

**Balance Sheet Report**  
**Grand Lakes CA**  
As of October 31, 2016

	<u>Balance Oct 31, 2016</u>	<u>Balance Sep 30, 2016</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Operating Funds</b>			
1000 - PPB CK #4584	175,747.45	77,970.87	97,776.58
1001 - New First Ntl Bank #8346	24,739.91	24,739.91	0.00
1100 - Pacific Premier Bank OP MM- #5499	85,594.99	358,910.54	(273,315.55)
1101 - PPB MM ICS #5499	1,055,368.11	1,405,167.25	(349,799.14)
1102 - New First Natl Bank #7558	69.65	69.65	0.00
1650 - Due To/From Reserves	9,065.52	9,072.42	(6.90)
<b>Total Operating Funds</b>	<b>1,350,585.63</b>	<b>1,875,930.64</b>	<b>(525,345.01)</b>
<b>Reserve Funds</b>			
1326 - PPB MM RSV- #5507	399.75	33,492.68	(33,092.93)
1327 - PPB MM Reserve ICS #5507	1,268,813.73	1,212,104.47	56,709.26
1330 - New First Natl Bank #5909	91,179.56	91,148.59	30.97
1366 - New First CDARS #2673 02/23/17 0.6%	202,089.24	201,986.29	102.95
1367 - New First CDARS #2886 02/23/17 0.6%	202,089.22	201,986.27	102.95
1368 - New First CDARS #3483 02/23/17 0.6%	252,611.55	252,482.86	128.69
1369 - New First CDARS #4237 7/16/17 0.61%	252,319.48	252,188.79	130.69
1370 - New First CDARS #7726 8/24/17 0.65%	202,269.39	202,157.76	111.63
1371 - New First CDARS #4385 6/01/17 0.71%	201,896.67	201,774.96	121.71
1372 - New First CDARS #3663 6/29/17 0.65%	126,191.63	126,121.99	69.64
1373 - New First CDARS #6397 5/4/17 0.64%	201,836.23	201,726.55	109.68
1651 - Due To/From Operating	(9,065.52)	(9,072.42)	6.90
<b>Total Reserve Funds</b>	<b>2,992,630.93</b>	<b>2,968,098.79</b>	<b>24,532.14</b>
<b>Accounts Receivable</b>			
1500 - Residential Assessments Receivable	296,737.54	302,998.34	(6,260.80)
<b>Total Accounts Receivable</b>	<b>296,737.54</b>	<b>302,998.34</b>	<b>(6,260.80)</b>

## Balance Sheet Report

### Grand Lakes CA

As of October 31, 2016

	<u>Balance Oct 31, 2016</u>	<u>Balance Sep 30, 2016</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Other Current Assets</b>			
1600 - Prepaid Insurance	35,486.43	42,583.71	(7,097.28)
1799 - Clearing Account	4,985.86	4,985.86	0.00
<b>Total Other Current Assets</b>	<b>40,472.29</b>	<b>47,569.57</b>	<b>(7,097.28)</b>
<b>Total Assets</b>	<b>4,680,426.39</b>	<b>5,194,597.34</b>	<b>(514,170.95)</b>
<b><u>Liabilities</u></b>			
<b>Liabilities</b>			
2025 - Transfer Fee Payable	1,715.00	1,715.00	0.00
2036 - PMG Collections	21,009.12	19,764.12	1,245.00
2037 - Payment Plan Fees	2,000.00	1,920.00	80.00
2050 - Resident Refunds	116.69	400.87	(284.18)
2395 - Other Accrued Expenses	90,262.68	95,412.80	(5,150.12)
2500 - Deposits Held	1,000.00	1,000.00	0.00
2520 - Rent Deposit	1,000.00	1,000.00	0.00
2550 - Prepaid Assessments	19,659.45	18,450.54	1,208.91
2595 - Deferred Revenue	550,376.70	825,565.03	(275,188.33)
<b>Total Liabilities</b>	<b>687,139.64</b>	<b>965,228.36</b>	<b>(278,088.72)</b>
<b>Total Liabilities</b>	<b>687,139.64</b>	<b>965,228.36</b>	<b>(278,088.72)</b>
<b><u>Owners' Equity</u></b>			
<b>Owners Equity - Prior Years</b>			
3000 - Operating Fund - Prior year	1,127,939.27	1,127,939.27	0.00
<b>Total Owners Equity - Prior Years</b>	<b>1,127,939.27</b>	<b>1,127,939.27</b>	<b>0.00</b>

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As of October 31, 2016

	<u>Balance Oct 31, 2016</u>	<u>Balance Sep 30, 2016</u>	<u>Change</u>
<b><u>Owners' Equity</u></b>			
<b>Operating Reserves - Prior Years</b>			
3025 - Power Washing Reserve - Prior Yrs	(7.90)	0.00	(7.90)
<b>Total Operating Reserves - Prior Years</b>	<u>(7.90)</u>	<u>0.00</u>	<u>(7.90)</u>
<b>Capital Reserves - Prior Years</b>			
3102 - Repair & Replacement Reserve - Prior Yrs	2,875,433.93	2,875,433.93	0.00
3228 - Pools & Spas Reserves - Prior Yrs	(126,830.00)	(126,830.00)	0.00
<b>Total Capital Reserves - Prior Years</b>	<u>2,748,603.93</u>	<u>2,748,603.93</u>	<u>0.00</u>
<b>Total Owners' Equity</b>	<u>3,876,535.30</u>	<u>3,876,543.20</u>	<u>(7.90)</u>
<b>Net Income / (Loss)</b>	<u>116,751.45</u>	<u>352,825.78</u>	<u>(236,074.33)</u>
<b>Total Liabilities and Equity</b>	<u>4,680,426.39</u>	<u>5,194,597.34</u>	<u>(514,170.95)</u>

# Income Statement Report

## Grand Lakes CA

### Operating

October 01, 2016 thru October 31, 2016

	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>								
4000 - Residential Assessments	237,380.00	237,120.00	260.00	2,373,800.00	2,371,200.00	2,600.00	2,845,440.00	471,640.00
4010 - Residential Assessments 11	0.00	0.00	0.00	12,578.45	0.00	12,578.45	0.00	(12,578.45)
4016 - Force Mow Income	0.00	42.00	(42.00)	0.00	417.00	(417.00)	500.00	500.00
4070 - Reimbursement	0.00	53,592.00	(53,592.00)	503,060.31	535,917.00	(32,856.69)	643,100.00	140,039.69
4130 - Commercial Assessments	37,808.33	37,808.00	0.33	378,083.30	378,083.00	0.30	453,700.00	75,616.70
4220 - Gate & Access Fees	0.00	417.00	(417.00)	0.00	4,167.00	(4,167.00)	5,000.00	5,000.00
4700 - Collection Processing Fees	0.00	392.00	(392.00)	0.00	3,917.00	(3,917.00)	4,700.00	4,700.00
4710 - Late Fees & Interest	2,102.80	417.00	1,685.80	65,337.43	4,167.00	61,170.43	5,000.00	(60,337.43)
4720 - Legal Reimbursements	1,053.21	167.00	886.21	16,560.19	1,667.00	14,893.19	2,000.00	(14,560.19)
4900 - Interest Earned - Operating Accounts	287.06	0.00	287.06	4,285.05	0.00	4,285.05	0.00	(4,285.05)
<b>Total Income</b>	<b>278,631.40</b>	<b>329,955.00</b>	<b>(51,323.60)</b>	<b>3,353,704.73</b>	<b>3,299,535.00</b>	<b>54,169.73</b>	<b>3,959,440.00</b>	<b>605,735.27</b>
<b>Total Operating Income</b>	<b>278,631.40</b>	<b>329,955.00</b>	<b>(51,323.60)</b>	<b>3,353,704.73</b>	<b>3,299,535.00</b>	<b>54,169.73</b>	<b>3,959,440.00</b>	<b>605,735.27</b>
<b><u>Expense</u></b>								
<b>Administrative</b>								
5000 - General Administrative	0.00	100.00	(100.00)	530.78	1,000.00	(469.22)	1,200.00	669.22
5005 - Application/Processing	0.00	167.00	(167.00)	850.00	1,667.00	(817.00)	2,000.00	1,150.00
5010 - Bad Debt	3,522.51	417.00	3,105.51	12,259.73	4,167.00	8,092.73	5,000.00	(7,259.73)
5015 - Bank Charges	0.00	33.00	(33.00)	372.15	333.00	39.15	400.00	27.85
5025 - Billing/Collections	0.00	1,583.00	(1,583.00)	15,820.89	15,833.00	(12.11)	19,000.00	3,179.11
5035 - Decorations	8,861.00	1,417.00	7,444.00	16,475.53	14,167.00	2,308.53	17,000.00	524.47
5075 - Meeting Expense	0.00	125.00	(125.00)	250.00	1,250.00	(1,000.00)	1,500.00	1,250.00
5090 - Office Supplies	0.00	333.00	(333.00)	1,221.54	3,333.00	(2,111.46)	4,000.00	2,778.46
5100 - Records Storage	2,175.00	200.00	1,975.00	3,085.00	2,000.00	1,085.00	2,400.00	(685.00)
5105 - Reserve Studies	2,400.00	0.00	2,400.00	2,400.00	0.00	2,400.00	0.00	(2,400.00)
5115 - Web Site Maintenance	0.00	67.00	(67.00)	719.40	667.00	52.40	800.00	80.60
5195 - Other Administrative Services	0.00	0.00	0.00	375.00	0.00	375.00	0.00	(375.00)

# Income Statement Report

## Grand Lakes CA

### Operating

October 01, 2016 thru October 31, 2016

	Current Period			Year to Date (10 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Expense</b>								
<b>Administrative</b>								
5200 - Community Events	9,115.90	5,500.00	3,615.90	41,048.71	55,000.00	(13,951.29)	66,000.00	24,951.29
5210 - Printing & Copying	0.00	533.00	(533.00)	3,576.34	5,333.00	(1,756.66)	6,400.00	2,823.66
5215 - Postage	0.00	1,083.00	(1,083.00)	10,007.45	10,833.00	(825.55)	13,000.00	2,992.55
<b>Total Administrative</b>	<b>26,074.41</b>	<b>11,558.00</b>	<b>14,516.41</b>	<b>108,992.52</b>	<b>115,583.00</b>	<b>(6,590.48)</b>	<b>138,700.00</b>	<b>29,707.48</b>
<b>Insurance</b>								
5460 - Property Insurance Premiums	7,097.28	5,118.00	1,979.28	60,525.87	51,184.00	9,341.87	61,421.00	895.13
<b>Total Insurance</b>	<b>7,097.28</b>	<b>5,118.00</b>	<b>1,979.28</b>	<b>60,525.87</b>	<b>51,184.00</b>	<b>9,341.87</b>	<b>61,421.00</b>	<b>895.13</b>
<b>Utilities</b>								
6000 - Electric Service	57,828.96	52,917.00	4,911.96	530,472.79	529,167.00	1,305.79	635,000.00	104,527.21
6025 - Water Service	25,304.50	19,921.00	5,383.50	205,942.55	199,208.00	6,734.55	239,049.00	33,106.45
6040 - Bundled Telecom Services	0.00	0.00	0.00	249.00	0.00	249.00	0.00	(249.00)
6050 - Telephone Service	1,392.57	1,000.00	392.57	11,257.78	10,000.00	1,257.78	12,000.00	742.22
6055 - Internet Service	332.89	417.00	(84.11)	2,970.78	4,167.00	(1,196.22)	5,000.00	2,029.22
6075 - Other Utility Expenses	49,336.10	17,500.00	31,836.10	179,037.99	175,000.00	4,037.99	210,000.00	30,962.01
<b>Total Utilities</b>	<b>134,195.02</b>	<b>91,755.00</b>	<b>42,440.02</b>	<b>929,930.89</b>	<b>917,542.00</b>	<b>12,388.89</b>	<b>1,101,049.00</b>	<b>171,118.11</b>
<b>Landscaping</b>								
6100 - Grounds & Landscaping - Contract	86,572.36	61,178.00	25,394.36	695,769.07	611,788.00	83,981.07	734,146.00	38,376.93
6110 - Landscape Replacement & Installation	2,078.10	0.00	2,078.10	(11.00)	0.00	(11.00)	0.00	11.00
6115 - 7M Shared Median	518.00	518.00	0.00	5,180.00	5,180.00	0.00	6,216.00	1,036.00
6140 - Force Mow	0.00	83.00	(83.00)	162.00	833.00	(671.00)	1,000.00	838.00
6150 - Seasonal Color/Plantings	750.00	9,417.00	(8,667.00)	70,679.75	94,167.00	(23,487.25)	113,000.00	42,320.25
6155 - Sod/Seed	3,643.50	0.00	3,643.50	3,643.50	0.00	3,643.50	0.00	(3,643.50)
6160 - Tree Maintenance	210.00	9,083.00	(8,873.00)	109,935.20	90,833.00	19,102.20	109,000.00	(935.20)
6165 - Tree Removal	5,437.00	1,667.00	3,770.00	27,156.75	16,667.00	10,489.75	20,000.00	(7,156.75)
6199 - Landscape Other	5,312.10	2,083.00	3,229.10	60,351.56	20,833.00	39,518.56	25,000.00	(35,351.56)

# Income Statement Report Grand Lakes CA Operating

October 01, 2016 thru October 31, 2016

	Current Period			Year to Date (10 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Expense</b>								
<b>Landscaping</b>								
6200 - Irrigation Repair & Maintenance	30,974.48	14,500.00	16,474.48	150,568.20	145,000.00	5,568.20	174,000.00	23,431.80
<b>Total Landscaping</b>	<b>135,495.54</b>	<b>98,529.00</b>	<b>36,966.54</b>	<b>1,123,435.03</b>	<b>985,301.00</b>	<b>138,134.03</b>	<b>1,182,362.00</b>	<b>58,926.97</b>
<b>Contracted Services</b>								
6418 - Fountains/Ponds/Lakes Services	24,513.28	15,673.00	8,840.28	184,991.28	156,733.00	28,258.28	188,080.00	3,088.72
6430 - Janitorial Services	0.00	125.00	(125.00)	0.00	1,250.00	(1,250.00)	1,500.00	1,500.00
6434 - Pest Control	1,374.00	1,250.00	124.00	8,528.50	12,500.00	(3,971.50)	15,000.00	6,471.50
6438 - Pool Management	3,836.00	16,890.00	(13,054.00)	199,632.00	168,899.00	30,733.00	202,679.00	3,047.00
6440 - Safety & Security	80,210.00	28,508.00	51,702.00	289,554.50	285,083.00	4,471.50	342,100.00	52,545.50
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>109,933.28</b>	<b>62,696.00</b>	<b>47,237.28</b>	<b>682,706.28</b>	<b>626,965.00</b>	<b>55,741.28</b>	<b>752,359.00</b>	<b>69,652.72</b>
<b>Repair &amp; Maintenance</b>								
6510 - Putting Green Maintenance	0.00	2,083.00	(2,083.00)	0.00	20,833.00	(20,833.00)	25,000.00	25,000.00
6515 - Building Repair & Maintenance	275.40	0.00	275.40	275.40	0.00	275.40	0.00	(275.40)
6530 - Common Areas Repair & Maintenance	0.00	500.00	(500.00)	3,053.42	5,000.00	(1,946.58)	6,000.00	2,946.58
6545 - Electrical Supplies/Repair & Maintenance	642.00	1,167.00	(525.00)	9,059.00	11,667.00	(2,608.00)	14,000.00	4,941.00
6560 - Fence Repair & Maintenance	12,250.00	5,417.00	6,833.00	12,725.00	54,167.00	(41,442.00)	65,000.00	52,275.00
6580 - Foundation Repair & Maintenance	0.00	0.00	0.00	4,680.92	0.00	4,680.92	0.00	(4,680.92)
6585 - Fountain/Pond/Lake Repair & Maintenance	19,747.44	0.00	19,747.44	19,747.44	0.00	19,747.44	0.00	(19,747.44)
6595 - Gate & Monument Repair & Maintenance	3,730.83	833.00	2,897.83	5,355.83	8,333.00	(2,977.17)	10,000.00	4,644.17
6600 - General Repair & Maintenance	28,591.42	3,333.00	25,258.42	69,589.56	33,333.00	36,256.56	40,000.00	(29,589.56)
6605 - Generator Repair & Maintenance	175.71	0.00	175.71	175.71	0.00	175.71	0.00	(175.71)
6640 - Lighting Supplies/Repair & Maintenance	2,126.02	1,667.00	459.02	18,159.24	16,667.00	1,492.24	20,000.00	1,840.76
6645 - Locks & Keys Repair & Maintenance	192.50	833.00	(640.50)	590.11	8,333.00	(7,742.89)	10,000.00	9,409.89
6680 - Painting Services & Supplies	3,500.00	833.00	2,667.00	3,500.00	8,333.00	(4,833.00)	10,000.00	6,500.00
6685 - Playground Maintenance/Repairs	591.72	3,994.00	(3,402.28)	17,088.44	39,937.00	(22,848.56)	47,924.00	30,835.56
6695 - Plumbing Supplies/Repair & Maintenance	0.00	333.00	(333.00)	604.13	3,333.00	(2,728.87)	4,000.00	3,395.87

# Income Statement Report

## Grand Lakes CA

### Operating

October 01, 2016 thru October 31, 2016

	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>								
6700 - Pool Supplies/Repair & Maintenance	6,755.00	3,500.00	3,255.00	58,793.53	35,000.00	23,793.53	42,000.00	(16,793.53)
6705 - Power Washing Services & Supplies	9,445.00	0.00	9,445.00	9,445.00	0.00	9,445.00	0.00	(9,445.00)
6710 - Fish Stocking	0.00	1,000.00	(1,000.00)	0.00	10,000.00	(10,000.00)	12,000.00	12,000.00
6745 - Signage Repair & Maintenance	0.00	250.00	(250.00)	0.00	2,500.00	(2,500.00)	3,000.00	3,000.00
6750 - Trail Maintenance	0.00	1,000.00	(1,000.00)	1,333.00	10,000.00	(8,667.00)	12,000.00	10,667.00
6765 - Tennis Court Repair & Maintenance	803.00	583.00	220.00	11,640.08	5,833.00	5,807.08	7,000.00	(4,640.08)
6770 - Vandalism Repair & Maintenance	463.33	167.00	296.33	463.33	1,667.00	(1,203.67)	2,000.00	1,536.67
<b>Total Repair &amp; Maintenance</b>	<b>89,289.37</b>	<b>27,493.00</b>	<b>61,796.37</b>	<b>246,279.14</b>	<b>274,936.00</b>	<b>(28,656.86)</b>	<b>329,924.00</b>	<b>83,644.86</b>
<b>Professional Services</b>								
7000 - Audit & Tax Services	2,400.00	350.00	2,050.00	2,400.00	3,500.00	(1,100.00)	4,200.00	1,800.00
7020 - Legal Services	4,076.44	667.00	3,409.44	21,366.77	6,667.00	14,699.77	8,000.00	(13,366.77)
7025 - Legal Services - Collections	1,724.88	2,083.00	(358.12)	12,828.37	20,833.00	(8,004.63)	25,000.00	12,171.63
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	0.00	25.00	(25.00)	0.00	250.00	(250.00)	300.00	300.00
<b>Total Professional Services</b>	<b>13,743.32</b>	<b>9,084.00</b>	<b>4,659.32</b>	<b>92,015.14</b>	<b>90,837.00</b>	<b>1,178.14</b>	<b>109,004.00</b>	<b>16,988.86</b>
<b>Taxes</b>								
9015 - Property/Real Estate Tax	0.00	317.00	(317.00)	3,070.01	3,167.00	(96.99)	3,800.00	729.99
<b>Total Taxes</b>	<b>0.00</b>	<b>317.00</b>	<b>(317.00)</b>	<b>3,070.01</b>	<b>3,167.00</b>	<b>(96.99)</b>	<b>3,800.00</b>	<b>729.99</b>
<b>Other Expenses</b>								
9105 - Reserve Contribution Expense	23,401.75	23,402.00	(0.25)	234,017.50	234,018.00	(0.50)	280,821.00	46,803.50
<b>Total Other Expenses</b>	<b>23,401.75</b>	<b>23,402.00</b>	<b>(0.25)</b>	<b>234,017.50</b>	<b>234,018.00</b>	<b>(0.50)</b>	<b>280,821.00</b>	<b>46,803.50</b>
<b>Total Operating Expense</b>	<b>539,229.97</b>	<b>329,952.00</b>	<b>209,277.97</b>	<b>3,480,972.38</b>	<b>3,299,533.00</b>	<b>181,439.38</b>	<b>3,959,440.00</b>	<b>478,467.62</b>
<b>Total Operating Income / (Loss)</b>	<b>(260,598.57)</b>	<b>3.00</b>	<b>(260,601.57)</b>	<b>(127,267.65)</b>	<b>2.00</b>	<b>(127,269.65)</b>	<b>0.00</b>	<b>127,267.65</b>

# Income Statement Report Grand Lakes CA Reserves

October 01, 2016 thru October 31, 2016

	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	23,401.75	23,401.75	0.00	234,017.50	234,017.50	0.00	280,821.00	46,803.50
4910 - Interest Earned - Reserve Accounts	1,123.49	0.00	1,123.49	10,002.60	0.00	10,002.60	0.00	(10,002.60)
<b>Total Income</b>	<b>24,525.24</b>	<b>23,401.75</b>	<b>1,123.49</b>	<b>244,020.10</b>	<b>234,017.50</b>	<b>10,002.60</b>	<b>280,821.00</b>	<b>36,800.90</b>
<b>Total Reserves Income</b>	<b>24,525.24</b>	<b>23,401.75</b>	<b>1,123.49</b>	<b>244,020.10</b>	<b>234,017.50</b>	<b>10,002.60</b>	<b>280,821.00</b>	<b>36,800.90</b>
<b><u>Expense</u></b>								
<b>Utilities</b>								
6025 - Water Service	1.00	0.00	1.00	1.00	0.00	1.00	0.00	(1.00)
<b>Total Utilities</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>(1.00)</b>
<b>Total Reserves Expense</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>(1.00)</b>
<b>Total Reserves Income / (Loss)</b>	<b>24,524.24</b>	<b>23,401.75</b>	<b>1,122.49</b>	<b>244,019.10</b>	<b>234,017.50</b>	<b>10,001.60</b>	<b>280,821.00</b>	<b>36,801.90</b>
<b>Total Association Net Income / (Loss)</b>	<b>(236,074.33)</b>	<b>23,404.75</b>	<b>(259,479.08)</b>	<b>116,751.45</b>	<b>234,019.50</b>	<b>(117,268.05)</b>	<b>280,821.00</b>	<b>164,069.55</b>