

**OTAY RANCH FIVE COMMUNITY ASSOCIATION**

*Financial Statements*

March 31, 2015

Fiscal Year End: 12

(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 03/31/2015

<u>Assets</u>		
<u>Operating</u>		
CAB Checking	10,506.78	
Interfund Operating	(59,242.33)	
Bank Claims	329.18	
<u>Total Operating</u>		(48,406.37)
<u>Reserve</u>		
Smith Barney Cash Account	(1,040.17)	
Smith Barney Investments	1,040,000.00	
Interfund Reserve	59,242.33	
<u>Total Reserve</u>		1,098,202.16
<u>Accounts Receivable</u>		
Accounts Receivable	618,692.02	
<u>Total Accounts Receivable</u>		618,692.02
<u>Total Assets</u>		<u>1,668,487.81</u>
<u>Liabilities &amp; Equity</u>		
<u>Liability</u>		
Owner Refund	222.50	
Pre-Paid Assessments	61,262.70	
<u>Total Liability</u>		61,485.20
<u>Operating</u>		
Operating Funds	557,146.22	
Y.T.D. Surplus/(Deficit)	(48,954.77)	
<u>Total Operating</u>		508,191.45
<u>Reserve</u>		
Parks Reserve	52,108.12	
Sand Replacement Reserve	2,175.34	
Walls Reserve	(62,644.81)	
Paint Reserve	(69,368.27)	
Concrete Reserve	(177,452.79)	
General Reserve	121,233.84	
Furniture, Fixtures Reserve	(5,297.49)	
Landscape Reserve	(307,650.04)	
Lighting Reserve	(137,870.32)	
Streets, Drives Reserve	1,341,722.34	
Pool, Spa Reserve	64,681.43	
Irrigation Reserve	65,066.85	
Wrought Iron Reserve	51,632.02	
BBQ'S Reserve	1,517.45	
Signs Reserve	(39,518.09)	
Mailboxes Reserve	33,121.18	
Fencing Reserve	62,296.42	
Basketball Court Reserve	(3,806.44)	
Pool Building Reserve	84,123.39	
Pool Furniture	5,144.03	
Trash Receptacles	(4,960.44)	
Entry - East Palomar	35,259.13	
Entry - Otay Lakes	27,727.93	
Village Entry - Reserve	289.04	
Emergency Road Reserve	325.17	
Emergency Gate Reserve	307.10	
Contingency Reserve	(41,350.93)	

Otay Ranch Five Community Association

Balance Sheet

Period 03/31/2015

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Reserve

Total Reserve

1,098,811.16

*Total Liabilities & Equity*

1,668,487.81

# Otay Ranch Five Community Association Income Statement

Period 3/1/2015 to 3/31/2015 11:59:00 PM

	Current Month Operating			Year to Date Operating			Annual
	Fund	Budget	Variance	Fund	Budget	Variance	
<b>REVENUES</b>							
<b><u>Assessment Revenue</u></b>							
400 Regular Assessments	97,793.00	97,793.00	0.00	293,379.00	293,379.00	0.00	1,173,516.00
405 Reserve Assessment	27,230.00	27,230.00	0.00	81,690.00	81,690.00	0.00	326,760.00
<b>TOTAL Assessment Revenue</b>	<b>125,023.00</b>	<b>125,023.00</b>	<b>0.00</b>	<b>375,069.00</b>	<b>375,069.00</b>	<b>0.00</b>	<b>1,500,276.00</b>
<b><u>Other Revenue</u></b>							
420 Late Charge	1,924.53	0.00	1,924.53	10,580.00	0.00	10,580.00	0.00
430 Late Charge Processing	0.00	0.00	0.00	(223.25)	0.00	(223.25)	0.00
445 Keys, Tags, Permits	(10.00)	0.00	(10.00)	(20.00)	0.00	(20.00)	0.00
450 Interest	333.33	0.00	333.33	1,682.23	0.00	1,682.23	0.00
455 Clubhouse Rental	50.00	0.00	50.00	50.00	0.00	50.00	0.00
460 Miscellaneous	150.00	0.00	150.00	150.00	0.00	150.00	0.00
465 Fines & Collection Revenue	9,630.88	0.00	9,630.88	24,674.57	0.00	24,674.57	0.00
475 RFID	737.50	0.00	737.50	1,950.00	0.00	1,950.00	0.00
<b>TOTAL Other Revenue</b>	<b>12,816.24</b>	<b>0.00</b>	<b>12,816.24</b>	<b>38,843.55</b>	<b>0.00</b>	<b>38,843.55</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>137,839.24</b>	<b>125,023.00</b>	<b>12,816.24</b>	<b>413,912.55</b>	<b>375,069.00</b>	<b>38,843.55</b>	<b>1,500,276.00</b>
<b>EXPENSES</b>							
<b><u>Administrative</u></b>							
502 Accounting Services	4,578.00	2,732.00	(1,846.00)	9,934.00	8,196.00	(1,738.00)	32,785.00
508 State, Federal Taxes	10.00	500.00	490.00	10.00	1,500.00	1,490.00	6,000.00
508 Permits, Licenses, Fees	0.00	35.00	35.00	0.00	105.00	105.00	420.00
510 Insurance	0.00	3,333.00	3,333.00	0.00	9,999.00	9,999.00	39,996.00
512 Legal Fees	42,363.94	5,667.00	(36,696.94)	89,365.21	17,001.00	(72,364.21)	68,002.80
514 Management Fees	6,725.00	6,600.00	(125.00)	19,275.00	19,800.00	525.00	79,200.00
516 Management Billings	625.82	625.00	(0.82)	625.82	1,875.00	1,249.18	7,500.00
518 Misc. Administrative	204.75	0.00	(204.75)	4,752.18	0.00	(4,752.18)	0.00
520 Bank Fees	25.00	16.00	(9.00)	95.00	48.00	(47.00)	192.00
522 Reserve Study	0.00	75.00	75.00	0.00	225.00	225.00	900.00
528 Bad Debt Expense	0.00	3,000.00	3,000.00	8,591.55	9,000.00	408.45	36,000.00
530 Printing & Copies	4,361.61	3,300.00	(1,061.61)	10,879.39	9,900.00	(979.39)	39,600.00
534 Annual Socials	0.00	750.00	750.00	0.00	2,250.00	2,250.00	9,000.00
536 Contingency	(451.05)	2,000.00	2,451.05	(2,172.05)	6,000.00	8,172.05	24,000.00
<b>TOTAL Administrative</b>	<b>58,443.07</b>	<b>28,633.00</b>	<b>(29,810.07)</b>	<b>141,356.10</b>	<b>85,899.00</b>	<b>(55,457.10)</b>	<b>343,595.80</b>
<b><u>Common</u></b>							
540 Handyman Expense	730.20	1,800.00	1,069.80	1,572.44	5,400.00	3,827.56	21,600.00
541 Handyman Supplies	14.48	200.00	185.52	14.48	600.00	585.52	2,400.00
542 Pest Control	0.00	100.00	100.00	0.00	300.00	300.00	1,200.00
544 Janitorial Services	1,425.00	1,425.00	0.00	4,275.00	4,275.00	0.00	17,100.00
546 Janitorial Supplies	51.70	120.00	68.30	183.70	360.00	176.30	1,440.00
548 Lighting Repairs	1,002.81	325.00	(677.81)	1,918.29	975.00	(943.29)	3,900.00
550 Storm Drain Maintenance	5,620.00	645.00	(4,975.00)	5,620.00	1,935.00	(3,685.00)	7,740.00
552 Patrol, Attendant Service	22,823.06	23,500.00	676.94	66,205.23	70,500.00	4,294.77	282,000.00
558 Cottage Supplies	0.00	100.00	100.00	0.00	300.00	300.00	1,200.00
<b>TOTAL Common</b>	<b>31,667.25</b>	<b>28,215.00</b>	<b>(3,452.25)</b>	<b>79,789.14</b>	<b>84,645.00</b>	<b>4,855.86</b>	<b>338,580.00</b>
<b><u>Landscaping</u></b>							

**Otay Ranch Five Community Association**  
**Income Statement**

Period 3/1/2015 to 3/31/2015 11:59:00 PM

	Current Month Operating			Year to Date Operating			Annual
	Fund	Budget	Variance	Fund	Budget	Variance	
560 Landscape Maintenance	43,710.00	23,350.00	(20,360.00)	67,060.00	70,050.00	2,990.00	280,200.00
562 Landscape Replacement	2,233.00	300.00	(1,933.00)	2,233.00	900.00	(1,333.00)	3,600.00
564 Landscape Supplies	2,400.00	200.00	(2,200.00)	2,400.00	600.00	(1,800.00)	2,400.00
566 Tree Maintenance	2,170.00	1,800.00	(370.00)	6,510.00	5,400.00	(1,110.00)	21,600.00
568 Sprinkler Repair	4,108.25	500.00	(3,608.25)	5,916.75	1,500.00	(4,416.75)	6,000.00
570 Backflow Device Test	0.00	20.00	20.00	0.00	60.00	60.00	240.00
<b>TOTAL Landscaping</b>	<b>54,621.25</b>	<b>26,170.00</b>	<b>(28,451.25)</b>	<b>84,119.75</b>	<b>78,510.00</b>	<b>(5,609.75)</b>	<b>314,040.00</b>
<b><u>Pool</u></b>							
580 Pool, Spa Contract	1,600.00	1,950.00	350.00	23,116.64	5,850.00	(17,266.64)	23,400.00
582 Pool, Spa Equipment Repair	0.00	50.00	50.00	0.00	150.00	150.00	600.00
<b>TOTAL Pool</b>	<b>1,600.00</b>	<b>2,000.00</b>	<b>400.00</b>	<b>23,116.64</b>	<b>6,000.00</b>	<b>(17,116.64)</b>	<b>24,000.00</b>
<b><u>Utilities</u></b>							
590 Electric	2,297.21	2,750.00	452.79	7,498.13	8,250.00	751.87	33,000.00
592 Gas	1,986.15	300.00	(1,686.15)	6,571.54	900.00	(5,671.54)	3,600.00
594 Trash Disposal	0.00	75.00	75.00	80.84	225.00	144.16	900.00
596 Telephone	411.16	300.00	(111.16)	928.69	900.00	(28.69)	3,600.00
598 Water & Sewer	16,327.94	9,350.00	(6,977.94)	36,051.55	28,050.00	(8,001.55)	112,200.00
<b>TOTAL Utilities</b>	<b>21,022.46</b>	<b>12,775.00</b>	<b>(8,247.46)</b>	<b>51,130.75</b>	<b>38,325.00</b>	<b>(12,805.75)</b>	<b>153,300.00</b>
<b><u>Reserves</u></b>							
600 Reserve Allocation	27,230.00	27,230.00	0.00	81,690.00	81,690.00	0.00	326,760.00
605 Res Interest Allocation	327.75	0.00	(327.75)	1,664.94	0.00	(1,664.94)	0.00
<b>TOTAL Reserves</b>	<b>27,557.75</b>	<b>27,230.00</b>	<b>(327.75)</b>	<b>83,354.94</b>	<b>81,690.00</b>	<b>(1,664.94)</b>	<b>326,760.00</b>
<b>TOTAL EXPENSES</b>	<b>194,911.78</b>	<b>125,023.00</b>	<b>(69,888.78)</b>	<b>462,867.32</b>	<b>375,069.00</b>	<b>(87,798.32)</b>	<b>1,500,275.80</b>
<b>Excess Revenue / Expense</b>	<b>(57,072.54)</b>	<b>0.00</b>	<b>(57,072.54)</b>	<b>(48,954.77)</b>	<b>0.00</b>	<b>(48,954.77)</b>	<b>0.20</b>

Otay Ranch Five Community Association

RUN DATE: 4/9/2015

Check Register

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CAB Checking

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CHECK NO	VENDOR:	INVOICES	INVOICE AMOUNT	NET PAID	CHECK DATE	VOIDED
1967	MARTHA SANCHEZ	1	360.00	360.00	3/5/2015	PAID
1968	CHOICE MANAGEMENT SOLUTIONS	3	7,350.82	7,350.82	3/6/2015	PAID
1969	SAN DIEGO GAS & ELECTRIC	1	10.85	10.85	3/6/2015	PAID
1970	AT&T	1	264.84	264.84	3/6/2015	PAID
1971	SUITE CLEANING	2	1,476.70	1,476.70	3/6/2015	PAID
1972	CONTROLLED ENTRY SPECIALISTS, INC.	1	125.00	125.00	3/6/2015	PAID
1973	EPSTEN, GRINNELL & HOWELL	12	45,948.18	45,948.18	3/6/2015	PAID
1974	GONZALEZ-ARNAU LANDSCAPE SERVICES	3	5,668.75	5,668.75	3/6/2015	PAID
1975	PRECISION ELECTRIC CO	1	209.06	209.06	3/6/2015	PAID
1976	OTAY WATER DISTRICT	24	16,327.94	16,327.94	3/6/2015	PAID
1977	WESTERN TREE SERVICE	1	2,170.00	2,170.00	3/11/2015	PAID
1978	WINS POOL SERVICE II	1	1,600.00	1,600.00	3/11/2015	PAID
1979	GUARD MANAGEMENT, INC.	1	22,823.06	22,823.06	3/11/2015	PAID
1980	GONZALEZ-ARNAU LANDSCAPE SERVICES	1	23,350.00	23,350.00	3/11/2015	PAID
1981	ROBERT A WELCH	1	149.92	149.92	3/13/2015	PAID
1982	JOSE & MATILDA CAMACHO	1	18.00	18.00	3/13/2015	PAID
1983	AT&T - U-VERSE	1	146.32	146.32	3/13/2015	PAID
1984	SAN DIEGO GAS & ELECTRIC	1	17.35	17.35	3/17/2015	PAID
1985	SAN DIEGO GAS & ELECTRIC/LONG FORM	2	4,255.16	4,255.16	3/17/2015	PAID
1986	PRECISION ELECTRIC CO	1	793.75	793.75	3/19/2015	PAID
1987	IVEY ENGINEERING, INC.	1	16.00	16.00	3/19/2015	PAID
1988	COMMUNITY PRESS	6	2,472.65	2,472.65	3/19/2015	PAID
1989	CALIFORNIA COMMERCIAL SECURITY	1	211.20	211.20	3/19/2015	PAID
1990	SONNENBERG & COMPANY, CPAs	1	1,900.00	1,900.00	3/19/2015	PAID
1991	WESTERN TOWING	12	1,580.00	1,580.00	3/20/2015	PAID
1992	KELLY BROWN ALBAHRI	1	10.95	10.95	3/20/2015	PAID
1993	DOWN STREAM SERVICE, INC.	1	5,620.00	5,620.00	3/24/2015	PAID
1994	PUBLIC IMAGE MAINTENANCE AND CONSTRUCTION	2	716.48	716.48	3/24/2015	PAID
1995	GONZALEZ-ARNAU LANDSCAPE SERVICES	3	4,432.50	4,432.50	3/24/2015	PAID
1996	OTAY RANCH FIVE COMMUNITY ASSOCIATION	2	609.00	609.00	3/24/2015	PAID
1997	Elma Bastidas & Arley Vanegas	2	105.00	105.00	3/30/2015	PAID
1998	OMAR ARREOLA	2	73.54	73.54	3/30/2015	PAID
1999	FRANCHISE TAX BOARD	1	10.00	10.00	3/30/2015	PAID
2000	GONZALEZ-ARNAU LANDSCAPE SERVICES	1	19,000.00	19,000.00	3/31/2015	PAID
2003	ASSOCIATED PROFESSIONAL SERVICES	3	5,836.96	5,836.96	3/31/2015	PAID
TOTALS FOR BANK ACCOUNT:			175,659.98	175,659.98		
TOTAL CHECKS:		35				
TOTAL INVOICES:		99				

Otay Ranch Five Community Association

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Check Distribution

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CAB Checking

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CHECK NO:	AMOUNT:	CHECK DATE:	VENDOR:		
1967	360.00	3/5/2015	MARTHA SANCHEZ		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
NI#MAR15	3/5/2015	TOWING EXPENSE	360.00 536.00	Contingency	360.00
1968	7,350.82	3/6/2015	CHOICE MANAGEMENT SOLUTIONS		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
66	2/28/2015	MANAGEMENT FEE	6,275.00 514.00	Management Fees	6,275.00
66X	2/28/2015	MANAGMENT	450.00 514.00	Management Fees	450.00
66XX	2/28/2015	POSTAGE/LABELS/MEETING/ MILEAGE	625.82 516.00	Management Billings	625.82
1969	10.85	3/6/2015	SAN DIEGO GAS & ELECTRIC		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
7596470420FEB15	2/23/2015	ELECTRIC 1/20-2/19	10.85 590.00	Electric	10.85
1970	264.84	3/6/2015	AT&T		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
6194211122FEB15	2/17/2015	TELEPHONE 2/17-3/16	264.84 596.00	Telephone	264.84
1971	1,476.70	3/6/2015	SUITE CLEANING		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
1040X	2/22/2015	JANITORIAL SUPPLIES	51.70 546.00	Janitorial Supplies	51.70
1040	2/22/2015	JANITORIAL SERVICE FEB15	1,425.00 544.00	Janitorial Services	1,425.00
1972	125.00	3/6/2015	CONTROLLED ENTRY SPECIALISTS,		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
826057	2/18/2015	INSTALLATION FOLDERS DOWNLOADED	125.00 536.00	Contingency	125.00
1973	45,948.18	3/6/2015	EPSTEN, GRINNELL & HOWELL		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
5791-013FEB15	2/19/2015	RYAN WILLIAM BROOKS & TONI YVONNE BROOKS	4,640.80 512.00	Legal Fees	4,640.80
5791-010FEB15	2/19/2015	VIRGINIA KLARICH MEDIATION	2,422.90 512.00	Legal Fees	2,422.90
5791-003FEB15	2/19/2015	CONSTRUCTION DEFECT DEVELOPER DISPUTE	81.25 512.00	Legal Fees	81.25
5791-002FEB15	2/19/2015	ASSESSMENT RECOVERY	5,819.60 512.00	Legal Fees	5,819.60
5791-001FEB15	2/19/2015	GENERAL	29,999.43 512.00	Legal Fees	29,999.43
5791-032FEB15	2/19/2015	MARCO A. DURAN	302.70 512.00	Legal Fees	302.70
5791-026FEB15	2/19/2015	BAO RONG QIN	247.50 512.00	Legal Fees	247.50
5791-024FEB15	2/19/2015	LIDA AND MANUAL RODRIGUEZ	264.00 512.00	Legal Fees	264.00
5791-022FEB15	2/19/2015	RODOLFO DE LA ROSA & AMPARO TUNAUCKAS	22.00 512.00	Legal Fees	22.00
5791-019FEB15	2/19/2015	MARIA S FRANCO- VILLERREAL, TRUSTEE SECESSORS	22.00 512.00	Legal Fees	22.00
5791-036FEB15	2/19/2015	CHRISTIAN & CLARISSA MARTINEZ MEDIATION	91.50 512.00	Legal Fees	91.50
5791-033FEB15	2/19/2015	V ANTONIA SOLORIO	2,034.50 512.00	Legal Fees	2,034.50

Otay Ranch Five Community Association

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Check Distribution

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CAB Checking

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CHECK NO: 1974 AMOUNT: 5,668.75 CHECK DATE: 3/6/2015 VENDOR: GONZALEZ-ARNAU LANDSCAPE SEI

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
3307	3/2/2015	MULCH INSTALLED FEB15	2,400.00	564.00	Landscape Supplies	2,400.00
3306	3/2/2015	IRRIGATION REPAIRS	3,108.75	568.00	Sprinkler Repair	3,108.75
3305	3/2/2015	LANDSCAPE CLEAN UP	160.00	560.00	Landscape Maintenance	160.00

CHECK NO: 1975 AMOUNT: 209.06 CHECK DATE: 3/6/2015 VENDOR: PRECISION ELECTRIC CO

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
10-4231	3/2/2015	LED FLOOD REPLACED	209.06	548.00	Lighting Repairs	209.06

CHECK NO: 1976 AMOUNT: 16,327.94 CHECK DATE: 3/6/2015 VENDOR: OTAY WATER DISTRICT

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
912053311FEB15	2/22/2015	WATER 1/21-2/18	786.44	598.00	Water & Sewer	786.44
912058716FEB15	2/22/2015	WATER 1/21-2/18	361.58	598.00	Water & Sewer	361.58
912063104FEB15	2/22/2015	WATER 1/21-2/18	968.11	598.00	Water & Sewer	968.11
912054913FEB15	2/22/2015	WATER 1/21-2/18	899.48	598.00	Water & Sewer	899.48
912053717FEB15	2/22/2015	WATER 1/21-2/18	42.03	598.00	Water & Sewer	42.03
0000017136FEB15	2/22/2015	WATER 1/21-2/18	2,876.39	598.00	Water & Sewer	2,876.39
912063005FEB15	2/22/2015	WATER 1/21-2/18	600.74	598.00	Water & Sewer	600.74
912064003FEB15	2/22/2015	WATER 1/21-2/18	830.85	598.00	Water & Sewer	830.85
625186119FEB15	2/22/2015	WATER 1/21-2/18	46.07	598.00	Water & Sewer	46.07
912063807FEB15	2/22/2015	WATER 1/21-2/18	413.00	598.00	Water & Sewer	413.00
912059011FEB15	2/22/2015	WATER 1/21-2/18	742.03	598.00	Water & Sewer	742.03
912062114FEB15	2/22/2015	WATER 1/21-2/18	114.88	598.00	Water & Sewer	114.88
912058914FEB15	2/22/2015	WATER 1/21-2/18	645.14	598.00	Water & Sewer	645.14
912058617FEB15	2/22/2015	WATER 1/21-2/18	814.70	598.00	Water & Sewer	814.70
912063203FEB15	2/22/2015	WATER 1/21-2/18	1,093.25	598.00	Water & Sewer	1,093.25
912064303FEB15	2/22/2015	WATER 1/21-2/18	47.40	598.00	Water & Sewer	47.40
912062213FEB15	2/22/2015	WATER 1/21-2/18	270.11	598.00	Water & Sewer	270.11
912063302FEB15	2/22/2015	WATER 1/21-2/18	806.63	598.00	Water & Sewer	806.63
912070001FEB15	2/22/2015	WATER 1/21-2/18	580.55	598.00	Water & Sewer	580.55
912062606FEB15	2/22/2015	WATER 1/21-2/18	275.76	598.00	Water & Sewer	275.76
912066906FEB15	2/22/2015	WATER 1/21-2/18	697.39	598.00	Water & Sewer	697.39
912062908FEB15	2/22/2015	WATER 1/21-2/18	476.91	598.00	Water & Sewer	476.91
912062700FEB15	2/22/2015	WATER 1/21-2/18	1,891.10	598.00	Water & Sewer	1,891.10
912058815FEB15	2/22/2015	WATER 1/21-2/18	47.40	598.00	Water & Sewer	47.40

CHECK NO: 1977 AMOUNT: 2,170.00 CHECK DATE: 3/11/2015 VENDOR: WESTERN TREE SERVICE

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
85039	3/30/2015	TREE TRIMMING -PYMT 8	2,170.00	566.00	Tree Maintenance	2,170.00

CHECK NO: 1978 AMOUNT: 1,600.00 CHECK DATE: 3/11/2015 VENDOR: WINS POOL SERVICE II

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
9665-215-1	2/1/2015	POOL SERVICE FEB15	1,600.00	580.00	Pool, Spa Contract	1,600.00

CHECK NO: 1979 AMOUNT: 22,823.06 CHECK DATE: 3/11/2015 VENDOR: GUARD MANAGEMENT, INC.

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
121414	2/1/2015	GUARD SERVICES FEB15	22,823.06	552.00	Patrol, Attendant Service	22,823.06



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CHECK NO: 1980 AMOUNT: 23,350.00 CHECK DATE: 3/11/2015 VENDOR: GONZALEZ-ARNAU LANDSCAPE SEI

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
3183	1/27/2015	LANDSCAPE SERVICE JAN15	23,350.00	560.00	Landscape Maintenance	23,350.00

CHECK NO: 1981 AMOUNT: 149.92 CHECK DATE: 3/13/2015 VENDOR: ROBERT A WELCH

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
	3/12/2015	Resident Refund: ROBERT A WELCH	149.92	120.00	Accounts Receivable	149.92

CHECK NO: 1982 AMOUNT: 18.00 CHECK DATE: 3/13/2015 VENDOR: JOSE & MATILDA CAMACHO

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
	3/12/2015	Resident Refund: JOSE & MATILDA CAMACHO	18.00	120.00	Accounts Receivable	18.00

CHECK NO: 1983 AMOUNT: 146.32 CHECK DATE: 3/13/2015 VENDOR: AT&T - U-VERSE

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
142550384	MAR15 3/13/2015	INTERNET 2/25-3/24	146.32	596.00	Telephone	146.32

CHECK NO: 1984 AMOUNT: 17.35 CHECK DATE: 3/17/2015 VENDOR: SAN DIEGO GAS & ELECTRIC

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
7034954676	MAR1 3/9/2015	ELECTRIC 2/3-3/5	17.35	590.00	Electric	17.35

CHECK NO: 1985 AMOUNT: 4,255.16 CHECK DATE: 3/17/2015 VENDOR: SAN DIEGO GAS & ELECTRIC/LONG

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
8400010308	MAR1 3/10/2015	ELECTRIC 2/3-3/5	2,269.01	590.00	Electric	2,269.01
84000100306	MAR 3/10/2015	GAS 2/3-3/5	1,986.15	592.00	Gas	1,986.15

CHECK NO: 1986 AMOUNT: 793.75 CHECK DATE: 3/19/2015 VENDOR: PRECISION ELECTRIC CO

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
10-4252	3/16/2015	LED STREET LIGHTS FIXTURE REPAIRED	793.75	548.00	Lighting Repairs	793.75

CHECK NO: 1987 AMOUNT: 16.00 CHECK DATE: 3/19/2015 VENDOR: IVEY ENGINEERING, INC.

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
13450	3/11/2015	RESEARCH & ANALYSIS	16.00	540.00	Handyman Expense	16.00

CHECK NO: 1988 AMOUNT: 2,472.65 CHECK DATE: 3/19/2015 VENDOR: COMMUNITY PRESS

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
26067	1/31/2015	HEARING NOTICES (CERTIFIED MAIL) -5	69.23	530.00	Printing & Copies	69.23
26065	1/31/2015	HEARING NOTICES (CERTIFIED MAIL) -16	156.74	530.00	Printing & Copies	156.74
26066	1/31/2015	HEARING NOTICES (CERTIFIED MAIL) -9	124.61	530.00	Printing & Copies	124.61
26062	1/31/2015	WINTER NEWSLETTER 2015 (1,326)	1,478.95	530.00	Printing & Copies	1,478.95
26061	1/31/2015	SECOND MAILINGS -4	47.13	530.00	Printing & Copies	47.13
26094	1/31/2015	ENVELOPES -7,500	595.99	530.00	Printing & Copies	595.99

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CHECK NO:	AMOUNT:	CHECK DATE:	VENDOR:		
1989	211.20	3/19/2015	CALIFORNIA COMMERCIAL SECURIT		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
0000121820	2/26/2015	FRONT DOOR REKEYED/4 KEYS	211.20 540.00	Handyman Expense	211.20
1990	1,900.00	3/19/2015	SONNENBERG & COMPANY, CPAs		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
NI#FEB15	2/28/2015	TAX RETURNS	1,900.00 502.00	Accounting Services	1,900.00
1991	1,580.00	3/20/2015	WESTERN TOWING		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
1582990-IN	3/20/2015	AUTO EXPENSE	120.00 465.00	Fines & Collection Revenue	120.00
1582991-IN	3/20/2015	AUTO EXPENSE	120.00 465.00	Fines & Collection Revenue	120.00
1582995-IN	3/20/2015	AUTO EXPENSE	120.00 465.00	Fines & Collection Revenue	120.00
1583031-IN	3/20/2015	AUTO EXPENSE	120.00 465.00	Fines & Collection Revenue	120.00
1584843-IN	3/20/2015	AUTO EXPENSE	180.00 465.00	Fines & Collection Revenue	180.00
1584903-IN	3/20/2015	AUTO EXPENSE	80.00 465.00	Fines & Collection Revenue	80.00
1583056-IN	3/20/2015	AUTO EXPENSE	240.00 465.00	Fines & Collection Revenue	240.00
1585021-IN	3/20/2015	AUTO EXPENSE	240.00 465.00	Fines & Collection Revenue	240.00
1585025-IN	3/20/2015	AUTO EXPENSE	40.00 465.00	Fines & Collection Revenue	40.00
1583016-IN	3/20/2015	AUTO EXPENSE	80.00 465.00	Fines & Collection Revenue	80.00
1584821-IN	3/20/2015	AUTO EXPENSE	120.00 465.00	Fines & Collection Revenue	120.00
1567014-IN	3/20/2015	AUTO EXPENSE	120.00 465.00	Fines & Collection Revenue	120.00
1992	10.95	3/20/2015	KELLY BROWN ALBAHRI		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
NI#MAR15	3/20/2015	NOTARY REIMBURSEMENT	10.95 536.00	Contingency	10.95
1993	5,620.00	3/24/2015	DOWN STREAM SERVICE, INC.		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
73400	3/12/2015	STORM WATER MAINTENANCE	5,620.00 550.00	Storm Drain Maintenance	5,620.00
1994	716.48	3/24/2015	PUBLIC IMAGE MAINTENANCE AND		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
15050	3/24/2015	GRAFFITTI RMVD/POOL AREA FURNITURE	702.00 540.00	Handyman Expense	702.00
15050X	3/24/2015	MAINTENANCE SUPPLIES	14.48 541.00	Handyman Supplies	14.48
1995	4,432.50	3/24/2015	GONZALEZ-ARNAU LANDSCAPE SEI		
INVOICE ID	DATE	DESCRIPTION	NET AMOUNT G/L ACCT	DESCRIPTION	AMOUNT V
3341	3/18/2015	MULCH INSTALLED	1,200.00 560.00	Landscape Maintenance	1,200.00
3342	3/18/2015	SOD REPLACEMENT	2,233.00 562.00	Landscape Replacement	2,233.00
3343	3/18/2015	IRRIGATION REPAIRS	999.50 568.00	Sprinkler Repair	999.50

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CHECK NO: 1996 AMOUNT: 609.00 CHECK DATE: 3/24/2015 VENDOR: OTAY RANCH FIVE COMMUNITY ASS

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L	ACCT	DESCRIPTION	AMOUNT V
03/24/2015-AUTO	3/24/2015	RESERVE TRANSFER-MS/SB RES 25405443	23,959.00	104.00		Smith Barney Cash Account	23,959.00
NI#MAR15	3/24/2015	LANDSCAPE REIMBURSEMENT	-23,350.00	104.00		Smith Barney Cash Account	-23,350.00

CHECK NO: 1997 AMOUNT: 105.00 CHECK DATE: 3/30/2015 VENDOR: Elma Bastidas & Arley Vanegas

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L	ACCT	DESCRIPTION	AMOUNT V
	3/30/2015	Resident Refund: Elma Bastidas & Arley Vanegas	10.00	120.00		Accounts Receivable	10.00
	3/30/2015	Resident Refund: Elma Bastidas & Arley Vanegas	95.00	120.00		Accounts Receivable	95.00

CHECK NO: 1998 AMOUNT: 73.54 CHECK DATE: 3/30/2015 VENDOR: OMAR ARREOLA

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L	ACCT	DESCRIPTION	AMOUNT V
	3/30/2015	Resident Refund: OMAR ARREOLA	23.54	120.00		Accounts Receivable	23.54
	3/30/2015	Resident Refund: OMAR ARREOLA	50.00	120.00		Accounts Receivable	50.00

CHECK NO: 1999 AMOUNT: 10.00 CHECK DATE: 3/30/2015 VENDOR: FRANCHISE TAX BOARD

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L	ACCT	DESCRIPTION	AMOUNT V
2042618MAR15	3/30/2015	FORM 199 FILING FEE	10.00	506.00		State, Federal Taxes	10.00

CHECK NO: 2000 AMOUNT: 19,000.00 CHECK DATE: 3/31/2015 VENDOR: GONZALEZ-ARNAU LANDSCAPE SEI

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L	ACCT	DESCRIPTION	AMOUNT V
3324	3/16/2015	SLOPE TRIMMING/IRRIGATION RPRS	19,000.00	560.00		Landscape Maintenance	19,000.00

CHECK NO: 2003 AMOUNT: 5,836.96 CHECK DATE: 3/31/2015 VENDOR: ASSOCIATED PROFESSIONAL SERV

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L	ACCT	DESCRIPTION	AMOUNT V
3/31/2015-COL	3/31/2015	COLLECTIONS	1,270.00	430.00		Late Charge Processing	1,270.00
3/31/2015	3/31/2015	BOOKKEEPING	2,678.00	502.00		Accounting Services	2,678.00
3/31/2015-OS	3/31/2015	OFFICE SUPPLIES	1,888.96	530.00		Printing & Copies	1,888.96

TOTAL CHECKS: 35 TOTAL NET AMOUNT: 175,659.98 TOTAL DISTRIBUTIONS: 175,659.98

TOTAL INVOICES: 99

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Check Register

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Smith Barney Cash Account

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CHECK NO	VENDOR:	INVOICES	INVOICE AMOUNT	NET PAID	CHECK DATE	VOIDED
2217	CONTROLLED ENTRY SPECIALISTS, INC.	1	11,638.00	11,638.00	3/6/2015	PAID
2218	PUBLIC IMAGE MAINTENANCE AND CONSTRUCTION	1	709.15	709.15	3/6/2015	PAID
2219	APOLLO PAVERS	1	5,956.25	5,956.25	3/11/2015	PAID
2220	GONZALEZ-ARNAU LANDSCAPE SERVICES	1	23,350.00	23,350.00	3/19/2015	PAID
2221	APOLLO PAVERS	2	10,156.25	10,156.25	3/31/2015	PAID
TOTALS FOR BANK ACCOUNT:			51,809.65	51,809.65		
TOTAL CHECKS:	5					
TOTAL INVOICES:	6					

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Smith Barney Cash Account

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CHECK NO: 2217 AMOUNT: 11,638.00 CHECK DATE: 3/6/2015 VENDOR: CONTROLLED ENTRY SPECIALISTS,

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
825955	3/6/2015	PARKING CONTROL GATES INSTALLED	11,638.00	360.00	Contingency Reserve	11,638.00

CHECK NO: 2218 AMOUNT: 709.15 CHECK DATE: 3/6/2015 VENDOR: PUBLIC IMAGE MAINTENANCE AND

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
15041	3/6/2015	GRAFFITI ABATEMENT/WALL INSPECT 2/23-2/26	709.15	312.00	General Reserve	709.15

CHECK NO: 2219 AMOUNT: 5,956.25 CHECK DATE: 3/11/2015 VENDOR: APOLLO PAVERS

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
2281X	2/18/2015	PAVERS INSTALLED - BALANCE	5,956.25	322.00	Streets, Drives Reserve	5,956.25

CHECK NO: 2220 AMOUNT: 23,350.00 CHECK DATE: 3/19/2015 VENDOR: GONZALEZ-ARNAU LANDSCAPE SEI

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
3268	2/27/2015	LANDSCAPE SERVICE FEB15	23,350.00	316.00	Landscape Reserve	23,350.00

CHECK NO: 2221 AMOUNT: 10,156.25 CHECK DATE: 3/31/2015 VENDOR: APOLLO PAVERS

INVOICE ID	DATE	DESCRIPTION	NET AMOUNT	G/L ACCT	DESCRIPTION	AMOUNT V
2410	3/13/2015	PAVERS INSTALLED (PATHWAY)	4,200.00	322.00	Streets, Drives Reserve	4,200.00
2411	3/13/2015	PAVERS INSTALLED (CROSSWALS/DRIVEWAY)-DOWN PYMT	5,956.25	322.00	Streets, Drives Reserve	5,956.25

TOTAL CHECKS: 5 TOTAL NET AMOUNT: 51,809.65 TOTAL DISTRIBUTIONS: 51,809.65

TOTAL INVOICES: 6

TRX DATE	DESCRIPTION	ACCOUNT	CHART OF ACCTS DESCRIPTION	DEBITS	CREDITS
3/5/2015	Luis Lopez Case - Superior Court of CA - MG	100	Luis Lopez Case - Superior Court of CA -	73.86	
3/5/2015	Suspense Department Transfer	298	Suspense Department Transfer		73.86
3/5/2015	Suspense Department Transfer	298	Suspense Department Transfer	73.86	
3/5/2015	Luis Lopez Case - Superior Court of CA - MG	485	Luis Lopez Case - Superior Court of CA -		73.86
3/18/2015	Meeting Room - 1957 Parker - MG	100	Meeting Room - 1957 Parker - MG	50.00	
3/18/2015	Suspense Department Transfer	298	Suspense Department Transfer		50.00
3/18/2015	Suspense Department Transfer	288	Suspense Department Transfer	50.00	
3/18/2015	Meeting Room - 1957 Parker - MG	465	Meeting Room - 1957 Parker - MG		50.00
3/31/2015	To record reserve allocation	302	To record reserve allocation		1,014.76
3/31/2015	To record reserve allocation	310	To record reserve allocation		92.59
3/31/2015	To record reserve allocation	312	To record reserve allocation		1,037.60
3/31/2015	To record reserve allocation	316	To record reserve allocation		250.08
3/31/2015	To record reserve allocation	318	To record reserve allocation		133.48
3/31/2015	To record reserve allocation	322	To record reserve allocation		18,987.89
3/31/2015	To record reserve allocation	324	To record reserve allocation		1,002.73
3/31/2015	To record reserve allocation	328	To record reserve allocation		1,186.67
3/31/2015	To record reserve allocation	334	To record reserve allocation		12.04
3/31/2015	To record reserve allocation	338	To record reserve allocation		1,500.47
3/31/2015	To record reserve allocation	342	To record reserve allocation		1,058.03
3/31/2015	To record reserve allocation	344	To record reserve allocation		205.50
3/31/2015	To record reserve allocation	350	To record reserve allocation		318.61
3/31/2015	To record reserve allocation	352	To record reserve allocation		449.67
3/31/2015	To record reserve allocation	600	To record reserve allocation	27,230.00	
3/31/2015	To record reserve assessments	400	To record reserve assessments		27,230.00
3/31/2015	To record reserve assessments	405	To record reserve assessments		27,230.00
3/31/2015	Record Excess Assessments to Contingency	400	Record Excess Assessments to	947.00	
3/31/2015	Record Excess Assessments to Contingency	536	Record Excess Assessments to		947.00
3/31/2015	UR Lockbox Deposit	100	UR Lockbox Deposit		4,457.46
3/31/2015	Suspense Department Transfer	298	Suspense Department Transfer	4,457.46	
3/31/2015	Suspense Department Transfer	298	Suspense Department Transfer	4,457.46	
3/31/2015	UR Lockbox Deposit	298	UR Lockbox Deposit		4,457.46
3/31/2015	UR Lockbox Deposit	100	UR Lockbox Deposit		4,457.46
3/31/2015	Suspense Department Transfer	298	Suspense Department Transfer	4,457.46	
3/31/2015	Suspense Department Transfer	288	Suspense Department Transfer	4,457.46	
3/31/2015	UR Lockbox Deposit	298	UR Lockbox Deposit		4,457.46
3/31/2015	Bank Reconcile: Interest Earned	104	Bank Reconcile: Interest Earned		327.75
3/31/2015	Suspense Department Transfer	288	Suspense Department Transfer	327.75	
3/31/2015	Suspense Department Transfer	288	Suspense Department Transfer	327.75	
3/31/2015	Bank Reconcile: Interest Earned	450	Bank Reconcile: Interest Earned		327.75
3/31/2015	Bank Reconcile: Service Fee Charge	104	Bank Reconcile: Service Fee Charge		25.00
3/31/2015	Suspense Department Transfer	298	Suspense Department Transfer	25.00	
3/31/2015	Suspense Department Transfer	288	Suspense Department Transfer	25.00	
3/31/2015	Bank Reconcile: Service Fee Charge	520	Bank Reconcile: Service Fee Charge		25.00

Olay Ranch Five Community Association

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General Journals

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Type G/L

TRX DATE	DESCRIPTION	ACCOUNT	CHART OF ACCTS DESCRIPTION	DEBITS	CREDITS
3/28/2015	Record Credit Card SmartSign	100	Record Credit Card SmartSign		204.75
3/28/2015	Suspense Department Transfer	298	Suspense Department Transfer	204.75	
3/28/2015	Suspense Department Transfer	298	Suspense Department Transfer		204.75
3/28/2015	Record Credit Card SmartSign	518	Record Credit Card SmartSign	204.75	
3/31/2015	Bank Reconcile: Interest Earned	100	Bank Reconcile: Interest Earned	5.58	
3/31/2015	Suspense Department Transfer	298	Suspense Department Transfer		5.58
3/31/2015	Suspense Department Transfer	298	Suspense Department Transfer		5.58
3/31/2015	Bank Reconcile: Interest Earned	460	Bank Reconcile: Interest Earned	5.58	
3/31/2015	Bank Reconcile: Service Fee Charge	298	Bank Reconcile: Service Fee Charge	30.00	
3/31/2015	Suspense Department Transfer	298	Suspense Department Transfer		30.00
3/31/2015	Suspense Department Transfer	298	Suspense Department Transfer		30.00
3/31/2015	Bank Reconcile: Service Fee Charge	520	Bank Reconcile: Service Fee Charge	30.00	
3/31/2015	To record res interest allocation	360	To record res interest allocation		327.75
3/31/2015	To record res interest allocation	605	To record res interest allocation	327.75	
3/31/2015	Adjust AR/PPA	120	Adjust AR/PPA	4,128.75	
3/31/2015	Adjust AR/PPA	250	Adjust AR/PPA		4,128.75
3/31/2015	Adjust Interfund	102	Adjust Interfund	26,037.00	
3/31/2015	Suspense Department Transfer	298	Suspense Department Transfer		26,037.00
3/31/2015	Adjust Interfund	106	Adjust Interfund	26,037.00	
3/31/2015	Suspense Department Transfer	298	Suspense Department Transfer		26,037.00
3/31/2015	Reverse Duplicate Entry from Accounts	104	Reverse Duplicate Entry from Accounts	609.00	
3/31/2015	Suspense Department Transfer	298	Suspense Department Transfer		609.00
3/31/2015	Reverse Duplicate Entry from Accounts	210	Reverse Duplicate Entry from Accounts	609.00	
3/31/2015	Suspense Department Transfer	298	Suspense Department Transfer		609.00