

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Balance Sheet For 4/30/2023

Assets - Operating Funds

1001 - Pacific Premier Bank	\$134,455.88	
1006 - PPB Insurance Savings Account	\$40,121.28	
1221 - Petty Cash-Front Desk	\$300.00	

Total Assets - Operating Funds **\$174,877.16**

Reserve Funds

1401 - Pacific Premier Reserves	\$46,691.93	
1425 - Bank of SC 7237	\$32,426.00	
1426 - Bank of SC 7245	\$32,423.97	
1490 - Merrill Lynch - Liquid - 7520	\$918,155.86	
1492 - Merrill Lynch - Investment	\$423,735.37	

Total Reserve Funds **\$1,453,433.13**

Accounts Receivable

1300 - Accounts Receivable	\$1,006,262.03	
1302 - Due from Reserves	(\$73,108.52)	
1305 - AR - Allowance for Bad Debt	(\$603,731.00)	
1345 - Due to Operating	\$73,108.52	

Total Accounts Receivable **\$402,531.03**

Other Current Assets

1700 - Refundable Deposits-Sodexo	\$50,000.00	

Total Other Current Assets **\$50,000.00**

Other Assets

1980 - Beneficial Interest in GRF Trust	\$652,853.31	
1990 - Accum Depr-GRF Trust	(\$419,134.18)	
1995 - Voting Interest in GRF	\$1,868,337.00	

Total Other Assets **\$2,102,056.13**

Total Assets **\$4,182,897.45**

Accrued Expenses & Payroll

2455 - Accrued Vacation	\$35,833.94	

Total Accrued Expenses & Payroll **\$35,833.94**

Liabilities/ Accounts Payable

2019 - Owner Refund	(\$2,400.57)	
2020 - Accounts Payable	\$408,324.66	

Total Liabilities/ Accounts Payable **\$405,924.09**

Deposits Held

2036 - Holiday Fund Deposit	\$810.00	
2505 - Security Deposit	\$63,900.31	

Total Deposits Held **\$64,710.31**

Prepaid Assessments

2200 - Prepaid Owner Assessments	\$294,580.80	

Total Prepaid Assessments **\$294,580.80**

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Balance Sheet For 4/30/2023

Capital Reserves

3120 - Reserve Interest	\$7,902.79
3808 - Roofs/Decks Reserve	\$222,119.70
3809 - Structure Reserves	\$57,861.29
3810 - Paint Reserve	\$270,877.60
3811 - Mechanical/Plumbing/Electrical Rsv	\$407,530.19
3812 - Kitchen Reserve	\$41,752.34
3813 - Flooring Reserve	\$64,178.70
3814 - Landscape/Hardscape Reserve	\$92,745.02
3815 - Recreation Facilities Reserves	\$36,552.54
3816 - Prior Year Reserves	\$206,189.80
3817 - Contingency Reserves	\$27,715.09
3820 - Mailboxes	\$428.75
3821 - Monuments	\$467.86
3822 - Laundry Equipment	(\$4,075.48)
3823 - Extractors	\$904.89
3824 - Maint Equipment	\$3,419.67
3825 - Vehicle/Truck	\$961.32
3827 - Loan Payment	(\$57,207.46)

Total Capital Reserves \$1,380,324.61

Bank of Southern California Loan

3800 - Loan Bank of Southern California #2204	\$1,434,098.00
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Total Bank of Southern California Loan \$1,434,098.00

Owners Equity-Golden Rain Foundation/ Trust

3460 - Interest from GRF Trust	\$142,971.65
3461 - Voting Interest in GRF	\$1,868,678.00
3462 - Amortization of ADV to GRF Trust	\$12,106.68
3463 - Trust Improvement Reserve	\$37,507.00

Total Owners Equity-Golden Rain Foundation/ Trust \$2,061,263.33

Owners Equity

3300 - Retained Earnings	(\$1,056,937.65)
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Total Owners Equity (\$1,056,937.65)

Net Income

3999 - Net Income (Loss)	(\$436,899.98)
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Total Net Income (\$436,899.98)

Total Liabilities / Equity \$4,182,897.45

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

GL Trial Balance For 1/1/2023 - 04/30/2023

GL	Date	Description	Beg Balance	Expenses	Contributions	End Balance
3102 Repairs & Replacement Reserves						
	1/1/2023	Beginning Balance	\$ (247,146.28)			
	1/1/2023	Reserve Reallocation 2023			\$ 247,146.28	
	1/31/2023	January Month End Sub-Totals	\$ (247,146.28)	\$ -	\$ 247,146.28	\$ -
					YTD Sub-Total:	\$ -
3120 Reserve Interest						
	01/01/2023	Beginning Balance	\$ 11,955.30			
	01/01/2023	January Interest			\$ 2,857.74	
	01/01/2023	January Interest			\$ 4.13	
	01/01/2023	January Interest			\$ 4.15	
	01/01/2023	Reserve Reallocation 2023		\$ 11,955.30	\$ -	
	01/31/2023	January Month End Sub-Totals	\$ 11,955.30	\$ 11,955.30	\$ 2,866.02	\$ 2,866.02
	02/01/2023	February Interest			\$ 3.73	
	02/02/2023	February Interest			\$ 1,370.66	
	02/03/2023	February Interest			\$ 3.71	
	02/28/2023	February Month End Sub-Total	\$ -	\$ -	\$ 1,378.10	\$ 1,378.10
	03/01/2023	March Interest			\$ 1,572.95	
	03/01/2023	March Interest			\$ 3.96	
	03/31/2023	March Month End Sub-Total	\$ -	\$ -	\$ 1,576.91	\$ 1,576.91
	04/01/2023	April Interest			\$ 4.00	
	04/01/2023	April Interest			\$ 2,069.79	
	04/01/2023	April Interest			\$ 3.84	
	04/30/2023	March Interest			\$ 4.13	
	04/30/2023	April Month End Sub-Total	\$ -	\$ -	\$ 2,081.76	\$ 2,081.76
					YTD Sub-Total:	\$ 7,902.79
3216 Facility Renovation Reserves						
	1/1/2023	Beginning Balance	\$ (787.43)			
	1/1/2023	Reserve Reallocation			\$ 787.43	
	1/31/2023	January Month End Sub-Totals	\$ (787.43)	\$ -	\$ 787.43	\$ -
					YTD Sub-Total:	\$ -
3808 Roofs/Decks Reserve						
	01/31/2023	Beginning Balance	\$ 340,268.73			
	01/31/2023	January 2023 Reserve Funding			\$ 16,995.86	
	01/01/2023	Reserve Reallocation 2023		\$ 186,132.47		
	01/31/2023	January Month End Sub-Total	\$ 340,268.73	\$ 186,132.47	\$ 16,995.86	\$ 171,132.12
	02/28/2023	February 2023 Reserve Funding			\$ 16,995.86	
	02/28/2023	February Month End Sub-Total	\$ -	\$ -	\$ 16,995.86	\$ 16,995.86
	03/31/2023	March 2023 Reserve Funding			\$ 16,995.86	
	03/31/2023	March Month End Sub-Total	\$ -	\$ -	\$ 16,995.86	\$ 16,995.86
	04/30/2023	April 2023 Reserve Funding			\$ 16,995.86	
	04/30/2023	April Month End Sub-Total	\$ -	\$ -	\$ 16,995.86	\$ 16,995.86
					YTD Sub-Total:	\$ 222,119.70
3809 Structure Reserves						
	01/01/2023	Beginning Balance	\$ 79,750.08			
	01/31/2023	January 2023 Reserve Funding			\$ 4,170.60	
	01/01/2023	Reserve Reallocation 2023		\$ 38,571.19	\$ -	
	01/31/2023	January Month End Sub-Total	\$ 79,750.08	\$ 38,571.19	\$ 4,170.60	\$ 45,349.49
	02/28/2023	February 2023 Reserve Funding			\$ 4,170.60	
	02/28/2023	February Month End Sub-Total	\$ -	\$ -	\$ 4,170.60	\$ 4,170.60
	03/31/2023	March 2023 Reserve Funding			\$ 4,170.60	
	03/31/2023	March Month End Sub-Total	\$ -	\$ -	\$ 4,170.60	\$ 4,170.60
	04/30/2023	April 2023 Reserve Funding			\$ 4,170.60	
	04/30/2023	April Month End Sub-Total	\$ -	\$ -	\$ 4,170.60	\$ 4,170.60
					YTD Sub-Total:	\$ 57,861.29
3810 Paint Reserve						
	01/01/2023	Beginning Balance	\$ 331,986.12			
	01/31/2023	January 2023 Reserve Funding			\$ 16,567.41	
	01/01/2023	Reserve Reallocation 2023		\$ 127,378.16		
	01/31/2023	January Month End Sub-Total	\$ 331,986.12	\$ 127,378.16	\$ 16,567.41	\$ 221,175.37
	02/28/2023	February 2023 Reserve Funding			\$ 16,567.41	
	02/28/2023	February Month End Sub-Total	\$ -	\$ -	\$ 16,567.41	\$ 16,567.41
	03/31/2023	March 2023 Reserve Funding			\$ 16,567.41	
	03/31/2023	March Month End Sub-Total	\$ -	\$ -	\$ 16,567.41	\$ 16,567.41
	04/30/2023	April Reserve Funding			\$ 16,567.41	
	04/30/2023	April Month End Sub-Total	\$ -	\$ -	\$ 16,567.41	\$ 16,567.41
					YTD Sub-Total:	\$ 270,877.60
3811 Mechanical/Plumbing/Electrical Rsv						

01/01/2023	Beginning Balance	\$	298,021.48				
01/03/2023	1586 - All County Plumbing			\$	1,500.00		
01/03/2023	1574 - All County Plumbing			\$	4,200.00		
01/03/2023	1585 - All County Plumbing			\$	7,200.00		
01/03/2023	1004 - Atlas Home Design			\$	1,400.00		
01/03/2023	1001 - Atlas Home Design			\$	1,400.00		
01/03/2023	1002 - Atlas Home Design			\$	1,700.00		
01/03/2023	1003 - Atlas Home Design			\$	2,100.00		
01/03/2023	1000 - Atlas Home Design			\$	1,200.00		
01/03/2023	1583 - All County Plumbing			\$	30,000.00		
01/03/2023	15404 - Thermal Concepts			\$	8,388.00		
01/03/2023	151629 - Thermal Concepts			\$	2,935.81		
01/03/2023	151559 - Thermal Concepts			\$	6,273.97		
01/03/2023	151967 - Thermal Concepts			\$	3,130.00		
01/31/2023	January 2023 Reserve Funding					\$	47,086.70
01/01/2023	Reserve Reallocation 2023					\$	196,787.69
01/31/2023	January Month End Sub-Total	\$	298,021.48	\$	71,427.78	\$	243,874.39
						\$	470,468.09
02/01/2023	1601 - All County Plumbing - vent pipe 13 series			\$	2,000.00		
02/01/2023	1605 - All County Plumbing - T2 elevator B sum pump installation			\$	2,200.00		
02/01/2023	1604 - All County Plumbing - T2 elevator A sum pump installation			\$	1,400.00		
02/10/2023	P15240-1 - Thermal Concepts, Inc. - Reserve Item # 0401 - 25%			\$	107,868.00		
02/10/2023	10261287 - All Star Plumbing and Fire Sprinkler Inc - A/C riser			\$	29,750.00		
02/10/2023	10289063 - All Star Plumbing and Fire Sprinkler Inc - All Star			\$	3,805.00		
02/28/2023	February 2023 Reserve Funding					\$	47,086.70
02/28/2023	February Month End Sub-Total	\$	-	\$	147,023.00	\$	47,086.70
						\$	(99,936.30)
03/03/2023	10350759 - All Star Plumbing and Fire Sprinkler Inc - Unit 553 shower broken drain line.			\$	1,850.00		
03/09/2023	10403495 - All Star Plumbing and Fire Sprinkler Inc - Unit #1353 - pinhole in copper line			\$	450.00		
03/17/2023	10440231 - All Star Plumbing and Fire Sprinkler Inc - A/C riser Replacement 02 series Reserve ID 0482			\$	29,750.00		
03/20/2023	10308903 - All Star Plumbing and Fire Sprinkler Inc - Unit 1056 and 956 broken wet and vent pipes replacement			\$	3,150.00		
03/21/2023	151968 - Thermal Concepts, Inc. - Boiler #2 repair: replacement of Control board, module and pump contactor			\$	6,364.00		
03/21/2023	151948 - Thermal Concepts, Inc. - Cooling Tower VFD #1 replacement which shorted out during power outage			\$	13,971.00		
03/21/2023	10329511 - All Star Plumbing and Fire Sprinkler Inc - unit 806 broken shower elbow replacement/ Unit 1103 broken shower elbow replacement			\$	1,640.00		
03/31/2023	March 2023 Reserve Funding					\$	47,086.70
03/31/2023	March Month End Sub-Total	\$	-	\$	57,175.00	\$	47,086.70
						\$	(10,088.30)
04/30/2023	April 2023 Reserve Funding					\$	47,086.70
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	47,086.70
						\$	470,530.19
3812 Kitchen Reserve							
01/01/2023	Beginning Balance	\$	59,509.52				
01/31/2023	January 2023 Reserve Funding					\$	2,965.62
01/01/2023	Reserve Reallocation 2023			\$	29,619.66		
01/31/2023	January Month End Sub-Total	\$	59,509.52	\$	29,619.66	\$	2,965.62
						\$	32,855.48
02/28/2023	February 2023 Reserve Funding					\$	2,965.62
02/28/2023	February Month End Sub-Total	\$	-	\$	-	\$	2,965.62
						\$	2,965.62
03/31/2023	March 2023 Reserve Funding					\$	2,965.62
03/31/2023	March Month End Sub-Total	\$	-	\$	-	\$	2,965.62
						\$	2,965.62
04/30/2023	April 2023 Reserve Funding					\$	2,965.62
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	2,965.62
						\$	2,965.62
						\$	41,752.34
3813 Flooring Reserve							
01/01/2023	Beginning Balance	\$	93,704.37				
01/31/2023	January Reserve Funding					\$	4,804.11
01/01/2023	Reserve Reallocation 2023			\$	48,742.11		
01/31/2023	January Month End Sub-Total	\$	93,704.37	\$	48,742.11	\$	4,804.11
						\$	49,766.37
02/28/2023	February 2023 Reserve Funding					\$	4,804.11
02/28/2023	February Month End Sub-Total	\$	-	\$	-	\$	4,804.11
						\$	4,804.11
03/31/2023	March 2023 Reserve Funding					\$	4,804.11
03/31/2023	March Month End Sub-Total	\$	-	\$	-	\$	4,804.11
						\$	4,804.11
04/30/2023	April 2023 Reserve Funding					\$	4,804.11
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	4,804.11
						\$	4,804.11
						\$	64,178.70
3814 Landscape/Hardscape Reserve							
01/01/2023	Beginning Balance	\$	132,135.85				

01/31/2023	January Reserve Funding				\$	6,584.87			
01/01/2023	Reserve Reallocation 2023			\$	65,730.31				
01/31/2023	January Month End Sub-Total	\$	132,135.85	\$	65,730.31	\$	6,584.87	\$	72,990.41
02/28/2023	February 2023 Reserve Funding					\$	6,584.87		
02/28/2023	February Month End Sub-Total	\$	-	\$	-	\$	6,584.87	\$	6,584.87
03/31/2023	March 2023 Reserve Funding					\$	6,584.87		
03/31/2023	March Month End Sub-Total	\$	-	\$	-	\$	6,584.87	\$	6,584.87
04/30/2023	April 2023 Reserve Funding					\$	6,584.87		
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	6,584.87	\$	6,584.87
							YTD Sub-Total:	\$	92,745.02
3815 Recreation Facilities Reserves									
		\$	38,872.61						
01/31/2023	January Reserve Funding					\$	2,226.00		
01/01/2023	Reserve Reallocation 2023			\$	11,224.07				
01/31/2023	January Month End Sub-Total	\$	38,872.61	\$	11,224.07	\$	2,226.00	\$	29,874.54
02/28/2023	February 2023 Reserve Funding					\$	2,226.00		
02/28/2023	February Month End Sub-Total	\$	-	\$	-	\$	2,226.00	\$	2,226.00
03/31/2023	March 2023 Reserve Funding					\$	2,226.00		
03/31/2023	March Month End Sub-Total	\$	-	\$	-	\$	2,226.00	\$	2,226.00
04/30/2023	April Reserve 2023 Funding					\$	2,226.00		
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	2,226.00	\$	2,226.00
							YTD Sub-Total:	\$	36,552.54
3816 Prior Year Reserves									
01/01/2023	Beginning Balance	\$	-						
01/31/2023	January Reserve Funding					\$	51,547.45		
1/31/2023	January Month End Sub-Total	\$	-	\$	-	\$	51,547.45	\$	51,547.45
02/28/2023	February 2023 Reserve Funding					\$	51,547.45		
02/28/2023	February Month End Sub-Total	\$	-	\$	-	\$	51,547.45	\$	51,547.45
03/31/2023	March 2023 Reserve Funding					\$	51,547.45		
03/31/2023	March Month End Sub-Total	\$	-	\$	-	\$	51,547.45	\$	51,547.45
04/30/2023	April 2023 Reserve Funding					\$	51,547.45		
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	51,547.45	\$	51,547.45
							YTD Sub-Total:	\$	206,189.80
3817 Contingency Reserves									
01/01/2023	Beginning Balance	\$	20,626.87						
01/31/2023	January Reserve Funding					\$	1,051.51		
01/31/2023	Business Account Fee					\$	250.00		
01/01/2023	Reserve Reallocation 2023					\$	2,632.18		
01/31/2023	January Month End Sub-Total	\$	20,626.87	\$	-	\$	3,933.69	\$	24,560.56
02/28/2023	February 2023 Reserve Funding					\$	1,051.51		
02/28/2023	February Month End Sub-Total	\$	-	\$	-	\$	1,051.51	\$	1,051.51
03/31/2023	March 2023 Reserve Funding					\$	1,051.51		
03/31/2023	March Month End Sub-Total	\$	-	\$	-	\$	1,051.51	\$	1,051.51
04/30/2023	April 2023 Reserve Funding					\$	1,051.51		
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	1,051.51	\$	1,051.51
							YTD Sub-Total:	\$	27,715.09
3820 Mailboxes									
01/01/2023	Beginning Balance	\$	295.55						
01/31/2023	January Reserve Funding					\$	14.73		
01/01/2023	Reserve Reallocation 2023					\$	74.28		
01/31/2023	January Month End Sub-Total	\$	295.55	\$	-	\$	89.01	\$	384.56
02/28/2022	February 2023 Reserve Funding					\$	14.73		
02/28/2023	February Month End Sub-Total	\$	-	\$	-	\$	14.73	\$	14.73
03/31/2023	March 2023 Reserve Funding					\$	14.73		
03/31/2023	March Month End Sub-Total	\$	-	\$	-	\$	14.73	\$	14.73
04/30/2023	April 2023 Reserve Funding					\$	14.73		
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	14.73	\$	14.73
							YTD Sub-Total:	\$	428.75
3821 Monuments									
01/01/2023	Beginning Balance	\$	568.06						
01/31/2023	January Reserve Funding					\$	28.31		
01/01/2023	Reserve Reallocation 2023			\$	213.44				
01/31/2023	January Month End Sub-Total	\$	568.06	\$	213.44	\$	28.31	\$	382.93
02/28/2023	February 2023 Reserve Funding					\$	28.31		
02/28/2023	February Month End Sub-Total	\$	-	\$	-	\$	28.31	\$	28.31
03/31/2023	March 2023 Reserve Funding					\$	28.31		
03/31/2023	March Month End Sub-Total	\$	-	\$	-	\$	28.31	\$	28.31
04/30/2023	April 2023 Reserve Funding					\$	28.31		
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	28.31	\$	28.31
							YTD Sub-Total:	\$	467.86
3822 Laundry Equipment									
01/01/2023	Beginning Balance	\$	(1,545.42)						
01/31/2023	January Reserve Funding					\$	62.49		

01/01/2023	Reserve Reallocation 2023			\$	2,085.97			
01/31/2023	January Month End Sub-Total	\$	(1,545.42)	\$	-	\$	2,148.46 \$ 603.04	
02/28/2023	February 2023 Reserve Funding			\$	62.49			
02/28/2023	February Month End Sub-Total	\$	-	\$	-	\$	62.49 \$ 62.49	
03/31/2023	March 2023 Reserve Funding			\$	62.49			
03/06/2023	SA00409535 - Saddleback Appliances - 2 washers and 2 dryers ID #0906 Reserve Project Log	\$	4,865.99					
03/31/2023	March Month End Sub-Total	\$	-	\$	4,865.99	\$	62.49 \$ (4,803.50)	
04/30/2023	April 2023 Reserve Funding			\$	62.49			
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	62.49 \$ 62.49	
							YTD Sub-Total:	\$ (4,075.48)
3823 Extractors								
01/01/2023	Beginning Balance	\$	623.89					
01/31/2023	January Reserve Funding			\$	31.09			
01/01/2023	Reserve Reallocation 2023			\$	156.64			
01/31/2023	January Month End Sub-Total	\$	623.89	\$	-	\$	187.73 \$ 811.62	
02/28/2023	February 2023 Reserve Funding			\$	31.09			
02/28/2023	February Month End Sub-Total	\$	-	\$	-	\$	31.09 \$ 31.09	
03/31/2023	March 2023 Reserve Funding			\$	31.09			
03/31/2023	March Month End Sub-Total	\$	-	\$	-	\$	31.09 \$ 31.09	
04/30/2023	April 2023 Reserve Funding			\$	31.09			
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	31.09 \$ 31.09	
							YTD Sub-Total:	\$ 904.89
3824 Maint Equipment								
01/01/2023	Beginning Balance	\$	7,626.10					
01/31/2023	January Reserve Funding			\$	380.04			
01/01/2023	Reserve Reallocation 2023			\$	3,527.43			
01/31/2023	January Month End Sub-Total	\$	7,626.10	\$	3,527.43	\$	380.04 \$ 4,478.71	
02/28/2023	February 2023 Reserve Funding			\$	380.04			
02/04/2023	729585299 - The Home Depot Pro - buffer and vacuum backpack	\$	2,199.16					
02/28/2023	February Month End Sub-Total	\$	-	\$	2,199.16	\$	380.04 \$ (1,819.12)	
03/31/2023	March 2023 Reserve Funding			\$	380.04			
03/31/2023	March Month End Sub-Total	\$	-	\$	-	\$	380.04 \$ 380.04	
04/30/2023	April 2023 Reserve Funding			\$	380.04			
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	380.04 \$ 380.04	
							YTD Sub-Total:	\$ 3,419.67
3825 Vehicle/Truck								
01/01/2023	Beginning Balance	\$	1,012.18					
01/31/2023	January Reserve Funding			\$	50.44			
01/01/2023	Reserve Reallocation 2023			\$	141.01			
01/31/2023	January Month End Sub-Total	\$	1,012.18	\$	141.01	\$	50.44 \$ 921.61	
02/28/2023	February 2023 Reserve Funding			\$	50.44			
02/28/2023	February Month End Sub-Total	\$	-	\$	-	\$	50.44 \$ 50.44	
03/31/2023	March 2023 Reserve Funding			\$	50.44			
03/01/2023	CL080353 - Dion and Sons Inc. - Gas for company truck	\$	111.61					
03/31/2023	March Month End Sub-Total	\$	-	\$	111.61	\$	50.44 \$ (61.17)	
04/30/2023	April 2023 Reserve Funding			\$	50.44			
04/30/2023	April Month End Sub-Total	\$	-	\$	-	\$	50.44 \$ 50.44	
							YTD Sub-Total:	\$ 961.32
3826 Loan Interest & Fees								
1/1/2023	Beginning Balance	\$	(73,564.68)					
1/1/2023	Reserve Allocation 2023			\$	73,564.68			
1/31/2023	January Month End Sub-Total	\$	(73,564.68)	\$	-	\$	73,564.68 \$ -	
2/1/2023	Reclass Loan Interest/Principal - Jan23			\$	5,907.23			
2/28/2023	Adj Loan Interest/Principal - Jan23			\$	(5,907.23)			
02/28/2023	February Month End Sub-Total	\$	-	\$	5,907.23	\$	(5,907.23) \$ -	
							YTD Sub-Total:	\$ -
3827 Loan Payment								
2/1/2023	Beginning Balance	\$	-					
2/28/2023	January 2023 Principal			\$	14,077.23			
2/28/2023	February 2023 Principal			\$	14,132.99			
2/28/2023	January Month End Sub-Total	\$	-	\$	28,210.22	\$	- \$ (28,210.22)	
3/31/2023	Reclass Loan Interest/Principal - March23			\$	14,749.83			
3/31/2023	March Month End Sub-Total	\$	-	\$	14,749.83	\$	(14,749.83)	
4/30/2023	Reclass Loan Interest/Principal - April23			\$	14,247.41			
4/30/2023	April Month End Sub- Total	\$	-	\$	14,247.41	\$	(14,247.41)	
							YTD Sub-Total:	\$ (57,207.46)
		\$	1,093,912.90	\$	869,152.38	\$	896,603.35 \$ 1,380,324.61	

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Reserve Summary For 1/1/2023 - 4/30/2023

	Beginning Balance	Contributions	Expenditures	Transfers	Ending Balance	Budget	Variance
3102 - Repair & Replacement Reserve	(247,146.28)	-	-	247,146.28	-	-	-
3120 - Reserve Interest	11,955.30	7,902.79	-	(11,955.30)	7,902.79	-	7,902.79
3136 - Contingency Reserves	-	-	-	-	-	-	-
3166 - General Equipment Reserves	-	-	-	-	-	-	-
3210 - Capital Equipment Reserves	-	-	-	-	-	-	-
3212 - Preventative Maintenance Reserves	-	-	-	-	-	-	-
3216 - Facility Renovation Reserves	(787.43)	-	-	787.43	-	-	-
3805 - Loan Reserves	-	-	-	-	-	-	-
3806 - Energy Management Savings Reserve	-	-	-	-	-	-	-
3808 - Roofs/Decks Reserve	340,268.73	67,983.44	-	(186,132.47)	222,119.70	-	67,983.44
3809 - Structure Reserves	79,750.08	16,682.40	-	(38,571.19)	57,861.29	-	16,682.40
3810 - Paint Reserve	331,986.12	66,269.64	-	(127,378.16)	270,877.60	-	66,269.64
3811 - Mechanical/Plumbing/Electrical Rsv	298,021.48	188,346.80	(275,625.78)	196,787.69	407,530.19	-	188,346.80
3812 - Kitchen Reserve	59,509.52	11,862.48	-	(29,619.66)	41,752.34	-	11,862.48
3813 - Flooring Reserve	93,704.37	19,216.44	-	(48,742.11)	64,178.70	-	19,216.44
3814 - Landscape/Hardscape Reserve	132,135.85	26,339.48	-	(65,730.31)	92,745.02	-	26,339.48
3815 - Recreation Facilities Reserves	38,872.61	8,904.00	-	(11,224.07)	36,552.54	-	8,904.00
3816 - Prior Year Reserves	-	206,189.80	-	-	206,189.80	-	206,189.80
3817 - Contingency Reserves	20,626.87	4,456.04	-	2,632.18	27,715.09	-	4,456.04
3820 - Mailboxes	295.55	58.92	-	74.28	428.75	-	58.92
3821 - Monuments	568.06	113.24	-	(213.44)	467.86	-	113.24
3822 - Laundry Equipment	(1,545.42)	249.96	(4,865.99)	2,085.97	(4,075.48)	-	249.96
3823 - Extractors	623.89	124.36	-	156.64	904.89	-	124.36
3824 - Maint Equipment	7,626.10	2,813.15	(3,492.15)	(3,527.43)	3,419.67	-	2,813.15
3825 - Vehicle/Truck	1,012.18	303.43	(213.28)	(141.01)	961.32	-	303.43
3826 - Loan Interest & Fees	(73,564.68)	5,907.23	(5,907.23)	73,564.68	-	-	5,907.23
3827 - Loan Payment	-	-	(57,207.46)	-	(57,207.46)	-	-
Net Total	\$1,093,912.90	\$633,723.60	(\$347,311.89)	-	\$1,380,324.61	-	\$633,723.60

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Administration Income							
Income							
4508 - Food Revenue-Alcohol	331.53	100.00	231.53	1,288.16	400.00	888.16	1,200.00
4835 - Misc. Income	-	500.00	(500.00)	-	2,000.00	(2,000.00)	6,000.00
Total Income	331.53	600.00	(268.47)	1,288.16	2,400.00	(1,111.84)	7,200.00
Total Income	331.53	600.00	(268.47)	1,288.16	2,400.00	(1,111.84)	7,200.00
Administration Expense							
Expense							
5035 - Activities-Decor, Cards, Candy, Prizes	137.89	600.00	462.11	6,654.81	2,400.00	(4,254.81)	7,200.00
5045 - Dues & Subscriptions	199.54	166.67	(32.87)	544.97	666.68	121.71	2,000.04
5090 - Office Supplies	2,174.57	2,000.00	(174.57)	4,799.68	8,000.00	3,200.32	24,000.00
5115 - Web Site Maintenance	-	100.00	100.00	-	400.00	400.00	1,200.00
5200 - Community Events/Relations	(563.41)	500.00	1,063.41	369.19	2,000.00	1,630.81	6,000.00
5210 - Printing & Copying	637.47	225.00	(412.47)	6,900.43	900.00	(6,000.43)	2,700.00
5215 - Postage	-	150.00	150.00	1,103.75	600.00	(503.75)	1,800.00
5230 - Education/ Training	469.00	700.00	231.00	4,807.66	2,800.00	(2,007.66)	8,400.00
5235 - Staff Appreciation	879.66	500.00	(379.66)	2,698.35	2,000.00	(698.35)	6,000.00
5240 - Entertainment	2,845.00	2,000.00	(845.00)	6,828.63	8,000.00	1,171.37	24,000.00
5255 - Flowers & Miscellaneous	4.06	60.00	55.94	64.52	240.00	175.48	720.00
5270 - Licensing	-	141.67	141.67	-	566.68	566.68	1,700.04
5300 - Salaries & Wages	45,208.11	42,314.25	(2,893.86)	187,170.38	169,257.00	(17,913.38)	507,771.00
5310 - PMP Payroll Mgmt Fee 35%	15,822.84	14,809.99	(1,012.85)	66,740.90	59,239.96	(7,500.94)	177,719.85
6416 - Fitness Room Services	-	125.00	125.00	-	500.00	500.00	1,500.00
6675 - Office Equipment Lease	675.63	568.67	(106.96)	787.99	2,274.68	1,486.69	6,824.04
7095 - Other Professional Services	-	-	-	834.00	-	(834.00)	-
7105 - Cost of Sales-Beverage	159.67	175.00	15.33	360.50	700.00	339.50	2,100.00
7310 - Recruiting	-	65.00	65.00	766.42	260.00	(506.42)	780.00
Total Expense	68,650.03	65,201.25	(3,448.78)	291,432.18	260,805.00	(30,627.18)	782,414.97
Total Expense	68,650.03	65,201.25	(3,448.78)	291,432.18	260,805.00	(30,627.18)	782,414.97
Administration Net Total	(68,318.50)	(64,601.25)	(3,717.25)	(290,144.02)	(258,405.00)	(31,739.02)	(775,214.97)

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Food Service Income							
Income							
4500 - Food Revenue-Guest Meals	2,064.73	1,380.00	684.73	4,734.13	5,520.00	(785.87)	16,560.00
4502 - Food Revenue-Carry Out Lunch	404.78	390.00	14.78	1,772.14	1,560.00	212.14	4,680.00
4503 - Food Revenue-Sunday Brunch	70.00	1,750.00	(1,680.00)	70.00	7,000.00	(6,930.00)	21,000.00
4505 - Food Revenue-Special Dinner	-	50.00	(50.00)	-	200.00	(200.00)	600.00
4506 - Food Revenue-Birthday Dinner	408.74	405.00	3.74	1,133.07	1,620.00	(486.93)	4,860.00
4507 - Food Revenue-Catering	1,231.60	500.00	731.60	7,095.68	2,000.00	5,095.68	6,000.00
4520 - Service Fees Revenue	2,243.21	1,000.00	1,243.21	9,491.34	4,000.00	5,491.34	12,000.00
Total Income	6,423.06	5,475.00	948.06	24,296.36	21,900.00	2,396.36	65,700.00
Total Income	6,423.06	5,475.00	948.06	24,296.36	21,900.00	2,396.36	65,700.00

Food Service Expense

Expense							
5015 - Bank Charges	10.56	7.85	(2.71)	63.46	31.40	(32.06)	94.20
5090 - Office Supplies	404.88	800.00	395.12	1,345.15	3,200.00	1,854.85	9,600.00
5210 - Printing & Copying	-	600.00	600.00	-	2,400.00	2,400.00	7,200.00
5215 - Postage	67.21	60.00	(7.21)	220.68	240.00	19.32	720.00
5230 - Education/ Training	73.90	166.67	92.77	114.90	666.68	551.78	2,000.04
5235 - Staff Appreciation	410.52	208.33	(202.19)	673.80	833.32	159.52	2,499.96
5255 - Flowers & Miscellaneous	-	50.00	50.00	756.23	200.00	(556.23)	600.00
5270 - Licensing	1,832.98	431.18	(1,401.80)	2,062.64	1,724.72	(337.92)	5,174.16
5280 - Travel/ Meals	3,411.22	-	(3,411.22)	6,021.16	-	(6,021.16)	-
5285 - Marketing	-	83.33	83.33	-	333.32	333.32	999.96
5460 - Property Insurance Premiums-PL & PD	753.08	756.00	2.92	3,014.95	3,024.00	9.05	9,072.00
6050 - Telephone Service	48.04	50.00	1.96	411.07	200.00	(211.07)	600.00
6300 - Permits & Licenses	860.93	116.25	(744.68)	860.93	465.00	(395.93)	1,395.00
6555 - Equipment Rental/ Repair & Maint	610.62	-	(610.62)	1,631.28	-	(1,631.28)	-
7100 - Cost of Sales-Food	81,694.22	85,000.00	3,305.78	335,365.46	340,000.00	4,634.54	1,020,000.00
7155 - Supervisory Wages F&B	16,775.07	19,592.61	2,817.54	73,354.60	78,370.44	5,015.84	235,111.32
7160 - Hourly Wages F&B	77,415.64	83,600.00	6,184.36	301,484.57	334,400.00	32,915.43	1,003,200.00
7170 - Payroll Taxes-F&B	29,548.69	28,955.10	(593.59)	113,833.59	115,820.40	1,986.81	347,461.20
7175 - Health Insurance F&B	7,013.53	8,400.00	1,386.47	30,662.97	33,600.00	2,937.03	100,800.00
7210 - Cleaning Supplies - F & B	3,527.58	2,756.01	(771.57)	11,596.83	11,024.04	(572.79)	33,072.12
7215 - Computer Services Cost F & B	1,105.44	977.70	(127.74)	4,610.67	3,910.80	(699.87)	11,732.40
7225 - Disposable Supplies	4,050.99	5,566.93	1,515.94	17,891.59	22,267.72	4,376.13	66,803.16
7236 - GSSA	7,463.10	6,748.70	(714.40)	29,852.40	26,994.80	(2,857.60)	80,984.40
7260 - Knife Service	60.00	83.33	23.33	221.40	333.32	111.92	999.96
7265 - Laundry Service	895.55	1,666.67	771.12	4,838.38	6,666.68	1,828.30	20,000.04
7280 - Management Contract F&B	3,367.78	3,343.66	(24.12)	14,460.28	13,374.64	(1,085.64)	40,123.92
7290 - Miscellaneous Expenses F&B	-	291.67	291.67	3,677.14	1,166.68	(2,510.46)	3,500.04

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Food Service Expense							
7300 - Postage/ Shipping F&B	627.72	400.00	(227.72)	2,268.38	1,600.00	(668.38)	4,800.00
7310 - Recruiting	342.00	166.67	(175.33)	532.00	666.68	134.68	2,000.04
7315 - Smallware F&B	479.22	1,250.00	770.78	5,642.36	5,000.00	(642.36)	15,000.00
7330 - Uniforms F & B	584.68	-	(584.68)	584.68	-	(584.68)	-
7335 - Transportation F&B	-	41.67	41.67	1,993.28	166.68	(1,826.60)	500.04
9095 - Taxes	502.48	541.67	39.19	2,393.04	2,166.68	(226.36)	6,500.04
Total Expense	243,937.63	252,712.00	8,774.37	972,439.87	1,010,848.00	38,408.13	3,032,544.00
Total Expense	243,937.63	252,712.00	8,774.37	972,439.87	1,010,848.00	38,408.13	3,032,544.00
Food Service Net Total	(237,514.57)	(247,237.00)	9,722.43	(948,143.51)	(988,948.00)	40,804.49	(2,966,844.00)

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Housekeeping Income							
Income							
4835 - Misc. Income	230.00	200.00	30.00	705.00	800.00	(95.00)	2,400.00
Total Income	230.00	200.00	30.00	705.00	800.00	(95.00)	2,400.00
Total Income	230.00	200.00	30.00	705.00	800.00	(95.00)	2,400.00
Housekeeping Expense							
Expense							
5090 - Office Supplies	179.48	100.00	(79.48)	179.48	400.00	220.52	1,200.00
5300 - Salaries & Wages	29,298.72	45,630.67	16,331.95	144,178.17	182,522.68	38,344.51	547,568.04
5310 - PMP Payroll Mgmt Fee 35%	10,272.93	15,970.73	5,697.80	49,708.04	63,882.92	14,174.88	191,648.76
5392 - Health & Welfare-Union	-	8,034.00	8,034.00	25,843.60	32,136.00	6,292.40	96,408.00
5396 - Retirement Plan-Union	-	3,536.00	3,536.00	8,915.02	14,144.00	5,228.98	42,432.00
6315 - Uniforms	1,151.53	1,450.00	298.47	4,483.28	5,800.00	1,316.72	17,400.00
6635 - Janitorial Supplies & Maintenance	3,286.71	1,900.00	(1,386.71)	5,752.87	7,600.00	1,847.13	22,800.00
6636 - Housekeeping Small Equipment	-	250.00	250.00	1,709.80	1,000.00	(709.80)	3,000.00
7095 - Other Professional Services	4,127.06	-	(4,127.06)	4,997.46	-	(4,997.46)	-
Total Expense	48,316.43	76,871.40	28,554.97	245,767.72	307,485.60	61,717.88	922,456.80
Total Expense	48,316.43	76,871.40	28,554.97	245,767.72	307,485.60	61,717.88	922,456.80
Housekeeping Net Total	(48,086.43)	(76,671.40)	28,584.97	(245,062.72)	(306,685.60)	61,622.88	(920,056.80)

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Maintenance Expense							
Expense							
5300 - Salaries & Wages	57,341.89	58,525.29	1,183.40	231,111.93	234,101.16	2,989.23	702,303.48
5310 - PMP Payroll Mgmt Fee 35%	20,122.16	20,483.85	361.69	80,389.49	81,935.40	1,545.91	245,806.20
5392 - Health & Welfare-Union	-	7,364.50	7,364.50	25,238.33	29,458.00	4,219.67	88,374.00
5396 - Retirement Plan-Union	-	3,241.33	3,241.33	8,655.12	12,965.32	4,310.20	38,895.96
6300 - Permits & Licenses	-	2,500.00	2,500.00	-	10,000.00	10,000.00	30,000.00
6315 - Uniforms	699.99	916.68	216.69	3,701.73	3,666.72	(35.01)	11,000.16
6406 - Lighting Services	-	416.67	416.67	490.10	1,666.68	1,176.58	5,000.04
6408 - Elevator Services	-	3,100.50	3,100.50	13,551.06	12,402.00	(1,149.06)	37,206.00
6410 - Equipment Services	536.60	916.68	380.08	2,455.44	3,666.72	1,211.28	11,000.16
6414 - Fire Prevention & Protection	-	2,500.00	2,500.00	3,447.50	10,000.00	6,552.50	30,000.00
6424 - HVAC Services	-	1,666.67	1,666.67	5,112.53	6,666.68	1,554.15	20,000.04
6434 - Pest Control	250.00	750.00	500.00	6,922.38	3,000.00	(3,922.38)	9,000.00
6444 - Water Treatment Services	-	1,250.00	1,250.00	3,625.00	5,000.00	1,375.00	15,000.00
6510 - Boiler Repair & Maintenance	-	625.00	625.00	2,277.28	2,500.00	222.72	7,500.00
6515 - Building Repair & Maintenance	996.46	1,833.33	836.87	6,748.00	7,333.32	585.32	21,999.96
6530 - Common Area Repair & Maintenance	-	850.00	850.00	1,899.33	3,400.00	1,500.67	10,200.00
6545 - Electrical Supplies/Repair & Maintenance	-	1,666.67	1,666.67	3,018.97	6,666.68	3,647.71	20,000.04
6555 - Equipment Rental/ Repair & Maint	-	1,666.67	1,666.67	5,419.47	6,666.68	1,247.21	20,000.04
6565 - Fire System Repair & Maintenance	986.38	416.67	(569.71)	986.38	1,666.68	680.30	5,000.04
6585 - Fountain/Pond/Lake Repair & Maint	-	41.67	41.67	-	166.68	166.68	500.04
6605 - Generator Repair & Maintenance	-	450.00	450.00	-	1,800.00	1,800.00	5,400.00
6625 - HVAC Supplies/ Repair & Maintenance	6,320.91	1,500.00	(4,820.91)	7,535.41	6,000.00	(1,535.41)	18,000.00
6635 - Janitorial Supplies & Maintenance	585.98	2,500.00	1,914.02	5,934.90	10,000.00	4,065.10	30,000.00
6645 - Locks & Keys Repair & Maintenance	-	416.67	416.67	713.64	1,666.68	953.04	5,000.04
6670 - Mechanical Systems Services & Supply	-	166.67	166.67	-	666.68	666.68	2,000.04
6672 - Mold Remediation	824.46	416.67	(407.79)	824.46	1,666.68	842.22	5,000.04
6680 - Painting Services & Supplies	-	1,250.00	1,250.00	2,232.21	5,000.00	2,767.79	15,000.00
6695 - Plumbing Supplies/Repair & Maintenance	-	4,166.67	4,166.67	9,433.25	16,666.68	7,233.43	50,000.04
6795 - Other Supplies/ Repair & Maintenance	1,394.66	1,900.00	505.34	5,917.87	7,600.00	1,682.13	22,800.00
Total Expense	90,059.49	123,498.86	33,439.37	437,641.78	493,995.44	56,353.66	1,481,986.32
Total Expense	90,059.49	123,498.86	33,439.37	437,641.78	493,995.44	56,353.66	1,481,986.32
Maintenance Net Total	(90,059.49)	(123,498.86)	33,439.37	(437,641.78)	(493,995.44)	56,353.66	(1,481,986.32)

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
Income							
4100 - Residential Assessments	838,759.29	838,759.11	.18	3,355,037.16	3,355,036.44	.72	10,065,109.27
4101 - Residential Additional Occupant Fees	32,139.00	29,460.65	2,678.35	130,341.50	117,842.60	12,498.90	353,527.85
4103 - HOA Owned Unit Rental Fees	54,912.67	57,500.00	(2,587.33)	239,748.70	230,000.00	9,748.70	690,000.00
4105 - Income from sale of HOA owned units	-	2,500.00	(2,500.00)	93,411.39	10,000.00	83,411.39	30,000.00
4120 - Reserve Interest	2,081.76	2,721.63	(639.87)	7,902.79	10,886.52	(2,983.73)	32,659.56
4400 - Late Fee	1,684.13	2,200.00	(515.87)	9,013.35	8,800.00	213.35	26,400.00
4405 - Late Interest	2,437.77	6,500.00	(4,062.23)	21,216.10	26,000.00	(4,783.90)	78,000.00
4407 - Guest Suite Rental Fees	829.85	500.00	329.85	7,319.60	2,000.00	5,319.60	6,000.00
4427 - Foreclosure Processing Fees	-	75.00	(75.00)	150.00	300.00	(150.00)	900.00
4460 - Title Check Fees	-	-	-	45.00	-	45.00	-
4500 - Food Revenue-Guest Meals	184.00	-	184.00	184.00	-	184.00	-
4507 - Food Revenue-Catering	648.00	-	648.00	648.00	-	648.00	-
4520 - Service Fees Revenue	-	-	-	712.50	-	712.50	-
4640 - NSF Fees	35.00	50.00	(15.00)	150.00	200.00	(50.00)	600.00
4650 - Move in/ Move Out Fees	2,475.00	1,300.00	1,175.00	7,275.00	5,200.00	2,075.00	15,600.00
4655 - Pet Fees	35.00	65.00	(30.00)	560.00	260.00	300.00	780.00
4660 - Photocopy Income	22.10	30.00	(7.90)	168.46	120.00	48.46	360.00
4676 - Key Fees	175.90	120.00	55.90	497.55	480.00	17.55	1,440.00
4679 - Pre-Lien Fee	-	-	-	250.00	-	250.00	-
4680 - Lien Fees	-	-	-	534.25	-	534.25	-
4681 - Lien Release Fee	-	-	-	25.00	-	25.00	-
4800 - Antenna Income	7,165.46	8,700.00	(1,534.54)	28,564.15	34,800.00	(6,235.85)	104,400.00
4801 - Refund Homeowner	2,793.79	-	2,793.79	6,513.67	-	6,513.67	-
4814 - Reimbursable Repairs	-	-	-	85.00	-	85.00	-
4835 - Misc. Income	426.00	-	426.00	1,546.00	-	1,546.00	-
Total Income	946,804.72	950,481.39	(3,676.67)	3,911,899.17	3,801,925.56	109,973.61	11,405,776.68
Total Income	946,804.72	950,481.39	(3,676.67)	3,911,899.17	3,801,925.56	109,973.61	11,405,776.68

Operating Expense

Expense							
5010 - Bad Debt	2,096.00	3,750.00	1,654.00	848,197.58	15,000.00	(833,197.58)	45,000.00
5015 - Bank Charges	-	16.67	16.67	4,352.67	66.68	(4,285.99)	200.04
5021 - NSF Charges	-	-	-	125.00	-	(125.00)	-
5070 - Master Association Fee-GRF	68,827.41	68,827.41	-	275,309.64	275,309.64	-	825,928.92
5075 - Advertising	-	833.33	833.33	-	3,333.32	3,333.32	9,999.96
5200 - Community Events/Relations	(94.36)	-	94.36	(94.36)	-	94.36	-
5400 - Insurance Premiums-Common	5,409.41	25,305.33	19,895.92	13,970.32	101,221.32	87,251.00	303,663.96
6000 - Electric Service	360.39	38,000.00	37,639.61	135,729.46	152,000.00	16,270.54	456,000.00
6005 - Gas Service	17,246.49	11,700.00	(5,546.49)	143,603.67	46,800.00	(96,803.67)	140,400.00

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
6025 - Water/Sewer Service	11,909.76	15,668.00	3,758.24	46,378.99	62,672.00	16,293.01	188,016.00
6035 - Trash & Recycling Service	5,444.50	2,100.00	(3,344.50)	24,826.18	8,400.00	(16,426.18)	25,200.00
6045 - Cable Service	-	14.17	14.17	-	56.68	56.68	170.04
6050 - Telephone Service	-	500.00	500.00	550.56	2,000.00	1,449.44	6,000.00
6055 - Internet Service	160.61	140.00	(20.61)	598.94	560.00	(38.94)	1,680.00
6110 - Landscape Repair & Maintenance	-	1,200.00	1,200.00	3,994.76	4,800.00	805.24	14,400.00
6111 - Contract Landscape	5,400.00	6,300.00	900.00	21,600.00	25,200.00	3,600.00	75,600.00
6112 - Tree Trimming	-	1,258.00	1,258.00	-	5,032.00	5,032.00	15,096.00
6300 - Permits & Licenses	-	4,000.00	4,000.00	-	16,000.00	16,000.00	48,000.00
7005 - Consulting Services	-	1,250.00	1,250.00	-	5,000.00	5,000.00	15,000.00
7015 - Financial Services	159.64	2,500.00	2,340.36	476.49	10,000.00	9,523.51	30,000.00
7025 - Legal Services-Collection	9,400.00	3,750.00	(5,650.00)	21,976.45	15,000.00	(6,976.45)	45,000.00
7030 - Legal Services-General Counsel	2,115.00	3,750.00	1,635.00	2,340.00	15,000.00	12,660.00	45,000.00
7040 - Management Fees	10,449.00	10,449.00	-	41,796.00	41,796.00	-	125,388.00
7095 - Other Professional Services	-	-	-	566.21	-	(566.21)	-
7900 - HOA Owned Unit Assessment	53,002.17	55,000.00	1,997.83	242,894.18	220,000.00	(22,894.18)	660,000.00
8905 - Owned Unit Repair & Maintenance	-	5,000.00	5,000.00	-	20,000.00	20,000.00	60,000.00
8906 - HOA Owned Unit Resale Expense	-	300.00	300.00	1,280.85	1,200.00	(80.85)	3,600.00
8910 - Property/Real Estate Tax	-	300.00	300.00	-	1,200.00	1,200.00	3,600.00
9000 - Federal Income Tax	3,500.00	1,667.00	(1,833.00)	3,500.00	6,668.00	3,168.00	20,004.00
9094 - Reserve Loan Payment	(14,247.41)	13,984.00	28,231.41	(57,207.46)	55,936.00	113,143.46	167,808.00
9095 - Taxes	1,200.00	750.00	(450.00)	2,138.90	3,000.00	861.10	9,000.00
9105 - Reserve Contribution	154,567.23	154,567.23	-	618,268.92	618,268.92	-	1,854,806.76
9120 - Reserve Interest	2,081.76	1,133.08	(948.68)	7,902.79	4,532.32	(3,370.47)	13,596.96
9896 - Loan Interest & Fees	5,737.05	4,459.66	(1,277.39)	22,730.38	17,838.64	(4,891.74)	53,515.92
Total Expense	344,724.65	438,472.88	93,748.23	2,427,807.12	1,753,891.52	(673,915.60)	5,261,674.56
Total Expense	344,724.65	438,472.88	93,748.23	2,427,807.12	1,753,891.52	(673,915.60)	5,261,674.56
Operating Net Total	602,080.07	512,008.51	90,071.56	1,484,092.05	2,048,034.04	(563,941.99)	6,144,102.12
Net Total	158,101.08	-	158,101.08	(436,899.98)	-	(436,899.98)	.03

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Summary Statement of Revenues and Expenses For 4/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Administration Income													
Income													
4508 - Food Revenue-Alcohol	362	323	271	332	-	-	-	-	-	-	-	-	1,288
Total Income	362	323	271	332	-	-	-	-	-	-	-	-	1,288
Total Income	362	323	271	332	-	-	-	-	-	-	-	-	1,288
Administration Expense													
Expense													
5035 - Activities-Decor, Cards, Candy, Prizes	5,485	75	956	138	-	-	-	-	-	-	-	-	6,655
5045 - Dues & Subscriptions	-	345	-	200	-	-	-	-	-	-	-	-	545
5090 - Office Supplies	5,108	(2,483)	-	2,175	-	-	-	-	-	-	-	-	4,800
5200 - Community Events/Relations	-	-	933	(563)	-	-	-	-	-	-	-	-	369
5210 - Printing & Copying	2,865	2,028	1,370	637	-	-	-	-	-	-	-	-	6,900
5215 - Postage	772	314	18	-	-	-	-	-	-	-	-	-	1,104
5230 - Education/ Training	-	4,300	39	469	-	-	-	-	-	-	-	-	4,808
5235 - Staff Appreciation	3,637	(1,819)	-	880	-	-	-	-	-	-	-	-	2,698
5240 - Entertainment	807	2,191	985	2,845	-	-	-	-	-	-	-	-	6,829
5255 - Flowers & Miscellaneous	-	38	23	4	-	-	-	-	-	-	-	-	65
5300 - Salaries & Wages	47,058	50,266	44,638	45,208	-	-	-	-	-	-	-	-	187,170
5310 - PMP Payroll Mgmt Fee 35%	17,702	17,593	15,623	15,823	-	-	-	-	-	-	-	-	66,741
6675 - Office Equipment Lease	81	-	31	676	-	-	-	-	-	-	-	-	788
7095 - Other Professional Services	-	417	417	-	-	-	-	-	-	-	-	-	834
7105 - Cost of Sales-Beverage	402	(201)	-	160	-	-	-	-	-	-	-	-	361
7310 - Recruiting	11	479	277	-	-	-	-	-	-	-	-	-	766
Total Expense	83,929	73,544	65,310	68,650	-	-	-	-	-	-	-	-	291,432
Total Expense	83,929	73,544	65,310	68,650	-	-	-	-	-	-	-	-	291,432
Administration Net Total	(\$83,566)	(\$73,220)	(\$65,039)	(\$68,319)	-	-	-	-	-	-	-	-	(\$290,144)

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Summary Statement of Revenues and Expenses For 4/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Food Service Income													
Income													
4500 - Food Revenue-Guest Meals	1,118	771	781	2,065	-	-	-	-	-	-	-	-	4,734
4502 - Food Revenue-Carry Out Lunch	352	528	487	405	-	-	-	-	-	-	-	-	1,772
4503 - Food Revenue-Sunday Brunch	-	-	-	70	-	-	-	-	-	-	-	-	70
4506 - Food Revenue-Birthday Dinner	229	307	188	409	-	-	-	-	-	-	-	-	1,133
4507 - Food Revenue-Catering	-	5,127	738	1,232	-	-	-	-	-	-	-	-	7,096
4520 - Service Fees Revenue	2,747	2,337	2,164	2,243	-	-	-	-	-	-	-	-	9,491
Total Income	4,446	9,069	4,358	6,423	-	-	-	-	-	-	-	-	24,296
Total Income	4,446	9,069	4,358	6,423	-	-	-	-	-	-	-	-	24,296

Food Service Expense													
Expense													
5015 - Bank Charges	30	15	9	11	-	-	-	-	-	-	-	-	63
5090 - Office Supplies	401	416	124	405	-	-	-	-	-	-	-	-	1,345
5215 - Postage	86	34	34	67	-	-	-	-	-	-	-	-	221
5230 - Education/ Training	25	-	16	74	-	-	-	-	-	-	-	-	115
5235 - Staff Appreciation	129	89	46	411	-	-	-	-	-	-	-	-	674
5255 - Flowers & Miscellaneous	61	10	685	-	-	-	-	-	-	-	-	-	756
5270 - Licensing	115	-	115	1,833	-	-	-	-	-	-	-	-	2,063
5280 - Travel/ Meals	-	-	2,610	3,411	-	-	-	-	-	-	-	-	6,021
5460 - Property Insurance Premiums- PL & PD	755	753	753	753	-	-	-	-	-	-	-	-	3,015
6050 - Telephone Service	49	210	104	48	-	-	-	-	-	-	-	-	411
6300 - Permits & Licenses	-	-	-	861	-	-	-	-	-	-	-	-	861
6555 - Equipment Rental/ Repair & Maint	-	-	1,021	611	-	-	-	-	-	-	-	-	1,631
7100 - Cost of Sales-Food	85,638	75,558	92,476	81,694	-	-	-	-	-	-	-	-	335,365
7155 - Supervisory Wages F&B	17,176	20,026	19,378	16,775	-	-	-	-	-	-	-	-	73,355
7160 - Hourly Wages F&B	76,837	73,855	73,377	77,416	-	-	-	-	-	-	-	-	301,485
7170 - Payroll Taxes-F&B	29,149	27,056	28,080	29,549	-	-	-	-	-	-	-	-	113,834

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Summary Statement of Revenues and Expenses For 4/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Food Service Expense													
7175 - Health Insurance F&B	7,178	8,372	8,100	7,014	-	-	-	-	-	-	-	-	30,663
7210 - Cleaning Supplies - F & B	2,101	4,308	1,660	3,528	-	-	-	-	-	-	-	-	11,597
7215 - Computer Services Cost F & B	1,110	1,144	1,251	1,105	-	-	-	-	-	-	-	-	4,611
7225 - Disposable Supplies	6,580	3,416	3,844	4,051	-	-	-	-	-	-	-	-	17,892
7236 - GSSA	7,712	6,966	7,712	7,463	-	-	-	-	-	-	-	-	29,852
7260 - Knife Service	43	56	62	60	-	-	-	-	-	-	-	-	221
7265 - Laundry Service	971	1,211	1,761	896	-	-	-	-	-	-	-	-	4,838
7280 - Management Contract F&B	3,821	3,451	3,821	3,368	-	-	-	-	-	-	-	-	14,460
7290 - Miscellaneous Expenses F&B	1,396	457	1,823	-	-	-	-	-	-	-	-	-	3,677
7300 - Postage/ Shipping F&B	519	468	654	628	-	-	-	-	-	-	-	-	2,268
7310 - Recruiting	-	114	76	342	-	-	-	-	-	-	-	-	532
7315 - Smallware F&B	2,192	1,950	1,021	479	-	-	-	-	-	-	-	-	5,642
7330 - Uniforms F & B	-	-	-	585	-	-	-	-	-	-	-	-	585
7335 - Transportation F&B	-	1,993	-	-	-	-	-	-	-	-	-	-	1,993
9095 - Taxes	605	778	508	502	-	-	-	-	-	-	-	-	2,393
Total Expense	244,678	232,704	251,120	243,938	-	-	-	-	-	-	-	-	972,440
Total Expense	244,678	232,704	251,120	243,938	-	-	-	-	-	-	-	-	972,440
Food Service Net Total	(\$240,232)	(\$223,635)	(\$246,762)	(\$237,515)	-	-	-	-	-	-	-	-	(\$948,144)

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Summary Statement of Revenues and Expenses For 4/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Housekeeping Income													
Income													
4835 - Misc. Income	-	100	375	230	-	-	-	-	-	-	-	-	705
Total Income	-	100	375	230	-	-	-	-	-	-	-	-	705
Total Income	-	100	375	230	-	-	-	-	-	-	-	-	705
Housekeeping Expense													
Expense													
5090 - Office Supplies	-	-	-	179	-	-	-	-	-	-	-	-	179
5300 - Salaries & Wages	33,878	43,779	37,222	29,299	-	-	-	-	-	-	-	-	144,178
5310 - PMP Payroll Mgmt Fee 35%	11,085	15,323	13,028	10,273	-	-	-	-	-	-	-	-	49,708
5392 - Health & Welfare-Union	7,868	9,072	8,904	-	-	-	-	-	-	-	-	-	25,844
5396 - Retirement Plan-Union	3,372	3,134	2,409	-	-	-	-	-	-	-	-	-	8,915
6315 - Uniforms	1,060	1,137	1,135	1,152	-	-	-	-	-	-	-	-	4,483
6635 - Janitorial Supplies & Maintenance	277	1,599	591	3,287	-	-	-	-	-	-	-	-	5,753
6636 - Housekeeping Small Equipment	-	1,227	483	-	-	-	-	-	-	-	-	-	1,710
7095 - Other Professional Services	-	-	870	4,127	-	-	-	-	-	-	-	-	4,997
Total Expense	57,541	75,270	64,640	48,316	-	-	-	-	-	-	-	-	245,768
Total Expense	57,541	75,270	64,640	48,316	-	-	-	-	-	-	-	-	245,768
Housekeeping Net Total	(\$57,541)	(\$75,170)	(\$64,265)	(\$48,086)	-	-	-	-	-	-	-	-	(\$245,063)

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Summary Statement of Revenues and Expenses For 4/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Maintenance Expense													
Expense													
5300 - Salaries & Wages	56,157	65,181	52,432	57,342	-	-	-	-	-	-	-	-	231,112
5310 - PMP Payroll Mgmt Fee 35%	19,103	22,813	18,351	20,122	-	-	-	-	-	-	-	-	80,389
5392 - Health & Welfare-Union	7,263	9,072	8,904	-	-	-	-	-	-	-	-	-	25,238
5396 - Retirement Plan-Union	3,113	3,134	2,409	-	-	-	-	-	-	-	-	-	8,655
6315 - Uniforms	1,367	519	1,116	700	-	-	-	-	-	-	-	-	3,702
6406 - Lighting Services	-	490	-	-	-	-	-	-	-	-	-	-	490
6408 - Elevator Services	3,062	7,427	3,062	-	-	-	-	-	-	-	-	-	13,551
6410 - Equipment Services	-	-	1,919	537	-	-	-	-	-	-	-	-	2,455
6414 - Fire Prevention & Protection	3,125	323	-	-	-	-	-	-	-	-	-	-	3,448
6424 - HVAC Services	3,334	1,779	-	-	-	-	-	-	-	-	-	-	5,113
6434 - Pest Control	1,176	4,520	976	250	-	-	-	-	-	-	-	-	6,922
6444 - Water Treatment Services	1,450	-	2,175	-	-	-	-	-	-	-	-	-	3,625
6510 - Boiler Repair & Maintenance	2,277	-	-	-	-	-	-	-	-	-	-	-	2,277
6515 - Building Repair & Maintenance	2,808	498	2,445	996	-	-	-	-	-	-	-	-	6,748
6530 - Common Area Repair & Maintenance	1,265	-	634	-	-	-	-	-	-	-	-	-	1,899
6545 - Electrical Supplies/Repair & Maintenance	1,410	118	1,491	-	-	-	-	-	-	-	-	-	3,019
6555 - Equipment Rental/ Repair & Maint	1,644	1,816	1,960	-	-	-	-	-	-	-	-	-	5,419
6565 - Fire System Repair & Maintenance	-	-	-	986	-	-	-	-	-	-	-	-	986
6625 - HVAC Supplies/ Repair & Maintenance	725	-	490	6,321	-	-	-	-	-	-	-	-	7,535
6635 - Janitorial Supplies & Maintenance	852	3,610	887	586	-	-	-	-	-	-	-	-	5,935
6645 - Locks & Keys Repair & Maintenance	113	601	-	-	-	-	-	-	-	-	-	-	714
6672 - Mold Remediation	-	-	-	824	-	-	-	-	-	-	-	-	824
6680 - Painting Services & Supplies	400	630	1,202	-	-	-	-	-	-	-	-	-	2,232
6695 - Plumbing Supplies/Repair & Maintenance	3,036	409	5,989	-	-	-	-	-	-	-	-	-	9,433

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Summary Statement of Revenues and Expenses For 4/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Maintenance Expense													
6795 - Other Supplies/ Repair & Maintenance	2,365	693	1,465	1,395	-	-	-	-	-	-	-	-	5,918
Total Expense	116,044	123,633	107,905	90,059	-	-	-	-	-	-	-	-	437,642
Total Expense	116,044	123,633	107,905	90,059	-	-	-	-	-	-	-	-	437,642
Maintenance Net Total	(\$116,044)	(\$123,633)	(\$107,905)	(\$90,059)	-	-	-	-	-	-	-	-	(\$437,642)

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Summary Statement of Revenues and Expenses For 4/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Operating Income													
Income													
4100 - Residential Assessments	838,759	838,759	838,759	838,759	-	-	-	-	-	-	-	-	3,355,037
4101 - Residential Additional Occupant Fees	33,925	33,032	31,246	32,139	-	-	-	-	-	-	-	-	130,342
4103 - HOA Owned Unit Rental Fees	67,430	64,926	52,480	54,913	-	-	-	-	-	-	-	-	239,749
4105 - Income from sale of HOA owned units	71,970	-	21,442	-	-	-	-	-	-	-	-	-	93,411
4120 - Reserve Interest	2,866	1,378	1,577	2,082	-	-	-	-	-	-	-	-	7,903
4400 - Late Fee	2,913	2,366	2,050	1,684	-	-	-	-	-	-	-	-	9,013
4405 - Late Interest	6,037	6,275	6,467	2,438	-	-	-	-	-	-	-	-	21,216
4407 - Guest Suite Rental Fees	-	3,315	3,175	830	-	-	-	-	-	-	-	-	7,320
4427 - Foreclosure Processing Fees	-	150	-	-	-	-	-	-	-	-	-	-	150
4460 - Title Check Fees	-	-	45	-	-	-	-	-	-	-	-	-	45
4500 - Food Revenue-Guest Meals	-	-	-	184	-	-	-	-	-	-	-	-	184
4507 - Food Revenue-Catering	-	-	-	648	-	-	-	-	-	-	-	-	648
4520 - Service Fees Revenue	675	-	38	-	-	-	-	-	-	-	-	-	713
4640 - NSF Fees	15	100	-	35	-	-	-	-	-	-	-	-	150
4650 - Move in/ Move Out Fees	2,250	600	1,950	2,475	-	-	-	-	-	-	-	-	7,275
4655 - Pet Fees	315	140	70	35	-	-	-	-	-	-	-	-	560
4660 - Photocopy Income	38	88	20	22	-	-	-	-	-	-	-	-	168
4676 - Key Fees	135	60	127	176	-	-	-	-	-	-	-	-	498
4679 - Pre-Lien Fee	-	-	250	-	-	-	-	-	-	-	-	-	250
4680 - Lien Fees	-	534	-	-	-	-	-	-	-	-	-	-	534
4681 - Lien Release Fee	-	-	25	-	-	-	-	-	-	-	-	-	25
4800 - Antenna Income	9,124	5,109	7,165	7,165	-	-	-	-	-	-	-	-	28,564
4801 - Refund Homeowner	4,199	-	(479)	2,794	-	-	-	-	-	-	-	-	6,514
4814 - Reimbursable Repairs	-	85	-	-	-	-	-	-	-	-	-	-	85
4835 - Misc. Income	820	250	50	426	-	-	-	-	-	-	-	-	1,546
Total Income	1,041,470	957,168	966,457	946,805	-	-	-	-	-	-	-	-	3,911,899

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Summary Statement of Revenues and Expenses For 4/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Operating Income													
Total Income	1,041,470	957,168	966,457	946,805	-	-	-	-	-	-	-	-	3,911,899
Operating Expense													
Expense													
5010 - Bad Debt	603,731	242,371	-	2,096	-	-	-	-	-	-	-	-	848,198
5015 - Bank Charges	-	50	4,303	-	-	-	-	-	-	-	-	-	4,353
5021 - NSF Charges	50	50	25	-	-	-	-	-	-	-	-	-	125
5070 - Master Association Fee-GRF	-	137,655	68,827	68,827	-	-	-	-	-	-	-	-	275,310
5200 - Community Events/Relations	-	-	-	(94)	-	-	-	-	-	-	-	-	-94
5400 - Insurance Premiums-Common	2,231	-	6,330	5,409	-	-	-	-	-	-	-	-	13,970
6000 - Electric Service	67,181	32,563	35,625	360	-	-	-	-	-	-	-	-	135,729
6005 - Gas Service	33,351	62,249	30,757	17,246	-	-	-	-	-	-	-	-	143,604
6025 - Water/Sewer Service	12,307	11,049	11,113	11,910	-	-	-	-	-	-	-	-	46,379
6035 - Trash & Recycling Service	9,657	4,896	4,828	5,445	-	-	-	-	-	-	-	-	24,826
6050 - Telephone Service	-	551	-	-	-	-	-	-	-	-	-	-	551
6055 - Internet Service	139	139	161	161	-	-	-	-	-	-	-	-	599
6110 - Landscape Repair & Maintenance	2,955	1,040	-	-	-	-	-	-	-	-	-	-	3,995
6111 - Contract Landscape	5,400	-	10,800	5,400	-	-	-	-	-	-	-	-	21,600
7015 - Financial Services	73	109	135	160	-	-	-	-	-	-	-	-	476
7025 - Legal Services-Collection	2,612	1,732	8,232	9,400	-	-	-	-	-	-	-	-	21,976
7030 - Legal Services-General Counsel	-	225	-	2,115	-	-	-	-	-	-	-	-	2,340
7040 - Management Fees	9,983	9,983	11,381	10,449	-	-	-	-	-	-	-	-	41,796
7095 - Other Professional Services	548	18	-	-	-	-	-	-	-	-	-	-	566
7900 - HOA Owned Unit Assessment	68,312	63,304	58,277	53,002	-	-	-	-	-	-	-	-	242,894
8906 - HOA Owned Unit Resale Expense	-	-	1,281	-	-	-	-	-	-	-	-	-	1,281
9000 - Federal Income Tax	-	-	-	3,500	-	-	-	-	-	-	-	-	3,500
9094 - Reserve Loan Payment	-	(28,210)	(14,750)	(14,247)	-	-	-	-	-	-	-	-	-57,207
9095 - Taxes	-	-	939	1,200	-	-	-	-	-	-	-	-	2,139

Laguna Woods Mutual No. Fifty aka The Towers at Laguna Woods Village

Summary Statement of Revenues and Expenses For 4/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Operating Expense													
9105 - Reserve Contribution	154,567	154,567	154,567	154,567	-	-	-	-	-	-	-	-	618,269
9120 - Reserve Interest	2,866	1,378	1,577	2,082	-	-	-	-	-	-	-	-	7,903
9896 - Loan Interest & Fees	-	11,759	5,235	5,737	-	-	-	-	-	-	-	-	22,730
Total Expense	975,963	707,477	399,643	344,725	-	-	-	-	-	-	-	-	2,427,807
Total Expense	975,963	707,477	399,643	344,725	-	-	-	-	-	-	-	-	2,427,807
Operating Net Total	\$65,507	\$249,691	\$566,814	\$602,080	-	-	-	-	-	-	-	-	\$1,484,092
Net Total	(\$431,878)	(\$245,966)	\$82,843	\$158,101	-	-	-	-	-	-	-	-	(\$436,900)