**HAPPY ACRES HOA**
**Balance Sheet**
**Period Through: 12/31/2013**

| | |
|---|---|
| **Assets** | |
| CASH | |
| 100-010 - Petty Cash | $369.25 |
| 100-150 - Checking - Mutual of Omaha Bank | $25,367.24 |
| 100-151 - Checking Linc/Custody Sweep - M of O | $164,502.55 |
| 101-160 - Insurance Account - Mutual of Omaha Bank | $98,617.71 |
| 101-170 - RSD - Mutual of Omaha Bank | $44,193.23 |
| CASH Total | $333,049.98 |
| CASH RESERVES | |
| 101-150 - Reserves - Mutual of Omaha Bank | $380,684.35 |
| 101-151 - Reserves ICS - Insured Cash Sweep | $635,780.14 |
| CASH RESERVES Total | $1,016,464.49 |
| CERTIFICATES OF DEPOSIT | |
| 101-350 - CD - SDPB 0.65% Renews 12/17/13 | $257,946.46 |
| 101-410 - CD - Mutual of Omaha 0.35% 3/16/14 | $50,483.97 |
| 101-411 - CD - Mutual of Omaha 0.35% 6/16/14 | $50,427.37 |
| 101-412 - CD - Mutual of Omaha 0.35% 9/16/14 | $50,446.63 |
| 101-413 - CD - Mutual of Omaha 0.35% 12/16/14 | $50,478.08 |
| CERTIFICATES OF DEPOSIT Total | $459,782.51 |
| RECEIVABLES | |
| 110-200 - Assessments Receivable | $42,079.02 |
| 110-700 - Late Fees/Collections Rec | $12,192.70 |
| 110-800 - Misc Fees Receivable | $1,438.73 |
| 110-802 - Violation Fees Receivable | $1,150.00 |
| RECEIVABLES Total | $56,860.45 |
| OTHER CURRENT ASSETS | |
| 130-300 - Prepaid Insurance | $6,415.75 |
| OTHER CURRENT ASSETS Total | $6,415.75 |
| Assets Total | **$1,872,573.18** |
| **Liabilities and Equity** | |
| OTHER LIABILITIES | |
| 201-410 - Prepaids | $38,593.50 |
| 201-450 - Renters Security Deposit | $41,950.00 |
| OTHER LIABILITIES Total | $80,543.50 |
| CAPITAL | |
| 250-600 - Opening Balance Equity | $70,566.79 |
| CAPITAL Total | $70,566.79 |
| Retained Earnings | **$1,617,076.25** |
| Net Income | $104,386.64 |
| Liabilities & Equity Total | **$1,872,573.18** |

NOTE: This financial package is intended to be used for sample purposes and is based upon what most clients request. If you do not see a report included, let us know and we will provide you with a sample. Some reports included in this package have been shortened or modified due to length and/or for privacy reasons. Most of our reports are customizable to suit your needs.

## HAPPY ACRES HOA
## Budget Comparison Report
## 12/1/2013 - 12/31/2013

| | 12/1/2013 - 12/31/2013 | | | 6/1/2013 - 12/31/2013 | | | |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | Annual Budget |
| **Income** | | | | | | | |
| REVENUE | | | | | | | |
| 300-500 - Homeowner Assessments | $100,614.00 | $100,614.00 | $0.00 | $704,298.00 | $704,298.00 | $0.00 | $1,207,368.00 |
| 300-520 - Insurance Assessment Income | $11,667.00 | $11,667.00 | $0.00 | $81,669.00 | $81,669.00 | $0.00 | $140,004.00 |
| 300-600 - NSF & Late Fees | $798.00 | $1,000.00 | ($202.00) | $5,656.00 | $7,000.00 | ($1,344.00) | $12,000.00 |
| 300-610 - Collection Fees | $725.00 | $833.33 | ($108.33) | $2,580.00 | $5,833.31 | ($3,253.31) | $10,000.00 |
| 300-700 - Clubhouse Rental | $200.00 | $0.00 | $200.00 | $1,315.00 | $0.00 | $1,315.00 | $0.00 |
| 302-500 - Miscellaneous Income | $0.00 | $0.00 | $0.00 | $60.00 | $0.00 | $60.00 | $0.00 |
| 302-520 - Violation Fees | $0.00 | $0.00 | $0.00 | $600.00 | $0.00 | $600.00 | $0.00 |
| 302-535 - Parking Permit Income | $150.00 | $0.00 | $150.00 | $300.00 | $0.00 | $300.00 | $0.00 |
| 310-100 - Allowance for Bad Debts | $0.00 | ($1,250.00) | $1,250.00 | $0.00 | ($8,750.00) | $8,750.00 | ($15,000.00) |
| 510-100 - Interest Income | $8.38 | $0.00 | $8.38 | $63.75 | $0.00 | $63.75 | $0.00 |
| 520-100 - Interest | $3.40 | $0.00 | $3.40 | $23.49 | $0.00 | $23.49 | $0.00 |
| Total REVENUE | $114,165.78 | $112,864.33 | $1,301.45 | $796,565.24 | $790,050.31 | $6,514.93 | $1,354,372.00 |
| **Total Income** | $114,165.78 | $112,864.33 | $1,301.45 | $796,565.24 | $790,050.31 | $6,514.93 | $1,354,372.00 |
| **Expense** | | | | | | | |
| ADMINISTRATIVE | | | | | | | |
| 410-110 - Payroll - Administrative | $478.50 | $1,000.00 | $521.50 | $6,259.00 | $7,000.00 | $741.00 | $12,000.00 |
| 410-112 - Payroll - Maintenance | $11,248.95 | $12,416.67 | $1,167.72 | $81,663.88 | $86,916.69 | $5,252.81 | $149,000.00 |
| 410-114 - Payroll - Patrol/Security | $4,241.02 | $3,916.67 | ($324.35) | $27,654.21 | $27,416.69 | ($237.52) | $47,000.00 |
| 410-120 - Payroll Taxes | $1,456.94 | $1,833.33 | $376.39 | $11,147.02 | $12,833.31 | $1,686.29 | $22,000.00 |
| 410-140 - Payroll Processing Services | $285.58 | $300.00 | $14.42 | $2,089.65 | $2,100.00 | $10.35 | $3,600.00 |
| 410-200 - General Office Expense | $1,127.36 | $333.33 | ($794.03) | $3,662.74 | $2,333.31 | ($1,329.43) | $4,000.00 |
| 410-210 - Supplies/Materials | $64.77 | $666.67 | $601.90 | $2,223.99 | $4,666.69 | $2,442.70 | $8,000.00 |
| 410-215 - Website Expense | $0.00 | $125.00 | $125.00 | $250.00 | $875.00 | $625.00 | $1,500.00 |
| 410-220 - Postage/Delivery | $236.26 | $462.50 | $226.24 | $3,435.57 | $3,237.50 | ($198.07) | $5,550.00 |
| 410-280 - Copier Expense | $519.11 | $541.67 | $22.56 | $3,428.21 | $3,791.69 | $363.48 | $6,500.00 |
| 410-400 - Auto Repair & Maint | $832.30 | $500.00 | ($332.30) | $3,880.56 | $3,500.00 | ($380.56) | $6,000.00 |
| 410-900 - Licenses, Fees & Permits | ($15.00) | $41.67 | $56.67 | $286.00 | $291.69 | $5.69 | $500.00 |
| 410-902 - Education & Seminars | $0.00 | $33.33 | $33.33 | $46.75 | $233.31 | $186.56 | $400.00 |
| 410-910 - Service Charges/Bank Fees | $0.00 | $0.00 | $0.00 | $92.95 | $0.00 | ($92.95) | $0.00 |
| 410-912 - NSF and Late Fees | $0.00 | $0.00 | $0.00 | ($10.00) | $0.00 | $10.00 | $0.00 |
| 412-100 - Management Fees | $11,880.00 | $12,141.67 | $261.67 | $83,160.00 | $84,991.69 | $1,831.69 | $145,700.00 |
| 414-100 - Property Taxes | $0.00 | $8.92 | $8.92 | $58.43 | $62.44 | $4.01 | $107.00 |
| 414-200 - Franchise Tax Board | $0.00 | $66.67 | $66.67 | ($521.00) | $466.69 | $987.69 | $800.00 |
| 414-300 - Federal Income Tax | $0.00 | $416.67 | $416.67 | ($2,429.32) | $2,916.69 | $5,346.01 | $5,000.00 |
| 416-100 - General Liability Ins | $11,537.16 | $11,666.67 | $129.51 | $80,649.65 | $81,666.69 | $1,017.04 | $140,000.00 |
| 416-110 - D&O Liability Insurance | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 416-250 - Fidelity/Crime Insurance | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 416-700 - Workers Comp Insurance | $0.00 | $1,483.33 | $1,483.33 | $6,002.73 | $10,383.31 | $4,380.58 | $17,800.00 |
| 416-900 - Auto Insurance | $157.38 | $168.33 | $10.95 | $1,019.89 | $1,178.31 | $158.42 | $2,020.00 |
| 418-106 - Board Meeting Expense | $41.94 | $83.33 | $41.39 | $520.84 | $583.31 | $62.47 | $1,000.00 |
| 418-112 - Collections Fees | $250.00 | $833.33 | $583.33 | $2,480.00 | $5,833.31 | $3,353.31 | $10,000.00 |
| 418-114 - Reserve Study | $0.00 | $166.67 | $166.67 | $0.00 | $1,166.69 | $1,166.69 | $2,000.00 |
| 418-120 - Legal Fees | $1,516.76 | $2,500.00 | $983.24 | $11,601.10 | $17,500.00 | $5,898.90 | $30,000.00 |
| 418-140 - Tax & Accounting Fees | $0.00 | $125.00 | $125.00 | $1,100.00 | $875.00 | ($225.00) | $1,500.00 |
| 419-100 - Social Events | $113.84 | $166.67 | $52.83 | $1,032.28 | $1,166.69 | $134.41 | $2,000.00 |
| Total ADMINISTRATIVE | $45,972.87 | $51,998.10 | $6,025.23 | $330,785.13 | $363,986.70 | $33,201.57 | $623,977.00 |

**HAPPY ACRES HOA**
**Budget Comparison Report**
**12/1/2013 - 12/31/2013**

| | 12/1/2013 - 12/31/2013 | | | 6/1/2013 - 12/31/2013 | | | |
|---|---|---|---|---|---|---|---|
| | **Actual** | **Budget** | **Variance** | **Actual** | **Budget** | **Variance** | **Annual Budget** |
| COMMUNITY BUILDINGS MAINTENANCE | | | | | | | |
| 402-110 - Janitorial Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 402-600 - Pool Maintenance/Service | $1,843.00 | $833.33 | ($1,009.67) | $6,123.00 | $5,833.31 | ($289.69) | $10,000.00 |
| 402-610 - Pool Supplies & Extras | $0.00 | $83.33 | $83.33 | $1,676.00 | $583.31 | ($1,092.69) | $1,000.00 |
| 402-620 - Pool Equipment/Furniture | $0.00 | $0.00 | $0.00 | $60.00 | $0.00 | ($60.00) | $0.00 |
| 404-100 - Repairs/Maintenance | $4,827.13 | $2,916.67 | ($1,910.46) | $23,998.08 | $20,416.69 | ($3,581.39) | $35,000.00 |
| 404-140 - Roof Repairs & Maintenance | $0.00 | $250.00 | $250.00 | $0.00 | $1,750.00 | $1,750.00 | $3,000.00 |
| 404-143 - Solar Panel Repairs/Service | $0.00 | $0.00 | $0.00 | $475.00 | $0.00 | ($475.00) | $0.00 |
| 404-150 - Plumbing | $946.50 | $416.67 | ($529.83) | $2,610.00 | $2,916.69 | $306.69 | $5,000.00 |
| 404-200 - Tools/Equipment | $0.00 | $0.00 | $0.00 | $193.32 | $0.00 | ($193.32) | $0.00 |
| 404-740 - Video Equipment Repair | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 404-815 - Fire Extinguisher & Sprinklers | $55.50 | $8.33 | ($47.17) | $55.50 | $58.31 | $2.81 | $100.00 |
| Total COMMUNITY BUILDINGS MAINTENANCE | $7,672.13 | $4,508.33 | ($3,163.80) | $35,190.90 | $31,558.31 | ($3,632.59) | $54,100.00 |
| COMMUNITY UTILITIES | | | | | | | |
| 406-100 - Gas & Electric | $3,394.18 | $2,750.00 | ($644.18) | $15,657.34 | $19,250.00 | $3,592.66 | $33,000.00 |
| 406-300 - Water & Sewer | $22,044.58 | $30,500.00 | $8,455.42 | $192,834.67 | $213,500.00 | $20,665.33 | $366,000.00 |
| 406-410 - Trash | $7,094.20 | $6,933.33 | ($160.87) | $49,185.20 | $48,533.31 | ($651.89) | $83,200.00 |
| 406-500 - Telephone | $613.04 | $425.00 | ($188.04) | $3,263.94 | $2,975.00 | ($288.94) | $5,100.00 |
| 406-510 - Alarm Phone Line | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 406-520 - Internet | $50.00 | $33.33 | ($16.67) | $334.67 | $233.31 | ($101.36) | $400.00 |
| 406-530 - Cable | $157.22 | $80.00 | ($77.22) | $636.71 | $560.00 | ($76.71) | $960.00 |
| Total COMMUNITY UTILITIES | $33,353.22 | $40,721.66 | $7,368.44 | $261,912.53 | $285,051.62 | $23,139.09 | $488,660.00 |
| LANDSCAPING MAINTENANCE | | | | | | | |
| 408-100 - Landscape Contract | $10,200.00 | $10,583.33 | $383.33 | $71,400.00 | $74,083.31 | $2,683.31 | $127,000.00 |
| 408-110 - Landscape Other | $1,342.00 | $1,000.00 | ($342.00) | $1,815.73 | $7,000.00 | $5,184.27 | $12,000.00 |
| 408-120 - Irrigation Repairs | $1,384.65 | $1,166.67 | ($217.98) | $9,752.76 | $8,166.69 | ($1,586.07) | $14,000.00 |
| Total LANDSCAPING MAINTENANCE | $12,926.65 | $12,750.00 | ($176.65) | $82,968.49 | $89,250.00 | $6,281.51 | $153,000.00 |
| OTHER GROUNDS MAINTENANCE | | | | | | | |
| 408-322 - Asphalt Cleaning & Repair | $0.00 | $83.33 | $83.33 | $0.00 | $583.31 | $583.31 | $1,000.00 |
| 408-400 - Pest Control | $140.00 | $208.33 | $68.33 | $1,345.00 | $1,458.31 | $113.31 | $2,500.00 |
| 408-410 - Pest Control Termites | $0.00 | $2,166.67 | $2,166.67 | $3,515.00 | $15,166.69 | $11,651.69 | $26,000.00 |
| 409-130 - Lighting Maintenance | $0.00 | $400.00 | $400.00 | $0.00 | $2,800.00 | $2,800.00 | $4,800.00 |
| 409-162 - Playground Inspect/Maint | $0.00 | $27.92 | $27.92 | $0.00 | $195.44 | $195.44 | $335.00 |
| Total OTHER GROUNDS MAINTENANCE | $140.00 | $2,886.25 | $2,746.25 | $4,860.00 | $20,203.75 | $15,343.75 | $34,635.00 |
| **Total Expense** | $100,064.87 | $112,864.34 | $12,799.47 | $715,717.05 | $790,050.38 | $74,333.33 | $1,354,372.00 |
| Operating Net Income | $14,100.91 | ($0.01) | $14,100.92 | $80,848.19 | ($0.07) | $80,848.26 | $0.00 |
| **Reserve Income** | | | | | | | |
| REVENUE | | | | | | | |
| 300-510 - Reserves: HOA Assessments | $72,079.00 | $72,079.00 | $0.00 | $504,553.00 | $504,553.00 | $0.00 | $864,948.00 |
| 510-110 - Interest Income (Reserves) | $293.21 | $0.00 | $293.21 | $2,053.75 | $0.00 | $2,053.75 | $0.00 |
| Total REVENUE | $72,372.21 | $72,079.00 | $293.21 | $506,606.75 | $504,553.00 | $2,053.75 | $864,948.00 |
| **Total Reserve Income** | $72,372.21 | $72,079.00 | $293.21 | $506,606.75 | $504,553.00 | $2,053.75 | $864,948.00 |
| **Reserve Expense** | | | | | | | |

# HAPPY ACRES HOA

## Budget Comparison Report

## 12/1/2013 - 12/31/2013

| | 12/1/2013 - 12/31/2013 | | | 6/1/2013 - 12/31/2013 | | | |
|---|---|---|---|---|---|---|---|
| | **Actual** | **Budget** | **Variance** | **Actual** | **Budget** | **Variance** | **Annual Budget** |
| RESERVE EXPENSES | | | | | | | |
| 480-110 - General Reserve (Reserves) | $1,315.46 | $0.00 | ($1,315.46) | $59,219.83 | $0.00 | ($59,219.83) | $0.00 |
| 480-125 - Waterproofing (Reserves) | $0.00 | $0.00 | $0.00 | $3,447.57 | $0.00 | ($3,447.57) | $0.00 |
| 480-155 - Streets, Pavement & Parking Lot (Reserves) | $0.00 | $0.00 | $0.00 | $7,937.00 | $0.00 | ($7,937.00) | $0.00 |
| 480-190 - Roofing (Reserves) | $59,725.20 | $0.00 | ($59,725.20) | $363,376.90 | $0.00 | ($363,376.90) | $0.00 |
| 480-195 - Termite Control (Reserves) | $0.00 | $0.00 | $0.00 | $32,190.00 | $0.00 | ($32,190.00) | $0.00 |
| 480-210 - Pool & Spa Repairs (Reserves) | $0.00 | $0.00 | $0.00 | $6,022.00 | $0.00 | ($6,022.00) | $0.00 |
| 480-240 - Landscape Replacements (Reserves) | $0.00 | $0.00 | $0.00 | $700.00 | $0.00 | ($700.00) | $0.00 |
| 480-244 - Tree Maintenance/Replacements (Reserves) | $0.00 | $0.00 | $0.00 | $10,175.00 | $0.00 | ($10,175.00) | $0.00 |
| Total RESERVE EXPENSES | $61,040.66 | $0.00 | ($61,040.66) | $483,068.30 | $0.00 | ($483,068.30) | $0.00 |
| **Total Reserve Expense** | $61,040.66 | $0.00 | ($61,040.66) | $483,068.30 | $0.00 | ($483,068.30) | $0.00 |
| Reserve Net Income | $11,331.55 | $72,079.00 | ($60,747.45) | $23,538.45 | $504,553.00 | ($481,014.55) | $864,948.00 |
| Net Income | $25,432.46 | $72,078.99 | ($46,646.53) | $104,386.64 | $504,552.93 | ($400,166.29) | $864,948.00 |

# HAPPY ACRES HOA
## Income Statement
## 6/1/2013 - 12/31/2013

| | Jun 2013 | Jul 2013 | Aug 2013 | Sep 2013 | Oct 2013 | Nov 2013 | Dec 2013 | YTD |
|---|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | | |
| REVENUE | | | | | | | | |
| 300-500 - Homeowner Assessments | $100,614.00 | $100,614.00 | $100,614.00 | $100,614.00 | $100,614.00 | $100,614.00 | $100,614.00 | $704,298.00 |
| 300-520 - Insurance Assessment Income | $11,667.00 | $11,667.00 | $11,667.00 | $11,667.00 | $11,667.00 | $11,667.00 | $11,667.00 | $81,669.00 |
| 300-600 - NSF & Late Fees | $688.40 | $897.80 | $758.10 | $798.00 | $837.90 | $877.80 | $798.00 | $5,656.00 |
| 300-610 - Collection Fees | $125.00 | $370.00 | $490.00 | $250.00 | $620.00 | $0.00 | $725.00 | $2,580.00 |
| 300-700 - Clubhouse Rental | $150.00 | $250.00 | $465.00 | $0.00 | $250.00 | $0.00 | $200.00 | $1,315.00 |
| 302-500 - Miscellaneous Income | $10.00 | $0.00 | $0.00 | $20.00 | $0.00 | $30.00 | $0.00 | $60.00 |
| 302-520 - Violation Fees | $100.00 | $450.00 | $0.00 | $50.00 | $0.00 | $0.00 | $0.00 | $600.00 |
| 302-535 - Parking Permit Income | $75.00 | $75.00 | $0.00 | $0.00 | $0.00 | $0.00 | $150.00 | $300.00 |
| 510-100 - Interest Income | $6.00 | $6.09 | $7.41 | $6.81 | $21.93 | $7.13 | $8.38 | $63.75 |
| 520-100 - Interest | $3.29 | $3.40 | $3.40 | $3.30 | $3.41 | $3.29 | $3.40 | $23.49 |
| Total REVENUE | $113,438.69 | $114,333.29 | $114,004.91 | $113,409.11 | $114,014.24 | $113,199.22 | $114,165.78 | $796,565.24 |
| *Total Income* | $113,438.69 | $114,333.29 | $114,004.91 | $113,409.11 | $114,014.24 | $113,199.22 | $114,165.78 | $796,565.24 |
| **Expense** | | | | | | | | |
| ADMINISTRATIVE | | | | | | | | |
| 410-110 - Payroll - Administrative | $720.50 | $1,155.00 | $863.50 | $1,215.50 | $808.50 | $1,017.50 | $478.50 | $6,259.00 |
| 410-112 - Payroll - Maintenance | $11,682.45 | $11,695.20 | $11,597.82 | $12,110.82 | $11,761.57 | $11,567.07 | $11,248.95 | $81,663.88 |
| 410-114 - Payroll - Patrol/Security | $4,186.25 | $3,561.81 | $4,013.17 | $4,011.63 | $3,961.07 | $3,679.26 | $4,241.02 | $27,654.21 |
| 410-120 - Payroll Taxes | $1,681.06 | $1,820.28 | $1,651.59 | $1,636.42 | $1,466.17 | $1,434.56 | $1,456.94 | $11,147.02 |
| 410-140 - Payroll Processing Services | $276.58 | $398.67 | $283.33 | $283.33 | $281.08 | $281.08 | $285.58 | $2,089.65 |
| 410-200 - General Office Expense | $504.53 | $361.20 | $269.27 | $544.19 | $366.73 | $489.46 | $1,127.36 | $3,662.74 |
| 410-210 - Supplies/Materials | $302.63 | $169.30 | $95.43 | $132.84 | $804.33 | $654.69 | $64.77 | $2,223.99 |
| 410-215 - Website Expense | $0.00 | $250.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $250.00 |
| 410-220 - Postage/Delivery | $434.20 | $596.46 | $298.58 | $726.36 | $407.45 | $736.26 | $236.26 | $3,435.57 |
| 410-280 - Copier Expense | $398.03 | $591.66 | $567.24 | $663.15 | $151.60 | $537.42 | $519.11 | $3,428.21 |
| 410-400 - Auto Repair & Maint | $579.46 | $219.89 | $423.45 | $568.16 | $895.70 | $361.60 | $832.30 | $3,880.56 |
| 410-900 - Licenses, Fees & Permits | $0.00 | $0.00 | $301.00 | $0.00 | $0.00 | $0.00 | ($15.00) | $286.00 |
| 410-902 - Education & Seminars | $46.75 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $46.75 |
| 410-910 - Service Charges/Bank Fees | $50.00 | $30.00 | $10.00 | $0.00 | $0.00 | $2.95 | $0.00 | $92.95 |
| 410-912 - NSF and Late Fees | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | ($10.00) | $0.00 | ($10.00) |
| 412-100 - Management Fees | $11,880.00 | $11,880.00 | $11,880.00 | $11,880.00 | $11,880.00 | $11,880.00 | $11,880.00 | $83,160.00 |
| 414-100 - Property Taxes | $58.43 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $58.43 |
| 414-200 - Franchise Tax Board | $0.00 | $0.00 | ($496.00) | ($25.00) | $0.00 | $0.00 | $0.00 | ($521.00) |
| 414-300 - Federal Income Tax | $0.00 | ($2,429.32) | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | ($2,429.32) |

**HAPPY ACRES HOA**

**Income Statement**

**6/1/2013 - 12/31/2013**

| | Jun 2013 | Jul 2013 | Aug 2013 | Sep 2013 | Oct 2013 | Nov 2013 | Dec 2013 | YTD |
|---|---|---|---|---|---|---|---|---|
| 416-100 - General Liability Ins | $10,935.66 | $12,912.66 | $12,498.77 | $10,953.91 | $10,953.91 | $10,857.58 | $11,537.16 | $80,649.65 |
| 416-110 - D&O Liability Insurance | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 416-250 - Fidelity/Crime Insurance | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 416-700 - Workers Comp Insurance | $1,476.60 | $1,476.60 | $1,476.60 | $1,476.60 | $0.00 | $96.33 | $0.00 | $6,002.73 |
| 416-900 - Auto Insurance | $136.68 | $157.38 | $96.31 | $157.38 | $157.38 | $157.38 | $157.38 | $1,019.89 |
| 418-106 - Board Meeting Expense | $73.10 | $32.35 | $30.00 | $73.81 | $96.39 | $173.25 | $41.94 | $520.84 |
| 418-112 - Collections Fees | $500.00 | $125.00 | $370.00 | $490.00 | $250.00 | $495.00 | $250.00 | $2,480.00 |
| 418-120 - Legal Fees | $2,500.00 | $6,584.34 | $0.00 | $0.00 | $1,000.00 | $0.00 | $1,516.76 | $11,601.10 |
| 418-140 - Tax & Accounting Fees | $0.00 | $0.00 | $0.00 | $1,100.00 | $0.00 | $0.00 | $0.00 | $1,100.00 |
| 419-100 - Social Events | $100.00 | $200.00 | $18.44 | $0.00 | $600.00 | $0.00 | $113.84 | $1,032.28 |
| Total ADMINISTRATIVE | $48,522.91 | $51,788.48 | $46,248.50 | $47,999.10 | $45,841.88 | $44,411.39 | $45,972.87 | $330,785.13 |
| | | | | | | | | |
| COMMUNITY BUILDINGS MAINTENANCE | | | | | | | | |
| 402-110 - Janitorial Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 402-600 - Pool Maintenance/Service | $0.00 | $1,560.00 | $780.00 | $1,160.00 | $0.00 | $780.00 | $1,843.00 | $6,123.00 |
| 402-610 - Pool Supplies & Extras | $0.00 | $345.00 | $566.00 | $245.00 | $0.00 | $520.00 | $0.00 | $1,676.00 |
| 402-620 - Pool Equipment/Furniture | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $60.00 | $0.00 | $60.00 |
| 404-100 - Repairs/Maintenance | $5,801.56 | $2,427.58 | $4,154.51 | $1,241.58 | $1,960.70 | $3,585.02 | $4,827.13 | $23,998.08 |
| 404-140 - Roof Repairs & Maintenance | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 404-143 - Solar Panel Repairs/Service | $0.00 | $475.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $475.00 |
| 404-150 - Plumbing | $563.00 | $0.00 | $0.00 | $0.00 | $167.50 | $933.00 | $946.50 | $2,610.00 |
| 404-200 - Tools/Equipment | $0.00 | $0.00 | $193.32 | $0.00 | $0.00 | $0.00 | $0.00 | $193.32 |
| 404-740 - Video Equipment Repair | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 404-815 - Fire Extinguisher & Sprinklers | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $55.50 | $55.50 |
| Total COMMUNITY BUILDINGS MAINTENANCE | $6,364.56 | $4,807.58 | $5,693.83 | $2,646.58 | $2,128.20 | $5,878.02 | $7,672.13 | $35,190.90 |
| | | | | | | | | |
| COMMUNITY UTILITIES | | | | | | | | |
| 406-100 - Gas & Electric | $1,991.88 | $1,714.46 | $2,255.07 | $1,731.81 | $2,054.63 | $2,515.31 | $3,394.18 | $15,657.34 |
| 406-300 - Water & Sewer | $27,842.07 | $24,104.81 | $30,806.70 | $32,794.08 | $29,667.30 | $25,575.13 | $22,044.58 | $192,834.67 |
| 406-410 - Trash | $6,680.00 | $7,094.20 | $7,094.20 | $7,094.20 | $0.00 | $14,128.40 | $7,094.20 | $49,185.20 |
| 406-500 - Telephone | $537.40 | $478.11 | $480.18 | $474.75 | $231.29 | $449.17 | $613.04 | $3,263.94 |
| 406-510 - Alarm Phone Line | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 406-520 - Internet | $45.00 | $45.00 | $45.00 | $45.00 | $54.67 | $50.00 | $50.00 | $334.67 |
| 406-530 - Cable | $84.99 | $84.99 | $0.00 | $5.07 | $147.22 | $157.22 | $157.22 | $636.71 |
| Total COMMUNITY UTILITIES | $37,181.34 | $33,521.57 | $40,681.15 | $42,144.91 | $32,155.11 | $42,875.23 | $33,353.22 | $261,912.53 |
| | | | | | | | | |
| LANDSCAPING MAINTENANCE | | | | | | | | |
| 408-100 - Landscape Contract | $10,200.00 | $10,200.00 | $10,200.00 | $10,200.00 | $10,200.00 | $10,200.00 | $10,200.00 | $71,400.00 |
| 408-110 - Landscape Other | $171.23 | $0.00 | $132.50 | $0.00 | $0.00 | $170.00 | $1,342.00 | $1,815.73 |

# HAPPY ACRES HOA
## Income Statement
### 6/1/2013 - 12/31/2013

| | Jun 2013 | Jul 2013 | Aug 2013 | Sep 2013 | Oct 2013 | Nov 2013 | Dec 2013 | YTD |
|---|---|---|---|---|---|---|---|---|
| 408-120 - Irrigation Repairs | $554.85 | $2,428.65 | $364.18 | $1,601.44 | $207.22 | $3,211.77 | $1,384.65 | $9,752.76 |
| Total LANDSCAPING MAINTENANCE | $10.926.08 | $12.628.65 | $10.696.68 | $11.801.44 | $10.407.22 | $13.581.77 | $12.926.65 | $82.968.49 |
| OTHER GROUNDS MAINTENANCE | | | | | | | | |
| 408-400 - Pest Control | $65.00 | $140.00 | $485.00 | $215.00 | $0.00 | $300.00 | $140.00 | $1,345.00 |
| 408-410 - Pest Control Termites | $750.00 | $700.00 | $0.00 | $645.00 | $625.00 | $795.00 | $0.00 | $3,515.00 |
| Total OTHER GROUNDS MAINTENANCE | $815.00 | $840.00 | $485.00 | $860.00 | $625.00 | $1,095.00 | $140.00 | $4,860.00 |
| *Total Expense* | $103,809.89 | $103,586.28 | $103,805.16 | $105,452.03 | $91,157.41 | $107,841.41 | $100,064.87 | $715,717.05 |
| Operating Net Income | $9,628.80 | $10,747.01 | $10,199.75 | $7,957.08 | $22,856.83 | $5,357.81 | $14,100.91 | $80,848.19 |
| **Reserve Income** | | | | | | | | |
| REVENUE | | | | | | | | |
| 300-510 - Reserves: HOA Assessments | $72,079.00 | $72,079.00 | $72,079.00 | $72,079.00 | $72,079.00 | $72,079.00 | $72,079.00 | $504,553.00 |
| 510-110 - Interest Income (Reserves) | $299.06 | $292.65 | $298.96 | $295.58 | $278.50 | $295.79 | $293.21 | $2,053.75 |
| Total REVENUE | $72,378.06 | $72,371.65 | $72,377.96 | $72,374.58 | $72,357.50 | $72,374.79 | $72,372.21 | $506,606.75 |
| *Total Reserve Income* | $72,378.06 | $72,371.65 | $72,377.96 | $72,374.58 | $72,357.50 | $72,374.79 | $72,372.21 | $506,606.75 |
| **Reserve Expense** | | | | | | | | |
| RESERVE EXPENSES | | | | | | | | |
| 480-110 - General Reserve (Reserves) | $10,850.34 | $3,125.38 | $4,237.39 | $0.00 | $5,043.48 | $34,647.78 | $1,315.46 | $59,219.83 |
| 480-125 - Waterproofing (Reserves) | $800.00 | $0.00 | $0.00 | $0.00 | $2,647.57 | $0.00 | $0.00 | $3,447.57 |
| 480-155 - Streets, Pavement & Parking Lot (Reserves) | $0.00 | $0.00 | $0.00 | $7,937.00 | $0.00 | $0.00 | $0.00 | $7,937.00 |
| 480-190 - Roofing (Reserves) | $2,134.00 | $0.00 | $211,222.95 | $90,294.75 | $0.00 | $0.00 | $59,725.20 | $363,376.90 |
| 480-195 - Termite Control (Reserves) | $0.00 | $0.00 | $10,533.00 | $0.00 | $0.00 | $21,657.00 | $0.00 | $32,190.00 |
| 480-210 - Pool & Spa Repairs (Reserves) | $1,450.00 | $0.00 | $4,572.00 | $0.00 | $0.00 | $0.00 | $0.00 | $6,022.00 |
| 480-240 - Landscape Replacements (Reserves) | $0.00 | $0.00 | $0.00 | $700.00 | $0.00 | $0.00 | $0.00 | $700.00 |
| 480-244 - Tree Maintenance/Replacements (Reserves) | $10,175.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $10,175.00 |
| Total RESERVE EXPENSES | $25,409.34 | $3,125.38 | $230,565.34 | $98,931.75 | $7,691.05 | $56,304.78 | $61,040.66 | $483,068.30 |
| *Total Reserve Expense* | $25,409.34 | $3,125.38 | $230,565.34 | $98,931.75 | $7,691.05 | $56,304.78 | $61,040.66 | $483,068.30 |
| Reserve Net Income | $46,968.72 | $69,246.27 | ($158,187.38) | ($26,557.17) | $64,666.45 | $16,070.01 | $11,331.55 | $23,538.45 |
| Net Income | $56,597.52 | $79,993.28 | ($147,987.63) | ($18,600.09) | $87,523.28 | $21,427.82 | $25,432.46 | $104,386.64 |

**HAPPY ACRES HOA**
**Receivables Summary**
**Period Through: 12/31/2013**

NAMES & ACCOUNT NUMBERS REMOVED FOR PRIVACY

| Account Number | Name | Total Due | Current | 30 days | 60 days | 90 days |
|---|---|---|---|---|---|---|
| | | $457.90 | $39.90 | $418.00 | | |
| | | $1,332.20 | $164.90 | $468.90 | $438.90 | $259.50 |
| | | $3,083.50 | $39.90 | $458.90 | $703.90 | $1,880.80 |
| | | $50.00 | | | | $50.00 |
| | | $197.70 | | $39.90 | | $157.80 |
| | | $4,460.10 | $39.90 | $458.90 | $458.90 | $3,502.40 |
| | | $182.90 | | $182.90 | | |
| | | $184.90 | | $145.00 | | $39.90 |
| | | $7,970.30 | $39.90 | $458.90 | $458.90 | $7,012.60 |
| | | $229.90 | $39.90 | $140.00 | | $50.00 |
| | | $600.00 | | $181.00 | $419.00 | |
| | | $1,694.70 | $39.90 | $458.90 | $48.00 | $1,147.90 |
| | | $623.80 | $39.90 | $419.00 | $164.90 | |
| | | $600.00 | | $181.00 | $419.00 | |
| | | $459.80 | $39.90 | $419.90 | | |
| | | $21.00 | | $21.00 | | |
| | | $39.90 | | $39.90 | | |
| | | $50.00 | | | | $50.00 |
| | | $39.90 | | | $39.90 | |
| | | $17.80 | | $17.80 | | |
| | | $55.00 | | $55.00 | | |
| | | $3,965.40 | $245.00 | $458.90 | $583.90 | $2,677.60 |
| | | $845.40 | $39.90 | $277.90 | | $527.60 |
| | | $79.80 | | | | $79.80 |
| | | $39.90 | $39.90 | | | |
| | | $5,048.00 | $39.90 | $458.90 | $458.90 | $4,090.30 |
| | | $79.80 | | $39.90 | $39.90 | |
| | | $737.70 | | $244.90 | $39.90 | $452.90 |
| | | $50.00 | | | | $50.00 |
| | | $0.40 | | $0.40 | | |
| | | $20.00 | | $20.00 | | |
| | | $11,753.50 | $149.90 | $458.90 | $458.90 | $10,685.80 |
| | | $1.50 | | | | $1.50 |
| | | $1,473.72 | $39.90 | $458.90 | $458.90 | $516.02 |
| | | $110.00 | | $110.00 | | |
| | | $3,738.23 | $39.90 | $458.90 | $458.90 | $2,780.53 |
| | | $300.00 | | | | $300.00 |
| | | $39.90 | | $39.90 | | |
| | | $419.00 | | $419.00 | | |
| | | $39.90 | | | | $39.90 |
| | | $2,932.10 | $284.90 | $458.90 | $583.90 | $1,604.40 |
| | | $132.40 | | | | $132.40 |
| | | $120.00 | | $120.00 | | |
| | | $1,557.60 | $39.90 | $458.90 | $458.90 | $599.90 |
| | | $100.00 | | | | $100.00 |
| | | $20.00 | | | | $20.00 |
| | | $20.00 | | | | $20.00 |
| | | $7.00 | | | $7.00 | |
| | | $458.90 | $39.90 | $419.00 | | |
| | | $419.00 | | $419.00 | | |
| | | **$56,860.45** | **$1,443.20** | **$9,887.20** | **$6,700.50** | **$38,829.55** |

| | | | | | |
|---|---|---|---|---|---|
| Assessments | $42,079.02 | $0.00 | $9,061.00 | $5,475.00 | $27,543.02 |
| Late Fees | $7,599.30 | $718.20 | $816.20 | $605.50 | $5,459.40 |
| NSFs & Returns | $10.00 | $0.00 | $10.00 | $0.00 | $0.00 |
| Pre-Lien Fees | $2,136.00 | $125.00 | $0.00 | $375.00 | $1,636.00 |
| Lien Fees | $2,337.40 | $490.00 | $0.00 | $245.00 | $1,602.40 |
| Transfer to Collections | $110.00 | $110.00 | $0.00 | $0.00 | $0.00 |
| Miscellaneous Income | $1,438.73 | $0.00 | $0.00 | $0.00 | $1,438.73 |
| Violation Fees | $1,150.00 | $0.00 | $0.00 | $0.00 | $1,150.00 |
| | **$56,860.45** | **$1,443.20** | **$9,887.20** | **$6,700.50** | **$38,829.55** |

# HAPPY ACRES HOA
## Check Register
## 12/1/2013 - 12/31/2013

| Account # | Check # | Check Date / Invoice | Vendor or Payee / Line Item | Check Amt | Expense Account | Invoice | Paid |
|---|---|---|---|---|---|---|---|
| 100-150 | On-Line | **12/6/2013** | **ADP, Inc** | **$142.79** | | | |
| | | 428606909 | Pay roll ending 11/25/13 | | 410-140 Payroll Processing Services | $142.79 | $142.79 |
| 100-150 | 1423 | **12/6/2013** | **San Diego Gas & Electric** | **$3,394.18** | | | |
| | | 27097-112913 | Gas & Electric 8/27-9/26/13 | | 406-100 Gas & Electric | $3,394.18 | $3,394.18 |
| 100-150 | On-Line | **12/9/2013** | **City Treasurer** | **$704.33** | | | |
| | | | | | 406-300 Water & Sewer | $704.33 | $704.33 |
| 100-150 | On-Line | **12/10/2013** | **ADP, Inc** | **$142.79** | | | |
| | | 429122083 | 12/10 payroll | | 410-140 Payroll Processing Services | $142.79 | $142.79 |
| 100-150 | 1424 | **12/10/2013** | **ARK Management** | **$12,366.26** | | | |
| | | 1FRI-120113 | Management Fee - Dec 2013 | | 412-100 Management Fees | $12,366.26 | $12,366.26 |
| 100-150 | 1425 | **12/13/2013** | **Affordable Drain Service, Inc.** | **$257.50** | | | |
| | | 214117 | Preventative Jetting - Marciasl | | 404-150 Plumbing | $257.50 | $257.50 |
| 100-150 | 1426 | **12/13/2013** | **Konica Minolta (QDS)** | **$369.78** | | | |
| | | 24156561 | Copier Lease _Nov 2013 | | 410-280 Copier Expense | $369.78 | $369.78 |
| 100-150 | 1427 | **12/13/2013** | **City of San Diego Development Services** | **$0.00** | ****VOID**** | | |
| | | 19805-110413 | Permits 6393 Telmo - Water Project | | | $0.00 | $0.00 |
| 100-150 | 1428 | **12/13/2013** | **ProBuild Company, LLC** | **$192.87** | | | |
| | | 01-82771 | Repairs & Maint - Multiple Jobs | | 404-100 Repairs/Maintenance | $109.94 | $109.94 |
| | | 01-81733 | Repairs - Multiple Projects | | 404-100 Repairs/Maintenance | $82.93 | $82.93 |
| 100-150 | 1429 | **12/13/2013** | **Konica Minolta Business Solutions** | **$149.33** | | | |
| | | 226792067 | Copier Expense - Nov 2013 | | 410-280 Copier Expense | $149.33 | $149.33 |
| 100-150 | 1430 | **12/13/2013** | **Bemergency Bee Removal** | **$75.00** | | | |
| | | 1FRI-111913 | Bee Removal 6393 Costanero | | 408-400 Pest Control | $75.00 | $75.00 |
| 100-150 | 1431 | **12/13/2013** | **Park West Landscape Management** | **$939.00** | | | |
| | | 82271 | Irrigation Repairs - Multiple | | 408-120 Irrigation Repairs | $511.00 | $511.00 |
| | | 82261 | Irrigation Repairs - Las Cumbres | | 408-120 Irrigation Repairs | $269.00 | $269.00 |
| | | 82259 | Irrigation Repairs - Basilio | | 408-120 Irrigation Repairs | $159.00 | $159.00 |
| 100-150 | 1432 | **12/13/2013** | **Metro Fire & Safety** | **$55.50** | | | |
| | | 88683 | Fire Extinguisher Inspection | | 404-815 Fire Extinguisher & Sprinklers | $55.50 | $55.50 |
| 100-150 | 1433 | **12/16/2013** | **ProBuild Company, LLC** | **$274.85** | | | |
| | | 01-82452 | Roof Repairs - Multiple Jobs | | 404-140 Roof Repairs & Maintenance | $274.85 | $274.85 |
| 100-150 | 1434 | **12/16/2013** | **AT & T U-Verse** | **$50.00** | | | |
| | | 06039-112813 | Internet Service 11/29-12/28/13 | | 406-520 Internet | $50.00 | $50.00 |
| 100-150 | 1435 | **12/16/2013** | **AT&T** | **$385.03** | | | |
| | | 24769-112813 | Offic Phone , Fax & Alarms | | 406-510 Alarm Phone Line | $178.13 | $178.13 |
| | | 24769-112813 | Offic Phone , Fax & Alarms | | 406-510 Alarm Phone Line | $206.90 | $206.90 |

COMPLETE CHECK REGISTER NOT INCLUDED – SAMPLE FINANCIALS ONLY.

HAPPY ACRES HOA
Reconciliation Report

Community Association Banc - Checking - Mutual of Omaha Bank-12345
Statement Date: 12/31/2013

| | |
|---|---|
| Statement Balance: | $40,003.40 |
| GL Balance: | $14,190.06 |
| Last Statement Balance: | $40,003.29 |
| Outstanding Checks: | $25,813.34 |
| Outstanding Deposits: | $0.00 |
| Calculated Balance: | $40,003.40 |
| GL vs. Balance Difference: | $0.00 |

## Cleared

| Checks | Description | Date | Check # | Amount | Balance |
|---|---|---|---|---|---|
| | Payment: Secretary of State, State of California, Check #: 894, Invoice #: 0625848Oct12-2 | 10/23/2012 | 894 | -$15.00 | $39,988.29 |
| | REVERSAL - [9.24 Dep Franchise Tax Board Reimb Year End 5/2012] | 10/24/2013 | | -$25.00 | $39,963.29 |
| | Payment: Kathy Young, Check #: 1384, Invoice #: PettyCash11.1.13 | 11/1/2013 | 1384 | -$500.00 | $39,463.29 |
| | Payment: Affordable Drain Service, Inc., Check #: 1412, Invoice #: 213651, 12 | 11/22/2013 | 1412 | -$573.00 | $38,890.29 |
| | Payment: AHP Pool Service & Repairs, LLC, Check #: 1413, Invoice #: 3438 | 11/22/2013 | 1413 | -$1,360.00 | $37,530.29 |
| | Payment: Martin Plumbing & HVAC, Check #: 1418, Invoice #: 57262 | 11/22/2013 | 1418 | -$248.00 | $37,282.29 |
| | Payment: San Diego Gas & Electric, Check #: 1423, Invoice #: 27097-112913 | 12/6/2013 | 1423 | -$3,394.18 | $33,888.11 |
| | Payment: ADP, Inc, On-Line Payment, Invoice #: 428606909 | 12/6/2013 | On-Line | -$142.79 | $33,745.32 |
| | Payment: City Treasurer, On-Line Payment, Invoice #: | 12/9/2013 | On-Line | -$704.33 | $33,040.99 |
| | REVERSAL - [Other Deposit from: Sarah - Clunhouse Rental] | 12/10/2013 | | -$50.00 | $32,990.99 |
| | Payment: ARK Management, Check #: 1424, Invoice #: 1FRI-120113 | 12/10/2013 | 1424 | -$12,366.26 | $20,624.73 |
| | Payment: ADP, Inc, On-Line Payment, Invoice #: 429122083 | 12/10/2013 | On-Line | -$142.79 | $20,481.94 |
| | 12.13 Payroll | 12/12/2013 | | -$8,828.58 | $11,653.36 |
| | REVERSAL - [Other Deposit from: Andres Bautista - Parking Permit] | 12/13/2013 | | -$75.00 | $11,578.36 |
| | REVERSAL - [Other Deposit from: Janet - December 8 Clubhouse Rent] | 12/13/2013 | | -$200.00 | $11,378.36 |
| | Payment: Konica Minolta (QDS) , Check #: 1426, Invoice #: 24156561 | 12/13/2013 | 1426 | -$369.78 | $11,008.58 |
| | Payment: ProBuild Company, LLC , Check #: 1428, Invoice #: 01-82771, 01-81733 | 12/13/2013 | 1428 | -$192.87 | $10,815.71 |
| | Payment: Konica Minolta Business Solutions, Check #: 1429, Invoice #: 226792067 | 12/13/2013 | 1429 | -$149.33 | $10,666.38 |
| | Payment: Bemergency Bee Removal, Check #: 1430, Invoice #: 1FRI-111913 | 12/13/2013 | 1430 | -$75.00 | $10,591.38 |
| | Payment: Park West Landscape Management , Check #: 1431, Invoice #: 82271, 82261, 82259 | 12/13/2013 | 1431 | -$939.00 | $9,652.38 |
| | Payment: Metro Fire & Safety, Check #: 1432, Invoice #: 88683 | 12/13/2013 | 1432 | -$55.50 | $9,596.88 |
| | Payment: ProBuild Company, LLC , Check #: 1433, Invoice #: 01-82452 | 12/16/2013 | 1433 | -$274.85 | $9,322.03 |
| | Payment: AT & T U-Verse, Check #: 1434, Invoice #: 06039-112813 | 12/16/2013 | 1434 | -$50.00 | $9,272.03 |
| | Payment: AT&T, Check #: 1435, Invoice #: 24769-112813 | 12/16/2013 | 1435 | -$385.03 | $8,887.00 |
| | Payment: City Treasurer, On-Line Payment, Invoice #: 33383-120313 | 12/18/2013 | On-Line | -$1,679.13 | $7,207.87 |
| | Payment: City Treasurer, On-Line Payment, Invoice #: 33487-120313 | 12/18/2013 | On-Line | -$1,527.95 | $5,679.92 |
| | Payment: City Treasurer, On-Line Payment, Invoice #: 33482-120313 | 12/18/2013 | On-Line | -$549.88 | $5,130.04 |
| | Payment: City Treasurer, On-Line Payment, Invoice #: 33378-120313 | 12/18/2013 | On-Line | -$607.70 | $4,522.34 |

# HAPPY ACRES HOA
## Reconciliation Report

| | |
|---|---|
| Community Association Banc - Checking - Mutual of Omaha Bank-12345 | |
| Statement Date: 12/31/2013 | |

| | |
|---|---|
| Statement Balance: | $40,003.40 |
| GL Balance: | $14,190.06 |
| Last Statement Balance: | $40,003.29 |
| Outstanding Checks: | $25,813.34 |
| Outstanding Deposits: | $0.00 |
| Calculated Balance: | $40,003.40 |
| GL vs. Balance Difference: | $0.00 |

| | | | | |
|---|---|---|---|---|
| Payment: City Treasurer, On-Line Payment, Invoice #: 33906-120313 | 12/18/2013 | On-Line | -$794.43 | $3,727.91 |
| Payment: City Treasurer, On-Line Payment, Invoice #: 33911-120313 | 12/18/2013 | On-Line | -$750.63 | $2,977.28 |
| Payment: City Treasurer, On-Line Payment, Invoice #: 33373-120313 | 12/18/2013 | On-Line | -$667.37 | $2,309.91 |
| Payment: City Treasurer, On-Line Payment, Invoice #: 32478-120313 | 12/18/2013 | On-Line | -$839.52 | $1,470.39 |
| Payment: City Treasurer, On-Line Payment, Invoice #: 33020-120313 | 12/18/2013 | On-Line | -$1,363.00 | $107.39 |
| Payment: City Treasurer, On-Line Payment, Invoice #: 33023-120313 | 12/18/2013 | On-Line | -$2,011.12 | -$1,903.73 |
| Payment: City Treasurer, On-Line Payment, Invoice #: 33035-120313 | 12/18/2013 | On-Line | -$751.82 | -$2,655.55 |
| Payment: City Treasurer, On-Line Payment, Invoice #: 03414-120313 | 12/18/2013 | On-Line | -$4,667.50 | -$7,323.05 |
| Payment: Verizon Wireless (Dallas-2), Check #: 1437, Invoice #: 9715257658 | 12/19/2013 | 1437 | -$228.01 | -$7,551.06 |
| Payment: Park West Landscape Management , Check #: 1438, Invoice #: 82859, 82418, 82377, 82379, 82382, 82416, 82451 | 12/19/2013 | 1438 | -$11,987.65 | -$19,538.71 |
| Payment: Paper Recycling & Shredding, Check #: 1439, Invoice #: 252227 | 12/19/2013 | 1439 | -$130.00 | -$19,668.71 |
| Payment: ProBuild Company, LLC , Check #: 1440, Invoice #: 14-27435, 14-27682 | 12/19/2013 | 1440 | -$501.09 | -$20,169.80 |
| Payment: BJ's Rentals (Poway) #5, Check #: 1441, Invoice #: 511281 | 12/19/2013 | 1441 | -$72.00 | -$20,241.80 |
| Payment: Home Depot Credit, Check #: 1442, Invoice #: 1FRI-112813 | 12/19/2013 | 1442 | -$1,828.73 | -$22,070.53 |
| Payment: Ferguson Enterprises, Inc, Check #: 1443, Invoice #: 94350-112913 | 12/19/2013 | 1443 | -$1,057.90 | -$23,128.43 |
| Payment: Global Disposal Reduction Services, Inc., Check #: 1444, Invoice #: 13100 | 12/19/2013 | 1444 | -$7,094.20 | -$30,222.63 |
| Payment: Chelsea Pest & Termite Control, Inc., Check #: 1446, Invoice #: 32253, 32252 | 12/19/2013 | 1446 | -$65.00 | -$30,287.63 |
| Payment: SDA Security, Check #: 1447, Invoice #: 601905 | 12/19/2013 | 1447 | -$12.00 | -$30,299.63 |
| Payment: City Treasurer, On-Line Payment, Invoice #: 33035-111913 | 12/24/2013 | On-Line | -$667.75 | -$30,967.38 |
| Payment: City Treasurer, On-Line Payment, Invoice #: 33373-111913 | 12/24/2013 | On-Line | -$676.38 | -$31,643.76 |
| Monthly Insurance Funding | 12/26/2013 | | -$11,667.00 | -$43,310.76 |
| Monthly Reserve Funding | 12/26/2013 | | -$72,079.00 | -$115,389.76 |
| Payment: City Treasurer, On-Line Payment, Invoice #: 33497-121013 | 12/26/2013 | On-Line | -$1,179.11 | -$116,568.87 |
| Payment: City Treasurer, On-Line Payment, Invoice #: 33440-121013 | 12/26/2013 | On-Line | -$1,598.69 | -$118,167.56 |
| Payment: City Treasurer, On-Line Payment, Invoice #: | 12/26/2013 | On-Line | -$1,418.59 | -$119,586.15 |
| 12.30 Payroll | 12/30/2013 | | -$8,596.83 | -$128,182.98 |
| Payment: State Farm Payment Plan, On-Line Payment, Invoice #: 0039-1015-12-1213 | 12/30/2013 | On-Line | -$11,111.29 | -$139,294.27 |
| Mutual of Omaha Sweep Activity | 12/31/2013 | | -$28,368.84 | -$167,663.11 |
| 12.2 Target | 12/31/2013 | | -$64.77 | -$167,727.88 |
| 12.2 Office Depot | 12/31/2013 | | -$20.51 | -$167,748.39 |
| 12.16 BLU | 12/31/2013 | | -$119.88 | -$167,868.27 |
| 12.4 Glass Co. | 12/31/2013 | | -$170.00 | -$168,038.27 |
| 12.5 Arco | 12/31/2013 | | -$40.37 | -$168,078.64 |
| 12.5 Arco | 12/31/2013 | | -$32.28 | -$168,110.92 |
| 12.12 Arco | 12/31/2013 | | -$54.47 | -$168,165.39 |
| 12.12 Arco | 12/31/2013 | | -$23.10 | -$168,188.49 |

# HAPPY ACRES HOA
## Reconciliation Report

| | | | |
|---|---|---|---|
| Community Association Banc - Checking - Mutual of Omaha Bank-54321 | | Statement Balance: | $40,003.40 |
| Statement Date: 12/31/2013 | | GL Balance: | $14,190.06 |
| | | Last Statement Balance: | $40,003.29 |
| | | Outstanding Checks: | $25,813.34 |
| | | Outstanding Deposits: | $0.00 |
| | | Calculated Balance: | $40,003.40 |
| | | GL vs. Balance Difference: | $0.00 |

| | Description | Date | | Amount | Balance |
|---|---|---|---|---|---|
| | 12.11 KFC | 12/31/2013 | | -$37.25 | -$168,225.74 |
| | 12.11 Rite Aid | 12/31/2013 | | -$4.69 | -$168,230.43 |
| | 12.19 Arco | 12/31/2013 | | -$29.66 | -$168,260.09 |
| | 12.19 Arco | 12/31/2013 | | -$30.57 | -$168,290.66 |
| | 12.19 Gift Cards Food 4 Less | 12/31/2013 | | -$964.85 | -$169,255.51 |
| | 12.26 Arco | 12/31/2013 | | -$61.91 | -$169,317.42 |
| | 12.26 Arco | 12/31/2013 | | -$21.70 | -$169,339.12 |
| | 12.18 Blades Auto | 12/31/2013 | | -$328.24 | -$169,667.36 |
| | Payment: City Treasurer, On-Line Payment, Invoice #: 33477-121013 | 12/31/2013 | On-Line | -$933.81 | -$170,601.17 |

| Deposits | Description | Date | Amount | Balance |
|---|---|---|---|---|
| | 9.24 Dep Franchise Tax Board Reimb Year End 5/2012 | 10/24/2013 | $25.00 | -$170,576.17 |
| | Payment (Thank You!) | 12/2/2013 | $7,135.00 | -$163,441.17 |
| | Payment (Thank You!) | 12/3/2013 | $1,257.00 | -$162,184.17 |
| | Payment (Thank You!) | 12/4/2013 | $7,146.00 | -$155,038.17 |
| | Payment (Thank You!) | 12/5/2013 | $4,642.00 | -$150,396.17 |
| | Payment (Thank You!) | 12/6/2013 | $16,381.90 | -$134,014.27 |
| | Payment (Thank You!) | 12/9/2013 | $9,217.00 | -$124,797.27 |
| | Other Deposit from: Sarah - Clunhouse Rental | 12/10/2013 | $50.00 | -$124,747.27 |
| | Deposit (Batch #: 3741) | 12/10/2013 | $75.00 | -$124,672.27 |
| | Payment (Thank You!) | 12/10/2013 | $22,581.00 | -$102,091.27 |
| | Payment (Thank You!) | 12/10/2013 | $419.00 | -$101,672.27 |
| | REVERSAL - [REVERSAL - [Other Deposit from: Sarah Gray - Clubhouse Rental]] | 12/10/2013 | $50.00 | -$101,622.27 |
| | Payment (Thank You!) | 12/11/2013 | $10.00 | -$101,612.27 |
| | Payment (Thank You!) | 12/11/2013 | $10.00 | -$101,602.27 |
| | Payment (Thank You!) | 12/11/2013 | $8,367.00 | -$93,235.27 |
| | Payment (Thank You!) | 12/12/2013 | $7,551.00 | -$85,684.27 |
| | Other Deposit from: Janet - December 8 Clubhouse Rent | 12/13/2013 | $200.00 | -$85,484.27 |
| | Other Deposit from: Andres - Parking Permit | 12/13/2013 | $75.00 | -$85,409.27 |
| | Payment (Thank You!) | 12/13/2013 | $8,637.00 | -$76,772.27 |
| | Payment (Thank You!) | 12/16/2013 | $3,750.00 | -$73,022.27 |
| | Payment | 12/16/2013 | $57,403.00 | -$15,619.27 |
| | Payment (Thank You!) | 12/18/2013 | $419.00 | -$15,200.27 |
| | Payment (Thank You!) | 12/18/2013 | $419.00 | -$14,781.27 |
| | Payment (Thank You!) | 12/18/2013 | $1,257.00 | -$13,524.27 |
| | Payment (Thank You!) | 12/18/2013 | $13,480.00 | -$44.27 |
| | Payment (Thank You!) | 12/20/2013 | $567.10 | $522.83 |
| | Payment (Thank You!) | 12/23/2013 | $1,296.90 | $1,819.73 |
| | [VOID] - Payment: City Treasurer, On-Line Payment, Invoice #: 33035-111913 | 12/24/2013 | $667.75 | $2,487.48 |
| | [VOID] - Payment: City Treasurer, On-Line Payment, Invoice #: 33373-111913 | 12/24/2013 | $676.38 | $3,163.86 |
| | Payment (Thank You!) | 12/24/2013 | $1,019.00 | $4,182.86 |
| | Payment (Thank You!) | 12/26/2013 | $419.00 | $4,601.86 |
| | Payment (Thank You!) | 12/26/2013 | $281.00 | $4,882.86 |
| | Payment (Thank You!) | 12/26/2013 | $1,000.00 | $5,882.86 |
| | Other Deposit from: Janet - Clubhouse rental | 12/26/2013 | $200.00 | $6,082.86 |
| | Other Deposit from: Andrea - Parking Permit | 12/26/2013 | $75.00 | $6,157.86 |
| | Payment (Thank You!) | 12/26/2013 | $419.00 | $6,576.86 |
| | Payment (Thank You!) | 12/27/2013 | $829.00 | $7,405.86 |
| | Payment (Thank You!) | 12/29/2013 | $419.00 | $7,824.86 |
| | Payment (Thank You!) | 12/29/2013 | $419.00 | $8,243.86 |
| | Payment (Thank You!) | 12/30/2013 | $11,411.85 | $19,655.71 |

HAPPY ACRES HOA
Reconciliation Report

| | |
|---|---|
| Community Association Banc - Checking - Mutual of Omaha Bank-54321 | |
| Statement Date: 12/31/2013 | |
| Statement Balance: | $40,003.40 |
| GL Balance: | $14,190.06 |
| Last Statement Balance: | $40,003.29 |
| Outstanding Checks: | $25,813.34 |
| Outstanding Deposits: | $0.00 |
| Calculated Balance: | $40,003.40 |
| GL vs. Balance Difference: | $0.00 |

| | | | | |
|---|---|---|---|---|
| | [VOID] - Payment: State Farm Payment Plan, On-Line Payment, Invoice #: 0039-1015-12-1213 | 12/30/2013 | $11,111.29 | $30,767.00 |
| | Payment (Thank You!) | 12/31/2013 | $9,218.00 | $39,985.00 |
| | [VOID] - Payment: Secretary of State, State of California, Check #: 894, Invoice #: 0625848Oct12-2 | 12/31/2013 | $15.00 | $40,000.00 |
| | 520-100 - Interest Expense | 12/31/2013 | $3.40 | $40,003.40 |

## Outstanding

| Checks | Description | Date | Check # | Amount | Balance |
|---|---|---|---|---|---|
| | REVERSAL - [Payment (Thank You!)] | 11/7/2013 | | -$194.00 | $39,809.40 |
| | Payment: State Farm Payment Plan, On-Line Payment, Invoice #: 01512-112513 | 11/25/2013 | On-Line | -$11,111.29 | $28,698.11 |
| | 11.7 Convoy Locksmith | 11/30/2013 | | -$65.89 | $28,632.22 |
| | REVERSAL - [Other Deposit from: Sarah Gray - Clubhouse Rental] | 12/10/2013 | | -$50.00 | $28,582.22 |
| | Payment: Affordable Drain Service, Inc., Check #: 1425, Invoice #: 214117 | 12/13/2013 | 1425 | -$257.50 | $28,324.72 |
| | Payment: City of San Diego Development Services, Check #: 1427, Invoice #: 19805-110413 | 12/13/2013 | 1427 | -$596.00 | $27,728.72 |
| | Payment: Affordable Drain Service, Inc., Check #: 1436, Invoice #: 214696, 214754 | 12/18/2013 | 1436 | -$473.00 | $27,255.72 |
| | Payment: AHP Pool Service & Repairs, LLC, Check #: 1445, Invoice #: 3554 | 12/19/2013 | 1445 | -$1,843.00 | $25,412.72 |
| | Payment: City Service Contracting, Inc., Check #: 1448, Invoice #: JA 2355 | 12/26/2013 | 1448 | -$425.00 | $24,987.72 |
| | Payment: ProBuild Company, LLC , Check #: 1449, Invoice #: 04-32345, 01-81383, 01-81426, 01-82155 | 12/31/2013 | 1449 | -$1,190.36 | $23,797.36 |
| | Payment: DirectTV, Inc., Check #: 1450, Invoice #: 21967570192 | 12/31/2013 | 1450 | -$157.22 | $23,640.14 |
| | Payment: Community Legal Advisors Inc., Check #: 1451, Invoice #: 5509 | 12/31/2013 | 1451 | -$1,516.76 | $22,123.38 |
| | Payment: Hayes Electrical Service, Check #: 1452, Invoice #: 82796 | 12/31/2013 | 1452 | -$718.32 | $21,405.06 |
| | Payment: BJ's Rentals (Poway) #5, Check #: 1453, Invoice #: 514073 | 12/31/2013 | 1453 | -$216.00 | $21,189.06 |
| | Payment: State Farm Specialty Products, Check #: 1454, Invoice #: 0000397740 | 12/31/2013 | 1454 | -$6,999.00 | $14,190.06 |

| Deposits | Description | Date | Amount | Balance |
|---|---|---|---|---|

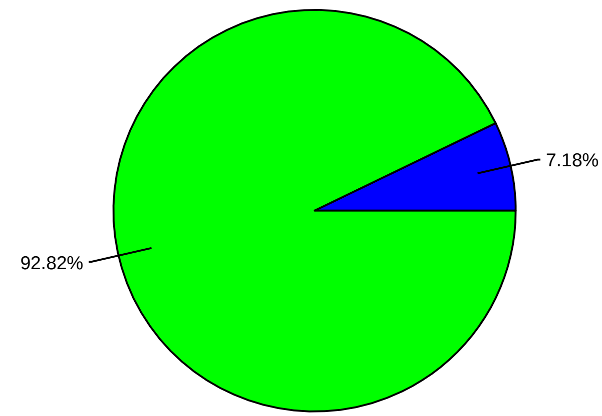
For the Account of: *HAPPY ACRES HOA*
*LINC/CUSTODY*

Account Number: *1235*
Date: *JANUARY 1, 2013 − DECEMBER 31, 2013*

MutualofOmahaBank

# *Account Summary*

## Asset Allocation (portfolio assets)




## *Portfolio Summary*

| Portfolio Assets | Value on DEC 31, 2012 | Value on DEC 31, 2013 | Est. Ann Income | % Total Assets |
|---|---|---|---|---|
| CASH | 18,803.90 | 11,802.99 | .00 | 7.18 |
| CASH EQUIVALENTS | 77,194.40 | 152,691.18 | 76.35 | 92.82 |
| **TOTAL ASSETS** | **95,998.30** | **164,494.17** | **76.35** | |
| ACCRUED INCOME | 13.80 | 8.38 | | |
| **TOTAL ACCOUNT** | **96,012.10** | **164,502.55** | **76.35** | |

## *Cash Activity Summary*

| | Credits | Debits | YTD |
|---|---|---|---|
| SECURITIES PURCHASED | .00 | .00 | .00 |
| SECURITIES SOLD & REDEEMD | .00 | .00 | .00 |
| DEPOSITS & WITHDRAWALS | 1,700,574.73 | −1,632,182.56 | 68,392.17 |
| DIVIDENDS | .00 | .00 | .00 |
| INTEREST | 103.70 | .00 | 103.70 |
| WITHHOLDING | .00 | .00 | .00 |
| OTHER ACTIVITY | .00 | .00 | .00 |

| | This Period | YTD |
|---|---|---|
| **INCOME** | 103.70 | 103.70 |

## *Realized Gain/Loss Summary*

| | This Period | YTD |
|---|---|---|
| SHORT−TERM | .00 | .00 |
| LONG−TERM | .00 | .00 |

For the Account of:
*LINC/CUSTODY*

Account Number:
Date: *JANUARY 1, 2013 − DECEMBER 31, 2013*

# *Portfolio Assets Detail*

## CASH

| Description | Shares | Total Cost | Current Share Price | Current Mkt Value | % of Portfolio | Unrealized Gain/Loss | Est. Ann Income | Est. Ann Yield(%) |
|---|---|---|---|---|---|---|---|---|
| TOTAL CASH | | 11,802.99 | | 11,802.99 | 7.18 | | | |

## CASH EQUIVALENTS

| Description | Shares | Total Cost | Current Share Price | Current Mkt Value | % of Portfolio | Unrealized Gain/Loss | Est. Ann Income | Est. Ann Yield(%) |
|---|---|---|---|---|---|---|---|---|
| **REPURCHASE AGREEMENT MMA** | | | | | | | | |
| MUTUAL OF OMAHA BANK COLLATERALIZED SWEEP | 152,691.180 | 152,691.18 | 1.000 | 152,691.18 | 92.82 | .00 | 76.35 | .05 |
| **TOTAL REPURCHASE AGREEMENT MMA** | | **152,691.18** | | **152,691.18** | | **.00** | **76.35** | **.05** |
| **TOTAL CASH EQUIVALENTS** | | **152,691.18** | | **152,691.18** | | **.00** | **76.35** | **.05** |
| **TOTAL ASSETS** | | | | **164,494.17** | | **.00** | **76.35** | **.05** |
| **TOTAL ACCRUED INCOME** | | | | **8.38** | | | | |
| **TOTAL ACCOUNT** | | | | **164,502.55** | | | | |