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12/16/15

Accrual Basis

Floriston Property Owner's Association

Balance Sheet

As of August 31, 2015

Sept.
2015

	Aug 31, 15
ASSETS	
Current Assets	
Checking/Savings	
1001 · General & Administrative	45,897.83
1002 · Water Reserve Acct	5,348.03
1003 · Road Reserve Acct	10,011.36
1005 · Cal SRF Loan Payoff	100.00
Total Checking/Savings	61,357.22
Accounts Receivable	
1200 · Accounts Receivable	8,974.98
Total Accounts Receivable	8,974.98
Other Current Assets	
1202 · Allowance for uncollectable	-1,420.00
1499 · Undeposited Funds	-300.00
Total Other Current Assets	-1,720.00
Total Current Assets	68,612.20
Fixed Assets	
1511 · Furniture & Fixtures	2,620.30
1512 · Road Improvements	63,951.88
1513 · School House	7,948.00
1514 · Septic Tank	48,660.27
1515 · Water Project	249,341.33
1516 · Test Well WIP	5,260.00
1575 · Accumulated Depreciation	-465,606.00
1580 · Organizational Costs	6,153.00
1581 · Accumulated Amortization	-3,066.66
3210 · Water Sewer Project	811,121.42
Total Fixed Assets	726,383.54
TOTAL ASSETS	794,995.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	106.53
2106 · Deferred Income Cell Tower	9,231.54
2110 · Direct Deposit Liabilities	3.19
2111 · Dues Withheld from Payroll	-315.00
2140 · Rural Loan Current Portion	6,395.00
Total Other Current Liabilities	15,421.26
Total Current Liabilities	15,421.26
Long Term Liabilities	
2500 · L/T Loan Pay Off	3,500.00
2540 · Rural Loan	173,099.66
Total Long Term Liabilities	176,599.66
Total Liabilities	192,020.92
Equity	
1110 · Retained Earnings	559,912.89
3000 · Opening Bal Equity	81,609.31
Net Income	-38,547.38
Total Equity	602,974.82
TOTAL LIABILITIES & EQUITY	794,995.74

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Accrual Basis

Floriston Property Owner's Association
Profit & Loss
August 2015

Sept 15
2015

	Aug 15
Ordinary Income/Expense	
Income	
4001 · Association Dues Income	5,715.00
7010 · Interest Income	0.43
Total Income	5,715.43
Expense	
Administrative Expenses	
6170 · Equipment Rental	284.54
6270 · Professional Fees	
6280 · Legal Fees	4.66
6566 · Consulting Fees	1,137.02
Total 6270 · Professional Fees	1,141.68
6585 · Office Expense	
6510 · Filing Fees	47.00
Total 6585 · Office Expense	47.00
6625 · Utilities - Gas and Electric	766.49
Total Administrative Expenses	2,239.71
Town Services	
6341 · Sewer	
6580 · Sewer Testing	30.00
Total 6341 · Sewer	30.00
6345 · Water	
6395 · Water Testing	30.00
Total 6345 · Water	30.00
6560 · Payroll Taxes	29.97
Total Town Services	89.97
Total Expense	2,329.68
Net Ordinary Income	3,385.75
Other Income/Expense	
Other Expense	
6700 · Job Project Expenses	
6705 · Water Treatment Project Expense	195.00
Total 6700 · Job Project Expenses	195.00
Total Other Expense	195.00
Net Other Income	-195.00
Net Income	3,190.75

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Accrual Basis

Floriston Property Owner's Association
Profit & Loss
August 2015

	Aug 15
Ordinary Income/Expense	
Income	
4001 · Association Dues Income	5,715.00
7010 · Interest Income	0.43
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Total Income	5,715.43
Expense	
Administrative Expenses	
6170 · Equipment Rental	284.54
6270 · Professional Fees	
6280 · Legal Fees	4.66
6566 · Consulting Fees	1,137.02
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Total 6270 · Professional Fees	1,141.68
6585 · Office Expense	
6510 · Filing Fees	47.00
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Total 6585 · Office Expense	47.00
6625 · Utilities - Gas and Electric	766.49
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Total Administrative Expenses	2,239.71
Total Expense	2,239.71
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Net Ordinary Income	3,475.72
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Net Income	3,475.72

Floriston Property Owner's Association
Balance Sheet
As of August 31, 2015

	Aug 31, 15
ASSETS	
Current Assets	
Checking/Savings	
1001 · General & Administrative	46,124.70
1002 · Road Reserve	5,348.03
1003 · Water Reserve	10,011.36
1005 · Cal SRF Loan Payoff	100.00
Total Checking/Savings	61,584.09
Accounts Receivable	
1200 · Accounts Receivable	8,979.98
Total Accounts Receivable	8,979.98
Total Current Assets	70,564.07
Fixed Assets	
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
Total Fixed Assets	802,720.54
Other Assets	
1510 · Returned Checks	7.00
Total Other Assets	7.00
TOTAL ASSETS	873,291.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	48.43
2110 · Direct Deposit Liabilities	3.19
Total Other Current Liabilities	51.62
Total Current Liabilities	51.62
Long Term Liabilities	
2540 · Rural Loan	193,329.65
Total Long Term Liabilities	193,329.65
Total Liabilities	193,381.27
Equity	
1110 · Retained Earnings	638,977.44
3000 · Opening Bal Equity	81,609.31
Net Income	-40,676.41
Total Equity	679,910.34
TOTAL LIABILITIES & EQUITY	873,291.61

Floriston Property Owner's Association
Deposit Detail
August 2015

Type	Num	Date	Name	Account	Amount
Deposit		08/10/2015		1002 · Road Reserve	5,347.88
				3000 · Opening Bal ...	-5,347.88
TOTAL					-5,347.88
Deposit		08/10/2015		1003 · Water Reserve	10,011.08
				3000 · Opening Bal ...	-10,011.08
TOTAL					-10,011.08
Deposit		08/15/2015		1001 · General & A...	695.00
Payment	2380	07/22/2015	Wohlfahrt, Amy	1499 · Undeposited ...	-155.00
Payment	1007	08/11/2015	Stoddard, Charles	1499 · Undeposited ...	-135.00
Payment	00732...	08/11/2015	Grooms, Chuck & D...	1499 · Undeposited ...	-135.00
Payment	00245...	08/04/2015	Nochajski, Craig	1499 · Undeposited ...	-135.00
Payment	00249...	08/04/2015	Rintel, Bob and Sem...	1499 · Undeposited ...	-135.00
TOTAL					-695.00
Deposit		08/21/2015		1001 · General & A...	1,205.00
Payment	00244...	08/03/2015	Castaldi, Scott & Al...	1499 · Undeposited ...	-165.00
Payment	334	08/14/2015	Drinks, Matt	1499 · Undeposited ...	-500.00
Payment	2051	08/10/2015	Bue, Darin	1499 · Undeposited ...	-135.00
Payment	8306	08/10/2015	Dalbol, Ed & Sharon	1499 · Undeposited ...	-135.00
Payment	126	08/12/2015	Holcomb, Mark	1499 · Undeposited ...	-135.00
Payment	00709...	08/14/2015	Giardina, Clint & Les...	1499 · Undeposited ...	-135.00
TOTAL					-1,205.00
Deposit		08/25/2015		1001 · General & A...	1,485.00
Payment	6848	08/20/2015	Pollard, Bill & Janis	1499 · Undeposited ...	-135.00
Payment	1621	08/20/2015	Parker, Jon & Laura	1499 · Undeposited ...	-135.00
Payment	1021	08/20/2015	Mawhar, Jim & Debbie	1499 · Undeposited ...	-135.00
Payment	1310	08/20/2015	Jamason, Harry	1499 · Undeposited ...	-135.00
Payment	2617	08/20/2015	Johnson, Joe & Trish	1499 · Undeposited ...	-135.00
Payment	6108	08/20/2015	Raber, Annie	1499 · Undeposited ...	-135.00
Payment	676	08/20/2015	Davis, David H.	1499 · Undeposited ...	-135.00
Payment	00263...	08/20/2015	Baldwin, Roger & D...	1499 · Undeposited ...	-135.00
Payment	00753...	08/20/2015	Seelhoff, Karen	1499 · Undeposited ...	-135.00
Payment	23925...	08/20/2015	Sabo, Lawrence & J...	1499 · Undeposited ...	-135.00
Payment	3156	08/20/2015	Alioto, Ernie & Joan	1499 · Undeposited ...	-135.00
TOTAL					-1,485.00
Deposit		08/31/2015		1001 · General & A...	965.00
Payment	20622...	08/28/2015	Fike, Peter	1499 · Undeposited ...	-140.00
Payment	1169	08/28/2015	Valdivia, Juan Antonio	1499 · Undeposited ...	-555.00
Payment	3368	08/28/2015	Loeschner, Andrea	1499 · Undeposited ...	-135.00
Payment	968	08/28/2015	Rully, David & Kay	1499 · Undeposited ...	-135.00
TOTAL					-965.00
Deposit		08/31/2015		1001 · General & A...	675.00
Payment	219	08/28/2015	Rivard, Jere & Mindy	1499 · Undeposited ...	-270.00
Payment	1604	08/28/2015	Oddo, Fran	1499 · Undeposited ...	-135.00
Payment	00771...	08/28/2015	Parkhurst & Scott P...	1499 · Undeposited ...	-135.00

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Floriston Property Owner's Association
Deposit Detail
August 2015

Type	Num	Date	Name	Account	Amount
Payment	00009...	08/28/2015	Dewit, Bryan & Jamie	1499 · Undeposited ...	-135.00
TOTAL					-675.00
Deposit		08/31/2015		1002 · Road Reserve	0.15
				7010 · Interest Income	-0.15
TOTAL					-0.15
Deposit		08/31/2015		1003 · Water Reserve	0.28
				7010 · Interest Income	-0.28
TOTAL					-0.28