

**HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC**  
**BALANCE SHEET**  
**4/30/2021**

	The Legends Operating	The Legends Reserve	Total
<b>Assets</b>			
<b>CASH</b>			
1017 - ALLIANCE LEGENDS OP 905	\$14,857.38		\$14,857.38
1037 - ALLIANCE LEGENDS EXTRAORDINARY EXP 619	\$51.12		\$51.12
1057 - FIDELITY LEGENDS RSV MM Z40-027658		\$107,924.97	\$107,924.97
1067 - ALLIANCE LEGENDS RESERVE MM-481		\$2,184.80	\$2,184.80
<b>Total CASH</b>	<u><b>\$14,908.50</b></u>	<u><b>\$110,109.77</b></u>	<u><b>\$125,018.27</b></u>
<b>ACCOUNTS RECEIVABLE</b>			
1200 - A/R ASSESSMENTS	\$1,126.49		\$1,126.49
<b>Total ACCOUNTS RECEIVABLE</b>	<u><b>\$1,126.49</b></u>		<u><b>\$1,126.49</b></u>
<b>OTHER ASSETS</b>			
1300 - DUE BETWEEN FUNDS	(\$632.00)		(\$632.00)
<b>Total OTHER ASSETS</b>	<u><b>(\$632.00)</b></u>	<u><b>\$0.00</b></u>	<u><b>(\$632.00)</b></u>
<b>Assets Total</b>	<u><b>\$15,402.99</b></u>	<u><b>\$110,109.77</b></u>	<u><b>\$125,512.76</b></u>
<b>Liabilities &amp; Equity</b>			
	The Legends Operating	The Legends Reserve	Total
<b>LIABILITIES</b>			
2100 - PREPAID OWNER ASSESSMENTS	\$186.00		\$186.00
2150 - DEFERRED REVENUE	\$5,952.00		\$5,952.00
2200 - ACCOUNTS PAYABLE	\$1,018.63	\$4,399.95	\$5,418.58
<b>Total LIABILITIES</b>	<u><b>\$7,156.63</b></u>	<u><b>\$4,399.95</b></u>	<u><b>\$11,556.58</b></u>

**HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC**  
**BALANCE SHEET**  
**4/30/2021**

	The Legends Operating	The Legends Reserve	Total
<b>EQUITY</b>			
3200 - OPERATING EQUITY	(\$1,311.60)		(\$1,311.60)
3500 - RESERVE EQUITY		\$122,693.14	\$122,693.14
<b>Total EQUITY</b>	<u>(\$1,311.60)</u>	<u>\$122,693.14</u>	<u>\$121,381.54</u>
<b>Net Income</b>	<u>\$9,557.96</u>	<u>(\$16,983.32)</u>	<u>(\$7,425.36)</u>
<b>Liabilities and Equity Total</b>	<u>\$15,402.99</u>	<u>\$110,109.77</u>	<u>\$125,512.76</u>

**HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC**  
**INCOME & EXPENSE STATEMENT MTD % - The Legends Operating**  
**4/1/2021 - 4/30/2021**

Accounts	4/1/2021 - 4/30/2021				7/1/2020 - 4/30/2021				Annual Budget	Remaining Budget
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance		
<b>Income</b>										
<u>INCOME</u>										
4100 - HOMEOWNER ASSESSMENTS	\$2,976.00	\$2,976.00	\$0.00	0.00%	\$29,760.00	\$29,760.00	\$0.00	0.00%	\$35,712.00	\$5,952.00
4600 - INTEREST INCOME	\$0.13	\$0.00	\$0.13	100.00%	\$1.60	\$0.00	\$1.60	100.00%	\$0.00	(\$1.60)
<b><u>Total INCOME</u></b>	<b>\$2,976.13</b>	<b>\$2,976.00</b>	<b>\$0.13</b>	<b>0.00%</b>	<b>\$29,761.60</b>	<b>\$29,760.00</b>	<b>\$1.60</b>	<b>0.01%</b>	<b>\$35,712.00</b>	<b>\$5,950.40</b>
<u>TRANSFER BETWEEN FUNDS</u>										
8900 - TRANSFER TO RESERVES	(\$2,184.75)	(\$2,184.75)	\$0.00	0.00%	(\$8,739.00)	(\$8,739.00)	\$0.00	0.00%	(\$8,739.00)	\$0.00
<b><u>Total TRANSFER BETWEEN FUNDS</u></b>	<b>(\$2,184.75)</b>	<b>(\$2,184.75)</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>(\$8,739.00)</b>	<b>(\$8,739.00)</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>(\$8,739.00)</b>	<b>\$0.00</b>
<b>Total Income</b>	<b>\$791.38</b>	<b>\$791.25</b>	<b>\$0.13</b>	<b>0.02%</b>	<b>\$21,022.60</b>	<b>\$21,021.00</b>	<b>\$1.60</b>	<b>0.01%</b>	<b>\$26,973.00</b>	<b>\$5,950.40</b>
<b>Expense</b>										
<u>ADMINISTRATIVE</u>										
5400 - INSURANCE	\$67.29	\$55.83	(\$11.46)	(20.53%)	\$672.90	\$558.30	(\$114.60)	(20.53%)	\$670.00	(\$2.90)
8600 - RESERVE STUDY	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$700.00	\$700.00	100.00%	\$700.00	\$700.00
<b><u>Total ADMINISTRATIVE</u></b>	<b>\$67.29</b>	<b>\$55.83</b>	<b>(\$11.46)</b>	<b>(20.53%)</b>	<b>\$672.90</b>	<b>\$1,258.30</b>	<b>\$585.40</b>	<b>46.52%</b>	<b>\$1,370.00</b>	<b>\$697.10</b>
<u>COMMON AREA</u>										
6550 - STREET LIGHT MAINTENANCE	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$225.00	\$225.00	100.00%	\$300.00	\$300.00
<b><u>Total COMMON AREA</u></b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>\$225.00</b>	<b>\$225.00</b>	<b>(100.00%)</b>	<b>\$300.00</b>	<b>\$300.00</b>
<u>LANDSCAPE</u>										
6300 - LANDSCAPE MAINTENANCE	(\$7,248.66)	\$1,000.00	\$8,248.66	824.87%	\$375.36	\$10,000.00	\$9,624.64	96.25%	\$12,000.00	\$11,624.64
6310 - LANDSCAPE REPLACEMENT	\$0.00	\$0.00	\$0.00	0.00%	\$1,348.44	\$0.00	(\$1,348.44)	(100.00%)	\$0.00	(\$1,348.44)
6360 - IRRIGATION REPAIR & MAINTENANCE	\$52.75	\$0.00	(\$52.75)	(100.00%)	\$84.70	\$0.00	(\$84.70)	(100.00%)	\$0.00	(\$84.70)
<b><u>Total LANDSCAPE</u></b>	<b>(\$7,195.91)</b>	<b>\$1,000.00</b>	<b>\$8,195.91</b>	<b>819.59%</b>	<b>\$1,808.50</b>	<b>\$10,000.00</b>	<b>\$8,191.50</b>	<b>81.92%</b>	<b>\$12,000.00</b>	<b>\$10,191.50</b>

**HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC**  
**INCOME & EXPENSE STATEMENT MTD % - The Legends Operating**  
**4/1/2021 - 4/30/2021**

Accounts	4/1/2021 - 4/30/2021				7/1/2020 - 4/30/2021				Annual Budget	Remaining Budget
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance		
<b>TAXES/OTHER EXPENSES</b>										
6100 - GATE & GUARDHOUSE MAINTENANCE	\$145.63	\$208.33	\$62.70	30.10%	\$957.40	\$2,083.30	\$1,125.90	54.04%	\$2,500.00	\$1,542.60
6580 - STREET REPAIR & MAINTENANCE	\$0.00	\$0.00	\$0.00	0.00%	\$342.80	\$0.00	(\$342.80)	(100.00%)	\$0.00	(\$342.80)
6590 - WALL REPAIR & MAINTENANCE	\$0.00	\$0.00	\$0.00	0.00%	\$3,020.50	\$0.00	(\$3,020.50)	(100.00%)	\$0.00	(\$3,020.50)
6600 - SNOW REMOVAL	\$149.00	\$0.00	(\$149.00)	(100.00%)	\$1,205.83	\$1,500.00	\$294.17	19.61%	\$1,500.00	\$294.17
8800 - TAXES - CORPORATE	\$0.00	\$0.00	\$0.00	0.00%	\$593.00	\$60.00	(\$533.00)	(888.33%)	\$60.00	(\$533.00)
<b>Total TAXES/OTHER EXPENSES</b>	<b>\$294.63</b>	<b>\$208.33</b>	<b>(\$86.30)</b>	<b>(41.42%)</b>	<b>\$6,119.53</b>	<b>\$3,643.30</b>	<b>(\$2,476.23)</b>	<b>(67.97%)</b>	<b>\$4,060.00</b>	<b>(\$2,059.53)</b>
<b>UTILITIES</b>										
7100 - ELECTRICITY	\$103.97	\$180.11	\$76.14	42.27%	\$1,075.30	\$1,541.45	\$466.15	30.24%	\$2,000.00	\$924.70
7500 - TELEPHONE	\$86.85	\$75.00	(\$11.85)	(15.80%)	\$823.41	\$750.00	(\$73.41)	(9.79%)	\$900.00	\$76.59
7900 - WATER/SEWER	\$90.93	\$281.50	\$190.57	67.70%	\$965.00	\$1,789.03	\$824.03	46.06%	\$2,600.00	\$1,635.00
<b>Total UTILITIES</b>	<b>\$281.75</b>	<b>\$536.61</b>	<b>\$254.86</b>	<b>47.49%</b>	<b>\$2,863.71</b>	<b>\$4,080.48</b>	<b>\$1,216.77</b>	<b>29.82%</b>	<b>\$5,500.00</b>	<b>\$2,636.29</b>
<b>Total Expense</b>	<b>(\$6,552.24)</b>	<b>\$1,800.77</b>	<b>\$8,353.01</b>	<b>463.86%</b>	<b>\$11,464.64</b>	<b>\$19,207.08</b>	<b>\$7,742.44</b>	<b>40.31%</b>	<b>\$23,230.00</b>	<b>\$11,765.36</b>
<b>The Legends Operating Net Income</b>	<b>\$7,343.62</b>	<b>(\$1,009.52)</b>	<b>\$8,353.14</b>	<b>(827.44%)</b>	<b>\$9,557.96</b>	<b>\$1,813.92</b>	<b>\$7,744.04</b>	<b>426.92%</b>	<b>\$3,743.00</b>	<b>(\$5,814.96)</b>

**HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC**  
**INCOME & EXPENSE STATEMENT MTD % - The Legends Reserve**  
**4/1/2021 - 4/30/2021**

Accounts	4/1/2021 - 4/30/2021				7/1/2020 - 4/30/2021				Annual Budget	Remaining Budget
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance		
<b>Reserve Income</b>										
<u>INCOME</u>										
4610 - INTEREST/DIVIDEND INCOME - RESERVE	\$22.81	\$0.00	\$22.81	100.00%	\$887.87	\$0.00	\$887.87	100.00%	\$0.00	(\$887.87)
4620 - UNREALIZED GAIN (LOSS) - RESERVE	(\$24.00)	\$0.00	(\$24.00)	100.00%	(\$792.00)	\$0.00	(\$792.00)	100.00%	\$0.00	\$792.00
<b><u>Total INCOME</u></b>	<b>(\$1.19)</b>	<b>\$0.00</b>	<b>(\$1.19)</b>	<b>100.00%</b>	<b>\$95.87</b>	<b>\$0.00</b>	<b>\$95.87</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>(\$95.87)</b>
<u>TRANSFER BETWEEN FUNDS</u>										
9000 - TRANSFER FROM OPERATING	\$2,184.75	\$2,184.75	\$0.00	0.00%	\$8,739.00	\$8,739.00	\$0.00	0.00%	\$8,739.00	\$0.00
<b><u>Total TRANSFER BETWEEN FUNDS</u></b>	<b>\$2,184.75</b>	<b>\$2,184.75</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$8,739.00</b>	<b>\$8,739.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$8,739.00</b>	<b>\$0.00</b>
<b>Total Reserve Income</b>	<b>\$2,183.56</b>	<b>\$2,184.75</b>	<b>(\$1.19)</b>	<b>(0.05%)</b>	<b>\$8,834.87</b>	<b>\$8,739.00</b>	<b>\$95.87</b>	<b>1.10%</b>	<b>\$8,739.00</b>	<b>(\$95.87)</b>
<b>Reserve Expense</b>										
<u>COMMON AREA</u>										
9100 - RESERVE EXPENSE	\$4,399.95	\$0.00	(\$4,399.95)	(100.00%)	\$25,818.19	\$0.00	(\$25,818.19)	(100.00%)	\$0.00	(\$25,818.19)
<b><u>Total COMMON AREA</u></b>	<b>\$4,399.95</b>	<b>\$0.00</b>	<b>(\$4,399.95)</b>	<b>100.00%</b>	<b>\$25,818.19</b>	<b>\$0.00</b>	<b>(\$25,818.19)</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>(\$25,818.19)</b>
<b>Total Reserve Expense</b>	<b>\$4,399.95</b>	<b>\$0.00</b>	<b>(\$4,399.95)</b>	<b>100.00%</b>	<b>\$25,818.19</b>	<b>\$0.00</b>	<b>(\$25,818.19)</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>(\$25,818.19)</b>
<b>Reserve Net Income</b>	<b>(\$2,216.39)</b>	<b>\$2,184.75</b>	<b>(\$4,401.14)</b>	<b>(201.45%)</b>	<b>(\$16,983.32)</b>	<b>\$8,739.00</b>	<b>(\$25,722.32)</b>	<b>(294.34%)</b>	<b>\$8,739.00</b>	<b>\$25,722.32</b>
<b>The Legends Reserve Net Income</b>	<b>(\$2,216.39)</b>	<b>\$2,184.75</b>	<b>(\$4,401.14)</b>	<b>(201.45%)</b>	<b>(\$16,983.32)</b>	<b>\$8,739.00</b>	<b>(\$25,722.32)</b>	<b>(294.34%)</b>	<b>\$8,739.00</b>	<b>\$25,722.32</b>



**HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC**

**Income Statement - The Legends Operating**

**7/1/2020 - 4/30/2021**

	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	YTD
6600 - SNOW REMOVAL	\$0.00	\$0.00	\$0.00	\$499.88	\$0.00	\$0.00	\$0.00	\$0.00	\$556.95	\$149.00	\$1,205.83
8800 - TAXES - CORPORATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$593.00	\$0.00	\$0.00	\$0.00	\$0.00	\$593.00
<u>Total TAXES/OTHER EXPENSES</u>	\$0.00	\$0.00	\$3,020.50	\$546.64	\$10.79	\$593.00	\$1,097.02	\$0.00	\$556.95	\$294.63	\$6,119.53
 <u>UTILITIES</u>											
7100 - ELECTRICITY	\$175.66	\$171.89	\$167.68	\$160.11	\$65.50	\$68.20	\$59.52	\$28.43	\$74.34	\$103.97	\$1,075.30
7500 - TELEPHONE	\$81.30	\$83.68	\$81.03	\$80.85	\$80.96	\$0.00	\$163.91	\$82.19	\$82.64	\$86.85	\$823.41
7900 - WATER/SEWER	\$309.35	\$217.97	\$135.50	\$102.07	\$28.52	\$17.38	\$17.38	\$17.38	\$28.52	\$90.93	\$965.00
<u>Total UTILITIES</u>	\$566.31	\$473.54	\$384.21	\$343.03	\$174.98	\$85.58	\$240.81	\$128.00	\$185.50	\$281.75	\$2,863.71
 <i>Total Expense</i>	 \$1,773.23	 \$1,680.46	 \$4,637.72	 \$3,439.17	 \$787.65	 \$1,879.64	 \$3,154.86	 \$1,176.61	 (\$512.46)	 (\$6,552.24)	 \$11,464.64
 Operating Net Income	 (\$981.67)	 \$1,295.78	 (\$1,661.50)	 (\$2,647.78)	 \$2,188.48	 \$1,096.40	 (\$2,363.42)	 \$1,799.52	 \$3,488.53	 \$7,343.62	 \$9,557.96

## HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC

### Income Statement - The Legends Reserve

7/1/2020 - 4/30/2021

	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	YTD
<b>Reserve Income</b>											
<u>INCOME</u>											
4610 - INTEREST/DIVIDEND INCOME - RESERVE	\$97.85	\$97.87	\$94.72	\$97.88	\$94.73	\$97.87	\$97.87	\$88.40	\$97.87	\$22.81	\$887.87
4620 - UNREALIZED GAIN (LOSS) - RESERVE	(\$72.00)	(\$63.00)	(\$88.00)	(\$84.00)	(\$92.00)	(\$93.00)	(\$90.00)	(\$84.00)	(\$102.00)	(\$24.00)	(\$792.00)
<u>Total INCOME</u>	\$25.85	\$34.87	\$6.72	\$13.88	\$2.73	\$4.87	\$7.87	\$4.40	(\$4.13)	(\$1.19)	\$95.87
 <u>TRANSFER BETWEEN FUNDS</u>											
9000 - TRANSFER FROM OPERATING	\$2,184.75	\$0.00	\$0.00	\$2,184.75	\$0.00	\$0.00	\$2,184.75	\$0.00	\$0.00	\$2,184.75	\$8,739.00
<u>Total TRANSFER BETWEEN FUNDS</u>	\$2,184.75	\$0.00	\$0.00	\$2,184.75	\$0.00	\$0.00	\$2,184.75	\$0.00	\$0.00	\$2,184.75	\$8,739.00
 <i>Total Reserve Income</i>	\$2,210.60	\$34.87	\$6.72	\$2,198.63	\$2.73	\$4.87	\$2,192.62	\$4.40	(\$4.13)	\$2,183.56	\$8,834.87
 <b>Reserve Expense</b>											
<u>COMMON AREA</u>											
9100 - RESERVE EXPENSE	\$0.00	\$0.00	\$0.00	\$2,126.49	\$0.00	\$2,495.06	\$0.00	\$0.00	\$16,796.69	\$4,399.95	\$25,818.19
<u>Total COMMON AREA</u>	\$0.00	\$0.00	\$0.00	\$2,126.49	\$0.00	\$2,495.06	\$0.00	\$0.00	\$16,796.69	\$4,399.95	\$25,818.19
 <i>Total Reserve Expense</i>	\$0.00	\$0.00	\$0.00	\$2,126.49	\$0.00	\$2,495.06	\$0.00	\$0.00	\$16,796.69	\$4,399.95	\$25,818.19
 Reserve Net Income	\$2,210.60	\$34.87	\$6.72	\$72.14	\$2.73	(\$2,490.19)	\$2,192.62	\$4.40	(\$16,800.82)	(\$2,216.39)	(\$16,983.32)