

La Jolla Classic HOA  
Mesa GL Balance Sheet Standard  
Period 10/31/2014

	Operating	Reserve	Total
<b>Assets</b>			
<u>Cash</u>			
Operating	44,037.65		44,037.65
<u>Total Cash</u>	<u>44,037.65</u>		<u>44,037.65</u>
<u>Reserve</u>			
Reserve		126,209.99	126,209.99
<u>Total Reserve</u>		<u>126,209.99</u>	<u>126,209.99</u>
<u>Accounts Receivable</u>			
A/R Assessments	1,508.84		1,508.84
A/R Late Fees	104.93		104.93
A/R Collection Costs	62.12		62.12
A/R Fines	100.00		100.00
A/R Intent to Lien	50.00		50.00
<u>Total Accounts Receivable</u>	<u>1,825.89</u>		<u>1,825.89</u>
<u>Other Receivable</u>			
Allowance for Bad Debt	(7,000.00)		(7,000.00)
<u>Total Other Receivable</u>	<u>(7,000.00)</u>		<u>(7,000.00)</u>
<u>Prepaid</u>			
Prepaid Insurance	705.75		705.75
<u>Total Prepaid</u>	<u>705.75</u>		<u>705.75</u>
<i>Total Assets</i>	<u>39,569.29</u>	<u>126,209.99</u>	<u>165,779.28</u>
<b>Liabilities &amp; Equity</b>			
<u>Liability</u>			
Accounts Payable	376.50		376.50
Prepaid Assessments	1,602.90		1,602.90
Unearned Revenue	7,640.16		7,640.16
<u>Total Liability</u>	<u>9,619.56</u>		<u>9,619.56</u>
<u>Equity</u>			
Operating Retained Earnings	28,239.89		28,239.89
Reserve Retained Earnings		113,790.96	113,790.96
Net Income	1,709.84	12,419.03	14,128.87
<u>Total Equity</u>	<u>29,949.73</u>	<u>126,209.99</u>	<u>156,159.72</u>
<i>Total Liabilities &amp; Equity</i>	<u>39,569.29</u>	<u>126,209.99</u>	<u>165,779.28</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
<b>REVENUES</b>						
<b>Income</b>						
Assessments	3,820.08	3,820.08	0.00	38,200.80	38,200.80	0.00
Late Fees	40.00	0.00	40.00	470.00	0.00	470.00
Collection Costs	0.00	0.00	0.00	150.00	0.00	150.00
Key Income	0.00	0.00	0.00	75.00	0.00	75.00
Fines	0.00	0.00	0.00	(450.00)	0.00	(450.00)
Intent to Lien Fee	0.00	25.00	(25.00)	100.00	250.00	(150.00)
Misc Charges	0.00	0.00	0.00	115.00	0.00	115.00
NSF Fee Income	0.00	0.00	0.00	80.00	0.00	80.00
Interest	3.77	0.00	3.77	35.08	0.00	35.08
<b>TOTAL Income</b>	<b>3,863.85</b>	<b>3,845.08</b>	<b>18.77</b>	<b>38,775.88</b>	<b>38,450.80</b>	<b>325.08</b>
<b>TOTAL REVENUES</b>	<b>3,863.85</b>	<b>3,845.08</b>	<b>18.77</b>	<b>38,775.88</b>	<b>38,450.80</b>	<b>325.08</b>
<b>EXPENSES</b>						
<b>Gate</b>						
Vehicle Access Gates	0.00	83.33	83.33	872.06	833.30	(38.76)
<b>TOTAL Gate</b>	<b>0.00</b>	<b>83.33</b>	<b>83.33</b>	<b>872.06</b>	<b>833.30</b>	<b>(38.76)</b>
<b>Insurance</b>						
Liability Insurance	172.75	410.12	237.37	1,722.13	4,101.20	2,379.07
Workers Comp Insurance	62.50	0.00	(62.50)	624.75	0.00	(624.75)
<b>TOTAL Insurance</b>	<b>235.25</b>	<b>410.12</b>	<b>174.87</b>	<b>2,346.88</b>	<b>4,101.20</b>	<b>1,754.32</b>
<b>Landscaping</b>						
Tree Pruning	0.00	41.67	41.67	0.00	416.70	416.70
Landscape Contract	200.00	200.00	0.00	2,000.00	2,000.00	0.00
Landscape Additional	0.00	41.67	41.67	1,190.00	416.70	(773.30)
Landscape Renovation	0.00	41.67	41.67	0.00	416.70	416.70
<b>TOTAL Landscaping</b>	<b>200.00</b>	<b>325.01</b>	<b>125.01</b>	<b>3,190.00</b>	<b>3,250.10</b>	<b>60.10</b>
<b>Management</b>						
Management Fees	1,122.00	1,122.00	0.00	11,220.00	11,220.00	0.00
Website	0.00	0.00	0.00	29.95	0.00	(29.95)
Bank Charges	20.00	0.00	(20.00)	180.00	0.00	(180.00)
License Fees & Permits	0.00	16.67	16.67	0.00	166.70	166.70
Secretary of State	0.00	2.08	2.08	60.00	20.80	(39.20)
Intent to Lien Charges	50.00	25.00	(25.00)	300.00	250.00	(50.00)
Legal Fees	0.00	0.00	0.00	75.00	0.00	(75.00)
<b>TOTAL Management</b>	<b>1,192.00</b>	<b>1,165.75</b>	<b>(26.25)</b>	<b>11,864.95</b>	<b>11,657.50</b>	<b>(207.45)</b>
<b>Other Expense</b>						
Bad Debt Expense	0.00	41.67	41.67	82.68	416.70	334.02
<b>TOTAL Other Expense</b>	<b>0.00</b>	<b>41.67</b>	<b>41.67</b>	<b>82.68</b>	<b>416.70</b>	<b>334.02</b>
<b>Repairs and Maintenance</b>						
General Maintenance	0.00	20.83	20.83	194.58	208.30	13.72
Lighting Repairs & Supplies	317.50	20.83	(296.67)	540.00	208.30	(331.70)
Street Sweeping	140.00	141.67	1.67	1,399.92	1,416.70	16.78
<b>TOTAL Repairs and Maintenance</b>	<b>457.50</b>	<b>183.33</b>	<b>(274.17)</b>	<b>2,134.50</b>	<b>1,833.30</b>	<b>(301.20)</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>Reserve</u></b>						
Reserve Contribution	1,339.12	1,339.12	0.00	13,391.21	13,391.20	(0.01)
TOTAL Reserve	1,339.12	1,339.12	0.00	13,391.21	13,391.20	(0.01)
<b><u>Taxes</u></b>						
Audit/Tax	0.00	10.42	10.42	125.00	104.20	(20.80)
TOTAL Taxes	0.00	10.42	10.42	125.00	104.20	(20.80)
<b><u>Utility</u></b>						
Telephone	43.73	31.25	(12.48)	445.88	312.50	(133.38)
Electric	126.50	125.00	(1.50)	1,272.74	1,250.00	(22.74)
Water	225.48	130.00	(95.48)	1,340.14	1,300.00	(40.14)
TOTAL Utility	395.71	286.25	(109.46)	3,058.76	2,862.50	(196.26)
TOTAL EXPENSES	3,819.58	3,845.00	25.42	37,066.04	38,450.00	1,383.96
Excess Revenue / Expense	44.27	0.08	44.19	1,709.84	0.80	1,709.04

**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>						
<u>Reserve</u>						
Reserve Fund Transfer Current Yr	1,339.12	1,339.12	0.00	13,391.21	13,391.20	0.01
Reserve Fund Interest Current Yr	31.84	50.42	(18.58)	253.82	504.20	(250.38)
<b>TOTAL Reserve</b>	<b>1,370.96</b>	<b>1,389.54</b>	<b>(18.58)</b>	<b>13,645.03</b>	<b>13,895.40</b>	<b>(250.37)</b>
<b>TOTAL REVENUES</b>	<b>1,370.96</b>	<b>1,389.54</b>	<b>(18.58)</b>	<b>13,645.03</b>	<b>13,895.40</b>	<b>(250.37)</b>
<b>EXPENSES</b>						
<u>Repairs and Maintenance</u>						
General Maintenance	0.00	21.92	21.92	1,226.00	219.20	(1,006.80)
<b>TOTAL Repairs and Maintenance</b>	<b>0.00</b>	<b>21.92</b>	<b>21.92</b>	<b>1,226.00</b>	<b>219.20</b>	<b>(1,006.80)</b>
<b>TOTAL EXPENSES</b>	<b>0.00</b>	<b>21.92</b>	<b>21.92</b>	<b>1,226.00</b>	<b>219.20</b>	<b>(1,006.80)</b>
<b>Excess Revenue / Expense</b>	<b>1,370.96</b>	<b>1,367.62</b>	<b>3.34</b>	<b>12,419.03</b>	<b>13,676.20</b>	<b>(1,257.17)</b>