



## Financial Review

In accordance with NRS 116.31083, the financial statements for La Jolla Classic HOA for the month ending July 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 7/28/2015

La Jolla Classic HOA  
Mesa GL Balance Sheet Standard

Period 07/31/2015

	Operating	Reserve	Total
<b>Assets</b>			
<u>Cash</u>			
AAB Operating	49,556.12		49,556.12
<u>Total Cash</u>	<u>49,556.12</u>		<u>49,556.12</u>
<u>Reserve</u>			
AAB Reserve		132,719.50	132,719.50
<u>Total Reserve</u>		<u>132,719.50</u>	<u>132,719.50</u>
<u>Accounts Receivable</u>			
A/R Assessments	1,094.53		1,094.53
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>1,874.53</u>		<u>1,874.53</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	1,413.50		1,413.50
<u>Total Prepaid</u>	<u>1,413.50</u>		<u>1,413.50</u>
<u>Total Assets</u>	<u>52,244.15</u>	<u>132,719.50</u>	<u>184,963.65</u>
<b>Liabilities &amp; Equity</b>			
<u>Liability</u>			
Accounts Payable	130.74		130.74
Prepaid Assessments	3,802.04		3,802.04
Accrued Expenses	1,329.04		1,329.04
Unearned Revenue	7,640.16		7,640.16
<u>Total Liability</u>	<u>12,901.98</u>		<u>12,901.98</u>
<u>Suspense</u>			
In Transit	60.00		60.00
<u>Total Suspense</u>	<u>60.00</u>		<u>60.00</u>
<u>Equity</u>			
Operating Retained Earnings	32,300.11		32,300.11
Reserve Retained Earnings		128,952.04	128,952.04
Net Income	6,982.06	3,767.46	10,749.52
<u>Total Equity</u>	<u>39,282.17</u>	<u>132,719.50</u>	<u>172,001.67</u>
<u>Total Liabilities &amp; Equity</u>	<u>52,244.15</u>	<u>132,719.50</u>	<u>184,963.65</u>

# La Jolla Classic HOA

## Budget Comparison Standard Dollar Variance

Posted 7/1/2015 to 7/31/2015 11:59:00 PM

	Current Month Operating			Year to Date Operating		
	Fund	Budget	Variance	Fund	Budget	Variance
<b>REVENUES</b>						
<b><u>Income</u></b>						
Assessments	3,820.08	3,820.00	0.08	26,740.56	26,740.00	0.56
Late Fees	80.00	0.00	80.00	410.00	0.00	410.00
Collection Costs	0.00	25.00	(25.00)	100.00	175.00	(75.00)
Key Income	0.00	0.00	0.00	46.00	0.00	46.00
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	50.00	0.00	50.00	50.00	0.00	50.00
Misc Charges	0.00	0.00	0.00	10.00	0.00	10.00
Interest	4.18	0.00	4.18	24.08	0.00	24.08
<b>TOTAL Income</b>	<b>3,954.26</b>	<b>3,845.00</b>	<b>109.26</b>	<b>27,380.64</b>	<b>26,915.00</b>	<b>465.64</b>
<b>TOTAL REVENUES</b>	<b>3,954.26</b>	<b>3,845.00</b>	<b>109.26</b>	<b>27,380.64</b>	<b>26,915.00</b>	<b>465.64</b>
<b>EXPENSES</b>						
<b><u>Gate</u></b>						
Vehicle Access Gates	0.00	100.00	100.00	131.09	700.00	568.91
<b>TOTAL Gate</b>	<b>0.00</b>	<b>100.00</b>	<b>100.00</b>	<b>131.09</b>	<b>700.00</b>	<b>568.91</b>
<b><u>Insurance</u></b>						
Liability Insurance	172.75	416.67	243.92	1,209.25	2,916.69	1,707.44
Workers Comp Insurance	62.50	45.83	(16.67)	437.50	320.81	(116.69)
<b>TOTAL Insurance</b>	<b>235.25</b>	<b>462.50</b>	<b>227.25</b>	<b>1,646.75</b>	<b>3,237.50</b>	<b>1,590.75</b>
<b><u>Landscaping</u></b>						
Tree Pruning	0.00	41.67	41.67	0.00	291.69	291.69
Landscape Contract	200.00	233.33	33.33	1,200.00	1,633.31	433.31
Landscape Additional	0.00	41.67	41.67	1,960.00	291.69	(1,668.31)
Landscape Renovation	0.00	416.67	416.67	0.00	2,916.69	2,916.69
<b>TOTAL Landscaping</b>	<b>200.00</b>	<b>733.34</b>	<b>533.34</b>	<b>3,160.00</b>	<b>5,133.38</b>	<b>1,973.38</b>
<b><u>Management</u></b>						
Management Fees	1,122.00	1,122.00	0.00	7,854.00	7,854.00	0.00
Postage	98.94	50.00	(48.94)	104.44	350.00	245.56
Coupons/Statements	0.00	22.92	22.92	0.00	160.44	160.44
Website	0.00	0.00	0.00	74.75	0.00	(74.75)
Bank Charges	20.00	20.00	0.00	140.00	140.00	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)	150.00	175.00	25.00
Legal Fees	0.00	25.00	25.00	97.50	175.00	77.50
<b>TOTAL Management</b>	<b>1,290.94</b>	<b>1,264.92</b>	<b>(26.02)</b>	<b>8,645.69</b>	<b>9,079.44</b>	<b>433.75</b>
<b><u>Other Expense</u></b>						
Bad Debt Expense	0.00	16.67	16.67	0.00	116.69	116.69
<b>TOTAL Other Expense</b>	<b>0.00</b>	<b>16.67</b>	<b>16.67</b>	<b>0.00</b>	<b>116.69</b>	<b>116.69</b>
<b><u>Repairs and Maintenance</u></b>						
General Maintenance	0.00	32.17	32.17	(250.00)	225.19	475.19
Lighting Repairs & Supplies	0.00	58.33	58.33	0.00	408.31	408.31
Street Sweeping	140.00	141.67	1.67	980.00	991.69	11.69
<b>TOTAL Repairs and Maintenance</b>	<b>140.00</b>	<b>232.17</b>	<b>92.17</b>	<b>730.00</b>	<b>1,625.19</b>	<b>895.19</b>

# La Jolla Classic HOA

## Budget Comparison Standard Dollar Variance

Posted 7/1/2015 to 7/31/2015 11:59:00 PM

	Current Month Operating			Year to Date Operating		
	Fund	Budget	Variance	Fund	Budget	Variance
<b><u>Reserve</u></b>						
Reserve Contribution	583.33	583.33	0.00	4,083.31	4,083.31	0.00
TOTAL Reserve	583.33	583.33	0.00	4,083.31	4,083.31	0.00
<b><u>Taxes</u></b>						
Audit/Tax	0.00	125.00	125.00	125.00	875.00	750.00
TOTAL Taxes	0.00	125.00	125.00	125.00	875.00	750.00
<b><u>Utility</u></b>						
Telephone	45.49	45.00	(0.49)	309.16	315.00	5.84
Electric	130.74	130.00	(0.74)	981.51	910.00	(71.51)
Water	144.53	133.33	(11.20)	586.07	933.31	347.24
TOTAL Utility	320.76	308.33	(12.43)	1,876.74	2,158.31	281.57
TOTAL EXPENSES	2,770.28	3,826.26	1,055.98	20,398.58	27,008.82	6,610.24
Excess Revenue / Expense	1,183.98	18.74	1,165.24	6,982.06	(93.82)	7,075.88

# La Jolla Classic HOA

## Budget Comparison Standard Dollar Variance

Posted 7/1/2015 to 7/31/2015 11:59:00 PM

	Current Month Reserve			Year to Date Reserve		
	Fund	Budget	Variance	Fund	Budget	Variance
<b>REVENUES</b>						
<b><u>Reserve</u></b>						
Reserve Fund Transfer Current Yr	583.33	583.33	0.00	4,083.31	4,083.31	0.00
Reserve Fund Interest Current Yr	33.67	54.17	(20.50)	228.58	379.19	(150.61)
TOTAL Reserve	617.00	637.50	(20.50)	4,311.89	4,462.50	(150.61)
TOTAL REVENUES	617.00	637.50	(20.50)	4,311.89	4,462.50	(150.61)
<b>EXPENSES</b>						
<b><u>Landscaping</u></b>						
Landscape Additional	0.00	641.25	641.25	0.00	4,488.75	4,488.75
TOTAL Landscaping	0.00	641.25	641.25	0.00	4,488.75	4,488.75
<b><u>Management</u></b>						
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)
<b><u>Repairs and Maintenance</u></b>						
General Maintenance	0.00	718.58	718.58	0.00	5,030.06	5,030.06
Lighting Repairs & Supplies	0.00	0.00	0.00	534.43	0.00	(534.43)
Sidewalks	0.00	224.58	224.58	0.00	1,572.06	1,572.06
Asphalt Crack Seal	0.00	224.58	224.58	0.00	1,572.06	1,572.06
TOTAL Repairs and Maintenance	0.00	1,167.74	1,167.74	534.43	8,174.18	7,639.75
<b><u>Reserve</u></b>						
Reserve Study	0.00	22.42	22.42	0.00	156.94	156.94
TOTAL Reserve	0.00	22.42	22.42	0.00	156.94	156.94
TOTAL EXPENSES	0.00	1,831.41	1,831.41	544.43	12,819.87	12,275.44
Excess Revenue / Expense	617.00	(1,193.91)	1,810.91	3,767.46	(8,357.37)	12,124.83

La Jolla Classic HOA  
GL Ledger Summary by Department Standard

Posted 7/1/2015 to 7/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
<b>Operating</b>						
<b>10003 AAB Operating ***4657</b>						<b>44,105.23</b>
7/1/2015	7/1/2015	A/R	Lockbox	370.46		44,475.69
7/2/2015	7/2/2015	A/R	Lockbox	599.67		45,075.36
7/3/2015	7/3/2015	A/R	Lockbox	510.72		45,586.08
7/6/2015	7/6/2015	A/R	Lockbox	3,993.72		49,579.80
7/6/2015	7/6/2015	A/R	Lockbox	116.82		49,696.62
7/8/2015	7/6/2015	A/R	Adjustment Batch	116.82		49,813.44
7/15/2015	7/6/2015	A/R	Batch Void: Void Transaction		116.82	49,696.62
7/7/2015	7/7/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300081: NV Enc		36.20	49,660.42
7/7/2015	7/7/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300080: NV Enc		35.53	49,624.89
7/7/2015	7/7/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300079: NV Enc		65.00	49,559.89
7/7/2015	7/7/2015	A/R	Lockbox	434.10		49,993.99
7/7/2015	7/7/2015	G/L	Deposit Error	60.00		50,053.99
7/9/2015	7/7/2015	A/R	Adjustment Batch	434.10		50,488.09
7/23/2015	7/7/2015	A/R	Batch Void: Void Transaction		434.10	50,053.99
7/8/2015	7/8/2015	A/R	Lockbox	725.38		50,779.37
7/9/2015	7/9/2015	A/R	Lockbox	260.46		51,039.83
7/9/2015	7/9/2015	A/P	A/P Voucher Post: Chk# 100076: Mesa Managemen		1,122.00	49,917.83
7/9/2015	7/9/2015	G/L	Credit for unauthorized transactions	160.55		50,078.38
7/10/2015	7/10/2015	A/R	Lockbox	260.46		50,338.84
7/13/2015	7/13/2015	A/R	Lockbox	347.28		50,686.12
7/13/2015	7/13/2015	A/P	A/P Voucher Post: Chk# 100077: RG Landscape		2,070.00	48,616.12
7/15/2015	7/15/2015	A/R	Lockbox	241.82		48,857.94
7/16/2015	7/16/2015	A/R	Lockbox	173.64		49,031.58
7/17/2015	7/17/2015	A/R	Lockbox	221.84		49,253.42
7/20/2015	7/20/2015	A/R	Lockbox	459.94		49,713.36
7/20/2015	7/20/2015	A/P	A/P Voucher Post: Chk# 100078: Nevada Water Tru		140.00	49,573.36
7/22/2015	7/22/2015	A/R	Adjustment Batch	598.29		50,171.65
7/27/2015	7/27/2015	A/R	Lockbox	86.82		50,258.47
7/27/2015	7/27/2015	A/P	A/P Voucher Post: Chk# BankDraft300082: Las Veg		144.53	50,113.94
7/30/2015	7/30/2015	A/P	A/P Voucher Post: Chk# BankDraft300083: Century		45.49	50,068.45
7/31/2015	7/31/2015	A/R	Lockbox	86.82		50,155.27
7/31/2015	7/31/2015	G/L	Monthly Reserve Transfer		583.33	49,571.94
7/31/2015	7/31/2015	G/L	Bank Reconcile: Interest Earned	4.18		49,576.12
7/31/2015	7/31/2015	G/L	Bank Reconcile: Service Fee Charge		20.00	49,556.12
Net Change: 5,450.89				10,263.89	4,813.00	49,556.12
<b>12000 A/R Assessments</b>						<b>630.75</b>
7/1/2015	7/1/2015	A/R	Billing	11,460.24		12,090.99
7/1/2015	7/1/2015	A/R	New Resident: Void Transaction	86.82	86.82	12,090.99
7/1/2015	7/1/2015	A/R	Apply Credit		370.46	11,720.53
7/2/2015	7/2/2015	A/R	Apply Credit		599.67	11,120.86
7/3/2015	7/3/2015	A/R	Apply Credit		510.72	10,610.14
7/6/2015	7/6/2015	A/R	Apply Credit		3,993.72	6,616.42
7/15/2015	7/6/2015	A/R	Batch Void: Void Transaction	86.82		6,703.24
7/7/2015	7/7/2015	A/R	Apply Credit		434.10	6,269.14
7/8/2015	7/8/2015	A/R	Apply Credit		86.82	6,182.32
7/8/2015	7/8/2015	A/R	Apply Credit		725.38	5,456.94
7/9/2015	7/9/2015	A/R	Apply Credit		260.46	5,196.48
7/10/2015	7/10/2015	A/R	Apply Credit		260.46	4,936.02
7/13/2015	7/13/2015	A/R	Apply Credit		347.28	4,588.74
7/15/2015	7/15/2015	A/R	Apply Credit		241.16	4,347.58
7/16/2015	7/16/2015	A/R	Apply Credit		173.64	4,173.94

La Jolla Classic HOA  
GL Ledger Summary by Department Standard

Posted 7/1/2015 to 7/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
7/17/2015	7/17/2015	A/R	Apply Credit		86.82	4,087.12
7/20/2015	7/20/2015	A/R	Apply Credit		285.80	3,801.32
7/22/2015	7/22/2015	A/R	Apply Credit		348.29	3,453.03
7/27/2015	7/27/2015	A/R	Apply Credit		86.82	3,366.21
7/31/2015	7/31/2015	A/R	Apply Credit		2,184.86	1,181.35
7/31/2015	7/31/2015	A/R	Apply Credit		86.82	1,094.53
			Net Change: 463.78	11,633.88	11,170.10	1,094.53
<b>13000 A/R Late Fees</b>						<b>240.00</b>
7/22/2015	7/22/2015	A/R	Apply Credit		140.00	100.00
7/30/2015	7/30/2015	A/R	Late Fee	80.00		180.00
			Net Change: (60.00)	80.00	140.00	180.00
<b>13003 A/R Collection Costs</b>						<b>100.00</b>
7/22/2015	7/22/2015	A/R	Apply Credit		50.00	50.00
			Net Change: (50.00)	0.00	50.00	50.00
<b>13107 A/R Fines</b>						<b>500.00</b>
<b>13108 A/R Fines Contra</b>						<b>(500.00)</b>
<b>13113 A/R Intent to Lien</b>						<b>50.00</b>
7/22/2015	7/22/2015	A/R	Apply Credit		50.00	0.00
7/30/2015	7/30/2015	A/R	Late Fee	50.00		50.00
			Net Change: 0.00	50.00	50.00	50.00
<b>13600 Allowance for Bad Debt</b>						<b>(100.00)</b>
<b>14011 Prepaid Insurance</b>						<b>1,648.75</b>
7/31/2015	7/31/2015	G/L	Prepaid Insurance 1/23/15-1/23/16		235.25	1,413.50
			Net Change: (235.25)	0.00	235.25	1,413.50
<b>16000 In Transit</b>						<b>160.55</b>
7/7/2015	7/7/2015	G/L	Deposit Error		60.00	100.55
7/9/2015	7/9/2015	G/L	Credit for unauthorized transactions		160.55	(60.00)
			Net Change: (220.55)	0.00	220.55	(60.00)
<b>30000 Accounts Payable</b>						<b>(136.73)</b>
7/2/2015	6/28/2015	A/P	A/P Voucher Post: RG Landscape		2,070.00	(2,206.73)
7/1/2015	7/1/2015	A/P	A/P Voucher Post: Mesa Management LLC		1,122.00	(3,328.73)
7/7/2015	7/1/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District		144.53	(3,473.26)
7/7/2015	7/7/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300081: NV Enc	36.20		(3,437.06)
7/7/2015	7/7/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300080: NV Enc	35.53		(3,401.53)
7/7/2015	7/7/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300079: NV Enc	65.00		(3,336.53)
7/14/2015	7/7/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC		140.00	(3,476.53)
7/21/2015	7/7/2015	A/P	A/P Voucher Post: Century Link		45.49	(3,522.02)
7/9/2015	7/9/2015	A/P	A/P Voucher Post: Chk# 100076: Mesa Managemen	1,122.00		(2,400.02)
7/13/2015	7/13/2015	A/P	A/P Voucher Post: Chk# 100077: RG Landscape	2,070.00		(330.02)
7/20/2015	7/20/2015	A/P	A/P Voucher Post: Chk# 100078: Nevada Water Tru	140.00		(190.02)
7/28/2015	7/21/2015	A/P	A/P Voucher Post: NV Energy		34.86	(224.88)
7/28/2015	7/21/2015	A/P	A/P Voucher Post: NV Energy		35.27	(260.15)
7/28/2015	7/21/2015	A/P	A/P Voucher Post: NV Energy		60.61	(320.76)
7/27/2015	7/27/2015	A/P	A/P Voucher Post: Chk# BankDraft300082: Las Veg	144.53		(176.23)
7/30/2015	7/30/2015	A/P	A/P Voucher Post: Chk# BankDraft300083: Century	45.49		(130.74)

La Jolla Classic HOA  
GL Ledger Summary by Department Standard

Posted 7/1/2015 to 7/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
Net Change: 5.99				3,658.75	3,652.76	(130.74)
<b>32000 Prepaid Assessments</b>						<b>(5,550.26)</b>
7/1/2015	7/1/2015	A/R	Lockbox		370.46	(5,920.72)
7/1/2015	7/1/2015	A/R	Apply Credit	370.46		(5,550.26)
7/2/2015	7/2/2015	A/R	Lockbox		599.67	(6,149.93)
7/2/2015	7/2/2015	A/R	Apply Credit	599.67		(5,550.26)
7/3/2015	7/3/2015	A/R	Lockbox		510.72	(6,060.98)
7/3/2015	7/3/2015	A/R	Apply Credit	510.72		(5,550.26)
7/6/2015	7/6/2015	A/R	Lockbox		3,993.72	(9,543.98)
7/6/2015	7/6/2015	A/R	Apply Credit	3,993.72		(5,550.26)
7/6/2015	7/6/2015	A/R	Lockbox		116.82	(5,667.08)
7/8/2015	7/6/2015	A/R	Adjustment Batch		116.82	(5,783.90)
7/15/2015	7/6/2015	A/R	Batch Void: Void Transaction	116.82	86.82	(5,753.90)
7/7/2015	7/7/2015	A/R	Lockbox		434.10	(6,188.00)
7/7/2015	7/7/2015	A/R	Apply Credit	434.10		(5,753.90)
7/9/2015	7/7/2015	A/R	Adjustment Batch		434.10	(6,188.00)
7/23/2015	7/7/2015	A/R	Batch Void: Void Transaction	434.10		(5,753.90)
7/8/2015	7/8/2015	A/R	Apply Credit	86.82		(5,667.08)
7/8/2015	7/8/2015	A/R	Lockbox		725.38	(6,392.46)
7/8/2015	7/8/2015	A/R	Apply Credit	725.38		(5,667.08)
7/9/2015	7/9/2015	A/R	Lockbox		260.46	(5,927.54)
7/9/2015	7/9/2015	A/R	Apply Credit	260.46		(5,667.08)
7/10/2015	7/10/2015	A/R	Lockbox		260.46	(5,927.54)
7/10/2015	7/10/2015	A/R	Apply Credit	260.46		(5,667.08)
7/13/2015	7/13/2015	A/R	Lockbox		347.28	(6,014.36)
7/13/2015	7/13/2015	A/R	Apply Credit	347.28		(5,667.08)
7/15/2015	7/15/2015	A/R	Lockbox		241.16	(5,908.90)
7/15/2015	7/15/2015	A/R	Apply Credit	241.16		(5,667.74)
7/16/2015	7/16/2015	A/R	Lockbox		173.64	(5,841.38)
7/16/2015	7/16/2015	A/R	Apply Credit	173.64		(5,667.74)
7/17/2015	7/17/2015	A/R	Lockbox		221.84	(5,889.58)
7/17/2015	7/17/2015	A/R	Apply Credit	86.82		(5,802.76)
7/20/2015	7/20/2015	A/R	Lockbox		459.94	(6,262.70)
7/20/2015	7/20/2015	A/R	Apply Credit	285.80		(5,976.90)
7/22/2015	7/22/2015	A/R	Adjustment Batch		598.29	(6,575.19)
7/22/2015	7/22/2015	A/R	Apply Credit	588.29		(5,986.90)
7/27/2015	7/27/2015	A/R	Lockbox		86.82	(6,073.72)
7/27/2015	7/27/2015	A/R	Apply Credit	86.82		(5,986.90)
7/31/2015	7/31/2015	A/R	Apply Credit	2,184.86		(3,802.04)
7/31/2015	7/31/2015	A/R	Lockbox		86.82	(3,888.86)
7/31/2015	7/31/2015	A/R	Apply Credit	86.82		(3,802.04)
Net Change: 1,748.22				11,874.20	10,125.98	(3,802.04)
<b>34000 Accrued Expenses</b>						<b>(3,050.10)</b>
7/1/2015	7/1/2015	G/L	Reverse entry: Accrue June RG Landscape	2,070.00		(980.10)
7/31/2015	7/31/2015	G/L	Accrue July Ancillary Chrgs		148.94	(1,129.04)
7/31/2015	7/31/2015	G/L	Accrue July Landscape Contract		200.00	(1,329.04)
Net Change: 1,721.06				2,070.00	348.94	(1,329.04)
<b>35003 Unearned Revenue</b>						<b>0.00</b>
7/31/2015	7/31/2015	G/L	Monthly Billing	3,820.08		3,820.08
7/31/2015	7/31/2015	G/L	Reclass Billing		11,460.24	(7,640.16)



La Jolla Classic HOA  
GL Ledger Summary by Department Standard

Posted 7/1/2015 to 7/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
			Net Change: (7,640.16)	3,820.08	11,460.24	(7,640.16)
<b>50000 Operating Retained Earnings</b>						<b>(32,300.11)</b>
<b>62000 Assessments</b>						<b>(22,920.48)</b>
7/1/2015	7/1/2015	A/R	Billing		11,460.24	(34,380.72)
7/1/2015	7/1/2015	A/R	New Resident: Void Transaction	86.82	86.82	(34,380.72)
7/31/2015	7/31/2015	G/L	Monthly Billing		3,820.08	(38,200.80)
7/31/2015	7/31/2015	G/L	Reclass Billing	11,460.24		(26,740.56)
			Net Change: (3,820.08)	11,547.06	15,367.14	(26,740.56)
<b>63000 Late Fees</b>						<b>(330.00)</b>
7/30/2015	7/30/2015	A/R	Late Fee		80.00	(410.00)
			Net Change: (80.00)	0.00	80.00	(410.00)
<b>63003 Collection Costs</b>						<b>(100.00)</b>
<b>63104 Key Income</b>						<b>(46.00)</b>
<b>63107 Fines</b>						<b>(200.00)</b>
<b>63108 Fines &amp; Violations Contra</b>						<b>200.00</b>
<b>63112 Intent to Lien Fee</b>						<b>0.00</b>
7/30/2015	7/30/2015	A/R	Late Fee		50.00	(50.00)
			Net Change: (50.00)	0.00	50.00	(50.00)
<b>63599 Misc Charges</b>						<b>(10.00)</b>
<b>70000 Interest</b>						<b>(19.90)</b>
7/31/2015	7/31/2015	G/L	Bank Reconcile: Interest Earned		4.18	(24.08)
			Net Change: (4.18)	0.00	4.18	(24.08)
<b>80000 Management Fees</b>						<b>6,732.00</b>
7/1/2015	7/1/2015	A/P	A/P Voucher Post: Mesa Management LLC	1,122.00		7,854.00
			Net Change: 1,122.00	1,122.00	0.00	7,854.00
<b>80001 Postage</b>						<b>5.50</b>
7/31/2015	7/31/2015	G/L	Accrue July Ancillary Chrgs	98.94		104.44
			Net Change: 98.94	98.94	0.00	104.44
<b>80006 Website</b>						<b>74.75</b>
<b>80008 Bank Charges</b>						<b>120.00</b>
7/31/2015	7/31/2015	G/L	Bank Reconcile: Service Fee Charge	20.00		140.00
			Net Change: 20.00	20.00	0.00	140.00
<b>80009 Telephone</b>						<b>263.67</b>
7/21/2015	7/7/2015	A/P	A/P Voucher Post: Century Link	45.49		309.16
			Net Change: 45.49	45.49	0.00	309.16
<b>80024 Secretary of State</b>						<b>225.00</b>
<b>81000 Intent to Lien Charges</b>						<b>100.00</b>
7/31/2015	7/31/2015	G/L	Accrue July Ancillary Chrgs	50.00		150.00
			Net Change: 50.00	50.00	0.00	150.00

La Jolla Classic HOA  
GL Ledger Summary by Department Standard

Posted 7/1/2015 to 7/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
<b>81001 Audit/Tax</b>						<b>125.00</b>
<b>81999 Legal Fees</b>						<b>97.50</b>
<b>84005 Landscape Contract</b>						<b>1,000.00</b>
7/2/2015	6/28/2015	A/P	A/P Voucher Post: RG Landscape	200.00		1,200.00
7/1/2015	7/1/2015	G/L	Reverse entry: Accrue June RG Landscape		200.00	1,000.00
7/31/2015	7/31/2015	G/L	Accrue July Landscape Contract	200.00		1,200.00
Net Change: 200.00				400.00	200.00	1,200.00
<b>84006 Landscape Additional</b>						<b>1,960.00</b>
7/2/2015	6/28/2015	A/P	A/P Voucher Post: RG Landscape	1,870.00		3,830.00
7/1/2015	7/1/2015	G/L	Reverse entry: Accrue June RG Landscape		1,870.00	1,960.00
Net Change: 0.00				1,870.00	1,870.00	1,960.00
<b>87000 Vehicle Access Gates</b>						<b>131.09</b>
<b>89001 General Maintenance</b>						<b>(250.00)</b>
<b>90011 Street Sweeping</b>						<b>840.00</b>
7/14/2015	7/7/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC	140.00		980.00
Net Change: 140.00				140.00	0.00	980.00
<b>91002 Reserve Contribution</b>						<b>3,499.98</b>
7/31/2015	7/31/2015	G/L	Monthly Reserve Transfer	583.33		4,083.31
Net Change: 583.33				583.33	0.00	4,083.31
<b>92000 Electric</b>						<b>850.77</b>
7/28/2015	7/21/2015	A/P	A/P Voucher Post: NV Energy	34.86		885.63
7/28/2015	7/21/2015	A/P	A/P Voucher Post: NV Energy	35.27		920.90
7/28/2015	7/21/2015	A/P	A/P Voucher Post: NV Energy	60.61		981.51
Net Change: 130.74				130.74	0.00	981.51
<b>92003 Water</b>						<b>441.54</b>
7/7/2015	7/1/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District	144.53		586.07
Net Change: 144.53				144.53	0.00	586.07
<b>93001 Liability Insurance</b>						<b>1,036.50</b>
7/31/2015	7/31/2015	G/L	Prepaid Insurance 1/23/15-1/23/16	172.75		1,209.25
Net Change: 172.75				172.75	0.00	1,209.25
<b>93006 Workers Comp Insurance</b>						<b>375.00</b>
7/31/2015	7/31/2015	G/L	Prepaid Insurance 1/23/15-1/23/16	62.50		437.50
Net Change: 62.50				62.50	0.00	437.50

La Jolla Classic HOA  
GL Ledger Summary by Department Standard

Posted 7/1/2015 to 7/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
<b>Reserve</b>						
<b>10001 AAB Reserve ***5506</b>						<b>132,102.50</b>
7/31/2015	7/31/2015	G/L	Monthly Reserve Transfer	583.33		132,685.83
7/31/2015	7/31/2015	G/L	Bank Reconcile: Interest Earned	33.67		132,719.50
			Net Change: 617.00	<u>617.00</u>	<u>0.00</u>	<u>132,719.50</u>
<b>50001 Reserve Retained Earnings</b>						<b>(128,952.04)</b>
<b>63101 Reserve Fund Transfer Current Yr</b>						<b>(3,499.98)</b>
7/31/2015	7/31/2015	G/L	Monthly Reserve Transfer		583.33	(4,083.31)
			Net Change: (583.33)	<u>0.00</u>	<u>583.33</u>	<u>(4,083.31)</u>
<b>63105 Reserve Fund Interest Current Yr</b>						<b>(194.91)</b>
7/31/2015	7/31/2015	G/L	Bank Reconcile: Interest Earned		33.67	(228.58)
			Net Change: (33.67)	<u>0.00</u>	<u>33.67</u>	<u>(228.58)</u>
<b>80999 Miscellaneous</b>						<b>10.00</b>
<b>89004 Lighting Repairs &amp; Supplies</b>						<b>534.43</b>

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, August 18, 2015 9:26:57 AM

GL Account Key 10003 AAB Operating  
 Posted 07/31/2015

## La Jolla Classic HOA

Vendor	Date	Invoice #	Current	31-60	61-90	Over 90
<b>10003 AAB Operating ***4657</b>						
NV Energy	7/21/2015	07/21/2015-9/ 6/16-7/16	34.86	0.00	0.00	0.00
NV Energy	7/21/2015	07/21/2015-2/ 6/16-7/16	35.27	0.00	0.00	0.00
NV Energy	7/21/2015	07/21/2015-8/ 6/16-7/16	60.61	0.00	0.00	0.00
<b>10003 AAB Operating ***4657 Totals:</b>			130.74	0.00	0.00	0.00
<b>10003 AAB Operating ***4657 Cash Balance:\$49,556.12</b>						
<b>La Jolla Classic HOA Totals:</b>			130.74	0.00	0.00	0.00
<b>Total: \$130.74</b>						

La Jolla Classic HOA  
GL Detail Accrued Expenses

GL Code 34000

Posted 12/1/2014 to 7/31/2015 11:59:00 PM

Control #	Posted	Transaction	Source	Department	Note / Check Memo	Chk #	Debit	Credit	Balance	
<b>34000 Accrued Expenses</b>									<b>(200.00)</b>	
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)	
307835	7/31/2015	7/31/2015	G/L	Operating	Accrue July Ancillary Chrgs			148.94	(1,129.04)	
307836	7/31/2015	7/31/2015	G/L	Operating	Accrue July Landscape Contract			200.00	(1,329.04)	
Net Change: (1,129.04)										
								3,320.00	4,449.04	(1,329.04)

# AP Check Register

Tuesday, August 18, 2015 9:06:12 AM

Check Date 7/1/2015 to 7/31/2015 11:59:00 PM

## La Jolla Classic HOA

### AAB Operating

Check #	Check Date	Invoices	Payee	Check Amount	Invoice Amount	Ctrl#	Payment Status
100076	7/9/2015	1	Mesa Management	1,122.00	1,122.00	37349	PAID
100077	7/13/2015	2	RG Landscape	2,070.00	2,070.00	37855	PAID
100078	7/20/2015	1	Nevada Water Trucks LLC	140.00	140.00	37857	PAID
100079	7/31/2015	1	Mesa Management	1,122.00	1,122.00	37944	PAID
Bank Draft 300079	7/7/2015	1	NV Energy	65.00	65.00	36921	PAID
Bank Draft 300080	7/7/2015	1	NV Energy	35.53	35.53	36920	PAID
Bank Draft 300081	7/7/2015	1	NV Energy	36.20	36.20	36919	PAID
BankDraft300082	7/27/2015	1	Las Vegas Valley Water District	144.53	144.53	37856	PAID
BankDraft300083	7/30/2015	1	Century Link	45.49	45.49	37858	PAID
<b>Total Invoices:</b>		10		<b>Total \$</b>	<b>4,780.75</b>		
<b>Total Checks:</b>		9		<b>Voided \$</b>	<b>0.00</b>		
				<b>AAB Operating TOTAL \$</b>	<b>4,780.75</b>		