

ROIA CHECKING
1/12/94 ✓

Nov
Reconciliation Report

Beck
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RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		6,567.66

Checks and Payments:	4 Items	-52.50
Deposits and Other Credits:	5 Items	1,060.52

Ending Balance of Bank Statement:		7,575.68

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		7,575.68

Checks and Payments:	4 Items	-721.33
Deposits and Other Credits:	1 Item	468.00

Register Balance as of 1/12/94:		7,322.35

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	0 Items	0.00

Register Ending Balance:		7,322.35

Reconciliation Report

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KOIA CHECKING
1/12/94

CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
9/ 9/93	1244	LMT		[TREASURER-POST]	X	-13.34
10/22/93	1250	LMT		[TREASURER-POST]	X	-7.79
11/ 5/93		FIRST NAT. BANK	CHECKS	[TREASURER-POST]	X	-19.90
11/30/93		Service Charge			X	-11.47
Total Cleared Checks and Payments						4 Items -52.50
Cleared Deposits and Other Credits						
10/ 5/93		DEP		DUES	X	30.00
10/30/93		DEP		DUES	X	540.00
11/ 4/93		DEP		DUES	X	330.00
11/22/93		DEP		DUES	X	150.00
11/30/93		Interest Earned			X	10.52
Total Cleared Deposits and Other Credits						5 Items 1,060.52
Total Cleared Transactions						9 Items 1,008.02

Reconciliation Report

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ROIA CHECKING
1/12/94

UNCLEARED TRANSACTION DETAIL UP TO 1/12/94

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
12/11/93	1301	TOM SINNOTT		[NEWSLETTER]		-51.33
12/11/93	1302	DAVEY		[LANDSCAPING]		-640.00
12/11/93	1303	SEC OF STATE	AGENT FEE	[DISCRETIONARY]		-5.00
12/11/93	1304	CITY OF WARRENV	BANNER	[DISCRETIONARY]		-25.00
Total Uncleared Checks and Payments				4 Items		-721.33
Uncleared Deposits and Other Credits						
12/11/93	DEP			DUES		468.00
Total Uncleared Deposits and Other Credits				1 Item		468.00
Total Uncleared Transactions				5 Items		-253.33

Beck

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ROIA CHECKING
1/13/94

Reconciliation Report

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RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		7,575.68

Checks and Payments:	4 Items	-710.56
Deposits and Other Credits:	2 Items	479.09

Ending Balance of Bank Statement:		7,344.21

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		7,344.21

Checks and Payments:	1 Item	-25.00
Deposits and Other Credits:	0 Items	0.00

Register Balance as of 1/13/94:		7,319.21

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	0 Items	0.00

Register Ending Balance:		7,319.21

ROIA CHECKING
1/13/94

Reconciliation Report

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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
12/11/93	1301	TOM SINNOTT		[NEWSLETTER]	X	-51.33
12/11/93	1302	DAVEY		[LANDSCAPING]	X	-640.00
12/11/93	1303	SEC OF STATE	AGENT FEE	[DISCRETIONARY]	X	-5.00
12/30/93		Service Charge			X	-14.23
Total Cleared Checks and Payments						4 Items -710.56
Cleared Deposits and Other Credits						
12/11/93		DEP		DUES	X	468.00
12/30/93		Interest Earned			X	11.09
Total Cleared Deposits and Other Credits						2 Items 479.09
Total Cleared Transactions						6 Items -231.47

Reconciliation Report

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ROIA CHECKING
1/13/94

UNCLEARED TRANSACTION DETAIL UP TO 1/13/94

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
12/11/93	1304	CITY OF WARRENV	BANNER	[DISCRETIONARY]		-25.00
Total Uncleared Checks and Payments					1 Item	-25.00
Uncleared Deposits and Other Credits						
Total Uncleared Deposits and Other Credits					0 Items	0.00
Total Uncleared Transactions					1 Item	-25.00

Beck

ROIA BUDGET UPDATE
As of 1/12/94

ROIA-Selected Accounts
1/12/94

Page 1

Acct	1/12/94 Balance
-----	-----
ASSETS	0.00
LIABILITIES & EQUITY	
LIABILITIES	
Other Liabilities	
DISCRETIONARY	-30.00
ENTERTAINMENT	-203.42
FIN REVIEW	-475.00
INSURANCE	-207.00
LANDSCAPING	-4,437.65
NEWSLETTER	-375.09
NOMINATING	-106.35
PARKWAY TREE	-39.70
PO BOX	-7.25
ROIA PROP. TAX	-72.38
TREASURER-POST	-85.91
Total Other Liabilities	-6,039.75
TOTAL LIABILITIES	-6,039.75
EQUITY	6,039.75
TOTAL LIABILITIES & EQUITY	0.00
	=====

ITEMIZED CATEGORY REPORT
1/ 1/93 Through 1/31/94

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ROIA-All Accounts
1/12/94

Date	Acct	Num	Description	Memo	Category	Clr	Amount
INCOME/EXPENSE							
INCOME							
Income - Other							
1/31/93	ROIA	CH	Interest Earned			X	6.77
2/28/93	ROIA	CH	Interest Earned			X	7.25
3/28/93	ROIA	CH	Interest Earned			X	9.40
4/28/93	ROIA	CH	Interest Earned			X	9.99
5/28/93	ROIA	CH	Interest Earned			X	12.07
6/28/93	ROIA	CH	Interest Earned			X	6.92
6/30/93	ROIA	CH	Interest Earned			X	4.84
7/30/93	ROIA	CH	Interest Earned			X	13.24
8/30/93	ROIA	CH	Interest Earned			X	13.67
9/30/93	ROIA	CH	Interest Earned			X	12.73
10/30/93	ROIA	CH	Interest Earned			X	11.29
11/30/93	ROIA	CH	Interest Earned			X	10.52
Total Income - Other							118.69
TOTAL INCOME							118.69
TOTAL INCOME/EXPENSE							118.69

ITEMIZED CATEGORY REPORT
1/ 1/93 Through 1/31/94

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ROIA-All Accounts
1/12/94

Date	Acct	Num	Description	Memo	Category	Clr	Amount
INCOME/EXPENSE							
EXPENSES							
Expenses - Other							
1/31/93	ROIA	CH	Service Charge			X	-12.85
2/28/93	ROIA	CH	Service Charge			X	-12.67
3/28/93	ROIA	CH	Service Charge			X	-9.53
4/28/93	ROIA	CH	Service Charge			X	-14.30
5/28/93	ROIA	CH	Service Charge			X	-11.85
7/30/93	ROIA	CH	Service Charge			X	-11.17
8/30/93	ROIA	CH	Service Charge			X	-14.33
9/30/93	ROIA	CH	Service Charge			X	-13.19
10/30/93	ROIA	CH	Service Charge			X	-10.28
11/30/93	ROIA	CH	Service Charge			X	-11.47
Total Expenses - Other							-121.64
TOTAL EXPENSES							-121.64
TOTAL INCOME/EXPENSE							-121.64

ROIA CHECKING
4/10/94

Reconciliation Report

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RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		7,427.08

Checks and Payments:	4 Items	-60.01
Deposits and Other Credits:	1 Item	10.99

Ending Balance of Bank Statement:		7,378.06

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		7,378.06

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	0 Items	0.00

Register Balance as of 4/10/94:		7,378.06

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	0 Items	0.00

Register Ending Balance:		7,378.06

ROIA CHECKING
4/10/94

Reconciliation Report

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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
2/ 3/94	1307	CITY OF WARRENV		[ANNUAL MEETING] X		-25.00
2/ 3/94	1308	B. CHRISTIANSEN		[ANNUAL MEETING] X		-19.14
2/ 3/94	1309	PAUL KOENIG		[ANNUAL MEETING] X		-6.05
4/28/94		Service Charge		[SERVICE CHARGE] X		-9.82
Total Cleared Checks and Payments						-60.01
Cleared Deposits and Other Credits						
4/28/94		Interest Earned		[INTEREST EARNED] X		10.99
Total Cleared Deposits and Other Credits						10.99
Total Cleared Transactions						-49.02

ROIA BUDGET UPDATE
As of 5/19/94

ROIA-Selected Accounts
5/19/94

Pa

Acct	5/19/94 Balance
ASSETS	
Cash and Bank Accounts	
ANDEN PROJECT	+3,594.09
ANNUAL MEETING	- 50.19
DISCRETIONARY	0.00
ENTERTAINMENT	- 89.85
PIN REVIEW	0.00
INSURANCE	- 227.00
LANDSCRAPING	- 182.32
LEGAL	0.00
NEWSLETTER	- 19.20
PROP TAXES	0.00
SERVICE CHARGE	- 29.63
TREASURER	- 7.25
Total Cash and Bank Accounts	-2,988.65
Other Assets	
INTEREST EARNED	+31.87
Total Other Assets	+31.87

ROIA CHECKING
5/19/94

Reconciliation Report

Pa

RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		7,378.06

Checks and Payments:	5 Items	-355.82
Deposits and Other Credits:	1 Item	10.53

Ending Balance of Bank Statement:		7,032.77

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		7,032.77

Checks and Payments:	8 Items	-5,827.82
Deposits and Other Credits:	2 Items	9,434.41

Register Balance as of 5/19/94:		10,639.36

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	0 Items	0.00

Register Ending Balance:		10,639.36

ROIA CHECKING
5/19/94

Reconciliation Report

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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
4/29/94	1310	POSTMASTER	P.O.BOX	[TREASURER]	X	-7.25
4/29/94	1311	B. CHRISTIANSEN		[LANDSCRAPING]	X	-22.32
4/29/94	1312	DUPAGE INS. CO.		[INSURANCE]	X	-227.00
4/29/94	1313	AMY SAYLER		[ENTERTAINMENT]	X	-89.85
5/28/94		Service Charge		[SERVICE CHARGE]	X	-9.40

Total Cleared Checks and Payments				5 Items		-355.82
Cleared Deposits and Other Credits						
5/28/94		Interest Earned		[INTEREST EARNED]	X	10.53

Total Cleared Deposits and Other Credits				1 Item		10.53
						=====
Total Cleared Transactions				6 Items		-345.29

Reconciliation Report

ROIA CHECKING
5/19/94

Pa

UNCLEARED TRANSACTION DETAIL UP TO 5/19/94

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
5/ 2/94	1314	DUPAGE TOP SOIL	TOP SOIL	[ANDEN PROJECT]		-118.71
5/ 2/94	1315	THE GROWING PLAC	TREES	[ANDEN PROJECT]		-111.02
5/ 3/94	1316	JOE KRAMER	MULCH	[ANDEN PROJECT]		-140.00
5/ 3/94	1317	K-MART	TREES	[ANDEN PROJECT]		-576.10
5/ 3/94	1318	REEDS NURSERY	TREES	[ANDEN PROJECT]		-4,228.44
5/ 3/94	1319	B. CHRISTIANSEN	TREES	[ANDEN PROJECT]		-337.05
5/ 3/94	1319	B. CHRISTIANSEN	PARK WAY TREE	[LANDSCRAPING]		-160.00
5/10/94	1320	RIZZI	TOP SOIL	[ANDEN PROJECT]		-156.50
Total Uncleared Checks and Payments						8 Items -5,827.82
Uncleared Deposits and Other Credits						
5/19/94	DEP			DUES		172.50
5/19/94	DEP		CITY OF WARRENV	[ANDEN PROJECT]		9,261.91
Total Uncleared Deposits and Other Credits						2 Items 9,434.41
Total Uncleared Transactions						10 Items 3,606.59

ROIA CHECKING
6/15/94

Reconciliation Report

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RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		7,032.77

Checks and Payments:	13 Items	-9,847.49
Deposits and Other Credits:	5 Items	10,805.73

Ending Balance of Bank Statement:		7,991.01

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		7,991.01

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	4 Items	2,482.00

Register Balance as of 6/15/94:		10,473.01

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	0 Items	0.00

Register Ending Balance:		10,473.01

Reconciliation Report

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ROIA CHECKING
6/15/94

CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
5/ 2/94	1314	DUPAGE TOP SOIL	TOP SOIL	[ANDEN PROJECT]	X	-118.76
5/ 2/94	1315	THE GROWING PLAC	TREES	[ANDEN PROJECT]	X	-111.02
5/ 3/94	1316	JOE KRAMER	MULCH	[ANDEN PROJECT]	X	-140.00
5/ 3/94	1317	K-MART	TREES	[ANDEN PROJECT]	X	-576.10
5/ 3/94	1318	REEDS NURSERY	TREES	[ANDEN PROJECT]	X	-4,228.44
5/ 3/94	1319	B. CHRISTIANSEN	TREES	[ANDEN PROJECT]	X	-497.05
5/ 3/94	1320	B. CHRISTIANSEN	PARK WAY TREE	[LANDSCRAPING]	X	-156.50
5/10/94	1321	RIZZI	TOP SOIL	[ANDEN PROJECT]	X	-156.50
5/20/94	1322	TOM SINNOTT	CARDS	[TREASURER]	X	-18.95
5/20/94	1323	DUPAGE COUNTY CO		[PROP TAXES]	X	-72.54
5/20/94	1324	KING NURSERY		[ANDEN PROJECT]	X	-3,561.30
5/20/94	1325	HERBO		[ANDEN PROJECT]	X	-201.00
5/31/94		Service Charge		[SERVICE CHARGE]	X	-9.33
Total Cleared Checks and Payments						13 Items -9,847.49
Cleared Deposits and Other Credits						
5/19/94	DEP		DUES		X	172.50
5/19/94	DEP	CITY OF WARRENV	[ANDEN PROJECT]		X	9,261.91
5/20/94	DEP		[LANDSCRAPING]		X	115.00
5/20/94	DEP		DUES		X	1,249.50
5/31/94	Interest Earned		[INTEREST EARNED]		X	6.82
Total Cleared Deposits and Other Credits						5 Items 10,805.73
Total Cleared Transactions						18 Items 958.24

Reconciliation Report

ROIA CHECKING
6/15/94

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UNCLEARED TRANSACTION DETAIL UP TO 6/15/94

Date	Num	Payee	Memo	Category	Clr	Amount

Uncleared Checks and Payments						
Total Uncleared Checks and Payments				0 Items		0.00

Uncleared Deposits and Other Credits						
5/25/94	DEP		DUES			850.00
5/28/94	DEP		DUES			462.00
6/ 4/94	DEP		DUES			718.50
6/12/94	DEP		DUES			451.50

Total Uncleared Deposits and Other Credits				4 Items		2,482.00
=====						
Total Uncleared Transactions				4 Items		2,482.00

ected Accounts

	Acct	7/12/94 Balance
ASSETS		
Cash and Bank Accounts		
ANNUAL MEETING		- 50.19
DISCRETIONARY		- 47.52
ENTERTAINMENT		- 89.85
PIN REVIEW		0.00
INSURANCE		- 227.00
LANDSCRAPING		- 753.80
LEGAL		0.00
NEWSLETTER		- 19.20
PROP TAXES		- 72.54
SERVICE CHARGE		- 63.40
TREASURER		- 38.47
Total Cash and Bank Accounts		- 1,361.97
Other Assets		
INTEREST EARNED		+ 63.23
Total Other Assets		- 63.23

Reconciliation Report

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RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		7,991.01

Checks and Payments:	2 Items	-42.56
Deposits and Other Credits:	5 Items	2,496.51

Ending Balance of Bank Statement:		10,444.96

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		10,444.96

Checks and Payments:	4 Items	-722.25
Deposits and Other Credits:	1 Item	321.00

Register Balance as of 7/12/94:		10,043.71

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	0 Items	0.00

Register Ending Balance:		10,043.71
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Reconciliation Report

CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
6/27/94	1329	DAILY HERALD	GAR SALE	[DISCRETIONARY]	X	-27.52
6/30/94		Service Charge		[SERVICE CHARGE]	X	-15.04
Total Cleared Checks and Payments						2 Items -42.56
Cleared Deposits and Other Credits						
5/25/94		DEP		DUES	X	850.50
5/28/94		DEP		DUES	X	462.00
6/ 4/94		DEP		DUES	X	718.50
6/12/94		DEP		DUES	X	451.50
6/30/94		Interest Earned		[INTEREST EARNED]	X	14.01
Total Cleared Deposits and Other Credits						5 Items 2,496.51
Total Cleared Transactions						7 Items 2,453.95

Reconciliation Report

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UNCLEARED TRANSACTION DETAIL UP TO 7/12/94

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
6/27/94	1326	LMT	POSTAGE	[TREASURER]		-12.27
6/27/94	1327	DAVEY	LAWN CARE	[LANDSCRAPING]		-638.75
6/27/94	1328	PRESS REP NEWSPA	GAR SALE	[DISCRETIONARY]		-20.00
6/27/94	1330	B. CHRISTIANSEN		[LANDSCRAPING]		-51.23
Total Uncleared Checks and Payments						4 Items -722.25
Uncleared Deposits and Other Credits						
7/12/94	DEP			DUES		321.00
Total Uncleared Deposits and Other Credits						1 Item 321.00
Total Uncleared Transactions						5 Items -401.25

ROIA BUDGET UPDATE
As of 9/22/94

Acct	9/22/94 Balance
ASSETS	
Cash and Bank Accounts	
ANDEM PROJECT	+185.74
ANNUAL MEETING	- 50.19
DISCRETIONARY	- 47.52
ENTERTAINMENT	- 411.69
FIN REVIEW	0.00
INSURANCE	- 227.00
LANDSCRAPING	- 1,392.55
LEGAL	0.00
NEWSLETTER	- 19.20
PROP TAXES	- 72.54
SERVICE CHARGE	- 88.40
TREASURER	- 38.47
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
Other Assets	
INTEREST EARNED	-93.25

ROIA CHECKING
8/30/94

Reconciliation Report

RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		10,444.96

Checks and Payments:	5 Items	-735.46
Deposits and Other Credits:	4 Items	723.07

Ending Balance of Bank Statement:		10,432.57

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		10,432.57

Checks and Payments:	1 Item	-638.75
Deposits and Other Credits:	1 Item	703.50

Register Balance as of 8/30/94:		10,497.32

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	0 Items	0.00

Register Ending Balance:		10,497.32

ROIA CHECKING
8/30/94

Reconciliation Report

CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
6/27/94	1326	LMT	POSTAGE	[TREASURER]	X	-12.27
6/27/94	1327	DAVEY	LAWN CARE	[LANDSCRAPING]	X	-638.75
6/27/94	1328	PRESS REP NEWSPA	GAR SALE	[DISCRETIONARY]	X	-20.00
6/27/94	1330	B. CHRISTIANSEN		[LANDSCRAPING]	X	-51.23
7/30/94		Service Charge		[SERVICE CHARGE]	X	-13.21

Total Cleared Checks and Payments				5 Items		-735.46
Cleared Deposits and Other Credits						
7/12/94	DEP		DUES		X	321.00
7/30/94	DEP		DUES		X	325.50
7/30/94	Interest Earned		[INTEREST EARNED]		X	15.07
8/13/94	DEP		DUES		X	61.50

Total Cleared Deposits and Other Credits				4 Items		723.07
						=====
Total Cleared Transactions				9 Items		-12.39

ROIA BUDGET UPDATE
As of 11/17/94

ROIA-Selected Accounts
11/17/94

Page

Acct	11/17/94 Balance
ASSETS	
Cash and Bank Accounts	
ANDEN PROJECT	-4185.74
ANNUAL MEETING	- 50.19
DISCRETIONARY	- 47.52
ENTERTAINMENT	- 411.69
FIN REVIEW	0.00
INSURANCE	- 227.00
LANDSCRAPING	- 2,740.05
LEGAL	0.00
NEWSLETTER	- 19.20
PROP TAXES	- 72.54
SERVICE CHARGE	- 113.59
TREASURER	- 38.47
Total Cash and Bank Accounts	3,534.51
Other Assets	
INTEREST EARNED	-125.38
Total Other Assets	-125.38
TOTAL ASSETS	3,409.13
LIABILITIES & EQUITY	
LIABILITIES	0.00
EQUITY	3,409.13
TOTAL LIABILITIES & EQUITY	3,409.13

Reconciliation Report

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NOIA CHECKING
11/17/94

RECONCILIATION SUMMARY

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BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		10,183.98

Checks and Payments:	5 Items	-400.69
Deposits and Other Credits:	6 Items	1,997.02

Ending Balance of Bank Statement:		11,780.31

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		11,780.31

Checks and Payments:	2 Items	-1,347.50
Deposits and Other Credits:	2 Items	219.00

Register Balance as of 11/17/94:		10,651.81

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	0 Items	0.00

Register Ending Balance:		10,651.81

Reconciliation Report

MOIA CHECKING
11/17/94

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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
9/14/94	1332	AMY SALYER	PARTY	[ENTERTAINMENT]	X	-160.00
9/14/94	1333	PAUL KONIEG	PARTY	[ENTERTAINMENT]	X	-100.00
9/14/94	1334	RUTH BRACKMAN	PARTY	[ENTERTAINMENT]	X	-61.84
9/22/94		TOM SINNOTT	PIG <i>partie</i>	[ENTERTAINMENT]	X	-68.00
9/30/94		Service Charge		[SERVICE CHARGE]	X	-10.85
Total Cleared Checks and Payments						5 Items -400.69
Cleared Deposits and Other Credits						
8/30/94		DEP		DUES	X	703.50
9/12/94		DEP		[ANDEN PROJECT]	X	514.00
9/12/94		DEP		DUES	X	412.50
9/22/94		DEP		DUES	X	283.50
9/22/94		DEP	PARTY TIPS	[ENTERTAINMENT]	X	68.00
9/30/94		Interest Earned		[INTEREST EARNED]	X	15.52
Total Cleared Deposits and Other Credits						6 Items 1,997.02
Total Cleared Transactions						11 Items 1,596.33

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Reconciliation Report

MOIA CHECKING
11/17/94

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UNCLEARED TRANSACTION DETAIL UP TO 11/17/94

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
9/22/94	1335	DAVEY	LAWN CARE	[LANDSCRAPING]		-1,277.50
10/ 7/94	1336	KRAMER TREE	MULCH	[LANDSCRAPING]		-70.00

Total Uncleared Checks and Payments				2 Items		-1,347.50
Uncleared Deposits and Other Credits						
10/30/94		DEP		DUES		157.50
11/17/94		DEP		DUES		61.50

Total Uncleared Deposits and Other Credits				2 Items		219.00
						=====
Total Uncleared Transactions				4 Items		-1,128.50

FOIA CHECKING
11/17/94

Reconciliation Report

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RECONCILIATION SUMMARY

OCT '94

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		11,780.31

Checks and Payments:	3 Items	-1,361.84
Deposits and Other Credits:	1 Item	16.61

Ending Balance of Bank Statement:		10,435.08

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		10,435.08

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	2 Items	219.00

Register Balance as of 11/17/94:		10,654.08

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	0 Items	0.00

Register Ending Balance:		10,654.08

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FOIA CHECKING
11/17/94

Reconciliation Report

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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
9/22/94	1335	DAVEY	LAWN CARE	[LANDSCRAPING]	X	-1,277.50
10/ 7/94	1336	KRAMER TREE	MULCH	[LANDSCRAPING]	X	-70.00
10/30/94		Service Charge		[SERVICE CHARGE]	X	-14.34
Total Cleared Checks and Payments						3 Items -1,361.84
Cleared Deposits and Other Credits						
10/30/94		Interest Earned		[INTEREST EARNED]	X	16.61
Total Cleared Deposits and Other Credits						1 Item 16.61
Total Cleared Transactions						4 Items -1,345.23

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Reconciliation Report

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FOIA CHECKING
11/17/94

UNCLEARED TRANSACTION DETAIL UP TO 11/17/94

Date	Num	Payee	Memo	Category	Clr	Amount

Uncleared Checks and Payments						
Total Uncleared Checks and Payments				0 Items		0.00

Uncleared Deposits and Other Credits						
10/30/94		DEP		DUES		157.50
11/17/94		DEP		DUES		61.50

Total Uncleared Deposits and Other Credits				2 Items		219.00
=====						
Total Uncleared Transactions				2 Items		219.00

ROIA BUDGET UPDATE
As of 12/15/94

ROIA-Selected Accounts
12/15/94

Page

Acct	12/15/94 Balance
ASSETS	
Cash and Bank Accounts	
ANDEN PROJECT	+185.74
ANNUAL MEETING	- 50.19
DISCRETIONARY	- 122.52
ENTERTAINMENT	- 514.00
FIN REVIEW	0.00
INSURANCE	- 227.00
LANDSCRAPING	- 4,061.03
LEGAL	0.00
NEWSLETTER	- 72.63
PROP TAXES	- 72.54
SERVICE CHARGE	- 123.25
TREASURER	- 51.47
Total Cash and Bank Accounts	5,108.89
Other Assets	
INTEREST EARNED	+140.12

Reconciliation Report

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RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		10,435.08

Checks and Payments:	6 Items	-1,517.54
Deposits and Other Credits:	1 Item	14.74

Ending Balance of Bank Statement:		8,932.28

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		8,932.28

Checks and Payments:	3 Items	-56.84
Deposits and Other Credits:	2 Items	219.00

Register Balance as of 12/15/94:		9,094.44

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	0 Items	0.00

Register Ending Balance:		9,094.44

VIA CHECKING
12/15/94

Reconciliation Report

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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
11/20/94	1337	PAUL KONIEG	PARTY	[DISCRETIONARY]	X	-50.00
11/20/94	1338	TOM SINNOTT		[NEWSLETTER]	X	-53.43
11/20/94	1339	TOM SINNOTT	PIG	[ENTERTAINMENT]	X	-102.31
11/20/94	1340	B. CHRISTIANSEN		[LANDSCAPING]	X	-24.64
11/20/94	1342	DAVEY	LAWN CARE	[LANDSCAPING]	X	-1,277.50
11/30/94		Service Charge		[SERVICE CHARGE]	X	-9.66
Total Cleared Checks and Payments						6 Items -1,517.54
Cleared Deposits and Other Credits						
11/30/94		Interest Earned		[INTEREST EARNED]	X	14.74
Total Cleared Deposits and Other Credits						1 Item 14.74
Total Cleared Transactions						7 Items -1,502.80

OIA CHECKING
12/15/94

Reconciliation Report

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UNCLEARED TRANSACTION DETAIL UP TO 12/15/94

Date	Num	Payee	Memo	Category	Clr	Amount

Uncleared Checks and Payments						
11/20/94	1341	MARK MOORE		[LANDSCRAPING]		-18.84
11/20/94	1341	MARK MOORE	INVOICES	[TREASURER]		-13.00
11/20/94	1343	CITY OF WARRENV	CHRISTMAS LITES	[DISCRETIONARY]		-25.00

Total Uncleared Checks and Payments				3 Items		-56.84
Uncleared Deposits and Other Credits						
10/30/94		DEP		DUES		157.50
11/17/94		DEP		DUES		61.50

Total Uncleared Deposits and Other Credits				2 Items		219.00
						=====
Total Uncleared Transactions				5 Items		162.16



BD&A, Limited
Certified Public Accountants

110 Cottage Hill • Suite 200
Elmhurst, Illinois 60126
(708) 834-7880 • Telefax (708) 834-7878

RIVER OAKS IMPROVEMENT ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1994

**RIVER OAKS IMPROVEMENT ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1994**

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BD&A Certified Public Accountants, Ltd.
110 Cottage Hill • Suite 200
Elmhurst, Illinois 60126
(708) 834-7880 • Telefax (708) 834-7878

Board of Directors
River Oaks Improvement Association
Warranville, IL. 60555

We have compiled the accompanying statement of assets, liabilities, and fund balances of the River Oaks Homeowners Association (an Illinois not-for-profit corporation) as of December 31, 1994, and the related statements of revenues and expenses and changes in fund balances and statement of cash flows for the year then ended, in accordance with the standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the association. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Bretl, Davey & Associates, Ltd.

Elmhurst, Illinois
August 23, 1995

**RIVER OAKS IMPROVEMENT ASSOCIATION
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
DECEMBER 31, 1994**

ASSETS

Current Assets	
Cash	<u>\$8,761</u>
Total Assets	<u>\$8,761</u>

LIABILITIES AND FUND BALANCES

Fund Balances	
Contributed Capital	1,433
Operating Fund	<u>7,328</u>
Total Fund Balances	<u>8,761</u>
Total Liabilities and Fund Balances	<u>\$8,761</u>

See Accountants' Report

**RIVER OAKS IMPROVEMENT ASSOCIATION
STATEMENTS OF REVENUES AND EXPENSES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1994**

STATEMENT OF REVENUES AND EXPENSES

REVENUES

Maintenance Assessment	\$7,089
Interest Income	<u>153</u>
Total Revenues	<u>7,242</u>

EXPENSES

Anden Project	(186)
Landscaping	4,698
Annual Meeting	50
Newsletter	73
Entertainment	521
Insurance	227
Miscellaneous	123
Office	68
Bank Charges	133
Property Taxes	73
Postage	<u>20</u>
Total Expenses	<u>5,800</u>

Excess Of Revenues over Expenses	<u>\$ 1,442</u>
----------------------------------	-----------------

STATEMENT OF CHANGES IN FUND BALANCE

Balance - Beginning of Year	\$5,886
Excess of Revenues over Expenses	<u>1,442</u>
Balance - End of Year	<u>\$7,328</u>

See Accountants' Report

**RIVER OAKS IMPROVEMENT ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1994**

Excess of expenses over revenues	\$1,442
Cash balance - beginning of year	<u>7,319</u>
Cash balance - end of year	<u>\$8,761</u>

See Accountants' Report

**RIVER OAKS IMPROVEMENT ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994**

1. Organization

River Oaks Improvement Association was incorporated in January 1988 as a not-for-profit corporation for purposes of maintaining and preserving common property of the association, and portions of the members units. The association operates on a not-for-profit basis with all benefits of the maintenance and improvements passed to the unit owners, as set forth in their Declaration of Covenants, Conditions, and Restrictions.

2. Summary of Significant Accounting Policies

- A. Expenditures made for materials and equipment used for improvement and maintenance purposes are included in the operating fund expenses in the year of the expenditure.
- B. The Association has elected under Internal Revenue Code Section 528 and state income tax statutes to be excluded from taxes on exempt function income. However the Association is subject to taxes on non-exempt income in excess of non-exempt function expenses. The Association files form 1120-H in compliance with this election.

3. Assessments

Assessments for the year ending December 31, 1994 were \$52.50 for the first quarter and \$31.50 for the three remaining quarters.

The annual budget and owners' assessment are determined by the board of directors. The Association retains any excess operating funds at the end of the operating year, if any, for use in future operating periods.

See Accountants' Report