



2015 Budget Worksheet

Receipts

Month	Budgeted Amount	Amount Actually Received	% Actually Received	Amount Still Outstanding	% Still Outstanding
November		\$ 7,590.00	7%	\$ (99,360.00)	93%
December		\$ 38,240.00	36%	\$ (61,120.00)	57%
January		\$ 31,749.55	30%	\$ (29,370.45)	27%
February		\$ 11,939.74	11%	\$ (17,430.71)	16%
March		\$ 7,593.42	7%	\$ (9,837.29)	9%
April	\$ 106,950.00	\$ 847.43	1%	\$ (8,989.86)	8%
May			0%	\$ (8,989.86)	8%
June			0%	\$ (8,989.86)	8%
July			0%	\$ (8,989.86)	8%
August			0%	\$ (8,989.86)	8%
September			0%	\$ (8,989.86)	8%
October			0%	\$ (8,989.86)	8%
November			0%	\$ (8,989.86)	8%
December			0%	\$ (8,989.86)	8%
TOTALS	\$ 106,950.00	\$ 97,960.14	92%		
Current Operating Balance		\$ 144,633.65	4/13/2015		
Current Reserve Balance		\$ 61,835.62	4/13/2015		
Special Assessment Balance		\$ 73,759.19	4/13/2015		
<b>Total Current Cash Balance</b>		<b>\$ 280,228.46</b>			

Sierra Los Pinos Property Owners' Association  
**Balance Sheet**  
As of April 13, 2015

	<u>Apr 13, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Operating Account	144,633.65
1001 · Reserve	61,835.62
1002 · Special Assessment	73,759.19
Total Checking/Savings	<u>280,228.46</u>
Accounts Receivable	
1200 · Accounts Receivable	29,229.83
Total Accounts Receivable	<u>29,229.83</u>
Total Current Assets	309,458.29
Fixed Assets	
1650 · Furniture and Equipment	267.49
1700 · Computer and Software	1,698.98
1750 · Prior Year Equipment Purchased	12,371.35
1800 · Accumulated Depreciation	-12,385.32
Total Fixed Assets	<u>1,952.50</u>
<b>TOTAL ASSETS</b>	<b><u>311,410.79</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-192.00
Total Accounts Payable	<u>-192.00</u>
Total Current Liabilities	<u>-192.00</u>
Total Liabilities	-192.00
Equity	
3900 · Retained Earnings	134,176.98
Net Income	177,425.81
Total Equity	<u>311,602.79</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>311,410.79</u></b>

**Sierra Los Pinos Property Owners' Association**  
**Profit & Loss**  
**January 1 through April 13, 2015**

	<u>Jan 1 - Apr 13, 15</u>
Ordinary Income/Expense	
Income	
4000 · Program Income	
4000.10 · Special Assessment (3 of 3)	82,614.00
4000.9 · 2015 Dues	106,950.00
Total 4000 · Program Income	189,564.00
4050 · New Membership Dues	75.00
4100 · Late Fees	1,565.15
4300 · Disclosure Document Preparation	150.00
4500 · Interest Income	7.65
Total Income	191,361.80
Gross Profit	191,361.80
Expense	
6080 · Administrative Costs	
6080.2 · Postage, Mailing Service	235.73
Total 6080 · Administrative Costs	235.73
6090 · Professional/Legal	
6090.1 · Accounting Fees	989.45
6090.2 · Legal Fees	1,325.40
Total 6090 · Professional/Legal	2,314.85
6095 · Property Tax	-822.89
6115 · Roads	
6115.2 · Snow Removal	222.17
Total 6115 · Roads	222.17
6130 · Utilities	3,518.21
6300 · Water Maintenance	
6300.2 · Water Sampling	814.22
6300.4 · Water System 1 Maintenance	195.05
6300.5 · Water System 2 Maintenance	1,484.24
6300.6 · Maintenance- General & Supplies	5,628.61
6300.8 · Taxes	319.48
Total 6300 · Water Maintenance	8,441.60
6400 · Line Location Services	26.32
Total Expense	13,935.99
Net Ordinary Income	177,425.81
Net Income	<u>177,425.81</u>