



Financial Review

In accordance with NRS 116.31083, the financial statements for La Jolla Classic HOA for the month ending April 30th, 2015 have been provided to the Board of Directors by Mesa Management, LLC, for their review and acceptance. The association uses the accrual method of accounting. Monthly financials are produced and provided to the board members upon completion. Financial statements are available to each homeowner via the community website or upon written request.

The AP Check register and bank account reconciliation reports and the related bank statements have been provided. Mesa Management discovered the following unusual transactions when reconciling the account:

4/14/2015	Two payments to Capital One Card in the amount of \$49 each
4/29/2015	A payment to Southwest Gas in the amount of \$144.59
4/29/2015	A payment to Las Vegas Valley Water District in the amount of \$438.27
5/01/2015	A payment to Cox Communications in the amount of \$156.14
5/07/2015	A payment to Capital One in the amount of \$29.00
5/08/2015	A payment to Capital One in the amount of \$131.55

Accordingly, Mesa Management is working with Alliance Association Bank to track and resolve these unauthorized transactions. The two payments to Capital One have been resolved and the funds have been refunded. Alliance Bank is currently investigating the other charges. In that regard, Alliance has requested that the current operating account be closed and a new account be opened with a new account number.

The association is in compliance with paragraph (b) of subsection 2 of NRS116.3115 as reserve funds have not been used for daily maintenance items.

Delinquent receivables have been reported via the monthly delinquency report. Delinquencies are collected in accordance with the association's collection policy.

The income/expense statement has been provided. Board members are encouraged to review the comparison of budget to actual and inquire about any significant variances they are unaware of.

No member of the Board of Directors has reported accepting any gifts or incentive from any vendor contracted by the association.

NOTES:

April Reserve Transfer completed.

Secretary of State overstated, check voided in May.

La Jolla Classic HOA
Mesa GL Balance Sheet Standard

Period 04/30/2015

	Operating	Reserve	Total
Assets			
<u>Cash</u>			
Operating	44,939.32		44,939.32
<u>Total Cash</u>	<u>44,939.32</u>		<u>44,939.32</u>
<u>Reserve</u>			
Reserve		131,404.22	131,404.22
<u>Total Reserve</u>		<u>131,404.22</u>	<u>131,404.22</u>
<u>Accounts Receivable</u>			
A/R Assessments	1,306.16		1,306.16
A/R Late Fees	270.00		270.00
A/R Collection Costs	60.00		60.00
A/R Fines	400.00		400.00
A/R Intent to Lien	50.00		50.00
<u>Total Accounts Receivable</u>	<u>2,086.16</u>		<u>2,086.16</u>
<u>Other Receivable</u>			
A/R Fines Contra	(400.00)		(400.00)
Allowance for Bad Debt	(100.00)		(100.00)
<u>Total Other Receivable</u>	<u>(500.00)</u>		<u>(500.00)</u>
<u>Prepaid</u>			
Prepaid Insurance	1,884.00		1,884.00
<u>Total Prepaid</u>	<u>1,884.00</u>		<u>1,884.00</u>
<u>Total Assets</u>	<u>48,409.48</u>	<u>131,404.22</u>	<u>179,813.70</u>
Liabilities & Equity			
<u>Liability</u>			
Accounts Payable	786.81		786.81
Prepaid Assessments	2,538.28		2,538.28
Accrued Expenses	980.10		980.10
Unearned Revenue	7,640.24		7,640.24
<u>Total Liability</u>	<u>11,945.43</u>		<u>11,945.43</u>
<u>Suspense</u>			
In Transit	(680.86)		(680.86)
<u>Total Suspense</u>	<u>(680.86)</u>		<u>(680.86)</u>
<u>Equity</u>			
Operating Retained Earnings	32,300.11		32,300.11
Reserve Retained Earnings		128,952.04	128,952.04
Net Income	4,844.80	2,452.18	7,296.98
<u>Total Equity</u>	<u>37,144.91</u>	<u>131,404.22</u>	<u>168,549.13</u>
<u>Total Liabilities & Equity</u>	<u>48,409.48</u>	<u>131,404.22</u>	<u>179,813.70</u>

La Jolla Classic HOA

Budget Comparison Standard Dollar Variance

Posted 4/1/2015 to 4/30/2015 11:59:00 PM

	Current Month Operating			Year to Date Operating		
	Fund	Budget	Variance	Fund	Budget	Variance
REVENUES						
<u>Income</u>						
Assessments	3,820.00	3,820.00	0.00	15,280.24	15,280.00	0.24
Late Fees	90.00	0.00	90.00	280.00	0.00	280.00
Collection Costs	0.00	25.00	(25.00)	50.00	100.00	(50.00)
Key Income	0.00	0.00	0.00	46.00	0.00	46.00
Fines	0.00	0.00	0.00	100.00	0.00	100.00
Fines & Violations Contra	0.00	0.00	0.00	(100.00)	0.00	(100.00)
Misc Charges	0.00	0.00	0.00	10.00	0.00	10.00
Interest	3.67	0.00	3.67	13.62	0.00	13.62
TOTAL Income	3,913.67	3,845.00	68.67	15,679.86	15,380.00	299.86
TOTAL REVENUES	3,913.67	3,845.00	68.67	15,679.86	15,380.00	299.86
EXPENSES						
<u>Gate</u>						
Vehicle Access Gates	0.00	100.00	100.00	131.09	400.00	268.91
TOTAL Gate	0.00	100.00	100.00	131.09	400.00	268.91
<u>Insurance</u>						
Liability Insurance	345.50	416.67	71.17	863.75	1,666.68	802.93
Workers Comp Insurance	125.00	45.83	(79.17)	312.50	183.32	(129.18)
TOTAL Insurance	470.50	462.50	(8.00)	1,176.25	1,850.00	673.75
<u>Landscaping</u>						
Tree Pruning	0.00	41.67	41.67	0.00	166.68	166.68
Landscape Contract	200.00	233.33	33.33	600.00	933.32	333.32
Landscape Additional	0.00	41.67	41.67	0.00	166.68	166.68
Landscape Renovation	0.00	416.67	416.67	0.00	1,666.68	1,666.68
TOTAL Landscaping	200.00	733.34	533.34	600.00	2,933.36	2,333.36
<u>Management</u>						
Management Fees	1,122.00	1,122.00	0.00	4,488.00	4,488.00	0.00
Postage	0.00	50.00	50.00	0.00	200.00	200.00
Coupons/Statements	0.00	22.92	22.92	0.00	91.68	91.68
Bank Charges	20.00	20.00	0.00	80.00	80.00	0.00
Secretary of State	225.00	0.00	(225.00)	450.00	225.00	(225.00)
Intent to Lien Charges	0.00	25.00	25.00	100.00	100.00	0.00
Legal Fees	0.00	25.00	25.00	97.50	100.00	2.50
TOTAL Management	1,367.00	1,264.92	(102.08)	5,215.50	5,284.68	69.18
<u>Other Expense</u>						
Bad Debt Expense	0.00	16.67	16.67	0.00	66.68	66.68
TOTAL Other Expense	0.00	16.67	16.67	0.00	66.68	66.68
<u>Repairs and Maintenance</u>						
General Maintenance	0.00	32.17	32.17	(250.00)	128.68	378.68
Lighting Repairs & Supplies	0.00	58.33	58.33	0.00	233.32	233.32
Street Sweeping	140.00	141.67	1.67	560.00	566.68	6.68
TOTAL Repairs and Maintenance	140.00	232.17	92.17	310.00	928.68	618.68

La Jolla Classic HOA

Budget Comparison Standard Dollar Variance

Posted 4/1/2015 to 4/30/2015 11:59:00 PM

	Current Month Operating			Year to Date Operating		
	Fund	Budget	Variance	Fund	Budget	Variance
<u>Reserve</u>						
Reserve Contribution	583.33	583.33	0.00	2,333.32	2,333.32	0.00
TOTAL Reserve	583.33	583.33	0.00	2,333.32	2,333.32	0.00
<u>Taxes</u>						
Audit/Tax	0.00	125.00	125.00	125.00	500.00	375.00
TOTAL Taxes	0.00	125.00	125.00	125.00	500.00	375.00
<u>Utility</u>						
Telephone	43.77	45.00	1.23	175.05	180.00	4.95
Electric	136.81	130.00	(6.81)	580.65	520.00	(60.65)
Water	44.38	133.33	88.95	188.20	533.32	345.12
TOTAL Utility	224.96	308.33	83.37	943.90	1,233.32	289.42
TOTAL EXPENSES	2,985.79	3,826.26	840.47	10,835.06	15,530.04	4,694.98
Excess Revenue / Expense	927.88	18.74	909.14	4,844.80	(150.04)	4,994.84

La Jolla Classic HOA

Budget Comparison Standard Dollar Variance

Posted 4/1/2015 to 4/30/2015 11:59:00 PM

	Current Month Reserve			Year to Date Reserve		
	Fund	Budget	Variance	Fund	Budget	Variance
REVENUES						
<u>Reserve</u>						
Reserve Fund Transfer Current Yr	583.33	583.33	0.00	2,333.32	2,333.32	0.00
Reserve Fund Interest Current Yr	32.40	54.17	(21.77)	128.86	216.68	(87.82)
TOTAL Reserve	615.73	637.50	(21.77)	2,462.18	2,550.00	(87.82)
TOTAL REVENUES	615.73	637.50	(21.77)	2,462.18	2,550.00	(87.82)
EXPENSES						
<u>Landscaping</u>						
Landscape Additional	0.00	641.25	641.25	0.00	2,565.00	2,565.00
TOTAL Landscaping	0.00	641.25	641.25	0.00	2,565.00	2,565.00
<u>Management</u>						
Miscellaneous	10.00	0.00	(10.00)	10.00	0.00	(10.00)
TOTAL Management	10.00	0.00	(10.00)	10.00	0.00	(10.00)
<u>Repairs and Maintenance</u>						
General Maintenance	0.00	718.58	718.58	0.00	2,874.32	2,874.32
Sidewalks	0.00	224.58	224.58	0.00	898.32	898.32
Asphalt Crack Seal	0.00	224.58	224.58	0.00	898.32	898.32
TOTAL Repairs and Maintenance	0.00	1,167.74	1,167.74	0.00	4,670.96	4,670.96
<u>Reserve</u>						
Reserve Study	0.00	22.42	22.42	0.00	89.68	89.68
TOTAL Reserve	0.00	22.42	22.42	0.00	89.68	89.68
TOTAL EXPENSES	10.00	1,831.41	1,821.41	10.00	7,325.64	7,315.64
Excess Revenue / Expense	605.73	(1,193.91)	1,799.64	2,452.18	(4,775.64)	7,227.82

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 4/1/2015 to 4/30/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
Operating						
10000 Operating ***5492						39,613.58
4/1/2015	4/1/2015	A/R	Lockbox	512.85		40,126.43
4/2/2015	4/2/2015	A/R	Lockbox	848.20		40,974.63
4/3/2015	4/3/2015	A/R	Lockbox	116.82		41,091.45
4/3/2015	4/3/2015	A/P	A/P Voucher Post: Chk# 100064: Mesa Management		1,122.00	39,969.45
4/6/2015	4/6/2015	A/R	Lockbox	567.28		40,536.73
4/6/2015	4/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300064: NV Ene		35.52	40,501.21
4/6/2015	4/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300065: NV Ene		35.61	40,465.60
4/6/2015	4/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300066: NV Ene		76.48	40,389.12
4/7/2015	4/7/2015	A/R	Lockbox	3,849.64		44,238.76
4/7/2015	4/7/2015	A/R	Lockbox	173.64		44,412.40
4/8/2015	4/8/2015	A/R	Lockbox	86.82		44,499.22
4/10/2015	4/10/2015	A/R	Lockbox	86.82		44,586.04
4/13/2015	4/13/2015	A/R	Adjustment Batch	111.32		44,697.36
4/13/2015	4/13/2015	A/R	Lockbox	173.64		44,871.00
4/13/2015	4/13/2015	A/P	A/P Voucher Post: Chk# 100065: RG Landscape		200.00	44,671.00
4/15/2015	4/15/2015	A/R	Lockbox	173.64		44,844.64
4/17/2015	4/17/2015	A/R	Lockbox	86.82		44,931.46
4/17/2015	4/17/2015	A/P	A/P Voucher Post: Chk# 100066: Nevada Water Truc		140.00	44,791.46
4/21/2015	4/21/2015	A/R	Lockbox	86.82		44,878.28
4/22/2015	4/22/2015	A/R	Adjustment Batch	260.46		45,138.74
4/23/2015	4/23/2015	A/R	Lockbox	86.82		45,225.56
4/25/2015	4/25/2015	A/R	Adjustment Batch	20.00		45,245.56
4/27/2015	4/27/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300067: Las Veg		44.38	45,201.18
4/27/2015	4/27/2015	A/R	Lockbox	86.82		45,288.00
4/28/2015	4/28/2015	A/R	Lockbox	80.46		45,368.46
4/30/2015	4/30/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300068: Century		43.77	45,324.69
4/30/2015	4/30/2015	A/R	Lockbox	86.82		45,411.51
4/30/2015	4/30/2015	G/L	Fraudulent Charges Reimbursed in May		49.00	45,362.51
4/30/2015	4/30/2015	G/L	Fraudulent Charges Reimbursed in May		49.00	45,313.51
4/30/2015	4/30/2015	G/L	Fraudulent Charges Reimbursed in May		144.59	45,168.92
4/30/2015	4/30/2015	G/L	Fraudulent Charges Reimbursed in May		438.27	44,730.65
4/30/2015	4/30/2015	A/P	A/P Voucher Payment Void: Secretary of State, Chec	225.00		44,955.65
4/30/2015	4/30/2015	G/L	Bank Reconcile: Interest Earned	3.67		44,959.32
4/30/2015	4/30/2015	G/L	Bank Reconcile: Service Fee Charge		20.00	44,939.32
Net Change: 5,325.74				7,724.36	2,398.62	44,939.32
12000 A/R Assessments						505.81
4/1/2015	4/1/2015	A/R	Billing	11,460.24		11,966.05
4/7/2015	4/7/2015	A/R	Apply Credit		173.64	11,792.41
4/8/2015	4/8/2015	A/R	Apply Credit		86.82	11,705.59
4/10/2015	4/10/2015	A/R	Apply Credit		86.82	11,618.77
4/13/2015	4/13/2015	A/R	Apply Credit		111.32	11,507.45
4/13/2015	4/13/2015	A/R	Apply Credit		173.64	11,333.81
4/14/2015	4/14/2015	A/R	Apply Credit		9,252.63	2,081.18
4/15/2015	4/15/2015	A/R	Apply Credit		173.64	1,907.54
4/17/2015	4/17/2015	A/R	Apply Credit		86.82	1,820.72
4/21/2015	4/21/2015	A/R	Apply Credit		86.82	1,733.90
4/22/2015	4/22/2015	A/R	Apply Credit		86.82	1,647.08
4/23/2015	4/23/2015	A/R	Apply Credit		86.82	1,560.26
4/27/2015	4/27/2015	A/R	Apply Credit		86.82	1,473.44
4/28/2015	4/28/2015	A/R	Apply Credit		80.46	1,392.98
4/30/2015	4/30/2015	A/R	Apply Credit		86.82	1,306.16

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 4/1/2015 to 4/30/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
			Net Change: 800.35	11,460.24	10,659.89	1,306.16
13000 A/R Late Fees						210.00
4/6/2015	1/30/2015	A/R	Resident Void: Void Transaction		10.00	200.00
4/14/2015	4/14/2015	A/R	Apply Credit		30.00	170.00
4/30/2015	4/30/2015	A/R	Late Fee	100.00		270.00
			Net Change: 60.00	100.00	40.00	270.00
13003 A/R Collection Costs						60.00
13107 A/R Fines						400.00
13108 A/R Fines Contra						(400.00)
13113 A/R Intent to Lien						50.00
13600 Allowance for Bad Debt						(100.00)
14011 Prepaid Insurance						2,354.50
4/30/2015	4/30/2015	G/L	Prepaid Insurance 1/23/15-1/23/16		235.25	2,119.25
4/30/2015	4/30/2015	G/L	Prepaid Insurance 1/23/14-1/23/15		235.25	1,884.00
			Net Change: (470.50)	0.00	470.50	1,884.00
16000 In Transit						0.00
4/30/2015	4/30/2015	G/L	Fraudulent Charges Reimbursed in May	49.00		49.00
4/30/2015	4/30/2015	G/L	Fraudulent Charges Reimbursed in May	49.00		98.00
4/30/2015	4/30/2015	G/L	Fraudulent Charges Reimbursed in May	144.59		242.59
4/30/2015	4/30/2015	G/L	Fraudulent Charges Reimbursed in May	438.27		680.86
			Net Change: 680.86	680.86	0.00	680.86
30000 Accounts Payable						(147.61)
4/2/2015	3/28/2015	A/P	A/P Voucher Post: RG Landscape		200.00	(347.61)
4/1/2015	4/1/2015	A/P	A/P Voucher Post: Mesa Management LLC		1,122.00	(1,469.61)
4/13/2015	4/2/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District		44.38	(1,513.99)
4/3/2015	4/3/2015	A/P	A/P Voucher Post: Chk# 100064: Mesa Management	1,122.00		(391.99)
4/6/2015	4/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300064: NV Ene	35.52		(356.47)
4/6/2015	4/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300065: NV Ene	35.61		(320.86)
4/6/2015	4/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300066: NV Ene	76.48		(244.38)
4/22/2015	4/7/2015	A/P	A/P Voucher Post: Century Link		43.77	(288.15)
4/13/2015	4/8/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC		140.00	(428.15)
4/13/2015	4/13/2015	A/P	A/P Voucher Post: Chk# 100065: RG Landscape	200.00		(228.15)
4/17/2015	4/17/2015	A/P	A/P Voucher Post: Chk# 100066: Nevada Water Truc	140.00		(88.15)
4/28/2015	4/18/2015	A/P	A/P Voucher Post: NV Energy		35.19	(123.34)
4/28/2015	4/18/2015	A/P	A/P Voucher Post: NV Energy		69.27	(192.61)
4/28/2015	4/18/2015	A/P	A/P Voucher Post: NV Energy		32.35	(224.96)
4/27/2015	4/23/2015	A/P	A/P Voucher Post: Mesa Management LLC		225.00	(449.96)
4/27/2015	4/27/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300067: Las Veg	44.38		(405.58)
4/29/2015	4/28/2015	A/P	A/P Voucher Post: RG Landscape		200.00	(605.58)
4/30/2015	4/30/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300068: Century	43.77		(561.81)
4/30/2015	4/30/2015	A/P	A/P Voucher Payment Void: Secretary of State, Chec		225.00	(786.81)
			Net Change: (639.20)	1,697.76	2,336.96	(786.81)
30202 Due to Reserve						583.33
4/30/2015	4/30/2015	G/L	Reserve Transfer		583.33	0.00
			Net Change: (583.33)	0.00	583.33	0.00

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 4/1/2015 to 4/30/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
32000 Prepaid Assessments						(5,732.48)
4/1/2015	4/1/2015	A/R	Lockbox		512.85	(6,245.33)
4/2/2015	4/2/2015	A/R	Lockbox		848.20	(7,093.53)
4/3/2015	4/3/2015	A/R	Lockbox		116.82	(7,210.35)
4/6/2015	4/6/2015	A/R	Lockbox		567.28	(7,777.63)
4/7/2015	4/7/2015	A/R	Lockbox		3,849.64	(11,627.27)
4/7/2015	4/7/2015	A/R	Lockbox		173.64	(11,800.91)
4/7/2015	4/7/2015	A/R	Apply Credit	173.64		(11,627.27)
4/8/2015	4/8/2015	A/R	Lockbox		86.82	(11,714.09)
4/8/2015	4/8/2015	A/R	Apply Credit	86.82		(11,627.27)
4/10/2015	4/10/2015	A/R	Lockbox		86.82	(11,714.09)
4/10/2015	4/10/2015	A/R	Apply Credit	86.82		(11,627.27)
4/13/2015	4/13/2015	A/R	Adjustment Batch		111.32	(11,738.59)
4/13/2015	4/13/2015	A/R	Apply Credit	111.32		(11,627.27)
4/13/2015	4/13/2015	A/R	Lockbox		173.64	(11,800.91)
4/13/2015	4/13/2015	A/R	Apply Credit	173.64		(11,627.27)
4/14/2015	4/14/2015	A/R	Apply Credit	9,282.63		(2,344.64)
4/15/2015	4/15/2015	A/R	Lockbox		173.64	(2,518.28)
4/15/2015	4/15/2015	A/R	Apply Credit	173.64		(2,344.64)
4/17/2015	4/17/2015	A/R	Lockbox		86.82	(2,431.46)
4/17/2015	4/17/2015	A/R	Apply Credit	86.82		(2,344.64)
4/21/2015	4/21/2015	A/R	Lockbox		86.82	(2,431.46)
4/21/2015	4/21/2015	A/R	Apply Credit	86.82		(2,344.64)
4/22/2015	4/22/2015	A/R	Adjustment Batch		260.46	(2,605.10)
4/22/2015	4/22/2015	A/R	Apply Credit	86.82		(2,518.28)
4/23/2015	4/23/2015	A/R	Lockbox		86.82	(2,605.10)
4/23/2015	4/23/2015	A/R	Apply Credit	86.82		(2,518.28)
4/25/2015	4/25/2015	A/R	Adjustment Batch		20.00	(2,538.28)
4/27/2015	4/27/2015	A/R	Lockbox		86.82	(2,625.10)
4/27/2015	4/27/2015	A/R	Apply Credit	86.82		(2,538.28)
4/28/2015	4/28/2015	A/R	Lockbox		80.46	(2,618.74)
4/28/2015	4/28/2015	A/R	Apply Credit	80.46		(2,538.28)
4/30/2015	4/30/2015	A/R	Lockbox		86.82	(2,625.10)
4/30/2015	4/30/2015	A/R	Apply Credit	86.82		(2,538.28)
Net Change: 3,194.20				10,689.89	7,495.69	(2,538.28)
34000 Accrued Expenses						(1,180.10)
4/30/2015	4/30/2015	G/L	Reverse entry: Accrue March Landscaping	200.00		(980.10)
Net Change: 200.00				200.00	0.00	(980.10)
35003 Unearned Revenue						0.00
4/30/2015	4/30/2015	G/L	Monthly Billing	3,820.08		3,820.08
4/30/2015	4/30/2015	G/L	Unearned Revenue		11,460.32	(7,640.24)
Net Change: (7,640.24)				3,820.08	11,460.32	(7,640.24)
50000 Operating Retained Earnings						(32,300.11)
62000 Assessments						(11,460.24)
4/1/2015	4/1/2015	A/R	Billing		11,460.24	(22,920.48)
4/30/2015	4/30/2015	G/L	Monthly Billing		3,820.08	(26,740.56)
4/30/2015	4/30/2015	G/L	Unearned Revenue	11,460.32		(15,280.24)
Net Change: (3,820.00)				11,460.32	15,280.32	(15,280.24)
63000 Late Fees						(190.00)

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 4/1/2015 to 4/30/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
4/6/2015	1/30/2015	A/R	Resident Void: Void Transaction	10.00		(180.00)
4/30/2015	4/30/2015	A/R	Late Fee		100.00	(280.00)
			Net Change: (90.00)	10.00	100.00	(280.00)
63003 Collection Costs						(50.00)
63104 Key Income						(46.00)
63107 Fines						(100.00)
63108 Fines & Violations Contra						100.00
63599 Misc Charges						(10.00)
70000 Interest						(9.95)
4/30/2015	4/30/2015	G/L	Bank Reconcile: Interest Earned		3.67	(13.62)
			Net Change: (3.67)	0.00	3.67	(13.62)
80000 Management Fees						3,366.00
4/1/2015	4/1/2015	A/P	A/P Voucher Post: Mesa Management LLC	1,122.00		4,488.00
			Net Change: 1,122.00	1,122.00	0.00	4,488.00
80008 Bank Charges						60.00
4/30/2015	4/30/2015	G/L	Bank Reconcile: Service Fee Charge	20.00		80.00
			Net Change: 20.00	20.00	0.00	80.00
80009 Telephone						131.28
4/22/2015	4/7/2015	A/P	A/P Voucher Post: Century Link	43.77		175.05
			Net Change: 43.77	43.77	0.00	175.05
80024 Secretary of State						225.00
4/27/2015	4/23/2015	A/P	A/P Voucher Post: Mesa Management LLC	225.00		450.00
			Net Change: 225.00	225.00	0.00	450.00
81000 Intent to Lien Charges						100.00
81001 Audit/Tax						125.00
81999 Legal Fees						97.50
84005 Landscape Contract						400.00
4/2/2015	3/28/2015	A/P	A/P Voucher Post: RG Landscape	200.00		600.00
4/29/2015	4/28/2015	A/P	A/P Voucher Post: RG Landscape	200.00		800.00
4/30/2015	4/30/2015	G/L	Reverse entry: Accrue March Landscaping		200.00	600.00
			Net Change: 200.00	400.00	200.00	600.00
87000 Vehicle Access Gates						131.09
89001 General Maintenance						(250.00)
90011 Street Sweeping						420.00
4/13/2015	4/8/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC	140.00		560.00
			Net Change: 140.00	140.00	0.00	560.00
91002 Reserve Contribution						1,749.99
4/30/2015	4/30/2015	G/L	Reserve Transfer	583.33		2,333.32
			Net Change: 583.33	583.33	0.00	2,333.32

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 4/1/2015 to 4/30/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
92000 Electric						443.84
4/28/2015	4/18/2015	A/P	A/P Voucher Post: NV Energy	35.19		479.03
4/28/2015	4/18/2015	A/P	A/P Voucher Post: NV Energy	69.27		548.30
4/28/2015	4/18/2015	A/P	A/P Voucher Post: NV Energy	32.35		580.65
			Net Change: 136.81	136.81	0.00	580.65
92003 Water						143.82
4/13/2015	4/2/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District	44.38		188.20
			Net Change: 44.38	44.38	0.00	188.20
93001 Liability Insurance						518.25
4/30/2015	4/30/2015	G/L	Prepaid Insurance 1/23/15-1/23/16	172.75		691.00
4/30/2015	4/30/2015	G/L	Prepaid Insurance 1/23/14-1/23/15	172.75		863.75
			Net Change: 345.50	345.50	0.00	863.75
93006 Workers Comp Insurance						187.50
4/30/2015	4/30/2015	G/L	Prepaid Insurance 1/23/15-1/23/16	62.50		250.00
4/30/2015	4/30/2015	G/L	Prepaid Insurance 1/23/14-1/23/15	62.50		312.50
			Net Change: 125.00	125.00	0.00	312.50

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 4/1/2015 to 4/30/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
Reserve						
10001 Reserve ***5506						131,381.82
4/23/2015	4/23/2015	A/P	A/P Voucher Post: Chk# 10002: Desert Shores Comr		10.00	131,371.82
4/30/2015	4/30/2015	G/L	Bank Reconcile: Interest Earned	32.40		131,404.22
			Net Change: 22.40	32.40	10.00	131,404.22
13101 Due from Operating						(583.33)
4/30/2015	4/30/2015	G/L	Reserve Transfer	583.33		0.00
			Net Change: 583.33	583.33	0.00	0.00
30000 Accounts Payable						0.00
4/23/2015	4/23/2015	A/P	A/P Voucher Post: Desert Shores Community Associ:		10.00	(10.00)
4/23/2015	4/23/2015	A/P	A/P Voucher Post: Chk# 10002: Desert Shores Comr	10.00		0.00
			Net Change: 0.00	10.00	10.00	0.00
50001 Reserve Retained Earnings						(128,952.04)
63101 Reserve Fund Transfer Current Yr						(1,749.99)
4/30/2015	4/30/2015	G/L	Reserve Transfer		583.33	(2,333.32)
			Net Change: (583.33)	0.00	583.33	(2,333.32)
63105 Reserve Fund Interest Current Yr						(96.46)
4/30/2015	4/30/2015	G/L	Bank Reconcile: Interest Earned		32.40	(128.86)
			Net Change: (32.40)	0.00	32.40	(128.86)
80999 Miscellaneous						0.00
4/23/2015	4/23/2015	A/P	A/P Voucher Post: Desert Shores Community Associ:	10.00		10.00
			Net Change: 10.00	10.00	0.00	10.00

La Jolla Classic
 Prepaid Insurance Schedule-GL 14011

Farmers Insurance:
 Mid Century -Liability 2,075.00 1/23/15-1/23/16
 Truck Insurance Exchange-WC 750.00 1/23/15-1/23/16

	Beginning Balance	Payment	Liability	WC	Balance
Jan-15	2,310.25	750.00	172.75	62.50	2,825.00
Feb-15	2,825.00		172.75	62.50	2,589.75
Mar-15	2,589.75		172.75	62.50	2,354.50
Apr-15	2,354.50		172.75	62.50	2,119.25
May-15	2,119.25		172.75	62.50	1,884.00
Jun-15	1,884.00		172.75	62.50	1,648.75
Jul-15	1,648.75		172.75	62.50	1,413.50
Aug-15	1,413.50		172.75	62.50	1,178.25
Sep-15	1,178.25		172.75	62.50	943.00
Oct-15	943.00		172.75	62.50	707.75
Nov-15	707.75		172.75	62.50	472.50
Dec-15	472.50		174.75	62.50	235.25
Jan-16	235.25				235.25

AP DS Aging Detail Accrual

Tuesday, May 12, 2015 3:41:10 PM

GL Account Key 10000 Operating
Posted 04/30/2015

La Jolla Classic HOA

Vendor	Date	Invoice #		Current	31-60	61-90	Over 90
10000 Operating ***5492							
Secretary of State	3/4/2015		Annual List and Business License	0.00	225.00	0.00	0.00
NV Energy	4/18/2015	04/18/2015-9	Electric 3/16 - 4/15	35.19	0.00	0.00	0.00
NV Energy	4/18/2015	04/18/2015-8	Electric 3/16 - 4/15	69.27	0.00	0.00	0.00
NV Energy	4/18/2015	04/18/2015-2	Electric 3/16 - 4/15	32.35	0.00	0.00	0.00
Mesa Management LLC	4/23/2015	04/23/2015-	Annual List and Business License	225.00	0.00	0.00	0.00
RG Landscape	4/28/2015	04/28/2015-	April Landscaping	200.00	0.00	0.00	0.00
10000 Operating ***5492 Totals:				561.81	225.00	0.00	0.00
10000 Operating ***5492 Cash Balance:\$44,939.32							
La Jolla Classic HOA Totals:				561.81	225.00	0.00	0.00
Total: \$786.81							

La Jolla Classic HOA
GL Detail Accrued Expenses

GL Code 34000

Posted 12/2/2014 to 4/30/2015 11:59:00 PM

Control #	Posted	Transaction	Source	Department	Note / Check Memo	Chk #	Debit	Credit	Balance
34000 Accrued Expenses									0.00
252496	12/31/2014	12/31/2014	G/L	Operating	Install Bench			450.00	(450.00)
252495	12/31/2014	12/31/2014	G/L	Operating	Accrue 12/18/14 Desert Electric Inv#16244			980.10	(1,430.10)
256048	1/31/2015	1/31/2015	G/L	Operating	Accrue January Landscape Contract		200.00		(1,230.10)
265695	1/31/2015	1/31/2015	G/L	Operating	Accrue January Landscaping			200.00	(1,430.10)
265676	2/28/2015	2/28/2015	G/L	Operating	Accrue February Landscaping			200.00	(1,630.10)
265678	2/28/2015	2/28/2015	G/L	Operating	Reverse Accrue Dec RG Landscape		450.00		(1,180.10)
275539	3/31/2015	3/31/2015	G/L	Operating	Reverse Accrue February Landscaping		200.00		(980.10)
272787	3/31/2015	3/31/2015	G/L	Operating	Accrue March Landscaping			200.00	(1,180.10)
280674	4/30/2015	4/30/2015	G/L	Operating	Accrue March Landscaping		200.00		(980.10)
Net Change: (980.10)							1,050.00	2,030.10	(980.10)

AP Check Register

Tuesday, May 12, 2015 3:40:56 PM

Check Date 4/1/2015 to 4/30/2015 11:59:00 PM

La Jolla Classic HOA

Operating

Check #	Check Date	Invoices	Payee	Check Amount	Invoice Amount	Ctrl#	Payment Status
100064	4/3/2015	1	Mesa Management	1,122.00	1,122.00	34307	PAID
100065	4/13/2015	1	RG Landscape	200.00	200.00	34632	PAID
100066	4/17/2015	1	Nevada Water Trucks LLC	140.00	140.00	34760	PAID
Bank Draft 300064	4/6/2015	1	NV Energy	35.52	35.52	34304	PAID
Bank Draft 300065	4/6/2015	1	NV Energy	35.61	35.61	34305	PAID
Bank Draft 300066	4/6/2015	1	NV Energy	76.48	76.48	34306	PAID
Bank Draft 300067	4/27/2015	1	Las Vegas Valley Water District	44.38	44.38	34761	PAID
Bank Draft 300068	4/30/2015	1	Century Link	43.77	43.77	34970	PAID
Total Invoices:		8		Total \$	1,697.76		
Total Checks:		8		Voided \$	0.00		
				Operating TOTAL \$	1,697.76		

AP Check Register

Tuesday, May 12, 2015 3:40:56 PM

Check Date 4/1/2015 to 4/30/2015 11:59:00 PM

La Jolla Classic HOA

Reserve

Check #	Check Date	Invoices	Payee	Check Amount	Invoice Amount	Ctrl#	Payment Status
10002	4/23/2015	1	Desert Shores Community Association	10.00	10.00	34825	PAID
		Total Invoices:		Total \$	10.00		
		Total Checks:		Voided \$	0.00		
				Reserve TOTAL \$	10.00		