GOLD RIDGE FOREST POA OPERATING FUND FINANCIAL STATEMENTS DECEMBER 31, 2018

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors Gold Ridge Forest POA Operating Fund Pollock Pines, California

Management is responsible for the accompanying financial statements of Gold Ridge Forest POA Operating Fund (a homeowner's association), which comprise the statement of assets and fund balance-modified cash basis as of December 31, 2018, and the related statement of revenues and expenses-modified cash basis for the twelve months then ended in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptiable financial reporting framework. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generall accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, fund balances, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Roberts & Company, Inc

CERTIFIED PUBLIC ACCOUNTANT

Placerville, California February 27, 2019

GOLD RIDGE FOREST POA OPERATING FUND STATEMENT OF ASSETS AND FUND BALANCES -MODIFIED CASH BASIS DECEMBER 31, 2018

ASSETS

CURRENT ASSETS		
Petty cash	\$ 94	
Cash on hand - undeposited funds	10,693	
Operating checking - Umpqua (6654)	81,413	
Operating MM - Ins. ded (4028)	 10,137	
Total current assets		\$ 102,337
PROPERTY AND EQUIPMENT		
Land	\$ 51,400	
Building - lodge	318,400	
Equipment	20,907	
Office furniture & equipment	8,287	
Less: accumulated depreciation	 (347,595)	
Total equipment		 51,399
Total assets		\$ 153,736

FUND BALANCES

FUND BALANCES		
Beginning fund balance	\$ 112,972	
Increase (decrease) in fund balance	40,764_	
Total fund balance		 153,736
Total liabilities and fund balance		\$ 153,736

Unaudited: See Accountant's Compilation Report

GOLD RIDGE FOREST POA OPERATING FUND STATEMENT OF REVENUE AND EXPENSES - MODIFIED CASH BASIS

OPERATING FUND

12 Months Ended						
	<u>D</u>	ec. 31, 2018		Annual Budget		Variance
REVENUES						
Membeship dues - 2017	\$	(86)	\$	0	\$	(86)
Dues - 2018		254,139		220,704		33,435
Recreational rental		2,850		3,000		(150)
Transfer esrow fees income		7,500		4,500		3,000
Late fees income		3,300		2,000		1,300
Bank charges member NSF		(48)		0		(48)
Delinquent interest		444		0		444
Document fees		350		100		250
Interest income		3		0		3
Key fob deposit		750		400		350
Building permit deposit		350		200		150
Violation fees		1,200		0		1,200
Other income		997		850		147
Tax refund		543		0		543
Total revenues	\$	272,292	\$	231,754	\$	40,538
EXPENSES						
See attached schedule		169,061		169,928		(867)
Excess (deficit) of revenues over		_				
expenses before other expenses	\$	103,231	\$	61,826	\$	41,405
expenses before other expenses	<u> </u>	100,201	Ψ	01,020		,
OTHER EXPENSES						
Reserve contribution - budgeted		62,467		61,467		1,000
Net reserve fund transfers	\$	62,467	\$	61,467	\$	1,000
Excess (deficit) of revenues		,		,		· · · · · · · · · · · · · · · · · · ·
·	\$	40,764	\$	359	\$	40,405
over expenses	Ψ	+0,704	Ψ	337	Ψ	40,403

GOLD RIDGE FOREST POA OPERATING FUND STATEMENT OF REVENUE AND EXPENSES - MODIFIED CASH BASIS

OPERATING FUND

12	Mon	ths 1	End	ed
----	-----	-------	-----	----

Accounting S 8,877 S 8,000 S 877 Bad Debt		De	c. 31, 2018	Annual Budget	Variance
Bad Dehr 0 2,000 (2,000) Collection fees 1,065 0 1,065 Elections 0 575 (575) Electricity - lodge 1,574 1,800 (226) Garbage 1,547 1,400 147 Income taxes - state (49) 0 (49) Insurance Expense 8,268 8,000 268 Legal 77 1,000 (923) Lodge/office Maintenance 916 600 316 Mileage 759 650 109 Office supplies 2,842 1,200 1,642 Outside services 5,217 3,200 2,017 Phone fax & internet 2,967 2,500 467 Postage & delivery 1,674 2,500 (826) Lodge - propane 2,014 1,800 2,14 Security 741 1,300 (559) Show removal 700 600 100 Subscription & dues <	OPERATING EXPENSES				
Collection fees	Accounting	\$	8,877 \$	8,000 \$	877
Electricity - lodge	Bad Debt		0	2,000	(2,000)
Electricity - lodge	Collection fees		1,065	0	1,065
Garbage 1,547 1,400 147 Income taxes - federal 143 0 143 Income taxes - state (49) 0 (49) Insurance Expense 8,268 8,000 268 Legal 77 1,000 (923) Lodge/office Maintenance 916 600 316 Mileage 759 650 109 Office supplies 2,842 1,200 1,642 Outside services 5,217 3,200 2,017 Postage & delivery 1,674 2,500 467 Postage & delivery 1,674 2,500 467 Postage & delivery 1,674 2,500 425 Snow removal 700 600 201 Snow removal 700 600 100 Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permitis & licenses <	Elections		0	575	(575)
Income taxes - federal 143 0 (43) 1 1 1 1 1 1 1 1 1	Electricity - lodge		1,574	1,800	(226)
Income taxes - state (49)	Garbage		1,547	1,400	147
Insurance Expense 8,268 8,000 268 Legal 77 1,000 (923) Lodge/office Maintenance 916 600 316 Mileage 759 650 109 Office supplies 2,842 1,200 1,642 Outside services 5,217 3,200 2,017 Phone fax & internet 2,967 2,500 467 Postage & delivery 1,674 2,500 (826) Lodge - propane 2,014 1,800 214 Security 741 1,300 (559) Snow removal 700 600 100 Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation <td>Income taxes - federal</td> <td></td> <td>143</td> <td>0</td> <td>143</td>	Income taxes - federal		143	0	143
Legal 77 1,000 (923) Lodge/office Maintenance 916 600 316 Mileage 759 650 109 Office supplies 2,842 1,200 1,642 Outside services 5,217 3,200 2,017 Phone fax & internet 2,967 2,500 467 Postage & delivery 1,674 2,500 (826) Lodge - propane 2,014 1,800 214 Security 741 1,300 (559) Snow removal 700 600 100 Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 19 Wages - recreation <td>Income taxes - state</td> <td></td> <td>(49)</td> <td>0</td> <td>(49)</td>	Income taxes - state		(49)	0	(49)
Lodge/office Maintenance 916 600 316 Mileage 759 650 109 Office supplies 2,842 1,200 1,642 Outside services 5,217 3,200 2,017 Phone fax & internet 2,967 2,500 467 Postage & delivery 1,674 2,500 (826) Lodge - propane 2,014 1,800 214 Security 741 1,300 (559) Snow removal 700 600 100 Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 P	Insurance Expense		8,268	8,000	268
Mileage 759 650 109 Office supplies 2,842 1,200 1,642 Outside services 5,217 3,200 2,017 Phone fax & internet 2,967 2,500 467 Postage & delivery 1,674 2,500 (826) Lodge - propane 2,014 1,800 214 Security 741 1,300 (559) Snow removal 700 600 100 Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Poo	Legal		77	1,000	(923)
Office supplies 2,842 1,200 1,642 Outside services 5,217 3,200 2,017 Phone fax & internet 2,967 2,500 467 Postage & delivery 1,674 2,500 (826) Lodge - propane 2,014 1,800 214 Security 741 1,300 (559) Snow removal 700 600 100 Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool supplies 9 300 (291) <	Lodge/office Maintenance		916	600	316
Outside services 5,217 3,200 2,017 Phone fax & internet 2,967 2,500 467 Postage & delivery 1,674 2,500 (826) Lodge - propane 2,014 1,800 214 Security 741 1,300 (559) Snow removal 700 660 100 Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool	Mileage		759	650	109
Outside services 5,217 3,200 2,017 Phone fax & internet 2,967 2,500 467 Postage & delivery 1,674 2,500 (826) Lodge - propane 2,014 1,800 214 Security 741 1,300 (559) Snow removal 700 600 100 Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) <t< td=""><td>Office supplies</td><td></td><td>2,842</td><td>1,200</td><td>1,642</td></t<>	Office supplies		2,842	1,200	1,642
Postage & delivery 1,674 2,500 (826) Lodge - propane 2,014 1,800 214 Security 741 1,300 (559) Snow removal 700 600 100 Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool tepairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool pol janitorial supplies 609 425 184			5,217	3,200	2,017
Lodge - propane 2,014 1,800 214 Security 741 1,300 (559) Snow removal 700 600 100 Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 3,141 Pool popane 609 425 184 Pool propane	Phone fax & internet		2,967	2,500	467
Security 741 1,300 (559) Snow removal 700 600 100 Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool health permits 984 1,000 (16) Pool janitorial supplies 60 75 (15) Pool w	Postage & delivery		1,674	2,500	(826)
Snow removal 700 600 100 Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool supplies 9 300 (291) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool repairs 161 400 (239) Pool leactricity 7,141 5,000 2,141 Pool pol paintorial supplies 609 425 184 Pool propane 60 75 (15) Pool water	Lodge - propane		2,014	1,800	214
Subscription & dues 14 0 14 Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool health permits 984 1,000 (16) Pool jamitorial supplies 609 425 184 Pool propane 60 75 (15) Pool/rec outside services 2,852 600 2,252	Security		741	1,300	(559)
Lodge - water 509 550 (41) Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool pool papare 609 425 184 Pool propane 60 75 (15) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150)<	Snow removal		700	600	100
Bank service fee (76) 0 (76) Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 3,141 Pool pol paintorial supplies 984 1,000 (16) Pool janitorial supplies 609 425 184 Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation - janitorial supplies 100 250 (Subscription & dues		14	0	14
Permits & licenses 15 35 (20) Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool health permits 984 1,000 (16) Pool janitorial supplies 609 425 184 Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation – janitorial supplies 100 250	Lodge - water		509	550	(41)
Wages - office 36,978 34,140 2,838 Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool health permits 984 1,000 (16) Pool janitorial supplies 609 425 184 Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation prounds/maintenance 17 0 17 Wages - pool staff 9,013 12,285	Bank service fee		(76)	0	(76)
Payroll taxes 5,129 6,700 (1,571) Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool health permits 984 1,000 (16) Pool janitorial supplies 609 425 184 Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 </td <td>Permits & licenses</td> <td></td> <td>15</td> <td>35</td> <td>(20)</td>	Permits & licenses		15	35	(20)
Workers compensation 5,165 3,200 1,965 Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool health permits 984 1,000 (16) Pool janitorial supplies 609 425 184 Pool water 2,063 2,250 (187) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100	Wages - office		36,978	34,140	2,838
Wages - recreation 24,761 22,568 2,193 Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool health permits 984 1,000 (16) Pool janitorial supplies 609 425 184 Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 35,825 (35,825)	Payroll taxes		5,129	6,700	(1,571)
Pool keys & re-keying 106 200 (94) Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool health permits 984 1,000 (16) Pool janitorial supplies 609 425 184 Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 35,825 (35,825)	Workers compensation		5,165	3,200	1,965
Pool chemicals 4,657 5,000 (343) Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool health permits 984 1,000 (16) Pool janitorial supplies 609 425 184 Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 35,825 Greenbelt Misc. 0 35,825 (35,825)	Wages - recreation		24,761	22,568	2,193
Pool supplies 9 300 (291) Pool repairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool health permits 984 1,000 (16) Pool janitorial supplies 609 425 184 Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Pool keys & re-keying		106	200	(94)
Pool repairs 161 400 (239) Pool electricity 7,141 5,000 2,141 Pool health permits 984 1,000 (16) Pool janitorial supplies 609 425 184 Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Pool chemicals		4,657	5,000	(343)
Pool electricity 7,141 5,000 2,141 Pool health permits 984 1,000 (16) Pool janitorial supplies 609 425 184 Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Pool supplies		9	300	(291)
Pool health permits 984 1,000 (16) Pool janitorial supplies 609 425 184 Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Pool repairs		161	400	(239)
Pool janitorial supplies 609 425 184 Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Pool electricity		7,141	5,000	2,141
Pool propane 60 75 (15) Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Pool health permits		984	1,000	(16)
Pool water 2,063 2,250 (187) Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Pool janitorial supplies		609	425	184
Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Pool propane		60	75	(15)
Pool/rec outside services 2,852 600 2,252 Recreation grounds/maintenance 1,652 2,000 (348) Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Pool water		2,063	2,250	(187)
Recreation - janitorial supplies 100 250 (150) Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Pool/rec outside services		2,852		
Tennis court maintenance 17 0 17 Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Recreation grounds/maintenance		1,652	2,000	(348)
Wages - pool staff 9,013 12,285 (3,272) Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Recreation - janitorial supplies		100	250	(150)
Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Tennis court maintenance		17	0	17
Greenbelt fuel modification 14,100 0 14,100 Greenbelt Misc. 0 35,825 (35,825)	Wages - pool staff		9,013	12,285	(3,272)
Greenbelt Misc. 0 35,825 (35,825)	- ·				
	Greenbelt Misc.			35,825	
	Greenbelt tree removal		13,700		

Unaudited: See Accountant's Compilation Report

GOLD RIDGE FOREST POA OPERATING FUND STATEMENT OF REVENUE AND EXPENSES -MODIFIED CASH BASIS

12 Months Ended

	Dec. 31, 2018	<u>Annual Budget</u>	<u>Variance</u>
Suspense	10	0	10
Total expenses	\$ 169,061	\$ 169,928	\$ (867)

GOLD RIDGE FOREST - RESERVE FINANCIAL STATEMENTS DECEMBER 31, 2018

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors Gold Ridge Forest - Reserve Pollock Pines, CA

Management is responsible for the accompanying financial statements of Gold Ridge Forest - Reserve (a homeowner's association), which comprise the statement of assets and fund balance--modified cash basis as of December 31, 2018, and the related statement of revenues and expenses--modified cash basis for the twelve months then ended in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptiable financial reporting framework. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generall accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, fund balances, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Roberts & Company, Isc CERTIFIED PUBLIC ACCOUNTANT

Placerville, California

February 27, 2019

GOLD RIDGE FOREST - RESERVE STATEMENT OF ASSETS AND FUND BALANCES -MODIFIED CASH BASIS DECEMBER 31, 2018

ASSETS

El Dorado CD 1087	\$ 1
Umpqua Money Market 6068	167,964
El Dorado Savings Reserve CD 1338	107,411
El Dorado Savings Reserve CD 1339	 107,411
Total current assets - reserve fund	

Total assets

Total assets

S82,787

\$ 382,787

FUND BALANCES

FUND BALANCES

Total reserve fund balance		\$ 382,787
Increase in fund balance	8,772	
Beginning fund balance	\$ 374,015	

Unaudited: See Accountant's Compilation Report

GOLD RIDGE FOREST - RESERVE STATEMENT OF REVENUE AND EXPENSES -MODIFIED CASH BASIS

RESERVE FUND

	12 Months Dec. 31, 201	
REVENUES	' <u></u>	
Operating Fund contributions - budgeted	\$	62,467
Interest earned		1,260
Total revenues	\$	63,727
EXPENSES		
Pool	\$	2,020
Basketball / Sport Court		(203)
Miscellaneous Tools & Equipment		8,846
Undesignated - Miscellaneous reserve items		313
Roofing		43,979
Total expenses	\$	54,955
Excess (deficit) of revenues over expenses	\$	8,772