

**OTAY RANCH FIVE COMMUNITY ASSOCIATION**

*Financial Statements*

December 31, 2013

(unaudited)

*ASSOCIATED PROFESSIONAL SERVICES INC*

P O BOX 602090

SAN DIEGO, CA 92160

619 299-6899

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Otay Ranch Five Community Association

Balance Sheet

Period 12/31/2013

Assets

Operating

CAB Checking	166,745.13
Interfund Operating	(40,428.97)
Bank Claims	329.18

<u>Total Operating</u>	126,645.34
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Reserve

Smith Barney Cash Account	81,131.16
Smith Barney Investments	1,310,000.00
Interfund Reserve	40,428.97

<u>Total Reserve</u>	1,431,560.13
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Accounts Receivable

Accounts Receivable	612,424.50
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<u>Total Accounts Receivable</u>	612,424.50
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Total Assets

	2,170,629.97
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Liabilities & Equity

Liability

Pre-Paid Assessments	49,334.50
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<u>Total Liability</u>	49,334.50
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Operating

Operating Funds	768,534.27
Y.T.D. Surplus/(Deficit)	(78,798.93)

<u>Total Operating</u>	689,735.34
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Reserve

Parks Reserve	51,160.81
Sand Replacement Reserve	2,175.34
Paint Reserve	(60,309.07)
Concrete Reserve	(16,277.86)
General Reserve	116,225.84
Furniture, Fixtures Reserve	(5,297.49)
Landscape Reserve	(163,561.76)
Lighting Reserve	(116,734.12)
Streets, Drives Reserve	1,239,340.28
Pool, Spa Reserve	51,085.88
Irrigation Reserve	85,060.62
Wrought Iron Reserve	51,632.02
BBQ'S Reserve	1,517.45
Signs Reserve	(22,942.70)
Mailboxes Reserve	33,121.18
Fencing Reserve	41,952.25
Basketball Court Reserve	435.56
Pool Building Reserve	71,110.14
Pool Furniture	2,356.19
Trash Receptacles	(4,960.44)
Entry - East Palomar	31,638.07
Entry - Otay Lakes	22,399.08
Village Entry - Reserve	289.04
Emergency Road Reserve	325.17
Emergency Gate Reserve	307.10
Contingency Reserve	19,511.55

<u>Total Reserve</u>	1,431,560.13
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Otay Ranch Five Community Association

Balance Sheet

Period 12/31/2013

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*Total Liabilities & Equity*

2,170,629.97

# Otay Ranch Five Community Association

## Income Statement

Period 12/1/2013 to 12/31/2013 11:59:00 PM

		Current Month Operating			Year to Date Operating			
		Fund	Budget	Variance	Fund	Budget	Variance	Annual
<b>REVENUES</b>								
<b><u>Assessment Revenue</u></b>								
400	Regular Assessments	108,592.00	108,592.00	0.00	1,303,104.00	1,303,104.00	0.00	1,303,104.00
405	Reserve Assessment	24,008.00	24,008.00	0.00	288,096.00	288,096.00	0.00	288,096.00
<b>TOTAL Assessment Revenue</b>		<b>132,600.00</b>	<b>132,600.00</b>	<b>0.00</b>	<b>1,591,200.00</b>	<b>1,591,200.00</b>	<b>0.00</b>	<b>1,591,200.00</b>
<b><u>Other Revenue</u></b>								
420	Late Charge	2,664.34	0.00	2,664.34	38,429.29	0.00	38,429.29	0.00
430	Late Charge Processing	0.00	0.00	0.00	40.00	0.00	40.00	0.00
445	Keys, Tags, Permits	0.00	0.00	0.00	120.00	0.00	120.00	0.00
450	Interest	850.94	0.00	850.94	12,841.64	0.00	12,841.64	0.00
455	Clubhouse Rental	50.00	0.00	50.00	900.00	0.00	900.00	0.00
460	Miscellaneous	0.00	0.00	0.00	1,287.43	0.00	1,287.43	0.00
465	Fines & Collection Revenue	15,978.16	0.00	15,978.16	120,709.83	0.00	120,709.83	0.00
475	RF ID	787.50	0.00	787.50	4,825.00	0.00	4,825.00	0.00
<b>TOTAL Other Revenue</b>		<b>20,330.94</b>	<b>0.00</b>	<b>20,330.94</b>	<b>179,153.19</b>	<b>0.00</b>	<b>179,153.19</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>		<b>152,930.94</b>	<b>132,600.00</b>	<b>20,330.94</b>	<b>1,770,353.19</b>	<b>1,591,200.00</b>	<b>179,153.19</b>	<b>1,591,200.00</b>
<b>EXPENSES</b>								
<b><u>Administrative</u></b>								
502	Accounting Services	2,678.00	2,673.00	5.00	32,139.00	32,142.00	(3.00)	32,142.00
506	State, Federal Taxes	0.00	290.00	(290.00)	10,636.89	3,480.00	7,156.89	3,480.00
508	Permits, Licenses, Fees	0.00	35.00	(35.00)	345.00	420.00	(75.00)	420.00
510	Insurance	(32.99)	3,333.00	(3,365.99)	30,229.01	39,996.00	(9,766.99)	39,996.00
512	Legal Fees	26,959.84	6,325.00	20,634.84	308,732.84	75,900.00	232,832.84	75,900.00
514	Management Fees	5,487.50	5,400.00	87.50	65,194.96	64,800.00	394.96	64,800.00
516	Management Billings	0.00	1,435.00	(1,435.00)	0.00	17,165.00	(17,165.00)	17,165.00
518	Misc. Administrative	190.80	0.00	190.80	4,018.75	0.00	4,018.75	0.00
520	Bank Fees	25.00	5.00	20.00	240.00	60.00	180.00	60.00
522	Reserve Study	0.00	59.00	(59.00)	2,000.00	708.00	1,292.00	708.00
524	Architectural Staff	0.00	0.00	0.00	3,748.00	0.00	3,748.00	0.00
528	Bad Debt Expense	0.00	10,000.00	(10,000.00)	27,723.75	120,000.00	(92,276.25)	120,000.00
530	Printing & Copies	11,037.31	3,300.00	7,737.31	65,072.54	39,600.00	25,472.54	39,600.00
534	Annual Socials	349.64	1,250.00	(900.36)	10,008.11	15,000.00	(4,991.89)	15,000.00
536	Contingency	0.00	7,266.00	(7,266.00)	37,824.32	87,203.00	(49,378.68)	87,203.00
<b>TOTAL Administrative</b>		<b>46,695.10</b>	<b>41,371.00</b>	<b>5,324.10</b>	<b>597,913.17</b>	<b>496,474.00</b>	<b>101,439.17</b>	<b>496,474.00</b>
<b><u>Common</u></b>								
540	Handyman Expense	2,929.71	2,000.00	929.71	70,106.14	24,000.00	46,106.14	24,000.00
544	Janitorial Services	1,425.00	1,425.00	0.00	15,675.00	17,100.00	(1,425.00)	17,100.00
546	Janitorial Supplies	44.56	100.00	(55.44)	959.80	1,200.00	(240.20)	1,200.00
548	Lighting Repairs	475.00	625.00	(150.00)	11,174.95	7,500.00	3,674.95	7,500.00
550	Storm Drain Maintenance	0.00	645.00	(645.00)	11,464.40	7,740.00	3,724.40	7,740.00
552	Patrol, Attendant Service	20,236.46	22,000.00	(1,763.54)	259,788.57	264,000.00	(4,211.43)	264,000.00
554	Alarm Monitor	0.00	0.00	0.00	25,550.00	0.00	25,550.00	0.00
556	Pest Control Extras	0.00	0.00	0.00	590.00	0.00	590.00	0.00
<b>TOTAL Common</b>		<b>25,110.73</b>	<b>26,795.00</b>	<b>(1,684.27)</b>	<b>395,308.86</b>	<b>321,540.00</b>	<b>73,768.86</b>	<b>321,540.00</b>
<b><u>Landscaping</u></b>								

# Otay Ranch Five Community Association

## Income Statement

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560	Landscape Maintenance	22,950.00	23,180.00	(230.00)	275,400.00	278,160.00	(2,760.00)	278,160.00
562	Landscape Replacement	0.00	500.00	(500.00)	907.16	6,000.00	(5,092.84)	6,000.00
564	Landscape Supplies	1,000.00	200.00	800.00	3,158.27	2,400.00	758.27	2,400.00
565	Landscape Architect	0.00	500.00	(500.00)	10,426.14	6,000.00	4,426.14	6,000.00
566	Tree Maintenance	2,480.00	2,231.00	249.00	20,190.00	26,750.00	(6,560.00)	26,750.00
568	Sprinkler Repair	5,429.15	150.00	5,279.15	17,458.32	1,800.00	15,658.32	1,800.00
570	Backflow Device Test	0.00	20.00	(20.00)	553.16	240.00	313.16	240.00
<b>TOTAL Landscaping</b>		<b>31,859.15</b>	<b>26,781.00</b>	<b>5,078.15</b>	<b>328,093.05</b>	<b>321,350.00</b>	<b>6,743.05</b>	<b>321,350.00</b>
<b><u>Pool</u></b>								
580	Pool, Spa Contract	1,600.00	1,950.00	(350.00)	21,800.00	23,400.00	(1,600.00)	23,400.00
582	Pool, Spa Equipment Repair	0.00	50.00	(50.00)	330.00	600.00	(270.00)	600.00
584	Pool, Spa Monitors	0.00	0.00	0.00	2,300.00	0.00	2,300.00	0.00
<b>TOTAL Pool</b>		<b>1,600.00</b>	<b>2,000.00</b>	<b>(400.00)</b>	<b>24,430.00</b>	<b>24,000.00</b>	<b>430.00</b>	<b>24,000.00</b>
<b><u>Utilities</u></b>								
590	Electric	2,605.07	2,750.00	(144.93)	25,611.40	33,000.00	(7,388.60)	33,000.00
592	Gas	2,173.42	150.00	2,023.42	15,353.68	1,800.00	13,553.68	1,800.00
594	Trash Disposal	72.50	75.00	(2.50)	432.04	900.00	(467.96)	900.00
596	Telephone	257.01	170.00	87.01	2,397.08	2,040.00	357.08	2,040.00
598	Water & Sewer	16,399.18	8,500.00	7,899.18	159,581.83	102,000.00	57,581.83	102,000.00
<b>TOTAL Utilities</b>		<b>21,507.18</b>	<b>11,645.00</b>	<b>9,862.18</b>	<b>203,376.03</b>	<b>139,740.00</b>	<b>63,636.03</b>	<b>139,740.00</b>
<b><u>z Reserves</u></b>								
600	Reserve Allocation	24,008.00	24,008.00	0.00	288,096.00	288,096.00	0.00	288,096.00
605	Res Interest Allocation	850.94	0.00	850.94	11,935.01	0.00	11,935.01	0.00
<b>TOTAL z Reserves</b>		<b>24,858.94</b>	<b>24,008.00</b>	<b>850.94</b>	<b>300,031.01</b>	<b>288,096.00</b>	<b>11,935.01</b>	<b>288,096.00</b>
<b>TOTAL EXPENSES</b>		<b>151,631.10</b>	<b>132,600.00</b>	<b>19,031.10</b>	<b>1,849,152.12</b>	<b>1,591,200.00</b>	<b>257,952.12</b>	<b>1,591,200.00</b>
<b>Excess Revenue / Expense</b>		<b>1,299.84</b>	<b>0.00</b>	<b>1,299.84</b>	<b>(78,798.93)</b>	<b>0.00</b>	<b>(78,798.93)</b>	<b>0.00</b>

Otay Ranch Five Community Association

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Check Register

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CAB Checking

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CHECK NO	VENDOR:	INVOICES	INVOICE AMOUNT	NET PAID	CHECK DATE	VOIDED
1574	JAMES & REBECCA GROGAN	1	100.00	100.00	12/6/2013	PAID
1575	ELWIN & MELISSA FAMILIAR	1	92.51	92.51	12/6/2013	PAID
1576	SUITE CLEANING	2	1,469.56	1,469.56	12/6/2013	PAID
1577	PRECISION ELECTRIC CO	1	185.00	185.00	12/6/2013	PAID
1578	AT&T	1	257.01	257.01	12/6/2013	PAID
1579	WINS POOL SERVICE II	1	1,600.00	1,600.00	12/6/2013	PAID
1580	ALLIED WASTE SERVICES	1	72.50	72.50	12/6/2013	PAID
1581	BLUE SKIES LANDSCAPE MAINTENANCE	3	24,339.15	24,339.15	12/6/2013	PAID
1582	GUARD MANAGEMENT, INC.	2	20,236.46	20,236.46	12/6/2013	PAID
1583	WESTERN TREE SERVICE	1	2,480.00	2,480.00	12/6/2013	PAID
1584	COMMUNITY PRESS	5	1,818.06	1,818.06	12/6/2013	PAID
1585	EPSTEN, GRINNELL & HOWELL	1	31,078.84	31,078.84	12/6/2013	PAID
1586	OTAY WATER DISTRICT	24	16,399.18	16,399.18	12/6/2013	PAID
1587	LATISA CARSON-VEGLIA	1	70.00	70.00	12/10/2013	PAID
1588	BARNEY & BARNEY LLC	1	3,153.00	3,153.00	12/10/2013	PAID
1589	BLUE SKIES LANDSCAPE MAINTENANCE	1	5,040.00	5,040.00	12/10/2013	PAID
1590	ASSOCIATED PROFESSIONAL SERVICES	1	5,391.50	5,391.50	12/12/2013	PAID
1591	SAN DIEGO GAS & ELECTRIC/LONG FORM	2	4,778.49	4,778.49	12/13/2013	PAID
1592	COMMUNITY PRESS	5	1,938.08	1,938.08	12/13/2013	PAID
1593	COMMUNITY PRESS	5	283.13	283.13	12/20/2013	PAID
1594	PRECISION ELECTRIC CO	1	290.00	290.00	12/20/2013	PAID
1595	PUBLIC IMAGE MAINTENANCE AND CONSTRUCTION	2	2,929.71	2,929.71	12/20/2013	PAID
1597	ASSOCIATED PROFESSIONAL SERVICES	4	12,354.54	12,354.54	12/31/2013	PAID
TOTALS FOR BANK ACCOUNT:			136,356.72	136,356.72		
TOTAL CHECKS:	23					
TOTAL INVOICES:	67					

Otay Ranch Five Community Association

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CAB Checking

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CHECK NO:	AMOUNT:	CHECK DATE:	VENDOR:			
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
CHECK NO: 1574	AMOUNT: 100.00	CHECK DATE: 12/6/2013	VENDOR: JAMES & REBECCA GROGAN			
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
	12/2/2013	Resident Refund: JAMES & REBECCA GROGAN	100.00	120.00	Accounts Receivable	100.00
CHECK NO: 1575	AMOUNT: 92.51	CHECK DATE: 12/6/2013	VENDOR: ELWIN & MELISSA FAMILIAR			
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
	12/3/2013	Resident Refund: ELWIN & MELISSA FAMILIAR	92.51	120.00	Accounts Receivable	92.51
CHECK NO: 1576	AMOUNT: 1,469.56	CHECK DATE: 12/6/2013	VENDOR: SUITE CLEANING			
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
3026X	11/1/2013	JANITORIAL SUPPLIES	44.56	546.00	Janitorial Supplies	44.56
3026	11/1/2013	JANITORIAL SERVICE NOV13	1,425.00	544.00	Janitorial Services	1,425.00
CHECK NO: 1577	AMOUNT: 185.00	CHECK DATE: 12/6/2013	VENDOR: PRECISION ELECTRIC CO			
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
10-3449	12/5/2013	LAMP REPAIRS	185.00	548.00	Lighting Repairs	185.00
CHECK NO: 1578	AMOUNT: 257.01	CHECK DATE: 12/6/2013	VENDOR: AT&T			
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
6194211122NOV13	11/17/2013	TELEPHONE 11/17-12/16	257.01	596.00	Telephone	257.01
CHECK NO: 1579	AMOUNT: 1,600.00	CHECK DATE: 12/6/2013	VENDOR: WINS POOL SERVICE II			
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
9665-1113-1	11/1/2013	POOL SERVICE NOV13	1,600.00	580.00	Pool, Spa Contract	1,600.00
CHECK NO: 1580	AMOUNT: 72.50	CHECK DATE: 12/6/2013	VENDOR: ALLIED WASTE SERVICES			
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
0509-005415346	11/20/2013	REFUSE REMOVAL DEC13	72.50	594.00	Trash Disposal	72.50
CHECK NO: 1581	AMOUNT: 24,339.15	CHECK DATE: 12/6/2013	VENDOR: BLUE SKIES LANDSCAPE MAINTENANCE			
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
36424X	11/25/2013	IRRIGATION SUPPLIES	389.15	568.00	Sprinkler Repair	389.15
36424	11/25/2013	LANDSCAPE SERVICE NOV13	22,950.00	560.00	Landscape Maintenance	22,950.00
36424XX	11/25/2013	SOD FOR PLANTS	1,000.00	564.00	Landscape Supplies	1,000.00
CHECK NO: 1582	AMOUNT: 20,236.46	CHECK DATE: 12/6/2013	VENDOR: GUARD MANAGEMENT, INC.			
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
75512	11/1/2013	GUARD SERVICE NOV13	20,111.74	552.00	Patrol, Attendant Service	20,111.74
76160	11/27/2013	TEMP SECURITY OFFICER 11/17-11/23	124.72	552.00	Patrol, Attendant Service	124.72
CHECK NO: 1583	AMOUNT: 2,480.00	CHECK DATE: 12/6/2013	VENDOR: WESTERN TREE SERVICE			
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
79272	12/7/2013	TREE SERVICE -PYMT 8	2,480.00	566.00	Tree Maintenance	2,480.00

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CAB Checking

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CHECK NO: 1584 AMOUNT: 1,818.06 CHECK DATE: 12/6/2013 VENDOR: COMMUNITY PRESS

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
23806	11/30/2013	NEWSLETTER (1326)	1,249.81	530.00	Printing & Copies	1,249.81
23771	10/31/2013	HEARING RESULTS (18)	24.10	530.00	Printing & Copies	24.10
23774	10/31/2013	VARIOUS VIOLATION LETTERS (55)	86.45	530.00	Printing & Copies	86.45
23773	10/31/2013	HEARING NOTICES (33)	45.17	530.00	Printing & Copies	45.17
23772	10/31/2013	CERTIFIED MAIL (33)	412.53	530.00	Printing & Copies	412.53

CHECK NO: 1585 AMOUNT: 31,078.84 CHECK DATE: 12/6/2013 VENDOR: EPSTEN, GRINNELL & HOWELL

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
5791DEC13	12/6/2013	LEGAL FEES	31,078.84	512.00	Legal Fees	31,078.84

CHECK NO: 1586 AMOUNT: 16,399.18 CHECK DATE: 12/6/2013 VENDOR: OTAY WATER DISTRICT

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
912054913NOV13	11/21/2013	WATER 10/16-/11/18	740.90	598.00	Water & Sewer	740.90
912053717NOV13	11/21/2013	WATER 10/16-/11/18	38.05	598.00	Water & Sewer	38.05
912070001NOV13	11/21/2013	WATER 10/16-/11/18	925.89	598.00	Water & Sewer	925.89
912062605NOV13	11/21/2013	WATER 10/16-/11/18	293.50	598.00	Water & Sewer	293.50
912066906NOV13	11/21/2013	WATER 10/16-/11/18	1,181.36	598.00	Water & Sewer	1,181.36
0000017136NOV13	11/21/2013	WATER 10/16-/11/18	2,262.72	598.00	Water & Sewer	2,262.72
912063807NOV13	11/21/2013	WATER 10/16-/11/18	215.54	598.00	Water & Sewer	215.54
912059011NOV13	11/21/2013	WATER 10/16-/11/18	730.23	598.00	Water & Sewer	730.23
912063104NOV13	11/21/2013	WATER 10/16-/11/18	893.87	598.00	Water & Sewer	893.87
912062114NOV13	11/21/2013	WATER 10/16-/11/18	151.40	598.00	Water & Sewer	151.40
912053311NOV13	11/21/2013	WATER 10/16-/11/18	900.99	598.00	Water & Sewer	900.99
912058716NOV13	11/21/2013	WATER 10/16-/11/18	387.83	598.00	Water & Sewer	387.83
912064303NOV13	11/21/2013	WATER 10/16-/11/18	32.57	598.00	Water & Sewer	32.57
912062213NOV13	11/21/2013	WATER 10/16-/11/18	208.44	598.00	Water & Sewer	208.44
912063302NOV13	11/21/2013	WATER 10/16-/11/18	662.63	598.00	Water & Sewer	662.63
912063005NOV13	11/21/2013	WATER 10/16-/11/18	570.74	598.00	Water & Sewer	570.74
912064003NOV13	11/21/2013	WATER 10/16-/11/18	733.78	598.00	Water & Sewer	733.78
625186119NOV13	11/21/2013	WATER 10/16-/11/18	41.69	598.00	Water & Sewer	41.69
912062908NOV13	11/21/2013	WATER 10/16-/11/18	546.12	598.00	Water & Sewer	546.12
912062700NOV13	11/21/2013	WATER 10/16-/11/18	2,685.67	598.00	Water & Sewer	2,685.67
912058815NOV13	11/21/2013	WATER 10/16-/11/18	32.57	598.00	Water & Sewer	32.57
912058914NOV13	11/21/2013	WATER 10/16-/11/18	651.96	598.00	Water & Sewer	651.96
912058617NOV13	11/21/2013	WATER 10/16-/11/18	581.29	598.00	Water & Sewer	581.29
912063203NOV13	11/21/2013	WATER 10/16-/11/18	929.44	598.00	Water & Sewer	929.44

CHECK NO: 1587 AMOUNT: 70.00 CHECK DATE: 12/10/2013 VENDOR: LATISA CARSON-VEGLIA

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
	12/6/2013	Resident Refund: LATISA CARSON-VEGLIA	70.00	120.00	Accounts Receivable	70.00

CHECK NO: 1588 AMOUNT: 3,153.00 CHECK DATE: 12/10/2013 VENDOR: BARNEY & BARNEY LLC

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
223671	12/9/2013	UMBRELLA INSURANCE	3,153.00	510.00	Insurance	3,153.00



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CHECK NO: 1589 AMOUNT: 5,040.00 CHECK DATE: 12/10/2013 VENDOR: BLUE SKIES LANDSCAPE MAINTENANCE

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
36345	11/21/2013	IRRIGATION REPAIRS	5,040.00	568.00	Sprinkler Repair	5,040.00

CHECK NO: 1590 AMOUNT: 5,391.50 CHECK DATE: 12/12/2013 VENDOR: ASSOCIATED PROFESSIONAL SERVICES

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
NI#DEC13	12/12/2013	OFFICE SUPPLIES NOV13	5,391.50	530.00	Printing & Copies	5,391.50

CHECK NO: 1591 AMOUNT: 4,778.49 CHECK DATE: 12/13/2013 VENDOR: SAN DIEGO GAS & ELECTRIC/LONG

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
8400010306DEC13	12/6/2013	ELECTRIC 11/1-12/3	2,605.07	590.00	Electric	2,605.07
8400010306DEC13	12/6/2013	GAS 11/1-12/3	2,173.42	592.00	Gas	2,173.42

CHECK NO: 1592 AMOUNT: 1,938.08 CHECK DATE: 12/13/2013 VENDOR: COMMUNITY PRESS

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
23826	11/30/2013	VIOLATION LETTERS	31.44	530.00	Printing & Copies	31.44
23822	11/30/2013	GUEST PASS (20,000)	1,679.62	530.00	Printing & Copies	1,679.62
23840	11/30/2013	VIOLATION LETTERS (11)	17.29	530.00	Printing & Copies	17.29
23841	11/30/2013	VIOLATION LETTERS (55)	86.45	530.00	Printing & Copies	86.45
23842	11/30/2013	BOARD PACKET (7)	123.28	530.00	Printing & Copies	123.28

CHECK NO: 1593 AMOUNT: 283.13 CHECK DATE: 12/20/2013 VENDOR: COMMUNITY PRESS

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
23854	11/30/2013	HEARING RESULTS (8)	10.63	530.00	Printing & Copies	10.63
23855	11/30/2013	VIOLATION LETTERS (75)	117.89	530.00	Printing & Copies	117.89
23851	11/30/2013	DECAL PLACEMENT INSTRUCTION (500)	48.06	530.00	Printing & Copies	48.06
23852	11/30/2013	NEWSLETTER W/INSERT (100)	19.82	530.00	Printing & Copies	19.82
23853	11/30/2013	VIOLATION LETTERS (56)	86.73	530.00	Printing & Copies	86.73

CHECK NO: 1594 AMOUNT: 290.00 CHECK DATE: 12/20/2013 VENDOR: PRECISION ELECTRIC CO

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
10-3476	12/16/2013	FAULTY LED FLOOD LAMP RPLD	290.00	548.00	Lighting Repairs	290.00

CHECK NO: 1595 AMOUNT: 2,929.71 CHECK DATE: 12/20/2013 VENDOR: PUBLIC IMAGE MAINTENANCE AND

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
13135	12/20/2013	UTILITY BOX PAINTING/ GRAFFITI RMVD/CABINET LOCKS	1,326.00	540.00	Handyman Expense	1,326.00
13136	12/20/2013	COTTAGE LIGHTS/GRAFFITI/ DRAIN PIPE RMVD	1,603.71	540.00	Handyman Expense	1,603.71

CHECK NO: 1597 AMOUNT: 12,354.54 CHECK DATE: 12/31/2013 VENDOR: ASSOCIATED PROFESSIONAL SERVICES

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
12/31/2013-MGMT	12/31/2013	MANAGEMENT	5,487.50	514.00	Management Fees	5,487.50
12/31/2013-COL	12/31/2013	APS COLLECTIONS	2,582.50	430.00	Late Charge Processing	2,582.50
12/31/2013-OS	12/31/2013	OFFICE SUPPLIES	1,606.54	530.00	Printing & Copies	1,606.54
12/31/2013	12/31/2013	BOOKKEEPING	2,678.00	502.00	Accounting Services	2,678.00

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TOTAL CHECKS: 23  
TOTAL INVOICES: 67

TOTAL NET AMOUNT: 136,356.72

TOTAL DISTRIBUTIONS: 136,356.72

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Smith Barney Cash Account

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CHECK NO	VENDOR:	INVOICES	INVOICE AMOUNT	NET PAID	CHECK DATE	VOIDED
2108	PRECISION ELECTRIC CO	1	5,035.90	5,035.90	12/20/2013	PAID
TOTALS FOR BANK ACCOUNT:			5,035.90	5,035.90		
TOTAL CHECKS:	1					
TOTAL INVOICES:	1					

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Smith Barney Cash Account

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CHECK NO: 2108      AMOUNT: 5,035.90      CHECK DATE: 12/20/2013      VENDOR: PRECISION ELECTRIC CO

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
10-3458	12/16/2013	NEW PEDESTAL INSTALLED	5,035.90	318.00	Lighting Reserve	5,035.90
TOTAL CHECKS:	1	TOTAL NET AMOUNT:	5,035.90		TOTAL DISTRIBUTIONS:	5,035.90
TOTAL INVOICES:	1					

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TRX DATE	DESCRIPTION	ACCOUNT	CHART OF ACCTS DESCRIPTION	DEBITS	CREDITS
12/4/2013	Meeting Room - Iniguez Ramos - SRB	100	Meeting Room - Iniguez Ramos - SRB	50.00	
12/4/2013	Suspense Department Transfer	298	Suspense Department Transfer		50.00
12/4/2013	Suspense Department Transfer	298	Suspense Department Transfer	50.00	
12/4/2013	Meeting Room - Iniguez Ramos - SRB	455	Meeting Room - Iniguez Ramos - SRB		50.00
12/2/2013	UR Chargeback 11/15/2013	100	UR Chargeback 11/15/2013	10.00	
12/2/2013	Suspense Department Transfer	298	Suspense Department Transfer		10.00
12/2/2013	Suspense Department Transfer	298	Suspense Department Transfer	10.00	
12/2/2013	UR Chargeback 11/15/2013	299	UR Chargeback 11/15/2013		10.00
12/2/2013	UR R03No Account Unable to Locate	100	UR R03No Account Unable to Locate	320.00	
12/2/2013	Suspense Department Transfer	298	Suspense Department Transfer		320.00
12/2/2013	Suspense Department Transfer	298	Suspense Department Transfer	320.00	
12/2/2013	UR R03No Account Unable to Locate	299	UR R03No Account Unable to Locate		320.00
12/2/2013	UR Return Deposit Item 11/22/2013	100	UR Return Deposit Item 11/22/2013	120.00	
12/2/2013	Suspense Department Transfer	298	Suspense Department Transfer		120.00
12/2/2013	Suspense Department Transfer	298	Suspense Department Transfer	120.00	
12/2/2013	UR Return Deposit Item 11/22/2013	299	UR Return Deposit Item 11/22/2013		120.00
12/2/2013	UR Return Deposit Item 11/22/2013	100	UR Return Deposit Item 11/22/2013	780.00	
12/2/2013	Suspense Department Transfer	298	Suspense Department Transfer		780.00
12/2/2013	Suspense Department Transfer	298	Suspense Department Transfer	780.00	
12/2/2013	UR Return Deposit Item 11/22/2013	299	UR Return Deposit Item 11/22/2013		780.00
12/4/2013	UR Deposit Discrep 11/7/13	100	UR Deposit Discrep 11/7/13		50.00
12/4/2013	Suspense Department Transfer	298	Suspense Department Transfer	50.00	
12/4/2013	Suspense Department Transfer	298	Suspense Department Transfer		50.00
12/4/2013	UR Deposit Discrep 11/7/13	299	UR Deposit Discrep 11/7/13	50.00	
12/18/2013	Insurance Refund - Barney & Barney - SRB	100	Insurance Refund - Barney & Barney -	3,185.99	
12/18/2013	Suspense Department Transfer	298	Suspense Department Transfer		3,185.99
12/18/2013	Suspense Department Transfer	298	Suspense Department Transfer	3,185.99	
12/18/2013	Insurance Refund - Barney & Barney - SRB	510	Insurance Refund - Barney & Barney -		3,185.99
12/31/2013	To record reserve allocation	302	To record reserve allocation		894.68
12/31/2013	To record reserve allocation	310	To record reserve allocation		81.62
12/31/2013	To record reserve allocation	312	To record reserve allocation		914.82
12/31/2013	To record reserve allocation	316	To record reserve allocation		220.49
12/31/2013	To record reserve allocation	318	To record reserve allocation		117.67
12/31/2013	To record reserve allocation	322	To record reserve allocation		16,723.34
12/31/2013	To record reserve allocation	324	To record reserve allocation		884.08
12/31/2013	To record reserve allocation	328	To record reserve allocation		1,046.27
12/31/2013	To record reserve allocation	334	To record reserve allocation		10.61
12/31/2013	To record reserve allocation	338	To record reserve allocation		1,322.94
12/31/2013	To record reserve allocation	342	To record reserve allocation		932.84
12/31/2013	To record reserve allocation	344	To record reserve allocation		181.27
12/31/2013	To record reserve allocation	350	To record reserve allocation		280.91
12/31/2013	To record reserve allocation	352	To record reserve allocation		396.46
12/31/2013	To record reserve allocation	600	To record reserve allocation	24,008.00	

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12/31/2013	To record reserve assessments	400	To record reserve assessments	24,008.00	
12/31/2013	To record reserve assessments	405	To record reserve assessments		24,008.00
12/31/2013	Bank Reconcile: Interest Earned	104	Bank Reconcile: Interest Earned	836.37	
12/31/2013	Suspense Department Transfer	298	Suspense Department Transfer		836.37
12/31/2013	Suspense Department Transfer	298	Suspense Department Transfer	836.37	
12/31/2013	Bank Reconcile: Interest Earned	450	Bank Reconcile: Interest Earned		836.37
12/31/2013	Bank Reconcile: Service Fee Charge	104	Bank Reconcile: Service Fee Charge		25.00
12/31/2013	Suspense Department Transfer	298	Suspense Department Transfer	25.00	
12/31/2013	Suspense Department Transfer	298	Suspense Department Transfer		25.00
12/31/2013	Bank Reconcile: Service Fee Charge	520	Bank Reconcile: Service Fee Charge	25.00	
12/6/2013	UR Image Deposit 12/06/2013	100	UR Image Deposit 12/06/2013	810.00	
12/6/2013	Suspense Department Transfer	298	Suspense Department Transfer		810.00
12/6/2013	Suspense Department Transfer	298	Suspense Department Transfer	810.00	
12/6/2013	UR Image Deposit 12/06/2013	299	UR Image Deposit 12/06/2013		810.00
12/6/2013	UR Image Deposit 12/06/2013	100	UR Image Deposit 12/06/2013		810.00
12/6/2013	Suspense Department Transfer	298	Suspense Department Transfer	810.00	
12/6/2013	Suspense Department Transfer	298	Suspense Department Transfer		810.00
12/6/2013	UR Image Deposit 12/06/2013	299	UR Image Deposit 12/06/2013	810.00	
12/6/2013	UR Chargeback 12/06/2013	100	UR Chargeback 12/06/2013		10.00
12/6/2013	Suspense Department Transfer	298	Suspense Department Transfer	10.00	
12/6/2013	Suspense Department Transfer	298	Suspense Department Transfer		10.00
12/6/2013	UR Chargeback 12/06/2013	299	UR Chargeback 12/06/2013	10.00	
12/6/2013	UR Chargeback 12/06/2013	100	UR Chargeback 12/06/2013	10.00	
12/6/2013	Suspense Department Transfer	298	Suspense Department Transfer		10.00
12/6/2013	Suspense Department Transfer	298	Suspense Department Transfer	10.00	
12/6/2013	UR Chargeback 12/06/2013	299	UR Chargeback 12/06/2013		10.00
12/6/2013	UR R01 Insufficient Funds 12/06/2013	100	UR R01 Insufficient Funds 12/06/2013		200.00
12/6/2013	Suspense Department Transfer	298	Suspense Department Transfer	200.00	
12/6/2013	Suspense Department Transfer	298	Suspense Department Transfer		200.00
12/6/2013	UR R01 Insufficient Funds 12/06/2013	299	UR R01 Insufficient Funds 12/06/2013	200.00	
12/6/2013	UR R01 Insufficient Funds 12/06/2013	100	UR R01 Insufficient Funds 12/06/2013	200.00	
12/6/2013	Suspense Department Transfer	298	Suspense Department Transfer		200.00
12/6/2013	Suspense Department Transfer	298	Suspense Department Transfer	200.00	
12/6/2013	UR R01 Insufficient Funds 12/06/2013	299	UR R01 Insufficient Funds 12/06/2013		200.00
12/10/2013	UR Misc Debit 12/10/2013	100	UR Misc Debit 12/10/2013		50.00
12/10/2013	Suspense Department Transfer	298	Suspense Department Transfer	50.00	
12/10/2013	Suspense Department Transfer	298	Suspense Department Transfer		50.00
12/10/2013	UR Misc Debit 12/10/2013	299	UR Misc Debit 12/10/2013	50.00	
12/10/2013	UR Misc Debit 12/10/2013	100	UR Misc Debit 12/10/2013	50.00	
12/10/2013	Suspense Department Transfer	298	Suspense Department Transfer		50.00
12/10/2013	Suspense Department Transfer	298	Suspense Department Transfer	50.00	

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12/10/2013	UR Misc Debit 12/10/2013	299	UR Misc Debit 12/10/2013		50.00
12/12/2013	UR Misc Debit 12/12/2013	100	UR Misc Debit 12/12/2013		600.00
12/12/2013	Suspense Department Transfer	298	Suspense Department Transfer	600.00	
12/12/2013	Suspense Department Transfer	298	Suspense Department Transfer		600.00
12/12/2013	UR Misc Debit 12/12/2013	299	UR Misc Debit 12/12/2013	600.00	
12/12/2013	UR Misc Debit 12/12/2013	100	UR Misc Debit 12/12/2013	600.00	
12/12/2013	Suspense Department Transfer	298	Suspense Department Transfer		600.00
12/12/2013	Suspense Department Transfer	298	Suspense Department Transfer	600.00	
12/12/2013	UR Misc Debit 12/12/2013	299	UR Misc Debit 12/12/2013		600.00
12/16/2013	UR Chargeback 12/16/2013	100	UR Chargeback 12/16/2013		10.00
12/16/2013	Suspense Department Transfer	298	Suspense Department Transfer	10.00	
12/16/2013	Suspense Department Transfer	298	Suspense Department Transfer		10.00
12/16/2013	UR Chargeback 12/16/2013	299	UR Chargeback 12/16/2013	10.00	
12/16/2013	UR Chargeback 12/16/2013	100	UR Chargeback 12/16/2013	10.00	
12/16/2013	Suspense Department Transfer	298	Suspense Department Transfer		10.00
12/16/2013	Suspense Department Transfer	298	Suspense Department Transfer	10.00	
12/16/2013	UR Chargeback 12/16/2013	299	UR Chargeback 12/16/2013		10.00
12/16/2013	UR R03 No Account Unable to Locate	100	UR R03 No Account Unable to Locate		100.00
12/16/2013	Suspense Department Transfer	298	Suspense Department Transfer	100.00	
12/16/2013	Suspense Department Transfer	298	Suspense Department Transfer		100.00
12/16/2013	UR R03 No Account Unable to Locate	299	UR R03 No Account Unable to Locate	100.00	
12/16/2013	UR R03 No Account Unable to Locate	100	UR R03 No Account Unable to Locate	100.00	
12/16/2013	Suspense Department Transfer	298	Suspense Department Transfer		100.00
12/16/2013	Suspense Department Transfer	298	Suspense Department Transfer	100.00	
12/16/2013	UR R03 No Account Unable to Locate	299	UR R03 No Account Unable to Locate		100.00
12/27/2013	UR Lockbox Deposit 12/27/13	100	UR Lockbox Deposit 12/27/13	4,871.82	
12/27/2013	Suspense Department Transfer	298	Suspense Department Transfer		4,871.82
12/27/2013	Suspense Department Transfer	298	Suspense Department Transfer	4,871.82	
12/27/2013	UR Lockbox Deposit 12/27/13	299	UR Lockbox Deposit 12/27/13		4,871.82
12/27/2013	UR Lockbox Deposit 12/27/13	100	UR Lockbox Deposit 12/27/13		4,871.82
12/27/2013	Suspense Department Transfer	298	Suspense Department Transfer	4,871.82	
12/27/2013	Suspense Department Transfer	298	Suspense Department Transfer		4,871.82
12/27/2013	UR Lockbox Deposit 12/27/13	299	UR Lockbox Deposit 12/27/13	4,871.82	
12/11/2013	UR ACH Chargeback Return Retire 12/11/13	100	UR ACH Chargeback Return Retire		100.00
12/11/2013	Suspense Department Transfer	298	Suspense Department Transfer	100.00	
12/11/2013	Suspense Department Transfer	298	Suspense Department Transfer		100.00
12/11/2013	UR ACH Chargeback Return Retire 12/11/13	299	UR ACH Chargeback Return Retire	100.00	
12/11/2013	UR ACH Chargeback Return Retire 12/11/13	100	UR ACH Chargeback Return Retire	100.00	
12/11/2013	Suspense Department Transfer	298	Suspense Department Transfer		100.00
12/11/2013	Suspense Department Transfer	298	Suspense Department Transfer	100.00	
12/11/2013	UR ACH Chargeback Return Retire 12/11/13	299	UR ACH Chargeback Return Retire		100.00

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TRX DATE	DESCRIPTION	ACCOUNT	CHART OF ACCTS DESCRIPTION	DEBITS	CREDITS
12/26/2013	Record Credit Card Staples	100	Record Credit Card Staples		158.82
12/26/2013	Suspense Department Transfer	298	Suspense Department Transfer	158.82	
12/26/2013	Suspense Department Transfer	298	Suspense Department Transfer		158.82
12/26/2013	Record Credit Card Staples	518	Record Credit Card Staples	158.82	
12/30/2013	Record Credit Card Staples	100	Record Credit Card Staples		31.98
12/30/2013	Suspense Department Transfer	298	Suspense Department Transfer	31.98	
12/30/2013	Suspense Department Transfer	298	Suspense Department Transfer		31.98
12/30/2013	Record Credit Card Staples	518	Record Credit Card Staples	31.98	
12/10/2013	UR Otay Ranch ACH Deposit 12/10/2013	100	UR Otay Ranch ACH Deposit 12/10/2013	22,870.00	
12/10/2013	Suspense Department Transfer	298	Suspense Department Transfer		22,870.00
12/10/2013	Suspense Department Transfer	298	Suspense Department Transfer	22,870.00	
12/10/2013	UR Otay Ranch ACH Deposit 12/10/2013	299	UR Otay Ranch ACH Deposit 12/10/2013		22,870.00
12/10/2013	UR Otay Ranch ACH Deposit 12/10/2013	100	UR Otay Ranch ACH Deposit 12/10/2013		22,870.00
12/10/2013	Suspense Department Transfer	298	Suspense Department Transfer	22,870.00	
12/10/2013	Suspense Department Transfer	298	Suspense Department Transfer		22,870.00
12/10/2013	UR Otay Ranch ACH Deposit 12/10/2013	299	UR Otay Ranch ACH Deposit 12/10/2013	22,870.00	
12/16/2013	Record CC Target	100	Record CC Target		349.64
12/16/2013	Suspense Department Transfer	298	Suspense Department Transfer	349.64	
12/16/2013	Suspense Department Transfer	298	Suspense Department Transfer		349.64
12/16/2013	Record CC Target	534	Record CC Target	349.64	
12/31/2013	Bank Reconcile: Interest Earned	100	Bank Reconcile: Interest Earned	14.57	
12/31/2013	Suspense Department Transfer	298	Suspense Department Transfer		14.57
12/31/2013	Suspense Department Transfer	298	Suspense Department Transfer	14.57	
12/31/2013	Bank Reconcile: Interest Earned	450	Bank Reconcile: Interest Earned		14.57
12/31/2013	To record res interest allocation	360	To record res interest allocation		850.94
12/31/2013	To record res interest allocation	605	To record res interest allocation	850.94	
12/31/2013	Adjust AR/PPA	120	Adjust AR/PPA	10,408.65	
12/31/2013	Adjust AR/PPA	250	Adjust AR/PPA		10,460.65
12/31/2013	Adjust AR/PPA	300	Adjust AR/PPA	52.00	
12/31/2013	Adjust INterfund	102	Adjust INterfund		24,047.57
12/31/2013	Suspense Department Transfer	298	Suspense Department Transfer	24,047.57	
12/31/2013	Adjust INterfund	106	Adjust INterfund	24,047.57	
12/31/2013	Suspense Department Transfer	298	Suspense Department Transfer		24,047.57