



Financial Review

In accordance with NRS 116.31083, the financial statements for La Jolla Classic HOA for the month ending August 31st, 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 and there were no unusual or unexplained reconciling items.

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:

The Reserve Transfer was completed on 8/28/2015

La Jolla Classic HOA
Mesa GL Balance Sheet Standard

Period 08/31/2015

	Operating	Reserve	Total
Assets			
<u>Cash</u>			
AAB Operating	46,732.50		46,732.50
<u>Total Cash</u>	<u>46,732.50</u>		<u>46,732.50</u>
<u>Reserve</u>			
AAB Reserve		133,336.65	133,336.65
<u>Total Reserve</u>		<u>133,336.65</u>	<u>133,336.65</u>
<u>Accounts Receivable</u>			
A/R Assessments	589.61		589.61
A/R Late Fees	180.00		180.00
A/R Collection Costs	50.00		50.00
A/R Fines	500.00		500.00
A/R Intent to Lien	50.00		50.00
<u>Total Accounts Receivable</u>	<u>1,369.61</u>		<u>1,369.61</u>
<u>Other Receivable</u>			
A/R Fines Contra	(500.00)		(500.00)
Allowance for Bad Debt	(100.00)		(100.00)
<u>Total Other Receivable</u>	<u>(600.00)</u>		<u>(600.00)</u>
<u>Prepaid</u>			
Prepaid Insurance	1,178.25		1,178.25
<u>Total Prepaid</u>	<u>1,178.25</u>		<u>1,178.25</u>
<u>Total Assets</u>	<u>48,680.36</u>	<u>133,336.65</u>	<u>182,017.01</u>
Liabilities & Equity			
<u>Liability</u>			
Accounts Payable	335.23		335.23
Prepaid Assessments	4,427.14		4,427.14
Accrued Expenses	67.51		67.51
Unearned Revenue	3,820.08		3,820.08
<u>Total Liability</u>	<u>8,649.96</u>		<u>8,649.96</u>
<u>Equity</u>			
Operating Retained Earnings	32,300.11		32,300.11
Reserve Retained Earnings		128,952.04	128,952.04
Net Income	7,730.29	4,384.61	12,114.90
<u>Total Equity</u>	<u>40,030.40</u>	<u>133,336.65</u>	<u>173,367.05</u>
<u>Total Liabilities & Equity</u>	<u>48,680.36</u>	<u>133,336.65</u>	<u>182,017.01</u>

La Jolla Classic HOA

Budget Comparison Standard Dollar Variance

Posted 8/1/2015 to 8/31/2015 11:59:00 PM

	Current Month Operating			Year to Date Operating		
	Fund	Budget	Variance	Fund	Budget	Variance
REVENUES						
<u>Income</u>						
Assessments	3,820.08	3,820.00	0.08	30,560.64	30,560.00	0.64
Late Fees	20.00	0.00	20.00	430.00	0.00	430.00
Collection Costs	0.00	25.00	(25.00)	100.00	200.00	(100.00)
Key Income	69.00	0.00	69.00	115.00	0.00	115.00
Fines	0.00	0.00	0.00	200.00	0.00	200.00
Fines & Violations Contra	0.00	0.00	0.00	(200.00)	0.00	(200.00)
Intent to Lien Fee	0.00	0.00	0.00	50.00	0.00	50.00
Misc Charges	0.00	0.00	0.00	10.00	0.00	10.00
Interest	4.16	0.00	4.16	28.24	0.00	28.24
TOTAL Income	3,913.24	3,845.00	68.24	31,293.88	30,760.00	533.88
TOTAL REVENUES	3,913.24	3,845.00	68.24	31,293.88	30,760.00	533.88
EXPENSES						
<u>Gate</u>						
Vehicle Access Gates	270.25	100.00	(170.25)	401.34	800.00	398.66
TOTAL Gate	270.25	100.00	(170.25)	401.34	800.00	398.66
<u>Insurance</u>						
Liability Insurance	172.75	416.67	243.92	1,382.00	3,333.36	1,951.36
Workers Comp Insurance	62.50	45.83	(16.67)	500.00	366.64	(133.36)
TOTAL Insurance	235.25	462.50	227.25	1,882.00	3,700.00	1,818.00
<u>Landscaping</u>						
Tree Pruning	0.00	41.67	41.67	0.00	333.36	333.36
Landscape Contract	200.00	233.33	33.33	1,400.00	1,866.64	466.64
Landscape Additional	0.00	41.67	41.67	1,960.00	333.36	(1,626.64)
Landscape Renovation	0.00	416.67	416.67	0.00	3,333.36	3,333.36
TOTAL Landscaping	200.00	733.34	533.34	3,360.00	5,866.72	2,506.72
<u>Management</u>						
Management Fees	1,122.00	1,122.00	0.00	8,976.00	8,976.00	0.00
Postage	17.51	50.00	32.49	121.95	400.00	278.05
Coupons/Statements	0.00	22.92	22.92	0.00	183.36	183.36
Website	0.00	0.00	0.00	74.75	0.00	(74.75)
Bank Charges	20.00	20.00	0.00	160.00	160.00	0.00
Secretary of State	0.00	0.00	0.00	225.00	225.00	0.00
Intent to Lien Charges	50.00	25.00	(25.00)	200.00	200.00	0.00
Legal Fees	130.00	25.00	(105.00)	227.50	200.00	(27.50)
TOTAL Management	1,339.51	1,264.92	(74.59)	9,985.20	10,344.36	359.16
<u>Other Expense</u>						
Bad Debt Expense	0.00	16.67	16.67	0.00	133.36	133.36
TOTAL Other Expense	0.00	16.67	16.67	0.00	133.36	133.36

La Jolla Classic HOA

Budget Comparison Standard Dollar Variance

Posted 8/1/2015 to 8/31/2015 11:59:00 PM

	Current Month Operating			Year to Date Operating		
	Fund	Budget	Variance	Fund	Budget	Variance
<u>Repairs and Maintenance</u>						
General Maintenance	0.00	32.17	32.17	(250.00)	257.36	507.36
Lighting Repairs & Supplies	0.00	58.33	58.33	0.00	466.64	466.64
Street Sweeping	140.00	141.67	1.67	1,120.00	1,133.36	13.36
TOTAL Repairs and Maintenance	140.00	232.17	92.17	870.00	1,857.36	987.36
<u>Reserve</u>						
Reserve Contribution	583.33	583.33	0.00	4,666.64	4,666.64	0.00
TOTAL Reserve	583.33	583.33	0.00	4,666.64	4,666.64	0.00
<u>Taxes</u>						
Audit/Tax	0.00	125.00	125.00	125.00	1,000.00	875.00
TOTAL Taxes	0.00	125.00	125.00	125.00	1,000.00	875.00
<u>Utility</u>						
Telephone	45.41	45.00	(0.41)	354.57	360.00	5.43
Electric	135.23	130.00	(5.23)	1,116.74	1,040.00	(76.74)
Water	216.03	133.33	(82.70)	802.10	1,066.64	264.54
TOTAL Utility	396.67	308.33	(88.34)	2,273.41	2,466.64	193.23
TOTAL EXPENSES	3,165.01	3,826.26	661.25	23,563.59	30,835.08	7,271.49
Excess Revenue / Expense	748.23	18.74	729.49	7,730.29	(75.08)	7,805.37

La Jolla Classic HOA

Budget Comparison Standard Dollar Variance

Posted 8/1/2015 to 8/31/2015 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	4,666.64	4,666.64	0.00
Reserve Fund Interest Current Yr	33.82	54.17	(20.35)	262.40	433.36	(170.96)
TOTAL Reserve	617.15	637.50	(20.35)	4,929.04	5,100.00	(170.96)
TOTAL REVENUES	617.15	637.50	(20.35)	4,929.04	5,100.00	(170.96)
EXPENSES						
<u>Landscaping</u>						
Landscape Additional	0.00	641.25	641.25	0.00	5,130.00	5,130.00
TOTAL Landscaping	0.00	641.25	641.25	0.00	5,130.00	5,130.00
<u>Management</u>						
Miscellaneous	0.00	0.00	0.00	10.00	0.00	(10.00)
TOTAL Management	0.00	0.00	0.00	10.00	0.00	(10.00)
<u>Repairs and Maintenance</u>						
General Maintenance	0.00	718.58	718.58	0.00	5,748.64	5,748.64
Lighting Repairs & Supplies	0.00	0.00	0.00	534.43	0.00	(534.43)
Sidewalks	0.00	224.58	224.58	0.00	1,796.64	1,796.64
Asphalt Crack Seal	0.00	224.58	224.58	0.00	1,796.64	1,796.64
TOTAL Repairs and Maintenance	0.00	1,167.74	1,167.74	534.43	9,341.92	8,807.49
<u>Reserve</u>						
Reserve Study	0.00	22.42	22.42	0.00	179.36	179.36
TOTAL Reserve	0.00	22.42	22.42	0.00	179.36	179.36
TOTAL EXPENSES	0.00	1,831.41	1,831.41	544.43	14,651.28	14,106.85
Excess Revenue / Expense	617.15	(1,193.91)	1,811.06	4,384.61	(9,551.28)	13,935.89

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 8/1/2015 to 8/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
Operating						
10003 AAB Operating ***4657						49,556.12
8/1/2015	7/31/2015	A/P	A/P Voucher Post: Chk# 100079: Mesa Management		1,122.00	48,434.12
8/4/2015	8/4/2015	A/R	Lockbox	86.82		48,520.94
8/6/2015	8/6/2015	A/P	A/P Voucher Post: Chk# BankDraft300084: NV Energ		34.86	48,486.08
8/6/2015	8/6/2015	A/P	A/P Voucher Post: Chk# BankDraft300085: NV Energ		35.27	48,450.81
8/6/2015	8/6/2015	A/P	A/P Voucher Post: Chk# BankDraft300086: NV Energ		60.61	48,390.20
8/7/2015	8/7/2015	A/R	Lockbox	86.82		48,477.02
8/10/2015	8/10/2015	A/R	Lockbox	173.64		48,650.66
8/11/2015	8/11/2015	A/R	Lockbox	86.82		48,737.48
8/12/2015	8/12/2015	A/P	A/P Voucher Post: Chk# 100080: Mesa Management		148.94	48,588.54
8/12/2015	8/12/2015	A/P	A/P Voucher Post: Chk# 100081: Norman Copeland		270.25	48,318.29
8/12/2015	8/12/2015	A/P	A/P Voucher Post: Chk# 100082: RG Landscape		200.00	48,118.29
8/13/2015	8/13/2015	A/R	Lockbox	261.82		48,380.11
8/18/2015	8/18/2015	G/L	Correct 7/7/15 Deposit error		60.00	48,320.11
8/19/2015	8/19/2015	A/R	Adjustment Batch	46.00		48,366.11
8/19/2015	8/19/2015	A/R	Lockbox	86.82		48,452.93
8/20/2015	8/20/2015	A/P	A/P Voucher Post: Chk# 100083: Gibbs Giden Locher		130.00	48,322.93
8/21/2015	8/21/2015	A/R	Lockbox	86.82		48,409.75
8/24/2015	8/24/2015	A/P	A/P Voucher Post: Chk# 100084: Desert Electric, Inc		980.10	47,429.65
8/25/2015	8/25/2015	A/R	Lockbox	86.82		47,516.47
8/27/2015	8/26/2015	A/R	Adjustment Batch	23.60		47,540.07
8/27/2015	8/26/2015	A/R	Account Void: Void Transaction		23.60	47,516.47
8/27/2015	8/26/2015	A/R	Adjustment Batch	23.00		47,539.47
8/28/2015	8/28/2015	A/R	Lockbox	86.82		47,626.29
8/31/2015	8/31/2015	A/P	A/P Voucher Post: Chk# BankDraft300087: Las Vega		216.03	47,410.26
8/31/2015	8/31/2015	A/R	Lockbox	106.82		47,517.08
8/31/2015	8/31/2015	G/L	Monthly Reserve Transfer		583.33	46,933.75
8/31/2015	8/31/2015	A/P	A/P Voucher Post: Chk# BankDraft300088: Century L		45.41	46,888.34
8/31/2015	8/31/2015	A/P	A/P Voucher Post: Chk# 100085: Nevada Water Truc		140.00	46,748.34
8/31/2015	8/31/2015	G/L	Bank Reconcile: Interest Earned	4.16		46,752.50
8/31/2015	8/31/2015	G/L	Bank Reconcile: Service Fee Charge		20.00	46,732.50
			Net Change: (2,823.62)	1,246.78	4,070.40	46,732.50
12000 A/R Assessments						1,094.53
8/4/2015	8/4/2015	A/R	Apply Credit		86.82	1,007.71
8/10/2015	8/10/2015	A/R	Apply Credit		86.82	920.89
8/11/2015	8/11/2015	A/R	Apply Credit		86.82	834.07
8/13/2015	8/13/2015	A/R	Apply Credit		157.64	676.43
8/31/2015	8/31/2015	A/R	Apply Credit		86.82	589.61
			Net Change: (504.92)	0.00	504.92	589.61
13000 A/R Late Fees						180.00
8/7/2015	7/30/2015	A/R	Account Void: Void Transaction		10.00	170.00
8/30/2015	8/30/2015	A/R	Late Fee	30.00		200.00
8/31/2015	8/31/2015	A/R	Apply Credit		20.00	180.00
			Net Change: 0.00	30.00	30.00	180.00
13003 A/R Collection Costs						50.00
13104 A/R Keys						0.00
8/19/2015	8/19/2015	A/R	Adjustment Batch	46.00		46.00
8/19/2015	8/19/2015	A/R	Apply Credit		46.00	0.00
8/26/2015	8/26/2015	A/R	Adjustment Batch	23.00		23.00

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 8/1/2015 to 8/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
8/27/2015	8/27/2015	A/R	Apply Credit		23.00	0.00
			Net Change: 0.00	69.00	69.00	0.00
13107 A/R Fines						500.00
13108 A/R Fines Contra						(500.00)
13113 A/R Intent to Lien						50.00
13600 Allowance for Bad Debt						(100.00)
14011 Prepaid Insurance						1,413.50
8/31/2015	8/31/2015	G/L	Prepaid Insurance 1/23/15-1/23/16		235.25	1,178.25
			Net Change: (235.25)	0.00	235.25	1,178.25
16000 In Transit						(60.00)
8/18/2015	8/18/2015	G/L	Correct 7/7/15 Deposit error	60.00		0.00
			Net Change: 60.00	60.00	0.00	0.00
30000 Accounts Payable						(130.74)
8/1/2015	12/18/2014	A/P	A/P Voucher Post: Desert Electric, Inc		980.10	(1,110.84)
8/1/2015	7/28/2015	A/P	A/P Voucher Post: RG Landscape		200.00	(1,310.84)
8/4/2015	7/29/2015	A/P	A/P Voucher Post: Mesa Management LLC		148.94	(1,459.78)
8/1/2015	7/31/2015	A/P	A/P Voucher Post: Chk# 100079: Mesa Management	1,122.00		(337.78)
8/1/2015	8/1/2015	A/P	A/P Voucher Post: Mesa Management LLC		1,122.00	(1,459.78)
8/3/2015	8/3/2015	A/P	A/P Voucher Post: Norman Copeland dba LEECO		270.25	(1,730.03)
8/11/2015	8/3/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District		216.03	(1,946.06)
8/6/2015	8/6/2015	A/P	A/P Voucher Post: Chk# BankDraft300084: NV Energ	34.86		(1,911.20)
8/6/2015	8/6/2015	A/P	A/P Voucher Post: Chk# BankDraft300085: NV Energ	35.27		(1,875.93)
8/6/2015	8/6/2015	A/P	A/P Voucher Post: Chk# BankDraft300086: NV Energ	60.61		(1,815.32)
8/18/2015	8/7/2015	A/P	A/P Voucher Post: Century Link		45.41	(1,860.73)
8/15/2015	8/10/2015	A/P	A/P Voucher Post: Gibbs Giden Locher Turner Sene		130.00	(1,990.73)
8/12/2015	8/12/2015	A/P	A/P Voucher Post: Chk# 100080: Mesa Management	148.94		(1,841.79)
8/12/2015	8/12/2015	A/P	A/P Voucher Post: Chk# 100081: Norman Copeland c	270.25		(1,571.54)
8/12/2015	8/12/2015	A/P	A/P Voucher Post: Chk# 100082: RG Landscape	200.00		(1,371.54)
8/20/2015	8/12/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC		140.00	(1,511.54)
8/20/2015	8/20/2015	A/P	A/P Voucher Post: Chk# 100083: Gibbs Giden Locher	130.00		(1,381.54)
8/25/2015	8/20/2015	A/P	A/P Voucher Post: NV Energy		35.25	(1,416.79)
8/25/2015	8/20/2015	A/P	A/P Voucher Post: NV Energy		64.41	(1,481.20)
8/25/2015	8/20/2015	A/P	A/P Voucher Post: NV Energy		35.57	(1,516.77)
8/24/2015	8/24/2015	A/P	A/P Voucher Post: Chk# 100084: Desert Electric, Inc	980.10		(536.67)
8/31/2015	8/28/2015	A/P	A/P Voucher Post: RG Landscape		200.00	(736.67)
8/31/2015	8/31/2015	A/P	A/P Voucher Post: Chk# BankDraft300087: Las Vega	216.03		(520.64)
8/31/2015	8/31/2015	A/P	A/P Voucher Post: Chk# BankDraft300088: Century L	45.41		(475.23)
8/31/2015	8/31/2015	A/P	A/P Voucher Post: Chk# 100085: Nevada Water Truc	140.00		(335.23)
			Net Change: (204.49)	3,383.47	3,587.96	(335.23)
32000 Prepaid Assessments						(3,802.04)
8/4/2015	8/4/2015	A/R	Lockbox		86.82	(3,888.86)
8/4/2015	8/4/2015	A/R	Apply Credit	86.82		(3,802.04)
8/7/2015	8/7/2015	A/R	Lockbox		86.82	(3,888.86)
8/10/2015	8/10/2015	A/R	Lockbox		173.64	(4,062.50)
8/10/2015	8/10/2015	A/R	Apply Credit	86.82		(3,975.68)
8/11/2015	8/11/2015	A/R	Lockbox		86.82	(4,062.50)
8/11/2015	8/11/2015	A/R	Apply Credit	86.82		(3,975.68)
8/13/2015	8/13/2015	A/R	Lockbox		261.82	(4,237.50)

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 8/1/2015 to 8/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
8/13/2015	8/13/2015	A/R	Apply Credit	157.64		(4,079.86)
8/19/2015	8/19/2015	A/R	Adjustment Batch		46.00	(4,125.86)
8/19/2015	8/19/2015	A/R	Apply Credit	46.00		(4,079.86)
8/19/2015	8/19/2015	A/R	Lockbox		86.82	(4,166.68)
8/21/2015	8/21/2015	A/R	Lockbox		86.82	(4,253.50)
8/25/2015	8/25/2015	A/R	Lockbox		86.82	(4,340.32)
8/27/2015	8/26/2015	A/R	Adjustment Batch		23.60	(4,363.92)
8/27/2015	8/26/2015	A/R	Account Void: Void Transaction	23.60		(4,340.32)
8/27/2015	8/26/2015	A/R	Adjustment Batch		23.00	(4,363.32)
8/27/2015	8/27/2015	A/R	Apply Credit	23.00		(4,340.32)
8/28/2015	8/28/2015	A/R	Lockbox		86.82	(4,427.14)
8/31/2015	8/31/2015	A/R	Lockbox		106.82	(4,533.96)
8/31/2015	8/31/2015	A/R	Apply Credit	106.82		(4,427.14)
Net Change: (625.10)				617.52	1,242.62	(4,427.14)
34000 Accrued Expenses						(1,329.04)
8/1/2015	8/1/2015	G/L	Reverse entry: Accrue July Ancillary Chrgs	148.94		(1,180.10)
8/1/2015	8/1/2015	G/L	Reverse entry: Accrue July Landscape Contract	200.00		(980.10)
8/31/2015	8/31/2015	G/L	Accrue August Ancillary Chrgs		67.51	(1,047.61)
8/31/2015	8/31/2015	G/L	Reverse Desert Electric Accrual	980.10		(67.51)
Net Change: 1,261.53				1,329.04	67.51	(67.51)
35003 Unearned Revenue						(7,640.16)
8/31/2015	8/31/2015	G/L	Monthly Billing	3,820.08		(3,820.08)
Net Change: 3,820.08				3,820.08	0.00	(3,820.08)
50000 Operating Retained Earnings						(32,300.11)
62000 Assessments						(26,740.56)
8/31/2015	8/31/2015	G/L	Monthly Billing		3,820.08	(30,560.64)
Net Change: (3,820.08)				0.00	3,820.08	(30,560.64)
63000 Late Fees						(410.00)
8/7/2015	7/30/2015	A/R	Account Void: Void Transaction	10.00		(400.00)
8/30/2015	8/30/2015	A/R	Late Fee		30.00	(430.00)
Net Change: (20.00)				10.00	30.00	(430.00)
63003 Collection Costs						(100.00)
63104 Key Income						(46.00)
8/19/2015	8/19/2015	A/R	Adjustment Batch		46.00	(92.00)
8/26/2015	8/26/2015	A/R	Adjustment Batch		23.00	(115.00)
Net Change: (69.00)				0.00	69.00	(115.00)
63107 Fines						(200.00)
63108 Fines & Violations Contra						200.00
63112 Intent to Lien Fee						(50.00)
63599 Misc Charges						(10.00)
70000 Interest						(24.08)
8/31/2015	8/31/2015	G/L	Bank Reconcile: Interest Earned		4.16	(28.24)
Net Change: (4.16)				0.00	4.16	(28.24)

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 8/1/2015 to 8/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
80000 Management Fees						7,854.00
8/1/2015	8/1/2015	A/P	A/P Voucher Post: Mesa Management LLC	1,122.00		8,976.00
			Net Change: 1,122.00	<u>1,122.00</u>	<u>0.00</u>	<u>8,976.00</u>
80001 Postage						104.44
8/4/2015	7/29/2015	A/P	A/P Voucher Post: Mesa Management LLC	98.94		203.38
8/1/2015	8/1/2015	G/L	Reverse entry: Accrue July Ancillary Chrgs		98.94	104.44
8/31/2015	8/31/2015	G/L	Accrue August Ancillary Chrgs	17.51		121.95
			Net Change: 17.51	<u>116.45</u>	<u>98.94</u>	<u>121.95</u>
80006 Website						74.75
80008 Bank Charges						140.00
8/31/2015	8/31/2015	G/L	Bank Reconcile: Service Fee Charge	20.00		160.00
			Net Change: 20.00	<u>20.00</u>	<u>0.00</u>	<u>160.00</u>
80009 Telephone						309.16
8/18/2015	8/7/2015	A/P	A/P Voucher Post: Century Link	45.41		354.57
			Net Change: 45.41	<u>45.41</u>	<u>0.00</u>	<u>354.57</u>
80024 Secretary of State						225.00
81000 Intent to Lien Charges						150.00
8/4/2015	7/29/2015	A/P	A/P Voucher Post: Mesa Management LLC	50.00		200.00
8/1/2015	8/1/2015	G/L	Reverse entry: Accrue July Ancillary Chrgs		50.00	150.00
8/31/2015	8/31/2015	G/L	Accrue August Ancillary Chrgs	50.00		200.00
			Net Change: 50.00	<u>100.00</u>	<u>50.00</u>	<u>200.00</u>
81001 Audit/Tax						125.00
81999 Legal Fees						97.50
8/15/2015	8/10/2015	A/P	A/P Voucher Post: Gibbs Giden Locher Turner Sene	130.00		227.50
			Net Change: 130.00	<u>130.00</u>	<u>0.00</u>	<u>227.50</u>
84005 Landscape Contract						1,200.00
8/1/2015	7/28/2015	A/P	A/P Voucher Post: RG Landscape	200.00		1,400.00
8/1/2015	8/1/2015	G/L	Reverse entry: Accrue July Landscape Contract		200.00	1,200.00
8/31/2015	8/28/2015	A/P	A/P Voucher Post: RG Landscape	200.00		1,400.00
			Net Change: 200.00	<u>400.00</u>	<u>200.00</u>	<u>1,400.00</u>
84006 Landscape Additional						1,960.00
87000 Vehicle Access Gates						131.09
8/3/2015	8/3/2015	A/P	A/P Voucher Post: Norman Copeland dba LEECO	270.25		401.34
			Net Change: 270.25	<u>270.25</u>	<u>0.00</u>	<u>401.34</u>
89001 General Maintenance						(250.00)
89004 Lighting Repairs & Supplies						0.00
8/1/2015	12/18/2014	A/P	A/P Voucher Post: Desert Electric, Inc	980.10		980.10
8/31/2015	8/31/2015	G/L	Reverse Desert Electric Accrual		980.10	0.00
			Net Change: 0.00	<u>980.10</u>	<u>980.10</u>	<u>0.00</u>
90011 Street Sweeping						980.00

La Jolla Classic HOA
GL Ledger Summary by Department Standard

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Posted	Transaction	Source	Note	Debit	Credit	Balance
8/20/2015	8/12/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC	140.00		1,120.00
			Net Change: 140.00	140.00	0.00	1,120.00
91002 Reserve Contribution						4,083.31
8/31/2015	8/31/2015	G/L	Monthly Reserve Transfer	583.33		4,666.64
			Net Change: 583.33	583.33	0.00	4,666.64
92000 Electric						981.51
8/25/2015	8/20/2015	A/P	A/P Voucher Post: NV Energy	35.25		1,016.76
8/25/2015	8/20/2015	A/P	A/P Voucher Post: NV Energy	64.41		1,081.17
8/25/2015	8/20/2015	A/P	A/P Voucher Post: NV Energy	35.57		1,116.74
			Net Change: 135.23	135.23	0.00	1,116.74
92003 Water						586.07
8/11/2015	8/3/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District	216.03		802.10
			Net Change: 216.03	216.03	0.00	802.10
93001 Liability Insurance						1,209.25
8/31/2015	8/31/2015	G/L	Prepaid Insurance 1/23/15-1/23/16	172.75		1,382.00
			Net Change: 172.75	172.75	0.00	1,382.00
93006 Workers Comp Insurance						437.50
8/31/2015	8/31/2015	G/L	Prepaid Insurance 1/23/15-1/23/16	62.50		500.00
			Net Change: 62.50	62.50	0.00	500.00

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 8/1/2015 to 8/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
Reserve						
10001 AAB Reserve ***5506						132,719.50
8/31/2015	8/31/2015	G/L	Monthly Reserve Transfer	583.33		133,302.83
8/31/2015	8/31/2015	G/L	Bank Reconcile: Interest Earned	33.82		133,336.65
			Net Change: 617.15	<u>617.15</u>	<u>0.00</u>	<u>133,336.65</u>
50001 Reserve Retained Earnings						(128,952.04)
63101 Reserve Fund Transfer Current Yr						(4,083.31)
8/31/2015	8/31/2015	G/L	Monthly Reserve Transfer		583.33	(4,666.64)
			Net Change: (583.33)	<u>0.00</u>	<u>583.33</u>	<u>(4,666.64)</u>
63105 Reserve Fund Interest Current Yr						(228.58)
8/31/2015	8/31/2015	G/L	Bank Reconcile: Interest Earned		33.82	(262.40)
			Net Change: (33.82)	<u>0.00</u>	<u>33.82</u>	<u>(262.40)</u>
80999 Miscellaneous						10.00
89004 Lighting Repairs & Supplies						534.43

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, September 15, 2015 8:29:24 AM

GL Account Key 10003 AAB Operating
Posted 08/31/2015

La Jolla Classic HOA

Vendor	Date	Invoice #	Current	31-60	61-90	Over 90
10003 AAB Operating ***4657						
NV Energy	8/20/2015	08/20/2015-9 7/16-8/17	35.25	0.00	0.00	0.00
NV Energy	8/20/2015	08/20/2015-8 7/16-8/17	64.41	0.00	0.00	0.00
NV Energy	8/20/2015	08/20/2015-2 7/16-8/17	35.57	0.00	0.00	0.00
RG Landscape	8/28/2015	08/28/2015-	200.00	0.00	0.00	0.00
10003 AAB Operating ***4657 Totals:			335.23	0.00	0.00	0.00
10003 AAB Operating ***4657 Cash Balance:\$46,732.50						
La Jolla Classic HOA Totals:			335.23	0.00	0.00	0.00
Total: \$335.23						

La Jolla Classic HOA
GL Detail Accrued Expenses

GL Code 34000

Posted 12/1/2014 to 8/31/2015 11:59:00 PM

Control #	Posted	Transaction	Source	Department	Note / Check Memo	Chk #	Debit	Credit	Balance
34000 Accrued Expenses									(200.00)
235945	12/1/2014	12/1/2014	G/L	Operating	Accrue November Landscape Contract		200.00		0.00
252495	12/31/2014	12/31/2014	G/L	Operating	Accrue 12/18/14 Desert Electric Inv#16244			980.10	(980.10)
252496	12/31/2014	12/31/2014	G/L	Operating	Install Bench			450.00	(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)
265678	2/28/2015	2/28/2015	G/L	Operating	Reverse Accrue Dec RG Landscape		450.00		(980.10)
265676	2/28/2015	2/28/2015	G/L	Operating	Accrue February Landscaping			200.00	(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)
297686	6/30/2015	6/30/2015	G/L	Operating	Accrue June RG Landscape			2,070.00	(3,050.10)
297687	7/1/2015	7/1/2015	G/L	Operating	Accrue June RG Landscape		2,070.00		(980.10)
307836	7/31/2015	7/31/2015	G/L	Operating	Accrue July Landscape Contract			200.00	(1,180.10)
307835	7/31/2015	7/31/2015	G/L	Operating	Accrue July Ancillary Chrgs			148.94	(1,329.04)
308405	8/1/2015	8/1/2015	G/L	Operating	Accrue July Ancillary Chrgs		148.94		(1,180.10)
308406	8/1/2015	8/1/2015	G/L	Operating	Accrue July Landscape Contract		200.00		(980.10)
315438	8/31/2015	8/31/2015	G/L	Operating	Reverse Desert Electric Accrual		980.10		0.00
315437	8/31/2015	8/31/2015	G/L	Operating	Accrue August Ancillary Chrgs			67.51	(67.51)
Net Change: 132.49									
							4,649.04	4,516.55	(67.51)

AP Check Register

Tuesday, September 15, 2015 8:28:48 AM

Check Date 8/1/2015 to 8/31/2015 11:59:00 PM

La Jolla Classic HOA

AAB Operating

Check #	Check Date	Invoices	Payee	Check Amount	Invoice Amount	Ctrl#	Payment Status
100080	8/12/2015	2	Mesa Management	148.94	148.94	38574	PAID
100081	8/12/2015	1	Norman Copeland dba LEECO	270.25	270.25	38575	PAID
100082	8/12/2015	1	RG Landscape	200.00	200.00	38576	PAID
100083	8/20/2015	1	Gibbs Giden Locher Turner Senet & Wittbrodt LLP	130.00	130.00	39075	PAID
100084	8/24/2015	1	Desert Electric, Inc	980.10	980.10	39076	PAID
100085	8/31/2015	1	Nevada Water Trucks LLC	140.00	140.00	39080	PAID
BankDraft300084	8/6/2015	1	NV Energy	34.86	34.86	37941	PAID
BankDraft300085	8/6/2015	1	NV Energy	35.27	35.27	37942	PAID
BankDraft300086	8/6/2015	1	NV Energy	60.61	60.61	37943	PAID
BankDraft300087	8/31/2015	1	Las Vegas Valley Water District	216.03	216.03	38577	PAID
BankDraft300088	8/31/2015	1	Century Link	45.41	45.41	39074	PAID
Total Invoices:		12		Total \$	2,261.47		
Total Checks:		11		Voided \$	0.00		
				AAB Operating TOTAL \$	2,261.47		