



## **Financial Report Package**

**December 2022**

**Prepared for**

**The Barbados at Tarpon Cove Drive Condominium  
Association, Inc.**

**KPG Accounting Services, Inc.**

	Current Balance at 12/31/2022	Prior Month Balance at 11/30/2022	Change
<b>Assets</b>			
<b>OPERATING ASSETS</b>			
10-1010-00-00 VNB OP 3433	\$ 92,012.19	\$ 88,161.46	\$ 3,850.73
<b>Total OPERATING ASSETS:</b>	<b>\$ 92,012.19</b>	<b>\$ 88,161.46</b>	<b>\$ 3,850.73</b>
<b>CURRENT ASSETS</b>			
14-1400-00-00 Accounts Receivable	\$ 2,616.28	\$ 1,865.10	\$ 751.18
<b>Total CURRENT ASSETS:</b>	<b>\$ 2,616.28</b>	<b>\$ 1,865.10</b>	<b>\$ 751.18</b>
<b>Total Assets:</b>	<b>\$ 94,628.47</b>	<b>\$ 90,026.56</b>	<b>\$ 4,601.91</b>
<b>Liabilities &amp; Equity</b>			
<b>CURRENT LIABILITIES</b>			
20-2000-00-00 Accounts Payable	\$ -	\$ 595.46	\$ (595.46)
20-2200-00-00 PPD Maintenance Fees	15,366.00	6,740.12	8,625.88
<b>Total CURRENT LIABILITIES:</b>	<b>\$ 15,366.00</b>	<b>\$ 7,335.58</b>	<b>\$ 8,030.42</b>
<b>OPERATING EQUITY</b>			
30-3900-01-00 Retained Earnings - Bar 1	\$ 38,276.66	\$ 38,276.66	\$ -
30-3900-02-00 Retained Earnings - Bar 2	32,639.25	32,639.25	-
30-3900-03-00 Retained Earnings - Bar 3	29,452.27	29,452.27	-
<b>Total OPERATING EQUITY:</b>	<b>\$ 100,368.18</b>	<b>\$ 100,368.18</b>	<b>\$ -</b>
<b>Net Income / (Loss)</b>	<b>\$ (21,105.71)</b>	<b>\$ (17,677.20)</b>	<b>\$ (3,428.51)</b>
<b>Total Liabilities &amp; Equity:</b>	<b>\$ 94,628.47</b>	<b>\$ 90,026.56</b>	<b>\$ 4,601.91</b>

**Assets**

**BARB 1 RESERVE ASSETS**

11-1211-00-00 VNB RSV 1 1890	\$ 57,209.81	\$ 57,202.76	\$ 7.05
<b>Total BARB 1 RESERVE ASSETS:</b>	<b>\$ 57,209.81</b>	<b>\$ 57,202.76</b>	<b>\$ 7.05</b>

**BARB 2 RESERVE ASSETS**

12-1212-00-00 VNB RSV 2 1904	\$ 60,676.75	\$ 60,669.27	\$ 7.48
<b>Total BARB 2 RESERVE ASSETS:</b>	<b>\$ 60,676.75</b>	<b>\$ 60,669.27</b>	<b>\$ 7.48</b>

**BARB 3 RESERVE ASSETS**

13-1213-00-00 VNB RSV 3 1882	\$ 34,114.95	\$ 34,110.74	\$ 4.21
<b>Total BARB 3 RESERVE ASSETS:</b>	<b>\$ 34,114.95</b>	<b>\$ 34,110.74</b>	<b>\$ 4.21</b>

<b>Total Assets:</b>	<b>\$ 152,001.51</b>	<b>\$ 151,982.77</b>	<b>\$ 18.74</b>
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**Liabilities & Equity**

**BARB 1 RESERVE EQUITY**

25-2501-01-00 RSV - Paving Bar 1	\$ 6,968.23	\$ 6,968.23	\$ -
25-2502-01-00 RSV - Painting Bar 1	15,054.26	15,054.26	-
25-2503-01-00 RSV - Roof Bar 1	19,785.84	19,785.84	-
25-2507-01-00 RSV - Exterior Building - Bar 1	7,500.00	7,500.00	-
25-2510-01-00 RSV - Fire Alarm Bar 1	2,375.00	2,375.00	-
25-2599-01-00 RSV - Unallocated Interest - Bar 1	5,526.48	5,519.43	7.05
<b>Total BARB 1 RESERVE EQUITY:</b>	<b>\$ 57,209.81</b>	<b>\$ 57,202.76</b>	<b>\$ 7.05</b>

**BARB 2 RESERVE EQUITY**

26-2501-02-00 RSV - Paving Bar 2	\$ 8,384.74	\$ 8,384.74	\$ -
26-2502-02-00 RSV - Painting Bar 2	10,129.60	10,129.60	-
26-2503-02-00 RSV - Roof Bar 2	28,724.09	28,724.09	-
26-2507-02-00 RSV - Exterior Building - Bar 2	7,500.24	7,500.24	-
26-2510-02-00 RSV - Fire Alarm Bar 2	2,374.50	2,374.50	-
26-2599-02-00 RSV - Unallocated Interest - Bar 2	3,563.58	3,556.10	7.48
<b>Total BARB 2 RESERVE EQUITY:</b>	<b>\$ 60,676.75</b>	<b>\$ 60,669.27</b>	<b>\$ 7.48</b>

**BARB 3 RESERVE EQUITY**

27-2501-03-00 RSV - Paving Bar 3	\$ 5,785.50	\$ 5,785.50	\$ -
27-2502-03-00 RSV - Painting Bar 3	6,917.50	6,917.50	-
27-2503-03-00 RSV - Roof Bar 3	14,060.87	14,060.87	-
27-2507-03-00 RSV - Exterior Building - Bar 3	4,999.60	4,999.60	-
27-2510-03-00 RSV - Fire Alarm Bar 3	1,583.00	1,583.00	-
27-2599-03-00 RSV - Unallocated Interest - Bar 3	768.48	764.27	4.21
<b>Total BARB 3 RESERVE EQUITY:</b>	<b>\$ 34,114.95</b>	<b>\$ 34,110.74</b>	<b>\$ 4.21</b>

<b>Net Income / (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>Total Liabilities &amp; Equity:</b>	<b>\$ 152,001.51</b>	<b>\$ 151,982.77</b>	<b>\$ 18.74</b>
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Description	Current Period			Year-to-date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
<b>INCOME</b>							
<b>INCOME</b>							
4000 Maint/ Rsv Fees - Bar 1	\$-	\$-	\$-	\$67,824.00	\$67,848.00	(\$24.00)	\$67,848.00
4005 Application Fees - Bar 1	150.00	-	150.00	600.00	-	600.00	-
4025 Late Fees - Bar 1	-	-	-	557.70	-	557.70	-
4040 Background Check Fee - Bar 1	1.25	-	1.25	46.87	-	46.87	-
4050 Master Assoc Fees - Bar 1	-	-	-	55,512.00	55,504.00	8.00	55,504.00
<b>TOTAL INCOME</b>	<b>\$151.25</b>	<b>\$-</b>	<b>\$151.25</b>	<b>\$124,540.57</b>	<b>\$123,352.00</b>	<b>\$1,188.57</b>	<b>\$123,352.00</b>
<b>TOTAL INCOME</b>	<b>\$151.25</b>	<b>\$-</b>	<b>\$151.25</b>	<b>\$124,540.57</b>	<b>\$123,352.00</b>	<b>\$1,188.57</b>	<b>\$123,352.00</b>
<b>EXPENSES</b>							
<b>PROFESSIONAL</b>							
5030 Legal - Bar 1	-	15.63	15.63	-	188.00	188.00	188.00
5110 Audit /Accounting Fees - Bar 1	-	10.88	10.88	140.63	131.00	(9.63)	131.00
<b>TOTAL PROFESSIONAL</b>	<b>\$-</b>	<b>\$26.51</b>	<b>\$26.51</b>	<b>\$140.63</b>	<b>\$319.00</b>	<b>\$178.37</b>	<b>\$319.00</b>
<b>GENERAL / ADMINISTRATIVE</b>							
5118 Fees to Division - Bar 1	-	8.37	8.37	22.97	100.00	77.03	100.00
5457 Office Expense - Bar 1	-	31.25	31.25	187.63	375.00	187.37	375.00
5458 Website Expense - Bar 1	-	23.38	23.38	225.00	281.00	56.00	281.00
<b>TOTAL GENERAL / ADMINISTRATIVE</b>	<b>\$-</b>	<b>\$63.00</b>	<b>\$63.00</b>	<b>\$435.60</b>	<b>\$756.00</b>	<b>\$320.40</b>	<b>\$756.00</b>
<b>INSURANCE</b>							
5550 Insurance Expense - Bar 1	-	2,021.25	2,021.25	29,756.77	24,255.00	(5,501.77)	24,255.00
5551 Flood Insurance - Bar 1	-	1,153.50	1,153.50	12,774.00	13,842.00	1,068.00	13,842.00
<b>TOTAL INSURANCE</b>	<b>\$-</b>	<b>\$3,174.75</b>	<b>\$3,174.75</b>	<b>\$42,530.77</b>	<b>\$38,097.00</b>	<b>(\$4,433.77)</b>	<b>\$38,097.00</b>
<b>UTILITIES</b>							
5801 Electricity - Bar 1	61.28	34.38	(26.90)	647.94	413.00	(234.94)	413.00
5880 Water / Sewer - Bar 1	894.84	687.50	(207.34)	10,707.01	8,250.00	(2,457.01)	8,250.00
<b>TOTAL UTILITIES</b>	<b>\$956.12</b>	<b>\$721.88</b>	<b>(\$234.24)</b>	<b>\$11,354.95</b>	<b>\$8,663.00</b>	<b>(\$2,691.95)</b>	<b>\$8,663.00</b>
<b>REPAIR /MAINTENANCE</b>							
6201 General Maintenance - Bar 1	-	281.25	281.25	2,765.58	3,375.00	609.42	3,375.00
6203 Fire Alarm / Exting Service - Bar 1	-	93.75	93.75	425.00	1,125.00	700.00	1,125.00
6204 Termite Warranty - Bar 1	-	37.50	37.50	450.00	450.00	-	450.00
6205 Janitorial - Contract Bar 1	375.00	187.50	(187.50)	2,250.00	2,250.00	-	2,250.00
6206 Roof Cleaning - Contract Bar 1	-	-	-	3,480.00	-	(3,480.00)	-
<b>TOTAL REPAIR /MAINTENANCE</b>	<b>\$375.00</b>	<b>\$600.00</b>	<b>\$225.00</b>	<b>\$9,370.58</b>	<b>\$7,200.00</b>	<b>(\$2,170.58)</b>	<b>\$7,200.00</b>
<b>TOTAL EXPENSES</b>	<b>\$1,331.12</b>	<b>\$4,586.14</b>	<b>\$3,255.02</b>	<b>\$63,832.53</b>	<b>\$55,035.00</b>	<b>(\$8,797.53)</b>	<b>\$55,035.00</b>
<b>NET ORDINARY INCOME</b>	<b>(\$1,179.87)</b>	<b>(\$4,586.14)</b>	<b>\$3,406.27</b>	<b>\$60,708.04</b>	<b>\$68,317.00</b>	<b>(\$7,608.96)</b>	<b>\$68,317.00</b>
<b>EXPENSES</b>							
<b>TRANSFER EXPENSES</b>							
9001 Master Assoc Transfer Exp - Bar 1	-	-	-	55,504.00	55,504.00	-	55,504.00
9005 Transfer to Reserves - Bar 1	-	-	-	12,812.00	12,813.00	1.00	12,813.00
<b>TOTAL TRANSFER EXPENSES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$68,316.00</b>	<b>\$68,317.00</b>	<b>\$1.00</b>	<b>\$68,317.00</b>
<b>TOTAL EXPENSES</b>	<b>\$0.00</b>	<b>\$-</b>	<b>\$-</b>	<b>\$68,316.00</b>	<b>\$68,317.00</b>	<b>\$1.00</b>	<b>\$68,317.00</b>
<b>NET OTHER INCOME</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$-</b>	<b>(\$68,316.00)</b>	<b>(\$68,317.00)</b>	<b>\$1.00</b>	<b>(\$68,317.00)</b>

Description	Current Period			Year-to-date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
<b>INCOME</b>							
<b>INCOME</b>							
4000 Maint / Rsv Fees - Bar 2	\$-	\$-	\$-	\$68,184.00	\$68,170.00	\$14.00	\$68,170.00
4005 Application Fees - Bar 2	-	-	-	750.00	-	750.00	-
4025 Late Fees - Bar 2	-	-	-	50.77	-	50.77	-
4040 Background Check Fee - Bar 2	(48.75)	-	(48.75)	146.87	-	146.87	-
4050 Master Assoc Fees - Bar 2	-	-	-	55,512.00	55,504.00	8.00	55,504.00
<b>TOTAL INCOME</b>	<b>(\$48.75)</b>	<b>\$-</b>	<b>(\$48.75)</b>	<b>\$124,643.64</b>	<b>\$123,674.00</b>	<b>\$969.64</b>	<b>\$123,674.00</b>
<b>TOTAL INCOME</b>	<b>(\$48.75)</b>	<b>\$-</b>	<b>(\$48.75)</b>	<b>\$124,643.64</b>	<b>\$123,674.00</b>	<b>\$969.64</b>	<b>\$123,674.00</b>
<b>EXPENSES</b>							
<b>PROFESSIONAL</b>							
5030 Legal - Bar 2	-	15.63	15.63	-	188.00	188.00	188.00
5110 Audit /Accounting Fees - Bar 2	-	10.88	10.88	140.63	131.00	(9.63)	131.00
<b>TOTAL PROFESSIONAL</b>	<b>\$-</b>	<b>\$26.51</b>	<b>\$26.51</b>	<b>\$140.63</b>	<b>\$319.00</b>	<b>\$178.37</b>	<b>\$319.00</b>
<b>GENERAL / ADMINISTRATIVE</b>							
5118 Fees to Division - Bar 2	-	8.37	8.37	22.97	100.00	77.03	100.00
5457 Office Expense - Bar 2	-	31.25	31.25	187.63	375.00	187.37	375.00
5458 Website Expense - Bar 2	-	23.38	23.38	225.00	281.00	56.00	281.00
<b>TOTAL GENERAL / ADMINISTRATIVE</b>	<b>\$-</b>	<b>\$63.00</b>	<b>\$63.00</b>	<b>\$435.60</b>	<b>\$756.00</b>	<b>\$320.40</b>	<b>\$756.00</b>
<b>INSURANCE</b>							
5550 Insurance Expense - Bar 2	-	2,021.25	2,021.25	29,756.77	24,255.00	(5,501.77)	24,255.00
5551 Flood Insurance - Bar 2	-	1,153.50	1,153.50	14,750.00	13,842.00	(908.00)	13,842.00
<b>TOTAL INSURANCE</b>	<b>\$-</b>	<b>\$3,174.75</b>	<b>\$3,174.75</b>	<b>\$44,506.77</b>	<b>\$38,097.00</b>	<b>(\$6,409.77)</b>	<b>\$38,097.00</b>
<b>UTILITIES</b>							
5801 Electricity - Bar 2	64.87	34.38	(30.49)	709.14	413.00	(296.14)	413.00
5880 Water / Sewer - Bar 2	849.89	687.50	(162.39)	9,731.18	8,250.00	(1,481.18)	8,250.00
<b>TOTAL UTILITIES</b>	<b>\$914.76</b>	<b>\$721.88</b>	<b>(\$192.88)</b>	<b>\$10,440.32</b>	<b>\$8,663.00</b>	<b>(\$1,777.32)</b>	<b>\$8,663.00</b>
<b>REPAIR /MAINTENANCE</b>							
6201 General Maintenance - Bar 2	90.00	281.25	191.25	3,252.08	3,375.00	122.92	3,375.00
6203 Fire Alarm / Exting Service - Bar 2	-	93.75	93.75	425.00	1,125.00	700.00	1,125.00
6204 Termite Warranty - Bar 2	-	37.50	37.50	450.00	450.00	-	450.00
6205 Janitorial - Contract Bar 2	375.00	187.50	(187.50)	2,250.00	2,250.00	-	2,250.00
6206 Roof Cleaning - Contract Bar 2	-	-	-	3,480.00	-	(3,480.00)	-
<b>TOTAL REPAIR /MAINTENANCE</b>	<b>\$465.00</b>	<b>\$600.00</b>	<b>\$135.00</b>	<b>\$9,857.08</b>	<b>\$7,200.00</b>	<b>(\$2,657.08)</b>	<b>\$7,200.00</b>
<b>TOTAL EXPENSES</b>	<b>\$1,379.76</b>	<b>\$4,586.14</b>	<b>\$3,206.38</b>	<b>\$65,380.40</b>	<b>\$55,035.00</b>	<b>(\$10,345.40)</b>	<b>\$55,035.00</b>
<b>NET ORDINARY INCOME</b>	<b>(\$1,428.51)</b>	<b>(\$4,586.14)</b>	<b>\$3,157.63</b>	<b>\$59,263.24</b>	<b>\$68,639.00</b>	<b>(\$9,375.76)</b>	<b>\$68,639.00</b>
<b>EXPENSES</b>							
<b>TRANSFER EXPENSES</b>							
9001 Master Assoc Transfer Exp - Bar 2	-	-	-	55,504.00	55,504.00	-	55,504.00
9005 Transfer to Reserves - Bar 2	-	-	-	13,136.00	13,135.00	(1.00)	13,135.00
<b>TOTAL TRANSFER EXPENSES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$68,640.00</b>	<b>\$68,639.00</b>	<b>(\$1.00)</b>	<b>\$68,639.00</b>
<b>TOTAL EXPENSES</b>	<b>\$0.00</b>	<b>\$-</b>	<b>\$-</b>	<b>\$68,640.00</b>	<b>\$68,639.00</b>	<b>(\$1.00)</b>	<b>\$68,639.00</b>
<b>NET OTHER INCOME</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$-</b>	<b>(\$68,640.00)</b>	<b>(\$68,639.00)</b>	<b>(\$1.00)</b>	<b>(\$68,639.00)</b>

Description	Current Period			Year-to-date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
<b>INCOME</b>							
<b>INCOME</b>							
4000 Maint / Rsv Fees - Bar 3	\$-	\$-	\$-	\$49,008.00	\$49,031.00	(\$23.00)	\$49,031.00
4005 Application Fees - Bar 3	-	-	-	450.00	-	450.00	-
4025 Late Fees - Bar 3	-	-	-	103.76	-	103.76	-
4040 Background Check Fee - Bar 3	(32.50)	-	(32.50)	31.26	-	31.26	-
4050 Master Assoc Fees - Bar 3	-	-	-	37,008.00	37,003.00	5.00	37,003.00
<b>TOTAL INCOME</b>	<b>(\$32.50)</b>	<b>\$-</b>	<b>(\$32.50)</b>	<b>\$86,601.02</b>	<b>\$86,034.00</b>	<b>\$567.02</b>	<b>\$86,034.00</b>
<b>TOTAL INCOME</b>	<b>(\$32.50)</b>	<b>\$-</b>	<b>(\$32.50)</b>	<b>\$86,601.02</b>	<b>\$86,034.00</b>	<b>\$567.02</b>	<b>\$86,034.00</b>
<b>EXPENSES</b>							
<b>PROFESSIONAL</b>							
5030 Legal - Bar 3	-	10.38	10.38	-	125.00	125.00	125.00
5110 Audit /Accounting Fees - Bar 3	-	7.37	7.37	93.74	88.00	(5.74)	88.00
<b>TOTAL PROFESSIONAL</b>	<b>\$-</b>	<b>\$17.75</b>	<b>\$17.75</b>	<b>\$93.74</b>	<b>\$213.00</b>	<b>\$119.26</b>	<b>\$213.00</b>
<b>GENERAL / ADMINISTRATIVE</b>							
5118 Fees to Division - Bar 3	-	5.50	5.50	15.31	66.00	50.69	66.00
5457 Office Expense - Bar 3	-	20.87	20.87	125.09	250.00	124.91	250.00
5458 Website Expense - Bar 3	-	15.63	15.63	150.00	188.00	38.00	188.00
<b>TOTAL GENERAL / ADMINISTRATIVE</b>	<b>\$-</b>	<b>\$42.00</b>	<b>\$42.00</b>	<b>\$290.40</b>	<b>\$504.00</b>	<b>\$213.60</b>	<b>\$504.00</b>
<b>INSURANCE</b>							
5550 Insurance Expense - Bar 3	-	1,347.50	1,347.50	19,951.16	16,170.00	(3,781.16)	16,170.00
5551 Flood Insurance - Bar 3	-	1,054.13	1,054.13	12,581.00	12,650.00	69.00	12,650.00
<b>TOTAL INSURANCE</b>	<b>\$-</b>	<b>\$2,401.63</b>	<b>\$2,401.63</b>	<b>\$32,532.16</b>	<b>\$28,820.00</b>	<b>(\$3,712.16)</b>	<b>\$28,820.00</b>
<b>UTILITIES</b>							
5801 Electricity - Bar 3	30.97	22.88	(8.09)	345.00	275.00	(70.00)	275.00
5880 Water / Sewer - Bar 3	506.66	458.37	(48.29)	6,122.01	5,500.00	(622.01)	5,500.00
<b>TOTAL UTILITIES</b>	<b>\$537.63</b>	<b>\$481.25</b>	<b>(\$56.38)</b>	<b>\$6,467.01</b>	<b>\$5,775.00</b>	<b>(\$692.01)</b>	<b>\$5,775.00</b>
<b>REPAIR /MAINTENANCE</b>							
6201 General Maintenance - Bar 3	-	187.50	187.50	790.24	2,250.00	1,459.76	2,250.00
6202 Fire Mgmt System - Bar 3	125.00	-	(125.00)	351.31	-	(351.31)	-
6203 Fire Alarm / Exting Service - Bar 3	-	62.50	62.50	279.15	750.00	470.85	750.00
6204 Termite Warranty - Bar 3	-	25.00	25.00	300.00	300.00	-	300.00
6205 Janitorial - Contract Bar 3	125.00	125.00	-	1,375.00	1,500.00	125.00	1,500.00
6206 Roof Cleaning - Contract Bar 3	-	-	-	2,320.00	-	(2,320.00)	-
<b>TOTAL REPAIR /MAINTENANCE</b>	<b>\$250.00</b>	<b>\$400.00</b>	<b>\$150.00</b>	<b>\$5,415.70</b>	<b>\$4,800.00</b>	<b>(\$615.70)</b>	<b>\$4,800.00</b>
<b>TOTAL EXPENSES</b>	<b>\$787.63</b>	<b>\$3,342.63</b>	<b>\$2,555.00</b>	<b>\$44,799.01</b>	<b>\$40,112.00</b>	<b>(\$4,687.01)</b>	<b>\$40,112.00</b>
<b>NET ORDINARY INCOME</b>	<b>(\$820.13)</b>	<b>(\$3,342.63)</b>	<b>\$2,522.50</b>	<b>\$41,802.01</b>	<b>\$45,922.00</b>	<b>(\$4,119.99)</b>	<b>\$45,922.00</b>
<b>EXPENSES</b>							
<b>TRANSFER EXPENSES</b>							
9001 Master Assoc Transfer Exp - Bar 3	-	-	-	37,003.00	37,003.00	-	37,003.00
9005 Transfer to Reserves - Bar 3	-	-	-	8,920.00	8,919.00	(1.00)	8,919.00
<b>TOTAL TRANSFER EXPENSES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$45,923.00</b>	<b>\$45,922.00</b>	<b>(\$1.00)</b>	<b>\$45,922.00</b>
<b>TOTAL EXPENSES</b>	<b>\$0.00</b>	<b>\$-</b>	<b>\$-</b>	<b>\$45,923.00</b>	<b>\$45,922.00</b>	<b>(\$1.00)</b>	<b>\$45,922.00</b>
<b>NET OTHER INCOME</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$-</b>	<b>(\$45,923.00)</b>	<b>(\$45,922.00)</b>	<b>(\$1.00)</b>	<b>(\$45,922.00)</b>