



## Financial Review

In accordance with NRS 116.31083, the financial statements for La Jolla Classic HOA for the month ending March 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:

March Reserve Transfer completed 3/28/15.

La Jolla Classic HOA  
Mesa GL Balance Sheet Standard

Period 03/31/2015

	Operating	Reserve	Total
<b>Assets</b>			
<u>Cash</u>			
Operating	39,613.58		39,613.58
<u>Total Cash</u>	<u>39,613.58</u>		<u>39,613.58</u>
<u>Reserve</u>			
Reserve		131,381.82	131,381.82
<u>Total Reserve</u>		<u>131,381.82</u>	<u>131,381.82</u>
<u>Accounts Receivable</u>			
A/R Assessments	505.81		505.81
A/R Late Fees	210.00		210.00
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>1,225.81</u>		<u>1,225.81</u>
<u>Other Receivable</u>			
Due from Operating		(583.33)	(583.33)
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>(583.33)</u>	<u>(1,083.33)</u>
<u>Prepaid</u>			
Prepaid Insurance	2,354.50		2,354.50
<u>Total Prepaid</u>	<u>2,354.50</u>		<u>2,354.50</u>
<u>Total Assets</u>	<u>42,693.89</u>	<u>130,798.49</u>	<u>173,492.38</u>
<b>Liabilities &amp; Equity</b>			
<u>Liability</u>			
Accounts Payable	147.61		147.61
Due to Reserve	(583.33)		(583.33)
Prepaid Assessments	5,732.48		5,732.48
Accrued Expenses	1,180.10		1,180.10
<u>Total Liability</u>	<u>6,476.86</u>		<u>6,476.86</u>
<u>Equity</u>			
Operating Retained Earnings	32,300.11		32,300.11
Reserve Retained Earnings		128,952.04	128,952.04
Net Income	3,916.92	1,846.45	5,763.37
<u>Total Equity</u>	<u>36,217.03</u>	<u>130,798.49</u>	<u>167,015.52</u>
<u>Total Liabilities &amp; Equity</u>	<u>42,693.89</u>	<u>130,798.49</u>	<u>173,492.38</u>

# La Jolla Classic HOA

## Budget Comparison Standard Dollar Variance

Posted 3/1/2015 to 3/31/2015 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	11,460.24	11,460.00	0.24
Late Fees	20.00	0.00	20.00	190.00	0.00	190.00
Collection Costs	0.00	25.00	(25.00)	50.00	75.00	(25.00)
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)
Misc Charges	10.00	0.00	10.00	10.00	0.00	10.00
Interest	3.45	0.00	3.45	9.95	0.00	9.95
<b>TOTAL Income</b>	<b>3,853.53</b>	<b>3,845.00</b>	<b>8.53</b>	<b>11,766.19</b>	<b>11,535.00</b>	<b>231.19</b>
<b>TOTAL REVENUES</b>	<b>3,853.53</b>	<b>3,845.00</b>	<b>8.53</b>	<b>11,766.19</b>	<b>11,535.00</b>	<b>231.19</b>
<b>EXPENSES</b>						
<b><u>Gate</u></b>						
Vehicle Access Gates	0.00	100.00	100.00	131.09	300.00	168.91
<b>TOTAL Gate</b>	<b>0.00</b>	<b>100.00</b>	<b>100.00</b>	<b>131.09</b>	<b>300.00</b>	<b>168.91</b>
<b><u>Insurance</u></b>						
Liability Insurance	172.75	416.67	243.92	518.25	1,250.01	731.76
Workers Comp Insurance	62.50	45.83	(16.67)	187.50	137.49	(50.01)
<b>TOTAL Insurance</b>	<b>235.25</b>	<b>462.50</b>	<b>227.25</b>	<b>705.75</b>	<b>1,387.50</b>	<b>681.75</b>
<b><u>Landscaping</u></b>						
Tree Pruning	0.00	41.67	41.67	0.00	125.01	125.01
Landscape Contract	200.00	233.33	33.33	400.00	699.99	299.99
Landscape Additional	0.00	41.67	41.67	0.00	125.01	125.01
Landscape Renovation	0.00	416.67	416.67	0.00	1,250.01	1,250.01
<b>TOTAL Landscaping</b>	<b>200.00</b>	<b>733.34</b>	<b>533.34</b>	<b>400.00</b>	<b>2,200.02</b>	<b>1,800.02</b>
<b><u>Management</u></b>						
Management Fees	1,122.00	1,122.00	0.00	3,366.00	3,366.00	0.00
Postage	0.00	50.00	50.00	0.00	150.00	150.00
Coupons/Statements	0.00	22.92	22.92	0.00	68.76	68.76
Bank Charges	20.00	20.00	0.00	60.00	60.00	0.00
Secretary of State	225.00	225.00	0.00	225.00	225.00	0.00
Intent to Lien Charges	0.00	25.00	25.00	100.00	75.00	(25.00)
Legal Fees	0.00	25.00	25.00	97.50	75.00	(22.50)
<b>TOTAL Management</b>	<b>1,367.00</b>	<b>1,489.92</b>	<b>122.92</b>	<b>3,848.50</b>	<b>4,019.76</b>	<b>171.26</b>
<b><u>Other Expense</u></b>						
Bad Debt Expense	0.00	16.67	16.67	0.00	50.01	50.01
<b>TOTAL Other Expense</b>	<b>0.00</b>	<b>16.67</b>	<b>16.67</b>	<b>0.00</b>	<b>50.01</b>	<b>50.01</b>
<b><u>Repairs and Maintenance</u></b>						
General Maintenance	0.00	32.17	32.17	(250.00)	96.51	346.51
Lighting Repairs & Supplies	0.00	58.33	58.33	0.00	174.99	174.99
Street Sweeping	140.00	141.67	1.67	420.00	425.01	5.01
<b>TOTAL Repairs and Maintenance</b>	<b>140.00</b>	<b>232.17</b>	<b>92.17</b>	<b>170.00</b>	<b>696.51</b>	<b>526.51</b>

# La Jolla Classic HOA

## Budget Comparison Standard Dollar Variance

Posted 3/1/2015 to 3/31/2015 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	1,749.99	1,749.99	0.00
TOTAL Reserve	583.33	583.33	0.00	1,749.99	1,749.99	0.00
<b><u>Taxes</u></b>						
Audit/Tax	125.00	125.00	0.00	125.00	375.00	250.00
TOTAL Taxes	125.00	125.00	0.00	125.00	375.00	250.00
<b><u>Utility</u></b>						
Telephone	43.76	45.00	1.24	131.28	135.00	3.72
Electric	147.61	130.00	(17.61)	443.84	390.00	(53.84)
Water	46.06	133.33	87.27	143.82	399.99	256.17
TOTAL Utility	237.43	308.33	70.90	718.94	924.99	206.05
TOTAL EXPENSES	2,888.01	4,051.26	1,163.25	7,849.27	11,703.78	3,854.51
Excess Revenue / Expense	965.52	(206.26)	1,171.78	3,916.92	(168.78)	4,085.70

# La Jolla Classic HOA

## Budget Comparison Standard Dollar Variance

Posted 3/1/2015 to 3/31/2015 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	1,749.99	1,749.99	0.00
Reserve Fund Interest Current Yr	34.34	54.17	(19.83)	96.46	162.51	(66.05)
TOTAL Reserve	617.67	637.50	(19.83)	1,846.45	1,912.50	(66.05)
TOTAL REVENUES	617.67	637.50	(19.83)	1,846.45	1,912.50	(66.05)
<b>EXPENSES</b>						
<b><u>Landscaping</u></b>						
Landscape Additional	0.00	641.25	641.25	0.00	1,923.75	1,923.75
TOTAL Landscaping	0.00	641.25	641.25	0.00	1,923.75	1,923.75
<b><u>Repairs and Maintenance</u></b>						
General Maintenance	0.00	718.58	718.58	0.00	2,155.74	2,155.74
Sidewalks	0.00	224.58	224.58	0.00	673.74	673.74
Asphalt Crack Seal	0.00	224.58	224.58	0.00	673.74	673.74
TOTAL Repairs and Maintenance	0.00	1,167.74	1,167.74	0.00	3,503.22	3,503.22
<b><u>Reserve</u></b>						
Reserve Study	0.00	22.42	22.42	0.00	67.26	67.26
TOTAL Reserve	0.00	22.42	22.42	0.00	67.26	67.26
TOTAL EXPENSES	0.00	1,831.41	1,831.41	0.00	5,494.23	5,494.23
Excess Revenue / Expense	617.67	(1,193.91)	1,811.58	1,846.45	(3,581.73)	5,428.18

La Jolla Classic HOA  
GL Ledger Summary by Department Standard

Posted 3/1/2015 to 3/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
<b>Operating</b>						
<b>10000 Operating ***5492</b>						<b>39,756.30</b>
3/11/2015	2/2/2015	A/R	Resident Void: Void Transaction		86.32	39,669.98
3/2/2015	3/2/2015	A/R	Lockbox	347.28		40,017.26
3/2/2015	3/2/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300061: Century		43.76	39,973.50
3/3/2015	3/3/2015	A/R	Lockbox	86.82		40,060.32
3/4/2015	3/4/2015	A/P	A/P Voucher Post: Chk# 10004: Secretary of State		225.00	39,835.32
3/5/2015	3/5/2015	A/R	Lockbox	86.82		39,922.14
3/6/2015	3/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300060: NV Ene		75.81	39,846.33
3/6/2015	3/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300059: NV Ene		34.86	39,811.47
3/6/2015	3/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300058: NV Ene		34.94	39,776.53
3/6/2015	3/6/2015	A/P	A/P Voucher Post: Chk# 100059: Mesa Management		1,122.00	38,654.53
3/6/2015	3/6/2015	A/P	A/P Voucher Post: Chk# 100060: Mesa Management		50.00	38,604.53
3/12/2015	3/12/2015	A/R	Lockbox	80.46		38,684.99
3/12/2015	3/12/2015	G/L	Transfer Error Ck 5012	0.20		38,685.19
3/13/2015	3/13/2015	A/P	A/P Voucher Post: Chk# 100062: RG Landscape		200.00	38,485.19
3/13/2015	3/13/2015	A/P	A/P Voucher Post: Chk# 100061: Bainbridge, Little &		125.00	38,360.19
3/16/2015	3/16/2015	A/R	Lockbox	86.82		38,447.01
3/18/2015	3/18/2015	G/L	Reserve Transfer		410.87	38,036.14
3/23/2015	3/23/2015	A/R	Lockbox	520.92		38,557.06
3/24/2015	3/24/2015	A/R	Lockbox	86.82		38,643.88
3/25/2015	3/25/2015	A/R	Lockbox	193.64		38,837.52
3/26/2015	3/26/2015	A/R	Lockbox	196.64		39,034.16
3/27/2015	3/27/2015	A/R	Lockbox	530.92		39,565.08
3/28/2015	3/28/2015	G/L	2015 Reserve Transfer from Operating		583.33	38,981.75
3/30/2015	3/30/2015	A/R	Adjustment Batch	10.00		38,991.75
3/30/2015	3/30/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300063: Las Veg		46.06	38,945.69
3/30/2015	3/30/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300062: Century		43.76	38,901.93
3/30/2015	3/30/2015	A/R	Lockbox	260.46		39,162.39
3/30/2015	3/30/2015	A/P	A/P Voucher Post: Chk# 100063: Nevada Water Truc		140.00	39,022.39
3/31/2015	3/31/2015	A/R	Lockbox	607.74		39,630.13
3/31/2015	3/31/2015	G/L	Bank Reconcile: Interest Earned	3.45		39,633.58
3/31/2015	3/31/2015	G/L	Bank Reconcile: Service Fee Charge		20.00	39,613.58
Net Change: (142.72)				3,098.99	3,241.71	39,613.58
<b>12000 A/R Assessments</b>						<b>762.91</b>
3/11/2015	2/2/2015	A/R	Resident Void: Void Transaction	86.32		849.23
3/11/2015	3/11/2015	A/R	Apply Credit		86.82	762.41
3/12/2015	3/12/2015	A/R	Apply Credit		70.46	691.95
3/26/2015	3/26/2015	A/R	Apply Credit		23.00	668.95
3/31/2015	3/31/2015	A/R	Apply Credit		173.64	495.31
3/31/2015	3/31/2015	G/L	Reconcile Aging/Prepaid	10.50		505.81
Net Change: (257.10)				96.82	353.92	505.81
<b>13000 A/R Late Fees</b>						<b>220.00</b>
3/19/2015	1/30/2015	A/R	Resident Void: Void Transaction		10.00	210.00
3/12/2015	3/12/2015	A/R	Apply Credit		10.00	200.00
3/27/2015	3/27/2015	A/R	Apply Credit		10.00	190.00
3/30/2015	3/30/2015	A/R	Late Fee	30.00		220.00
3/31/2015	3/31/2015	A/R	Apply Credit		10.00	210.00
Net Change: (10.00)				30.00	40.00	210.00
<b>13003 A/R Collection Costs</b>						<b>60.00</b>

La Jolla Classic HOA  
GL Ledger Summary by Department Standard

Posted 3/1/2015 to 3/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
<b>13107 A/R Fines</b>						<b>400.00</b>
<b>13108 A/R Fines Contra</b>						<b>(400.00)</b>
<b>13113 A/R Intent to Lien</b>						<b>50.00</b>
<b>13599 A/R Misc Charges</b>						<b>0.00</b>
3/30/2015	3/30/2015	A/R	Adjustment Batch	10.00		10.00
3/30/2015	3/30/2015	A/R	Apply Credit		10.00	0.00
Net Change: 0.00				10.00	10.00	0.00
<b>13600 Allowance for Bad Debt</b>						<b>(100.00)</b>
<b>14011 Prepaid Insurance</b>						<b>2,589.75</b>
3/31/2015	3/31/2015	G/L	Prepaid Insurance 1/23/15-1/23/16		235.25	2,354.50
Net Change: (235.25)				0.00	235.25	2,354.50
<b>16000 In Transit</b>						<b>0.20</b>
3/12/2015	3/12/2015	G/L	Transfer Error Ck 5012		0.20	0.00
Net Change: (0.20)				0.00	0.20	0.00
<b>30000 Accounts Payable</b>						<b>(239.37)</b>
3/9/2015	2/24/2015	A/P	A/P Voucher Post: Bainbridge, Little & Co.,CPA's LLLP		125.00	(364.37)
3/4/2015	2/28/2015	A/P	A/P Voucher Post: RG Landscape		200.00	(564.37)
3/1/2015	3/1/2015	A/P	A/P Voucher Post: Mesa Management LLC		1,122.00	(1,686.37)
3/2/2015	3/2/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300061: Century	43.76		(1,642.61)
3/4/2015	3/4/2015	A/P	A/P Voucher Post: Secretary of State		225.00	(1,867.61)
3/4/2015	3/4/2015	A/P	A/P Voucher Post: Chk# 10004: Secretary of State	225.00		(1,642.61)
3/16/2015	3/5/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District		46.06	(1,688.67)
3/6/2015	3/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300060: NV Ene	75.81		(1,612.86)
3/6/2015	3/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300059: NV Ene	34.86		(1,578.00)
3/6/2015	3/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300058: NV Ene	34.94		(1,543.06)
3/6/2015	3/6/2015	A/P	A/P Voucher Post: Chk# 100059: Mesa Management	1,122.00		(421.06)
3/6/2015	3/6/2015	A/P	A/P Voucher Post: Chk# 100060: Mesa Management	50.00		(371.06)
3/18/2015	3/7/2015	A/P	A/P Voucher Post: Century Link		43.76	(414.82)
3/13/2015	3/13/2015	A/P	A/P Voucher Post: Chk# 100062: RG Landscape	200.00		(214.82)
3/13/2015	3/13/2015	A/P	A/P Voucher Post: Chk# 100061: Bainbridge, Little &	125.00		(89.82)
3/20/2015	3/17/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC		140.00	(229.82)
3/25/2015	3/19/2015	A/P	A/P Voucher Post: NV Energy		35.52	(265.34)
3/25/2015	3/19/2015	A/P	A/P Voucher Post: NV Energy		35.61	(300.95)
3/25/2015	3/19/2015	A/P	A/P Voucher Post: NV Energy		76.48	(377.43)
3/30/2015	3/30/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300063: Las Veg	46.06		(331.37)
3/30/2015	3/30/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300062: Century	43.76		(287.61)
3/30/2015	3/30/2015	A/P	A/P Voucher Post: Chk# 100063: Nevada Water Truc	140.00		(147.61)
Net Change: 91.76				2,141.19	2,049.43	(147.61)
<b>30202 Due to Reserve</b>						<b>172.46</b>
3/18/2015	3/18/2015	G/L	Reserve Transfer	410.87		583.33
Net Change: 410.87				410.87	0.00	583.33
<b>32000 Prepaid Assessments</b>						<b>(3,020.56)</b>
3/11/2015	2/2/2015	A/R	Resident Void: Void Transaction	86.32	86.32	(3,020.56)
3/2/2015	3/2/2015	A/R	Lockbox		347.28	(3,367.84)
3/3/2015	3/3/2015	A/R	Lockbox		86.82	(3,454.66)
3/5/2015	3/5/2015	A/R	Lockbox		86.82	(3,541.48)

La Jolla Classic HOA  
GL Ledger Summary by Department Standard

Posted 3/1/2015 to 3/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
3/11/2015	3/11/2015	A/R	Apply Credit	86.82		(3,454.66)
3/12/2015	3/12/2015	A/R	Lockbox		80.46	(3,535.12)
3/12/2015	3/12/2015	A/R	Apply Credit	80.46		(3,454.66)
3/16/2015	3/16/2015	A/R	Lockbox		86.82	(3,541.48)
3/23/2015	3/23/2015	A/R	Lockbox		520.92	(4,062.40)
3/24/2015	3/24/2015	A/R	Lockbox		86.82	(4,149.22)
3/25/2015	3/25/2015	A/R	Lockbox		193.64	(4,342.86)
3/26/2015	3/26/2015	A/R	Lockbox		196.64	(4,539.50)
3/26/2015	3/26/2015	A/R	Apply Credit	23.00		(4,516.50)
3/27/2015	3/27/2015	A/R	Lockbox		530.92	(5,047.42)
3/27/2015	3/27/2015	A/R	Apply Credit	10.00		(5,037.42)
3/30/2015	3/30/2015	A/R	Adjustment Batch		10.00	(5,047.42)
3/30/2015	3/30/2015	A/R	Apply Credit	10.00		(5,037.42)
3/30/2015	3/30/2015	A/R	Lockbox		260.46	(5,297.88)
3/31/2015	3/31/2015	A/R	Lockbox		607.74	(5,905.62)
3/31/2015	3/31/2015	A/R	Apply Credit	183.64		(5,721.98)
3/31/2015	3/31/2015	G/L	Reconcile Aging/Prepaid		10.50	(5,732.48)
			Net Change: (2,711.92)	480.24	3,192.16	(5,732.48)
<b>34000 Accrued Expenses</b>						<b>(1,180.10)</b>
3/31/2015	3/31/2015	G/L	Accrue March Landscaping		200.00	(1,380.10)
3/31/2015	3/31/2015	G/L	Reverse Accrue February Landscaping	200.00		(1,180.10)
			Net Change: 0.00	200.00	200.00	(1,180.10)
<b>35003 Unearned Revenue</b>						<b>(3,820.08)</b>
3/31/2015	3/31/2015	G/L	Monthly Billing	3,820.08		0.00
			Net Change: 3,820.08	3,820.08	0.00	0.00
<b>50000 Operating Retained Earnings</b>						<b>(32,300.11)</b>
<b>62000 Assessments</b>						<b>(7,640.16)</b>
3/31/2015	3/31/2015	G/L	Monthly Billing		3,820.08	(11,460.24)
			Net Change: (3,820.08)	0.00	3,820.08	(11,460.24)
<b>63000 Late Fees</b>						<b>(170.00)</b>
3/19/2015	1/30/2015	A/R	Resident Void: Void Transaction	10.00		(160.00)
3/30/2015	3/30/2015	A/R	Late Fee		30.00	(190.00)
			Net Change: (20.00)	10.00	30.00	(190.00)
<b>63003 Collection Costs</b>						<b>(50.00)</b>
<b>63104 Key Income</b>						<b>(46.00)</b>
<b>63107 Fines</b>						<b>(100.00)</b>
<b>63108 Fines &amp; Violations Contra</b>						<b>100.00</b>
<b>63599 Misc Charges</b>						<b>0.00</b>
3/30/2015	3/30/2015	A/R	Adjustment Batch		10.00	(10.00)
			Net Change: (10.00)	0.00	10.00	(10.00)
<b>70000 Interest</b>						<b>(6.50)</b>
3/31/2015	3/31/2015	G/L	Bank Reconcile: Interest Earned		3.45	(9.95)
			Net Change: (3.45)	0.00	3.45	(9.95)
<b>80000 Management Fees</b>						<b>2,244.00</b>



La Jolla Classic HOA  
GL Ledger Summary by Department Standard

Posted 3/1/2015 to 3/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
3/1/2015	3/1/2015	A/P	A/P Voucher Post: Mesa Management LLC	1,122.00		3,366.00
			Net Change: 1,122.00	1,122.00	0.00	3,366.00
<b>80008 Bank Charges</b>						<b>40.00</b>
3/31/2015	3/31/2015	G/L	Bank Reconcile: Service Fee Charge	20.00		60.00
			Net Change: 20.00	20.00	0.00	60.00
<b>80009 Telephone</b>						<b>87.52</b>
3/18/2015	3/7/2015	A/P	A/P Voucher Post: Century Link	43.76		131.28
			Net Change: 43.76	43.76	0.00	131.28
<b>80024 Secretary of State</b>						<b>0.00</b>
3/4/2015	3/4/2015	A/P	A/P Voucher Post: Secretary of State	225.00		225.00
			Net Change: 225.00	225.00	0.00	225.00
<b>81000 Intent to Lien Charges</b>						<b>100.00</b>
<b>81001 Audit/Tax</b>						<b>0.00</b>
3/9/2015	2/24/2015	A/P	A/P Voucher Post: Bainbridge, Little & Co.,CPA's LLF	125.00		125.00
			Net Change: 125.00	125.00	0.00	125.00
<b>81999 Legal Fees</b>						<b>97.50</b>
<b>84005 Landscape Contract</b>						<b>200.00</b>
3/4/2015	2/28/2015	A/P	A/P Voucher Post: RG Landscape	200.00		400.00
3/31/2015	3/31/2015	G/L	Accrue March Landscaping	200.00		600.00
3/31/2015	3/31/2015	G/L	Reverse Accrue February Landscaping		200.00	400.00
			Net Change: 200.00	400.00	200.00	400.00
<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>280.00</b>
3/20/2015	3/17/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC	140.00		420.00
			Net Change: 140.00	140.00	0.00	420.00
<b>91002 Reserve Contribution</b>						<b>1,166.66</b>
3/28/2015	3/28/2015	G/L	2015 Reserve Transfer from Operating	583.33		1,749.99
			Net Change: 583.33	583.33	0.00	1,749.99
<b>92000 Electric</b>						<b>296.23</b>
3/25/2015	3/19/2015	A/P	A/P Voucher Post: NV Energy	35.52		331.75
3/25/2015	3/19/2015	A/P	A/P Voucher Post: NV Energy	35.61		367.36
3/25/2015	3/19/2015	A/P	A/P Voucher Post: NV Energy	76.48		443.84
			Net Change: 147.61	147.61	0.00	443.84
<b>92003 Water</b>						<b>97.76</b>
3/16/2015	3/5/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District	46.06		143.82
			Net Change: 46.06	46.06	0.00	143.82
<b>93001 Liability Insurance</b>						<b>345.50</b>
3/31/2015	3/31/2015	G/L	Prepaid Insurance 1/23/15-1/23/16	172.75		518.25

La Jolla Classic HOA  
 GL Ledger Summary by Department Standard  
 Posted 3/1/2015 to 3/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
			Net Change: 172.75	172.75	0.00	518.25
						<b>125.00</b>
<b>93006 Workers Comp Insurance</b>						
3/31/2015	3/31/2015	G/L	Prepaid Insurance 1/23/15-1/23/16	62.50		187.50
			Net Change: 62.50	62.50	0.00	187.50

La Jolla Classic HOA  
GL Ledger Summary by Department Standard

Posted 3/1/2015 to 3/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
<b>Reserve</b>						
<b>10001 Reserve ***5506</b>						<b>130,353.28</b>
3/18/2015	3/18/2015	G/L	Reserve Transfer	410.87		130,764.15
3/28/2015	3/28/2015	G/L	2015 Reserve Transfer to Reserve	583.33		131,347.48
3/31/2015	3/31/2015	G/L	Bank Reconcile: Interest Earned	34.34		131,381.82
			Net Change: 1,028.54	1,028.54	0.00	131,381.82
<b>13101 Due from Operating</b>						<b>(172.46)</b>
3/18/2015	3/18/2015	G/L	Reserve Transfer		410.87	(583.33)
			Net Change: (410.87)	0.00	410.87	(583.33)
<b>50001 Reserve Retained Earnings</b>						<b>(128,952.04)</b>
<b>63101 Reserve Fund Transfer Current Yr</b>						<b>(1,166.66)</b>
3/28/2015	3/28/2015	G/L	2015 Reserve Transfer to Reserve		583.33	(1,749.99)
			Net Change: (583.33)	0.00	583.33	(1,749.99)
<b>63105 Reserve Fund Interest Current Yr</b>						<b>(62.12)</b>
3/31/2015	3/31/2015	G/L	Bank Reconcile: Interest Earned		34.34	(96.46)
			Net Change: (34.34)	0.00	34.34	(96.46)

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, April 21, 2015 12:47:29 PM

GL Account Key 10000 Operating  
Posted 03/31/2015

## La Jolla Classic HOA

Vendor	Date	Invoice #		Current	31-60	61-90	Over 90
<b>10000 Operating ***5492</b>							
NV Energy	3/19/2015	03/19/2015-9	Electric 2/12 - 3/16	35.52	0.00	0.00	0.00
NV Energy	3/19/2015	03/19/2015-2	Electric 2/12 - 3/16	35.61	0.00	0.00	0.00
NV Energy	3/19/2015	03/19/2015-8	Electric 2/12 - 3/16	76.48	0.00	0.00	0.00
<b>10000 Operating ***5492 Totals:</b>				147.61	0.00	0.00	0.00
<b>10000 Operating ***5492 Cash Balance:\$39,613.58</b>							
<b>La Jolla Classic HOA Totals:</b>				147.61	0.00	0.00	0.00
<b>Total: \$147.61</b>							

La Jolla Classic HOA  
GL Detail Accrued Expenses

GL Code 34000

Posted 12/2/2014 to 3/31/2015 11:59:00 PM

Control #	Posted	Transaction	Source	Department	Note / Check Memo	Chk #	Debit	Credit	Balance
<b>34000 Accrued Expenses</b>									<b>0.00</b>
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)
272787	3/31/2015	3/31/2015	G/L	Operating	Accrue March Landscaping			200.00	(1,380.10)
275539	3/31/2015	3/31/2015	G/L	Operating	Reverse Accrue February Landscaping		200.00		(1,180.10)
Net Change: (1,180.10)							850.00	2,030.10	(1,180.10)

# AP Check Register

Tuesday, April 21, 2015 12:47:40 PM

Check Date 3/1/2015 to 3/31/2015 11:59:00 PM

## La Jolla Classic HOA

### Operating

Check #	Check Date	Invoices	Payee	Check Amount	Invoice Amount	Ctrl#	Payment Status
10004	3/4/2015	1	Secretary of State	225.00	225.00	33164	PAID
100059	3/6/2015	1	Mesa Management	1,122.00	1,122.00	33419	PAID
100060	3/6/2015	1	Mesa Management	50.00	50.00	33420	PAID
100061	3/13/2015	1	Bainbridge, Little & Co CPA's, LLP	125.00	125.00	33820	PAID
100062	3/13/2015	1	RG Landscape	200.00	200.00	33819	PAID
100063	3/30/2015	1	Nevada Water Trucks LLC	140.00	140.00	34303	PAID
Bank Draft 300058	3/6/2015	1	NV Energy	34.94	34.94	33085	PAID
Bank Draft 300059	3/6/2015	1	NV Energy	34.86	34.86	33084	PAID
Bank Draft 300060	3/6/2015	1	NV Energy	75.81	75.81	33083	PAID
Bank Draft 300061	3/2/2015	1	Century Link	43.76	43.76	33082	PAID
Bank Draft 300062	3/30/2015	1	Century Link	43.76	43.76	33926	PAID
Bank Draft 300063	3/30/2015	1	Las Vegas Valley Water District	46.06	46.06	33925	PAID
<b>Total Invoices:</b>		12		<b>Total \$</b>	<b>2,141.19</b>		
<b>Total Checks:</b>		12		<b>Voided \$</b>	<b>0.00</b>		
				<b>Operating TOTAL \$</b>	<b>2,141.19</b>		