

**Floriston Property Owner's Association**  
**Balance Sheet**  
 As of November 30, 2014

	Nov 30, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
California Bank & Trust (Grant)	100.00
MO Reserve Checking	5,344.40
MO Reserve Money Market	10,001.27
Wells Fargo 9504	54,344.33
<b>Total Checking/Savings</b>	69,790.00
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	5,871.38
<b>Total Accounts Receivable</b>	5,871.38
<b>Other Current Assets</b>	
1499 · Undeposited Funds	580.00
<b>Total Other Current Assets</b>	580.00
<b>Total Current Assets</b>	76,241.38
<b>Fixed Assets</b>	
1511 · Furniture & Fixtures	2,620.30
1512 · Road Improvements	56,094.88
1513 · School House	7,948.00
1514 · Septic Tank	39,943.27
1515 · Water Project	249,341.33
1575 · Accumulated Depreciation	-367,897.00
1580 · Organizational Costs	6,153.00
1581 · Accumulated Amortization	-2,604.66
3210 · Water Sewer Project	811,121.42
<b>Total Fixed Assets</b>	802,720.54
<b>Other Assets</b>	
1510 · Returned Checks	7.00
<b>Total Other Assets</b>	7.00
<b>TOTAL ASSETS</b>	<b>878,968.92</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	2,701.32
<b>Total Accounts Payable</b>	2,701.32
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	39.52
2110 · Direct Deposit Liabilities	3.19
2111 · Dues Withheld from Payroll	315.00
<b>Total Other Current Liabilities</b>	357.71
<b>Total Current Liabilities</b>	3,059.03
<b>Long Term Liabilities</b>	
2540 · Rural Loan	193,329.65
<b>Total Long Term Liabilities</b>	193,329.65
<b>Total Liabilities</b>	196,388.68
<b>Equity</b>	
1110 · Retained Earnings	626,228.57
3000 · Opening Bal Equity	66,250.35
Net Income	-9,898.68
<b>Total Equity</b>	682,580.24
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>878,968.92</b>

**Floriston Property Owner's Association**  
**Profit & Loss**  
 November 2014

	Nov 14
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4001 · Association Dues Income	5,715.00
4007 · Cell Tower	
4008 · Cell Tower Income	1,384.23
<b>Total 4007 · Cell Tower</b>	<b>1,384.23</b>
4010 · Fee Income	
4005 · Late Fee Income	45.00
<b>Total 4010 · Fee Income</b>	<b>45.00</b>
7015 · Reserve Interest	1.40
<b>Total Income</b>	<b>7,145.63</b>
<b>Expense</b>	
<b>Administrative Expenses</b>	
6230 · Licenses and Permits	169.00
6270 · Professional Fees	
6280 · Legal Fees	180.00
6565 · Accounting	750.00
6566 · Consulting Fees	1,034.23
6570 · Management/Bookkeeping	645.00
<b>Total 6270 · Professional Fees</b>	<b>2,609.23</b>
6585 · Office Expense	
6120 · Bank Service Charges	38.00
6250 · Postage and Delivery	28.47
6260 · Printing and Reproduction	9.90
<b>Total 6585 · Office Expense</b>	<b>76.37</b>
6625 · Utilities - Gas and Electric	736.72
<b>Total Administrative Expenses</b>	<b>3,591.32</b>
<b>Town Services</b>	
6333 · Roads	
6335 · Snow Removal	3,000.00
<b>Total 6333 · Roads</b>	<b>3,000.00</b>
6341 · Sewer	
6580 · Sewer Testing	116.00
<b>Total 6341 · Sewer</b>	<b>116.00</b>
6345 · Water	
6395 · Water Testing	50.00
6396 · Water Repair/Maintenance	1,298.47
<b>Total 6345 · Water</b>	<b>1,348.47</b>
<b>Total Town Services</b>	<b>4,464.47</b>
<b>Total Expense</b>	<b>8,055.79</b>
<b>Net Ordinary Income</b>	<b>-910.16</b>
<b>Net Income</b>	<b>-910.16</b>