

ARROWHEAD LAKE ASSOCIATION

Balance Sheet

As of February 28, 2010

	<u>Feb 28, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
1020.00 · Cash in Bank - Checking	299,225.54
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	34,434.54
1060.00 · Pacific Premier Bank	2,587.19
1064.00 · Alliance Association	15,474.90
1066.00 · Citizens Business Divisifier	52,104.44
Total Checking/Savings	<u>405,026.61</u>
Accounts Receivable	
1200 · Accounts Receivable	16,035.15
Total Accounts Receivable	<u>16,035.15</u>
Other Current Assets	
1165.00 · Prepaid Income Tax	27,591.00
1065 · Payroll Holding Account	(23,487.18)
1070.00 · Cash Investments	
1070.15 · California Bank & Trust	250,000.00
1070.20 · Pacific Premier Bank CD	200,000.00
1070.30 · Alliance Assoc. Financial CD	800,000.00
1070.95 · Citizens Business Bank	496,000.00
Total 1070.00 · Cash Investments	<u>1,746,000.00</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	107,801.19
1190.00 · Gasoline Inventory	22,160.52
Total Other Current Assets	<u>1,955,500.34</u>
Total Current Assets	<u>2,376,562.10</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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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>5,285,545.96</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.00 · Accounts Payable	5,704.52
Total Accounts Payable	<u>5,704.52</u>
Other Current Liabilities	
2030.00 · Sales Tax Payable	(919.41)
2100.00 · Accrued Payroll	27,658.00
2110.00 · Accrued Payroll Taxes	843.81
2120.00 · Accrued Employee Vac Payable	44,178.58
2130.00 · Accrued EE Benefits 2%	3,588.91
2135.00 · Accrued EE Benefits Fund 8%	59,325.29
2160.00 · 10/11 Fireworks Donation	4,015.00
2160.01 · 10/11 ALA Donation	330.00
2160.02 · 10/11 Fish Stock Donation	950.00
2180.00 · Marina Dock Deposits	76,150.00
2190.00 · 2010/2011 Member Deposits	166,495.00
Total Other Current Liabilities	<u>382,615.18</u>
Total Current Liabilities	388,319.70
Long Term Liabilities	
2070.00 · Security Deposits	82,782.81
Total Long Term Liabilities	<u>82,782.81</u>
Total Liabilities	471,102.51
Equity	
3000.00 · Association Equity	4,517,601.77
Net Income	296,841.68
Total Equity	<u>4,814,443.45</u>

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	<u>Feb 28, 10</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,285,545.96</u></u>

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
February 2010

	<u>Feb 10</u>	<u>Budget</u>	<u>Apr '09 - Feb 10</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Income					
4000.00 · Lake Operations Income					
4010.00 · Boat	0.00		578,840.00	520,000.00	520,000.00
4020.00 · Dock	5,100.00		1,269,236.00	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	10,000.00	7,000.00	151,135.71	90,000.00	100,000.00
4045.00 · Barge Rental	0.00	250.00	6,000.00	4,500.00	5,000.00
4050.00 · Unrestricted Donations	250.00		17,467.04	15,000.00	15,000.00
4055.00 · ALA Packets	250.00	50.00	2,325.00	1,700.00	1,750.00
4065.00 · Contractor Fees	2,500.00	1,000.00	14,850.00	7,500.00	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	1,300.00	750.00	11,955.00	14,000.00	15,000.00
4080.00 · Equipment Sales	0.00	250.00	2,085.32	4,500.00	5,000.00
4090.00 · Interest & Dividend Income	2,123.20	3,000.00	46,374.71	32,000.00	35,000.00
4095.00 · Misc. Fines & Fees	647.50	100.00	5,390.00	1,400.00	1,500.00
4100.00 · Document Fees	0.00	10.00	19.65	90.00	100.00
4110.00 · Shoreline Application Fee	600.00	500.00	25,671.25	31,500.00	32,000.00
4115.00 · Shoreline Reimbursables	0.00	450.00	2,074.46	4,550.00	5,000.00
4120.00 · General Membership	0.00		69,600.00	30,000.00	30,000.00
4130.00 · Boat Operator License	60.00	0.00	36,435.00	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	22,830.70	13,360.00	2,403,484.77	2,144,240.00	2,161,850.00
4500.00 · Marina Income					
4520.00 · Excursion Boat	1,000.00	1,000.00	54,000.00	49,000.00	50,000.00
4521.00 · Resort Boat	1,603.00		10,728.00	5,700.00	5,700.00
4530.00 · Lease Income	5,369.77	5,300.00	170,746.62	247,450.00	252,600.00
4540.00 · Dock Rental	0.00		314,575.00	280,000.00	280,000.00
4550.00 · Gasoline Sales E	869.71	1,000.00	445,100.23	545,000.00	550,000.00
Total 4500.00 · Marina Income	8,842.48	7,300.00	995,149.85	1,127,150.00	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

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
February 2010

	<u>Feb 10</u>	<u>Budget</u>	<u>Apr '09 - Feb 10</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
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	31,673.18	20,660.00	3,444,419.12	3,347,390.00	3,376,550.00
Expense					
5100 · Safety					
5110.00 · Wages - Lake Safety	3,183.42	2,000.00	109,846.06	123,600.00	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		25,873.72	27,000.00	27,000.00
5120.00 · Payroll Taxes - Safety	516.48		18,108.77	14,900.00	14,900.00
5130.00 · Workers Comp - Safety	0.00		13,585.30	11,000.00	11,000.00
5140.00 · Fuel	0.00	500.00	18,926.20	22,000.00	22,500.00
5150.00 · Repair & Maintenance	1,179.55	500.00	38,501.03	30,000.00	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	4,086.07	16,500.00	17,500.00
5175.00 · Training	0.00		2,905.75	2,750.00	2,750.00
5180.00 · Supplies	10.85	0.00	12,429.37	12,000.00	12,500.00
5185.00 · Telephone	149.91	100.00	1,417.82	1,250.00	1,350.00
5190.00 · Utilities (Gas/Electric)	169.80	300.00	2,365.56	3,400.00	3,700.00
5195.00 · Uniforms	0.00		2,367.90	2,700.00	2,700.00
Total 5100 · Safety	5,851.78	4,400.00	269,701.72	293,100.00	300,500.00
5200 · Common Area					
5220.00 · Janitorial	0.00	100.00	9,243.01	3,400.00	3,500.00
5225.00 · Security Patrol Service	0.00	90.00	792.00	910.00	1,000.00
5240.00 · Trash Removal	0.00	550.00	4,424.75	7,450.00	8,000.00
5260.00 · Equipment Repair	0.00	100.00	222.66	2,400.00	2,500.00
5265.00 · Maintenance	5.26	500.00	7,488.35	5,000.00	5,000.00
5270.00 · Gate Repair	0.00	200.00	0.00	2,000.00	2,000.00
Total 5200 · Common Area	5.26	1,540.00	22,170.77	21,160.00	22,000.00

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
February 2010

	<u>Feb 10</u>	<u>Budget</u>	<u>Apr '09 - Feb 10</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
5300 · Gas Service					
5310.00 · Fuel Purchase - E	4,078.50		422,732.58	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		16,191.57	6,000.00	6,000.00
5350.00 · Miscellaneous Items- E	0.00		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	0.00		7,209.52	4,000.00	4,000.00
Total 5300 · Gas Service	4,178.50		476,648.40	539,800.00	539,800.00
5400 · Maintenance					
5410.00 · Wages - Maintenance	19,350.36	8,000.00	218,572.21	253,000.00	268,500.00
5420.00 · Payroll Taxes	2,834.85	1,000.00	21,266.46	23,500.00	25,000.00
5430.00 · Workers Comp	0.00	500.00	13,289.26	17,500.00	18,000.00
5440.00 · Benefits	6,406.19	4,000.00	70,593.39	52,000.00	59,000.00
5445.00 · Buoys	0.00		13,496.41	12,000.00	12,000.00
5450.00 · Shop Tools	68.50		1,322.74	3,000.00	3,000.00
5460.00 · Materials & Supplies	176.80		11,206.19	7,000.00	7,000.00
5465.00 · Building Repairs	447.97	800.00	9,676.18	9,700.00	9,700.00
5470.00 · Fuel / Auto & Equip	513.65	500.00	13,037.17	13,500.00	14,000.00
5480.00 · Repair & Maint / Auto & Equip	3,372.89		21,190.70	10,000.00	10,000.00
5490.00 · Repair & Maint / Property	250.68	500.00	10,527.20	14,500.00	15,000.00
5490.01 · Elevator Operations	500.00	500.00	5,485.90	7,000.00	7,500.00
5495.00 · DMV Registrations	0.00		2,280.00	3,000.00	3,000.00
5500.00 · Utilities Electric	42.83	250.00	1,711.80	4,750.00	5,000.00
5502.00 · Utilities Gas	139.38	50.00	546.39	900.00	1,000.00
5503.00 · Water/Sewer	2,072.64	0.00	22,828.43	13,000.00	13,000.00
5520.00 · Contract Services	1,534.09	3,500.00	35,775.97	37,000.00	40,000.00
5525.00 · Trash Removal	1,114.57	1,100.00	15,559.35	12,900.00	14,000.00
5530.00 · Miscellaneous	142.41	150.00	696.02	1,850.00	2,000.00
5535.00 · Small Office Equipment	0.00	0.00	468.52	500.00	500.00
5540.00 · Erosion & Sediment Control	600.00		9,850.00	30,000.00	30,000.00
5545.00 · Telephone	245.84	150.00	1,878.84	1,650.00	1,800.00

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	<u>Feb 10</u>	<u>Budget</u>	<u>Apr '09 - Feb 10</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
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	5,000.00	5,000.00
5570.00 · Trail/Access Maintenance	0.00		50,923.92	45,000.00	45,000.00
5575.00 · Tree Removal	4,865.00		30,551.00	30,000.00	30,000.00
5576.00 · Tree Treatment	0.00		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	250.00		9,861.83	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	<u>44,928.65</u>	<u>21,500.00</u>	<u>656,645.70</u>	<u>722,250.00</u>	<u>753,000.00</u>
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)	784.25	250.00	7,687.41	8,000.00	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	<u>784.25</u>	<u>250.00</u>	<u>63,239.80</u>	<u>59,400.00</u>	<u>59,400.00</u>
6000 · Administrative					
6010.00 · Wages - Administrative	47,845.09	20,000.00	465,283.21	516,000.00	520,000.00
6020.00 · Payroll Taxes	6,028.62	2,500.00	39,534.28	47,500.00	48,000.00
6030.00 · Workers Comp	0.00	800.00	18,602.19	26,000.00	26,000.00
6040.00 · Benefits	11,420.33	7,410.00	119,649.96	100,785.00	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	869.65	500.00	9,881.83	9,000.00	9,500.00

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	<u>Feb 10</u>	<u>Budget</u>	<u>Apr '09 - Feb 10</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
6050.00 · Utilities (Electric)	1,345.06	2,000.00	26,084.58	25,500.00	27,500.00
6051.00 · Telephone	1,496.82	1,500.00	15,855.50	16,000.00	17,500.00
6052.00 · Gas	1,041.49	500.00	3,995.98	5,250.00	5,750.00
6053.00 · Water/Sewer	0.00	300.00	0.00	3,300.00	3,600.00
6055.00 · Computer Repair	336.02	400.00	336.02	3,600.00	4,000.00
6070.00 · Printing	8,414.52	1,500.00	22,010.67	23,500.00	25,000.00
6075.00 · Toner & Ink Cartridges	0.00	200.00	2,602.47	3,300.00	3,500.00
6080.00 · Postage	1,255.93	1,000.00	6,102.68	11,000.00	12,000.00
6090.00 · Property Taxes	0.00	39,000.00	79,665.11	78,000.00	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	6,551.50	4,500.00	62,883.44	45,500.00	50,000.00
6111.00 · Legal -Water Rights	851.00	2,500.00	55,999.41	27,500.00	30,000.00
6115.00 · Professional Accounting Service	704.16	500.00	7,862.87	8,000.00	8,500.00
6120.00 · Engineering, Planning, Survey	1,550.00		7,634.24	7,500.00	7,500.00
6130.00 · Insurance	12,384.08	9,000.00	117,147.00	111,000.00	120,000.00
6150.00 · Shoreline Fuel	0.00	50.00	537.40	900.00	1,000.00
6155.00 · Shoreline Supplies	454.82	100.00	3,142.97	2,900.00	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	3,421.43	2,000.00	28,632.19	23,500.00	26,000.00
6175.00 · Computer Service Maintenance	4,852.69	1,000.00	8,670.79	16,500.00	17,500.00
6180.00 · Security & Janitorial	0.00	300.00	1,002.15	4,600.00	5,000.00
6185.00 · Board Expense	180.30	1,000.00	9,203.09	9,000.00	10,000.00
6186.00 · Member Relations	892.54	1,000.00	15,687.42	20,500.00	22,500.00
6190.00 · Bank Service Fees	391.70	1,000.00	5,392.62	14,000.00	15,000.00
6191.00 · Uniforms	0.00		754.83	1,250.00	1,250.00
6192.00 · Professional Development	0.00	250.00	1,196.17	2,750.00	3,000.00
6195.00 · Permits, Dues, Fees, Licenses	160.00		33,547.41	32,000.00	32,000.00
6200.00 · County Recorder	0.00	250.00	140.00	2,450.00	2,500.00
6210.00 · Credit Card Processing Expense	631.50	7,500.00	29,413.00	28,000.00	35,000.00
6220.00 · New Equipment	0.00		1,115.60	5,000.00	5,000.00
6240.00 · Employee Relations	64.11		4,530.03	5,000.00	5,000.00
6250.00 · Reserve Study	0.00		0.00	10,000.00	10,000.00

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Profit & Loss Budget Performance
 February 2010

	<u>Feb 10</u>	<u>Budget</u>	<u>Apr '09 - Feb 10</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
6560.00 · Mileage	0.00	100.00	919.96	1,150.00	1,250.00
6570.00 · July Fireworks - R	0.00		61,674.29	55,000.00	55,000.00
6580.00 · Fish Stocking - R	0.00		26,381.00	30,000.00	30,000.00
Total 6000 · Administrative	<u>113,143.36</u>	<u>108,660.00</u>	<u>1,317,267.36</u>	<u>1,395,085.00</u>	<u>1,457,010.00</u>
Total Expense	<u>168,891.80</u>	<u>136,350.00</u>	<u>2,805,673.75</u>	<u>3,030,795.00</u>	<u>3,131,710.00</u>
Net Income	<u>(137,218.62)</u>	<u>(115,690.00)</u>	<u>638,745.37</u>	<u>316,595.00</u>	<u>244,840.00</u>

ARROWHEAD LAKE ASSOCIATION
Profit & Loss Budget Performance
February 2010

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	<u>Feb 10</u>	<u>Budget</u>	<u>Apr '09 - Feb 10</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Income					
Total 4000.00 · Lake Operations Income	22,830.70	13,360.00	2,403,484.77	2,144,240.00	2,161,850.00
Total 4500.00 · Marina Income	8,842.48	7,300.00	995,149.85	1,127,150.00	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	<u>31,673.18</u>	<u>20,660.00</u>	<u>3,444,419.12</u>	<u>3,347,390.00</u>	<u>3,376,550.00</u>
Expense					
Total 5100 · Safety	5,851.78	4,400.00	269,701.72	293,100.00	300,500.00
Total 5200 · Common Area	5.26	1,540.00	22,170.77	21,160.00	22,000.00
Total 5300 · Gas Service	4,178.50		476,648.40	539,800.00	539,800.00
Total 5400 · Maintenance	44,928.65	21,500.00	656,645.70	722,250.00	753,000.00
Total 5600 · Beach Club	784.25	250.00	63,239.80	59,400.00	59,400.00
Total 6000 · Administrative	113,143.36	108,660.00	1,317,267.36	1,395,085.00	1,457,010.00
Total Expense	<u>168,891.80</u>	<u>136,350.00</u>	<u>2,805,673.75</u>	<u>3,030,795.00</u>	<u>3,131,710.00</u>
Net Income	<u>(137,218.62)</u>	<u>(115,690.00)</u>	<u>638,745.37</u>	<u>316,595.00</u>	<u>244,840.00</u>

**Arrowhead Lake Association
Capital Special Projects
April 2008 - February 2010**

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	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	320,848.25	352,848.25
Total 8000.00 · Capital/Restricted Funds Income	32,000.00	364,111.75	396,111.75
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)		13,413.00	
9009.00 · Accesses (Carry over 06-07)-C		400.00	
Total 9009.00 · Accesses (Carry over 06-07)-C	80,390.04	155,805.83	-75,415.79
Total Accesses (9008 & 9009)			41,119.54
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	
Total 9018.00 · Truck Replacement -C	60,000.00	54,344.56	5,655.44

**Arrowhead Lake Association
Capital Special Projects
April 2008 - February 2010**

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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 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	2,700.00	7,300.00
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	53,708.54	103,791.46
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)		12,576.40	
9100.03 - Planning		6,997.50	
9100.04 · Materials & Equipment -C		9,239.21	
9100.05 - Orchard Bay			
9100.06 - Burnt Mill			
Total 9100.00 · Dredging -C	233,250.00	29,032.47	204,217.53
Total 9000 · Capital & Special Projects Expense	1,727,274.04	841,510.43	885,763.61
Total 8000 · Capital/Restricted Funds Income	32,000.00	364,111.75	396,111.75

Arrowhead Lake Association
Director Payments
February 28, 2010
Fiscal Year 09/10

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Jan-10

Director Name	Project/Date	Prior Month	Current Month	YTD Amount 09/10	09/10 Balance
Olhasso, Tom	County Trail Inspection	4/09			
	Finance Com Meeting	8/09		107.55	
WTA (Jeff Altmeyer)	Gabion Wall			32,948.00	
Wagner, Ralph	Access 54 & 56	4/09			
	ALA Dam, Dredging, Ease 19,				
	Willow Creek, Ease 40	5/09			
	S518	7/09			
	New ease 7	7/09			
	Dredging	7/09			
	Willow Creek	9/09			
	S518	10/09		11,722.00	
Grand Total		<u>0.00</u>	<u>0.00</u>	<u>44,777.55</u>	<u>44,777.55</u>

Arrowhead Lake Association
Legal Financial Summary
February 28, 2010
Fiscal Year 09/10

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ACCOUNT # 6110 - ADMINISTRATIVE LEGAL

Jan-10

Case Name	Prior Month	Current Month	YTD Amount 09/10	09/10 Budget	09/10 Balance
General Legal Total		2,266.50	37,427.93		
AWAC Total December '07			5,049.44		
Johnson Total November '08			0.00		
Sims Total September '08		4,285.00	20,442.68		
Grand Total	0.00	6,551.50	62,920.05	50,000.00	-12,920.05

ACCOUNT # 6111 - LEGAL WATER RIGHTS

Jan-10

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	7,302.40	851.00	55,999.41		
Grand Total	\$ 7,302.40	\$ 851.00	\$ 55,999.41	30,000.00	-25,999.41

Mill Pond March '08 - Feb 10 116,785.18
LACSD Sept '08

**Arrowhead Lake Association
Cash Investments
February 28, 2010**

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Institution	Term	APY	Ending Balance	Maturity Date	
Vineyard Bank	365 Days	2.61%	\$ 250,000.00	3/13/2010	
Republic Bank & Trust	CDARS-CBB	13 Weeks	0.75%	\$ 99,000.00	3/25/2010
East West Bank 1099176337	CDARS-CBB	13 Weeks	0.75%	\$ 99,000.00	4/1/2010
East West Bank 1009164215	CDARS-CBB	13 Weeks	0.75%	\$ 99,000.00	4/1/2010
CNL Bank	CDARS-CBB	13 Weeks	0.75%	\$ 100,000.00	4/8/2010
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
Alliance Bank of Arizona	Alliance	6 Months	1.15%	\$ 200,000.00	7/8/2010
EverBank	CDARS -CBB	13 Weeks	0.75%	\$ 99,000.00	5/27/2010
			<u>\$ 1,746,000.00</u>		



Financial Summary Forecast

Cash on Hand			
Bank Balances			
	General	299,225.54	
	Payroll	34,434.54	
	CBB	547,104.44	
	Pacific Premier	202,587.19	Quarterly
	Alliance Assoc.	815,474.90	
	Cal. Bank & Trust	250,000.00	
Petty Cash			
	Acct. Office	300.00	
	Member Svc	600.00	
	Gas Dock	300.00	
	CDs		2,150,026.61
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	(320,848.25)	(320,848.25)
Available Reserves			-390,984.88
Net from 2010 - 2011 Operations			250,000.00
Projected Unallocated Reserve Balance			<u>-140,984.88</u>