



Financial Review

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

La Jolla Classic HOA
Mesa GL Balance Sheet Standard

Period 01/31/2015

	Operating	Reserve	Total
Assets			
<u>Cash</u>			
Operating	40,206.43		40,206.43
<u>Total Cash</u>	<u>40,206.43</u>		<u>40,206.43</u>
<u>Reserve</u>			
Reserve		130,323.29	130,323.29
<u>Total Reserve</u>		<u>130,323.29</u>	<u>130,323.29</u>
<u>Accounts Receivable</u>			
A/R Assessments	1,554.29		1,554.29
A/R Late Fees	260.00		260.00
A/R Collection Costs	100.00		100.00
A/R Fines	400.00		400.00
A/R Intent to Lien	50.00		50.00
<u>Total Accounts Receivable</u>	<u>2,364.29</u>		<u>2,364.29</u>
<u>Other Receivable</u>			
Due from Operating		(755.79)	(755.79)
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>(755.79)</u>	<u>(1,255.79)</u>
<u>Prepaid</u>			
Prepaid Expenses	1,122.00		1,122.00
Prepaid Insurance	2,825.00		2,825.00
<u>Total Prepaid</u>	<u>3,947.00</u>		<u>3,947.00</u>
<u>Total Assets</u>	<u>46,017.72</u>	<u>129,567.50</u>	<u>175,585.22</u>
Liabilities & Equity			
<u>Liability</u>			
Accounts Payable	1,624.62		1,624.62
Due to Reserve	(755.79)		(755.79)
Prepaid Assessments	2,547.04		2,547.04
Accrued Expenses	1,430.10		1,430.10
Unearned Revenue	7,640.16		7,640.16
<u>Total Liability</u>	<u>12,486.13</u>		<u>12,486.13</u>
<u>Equity</u>			
Operating Retained Earnings	32,300.11		32,300.11
Reserve Retained Earnings		128,952.04	128,952.04
Net Income	1,231.48	615.46	1,846.94
<u>Total Equity</u>	<u>33,531.59</u>	<u>129,567.50</u>	<u>163,099.09</u>
<u>Total Liabilities & Equity</u>	<u>46,017.72</u>	<u>129,567.50</u>	<u>175,585.22</u>

La Jolla Classic HOA

Budget Comparison Standard Dollar Variance

Posted 1/1/2015 to 1/31/2015 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	3,820.08	3,820.00	0.08
Late Fees	140.00	0.00	140.00	140.00	0.00	140.00
Collection Costs	50.00	25.00	25.00	50.00	25.00	25.00
Key Income	46.00	0.00	46.00	46.00	0.00	46.00
Fines	100.00	0.00	100.00	100.00	0.00	100.00
Fines & Violations Contra	(100.00)	0.00	(100.00)	(100.00)	0.00	(100.00)
Interest	3.45	0.00	3.45	3.45	0.00	3.45
TOTAL Income	4,059.53	3,845.00	214.53	4,059.53	3,845.00	214.53
TOTAL REVENUES	4,059.53	3,845.00	214.53	4,059.53	3,845.00	214.53
EXPENSES						
<u>Gate</u>						
Vehicle Access Gates	131.09	100.00	(31.09)	131.09	100.00	(31.09)
TOTAL Gate	131.09	100.00	(31.09)	131.09	100.00	(31.09)
<u>Insurance</u>						
Liability Insurance	172.75	416.67	243.92	172.75	416.67	243.92
Workers Comp Insurance	62.50	45.83	(16.67)	62.50	45.83	(16.67)
TOTAL Insurance	235.25	462.50	227.25	235.25	462.50	227.25
<u>Landscaping</u>						
Tree Pruning	0.00	41.67	41.67	0.00	41.67	41.67
Landscape Contract	200.00	233.33	33.33	200.00	233.33	33.33
Landscape Additional	250.00	41.67	(208.33)	250.00	41.67	(208.33)
Landscape Renovation	0.00	416.67	416.67	0.00	416.67	416.67
TOTAL Landscaping	450.00	733.34	283.34	450.00	733.34	283.34
<u>Management</u>						
Management Fees	1,122.00	1,122.00	0.00	1,122.00	1,122.00	0.00
Postage	0.00	50.00	50.00	0.00	50.00	50.00
Coupons/Statements	0.00	22.92	22.92	0.00	22.92	22.92
Bank Charges	20.00	20.00	0.00	20.00	20.00	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)	50.00	25.00	(25.00)
Legal Fees	97.50	25.00	(72.50)	97.50	25.00	(72.50)
TOTAL Management	1,289.50	1,264.92	(24.58)	1,289.50	1,264.92	(24.58)
<u>Other Expense</u>						
Bad Debt Expense	0.00	16.67	16.67	0.00	16.67	16.67
TOTAL Other Expense	0.00	16.67	16.67	0.00	16.67	16.67
<u>Repairs and Maintenance</u>						
General Maintenance	(250.00)	32.17	282.17	(250.00)	32.17	282.17
Lighting Repairs & Supplies	0.00	58.33	58.33	0.00	58.33	58.33
Street Sweeping	140.00	141.67	1.67	140.00	141.67	1.67
TOTAL Repairs and Maintenance	(110.00)	232.17	342.17	(110.00)	232.17	342.17

La Jolla Classic HOA

Budget Comparison Standard Dollar Variance

Posted 1/1/2015 to 1/31/2015 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	583.33	583.33	0.00
TOTAL Reserve	583.33	583.33	0.00	583.33	583.33	0.00
<u>Taxes</u>						
Audit/Tax	0.00	125.00	125.00	0.00	125.00	125.00
TOTAL Taxes	0.00	125.00	125.00	0.00	125.00	125.00
<u>Utility</u>						
Telephone	43.76	45.00	1.24	43.76	45.00	1.24
Electric	150.62	130.00	(20.62)	150.62	130.00	(20.62)
Water	54.50	133.33	78.83	54.50	133.33	78.83
TOTAL Utility	248.88	308.33	59.45	248.88	308.33	59.45
TOTAL EXPENSES	2,828.05	3,826.26	998.21	2,828.05	3,826.26	998.21
Excess Revenue / Expense	1,231.48	18.74	1,212.74	1,231.48	18.74	1,212.74

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	583.33	583.33	0.00
Reserve Fund Interest Current Yr	32.13	54.17	(22.04)	32.13	54.17	(22.04)
TOTAL Reserve	615.46	637.50	(22.04)	615.46	637.50	(22.04)
TOTAL REVENUES	615.46	637.50	(22.04)	615.46	637.50	(22.04)
EXPENSES						
<u>Landscaping</u>						
Landscape Additional	0.00	641.25	641.25	0.00	641.25	641.25
TOTAL Landscaping	0.00	641.25	641.25	0.00	641.25	641.25
<u>Repairs and Maintenance</u>						
General Maintenance	0.00	718.58	718.58	0.00	718.58	718.58
Sidewalks	0.00	224.58	224.58	0.00	224.58	224.58
Asphalt Crack Seal	0.00	224.58	224.58	0.00	224.58	224.58
TOTAL Repairs and Maintenance	0.00	1,167.74	1,167.74	0.00	1,167.74	1,167.74
<u>Reserve</u>						
Reserve Study	0.00	22.42	22.42	0.00	22.42	22.42
TOTAL Reserve	0.00	22.42	22.42	0.00	22.42	22.42
TOTAL EXPENSES	0.00	1,831.41	1,831.41	0.00	1,831.41	1,831.41
Excess Revenue / Expense	615.46	(1,193.91)	1,809.37	615.46	(1,193.91)	1,809.37

La Jolla Classic HOA
GL Ledger Summary by Department Standard

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

Posted	Transaction	Source	Note	Debit	Credit	Balance
Operating						
10000 Operating ***5492						37,154.79
1/2/2015	1/2/2015	A/R	Lockbox	165.57		37,320.36
1/5/2015	1/5/2015	A/R	Lockbox	3,953.07		41,273.43
1/5/2015	1/5/2015	A/R	Lockbox	1,391.16		42,664.59
1/6/2015	1/6/2015	A/R	Lockbox	116.82		42,781.41
1/7/2015	1/7/2015	A/P	A/P Voucher Post: Chk# BankDraft300049: NV Enerç		77.05	42,704.36
1/7/2015	1/7/2015	A/P	A/P Voucher Post: Chk# BankDraft300050: NV Enerç		31.28	42,673.08
1/7/2015	1/7/2015	A/P	A/P Voucher Post: Chk# BankDraft300051: NV Enerç		31.19	42,641.89
1/7/2015	1/7/2015	A/P	A/P Voucher Post: Chk# 100049: Mesa Management		1,122.00	41,519.89
1/8/2015	1/8/2015	A/R	Lockbox	434.10		41,953.99
1/9/2015	1/9/2015	A/R	Lockbox	280.46		42,234.45
1/12/2015	1/12/2015	A/P	A/P Voucher Post: Chk# 100050: RG Landscape		1,830.00	40,404.45
1/13/2015	1/13/2015	A/R	Adjustment Batch	46.00		40,450.45
1/15/2015	1/15/2015	A/R	Lockbox	86.82		40,537.27
1/15/2015	1/15/2015	A/R	Lockbox	86.82		40,624.09
1/20/2015	1/15/2015	A/R	Batch Void: Void Transaction		86.82	40,537.27
1/16/2015	1/16/2015	A/P	A/P Voucher Post: Chk# 100052: Nevada Water Truc		140.00	40,397.27
1/16/2015	1/16/2015	A/P	A/P Voucher Post: Chk# 100051: Norman Copeland (131.09	40,266.18
1/20/2015	1/20/2015	A/R	Adjustment Batch	5.94		40,272.12
1/21/2015	1/21/2015	A/R	Lockbox	233.64		40,505.76
1/21/2015	1/21/2015	A/P	A/P Voucher Post: Chk# 100053: Truck Insurance Ex		750.00	39,755.76
1/22/2015	1/22/2015	A/R	Lockbox	86.82		39,842.58
1/26/2015	1/26/2015	A/R	Lockbox	173.64		40,016.22
1/27/2015	1/27/2015	A/P	A/P Voucher Payment Void: RG Landscape, Check #	1,830.00		41,846.22
1/27/2015	1/27/2015	A/P	A/P Voucher Post: Chk# 10002: RG Landscape		1,830.00	40,016.22
1/28/2015	1/28/2015	A/R	Lockbox	86.82		40,103.04
1/28/2015	1/28/2015	A/P	A/P Voucher Post: Chk# 100054: Mesa Management		50.00	40,053.04
1/29/2015	1/29/2015	A/R	Lockbox	173.64		40,226.68
1/29/2015	1/29/2015	A/P	A/P Voucher Post: Chk# BankDraft300053: Century L		43.76	40,182.92
1/31/2015	1/31/2015	G/L	Reclass Posting Code		5.94	40,176.98
1/31/2015	1/31/2015	G/L	Reclass Posting Code	46.00		40,222.98
1/31/2015	1/31/2015	G/L	Bank Reconcile: Interest Earned	3.45		40,226.43
1/31/2015	1/31/2015	G/L	Bank Reconcile: Service Fee Charge		20.00	40,206.43
Net Change: 3,051.64				9,200.77	6,149.13	40,206.43
12000 A/R Assessments						347.50
1/1/2015	1/1/2015	A/R	Billing	11,460.24		11,807.74
1/1/2015	1/1/2015	A/R	New Resident: Void Transaction	86.82	86.82	11,807.74
1/6/2015	1/6/2015	A/R	Apply Credit		86.82	11,720.92
1/8/2015	1/8/2015	A/R	Apply Credit		173.64	11,547.28
1/9/2015	1/9/2015	A/R	Apply Credit		280.46	11,266.82
1/15/2015	1/15/2015	A/R	Apply Credit		86.82	11,180.00
1/20/2015	1/15/2015	A/R	Batch Void: Void Transaction	86.82		11,266.82
1/20/2015	1/20/2015	A/R	Apply Credit		5.94	11,260.88
1/21/2015	1/21/2015	A/R	Apply Credit		233.64	11,027.24
1/22/2015	1/22/2015	A/R	Apply Credit		86.82	10,940.42
1/26/2015	1/26/2015	A/R	Apply Credit		173.64	10,766.78
1/28/2015	1/28/2015	A/R	Apply Credit		86.82	10,679.96
1/29/2015	1/29/2015	A/R	Apply Credit		173.64	10,506.32
1/31/2015	1/31/2015	A/R	Apply Credit		8,952.03	1,554.29
Net Change: 1,206.79				11,633.88	10,427.09	1,554.29
13000 A/R Late Fees						120.00

La Jolla Classic HOA
GL Ledger Summary by Department Standard

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

Posted	Transaction	Source	Note	Debit	Credit	Balance
1/30/2015	1/30/2015	A/R	Late Fee	140.00		260.00
			Net Change: 140.00	140.00	0.00	260.00
13003 A/R Collection Costs						50.00
1/7/2015	12/30/2014	A/R	Adjustment Batch	50.00		100.00
			Net Change: 50.00	50.00	0.00	100.00
13104 A/R Keys						0.00
1/13/2015	1/13/2015	A/R	Adjustment Batch	46.00		46.00
1/13/2015	1/13/2015	A/R	Apply Credit		46.00	0.00
			Net Change: 0.00	46.00	46.00	0.00
13107 A/R Fines						300.00
1/12/2015	1/12/2015	A/R	Apply Credit		100.00	200.00
1/14/2015	1/14/2015	A/R	Adjustment Batch	100.00		300.00
1/31/2015	1/31/2015	G/L	Reclass Transfer Credit Balance	100.00		400.00
			Net Change: 100.00	200.00	100.00	400.00
13108 A/R Fines Contra						(300.00)
1/31/2015	1/31/2015	G/L	Reclass Fines		100.00	(400.00)
			Net Change: (100.00)	0.00	100.00	(400.00)
13111 Transfer Credit Balance						0.00
1/20/2015	10/21/2014	A/R	Resident Void: Void Transaction	5.94	5.94	0.00
1/12/2015	1/12/2015	A/R	Apply Credit	100.00		100.00
1/31/2015	1/31/2015	G/L	Reclass Transfer Credit Balance		100.00	0.00
			Net Change: 0.00	105.94	105.94	0.00
13113 A/R Intent to Lien						50.00
13600 Allowance for Bad Debt						(100.00)
14010 Prepaid Expenses						0.00
1/31/2015	1/31/2015	G/L	Reclass Feb Mgmt Fee to Prepaid	1,122.00		1,122.00
			Net Change: 1,122.00	1,122.00	0.00	1,122.00
14011 Prepaid Insurance						2,310.25
1/16/2015	1/12/2015	A/P	A/P Voucher Post: Truck Insurance Exchange	750.00		3,060.25
1/31/2015	1/31/2015	G/L	Prepaid Insurance 1/23/14-1/23/15		235.25	2,825.00
			Net Change: 514.75	750.00	235.25	2,825.00
16000 In Transit						46.00
1/31/2015	1/31/2015	G/L	Reclass Posting Code		46.00	0.00
			Net Change: (46.00)	0.00	46.00	0.00
30000 Accounts Payable						(1,969.52)
1/1/2015	1/1/2015	A/P	A/P Voucher Post: Mesa Management LLC		1,122.00	(3,091.52)
1/13/2015	1/5/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District		54.50	(3,146.02)
1/7/2015	1/7/2015	A/P	A/P Voucher Post: Chk# BankDraft300049: NV Enerç	77.05		(3,068.97)
1/7/2015	1/7/2015	A/P	A/P Voucher Post: Chk# BankDraft300050: NV Enerç	31.28		(3,037.69)
1/7/2015	1/7/2015	A/P	A/P Voucher Post: Chk# BankDraft300051: NV Enerç	31.19		(3,006.50)
1/7/2015	1/7/2015	A/P	A/P Voucher Post: Chk# 100049: Mesa Management	1,122.00		(1,884.50)

La Jolla Classic HOA
GL Ledger Summary by Department Standard

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

Posted	Transaction	Source	Note	Debit	Credit	Balance
1/12/2015	1/7/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC		140.00	(2,024.50)
1/15/2015	1/7/2015	A/P	A/P Voucher Post: Century Link		43.76	(2,068.26)
1/12/2015	1/12/2015	A/P	A/P Voucher Post: Chk# 100050: RG Landscape	1,830.00		(238.26)
1/16/2015	1/12/2015	A/P	A/P Voucher Post: Truck Insurance Exchange		750.00	(988.26)
1/13/2015	1/13/2015	A/P	A/P Voucher Post: Norman Copeland dba LEECO		131.09	(1,119.35)
1/26/2015	1/14/2015	A/P	A/P Voucher Post: Gibbs Giden Locher Turner Sene		97.50	(1,216.85)
1/16/2015	1/16/2015	A/P	A/P Voucher Post: Chk# 100052: Nevada Water Truc	140.00		(1,076.85)
1/16/2015	1/16/2015	A/P	A/P Voucher Post: Chk# 100051: Norman Copeland (131.09		(945.76)
1/27/2015	1/17/2015	A/P	A/P Voucher Post: NV Energy		33.13	(978.89)
1/27/2015	1/17/2015	A/P	A/P Voucher Post: NV Energy		84.02	(1,062.91)
1/28/2015	1/17/2015	A/P	A/P Voucher Post: NV Energy		33.47	(1,096.38)
1/21/2015	1/21/2015	A/P	A/P Voucher Post: Chk# 100053: Truck Insurance Ex	750.00		(346.38)
1/22/2015	1/22/2015	A/P	A/P Voucher Post: Mesa Management LLC		50.00	(396.38)
1/27/2015	1/27/2015	A/P	A/P Voucher Payment Void: RG Landscape, Check #		1,830.00	(2,226.38)
1/27/2015	1/27/2015	A/P	A/P Voucher Post: Chk# 10002: RG Landscape	1,830.00		(396.38)
1/28/2015	1/28/2015	A/P	A/P Voucher Post: Chk# 100054: Mesa Management	50.00		(346.38)
1/30/2015	1/28/2015	A/P	A/P Voucher Post: RG Landscape		200.00	(546.38)
1/29/2015	1/29/2015	A/P	A/P Voucher Post: Chk# BankDraft300053: Century L	43.76		(502.62)
1/21/2015	2/1/2015	A/P	A/P Voucher Post: Mesa Management LLC		1,122.00	(1,624.62)
			Net Change: 344.90	6,036.37	5,691.47	(1,624.62)
						1,339.12
30202 Due to Reserve						
1/31/2015	1/31/2015	G/L	Reserve Transfer		583.33	755.79
			Net Change: (583.33)	0.00	583.33	755.79
						(5,617.93)
32000 Prepaid Assessments						
1/2/2015	1/2/2015	A/R	Lockbox		165.57	(5,783.50)
1/5/2015	1/5/2015	A/R	Lockbox		3,953.07	(9,736.57)
1/5/2015	1/5/2015	A/R	Lockbox		1,391.16	(11,127.73)
1/6/2015	1/6/2015	A/R	Lockbox		116.82	(11,244.55)
1/6/2015	1/6/2015	A/R	Apply Credit	86.82		(11,157.73)
1/8/2015	1/8/2015	A/R	Lockbox		434.10	(11,591.83)
1/8/2015	1/8/2015	A/R	Apply Credit	173.64		(11,418.19)
1/9/2015	1/9/2015	A/R	Lockbox		280.46	(11,698.65)
1/9/2015	1/9/2015	A/R	Apply Credit	280.46		(11,418.19)
1/13/2015	1/13/2015	A/R	Adjustment Batch		46.00	(11,464.19)
1/13/2015	1/13/2015	A/R	Apply Credit	46.00		(11,418.19)
1/15/2015	1/15/2015	A/R	Lockbox		86.82	(11,505.01)
1/15/2015	1/15/2015	A/R	Apply Credit	86.82		(11,418.19)
1/15/2015	1/15/2015	A/R	Lockbox		86.82	(11,505.01)
1/20/2015	1/15/2015	A/R	Batch Void: Void Transaction	86.82	86.82	(11,505.01)
1/20/2015	1/20/2015	A/R	Adjustment Batch		5.94	(11,510.95)
1/20/2015	1/20/2015	A/R	Apply Credit	5.94		(11,505.01)
1/21/2015	1/21/2015	A/R	Lockbox		233.64	(11,738.65)
1/21/2015	1/21/2015	A/R	Apply Credit	233.64		(11,505.01)
1/22/2015	1/22/2015	A/R	Lockbox		86.82	(11,591.83)
1/22/2015	1/22/2015	A/R	Apply Credit	86.82		(11,505.01)
1/26/2015	1/26/2015	A/R	Lockbox		173.64	(11,678.65)
1/26/2015	1/26/2015	A/R	Apply Credit	173.64		(11,505.01)
1/28/2015	1/28/2015	A/R	Lockbox		86.82	(11,591.83)
1/28/2015	1/28/2015	A/R	Apply Credit	86.82		(11,505.01)
1/29/2015	1/29/2015	A/R	Lockbox		173.64	(11,678.65)
1/29/2015	1/29/2015	A/R	Apply Credit	173.64		(11,505.01)
1/31/2015	1/31/2015	A/R	Apply Credit	8,952.03		(2,552.98)

La Jolla Classic HOA
GL Ledger Summary by Department Standard

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Posted	Transaction	Source	Note	Debit	Credit	Balance
1/31/2015	1/31/2015	G/L	Reclass Posting Code	5.94		(2,547.04)
			Net Change: 3,070.89	10,479.03	7,408.14	(2,547.04)
34000 Accrued Expenses						(1,430.10)
1/31/2015	1/31/2015	G/L	Accrue January Landscape Contract		200.00	(1,630.10)
1/31/2015	1/31/2015	G/L	Accrue January Landscape Contract	200.00		(1,430.10)
			Net Change: 0.00	200.00	200.00	(1,430.10)
35003 Unearned Revenue						0.00
1/31/2015	1/31/2015	G/L	Unearned Revenue		11,460.24	(11,460.24)
1/31/2015	1/31/2015	G/L	Monthly Billing	3,820.08		(7,640.16)
			Net Change: (7,640.16)	3,820.08	11,460.24	(7,640.16)
50000 Operating Retained Earnings						(32,300.11)
62000 Assessments						0.00
1/1/2015	1/1/2015	A/R	Billing		11,460.24	(11,460.24)
1/1/2015	1/1/2015	A/R	New Resident: Void Transaction	86.82	86.82	(11,460.24)
1/31/2015	1/31/2015	G/L	Unearned Revenue	11,460.24		0.00
1/31/2015	1/31/2015	G/L	Monthly Billing		3,820.08	(3,820.08)
			Net Change: (3,820.08)	11,547.06	15,367.14	(3,820.08)
63000 Late Fees						0.00
1/30/2015	1/30/2015	A/R	Late Fee		140.00	(140.00)
			Net Change: (140.00)	0.00	140.00	(140.00)
63003 Collection Costs						0.00
1/7/2015	12/30/2014	A/R	Adjustment Batch		50.00	(50.00)
			Net Change: (50.00)	0.00	50.00	(50.00)
63104 Key Income						0.00
1/13/2015	1/13/2015	A/R	Adjustment Batch		46.00	(46.00)
			Net Change: (46.00)	0.00	46.00	(46.00)
63107 Fines						0.00
1/14/2015	1/14/2015	A/R	Adjustment Batch		100.00	(100.00)
			Net Change: (100.00)	0.00	100.00	(100.00)
63108 Fines & Violations Contra						0.00
1/31/2015	1/31/2015	G/L	Reclass Fines	100.00		100.00
			Net Change: 100.00	100.00	0.00	100.00
70000 Interest						0.00
1/31/2015	1/31/2015	G/L	Bank Reconcile: Interest Earned		3.45	(3.45)
			Net Change: (3.45)	0.00	3.45	(3.45)
80000 Management Fees						0.00
1/1/2015	1/1/2015	A/P	A/P Voucher Post: Mesa Management LLC	1,122.00		1,122.00
1/31/2015	1/31/2015	G/L	Reclass Feb Mgmt Fee to Prepaid		1,122.00	0.00
1/21/2015	2/1/2015	A/P	A/P Voucher Post: Mesa Management LLC	1,122.00		1,122.00

La Jolla Classic HOA
GL Ledger Summary by Department Standard

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Posted	Transaction	Source	Note	Debit	Credit	Balance
			Net Change: 1,122.00	2,244.00	1,122.00	1,122.00
80008 Bank Charges						0.00
1/31/2015	1/31/2015	G/L	Bank Reconcile: Service Fee Charge	20.00		20.00
			Net Change: 20.00	20.00	0.00	20.00
80009 Telephone						0.00
1/15/2015	1/7/2015	A/P	A/P Voucher Post: Century Link	43.76		43.76
			Net Change: 43.76	43.76	0.00	43.76
81000 Intent to Lien Charges						0.00
1/22/2015	1/22/2015	A/P	A/P Voucher Post: Mesa Management LLC	50.00		50.00
			Net Change: 50.00	50.00	0.00	50.00
81999 Legal Fees						0.00
1/26/2015	1/14/2015	A/P	A/P Voucher Post: Gibbs Giden Locher Turner Sene	97.50		97.50
			Net Change: 97.50	97.50	0.00	97.50
84005 Landscape Contract						0.00
1/30/2015	1/28/2015	A/P	A/P Voucher Post: RG Landscape	200.00		200.00
1/31/2015	1/31/2015	G/L	Accrue January Landscape Contract	200.00		400.00
1/31/2015	1/31/2015	G/L	Accrue January Landscape Contract		200.00	200.00
			Net Change: 200.00	400.00	200.00	200.00
84006 Landscape Additional						0.00
1/31/2015	1/31/2015	G/L	Reclass Posting Code	250.00		250.00
			Net Change: 250.00	250.00	0.00	250.00
87000 Vehicle Access Gates						0.00
1/13/2015	1/13/2015	A/P	A/P Voucher Post: Norman Copeland dba LEECO	131.09		131.09
			Net Change: 131.09	131.09	0.00	131.09
89001 General Maintenance						0.00
1/31/2015	1/31/2015	G/L	Reclass Posting Code		250.00	(250.00)
			Net Change: (250.00)	0.00	250.00	(250.00)
90011 Street Sweeping						0.00
1/12/2015	1/7/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC	140.00		140.00
			Net Change: 140.00	140.00	0.00	140.00
91002 Reserve Contribution						0.00
1/31/2015	1/31/2015	G/L	Reserve Transfer	583.33		583.33
			Net Change: 583.33	583.33	0.00	583.33
92000 Electric						0.00
1/27/2015	1/17/2015	A/P	A/P Voucher Post: NV Energy	33.13		33.13
1/27/2015	1/17/2015	A/P	A/P Voucher Post: NV Energy	84.02		117.15
1/28/2015	1/17/2015	A/P	A/P Voucher Post: NV Energy	33.47		150.62
			Net Change: 150.62	150.62	0.00	150.62

La Jolla Classic HOA
 GL Ledger Summary by Department Standard

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Posted	Transaction	Source	Note	Debit	Credit	Balance
92003 Water						0.00
1/13/2015	1/5/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District	54.50		54.50
			Net Change: 54.50	54.50	0.00	54.50
93001 Liability Insurance						0.00
1/31/2015	1/31/2015	G/L	Prepaid Insurance 1/23/14-1/23/15	172.75		172.75
			Net Change: 172.75	172.75	0.00	172.75
93006 Workers Comp Insurance						0.00
1/31/2015	1/31/2015	G/L	Prepaid Insurance 1/23/14-1/23/15	62.50		62.50
			Net Change: 62.50	62.50	0.00	62.50

La Jolla Classic HOA
GL Ledger Summary by Department Standard

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Posted	Transaction	Source	Note	Debit	Credit	Balance
Reserve						
10001 Reserve ***5506						130,291.16
1/31/2015	1/31/2015	G/L	Bank Reconcile: Interest Earned	32.13		130,323.29
			Net Change: 32.13	32.13	0.00	130,323.29
13101 Due from Operating						(1,339.12)
1/31/2015	1/31/2015	G/L	Reserve Transfer	583.33		(755.79)
			Net Change: 583.33	583.33	0.00	(755.79)
50001 Reserve Retained Earnings						(128,952.04)
63101 Reserve Fund Transfer Current Yr						0.00
1/31/2015	1/31/2015	G/L	Reserve Transfer		583.33	(583.33)
			Net Change: (583.33)	0.00	583.33	(583.33)
63105 Reserve Fund Interest Current Yr						0.00
1/31/2015	1/31/2015	G/L	Bank Reconcile: Interest Earned		32.13	(32.13)
			Net Change: (32.13)	0.00	32.13	(32.13)

La Jolla Classic
Prepaid Expenses - Account Code 14010

Expense	Service Dates	Expense	
Mesa Management Fee	2/1/2015 2/28/2015	1,122.00	
		<u>1,122.00</u>	Total Prepaid Expense

La Jolla Classic
 Prepaid Insurance Schedule-GL 14011

Farmers Insurance:

Mid Century -Liability	2,073.00	1/23/2014-1/23/2015
Truck Insurance Exchange-WC	750.00	1/23/2014-1/23/2015
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-14	229.63	2,823.00	167.38	62.25	2,823.00
Feb-14	2,823.00		172.75	62.50	2,587.75
Mar-14	2,587.75		172.75	62.50	2,352.50
Apr-14	2,352.50		172.75	62.50	2,117.25
May-14	2,117.25		172.75	62.50	1,882.00
Jun-14	1,882.00		172.75	62.50	1,646.75
Jul-14	1,646.75		172.75	62.50	1,411.50
Aug-14	1,411.50		172.75	62.50	1,176.25
Sep-14	1,176.25		172.75	62.50	941.00
Oct-14	941.00		172.75	62.50	705.75
Nov-14	705.75		172.75	62.50	470.50
Dec-14	470.50	2,075.00	172.75	62.50	2,310.25
Jan-15	2,310.25	750.00	172.75	62.50	2,825.00
Feb-15	2,825.00				2,825.00

AP DS Aging Detail Accrual

Tuesday, February 17, 2015 2:47:58 PM

GL Account Key 10000 Operating
Posted 01/31/2015

La Jolla Classic HOA

Vendor	Date	Invoice #		Current	31-60	61-90	Over 90
10000 Operating ***5492							
Las Vegas Valley Water	1/5/2015	01/05/2015-6	11/27-12/29/14	54.50	0.00	0.00	0.00
NV Energy	1/17/2015	01/17/2015-2	12/12-1/14/15	33.47	0.00	0.00	0.00
NV Energy	1/17/2015	01/17/2015-9	12/12-1/14/15	33.13	0.00	0.00	0.00
NV Energy	1/17/2015	01/17/2015-8	12/12-1/14/15	84.02	0.00	0.00	0.00
Mesa Management LLC	2/1/2015	FEB2015		1,122.00	0.00	0.00	0.00
Gibbs Giden Locher Turn	1/14/2015	226561	1/1/15	97.50	0.00	0.00	0.00
RG Landscape	1/28/2015	01/28/2015-	Jan 2015	200.00	0.00	0.00	0.00
10000 Operating ***5492 Totals:				1,624.62	0.00	0.00	0.00
10000 Operating ***5492 Cash Balance:\$40,206.43							
La Jolla Classic HOA Totals:				1,624.62	0.00	0.00	0.00
Total: \$1,624.62							

La Jolla Classic HOA
GL Detail Accrued Expenses

GL Code 34000

Posted 10/1/2014 to 1/31/2015 11:59:00 PM

Control #	Posted	Transaction	Source	Department	Note / Check Memo	Chk #	Debit	Credit	Balance
34000 Accrued Expenses									0.00
235944	11/30/2014	11/30/2014	G/L	Operating	Accrue November Landscape Contract			200.00	(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)
256047	1/31/2015	1/31/2015	G/L	Operating	Accrue January Landscape Contract			200.00	(1,630.10)
256048	1/31/2015	1/31/2015	G/L	Operating	Accrue January Landscape Contract		200.00		(1,430.10)
Net Change: (1,430.10)							400.00	1,830.10	(1,430.10)

AP Check Register

Tuesday, February 17, 2015 2:47:23 PM

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

La Jolla Classic HOA

Operating

Check #	Check Date	Invoices	Payee	Check Amount	Invoice Amount	Ctrl#	Payment Status
10002	1/27/2015	3	RG Landscape	1,830.00	1,830.00	31917	PAID
100049	1/7/2015	1	Mesa Management	1,122.00	1,122.00	30626	PAID
100050	1/12/2015	0	RG Landscape	0.00	1,830.00	30627	VOIDED
100051	1/16/2015	1	Norman Copeland dba LEECO	131.09	131.09	32391	PAID
100052	1/16/2015	1	Nevada Water Trucks LLC	140.00	140.00	32390	PAID
100053	1/21/2015	1	Truck Insurance Exchange	750.00	750.00	32392	PAID
100054	1/28/2015	1	Mesa Management	50.00	50.00	32396	PAID
BankDraft300049	1/7/2015	1	NV Energy	77.05	77.05	30291	PAID
BankDraft300050	1/7/2015	1	NV Energy	31.28	31.28	30292	PAID
BankDraft300051	1/7/2015	1	NV Energy	31.19	31.19	30293	PAID
BankDraft300053	1/29/2015	1	Century Link	43.76	43.76	32389	PAID
Total Invoices:		12		Total \$	6,036.37		
Total Checks:		11		Voided \$	1,830.00		
				Operating TOTAL \$	4,206.37		