

Balance Sheet Report Grand Lakes CA

As of November 30, 2019

	<u>Balance Nov 30, 2019</u>	<u>Balance Oct 31, 2019</u>	<u>Change</u>
<u>Assets</u>			
Operating Funds			
1000 - PPB CK #4584	703,135.34	93,063.31	610,072.03
1001 - New First Ntl Bank #8346	29,222.10	29,222.10	0.00
1100 - Pacific Premier Bank OP MM- #5499	3,561.40	3,550.77	10.63
1101 - PPB MM ICS #499	793,659.61	1,393,443.73	(599,784.12)
1102 - New First Natl Bank #7558	69.65	69.65	0.00
1650 - Due To/From Reserves	411,649.51	411,649.51	0.00
Total Operating Funds	1,941,297.61	1,930,999.07	10,298.54
Reserve Funds			
1326 - PPB MM RSV- #5507	179,730.57	152,264.35	27,466.22
1327 - PPB MM Reserve ICS #507	1,311,926.73	1,311,711.16	215.57
1330 - New First Natl Bank #5909	1,239,895.57	1,238,911.23	984.34
1388 - NFB CDAR 2988 1.5% 05/28/2020	209,205.45	208,947.69	257.76
1389 - NFB CDAR 8922 1.6% 04/30/2020	209,025.83	208,751.13	274.70
1390 - NFB CDAR 8918 1.5% 06/25/2020	130,733.34	130,572.26	161.08
1651 - Due To/From Operating	(411,649.51)	(411,649.51)	0.00
Total Reserve Funds	2,868,867.98	2,839,508.31	29,359.67
Accounts Receivable			
1500 - Residential Assessments Receivable	287,736.58	281,786.03	5,950.55
Total Accounts Receivable	287,736.58	281,786.03	5,950.55
Other Current Assets			
1600 - Prepaid Insurance	55,533.34	61,086.67	(5,553.33)
1640 - Other Prepaid Expenses	0.00	35,470.54	(35,470.54)
Total Other Current Assets	55,533.34	96,557.21	(41,023.87)
Total Assets	5,153,435.51	5,148,850.62	4,584.89

Balance Sheet Report

Grand Lakes CA

As of November 30, 2019

	<u>Balance Nov 30, 2019</u>	<u>Balance Oct 31, 2019</u>	<u>Change</u>
<u>Liabilities</u>			
Liabilities			
2015 - Returned Check Fee Payable	30.00	0.00	30.00
2036 - PMG Collections	25,255.30	23,570.30	1,685.00
2037 - Payment Plan Fees	1,350.00	1,350.00	0.00
2050 - Resident Refunds	76.43	50.00	26.43
2060 - Insurance Payable	66,640.00	66,640.00	0.00
2395 - Other Accrued Expenses	229,277.49	195,910.22	33,367.27
2500 - Deposits Held	2,000.00	2,000.00	0.00
2550 - Prepaid Assessments	132,571.00	48,740.61	83,830.39
2595 - Deferred Revenue	300,846.85	601,694.70	(300,847.85)
Total Liabilities	758,047.07	939,955.83	(181,908.76)
Total Liabilities	758,047.07	939,955.83	(181,908.76)
<u>Owners' Equity</u>			
Owners Equity - Prior Years			
3000 - Operating Fund - Prior year	1,553,464.11	1,553,464.11	0.00
3005 - Equity Adjustments - Prior Periods	(5,220.00)	(5,220.00)	0.00
Total Owners Equity - Prior Years	1,548,244.11	1,548,244.11	0.00
Capital Reserves - Prior Years			
3102 - Repair & Replacement Reserve - Prior Yrs	3,084,128.73	3,084,128.73	0.00
Total Capital Reserves - Prior Years	3,084,128.73	3,084,128.73	0.00
Total Owners' Equity	4,632,372.84	4,632,372.84	0.00
Net Income / (Loss)	(236,984.40)	(423,478.05)	186,493.65
Total Liabilities and Equity	5,153,435.51	5,148,850.62	4,584.89

Income Statement Report

Grand Lakes CA

Operating

November 01, 2019 thru November 30, 2019

	Current Period			Year to Date (11 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Income								
Income								
4000 - Residential Assessments	262,488.00	262,488.00	0.00	2,887,363.00	2,887,363.00	0.00	3,149,850.00	262,487.00
4016 - Force Mow Income	0.00	21.00	(21.00)	0.00	229.00	(229.00)	250.00	250.00
4070 - Reimbursement	47,846.73	31,055.00	16,791.73	342,846.63	341,605.00	1,241.63	372,660.00	29,813.37
4130 - Commercial Assessments	38,359.85	41,391.00	(3,031.15)	410,870.61	455,296.00	(44,425.39)	496,686.00	85,815.39
4250 - Pool Fees	25.00	9.00	16.00	1,125.00	92.00	1,033.00	100.00	(1,025.00)
4710 - Late Fees & Interest	2,204.02	1,250.00	954.02	53,927.64	13,750.00	40,177.64	15,000.00	(38,927.64)
4720 - Legal Reimbursements	4,173.00	834.00	3,339.00	16,686.04	9,167.00	7,519.04	10,000.00	(6,686.04)
4835 - Miscellaneous Income	9.98	0.00	9.98	93.01	0.00	93.01	0.00	(93.01)
4900 - Interest Earned - Operating Accounts	226.51	291.00	(64.49)	4,901.60	3,208.00	1,693.60	3,500.00	(1,401.60)
Total Income	355,333.09	337,339.00	17,994.09	3,717,813.53	3,710,710.00	7,103.53	4,048,046.00	330,232.47
Total Operating Income	355,333.09	337,339.00	17,994.09	3,717,813.53	3,710,710.00	7,103.53	4,048,046.00	330,232.47
Expense								
Administrative								
5000 - General Administrative	0.00	159.00	(159.00)	1,903.06	1,742.00	161.06	1,900.00	(3.06)
5005 - Application/Processing	0.00	316.00	(316.00)	4,175.00	3,483.00	692.00	3,800.00	(375.00)
5010 - Bad Debt	28.80	416.00	(387.20)	9,331.76	4,583.00	4,748.76	5,000.00	(4,331.76)
5015 - Bank Charges	0.00	34.00	(34.00)	0.00	367.00	(367.00)	400.00	400.00
5025 - Billing/Collections	0.00	1,666.00	(1,666.00)	20,079.30	18,333.00	1,746.30	20,000.00	(79.30)
5027 - Committees	0.00	125.00	(125.00)	0.00	1,375.00	(1,375.00)	1,500.00	1,500.00
5035 - Decorations	0.00	1,477.00	(1,477.00)	17,341.50	16,248.00	1,093.50	17,725.00	383.50
5075 - Meeting Expense	0.00	84.00	(84.00)	2,122.00	917.00	1,205.00	1,000.00	(1,122.00)
5090 - Office Supplies	0.00	250.00	(250.00)	1,261.94	2,750.00	(1,488.06)	3,000.00	1,738.06
5100 - Records Storage	0.00	250.00	(250.00)	6,559.94	2,750.00	3,809.94	3,000.00	(3,559.94)
5115 - Web Site Maintenance	0.00	66.00	(66.00)	947.40	733.00	214.40	800.00	(147.40)
5195 - Other Administrative Services	0.00	200.00	(200.00)	285.00	2,200.00	(1,915.00)	2,400.00	2,115.00
5200 - Community Events	5,876.28	4,166.00	1,710.28	41,468.61	45,833.00	(4,364.39)	50,000.00	8,531.39

Income Statement Report

Grand Lakes CA

Operating

November 01, 2019 thru November 30, 2019

	Current Period			Year to Date (11 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Expense								
Administrative								
5210 - Printing & Copying	0.00	1,000.00	(1,000.00)	14,022.95	11,000.00	3,022.95	12,000.00	(2,022.95)
5215 - Postage	0.00	1,250.00	(1,250.00)	12,424.39	13,750.00	(1,325.61)	15,000.00	2,575.61
Total Administrative	5,905.08	11,459.00	(5,553.92)	131,922.85	126,064.00	5,858.85	137,525.00	5,602.15
Insurance								
5460 - Property Insurance Premiums	5,553.33	5,509.00	44.33	58,323.67	60,601.00	(2,277.33)	66,110.00	7,786.33
Total Insurance	5,553.33	5,509.00	44.33	58,323.67	60,601.00	(2,277.33)	66,110.00	7,786.33
Utilities								
6000 - Electric Service	14,815.83	14,584.00	231.83	179,119.92	160,417.00	18,702.92	175,000.00	(4,119.92)
6025 - Water Service	21,044.96	33,334.00	(12,289.04)	392,087.22	366,667.00	25,420.22	400,000.00	7,912.78
6050 - Telephone Service	1,077.43	1,334.00	(256.57)	11,765.79	14,667.00	(2,901.21)	16,000.00	4,234.21
6055 - Internet Service	456.79	559.00	(102.21)	4,910.49	6,142.00	(1,231.51)	6,700.00	1,789.51
6075 - Other Utility Expenses	31,995.00	31,250.00	745.00	384,663.15	343,750.00	40,913.15	375,000.00	(9,663.15)
Total Utilities	69,390.01	81,061.00	(11,670.99)	972,546.57	891,643.00	80,903.57	972,700.00	153.43
Landscaping								
6100 - Grounds & Landscaping - Contract	32,176.64	68,750.00	(36,573.36)	788,346.24	756,250.00	32,096.24	825,000.00	36,653.76
6110 - Landscape Replacement & Installatio	0.00	834.00	(834.00)	6,538.90	9,167.00	(2,628.10)	10,000.00	3,461.10
6115 - 7M Shared Median	518.00	518.00	0.00	5,698.00	5,698.00	0.00	6,216.00	518.00
6140 - Force Mow	0.00	41.00	(41.00)	312.00	458.00	(146.00)	500.00	188.00
6145 - Mulch	0.00	3,334.00	(3,334.00)	10,080.00	36,667.00	(26,587.00)	40,000.00	29,920.00
6150 - Seasonal Color/Plantings	0.00	11,564.00	(11,564.00)	94,845.50	127,199.00	(32,353.50)	138,762.00	43,916.50
6160 - Tree Maintenance	0.00	12,500.00	(12,500.00)	216,626.50	137,500.00	79,126.50	150,000.00	(66,626.50)
6165 - Tree Removal	0.00	1,684.00	(1,684.00)	8,637.95	18,517.00	(9,879.05)	20,200.00	11,562.05
6199 - Landscape Other	0.00	416.00	(416.00)	1,960.29	4,583.00	(2,622.71)	5,000.00	3,039.71
6200 - Irrigation Repair & Maintenance	0.00	12,500.00	(12,500.00)	119,988.51	137,500.00	(17,511.49)	150,000.00	30,011.49
Total Landscaping	32,694.64	112,141.00	(79,446.36)	1,253,033.89	1,233,539.00	19,494.89	1,345,678.00	92,644.11

Income Statement Report

Grand Lakes CA

Operating

November 01, 2019 thru November 30, 2019

	Current Period			Year to Date (11 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Expense								
Contracted Services								
6418 - Fountains/Ponds/Lakes Services	8,420.00	6,666.00	1,754.00	83,920.00	73,333.00	10,587.00	80,000.00	(3,920.00)
6434 - Pest Control	2,765.00	1,250.00	1,515.00	23,374.56	13,750.00	9,624.56	15,000.00	(8,374.56)
6438 - Pool Management	3,555.00	20,834.00	(17,279.00)	241,337.78	229,167.00	12,170.78	250,000.00	8,662.22
6440 - Safety & Security	31,629.00	31,344.00	285.00	311,587.79	344,784.00	(33,196.21)	376,128.00	64,540.21
Total Contracted Services	46,369.00	60,094.00	(13,725.00)	660,220.13	661,034.00	(813.87)	721,128.00	60,907.87
Repair & Maintenance								
6530 - Common Areas Repair & Maintenance	0.00	625.00	(625.00)	5,597.25	6,875.00	(1,277.75)	7,500.00	1,902.75
6545 - Electrical Supplies/Repair & Maintenance	0.00	834.00	(834.00)	1,116.72	9,167.00	(8,050.28)	10,000.00	8,883.28
6560 - Fence Repair & Maintenance	0.00	5,834.00	(5,834.00)	11,582.53	64,167.00	(52,584.47)	70,000.00	58,417.47
6585 - Fountain/Pond/Lake Repair & Maintenance	0.00	9,584.00	(9,584.00)	131,830.21	105,417.00	26,413.21	115,000.00	(16,830.21)
6595 - Gate & Monument Repair & Maintenance	0.00	666.00	(666.00)	1,690.00	7,333.00	(5,643.00)	8,000.00	6,310.00
6600 - General Repair & Maintenance	(14.54)	2,056.00	(2,070.54)	24,940.01	22,610.00	2,330.01	24,665.00	(275.01)
6640 - Lighting Supplies/Repair & Maintenance	0.00	1,750.00	(1,750.00)	15,259.77	19,250.00	(3,990.23)	21,000.00	5,740.23
6645 - Locks & Keys Repair & Maintenance	0.00	166.00	(166.00)	0.00	1,833.00	(1,833.00)	2,000.00	2,000.00
6680 - Painting Services & Supplies	0.00	500.00	(500.00)	14,445.00	5,500.00	8,945.00	6,000.00	(8,445.00)
6685 - Playground Maintenance/Repairs	0.00	750.00	(750.00)	13,104.57	8,250.00	4,854.57	9,000.00	(4,104.57)
6695 - Plumbing Supplies/Repair & Maintenance	0.00	334.00	(334.00)	0.00	3,667.00	(3,667.00)	4,000.00	4,000.00
6700 - Pool Supplies/Repair & Maintenance	0.00	2,916.00	(2,916.00)	30,409.94	32,083.00	(1,673.06)	35,000.00	4,590.06
6705 - Power Washing Services & Supplies	5,185.00	2,084.00	3,101.00	10,210.00	22,917.00	(12,707.00)	25,000.00	14,790.00
6710 - Fish Stocking	0.00	834.00	(834.00)	9,370.50	9,167.00	203.50	10,000.00	629.50
6745 - Signage Repair & Maintenance	0.00	125.00	(125.00)	0.00	1,375.00	(1,375.00)	1,500.00	1,500.00
6750 - Trail Maintenance	0.00	834.00	(834.00)	0.00	9,167.00	(9,167.00)	10,000.00	10,000.00
6765 - Tennis Court Repair & Maintenance	0.00	584.00	(584.00)	2,143.22	6,417.00	(4,273.78)	7,000.00	4,856.78
6770 - Vandalism Repair & Maintenance	0.00	166.00	(166.00)	55.00	1,833.00	(1,778.00)	2,000.00	1,945.00
Total Repair & Maintenance	5,170.46	30,642.00	(25,471.54)	271,754.72	337,028.00	(65,273.28)	367,665.00	95,910.28