

ROIA CHECKING
1/26/95

Reconciliation Report

RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		8,932.28

Checks and Payments:	6 Items	-712.32
Deposits and Other Credits:	4 Items	577.34

Ending Balance of Bank Statement:		8,797.30

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		8,797.30

Checks and Payments:	2 Items	-71.43
Deposits and Other Credits:	2 Items	913.50

Register Balance as of 1/26/95:		9,639.37

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

Register Ending Balance:		9,639.37

ROIA CHECKING
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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
11/20/94	1341	MARK MOORE		[LANDSCRAPING]	X	-18.84
11/20/94	1341	MARK MOORE	INVOICES	[TREASURER]	X	-13.00
11/20/94	1343	CITY OF WARRENV	CHRISTMAS LITES	[DISCRETIONARY]	X	-25.00
12/17/94	1344	PAUL KONIEG	EASTER EGGS	[ENTERTAINMENT]	X	-6.77
12/17/94	1345	DAVEY	LAWN CARE	[LANDSCRAPING]	X	-638.75
12/30/94		Service Charge		[SERVICE CHARGE]	X	-9.96
Total Cleared Checks and Payments						-712.32

Cleared Deposits and Other Credits						
10/30/94	DEP			DUES	X	157.50
11/17/94	DEP			DUES	X	61.50
12/17/94	DEP			DUES	X	345.00
12/30/94		Interest Earned		[INTEREST EARNED]	X	13.34
Total Cleared Deposits and Other Credits						577.34

Total Cleared Transactions						-134.98

Reconciliation Report

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1/26/95

UNCLEARED TRANSACTION DETAIL UP TO 1/26/95

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
12/31/94	1346	THE INTUIT CO.	SOFTWARE	[TREASURER]		-36.45
1/ 1/95	1347	LMT	POSTAGE 3 QTRS	[TREASURER]		-34.98
Total Uncleared Checks and Payments						2 Items -71.43
Uncleared Deposits and Other Credits						
1/ 1/95		DEP		DUES		441.00
1/ 9/95		DEP		DUES		472.50
Total Uncleared Deposits and Other Credits						2 Items 913.50
Total Uncleared Transactions						4 Items 842.07

MOIA CHECKING
3/19/95

Reconciliation Report

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RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		9,639.79

Checks and Payments:	4 Items	-91.90
Deposits and Other Credits:	1 Item	12.90

Ending Balance of Bank Statement:		9,560.79

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		9,560.79

Checks and Payments:	2 Items	-23.70
Deposits and Other Credits:	3 Items	1,002.00

Register Balance as of 3/19/95:		10,539.09

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

Register Ending Balance:		10,539.09

Reconciliation Report

ROIA CHECKING
3/19/95

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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
2/15/95	1348	TOM SINNOTT	REG AGENT	[TREASURER]	X	-8.00
2/15/95	1348	TOM SINNOTT		[NEWSLETTER]	X	-20.50
2/26/95	1349	B.CHRISTIANSEN		[ANNUAL MEETING]	X	-21.12
2/28/95		Service Charge		[SERVICE CHARGE]	X	-42.28
Total Cleared Checks and Payments						4 Items -91.90
Cleared Deposits and Other Credits						
2/28/95		Interest Earned		[INTEREST EARNED]	X	12.90
Total Cleared Deposits and Other Credits						1 Item 12.90
Total Cleared Transactions						5 Items -79.00

Reconciliation Report

01A CHECKING
3/19/95

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UNCLEARED TRANSACTION DETAIL UP TO 3/19/95

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
2/26/95	1350	TOM SINNOTT		[NEWSLETTER]		-17.50
2/28/95	1351	TOM SINNOTT		[ANNUAL MEETING]		-6.20
Total Uncleared Checks and Payments						2 Items -23.70
Uncleared Deposits and Other Credits						
2/15/95		DEP		DUES		313.50
2/28/95		DEP		DUES		405.00
2/28/95		DEP		DUES		283.50
Total Uncleared Deposits and Other Credits						3 Items 1,002.00
Total Uncleared Transactions						5 Items 978.30

ROIA CHECKING
4/ 8/95

Reconciliation Report

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RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		9,560.79

Checks and Payments:	5 Items	-138.73
Deposits and Other Credits:	3 Items	733.48

Ending Balance of Bank Statement:		10,155.54

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		10,155.54

Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	4 Items	2,194.50

Register Balance as of 4/ 8/95:		12,350.04

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

Register Ending Balance:		12,350.04

Reconciliation Report

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ROIA CHECKING
4/ 8/95

CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
2/26/95	1350	TOM SINNOTT			X	-17.50
2/28/95	1351	TOM SINNOTT			X	-6.20
3/23/95	1352	CITY OF WARRENV		[ANNUAL MEETING]	X	-30.00
3/24/95		BANK CHARGE	CHECKS *****	[TREASURER]	X	-47.69
3/31/95		Service Charge		[SERVICE CHARGE]	X	-37.34
Total Cleared Checks and Payments						5 Items -138.73
Cleared Deposits and Other Credits						
2/15/95		DEP		DUES	X	313.50
2/28/95		DEP		DUES	X	405.00
3/31/95		Interest Earned		[INTEREST EARNED]	X	14.98
Total Cleared Deposits and Other Credits						3 Items 733.48
Total Cleared Transactions						8 Items 594.75

Reconciliation Report

ROIA CHECKING
4/ 8/95

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UNCLEARED TRANSACTION DETAIL UP TO 4/ 8/95

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						
2/28/95		DEP		DUES		283.50
2/28/95		DEP		DUES		304.50
4/ 8/95		DEP		DUES		315.00
4/ 8/95		DEP		DUES		1,291.50
Total Uncleared Deposits and Other Credits				4 Items		2,194.50
=====						
Total Uncleared Transactions				4 Items		2,194.50

ROIA CHECKING
6/22/95

Reconciliation Report

Page

RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		10,155.54
Checks and Payments:	3 Items	-308.28
Deposits and Other Credits:	6 Items	3,425.22
Ending Balance of Bank Statement:		13,272.48

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		13,272.48
Checks and Payments:	4 Items	-3,081.66
Deposits and Other Credits:	1 Item	189.00
Register Balance as of 6/22/95:		10,379.82
Checks and Payments:	0 Items	0.00
Deposits and Other Credits:	0 Items	0.00
Register Ending Balance:		10,379.82

ROIA CHECKING
5/22/95

Reconciliation Report

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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
4/29/95	1353	POSTMASTER		[TREASURER]	X	-8.00
4/29/95	1354	DUPAGE INS CO.		[INSURANCE]	X	-233.00
5/31/95		Service Charge		[SERVICE CHARGE]	X	-67.28
Total Cleared Checks and Payments						
						3 Items
						-308.28
Cleared Deposits and Other Credits						
2/28/95		DEP		DUES	X	283.50
2/28/95		DEP		DUES	X	304.50
4/ 8/95		DEP		DUES	X	315.00
4/ 8/95		DEP		DUES	X	1,291.50
4/29/95		DEP		DUES	X	1,195.50
5/31/95		Interest Earned		[INTEREST EARNED]	X	35.22
Total Cleared Deposits and Other Credits						
						6 Items
						3,425.22
Total Cleared Transactions						
						9 Items
						3,116.94

ROIA CHECKING
6/22/95

Reconciliation Report

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UNCLEARED TRANSACTION DETAIL UP TO 6/22/95

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
4/29/95	1355	DUPAGE COUNTY CO		[PROP TAX]		-72.66
5/31/95	1356	MARK MOORE		[NEWSLETTER]		-40.00
6/20/95	1357	THE BRICKMAN GRO		[LANDSCAPE]		-2,949.00
6/20/95	1358	PRESS REP NEWS P		[DISCRETIONARY]		-20.00
Total Uncleared Checks and Payments						4 Items -3,081.66
Uncleared Deposits and Other Credits						
6/20/95	DEP			DUES		189.00
Total Uncleared Deposits and Other Credits						1 Item 189.00
Total Uncleared Transactions						5 Items -2,892.66

Reconciliation Report

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ROYA CHECKING
7/27/95

RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		13,272.48

Checks and Payments:	5 Items	-3,156.23
Deposits and Other Credits:	2 Items	44.29

Ending Balance of Bank Statement:		10,160.54

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		10,160.54

Checks and Payments:	4 Items	-517.96
Deposits and Other Credits:	2 Items	252.00

Register Balance as of 7/27/95:		9,894.58

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

Register Ending Balance:		9,894.58

Reconciliation Report

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FOIA CHECKING
6/27/95

CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
4/29/95	1355	DUPAGE COUNTY CO		[PROP TAX]	X	-72.60
5/31/95	1356	MARK MOORE		[NEWSLETTER]	X	-39.04
6/20/95	1357	THE BRICKMAN GRO		[LANDSCAPE]	X	-2,949.00
6/27/95	1360	BECKY CHRISTIAN		[LANDSCAPE]	X	-52.23
6/30/95		Service Charge		[SERVICE CHARGE]	X	-43.36
Total Cleared Checks and Payments						5 Items -3,156.23
Cleared Deposits and Other Credits						
6/ 5/95		BANK ADJ.		Other Inc	X	25.91
6/30/95		Interest Earned		[INTEREST EARNED]	X	18.38
Total Cleared Deposits and Other Credits						2 Items 44.29
Total Cleared Transactions						7 Items -3,111.94

ROIA CHECKING
7/27/95

Reconciliation Report

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UNCLEARED TRANSACTION DETAIL UP TO 7/27/95

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
6/20/95	1358	PRESS REP NEWS P		[DISCRETIONARY]		-20.00
7/27/95	1359	MARK MOORE		[NEWSLETTER]		-24.39
7/27/95	1361	LANOTE MACHINE	POSTAGE	[TREASURER]		-10.82
7/27/95	1362	DAVEY TREE	1994 BALANCE DU	[LANDSCAPE]		-462.75
Total Uncleared Checks and Payments						
						4 Items
						-517.96
Uncleared Deposits and Other Credits						
6/20/95	DEP			DUES		189.00
7/17/95	DEP			DUES		63.00
Total Uncleared Deposits and Other Credits						
						2 Items
						252.00
Total Uncleared Transactions						
						6 Items
						-265.96

ROIA BUDGET UPDATE
As of 8/ 9/95

ROIA-Selected Accounts
8/ 9/95

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Acct	8/ 9/95 Balance
ASSETS	
Cash and Bank Accounts	
ROIA CHECKING	10,315.59
Total Cash and Bank Accounts	10,315.59
Assets	
INTEREST EARNED	-83.70
Total Assets	-83.70
TOTAL ASSETS	10,231.89
LIABILITIES & EQUITY	
LIABILITIES	
Liabilities	
ANNUAL MEETING	-36.20
DISCRETIONARY	-20.00
ENTERTAINMENT	0.00
INSURANCE	-233.00
LANDSCAPE	-3,463.98
NEWSLETTER	-103.88
PROP TAX	-72.60
REVIEW	0.00
RIVER WORK	0.00
SERVICE CHARGE	-186.54
STAIR REPAIR	-666.60✓
TREASURER	-66.51
Total Liabilities	-4,849.31
TOTAL LIABILITIES	-4,849.31
EQUITY	15,081.20
TOTAL LIABILITIES & EQUITY	10,231.89

Reconciliation Report

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ROIA CHECKING
8/ 9/95

RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		10,160.54

Checks and Payments:	4 Items	-117.95
Deposits and Other Credits:	3 Items	267.12

Ending Balance of Bank Statement:		10,309.71

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		10,309.71

Checks and Payments:	5 Items	-1,128.12
Deposits and Other Credits:	3 Items	1,134.00

Register Balance as of 8/ 9/95:		10,315.59

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

Register Ending Balance:		10,315.59

ROIA CHECKING
8/ 9/95

Reconciliation Report

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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
6/20/95	1358	PRESS REP NEWS P		[DISCRETIONARY]	X	-20.00
7/27/95	1359	MARK MOORE		[NEWSLETTER]	X	-24.39
7/31/95	1363	BECKY CHRISTIAN		[STAIR REPAIR]	X	-35.00
7/31/95		Service Charge		[SERVICE CHARGE]	X	-38.56
Total Cleared Checks and Payments						
						4 Items
						-117.95
Cleared Deposits and Other Credits						
6/20/95	DEP			DUES	X	189.00
7/17/95	DEP			DUES	X	63.00
7/31/95		Interest Earned		[INTEREST EARNED]	X	15.12
Total Cleared Deposits and Other Credits						
						3 Items
						267.12
Total Cleared Transactions						
						7 Items
						149.17

ROIA CHECKING
8/ 9/95

Reconciliation Report

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UNCLEARED TRANSACTION DETAIL UP TO 8/ 9/95

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
7/27/95	1361	LANUTE MACHINE	POSTAGE	[TREASURER]		-10.82
7/27/95	1362	DAVEY TREE	1994 BALANCE DU	[LANDSCAPE]		-462.75
7/31/95	1364	MARK MOORE		[STAIR REPAIR]		-57.88
7/31/95	1364	MARK MOORE		[NEWSLETTER]		-22.95
7/31/95	1365	TOM SINNOTT		[STAIR REPAIR]		-573.72
Total Uncleared Checks and Payments						
						5 Items
						-1,128.12
Uncleared Deposits and Other Credits						
8/ 9/95	DEP			DUES		535.50
8/ 9/95	DEP			DUES		567.00
8/ 9/95	DEP			DUES		31.50
Total Uncleared Deposits and Other Credits						
						3 Items
						1,134.00
Total Uncleared Transactions						
						8 Items
						5.88

ROIA CHECKING
9/24/95

Reconciliation Report

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RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		10,309.71

Checks and Payments:	6 Items	-1,217.17
Deposits and Other Credits:	5 Items	1,116.89

Ending Balance of Bank Statement:		10,209.43

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		10,209.43

Checks and Payments:	2 Items	-80.97
Deposits and Other Credits:	3 Items	913.50

Register Balance as of 9/24/95:		11,041.96

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

Register Ending Balance:		11,041.96

ROIA CHECKING
9/24/95

Reconciliation Report

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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
7/27/95	1361	LANUTE MACHINE	POSTAGE	[TREASURER]	X	-10.82
7/27/95	1362	DAVEY TREE	1994 BALANCE DU	[LANDSCAPE]	X	-462.75
7/31/95	1364	MARK MOORE		[STAIR REPAIR]	X	-57.88
7/31/95	1364	MARK MOORE		[NEWSLETTER]	X	-22.95
7/31/95	1365	TOM SINNOTT		[STAIR REPAIR]	X	-573.72
8/24/95	1369	BECKY CHRISTIAN		[STAIR REPAIR]	X	-89.05
Total Cleared Checks and Payments						-1,217.17
						6 Items
Cleared Deposits and Other Credits						
8/ 9/95	DEP			DUES	X	472.50
8/ 9/95	DEP			DUES	X	567.00
8/ 9/95	DEP			DUES	X	31.50
8/31/95	Service Charge			[SERVICE CHARGE]	X	38.56
8/31/95	Interest Earned			[INTEREST EARNED]	X	7.33
Total Cleared Deposits and Other Credits						1,116.89
						5 Items
Total Cleared Transactions						-100.28
						11 Items

ROIA CHECKING
9/24/95

Reconciliation Report

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UNCLEARED TRANSACTION DETAIL UP TO 9/24/95

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
8/24/95	1366	MARK MOORE		[NEWSLETTER]		-15.61
8/24/95	1366	MARK MOORE		[STAIR REPAIR]		-65.36

Total Uncleared Checks and Payments				2 Items		-80.97
Uncleared Deposits and Other Credits						
8/24/95	1367	VOID				0.00
8/24/95	1368	VOID				0.00
8/28/95		DEP		DUES		913.50

Total Uncleared Deposits and Other Credits				3 Items		913.50
						=====
Total Uncleared Transactions				5 Items		832.53

ROIA CHECKING
10/11/95

Reconciliation Report

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RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		10,209.43

Checks and Payments:	2 Items	-80.97
Deposits and Other Credits:	3 Items	913.50

Ending Balance of Bank Statement:		11,041.96

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		11,041.96

Checks and Payments:	2 Items	-3,018.25
Deposits and Other Credits:	2 Items	976.00

Register Balance as of 10/11/95:		8,999.71

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

Register Ending Balance:		8,999.71

ROIA CHECKING
10/11/95

Reconciliation Report

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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
8/24/95	1366	MARK MOORE		[NEWSLETTER]	X	-15.61
8/24/95	1366	MARK MOORE		[STAIR REPAIR]	X	-65.36

Total Cleared Checks and Payments				2 Items		-80.97
Cleared Deposits and Other Credits						
8/24/95	1367	VOID			X	0.00
8/24/95	1368	VOID			X	0.00
8/28/95		DEP		DUES	X	913.50

Total Cleared Deposits and Other Credits				3 Items		913.50
						=====
Total Cleared Transactions				5 Items		832.53

Reconciliation Report

ROIA CHECKING
10/11/95

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UNCLEARED TRANSACTION DETAIL UP TO 10/11/95

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
10/ 9/95	1370	PAUL KONEG		[ENTERTAINMENT]		-69.25
10/ 9/95	1371	THE BRICKMAN GRO		[LANDSCAPE]		-2,949.00

Total Uncleared Checks and Payments				2 Items		-3,018.25
Uncleared Deposits and Other Credits						
10/ 9/95		DEP		DUES		692.50
10/11/95		DEP		DUES		283.50

Total Uncleared Deposits and Other Credits				2 Items		976.00
						=====
Total Uncleared Transactions				4 Items		-2,042.25

ROIA BUDGET UPDATE 1
As of 10/26/95

ROIA-Selected Accounts
10/26/95

Page 1

Acct	10/26/95 Balance
ASSETS	
Assets	
INTEREST EARNED	-91.03
Total Assets	-91.03
TOTAL ASSETS	-91.03
LIABILITIES & EQUITY	
LIABILITIES	
Liabilities	
ANNUAL MEETING	-36.20
DISCRETIONARY	-20.00
ENTERTAINMENT	-69.25
INSURANCE	-233.00
LANDSCAPE	-6,412.98
NEWSLETTER	-119.49
PROP TAX	-72.60
REVIEW	0.00
RIVER WORK	0.00
SERVICE CHARGE	-147.98
STAIR REPAIR	-821.01
TREASURER	-66.51
Total Liabilities	-7,999.02
TOTAL LIABILITIES	-7,999.02
EQUITY	7,907.99
TOTAL LIABILITIES & EQUITY	-91.03

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ROIA BUDGET UPDATE
As of 11/30/95

ROIA-Selected Accounts
11/30/95

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Acct	11/30/95 Balance
ASSETS	
Cash and Bank Accounts	
ROIA CHECKING	7,998.53
Total Cash and Bank Accounts	7,998.53
Assets	
INTEREST EARNED	-91.03
Total Assets	-91.03
TOTAL ASSETS	7,907.50
LIABILITIES & EQUITY	
LIABILITIES	
Liabilities	
ANDEN PROJECT	-640.00
ANNUAL MEETING	-36.20
DISCRETIONARY	-45.00
ENTERTAINMENT	-69.25
INSURANCE	-233.00
LANDSCAPE	-6,412.98
NEWSLETTER	-132.50
PROP TAX	-72.60
REVIEW	-550.00
RIVER WORK	0.00
SERVICE CHARGE	-147.98
STAIR REPAIR	-821.01
TREASURER	-123.18
Total Liabilities	-9,283.70
TOTAL LIABILITIES	-9,283.70
EQUITY	17,191.20
TOTAL LIABILITIES & EQUITY	7,907.50

Budget Update

- Tom Fox

- 9,283.70
- 91.03
9,192.67

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ROIA CHECKING
11/30/95

Reconciliation Report

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RECONCILIATION SUMMARY

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		11,041.96

Checks and Payments:	2 Items	-2,962.01
Deposits and Other Credits:	3 Items	1,259.50

Ending Balance of Bank Statement:		9,339.45

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		9,339.45

Checks and Payments:	6 Items	-1,340.92
Deposits and Other Credits:	0 Items	0.00

Register Balance as of 11/30/95:		7,998.53

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

Register Ending Balance:		7,998.53

ROIA CHECKING
11/30/95

Reconciliation Report

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CLEARED TRANSACTION DETAIL

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
10/ 9/95	1371	THE BRICKMAN GRO		[LANDSCAPE]	X	-2,949.00
10/29/95	1374	MARK MOORE		[NEWSLETTER]	X	-13.00
Total Cleared Checks and Payments				2 Items		-2,962.00
Cleared Deposits and Other Credits						
10/ 9/95	DEP		DUES		X	692.50
10/11/95	DEP		DUES		X	283.50
10/23/95	DEP		DUES		X	283.50
Total Cleared Deposits and Other Credits				3 Items		1,259.50
Total Cleared Transactions				5 Items		-1,702.50

ROIA CHECKING
11/30/95

Reconciliation Report

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UNCLEARED TRANSACTION DETAIL UP TO 11/30/95

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
10/ 9/95	1370	PAUL KONEG		[ENTERTAINMENT]		-69.25
10/29/95	1372	TOM SINNOTT		[TREASURER]		-45.85
10/29/95	1373	OUTDOOR POWER	POSTAGE	[TREASURER]		-10.82
10/29/95	1375	FOX, TOM		[ANDEN PROJECT]		-640.06
10/29/95	1376	BDA		[REVIEW]		-550.00
10/29/95	1377	CITY OF WARRENV		[DISCRETIONARY]		-25.00
Total Uncleared Checks and Payments				6 Items		-1,340.92
Uncleared Deposits and Other Credits						
Total Uncleared Deposits and Other Credits				0 Items		0.00
Total Uncleared Transactions				6 Items		-1,340.92

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RIVER OAKS IMPROVEMENT ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED FEBRUARY 28, 1995

**RIVER OAKS IMPROVEMENT ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED FEBRUARY 28, 1995**

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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 February 28, 1995, and the related statements of revenues and expenses and changes in fund balances and statement of cash flows for the two months 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 22, 1995

**RIVER OAKS IMPROVEMENT ASSOCIATION
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
FEBRUARY 28, 1995**

ASSETS

Current Assets	
Cash	<u>\$10,844</u>
Total Assets	<u>\$10,844</u>

LIABILITIES AND FUND BALANCES

Fund Balances	
Contributed Capital	1,433
Operating Fund	<u>9,411</u>
Total Fund Balances	<u>10,844</u>
Total Liabilities and Fund Balances	<u>\$ 10,844</u>

See Accountants' Report

**RIVER OAKS IMPROVEMENT ASSOCIATION
STATEMENTS OF REVENUES AND EXPENSES
AND CHANGES IN FUND BALANCES
FOR THE TWO MONTHS ENDING FEBRUARY 28, 1995**

STATEMENT OF REVENUES AND EXPENSES

REVENUES

Maintenance Assessment	\$2,220
Interest Income	<u>26</u>
Total Revenues	<u>2,246</u>

EXPENSES

Annual Meeting	27
Newsletter	38
Office	8
Bank Charges	55
Postage	<u>35</u>
Total Expenses	<u>163</u>

Excess Of Revenues over Expenses	<u>\$ 2.083</u>
----------------------------------	-----------------

STATEMENT OF CHANGES IN FUND BALANCE

Balance - Beginning of Year	\$7,328
Excess of Revenues over Expenses	<u>2,083</u>
Balance - End of Year	<u>\$9,411</u>

See Accountants' Report

**RIVER OAKS IMPROVEMENT ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE TWO MONTHS ENDING FEBRUARY 28, 1995**

Excess of expenses over revenues	\$2,083
Cash balance - beginning of year	<u>8,761</u>
Cash balance - end of year	<u>\$10,844</u>

See Accountants' Report

**RIVER OAKS IMPROVEMENT ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 28, 1995**

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 two months ending February 28, 1995 were \$10.50 per month.

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