

Balance Sheet

For Period Ending 12/31/2017

Account Number			Book Value Dec 2017 Actual
Assets			
Current Assets			
Cash			
1030	Cash in Bank-1st Bank Operatin		60,346.76
1050	Cash in Bank-Reserves		101,375.60
1070	Cash in Bank: CC Rent Deposits		203.91
Other Current Assets			
1210	AR Annual Dues		(200.00)
1221	AR: Special Assessments		18,905.00
1230	AR Weed Spraying Program		785.00
	Total Current Assets		<u>\$181,416.27</u>
Fixed Assets			
Fixed Assets			
1500	Community Center Land		700,000.00
1510	Community Center Building		443,400.00
1530	Community Center Bldg Related		47,411.62
1540	Community Center Appliances		3,524.36
1550	Community Center Furniture		13,873.16
1570	Community Center Pavilion Bldg		103,072.00
1580	Community Center Furn/Fixtures		9,333.35
1610	Community Center Grounds F & F		19,746.87
1700	So Entrance Irrig & Lndscaping		70,091.73
1750	Accumulated Depreciation		(97,277.76)
	Total Fixed Assets		<u>\$1,313,175.33</u>
	Total Assets		<u>\$1,494,591.60</u>
Liabilities			
Current Liabilities			
Accounts Payable			
2200	Accounts Payable- Trade		2,671.58
	Total Current Liabilities		<u>\$2,671.58</u>
	Total Liabilities		<u>\$2,671.58</u>
Fund Balance			
Capital			
Fund Balance			
2770	Fund Bal: Designated Reserves		157,773.17
2780	Undesignated Fund Balance		20,971.52
2790	FB invested in Captial Assets		1,313,175.33
	Total Fund Balance		<u>\$1,491,920.02</u>
	Total Liabilities and Equity		<u>\$1,494,591.60</u>

Income Statement
Current vs Year-to-date
1/1/2017 to 12/31/2017

Account Number		Jan 2017 Dec 2017 Actual	Jan 2017 Dec 2017 Actual	Annual Budget
Revenue				
Revenue				
3010	Income from Dues-Operating	133,450.00	133,450.00	133,450.00
3020	Income from Dues-Capital	23,550.00	23,550.00	23,550.00
3040	Community Center Rentals	2,000.00	2,000.00	3,000.00
3110	Noxious Weed Spraying Fees	16,575.00	16,575.00	17,000.00
3130	Rental Income-Cell Tower	18,150.00	18,150.00	18,150.00
3250	Recovery of unpaid dues & fees	600.00	600.00	0.00
3300	Other Income-fees/grants	10,937.96	10,937.96	10,938.00
3301	Special Assessment & fees	19,905.00	19,905.00	0.00
3310	Interest Income	133.43	133.43	100.00
	Total Revenue	<u>\$225,301.39</u>	<u>\$225,301.39</u>	<u>\$206,188.00</u>
Expenses				
South & Middle Entrances				
5150	Mowing & Maintenance	4,766.00	4,766.00	5,055.00
5151	General Maintenance	8,383.10	8,383.10	6,069.00
5152	Island Planting & Maintenance	3,606.80	3,606.80	3,365.00
5153	Custom Pots & Plants	3,705.77	3,705.77	5,180.00
5160	Irrigation & Maintenance	979.80	979.80	1,315.00
5170	Electricity	420.57	420.57	750.00
5183	Holiday Decorations	6,392.82	6,392.82	5,300.00
5190	Water	3,285.90	3,285.90	4,000.00
5191	Miscellaneous Maintenance	383.83	383.83	1,000.00
Open Space & Environmental				
5400	Tree Removal ENPHA Common	5,500.00	5,500.00	2,200.00
5430	ENPHA tree spraying/feeding	3,892.00	3,892.00	3,240.00
5450	Tree Replant	14,990.00	14,990.00	18,100.00
5480	Noxious SWeed Control ENPHA	148.63	148.63	750.00
5490	Noxious Weed Control Program	13,544.58	13,544.58	14,713.00
5510	Two Cabins Preservation	679.06	679.06	1,000.00
5600	Trail Maintenance	0.00	0.00	3,520.00
Community/Common				
5300	Porta John & Dumpster Rental	1,342.75	1,342.75	1,025.00
5310	Mowing & Grounds	4,620.00	4,620.00	6,090.00
5311	Irrigation repair/maintenance	1,174.77	1,174.77	2,485.00
5312	Custom Pots & Planters	1,743.00	1,743.00	2,590.00
5320	Water & Sewer	1,699.76	1,699.76	1,600.00
5330	Electricity & Gas	1,595.78	1,595.78	1,750.00
5340	Snow Removal	2,157.16	2,157.16	3,960.00
5350	Other Bldg/P'Lot Maintenance	2,816.70	2,816.70	4,850.00
5360	Exterior Building Improvements	149.23	149.23	1,000.00
5370	Pavilion Maintenance	1,060.64	1,060.64	3,000.00
5620	Equipment	0.00	0.00	300.00
	Total Expenses	<u>\$89,038.65</u>	<u>\$89,038.65</u>	<u>\$104,207.00</u>
	Total Gross Profit	<u>\$136,262.74</u>	<u>\$136,262.74</u>	<u>\$101,981.00</u>
Administrative				
General & Administrative Expense				
5710	Insurance	11,389.00	11,389.00	12,200.00

Income Statement
Current vs Year-to-date
1/1/2017 to 12/31/2017

Account Number		Jan 2017 Dec 2017 Actual	Jan 2017 Dec 2017 Actual	Annual Budget
5720	Bookkeeping	8,400.00	8,400.00	8,400.00
5730	Legal	8,489.42	8,489.42	12,500.00
5750	Dues Collections Costs	4,795.33	4,795.33	5,200.00
5760	Data Base Management	1,200.00	1,200.00	1,200.00
5770	Transfer fees	300.00	300.00	210.00
5780	Property Taxes	740.49	740.49	750.00
5820	Annual Meeting	4,955.47	4,955.47	5,500.00
5830	Awards & Recognition	250.00	250.00	1,000.00
5840	Communications	1,258.07	1,258.07	1,140.00
5850	Sub Association Grants	6,575.65	6,575.65	6,550.00
5851	Other Events	1,021.82	1,021.82	2,100.00
5852	Community Center Reservations	1,530.00	1,530.00	2,150.00
5860	Office Supplies & Expenses	605.84	605.84	1,250.00
5861	New Development Review	14.87	14.87	1,000.00
5870	Computer & Web Expenses	1,540.24	1,540.24	3,120.00
5900	Independent Contractors	8,760.00	8,760.00	11,072.00
5910	Expenses shared w/ DRC	(1,000.00)	(1,000.00)	(1,000.00)
5920	Depreciation Expense	32,326.88	32,326.88	0.00
	Total Administrative	\$93,153.08	\$93,153.08	\$74,342.00
	Total Net Income (Loss) From Operations	\$43,109.66	\$43,109.66	\$27,639.00
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