

Lake Forest Glen Homeowners Association
Regular Meeting of the Board of Directors
July 18, 2020
To be held via Web Meeting/Zoom/Telephonically

AGENDA

CONVENE/CALL TO ORDER

1. Approval of June 13, 2020 Regular Meeting Minutes (**Attachment A, page 3-4**)
2. **HOMEOWNER HEARINGS/CORRESPONDENCE –**
 - 1) Email from homeowner regarding pool closure. (**Attachment B, page 6**)
 - 2) Email from homeowner regarding reimbursement on dues because of pool closure. (**Attachment C, page 8**)
3. **MANAGER'S REPORT –**
 - A. **Action items 06-13-20 meeting:**
 - 1) Deck damage/root removal. Meet with homeowner to discuss removing deck boards/entire deck to evaluate the extent of the damage. **Alan update.**
 - 2) Look into hiring ADA inspector to certify engineering plans. **Josette update.**
 - 3) Call McClintock regarding data storage and CCPA compliance.
 - 4) Revise electronic consent form and SB 323 legislation on sharing personal information form. **Continue to next meeting.**
 - 5) contact Fong regarding what information the HOA is "required" to share upon request. **Continue to next meeting.**
 - 6) Lighting update. **Alan update.**
 - B. **Old Business –**
 1. Project proposals & budget finalization.
 2. Footpaths/Pathways/Repairs. **See Landscape Committee report below.**
 3. Develop Safety Plans for pool/spa based on Placer County guidelines for re-opening. **See Tennis Court & Pool Committee report below.**
 - C. **New Business –**
 1. Sari's change to approved architectural modification request regarding colors.
 2. OKR's – reporting on the latest real estate values. **Sari to discuss.**
 3. 4th of July parties during COVID. **Sari to discuss.**
4. **COMMITTEE REPORTS –**
 1. Landscape Committee report. (**Attachment D, page 10-12**)
 2. Tennis Court & Pool Committee report. (**Attachment E, page 14-17**)
 3. Architectural Committee report. (**Attachment F, page 19-20**)
 4. Vision Committee report. **No attachment provided.**
5. **INFRACTION REPORT –**
6. **LEGAL – None.**
7. **ACCOUNTING – Monthly Financial Report as of May 31, 2020. (Attachment G, page 22-26)**
8. **BOARD MEMBER'S COMMENTS/REQUESTS/NON-AGENDA ITEMS –**
9. **EXECUTIVE SESSION – Salaries**

The next meeting is scheduled for **August 15, 2020**

***All board members are to read and be aware of all agenda items, including the Manager's Report. If there are any questions call staff prior to the board meeting. Unresolved packet issues can be brought to the Board for final resolution. For any questions about this memorandum please contact Mark Pierpoint.

ATTACHMENT "A"

Lake Forest Glen Homeowners Association
Regular Meeting of the Board of Directors
June 13, 2020
Held via Web Meeting/Zoom/Telephonically

MINUTES

CALLED TO ORDER BY: Mark Pierpoint at 8:36 a.m.

Vice President Alan Nelson, Treasurer Jason Kary, Directors Jim Cochrane, Doug O'Neal, Gary Leach, Kathy Livermore, Sari Stenfors and Josette Reina-Luken were all present via "Zoom" online meeting. General Manager Alan Miescke and Administrative Assistant Jessica Narlock attended via telephonic appearance.

1. Approval of May 16, 2020 Regular Meeting Minutes – **Kathy made a motion to approve the minutes, the motion was seconded by Doug, all in favor.**

2. HOMEOWNER HEARINGS/CORRESPONDENCE –

- 1) Infraction Hearing scheduled. No indication if the responsible party will appear. **No one appeared to dispute fine.**
- 2) Homeowner to discuss dues & reserve funding. **No one appeared to discuss reserve funding or dues.**

3. MANAGER'S REPORT –

A. Action items 06-13-20 meeting:

- 1) Deck damage/root removal. Meet with homeowner to discuss removing deck boards/entire deck to evaluate the extent of the damage.
- 2) Look into hiring ADA inspector to certify engineering plans.
- 3) Call McClintock regarding data storage and CCPA compliance.
- 4) Revise electronic consent form and SB 323 legislation on sharing personal information form.
- 5) contact Fong regarding what information the HOA is "required" to share upon request.

B. Old Business –

1. Paint Specs – **Received 3 bids back. Kathy made a motion to accept Sierra Rainbows bid, Doug seconded the motion, all in favor.**

C. New Business –

1. Illuminating specific areas for safety. **A suggestion was made to hire a lighting expert. No resolution reached at this point.**
2. Communication; Between homeowners, board members, and LFG managers. **Sari requested to view LFG files/data "storage" and look for CCPA compliance. Due to COVID, Kathy made a suggestion for Sari to submit questions/concerns regarding LFG data storage practices to the HOA office via email and the office will answer via email, Doug agreed and Mark instructed Sari to come up with a list of questions/concerns and email them to the office.**
3. Flags. **The board is not entertaining the idea of additional "approved" flags at this time.**
4. Electronic consent or opt-out. **The board discussed having the electronic consent form and the SB 323 sharing of information topics on two separate forms. The office will work on the required forms.**
5. 2020 forecast & 2021 budget & project discussion. **Topic continued to the July meeting.**
6. Footpaths/Pathways/Repairs. **Topic continued to the July meeting.**
7. Develop Safety Plans for pool/spa based on Placer County guidelines for re-opening. **The board discussed this topic at length. Josette made a motion to keep the pools closed for the remainder of the season, Jim seconded the motion, Jason, Gary, Alan, Sari and Kathy voted in favor, Mark voted to keep the pools closed until further notice and Doug abstained. The motion was passed by majority vote. The topic will be revisited at the July meeting.**

4. COMMITTEE REPORTS – None.

5. INFRACTION REPORT – No one appeared to dispute fines.

6. LEGAL – None.

7. ACCOUNTING – Monthly Financial Report as of April 30, 2020. Report was reviewed, no changes noted. Report was accepted.

8. BOARD MEMBER’S COMMENTS/REQUESTS/NON-AGENDA ITEMS – Kathy and Mark suggested changing the layout of the website and include some topics from Sari’s Facebook group.

9. EXECUTIVE SESSION – None.

At 11:54 a.m. Mark made a motion to adjourn the meeting, Jason seconded the motion, all in favor.

The next meeting is scheduled for **July 18, 2020**

****All board members are to read and be aware of all agenda items, including the Manager’s Report. If there are any questions call staff prior to the board meeting. Unresolved packet issues can be brought to the Board for final resolution. For any questions about this memorandum please contact Mark Pierpoint.*

DRAFT

ATTACHMENT "B"

From: Jenefer Gallagher <jenefergallagher@sbcglobal.net>
Sent: Saturday, July 11, 2020 1:06 PM
To: Admin@LFGHOA.com
Subject: Re: Pools

Hey Jessica,

Not sure who on the board to write to and couldn't find there email. Could you please forward to the appropriate people.

I am writing to you concerning the pool reopening. I understand and well aware of social distancing a the concern with contact at the pool. I am also a full time resident and homeowner that would like to be able to chose to use the pool or not. Some ideas that I have come up with are. Only homeowners/ long term renters are able to use the pools. If you unit is rented as a vacation rental your renters would be unable to use the facilities. If there are people at the pool and you don't feel comfortable being there then don't go. We pay into this and if we aren't being able to make the choice I feel that we shouldn't have to pay as much. I think that the restrooms at each pool site should stay closed and if you need to use the restroom then you need to go to your residence. As for the Hot Tub I understand the concern of people being to close and that could remain closed as well. We are able to social distance in the pool area and while we are swimming. All of the resorts around the area have there pools open for guest, why are we being denied access to something we pay for monthly. Please take this into consideration.

Thank you for your time,
Jenefer Gallagher

On Monday, June 15, 2020, 11:31:43 AM PDT, admin@lfghoa.com <admin@lfghoa.com> wrote:

The Lake Forest Glen pools will remain closed until further notice, likely the rest of the season. The tennis & pickleball courts are open with CDC social distancing practices being followed.

The Board will revisit the topic at their July meeting.

Thank you.

LFGHOA

Respectfully,

ATTACHMENT "C"

From: Amanda <a.gray.c@gmail.com>
Sent: Monday, June 15, 2020 11:33 AM
To: Admin@lfghoa.com
Subject: Re: Pools

Hi Jessica,

Will we be receiving a discount on our HOA for all the amenities we haven't been able to use since March??

Thanks,
Amanda

On Jun 15, 2020, at 11:31 AM, admin@lfghoa.com <Admin@lfghoa.com> wrote:

The Lake Forest Glen pools will remain closed until further notice, likely the rest of the season. The tennis & pickleball courts are open with CDC social distancing practices being followed.

The Board will revisit the topic at their July meeting.

Thank you.

LFGHOA

Respectfully,

Jessica

Jessica Narlock
Administrative Assistant
Lake Forest Glen HOA
PO Box 6207
Tahoe City, CA 96145
530-583-2307

www.lfghoa.com

ATTACHMENT “D”

06-28-2020 - LANDSCAPE COMMITTEE REPORT

<u>Future Landscape Improvement Suggestions:</u>	<u>Cost Estimate:</u>
Priority 1) install pavers on existing dirt/chips walk at rear entrance – east side	\$12,000.00
2) remove pavers behind building @ units 221 thru 224, place cobbles (rock) in it's place up to existing lawn edge. Close off asphalt path ends.	\$4,000.00
3) plant shrubs (lilacs?) behind units 221 thru 224 where footpath was removed.	\$1,000.00
4) remove stumps @ rear of 224 and rear of 224.	\$2,000.00
5) Replace lost shrubs/perennials around pool fences, tennis court fences, and gazebo.	\$1,000.00
6) plant 15 willows along perimeter fence @ \$300/ea	\$4,500.00
Total:	<hr/> \$24,500.00

From: MARK PIERPOINT
Sent: Sunday, July 12, 2020 3:13 PM
To: Jason Kary; Alan Miescke
Cc: Jim Cochrane; LFGHOA Office
Subject: Email/readable version of Jim's landscape budget requests

Jason and Alan,

Here is a formatted version of what Jim sent earlier on Sunday via Instant Message. This is a more readable and formatted version for the board meeting next week and should be included in the agenda pack.

Mark

Mark,

At the June HOA board meeting, you requested that I send you a list of the pending landscape projects with their priority. In putting the list together, sat down with Alan to make sure we were in agreement and added our best estimate on what we thought the cost might be. This year the budget for landscaping was \$6K to plant trees along the back fences. However, a higher priority was the removal of the 3 popular behind Steve Vanni's...cost \$4.5K. Next year the budget is \$5.0K for upgrading the 2 Gap Areas next to your unit and Alan Nelson's unit.

So here is our list with their priority:

1) Footpath at the Bristlecone Entrance

We listed this project as our first project because it would improve the appearance of the entryway and provide safety to walkers going to the Lake. Would like to use pavers for the footpath as they look very professional.....like the entrance sign.

Estimated cost: \$12,845 at \$23.27/ sq. ft; length 138 ft.

2) Removal/ or repair of footpath behind units #231-224

Rather than trying to repair the footpath, feel the removal of the footpath is our best option. The existing footpath is right next to the back deck of the units and takes away their privacy. The plan would be to replace the footpath with rocks and shrubs.

Estimated cost: \$5.0k.

Patty Vanni favored this plan. If the other owners want us to replace the footpath, it will require removal of the roots from the popular trees as well as the cost of a new footpath. If used pavers, the estimated cost would be: \$9,866 plus the cost of the root removal. If used asphalt rather than pavers the estimated cost could be half as much ie. \$4,933 plus cost of root removal

3) Stump Removal

Think we should remove the 7 popular tree stumps behind units #221-224. Not that expensive. Have quote from one company to grind the stumps.

Cost=\$5/ diameter inch. Biggest stump measured 33 inches. Doing the math:
\$5/inch x 33inches x 7stumps = \$1,155
Had estimated \$2.0K

4) Trees planted in Back Fence Area

Thinking of planting 15 trees.
Cost: 15 trees x \$300/tree = \$4500

5) Gap Area

Would plant 3ea. lilac trees next to the building with flower garden in gap # 142 (Alan Nelson) and 2ea. lilac or other tree next to the building with flower garden. No grass would be removed.

Estimated cost: 5 trees x \$300/ tree = \$1.5k plus flowers at \$0.5K = \$2.0k

6) Maintenance

Plan would be to replace the shrubs and flowers that have died at the front entrance, around the pools and tennis courts and around the gazebo.

Estimated cost: \$3.0k

7) Signs

The sign next to the pickleball courts has been repaired and repainted. Looks good. The large Lake Forest Glen sign next to the main highway needs to be removed.

Estimated cost: \$2.0k

8) Consulting Fund

Would like to have a consulting fund so can employ a professional landscape architect when there is a need. Alan and I are meeting with an architect this week to see if can be of assistance.

COST SUMMARY

Bristlecone pathway \$12.8k

Footpath Removal \$5.0k

Stump removal \$2.0k

Back Fence trees \$4.5k

Gap Area \$3.0k

Maintenance \$3.0k

Highway Sign Removal \$2.0k

Consulting Fund: 50 hours at \$65/hr = \$3.2k

TOTAL = \$35.5k

ATTACHMENT “E”

From: Josette Reina
Sent: Tuesday, July 14, 2020 12:16 PM
To: Admin@LFGHOA.com
Cc: 'alan miescke'
Subject: Committee Report

Hi Jessica and Alan:

Let me know if this is sufficient for the packet.

Thanks,
Josette

Tennis Courts and Pool Committee Report:

The Pools/Tennis Courts Committee (Committee) held an online meeting on Sunday, July 12th at 11 am. All Committee members were in attendance including our newest member, Barbara Schoen, and several homeowners joined via Zoom and/or teleconference. The meeting was specifically held to address “pools closed until further notice” which the LFGHOA Board of Directors (Board) approved during the June Board meeting with this decision being placed on the July Board meeting agenda for reconsideration.

In preparation to make a recommendation to the Board, Committee members and meeting participants reviewed the recommended state and county guidelines for aquatic venues, pool practices being implemented at nearby HOA associations and cleaning/social distancing practices regarding pool appurtenances/equipment/facilities (i.e., gate handles, railings, furniture, floats/toys, hot tub, and bathrooms) that could potentially be means of COVID-19 transmission. Additionally, there was a brief discussion regarding Governor Newsom’s Executive Order which creates a presumption that an employee’s COVID-19 related illness arose out of the workplace and that Lake Forest Glen’s insurance policy would not provide coverage for COVID-19 claims.

As a result of the spiking number of positive cases and the lack of resources to enforce the recommended guidelines, a majority of the Committee members and meeting attendees agreed (by raise of hands and verbal vote) to keep the pools closed at this time. The Chair promised to host another Committee meeting the Sunday before the August Board meeting to revisit this recommendation as this situation is currently active and subject to changing circumstances.

Committee Recommended Action: Continue with the current course of action; Keep pools closed until further notice.

Pool Improvements

On Tuesday, July 14th, General Manager Alan Miescke and Pools/Tennis Courts Committee Chairperson Josette Reina-Luken teleconferenced with a Certified Access Specialist, Chris Taylor, to discuss potential pool upgrades. As a result of this meeting, we would like to request funds, in an amount not-to-exceed \$3000, to be allocated towards the cost of an onsite inspection report.

ADA Compliance Consultants, Inc.
 1002 River Rock Drive Ste 121
 Folsom, CA 95630 US
 jeff@ada-pros.com
 www.ada-pros.com

Estimate

ADDRESS

Josette Reina
 Lake Forest Glen Homeowners
 Association
 P.O. Box 6207
 Tahoe City, CA 96145

SHIP TO

Josette Reina
 Lake Forest Glen Homeowners
 Association
 P.O. Box 6207
 Tahoe City, CA 96145

ESTIMATE #

DATE

2265

07/14/2020

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
ADA Drawings	ADA Compliance Consultants will produce a set of exterior and interior ADA drawings for the pool and tennis court area for the Lake Forest Glen Homeowners Association located @ 3101 Lake Forest Rd, Tahoe City CA	1	7,333.04	7,333.04
Areas of Alteration in Your Drawings	<ul style="list-style-type: none"> - Disabled Parking Stalls W/ Curb Cut Ramps - Off-site POT - Stand Alone Ramps - Stand Alone Pedestrian Ramps - Stairs - On-Site POT (Walkways) - Door Landings & Hardware - Signage - Multi-Accommodation Restrooms 			
Included in drawings	1-3 sets of 24" x 36" drawings will be shipped via standard mail upon request. A compressed PDF copy of the drawings will be emailed to you. Any additional copies will be billed at \$5.00 per sheet. Shipping and handling will be billed starting at \$15.00 per shipping tube via standard mail. Any customer requested revisions or plan check revisions will be billed at \$115.00 per hour. Additional site inspections will be billed at \$150 per hour. Rates may be subject to change.			
If Needed	If city or county building department requires a civil/architectural stamp and wet sign, civil or structural engineering details, or if site conditions require topographical readings, there will be an additional fee TBD.			
Deposit	By accepting this estimate, client agrees to pay 50% of total estimate cost prior to work taking place. If payment is not received prior to the on-site date, the inspection will be rescheduled to the next available date until payment is received. PLEASE			

For any questions regarding estimates, please email Jeff: Jeff@ada-pros.com
 For any questions regarding invoices, please email Stephanie: Stephanie@ada-pros.com

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	REFERENCE ESTIMATE NUMBER ON PAYMENT.			
Note	Price is contingent on this proposal being approved with proposal for inspection. If approved separately, additional charges will apply.			
	TOTAL			\$7,333.04

Accepted By

Accepted Date

ADA Compliance Consultants, Inc.
 1002 River Rock Drive Ste 121
 Folsom, CA 95630 US
 jeff@ada-pros.com
 www.ada-pros.com

Estimate

ADDRESS
 Josette Reina
 Lake Forest Glen Homeowners
 Association
 P.O. Box 6207
 Tahoe City, CA 96145

SHIP TO
 Josette Reina
 Lake Forest Glen Homeowners
 Association
 P.O. Box 6207
 Tahoe City, CA 96145

ESTIMATE #	DATE
2264	07/14/2020

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
ADA Evaluation Inspection	ADA Compliance Consultants will perform an exterior and interior ADA evaluation and produce an inspection report of the pool and tennis court area for the Lake Forest Glen Homeowners Association located @ 3101 Lake Forest Rd, Tahoe City CA	1	4,893.24	4,893.24
Included in this report	<p>Exterior:</p> <ul style="list-style-type: none"> -entrance signage -all paths of travel (off site and on site) -accessible parking stalls, striping and signs -slopes and grades of parking stalls and sidewalks -curb and pedestrian ramps -main door landings and thresholds -means of vertical access to sidewalks -stairways <p>Interior:</p> <ul style="list-style-type: none"> -path of travel and clear space throughout common use areas -all common use areas -restrooms (single/multi accommodation) -drinking fountains -any freestanding protruding objects -hallways and accessible clear space -main entrance and exit doors, pressures, and thresholds -checkout and service counters 			
CASp Cert	Upon completion and verification of all upgrades a CASp certificate will be issued for owner to display. A CASp certificate pending will be issued if it is determined that upgrades will be completed over time. Owner shall produce and keep a list of upgrades and time frames for completion. This list, the report and the cert shall be submitted to the courts if a lawsuit in state court is filed prior to completion of all upgrades to the property.			

For any questions regarding estimates, please email Jeff: Jeff@ada-pros.com
 For any questions regarding invoices, please email Stephanie: Stephanie@ada-pros.com

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
Standard Procedure	A PDF copy of the report will be emailed to you. Color printed and bound copies can be mailed for an additional \$60 per copy.			
Deposit	By accepting this estimate, client agrees to pay 50% of total estimate cost prior to work taking place. If payment is not received prior to the on-site date, the inspection will be rescheduled to the next available date until payment is received. PLEASE REFERENCE ESTIMATE NUMBER ON PAYMENT.			
TOTAL				\$4,893.24

Accepted By

Accepted Date

admin@lfghoa.com

From: Brett Binneweg <brett.rvotaw@farmersagency.com>
Sent: Wednesday, July 1, 2020 12:57 PM
To: admin@lfghoa.com
Subject: Re: Liability Coverage in re COVID

Hi Jessica,

There is no insurance coverage for COVID or any COVID claims. This stems across all personal and business insurance including HOA's.

It would be impossible for the insurance company and claims adjuster to prove where and when any person initially came into contact and became sick. There has always been illness and disease exclusions and COVID falls under that.

I do not have legal authority to recommend any verbiage for waivers.

Thank You,

Brett Binneweg Lic# 0E86240

Agency Producer

Richard Votaw Insurance Agency Lic# 0671889

Phone 530.583.0294 Fax 530.302.3394

----- Original Message -----

Received: 11:36 AM PDT, 07/01/2020
From: <admin@lfghoa.com>
To: "Brett Binneweg" <brett.rvotaw@farmersagency.com>
Subject: Liability Coverage in re COVID

Hi Brett,

Please see below email and let me know. Thank you!

-----Original Message-----

From: Josette Reina
Sent: Monday, June 29, 2020 8:00 PM
To: Admin@lfghoa.com
Subject: Got your voicemail

Hey Jessica,

I spoke with Alan about the pool meeting so all good there...

I was hoping you could do me a favor and reach out to LFG's insurance company to get a written email from them that if we opened one of the pools with signage of max capacity, social distancing, enter at

ATTACHMENT "F"

From: Gary Leach
Sent: Wednesday, July 15, 2020 9:25 AM
To: LFGHOA Jessica Narlock
Cc: Doug O'Neal; Alan Miescke; Mark Pierpoint; Sari Stenfors
Subject: Fwd: Architectural Committee Report on Unit 207 Window Replacement Application

On July 3, 2020 an e-mail was sent to Mark from Sari (the owner of Unit 207) indicating that the Milgard Sand color, which was apparently approved in July or August of 2019 for this units fiberglass replacement windows, has been discontinued. That e-mail was then forwarded to me.

Since that time I have been coordinating with the owner, as well as Doug & Alan, in an effort to get this request on the Board's July agenda with a recommendation on an alternative color so the owner can proceed with the project. It should be noted that, in an effort to accommodate the owner's sense of urgency, I have not conferred with any other members of the Architectural Committee. Accordingly, it is the Boards prerogative to take action or refer this back to the Committee.

The owner had originally requested that the Board consider either the Milgard Harmony (a tan or beige color as shown below) or the Bark (which is a dark brown color). Since the Bark is not consistent with any window color used at LFG I do not support it's approval. Nor would I support the Milgard White color for the same reason. Although the Black Bean is consistent with our current Bronze color it is my intention to suggest to the Architectural Committee to eliminate our Bronze color & phase it out. Currently there are 11 units that have bronze windows.

I do support approval of the owners most recent request, which is the Harmony Milgard fiberglass color as shown below. I have checked on line with Milgard & other manufacturers of fiberglass windows and found that none of them have a color similar to our "almond" standard. They all have white or beige but nothing in between (i.e. almond). Therefore, the only light color that would be compatible with our existing almond for fiberglass windows would be the beige, which for Milgard is called Harmony.

The owner has also requested approval of the Jeld-Wen Desert Sand color for the folding doors. I agree that this Desert Sand color, shown below, is the appropriate "beige" Jeld- Wen color.

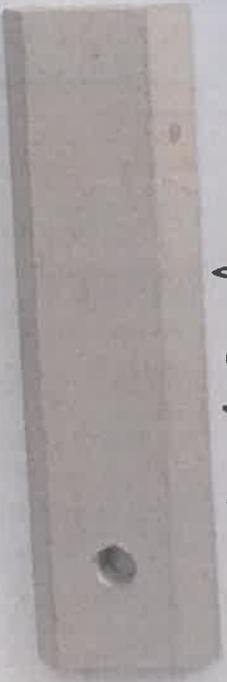
For the reasons stated above I am recommending that the Board approve making Milgard Ultra Series fiberglass Windows in the Harmony Color and the Jeld-Wen Desert Sand color part of our Architectural Standards.



Milgard Harmony



Milgard Black Bean



Milgard Sand
(Discontinued)



ATTACHMENT "G"

LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

BALANCE SHEET

May 31, 2020

See Independent Accountants' Compilation Report

ASSETS

	OPERATING FUND	REPLACEMENT FUND
ASSETS		
1040 Operating Checking Account	\$ 183,799	\$ -0-
1045 Deferred Compensation Account	216,890	-0-
1060 US Bank ACH Account	41,080	-0-
1090 Petty Cash Account	680	-0-
1280 El Dorado Savings	-0-	1,345,544
1320 Other Receivable	92	-0-
1410 Assessments Receivable	917	-0-
1415 Allowance for Bad Debt	-0-	-0-
1501 Prepaid Expenses	-0-	-0-
1505 Other Prepaid Expenses	401	-0-
1511 Prepaid Taxes	-0-	-0-
1475 Due From Operating	-0-	(17,023)
1502 Workers' Comp Deposit	-0-	-0-
1520 Property & Equipment	177,086	-0-
1530 Less: Accum. Depreciation	(154,178)	-0-
TOTAL ASSETS	<u>\$ 466,767</u>	<u>\$ 1,328,521</u>

LIABILITIES & FUND BALANCES

LIABILITIES		
3010 Accounts Payable	\$ 6,984	\$ -0-
3011 Accrued Accounts Payable	-0-	-0-
2055 Deferred Charter Revenue	10,530	-0-
2035 Accrued Payroll Taxes & Workers' Comp	200,972	-0-
2040 Accrued Salaries & Wages	15,405	-0-
2041 Accrued Vacation	9,872	-0-
2045 Homeowners Dues Paid In Advance	14,343	-0-
2034 Escrow Deposits	-0-	-0-
2000 Income Taxes Payable - Federal	-0-	-0-
2001 Income Taxes Payable - Franchise	-0-	-0-
2120 Due To Replacement	(17,023)	-0-
TOTAL LIABILITIES	<u>241,083</u>	<u>-0-</u>
FUND BALANCES		
3100 Operating Fund Balance	228,360	-0-
3900 Replacement Fund Balance	-0-	1,177,127
Current Year Net Revenue (Expense)	(2,676)	151,394
TOTAL FUND BALANCES	<u>225,684</u>	<u>1,328,521</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 466,767</u>	<u>\$ 1,328,521</u>

SUBSTANTIALLY ALL DISCLOSURES
HAVE BEEN OMITTED

-2-

TENTATIVE AND PRELIMINARY
FOR DISCUSSION PURPOSES ONLY

LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

STATEMENT OF OPERATING FUND REVENUE & EXPENSES

For the Month Ended May 31, 2020

And Year-to-date Period January 1, 2020 to May 31, 2020

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
REVENUE					
5010 Dues Assessments	\$ 86,580	\$ 432,900	\$ 1,038,960	42%	\$ 606,060
5011 Less: Dues Allocated to Replacement Fund	(33,348)	(166,740)	(400,177)	42%	(233,437)
5110 Interest Income	7	35	150	23%	115
5250 Late Fees & Interest	-0-	444	1,500	30%	1,056
5260 Transfer Fee Income	-0-	1,000	1,500	67%	500
5290 Miscellaneous Income	150	890	1,350	66%	460
TOTAL REVENUE	53,389	268,529	643,283	42%	374,754
EXPENSES SCHEDULE ATTACHED					
Landscaping	9,059	45,228	106,955	42%	61,727
Utilities	4,729	23,379	56,800	41%	33,421
Pool & Tennis Expenses	6,684	30,176	79,689	38%	49,513
Repairs & Maintenance	8,976	62,047	167,465	37%	105,418
Administrative Expenses	20,742	106,685	232,496	48%	125,811
8150 Depreciation	738	3,690	8,858	42%	5,168
6001 Property Tax	-0-	-0-	-0-	0%	-0-
8151 Provision for Federal Income Tax	-0-	-0-	-0-	0%	-0-
8152 Provision for Franchise Tax	-0-	-0-	849	0%	849
TOTAL EXPENSES	50,928	271,205	653,112	42%	381,907
EXCESS OF REVENUE OVER (UNDER) EXPENSES	\$ 2,461	\$ (2,676)	\$ (9,829)		\$ (7,153)

SUBSTANTIALLY ALL DISCLOSURES
HAVE BEEN OMITTED.

-3-

TENTATIVE AND PRELIMINARY
FOR DISCUSSION PURPOSES ONLY

LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

STATEMENT OF REPLACEMENT FUND REVENUE & EXPENSES

For the Month Ended May 31, 2020

And Year-to-date Period January 1, 2020 to May 31, 2020

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
REVENUE					
5100 Replacement Allocation	\$ 33,348	\$ 166,740	\$ 400,177	42%	\$ 233,437
3115 Investment Interest	-0-	-0-	-0-	0%	-0-
TOTAL REVENUE	33,348	166,740	400,177	42%	233,437
EXPENSES					
9140 Site BMP Requirements/Landscape	-0-	3,500	21,000	0%	17,500
9151 Bldg Brick & Cement	-0-	-0-	-0-	0%	-0-
9152 Bldg Siding/Trim/Fascia/Painting	-0-	-0-	-0-	0%	-0-
9153 Buildings/Storage/Lockers	-0-	-0-	3,000	0%	3,000
9160 Roofs - All	-0-	-0-	-0-	0%	-0-
9170 Asphalt Crack Fill	-0-	-0-	6,000	0%	6,000
9171 Asphalt Resurfacing	-0-	-0-	-0-	0%	-0-
9173 Asphalt Sealing Striping	-0-	-0-	-0-	0%	-0-
9174 Foot Paths	-0-	-0-	-0-	0%	-0-
9180 Pools/Replastering/Tile	-0-	-0-	-0-	0%	-0-
9181 Pools/Decking/Fences/Gates	-0-	-0-	40,000	0%	40,000
9182 Pools/Equipment & Mechanical	-0-	4,787	-0-	0%	(4,787)
9183 Pool Replacement/Kids/Adults	-0-	-0-	-0-	0%	-0-
9184 Pools-Furniture	-0-	-0-	6,000	0%	6,000
9185 Playground Equipment	-0-	-0-	-0-	0%	-0-
9190 Tennis/Paint Stripe	-0-	-0-	-0-	0%	-0-
9191 Tennis Equipment	-0-	-0-	-0-	0%	-0-
9192 Tennis #1 and #2 Resurface	-0-	-0-	-0-	0%	-0-
9193 Tennis #3 and #4 Resurface	-0-	-0-	-0-	0%	-0-
9200 Office Equipment	-0-	-0-	-0-	0%	-0-
9201 Computer	1,398	1,721	2,500	69%	779
9202 Office Furniture	-0-	5,338	6,000	89%	662
9210 1/2 Ton Truck	-0-	-0-	-0-	0%	-0-
9211 3/4 Ton Truck	-0-	-0-	-0-	0%	-0-
9212 Snow Removal Equipment	-0-	-0-	-0-	0%	-0-
9220 Perimeter Fence	-0-	-0-	500	0%	500
9221 Privacy Fences	-0-	-0-	500	0%	500
9300 Provision for Federal Income Tax	-0-	-0-	-0-	0%	-0-
9301 Provision for Franchise Tax	-0-	-0-	-0-	0%	-0-
TOTAL EXPENSES	1,398	15,346	85,500	18%	70,154
EXCESS OF REVENUE OVER (UNDER) EXPENSES	\$ 31,950	\$ 151,394	\$ 314,677		\$ 163,283

SUBSTANTIALLY ALL DISCLOSURES
HAVE BEEN OMITTED.

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TENTATIVE AND PRELIMINARY
FOR DISCUSSION PURPOSES ONLY

LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

SCHEDULE 1

SCHEDULE 1 - OPERATING EXPENSES
 For the Month Ended May 31, 2020
 And Year-to-date Period January 1, 2020 to May 31, 2020
 See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
LANDSCAPING EXPENSES					
7000 Salaries - Foreman	\$ 2,780	\$ 13,942	\$ 32,428	43%	\$ 18,486
7010 Salaries - Seasonal	4,080	21,802	46,130	47%	24,328
7020 Employer Costs	940	5,423	16,497	33%	11,074
7030 Plants	-0-	-0-	-0-	0%	-0-
7031 Irrigation	679	679	750	91%	71
7032 Fertilizers	286	286	700	41%	414
7033 Hardscape	-0-	698	400	175%	(298)
7035 Equipment	-0-	-0-	1,500	0%	1,500
7036 Equipment Maintenance	-0-	54	500	11%	446
7040 Pest Control	294	2,344	8,000	29%	5,656
7050 Other/Uniforms & Safety	-0-	-0-	50	0%	50
TOTAL LANDSCAPING	9,059	45,228	106,955	42%	61,727
UTILITIES EXPENSES					
7111 Electricity	707	3,853	8,000	48%	4,147
7121 Gas	17	124	500	25%	376
7131 Sewer	255	565	700	81%	135
7151 Garbage	3,750	18,837	47,600	40%	28,763
TOTAL UTILITIES	4,729	23,379	56,800	41%	33,421
POOL & TENNIS EXPENSES					
7200 Salaries - Foreman	1,853	9,295	21,619	43%	12,324
7210 Salaries - After Hours Personnel	1,200	3,380	16,281	21%	12,901
7220 Employer Costs	409	2,467	7,959	31%	5,492
7230 Repairs & Maintenance Equipment	-0-	114	1,200	10%	1,086
7231 Repairs & Maintenance Tennis Courts	-0-	-0-	100	0%	100
7232 Fences & Gates	-0-	184	300	61%	116
7233 Decking & Tile	-0-	10	100	10%	90
7240 Supplies/Chemicals	2,012	2,862	7,000	41%	4,138
7241 Supplies/Restrooms	-0-	331	750	44%	419
7242 Supplies/Uniforms & Training	-0-	135	-0-	0%	(135)
7250 Utilities	1,210	8,999	21,580	42%	12,581
7260 Other/Permits	-0-	2,399	2,800	86%	401
TOTAL POOL & TENNIS	\$ 6,684	\$ 30,176	\$ 79,689	38%	\$ 49,513

SUBSTANTIALLY ALL DISCLOSURES
 HAVE BEEN OMITTED.

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TENTATIVE AND PRELIMINARY
 FOR DISCUSSION PURPOSES ONLY

LAKE FOREST GLEN HOMEOWNERS ASSOCIATION

SCHEDULE 1

SCHEDULE 1 - OPERATING EXPENSES
EXPENSES

For the Month Ended May 31, 2020

And Year-to-date Period January 1, 2020 to May 31, 2020

See Independent Accountants' Compilation Report

	CURRENT MONTH ACTUAL	YEAR TO-DATE ACTUAL	ANNUAL BUDGET	YTD ACTUAL % BUDGET	RESIDUAL BUDGET
REPAIRS & MAINTENANCE EXPENSES					
7300 Salaries - Foreman	\$ 2,316	\$ 11,619	\$ 27,023	43%	\$ 15,404
7310 Salaries - Seasonal	3,704	20,920	46,130	45%	25,210
7320 Employers Costs	700	3,205	15,362	21%	12,157
7330 Painting Labor/Material	237	706	400	177%	(306)
7340 Road Maintenance	-0-	-0-	750	0%	750
7350 Roof Maintenance	-0-	-0-	200	0%	200
7360 Plumbing - Water	-0-	-0-	300	0%	300
7361 Fire Box Inspection	-0-	-0-	-0-	0%	-0-
7370 Building Maintenance	224	1,101	2,500	44%	1,399
7371 Entries/Porches	-0-	103	-0-	0%	(103)
7372 Storage/Utility Sheds	-0-	-0-	-0-	0%	-0-
7373 Maintenance Shed & Fence	-0-	-0-	-0-	0%	-0-
7374 Privacy Fences	-0-	-0-	-0-	0%	-0-
7375 Perimeter Fence	-0-	99	2,500	0%	2,401
7376 Fire Extinguishers	-0-	-0-	1,300	0%	1,300
7380 Electrical	345	1,720	1,000	172%	(720)
7390 Contract Sewer	-0-	500	3,500	14%	3,000
7400 Snow Removal Contract	-0-	15,600	50,000	31%	34,400
7401 Snow Removal/In House	-0-	-0-	-0-	0%	-0-
7402 Snow Removal/Supplies	-0-	518	2,000	0%	1,482
7410 Truck Operation/Gasoline	550	3,206	9,000	36%	5,794
7411 Truck Operation/Supplies	-0-	13	500	3%	487
7412 Truck Operation/Repairs	-0-	939	3,500	27%	2,561
7420 Supplies/General	315	921	1,000	92%	79
7421 Tools & Equipment	585	702	500	0%	(202)
7430 Other/Uniforms	-0-	175	-0-	0%	(175)
TOTAL REPAIRS & MAINTENANCE	8,976	62,047	167,465	37%	105,418
ADMINISTRATIVE EXPENSES					
8000 Salaries Manager	2,316	11,619	27,023	43%	15,404
8001 Salaries Secretary	3,326	18,454	39,170	47%	20,716
8010 Employee Benefits	3,274	12,525	30,711	41%	18,186
8011 Employer Costs	750	4,168	9,592	43%	5,424
8020 Security Patrol	557	2,508	6,000	42%	3,492
8030 Accounting Fees	1,924	11,605	19,000	61%	7,395
8040 Audit Fees	-0-	3,950	3,600	110%	(350)
8050 Legal Fees	-0-	875	2,500	35%	1,625
8060 Insurance	6,334	31,670	76,000	42%	44,330
8070 Copying & Postage	444	1,657	4,500	37%	2,843
8080 Supplies	293	1,317	3,000	44%	1,683
8090 Telephone	533	2,728	4,400	62%	1,672
8100 Travel Expense	-0-	1,060	5,000	21%	3,940
8110 Training	-0-	216	2,000	11%	1,784
8120 Other/Computer	991	2,333	-0-	0%	(2,333)
Bad Debt Expenses	-0-	-0-	-0-	0%	-0-
TOTAL ADMINISTRATIVE	\$ 20,742	\$ 106,685	\$ 232,496	46%	\$ 125,811

SUBSTANTIALLY ALL DISCLOSURES
HAVE BEEN OMITTED.

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