

The Cayman at Tarpon Cove HOA
Balance Sheet
As of August 31, 2019

	Aug 31, 19	Jul 31, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 - Cayman Iberia Operating	62,944.72	63,063.97	-119.25
1100 - Cayman Iberia Reserve	81,466.97	81,415.10	51.87
Total Checking/Savings	144,411.69	144,479.07	-67.38
Accounts Receivable			
1200 - Accounts Receivable	-1,677.06	0.00	-1,677.06
Total Accounts Receivable	-1,677.06	0.00	-1,677.06
Total Current Assets	142,734.63	144,479.07	-1,744.44
TOTAL ASSETS	142,734.63	144,479.07	-1,744.44
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 - Accounts Payable	7.09	972.34	-965.25
Total Accounts Payable	7.09	972.34	-965.25
Other Current Liabilities			
2200 - Prepaid Maintenance Fees	2,255.69	3,136.75	-881.06
Total Other Current Liabilities	2,255.69	3,136.75	-881.06
Total Current Liabilities	2,262.78	4,109.09	-1,846.31
Total Liabilities	2,262.78	4,109.09	-1,846.31
Equity			
RESERVES			
3002 - Painting Reserve	44,770.08	44,770.08	0.00
3003 - Roof Cleaning Reserve	25,200.69	25,200.69	0.00
3006 - Mailbox Expense	5,227.53	5,227.53	0.00
3008 - Driveway/Sidewalk Cleaning	5,847.45	5,847.45	0.00
3009 - Unallocated Reserve Interest	421.22	369.35	51.87
Total RESERVES	81,466.97	81,415.10	51.87
32000 - Retained Earnings	54,688.42	54,688.42	0.00
Net Income	4,316.46	4,266.46	50.00
Total Equity	140,471.85	140,369.98	101.87
TOTAL LIABILITIES & EQUITY	142,734.63	144,479.07	-1,744.44

The Cayman at Tarpon Cove HOA
Reserve Detail Report
As of August 31, 2019

09/02/19

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
RESERVES									67,992.73
3002 - Painting Reserve									36,788.58
General Journal	01/20/2019	12				9005 · Transfer...		2,660.50	39,449.08
General Journal	04/15/2019	18				9005 · Transfer...		2,660.50	42,109.58
General Journal	07/15/2019	23				9005 · Transfer...		2,660.50	44,770.08
Total 3002 · Painting Reserve							0.00	7,981.50	44,770.08
3003 - Roof Cleaning Reserve									21,900.69
General Journal	01/20/2019	12				9005 · Transfer...		1,100.00	23,000.69
General Journal	04/15/2019	18				9005 · Transfer...		1,100.00	24,100.69
General Journal	07/15/2019	23				9005 · Transfer...		1,100.00	25,200.69
Total 3003 · Roof Cleaning Reserve							0.00	3,300.00	25,200.69
3006 - Mailbox Expense									4,449.78
General Journal	01/20/2019	12				9005 · Transfer...		259.25	4,709.03
General Journal	04/15/2019	18				9005 · Transfer...		259.25	4,968.28
General Journal	07/15/2019	23				9005 · Transfer...		259.25	5,227.53
Total 3006 · Mailbox Expense							0.00	777.75	5,227.53
3007 - Special Assessment									-502.13
General Journal	01/16/2019	11		zero out "spec...		3008 · Drivewa...		502.13	0.00
Total 3007 · Special Assessment							0.00	502.13	0.00
3008 - Driveway/Sidewalk Cleaning									5,311.58
General Journal	01/16/2019	11		zero out "spec...		3007 · Special ...	502.13		4,809.45
General Journal	01/20/2019	12				9005 · Transfer...		346.00	5,155.45
General Journal	04/15/2019	18				9005 · Transfer...		346.00	5,501.45
General Journal	07/15/2019	23				9005 · Transfer...		346.00	5,847.45
Total 3008 · Driveway/Sidewalk Cleaning							502.13	1,038.00	5,847.45
3009 - Unallocated Reserve Interest									44.23
Deposit	01/31/2019			Interest		1100 · Cayman...		44.21	88.44
Deposit	02/28/2019			Interest		1100 · Cayman...		41.65	130.09
Deposit	04/30/2019			Interest		1100 · Cayman...		92.27	222.36
Deposit	05/31/2019			Interest		1100 · Cayman...		48.99	271.35
Deposit	06/30/2019			Interest		1100 · Cayman...		47.43	318.78
Deposit	07/31/2019			Interest		1100 · Cayman...		50.57	369.35
Deposit	08/31/2019			Interest		1100 · Cayman...		51.87	421.22
Total 3009 · Unallocated Reserve Interest							0.00	376.99	421.22
Total RESERVES							502.13	13,976.37	81,466.97
TOTAL							502.13	13,976.37	81,466.97

The Cayman at Tarpon Cove HOA
Profit & Loss Budget Performance
August 2019

	Aug 19	Budget	\$ Over Budget	Jan - Aug 19	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
INCOME							
4000 - Maintenance/Reserve Fees	0.00	0.00	0.00	22,337.25	22,412.25	-75.00	29,883.00
4050 - Master Association Fees	0.00	0.00	0.00	142,434.75	142,434.75	0.00	189,913.00
4060 - Working Capital Fees	0.00	0.00	0.00	435.00	0.00	435.00	0.00
4075 - Rental Application Fees	0.00	0.00	0.00	100.00	0.00	100.00	0.00
4080 - Sales Application Fees	50.00	0.00	50.00	200.00	0.00	200.00	0.00
4099 - Late Fees	0.00	0.00	0.00	185.08	0.00	185.08	0.00
Total INCOME	50.00	0.00	50.00	165,692.08	164,847.00	845.08	219,796.00
Total Income	50.00	0.00	50.00	165,692.08	164,847.00	845.08	219,796.00
Gross Profit	50.00	0.00	50.00	165,692.08	164,847.00	845.08	219,796.00
Expense							
ADMINISTRATIVE							
6005 - Legal	0.00	66.67	-66.67	0.00	533.32	-533.32	800.00
6007 - Division Filing Fees	0.00	0.00	0.00	61.25	70.00	-8.75	70.00
6009 - Auditing/Accounting Fees	0.00	0.00	0.00	250.00	250.00	0.00	250.00
6011 - Office Expense	0.00	100.00	-100.00	537.12	800.00	-262.88	1,200.00
6013 - Website Expense	0.00	41.67	-41.67	550.00	333.32	216.68	500.00
6015 - Insurance	0.00	91.67	-91.67	946.00	733.32	212.68	1,100.00
Total ADMINISTRATIVE	0.00	300.01	-300.01	2,344.37	2,719.96	-375.59	3,920.00
MAINTENANCE							
6201 - General Maintenance	0.00	422.50	-422.50	0.00	3,310.00	-3,310.00	5,000.00
6204 - Termite Warranty	0.00	0.00	0.00	3,500.00	3,500.00	0.00	3,500.00
Total MAINTENANCE	0.00	422.50	-422.50	3,500.00	6,810.00	-3,310.00	8,500.00
Total Expense	0.00	722.51	-722.51	5,844.37	9,529.96	-3,685.59	12,420.00
Net Ordinary Income	50.00	-722.51	772.51	159,847.71	155,317.04	4,530.67	207,376.00
Other Income/Expense							
Other Expense							
TRANSFER EXPENSES							
9001 - Master Association	0.00	0.00	0.00	142,434.00	142,434.75	-0.75	189,913.00
9005 - Transfer to Reserve	0.00	0.00	0.00	13,097.25	13,093.25	4.00	17,457.00
Total TRANSFER EXPENSES	0.00	0.00	0.00	155,531.25	155,528.00	3.25	207,370.00
Total Other Expense	0.00	0.00	0.00	155,531.25	155,528.00	3.25	207,370.00
Net Other Income	0.00	0.00	0.00	-155,531.25	-155,528.00	-3.25	-207,370.00
Net Income	50.00	-722.51	772.51	4,316.46	-210.96	4,527.42	6.00

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The Cayman at Tarpon Cove HOA
Customer Balance Summary
As of August 31, 2019

	<u>Aug 31, 19</u>
674CC	-1.06
657MP	-84.00
758MP	-796.00
725MP	-796.00
TOTAL	<u><u>-1,677.06</u></u>

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The Cayman at Tarpon Cove HOA
Check Detail
 August 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Bill Pmt -Check	1028	08/07/2019	American Property Management Services		1000 - Cayman Iberia O...		-19.25
Bill	July 2019	07/31/2019		Copies, archive storage	6011 - Office Expense	-19.25	19.25
TOTAL						-19.25	19.25
Bill Pmt -Check	1029	08/07/2019	Brown & Brown of Southwest Florida		1000 - Cayman Iberia O...		-946.00
Bill	00001 7/19/19	07/19/2019		Directors & Officers, eff 10/10/19	6015 - Insurance	-946.00	946.00
TOTAL						-946.00	946.00

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Accrual Basis

The Cayman at Tarpon Cove HOA General Ledger As of August 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
1000 - Cayman Iberia Operating							63,063.97
Bill Pmt -Check	08/07/2019	1028	American Property Management Services		20000 - Accounts Pay...	-19.25	63,044.72
Bill Pmt -Check	08/07/2019	1029	Brown & Brown of Southwest Florida		20000 - Accounts Pay...	-946.00	62,098.72
Deposit	08/12/2019			Deposit	12000 - Undeposited F...	796.00	62,894.72
Deposit	08/22/2019			Deposit	12000 - Undeposited F...	50.00	62,944.72
Total 1000 - Cayman Iberia Operating						-119.25	62,944.72
1100 - Cayman Iberia Reserve							81,415.10
Deposit	08/31/2019			Interest	3009 - Unallocated Re...	51.87	81,466.97
Total 1100 - Cayman Iberia Reserve						51.87	81,466.97
1200 - Accounts Receivable							0.00
General Journal	08/01/2019	27R	Prepaid Fees Adjustment	Reverse of GJE 27 --	2200 - Prepaid Mainte...	-881.06	-881.06
Payment	08/12/2019	1102	725MP		12000 - Undeposited F...	-796.00	-1,677.06
Total 1200 - Accounts Receivable						-1,677.06	-1,677.06
12000 - Undeposited Funds							0.00
Payment	08/12/2019	1102	725MP		1200 - Accounts Recei...	796.00	796.00
Deposit	08/12/2019	1102	725MP	Deposit	1000 - Cayman Iberia ...	-796.00	0.00
Sales Receipt	08/22/2019	18	689MP		4080 - Sales Applicatio...	50.00	50.00
Deposit	08/22/2019	1470	689MP	Deposit	1000 - Cayman Iberia ...	-50.00	0.00
Total 12000 - Undeposited Funds						0.00	0.00
12100 - Inventory Asset							0.00
Total 12100 - Inventory Asset							0.00
1400 - Prepaid Expenses							0.00
Total 1400 - Prepaid Expenses							0.00
15000 - Furniture and Equipment							0.00
Total 15000 - Furniture and Equipment							0.00
17000 - Accumulated Depreciation							0.00
Total 17000 - Accumulated Depreciation							0.00
20000 - Accounts Payable							-972.34
Bill Pmt -Check	08/07/2019	1028	American Property Management Services		1000 - Cayman Iberia ...	19.25	-953.09
Bill Pmt -Check	08/07/2019	1029	Brown & Brown of Southwest Florida		1000 - Cayman Iberia ...	946.00	-7.09
Total 20000 - Accounts Payable						965.25	-7.09
2006 - Other Advances							0.00
Total 2006 - Other Advances							0.00
2200 - Prepaid Maintenance Fees							-3,136.75
General Journal	08/01/2019	27R	Prepaid Fees Adjustment	Reverse of GJE 27 --	1200 - Accounts Recei...	881.06	-2,255.69
Total 2200 - Prepaid Maintenance Fees						881.06	-2,255.69
2205 - Deferred Maintenance Fees							0.00
Total 2205 - Deferred Maintenance Fees							0.00
Clearing Account							0.00
Total Clearing Account							0.00

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Accrual Basis

**The Cayman at Tarpon Cove HOA
General Ledger
As of August 31, 2019**

Type	Date	Num	Name	Memo	Split	Amount	Balance
RESERVES							-81,415.10
3001 - Carport						0.00	0.00
Total 3001 - Carport							0.00
3002 - Painting Reserve						-44,770.08	-44,770.08
Total 3002 - Painting Reserve							-44,770.08
3003 - Roof Cleaning Reserve						-25,200.69	-25,200.69
Total 3003 - Roof Cleaning Reserve							-25,200.69
3006 - Mailbox Expense						-5,227.53	-5,227.53
Total 3006 - Mailbox Expense							-5,227.53
3007 - Special Assessment						0.00	0.00
Total 3007 - Special Assessment							0.00
3008 - Driveway/Sidewalk Cleaning						-5,847.45	-5,847.45
Total 3008 - Driveway/Sidewalk Cleaning							-5,847.45
3009 - Unallocated Reserve Interest						-369.35	-369.35
Deposit	08/31/2019			Interest	1100 - Cayman Iberia ...	-51.87	-421.22
Total 3009 - Unallocated Reserve Interest						-51.87	-421.22
RESERVES - Other						0.00	0.00
Total RESERVES - Other							0.00
Total RESERVES						-51.87	-81,466.97
30000 - Opening Balance Equity						0.00	0.00
Total 30000 - Opening Balance Equity							0.00
30100 - Capital Stock						0.00	0.00
Total 30100 - Capital Stock							0.00
30200 - Dividends Paid						0.00	0.00
Total 30200 - Dividends Paid							0.00
32000 - Retained Earnings						-54,688.42	-54,688.42
Total 32000 - Retained Earnings							-54,688.42
INCOME							-165,642.08
4000 - Maintenance/Reserve Fees						-22,337.25	-22,337.25
Total 4000 - Maintenance/Reserve Fees							-22,337.25
4050 - Master Association Fees						-142,434.75	-142,434.75
Total 4050 - Master Association Fees							-142,434.75
4060 - Working Capital Fees						-435.00	-435.00
Total 4060 - Working Capital Fees							-435.00
4075 - Rental Application Fees						-100.00	-100.00
Total 4075 - Rental Application Fees							-100.00
4080 - Sales Application Fees						-150.00	-150.00
Sales Receipt	08/22/2019	18	689MP	Sales Application Fee	12000 - Undeposited F...	-50.00	-200.00
Total 4080 - Sales Application Fees						-50.00	-200.00
4099 - Late Fees							-185.08

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Accrual Basis

The Cayman at Tarpon Cove HOA
General Ledger
As of August 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 4099 · Late Fees							-185.08
INCOME - Other							0.00
Total INCOME - Other							0.00
Total INCOME						-50.00	-165,692.08
50000 · Cost of Goods Sold							0.00
Total 50000 · Cost of Goods Sold							0.00
ADMINISTRATIVE							2,344.37
6005 · Legal							0.00
Total 6005 · Legal							0.00
6007 · Division Filing Fees							61.25
Total 6007 · Division Filing Fees							61.25
6009 · Auditing/Accounting Fees							250.00
Total 6009 · Auditing/Accounting Fees							250.00
6011 · Office Expense							537.12
Total 6011 · Office Expense							537.12
6013 · Website Expense							550.00
Total 6013 · Website Expense							550.00
6015 · Insurance							946.00
Total 6015 · Insurance							946.00
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							2,344.37
MAINTENANCE							3,500.00
6201 · General Maintenance							0.00
Total 6201 · General Maintenance							0.00
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							3,500.00
Total 6204 · Termite Warranty							3,500.00
MAINTENANCE - Other							0.00

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Accrual Basis

**The Cayman at Tarpon Cove HOA
General Ledger
As of August 31, 2019**

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total MAINTENANCE - Other							0.00
Total MAINTENANCE							3,500.00
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							155,531.25
9001 - Master Association							142,434.00
Total 9001 - Master Association							142,434.00
9005 - Transfer to Reserve							13,097.25
Total 9005 - Transfer to Reserve							13,097.25
TRANSFER EXPENSES - Other							0.00
Total TRANSFER EXPENSES - Other							0.00
Total TRANSFER EXPENSES							155,531.25
No acct							0.00
Total no acct							0.00
TOTAL						0.00	0.00