

CLRCA
 Balance Sheet
 As of 05/31/18

Account #	Description	Fund Balances			Totals
		Operating	Reserves	Other	
ASSETS					
1020-000	Umpqua Payables Account #068	103,930.16			103,930.16
1035-000	WestAmerica Bond			18,070.00	18,070.00
1045-000	WestAmerica Reserve 7249		136,043.01		136,043.01
1055-000	MendoLake Credit Union	240,156.30			240,156.30
1060-000	Petty Cash Account	460.12			460.12
1100-000	Homeowner Accounts Receiveable	45,587.74			45,587.74
1110-000	A/R Late Fee	4,424.79			4,424.79
1120-000	A/R Violation	7,574.44			7,574.44
1130-000	A/R Other	14,176.71			14,176.71
1135-000	Allowance for Doubtful Accts	3,831.59			3,831.59
1150-000	Land	35,613.74			35,613.74
1160-000	Equipment	13,200.00			13,200.00
1165-000	Accumulated Depreciation	(13,200.00)			(13,200.00)
	TOTAL ASSETS	455,755.59	136,043.01	18,070.00	609,868.60
LIABILITIES & EQUITY					
CURRENT LIABILITIES:					
2010-000	Pre-Paid Assessments	9,446.43			9,446.43
2040-000	Bond Deposits			18,000.00	18,000.00
	Subtotal Current Liab.	9,446.43	.00	18,000.00	27,446.43
RESERVES:					
3000-000	Reserves		136,043.01		136,043.01
	Subtotal Reserves	.00	136,043.01	.00	136,043.01
EQUITY:					
3510-000	Retain Earnings	336,394.46			336,394.46
3520-000	Unreserved Equity	127,194.63			127,194.63
	Current Year Net Income/(Loss)	(17,209.93)	.00	.00	(17,209.93)
	Subtotal Equity	446,379.16	.00	.00	446,379.16
	TOTAL LIABILITIES & EQUITY	455,825.59	136,043.01	18,000.00	609,868.60

CLRCA
Income/Expense Statement
Period: 05/01/18 to 05/31/18

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
INCOME:								
04010-000	Homeowners Assessments	.00	.00	.00	220,356.00	220,392.00	(36.00)	220,392.00
04015-000	Reserve Income	.00	.00	.00	19,204.00	19,204.00	.00	19,204.00
04020-000	Late Fee Income	(40.00)	.00	(40.00)	6,841.00	4,400.00	2,441.00	4,400.00
04030-000	NSF Income	.00	.00	.00	66.00	50.00	16.00	75.00
04040-000	Administrative Fee	.00	21.00	(21.00)	(30.00)	231.00	(261.00)	252.00
04045-000	Monetary Penalties	.00	.00	.00	986.00	.00	986.00	.00
04050-000	Homeowner Interest Income	(6.38)	583.33	(589.71)	4,435.29	6,416.63	(1,981.34)	7,000.00
04080-000	Misc Income	10.00	.00	10.00	509.00	.00	509.00	.00
05000-000	Transfer Fee Income	425.00	391.67	33.33	4,474.00	4,308.37	165.63	4,700.00
05005-000	Document Fee Income	.00	50.00	(50.00)	.00	550.00	(550.00)	600.00
05010-000	Summer Rec Prog Income	200.00	.00	200.00	4,114.00	16,500.00	(12,386.00)	25,000.00
05015-000	Community Garden Income	.00	230.00	(230.00)	130.00	230.00	(100.00)	230.00
05025-000	AirMed Income	.00	.00	.00	5,234.00	.00	5,234.00	.00
05040-000	Room Rental Income	.00	141.67	(141.67)	2,265.00	1,558.37	706.63	1,700.00
05050-000	Violation Income	500.00	1,250.00	(750.00)	8,400.00	13,750.00	(5,350.00)	15,000.00
05060-000	Advertising Income	.00	41.67	(41.67)	47.00	458.37	(411.37)	500.00
05080-000	Plan Check Income	.00	199.58	(199.58)	1,240.00	2,195.38	(955.38)	2,395.00
05090-000	Interest Income	1.14	8.75	(7.61)	147.04	96.25	50.79	105.00
05095-000	Reserve Interest Income	8.09	6.67	1.42	78.88	73.37	5.51	80.00
Subtotal Income		1,097.85	2,924.34	(1,826.49)	278,497.21	290,413.74	(11,916.53)	301,633.00
EXPENSES								
Community Prop. Expense								
010-000	Community Prop Maintenance	.00	.00	.00	240.00	.00	(240.00)	.00
010-001	Community Prop Maint. Lot Cle	.00	208.33	208.33	.00	2,291.63	2,291.63	2,500.00
010-002	Community Prop Maint.Prop Tax	.00	.00	.00	1,458.67	2,000.00	541.33	2,000.00
010-003	Community Prop Maint, Landscap	.00	110.42	110.42	718.75	1,214.62	495.87	1,325.00
Community Prop. Expense		.00	318.75	318.75	2,417.42	5,506.25	3,088.83	5,825.00
Community Projects								
050-003	Lot Clearing - Member	1,995.00	.00	(1,995.00)	1,995.00	.00	(1,995.00)	.00
050-004	Community Projects - Social C	682.46	833.33	150.87	1,734.28	9,166.63	7,432.35	10,000.00
050-005	Community Projects - Summer R	23,500.00	25,000.00	1,500.00	23,500.00	25,000.00	1,500.00	25,000.00
050-007	Comm. Projects - Dumpster/chi	100.00	566.67	466.67	4,626.01	6,233.37	1,607.36	6,800.00
050-008	Comm. Proj. - Professional Fe	.00	416.67	416.67	.00	4,583.37	4,583.37	5,000.00
050-009	Community Projects - Air Med	111.00	.00	(111.00)	1,648.00	.00	(1,648.00)	.00
Community Projects		26,388.46	26,816.67	428.21	33,503.29	44,983.37	11,480.08	46,800.00

CLRCA

Income/Expense Statement

Period: 05/01/18 to 05/31/18

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expenses								
07055-001	Auto Expense - Fuel and Oil	129.21	33.33	(95.88)	460.50	366.63	(93.87)	400.00
07055-002	Auto Expense - Maintenance/Re	305.08	125.00	(180.08)	1,006.68	1,375.00	368.32	1,500.00
07056-000	Business Taxes	.00	8.33	8.33	279.81	91.63	(188.18)	100.00
07060-000	Computer and Internet	.00	.00	.00	533.10	.00	(533.10)	.00
07060-001	Software	.00	62.50	62.50	450.00	687.50	237.50	750.00
07060-002	Maintenance	149.95	41.67	(108.28)	925.06	458.37	(466.69)	500.00
07060-003	Backup Services	49.00	66.67	17.67	539.00	733.37	194.37	800.00
07060-004	Website	78.20	.00	(78.20)	1,190.60	1,500.00	309.40	2,000.00
07060-005	High-speed internet, Tops	.00	125.00	125.00	1,319.50	1,375.00	55.50	1,500.00
07070-000	Copier Contract	3,676.79	916.67	(2,760.12)	11,096.51	10,083.37	(1,013.14)	11,000.00
07080-001	Insurance Expense - General L	.00	.00	.00	22,795.00	25,000.00	2,205.00	25,000.00
07080-002	Insurance Expense - Workers C	.00	.00	.00	663.00	3,500.00	2,837.00	3,500.00
07090-000	Janitorial Expense	300.00	333.33	33.33	3,480.00	3,666.63	186.63	4,000.00
07110-001	Office Expenses - Bank Servic	.00	8.33	8.33	60.08	91.63	31.55	100.00
07110-002	Office Expenses - Collection	.00	166.67	166.67	65.00	1,833.37	1,768.37	2,000.00
07110-003	Office Expenses - General Exp	2,455.31	833.33	(1,621.98)	10,577.92	9,166.63	(1,411.29)	10,000.00
07110-004	Election Costs	.00	7,500.00	7,500.00	1,033.65	7,500.00	6,466.35	15,000.00
07120-004	Employee Training	.00	83.33	83.33	.00	916.63	916.63	1,000.00
07120-006	Payroll - Wages	14,934.28	8,536.00	(6,398.28)	101,500.60	93,896.00	(7,604.60)	102,432.00
07120-007	Payroll - Taxes	1,813.09	870.08	(943.01)	11,395.69	9,570.88	(1,824.81)	10,441.00
07130-000	Postage and Shipping	19,821.09	750.00	(19,071.09)	27,462.19	8,250.00	(19,212.19)	9,000.00
07140-000	Printing and Reproduction	.00	41.67	41.67	2,184.46	458.37	(1,726.09)	500.00
07150-001	Professional Fees - Accountin	192.50	208.33	15.83	2,237.08	2,291.63	54.55	2,500.00
07150-002	Professional Fees - Audit Fee	.00	.00	.00	3,656.00	3,545.00	(111.00)	7,145.00
07150-003	Professional Fees - CC&R/Byla	.00	1,041.67	1,041.67	8,698.35	11,458.37	2,760.02	12,500.00
07150-004	Professional Fees - Attorneys	.00	1,250.00	1,250.00	6,443.45	13,750.00	7,306.55	15,000.00
07150-007	Professional Fees - Election	.00	916.67	916.67	.00	10,083.37	10,083.37	11,000.00
07150-008	Independent ACP Inspector	.00	458.33	458.33	2,522.55	5,041.63	2,519.08	5,500.00
07170-000	Repairs and Maintenance	.00	83.33	83.33	1,602.49	916.63	(685.86)	1,000.00
07180-000	Telephone	422.66	366.67	(55.99)	4,727.73	4,033.37	(694.36)	4,400.00
07190-000	Utilities	391.46	871.25	479.79	9,304.48	9,583.75	279.27	10,455.00
07199-000	A/R Adjustments	.00	.00	.00	(10.00)	.00	10.00	.00
	Operating Expenses	44,718.62	25,698.16	(19,020.46)	238,200.48	241,224.76	3,024.28	271,023.00
Reserve Expenses								
07200-000	Reserve Expenses	.00	.00	.00	19,204.00	.00	(19,204.00)	.00
07200-001	Reserve Expenses - Computers/	.00	.00	.00	1,364.00	.00	(1,364.00)	.00
07200-002	Reserve Expenses - Furnishing	.00	.00	.00	1,017.95	.00	(1,017.95)	.00

CLRCA
 Income/Expense Statement
 Period: 05/01/18 to 05/31/18

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
	Reserve Expenses	.00	.00	.00	21,585.95	.00	(21,585.95)	.00
Bad Debt Expense								
09997-000	Bad Debt	.00	.00	.00	.00	.00	.00	5,000.00
	Bad Debt Expense	.00	.00	.00	.00	.00	.00	5,000.00
TOTAL EXPENSES		71,107.08	52,833.58	(18,273.50)	295,707.14	291,714.38	(3,992.76)	328,648.00
Current Year Net Income/(loss)		(70,009.23)	(49,909.24)	(20,099.99)	(17,209.93)	(1,300.64)	(15,909.29)	(27,015.00)

