

ARROWHEAD LAKE ASSOCIATION
Balance Sheet
As of December 31, 2009

	<u>Dec 31, 09</u>
ASSETS	
Current Assets	
Checking/Savings	
1020.00 · Cash in Bank - Checking	220,463.21
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	25,062.86
1060.00 · Pacific Premier Bank	2,587.19
1064.00 · Alliance Association	14,048.63
1066.00 · Citizens Business Divisifier	51,807.85
Total Checking/Savings	<u>315,169.74</u>
Accounts Receivable	
1200 · Accounts Receivable	15,682.94
Total Accounts Receivable	<u>15,682.94</u>
Other Current Assets	
1165.00 · Prepaid Income Tax	23,546.00
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	82,782.81
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	63,730.18
1190.00 · Gasoline Inventory	28,049.81
Total Other Current Assets	<u>2,136,760.80</u>
Total Current Assets	<u>2,467,613.48</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)
1252.00 · Depreciation - Beach Club Equip	(55,669.00)

ARROWHEAD LAKE ASSOCIATION
Balance Sheet
As of December 31, 2009

	<u>Dec 31, 09</u>
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>5,376,597.34</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.00 · Accounts Payable	1,173.13
Total Accounts Payable	<u>1,173.13</u>
Other Current Liabilities	
2030.00 · Sales Tax Payable	(656.25)
2100.00 · Accrued Payroll	27,658.00
2110.00 · Accrued Payroll Taxes	63.49
2120.00 · Accrued Employee Vac Payable	44,178.58
2130.00 · Accrued EE Benefits 2%	386.14
2135.00 · Accrued EE Benefits Fund 8%	48,579.27
2180.00 · Marina Dock Deposits	6,125.00
2190.00 · 2009/2010 Member Deposits	200.00
Total Other Current Liabilities	<u>126,534.23</u>
Total Current Liabilities	127,707.36
Long Term Liabilities	
2070.00 · Security Deposits	82,782.81
Total Long Term Liabilities	<u>82,782.81</u>
Total Liabilities	210,490.17
Equity	
3000.00 · Association Equity	4,517,601.77
Net Income	648,505.40
Total Equity	<u>5,166,107.17</u>
TOTAL LIABILITIES & EQUITY	<u>5,376,597.34</u>

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance

December 2009

	<u>Dec 09</u>	<u>Budget</u>	<u>Apr - Dec 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Income					
4000.00 · Lake Operations Income					
4010.00 · Boat	(100.00)	0.00	577,740.00	520,000.00	520,000.00
4020.00 · Dock	3,336.00	0.00	1,258,636.00	1,235,000.00	1,235,000.00
4025.00 · Late Fees	664.00	0.00	8,005.39	2,500.00	2,500.00
4040.00 · Transfer Fees	13,265.00	6,000.00	111,560.00	77,000.00	100,000.00
4045.00 · Barge Rental	0.00	250.00	6,000.00	4,000.00	5,000.00
4050.00 · Unrestricted Donations	712.50	0.00	18,387.04	15,000.00	15,000.00
4055.00 · ALA Packets	125.00	100.00	1,975.00	1,600.00	1,750.00
4065.00 · Contractor Fees	900.00	2,000.00	10,050.00	5,500.00	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	0.00	0.00	11,145.76	7,500.00	7,500.00
4070.02 · Beach Club Rental - E	300.00	750.00	10,555.00	12,500.00	15,000.00
4080.00 · Equipment Sales	0.00	250.00	2,085.32	4,000.00	5,000.00
4090.00 · Interest & Dividend Income	3,851.05	2,000.00	38,170.78	27,000.00	35,000.00
4095.00 · Misc. Fines & Fees	0.00	100.00	2,800.00	1,200.00	1,500.00
4100.00 · Document Fees	0.00	0.00	19.65	70.00	100.00
4110.00 · Shoreline Application Fee	350.00	500.00	23,358.75	31,000.00	32,000.00
4115.00 · Shoreline Reimbursables	0.00	300.00	2,074.46	3,800.00	5,000.00
4120.00 · General Membership	60.00	0.00	69,600.00	30,000.00	30,000.00
4130.00 · Boat Operator License	0.00	0.00	36,375.00	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	23,463.55	12,250.00	2,333,412.63	2,120,170.00	2,161,850.00
4500.00 · Marina Income					
4520.00 · Excursion Boat	1,000.00	1,000.00	52,000.00	47,000.00	50,000.00
4521.00 · Resort Boat	1,846.00	0.00	9,125.00	5,700.00	5,700.00
4530.00 · Lease Income	3,369.77	47,000.00	162,007.08	195,150.00	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	1,089.74	1,000.00	443,468.50	543,000.00	550,000.00
Total 4500.00 · Marina Income	7,305.51	49,000.00	981,175.58	1,070,850.00	1,138,300.00
8000.00 · Capital/Restricted Funds Income					
8140.00 · LACSD Cost Sharing -R	0.00	0.00	0.00	45,000.00	45,000.00
8145.00 · Fireworks Contributions - R	500.00	0.00	27,878.00	25,000.00	25,000.00
8150.00 · Fish Contribution -R	0.00	0.00	17,706.50	6,000.00	6,000.00
8570.01 · Delinquent Tree Fee Income	0.00		200.00		400.00
Total 8000.00 · Capital/Restricted Funds Income	500.00	0.00	45,784.50	76,000.00	76,400.00

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
December 2009

	<u>Dec 09</u>	<u>Budget</u>	<u>Apr - Dec 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Total Income	31,269.06	61,250.00	3,360,372.71	3,267,020.00	3,376,550.00
Expense					
5100 · Safety					
5110.00 · Wages - Lake Safety	4,558.73	1,600.00	103,479.22	120,600.00	125,600.00
5111.00 · Wages - Shore Safety	0.00	0.00	12,682.82	9,500.00	9,500.00
5112.00 · Wages - Ramp	576.00	0.00	25,189.72	27,000.00	27,000.00
5120.00 · Payroll Taxes - Safety	433.12	0.00	17,075.81	14,900.00	14,900.00
5130.00 · Workers Comp - Safety	565.12	0.00	13,208.09	11,000.00	11,000.00
5140.00 · Fuel	124.03	250.00	18,798.21	21,250.00	22,500.00
5150.00 · Repair & Maintenance	0.00	1,000.00	36,905.36	29,000.00	33,000.00
5160.00 · New Equipment	0.00	0.00	5,840.55	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	386.77	1,500.00	3,486.53	14,500.00	17,500.00
5175.00 · Training	0.00	0.00	2,905.75	2,750.00	2,750.00
5180.00 · Supplies	287.68	0.00	12,101.67	12,000.00	12,500.00
5185.00 · Telephone	149.76	100.00	1,118.00	1,050.00	1,350.00
5190.00 · Utilities (Gas/Electric)	313.92	300.00	1,945.90	2,800.00	3,700.00
5195.00 · Uniforms	0.00	0.00	2,367.90	2,700.00	2,700.00
Total 5100 · Safety	<u>7,395.13</u>	<u>4,750.00</u>	<u>257,870.33</u>	<u>285,550.00</u>	<u>300,500.00</u>
5200 · Common Area					
5220.00 · Janitorial	204.00	100.00	9,002.01	3,200.00	3,500.00
5225.00 · Security Patrol Service	198.00	50.00	792.00	770.00	1,000.00
5240.00 · Trash Removal	0.00	550.00	3,829.51	6,350.00	8,000.00
5260.00 · Equipment Repair	0.00	100.00	222.66	2,200.00	2,500.00
5265.00 · Maintenance	2,690.00	500.00	7,181.67	4,000.00	5,000.00
5270.00 · Gate Repair	0.00	200.00	0.00	1,600.00	2,000.00
Total 5200 · Common Area	<u>3,092.00</u>	<u>1,500.00</u>	<u>21,027.85</u>	<u>18,120.00</u>	<u>22,000.00</u>
5300 · Gas Service					
5310.00 · Fuel Purchase - E	1,223.94	0.00	416,675.64	500,000.00	500,000.00
5320.00 · Wages - Gas Service - E	0.00	0.00	20,786.72	20,000.00	20,000.00
5330.00 · Payroll Taxes - E	0.00	0.00	3,046.59	3,100.00	3,100.00
5335.00 · Workers Comp - E	22.87	0.00	1,915.58	1,700.00	1,700.00
5340.00 · Equipment Repair - E	100.00	0.00	15,991.57	6,000.00	6,000.00
5350.00 · Miscellaneous Items- E	0.03	0.00	3,538.39	2,500.00	2,500.00
5360.00 · Supplies/Uniforms - E	0.00	0.00	1,227.44	2,500.00	2,500.00

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance

December 2009

	<u>Dec 09</u>	<u>Budget</u>	<u>Apr - Dec 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
5365.00 · Permits/Fees - E	3,962.52	0.00	7,090.45	4,000.00	4,000.00
Total 5300 · Gas Service	5,309.36	0.00	470,272.38	539,800.00	539,800.00
5400 · Maintenance					
5410.00 · Wages - Maintenance	17,060.98	15,000.00	179,871.49	230,000.00	268,500.00
5420.00 · Payroll Taxes	1,305.16	1,500.00	15,596.76	21,000.00	25,000.00
5430.00 · Workers Comp	1,052.05	1,500.00	11,893.57	15,500.00	18,000.00
5440.00 · Benefits	10,696.07	4,000.00	57,781.01	44,000.00	59,000.00
5445.00 · Buoy	0.00	0.00	13,496.41	12,000.00	12,000.00
5450.00 · Shop Tools	0.00	0.00	1,127.03	3,000.00	3,000.00
5460.00 · Materials & Supplies	1,475.36	0.00	10,137.44	7,000.00	7,000.00
5465.00 · Building Repairs	3,005.00	1,000.00	7,565.52	7,900.00	9,700.00
5470.00 · Fuel / Auto & Equip	1,175.79	1,000.00	11,652.67	12,000.00	14,000.00
5480.00 · Repair & Maint / Auto & Equip	41.34	0.00	15,611.35	10,000.00	10,000.00
5490.00 · Repair & Maint / Property	650.00	1,500.00	9,144.51	12,500.00	15,000.00
5490.01 · Elevator Operations	183.00	500.00	4,985.90	6,000.00	7,500.00
5495.00 · DMV Registrations	1,152.00	0.00	2,280.00	3,000.00	3,000.00
5500.00 · Utilities Electric	330.05	500.00	1,458.15	4,250.00	5,000.00
5502.00 · Utilities Gas	94.15	50.00	288.61	800.00	1,000.00
5503.00 · Water/Sewer	1,963.78	500.00	18,704.45	12,500.00	13,000.00
5520.00 · Contract Services	845.00	3,500.00	30,077.72	30,000.00	40,000.00
5525.00 · Trash Removal	50.88	1,200.00	12,979.78	10,700.00	14,000.00
5530.00 · Miscellaneous	62.45	150.00	539.79	1,550.00	2,000.00
5535.00 · Small Office Equipment	0.00	50.00	468.52	450.00	500.00
5540.00 · Erosion & Sediment Control	0.00	0.00	3,850.00	30,000.00	30,000.00
5545.00 · Telephone	91.71	150.00	1,244.93	1,350.00	1,800.00
5550.00 · Lake Weed Abatement	0.00	0.00	11,371.42	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	4,000.00	5,000.00
5570.00 · Trail/Access Maintenance	4,265.00	0.00	49,068.92	45,000.00	45,000.00
5575.00 · Tree Removal	11,021.00	0.00	24,686.00	30,000.00	30,000.00
5576.00 · Tree Treatment	4,912.00	0.00	32,652.00	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	383.55	0.00	9,579.58	8,000.00	8,000.00
5650.11 · Maint/Landscape -Tavern Bay R	0.00	0.00	5,601.21	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	61,816.32	32,600.00	557,474.93	668,500.00	753,000.00

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
December 2009

	<u>Dec 09</u>	<u>Budget</u>	<u>Apr - Dec 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
5600 · Beach Club					
5610.00 · Wages - Beach Clubs	0.00	0.00	30,876.05	28,000.00	28,000.00
5620.00 · Payroll Taxes	0.00	0.00	4,299.14	4,000.00	4,000.00
5630.00 · Workers Comp	0.00	0.00	2,841.83	2,500.00	2,500.00
5645.00 · Utilities (Gas/Electric/Phone)	1,075.88	750.00	5,786.79	7,000.00	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	228.00	0.00	912.00	750.00	750.00
5665.00 · Janitorial	360.00	0.00	2,629.95	4,000.00	4,000.00
5670.00 · Fishing Derby	0.00	0.00	1,455.94	1,500.00	1,500.00
Total 5600 · Beach Club	1,663.88	750.00	61,159.18	58,400.00	59,400.00
6000 · Administrative					
6010.00 · Wages - Administrative	36,035.21	36,000.00	369,593.03	460,000.00	520,000.00
6020.00 · Payroll Taxes	2,102.62	3,500.00	27,477.00	41,500.00	48,000.00
6030.00 · Workers Comp	1,500.34	2,000.00	16,523.54	23,700.00	26,000.00
6040.00 · Benefits	17,156.25	9,000.00	96,991.00	84,375.00	109,785.00
6041.00 · Bonus Pool (2%)	0.00	15,000.00	0.00	15,000.00	15,000.00
6042.00 · Seasonal Emp. Retention Bonus	0.00	0.00	5,800.00	6,200.00	6,200.00
6045.00 · Office Supplies	444.51	500.00	8,175.22	8,000.00	9,500.00
6050.00 · Utilities (Electric)	1,547.10	2,000.00	23,418.56	21,500.00	27,500.00
6051.00 · Telephone	1,289.47	1,000.00	12,822.61	13,000.00	17,500.00
6052.00 · Gas	529.37	500.00	2,214.01	4,200.00	5,750.00
6053.00 · Water/Sewer	0.00	300.00	0.00	2,700.00	3,600.00
6055.00 · Computer Repair	0.00	400.00	0.00	2,800.00	4,000.00
6070.00 · Printing	2,000.00	2,000.00	8,138.59	17,000.00	25,000.00
6075.00 · Toner & Ink Cartridges	0.00	200.00	2,364.14	2,900.00	3,500.00
6080.00 · Postage	55.96	0.00	3,853.75	7,000.00	12,000.00
6090.00 · Property Taxes	0.00	0.00	39,881.42	39,000.00	78,000.00
6091.00 · Income Tax	0.00	6,250.00	10.00	18,750.00	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	0.00	4,500.00	50,707.94	36,500.00	50,000.00
6111.00 · Legal -Water Rights	2,780.51	2,500.00	47,846.01	22,500.00	30,000.00
6115.00 · Professional Accounting Service	0.00	600.00	6,048.82	7,000.00	8,500.00
6120.00 · Engineering, Planning, Survey	800.00	0.00	6,084.24	7,500.00	7,500.00

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
December 2009

	<u>Dec 09</u>	<u>Budget</u>	<u>Apr - Dec 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
6130.00 · Insurance	16,700.67	9,000.00	95,021.01	93,000.00	120,000.00
6150.00 · Shoreline Fuel	0.00	50.00	490.80	800.00	1,000.00
6155.00 · Shoreline Supplies	631.93	100.00	1,288.59	2,700.00	3,000.00
6156.00 · Shoreline Reimbursables	0.00	0.00	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	1,582.43	1,500.00	23,232.01	20,000.00	26,000.00
6175.00 · Computer Service Maintenance	382.73	1,500.00	3,818.10	14,500.00	17,500.00
6180.00 · Security & Janitorial	0.00	300.00	1,002.15	4,000.00	5,000.00
6185.00 · Board Expense	1,220.64	1,000.00	8,569.11	7,000.00	10,000.00
6186.00 · Public Relations	69.94	2,000.00	14,555.88	18,500.00	22,500.00
6190.00 · Bank Service Fees	395.72	1,000.00	4,609.50	12,000.00	15,000.00
6191.00 · Uniforms	0.00	0.00	754.83	1,250.00	1,250.00
6192.00 · Professional Development	93.02	250.00	1,043.97	2,250.00	3,000.00
6195.00 · Permits, Dues, Fees, Licenses	50.00	0.00	33,137.41	32,000.00	32,000.00
6200.00 · County Recorder	15.00	250.00	80.00	1,950.00	2,500.00
6210.00 · Credit Card Processing Expense	(149.96)	500.00	28,647.77	20,000.00	35,000.00
6220.00 · New Equipment	0.00	0.00	1,115.60	5,000.00	5,000.00
6240.00 · Employee Relations	572.35	2,600.00	1,858.67	5,000.00	5,000.00
6250.00 · Reserve Study	0.00	0.00	0.00	10,000.00	10,000.00
6560.00 · Mileage	3.30	100.00	826.36	950.00	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	8,058.00	0.00	26,381.00	30,000.00	30,000.00
Total 6000 · Administrative	<u>95,867.11</u>	<u>106,400.00</u>	<u>1,054,441.93</u>	<u>1,199,425.00</u>	<u>1,457,010.00</u>
Total Expense	<u>175,143.80</u>	<u>146,000.00</u>	<u>2,422,246.60</u>	<u>2,769,795.00</u>	<u>3,131,710.00</u>
Net Income	<u>(143,874.74)</u>	<u>(84,750.00)</u>	<u>938,126.11</u>	<u>497,225.00</u>	<u>244,840.00</u>

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance Compressed
December 2009

	<u>Dec 09</u>	<u>Budget</u>	<u>Apr - Dec 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Income					
Total 4000.00 · Lake Operations Income	20,150.70	12,250.00	2,333,412.63	2,120,170.00	2,161,850.00
Total 4500.00 · Marina Income	7,305.51	49,000.00	981,175.58	1,070,850.00	1,138,300.00
Total 8000.00 · Capital/Restricted Funds Income	850.00	0.00	112,517.75	108,000.00	108,400.00
Total Income	<u>28,306.21</u>	<u>61,250.00</u>	<u>3,427,105.96</u>	<u>3,299,020.00</u>	<u>3,408,550.00</u>
Expense					
Total 5100 · Safety	7,395.13	4,750.00	257,870.33	285,550.00	300,500.00
Total 5200 · Common Area	3,092.00	1,500.00	21,027.85	18,120.00	22,000.00
Total 5300 · Gas Service	5,309.36	0.00	470,272.38	539,800.00	539,800.00
Total 5400 · Maintenance	61,816.32	32,600.00	557,474.93	668,500.00	753,000.00
Total 5600 · Beach Club	1,663.88	750.00	61,159.18	58,400.00	59,400.00
Total 6000 · Administrative	95,866.11	106,400.00	1,054,441.93	1,199,425.00	1,457,010.00
Total Expense	<u>175,142.80</u>	<u>146,000.00</u>	<u>2,422,246.60</u>	<u>2,769,795.00</u>	<u>3,131,710.00</u>
Net Income	<u>(146,836.59)</u>	<u>(84,750.00)</u>	<u>1,004,859.36</u>	<u>529,225.00</u>	<u>276,840.00</u>

Arrowhead Lake Association
 Capital Special Projects
 April 2008 - December 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	320,248.25	352,248.25
Total 8000.00 · Capital/Restricted Funds Income	32,000.00	363,511.75	395,511.75
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	
9009.08 - Access 59 -C (old 32)		1,728.00	
9009.00 · Accesses (Carry over 06-07)-C		400.00	
Total 9009.00 · Accesses (Carry over 06-07)-C	80,390.04	144,120.83	-63,730.79
Total Accesses (9008 &9009)			52,804.54
9010.00 · Shelter Cove Extension -C	25,000.00	(2,230.73)	22,769.27
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	

Arrowhead Lake Association
 Capital Special Projects
 April 2008 - December 2009

	Budget	Amount Spent	Balance
Total 9018.00 · Truck Replacement -C	60,000.00	54,344.56	5,655.44
9019.00 · Slope Repair -C	150,000.00	0.00	
9019.01 - N267			
9019.02 - S518		36,744.00	
9019.03 - South Shore near pump station			
9019.04 - Marina			
9019.05 - D Dock			
Total 9019.00 · Slope Repair -C	150,000.00	36,744.00	113,256.00
9020.00 · Spillway Rplcmt 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	-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	19,640.41	137,859.59
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)		12,156.40	
9100.03 - Planning		6,315.00	
9100.04 · Materials & Equipment -C		9,239.21	
9100.05 - Orchard Bay			
9100.06 - Burnt Mill			
Total 9100.00 · Dredging -C	233,250.00	27,929.97	205,320.03
Total 9000 · Capital & Special Projects Expense	1,727,274.04	791,954.80	935,319.24
Total 8000 · Capital/Restricted Funds Income	32,000.00	363,511.75	395,511.75

Arrowhead Lake Association
 Legal Financial Summary
 December 31, 2009
 Fiscal Year 09/10

ACCOUNT # 6110 - ADMINISTRATIVE LEGAL

Nov-09

Case Name	Prior Month	Current Month	YTD Amount 09/10	09/10 Budget	09/10 Balance
General Legal Total	2,949.43		32,600.93		
AWAC Total December '07			5,049.44		
Johnson Total November '08			0.00		
Sims Total September '08	2,512.82		13,094.18		
Grand Total	5,462.25	0.00	50,744.55	50,000.00	-744.55

ACCOUNT # 6111 - LEGAL WATER RIGHTS

Nov-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	0.00	2,780.51	47,846.01		
Grand Total	\$ -	\$ 2,780.51	\$ 47,846.01	30,000.00	-17,846.01
 Mill Pond March '08 - Aug 09	 103,106.80				
LACSD Sept '08					

Arrowhead Lake Association
Cash Investments
December 31, 2009

Institution	Term	APY	Ending Balance	Maturity Date
CoBiz Bank	CDARS-CBB	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
Seaside National Bank	CDARS-CBB	13 Weeks	0.90% \$ 99,000.00	2/25/2010
Johnson Bank	CDARS-CBB	13 Weeks	0.65% \$ 99,000.00	3/3/2010
Johnson Bank	CDARS-CBB	13 Weeks	0.65% \$ 99,000.00	3/3/2010
Vineyard Bank		365 Days	2.61% \$ 250,000.00	3/13/2010
Union Center National Bank	CDARS-CBB	13 Weeks	0.65% \$ 99,000.00	3/25/2010
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	6/2/2010
			<u>\$ 1,946,000.00</u>	



Financial Summary Forecast

Cash on Hand

Bank Balances

General	233,234.48
Payroll	25,159.34
CBB	747,293.74
Pacific Premier	201,817.19
Alliance Assoc.	1,012,020.89
Cal. Bank & Trust	250,000.00

Petty Cash

Acct. Office	300.00
Member Svc	600.00
Gas Dock	300.00
CDs	

2,470,725.64

Current Budget 09/10

(581,605.00)

Appropriated to Capital
& Special Projects

(935,319.24)

Closed projects w/bal. remaining

124,586.34

Carry Over & New Request
2010

(827,825.34)

(1,638,558.24)

Restricted Funds:

Fish Stocking

Fireworks

Shoreline Beautification

(320,248.25)

(320,248.25)

Available Reserves

-69,685.85

Net from 2010 - 2011 Operations

250,000.00

Projected Unallocated Reserve Balance

180,314.15