



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	\$ 2,720.70	3%	\$ (7,116.59)	7%
May		\$ 2,914.97	3%	\$ (4,201.62)	4%
June		\$ 89.42	0%	\$ (4,112.20)	4%
July			0%	\$ (4,112.20)	4%
August			0%	\$ (4,112.20)	4%
September			0%	\$ (4,112.20)	4%
October			0%	\$ (4,112.20)	4%
November			0%	\$ (4,112.20)	4%
December			0%	\$ (4,112.20)	4%
<b>TOTALS</b>	\$ 106,950.00	\$ 102,837.80	96%		
Current Operating Balance		\$ 128,046.47	6/15/2015		
Current Reserve Balance		\$ 61,801.52	6/15/2015		
Special Assessment Balance		\$ 25,690.72	6/15/2015		
<b>Total Current Cash Balance</b>		\$ <b>215,538.71</b>			

# Sierra Los Pinos Property Owners' Association Profit & Loss

January 1 through June 15, 2015

Accrual Basis

	Jan 1 - Jun 15, 15
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4000 · Program Income	
4000.10 · Special Assessment (3 of 3)	82,614.00
4000.9 · 2015 Dues	106,950.00
<b>Total 4000 · Program Income</b>	189,564.00
4050 · New Membership Dues	75.00
4100 · Late Fees	2,198.86
4200 · Miscellaneous Revenue	350.00
4300 · Disclosure Document Preparation	150.00
4500 · Interest Income	30.31
<b>Total Income</b>	192,368.17
<b>Cost of Goods Sold</b>	
5000 · Cost of Goods Sold	0.00
<b>Total COGS</b>	0.00
<b>Gross Profit</b>	192,368.17
<b>Expense</b>	
6045 · Insurance - Liability, D and O	4,576.00
6080 · Administrative Costs	
6080.1 · Safe Deposit Box	45.00
6080.2 · Postage, Mailing Service	442.67
6080.5 · Office Expenses	134.06
<b>Total 6080 · Administrative Costs</b>	621.73
6085 · Licenses/Taxes/Fees	
6085.1 · PRC	10.00
<b>Total 6085 · Licenses/Taxes/Fees</b>	10.00
6090 · Professional/Legal	
6090.1 · Accounting Fees	1,560.54
6090.2 · Legal Fees	7,457.26
6090.4 · Lien Expenses	225.00
<b>Total 6090 · Professional/Legal</b>	9,242.80
6095 · Property Tax	-822.89
6115 · Roads	
6115.2 · Snow Removal	222.17
<b>Total 6115 · Roads</b>	222.17
6130 · Utilities	5,142.43
6300 · Water Maintenance	
6300.12 · Water - Meters/Cans - Year 3	52,636.42
6300.2 · Water Sampling	1,335.63
6300.4 · Water System 1 Maintenance	667.55
6300.5 · Water System 2 Maintenance	9,816.87
6300.6 · Maintenance- General & Supplies	5,803.12
6300.8 · Taxes	319.48
<b>Total 6300 · Water Maintenance</b>	70,579.07
6400 · Line Location Services	115.94
<b>Total Expense</b>	89,687.25
<b>Net Ordinary Income</b>	102,680.92
<b>Net Income</b>	102,680.92

Sierra Los Pinos Property Owners' Association

**Balance Sheet**

As of June 15, 2015

06/15/15

Accrual Basis

	<u>Jun 15, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Operating Account	128,046.47
1001 · Reserve	61,801.52
1002 · Special Assessment	25,690.72
Total Checking/Savings	<u>215,538.71</u>
Accounts Receivable	
1200 · Accounts Receivable	19,341.69
Total Accounts Receivable	<u>19,341.69</u>
Total Current Assets	234,880.40
Fixed Assets	
1700 · Computer and Software	1,698.98
1750 · Prior Year Equipment Purchased	12,638.84
1800 · Accumulated Depreciation	-12,385.32
Total Fixed Assets	<u>1,952.50</u>
<b>TOTAL ASSETS</b>	<b><u>236,832.90</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	134,176.98
Net Income	102,655.92
Total Equity	<u>236,832.90</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>236,832.90</u></b>