

**Balance Sheet Report**  
**Grand Lakes CA**  
As of October 31, 2017

	<u>Balance Oct 31, 2017</u>	<u>Balance Sep 30, 2017</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Operating Funds</b>			
1000 - PPB CK #4584	72,591.44	368,496.72	(295,905.28)
1001 - New First Ntl Bank #8346	29,231.64	29,234.61	(2.97)
1100 - Pacific Premier Bank OP MM- #5499	17,928.45	17,926.17	2.28
1101 - PPB MM ICS #499	1,319,002.63	1,318,778.63	224.00
1102 - New First Natl Bank #7558	69.65	69.65	0.00
1650 - Due To/From Reserves	74,213.56	74,213.56	0.00
<b>Total Operating Funds</b>	<b>1,513,037.37</b>	<b>1,808,719.34</b>	<b>(295,681.97)</b>
<b>Reserve Funds</b>			
1326 - PPB MM RSV- #5507	102,108.66	78,690.11	23,418.55
1327 - PPB MM Reserve ICS #507	1,321,325.76	1,321,101.37	224.39
1330 - New First Natl Bank #5909	91,663.50	91,619.32	44.18
1374 - New First CDARS #3289 2/22/18 .88%	254,621.55	254,431.32	190.23
1375 - New First CDARS #2843 2/22/18 .88%	203,697.24	203,545.05	152.19
1376 - New First CDARS #2681 2/22/18 .88%	203,697.26	203,545.07	152.19
1377 - New First CDARS #6563 5/3/18 1.05%	203,545.52	203,364.09	181.43
1378 - New First CDARS #9529 5/31/18 1.19%	203,744.76	203,538.94	205.82
1379 - New First CDARS #5115 6/28/18 1.22%	127,262.72	127,130.92	131.80
1380 - New First CDARS #6627 7/5/18 .80%	254,019.28	253,846.74	172.54
1381 - New First CDARS#9652 08/23/18 0.80%	203,646.14	203,507.82	138.32
1651 - Due To/From Operating	(74,213.56)	(74,213.56)	0.00
<b>Total Reserve Funds</b>	<b>3,095,118.83</b>	<b>3,070,107.19</b>	<b>25,011.64</b>
<b>Accounts Receivable</b>			
1500 - Residential Assessments Receivable	146,819.48	159,995.47	(13,175.99)
<b>Total Accounts Receivable</b>	<b>146,819.48</b>	<b>159,995.47</b>	<b>(13,175.99)</b>

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	<u>Balance Oct 31, 2017</u>	<u>Balance Sep 30, 2017</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Other Current Assets</b>			
1640 - Other Prepaid Expenses	29,260.00	0.00	29,260.00
1799 - Clearing Account	0.00	(16.90)	16.90
<b>Total Other Current Assets</b>	<b><u>29,260.00</u></b>	<b><u>(16.90)</u></b>	<b><u>29,276.90</u></b>
<b>Total Assets</b>	<b><u><u>4,784,235.68</u></u></b>	<b><u><u>5,038,805.10</u></u></b>	<b><u><u>(254,569.42)</u></u></b>
<b><u>Liabilities</u></b>			
<b>Liabilities</b>			
2025 - Transfer Fee Payable	950.00	1,485.00	(535.00)
2036 - PMG Collections	15,539.12	23,809.12	(8,270.00)
2037 - Payment Plan Fees	2,150.00	2,490.00	(340.00)
2050 - Resident Refunds	0.00	176.23	(176.23)
2325 - Accrued Insurance Claims	(5,410.53)	0.00	(5,410.53)
2395 - Other Accrued Expenses	18,582.44	58,247.62	(39,665.18)
2500 - Deposits Held	1,000.00	1,000.00	0.00
2520 - Rent Deposit	1,000.00	1,000.00	0.00
2525 - Architectural Review Fees Deposit	1,000.00	0.00	1,000.00
2550 - Prepaid Assessments	17,800.50	15,944.23	1,856.27
2595 - Deferred Revenue	497,585.00	746,377.50	(248,792.50)
<b>Total Liabilities</b>	<b><u>550,196.53</u></b>	<b><u>850,529.70</u></b>	<b><u>(300,333.17)</u></b>
<b>Total Liabilities</b>	<b><u><u>550,196.53</u></u></b>	<b><u><u>850,529.70</u></u></b>	<b><u><u>(300,333.17)</u></u></b>
<b><u>Owners' Equity</u></b>			
<b>Owners Equity - Prior Years</b>			
3000 - Operating Fund - Prior year	1,108,042.23	1,108,042.23	0.00

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<b><u>Owners' Equity</u></b>			
<b>Owners Equity - Prior Years</b>			
3005 - Equity Adjustments - Prior Periods	4,494.70	4,494.70	0.00
<b>Total Owners Equity - Prior Years</b>	<b>1,112,536.93</b>	<b>1,112,536.93</b>	<b>0.00</b>
<b>Capital Reserves - Prior Years</b>			
3102 - Repair & Replacement Reserve - Prior Yrs	3,147,703.13	3,147,703.13	0.00
3228 - Pools & Spas Reserves - Prior Yrs	(126,830.00)	(126,830.00)	0.00
<b>Total Capital Reserves - Prior Years</b>	<b>3,020,873.13</b>	<b>3,020,873.13</b>	<b>0.00</b>
<b>Total Owners' Equity</b>	<b>4,133,410.06</b>	<b>4,133,410.06</b>	<b>0.00</b>
<b>Net Income / (Loss)</b>	<b>100,629.09</b>	<b>54,865.34</b>	<b>45,763.75</b>
<b>Total Liabilities and Equity</b>	<b>4,784,235.68</b>	<b>5,038,805.10</b>	<b>(254,569.42)</b>

# Income Statement Report

## Grand Lakes CA

### Operating

October 01, 2017 thru October 31, 2017

	Current Period			Year to Date (10 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Income</b>								
<b>Income</b>								
4000 - Residential Assessments	248,792.50	248,792.00	0.50	2,487,925.00	2,487,925.00	0.00	2,985,510.00	497,585.00
4012 - Residential Assessments 13	(1,000.00)	0.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00
4016 - Force Mow Income	0.00	42.00	(42.00)	0.00	417.00	(417.00)	500.00	500.00
4070 - Reimbursement	39,327.18	53,592.00	(14,264.82)	540,691.04	535,917.00	4,774.04	643,100.00	102,408.96
4130 - Commercial Assessments	0.00	36,697.00	(36,697.00)	405,432.28	366,967.00	38,465.28	440,360.00	34,927.72
4250 - Pool Fees	0.00	0.00	0.00	75.00	0.00	75.00	0.00	(75.00)
4710 - Late Fees & Interest	976.16	417.00	559.16	26,570.09	4,167.00	22,403.09	5,000.00	(21,570.09)
4720 - Legal Reimbursements	(599.53)	167.00	(766.53)	15,760.66	1,667.00	14,093.66	2,000.00	(13,760.66)
4900 - Interest Earned - Operating Accounts	226.28	0.00	226.28	3,738.84	0.00	3,738.84	0.00	(3,738.84)
<b>Total Income</b>	<b>287,722.59</b>	<b>339,707.00</b>	<b>(51,984.41)</b>	<b>3,480,192.91</b>	<b>3,397,060.00</b>	<b>83,132.91</b>	<b>4,076,470.00</b>	<b>596,277.09</b>
<b>Total Operating Income</b>	<b>287,722.59</b>	<b>339,707.00</b>	<b>(51,984.41)</b>	<b>3,480,192.91</b>	<b>3,397,060.00</b>	<b>83,132.91</b>	<b>4,076,470.00</b>	<b>596,277.09</b>
<b>Expense</b>								
<b>Administrative</b>								
5000 - General Administrative	368.35	100.00	268.35	3,434.63	1,000.00	2,434.63	1,200.00	(2,234.63)
5005 - Application/Processing	725.00	125.00	600.00	3,825.00	1,250.00	2,575.00	1,500.00	(2,325.00)
5010 - Bad Debt	291.92	417.00	(125.08)	68,710.76	4,167.00	64,543.76	5,000.00	(63,710.76)
5015 - Bank Charges	62.97	33.00	29.97	332.97	333.00	(0.03)	400.00	67.03
5025 - Billing/Collections	5,027.00	1,583.00	3,444.00	17,717.50	15,833.00	1,884.50	19,000.00	1,282.50
5035 - Decorations	8,580.38	1,477.00	7,103.38	17,441.78	14,771.00	2,670.78	17,725.00	283.22
5075 - Meeting Expense	0.00	83.00	(83.00)	300.00	833.00	(533.00)	1,000.00	700.00
5090 - Office Supplies	64.75	250.00	(185.25)	2,280.66	2,500.00	(219.34)	3,000.00	719.34
5100 - Records Storage	546.00	125.00	421.00	2,606.56	1,250.00	1,356.56	1,500.00	(1,106.56)
5105 - Reserve Studies	0.00	0.00	0.00	2,400.00	0.00	2,400.00	0.00	(2,400.00)
5115 - Web Site Maintenance	228.00	67.00	161.00	228.00	667.00	(439.00)	800.00	572.00
5195 - Other Administrative Services	84.00	0.00	84.00	1,659.45	0.00	1,659.45	0.00	(1,659.45)
5200 - Community Events	1,896.00	4,000.00	(2,104.00)	35,583.05	40,000.00	(4,416.95)	48,000.00	12,416.95

# Income Statement Report

## Grand Lakes CA

### Operating

October 01, 2017 thru October 31, 2017

	Current Period			Year to Date (10 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>Administrative</b>								
5210 - Printing & Copying	541.15	533.00	8.15	8,790.07	5,333.00	3,457.07	6,400.00	(2,390.07)
5215 - Postage	654.58	1,083.00	(428.42)	16,418.98	10,833.00	5,585.98	13,000.00	(3,418.98)
<b>Total Administrative</b>	<b>19,070.10</b>	<b>9,876.00</b>	<b>9,194.10</b>	<b>181,729.41</b>	<b>98,770.00</b>	<b>82,959.41</b>	<b>118,525.00</b>	<b>(63,204.41)</b>
<b>Insurance</b>								
5460 - Property Insurance Premiums	0.00	5,437.00	(5,437.00)	21,291.87	54,375.00	(33,083.13)	65,250.00	43,958.13
<b>Total Insurance</b>	<b>0.00</b>	<b>5,437.00</b>	<b>(5,437.00)</b>	<b>21,291.87</b>	<b>54,375.00</b>	<b>(33,083.13)</b>	<b>65,250.00</b>	<b>43,958.13</b>
<b>Utilities</b>								
6000 - Electric Service	23,032.73	52,500.00	(29,467.27)	369,346.11	525,000.00	(155,653.89)	630,000.00	260,653.89
6020 - Sub-Meter Expenses	0.00	0.00	0.00	1,525.70	0.00	1,525.70	0.00	(1,525.70)
6025 - Water Service	13,192.29	20,673.00	(7,480.71)	295,511.15	206,729.00	88,782.15	248,075.00	(47,436.15)
6050 - Telephone Service	1,621.04	1,129.00	492.04	13,246.98	11,292.00	1,954.98	13,550.00	303.02
6055 - Internet Service	693.93	417.00	276.93	5,703.87	4,167.00	1,536.87	5,000.00	(703.87)
6075 - Other Utility Expenses	18,524.48	20,490.00	(1,965.52)	235,041.80	204,896.00	30,145.80	245,875.00	10,833.20
<b>Total Utilities</b>	<b>57,064.47</b>	<b>95,209.00</b>	<b>(38,144.53)</b>	<b>920,375.61</b>	<b>952,084.00</b>	<b>(31,708.39)</b>	<b>1,142,500.00</b>	<b>222,124.39</b>
<b>Landscaping</b>								
6100 - Grounds & Landscaping - Contract	92,586.41	61,178.00	31,408.41	664,069.94	611,788.00	52,281.94	734,146.00	70,076.06
6110 - Landscape Replacement & Installation	0.00	0.00	0.00	1,477.65	0.00	1,477.65	0.00	(1,477.65)
6115 - 7M Shared Median	0.00	518.00	(518.00)	4,662.00	5,180.00	(518.00)	6,216.00	1,554.00
6140 - Force Mow	0.00	42.00	(42.00)	416.00	417.00	(1.00)	500.00	84.00
6145 - Mulch	0.00	3,000.00	(3,000.00)	25,517.55	30,000.00	(4,482.45)	36,000.00	10,482.45
6150 - Seasonal Color/Plantings	0.00	9,417.00	(9,417.00)	115,041.50	94,167.00	20,874.50	113,000.00	(2,041.50)
6160 - Tree Maintenance	2,990.00	15,000.00	(12,010.00)	184,444.65	150,000.00	34,444.65	180,000.00	(4,444.65)
6165 - Tree Removal	845.00	833.00	12.00	15,470.50	8,333.00	7,137.50	10,000.00	(5,470.50)
6199 - Landscape Other	2,757.18	2,083.00	674.18	17,322.52	20,833.00	(3,510.48)	25,000.00	7,677.48
6200 - Irrigation Repair & Maintenance	7,323.57	18,750.00	(11,426.43)	95,166.98	187,500.00	(92,333.02)	225,000.00	129,833.02
<b>Total Landscaping</b>	<b>106,502.16</b>	<b>110,821.00</b>	<b>(4,318.84)</b>	<b>1,123,589.29</b>	<b>1,108,218.00</b>	<b>15,371.29</b>	<b>1,329,862.00</b>	<b>206,272.71</b>

# Income Statement Report

## Grand Lakes CA

### Operating

October 01, 2017 thru October 31, 2017

	Current Period			Year to Date (10 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Expense</b>								
<b>Contracted Services</b>								
6418 - Fountains/Ponds/Lakes Services	14,669.83	15,673.00	(1,003.17)	175,346.09	156,733.00	18,613.09	188,080.00	12,733.91
6430 - Janitorial Services	0.00	0.00	0.00	75.00	0.00	75.00	0.00	(75.00)
6434 - Pest Control	0.00	1,250.00	(1,250.00)	10,909.75	12,500.00	(1,590.25)	15,000.00	4,090.25
6438 - Pool Management	2,300.00	16,890.00	(14,590.00)	198,247.00	168,899.00	29,348.00	202,679.00	4,432.00
6440 - Safety & Security	29,260.00	29,668.00	(408.00)	249,436.47	296,683.00	(47,246.53)	356,020.00	106,583.53
6495 - Other Contracted Services	0.00	250.00	(250.00)	0.00	2,500.00	(2,500.00)	3,000.00	3,000.00
<b>Total Contracted Services</b>	<b>46,229.83</b>	<b>63,731.00</b>	<b>(17,501.17)</b>	<b>634,014.31</b>	<b>637,315.00</b>	<b>(3,300.69)</b>	<b>764,779.00</b>	<b>130,764.69</b>
<b>Repair &amp; Maintenance</b>								
6515 - Building Repair & Maintenance	515.80	0.00	515.80	515.80	0.00	515.80	0.00	(515.80)
6530 - Common Areas Repair & Maintenance	0.00	500.00	(500.00)	5,068.24	5,000.00	68.24	6,000.00	931.76
6545 - Electrical Supplies/Repair & Maintenance	0.00	1,167.00	(1,167.00)	21,449.48	11,667.00	9,782.48	14,000.00	(7,449.48)
6560 - Fence Repair & Maintenance	2,836.19	4,167.00	(1,330.81)	53,046.16	41,667.00	11,379.16	50,000.00	(3,046.16)
6595 - Gate & Monument Repair & Maintenance	0.00	708.00	(708.00)	1,193.60	7,083.00	(5,889.40)	8,500.00	7,306.40
6600 - General Repair & Maintenance	0.00	3,333.00	(3,333.00)	37,794.54	33,333.00	4,461.54	40,000.00	2,205.46
6640 - Lighting Supplies/Repair & Maintenance	851.96	1,667.00	(815.04)	16,774.94	16,667.00	107.94	20,000.00	3,225.06
6645 - Locks & Keys Repair & Maintenance	0.00	167.00	(167.00)	197.01	1,667.00	(1,469.99)	2,000.00	1,802.99
6655 - Mailbox Repair & Maintenance	0.00	0.00	0.00	5,925.00	0.00	5,925.00	0.00	(5,925.00)
6680 - Painting Services & Supplies	0.00	500.00	(500.00)	27,343.68	5,000.00	22,343.68	6,000.00	(21,343.68)
6685 - Playground Maintenance/Repairs	0.00	2,500.00	(2,500.00)	19,585.95	25,000.00	(5,414.05)	30,000.00	10,414.05
6695 - Plumbing Supplies/Repair & Maintenance	767.99	333.00	434.99	8,974.30	3,333.00	5,641.30	4,000.00	(4,974.30)
6700 - Pool Supplies/Repair & Maintenance	1,047.00	3,500.00	(2,453.00)	26,473.50	35,000.00	(8,526.50)	42,000.00	15,526.50
6705 - Power Washing Services & Supplies	0.00	0.00	0.00	21,138.10	0.00	21,138.10	0.00	(21,138.10)
6710 - Fish Stocking	0.00	667.00	(667.00)	0.00	6,667.00	(6,667.00)	8,000.00	8,000.00
6745 - Signage Repair & Maintenance	0.00	250.00	(250.00)	921.56	2,500.00	(1,578.44)	3,000.00	2,078.44
6750 - Trail Maintenance	0.00	1,000.00	(1,000.00)	0.00	10,000.00	(10,000.00)	12,000.00	12,000.00
6765 - Tennis Court Repair & Maintenance	1,674.30	583.00	1,091.30	5,499.10	5,833.00	(333.90)	7,000.00	1,500.90

# Income Statement Report

## Grand Lakes CA

### Operating

October 01, 2017 thru October 31, 2017

	Current Period			Year to Date (10 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Expense</b>								
<b>Repair &amp; Maintenance</b>								
6770 - Vandalism Repair & Maintenance	0.00	167.00	(167.00)	851.02	1,667.00	(815.98)	2,000.00	1,148.98
<b>Total Repair &amp; Maintenance</b>	<b>7,693.24</b>	<b>21,209.00</b>	<b>(13,515.76)</b>	<b>252,751.98</b>	<b>212,084.00</b>	<b>40,667.98</b>	<b>254,500.00</b>	<b>1,748.02</b>
<b>Professional Services</b>								
7000 - Audit & Tax Services	0.00	350.00	(350.00)	0.00	3,500.00	(3,500.00)	4,200.00	4,200.00
7020 - Legal Services	0.00	667.00	(667.00)	5,049.95	6,667.00	(1,617.05)	8,000.00	2,950.05
7025 - Legal Services - Collections	1,202.68	2,083.00	(880.32)	20,545.75	20,833.00	(287.25)	25,000.00	4,454.25
7035 - Legal Services - Deed Restrictions	0.00	417.00	(417.00)	0.00	4,167.00	(4,167.00)	5,000.00	5,000.00
7040 - Management Fees	5,542.00	5,542.00	0.00	55,420.00	55,420.00	0.00	66,504.00	11,084.00
7095 - Other Professional Services	264.00	0.00	264.00	1,600.00	0.00	1,600.00	0.00	(1,600.00)
<b>Total Professional Services</b>	<b>7,008.68</b>	<b>9,059.00</b>	<b>(2,050.32)</b>	<b>82,615.70</b>	<b>90,587.00</b>	<b>(7,971.30)</b>	<b>108,704.00</b>	<b>26,088.30</b>
<b>Taxes</b>								
9015 - Property/Real Estate Tax	0.00	317.00	(317.00)	3,421.35	3,167.00	254.35	3,800.00	378.65
<b>Total Taxes</b>	<b>0.00</b>	<b>317.00</b>	<b>(317.00)</b>	<b>3,421.35</b>	<b>3,167.00</b>	<b>254.35</b>	<b>3,800.00</b>	<b>378.65</b>
<b>Other Expenses</b>								
9105 - Reserve Contribution Expense	23,402.00	23,402.00	0.00	234,020.00	234,018.00	2.00	280,821.00	46,801.00
<b>Total Other Expenses</b>	<b>23,402.00</b>	<b>23,402.00</b>	<b>0.00</b>	<b>234,020.00</b>	<b>234,018.00</b>	<b>2.00</b>	<b>280,821.00</b>	<b>46,801.00</b>
<b>Total Operating Expense</b>	<b>266,970.48</b>	<b>339,061.00</b>	<b>(72,090.52)</b>	<b>3,453,809.52</b>	<b>3,390,618.00</b>	<b>63,191.52</b>	<b>4,068,741.00</b>	<b>614,931.48</b>
<b>Total Operating Income / (Loss)</b>	<b>20,752.11</b>	<b>646.00</b>	<b>20,106.11</b>	<b>26,383.39</b>	<b>6,442.00</b>	<b>19,941.39</b>	<b>7,729.00</b>	<b>(18,654.39)</b>

# Income Statement Report Grand Lakes CA Reserves

October 01, 2017 thru October 31, 2017

	Current Period			Year to Date (10 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Income</u></b>								
<b>Income</b>								
4905 - Reserve Contribution Income	23,402.00	23,402.00	0.00	234,020.00	234,018.00	2.00	280,821.00	46,801.00
4910 - Interest Earned - Reserve Accounts	1,609.64	0.00	1,609.64	13,832.05	0.00	13,832.05	0.00	(13,832.05)
<b>Total Income</b>	<b>25,011.64</b>	<b>23,402.00</b>	<b>1,609.64</b>	<b>247,852.05</b>	<b>234,018.00</b>	<b>13,834.05</b>	<b>280,821.00</b>	<b>32,968.95</b>
<b>Total Reserves Income</b>	<b>25,011.64</b>	<b>23,402.00</b>	<b>1,609.64</b>	<b>247,852.05</b>	<b>234,018.00</b>	<b>13,834.05</b>	<b>280,821.00</b>	<b>32,968.95</b>
<b><u>Expense</u></b>								
<b>Reserve Expenses</b>								
9800 - Repair & Replacement Expenses	0.00	0.00	0.00	108,419.50	0.00	108,419.50	0.00	(108,419.50)
9924 - Pools & Spas Expenses	0.00	0.00	0.00	65,186.85	0.00	65,186.85	0.00	(65,186.85)
<b>Total Reserve Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>173,606.35</b>	<b>0.00</b>	<b>173,606.35</b>	<b>0.00</b>	<b>(173,606.35)</b>
<b>Total Reserves Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>173,606.35</b>	<b>0.00</b>	<b>173,606.35</b>	<b>0.00</b>	<b>(173,606.35)</b>
<b>Total Reserves Income / (Loss)</b>	<b>25,011.64</b>	<b>23,402.00</b>	<b>1,609.64</b>	<b>74,245.70</b>	<b>234,018.00</b>	<b>(159,772.30)</b>	<b>280,821.00</b>	<b>206,575.30</b>
<b>Total Association Net Income / (Loss)</b>	<b>45,763.75</b>	<b>24,048.00</b>	<b>21,715.75</b>	<b>100,629.09</b>	<b>240,460.00</b>	<b>(139,830.91)</b>	<b>288,550.00</b>	<b>187,920.91</b>