total Fixed Assets       17,335.11         TOTAL ASSETS       108,085.49         LIABILITIES & EQUITY       Liabilities         Current Liabilities       Current Liabilities         Other Current Liabilities       8,825.85         Total Other Current Liabilities       8,825.85         Total Liabilities       8,825.85         Total Liabilities       8,825.85         Equity       8,825.85         Equity       73,494.71         Net Income       25,764.93         Total Equity       99,259.64	Total Accounts Receivable	7,281.85		
Equipment       3,420.80         Signs       2,263.80         Buildings       25,848.31         Accumulated Depreciation       -14,197.80         Total Fixed Assets       17,335.11         TOTAL ASSETS       108,085.49         LIABILITIES & EQUITY       Liabilities         Current Liabilities       0ther Current Liabilities         Deferred Revenue-POA Dues       8,825.85         Total Other Current Liabilities       8,825.85         Total Current Liabilities       8,825.85         Total Liabilities       8,825.85         Equity       8,825.85         Equity       73,494.71         Net Income       25,764.93         Total Equity       99,259.64	Total Current Assets	90,750.38		
TOTAL ASSETS 108,085.49  LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities Deferred Revenue-POA Dues 8,825.85  Total Other Current Liabilities 8,825.85  Total Current Liabilities 8,825.85  Total Liabilities 8,825.85  Equity Retained Earnings 73,494.71 Net Income 25,764.93  Total Equity 99,259.64	Equipment Signs Buildings	2,263.80 25,848.31		
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities Deferred Revenue-POA Dues  Total Other Current Liabilities  Total Current Liabilities  Total Liabilities  8,825.85  Total Liabilities  8,825.85  Equity Retained Earnings 73,494.71 Net Income 75,764.93  Total Equity 99,259.64	Total Fixed Assets	17,335.11		
Liabilities Current Liabilities Other Current Liabilities Deferred Revenue-POA Dues  Total Other Current Liabilities  Total Current Liabilities  Total Liabilities  8,825.85  Total Liabilities  8,825.85  Total Liabilities  8,825.85  Equity Retained Earnings 73,494.71 Net Income  75,764.93  Total Equity 99,259.64	TOTAL ASSETS	108,085.49		
Total Other Current Liabilities 8,825.85  Total Current Liabilities 8,825.85  Total Liabilities 8,825.85  Equity Retained Earnings 73,494.71 Net Income 25,764.93  Total Equity 99,259.64	Liabilities Current Liabilities Other Current Liabilities	8,825,85		
Total Current Liabilities 8,825.85  Total Liabilities 8,825.85  Equity Retained Earnings 73,494.71 Net Income 25,764.93  Total Equity 99,259.64				
Total Liabilities         8,825.85           Equity         73,494.71           Net Income         25,764.93           Total Equity         99,259.64				
Equity     Retained Earnings				
	Equity Retained Earnings	73,494.71		
TOTAL LIABILITIES & EQUITY 108,085.49	Total Equity	99,259.64		
	TOTAL LIABILITIES & EQUITY	108,085.49		

#### San Juan River Resort POA Profit & Loss - Cash Basis

March 2020

	Mar 20	
Ordinary Income/Expense Income POA Dues Bldg Plan Approval Permit	4,632.00 35.00	
Total Income	4,667.00	
Gross Profit	4,667.00	
Expense Postage and Delivery Professional Fees Management Company Accounting Legal Fees	500.00 200.00 1,217.00	
Total Professional Fees	1,917.00	
Utilities	122.98	
Total Expense	2,046.93	
Net Ordinary Income	2,620.07	
Net Income	2,620.07	

### San Juan River Resort POA Profit & Loss - YTD - Cash Basis

January through March 2020

	Jan - Mar 20	
Ordinary Income/Expense Income		
POA Dues	37,265.96	
Late Fees	60.00	
Lien Fee	99.85	
Bldg Plan Approval Permit	35.00	
Total Income	37,460.81	
Gross Profit	37,460.81	
Expense		
Lien Filing & Release	54.00	
Postage and Delivery	117.95	
Printing and Reproduction Professional Fees	60.00	
Management Company	1,500.00	
Accounting	812.00	
Legal Fees	8,498.95	
Total Professional Fees	10,810.95	
Rent	480.00	
Utilities	172.98	
Total Expense	11,695.88	
Net Ordinary Income	25,764.93	
Net Income	25,764.93	

## San Juan River Resort POA Profit & Loss Budget vs. Actual - Cash Basis January through March 2020

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense Income				
POA Dues	37,265.96	43,250.00	-5,984.04	86.2%
Late Fees	60.00			
Lien Fee	99.85			
Bldg Plan Approval Permit	35.00	·	<del></del>	
Total Income	37,460.81	43,250.00	-5,789.19	86.6%
Gross Profit	37,460.81	43,250.00	-5,789.19	86.6%
Expense				
Annual Picnic & Meeting Capital Purchase	0.00	0.00	0.00	0.0%
Mailbox/Kiosk Building	0.00	0.00	0.00	0.0%
Landscaping	0.00	0.00	0.00	0.0%
Animal Waste Stations	0.00	0.00	0.00	0.0%
Total Capital Purchase	0.00	0.00	0.00	0.0%
Dues and Subscriptions	0.00	0.00	0.00	0.0%
Fencing	0.00	0.00	0.00	0.0%
Filing Fees	0.00	0.00	0.00	0.0%
Fish Stocking	0.00	0.00	0.00	0.0%
Insurance				
Errors & Omissions	0.00	0.00	0.00	0.0%
Liability Insurance	0.00	0.00	0.00	0.0%
Total Insurance	0.00	0.00	0.00	0.0%
Internet	0.00	80.00	-80.00	0.0%
Lien Filing & Release	54.00			
Miscellaneous	0.00	45.00	-45.00	0.0%
Postage and Delivery	117.95	110.00	7.95	107.2%
Printing and Reproduction	60.00	35.00	25.00	171.4%
Professional Fees Management Company	1,500.00	1,500.00	0.00	100.0%
Accounting	812.00	750.00	62.00	108.3%
Board Meeting Recor	0.00	300.00	-300.00	0.0%
Legal Fees	8,498.95	3,000.00	5,498.95	283.3%
Documents and Reco	0.00	300.00	-300.00	0.0%
Total Professional Fees	10,810.95	5,850.00	4,960.95	184.8%
Rent	480.00	240.00	240.00	200.0%
Security	0.00	0.00	0.00	0.0%
Supplies	0.00	0.00	0.00	0.0%
Utilities				
Electric				
Entrance Lights	172.98	105.00	67.98	164.7%
Total Electric	172.98	105.00	67.98	164.7%

## San Juan River Resort POA Profit & Loss Budget vs. Actual - Cash Basis January through March 2020

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
Waste Disposal	0.00	0.00	0.00	0.0%
Total Utilities	172.98	105.00	67.98	164.7%
Total Expense	11,695.88	6,465.00	5,230.88	180.9%
Net Ordinary Income	25,764.93	36,785.00	-11,020.07	70.0%
Net Income	25,764.93	36,785.00	-11,020.07	70.0%