



Financial Review

In accordance with NRS 116.31083, the financial statements for La Jolla Classic HOA for the month ending February 28th, 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 February Reserve Transfer was made.

Landscape Contract Expense understated due to 2014 accrual adjustment. February expense was \$200.00.

Landscape other is a negative number due to reclassifying a prior period entry.

La Jolla Classic HOA
Mesa GL Balance Sheet Standard

Period 02/28/2015

Operating Reserve Total

Assets

<u>Cash</u>		
Operating	39,756.30	39,756.30
<u>Total Cash</u>	<u>39,756.30</u>	<u>39,756.30</u>
<u>Reserve</u>		
Reserve	130,353.28	130,353.28
<u>Total Reserve</u>	<u>130,353.28</u>	<u>130,353.28</u>
<u>Accounts Receivable</u>		
A/R Assessments	762.91	762.91
A/R Late Fees	220.00	220.00
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>1,492.91</u>	<u>1,492.91</u>
<u>Other Receivable</u>		
Due from Operating	(172.46)	(172.46)
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>(672.46)</u>
<u>Prepaid</u>		
Prepaid Insurance	2,589.75	2,589.75
<u>Total Prepaid</u>	<u>2,589.75</u>	<u>2,589.75</u>
<u>Total Assets</u>	<u>43,338.96</u>	<u>130,180.82</u>

Liabilities & Equity

<u>Liability</u>		
Accounts Payable	239.37	239.37
Due to Reserve	(172.46)	(172.46)
Prepaid Assessments	3,020.56	3,020.56
Accrued Expenses	1,180.10	1,180.10
Unearned Revenue	3,820.08	3,820.08
<u>Total Liability</u>	<u>8,087.65</u>	<u>8,087.65</u>
<u>Suspense</u>		
In Transit	(0.20)	(0.20)
<u>Total Suspense</u>	<u>(0.20)</u>	<u>(0.20)</u>
<u>Equity</u>		
Operating Retained Earnings	32,300.11	32,300.11
Reserve Retained Earnings	128,952.04	128,952.04
Net Income	2,951.40	1,228.78
<u>Total Equity</u>	<u>35,251.51</u>	<u>165,432.33</u>
<u>Total Liabilities & Equity</u>	<u>43,338.96</u>	<u>173,519.78</u>

La Jolla Classic HOA

Budget Comparison Standard Dollar Variance

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	Current Month Operating			Year to Date Operating		
	Fund	Budget	Variance	Fund	Budget	Variance
REVENUES						
Income						
Assessments	3,820.08	3,820.00	0.08	7,640.16	7,640.00	0.16
Late Fees	30.00	0.00	30.00	170.00	0.00	170.00
Collection Costs	0.00	25.00	(25.00)	50.00	50.00	0.00
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)
Interest	3.05	0.00	3.05	6.50	0.00	6.50
TOTAL Income	3,853.13	3,845.00	8.13	7,912.66	7,690.00	222.66
TOTAL REVENUES	3,853.13	3,845.00	8.13	7,912.66	7,690.00	222.66
EXPENSES						
Gate						
Vehicle Access Gates	0.00	100.00	100.00	131.09	200.00	68.91
TOTAL Gate	0.00	100.00	100.00	131.09	200.00	68.91
Insurance						
Liability Insurance	172.75	416.67	243.92	345.50	833.34	487.84
Workers Comp Insurance	62.50	45.83	(16.67)	125.00	91.66	(33.34)
TOTAL Insurance	235.25	462.50	227.25	470.50	925.00	454.50
Landscaping						
Tree Pruning	0.00	41.67	41.67	0.00	83.34	83.34
Landscape Contract	0.00	233.33	233.33	200.00	466.66	266.66
Landscape Additional	(250.00)	41.67	291.67	0.00	83.34	83.34
Landscape Renovation	0.00	416.67	416.67	0.00	833.34	833.34
TOTAL Landscaping	(250.00)	733.34	983.34	200.00	1,466.68	1,266.68
Management						
Management Fees	1,122.00	1,122.00	0.00	2,244.00	2,244.00	0.00
Postage	0.00	50.00	50.00	0.00	100.00	100.00
Coupons/Statements	0.00	22.92	22.92	0.00	45.84	45.84
Bank Charges	20.00	20.00	0.00	40.00	40.00	0.00
License Fees & Permits	0.00	0.00	0.00	0.00	0.00	0.00
Secretary of State	0.00	0.00	0.00	0.00	0.00	0.00
Intent to Lien Charges	50.00	25.00	(25.00)	100.00	50.00	(50.00)
Legal Fees	0.00	25.00	25.00	97.50	50.00	(47.50)
TOTAL Management	1,192.00	1,264.92	72.92	2,481.50	2,529.84	48.34
Other Expense						
Bad Debt Expense	0.00	16.67	16.67	0.00	33.34	33.34
TOTAL Other Expense	0.00	16.67	16.67	0.00	33.34	33.34
Repairs and Maintenance						
General Maintenance	0.00	32.17	32.17	(250.00)	64.34	314.34
Lighting Repairs & Supplies	0.00	58.33	58.33	0.00	116.66	116.66
Street Sweeping	140.00	141.67	1.67	280.00	283.34	3.34
TOTAL Repairs and Maintenance	140.00	232.17	92.17	30.00	464.34	434.34

La Jolla Classic HOA

Budget Comparison Standard Dollar Variance

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	Current Month Operating			Year to Date Operating		
	Fund	Budget	Variance	Fund	Budget	Variance
Reserve						
Reserve Contribution	583.33	583.33	0.00	1,166.66	1,166.66	0.00
TOTAL Reserve	583.33	583.33	0.00	1,166.66	1,166.66	0.00
Taxes						
Audit/Tax	0.00	125.00	125.00	0.00	250.00	250.00
TOTAL Taxes	0.00	125.00	125.00	0.00	250.00	250.00
Utility						
Telephone	43.76	45.00	1.24	87.52	90.00	2.48
Electric	145.61	130.00	(15.61)	296.23	260.00	(36.23)
Water	43.26	133.33	90.07	97.76	266.66	168.90
TOTAL Utility	232.63	308.33	75.70	481.51	616.66	135.15
TOTAL EXPENSES	2,133.21	3,826.26	1,693.05	4,961.26	7,652.52	2,691.26
Excess Revenue / Expense	1,719.92	18.74	1,701.18	2,951.40	37.48	2,913.92

La Jolla Classic HOA

Budget Comparison Standard Dollar Variance

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	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	1,166.66	1,166.66	0.00
Reserve Fund Interest Current Yr	29.99	54.17	(24.18)	62.12	108.34	(46.22)
TOTAL Reserve	613.32	637.50	(24.18)	1,228.78	1,275.00	(46.22)
TOTAL REVENUES	613.32	637.50	(24.18)	1,228.78	1,275.00	(46.22)
EXPENSES						
<u>Landscaping</u>						
Landscape Additional	0.00	641.25	641.25	0.00	1,282.50	1,282.50
TOTAL Landscaping	0.00	641.25	641.25	0.00	1,282.50	1,282.50
<u>Repairs and Maintenance</u>						
General Maintenance	0.00	718.58	718.58	0.00	1,437.16	1,437.16
Sidewalks	0.00	224.58	224.58	0.00	449.16	449.16
Asphalt Crack Seal	0.00	224.58	224.58	0.00	449.16	449.16
TOTAL Repairs and Maintenance	0.00	1,167.74	1,167.74	0.00	2,335.48	2,335.48
<u>Reserve</u>						
Reserve Study	0.00	22.42	22.42	0.00	44.84	44.84
TOTAL Reserve	0.00	22.42	22.42	0.00	44.84	44.84
TOTAL EXPENSES	0.00	1,831.41	1,831.41	0.00	3,662.82	3,662.82
Excess Revenue / Expense	613.32	(1,193.91)	1,807.23	1,228.78	(2,387.82)	3,616.60

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 2/1/2015 to 2/28/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
Operating						
10000 Operating ***5492						40,206.43
2/2/2015	2/2/2015	A/R	Adjustment Batch	86.32		40,292.75
2/2/2015	2/2/2015	A/R	Adjustment Batch	86.82		40,379.57
2/2/2015	2/2/2015	A/P	A/P Voucher Post: Chk# BankDraft300052: Las Vega		54.50	40,325.07
2/2/2015	2/2/2015	A/P	A/P Voucher Post: Chk# 100055: Mesa Management		1,122.00	39,203.07
2/2/2015	2/2/2015	A/P	A/P Voucher Post: Chk# 100056: Gibbs Giden Locher		97.50	39,105.57
2/3/2015	2/3/2015	A/R	Adjustment Batch	86.82		39,192.39
2/4/2015	2/4/2015	A/R	Lockbox	116.82		39,309.21
2/4/2015	2/4/2015	A/P	A/P Voucher Post: Chk# 100057: RG Landscape		200.00	39,109.21
2/5/2015	2/5/2015	A/R	Lockbox	82.68		39,191.89
2/5/2015	2/5/2015	A/P	A/P Voucher Post: Chk# BankDraft300054: NV Enerç		33.47	39,158.42
2/5/2015	2/5/2015	A/P	A/P Voucher Post: Chk# BankDraft300055: NV Enerç		33.13	39,125.29
2/5/2015	2/5/2015	A/P	A/P Voucher Post: Chk# BankDraft300056: NV Enerç		84.02	39,041.27
2/6/2015	2/5/2015	A/R	Batch Void: Void Transaction		82.68	38,958.59
2/6/2015	2/6/2015	A/R	Lockbox	82.68		39,041.27
2/6/2015	2/6/2015	A/R	Lockbox	82.68		39,123.95
2/6/2015	2/6/2015	A/R	Batch Void: Void Transaction		82.68	39,041.27
2/9/2015	2/9/2015	A/P	A/P Voucher Post: Chk# 10003: Doron Kermanian		82.68	38,958.59
2/9/2015	2/9/2015	A/R	Lockbox	86.82		39,045.41
2/15/2015	2/15/2015	A/R	Adjustment Batch	347.20		39,392.61
2/17/2015	2/17/2015	A/R	Lockbox	86.82		39,479.43
2/18/2015	2/18/2015	A/R	Lockbox	116.82		39,596.25
2/20/2015	2/20/2015	A/R	Lockbox	263.64		39,859.89
2/20/2015	2/20/2015	A/P	A/P Voucher Post: Chk# 100058: Nevada Water Truc		140.00	39,719.89
2/23/2015	2/23/2015	A/R	Lockbox	96.82		39,816.71
2/28/2015	2/28/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300057: Las Veg		43.26	39,773.45
2/28/2015	2/28/2015	G/L	Transfer Error ck 5012		0.20	39,773.25
2/28/2015	2/28/2015	G/L	Bank Reconcile: Interest Earned	3.05		39,776.30
2/28/2015	2/28/2015	G/L	Bank Reconcile: Service Fee Charge		20.00	39,756.30
Net Change: (450.13)				1,625.99	2,076.12	39,756.30
12000 A/R Assessments						1,554.29
2/9/2015	2/9/2015	A/R	Apply Credit		86.82	1,467.47
2/17/2015	2/17/2015	A/R	Apply Credit		86.82	1,380.65
2/18/2015	2/18/2015	A/R	Apply Credit		86.82	1,293.83
2/20/2015	2/20/2015	A/R	Apply Credit		86.82	1,207.01
2/20/2015	2/20/2015	A/R	Apply Credit		173.64	1,033.37
2/23/2015	2/23/2015	A/R	Apply Credit		86.82	946.55
2/28/2015	2/28/2015	A/R	Apply Credit		173.14	773.41
2/28/2015	2/28/2015	G/L	Reconcile Aging Prepaid		10.50	762.91
Net Change: (791.38)				0.00	791.38	762.91
13000 A/R Late Fees						260.00
2/13/2015	1/30/2015	A/R	Resident Void: Void Transaction		10.00	250.00
2/20/2015	1/30/2015	A/R	Resident Void: Void Transaction		10.00	240.00
2/23/2015	1/30/2015	A/R	Resident Void: Void Transaction		10.00	230.00
2/18/2015	2/18/2015	A/R	Apply Credit		10.00	220.00
2/20/2015	2/20/2015	A/R	Apply Credit		50.00	170.00
2/23/2015	2/23/2015	A/R	Apply Credit		10.00	160.00
2/28/2015	2/28/2015	A/R	Late Fee	60.00		220.00
Net Change: (40.00)				60.00	100.00	220.00

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 2/1/2015 to 2/28/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
13003 A/R Collection Costs						100.00
2/20/2015	2/20/2015	A/R	Apply Credit		40.00	60.00
Net Change: (40.00)				0.00	40.00	60.00
13107 A/R Fines						400.00
2/17/2015	12/31/2014	A/R	Resident Void: Void Transaction	100.00		500.00
2/28/2015	2/28/2015	G/L	Reclass Posting Code		100.00	400.00
Net Change: 0.00				100.00	100.00	400.00
13108 A/R Fines Contra						(400.00)
13111 Transfer Credit Balance						0.00
2/17/2015	11/26/2013	A/R	Resident Void: Void Transaction	100.00	100.00	0.00
2/17/2015	12/31/2014	A/R	Resident Void: Void Transaction	100.00	200.00	(100.00)
2/28/2015	2/28/2015	G/L	Reclass Posting Code	100.00		0.00
Net Change: 0.00				300.00	300.00	0.00
13113 A/R Intent to Lien						50.00
13600 Allowance for Bad Debt						(100.00)
14010 Prepaid Expenses						1,122.00
2/28/2015	2/28/2015	G/L	Reverse Prepaid Mgmt Fee		1,122.00	0.00
Net Change: (1,122.00)				0.00	1,122.00	0.00
14011 Prepaid Insurance						2,825.00
2/28/2015	2/28/2015	G/L	Prepaid Insurance 1/23/14-1/23/15		235.25	2,589.75
Net Change: (235.25)				0.00	235.25	2,589.75
16000 In Transit						0.00
2/28/2015	2/28/2015	G/L	Transfer Error ck 5012	0.20		0.20
Net Change: 0.20				0.20	0.00	0.20
30000 Accounts Payable						(1,624.62)
2/2/2015	2/2/2015	A/P	A/P Voucher Post: Chk# BankDraft300052: Las Vega	54.50		(1,570.12)
2/2/2015	2/2/2015	A/P	A/P Voucher Post: Chk# 100055: Mesa Management	1,122.00		(448.12)
2/2/2015	2/2/2015	A/P	A/P Voucher Post: Chk# 100056: Gibbs Giden Locher	97.50		(350.62)
2/4/2015	2/4/2015	A/P	A/P Voucher Post: Chk# 100057: RG Landscape	200.00		(150.62)
2/11/2015	2/4/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District		43.26	(193.88)
2/5/2015	2/5/2015	A/P	A/P Voucher Post: Chk# BankDraft300054: NV Energy	33.47		(160.41)
2/5/2015	2/5/2015	A/P	A/P Voucher Post: Chk# BankDraft300055: NV Energy	33.13		(127.28)
2/5/2015	2/5/2015	A/P	A/P Voucher Post: Chk# BankDraft300056: NV Energy	84.02		(43.26)
2/19/2015	2/7/2015	A/P	A/P Voucher Post: Century Link		43.76	(87.02)
2/9/2015	2/9/2015	A/P	A/P Voucher Post: Doron Kermanian		82.68	(169.70)
2/9/2015	2/9/2015	A/P	A/P Voucher Post: Chk# 10003: Doron Kermanian	82.68		(87.02)
2/11/2015	2/9/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC		140.00	(227.02)
2/25/2015	2/18/2015	A/P	A/P Voucher Post: NV Energy		75.81	(302.83)
2/25/2015	2/18/2015	A/P	A/P Voucher Post: NV Energy		34.86	(337.69)
2/25/2015	2/18/2015	A/P	A/P Voucher Post: NV Energy		34.94	(372.63)
2/20/2015	2/20/2015	A/P	A/P Voucher Post: Chk# 100058: Nevada Water Truck	140.00		(232.63)
2/26/2015	2/26/2015	A/P	A/P Voucher Post: Mesa Management LLC		50.00	(282.63)
2/28/2015	2/28/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300057: Las Vegas	43.26		(239.37)
Net Change: 1,385.25				1,890.56	505.31	(239.37)

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 2/1/2015 to 2/28/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
30202 Due to Reserve						755.79
2/28/2015	2/28/2015	G/L	Reserve Transfer		583.33	172.46
Net Change: (583.33)				0.00	583.33	172.46
32000 Prepaid Assessments						(2,547.04)
2/2/2015	2/2/2015	A/R	Adjustment Batch		86.32	(2,633.36)
2/2/2015	2/2/2015	A/R	Adjustment Batch		86.82	(2,720.18)
2/3/2015	2/3/2015	A/R	Adjustment Batch		86.82	(2,807.00)
2/4/2015	2/4/2015	A/R	Lockbox		116.82	(2,923.82)
2/5/2015	2/5/2015	A/R	Lockbox		82.68	(3,006.50)
2/6/2015	2/5/2015	A/R	Batch Void: Void Transaction	82.68		(2,923.82)
2/6/2015	2/6/2015	A/R	Lockbox		82.68	(3,006.50)
2/6/2015	2/6/2015	A/R	Lockbox		82.68	(3,089.18)
2/6/2015	2/6/2015	A/R	Batch Void: Void Transaction	82.68		(3,006.50)
2/9/2015	2/9/2015	A/P	A/P Voucher Post: Doron Kermanian	82.68		(2,923.82)
2/9/2015	2/9/2015	A/R	Lockbox		86.82	(3,010.64)
2/9/2015	2/9/2015	A/R	Apply Credit	86.82		(2,923.82)
2/15/2015	2/15/2015	A/R	Adjustment Batch		347.20	(3,271.02)
2/17/2015	2/17/2015	A/R	Lockbox		86.82	(3,357.84)
2/17/2015	2/17/2015	A/R	Apply Credit	86.82		(3,271.02)
2/18/2015	2/18/2015	A/R	Lockbox		116.82	(3,387.84)
2/18/2015	2/18/2015	A/R	Apply Credit	96.82		(3,291.02)
2/20/2015	2/20/2015	A/R	Apply Credit	86.82		(3,204.20)
2/20/2015	2/20/2015	A/R	Lockbox		263.64	(3,467.84)
2/20/2015	2/20/2015	A/R	Apply Credit	263.64		(3,204.20)
2/23/2015	2/23/2015	A/R	Lockbox		96.82	(3,301.02)
2/23/2015	2/23/2015	A/R	Apply Credit	96.82		(3,204.20)
2/28/2015	2/28/2015	A/R	Apply Credit	173.14		(3,031.06)
2/28/2015	2/28/2015	G/L	Reconcile Aging Prepaid	10.50		(3,020.56)
Net Change: (473.52)				1,149.42	1,622.94	(3,020.56)
34000 Accrued Expenses						(1,430.10)
2/28/2015	2/28/2015	G/L	Accrue February Landscaping		200.00	(1,630.10)
2/28/2015	2/28/2015	G/L	Reverse Accrue Dec RG Landscape	450.00		(1,180.10)
Net Change: 250.00				450.00	200.00	(1,180.10)
35003 Unearned Revenue						(7,640.16)
2/28/2015	2/28/2015	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						(3,820.08)
2/28/2015	2/28/2015	G/L	Monthly Billing		3,820.08	(7,640.16)
Net Change: (3,820.08)				0.00	3,820.08	(7,640.16)
63000 Late Fees						(140.00)
2/13/2015	1/30/2015	A/R	Resident Void: Void Transaction	10.00		(130.00)
2/20/2015	1/30/2015	A/R	Resident Void: Void Transaction	10.00		(120.00)
2/23/2015	1/30/2015	A/R	Resident Void: Void Transaction	10.00		(110.00)
2/28/2015	2/28/2015	A/R	Late Fee		60.00	(170.00)
Net Change: (30.00)				30.00	60.00	(170.00)

La Jolla Classic HOA
GL Ledger Summary by Department Standard

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Posted	Transaction	Source	Note	Debit	Credit	Balance
63003 Collection Costs						(50.00)
63104 Key Income						(46.00)
63107 Fines						(100.00)
63108 Fines & Violations Contra						100.00
70000 Interest						(3.45)
2/28/2015	2/28/2015	G/L	Bank Reconcile: Interest Earned		3.05	(6.50)
			Net Change: (3.05)	0.00	3.05	(6.50)
80000 Management Fees						1,122.00
2/28/2015	2/28/2015	G/L	Reverse Prepaid Mgmt Fee	1,122.00		2,244.00
			Net Change: 1,122.00	1,122.00	0.00	2,244.00
80008 Bank Charges						20.00
2/28/2015	2/28/2015	G/L	Bank Reconcile: Service Fee Charge	20.00		40.00
			Net Change: 20.00	20.00	0.00	40.00
80009 Telephone						43.76
2/19/2015	2/7/2015	A/P	A/P Voucher Post: Century Link	43.76		87.52
			Net Change: 43.76	43.76	0.00	87.52
81000 Intent to Lien Charges						50.00
2/26/2015	2/26/2015	A/P	A/P Voucher Post: Mesa Management LLC	50.00		100.00
			Net Change: 50.00	50.00	0.00	100.00
81999 Legal Fees						97.50
84005 Landscape Contract						200.00
2/28/2015	2/28/2015	G/L	Accrue February Landscaping	200.00		400.00
2/28/2015	2/28/2015	G/L	Reverse Accrue Dec RG Landscape		200.00	200.00
			Net Change: 0.00	200.00	200.00	200.00
84006 Landscape Additional						250.00
2/28/2015	2/28/2015	G/L	Reverse Accrue Dec RG Landscape		250.00	0.00
			Net Change: (250.00)	0.00	250.00	0.00
87000 Vehicle Access Gates						131.09
89001 General Maintenance						(250.00)
90011 Street Sweeping						140.00
2/11/2015	2/9/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC	140.00		280.00
			Net Change: 140.00	140.00	0.00	280.00
91002 Reserve Contribution						583.33
2/28/2015	2/28/2015	G/L	Reserve Transfer	583.33		1,166.66
			Net Change: 583.33	583.33	0.00	1,166.66
92000 Electric						150.62
2/25/2015	2/18/2015	A/P	A/P Voucher Post: NV Energy	75.81		226.43
2/25/2015	2/18/2015	A/P	A/P Voucher Post: NV Energy	34.86		261.29
2/25/2015	2/18/2015	A/P	A/P Voucher Post: NV Energy	34.94		296.23

La Jolla Classic HOA
 GL Ledger Summary by Department Standard

Posted 2/1/2015 to 2/28/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
			Net Change: 145.61	145.61	0.00	296.23
				54.50		54.50
2/11/2015	2/4/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District	43.26		97.76
			Net Change: 43.26	43.26	0.00	97.76
				172.75		172.75
2/28/2015	2/28/2015	G/L	Prepaid Insurance 1/23/14-1/23/15	172.75		345.50
			Net Change: 172.75	172.75	0.00	345.50
				62.50		62.50
2/28/2015	2/28/2015	G/L	Prepaid Insurance 1/23/14-1/23/15	62.50		125.00
			Net Change: 62.50	62.50	0.00	125.00

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 2/1/2015 to 2/28/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
Reserve						
10001 Reserve ***5506						130,323.29
2/28/2015	2/28/2015	G/L	Bank Reconcile: Interest Earned	29.99		130,353.28
			Net Change: 29.99	29.99	0.00	130,353.28
13101 Due from Operating						(755.79)
2/28/2015	2/28/2015	G/L	Reserve Transfer	583.33		(172.46)
			Net Change: 583.33	583.33	0.00	(172.46)
50001 Reserve Retained Earnings						(128,952.04)
63101 Reserve Fund Transfer Current Yr						(583.33)
2/28/2015	2/28/2015	G/L	Reserve Transfer		583.33	(1,166.66)
			Net Change: (583.33)	0.00	583.33	(1,166.66)
63105 Reserve Fund Interest Current Yr						(32.13)
2/28/2015	2/28/2015	G/L	Bank Reconcile: Interest Earned		29.99	(62.12)
			Net Change: (29.99)	0.00	29.99	(62.12)

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

Thursday, March 12, 2015 12:31:46 PM

GL Account Key 10000 Operating
Posted 02/28/2015

La Jolla Classic HOA

Vendor	Date	Invoice #		Current	31-60	61-90	Over 90
10000 Operating ***5492							
Century Link	2/7/2015	02/07/2015-4	Service 2/7 - 3/6	43.76	0.00	0.00	0.00
NV Energy	2/18/2015	02/18/2015-8	Electric 1/14 - 2/12	75.81	0.00	0.00	0.00
NV Energy	2/18/2015	02/18/2015-9	Electric 1/14 - 2/12	34.86	0.00	0.00	0.00
NV Energy	2/18/2015	02/18/2015-2	Electric 1/14 - 2/12	34.94	0.00	0.00	0.00
Mesa Management LLC	2/26/2015	02/26/2015-	Intent to Lien	50.00	0.00	0.00	0.00
10000 Operating ***5492 Totals:				239.37	0.00	0.00	0.00
10000 Operating ***5492 Cash Balance:\$39,756.30							
La Jolla Classic HOA Totals:				239.37	0.00	0.00	0.00
Total: \$239.37							

La Jolla Classic HOA
GL Detail Accrued Expenses

GL Code 34000

Posted 12/2/2014 to 2/28/2015 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)
Net Change: (1,180.10)							650.00	1,830.10	(1,180.10)

AP Check Register

Thursday, March 12, 2015 12:31:15 PM

Check Date 2/1/2015 to 2/28/2015 11:59:00 PM

La Jolla Classic HOA

Operating

Check #	Check Date	Invoices	Payee	Check Amount	Invoice Amount	Ctrl#	Payment Status
10003	2/9/2015	1	Doron Kermanian	82.68	82.68	32355	PAID
100055	2/2/2015	1	Mesa Management	1,122.00	1,122.00	32397	PAID
100056	2/2/2015	1	Gibbs Giden Locher Turner Senet & Wittbrodt LLP	97.50	97.50	32398	PAID
100057	2/4/2015	1	RG Landscape	200.00	200.00	32399	PAID
100058	2/20/2015	1	Nevada Water Trucks LLC	140.00	140.00	33081	PAID
Bank Draft 300057	2/28/2015	1	Las Vegas Valley Water District	43.26	43.26	33080	PAID
BankDraft300052	2/2/2015	1	Las Vegas Valley Water District	54.50	54.50	32388	PAID
BankDraft300054	2/5/2015	1	NV Energy	33.47	33.47	32393	PAID
BankDraft300055	2/5/2015	1	NV Energy	33.13	33.13	32394	PAID
BankDraft300056	2/5/2015	1	NV Energy	84.02	84.02	32395	PAID
Total Invoices:		10		Total \$	1,890.56		
Total Checks:		10		Voided \$	0.00		
				Operating TOTAL \$	1,890.56		