

Balance Sheet

For Period Ending 10/31/2015

Account Number		Book Value Oct 2015 Actual
Assets		
Current Assets		
Cash		
1010	Petty Cash Fund	250.00
1030	Cash in Bank-1st Bank Operatin	28,831.13
1050	Cash in Bank-Reserves	113,104.15
Other Current Assets		
1210	AR Annual Dues	(200.00)
	Total Current Assets	<u>\$141,985.28</u>
Fixed Assets		
Fixed Assets		
1500	Community Center Land	700,000.00
1510	Community Center Building	443,400.00
1530	Community Center Bldg Related	11,869.49
1540	Community Center Appliances	3,518.62
1550	Community Center Furniture	13,269.82
1560	Community Center Art Work	339.00
1570	Community Center Pavilion Bldg	112,463.95
1580	Community Center Furn/Fixtures	14,998.97
1610	Community Center Grounds F & F	16,788.96
1700	So Entrance Irrig & Lndscaping	16,721.58
	Total Fixed Assets	<u>\$1,333,370.39</u>
	Total Assets	<u>\$1,475,355.67</u>
Liabilities		
Current Liabilities		
Accounts Payable		
2200	Accounts Payable- Trade	133.35
Other Current Liabilities		
2300	Reserve Fund	113,028.50
	Total Current Liabilities	<u>\$113,161.85</u>
	Total Liabilities	<u>\$113,161.85</u>
Fund Balance		
Capital		
Fund Balance		
2800	Fund Balance	1,338,548.37
Current Yr Excess(deficiency)		
2870	Retained Earnings	23,645.45
	Total Fund Balance	<u>\$1,362,193.82</u>
	Total Liabilities and Equity	<u>\$1,475,355.67</u>

Income Statement
Current vs Year-to-date
10/1/2015 to 10/31/2015

Account Number		Oct 2015 Oct 2015 Actual	Jan 2015 Oct 2015 Actual	Annual Budget
Revenue				
Revenue				
3010	Income from Dues-Operating	0.00	133,110.00	133,100.00
3020	Income from Dues-Capital	0.00	23,490.00	23,490.00
3040	Community Center Rentals	0.00	1,000.00	1,500.00
3110	Noxious Weed Spraying Fees	0.00	0.00	5,300.00
3120	Grants	0.00	2,500.00	0.00
3250	Recovery of unpaid dues & fees	0.00	200.00	0.00
3310	Interest Income	9.30	75.10	100.00
	Total Revenue	<u>\$9.30</u>	<u>\$160,375.10</u>	<u>\$163,490.00</u>
Expenses				
South Entrance				
5150	Mowing & Maintenance	0.00	3,280.00	3,280.00
5151	Maintenance-Lawn & Turf, ferti	0.00	3,270.00	3,270.00
5152	Maintenance-Beds/shrubs.trees	0.00	13,374.50	10,912.00
5153	Fertilize trees(deeproot)	0.00	623.00	1,070.00
5160	Irrigation & Maintenace	0.00	1,207.00	1,275.00
5170	Electricity	56.86	331.23	695.00
5171	Replace elect wiring/equip	0.00	0.00	500.00
5183	Holiday Decorations	0.00	32.31	1,000.00
5190	Water	1,898.10	1,927.80	3,672.00
5191	Miscellaneous Maintenance	65.00	1,004.36	1,000.00
Community/Common				
5300	Porta John & Dumpster Rental	179.22	451.34	750.00
5310	Mowing & Grounds	0.00	3,125.00	3,575.00
5311	Irrigation repair/maintenance	0.00	660.00	3,360.00
5320	Water & Sewer	710.11	1,220.97	1,510.00
5330	Electricity & Gas	187.03	1,275.13	1,680.00
5340	Snow Removal	0.00	1,900.00	1,900.00
5350	Other Bldg/P'Lot Maintenance	0.00	11,838.98	18,819.00
5351	Drainage Project	0.00	0.00	500.00
5352	Archit/Engineerering Plan	0.00	300.00	2,000.00
5353	CC Entrance Improvements	0.00	8,135.51	7,392.00
5360	Exterior Building Improvements	0.00	0.00	500.00
5361	Community Center Sign	0.00	0.00	1,000.00
5370	Pavilion Maintenance	0.00	61.06	1,000.00
5400	Tree Removal ENPHA Common	0.00	9.67	1,000.00
5430	ENPHA tree spraying/feeding	0.00	1,200.00	1,300.00
5450	Tree Replant	0.00	0.00	600.00
5480	Noxious SWeed Control ENPHA	0.00	200.84	1,500.00
5490	Noxious Weed Control Program	0.00	5,784.38	4,000.00
5600	Trail Maintenance	0.00	115.00	400.00
5620	Equipment	0.00	238.87	150.00
	Total Expenses	<u>\$3,096.32</u>	<u>\$61,566.95</u>	<u>\$79,610.00</u>
	Total Gross Profit	(\$3,087.02)	\$98,808.15	\$83,880.00
Administrative				
General & Administrative Expense				
5710	Insurance	0.00	8,469.00	8,800.00

Income Statement
Current vs Year-to-date
10/1/2015 to 10/31/2015

Account Number		Oct 2015 Oct 2015 Actual	Jan 2015 Oct 2015 Actual	Annual Budget
5720	Bookkeeping	700.00	7,000.00	8,400.00
5730	Legal	0.00	8,779.00	5,000.00
5750	Dues Collections Costs	0.00	4,650.87	3,875.00
5760	Data Base Management	100.00	950.00	1,200.00
5770	Transfer fees	30.00	60.00	750.00
5780	Property Taxes	0.00	669.13	700.00
5820	Annual Meeting	0.00	4,883.79	6,000.00
5830	Awards & Recognition	0.00	0.00	250.00
5840	Communications	0.00	750.00	500.00
5850	Sub Association Projects	0.00	3,768.22	6,000.00
5851	Other Events	0.00	756.64	1,000.00
5860	Office Supplies & Expenses	10.00	1,081.60	1,200.00
5861	New Development Review	0.00	122.41	0.00
5870	Computer & Web Expenses	1,079.90	2,450.04	3,500.00
5900	Independent Contractors	2,566.00	25,660.00	30,792.00
	Total Administrative	<u>\$4,485.90</u>	<u>\$70,050.70</u>	<u>\$77,967.00</u>
	Total Net Income (Loss) From Operations	(\$7,572.92)	\$28,757.45	\$5,913.00

Reserves

Reserves Fund

6160	Contingency	0.00	5,112.00	0.00
	Total Reserves	<u>\$0.00</u>	<u>\$5,112.00</u>	<u>\$0.00</u>
	Total Net Income (Loss)	(\$7,572.92)	\$23,645.45	\$5,913.00