

The Cayman at Tarpon Cove HOA

Balance Sheet

09/10/18

As of August 31, 2018

Accrual Basis

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cayman Iberia Operating	62,970.44
1100 · Cayman Iberia Reserve	60,355.58
Total Checking/Savings	123,326.02
Accounts Receivable	
1200 · Accounts Receivable	824.00
Total Accounts Receivable	824.00
Other Current Assets	
1400 · Prepaid Expenses	866.00
Total Other Current Assets	866.00
Total Current Assets	125,016.02
TOTAL ASSETS	125,016.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	52.88
Total Accounts Payable	52.88
Other Current Liabilities	
2200 · Prepaid Maintenance Fees	7,500.93
Total Other Current Liabilities	7,500.93
Total Current Liabilities	7,553.81
Total Liabilities	7,553.81
Equity	
RESERVES	
3002 · Painting Reserve	33,467.08
3003 · Roof Cleaning Reserve	20,604.19
3006 · Mailbox Expense	3,384.78
3007 · Special Assessment	-615.26
3008 · Exterior Building Expense	5,311.58
3009 · Unallocated Reserve Interest	103.21
Total RESERVES	62,255.58
32000 · Retained Earnings	68,571.76
Net Income	-13,365.13
Total Equity	117,462.21
TOTAL LIABILITIES & EQUITY	125,016.02

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Accrual Basis

The Cayman at Tarpon Cove HOA Reserve Detail Report As of August 31, 2018

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
RESERVES									0.00
3002 - Painting Reserve									0.00
General Journal	05/31/2018	1				1000 · Cayman...		30,145.58	30,145.58
General Journal	07/31/2018	9				9005 · Transfer...		3,321.50	33,467.08
Total 3002 · Painting Reserve							0.00	33,467.08	33,467.08
3003 - Roof Cleaning Reserve									0.00
General Journal	05/31/2018	1				1000 · Cayman...		19,307.69	19,307.69
General Journal	07/31/2018	9				9005 · Transfer...		1,296.50	20,604.19
Total 3003 · Roof Cleaning Reserve							0.00	20,604.19	20,604.19
3006 - Mailbox Expense									0.00
General Journal	05/31/2018	1				1000 · Cayman...	17,680.22		-17,680.22
General Journal	07/31/2018	7		per board me...		9005 · Transfer...		20,000.00	2,319.78
General Journal	07/31/2018	9				9005 · Transfer...		1,065.00	3,384.78
Total 3006 · Mailbox Expense							17,680.22	21,065.00	3,384.78
3007 - Special Assessment									0.00
General Journal	05/31/2018	1				1000 · Cayman...	2,515.26		-2,515.26
General Journal	08/31/2018	12				2006 · Other A...		1,900.00	-615.26
Total 3007 · Special Assessment							2,515.26	1,900.00	-615.26
3008 - Exterior Building Expense									0.00
General Journal	05/31/2018	1				1000 · Cayman...		5,311.58	5,311.58
Total 3008 · Exterior Building Expense							0.00	5,311.58	5,311.58
3009 - Unallocated Reserve Interest									0.00
General Journal	05/31/2018	1				1000 · Cayman...		83.58	83.58
Deposit	06/30/2018			Interest		1100 · Cayman...		4.70	88.28
Deposit	07/31/2018			Interest		1100 · Cayman...		4.85	93.13
Deposit	08/31/2018			Interest		1100 · Cayman...		10.08	103.21
Total 3009 · Unallocated Reserve Interest							0.00	103.21	103.21
Total RESERVES							20,195.48	82,451.06	62,255.58
TOTAL							20,195.48	82,451.06	62,255.58

**The Cayman at Tarpon Cove HOA
Profit & Loss Budget Performance**

August 2018

Accrual Basis

	Aug 18	Budget	\$ Over Budget	Jan - Aug 18	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
INCOME							
4000 · Maintenance/Reserve Fees	0.00	0.00	0.00	26,667.75	26,667.75	0.00	35,557.00
4050 · Master Association Fees	0.00	0.00	0.00	143,900.25	143,900.25	0.00	191,867.00
4060 · Working Capital Fees	290.00	0.00	290.00	2,341.00	0.00	2,341.00	0.00
4075 · Rental Application Fees	0.00	0.00	0.00	100.00	0.00	100.00	0.00
4080 · Sales Application Fees	100.00	0.00	100.00	350.00	0.00	350.00	0.00
4099 · Late Fees	0.00	0.00	0.00	-831.71	0.00	-831.71	0.00
Total INCOME	390.00	0.00	390.00	172,527.29	170,568.00	1,959.29	227,424.00
Total Income	390.00	0.00	390.00	172,527.29	170,568.00	1,959.29	227,424.00
Gross Profit	390.00	0.00	390.00	172,527.29	170,568.00	1,959.29	227,424.00
Expense							
ADMINISTRATIVE							
6005 · Legal	0.00	83.33	-83.33	14.99	666.68	-651.69	1,000.00
6007 · Division Filing Fees	0.00	0.00	0.00	70.00	65.00	5.00	65.00
6009 · Auditing/Accounting Fees	0.00	0.00	0.00	225.00	225.00	0.00	225.00
6011 · Office Expense	61.05	125.00	-63.95	743.75	1,000.00	-256.25	1,500.00
6013 · Website Expense	0.00	30.42	-30.42	365.00	243.32	121.68	365.00
6015 · Insurance	0.00	91.67	-91.67	0.00	733.32	-733.32	1,100.00
Total ADMINISTRATIVE	61.05	330.42	-269.37	1,418.74	2,933.32	-1,514.58	4,255.00
MAINTENANCE							
6201 · General Maintenance	0.00	422.50	-422.50	3,525.00	3,380.00	145.00	5,070.00
6204 · Termite Warranty	0.00	291.67	-291.67	0.00	2,333.32	-2,333.32	3,500.00
Total MAINTENANCE	0.00	714.17	-714.17	3,525.00	5,713.32	-2,188.32	8,570.00
Total Expense	61.05	1,044.59	-983.54	4,943.74	8,646.64	-3,702.90	12,825.00
Net Ordinary Income	328.95	-1,044.59	1,373.54	167,583.55	161,921.36	5,662.19	214,599.00
Other Income/Expense							
Other Expense							
TRANSFER EXPENSES							
9001 · Master Association	0.00	0.00	0.00	143,899.68	143,900.25	-0.57	191,867.00
9005 · Transfer to Reserve	0.00	0.00	0.00	37,049.00	17,049.00	20,000.00	22,732.00
Total TRANSFER EXPENSES	0.00	0.00	0.00	180,948.68	160,949.25	19,999.43	214,599.00
Total Other Expense	0.00	0.00	0.00	180,948.68	160,949.25	19,999.43	214,599.00
Net Other Income	0.00	0.00	0.00	-180,948.68	-160,949.25	-19,999.43	-214,599.00
Net Income	328.95	-1,044.59	1,373.54	-13,365.13	972.11	-14,337.24	0.00

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The Cayman at Tarpon Cove HOA
Customer Balance Summary
As of August 31, 2018

	<u>Aug 31, 18</u>
Prepaid Fees Adjustment	5,245.24
686CC	824.00
673MP	-25.00
713MP	-824.00
706MP	-824.00
674CC	-824.00
657MP	-824.00
758MP	-1,924.24
	<hr/>
TOTAL	<u><u>824.00</u></u>

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The Cayman at Tarpon Cove HOA
Check Detail
August 2018

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Bill Pmt -Check	1004	08/07/2018	American Property Management Services		1000 - Cayman Iberia O...		-8.17
Bill	June 2018	08/07/2018		Copies, envelopes, postage	6011 - Office Expense	-8.17	8.17
TOTAL						-8.17	8.17

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Accrual Basis

The Cayman at Tarpon Cove HOA

General Ledger

As of August 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
1000 - Cayman Iberia Operating							
Deposit	08/06/2018			Deposit	-SPLIT-	390.00	60,116.61
Bill Pmt -Check	08/07/2018	1004	American Property Management Services		20000 - Accounts Paya...	-8.17	60,498.44
Deposit	08/10/2018			Deposit	12000 - Undeposited F...	824.00	61,322.44
Deposit	08/20/2018			Deposit	12000 - Undeposited F...	824.00	62,146.44
Deposit	08/31/2018			Deposit	12000 - Undeposited F...	824.00	62,970.44
Total 1000 - Cayman Iberia Operating						2,853.83	62,970.44
1100 - Cayman Iberia Reserve							
Deposit	08/31/2018			Interest	3009 - Unallocated Res...	10.08	60,345.50
Total 1100 - Cayman Iberia Reserve						10.08	60,355.58
1200 - Accounts Receivable							
General Journal	08/01/2018	10R	Prepaid Fees Adjustment	Reverse of GJE 10 --	2200 - Prepaid Mainten...	-4,421.24	2,472.00
Payment	08/10/2018	9148	703CC		12000 - Undeposited F...	-824.00	-1,949.24
Payment	08/20/2018	1262711214	696MP		12000 - Undeposited F...	-824.00	-2,773.24
Payment	08/31/2018	885857	657MP		12000 - Undeposited F...	-824.00	-3,597.24
General Journal	08/31/2018	11	Prepaid Fees Adjustment		2200 - Prepaid Mainten...	5,245.24	-4,421.24
Total 1200 - Accounts Receivable						-1,648.00	824.00
12000 - Undeposited Funds							
Sales Receipt	08/06/2018	4	689MP		4080 - Sales Applicatio...	50.00	0.00
Sales Receipt	08/06/2018	5	690CC		4080 - Sales Applicatio...	50.00	50.00
Sales Receipt	08/06/2018	6	689MP		4060 - Working Capital ...	145.00	100.00
Sales Receipt	08/06/2018	7	690CC		4060 - Working Capital ...	145.00	245.00
Deposit	08/06/2018	1547	689MP	Deposit	1000 - Cayman Iberia ...	-50.00	390.00
Deposit	08/06/2018	5303	690CC	Deposit	1000 - Cayman Iberia ...	-50.00	340.00
Deposit	08/06/2018	1549	689MP	Deposit	1000 - Cayman Iberia ...	-145.00	290.00
Deposit	08/06/2018	5306	690CC	Deposit	1000 - Cayman Iberia ...	-145.00	145.00
Payment	08/10/2018	9148	703CC		1200 - Accounts Receiv...	824.00	0.00
Deposit	08/10/2018	9148	703CC	Deposit	1000 - Cayman Iberia ...	-824.00	824.00
Payment	08/20/2018	1262711214	696MP		1200 - Accounts Receiv...	824.00	0.00
Deposit	08/20/2018	1262711214	696MP	Deposit	1000 - Cayman Iberia ...	-824.00	824.00
Payment	08/31/2018	885857	657MP		1200 - Accounts Receiv...	824.00	0.00
Deposit	08/31/2018	885857	657MP	Deposit	1000 - Cayman Iberia ...	-824.00	824.00
Total 12000 - Undeposited Funds						0.00	0.00
12100 - Inventory Asset							
Total 12100 - Inventory Asset							0.00
1400 - Prepaid Expenses							
Total 1400 - Prepaid Expenses							866.00
15000 - Furniture and Equipment							
Total 15000 - Furniture and Equipment							0.00
17000 - Accumulated Depreciation							
Total 17000 - Accumulated Depreciation							0.00
20000 - Accounts Payable							
Bill	08/01/2018	July 2018	American Property Management Services		6011 - Office Expense	-31.31	0.00
Bill	08/07/2018	June 2018	American Property Management Services		6011 - Office Expense	-8.17	-31.31
Bill Pmt -Check	08/07/2018	1004	American Property Management Services		1000 - Cayman Iberia ...	8.17	-39.48
Bill	08/31/2018	August 2018	American Property Management Services		6011 - Office Expense	-21.57	-31.31
Total 20000 - Accounts Payable						-52.88	-52.88
2006 - Other Advances							
General Journal	08/31/2018	12			3007 - Special Assess...	1,900.00	-1,900.00
Total 2006 - Other Advances						1,900.00	0.00
2200 - Prepaid Maintenance Fees							
General Journal	08/01/2018	10R	Prepaid Fees Adjustment	Reverse of GJE 10 --	1200 - Accounts Receiv...	4,421.24	-6,676.93
General Journal	08/31/2018	11	Prepaid Fees Adjustment		1200 - Accounts Receiv...	-5,245.24	-2,255.69
Total 2200 - Prepaid Maintenance Fees						-824.00	-7,500.93
2205 - Deferred Maintenance Fees							
Total 2205 - Deferred Maintenance Fees							0.00
Clearing Account							
Total Clearing Account							0.00
RESERVES							
3001 - Carport							-60,345.50
Total 3001 - Carport							0.00
3002 - Painting Reserve							0.00
Total 3002 - Painting Reserve							-33,467.08
3003 - Roof Cleaning Reserve							-20,604.19
Total 3003 - Roof Cleaning Reserve							-20,604.19
3004 - Garage Roof Reserve							0.00
Total 3004 - Garage Roof Reserve							0.00
3005 - Storage Reserve							0.00
Total 3005 - Storage Reserve							0.00
3006 - Mailbox Expense							-3,384.78
Total 3006 - Mailbox Expense							-3,384.78
3007 - Special Assessment							2,515.26
General Journal	08/31/2018	12			2006 - Other Advances	-1,900.00	615.26
Total 3007 - Special Assessment						-1,900.00	615.26
3008 - Exterior Building Expense							-5,311.58
Total 3008 - Exterior Building Expense							-5,311.58
3009 - Unallocated Reserve Interest							-93.13
Deposit	08/31/2018			Interest	1100 - Cayman Iberia ...	-10.08	-103.21
Total 3009 - Unallocated Reserve Interest						-10.08	-103.21
RESERVES - Other							0.00
Total RESERVES - Other							0.00
Total RESERVES						-1,910.08	-62,255.58
30000 - Opening Balance Equity							
							0.00

The Cayman at Tarpon Cove HOA

General Ledger

As of August 31, 2018

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 30000 - Opening Balance Equity							0.00
30100 - Capital Stock							0.00
Total 30100 - Capital Stock							0.00
30200 - Dividends Paid							0.00
Total 30200 - Dividends Paid							0.00
32000 - Retained Earnings							-68,571.76
Total 32000 - Retained Earnings							-68,571.76
INCOME							-172,137.29
4000 - Maintenance/Reserve Fees							-26,667.75
Total 4000 - Maintenance/Reserve Fees							-26,667.75
4050 - Master Association Fees							-143,900.25
Total 4050 - Master Association Fees							-143,900.25
4060 - Working Capital Fees							-2,051.00
Sales Receipt	08/06/2018	6	689MP	Capital Contribution	12000 - Undeposited F...	-145.00	-2,196.00
Sales Receipt	08/06/2018	7	690CC	Capital Contribution	12000 - Undeposited F...	-145.00	-2,341.00
Total 4060 - Working Capital Fees						-290.00	-2,341.00
4075 - Rental Application Fees							-100.00
Total 4075 - Rental Application Fees							-100.00
4080 - Sales Application Fees							-250.00
Sales Receipt	08/06/2018	4	689MP	Sales Application Fee	12000 - Undeposited F...	-50.00	-300.00
Sales Receipt	08/06/2018	5	690CC	Sales Application Fee	12000 - Undeposited F...	-50.00	-350.00
Total 4080 - Sales Application Fees						-100.00	-350.00
4099 - Late Fees							831.71
Total 4099 - Late Fees							831.71
INCOME - Other							0.00
Total INCOME - Other							0.00
Total INCOME						-390.00	-172,527.29
50000 - Cost of Goods Sold							0.00
Total 50000 - Cost of Goods Sold							0.00
ADMINISTRATIVE							1,357.69
6005 - Legal							14.99
Total 6005 - Legal							14.99
6007 - Division Filing Fees							70.00
Total 6007 - Division Filing Fees							70.00
6009 - Auditing/Accounting Fees							225.00
Total 6009 - Auditing/Accounting Fees							225.00
6011 - Office Expense							682.70
Bill	08/01/2018	July 2018	American Property Management Services	Copies, envelopes, postage	20000 - Accounts Paya...	31.31	714.01
Bill	08/07/2018	June 2018	American Property Management Services	Copies, envelopes, postage	20000 - Accounts Paya...	8.17	722.18
Bill	08/31/2018	August 2018	American Property Management Services	Copies, Envelops, postage, archive storage	20000 - Accounts Paya...	21.57	743.75
Total 6011 - Office Expense						61.05	743.75
6013 - Website Expense							365.00
Total 6013 - Website Expense							365.00
6015 - Insurance							0.00
Total 6015 - Insurance							0.00
6017 - Flood Insurance							0.00
Total 6017 - Flood Insurance							0.00
6019 - Contingency							0.00
Total 6019 - Contingency							0.00
6020 - Other Taxes Licenses Permits							0.00
Total 6020 - Other Taxes Licenses Permits							0.00
6021 - Taxes and Preparation							0.00
Total 6021 - Taxes and Preparation							0.00
ADMINISTRATIVE - Other							0.00
Total ADMINISTRATIVE - Other							0.00
Total ADMINISTRATIVE						61.05	1,418.74
MAINTENANCE							3,525.00
6201 - General Maintenance							3,525.00
Total 6201 - General Maintenance							3,525.00
6202 - Fire Alarm/Extinguisher							0.00
Total 6202 - Fire Alarm/Extinguisher							0.00
6203 - Fire Equipment Repairs							0.00
Total 6203 - Fire Equipment Repairs							0.00
6204 - Termite Warranty							0.00
Total 6204 - Termite Warranty							0.00
MAINTENANCE - Other							0.00
Total MAINTENANCE - Other							0.00
Total MAINTENANCE							3,525.00
UTILITIES							0.00
6601 - Electric							0.00
Total 6601 - Electric							0.00
6605 - Water/Sewer							0.00
Total 6605 - Water/Sewer							0.00
UTILITIES - Other							0.00
Total UTILITIES - Other							0.00
Total UTILITIES							0.00
6615 - Bank Service Charges							0.00
Total 6615 - Bank Service Charges							0.00
TRANSFER EXPENSES							180,948.68

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Accrual Basis

The Cayman at Tarpon Cove HOA

General Ledger

As of August 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
9001 - Master Association							143,899.68
Total 9001 - Master Association							143,899.68
9005 - Transfer to Reserve							37,049.00
Total 9005 - Transfer to Reserve							37,049.00
TRANSFER EXPENSES - Other							0.00
Total TRANSFER EXPENSES - Other							0.00
Total TRANSFER EXPENSES							180,948.68
No acct							0.00
Total no acct							0.00
TOTAL						0.00	0.00