

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

Balance Sheet For 6/30/2023

## Assets - Operating Funds

1001 - Pacific Premier Bank	\$30,935.81	
1006 - PPB Insurance Savings Account	\$60,181.92	
1221 - Petty Cash-Front Desk	\$300.00	

**Total Assets - Operating Funds** **\$91,417.73**

## Reserve Funds

1401 - Pacific Premier Reserves	\$46,699.74	
1425 - Bank of SC 7237	\$32,426.00	
1426 - Bank of SC 7245	\$32,423.97	
1490 - Merrill Lynch - Liquid - 7520	\$339,992.56	
1492 - Merrill Lynch - Investment	\$393,443.50	

**Total Reserve Funds** **\$844,985.77**

## Accounts Receivable

1300 - Accounts Receivable	\$1,077,506.39	
1302 - Due from Reserves	(\$148,489.67)	
1305 - AR - Allowance for Bad Debt	(\$603,731.00)	
1345 - Due to Operating	\$148,489.67	

**Total Accounts Receivable** **\$473,775.39**

## 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** **\$3,562,235.02**

## Accrued Expenses & Payroll

2455 - Accrued Vacation	\$35,833.94	

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

## Liabilities/ Accounts Payable

2019 - Owner Refund	\$299.43	
2020 - Accounts Payable	\$276,060.81	

**Total Liabilities/ Accounts Payable** **\$276,360.24**

## Deposits Held

2036 - Holiday Fund Deposit	\$810.00	
2505 - Security Deposit	\$61,100.31	

**Total Deposits Held** **\$61,910.31**

## Prepaid Assessments

2200 - Prepaid Owner Assessments	\$294,141.90	

**Total Prepaid Assessments** **\$294,141.90**

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

Balance Sheet For 6/30/2023

## Capital Reserves

3120 - Reserve Interest	\$14,378.36
3808 - Roofs/Decks Reserve	\$256,111.42
3809 - Structure Reserves	\$66,202.49
3810 - Paint Reserve	\$304,012.42
3811 - Mechanical/Plumbing/Electrical Rsv	(\$465,750.51)
3812 - Kitchen Reserve	\$47,683.58
3813 - Flooring Reserve	\$73,786.92
3814 - Landscape/Hardscape Reserve	\$105,914.76
3815 - Recreation Facilities Reserves	\$41,004.54
3816 - Prior Year Reserves	\$309,284.70
3817 - Contingency Reserves	\$29,818.11
3820 - Mailboxes	\$458.21
3821 - Monuments	\$524.48
3822 - Laundry Equipment	(\$3,950.50)
3823 - Extractors	\$967.07
3824 - Maint Equipment	\$932.01
3825 - Vehicle/Truck	\$1,173.81
3827 - Loan Payment	(\$86,055.77)

**Total Capital Reserves** \$696,496.10

## Bank of Southern California Loan

3800 - Loan Bank of Southern California #2204	\$1,405,249.69
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**Total Bank of Southern California Loan** \$1,405,249.69

## 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	(\$911,288.15)
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**Total Owners Equity** (\$911,288.15)

## Net Income

3999 - Net Income (Loss)	(\$357,732.34)
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**Total Net Income** (\$357,732.34)

**Total Liabilities / Equity** \$3,562,235.02



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	
<b>01/31/2023</b>	<b>January Month End Sub-Total</b>	<b>\$</b>	<b>298,021.48</b>	<b>\$</b>	<b>71,427.78</b>	<b>\$ 243,874.39 \$ 470,468.09</b>
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	
<b>02/28/2023</b>	<b>February Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>147,023.00</b>	<b>\$ 47,086.70 \$ (99,936.30)</b>
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	
<b>03/31/2023</b>	<b>March Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>57,175.00</b>	<b>\$ 47,086.70 \$ (10,088.30)</b>
04/30/2023	April 2023 Reserve Funding			\$	47,086.70	
<b>04/30/2023</b>	<b>April Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 47,086.70 \$ 47,086.70</b>
05/01/2023	10583335 - ALL STAR PLUMBING & FIRE SPRINKLER INC - A/C riser Replacement Reserve ID 0482	\$	29,750.00			
05/03/2023	10620331 - ALL STAR PLUMBING & FIRE SPRINKLER INC - broken waste line unit 1209 down to 1109	\$	1,640.00			
05/03/2023	10619943 - ALL STAR PLUMBING & FIRE SPRINKLER INC - 13 series riser ball valves hot and cold replacement	\$	3,900.00			
05/05/2023	P15240-2 - Thermal Concepts, Inc. - Cooling Tower Replacement Reserve #401	\$	277,245.00			
05/31/2023	May 2023 Reserve Funding			\$	47,086.70	
05/31/2023	10329511 - ALL STAR PLUMBING & FIRE SPRINKLER INC - unit 806 broken shower elbow replacement/ Unit 1103 broken shower elbow replacement	\$	1,640.00			
05/31/2023	1586 - All County Plumbing - Unit 1059 cracked 2" shower drain line	\$	1,500.00			
<b>05/31/2023</b>	<b>May Month End Sub-Total</b>			<b>\$</b>	<b>312,535.00</b>	<b>\$ 50,226.70 \$ (262,308.30)</b>
06/01/2023	160174 - Thermal Concepts, Inc. - Chiller AFD progress bill 25% reserve ID#0431	\$	35,770.75			
06/02/2023	D122966 - ALL STAR PLUMBING & FIRE SPRINKLER INC - Id# 481 kitchen vent and drain stack replacement 08 series	\$	47,685.00			
06/05/2023	1633 - All County Plumbing - ID# 0439 backflow prevention device portable water	\$	9,400.00			
06/06/2023	1004 - Atlas Home Design - unit 151 - shower drain serving unit 253			\$	1,400.00	
06/06/2023	1002 - Atlas Home Design - unit 808 - bathroom drain			\$	1,700.00	
06/06/2023	1001 - Atlas Home Design - unit 908-bathroom drain			\$	1,400.00	
06/06/2023	1000 - Atlas Home Design - unit 1008 bathroom drain			\$	1,200.00	
06/06/2023	1003 - Atlas Home Design - unit 1008 kitchen drain			\$	2,100.00	
06/06/2023	1584 - All County Plumbing - Unit 351 cracked 4" and 2" bathroom drain line			\$	4,200.00	
06/08/2023	P15240-3 - Thermal Concepts, Inc. - reserve Id #401 Cooling tower replacement progress bill #3	\$	51,272.00			
06/16/2023	LWT005 - L & H Almashat - Towers 1 8th floor units 801 -813	\$	13,262.40			
06/16/2023	LWT002 - L & H Almashat - Units 351/402	\$	2,053.83			
06/16/2023	LWT006 - L & H Almashat - Tower 1 9th floor Units 901-913	\$	13,312.40			
06/16/2023	LWT004 - L & H Almashat - Tower 1 7th floor units 701 -713	\$	13,312.40			
06/16/2023	LWT003 - L & H Almashat - Tower 1 6th floor units 605, 606, 608 - 613	\$	8,215.32			
06/22/2023	31294 - Excelsior Elevator Corp. - Reserve ID# 0463 Elevator Modernization 25% deposit	\$	486,485.00			
06/30/2023	June 2023 Reserve Funding			\$	47,086.70	
06/30/2023	041922 - City of Laguna Woods - NEW PANEL PERMITS			\$	5,235.00	
06/30/2023	081622 - City of Laguna Woods - 30 New panel Permits			\$	5,475.00	
<b>06/30/2023</b>	<b>June Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>680,769.10</b>	<b>\$ 69,796.70 \$ (610,972.40)</b>
					<b>YTD Sub-Total:</b>	<b>\$ (465,750.51)</b>
<b>3812 Kitchen Reserve</b>						
01/01/2023	Beginning Balance	\$	59,509.52			
01/31/2023	January 2023 Reserve Funding			\$	2,965.62	



<b>3820 Mailboxes</b>						
01/01/2023	Beginning Balance	\$	295.55			
01/31/2023	January Reserve Funding			\$	14.73	
01/01/2023	Reserve Reallocation 2023			\$	74.28	
<b>01/31/2023</b>	<b>January Month End Sub-Total</b>	<b>\$</b>	<b>295.55</b>	<b>\$</b>	<b>-</b>	<b>\$ 89.01 \$ 384.56</b>
02/28/2023	February 2023 Reserve Funding			\$	14.73	
<b>02/28/2023</b>	<b>February Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 14.73 \$ 14.73</b>
03/31/2023	March 2023 Reserve Funding			\$	14.73	
<b>03/31/2023</b>	<b>March Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 14.73 \$ 14.73</b>
04/30/2023	April 2023 Reserve Funding			\$	14.73	
<b>04/30/2023</b>	<b>April Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 14.73 \$ 14.73</b>
05/31/2023	May 2023 Reserve Funding			\$	14.73	
<b>05/31/2023</b>	<b>May Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 14.73 \$ 14.73</b>
06/30/2023	June 2023 Reserve Funding			\$	14.73	
<b>06/30/2023</b>	<b>June Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 14.73 \$ 14.73</b>
						<b>YTD Sub-Total: \$ 458.21</b>
<b>3821 Monuments</b>						
01/01/2023	Beginning Balance	\$	568.06			
01/31/2023	January Reserve Funding			\$	28.31	
01/01/2023	Reserve Reallocation 2023			\$	213.44	
<b>01/31/2023</b>	<b>January Month End Sub-Total</b>	<b>\$</b>	<b>568.06</b>	<b>\$</b>	<b>213.44</b>	<b>\$ 28.31 \$ 382.93</b>
02/28/2023	February 2023 Reserve Funding			\$	28.31	
<b>02/28/2023</b>	<b>February Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 28.31 \$ 28.31</b>
03/31/2023	March 2023 Reserve Funding			\$	28.31	
<b>03/31/2023</b>	<b>March Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 28.31 \$ 28.31</b>
04/30/2023	April 2023 Reserve Funding			\$	28.31	
<b>04/30/2023</b>	<b>April Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 28.31 \$ 28.31</b>
05/31/2023	May 2023 Reserve Funding			\$	28.31	
<b>05/31/2023</b>	<b>May Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 28.31 \$ 28.31</b>
06/30/2023	June 2023 Reserve Funding			\$	28.31	
<b>06/30/2023</b>	<b>June Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 28.31 \$ 28.31</b>
						<b>YTD Sub-Total: \$ 524.48</b>
<b>3822 Laundry Equipment</b>						
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	
<b>01/31/2023</b>	<b>January Month End Sub-Total</b>	<b>\$</b>	<b>(1,545.42)</b>	<b>\$</b>	<b>-</b>	<b>\$ 2,148.46 \$ 603.04</b>
02/28/2023	February 2023 Reserve Funding			\$	62.49	
<b>02/28/2023</b>	<b>February Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 62.49 \$ 62.49</b>
03/31/2023	March 2023 Reserve Funding			\$	62.49	
03/06/2023	SA00409535 - Saddleback Appliances - 2 washers and 2 dryers			\$	62.49	
03/06/2023	ID #0906 Reserve Project Log		\$	4,865.99		
<b>03/31/2023</b>	<b>March Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>4,865.99</b>	<b>\$ 62.49 \$ (4,803.50)</b>
04/30/2023	April 2023 Reserve Funding			\$	62.49	
<b>04/30/2023</b>	<b>April Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 62.49 \$ 62.49</b>
05/31/2023	May 2023 Reserve Funding			\$	62.49	
<b>05/31/2023</b>	<b>May Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 62.49 \$ 62.49</b>
06/30/2023	June 2023 Reserve Funding			\$	62.49	
<b>06/30/2023</b>	<b>June Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 62.49 \$ 62.49</b>
						<b>YTD Sub-Total: \$ (3,950.50)</b>
<b>3823 Extractors</b>						
01/01/2023	Beginning Balance	\$	623.89			
01/31/2023	January Reserve Funding			\$	31.09	
01/01/2023	Reserve Reallocation 2023			\$	156.64	
<b>01/31/2023</b>	<b>January Month End Sub-Total</b>	<b>\$</b>	<b>623.89</b>	<b>\$</b>	<b>-</b>	<b>\$ 187.73 \$ 811.62</b>
02/28/2023	February 2023 Reserve Funding			\$	31.09	
<b>02/28/2023</b>	<b>February Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 31.09 \$ 31.09</b>
03/31/2023	March 2023 Reserve Funding			\$	31.09	
<b>03/31/2023</b>	<b>March Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 31.09 \$ 31.09</b>
04/30/2023	April 2023 Reserve Funding			\$	31.09	
<b>04/30/2023</b>	<b>April Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 31.09 \$ 31.09</b>
05/31/2023	May 2023 Reserve Funding			\$	31.09	
<b>05/31/2023</b>	<b>May Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 31.09 \$ 31.09</b>
06/30/2023	June 2023 Reserve Funding			\$	31.09	
<b>06/30/2023</b>	<b>June Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 31.09 \$ 31.09</b>
						<b>YTD Sub-Total: \$ 967.07</b>
<b>3824 Maint Equipment</b>						
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	
<b>01/31/2023</b>	<b>January Month End Sub-Total</b>	<b>\$</b>	<b>7,626.10</b>	<b>\$</b>	<b>3,527.43</b>	<b>\$ 380.04 \$ 4,478.71</b>
02/28/2023	February 2023 Reserve Funding			\$	380.04	
02/04/2023	729585299 - The Home Depot Pro - buffer and vacuum backpack		\$	2,199.16		
<b>02/28/2023</b>	<b>February Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,199.16</b>	<b>\$ 380.04 \$ (1,819.12)</b>
03/31/2023	March 2023 Reserve Funding			\$	380.04	
<b>03/31/2023</b>	<b>March Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 380.04 \$ 380.04</b>
04/30/2023	April 2023 Reserve Funding			\$	380.04	
<b>04/30/2023</b>	<b>April Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 380.04 \$ 380.04</b>
05/03/2023	050323 - Cardmember Service - CORP CC			\$	3,247.74	
05/03/2023	050323 - Cardmember Service - CORP CC			\$	3,247.74	
05/03/2023	050323 - Cardmember Service - CORP CC		\$	3,247.74		
05/03/2023	050323 - Cardmember Service - CORP CC		\$	3,247.74		
05/31/2023	May 2023 Reserve Funding			\$	380.04	
<b>05/31/2023</b>	<b>May Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>9,743.22</b>	<b>\$ 6,875.52 \$ (2,867.70)</b>
06/30/2023	June 2023 Reserve Funding			\$	380.04	
<b>06/30/2023</b>	<b>June Month End Sub-Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 380.04 \$ 380.04</b>
						<b>YTD Sub-Total: \$ 932.01</b>
<b>3825 Vehicle/Truck</b>						
01/01/2023	Beginning Balance	\$	1,012.18			
01/31/2023	January Reserve Funding			\$	50.44	
01/01/2023	Reserve Reallocation 2023			\$	141.01	
<b>01/31/2023</b>	<b>January Month End Sub-Total</b>	<b>\$</b>	<b>1,012.18</b>	<b>\$</b>	<b>141.01</b>	<b>\$ 50.44 \$ 921.61</b>

02/28/2023	February 2023 Reserve Funding			\$	50.44		
<b>02/28/2023</b>	<b>February Month End Sub-Total</b>	\$	-	\$	-	\$	<b>50.44</b>
03/31/2023	March 2023 Reserve Funding			\$	50.44		
03/01/2023	CL080353 - Dion and Sons Inc. - Gas for company truck			\$	111.61		
<b>03/31/2023</b>	<b>March Month End Sub-Total</b>	\$	-	\$	<b>111.61</b>	\$	<b>50.44</b>
04/30/2023	April 2023 Reserve Funding			\$	50.44		
<b>04/30/2023</b>	<b>April Month End Sub-Total</b>	\$	-	\$	-	\$	<b>50.44</b>
05/31/2023	May 2023 Reserve Funding			\$	50.44		
05/31/2023	CL080353 - Dion and Sons Inc. - Gas for company truck			\$	111.61		
<b>05/31/2023</b>	<b>May Month End Sub-Total</b>	\$	-	\$	-	\$	<b>162.05</b>
06/30/2023	June 2023 Reserve Funding			\$	50.44		
<b>06/30/2023</b>	<b>June Month End Sub-Total</b>	\$	-	\$	-	\$	<b>50.44</b>
						<b>YTD Sub-Total:</b>	<b>\$ 1,173.81</b>
<b>3826 Loan Interest &amp; Fees</b>							
1/1/2023	Beginning Balance	\$	(73,564.68)				
1/1/2023	Reserve Allocation 2023			\$	73,564.68		
<b>1/31/2023</b>	<b>January Month End Sub-Total</b>	\$	<b>(73,564.68)</b>	\$	-	\$	<b>73,564.68</b>
2/1/2023	Reclass Loan Interest/Principal - Jan23			\$	5,907.23		
2/28/2023	Adj Loan Interest/Principal - Jan23			\$	(5,907.23)		
<b>02/28/2023</b>	<b>February Month End Sub-Total</b>	\$	-	\$	<b>5,907.23</b>	\$	<b>(5,907.23)</b>
						<b>YTD Sub-Total:</b>	<b>\$ -</b>
<b>3827 Loan Payment</b>							
2/1/2023	Beginning Balance	\$	-				
2/28/2023	January 2023 Principal			\$	14,077.23		
2/28/2023	February 2023 Principal			\$	14,132.99		
<b>2/28/2023</b>	<b>January Month End Sub-Total</b>	\$	-	\$	<b>28,210.22</b>	\$	<b>-</b>
3/31/2023	Reclass Loan Interest/Principal - March23			\$	14,749.83		
<b>3/31/2023</b>	<b>March Month End Sub-Total</b>	\$	-	\$	<b>14,749.83</b>	\$	<b>(14,749.83)</b>
4/30/2023	Reclass Loan Interest/Principal - April23			\$	14,247.41		
<b>4/30/2023</b>	<b>April Month End Sub- Total</b>	\$	-	\$	<b>14,247.41</b>	\$	<b>(14,247.41)</b>
5/31/2023	Reclass Loan Interest/Principal - May23			\$	14,487.08		
<b>5/31/2023</b>	<b>May Month End Sub- Total</b>	\$	-	\$	<b>14,487.08</b>	\$	<b>(14,487.08)</b>
6/30/2023	Reclass Loan Interest/Principal - June23			\$	14,361.23		
<b>6/30/2023</b>	<b>June Month End Sub- Total</b>	\$	-	\$	<b>14,361.23</b>	\$	<b>(14,361.23)</b>
						<b>YTD Sub-Total:</b>	<b>\$ (86,055.77)</b>
		<b>\$</b>	<b>1,093,912.90</b>	<b>\$</b>	<b>1,901,048.01</b>	<b>\$</b>	<b>1,244,670.47</b>
						<b>\$</b>	<b>696,496.10</b>

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

## Reserve Summary For 1/1/2023 - 6/30/2023

	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	14,378.36	-	(11,955.30)	14,378.36	-	14,378.36
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	101,975.16	-	(186,132.47)	256,111.42	-	101,975.16
3809 - Structure Reserves	79,750.08	25,023.60	-	(38,571.19)	66,202.49	-	25,023.60
3810 - Paint Reserve	331,986.12	99,404.46	-	(127,378.16)	304,012.42	-	99,404.46
3811 - Mechanical/Plumbing/Electrical Rsv	298,021.48	308,370.20	(1,268,929.88)	196,787.69	(465,750.51)	-	308,370.20
3812 - Kitchen Reserve	59,509.52	17,793.72	-	(29,619.66)	47,683.58	-	17,793.72
3813 - Flooring Reserve	93,704.37	28,824.66	-	(48,742.11)	73,786.92	-	28,824.66
3814 - Landscape/Hardscape Reserve	132,135.85	39,509.22	-	(65,730.31)	105,914.76	-	39,509.22
3815 - Recreation Facilities Reserves	38,872.61	13,356.00	-	(11,224.07)	41,004.54	-	13,356.00
3816 - Prior Year Reserves	-	309,284.70	-	-	309,284.70	-	309,284.70
3817 - Contingency Reserves	20,626.87	6,559.06	-	2,632.18	29,818.11	-	6,559.06
3820 - Mailboxes	295.55	88.38	-	74.28	458.21	-	88.38
3821 - Monuments	568.06	169.86	-	(213.44)	524.48	-	169.86
3822 - Laundry Equipment	(1,545.42)	374.94	(4,865.99)	2,085.97	(3,950.50)	-	374.94
3823 - Extractors	623.89	186.54	-	156.64	967.07	-	186.54
3824 - Maint Equipment	7,626.10	10,068.71	(13,235.37)	(3,527.43)	932.01	-	10,068.71
3825 - Vehicle/Truck	1,012.18	515.92	(213.28)	(141.01)	1,173.81	-	515.92
3826 - Loan Interest & Fees	(73,564.68)	5,907.23	(5,907.23)	73,564.68	-	-	5,907.23
3827 - Loan Payment	-	-	(86,055.77)	-	(86,055.77)	-	-
<b>Net Total</b>	<b>\$1,093,912.90</b>	<b>\$981,790.72</b>	<b>(\$1,379,207.52)</b>	<b>-</b>	<b>\$696,496.10</b>	<b>-</b>	<b>\$981,790.72</b>



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

## Statement of Revenues and Expenses 6/1/2023 - 6/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Administration Income</b>							
<b>Income</b>							
4508 - Food Revenue-Alcohol	-	100.00	(100.00)	1,288.16	600.00	688.16	1,200.00
4835 - Misc. Income	-	500.00	(500.00)	278.00	3,000.00	(2,722.00)	6,000.00
<b>Total Income</b>	<b>-</b>	<b>600.00</b>	<b>(600.00)</b>	<b>1,566.16</b>	<b>3,600.00</b>	<b>(2,033.84)</b>	<b>7,200.00</b>
<b>Total Income</b>	<b>-</b>	<b>600.00</b>	<b>(600.00)</b>	<b>1,566.16</b>	<b>3,600.00</b>	<b>(2,033.84)</b>	<b>7,200.00</b>
<b>Administration Expense</b>							
<b>Expense</b>							
5035 - Activities-Decor, Cards, Candy, Prizes	143.54	600.00	456.46	6,980.46	3,600.00	(3,380.46)	7,200.00
5045 - Dues & Subscriptions	204.50	166.67	(37.83)	749.47	1,000.02	250.55	2,000.04
5090 - Office Supplies	1,516.79	2,000.00	483.21	6,320.39	12,000.00	5,679.61	24,000.00
5115 - Web Site Maintenance	-	100.00	100.00	-	600.00	600.00	1,200.00
5200 - Community Events/Relations	-	500.00	500.00	369.19	3,000.00	2,630.81	6,000.00
5210 - Printing & Copying	526.14	225.00	(301.14)	9,166.24	1,350.00	(7,816.24)	2,700.00
5215 - Postage	10.68	150.00	139.32	1,296.48	900.00	(396.48)	1,800.00
5230 - Education/ Training	3,842.18	700.00	(3,142.18)	8,649.84	4,200.00	(4,449.84)	8,400.00
5235 - Staff Appreciation	668.13	500.00	(168.13)	3,366.48	3,000.00	(366.48)	6,000.00
5240 - Entertainment	1,380.00	2,000.00	620.00	10,764.79	12,000.00	1,235.21	24,000.00
5255 - Flowers & Miscellaneous	39.00	60.00	21.00	195.88	360.00	164.12	720.00
5270 - Licensing	-	141.67	141.67	-	850.02	850.02	1,700.04
5300 - Salaries & Wages	67,299.75	42,314.25	(24,985.50)	300,275.04	253,885.50	(46,389.54)	507,771.00
5310 - PMP Payroll Mgmt Fee 35%	23,554.91	14,809.99	(8,744.92)	106,117.52	88,859.94	(17,257.58)	177,719.85
6416 - Fitness Room Services	2,403.64	125.00	(2,278.64)	2,583.64	750.00	(1,833.64)	1,500.00
6675 - Office Equipment Lease	-	568.67	568.67	938.48	3,412.02	2,473.54	6,824.04
7095 - Other Professional Services	415.00	-	(415.00)	2,081.00	-	(2,081.00)	-
7105 - Cost of Sales-Beverage	384.22	175.00	(209.22)	926.50	1,050.00	123.50	2,100.00
7310 - Recruiting	-	65.00	65.00	912.22	390.00	(522.22)	780.00
<b>Total Expense</b>	<b>102,388.48</b>	<b>65,201.25</b>	<b>(37,187.23)</b>	<b>461,693.62</b>	<b>391,207.50</b>	<b>(70,486.12)</b>	<b>782,414.97</b>
<b>Total Expense</b>	<b>102,388.48</b>	<b>65,201.25</b>	<b>(37,187.23)</b>	<b>461,693.62</b>	<b>391,207.50</b>	<b>(70,486.12)</b>	<b>782,414.97</b>
<b>Administration Net Total</b>	<b>(102,388.48)</b>	<b>(64,601.25)</b>	<b>(37,787.23)</b>	<b>(460,127.46)</b>	<b>(387,607.50)</b>	<b>(72,519.96)</b>	<b>(775,214.97)</b>

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

Statement of Revenues and Expenses 6/1/2023 - 6/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Food Service Income</b>							
<b>Income</b>							
4500 - Food Revenue-Guest Meals	1,791.75	1,380.00	411.75	9,040.14	8,280.00	760.14	16,560.00
4502 - Food Revenue-Carry Out Lunch	420.26	390.00	30.26	2,851.28	2,340.00	511.28	4,680.00
4503 - Food Revenue-Sunday Brunch	-	1,750.00	(1,750.00)	70.00	10,500.00	(10,430.00)	21,000.00
4505 - Food Revenue-Special Dinner	-	50.00	(50.00)	-	300.00	(300.00)	600.00
4506 - Food Revenue-Birthday Dinner	274.62	405.00	(130.38)	1,755.93	2,430.00	(674.07)	4,860.00
4507 - Food Revenue-Catering	1,636.00	500.00	1,136.00	9,179.68	3,000.00	6,179.68	6,000.00
4508 - Food Revenue-Alcohol	445.37	-	445.37	1,097.77	-	1,097.77	-
4520 - Service Fees Revenue	5,218.80	1,000.00	4,218.80	17,160.40	6,000.00	11,160.40	12,000.00
<b>Total Income</b>	<b>9,786.80</b>	<b>5,475.00</b>	<b>4,311.80</b>	<b>41,155.20</b>	<b>32,850.00</b>	<b>8,305.20</b>	<b>65,700.00</b>
<b>Total Income</b>	<b>9,786.80</b>	<b>5,475.00</b>	<b>4,311.80</b>	<b>41,155.20</b>	<b>32,850.00</b>	<b>8,305.20</b>	<b>65,700.00</b>

## Food Service Expense

<b>Expense</b>							
5015 - Bank Charges	16.98	7.85	(9.13)	95.28	47.10	(48.18)	94.20
5090 - Office Supplies	889.69	800.00	(89.69)	3,089.72	4,800.00	1,710.28	9,600.00
5210 - Printing & Copying	544.12	600.00	55.88	1,093.93	3,600.00	2,506.07	7,200.00
5215 - Postage	82.19	60.00	(22.19)	335.24	360.00	24.76	720.00
5230 - Education/ Training	-	166.67	166.67	114.90	1,000.02	885.12	2,000.04
5235 - Staff Appreciation	323.49	208.33	(115.16)	997.29	1,249.98	252.69	2,499.96
5255 - Flowers & Miscellaneous	-	50.00	50.00	913.35	300.00	(613.35)	600.00
5270 - Licensing	427.50	431.18	3.68	2,604.97	2,587.08	(17.89)	5,174.16
5280 - Travel/ Meals	-	-	-	6,021.16	-	(6,021.16)	-
5285 - Marketing	-	83.33	83.33	-	499.98	499.98	999.96
5460 - Property Insurance Premiums-PL & PD	753.53	756.00	2.47	4,522.80	4,536.00	13.20	9,072.00
6050 - Telephone Service	105.48	50.00	(55.48)	622.30	300.00	(322.30)	600.00
6300 - Permits & Licenses	-	116.25	116.25	860.93	697.50	(163.43)	1,395.00
6555 - Equipment Rental/ Repair & Maint	1,395.00	-	(1,395.00)	3,026.28	-	(3,026.28)	-
7100 - Cost of Sales-Food	81,993.23	85,000.00	3,006.77	505,732.29	510,000.00	4,267.71	1,020,000.00
7155 - Supervisory Wages F&B	19,044.44	19,592.61	548.17	113,707.12	117,555.66	3,848.54	235,111.32
7160 - Hourly Wages F&B	81,026.62	83,600.00	2,573.38	462,986.16	501,600.00	38,613.84	1,003,200.00
7170 - Payroll Taxes-F&B	28,952.50	28,955.10	2.60	173,659.12	173,730.60	71.48	347,461.20
7175 - Health Insurance F&B	7,961.75	8,400.00	438.25	47,534.10	50,400.00	2,865.90	100,800.00
7210 - Cleaning Supplies - F & B	2,555.01	2,756.01	201.00	15,858.38	16,536.06	677.68	33,072.12
7215 - Computer Services Cost F & B	1,071.68	977.70	(93.98)	6,737.96	5,866.20	(871.76)	11,732.40
7225 - Disposable Supplies	5,394.95	5,566.93	171.98	27,406.38	33,401.58	5,995.20	66,803.16
7230 - Office Rent	27.00	-	(27.00)	27.00	-	(27.00)	-
7236 - GSSA	7,463.10	6,748.70	(714.40)	45,027.37	40,492.20	(4,535.17)	80,984.40
7260 - Knife Service	60.00	83.33	23.33	343.40	499.98	156.58	999.96
7265 - Laundry Service	2,661.50	1,666.67	(994.83)	8,929.04	10,000.02	1,070.98	20,000.04

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

## Statement of Revenues and Expenses 6/1/2023 - 6/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Food Service Expense</b>							
7280 - Management Contract F&B	3,697.50	3,343.66	(353.84)	21,978.53	20,061.96	(1,916.57)	40,123.92
7290 - Miscellaneous Expenses F&B	-	291.67	291.67	5,244.69	1,750.02	(3,494.67)	3,500.04
7300 - Postage/ Shipping F&B	195.80	400.00	204.20	2,938.08	2,400.00	(538.08)	4,800.00
7310 - Recruiting	38.00	166.67	128.67	570.00	1,000.02	430.02	2,000.04
7315 - Smallware F&B	3,294.74	1,250.00	(2,044.74)	10,864.59	7,500.00	(3,364.59)	15,000.00
7330 - Uniforms F & B	-	-	-	584.68	-	(584.68)	-
7335 - Transportation F&B	-	41.67	41.67	1,993.28	250.02	(1,743.26)	500.04
9095 - Taxes	701.71	541.67	(160.04)	3,588.90	3,250.02	(338.88)	6,500.04
<b>Total Expense</b>	<b>250,677.51</b>	<b>252,712.00</b>	<b>2,034.49</b>	<b>1,480,009.22</b>	<b>1,516,272.00</b>	<b>36,262.78</b>	<b>3,032,544.00</b>
<b>Total Expense</b>	<b>250,677.51</b>	<b>252,712.00</b>	<b>2,034.49</b>	<b>1,480,009.22</b>	<b>1,516,272.00</b>	<b>36,262.78</b>	<b>3,032,544.00</b>
<b>Food Service Net Total</b>	<b>(240,890.71)</b>	<b>(247,237.00)</b>	<b>6,346.29</b>	<b>(1,438,854.02)</b>	<b>(1,483,422.00)</b>	<b>44,567.98</b>	<b>(2,966,844.00)</b>

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

## Statement of Revenues and Expenses 6/1/2023 - 6/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Housekeeping Income</b>							
<b>Income</b>							
4835 - Misc. Income	100.00	200.00	(100.00)	1,058.00	1,200.00	(142.00)	2,400.00
<b>Total Income</b>	<b>100.00</b>	<b>200.00</b>	<b>(100.00)</b>	<b>1,058.00</b>	<b>1,200.00</b>	<b>(142.00)</b>	<b>2,400.00</b>
<b>Total Income</b>	<b>100.00</b>	<b>200.00</b>	<b>(100.00)</b>	<b>1,058.00</b>	<b>1,200.00</b>	<b>(142.00)</b>	<b>2,400.00</b>
<b>Housekeeping Expense</b>							
<b>Expense</b>							
5090 - Office Supplies	-	100.00	100.00	179.48	600.00	420.52	1,200.00
5300 - Salaries & Wages	35,331.79	45,630.67	10,298.88	204,100.93	273,784.02	69,683.09	547,568.04
5310 - PMP Payroll Mgmt Fee 35%	12,366.12	15,970.73	3,604.61	70,662.62	95,824.38	25,161.76	191,648.76
5392 - Health & Welfare-Union	8,683.43	8,034.00	(649.43)	51,350.77	48,204.00	(3,146.77)	96,408.00
5396 - Retirement Plan-Union	3,721.47	3,536.00	(185.47)	18,922.30	21,216.00	2,293.70	42,432.00
6315 - Uniforms	1,036.55	1,450.00	413.45	6,993.33	8,700.00	1,706.67	17,400.00
6635 - Janitorial Supplies & Maintenance	1,159.97	1,900.00	740.03	7,171.28	11,400.00	4,228.72	22,800.00
6636 - Housekeeping Small Equipment	373.86	250.00	(123.86)	2,083.66	1,500.00	(583.66)	3,000.00
7095 - Other Professional Services	4,638.44	-	(4,638.44)	9,635.90	-	(9,635.90)	-
<b>Total Expense</b>	<b>67,311.63</b>	<b>76,871.40</b>	<b>9,559.77</b>	<b>371,100.27</b>	<b>461,228.40</b>	<b>90,128.13</b>	<b>922,456.80</b>
<b>Total Expense</b>	<b>67,311.63</b>	<b>76,871.40</b>	<b>9,559.77</b>	<b>371,100.27</b>	<b>461,228.40</b>	<b>90,128.13</b>	<b>922,456.80</b>
<b>Housekeeping Net Total</b>	<b>(67,211.63)</b>	<b>(76,671.40)</b>	<b>9,459.77</b>	<b>(370,042.27)</b>	<b>(460,028.40)</b>	<b>89,986.13</b>	<b>(920,056.80)</b>

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

## Statement of Revenues and Expenses 6/1/2023 - 6/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Maintenance Expense</b>							
<b>Expense</b>							
5210 - Printing & Copying	130.70	-	(130.70)	130.70	-	(130.70)	-
5300 - Salaries & Wages	86,681.92	58,525.29	(28,156.63)	380,721.28	351,151.74	(29,569.54)	702,303.48
5310 - PMP Payroll Mgmt Fee 35%	30,338.68	20,483.85	(9,854.83)	132,700.27	122,903.10	(9,797.17)	245,806.20
5392 - Health & Welfare-Union	8,015.47	7,364.50	(650.97)	48,783.41	44,187.00	(4,596.41)	88,374.00
5396 - Retirement Plan-Union	3,435.20	3,241.33	(193.87)	19,670.23	19,447.98	(222.25)	38,895.96
6300 - Permits & Licenses	-	2,500.00	2,500.00	-	15,000.00	15,000.00	30,000.00
6315 - Uniforms	600.00	916.68	316.68	5,184.14	5,500.08	315.94	11,000.16
6406 - Lighting Services	-	416.67	416.67	490.10	2,500.02	2,009.92	5,000.04
6408 - Elevator Services	-	3,100.50	3,100.50	14,101.62	18,603.00	4,501.38	37,206.00
6410 - Equipment Services	2,490.11	916.68	(1,573.43)	7,011.13	5,500.08	(1,511.05)	11,000.16
6414 - Fire Prevention & Protection	342.84	2,500.00	2,157.16	3,925.34	15,000.00	11,074.66	30,000.00
6424 - HVAC Services	7,932.00	1,666.67	(6,265.33)	13,044.53	10,000.02	(3,044.51)	20,000.04
6434 - Pest Control	976.02	750.00	(226.02)	9,850.44	4,500.00	(5,350.44)	9,000.00
6444 - Water Treatment Services	-	1,250.00	1,250.00	4,350.00	7,500.00	3,150.00	15,000.00
6510 - Boiler Repair & Maintenance	4,054.39	625.00	(3,429.39)	6,331.67	3,750.00	(2,581.67)	7,500.00
6515 - Building Repair & Maintenance	10,537.14	1,833.33	(8,703.81)	18,710.80	10,999.98	(7,710.82)	21,999.96
6530 - Common Area Repair & Maintenance	381.72	850.00	468.28	4,487.50	5,100.00	612.50	10,200.00
6545 - Electrical Supplies/Repair & Maintenance	68.71	1,666.67	1,597.96	4,415.01	10,000.02	5,585.01	20,000.04
6555 - Equipment Rental/ Repair & Maint	944.47	1,666.67	722.20	6,925.66	10,000.02	3,074.36	20,000.04
6565 - Fire System Repair & Maintenance	499.18	416.67	(82.51)	1,485.56	2,500.02	1,014.46	5,000.04
6585 - Fountain/Pond/Lake Repair & Maint	-	41.67	41.67	-	250.02	250.02	500.04
6605 - Generator Repair & Maintenance	716.21	450.00	(266.21)	716.21	2,700.00	1,983.79	5,400.00
6625 - HVAC Supplies/ Repair & Maintenance	15,910.37	1,500.00	(14,410.37)	23,445.78	9,000.00	(14,445.78)	18,000.00
6635 - Janitorial Supplies & Maintenance	878.12	2,500.00	1,621.88	7,501.22	15,000.00	7,498.78	30,000.00
6645 - Locks & Keys Repair & Maintenance	-	416.67	416.67	1,847.78	2,500.02	652.24	5,000.04
6670 - Mechanical Systems Services & Supply	-	166.67	166.67	-	1,000.02	1,000.02	2,000.04
6672 - Mold Remediation	-	416.67	416.67	824.46	2,500.02	1,675.56	5,000.04
6680 - Painting Services & Supplies	1,829.90	1,250.00	(579.90)	5,308.36	7,500.00	2,191.64	15,000.00
6695 - Plumbing Supplies/Repair & Maintenance	25,643.80	4,166.67	(21,477.13)	40,296.60	25,000.02	(15,296.58)	50,000.04
6795 - Other Supplies/ Repair & Maintenance	3,770.38	1,900.00	(1,870.38)	10,713.18	11,400.00	686.82	22,800.00
7310 - Recruiting	21.38	-	(21.38)	21.38	-	(21.38)	-
<b>Total Expense</b>	<b>206,198.71</b>	<b>123,498.86</b>	<b>(82,699.85)</b>	<b>772,994.36</b>	<b>740,993.16</b>	<b>(32,001.20)</b>	<b>1,481,986.32</b>
<b>Total Expense</b>	<b>206,198.71</b>	<b>123,498.86</b>	<b>(82,699.85)</b>	<b>772,994.36</b>	<b>740,993.16</b>	<b>(32,001.20)</b>	<b>1,481,986.32</b>
<b>Maintenance Net Total</b>	<b>(206,198.71)</b>	<b>(123,498.86)</b>	<b>(82,699.85)</b>	<b>(772,994.36)</b>	<b>(740,993.16)</b>	<b>(32,001.20)</b>	<b>(1,481,986.32)</b>

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

Statement of Revenues and Expenses 6/1/2023 - 6/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Income</b>							
<b>Income</b>							
4100 - Residential Assessments	838,759.29	838,759.11	.18	5,032,555.74	5,032,554.66	1.08	10,065,109.27
4101 - Residential Additional Occupant Fees	28,568.00	29,460.65	(892.65)	189,263.00	176,763.90	12,499.10	353,527.85
4103 - HOA Owned Unit Rental Fees	47,040.36	57,500.00	(10,459.64)	339,511.16	345,000.00	(5,488.84)	690,000.00
4105 - Income from sale of HOA owned units	85,731.70	2,500.00	83,231.70	198,812.64	15,000.00	183,812.64	30,000.00
4120 - Reserve Interest	3,135.57	2,721.63	413.94	14,378.36	16,329.78	(1,951.42)	32,659.56
4400 - Late Fee	2,072.99	2,200.00	(127.01)	13,515.49	13,200.00	315.49	26,400.00
4405 - Late Interest	1,865.89	6,500.00	(4,634.11)	28,385.29	39,000.00	(10,614.71)	78,000.00
4407 - Guest Suite Rental Fees	1,172.00	500.00	672.00	10,011.25	3,000.00	7,011.25	6,000.00
4427 - Foreclosure Processing Fees	-	75.00	(75.00)	150.00	450.00	(300.00)	900.00
4460 - Title Check Fees	-	-	-	135.00	-	135.00	-
4500 - Food Revenue-Guest Meals	(255.00)	-	(255.00)	-	-	-	-
4507 - Food Revenue-Catering	(648.00)	-	(648.00)	-	-	-	-
4520 - Service Fees Revenue	75.00	-	75.00	847.73	-	847.73	-
4640 - NSF Fees	35.00	50.00	(15.00)	290.00	300.00	(10.00)	600.00
4650 - Move in/ Move Out Fees	1,500.00	1,300.00	200.00	10,875.00	7,800.00	3,075.00	15,600.00
4655 - Pet Fees	-	65.00	(65.00)	595.00	390.00	205.00	780.00
4660 - Photocopy Income	45.43	30.00	15.43	226.24	180.00	46.24	360.00
4676 - Key Fees	156.35	120.00	36.35	1,693.60	720.00	973.60	1,440.00
4679 - Pre-Lien Fee	-	-	-	800.00	-	800.00	-
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)	40,788.07	52,200.00	(11,411.93)	104,400.00
4801 - Refund Homeowner	(5,699.94)	-	(5,699.94)	(4,680.06)	-	(4,680.06)	-
4814 - Reimbursable Repairs	-	-	-	85.00	-	85.00	-
4835 - Misc. Income	549.74	-	549.74	3,501.24	-	3,501.24	-
<b>Total Income</b>	<b>1,011,269.84</b>	<b>950,481.39</b>	<b>60,788.45</b>	<b>5,882,299.00</b>	<b>5,702,888.34</b>	<b>179,410.66</b>	<b>11,405,776.68</b>
<b>Total Income</b>	<b>1,011,269.84</b>	<b>950,481.39</b>	<b>60,788.45</b>	<b>5,882,299.00</b>	<b>5,702,888.34</b>	<b>179,410.66</b>	<b>11,405,776.68</b>

## Operating Expense

<b>Expense</b>							
5010 - Bad Debt	5,301.39	3,750.00	(1,551.39)	853,498.97	22,500.00	(830,998.97)	45,000.00
5015 - Bank Charges	85.00	16.67	(68.33)	4,562.67	100.02	(4,462.65)	200.04
5021 - NSF Charges	-	-	-	300.00	-	(300.00)	-
5070 - Master Association Fee-GRF	68,827.41	68,827.41	-	412,964.46	412,964.46	-	825,928.92
5075 - Advertising	-	833.33	833.33	-	4,999.98	4,999.98	9,999.96
5200 - Community Events/Relations	-	-	-	(646.77)	-	646.77	-
5400 - Insurance Premiums-Common	1,160.41	25,305.33	24,144.92	16,291.14	151,831.98	135,540.84	303,663.96
6000 - Electric Service	48,186.19	38,000.00	(10,186.19)	253,182.89	228,000.00	(25,182.89)	456,000.00
6005 - Gas Service	9,878.53	11,700.00	1,821.47	164,837.02	70,200.00	(94,637.02)	140,400.00

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

## Statement of Revenues and Expenses 6/1/2023 - 6/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Expense</b>							
6025 - Water/Sewer Service	11,688.68	15,668.00	3,979.32	70,200.36	94,008.00	23,807.64	188,016.00
6035 - Trash & Recycling Service	4,868.15	2,100.00	(2,768.15)	29,787.33	12,600.00	(17,187.33)	25,200.00
6045 - Cable Service	-	14.17	14.17	-	85.02	85.02	170.04
6050 - Telephone Service	-	500.00	500.00	550.56	3,000.00	2,449.44	6,000.00
6055 - Internet Service	651.91	140.00	(511.91)	1,411.46	840.00	(571.46)	1,680.00
6110 - Landscape Repair & Maintenance	4,334.57	1,200.00	(3,134.57)	13,054.53	7,200.00	(5,854.53)	14,400.00
6111 - Contract Landscape	5,400.00	6,300.00	900.00	32,400.00	37,800.00	5,400.00	75,600.00
6112 - Tree Trimming	-	1,258.00	1,258.00	-	7,548.00	7,548.00	15,096.00
6300 - Permits & Licenses	-	4,000.00	4,000.00	-	24,000.00	24,000.00	48,000.00
7005 - Consulting Services	-	1,250.00	1,250.00	-	7,500.00	7,500.00	15,000.00
7015 - Financial Services	189.94	2,500.00	2,310.06	840.47	15,000.00	14,159.53	30,000.00
7025 - Legal Services-Collection	26.79	3,750.00	3,723.21	26,863.03	22,500.00	(4,363.03)	45,000.00
7030 - Legal Services-General Counsel	-	3,750.00	3,750.00	2,340.00	22,500.00	20,160.00	45,000.00
7040 - Management Fees	10,449.00	10,449.00	-	62,694.00	62,694.00	-	125,388.00
7095 - Other Professional Services	-	-	-	566.21	-	(566.21)	-
7900 - HOA Owned Unit Assessment	47,910.47	55,000.00	7,089.53	341,260.97	330,000.00	(11,260.97)	660,000.00
8905 - Owned Unit Repair & Maintenance	13,278.72	5,000.00	(8,278.72)	13,278.72	30,000.00	16,721.28	60,000.00
8906 - HOA Owned Unit Resale Expense	668.90	300.00	(368.90)	2,334.35	1,800.00	(534.35)	3,600.00
8910 - Property/Real Estate Tax	-	300.00	300.00	-	1,800.00	1,800.00	3,600.00
9000 - Federal Income Tax	-	1,667.00	1,667.00	3,500.00	10,002.00	6,502.00	20,004.00
9094 - Reserve Loan Payment	(14,361.23)	13,984.00	28,345.23	(86,055.77)	83,904.00	169,959.77	167,808.00
9095 - Taxes	-	750.00	750.00	2,363.90	4,500.00	2,136.10	9,000.00
9105 - Reserve Contribution	154,567.23	154,567.23	-	927,403.38	927,403.38	-	1,854,806.76
9120 - Reserve Interest	3,135.57	1,133.08	(2,002.49)	14,378.36	6,798.48	(7,579.88)	13,596.96
9896 - Loan Interest & Fees	5,623.23	4,459.66	(1,163.57)	33,850.99	26,757.96	(7,093.03)	53,515.92
<b>Total Expense</b>	<b>381,870.86</b>	<b>438,472.88</b>	<b>56,602.02</b>	<b>3,198,013.23</b>	<b>2,630,837.28</b>	<b>(567,175.95)</b>	<b>5,261,674.56</b>
<b>Total Expense</b>	<b>381,870.86</b>	<b>438,472.88</b>	<b>56,602.02</b>	<b>3,198,013.23</b>	<b>2,630,837.28</b>	<b>(567,175.95)</b>	<b>5,261,674.56</b>
<b>Operating Net Total</b>	<b>629,398.98</b>	<b>512,008.51</b>	<b>117,390.47</b>	<b>2,684,285.77</b>	<b>3,072,051.06</b>	<b>(387,765.29)</b>	<b>6,144,102.12</b>
<b>Net Total</b>	<b>12,709.45</b>	<b>-</b>	<b>12,709.45</b>	<b>(357,732.34)</b>	<b>-</b>	<b>(357,732.34)</b>	<b>.03</b>

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

## Summary Statement of Revenues and Expenses For 6/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Administration Income</b>													
<b>Income</b>													
4508 - Food Revenue-Alcohol	362	323	271	332	-	-	-	-	-	-	-	-	1,288
4835 - Misc. Income	-	-	-	-	278	-	-	-	-	-	-	-	278
<b>Total Income</b>	<b>362</b>	<b>323</b>	<b>271</b>	<b>332</b>	<b>278</b>	-	-	-	-	-	-	-	<b>1,566</b>
<b>Total Income</b>	<b>362</b>	<b>323</b>	<b>271</b>	<b>332</b>	<b>278</b>	-	-	-	-	-	-	-	<b>1,566</b>

## Administration Expense

<b>Expense</b>													
5035 - Activities-Decor, Cards, Candy, Prizes	5,485	75	956	138	182	144	-	-	-	-	-	-	6,980
5045 - Dues & Subscriptions	-	345	-	200	-	205	-	-	-	-	-	-	749
5090 - Office Supplies	5,108	(2,483)	-	2,175	4	1,517	-	-	-	-	-	-	6,320
5200 - Community Events/Relations	-	-	933	(563)	-	-	-	-	-	-	-	-	369
5210 - Printing & Copying	2,865	2,028	1,370	637	1,740	526	-	-	-	-	-	-	9,166
5215 - Postage	772	314	18	-	182	11	-	-	-	-	-	-	1,296
5230 - Education/ Training	-	4,300	39	469	-	3,842	-	-	-	-	-	-	8,650
5235 - Staff Appreciation	3,637	(1,819)	-	880	-	668	-	-	-	-	-	-	3,366
5240 - Entertainment	807	2,191	985	2,845	2,556	1,380	-	-	-	-	-	-	10,765
5255 - Flowers & Miscellaneous	-	38	23	4	92	39	-	-	-	-	-	-	196
5300 - Salaries & Wages	47,058	50,266	44,638	45,208	45,805	67,300	-	-	-	-	-	-	300,275
5310 - PMP Payroll Mgmt Fee 35%	17,702	17,593	15,623	15,823	15,822	23,555	-	-	-	-	-	-	106,118
6416 - Fitness Room Services	-	-	-	-	180	2,404	-	-	-	-	-	-	2,584
6675 - Office Equipment Lease	81	-	31	676	150	-	-	-	-	-	-	-	938
7095 - Other Professional Services	-	417	417	-	832	415	-	-	-	-	-	-	2,081
7105 - Cost of Sales-Beverage	402	(201)	-	160	182	384	-	-	-	-	-	-	927
7310 - Recruiting	11	479	277	-	146	-	-	-	-	-	-	-	912
<b>Total Expense</b>	<b>83,929</b>	<b>73,544</b>	<b>65,310</b>	<b>68,650</b>	<b>67,873</b>	<b>102,388</b>	-	-	-	-	-	-	<b>461,694</b>
<b>Total Expense</b>	<b>83,929</b>	<b>73,544</b>	<b>65,310</b>	<b>68,650</b>	<b>67,873</b>	<b>102,388</b>	-	-	-	-	-	-	<b>461,694</b>



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

## Summary Statement of Revenues and Expenses For 6/30/2023

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	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Administration Net Total	(\$83,566)	(\$73,220)	(\$65,039)	(\$68,319)	(\$67,595)	(\$102,388)	-	-	-	-	-	-	(\$460,127)

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

## Summary Statement of Revenues and Expenses For 6/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Food Service Income</b>													
<b>Income</b>													
4500 - Food Revenue-Guest Meals	1,118	771	781	2,065	2,514	1,792	-	-	-	-	-	-	9,040
4502 - Food Revenue-Carry Out Lunch	352	528	487	405	659	420	-	-	-	-	-	-	2,851
4503 - Food Revenue-Sunday Brunch	-	-	-	70	-	-	-	-	-	-	-	-	70
4506 - Food Revenue-Birthday Dinner	229	307	188	409	348	275	-	-	-	-	-	-	1,756
4507 - Food Revenue-Catering	-	5,127	738	1,232	448	1,636	-	-	-	-	-	-	9,180
4508 - Food Revenue-Alcohol	-	-	-	-	652	445	-	-	-	-	-	-	1,098
4520 - Service Fees Revenue	2,747	2,337	2,164	2,243	2,450	5,219	-	-	-	-	-	-	17,160
<b>Total Income</b>	<b>4,446</b>	<b>9,069</b>	<b>4,358</b>	<b>6,423</b>	<b>7,072</b>	<b>9,787</b>	-	-	-	-	-	-	<b>41,155</b>
<b>Total Income</b>	<b>4,446</b>	<b>9,069</b>	<b>4,358</b>	<b>6,423</b>	<b>7,072</b>	<b>9,787</b>	-	-	-	-	-	-	<b>41,155</b>

<b>Food Service Expense</b>													
<b>Expense</b>													
5015 - Bank Charges	30	15	9	11	15	17	-	-	-	-	-	-	95
5090 - Office Supplies	401	416	124	405	855	890	-	-	-	-	-	-	3,090
5210 - Printing & Copying	-	-	-	-	550	544	-	-	-	-	-	-	1,094
5215 - Postage	86	34	34	67	32	82	-	-	-	-	-	-	335
5230 - Education/ Training	25	-	16	74	-	-	-	-	-	-	-	-	115
5235 - Staff Appreciation	129	89	46	411	-	323	-	-	-	-	-	-	997
5255 - Flowers & Miscellaneous	61	10	685	-	157	-	-	-	-	-	-	-	913
5270 - Licensing	115	-	115	1,833	115	428	-	-	-	-	-	-	2,605
5280 - Travel/ Meals	-	-	2,610	3,411	-	-	-	-	-	-	-	-	6,021
5460 - Property Insurance Premiums- PL & PD	755	753	753	753	754	754	-	-	-	-	-	-	4,523
6050 - Telephone Service	49	210	104	48	106	105	-	-	-	-	-	-	622
6300 - Permits & Licenses	-	-	-	861	-	-	-	-	-	-	-	-	861
6555 - Equipment Rental/ Repair & Maint	-	-	1,021	611	-	1,395	-	-	-	-	-	-	3,026
7100 - Cost of Sales-Food	85,638	75,558	92,476	81,694	88,374	81,993	-	-	-	-	-	-	505,732
7155 - Supervisory Wages F&B	17,176	20,026	19,378	16,775	21,308	19,044	-	-	-	-	-	-	113,707

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

## Summary Statement of Revenues and Expenses For 6/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Food Service Expense</b>													
7160 - Hourly Wages F&B	76,837	73,855	73,377	77,416	80,475	81,027	-	-	-	-	-	-	462,986
7170 - Payroll Taxes-F&B	29,149	27,056	28,080	29,549	30,873	28,953	-	-	-	-	-	-	173,659
7175 - Health Insurance F&B	7,178	8,372	8,100	7,014	8,909	7,962	-	-	-	-	-	-	47,534
7210 - Cleaning Supplies - F & B	2,101	4,308	1,660	3,528	1,707	2,555	-	-	-	-	-	-	15,858
7215 - Computer Services Cost F & B	1,110	1,144	1,251	1,105	1,056	1,072	-	-	-	-	-	-	6,738
7225 - Disposable Supplies	6,580	3,416	3,844	4,051	4,120	5,395	-	-	-	-	-	-	27,406
7230 - Office Rent	-	-	-	-	-	27	-	-	-	-	-	-	27
7236 - GSSA	7,712	6,966	7,712	7,463	7,712	7,463	-	-	-	-	-	-	45,027
7260 - Knife Service	43	56	62	60	62	60	-	-	-	-	-	-	343
7265 - Laundry Service	971	1,211	1,761	896	1,429	2,662	-	-	-	-	-	-	8,929
7280 - Management Contract F&B	3,821	3,451	3,821	3,368	3,821	3,698	-	-	-	-	-	-	21,979
7290 - Miscellaneous Expenses F&B	1,396	457	1,823	-	1,568	-	-	-	-	-	-	-	5,245
7300 - Postage/ Shipping F&B	519	468	654	628	474	196	-	-	-	-	-	-	2,938
7310 - Recruiting	-	114	76	342	-	38	-	-	-	-	-	-	570
7315 - Smallware F&B	2,192	1,950	1,021	479	1,927	3,295	-	-	-	-	-	-	10,865
7330 - Uniforms F & B	-	-	-	585	-	-	-	-	-	-	-	-	585
7335 - Transportation F&B	-	1,993	-	-	-	-	-	-	-	-	-	-	1,993
9095 - Taxes	605	778	508	502	494	702	-	-	-	-	-	-	3,589
<b>Total Expense</b>	<b>244,678</b>	<b>232,704</b>	<b>251,120</b>	<b>243,938</b>	<b>256,892</b>	<b>250,678</b>	-	-	-	-	-	-	<b>1,480,009</b>
<b>Total Expense</b>	<b>244,678</b>	<b>232,704</b>	<b>251,120</b>	<b>243,938</b>	<b>256,892</b>	<b>250,678</b>	-	-	-	-	-	-	<b>1,480,009</b>
<b>Food Service Net Total</b>	<b>(\$240,232)</b>	<b>(\$223,635)</b>	<b>(\$246,762)</b>	<b>(\$237,515)</b>	<b>(\$249,820)</b>	<b>(\$240,891)</b>	-	-	-	-	-	-	<b>(\$1,438,854)</b>

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

## Summary Statement of Revenues and Expenses For 6/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Housekeeping Income</b>													
<b>Income</b>													
4835 - Misc. Income	-	100	375	230	253	100	-	-	-	-	-	-	1,058
<b>Total Income</b>	<b>-</b>	<b>100</b>	<b>375</b>	<b>230</b>	<b>253</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,058</b>
<b>Total Income</b>	<b>-</b>	<b>100</b>	<b>375</b>	<b>230</b>	<b>253</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,058</b>
<b>Housekeeping Expense</b>													
<b>Expense</b>													
5090 - Office Supplies	-	-	-	179	-	-	-	-	-	-	-	-	179
5300 - Salaries & Wages	33,878	43,779	37,222	29,299	24,591	35,332	-	-	-	-	-	-	204,101
5310 - PMP Payroll Mgmt Fee 35%	11,085	15,323	13,028	10,273	8,588	12,366	-	-	-	-	-	-	70,663
5392 - Health & Welfare-Union	7,868	9,072	8,904	-	16,824	8,683	-	-	-	-	-	-	51,351
5396 - Retirement Plan-Union	3,372	3,134	2,409	-	6,286	3,721	-	-	-	-	-	-	18,922
6315 - Uniforms	1,060	1,137	1,135	1,152	1,474	1,037	-	-	-	-	-	-	6,993
6635 - Janitorial Supplies & Maintenance	277	1,599	591	3,287	258	1,160	-	-	-	-	-	-	7,171
6636 - Housekeeping Small Equipment	-	1,227	483	-	-	374	-	-	-	-	-	-	2,084
7095 - Other Professional Services	-	-	870	4,127	-	4,638	-	-	-	-	-	-	9,636
<b>Total Expense</b>	<b>57,541</b>	<b>75,270</b>	<b>64,640</b>	<b>48,316</b>	<b>58,021</b>	<b>67,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>371,100</b>
<b>Total Expense</b>	<b>57,541</b>	<b>75,270</b>	<b>64,640</b>	<b>48,316</b>	<b>58,021</b>	<b>67,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>371,100</b>
<b>Housekeeping Net Total</b>	<b>(\$57,541)</b>	<b>(\$75,170)</b>	<b>(\$64,265)</b>	<b>(\$48,086)</b>	<b>(\$57,768)</b>	<b>(\$67,212)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$370,042)</b>

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

## Summary Statement of Revenues and Expenses For 6/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Maintenance Expense</b>													
<b>Expense</b>													
5210 - Printing & Copying	-	-	-	-	-	131	-	-	-	-	-	-	131
5300 - Salaries & Wages	56,157	65,181	52,432	57,342	62,927	86,682	-	-	-	-	-	-	380,721
5310 - PMP Payroll Mgmt Fee 35%	19,103	22,813	18,351	20,122	21,972	30,339	-	-	-	-	-	-	132,700
5392 - Health & Welfare-Union	7,263	9,072	8,904	-	15,530	8,015	-	-	-	-	-	-	48,783
5396 - Retirement Plan-Union	3,113	3,134	2,409	-	7,580	3,435	-	-	-	-	-	-	19,670
6315 - Uniforms	1,367	519	1,116	700	882	600	-	-	-	-	-	-	5,184
6406 - Lighting Services	-	490	-	-	-	-	-	-	-	-	-	-	490
6408 - Elevator Services	3,062	7,427	3,062	-	551	-	-	-	-	-	-	-	14,102
6410 - Equipment Services	-	-	1,919	537	2,066	2,490	-	-	-	-	-	-	7,011
6414 - Fire Prevention & Protection	3,125	323	-	-	135	343	-	-	-	-	-	-	3,925
6424 - HVAC Services	3,334	1,779	-	-	-	7,932	-	-	-	-	-	-	13,045
6434 - Pest Control	1,176	4,520	976	250	1,952	976	-	-	-	-	-	-	9,850
6444 - Water Treatment Services	1,450	-	2,175	-	725	-	-	-	-	-	-	-	4,350
6510 - Boiler Repair & Maintenance	2,277	-	-	-	-	4,054	-	-	-	-	-	-	6,332
6515 - Building Repair & Maintenance	2,808	498	2,445	996	1,426	10,537	-	-	-	-	-	-	18,711
6530 - Common Area Repair & Maintenance	1,265	-	634	-	2,206	382	-	-	-	-	-	-	4,488
6545 - Electrical Supplies/Repair & Maintenance	1,410	118	1,491	-	1,327	69	-	-	-	-	-	-	4,415
6555 - Equipment Rental/ Repair & Maint	1,644	1,816	1,960	-	562	944	-	-	-	-	-	-	6,926
6565 - Fire System Repair & Maintenance	-	-	-	986	-	499	-	-	-	-	-	-	1,486
6605 - Generator Repair & Maintenance	-	-	-	-	-	716	-	-	-	-	-	-	716
6625 - HVAC Supplies/ Repair & Maintenance	725	-	490	6,321	-	15,910	-	-	-	-	-	-	23,446
6635 - Janitorial Supplies & Maintenance	852	3,610	887	586	688	878	-	-	-	-	-	-	7,501
6645 - Locks & Keys Repair & Maintenance	113	601	-	-	1,134	-	-	-	-	-	-	-	1,848
6672 - Mold Remediation	-	-	-	824	-	-	-	-	-	-	-	-	824

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

## Summary Statement of Revenues and Expenses For 6/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Maintenance Expense</b>													
6680 - Painting Services & Supplies	400	630	1,202	-	1,246	1,830	-	-	-	-	-	-	5,308
6695 - Plumbing Supplies/Repair & Maintenance	3,036	409	5,989	-	5,220	25,644	-	-	-	-	-	-	40,297
6795 - Other Supplies/ Repair & Maintenance	2,365	693	1,465	1,395	1,025	3,770	-	-	-	-	-	-	10,713
7310 - Recruiting	-	-	-	-	-	21	-	-	-	-	-	-	21
<b>Total Expense</b>	<b>116,044</b>	<b>123,633</b>	<b>107,905</b>	<b>90,059</b>	<b>129,154</b>	<b>206,199</b>	-	-	-	-	-	-	<b>772,994</b>
<b>Total Expense</b>	<b>116,044</b>	<b>123,633</b>	<b>107,905</b>	<b>90,059</b>	<b>129,154</b>	<b>206,199</b>	-	-	-	-	-	-	<b>772,994</b>
<b>Maintenance Net Total</b>	<b>(\$116,044)</b>	<b>(\$123,633)</b>	<b>(\$107,905)</b>	<b>(\$90,059)</b>	<b>(\$129,154)</b>	<b>(\$206,199)</b>	-	-	-	-	-	-	<b>(\$772,994)</b>

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

## Summary Statement of Revenues and Expenses For 6/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Operating Income</b>													
<b>Income</b>													
4100 - Residential Assessments	838,759	838,759	838,759	838,759	838,759	838,759	-	-	-	-	-	-	5,032,556
4101 - Residential Additional Occupant Fees	33,925	33,032	31,246	32,139	30,354	28,568	-	-	-	-	-	-	189,263
4103 - HOA Owned Unit Rental Fees	67,430	64,926	52,480	54,913	52,722	47,040	-	-	-	-	-	-	339,511
4105 - Income from sale of HOA owned units	71,970	-	21,442	-	19,670	85,732	-	-	-	-	-	-	198,813
4120 - Reserve Interest	2,866	1,378	1,577	2,082	3,340	3,136	-	-	-	-	-	-	14,378
4400 - Late Fee	2,913	2,366	2,050	1,684	2,429	2,073	-	-	-	-	-	-	13,515
4405 - Late Interest	6,037	6,275	6,467	2,438	5,303	1,866	-	-	-	-	-	-	28,385
4407 - Guest Suite Rental Fees	-	3,315	3,175	830	1,520	1,172	-	-	-	-	-	-	10,011
4427 - Foreclosure Processing Fees	-	150	-	-	-	-	-	-	-	-	-	-	150
4460 - Title Check Fees	-	-	45	-	90	-	-	-	-	-	-	-	135
4500 - Food Revenue-Guest Meals	-	-	-	184	71	(255)	-	-	-	-	-	-	0
4507 - Food Revenue-Catering	-	-	-	648	-	(648)	-	-	-	-	-	-	0
4520 - Service Fees Revenue	675	-	38	-	60	75	-	-	-	-	-	-	848
4640 - NSF Fees	15	100	-	35	105	35	-	-	-	-	-	-	290
4650 - Move in/ Move Out Fees	2,250	600	1,950	2,475	2,100	1,500	-	-	-	-	-	-	10,875
4655 - Pet Fees	315	140	70	35	35	-	-	-	-	-	-	-	595
4660 - Photocopy Income	38	88	20	22	12	45	-	-	-	-	-	-	226
4676 - Key Fees	135	60	127	176	1,040	156	-	-	-	-	-	-	1,694
4679 - Pre-Lien Fee	-	-	250	-	550	-	-	-	-	-	-	-	800
4680 - Lien Fees	-	534	-	-	-	-	-	-	-	-	-	-	534
4681 - Lien Release Fee	-	-	25	-	-	-	-	-	-	-	-	-	25
4800 - Antenna Income	9,124	5,109	7,165	7,165	5,058	7,165	-	-	-	-	-	-	40,788
4801 - Refund Homeowner	4,199	-	(479)	2,794	(5,494)	(5,700)	-	-	-	-	-	-	-4,680
4814 - Reimbursable Repairs	-	85	-	-	-	-	-	-	-	-	-	-	85
4835 - Misc. Income	820	250	50	426	1,406	550	-	-	-	-	-	-	3,501
<b>Total Income</b>	<b>1,041,470</b>	<b>957,168</b>	<b>966,457</b>	<b>946,805</b>	<b>959,130</b>	<b>1,011,270</b>	-	-	-	-	-	-	<b>5,882,299</b>

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

## Summary Statement of Revenues and Expenses For 6/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Operating Income</b>													
<b>Total Income</b>	<b>1,041,470</b>	<b>957,168</b>	<b>966,457</b>	<b>946,805</b>	<b>959,130</b>	<b>1,011,270</b>	-	-	-	-	-	-	<b>5,882,299</b>
<b>Operating Expense</b>													
<b>Expense</b>													
5010 - Bad Debt	603,731	242,371	-	2,096	-	5,301	-	-	-	-	-	-	853,499
5015 - Bank Charges	-	50	4,303	-	125	85	-	-	-	-	-	-	4,563
5021 - NSF Charges	50	50	25	-	175	-	-	-	-	-	-	-	300
5070 - Master Association Fee-GRF	-	137,655	68,827	68,827	68,827	68,827	-	-	-	-	-	-	412,964
5200 - Community Events/Relations	-	-	-	(94)	(552)	-	-	-	-	-	-	-	-647
5400 - Insurance Premiums-Common	2,231	-	6,330	5,409	1,160	1,160	-	-	-	-	-	-	16,291
6000 - Electric Service	67,181	32,563	35,625	360	69,267	48,186	-	-	-	-	-	-	253,183
6005 - Gas Service	33,351	62,249	30,757	17,246	11,355	9,879	-	-	-	-	-	-	164,837
6025 - Water/Sewer Service	12,307	11,049	11,113	11,910	12,133	11,689	-	-	-	-	-	-	70,200
6035 - Trash & Recycling Service	4,828	4,896	4,828	5,445	4,921	4,868	-	-	-	-	-	-	29,787
6050 - Telephone Service	-	551	-	-	-	-	-	-	-	-	-	-	551
6055 - Internet Service	139	139	161	161	161	652	-	-	-	-	-	-	1,411
6110 - Landscape Repair & Maintenance	2,955	1,040	-	-	4,725	4,335	-	-	-	-	-	-	13,055
6111 - Contract Landscape	5,400	-	10,800	5,400	5,400	5,400	-	-	-	-	-	-	32,400
7015 - Financial Services	73	109	135	160	174	190	-	-	-	-	-	-	840
7025 - Legal Services-Collection	2,612	1,732	8,232	9,400	4,860	27	-	-	-	-	-	-	26,863
7030 - Legal Services-General Counsel	-	225	-	2,115	-	-	-	-	-	-	-	-	2,340
7040 - Management Fees	9,983	9,983	11,381	10,449	10,449	10,449	-	-	-	-	-	-	62,694
7095 - Other Professional Services	548	18	-	-	-	-	-	-	-	-	-	-	566
7900 - HOA Owned Unit Assessment	68,312	63,304	58,277	53,002	50,456	47,910	-	-	-	-	-	-	341,261
8905 - Owned Unit Repair & Maintenance	-	-	-	-	-	13,279	-	-	-	-	-	-	13,279
8906 - HOA Owned Unit Resale Expense	-	-	1,281	-	385	669	-	-	-	-	-	-	2,334
9000 - Federal Income Tax	-	-	-	3,500	-	-	-	-	-	-	-	-	3,500



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

## Summary Statement of Revenues and Expenses For 6/30/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Operating Expense</b>													
9094 - Reserve Loan Payment	-	(28,210)	(14,750)	(14,247)	(14,487)	(14,361)	-	-	-	-	-	-	-86,056
9095 - Taxes	-	-	939	1,200	225	-	-	-	-	-	-	-	2,364
9105 - Reserve Contribution	154,567	154,567	154,567	154,567	154,567	154,567	-	-	-	-	-	-	927,403
9120 - Reserve Interest	2,866	1,378	1,577	2,082	3,340	3,136	-	-	-	-	-	-	14,378
9896 - Loan Interest & Fees	-	11,759	5,235	5,737	5,497	5,623	-	-	-	-	-	-	33,851
<b>Total Expense</b>	<b>971,135</b>	<b>707,477</b>	<b>399,643</b>	<b>344,725</b>	<b>393,164</b>	<b>381,871</b>	-	-	-	-	-	-	<b>3,198,013</b>
<b>Total Expense</b>	<b>971,135</b>	<b>707,477</b>	<b>399,643</b>	<b>344,725</b>	<b>393,164</b>	<b>381,871</b>	-	-	-	-	-	-	<b>3,198,013</b>
<b>Operating Net Total</b>	<b>\$70,335</b>	<b>\$249,691</b>	<b>\$566,814</b>	<b>\$602,080</b>	<b>\$565,966</b>	<b>\$629,399</b>	-	-	-	-	-	-	<b>\$2,684,286</b>
<b>Net Total</b>	<b>(\$427,049)</b>	<b>(\$245,966)</b>	<b>\$82,843</b>	<b>\$158,101</b>	<b>\$61,630</b>	<b>\$12,709</b>	-	-	-	-	-	-	<b>(\$357,732)</b>