

## 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>
<b><u>Assets</u></b>			
<b>Operating Funds</b>			
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
<b>Total Operating Funds</b>	<b>1,941,297.61</b>	<b>1,930,999.07</b>	<b>10,298.54</b>
<b>Reserve Funds</b>			
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
<b>Total Reserve Funds</b>	<b>2,868,867.98</b>	<b>2,839,508.31</b>	<b>29,359.67</b>
<b>Accounts Receivable</b>			
1500 - Residential Assessments Receivable	287,736.58	281,786.03	5,950.55
<b>Total Accounts Receivable</b>	<b>287,736.58</b>	<b>281,786.03</b>	<b>5,950.55</b>
<b>Other Current Assets</b>			
1600 - Prepaid Insurance	55,533.34	61,086.67	(5,553.33)
1640 - Other Prepaid Expenses	0.00	35,470.54	(35,470.54)
<b>Total Other Current Assets</b>	<b>55,533.34</b>	<b>96,557.21</b>	<b>(41,023.87)</b>
<b>Total Assets</b>	<b>5,153,435.51</b>	<b>5,148,850.62</b>	<b>4,584.89</b>

# 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>
<b><u>Liabilities</u></b>			
<b>Liabilities</b>			
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)
<b>Total Liabilities</b>	<b>758,047.07</b>	<b>939,955.83</b>	<b>(181,908.76)</b>
<b>Total Liabilities</b>	<b>758,047.07</b>	<b>939,955.83</b>	<b>(181,908.76)</b>
<b><u>Owners' Equity</u></b>			
<b>Owners Equity - Prior Years</b>			
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
<b>Total Owners Equity - Prior Years</b>	<b>1,548,244.11</b>	<b>1,548,244.11</b>	<b>0.00</b>
<b>Capital Reserves - Prior Years</b>			
3102 - Repair & Replacement Reserve - Prior Yrs	3,084,128.73	3,084,128.73	0.00
<b>Total Capital Reserves - Prior Years</b>	<b>3,084,128.73</b>	<b>3,084,128.73</b>	<b>0.00</b>
<b>Total Owners' Equity</b>	<b>4,632,372.84</b>	<b>4,632,372.84</b>	<b>0.00</b>
<b>Net Income / (Loss)</b>	<b>(236,984.40)</b>	<b>(423,478.05)</b>	<b>186,493.65</b>
<b>Total Liabilities and Equity</b>	<b>5,153,435.51</b>	<b>5,148,850.62</b>	<b>4,584.89</b>

# 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		
<b>Income</b>								
<b>Income</b>								
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)
<b>Total Income</b>	<b>355,333.09</b>	<b>337,339.00</b>	<b>17,994.09</b>	<b>3,717,813.53</b>	<b>3,710,710.00</b>	<b>7,103.53</b>	<b>4,048,046.00</b>	<b>330,232.47</b>
<b>Total Operating Income</b>	<b>355,333.09</b>	<b>337,339.00</b>	<b>17,994.09</b>	<b>3,717,813.53</b>	<b>3,710,710.00</b>	<b>7,103.53</b>	<b>4,048,046.00</b>	<b>330,232.47</b>
<b>Expense</b>								
<b>Administrative</b>								
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		
<b><u>Expense</u></b>								
<b>Administrative</b>								
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
<b>Total Administrative</b>	<b>5,905.08</b>	<b>11,459.00</b>	<b>(5,553.92)</b>	<b>131,922.85</b>	<b>126,064.00</b>	<b>5,858.85</b>	<b>137,525.00</b>	<b>5,602.15</b>
<b>Insurance</b>								
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
<b>Total Insurance</b>	<b>5,553.33</b>	<b>5,509.00</b>	<b>44.33</b>	<b>58,323.67</b>	<b>60,601.00</b>	<b>(2,277.33)</b>	<b>66,110.00</b>	<b>7,786.33</b>
<b>Utilities</b>								
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)
<b>Total Utilities</b>	<b>69,390.01</b>	<b>81,061.00</b>	<b>(11,670.99)</b>	<b>972,546.57</b>	<b>891,643.00</b>	<b>80,903.57</b>	<b>972,700.00</b>	<b>153.43</b>
<b>Landscaping</b>								
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
<b>Total Landscaping</b>	<b>32,694.64</b>	<b>112,141.00</b>	<b>(79,446.36)</b>	<b>1,253,033.89</b>	<b>1,233,539.00</b>	<b>19,494.89</b>	<b>1,345,678.00</b>	<b>92,644.11</b>

# 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		
<b>Expense</b>								
<b>Contracted Services</b>								
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
<b>Total Contracted Services</b>	<b>46,369.00</b>	<b>60,094.00</b>	<b>(13,725.00)</b>	<b>660,220.13</b>	<b>661,034.00</b>	<b>(813.87)</b>	<b>721,128.00</b>	<b>60,907.87</b>
<b>Repair &amp; Maintenance</b>								
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
<b>Total Repair &amp; Maintenance</b>	<b>5,170.46</b>	<b>30,642.00</b>	<b>(25,471.54)</b>	<b>271,754.72</b>	<b>337,028.00</b>	<b>(65,273.28)</b>	<b>367,665.00</b>	<b>95,910.28</b>

# 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		
<b>Expense</b>								
<b>Professional Services</b>								
7000 - Audit & Tax Services	0.00	350.00	(350.00)	50.00	3,850.00	(3,800.00)	4,200.00	4,150.00
7020 - Legal Services	0.00	666.00	(666.00)	10,804.10	7,333.00	3,471.10	8,000.00	(2,804.10)
7025 - Legal Services - Collections	0.00	1,459.00	(1,459.00)	12,209.43	16,042.00	(3,832.57)	17,500.00	5,290.57
7035 - Legal Services - Deed Restrictions	0.00	416.00	(416.00)	35.00	4,583.00	(4,548.00)	5,000.00	4,965.00
7040 - Management Fees	5,708.26	5,820.00	(111.74)	62,790.86	64,020.00	(1,229.14)	69,840.00	7,049.14
7095 - Other Professional Services	0.00	0.00	0.00	2,150.00	0.00	2,150.00	0.00	(2,150.00)
<b>Total Professional Services</b>	<b>5,708.26</b>	<b>8,711.00</b>	<b>(3,002.74)</b>	<b>88,039.39</b>	<b>95,828.00</b>	<b>(7,788.61)</b>	<b>104,540.00</b>	<b>16,500.61</b>
<b>Taxes</b>								
9015 - Property/Real Estate Tax	0.00	316.00	(316.00)	2,204.33	3,483.00	(1,278.67)	3,800.00	1,595.67
<b>Total Taxes</b>	<b>0.00</b>	<b>316.00</b>	<b>(316.00)</b>	<b>2,204.33</b>	<b>3,483.00</b>	<b>(1,278.67)</b>	<b>3,800.00</b>	<b>1,595.67</b>
<b>Other Expenses</b>								
9105 - Reserve Contribution Expense	27,408.33	27,431.00	(22.67)	301,491.63	301,503.00	(11.37)	328,900.00	27,408.37
<b>Total Other Expenses</b>	<b>27,408.33</b>	<b>27,431.00</b>	<b>(22.67)</b>	<b>301,491.63</b>	<b>301,503.00</b>	<b>(11.37)</b>	<b>328,900.00</b>	<b>27,408.37</b>
<b>Total Operating Expense</b>	<b>198,199.11</b>	<b>337,364.00</b>	<b>(139,164.89)</b>	<b>3,739,537.18</b>	<b>3,710,723.00</b>	<b>28,814.18</b>	<b>4,048,046.00</b>	<b>308,508.82</b>
<b>Total Operating Income / (Loss)</b>	<b>157,133.98</b>	<b>(25.00)</b>	<b>157,158.98</b>	<b>(21,723.65)</b>	<b>(13.00)</b>	<b>(21,710.65)</b>	<b>0.00</b>	<b>21,723.65</b>

# Income Statement Report

## Grand Lakes CA

### Reserves

November 01, 2019 thru November 30, 2019

	Current Period			Year to Date (11 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Income</u></b>								
<b>Income</b>								
4905 - Reserve Contribution Income	27,408.33	27,409.00	(0.67)	301,491.63	301,492.00	(0.37)	328,900.00	27,408.37
4910 - Interest Earned - Reserve Accounts	1,951.34	0.00	1,951.34	25,120.48	0.00	25,120.48	0.00	(25,120.48)
<b>Total Income</b>	<b>29,359.67</b>	<b>27,409.00</b>	<b>1,950.67</b>	<b>326,612.11</b>	<b>301,492.00</b>	<b>25,120.11</b>	<b>328,900.00</b>	<b>2,287.89</b>
<b>Total Reserves Income</b>	<b>29,359.67</b>	<b>27,409.00</b>	<b>1,950.67</b>	<b>326,612.11</b>	<b>301,492.00</b>	<b>25,120.11</b>	<b>328,900.00</b>	<b>2,287.89</b>
<b><u>Expense</u></b>								
<b>Reserve Expenses</b>								
9826 - Common Area Expenses	0.00	0.00	0.00	53,667.00	0.00	53,667.00	0.00	(53,667.00)
9846 - Drains & Sewers Expenses	0.00	0.00	0.00	11,085.11	0.00	11,085.11	0.00	(11,085.11)
9848 - Electrical Expenses	0.00	0.00	0.00	6,477.00	0.00	6,477.00	0.00	(6,477.00)
9852 - Fences, Gates & Walls Expenses	0.00	0.00	0.00	246,162.20	0.00	246,162.20	0.00	(246,162.20)
9886 - Landscape Expenses	0.00	0.00	0.00	51,769.28	0.00	51,769.28	0.00	(51,769.28)
9924 - Pools & Spas Expenses	0.00	0.00	0.00	172,712.27	0.00	172,712.27	0.00	(172,712.27)
<b>Total Reserve Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>541,872.86</b>	<b>0.00</b>	<b>541,872.86</b>	<b>0.00</b>	<b>(541,872.86)</b>
<b>Total Reserves Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>541,872.86</b>	<b>0.00</b>	<b>541,872.86</b>	<b>0.00</b>	<b>(541,872.86)</b>
<b>Total Reserves Income / (Loss)</b>	<b>29,359.67</b>	<b>27,409.00</b>	<b>1,950.67</b>	<b>(215,260.75)</b>	<b>301,492.00</b>	<b>(516,752.75)</b>	<b>328,900.00</b>	<b>544,160.75</b>
<b>Total Association Net Income / (Loss)</b>	<b>186,493.65</b>	<b>27,384.00</b>	<b>159,109.65</b>	<b>(236,984.40)</b>	<b>301,479.00</b>	<b>(538,463.40)</b>	<b>328,900.00</b>	<b>565,884.40</b>