



Financial Review

In accordance with NRS 116.31083, the financial statements for La Jolla Classic HOA for the month ending May 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. Due to fraudulent activity Alliance Bank recommended the account closed on May 11, 2015 and a new account was opened. The In transit amount on the balance sheet is credits applied for but not yet received. These should be received in June.

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 5/28/2015

Insurance understated due to double allocation in April. YTD expense is accurate.

Secretary of State understated due to voided check. YTD expense is accurate.

La Jolla Classic HOA
Mesa GL Balance Sheet Standard

Period 05/31/2015

	Operating	Reserve	Total
Assets			
<u>Cash</u>			
Operating	44,920.45		44,920.45
<u>Total Cash</u>	<u>44,920.45</u>		<u>44,920.45</u>
<u>Reserve</u>			
Reserve		132,018.88	132,018.88
<u>Total Reserve</u>		<u>132,018.88</u>	<u>132,018.88</u>
<u>Accounts Receivable</u>			
A/R Assessments	958.88		958.88
A/R Late Fees	300.00		300.00
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>1,858.88</u>		<u>1,858.88</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	1,884.00		1,884.00
<u>Total Prepaid</u>	<u>1,884.00</u>		<u>1,884.00</u>
<u>Total Assets</u>	<u>48,063.33</u>	<u>132,018.88</u>	<u>180,082.21</u>
Liabilities & Equity			
<u>Liability</u>			
Accounts Payable	467.16		467.16
Prepaid Assessments	4,151.98		4,151.98
Accrued Expenses	980.10		980.10
Unearned Revenue	3,820.16		3,820.16
<u>Total Liability</u>	<u>9,419.40</u>		<u>9,419.40</u>
<u>Suspense</u>			
In Transit	(160.55)		(160.55)
<u>Total Suspense</u>	<u>(160.55)</u>		<u>(160.55)</u>
<u>Equity</u>			
Operating Retained Earnings	32,300.11		32,300.11
Reserve Retained Earnings		128,952.04	128,952.04
Net Income	6,504.37	3,066.84	9,571.21
<u>Total Equity</u>	<u>38,804.48</u>	<u>132,018.88</u>	<u>170,823.36</u>
<u>Total Liabilities & Equity</u>	<u>48,063.33</u>	<u>132,018.88</u>	<u>180,082.21</u>

La Jolla Classic HOA

Budget Comparison Standard Dollar Variance

Posted 5/1/2015 to 5/31/2015 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	19,100.32	19,100.00	0.32
Late Fees	40.00	0.00	40.00	320.00	0.00	320.00
Collection Costs	0.00	25.00	(25.00)	50.00	125.00	(75.00)
Key Income	0.00	0.00	0.00	46.00	0.00	46.00
Fines	100.00	0.00	100.00	200.00	0.00	200.00
Fines & Violations Contra	(100.00)	0.00	(100.00)	(200.00)	0.00	(200.00)
Misc Charges	0.00	0.00	0.00	10.00	0.00	10.00
Interest	2.37	0.00	2.37	15.99	0.00	15.99
TOTAL Income	3,862.45	3,845.00	17.45	19,542.31	19,225.00	317.31
TOTAL REVENUES	3,862.45	3,845.00	17.45	19,542.31	19,225.00	317.31
EXPENSES						
<u>Gate</u>						
Vehicle Access Gates	0.00	100.00	100.00	131.09	500.00	368.91
TOTAL Gate	0.00	100.00	100.00	131.09	500.00	368.91
<u>Insurance</u>						
Liability Insurance	0.00	416.67	416.67	863.75	2,083.35	1,219.60
Workers Comp Insurance	0.00	45.83	45.83	312.50	229.15	(83.35)
TOTAL Insurance	0.00	462.50	462.50	1,176.25	2,312.50	1,136.25
<u>Landscaping</u>						
Tree Pruning	0.00	41.67	41.67	0.00	208.35	208.35
Landscape Contract	200.00	233.33	33.33	800.00	1,166.65	366.65
Landscape Additional	90.00	41.67	(48.33)	90.00	208.35	118.35
Landscape Renovation	0.00	416.67	416.67	0.00	2,083.35	2,083.35
TOTAL Landscaping	290.00	733.34	443.34	890.00	3,666.70	2,776.70
<u>Management</u>						
Management Fees	1,122.00	1,122.00	0.00	5,610.00	5,610.00	0.00
Postage	0.00	50.00	50.00	0.00	250.00	250.00
Coupons/Statements	0.00	22.92	22.92	0.00	114.60	114.60
Bank Charges	20.00	20.00	0.00	100.00	100.00	0.00
Secretary of State	(225.00)	0.00	225.00	225.00	225.00	0.00
Intent to Lien Charges	0.00	25.00	25.00	100.00	125.00	25.00
Legal Fees	0.00	25.00	25.00	97.50	125.00	27.50
TOTAL Management	917.00	1,264.92	347.92	6,132.50	6,549.60	417.10
<u>Other Expense</u>						
Bad Debt Expense	0.00	16.67	16.67	0.00	83.35	83.35
TOTAL Other Expense	0.00	16.67	16.67	0.00	83.35	83.35
<u>Repairs and Maintenance</u>						
General Maintenance	0.00	32.17	32.17	(250.00)	160.85	410.85
Lighting Repairs & Supplies	0.00	58.33	58.33	0.00	291.65	291.65
Street Sweeping	140.00	141.67	1.67	700.00	708.35	8.35
TOTAL Repairs and Maintenance	140.00	232.17	92.17	450.00	1,160.85	710.85

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
<u>Reserve</u>						
Reserve Contribution	583.33	583.33	0.00	2,916.65	2,916.65	0.00
TOTAL Reserve	583.33	583.33	0.00	2,916.65	2,916.65	0.00
<u>Taxes</u>						
Audit/Tax	0.00	125.00	125.00	125.00	625.00	500.00
TOTAL Taxes	0.00	125.00	125.00	125.00	625.00	500.00
<u>Utility</u>						
Telephone	43.77	45.00	1.23	218.82	225.00	6.18
Electric	133.39	130.00	(3.39)	714.04	650.00	(64.04)
Water	95.39	133.33	37.94	283.59	666.65	383.06
TOTAL Utility	272.55	308.33	35.78	1,216.45	1,541.65	325.20
TOTAL EXPENSES	2,202.88	3,826.26	1,623.38	13,037.94	19,356.30	6,318.36
Excess Revenue / Expense	1,659.57	18.74	1,640.83	6,504.37	(131.30)	6,635.67

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	2,916.65	2,916.65	0.00
Reserve Fund Interest Current Yr	31.33	54.17	(22.84)	160.19	270.85	(110.66)
TOTAL Reserve	614.66	637.50	(22.84)	3,076.84	3,187.50	(110.66)
TOTAL REVENUES	614.66	637.50	(22.84)	3,076.84	3,187.50	(110.66)
EXPENSES						
<u>Landscaping</u>						
Landscape Additional	0.00	641.25	641.25	0.00	3,206.25	3,206.25
TOTAL Landscaping	0.00	641.25	641.25	0.00	3,206.25	3,206.25
<u>Management</u>						
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)
<u>Repairs and Maintenance</u>						
General Maintenance	0.00	718.58	718.58	0.00	3,592.90	3,592.90
Sidewalks	0.00	224.58	224.58	0.00	1,122.90	1,122.90
Asphalt Crack Seal	0.00	224.58	224.58	0.00	1,122.90	1,122.90
TOTAL Repairs and Maintenance	0.00	1,167.74	1,167.74	0.00	5,838.70	5,838.70
<u>Reserve</u>						
Reserve Study	0.00	22.42	22.42	0.00	112.10	112.10
TOTAL Reserve	0.00	22.42	22.42	0.00	112.10	112.10
TOTAL EXPENSES	0.00	1,831.41	1,831.41	10.00	9,157.05	9,147.05
Excess Revenue / Expense	614.66	(1,193.91)	1,808.57	3,066.84	(5,969.55)	9,036.39

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 5/1/2015 to 5/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
Operating						
10000 Operating ***5492						44,939.32
5/1/2015	5/1/2015	A/R	Lockbox	86.82		45,026.14
5/1/2015	5/1/2015	G/L	Fraudulant Transaction Reimbursed in May		156.14	44,870.00
5/4/2015	5/4/2015	A/R	Lockbox	281.40		45,151.40
5/4/2015	5/4/2015	A/P	A/P Voucher Post: Chk# 100067: Mesa Management		1,122.00	44,029.40
5/4/2015	5/4/2015	A/P	A/P Voucher Post: Chk# 100068: Mesa Management		225.00	43,804.40
5/4/2015	5/4/2015	A/P	A/P Voucher Post: Chk# 100069: RG Landscape		200.00	43,604.40
5/6/2015	5/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300071: NV Ene		35.19	43,569.21
5/6/2015	5/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300070: NV Ene		69.27	43,499.94
5/6/2015	5/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300069: NV Ene		32.35	43,467.59
5/6/2015	5/6/2015	A/R	Lockbox	116.82		43,584.41
5/7/2015	5/7/2015	A/R	Lockbox	86.82		43,671.23
5/7/2015	5/7/2015	G/L	Fraudulant Transaction to be Reimbursed		29.00	43,642.23
5/8/2015	5/8/2015	G/L	Fraudulant Transaction to be Reimbursed		131.55	43,510.68
5/11/2015	5/11/2015	G/L	Account Closing Transfer		45,057.68	(1,547.00)
5/12/2015	5/12/2015	A/R	Lockbox	86.82		(1,460.18)
5/12/2015	5/12/2015	G/L	Reclass 05.12.15 Deposit Check # 9385 to New Accc		86.82	(1,547.00)
5/20/2015	5/20/2015	G/L	Reclass Ck 100068 to New Account	225.00		(1,322.00)
5/20/2015	5/20/2015	G/L	Reclass Ck 100067 to New Account	1,122.00		(200.00)
5/20/2015	5/20/2015	G/L	Reclass Ck 100069 to New Account	200.00		0.00
Net Change: (44,939.32)				2,205.68	47,145.00	0.00
10003 Operating ***4657						0.00
5/11/2015	5/11/2015	G/L	Account Opening Transfer	45,057.68		45,057.68
5/11/2015	5/11/2015	G/L	Monthly Reserve Transfer		583.33	44,474.35
5/11/2015	5/11/2015	G/L	Credit for Unauthorized Transaction	144.59		44,618.94
5/11/2015	5/11/2015	G/L	Credit for Unauthorized Transaction	438.27		45,057.21
5/11/2015	5/11/2015	G/L	Credit for Unauthorized Transaction	156.14		45,213.35
5/12/2015	5/12/2015	G/L	Reclass 05.12.15 Deposit Check # 9385 to New Accc	86.82		45,300.17
5/15/2015	5/15/2015	A/R	Lockbox	1,041.84		46,342.01
5/18/2015	5/18/2015	A/R	Lockbox	193.64		46,535.65
5/18/2015	5/18/2015	G/L	Credit for Unauthorized Transaction	49.00		46,584.65
5/18/2015	5/18/2015	G/L	Credit for Unauthorized Transaction	49.00		46,633.65
5/19/2015	5/19/2015	A/P	A/P Voucher Post: Chk# 100070: Nevada Water Truc		140.00	46,493.65
5/20/2015	5/20/2015	G/L	Reclass Ck 100067 to New Account		1,122.00	45,371.65
5/20/2015	5/20/2015	G/L	Reclass Ck 100068 to New Account		225.00	45,146.65
5/20/2015	5/20/2015	G/L	Reclass Ck 100069 to New Account		200.00	44,946.65
5/26/2015	5/26/2015	A/R	Adjustment Batch	86.82		45,033.47
5/31/2015	5/31/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300072: Las Veg		95.39	44,938.08
5/31/2015	5/31/2015	G/L	Bank Reconcile: Interest Earned	2.37		44,940.45
5/31/2015	5/31/2015	G/L	Bank Reconcile: Service Fee Charge		20.00	44,920.45
Net Change: 44,920.45				47,306.17	2,385.72	44,920.45
12000 A/R Assessments						1,306.16
5/7/2015	5/7/2015	A/R	Apply Credit		86.82	1,219.34
5/12/2015	5/12/2015	A/R	Apply Credit		86.82	1,132.52
5/18/2015	5/18/2015	A/R	Apply Credit		86.82	1,045.70
5/31/2015	5/31/2015	A/R	Apply Credit		86.82	958.88
Net Change: (347.28)				0.00	347.28	958.88
13000 A/R Late Fees						270.00
5/7/2015	4/30/2015	A/R	Account Void: Void Transaction		10.00	260.00

La Jolla Classic HOA
GL Ledger Summary by Department Standard

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Posted	Transaction	Source	Note	Debit	Credit	Balance
5/11/2015	4/30/2015	A/R	Account Void: Void Transaction		10.00	250.00
5/18/2015	5/18/2015	A/R	Apply Credit		10.00	240.00
5/30/2015	5/30/2015	A/R	Late Fee	60.00		300.00
			Net Change: 30.00	60.00	30.00	300.00
13003 A/R Collection Costs						60.00
5/18/2015	5/18/2015	A/R	Apply Credit		10.00	50.00
			Net Change: (10.00)	0.00	10.00	50.00
13107 A/R Fines						400.00
5/6/2015	5/6/2015	A/R	Adjustment Batch	100.00		500.00
			Net Change: 100.00	100.00	0.00	500.00
13108 A/R Fines Contra						(400.00)
5/31/2015	5/31/2015	G/L	Reclass Fines		100.00	(500.00)
			Net Change: (100.00)	0.00	100.00	(500.00)
13113 A/R Intent to Lien						50.00
13600 Allowance for Bad Debt						(100.00)
14011 Prepaid Insurance						1,884.00
16000 In Transit						680.86
5/1/2015	5/1/2015	G/L	Fraudulant Transaction Reimbursed in May	156.14		837.00
5/7/2015	5/7/2015	G/L	Fraudulant Transaction to be Reimbursed	29.00		866.00
5/8/2015	5/8/2015	G/L	Fraudulant Transaction to be Reimbursed	131.55		997.55
5/11/2015	5/11/2015	G/L	Account Closing Transfer	45,057.68		46,055.23
5/11/2015	5/11/2015	G/L	Account Opening Transfer		45,057.68	997.55
5/11/2015	5/11/2015	G/L	Credit for Unauthorized Transaction		144.59	852.96
5/11/2015	5/11/2015	G/L	Credit for Unauthorized Transaction		438.27	414.69
5/11/2015	5/11/2015	G/L	Credit for Unauthorized Transaction		156.14	258.55
5/12/2015	5/12/2015	G/L	Relclass 05.12.15 Deposit Check # 9385 to New Accc		86.82	171.73
5/12/2015	5/12/2015	G/L	Relclass 05.12.15 Deposit Check # 9385 to New Accc	86.82		258.55
5/18/2015	5/18/2015	G/L	Credit for Unauthorized Transaction		49.00	209.55
5/18/2015	5/18/2015	G/L	Credit for Unauthorized Transaction		49.00	160.55
			Net Change: (520.31)	45,461.19	45,981.50	160.55
30000 Accounts Payable						(786.81)
5/1/2015	5/1/2015	A/P	A/P Voucher Post: Mesa Management LLC		1,122.00	(1,908.81)
5/4/2015	5/4/2015	A/P	A/P Voucher Post: Chk# 100067: Mesa Management	1,122.00		(786.81)
5/4/2015	5/4/2015	A/P	A/P Voucher Post: Chk# 100068: Mesa Management	225.00		(561.81)
5/4/2015	5/4/2015	A/P	A/P Voucher Post: Chk# 100069: RG Landscape	200.00		(361.81)
5/12/2015	5/4/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District		95.39	(457.20)
5/6/2015	5/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300071: NV Ene	35.19		(422.01)
5/6/2015	5/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300070: NV Ene	69.27		(352.74)
5/6/2015	5/6/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300069: NV Ene	32.35		(320.39)
5/13/2015	5/7/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC		140.00	(460.39)
5/18/2015	5/7/2015	A/P	A/P Voucher Post: Century Link		43.77	(504.16)
5/11/2015	5/11/2015	A/P	A/P Voucher Void: Secretary of State	225.00		(279.16)
5/19/2015	5/19/2015	A/P	A/P Voucher Post: Chk# 100070: Nevada Water Truc	140.00		(139.16)
5/26/2015	5/19/2015	A/P	A/P Voucher Post: NV Energy		34.96	(174.12)
5/26/2015	5/19/2015	A/P	A/P Voucher Post: NV Energy		34.79	(208.91)
5/26/2015	5/19/2015	A/P	A/P Voucher Post: NV Energy		63.64	(272.55)
5/31/2015	5/28/2015	A/P	A/P Voucher Post: RG Landscape		290.00	(562.55)

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 5/1/2015 to 5/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
5/31/2015	5/31/2015	A/P	A/P Voucher Post: Chk# Bank Draft 300072: Las Veg	95.39		(467.16)
			Net Change: 319.65	2,144.20	1,824.55	(467.16)
32000 Prepaid Assessments						(2,538.28)
5/1/2015	5/1/2015	A/R	Lockbox		86.82	(2,625.10)
5/4/2015	5/4/2015	A/R	Lockbox		281.40	(2,906.50)
5/6/2015	5/6/2015	A/R	Lockbox		116.82	(3,023.32)
5/7/2015	5/7/2015	A/R	Lockbox		86.82	(3,110.14)
5/7/2015	5/7/2015	A/R	Apply Credit	86.82		(3,023.32)
5/12/2015	5/12/2015	A/R	Lockbox		86.82	(3,110.14)
5/12/2015	5/12/2015	A/R	Apply Credit	86.82		(3,023.32)
5/15/2015	5/15/2015	A/R	Lockbox		1,041.84	(4,065.16)
5/18/2015	5/18/2015	A/R	Lockbox		193.64	(4,258.80)
5/18/2015	5/18/2015	A/R	Apply Credit	106.82		(4,151.98)
5/26/2015	5/26/2015	A/R	Adjustment Batch		86.82	(4,238.80)
5/31/2015	5/31/2015	A/R	Apply Credit	86.82		(4,151.98)
			Net Change: (1,613.70)	367.28	1,980.98	(4,151.98)
34000 Accrued Expenses						(980.10)
35003 Unearned Revenue						(7,640.24)
5/1/2015	5/1/2015	G/L	Monthly Billing	3,820.08		(3,820.16)
			Net Change: 3,820.08	3,820.08	0.00	(3,820.16)
50000 Operating Retained Earnings						(32,300.11)
62000 Assessments						(15,280.24)
5/1/2015	5/1/2015	G/L	Monthly Billing		3,820.08	(19,100.32)
			Net Change: (3,820.08)	0.00	3,820.08	(19,100.32)
63000 Late Fees						(280.00)
5/7/2015	4/30/2015	A/R	Account Void: Void Transaction	10.00		(270.00)
5/11/2015	4/30/2015	A/R	Account Void: Void Transaction	10.00		(260.00)
5/30/2015	5/30/2015	A/R	Late Fee		60.00	(320.00)
			Net Change: (40.00)	20.00	60.00	(320.00)
63003 Collection Costs						(50.00)
63104 Key Income						(46.00)
63107 Fines						(100.00)
5/6/2015	5/6/2015	A/R	Adjustment Batch		100.00	(200.00)
			Net Change: (100.00)	0.00	100.00	(200.00)
63108 Fines & Violations Contra						100.00
5/31/2015	5/31/2015	G/L	Reclass Fines	100.00		200.00
			Net Change: 100.00	100.00	0.00	200.00
63599 Misc Charges						(10.00)
70000 Interest						(13.62)
5/31/2015	5/31/2015	G/L	Bank Reconcile: Interest Earned		2.37	(15.99)
			Net Change: (2.37)	0.00	2.37	(15.99)
80000 Management Fees						4,488.00

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 5/1/2015 to 5/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
5/1/2015	5/1/2015	A/P	A/P Voucher Post: Mesa Management LLC	1,122.00		5,610.00
5/20/2015	5/20/2015	G/L	Reclass Ck 100067 to New Account	1,122.00		6,732.00
5/20/2015	5/20/2015	G/L	Reclass Ck 100067 to New Account		1,122.00	5,610.00
			Net Change: 1,122.00	2,244.00	1,122.00	5,610.00
80008 Bank Charges						80.00
5/31/2015	5/31/2015	G/L	Bank Reconcile: Service Fee Charge	20.00		100.00
			Net Change: 20.00	20.00	0.00	100.00
80009 Telephone						175.05
5/18/2015	5/7/2015	A/P	A/P Voucher Post: Century Link	43.77		218.82
			Net Change: 43.77	43.77	0.00	218.82
80024 Secretary of State						450.00
5/11/2015	5/11/2015	A/P	A/P Voucher Void: Secretary of State		225.00	225.00
5/20/2015	5/20/2015	G/L	Reclass Ck 100068 to New Account	225.00		450.00
5/20/2015	5/20/2015	G/L	Reclass Ck 100068 to New Account		225.00	225.00
			Net Change: (225.00)	225.00	450.00	225.00
81000 Intent to Lien Charges						100.00
81001 Audit/Tax						125.00
81999 Legal Fees						97.50
84005 Landscape Contract						600.00
5/20/2015	5/20/2015	G/L	Reclass Ck 100069 to New Account	200.00		800.00
5/20/2015	5/20/2015	G/L	Reclass Ck 100069 to New Account		200.00	600.00
5/31/2015	5/28/2015	A/P	A/P Voucher Post: RG Landscape	200.00		800.00
			Net Change: 200.00	400.00	200.00	800.00
84006 Landscape Additional						0.00
5/31/2015	5/28/2015	A/P	A/P Voucher Post: RG Landscape	90.00		90.00
			Net Change: 90.00	90.00	0.00	90.00
87000 Vehicle Access Gates						131.09
89001 General Maintenance						(250.00)
90011 Street Sweeping						560.00
5/13/2015	5/7/2015	A/P	A/P Voucher Post: Nevada Water Trucks LLC	140.00		700.00
			Net Change: 140.00	140.00	0.00	700.00
91002 Reserve Contribution						2,333.32
5/11/2015	5/11/2015	G/L	Monthly Reserve Transfer	583.33		2,916.65
			Net Change: 583.33	583.33	0.00	2,916.65
92000 Electric						580.65
5/26/2015	5/19/2015	A/P	A/P Voucher Post: NV Energy	34.96		615.61
5/26/2015	5/19/2015	A/P	A/P Voucher Post: NV Energy	34.79		650.40
5/26/2015	5/19/2015	A/P	A/P Voucher Post: NV Energy	63.64		714.04
			Net Change: 133.39	133.39	0.00	714.04
92003 Water						188.20
5/12/2015	5/4/2015	A/P	A/P Voucher Post: Las Vegas Valley Water District	95.39		283.59

La Jolla Classic HOA
 GL Ledger Summary by Department Standard
 Posted 5/1/2015 to 5/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
			Net Change: 95.39	95.39	0.00	283.59
	93001 Liability Insurance					863.75
	93006 Workers Comp Insurance					312.50

La Jolla Classic HOA
GL Ledger Summary by Department Standard

Posted 5/1/2015 to 5/31/2015 11:59:00 PM

Posted	Transaction	Source	Note	Debit	Credit	Balance
Reserve						
10001 Reserve ***5506						131,404.22
5/11/2015	5/11/2015	G/L	Monthly Reserve Transfer	583.33		131,987.55
5/31/2015	5/31/2015	G/L	Bank Reconcile: Interest Earned	31.33		132,018.88
			Net Change: 614.66	<u>614.66</u>	<u>0.00</u>	<u>132,018.88</u>
50001 Reserve Retained Earnings						(128,952.04)
63101 Reserve Fund Transfer Current Yr						(2,333.32)
5/11/2015	5/11/2015	G/L	Monthly Reserve Transfer		583.33	(2,916.65)
			Net Change: (583.33)	<u>0.00</u>	<u>583.33</u>	<u>(2,916.65)</u>
63105 Reserve Fund Interest Current Yr						(128.86)
5/31/2015	5/31/2015	G/L	Bank Reconcile: Interest Earned		31.33	(160.19)
			Net Change: (31.33)	<u>0.00</u>	<u>31.33</u>	<u>(160.19)</u>
80999 Miscellaneous						10.00

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

Monday, June 22, 2015 10:17:37 AM

GL Account Key 10003 Operating
Posted 05/31/2015

La Jolla Classic HOA

Vendor	Date	Invoice #		Current	31-60	61-90	Over 90
10003 Operating ***4657							
Century Link	5/7/2015	05/07/2015-4	Service 5/7 - 6/6	43.77	0.00	0.00	0.00
NV Energy	5/19/2015	05/19/2015-9	Electric 4/15 - 5/14	34.96	0.00	0.00	0.00
NV Energy	5/19/2015	05/19/2015-2	Electric 4/15 - 5/14	34.79	0.00	0.00	0.00
NV Energy	5/19/2015	05/19/2015-8	Electric 4/15 - 5/14	63.64	0.00	0.00	0.00
RG Landscape	5/28/2015	05/28/2015-	May Landscaping	200.00	0.00	0.00	0.00
RG Landscape	5/28/2015	05/28/2015-	Flowers	90.00	0.00	0.00	0.00
10003 Operating ***4657 Totals:				467.16	0.00	0.00	0.00
10003 Operating ***4657 Cash Balance:\$44,938.08							
La Jolla Classic HOA Totals:				467.16	0.00	0.00	0.00
Total: \$467.16							

La Jolla Classic HOA
GL Detail Accrued Expenses

GL Code 34000

Posted 12/2/2014 to 5/31/2015 11:59:00 PM

Control #	Posted	Transaction	Source	Department	Note / Check Memo	Chk #	Debit	Credit	Balance
34000 Accrued Expenses									0.00
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)
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)
Net Change: (980.10)							1,050.00	2,030.10	(980.10)

AP Check Register

Monday, June 22, 2015 10:16:41 AM

Check Date 5/1/2015 to 5/31/2015 11:59:00 PM

La Jolla Classic HOA

Operating

Check #	Check Date	Invoices	Payee	Check Amount	Invoice Amount	Ctrl#	Payment Status
100067	5/4/2015	1	Mesa Management	1,122.00	1,122.00	35247	PAID
100068	5/4/2015	1	Mesa Management	225.00	225.00	35248	PAID
100069	5/4/2015	1	RG Landscape	200.00	200.00	35249	PAID
Total Invoices:		3		Total \$	1,547.00		
Total Checks:		3		Voided \$	0.00		
				Operating TOTAL \$	1,547.00		

AP Check Register

Monday, June 22, 2015 10:16:41 AM

Check Date 5/1/2015 to 5/31/2015 11:59:00 PM

La Jolla Classic HOA

Operating

Check #	Check Date	Invoices	Payee	Check Amount	Invoice Amount	Ctrl#	Payment Status
100070	5/19/2015	1	Nevada Water Trucks LLC	140.00	140.00	35847	PAID
		Total Invoices:		Total \$	140.00		
		Total Checks:		Voided \$	0.00		
				Operating TOTAL \$	140.00		

AP Check Register

Monday, June 22, 2015 10:16:41 AM

Check Date 5/1/2015 to 5/31/2015 11:59:00 PM

La Jolla Classic HOA

Operating

Check #	Check Date	Invoices	Payee	Check Amount	Invoice Amount	Ctrl#	Payment Status
Bank Draft 30006E	5/6/2015	1	NV Energy	32.35	32.35	35075	PAID
Bank Draft 30007C	5/6/2015	1	NV Energy	69.27	69.27	35074	PAID
Bank Draft 300071	5/6/2015	1	NV Energy	35.19	35.19	35073	PAID
Total Invoices:		3		Total \$	136.81		
Total Checks:		3		Voided \$	0.00		
				Operating TOTAL \$	136.81		

AP Check Register

Monday, June 22, 2015 10:16:41 AM

Check Date 5/1/2015 to 5/31/2015 11:59:00 PM

La Jolla Classic HOA

Operating

Check #	Check Date	Invoices	Payee	Check Amount	Invoice Amount	Ctrl#	Payment Status
Bank Draft 300072	5/31/2015	1	Las Vegas Valley Water District	95.39	95.39	35616	PAID
Total Invoices:		1		Total \$	95.39		
Total Checks:		1		Voided \$	0.00		
				Operating TOTAL \$	95.39		