Hidden Valley Property Owners Association
Cash Roll Forward - Final
Fiscal Year-to-date June 30, 2014

	Amount
Cash Balance, 06/30/2013	$112,228
Net income (loss)	3,138
Add: Depreciation Expense	184
Check deposit in transit	
Prior Year Prepayments - Annual Dues (Note 1)	(10,250)
Current Year Prepayments - Annual Dues (Note 1)	12,275
Other	20
Cash Balance, 06/30/14	$117,595

Note 1: Current year dues totalling $10,250 were collected prior to the start of our fiscal year (July 1). The revenue from these dues is included in current period net income. The cash collected prior to July 1, 2013 must be backed out to accomplish the above reconciliation.

Note 2: Dues for the year beginning July 1, 2014, totalling $12,275 were collected prior to the start of our fiscal year (July 1). The revenue from these dues is excluded from current period net income.

Hidden Valley Property Owners Association
Balance Sheet Prev Year Comparison
As of June 30, 2014

	Jun 30, 14	Jun 30, 13	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CHECKING	27,356	22,021	5,335	24%
Money Market Account	15,070	15,062	8	0%
RESERVE AC CT CD-5/06	75,169	75,145	24	0%
Total Checking/Savings	117,595	112,228	5,367	5%
Accounts Receivable				
Accounts Receivable	-12,528	-10,253	-2,275	-22%
Total Accounts Receivable	-12,528	-10,253	-2,275	-22%
Total Current Assets	105,067	101,975	3,092	3%
Fixed Assets				
Office Equipment				
Accum. Depr. - Office Equipment	-629	-445	-184	-41%
Office Equipment - Other	782	552	230	42%
Total Office Equipment	153	107	46	43%
Total Fixed Assets	153	107	46	43%
TOTAL ASSETS	**105,220**	**102,082**	**3,138**	**3%**
LIABILITIES & EQUITY				
Equity				
Opening Bal Equity	62,089	62,089	0	0%
Retained Earnings	39,993	23,302	16,691	72%
Net Income	3,138	16,691	-13,553	-81%
Total Equity	105,220	102,082	3,138	3%
TOTAL LIABILITIES & EQUITY	**105,220**	**102,082**	**3,138**	**3%**

Hidden Valley Property Owners Association
Profit & Loss Budget vs. Actual
July 2013 through June 2014

	Jul '13 - Jun 14	Budget	Variance	% Variance
Ordinary Income/Expense				
Income				
Assessments	72,849	76,500	-3,651	-4.8%
FINANCE CHARGES	169		169	
Interest Income	31	80	-49	-61.3%
Total Income	73,049	76,580	-3,531	-4.6%
Gross Profit	73,049	76,580	-3,531	-4.6%
Expense				
Business Operations				
Bank Charges and Fees	5		-5	
Collection Agency Fees	35		-35	
Computer Equip/Services	670	550	-120	-21.8%
Depreciation Expense	184	185	1	0.5%
Income Tax	0	25	25	100.0%
Insurance	4,071	4,600	529	11.5%
Miscellaneous	0	150	150	100.0%
Postage	111	250	139	55.6%
Property Tax	683	650	-33	-5.1%
Stationery	165	200	35	17.5%
Total Business Operations	5,924	6,610	686	10.4%
Capital Improvements				
Capital Improvements-Drainage	2,789	1,000	-1,789	-178.9%
Capital Improvements-Roads	34,497	39,000	4,503	11.5%
Capital Improvements - Marina	0	37,000	37,000	100.0%
Total Capital Improvements	37,286	77,000	39,714	51.6%
Environmental				
Environmental Misc.	0	550	550	100.0%
Lake water testing	460	500	40	8.0%
Mileage Reimbursement	254	300	46	15.3%
Total Environmental	714	1,350	636	47.1%
Recreation				
Annual Picnic	1,215	1,250	35	2.8%
Beach Raking	0	570	570	100.0%
Beach Raking & Mowing	50		-50	
Beach Signage/Bulletin Board	620	425	-195	-45.9%
Community Improvement	962	1,000	38	3.8%
Flowers Bch, Lots& Entr	234	300	66	22.0%
Marina Installation	825	825	0	0.0%
Marina Removal	775	775	0	0.0%
Marina/Raft Repair	0	1,750	1,750	100.0%
Mowing @ Beaches&TC	1,150	520	-630	-121.2%
Overlook Brush Cutting	0	150	150	100.0%
Picnic Tables-Reseal	0	150	150	100.0%
Playground Equipment	413	1,000	587	58.7%
Porta-Potty Expenses	150		-150	
Rafts/Dock Install	405	405	0	0.0%
Rafts/Dock Removal	405	405	0	0.0%
Rubbish Collection	210	300	90	30.0%
Spring Cleanup	650	750	100	13.3%
Tennis Court Brush Cutting	93	250	157	62.8%
Total Recreation	8,157	10,825	2,668	24.6%
Roads				
Culvert Cleanout & Maintenance	2,256	4,000	1,744	43.6%
Entrance Lights	183	250	67	26.8%
Mowing	850	1,200	350	29.2%
Mud Season Emergency Grading	0	1,000	1,000	100.0%
Plowing and sanding	13,200	14,000	800	5.7%
Road Sweeping	1,020	1,200	180	15.0%
Roadside tree trimming	0	5,000	5,000	100.0%
Signage	42	100	58	58.0%
Speed Bumps	279	200	-79	-39.5%

Hidden Valley Property Owners Association
Profit & Loss Budget vs. Actual
July 2013 through June 2014

	Jul '13 - Jun 14	Budget	Variance	% Variance
Total Roads	17,830	26,950	9,120	33.8%
Total Expense	69,911	122,735	52,824	43.0%
Net Ordinary Income	3,138	-46,155	49,293	106.8%
Net Income	**3,138**	**-46,155**	**49,293**	**106.8%**

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Hidden Valley Property Owners Association
A/R Aging Summary
As of August 23, 2014

Member Name	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Name Redacted	0.00	250.00	11.28	11.65	1,003.32	1,276.25
Name Redacted	0.00	250.00	11.10	11.46	990.49	1,263.05
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	250.00	0.00	0.00	0.00	250.00
Name Redacted	0.00	0.00	500.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	500.00	0.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	0.00	0.00	0.00	0.00	0.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	250.00	0.00	0.00	0.00	250.00
Name Redacted	0.00	500.00	7.40	7.64	642.25	1,157.29
Name Redacted	0.00	250.00	0.00	0.00	0.00	250.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	501.53	2.96	3.06	137.38	644.93
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	250.00	0.00	0.00	0.00	250.00
Name Redacted	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	506.37	8.88	9.17	491.15	1,015.57
Name Redacted	0.00	250.00	0.00	0.00	0.00	250.00
Name Redacted	0.00	250.00	0.00	0.00	-250.00	0.00
Name Redacted	0.00	500.00	0.00	0.00	-2.56	497.44
Name Redacted	0.00	0.00	0.00	0.00	-0.28	-0.28
Name Redacted	0.00	250.00	3.70	3.82	283.65	541.17
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	250.00	0.00	0.00	0.00	250.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	7.40	7.64	567.31	1,082.35
Name Redacted	0.00	250.00	0.00	3.82	33.65	287.47
Name Redacted	0.00	500.00	22.38	23.11	1,947.24	2,492.73
Name Redacted	0.00	250.00	0.00	0.00	0.00	250.00
Name Redacted	0.00	250.00	0.00	0.00	0.00	250.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	500.00	0.00	0.00	1,264.16	1,764.16
Name Redacted	0.00	500.00	7.70	7.95	591.34	1,106.99
Name Redacted	0.00	500.00	0.00	0.00	0.00	500.00
Name Redacted	0.00	0.00	0.00	0.00	2,300.00	2,300.00
TOTAL	**500.00**	**19,257.90**	**582.80**	**89.32**	**9,999.10**	**30,429.12**