

ARROWHEAD LAKE ASSOCIATION
Balance Sheet
 As of October 31, 2009

	<u>Oct 31, 09</u>
ASSETS	
Current Assets	
Checking/Savings	
1020.00 · Cash in Bank - Checking	119,406.41
1030.00 · Petty Cash	
1030.01 · Petty Cash - Accounting Office	300.00
1030.02 · Petty Cash Member Services Bank	600.00
1030.03 · Petty Cash - Gas Dock	300.00
Total 1030.00 · Petty Cash	<u>1,200.00</u>
1040.00 · Cash in Bank - Payroll Checking	13,301.86
1060.00 · Pacific Premier Bank	1,817.19
1064.00 · Alliance Association	10,018.51
1066.00 · Citizens Business Divisifier	450,845.59
Total Checking/Savings	<u>596,589.56</u>
Accounts Receivable	
1200 · Accounts Receivable	19,955.47
Total Accounts Receivable	<u>19,955.47</u>
Other Current Assets	
1124 · Note Receivable	91,500.00
1165.00 · Prepaid Income Tax	9,436.00
1070.00 · Cash Investments	
1070.15 · Vineyard Money Market	250,000.00
1070.20 · Pacific Premier Bank CD	200,000.00
1070.30 · Alliance Assoc. Financial CD	1,000,000.00
1070.95 · Citizens Business Bank	496,000.00
Total 1070.00 · Cash Investments	<u>1,946,000.00</u>
1080.00 · Cash - Security Deposits	80,275.34
1120.00 · Accounts Receivable - Dock Fee	
1123.00 · Allowance for Doubtful Accounts	(2,735.84)
1120.00 · Accounts Receivable - Dock Fee - Other	(4,612.16)
Total 1120.00 · Accounts Receivable - Dock Fee	<u>(7,348.00)</u>
1150.00 · Prepaid Insurance	75,858.77
1190.00 · Gasoline Inventory	21,747.53
Total Other Current Assets	<u>2,217,469.64</u>
Total Current Assets	<u>2,834,014.67</u>
Fixed Assets	
Accumulated Depreciation	
1209.00 · Depreciation - Land Improvement	(5,984.00)
1214.00 · Depreciation - Easement Improve	(527,879.00)
1216.00 · Depreciation - Rental Docks	(277,801.00)
1217.00 · Depreciation - Fuel Facility	(487,122.00)
1218.00 · Depreciation - Dam	(26,945.00)
1219.00 · Depreciation - Bldg Structure	(1,731,507.09)
1229.00 · Depreciation - Vehicles	(202,764.48)
1239.00 · Depreciation - Boats & Appurt.	(1,134,072.23)
1249.00 · Depreciation - Equip / Field	(180,878.55)

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As of October 31, 2009

	<u>Oct 31, 09</u>
1252.00 · Depreciation - Beach Club Equip	(55,669.00)
1259.00 · Reserve for Depr - Office Furn	(165,144.98)
Total Accumulated Depreciation	<u>(4,795,767.33)</u>
1200.00 · Land	390,333.00
1205.00 · Land Improvements	66,715.82
1210.00 · Buildings & Bldg Improvements	2,836,514.48
1211.00 · Easement Improvements	1,075,585.51
1212.00 · Fuel Facility	535,044.64
1213.00 · Dam	30,228.92
1215.00 · Rental Docks	832,399.00
1220.00 · Vehicles	251,097.90
1230.00 · Boats & Appurtenances	1,191,852.99
1240.00 · Equipment - Field	264,386.28
1250.00 · Office & Beach Club Furniture	171,502.44
1251.00 · Beach Club Equipment	59,090.21
Total Fixed Assets	<u>2,908,983.86</u>
TOTAL ASSETS	<u><u>5,742,998.53</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.00 · Accounts Payable	27,565.00
Total Accounts Payable	<u>27,565.00</u>
Other Current Liabilities	
2030.00 · Sales Tax Payable	(927.00)
2100.00 · Accrued Payroll	27,658.00
2110.00 · Accrued Payroll Taxes	47.91
2120.00 · Accrued Employee Vac Payable	44,178.58
2130.00 · Accrued EE Benefits 2%	386.14
2135.00 · Accrued EE Benefits Fund 8%	40,532.45
2190.00 · 2009/2010 Member Deposits	200.00
Total Other Current Liabilities	<u>112,076.08</u>
Total Current Liabilities	139,641.08
Long Term Liabilities	
2070.00 · Security Deposits	80,275.34
Total Long Term Liabilities	<u>80,275.34</u>
Total Liabilities	219,916.42
Equity	
3000.00 · Association Equity	4,517,601.77
Net Income	1,005,480.34
Total Equity	<u>5,523,082.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,742,998.53</u></u>

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
October 2009

	<u>Oct 09</u>	<u>Budget</u>	<u>Apr - Oct 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Income					
4000.00 · Lake Operations Income					
4010.00 · Boat	300.00	0.00	577,565.00	520,000.00	520,000.00
4020.00 · Dock	1,400.00	0.00	1,244,800.00	1,235,000.00	1,235,000.00
4025.00 · Late Fees	200.00	300.00	7,141.39	2,500.00	2,500.00
4040.00 · Transfer Fees	17,065.00	9,000.00	90,830.00	65,000.00	100,000.00
4045.00 · Barge Rental	3,700.00	500.00	5,850.00	3,500.00	5,000.00
4050.00 · Unrestricted Donations	1,125.00	0.00	16,752.04	15,000.00	15,000.00
4055.00 · ALA Packets	325.00	100.00	1,700.00	1,400.00	1,750.00
4065.00 · Contractor Fees	950.00	0.00	8,150.00	3,300.00	8,000.00
4070.00 · Beach Club Membership	0.00	0.00	143,200.00	120,000.00	120,000.00
4070.01 · Beach Club Snack Bar Sales E	131.26	0.00	11,145.76	7,500.00	7,500.00
4070.02 · Beach Club Rental - E	900.00	750.00	10,255.00	11,000.00	15,000.00
4080.00 · Equipment Sales	0.00	500.00	2,085.32	3,250.00	5,000.00
4090.00 · Interest & Dividend Income	3,659.84	3,000.00	34,625.89	23,000.00	35,000.00
4095.00 · Misc. Fines & Fees	0.00	100.00	2,800.00	1,000.00	1,500.00
4100.00 · Document Fees	0.00	10.00	19.65	70.00	100.00
4110.00 · Shoreline Application Fee	1,167.50	500.00	22,171.25	30,000.00	32,000.00
4115.00 · Shoreline Reimbursables	0.00	450.00	1,574.46	3,200.00	5,000.00
4120.00 · General Membership	60.00	0.00	69,360.00	30,000.00	30,000.00
4130.00 · Boat Operator License	270.00	250.00	36,195.00	21,500.00	22,500.00
4160.00 · Fishing Derby Income	0.00	0.00	1,590.00	1,000.00	1,000.00
4190.00 · Member Shirts & Sundries E	0.00		84.48		
Total 4000.00 · Lake Operations Income	31,253.60	15,460.00	2,287,895.24	2,097,220.00	2,161,850.00
4500.00 · Marina Income					
4520.00 · Excursion Boat	1,000.00	1,000.00	50,000.00	45,000.00	50,000.00
4521.00 · Resort Boat	2,899.00	0.00	7,279.00	5,700.00	5,700.00
4530.00 · Lease Income	44,869.77	47,000.00	201,017.54	101,150.00	252,600.00
4540.00 · Dock Rental	0.00	0.00	314,575.00	280,000.00	280,000.00
4550.00 · Gasoline Sales E	12,958.78	15,000.00	438,948.14	541,000.00	550,000.00
Total 4500.00 · Marina Income	61,727.55	63,000.00	1,011,819.68	972,850.00	1,138,300.00
8000.00 · Capital/Restricted Funds Income					
8130.00 · Capital & Special Projects -C	0.00		43,263.50		
8140.00 · LACSD Cost Sharing -R	0.00	0.00	0.00	45,000.00	45,000.00
8145.00 · Fireworks Contributions - R	400.00	0.00	27,378.00	25,000.00	25,000.00
8150.00 · Fish Contribution -R	0.00	0.00	17,706.50	6,000.00	6,000.00
8410.00 · Shoreline Beautification -R	1,167.50	1,000.00	22,282.25	31,000.00	32,000.00
8570.01 · Delinquent Tree Fee Income	0.00		200.00		400.00
Total 8000.00 · Capital/Restricted Funds Income	1,567.50	1,000.00	110,830.25	107,000.00	108,400.00
Total Income	94,548.65	79,460.00	3,410,545.17	3,177,070.00	3,408,550.00

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
October 2009

	<u>Oct 09</u>	<u>Budget</u>	<u>Apr - Oct 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Expense					
5100 · Safety					
5110.00 · Wages - Lake Safety	14,071.92	8,000.00	93,384.57	113,000.00	125,600.00
5111.00 · Wages - Shore Safety	83.22	0.00	12,682.82	9,500.00	9,500.00
5112.00 · Wages - Ramp	3,662.72	4,000.00	22,640.69	27,000.00	27,000.00
5120.00 · Payroll Taxes - Safety	1,612.43	700.00	15,972.26	14,900.00	14,900.00
5130.00 · Workers Comp - Safety	1,871.99	1,000.00	11,348.19	10,500.00	11,000.00
5140.00 · Fuel	1,468.02	1,500.00	18,437.04	20,000.00	22,500.00
5150.00 · Repair & Maintenance	2,513.80	2,000.00	34,949.21	26,000.00	33,000.00
5160.00 · New Equipment	497.50	0.00	4,419.69	14,000.00	14,000.00
5165.00 · Security Services	0.00	0.00	764.80	2,500.00	2,500.00
5170.00 · Benefits	568.58	1,500.00	2,742.71	11,500.00	17,500.00
5175.00 · Training	0.00	0.00	2,273.55	2,750.00	2,750.00
5180.00 · Supplies	2,253.42	500.00	10,067.64	11,500.00	12,500.00
5185.00 · Telephone	149.49	100.00	818.75	850.00	1,350.00
5190.00 · Utilities (Gas/Electric)	209.56	300.00	1,606.33	2,200.00	3,700.00
5195.00 · Uniforms	0.00	0.00	2,367.90	2,700.00	2,700.00
Total 5100 · Safety	28,962.65	19,600.00	234,476.15	268,900.00	300,500.00
5200 · Common Area					
5220.00 · Janitorial	0.00	100.00	4,359.01	3,000.00	3,500.00
5225.00 · Security Patrol Service	0.00	90.00	594.00	630.00	1,000.00
5240.00 · Trash Removal	0.00	550.00	3,531.89	5,250.00	8,000.00
5260.00 · Equipment Repair	0.00	300.00	222.66	1,900.00	2,500.00
5265.00 · Maintenance	301.42	500.00	801.35	3,000.00	5,000.00
5270.00 · Gate Repair	0.00	200.00	0.00	1,200.00	2,000.00
Total 5200 · Common Area	301.42	1,740.00	9,508.91	14,980.00	22,000.00
5300 · Gas Service					
5310.00 · Fuel Purchase - E	28,500.90	26,000.00	422,847.16	500,000.00	500,000.00
5320.00 · Wages - Gas Service - E	1,919.51	1,000.00	20,259.47	20,000.00	20,000.00
5330.00 · Payroll Taxes - E	221.67	100.00	3,006.26	3,100.00	3,100.00
5335.00 · Workers Comp - E	308.49	200.00	1,807.90	1,700.00	1,700.00
5340.00 · Equipment Repair - E	10,431.55	0.00	15,791.57	6,000.00	6,000.00
5350.00 · Miscellaneous Items- E	2,368.69	200.00	3,504.25	2,300.00	2,500.00
5360.00 · Supplies/Uniforms - E	46.38	0.00	1,227.44	2,500.00	2,500.00
5365.00 · Permits/Fees - E	(616.73)	500.00	3,127.93	3,850.00	4,000.00
Total 5300 · Gas Service	43,180.46	28,000.00	471,571.98	539,450.00	539,800.00
5400 · Maintenance					
5410.00 · Wages - Maintenance	25,385.56	25,000.00	146,876.16	191,000.00	268,500.00
5420.00 · Payroll Taxes	2,013.48	2,500.00	13,072.62	17,500.00	25,000.00
5430.00 · Workers Comp	1,251.73	1,750.00	9,229.25	12,250.00	18,000.00

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	<u>Oct 09</u>	<u>Budget</u>	<u>Apr - Oct 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
5440.00 · Benefits	2,482.36	5,500.00	36,495.96	35,000.00	59,000.00
5445.00 · Buoys	0.00	0.00	13,496.41	12,000.00	12,000.00
5450.00 · Shop Tools	6.34	500.00	1,030.24	3,000.00	3,000.00
5460.00 · Materials & Supplies	86.40	0.00	8,492.80	7,000.00	7,000.00
5465.00 · Building Repairs	166.96	1,000.00	2,130.10	5,900.00	9,700.00
5470.00 · Fuel / Auto & Equip	1,241.06	1,000.00	9,660.77	10,000.00	14,000.00
5480.00 · Repair & Maint / Auto & Equip	6,381.99	0.00	10,441.16	10,000.00	10,000.00
5490.00 · Repair & Maint / Property	1,005.48	1,500.00	6,384.17	9,500.00	15,000.00
5490.01 · Elevator Operations	500.00	500.00	4,502.34	5,000.00	7,500.00
5495.00 · DMV Registrations	18.00	500.00	968.00	2,750.00	3,000.00
5500.00 · Utilities Electric	161.11	500.00	1,085.52	3,250.00	5,000.00
5502.00 · Utilities Gas	0.00	100.00	143.47	700.00	1,000.00
5503.00 · Water/Sewer	2,397.78	1,000.00	14,726.89	11,000.00	13,000.00
5520.00 · Contract Services	241.18	3,500.00	28,662.54	23,000.00	40,000.00
5525.00 · Trash Removal	1,180.65	1,200.00	11,737.63	8,300.00	14,000.00
5530.00 · Miscellaneous	63.66	175.00	477.34	1,225.00	2,000.00
5535.00 · Small Office Equipment	259.29	50.00	299.52	350.00	500.00
5540.00 · Erosion & Sediment Control	0.00	0.00	0.00	30,000.00	30,000.00
5545.00 · Telephone	194.78	150.00	980.18	1,050.00	1,800.00
5550.00 · Lake Weed Abatement	0.00	0.00	11,301.47	55,000.00	55,000.00
5555.00 · Uniforms/Safety Training	0.00	0.00	2,575.07	4,000.00	4,000.00
5560.00 · New Equipment - C	0.00	500.00	685.07	3,000.00	5,000.00
5570.00 · Trail/Access Maintenance	11,993.74	0.00	43,682.99	45,000.00	45,000.00
5575.00 · Tree Removal	0.00	4,000.00	4,680.00	30,000.00	30,000.00
5576.00 · Tree Treatment	4,292.00	4,000.00	27,740.00	25,000.00	25,000.00
5650.00 · Maint/Landscape -Marina R	0.00	0.00	5,842.98	5,000.00	5,000.00
5650.10 · Maint/Landscape - Burnt Mill R	99.40	0.00	8,851.68	8,000.00	8,000.00
5650.11 · Maint/Landscape -Tavern Bay R	140.08	0.00	5,510.21	9,500.00	9,500.00
5650.12 · Maint/Landscape -Grass Valley R	0.00	0.00	884.85	2,500.00	2,500.00
5650.13 · Maint/Landscape -Demo Garden-R	0.00	0.00	3,772.22	5,000.00	5,000.00
Total 5400 · Maintenance	61,563.03	54,925.00	436,419.61	591,775.00	753,000.00
5600 · Beach Club					
5610.00 · Wages - Beach Clubs	1,386.75	1,500.00	30,876.05	28,000.00	28,000.00
5620.00 · Payroll Taxes	134.65	0.00	4,299.14	4,000.00	4,000.00
5630.00 · Workers Comp	464.28	200.00	2,821.39	2,500.00	2,500.00
5645.00 · Utilities (Gas/Electric/Phone)	564.22	750.00	4,276.62	5,500.00	8,000.00
5651.00 · Permit	0.00	0.00	892.00	1,000.00	1,000.00
5652.00 · Mileage	0.00	0.00	505.75	650.00	650.00
5653.00 · Events	0.00	0.00	1,056.75	1,000.00	1,000.00
5655.00 · Supplies/Uniforms	0.00	0.00	9,902.98	8,000.00	8,000.00
5660.00 · Security	0.00	0.00	684.00	750.00	750.00
5665.00 · Janitorial	0.00	0.00	2,024.95	4,000.00	4,000.00
5670.00 · Fishing Derby	0.00	0.00	1,455.94	1,500.00	1,500.00

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
October 2009

	<u>Oct 09</u>	<u>Budget</u>	<u>Apr - Oct 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Total 5600 · Beach Club	2,549.90	2,450.00	58,795.57	56,900.00	59,400.00
6000 · Administrative					
6010.00 · Wages - Administrative	52,754.20	58,000.00	300,270.46	388,000.00	520,000.00
6020.00 · Payroll Taxes	3,056.43	5,000.00	23,481.97	34,500.00	48,000.00
6030.00 · Workers Comp	1,874.66	3,000.00	12,768.22	19,700.00	26,000.00
6040.00 · Benefits	4,136.29	9,000.00	62,871.78	66,375.00	109,785.00
6041.00 · Bonus Pool (2%)	0.00	0.00	0.00	0.00	15,000.00
6042.00 · Seasonal Emp. Retention Bonus	50.00	0.00	5,800.00	6,200.00	6,200.00
6045.00 · Office Supplies	842.38	1,000.00	7,511.04	6,500.00	9,500.00
6050.00 · Utilities (Electric)	2,534.85	2,000.00	20,152.90	17,500.00	27,500.00
6051.00 · Telephone	1,601.82	1,500.00	10,195.75	10,500.00	17,500.00
6052.00 · Gas	200.44	500.00	1,411.65	3,200.00	5,750.00
6053.00 · Water/Sewer	0.00	300.00	0.00	2,100.00	3,600.00
6055.00 · Computer Repair	0.00	400.00	0.00	2,000.00	4,000.00
6070.00 · Printing	0.00	1,000.00	6,138.59	13,500.00	25,000.00
6075.00 · Toner & Ink Cartridges	462.13	200.00	2,273.89	2,500.00	3,500.00
6080.00 · Postage	1,031.19	500.00	3,769.62	6,500.00	12,000.00
6090.00 · Property Taxes	39,111.69	0.00	39,589.17	39,000.00	78,000.00
6091.00 · Income Tax	0.00	0.00	0.00	12,500.00	25,000.00
6100.00 · Audit & Accounting	0.00	0.00	8,250.00	10,000.00	10,000.00
6105.00 · Bad Checks/Debt	0.00	0.00	0.00	0.00	0.00
6110.00 · Legal	13,468.00	4,500.00	47,031.44	27,500.00	50,000.00
6111.00 · Legal -Water Rights	948.04	2,500.00	45,065.50	17,500.00	30,000.00
6115.00 · Professional Accounting Service	1,140.18	750.00	5,530.73	5,750.00	8,500.00
6120.00 · Engineering, Planning, Survey	0.00	1,000.00	5,284.24	6,000.00	7,500.00
6130.00 · Insurance	7,677.90	8,500.00	71,723.92	75,000.00	120,000.00
6150.00 · Shoreline Fuel	0.00	100.00	490.80	700.00	1,000.00
6155.00 · Shoreline Supplies	50.67	200.00	656.66	2,500.00	3,000.00
6156.00 · Shoreline Reimbursables	0.00	1,000.00	1,750.00	5,000.00	5,000.00
6160.00 · LA Update	0.00	0.00	8,385.00	7,400.00	9,675.00
6170.00 · Equipment Service Contracts	2,786.79	2,000.00	19,669.14	16,500.00	26,000.00
6175.00 · Computer Service Maintenance	0.00	2,000.00	2,895.26	11,000.00	17,500.00
6180.00 · Security & Janitorial	32.76	400.00	1,002.15	3,400.00	5,000.00
6185.00 · Board Expense	767.40	1,000.00	7,244.07	5,000.00	10,000.00
6186.00 · Public Relations	581.70	2,000.00	13,488.57	14,500.00	22,500.00
6190.00 · Bank Service Fees	464.82	2,000.00	3,754.79	10,000.00	15,000.00
6191.00 · Uniforms	0.00	0.00	754.83	1,250.00	1,250.00
6192.00 · Professional Development	248.68	250.00	950.95	1,750.00	3,000.00
6195.00 · Permits, Dues, Fees, Licenses	190.68	0.00	33,077.41	32,000.00	32,000.00
6200.00 · County Recorder	24.00	250.00	32.00	1,450.00	2,500.00
6210.00 · Credit Card Processing Expense	1,048.84	500.00	28,502.59	19,000.00	35,000.00
6220.00 · New Equipment	0.00	1,000.00	1,115.60	4,000.00	5,000.00
6240.00 · Employee Relations	216.96	0.00	652.59	2,400.00	5,000.00

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
 October 2009

	<u>Oct 09</u>	<u>Budget</u>	<u>Apr - Oct 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
6250.00 · Reserve Study	0.00	0.00	0.00	10,000.00	10,000.00
6560.00 · Mileage	59.40	100.00	750.54	750.00	1,250.00
6570.00 · July Fireworks - R	0.00	0.00	61,674.29	55,000.00	55,000.00
6580.00 · Fish Stocking - R	0.00	0.00	18,323.00	30,000.00	30,000.00
Total 6000 · Administrative	<u>137,362.90</u>	<u>112,450.00</u>	<u>884,291.11</u>	<u>1,005,925.00</u>	<u>1,457,010.00</u>
Total Expense	<u>273,920.36</u>	<u>219,165.00</u>	<u>2,095,063.33</u>	<u>2,477,930.00</u>	<u>3,131,710.00</u>
Net Income	<u>(179,371.71)</u>	<u>(139,705.00)</u>	<u>1,315,481.84</u>	<u>699,140.00</u>	<u>276,840.00</u>

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance Compressed
October 2009

	<u>Oct 09</u>	<u>Budget</u>	<u>Apr - Oct 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Income					
Total 4000.00 · Lake Operations Income	31,253.60	15,460.00	2,287,895.24	2,097,220.00	2,161,850.00
Total 4500.00 · Marina Income	61,727.55	63,000.00	1,011,819.68	972,850.00	1,138,300.00
Total 8000.00 · Capital/Restricted Funds Income	1,567.50	1,000.00	110,830.25	107,000.00	108,400.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Income	94,548.65	79,460.00	3,410,545.17	3,177,070.00	3,408,550.00
Expense					
Total 5100 · Safety	28,962.65	19,600.00	234,476.15	268,900.00	300,500.00
Total 5200 · Common Area	301.42	1,740.00	9,508.91	14,980.00	22,000.00
Total 5300 · Gas Service	43,180.46	28,000.00	471,571.98	539,450.00	539,800.00
Total 5400 · Maintenance	61,563.03	54,925.00	436,419.61	591,775.00	753,000.00
Total 5600 · Beach Club	2,549.90	2,450.00	58,795.57	56,900.00	59,400.00
Total 6000 · Administrative	137,362.90	112,450.00	884,291.11	1,005,925.00	1,457,010.00
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Total Expense	273,920.36	219,165.00	2,095,063.33	2,477,930.00	3,131,710.00
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Net Income	<u>(179,371.71)</u>	<u>(139,705.00)</u>	<u>1,315,481.84</u>	<u>699,140.00</u>	<u>276,840.00</u>

ARROWHEAD LAKE ASSOCIATION
Capital Special Projects
April 2008 - October 2009

	Budget	Amount Spent	Balance
8000.00 · Capital/Restricted Funds Income		Amount received	
8130.00 · Capital & Special Projects -C		43,263.50	43,263.50
8410.00 · Shoreline Beautification -R	32,000.00	85,814.75	117,814.75
Total 8000.00 · Capital/Restricted Funds Income	32,000.00	129,078.25	161,078.25
9000 · Capital & Special Projects			
9001.00 · Access 50/51 Drainage 2008 -C	76,179.00	77,381.00	-1,202.00
9002.00 · Change Order -C	6,130.00	18,400.00	-12,270.00
9003.00 · Rental Dock Repairs -C	50,000.00	87,716.22	
9003.01 - Fire Hose Docks -C	60,000.00	46,500.00	
Total 9003.00 - Rental Dock Repairs -C	110,000.00	134,216.22	-24,216.22 R
9004.00 · Restroom Repairs -C	15,000.00	3,177.48	11,822.52
9005.00 · IT Database-GIS mapping -C	20,000.00	21,000.00	-1,000.00
9006.00 · AMI Upgrade & Integration -C	20,000.00	3,915.26	16,084.74
9007.00 · GV Tables/Fence Repair -C	10,000.00	0.00	10,000.00
9008.00 · Lake Access and Trails -C	150,000.00		R
9008.01-Trails/Misc Improvements-C		116.96	
9008.02-Lake Access & Trails-C other		33,347.71	
Total 9008.00 · Lake Access and Trails -C	150,000.00	33,464.67	116,535.33
9009.00 · Accesses (Carry over 06-07)-C	80,390.04		
9009.02 · Access 7 -C (Old 19)		34,771.80	
9009.03 · Access 54 & 56 -C		4,772.29	
9009.04 · Trail Markers -C		32,324.94	R
9009.05 · Access 22 -C		32,873.00	
9009.06 · Access 60 -C		37,250.80	
9009.00 · Accesses (Carry over 06-07)-C		400.00	
Total 9009.00 · Accesses (Carry over 06-07)-C	80,390.04	142,392.83	-62,002.79
Total Accesses (9008 & 9009)			54,532.54
9010.00 · Shelter Cove Extension -C	25,000.00	(2,230.73)	27,230.73
9011.00 · Shelter Cove Trail Survey -C	15,000.00	0.00	15,000.00
9012.00 · Trail Bridges -C	30,000.00	13,563.67	16,436.33
9013.00 · VC Parking/Trail Imprv -C	20,000.00	21,684.55	-1,684.55
9014.00 · Tavern Bay Fencing -C	22,500.00	33,406.75	-10,906.75
9015.00 · Ramp/Marina Signage -C	10,000.00	1,818.42	8,181.58
9016.00 · Shop Electrical Upgrades -C	12,500.00	0.00	12,500.00
9017.00 · Maint. Boat Rplcmnt Tritoon -C	15,000.00	7,595.22	7,404.78 R
9018.00 · Truck Replacement -C	60,000.00	50,000.00	
9018.01 - Golf Cart		4,344.56	
Total 9018.00 · Truck Replacement -C	60,000.00	54,344.56	5,655.44
9019.00 · Slope Repair -C	100,000.00	0.00	

ARROWHEAD LAKE ASSOCIATION

Capital Special Projects

April 2008 - October 2009

9019.01 - N267			
9019.02 - S518		2,746.00	
9019.03 - South Shore near pump station			
9019.04 - Marina			
9019.05 - D Dock			
Total 9019.00 · Slope Repair -C	100,000.00	2,746.00	97,254.00
9020.00 · Spillway Rplcmnt Planning -C	15,000.00	0.00	15,000.00
9021.00 · Blue Jay Bridge -C	21,000.00	22,487.21	-1,487.21
9022.00 · Signs TB,BM,GV,PP -C	15,000.00	9,991.02	5,008.98
9023.00 · Office Generator -C	10,000.00	0.00	10,000.00
9024.00 · Marina Planning -C	10,000.00	0.00	10,000.00
9025.00 · BurntMill Planning -C	10,000.00	0.00	10,000.00
9026.00 · BMBC Kitchen -C	25,974.00	19,466.09	6,507.91
9027.00 · Tavern Bay Shade -C	15,000.00	15,193.60	-193.60
9029.00 · Condo Stairs to Hotel -C	5,000.00	0.00	5,000.00
9030.00 · Lakeside/BM Gate -C	7,500.00	0.00	7,500.00 R
9031.00 · Artificial Turf	0.00	0.00	0.00
9032.00 · Forest Care Burnt Mill-C	40,000.00	0.00	40,000.00
9033.00 · Frst Care 40 Shoreline Beaut -C	81,851.00		
9033.02 · Forest Care 40 Willow Creek -C		22,607.50	
9033.03 · Forest Care 40 WH/LP/Pal.-C		6,212.50	
9033.04 · Forest Care 40 WH/LP/Pal-C		4,902.00	
9033.00 · Frst Care 40 Shoreline Beaut -C - Other	0.00	0.00	
Total 9033.00 · Frst Care 40 Shoreline Beaut -C	81,851.00	33,722.00	48,129.00
9034.00 · Paving Repairs -C		11,682.00	-11,682.00
9035.00 · Parking Lot Access*Dam - C		2,150.00	
9037.00 · Lounge Chairs	7,500.00	6,858.60	641.40
9038.00 · Shade Structures	55,000.00	0.00	55,000.00
9039.00 · Willow Creek Bridge	157,500.00	6,975.21	150,524.79
9040.00 · TB Master Plan		16,797.00	-16,797.00
9041.00 · TB Dock Replacement	70,000.00	1,950.00	68,050.00
9042.00 · Winter Harbor RR	100,000.00	1,485.00	98,515.00
9100.00 · Dredging -C	233,250.00		
9100.01 · Dredging -C - Other		219.36	
9100.02 · Engineering -C (12,700.00)		10,809.50	
9100.03 · Planning		5,000.00	
9100.04 · Materials & Equipment -C		8,900.00	
9100.05 · Orchard Bay			
9100.06 · Burnt Mill			
Total 9100.00 · Dredging -C	233,250.00	24,928.86	208,321.14
Total 9000 · Capital & Special Projects Expense	1,677,274.04	740,562.49	936,711.55
Total 8000 · Capital/Restricted Funds Income	32,000.00	129,078.25	161,078.25

ARROWHEAD LAKE ASSOCIATION

Legal Financial Summary

October 31, 2009

Fiscal Year 09/10

ACCOUNT # 6110 - ADMINISTRATIVE LEGAL

Sep-09

Case Name	Prior Month	Current Month	YTD Amount 09/10	09/10 Budget	09/10 Balance
General Legal Total	3,443.00	6,734.00	29,651.50		
AWAC Total December '07	211.50		5,049.44		
Johnson Total November '08			0.00		
Sims Total September '08	246.00	4,948.25	10,544.75		
Grand Total	3,900.50	11,682.25	45,245.69	50,000.00	4,754.31

ACCOUNT # 6111 - LEGAL WATER RIGHTS

Sep-09

Case Name	Prior Month	Current Amount	YTD Amount 09/10	09/10 Budget	09/10 Balance
Water Rights Total*LACSD					
Water Rights Total*Mill Pond	31,543.34	948.04	45,065.50		
Grand Total	\$ 31,543.34	\$ 948.04	\$ 45,065.50	30,000.00	-15,065.50

Mill Pond March '08 - Aug 09
LACSD Sept '08

103,106.80

ARROWHEAD LAKE ASSOCIATION**Cash Investments****October 31, 2009**

Institution	Term	APY	Ending Balance	Maturity Date
Pinnacle National Bank 1007917321 CDARS-CBB	13 Weeks	1.00%	\$ 99,000.00	11/5/2009
Pinnacle National Bank 1007953387 CDARS-CBB	13 Weeks	1.00%	\$ 99,000.00	11/5/2009
Capital One, NA CDARS-CBB	13 Weeks	0.90%	\$ 99,000.00	11/27/2009
Washington Trust	4 Weeks	0.75%	\$ 99,000.00	11/27/2009
CoBiz Bank	13 Weeks	0.90%	\$ 100,000.00	1/7/2010
First Independent Bank of Nevada Alliance	6 Months	2.03%	\$ 200,000.00	1/8/2010
Alliance Bank of Arizona Alliance	6 Months	2.03%	\$ 200,000.00	1/8/2010
Vineyard Bank	365 Days	2.61%	\$ 250,000.00	3/13/2010
Torrey Pines Bank Alliance	365 Days	2.62%	\$ 200,000.00	5/1/2010
Bank of Nevada Alliance	365 Days	2.62%	\$ 200,000.00	5/1/2010
Alta Alliance Bank Alliance	365 Days	2.62%	\$ 200,000.00	5/1/2010
Pacific Premier	7 Months	1.25%	\$ 200,000.00	6/10/2010
			<u>\$ 1,946,000.00</u>	