

The Cayman at Tarpon Cove HOA
Balance Sheet
As of February 28, 2019

	Feb 28, 19	Jan 31, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 - Cayman Iberia Operating	59,316.73	60,189.69	-872.96
1100 - Cayman Iberia Reserve	72,444.34	72,402.69	41.65
Total Checking/Savings	131,761.07	132,592.38	-831.31
Accounts Receivable			
1200 - Accounts Receivable	0.00	2,524.20	-2,524.20
Total Accounts Receivable	0.00	2,524.20	-2,524.20
Other Current Assets			
1400 - Prepaid Expenses	866.00	866.00	0.00
Total Other Current Assets	866.00	866.00	0.00
Total Current Assets	132,627.07	135,982.58	-3,355.51
TOTAL ASSETS	132,627.07	135,982.58	-3,355.51
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 - Accounts Payable	112.08	2.33	109.75
Total Accounts Payable	112.08	2.33	109.75
Other Current Liabilities			
2200 - Prepaid Maintenance Fees	4,731.69	4,731.69	0.00
Total Other Current Liabilities	4,731.69	4,731.69	0.00
Total Current Liabilities	4,843.77	4,734.02	109.75
Total Liabilities	4,843.77	4,734.02	109.75
Equity			
RESERVES			
3002 - Painting Reserve	39,449.08	39,449.08	0.00
3003 - Roof Cleaning Reserve	23,000.69	23,000.69	0.00
3006 - Mailbox Expense	4,709.03	4,709.03	0.00
3008 - Driveway/Sidewalk Cleaning	5,155.45	5,155.45	0.00
3009 - Unallocated Reserve Interest	130.09	88.44	41.65
Total RESERVES	72,444.34	72,402.69	41.65
32000 - Retained Earnings	55,554.42	55,554.42	0.00

8:53 AM

03/09/19

Accrual Basis

The Cayman at Tarpon Cove HOA

Balance Sheet

As of February 28, 2019

	<u>Feb 28, 19</u>	<u>Jan 31, 19</u>	<u>\$ Change</u>
Net Income	-215.46	3,291.45	-3,506.91
Total Equity	<u>127,783.30</u>	<u>131,248.56</u>	<u>-3,465.26</u>
TOTAL LIABILITIES & EQUITY	<u>132,627.07</u>	<u>135,982.58</u>	<u>-3,355.51</u>

8:53 AM

03/09/19

Accrual Basis

The Cayman at Tarpon Cove HOA
Reserve Detail Report
 As of February 28, 2019

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
Total 3002 · Painting Reserve							0.00	2,660.50	39,449.08
3003 - Roof Cleaning Reserve									21,900.69
General Journal	01/20/2019	12				9005 · Transfer...		1,100.00	23,000.69
Total 3003 · Roof Cleaning Reserve							0.00	1,100.00	23,000.69
3006 - Mailbox Expense									4,449.78
General Journal	01/20/2019	12				9005 · Transfer...		259.25	4,709.03
Total 3006 · Mailbox Expense							0.00	259.25	4,709.03
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
Total 3008 · Driveway/Sidewalk Cleaning							502.13	346.00	5,155.45
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
Total 3009 · Unallocated Reserve Interest							0.00	85.86	130.09
Total RESERVES							502.13	4,953.74	72,444.34
TOTAL							502.13	4,953.74	72,444.34

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

	Feb 19	Budget	\$ Over Budget	Jan - Feb 19	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
INCOME							
4000 - Maintenance/Reserve Fees	0.00	0.00	0.00	7,445.75	7,470.75	-25.00	29,883.00
4050 - Master Association Fees	0.00	0.00	0.00	47,478.25	47,478.25	0.00	189,913.00
4060 - Working Capital Fees	145.00	0.00	145.00	145.00	0.00	145.00	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	50.00	0.00	50.00	0.00
4099 - Late Fees	0.00	0.00	0.00	111.20	0.00	111.20	0.00
Total INCOME	195.00	0.00	195.00	55,330.20	54,949.00	381.20	219,796.00
Total Income	195.00	0.00	195.00	55,330.20	54,949.00	381.20	219,796.00
Gross Profit	195.00	0.00	195.00	55,330.20	54,949.00	381.20	219,796.00
Expense							
ADMINISTRATIVE							
6005 - Legal	0.00	66.67	-66.67	0.00	133.30	-133.30	800.00
6007 - Division Filing Fees	0.00	0.00	0.00	0.00	0.00	0.00	70.00
6009 - Auditing/Accounting Fees	0.00	0.00	0.00	0.00	0.00	0.00	250.00
6011 - Office Expense	201.91	100.00	101.91	201.91	200.00	1.91	1,200.00
6013 - Website Expense	0.00	41.67	-41.67	0.00	83.30	-83.30	500.00
6015 - Insurance	0.00	91.67	-91.67	0.00	183.30	-183.30	1,100.00
Total ADMINISTRATIVE	201.91	300.01	-98.10	201.91	599.90	-397.99	3,920.00
MAINTENANCE							
6201 - General Maintenance	0.00	422.50	-422.50	0.00	775.00	-775.00	5,000.00
6204 - Termite Warranty	3,500.00	3,208.37	291.63	3,500.00	3,500.00	0.00	3,500.00
Total MAINTENANCE	3,500.00	3,630.87	-130.87	3,500.00	4,275.00	-775.00	8,500.00
Total Expense	3,701.91	3,930.88	-228.97	3,701.91	4,874.90	-1,172.99	12,420.00
Net Ordinary Income	-3,506.91	-3,930.88	423.97	51,628.29	50,074.10	1,554.19	207,376.00
Other Income/Expense							
Other Expense							
TRANSFER EXPENSES							
9001 - Master Association	0.00	0.00	0.00	47,478.00	47,478.25	-0.25	189,913.00
9005 - Transfer to Reserve	0.00	0.00	0.00	4,365.75	4,365.75	0.00	17,457.00
Total TRANSFER EXPENSES	0.00	0.00	0.00	51,843.75	51,844.00	-0.25	207,370.00
Total Other Expense	0.00	0.00	0.00	51,843.75	51,844.00	-0.25	207,370.00
Net Other Income	0.00	0.00	0.00	-51,843.75	-51,844.00	0.25	-207,370.00
Net Income	-3,506.91	-3,930.88	423.97	-215.46	-1,769.90	1,554.44	6.00

8:53 AM

03/09/19

The Cayman at Tarpon Cove HOA
Customer Balance Summary
As of February 28, 2019

	<u>Feb 28, 19</u>
Prepaid Fees Adjustment	2,476.00
696MP	-1.00
648MP	-3.00
682CC	-28.00
657MP	-28.00
734MP	-28.00
758MP	-2,388.00
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TOTAL	0.00
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8:53 AM
03/09/19

The Cayman at Tarpon Cove HOA
Check Detail
February 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Bill Pmt -Check	1016	02/12/2019	American Property Management Services		1000 - Cayman Iberia O...		-92.16
Bill	January 2019	02/01/2019		Copies, envelopes, labels, postage, faxe...	6011 - Office Expense	-92.16	92.16
TOTAL						-92.16	92.16
Bill Pmt -Check	1017	02/12/2019	Pest Control of Naples		1000 - Cayman Iberia O...		-3,500.00
Bill	9394	02/01/2019		Termite inspection	6204 - Termite Warranty	-3,500.00	3,500.00
TOTAL						-3,500.00	3,500.00

8:53 AM

03/09/19

Accrual Basis

The Cayman at Tarpon Cove HOA General Ledger As of February 28, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
1000 - Cayman Iberia Operating							
Deposit	02/11/2019			Deposit	12000 · Undeposited F...	832.94	60,189.69
Bill Pmt -Check	02/12/2019	1016	American Property Management Services		20000 · Accounts Pay...	-92.16	61,022.63
Bill Pmt -Check	02/12/2019	1017	Pest Control of Naples		20000 · Accounts Pay...	-3,500.00	60,930.47
Deposit	02/25/2019			Deposit	-SPLIT-	1,053.32	57,430.47
Deposit	02/26/2019			Deposit	12000 · Undeposited F...	832.94	58,483.79
							59,316.73
Total 1000 · Cayman Iberia Operating						-872.96	59,316.73
1100 - Cayman Iberia Reserve							
Deposit	02/28/2019			Interest	3009 · Unallocated Re...	41.65	72,402.69
							72,444.34
Total 1100 · Cayman Iberia Reserve						41.65	72,444.34
1200 - Accounts Receivable							
Payment	02/11/2019	311	746MP		12000 · Undeposited F...	-832.94	2,524.20
Payment	02/25/2019	2377	742MP		12000 · Undeposited F...	-858.32	1,691.26
Payment	02/26/2019	995011	689MP		12000 · Undeposited F...	-832.94	832.94
							0.00
Total 1200 · Accounts Receivable						-2,524.20	0.00
12000 - Undeposited Funds							
Payment	02/11/2019	311	746MP		1200 · Accounts Recei...	832.94	0.00
Deposit	02/11/2019	311	746MP	Deposit	1000 · Cayman Iberia ...	-832.94	832.94
Payment	02/25/2019	2377	742MP		1200 · Accounts Recei...	858.32	0.00
Sales Receipt	02/25/2019	13	682CC		4080 · Sales Applicatio...	50.00	858.32
Sales Receipt	02/25/2019	14	682CC		4060 · Working Capital...	145.00	908.32
Deposit	02/25/2019	2377	742MP	Deposit	1000 · Cayman Iberia ...	-858.32	1,053.32
Deposit	02/25/2019	1022	682CC	Deposit	1000 · Cayman Iberia ...	-50.00	195.00
Deposit	02/25/2019	1025	682CC	Deposit	1000 · Cayman Iberia ...	-145.00	145.00
Payment	02/26/2019	995011	689MP		1200 · Accounts Recei...	832.94	0.00
Deposit	02/26/2019	995011	689MP	Deposit	1000 · Cayman Iberia ...	-832.94	832.94
							0.00
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							866.00
17000 - Accumulated Depreciation							
Total 17000 · Accumulated Depreciation							0.00
20000 - Accounts Payable							
Bill	02/01/2019	January 2019	American Property Management Services		6011 · Office Expense	-92.16	-2.33
Bill	02/01/2019	9394	Pest Control of Naples		6204 · Termite Warranty	-3,500.00	-94.49
Bill	02/04/2019	4067576	Becker	VOID:	6005 · Legal	0.00	-3,594.49
Bill Pmt -Check	02/12/2019	1016	American Property Management Services		1000 · Cayman Iberia ...	92.16	-3,502.33
Bill Pmt -Check	02/12/2019	1017	Pest Control of Naples		1000 · Cayman Iberia ...	3,500.00	-2.33
Bill	02/28/2019	February 2019	American Property Management Services		6011 · Office Expense	-109.75	-112.08
Total 20000 · Accounts Payable						-109.75	-112.08
2006 - Other Advances							
							0.00

8:53 AM

03/09/19

Accrual Basis

The Cayman at Tarpon Cove HOA
General Ledger
As of February 28, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 2006 · Other Advances							0.00
2200 · Prepaid Maintenance Fees							-4,731.69
Total 2200 · Prepaid Maintenance Fees							-4,731.69
2205 · Deferred Maintenance Fees							0.00
Total 2205 · Deferred Maintenance Fees							0.00
Clearing Account							0.00
Total Clearing Account							0.00
RESERVES							-72,402.69
3001 · Carport							0.00
Total 3001 · Carport							0.00
3002 · Painting Reserve							-39,449.08
Total 3002 · Painting Reserve							-39,449.08
3003 · Roof Cleaning Reserve							-23,000.69
Total 3003 · Roof Cleaning Reserve							-23,000.69
3006 · Mailbox Expense							-4,709.03
Total 3006 · Mailbox Expense							-4,709.03
3007 · Special Assessment							0.00
Total 3007 · Special Assessment							0.00
3008 · Driveway/Sidewalk Cleaning							-5,155.45
Total 3008 · Driveway/Sidewalk Cleaning							-5,155.45
3009 · Unallocated Reserve Interest							-88.44
Deposit	02/28/2019			Interest	1100 · Cayman Iberia ...	-41.65	-130.09
Total 3009 · Unallocated Reserve Interest						-41.65	-130.09
RESERVES - Other							0.00
Total RESERVES - Other							0.00
Total RESERVES						-41.65	-72,444.34
30000 · Opening Balance Equity							0.00
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							-55,554.42
Total 32000 · Retained Earnings							-55,554.42
INCOME							-55,135.20
4000 · Maintenance/Reserve Fees							-7,445.75
Total 4000 · Maintenance/Reserve Fees							-7,445.75
4050 · Master Association Fees							-47,478.25
Total 4050 · Master Association Fees							-47,478.25
4060 · Working Capital Fees							0.00

8:53 AM

03/09/19

Accrual Basis

The Cayman at Tarpon Cove HOA
General Ledger
As of February 28, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
Sales Receipt	02/25/2019	14	682CC	Capital Contribution	12000 · Undeposited F...	-145.00	-145.00
Total 4060 · Working Capital Fees						-145.00	-145.00
4075 · Rental Application Fees							-100.00
Total 4075 · Rental Application Fees							-100.00
4080 · Sales Application Fees							0.00
Sales Receipt	02/25/2019	13	682CC	Sales Application Fee	12000 · Undeposited F...	-50.00	-50.00
Total 4080 · Sales Application Fees						-50.00	-50.00
4099 · Late Fees							-111.20
Total 4099 · Late Fees							-111.20
INCOME - Other							0.00
Total INCOME - Other							0.00
Total INCOME						-195.00	-55,330.20
50000 · Cost of Goods Sold							0.00
Total 50000 · Cost of Goods Sold							0.00
ADMINISTRATIVE							0.00
6005 · Legal							0.00
Bill	02/04/2019	4067576	Becker	Re: Association - void bill per Emma on 2/...	20000 · Accounts Pay...	0.00	0.00
Total 6005 · Legal						0.00	0.00
6007 · Division Filing Fees							0.00
Total 6007 · Division Filing Fees							0.00
6009 · Auditing/Accounting Fees							0.00
Total 6009 · Auditing/Accounting Fees							0.00
6011 · Office Expense							0.00
Bill	02/01/2019	January 2019	American Property Management Services	Copies, envelopes, labels, postage, faxes, ...	20000 · Accounts Pay...	92.16	92.16
Bill	02/28/2019	February 2019	American Property Management Services	Copies, envelopes, labels, postage, archive...	20000 · Accounts Pay...	109.75	201.91
Total 6011 · Office Expense						201.91	201.91
6013 · Website Expense							0.00
Total 6013 · Website Expense							0.00
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

8:53 AM

03/09/19

Accrual Basis

The Cayman at Tarpon Cove HOA
General Ledger
As of February 28, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total ADMINISTRATIVE - Other							0.00
Total ADMINISTRATIVE						201.91	201.91
MAINTENANCE							0.00
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							0.00
Bill	02/01/2019	9394	Pest Control of Naples	Termite inspection	20000 - Accounts Pay...	3,500.00	3,500.00
Total 6204 - Termite Warranty						3,500.00	3,500.00
MAINTENANCE - Other							0.00
Total MAINTENANCE - Other							0.00
Total MAINTENANCE						3,500.00	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							51,843.75
9001 - Master Association							47,478.00
Total 9001 - Master Association							47,478.00
9005 - Transfer to Reserve							4,365.75
Total 9005 - Transfer to Reserve							4,365.75
TRANSFER EXPENSES - Other							0.00
Total TRANSFER EXPENSES - Other							0.00
Total TRANSFER EXPENSES							51,843.75
No acct							0.00
Total no acct							0.00
TOTAL						0.00	0.00