



2015 Budget Worksheet

Month	Budgeted Amount	Receipts			Amount Still Outstanding	% Still Outstanding
		Amount Actually Received	% Actually Received			
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		\$ 2,720.70	3%	\$ (7,116.59)	7%	
May		\$ 2,914.97	3%	\$ (4,201.62)	4%	
June		\$ 308.43	0%	\$ (3,893.19)	4%	
July		\$ 1,338.53	1%	\$ (2,554.66)	2%	
August		\$ 675.00	1%	\$ (1,879.66)	2%	
September		\$ 500.00	0%	\$ (1,379.66)	1%	
October			0%	\$ (1,379.66)	1%	
November						
December						
TOTALS	\$ 106,950.00	\$ 105,570.34	99%			
Current Operating Balance		\$ 106,762.52	9/9/2015			
Current Reserve Balance		\$ 65,912.88	9/9/2015			
Special Assessment Balance		\$ 28,938.18	9/9/2015			
<b>Total Current Cash Balance</b>		<b>\$ 201,613.58</b>				

**Sierra Los Pinos Property Owners' Association**  
**Profit & Loss**  
**January 1 through September 9, 2015**

09/09/15  
 Accrual Basis

	<b>Jan 1 - Sep 9, 15</b>
<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>	<b>189,564.00</b>
4050 · New Membership Dues	125.00
4100 · Late Fees	2,666.65
4200 · Miscellaneous Revenue	425.00
4300 · Disclosure Document Preparation	600.00
4500 · Interest Income	40.24
<b>Total Income</b>	<b>193,420.89</b>
<b>Cost of Goods Sold</b>	
5000 · Cost of Goods Sold	0.00
<b>Total COGS</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>193,420.89</b>
<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	596.90
6080.3 · Printing and Copying	291.40
6080.5 · Office Expenses	442.22
<b>Total 6080 · Administrative Costs</b>	<b>1,375.52</b>
6085 · Licenses/Taxes/Fees	
6085.1 · PRC	10.00
<b>Total 6085 · Licenses/Taxes/Fees</b>	<b>10.00</b>
6090 · Professional/Legal	
6090.1 · Accounting Fees	1,992.18
6090.2 · Legal Fees	10,741.44
6090.4 · Lien Expenses	250.00
<b>Total 6090 · Professional/Legal</b>	<b>12,983.62</b>
6095 · Property Tax	-822.89
6115 · Roads	
6115.1 · Maintenance	11,219.36
6115.2 · Snow Removal	222.17
<b>Total 6115 · Roads</b>	<b>11,441.53</b>
6130 · Utilities	6,601.59
6200 · Parks	140.88
6300 · Water Maintenance	
6300.12 · Water - Meters/Cans - Year 3	52,811.36
6300.2 · Water Sampling	2,131.25
6300.4 · Water System 1 Maintenance	1,267.26
6300.5 · Water System 2 Maintenance	9,786.87
6300.6 · Maintenance- General & Supplies	5,968.22
6300.8 · Taxes	533.17
<b>Total 6300 · Water Maintenance</b>	<b>72,498.13</b>
6400 · Line Location Services	115.94
<b>Total Expense</b>	<b>108,920.32</b>
<b>Net Ordinary Income</b>	<b>84,500.57</b>
<b>Net Income</b>	<b>84,500.57</b>

**Sierra Los Pinos Property Owners' Association**  
**Balance Sheet**  
**As of September 9, 2015**

09/09/15  
 Accrual Basis

	<u>Sep 9, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Operating Account	106,762.52
1001 · Reserve	65,912.88
1002 · Special Assessment	28,938.18
<b>Total Checking/Savings</b>	<u>201,613.58</u>
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	15,086.58
<b>Total Accounts Receivable</b>	<u>15,086.58</u>
<b>Total Current Assets</b>	216,700.16
<b>Fixed Assets</b>	
1700 · Current Year Equipment >\$200	1,698.98
1750 · Prior Year Equipment Purchased	12,638.84
1800 · Accumulated Depreciation	-12,385.32
<b>Total Fixed Assets</b>	<u>1,952.50</u>
<b>TOTAL ASSETS</b>	<u><b>218,652.66</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	-30.00
<b>Total Accounts Payable</b>	<u>-30.00</u>
<b>Total Current Liabilities</b>	<u>-30.00</u>
<b>Total Liabilities</b>	-30.00
<b>Equity</b>	
3900 · Retained Earnings	134,176.98
Net Income	84,505.68
<b>Total Equity</b>	<u>218,682.66</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>218,652.66</b></u>