

La Jolla Classic HOA  
Mesa GL Balance Sheet Standard  
Period 04/30/2014

	Operating	Reserve	Total
<b>Assets</b>			
<u>Cash</u>			
Operating	45,418.01		45,418.01
<b>Total Cash</b>	<b>45,418.01</b>		<b>45,418.01</b>
<u>Reserve</u>			
Reserve		113,976.08	113,976.08
<b>Total Reserve</b>		<b>113,976.08</b>	<b>113,976.08</b>
<u>Accounts Receivable</u>			
A/R Assessments	2,284.67		2,284.67
A/R Late Fees	140.00		140.00
A/R Collection Costs	50.00		50.00
A/R Fines	168.72		168.72
A/R Intent to Lien	75.00		75.00
<b>Total Accounts Receivable</b>	<b>2,718.39</b>		<b>2,718.39</b>
<u>Other Receivable</u>			
Due from Operating		4,017.36	4,017.36
Allowance for Bad Debt	(7,000.00)		(7,000.00)
<b>Total Other Receivable</b>	<b>(7,000.00)</b>	<b>4,017.36</b>	<b>(2,982.64)</b>
<u>Prepaid</u>			
Prepaid Insurance	2,117.25		2,117.25
<b>Total Prepaid</b>	<b>2,117.25</b>		<b>2,117.25</b>
<b>Total Assets</b>	<b>43,253.65</b>	<b>117,993.44</b>	<b>161,247.09</b>
<b>Liabilities &amp; Equity</b>			
<u>Liability</u>			
Accounts Payable	126.96		126.96
Due to Reserve	4,017.36		4,017.36
Prepaid Assessments	2,039.07		2,039.07
Accrued Expenses	200.00		200.00
Unearned Revenue	7,640.16		7,640.16
<b>Total Liability</b>	<b>14,023.55</b>		<b>14,023.55</b>
<u>Equity</u>			
Operating Retained Earnings	28,239.89		28,239.89
Reserve Retained Earnings		113,790.96	113,790.96
Net Income	990.21	4,202.48	5,192.69
<b>Total Equity</b>	<b>29,230.10</b>	<b>117,993.44</b>	<b>147,223.54</b>
<b>Total Liabilities &amp; Equity</b>	<b>43,253.65</b>	<b>117,993.44</b>	<b>161,247.09</b>

## 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
<b>REVENUES</b>						
<b><u>Income</u></b>						
Assessments	3,820.08	3,820.08	0.00	15,280.32	15,280.32	0.00
Late Fees	60.00	0.00	60.00	150.00	0.00	150.00
Fines	(550.00)	0.00	(550.00)	(550.00)	0.00	(550.00)
Intent to Lien Fee	0.00	25.00	(25.00)	50.00	100.00	(50.00)
Misc Charges	23.00	0.00	23.00	115.00	0.00	115.00
NSF Fee Income	20.00	0.00	20.00	20.00	0.00	20.00
Interest	3.59	0.00	3.59	13.55	0.00	13.55
<b>TOTAL Income</b>	<b>3,376.67</b>	<b>3,845.08</b>	<b>(468.41)</b>	<b>15,078.87</b>	<b>15,380.32</b>	<b>(301.45)</b>
<b>TOTAL REVENUES</b>	<b>3,376.67</b>	<b>3,845.08</b>	<b>(468.41)</b>	<b>15,078.87</b>	<b>15,380.32</b>	<b>(301.45)</b>
<b>EXPENSES</b>						
<b><u>Gate</u></b>						
Vehicle Access Gates	0.00	83.33	(83.33)	433.63	333.32	100.31
<b>TOTAL Gate</b>	<b>0.00</b>	<b>83.33</b>	<b>(83.33)</b>	<b>433.63</b>	<b>333.32</b>	<b>100.31</b>
<b><u>Insurance</u></b>						
Liability Insurance	172.75	410.12	(237.37)	685.63	1,640.48	(954.85)
Workers Comp Insurance	62.50	0.00	62.50	249.75	0.00	249.75
<b>TOTAL Insurance</b>	<b>235.25</b>	<b>410.12</b>	<b>(174.87)</b>	<b>935.38</b>	<b>1,640.48</b>	<b>(705.10)</b>
<b><u>Landscaping</u></b>						
Tree Pruning	0.00	41.67	(41.67)	0.00	166.68	(166.68)
Landscape Contract	200.00	200.00	0.00	800.00	800.00	0.00
Landscape Additional	0.00	41.67	(41.67)	0.00	166.68	(166.68)
Landscape Renovation	0.00	41.67	(41.67)	0.00	166.68	(166.68)
<b>TOTAL Landscaping</b>	<b>200.00</b>	<b>325.01</b>	<b>(125.01)</b>	<b>800.00</b>	<b>1,300.04</b>	<b>(500.04)</b>
<b><u>Management</u></b>						
Management Fees	1,122.00	1,122.00	0.00	4,488.00	4,488.00	0.00
Bank Charges	20.00	0.00	20.00	40.00	0.00	40.00
License Fees & Permits	0.00	16.67	(16.67)	0.00	66.68	(66.68)
Secretary of State	0.00	2.08	(2.08)	60.00	8.32	51.68
Intent to Lien Charges	0.00	25.00	(25.00)	0.00	100.00	(100.00)
<b>TOTAL Management</b>	<b>1,142.00</b>	<b>1,165.75</b>	<b>(23.75)</b>	<b>4,588.00</b>	<b>4,663.00</b>	<b>(75.00)</b>
<b><u>Other Expense</u></b>						
Bad Debt Expense	0.00	41.67	(41.67)	82.68	166.68	(84.00)
<b>TOTAL Other Expense</b>	<b>0.00</b>	<b>41.67</b>	<b>(41.67)</b>	<b>82.68</b>	<b>166.68</b>	<b>(84.00)</b>
<b><u>Repairs and Maintenance</u></b>						
General Maintenance	0.00	20.83	(20.83)	0.00	83.32	(83.32)
Lighting Repairs & Supplies	82.50	20.83	61.67	222.50	83.32	139.18
Street Sweeping	140.00	141.67	(1.67)	559.92	566.68	(6.76)
<b>TOTAL Repairs and Maintenance</b>	<b>222.50</b>	<b>183.33</b>	<b>39.17</b>	<b>782.42</b>	<b>733.32</b>	<b>49.10</b>
<b><u>Reserve</u></b>						
Reserve Contribution	1,339.12	1,339.12	0.00	5,356.49	5,356.48	0.01
<b>TOTAL Reserve</b>	<b>1,339.12</b>	<b>1,339.12</b>	<b>0.00</b>	<b>5,356.49</b>	<b>5,356.48</b>	<b>0.01</b>

**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
<b><u>Taxes</u></b>						
Audit/Tax	0.00	10.42	(10.42)	125.00	41.68	83.32
<b>TOTAL Taxes</b>	<b>0.00</b>	<b>10.42</b>	<b>(10.42)</b>	<b>125.00</b>	<b>41.68</b>	<b>83.32</b>
<b><u>Utility</u></b>						
Telephone	53.66	31.25	22.41	183.57	125.00	58.57
Electric	126.96	125.00	1.96	520.44	500.00	20.44
Water	60.54	130.00	(69.46)	281.05	520.00	(238.95)
<b>TOTAL Utility</b>	<b>241.16</b>	<b>286.25</b>	<b>(45.09)</b>	<b>985.06</b>	<b>1,145.00</b>	<b>(159.94)</b>
<b>TOTAL EXPENSES</b>	<b>3,380.03</b>	<b>3,845.00</b>	<b>(464.97)</b>	<b>14,088.66</b>	<b>15,380.00</b>	<b>(1,291.34)</b>
<b>Excess Revenue / Expense</b>	<b>(3.36)</b>	<b>0.08</b>	<b>(3.44)</b>	<b>990.21</b>	<b>0.32</b>	<b>989.89</b>

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
<b>REVENUES</b>						
<b><u>Reserve</u></b>						
Reserve Fund Transfer Current Yr	1,339.12	1,339.12	0.00	5,356.49	5,356.48	0.01
Reserve Fund Interest Current Yr	15.91	50.42	(34.51)	71.99	201.68	(129.69)
TOTAL Reserve	1,355.03	1,389.54	(34.51)	5,428.48	5,558.16	(129.68)
TOTAL REVENUES	1,355.03	1,389.54	(34.51)	5,428.48	5,558.16	(129.68)
<b>EXPENSES</b>						
<b><u>Repairs and Maintenance</u></b>						
General Maintenance	0.00	21.92	(21.92)	1,226.00	87.68	1,138.32
TOTAL Repairs and Maintenance	0.00	21.92	(21.92)	1,226.00	87.68	1,138.32
TOTAL EXPENSES	0.00	21.92	(21.92)	1,226.00	87.68	1,138.32
Excess Revenue / Expense	1,355.03	1,367.62	(12.59)	4,202.48	5,470.48	(1,268.00)