

ARROWHEAD LAKE ASSOCIATION
Balance Sheet
 As of January 31, 2010

	Jan 31, 10
ASSETS	
Current Assets	
Checking/Savings	
1020.00 · Cash in Bank - Checking	247,140.14
1030.00 · Petty Cash	
	300.00
	600.00
	300.00
Total 1030.00 · Petty Cash	1,200.00
1040.00 · Cash in Bank - Payroll Checking	28,505.11
1060.00 · Pacific Premier Bank	2,587.19
1064.00 · Alliance Association	14,047.52
1066.00 · Citizens Business Divisifier	51,965.20
Total Checking/Savings	345,445.16
Accounts Receivable	
1200 · Accounts Receivable	15,744.42
Total Accounts Receivable	15,744.42
Other Current Assets	
1165.00 · Prepaid Income Tax	23,571.00
1070.00 · Cash Investments	
	250,000.00
	200,000.00
	800,000.00
	496,000.00
Total 1070.00 · Cash Investments	1,746,000.00
1080.00 · Cash - Security Deposits	82,782.81
1120.00 · Accounts Receivable - Dock Fee	
	(2,735.84)
	(4,612.16)
Total 1120.00 · Accounts Receivable - Dock Fee	(7,348.00)
1150.00 · Prepaid Insurance	117,397.98
1170.00 · Accounts Receivable - Gas	13,142.74
1190.00 · Gasoline Inventory	26,071.57
Total Other Current Assets	2,001,618.10
Total Current Assets	2,362,807.68
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)

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	<u>Jan 31, 10</u>
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)
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>5,271,791.54</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	40,359.44
Total Accounts Payable	<u>40,359.44</u>
Other Current Liabilities	(843.68)
	27,658.00
	453.67
	44,178.58
	386.14
	53,952.28
	59,525.00
	760.00
Total Other Current Liabilities	<u>186,069.99</u>
Total Current Liabilities	226,429.43
Long Term Liabilities	
2070.00 · Security Deposits	82,782.81
Total Long Term Liabilities	<u>82,782.81</u>
Total Liabilities	309,212.24
Equity	

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Accrual Basis

ARROWHEAD LAKE ASSOCIATION
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	<u>Jan 31, 10</u>
3000.00 · Association Equity	4,530,586.27
Net Income	431,993.03
Total Equity	<u>4,962,579.30</u>
TOTAL LIABILITIES & EQUITY	<u>5,271,791.54</u>

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
January 2010

	Jan 10	Budget	Apr '09 - Jan 10	YTD Budget	Annual Budget
Income					
4000.00 · Lake Operations Income					
4010.00 · Boat	1,100.00		578,840.00	520,000.00	520,000.00
4020.00 · Dock	5,500.00		1,264,136.00	1,235,000.00	1,235,000.00
4025.00 · Late Fees	0.00		8,005.39	2,500.00	2,500.00
4040.00 · Transfer Fees	29,575.71	6,000.00	141,135.71	83,000.00	100,000.00
4045.00 · Barge Rental	0.00	250.00	6,000.00	4,250.00	5,000.00
4050.00 · Unrestricted Donations	50.00		17,217.04	15,000.00	15,000.00
4055.00 · ALA Packets	100.00	50.00	2,075.00	1,650.00	1,750.00
4065.00 · Contractor Fees	2,300.00	1,000.00	12,350.00	6,500.00	8,000.00
4070.00 · Beach Club Membership	0.00		143,200.00	120,000.00	120,000.00
4070.01 · Beach Club Snack Bar Sales E	0.00		11,145.76	7,500.00	7,500.00
4070.02 · Beach Club Rental - E	100.00	750.00	10,655.00	13,250.00	15,000.00
4080.00 · Equipment Sales	0.00	250.00	2,085.32	4,250.00	5,000.00
4090.00 · Interest & Dividend Income	2,767.88	2,000.00	44,251.51	29,000.00	35,000.00
4095.00 · Misc. Fines & Fees	647.50	100.00	4,742.50	1,300.00	1,500.00
4100.00 · Document Fees	0.00	10.00	19.65	80.00	100.00
4110.00 · Shoreline Application Fee	1,712.50	0.00	25,071.25	31,000.00	32,000.00
4115.00 · Shoreline Reimbursables	0.00	300.00	2,074.46	4,100.00	5,000.00
4120.00 · General Membership	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		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	43,853.59	10,710.00	2,380,654.07	2,130,880.00	2,161,850.00
4500.00 · Marina Income					
4520.00 · Excursion Boat	1,000.00	1,000.00	53,000.00	48,000.00	50,000.00
4521.00 · Resort Boat	0.00		9,125.00	5,700.00	5,700.00
4530.00 · Lease Income	3,369.77	47,000.00	165,376.85	242,150.00	252,600.00
4540.00 · Dock Rental	0.00		314,575.00	280,000.00	280,000.00
4550.00 · Gasoline Sales E	714.59	1,000.00	444,183.09	544,000.00	550,000.00
Total 4500.00 · Marina Income	5,084.36	49,000.00	986,259.94	1,119,850.00	1,138,300.00
8000.00 · Capital/Restricted Funds Income					
8140.00 · LACSD Cost Sharing -R	0.00		0.00	45,000.00	45,000.00
8145.00 · Fireworks Contributions - R	0.00		27,878.00	25,000.00	25,000.00
8150.00 · Fish Contribution -R	0.00		17,706.50	6,000.00	6,000.00
8570.01 · Delinquent Tree Fee Income	0.00	0.00	200.00	0.00	400.00
Total 8000.00 · Capital/Restricted Funds Income	0.00	0.00	45,784.50	76,000.00	76,400.00
Total Income	48,937.95	59,710.00	3,412,698.51	3,326,730.00	3,376,550.00
Expense					
5100 · Safety					

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
January 2010

	Jan 10	Budget	Apr '09 - Jan 10	YTD Budget	Annual Budget
5110.00 · Wages - Lake Safety	3,183.42	1,000.00	106,662.64	121,600.00	125,600.00
5111.00 · Wages - Shore Safety	0.00		12,682.82	9,500.00	9,500.00
5112.00 · Wages - Ramp	342.00		25,531.72	27,000.00	27,000.00
5120.00 · Payroll Taxes - Safety	516.48		17,592.29	14,900.00	14,900.00
5130.00 · Workers Comp - Safety	377.21		13,585.30	11,000.00	11,000.00
5140.00 · Fuel	127.99	250.00	18,926.20	21,500.00	22,500.00
5150.00 · Repair & Maintenance	416.12	500.00	37,321.48	29,500.00	33,000.00
5160.00 · New Equipment	0.00		5,840.55	14,000.00	14,000.00
5165.00 · Security Services	0.00		764.80	2,500.00	2,500.00
5170.00 · Benefits	299.77	1,000.00	3,786.30	15,500.00	17,500.00
5175.00 · Training	0.00		2,905.75	2,750.00	2,750.00
5180.00 · Supplies	316.85	0.00	12,418.52	12,000.00	12,500.00
5185.00 · Telephone	149.91	100.00	1,267.91	1,150.00	1,350.00
5190.00 · Utilities (Gas/Electric)	249.86	300.00	2,195.76	3,100.00	3,700.00
5195.00 · Uniforms	0.00		2,367.90	2,700.00	2,700.00
Total 5100 · Safety	5,979.61	3,150.00	263,849.94	288,700.00	300,500.00
5200 · Common Area					
5220.00 · Janitorial	105.00	100.00	9,243.01	3,300.00	3,500.00
5225.00 · Security Patrol Service	0.00	50.00	792.00	820.00	1,000.00
5240.00 · Trash Removal	297.62	550.00	4,424.75	6,900.00	8,000.00
5260.00 · Equipment Repair	0.00	100.00	222.66	2,300.00	2,500.00
5265.00 · Maintenance	0.00	500.00	7,483.09	4,500.00	5,000.00
5270.00 · Gate Repair	0.00	200.00	0.00	1,800.00	2,000.00
Total 5200 · Common Area	402.62	1,500.00	22,165.51	19,620.00	22,000.00
5300 · Gas Service					
5310.00 · Fuel Purchase - E	1,978.24		418,654.13	500,000.00	500,000.00
5320.00 · Wages - Gas Service - E	0.00		20,786.72	20,000.00	20,000.00
5330.00 · Payroll Taxes - E	0.00		3,046.59	3,100.00	3,100.00
5335.00 · Workers Comp - E	0.00		1,915.58	1,700.00	1,700.00
5340.00 · Equipment Repair - E	100.00		16,091.57	6,000.00	6,000.00
5350.00 · Miscellaneous Items - E	0.01		3,538.40	2,500.00	2,500.00
5360.00 · Supplies/Uniforms - E	0.00		1,227.44	2,500.00	2,500.00
5365.00 · Permits/Fees - E	119.07		7,209.52	4,000.00	4,000.00
Total 5300 · Gas Service	2,197.32		472,469.95	539,800.00	539,800.00
5400 · Maintenance					
5410.00 · Wages - Maintenance	19,350.36	15,000.00	199,221.85	245,000.00	268,500.00
5420.00 · Payroll Taxes	2,834.85	1,500.00	18,431.61	22,500.00	25,000.00
5430.00 · Workers Comp	1,395.69	1,500.00	13,289.26	17,000.00	18,000.00
5440.00 · Benefits	6,406.19	4,000.00	64,187.20	48,000.00	59,000.00
5445.00 · Buoys	0.00		13,496.41	12,000.00	12,000.00
5450.00 · Shop Tools	0.00		1,254.24	3,000.00	3,000.00

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
January 2010

	Jan 10	Budget	Apr '09 - Jan 10	YTD Budget	Annual Budget
5460.00 · Materials & Supplies	863.60		11,029.39	7,000.00	7,000.00
5465.00 · Building Repairs	1,662.69	1,000.00	9,228.21	8,900.00	9,700.00
5470.00 · Fuel / Auto & Equip	870.85	1,000.00	12,523.52	13,000.00	14,000.00
5480.00 · Repair & Maint / Auto & Equip	846.72		17,817.81	10,000.00	10,000.00
5490.00 · Repair & Maint / Property	1,132.01	1,500.00	10,276.52	14,000.00	15,000.00
5490.01 · Elevator Operations	0.00	500.00	4,985.90	6,500.00	7,500.00
5495.00 · DMV Registrations	0.00		2,280.00	3,000.00	3,000.00
5500.00 · Utilities Electric	210.82	250.00	1,668.97	4,500.00	5,000.00
5502.00 · Utilities Gas	118.40	50.00	407.01	850.00	1,000.00
5503.00 · Water/Sewer	2,031.34	500.00	20,755.79	13,000.00	13,000.00
5520.00 · Contract Services	3,730.16	3,500.00	34,241.88	33,500.00	40,000.00
5525.00 · Trash Removal	350.00	1,100.00	14,444.78	11,800.00	14,000.00
5530.00 · Miscellaneous	13.82	150.00	553.61	1,700.00	2,000.00
5535.00 · Small Office Equipment	0.00	50.00	468.52	500.00	500.00
5540.00 · Erosion & Sediment Control	5,400.00		9,250.00	30,000.00	30,000.00
5545.00 · Telephone	388.07	150.00	1,633.00	1,500.00	1,800.00
5550.00 · Lake Weed Abatement	0.00		11,371.42	55,000.00	55,000.00
5555.00 · Uniforms/Safety Training	0.00		2,575.07	4,000.00	4,000.00
5560.00 · New Equipment - C	0.00	500.00	685.07	4,500.00	5,000.00
5570.00 · Trail/Access Maintenance	1,855.00		50,923.92	45,000.00	45,000.00
5575.00 · Tree Removal	1,000.00		25,686.00	30,000.00	30,000.00
5576.00 · Tree Treatment	665.00		33,317.00	25,000.00	25,000.00
5650.00 · Maint/Landscape -Marina R	0.00		5,842.98	5,000.00	5,000.00
5650.10 · Maint/Landscape - Burnt Mill R	0.00		9,611.83	8,000.00	8,000.00
5650.11 · Maint/Landscape -Tavern Bay R	0.00		5,601.21	9,500.00	9,500.00
5650.12 · Maint/Landscape -Grass Valley R	0.00		884.85	2,500.00	2,500.00
5650.13 · Maint/Landscape -Demo Garden-R	0.00		3,772.22	5,000.00	5,000.00
Total 5400 · Maintenance	51,125.57	32,250.00	611,717.05	700,750.00	753,000.00
5600 · Beach Club					
5610.00 · Wages - Beach Clubs	0.00		30,876.05	28,000.00	28,000.00
5620.00 · Payroll Taxes	0.00		4,299.14	4,000.00	4,000.00
5630.00 · Workers Comp	0.00		2,841.83	2,500.00	2,500.00
5645.00 · Utilities (Gas/Electric/Phone)	1,116.37	750.00	6,903.16	7,750.00	8,000.00
5651.00 · Permit	0.00		892.00	1,000.00	1,000.00
5652.00 · Mileage	0.00		505.75	650.00	650.00
5653.00 · Events	0.00		1,056.75	1,000.00	1,000.00
5655.00 · Supplies/Uniforms	0.00		9,902.98	8,000.00	8,000.00
5660.00 · Security	0.00		912.00	750.00	750.00
5665.00 · Janitorial	0.00		2,809.95	4,000.00	4,000.00
5670.00 · Fishing Derby	0.00		1,455.94	1,500.00	1,500.00
Total 5600 · Beach Club	1,116.37	750.00	62,455.55	59,150.00	59,400.00

6000 · Administrative

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
January 2010

	Jan 10	Budget	Apr '09 - Jan 10	YTD Budget	Annual Budget
6010.00 · Wages - Administrative	47,845.09	36,000.00	417,438.12	496,000.00	520,000.00
6020.00 · Payroll Taxes	6,028.62	3,500.00	33,505.66	45,000.00	48,000.00
6030.00 · Workers Comp	2,078.65	1,500.00	18,602.19	25,200.00	26,000.00
6040.00 · Benefits	11,238.63	9,000.00	108,229.63	93,375.00	109,785.00
6041.00 · Bonus Pool (2%)	0.00		0.00	15,000.00	15,000.00
6042.00 · Seasonal Emp. Retention Bonus	0.00		5,800.00	6,200.00	6,200.00
6045.00 · Office Supplies	825.87	500.00	9,012.18	8,500.00	9,500.00
6050.00 · Utilities (Electric)	1,320.96	2,000.00	24,739.52	23,500.00	27,500.00
6051.00 · Telephone	1,536.07	1,500.00	14,358.68	14,500.00	17,500.00
6052.00 · Gas	740.48	550.00	2,954.49	4,750.00	5,750.00
6053.00 · Water/Sewer	0.00	300.00	0.00	3,000.00	3,600.00
6055.00 · Computer Repair	0.00	400.00	0.00	3,200.00	4,000.00
6070.00 · Printing	5,457.56	5,000.00	13,596.15	22,000.00	25,000.00
6075.00 · Toner & Ink Cartridges	238.33	200.00	2,602.47	3,100.00	3,500.00
6080.00 · Postage	1,000.00	3,000.00	4,846.75	10,000.00	12,000.00
6090.00 · Property Taxes	39,783.69	0.00	79,665.11	39,000.00	78,000.00
6091.00 · Income Tax	0.00	0.00	10.00	18,750.00	25,000.00
6100.00 · Audit & Accounting	0.00		8,250.00	10,000.00	10,000.00
6105.00 · Bad Checks/Debt	0.00		0.00	0.00	0.00
6110.00 · Legal	0.00	4,500.00	56,331.94	41,000.00	50,000.00
6111.00 · Legal -Water Rights	7,302.40	2,500.00	55,148.41	25,000.00	30,000.00
6115.00 · Professional Accounting Service	1,109.89	500.00	7,158.71	7,500.00	8,500.00
6120.00 · Engineering, Planning, Survey	0.00		6,084.24	7,500.00	7,500.00
6130.00 · Insurance	12,384.08	9,000.00	107,550.21	102,000.00	120,000.00
6150.00 · Shoreline Fuel	46.60	50.00	537.40	850.00	1,000.00
6155.00 · Shoreline Supplies	1,399.56	100.00	2,688.15	2,800.00	3,000.00
6156.00 · Shoreline Reimbursables	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	1,978.75	1,500.00	25,210.76	21,500.00	26,000.00
6175.00 · Computer Service Maintenance	0.00	1,000.00	3,818.10	15,500.00	17,500.00
6180.00 · Security & Janitorial	0.00	300.00	1,002.15	4,300.00	5,000.00
6185.00 · Board Expense	453.68	1,000.00	9,022.79	8,000.00	10,000.00
6186.00 · Public Relations	239.00	1,000.00	14,794.88	19,500.00	22,500.00
6190.00 · Bank Service Fees	390.42	1,000.00	5,000.92	13,000.00	15,000.00
6191.00 · Uniforms	0.00		754.83	1,250.00	1,250.00
6192.00 · Professional Development	152.20	250.00	1,196.17	2,500.00	3,000.00
6195.00 · Permits, Dues, Fees, Licenses	250.00		33,387.41	32,000.00	32,000.00
6200.00 · County Recorder	60.00	250.00	140.00	2,200.00	2,500.00
6210.00 · Credit Card Processing Expense	133.73	500.00	28,781.50	20,500.00	35,000.00
6220.00 · New Equipment	0.00		1,115.60	5,000.00	5,000.00
6240.00 · Employee Relations	203.17		4,465.92	5,000.00	5,000.00
6250.00 · Reserve Study	0.00		0.00	10,000.00	10,000.00
6560.00 · Mileage	0.00	100.00	919.96	1,050.00	1,250.00
6570.00 · July Fireworks - R	0.00		61,674.29	55,000.00	55,000.00

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02/12/10
Accrual Basis

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
January 2010

	Jan 10	Budget	Apr '09 - Jan 10	YTD Budget	Annual Budget
6580.00 · Fish Stocking - R	0.00		26,381.00	30,000.00	30,000.00
Total 6000 · Administrative	144,197.43	87,000.00	1,206,911.29	1,286,425.00	1,457,010.00
Total Expense	205,018.92	124,650.00	2,639,569.29	2,894,445.00	3,131,710.00
Net Income	(156,080.97)	(64,940.00)	773,129.22	432,285.00	244,840.00

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
January 2010

	Jan 10	Budget	Apr '09 - Jan 10	YTD Budget	Annual Budget
Income					
Total 4000.00 · Lake Operations Income	43,853.59	10,710.00	2,380,654.07	2,130,880.00	2,161,850.00
Total 4500.00 · Marina Income	5,084.36	49,000.00	986,259.94	1,119,850.00	1,138,300.00
Total 8000.00 · Capital/Restricted Funds Income	0.00	0.00	45,784.50	76,000.00	76,400.00
Total Income	48,937.95	59,710.00	3,412,698.51	3,326,730.00	3,376,550.00
Expense					
Total 5100 · Safety	5,979.61	3,150.00	263,849.94	288,700.00	300,500.00
Total 5200 · Common Area	402.62	1,500.00	22,165.51	19,620.00	22,000.00
Total 5300 · Gas Service	2,197.32		472,469.95	539,800.00	539,800.00
Total 5400 · Maintenance	51,125.57	32,250.00	611,717.05	700,750.00	753,000.00
Total 5600 · Beach Club	1,116.37	750.00	62,455.55	59,150.00	59,400.00
Total 6000 · Administrative	144,197.43	87,000.00	1,206,911.29	1,286,425.00	1,457,010.00
Total Expense	205,018.92	124,650.00	2,639,569.29	2,894,445.00	3,131,710.00
Net Income	(156,080.97)	(64,940.00)	773,129.22	432,285.00	244,840.00

Arrowhead Lake Association
 Capital Special Projects
 April 2008 - February 2010

	<u>Budget</u>	<u>Balance</u>
8000.00 · Capital/Restricted Funds Income		
8130.00 · Capital & Special Projects -C		0.00
8410.00 · Shoreline Beautification -R	32,000.00	32,000.00
Total 8000.00 · Capital/Restricted Funds Income	<u>32,000.00</u>	<u>32,000.00</u>
9000 · Capital & Special Projects		
9001.00 · Access 50/51 Drainage 2008 -C	76,179.00	76,179.00
9002.00 · Change Order -C	6,130.00	6,130.00
9003.00 · Rental Dock Repairs -C	50,000.00	
9003.01 - Fire Hose Docks -C	60,000.00	
Total 9003.00 - Rental Dock Repairs -C	<u>110,000.00</u>	110,000.00 R
9004.00 · Restroom Repairs -C	15,000.00	15,000.00
9005.00 · IT Database-GIS mapping -C	20,000.00	20,000.00
9006.00 · AMI Upgrade & Integration -C	20,000.00	20,000.00
9007.00 · GV Tables/Fence Repair -C	10,000.00	10,000.00
9008.00 · Lake Access and Trails -C	150,000.00	R
9008.01-Trails/Misc Improvements-C		
9008.02-Lake Access & Trails-C other		
Total 9008.00 · Lake Access and Trails -C	<u>150,000.00</u>	150,000.00
9009.00 · Accesses (Carry over 06-07)-C	80,390.04	
9009.02 · Access 7 -C (Old 19)		
9009.03 · Access 54 & 56 -C		
9009.04 · Trail Markers -C		R
9009.05 · Access 22 -C		
9009.06 · Access 60 -C		
9009.08 - Access 59 -C (old 32)		
9009.00 · Accesses (Carry over 06-07)-C		
Total 9009.00 · Accesses (Carry over 06-07)-C	<u>80,390.04</u>	80,390.04
Total Accesses (9008 & 9009)		230,390.04
9010.00 · Shelter Cove Extension -C	25,000.00	25,000.00
9011.00 · Shelter Cove Trail Survey -C	15,000.00	15,000.00
9012.00 · Trail Bridges -C	30,000.00	30,000.00
9013.00 · VC Parking/Trail Imprv -C	20,000.00	20,000.00
9014.00 · Tavern Bay Fencing -C	22,500.00	22,500.00
9015.00 · Ramp/Marina Signage -C	10,000.00	10,000.00
9016.00 · Shop Electrical Upgrades -C	12,500.00	12,500.00
9017.00 · Maint. Boat Rplcmnt Tritoon -C	15,000.00	15,000.00 R
9018.00 · Truck Replacement -C	60,000.00	
9018.01 - Golf Cart		

Arrowhead Lake Association
Capital Special Projects
April 2008 - February 2010

Total 9018.00 · Truck Replacement -C	60,000.00	60,000.00
9019.00 · Slope Repair -C	150,000.00	
9019.01 - N267		
9019.02 - S518		
9019.03 - South Shore near pump station		
9019.04 - Marina		
9019.05 - D Dock		
Total 9019.00 · Slope Repair -C	150,000.00	150,000.00
9020.00 · Spillway Rplcmnt Planning -C	15,000.00	15,000.00
9021.00 · Blue Jay Bridge -C	21,000.00	21,000.00
9022.00 · Signs TB,BM,GV,PP -C	15,000.00	15,000.00
9023.00 · Office Generator -C	10,000.00	10,000.00
9024.00 · Marina Planning -C	10,000.00	10,000.00
9025.00 · BurntMill Planning -C	10,000.00	10,000.00
9025.10 - BMBC Windows - C		
9026.00 · BMBC Kitchen -C	25,974.00	25,974.00
9027.00 · Tavern Bay Shade -C	15,000.00	15,000.00
9029.00 · Condo Stairs to Hotel -C	5,000.00	5,000.00
9030.00 · Lakeside/BM Gate -C	7,500.00	7,500.00 R
9031.00 · Artificial Turf	0.00	0.00
9032.00 · Forest Care Burnt Mill-C	40,000.00	40,000.00
9033.00 · Frst Care 40 Shoreline Beaut -C	81,851.00	
9033.02 · Forest Care 40 Willow Creek -C		
9033.03 · Forest Care 40 WH/LP/Pal.-C		
9033.04 · Forest Care 40 WH/LP/Pal-C		
9033.00 · Frst Care 40 Shoreline Beaut -C - Other	0.00	
Total 9033.00 · Frst Care 40 Shoreline Beaut -C	81,851.00	81,851.00
9034.00 · Paving Repairs -C		0.00
9035.00 · Parking Lot Access*Dam - C		0.00
9037.00 · Lounge Chairs	7,500.00	7,500.00
9038.00 - Shade Structures	55,000.00	55,000.00
9039.00 · Willow Creek Bridge	157,500.00	157,500.00
9040.00 - TB Master Plan		0.00
9041.00 - TB Dock Replacement	70,000.00	70,000.00
9042.00 - Winter Harbor RR	100,000.00	100,000.00
9100.00 · Dredging -C	233,250.00	
9100.01 · Dredging -C - Other		
9100.02 · Engineering -C (12,700.00)		
9100.03 - Planning		
9100.04 · Materials & Equipment -C		
9100.05 - Orchard Bay		
9100.06 - Burnt Mill		
Total 9100.00 · Dredging -C	233,250.00	233,250.00
Total 9000 · Capital & Special Projects Expense	1,727,274.04	1,727,274.04
Total 8000 · Capital/Restricted Funds Income	32,000.00	32,000.00

Arrowhead Lake Association
Capital Special Projects
April 2008 - February 2010

**Arrowhead Lake Association
 Legal Financial Summary
 January 31, 2010
 Fiscal Year 09/10**

ACCOUNT # 6110 - ADMINISTRATIVE LEGAL

Case Name	Dec-10		YTD Amount 09/10	09/10 Balance
	Prior Month	Current Month		
General Legal Total	2,560.50		35,161.43	
AWAC Total December '07			5,049.44	
Johnson Total November '08			0.00	
Sims Total September '08	3,063.50		16,157.68	
Grand Total	<u>5,624.00</u>	<u>0.00</u>	<u>56,368.55</u>	<u>-56,368.55</u>

ACCOUNT # 6111 - LEGAL WATER RIGHTS

Case Name	Dec-10		YTD Amount 09/10	09/10 Balance
	Prior Month	Current Amount		
Water Rights Total*LACSD				
Water Rights Total*Mill Pond	2,780.51	7,302.40	55,148.41	
Grand Total	<u>\$ 2,780.51</u>	<u>\$ 7,302.40</u>	<u>\$ 55,148.41</u>	<u>-55,148.41</u>
 Mill Pond March '08 - Aug 09	103,106.80			
LACSD Sept '08				

Arrowhead Lake Association
Cash Investments
January 31, 2010

Institution		Term	APY	Ending Balance
Seaside National Bank	CDARS-CBB	13 Weeks	0.90%	\$ 99,000.00
Vineyard Bank		365 Days	2.61%	\$ 250,000.00
Republic Bank & Trust	CDARS-CBB	13 Weeks	0.75%	\$ 99,000.00
East West Bank 1099176337	CDARS-CBB	13 Weeks	0.75%	\$ 99,000.00
East West Bank 1009164215	CDARS-CBB	13 Weeks	0.75%	\$ 99,000.00
CNL Bank	CDARS-CBB	13 Weeks	0.75%	\$ 100,000.00
Torrey Pines Bank	Alliance	365 Days	2.62%	\$ 200,000.00
Bank of Nevada	Alliance	365 Days	2.62%	\$ 200,000.00
Alta Alliance Bank	Alliance	365 Days	2.62%	\$ 200,000.00
Pacific Premier		7 Months	1.25%	\$ 200,000.00
Alliance Bank of Arizone	Alliance	6 Months	1.15%	\$ 200,000.00
				<u><u>\$ 1,746,000.00</u></u>



Financial Summary Forecast

Cash on Hand

Bank Balances

General	247,140.14
Payroll	28,505.11
CBB	547,807.85
Pacific Premier	202,587.19
Alliance Assoc.	814,047.52
Cal. Bank & Trust	250,000.00

Petty Cash

Acct. Office	300.00
Member Svc	600.00
Gas Dock	300.00
CDs	<u>300.00</u>

2,091,287.81

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

-449,123.68

Net from 2010 - 2011 Operations

250,000.00

Projected Unallocated Reserve Balance

-199,123.68