

Balance Sheet

As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101000 · OPERATING FUNDS	
102000 · CenterState - OPERATING FUNDS	
10201 · 10201CenterState - Oper 2286	
10201A · CenterState - Operating 2286	-4,193
Total 10201 · 10201CenterState - Oper 2286	-4,193
10200 · CenterState - OPERATING FUNDS	
10206 · CenterState Cash Sweep 7099	543,600
Total 10200 · CenterState - OPERATING FUNDS	543,600
10250 · CenterState - Debit Card 8047	5,000
Total 102000 · CenterState - OPERATING FUNDS	544,408
10900 · Petty Cash	100
Total 101000 · OPERATING FUNDS	544,508
103000 · CenterState - RESERVES	
10390 · Reserve - ICS Monthly 1782	576,446
10300 · CenterState -Reserves M/M -0735	354,592
10450 · CenterState - RESERVES - CDS	
10451 · CS 5317 RSV CD 10/15 0.050%	40,879
10452 · CS 5273 RSV CD -1/16 0.050%	61,486
Total 10450 · CenterState - RESERVES - CDS	102,365
Total 103000 · CenterState - RESERVES	1,033,403
Total Checking/Savings	1,577,910
Accounts Receivable	
12000 · Accounts Receivable	
12100 · ASSESSMENTS RECEIVABLE	59,664
12500 · OTHER RECEIVABLES	440
12900 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-24,404
Total 12000 · Accounts Receivable	35,701
Total Accounts Receivable	35,701
Other Current Assets	
13400 · Prepaid Insurance	
13402 · Worker's Compensation	5,140
13401 · General Insurance	15,493
Total 13400 · Prepaid Insurance	20,633
13450 · Prepaid Other	9,240
Total Other Current Assets	29,873

Balance Sheet

As of April 30, 2019

	<u>Apr 30, 19</u>
Total Current Assets	1,643,484
Other Assets	
13700 · Due from IRS	90
Total Other Assets	90
TOTAL ASSETS	1,643,574
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Payroll Liabilities	
21003 · SUTA RT-6	3
21002 · Federal Return 940	148
21001 · Federal Deposit 941	2,172
Total 21000 · Payroll Liabilities	2,323
22000 · Unit Owners Advance Payments	25,367
23000 · Advance Billing	249,480
23888 · HOA Deferred HOA Improvements	59,099
Total Other Current Liabilities	336,268
Total Current Liabilities	336,268
Total Liabilities	336,268
Equity	
31000 · Reserves	
31200 · Rsv Common Facilities	221,494
31600 · Rsv - Roadway/Walk/Curb	686,904
31800 · Rsv - Storm/Emergency	33,909
31870 · Rsv- Drain/Irrigation/Landscape	87,991
31900 · Reserve Interest	3,104
Total 31000 · Reserves	1,033,403
32000 · Retained Earnings	270,451
Net Income	3,452
Total Equity	1,307,305
TOTAL LIABILITIES & EQUITY	1,643,574

St. James Golf Club Homeowners Ass'n, Inc.
Profit & Loss FOR MONTH Budget vs. Actual
 April 2019

	Apr 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Non-Exempt Income				
40100 · Homeowner Publications Revenue	0	500	-500	0%
40200 · Club House Rental	150	250	-100	60%
40300 · Interest Income - Operating	604	67	537	906%
Total 40000 · Non-Exempt Income	754	817	-63	92%
41000 · Exempt Income				
41200 · Fee for NSF Check	26			
41100 · Assessments	124,740	124,740	0	100%
41300 · Late Fee Income	0	250	-250	0%
41600 · Application & Sales Fees	300	1,000	-700	30%
41700 · Gate Opener	600	500	100	120%
41800 · Estoppel Fee Income	1,800	750	1,050	240%
Total 41000 · Exempt Income	127,466	127,240	226	100%
Total Income	128,220	128,057	163	100%
Gross Profit	128,220	128,057	163	100%
Expense				
50000 · Administrative				
50701 · Computer Repairs & Service	12			
50100 · Administrative Salaries	2,705	2,083	622	130%
50200 · Accounting	333	833	-500	40%
50250 · Legal Fees	1,511	2,083	-572	73%
50350 · Professional Fees-Other	0	167	-167	0%
50400 · Office Supplies	814	333	481	244%
50410 · Copy Machine Lease	307	317	-10	97%
50420 · Copier Meter Charges	5	417	-412	1%
50450 · Bank Service Charges	6	25	-19	24%
50550 · Postage and Delivery	7	167	-160	4%
50575 · Election Expenses	0	167	-167	0%
50600 · Tree Trimming	0	42	-42	0%
50700 · Payroll Taxes	761	1,042	-280	73%
50725 · Taxes Local County	0	42	-42	0%
50750 · Homeowner Publication Expense	0	125	-125	0%
50960 · Misc. Administrative	133	83	50	160%
50990 · Write Off -Doubtful Receivables	200	200	0	100%
Total 50000 · Administrative	6,795	8,125	-1,330	84%
51000 · Maintenance & Repairs - General				
51100 · Gatehouse	493	583	-90	85%
51300 · Street Maintenance	0	83	-83	0%
51600 · Tennis Courts & Playground Mntc	0	83	-83	0%
51800 · Repairs & Maintenance	1,875	1,250	625	150%
51850 · Casual Labor	0	83	-83	0%
51900 · Maintenance Wages	6,935	5,917	1,019	117%
Total 51000 · Maintenance & Repairs - General	9,303	8,000	1,303	116%
52000 · Insurance				
52702 · Worker's Compensation	456	147	309	311%
52701 · General Insurance	1,937	1,937	0	100%
Total 52000 · Insurance	2,393	2,083	309	115%

St. James Golf Club Homeowners Ass'n, Inc.
Profit & Loss FOR MONTH Budget vs. Actual
 April 2019

	Apr 19	Budget	\$ Over Budget	% of Budget
54000 · Grounds, Landscape & Irrigation				
54600 · Common area mulch & fertilizer	70	125	-55	56%
54100 · Landscape Maintenance Contract	31,478	31,483	-5	100%
54200 · Irrigation Repair	626	1,250	-624	50%
54300 · Landscape Replacement	0	83	-83	0%
54400 · Weed Insect & Fertilization Svc	19,409	11,046	8,363	176%
54500 · Tree Trimming	0	1,663	-1,663	0%
Total 54000 · Grounds, Landscape & Irrigation	51,583	45,650	5,934	113%
55000 · Lake & Fountain				
55100 · Lake Maintenance Contract	1,851	1,917	-66	97%
55150 · Lake Repairs & Maint	0	83	-83	0%
55550 · Fountain Repair & Maint	0	83	-83	0%
55800 · Preserve & Wetland Maintenance	0	642	-642	0%
Total 55000 · Lake & Fountain	1,851	2,725	-874	68%
56000 · Clubhouse Operations				
56100 · Clubhouse Cleaning	95	1,000	-905	9%
56150 · Repairs & Maintenance	274	417	-143	66%
56175 · Clubhse Supplies (Cleaning etc.)	223	125	98	179%
56200 · Pool Operations				
56225 · Pool Repairs	125	167	-42	75%
56210 · Pool Supplies	500	333	167	150%
Total 56200 · Pool Operations	625	500	125	125%
56270 · Clubhouse & Pool Monitor	60	500	-440	12%
56300 · Trash	260	292	-32	89%
56400 · Water and Sewer	278	333	-55	83%
56600 · Gym Equipment Repair & Maint	0	333	-333	0%
56800 · Clubhouse Operating	566	583	-18	97%
56900 · Pest Control	64	125	-61	51%
Total 56000 · Clubhouse Operations	2,445 *	4,208	-1,764	58%
58000 · Utilities				
58450 · Internet and Cable-Hotwire	50,961	51,167	-206	100%
58260 · Electric- Exercise Facility	119	100	19	119%
58100 · Electric - General	1,295	1,083	211	120%
58200 · Electric - Clubhouse	1,297	1,417	-119	92%
58250 · Electric - Maintenance Building	36	42	-6	87%
58300 · Electric - Street Lights	3,118	3,083	35	101%
58600 · Telephone	31	18	13	169%
Total 58000 · Utilities	56,857	56,910	-53	100%
70000 · Transfer Reserve	5,000	5,000	0	100%
Total Expense	136,227	132,701	3,526	103%
Net Ordinary Income	-8,007	-4,645	-3,362	172%
Net Income	-8,007	-4,645	-3,362	172%

St. James Golf Club Homeowners Ass'n, Inc.
Profit & Loss FOR YTD Budget vs. Actual
 January through April 2019

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Non-Exempt Income				
40100 · Homeowner Publications Revenue	1,400	2,000	-600	70%
40200 · Club House Rental	900	1,000	-100	90%
40300 · Interest Income - Operating	1,230	267	963	461%
Total 40000 · Non-Exempt Income	3,530	3,267	263	108%
41000 · Exempt Income				
41200 · Fee for NSF Check	76			
41100 · Assessments	498,960	498,960	0	100%
41300 · Late Fee Income	675	1,000	-325	68%
41400 · Fine Fee Income	1,100			
41600 · Application & Sales Fees	1,600	4,000	-2,400	40%
41700 · Gate Opener	2,150	2,000	150	108%
41800 · Estoppel Fee Income	3,550	3,000	550	118%
Total 41000 · Exempt Income	508,111	508,960	-849	100%
Total Income	511,641	512,227	-586	100%
Gross Profit	511,641	512,227	-586	100%
Expense				
50000 · Administrative				
50353 · Website Costs	239			
50701 · Computer Repairs & Service	856			
50100 · Administrative Salaries	8,377	8,333	43	101%
50200 · Accounting	6,178	3,333	2,844	185%
50250 · Legal Fees	541	8,333	-7,792	6%
50350 · Professional Fees-Other	0	667	-667	0%
50400 · Office Supplies	3,243	1,333	1,909	243%
50410 · Copy Machine Lease	1,572	1,267	305	124%
50420 · Copier Meter Charges	1,551	1,667	-116	93%
50450 · Bank Service Charges	36	100	-64	36%
50550 · Postage and Delivery	769	667	103	115%
50575 · Election Expenses	954	667	288	143%
50600 · Tree Trimming	0	167	-167	0%
50700 · Payroll Taxes	2,788	4,167	-1,378	67%
50725 · Taxes Local County	0	167	-167	0%
50750 · Homeowner Publication Expense	379	500	-121	76%
50960 · Misc. Administrative	166	333	-168	50%
50970 · Govt. Fees	270			
50990 · Write Off -Doubtful Receivables	800	800	0	100%
Total 50000 · Administrative	28,720	32,500	-3,780	88%
51000 · Maintenance & Repairs - General				
51100 · Gatehouse	951	2,333	-1,382	41%
51300 · Street Maintenance	0	333	-333	0%
51600 · Tennis Courts & Playground Mntc	99	333	-234	30%
51800 · Repairs & Maintenance	3,691	5,000	-1,309	74%
51850 · Casual Labor	0	333	-333	0%
51900 · Maintenance Wages	23,676	23,667	10	100%
Total 51000 · Maintenance & Repairs - General	28,418	32,000	-3,582	89%
52000 · Insurance				
52702 · Worker's Compensation	1,824	587	1,237	311%

St. James Golf Club Homeowners Ass'n, Inc.
Profit & Loss FOR YTD Budget vs. Actual
 January through April 2019

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
52701 · General Insurance	7,746	7,746	0	100%
Total 52000 · Insurance	9,570	8,333	1,237	115%
54000 · Grounds, Landscape & Irrigation				
54600 · Common area mulch & fertilizer	1,158	500	658	232%
54100 · Landscape Maintenance Contract	125,912	125,933	-21	100%
54200 · Irrigation Repair	1,070	5,000	-3,930	21%
54300 · Landscape Replacement	299	333	-34	90%
54400 · Weed Insect & Fertilization Svc	41,854	44,183	-2,329	95%
54500 · Tree Trimming	0	6,650	-6,650	0%
Total 54000 · Grounds, Landscape & Irrigation	170,293	182,599	-12,306	93%
55000 · Lake & Fountain				
55100 · Lake Maintenance Contract	7,404	7,667	-263	97%
55150 · Lake Repairs & Maint	0	333	-333	0%
55550 · Fountain Repair & Maint	0	333	-333	0%
55800 · Preserve & Wetland Maintenance	2,520	2,567	-47	98%
Total 55000 · Lake & Fountain	9,924	10,900	-976	91%
56000 · Clubhouse Operations				
56100 · Clubhouse Cleaning	1,527	4,000	-2,473	38%
56150 · Repairs & Maintenance	1,490	1,667	-177	89%
56175 · Clbhse Supplies (Cleaning etc.)	583	500	83	117%
56200 · Pool Operations				
56225 · Pool Repairs	3,841	667	3,175	576%
56210 · Pool Supplies	1,000	1,333	-333	75%
Total 56200 · Pool Operations	4,841	2,000	2,841	242%
56270 · Clubhouse & Pool Monitor	745	2,000	-1,255	37%
56300 · Trash	1,039	1,167	-128	89%
56400 · Water and Sewer	1,113	1,333	-220	83%
56600 · Gym Equipment Repair & Maint	699	1,333	-635	52%
56800 · Clubhouse Operating	928	2,333	-1,405	40%
56900 · Pest Control	587	500	87	117%
Total 56000 · Clubhouse Operations	13,552	16,833	-3,281	81%
58000 · Utilities				
58450 · Internet and Cable-Hotwire	203,844	204,667	-822	100%
58260 · Electric- Exercise Facility	369	400	-31	92%
58100 · Electric - General	4,937	4,333	604	114%
58200 · Electric - Clubhouse	5,996	5,667	330	106%
58250 · Electric - Maintenance Building	124	167	-42	75%
58300 · Electric - Street Lights	12,271	12,333	-62	99%
58400 · Cable Television - Clubhouse	45	0	45	100%
58600 · Telephone	124	73	51	169%
Total 58000 · Utilities	227,711	227,640	71	100%
70000 · Transfer Reserve	20,000	20,000	0	100%
Total Expense	508,189	530,805	-22,616	96%
Net Ordinary Income	3,452	-18,579	22,030	-19%
Net Income	3,452	-18,579	22,030	-19%

St. James Golf Club Homeowners Ass'n, Inc.
MTH / YTD / YR Profit & Loss Budget Performance
April 2019

	<u>Apr 19</u>	<u>Budget</u>	<u>Jan - Apr 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
40000 · Non-Exempt Income					
40100 · Homeowner Publications Reve...	0	500	1,400	2,000	6,000
40200 · Club House Rental	150	250	900	1,000	3,000
40300 · Interest Income - Operating	604	67	1,230	267	800
Total 40000 · Non-Exempt Income	754	817	3,530	3,267	9,800
41000 · Exempt Income					
41200 · Fee for NSF Check	26		76		
41100 · Assessments	124,740	124,740	498,960	498,960	1,496,880
41300 · Late Fee Income	0	250	675	1,000	3,000
41400 · Fine Fee Income	0		1,100		
41600 · Application & Sales Fees	300	1,000	1,600	4,000	12,000
41700 · Gate Opener	600	500	2,150	2,000	6,000
41800 · Estoppel Fee Income	1,800	750	3,550	3,000	9,000
Total 41000 · Exempt Income	127,466	127,240	508,111	508,960	1,526,880
Total Income	128,220	128,057	511,641	512,227	1,536,680
Gross Profit	128,220	128,057	511,641	512,227	1,536,680
Expense					
50000 · Administrative					
50353 · Website Costs	0		239		
50701 · Computer Repairs & Service	12		856		
50100 · Administrative Salaries	2,705	2,083	8,377	8,333	25,000
50200 · Accounting	333	833	6,178	3,333	10,000
50250 · Legal Fees	1,511	2,083	541	8,333	25,000
50350 · Professional Fees-Other	0	167	0	667	2,000
50400 · Office Supplies	814	333	3,243	1,333	4,000
50410 · Copy Machine Lease	307	317	1,572	1,267	3,800
50420 · Copier Meter Charges	5	417	1,551	1,667	5,000
50450 · Bank Service Charges	6	25	36	100	300
50550 · Postage and Delivery	7	167	769	667	2,000
50575 · Election Expenses	0	167	954	667	2,000
50600 · Tree Trimming	0	42	0	167	500
50700 · Payroll Taxes	761	1,042	2,788	4,167	12,500
50725 · Taxes Local County	0	42	0	167	500
50750 · Homeowner Publication Expense	0	125	379	500	1,500
50960 · Misc. Administrative	133	83	166	333	1,000
50970 · Govt. Fees	0		270		
50990 · Write Off -Doubtful Receivables	200	200	800	800	2,400
Total 50000 · Administrative	6,795	8,125	28,720	32,500	97,500
51000 · Maintenance & Repairs - General					
51100 · Gatehouse	493	583	951	2,333	7,000
51300 · Street Maintenance	0	83	0	333	1,000
51600 · Tennis Courts & Playground M...	0	83	99	333	1,000
51800 · Repairs & Maintenance	1,875	1,250	3,691	5,000	15,000
51850 · Casual Labor	0	83	0	333	1,000
51900 · Maintenance Wages	6,935	5,917	23,676	23,667	71,000
Total 51000 · Maintenance & Repairs - Ge...	9,303	8,000	28,418	32,000	96,000
52000 · Insurance					
52702 · Worker's Compensation	456	147	1,824	587	1,761
52701 · General Insurance	1,937	1,937	7,746	7,746	23,239
Total 52000 · Insurance	2,393	2,083	9,570	8,333	25,000
54000 · Grounds, Landscape & Irrigation					
54600 · Common area mulch & fertilizer	70	125	1,158	500	1,500
54100 · Landscape Maintenance Contr...	31,478	31,483	125,912	125,933	377,800
54200 · Irrigation Repair	626	1,250	1,070	5,000	15,000

St. James Golf Club Homeowners Ass'n, Inc.
MTH / YTD / YR Profit & Loss Budget Performance

April 2019

	Apr 19	Budget	Jan - Apr 19	YTD Budget	Annual Budget
54300 · Landscape Replacement	0	83	299	333	1,000
54400 · Weed Insect & Fertilization Svc	19,409	11,046	41,854	44,183	132,548
54500 · Tree Trimming	0	1,663	0	6,650	19,950
Total 54000 · Grounds, Landscape & Irrig...	51,583	45,650	170,293	182,599	547,798
55000 · Lake & Fountain					
55100 · Lake Maintenance Contract	1,851	1,917	7,404	7,667	23,000
55150 · Lake Repairs & Maint	0	83	0	333	1,000
55550 · Fountain Repair & Maint	0	83	0	333	1,000
55800 · Preserve & Wetland Maintenance	0	642	2,520	2,567	7,700
Total 55000 · Lake & Fountain	1,851	2,725	9,924	10,900	32,700
56000 · Clubhouse Operations					
56100 · Clubhouse Cleaning	95	1,000	1,527	4,000	12,000
56150 · Repairs & Maintenance	274	417	1,490	1,667	5,000
56175 · Clubhouse Supplies (Cleaning etc.)	223	125	583	500	1,500
56200 · Pool Operations					
56225 · Pool Repairs	125	167	3,841	667	2,000
56210 · Pool Supplies	500	333	1,000	1,333	4,000
Total 56200 · Pool Operations	625	500	4,841	2,000	6,000
56270 · Clubhouse & Pool Monitor	60	500	745	2,000	6,000
56300 · Trash	260	292	1,039	1,167	3,500
56400 · Water and Sewer	278	333	1,113	1,333	4,000
56600 · Gym Equipment Repair & Maint	0	333	699	1,333	4,000
56800 · Clubhouse Operating	566	583	928	2,333	7,000
56900 · Pest Control	64	125	587	500	1,500
Total 56000 · Clubhouse Operations	2,445	4,208	13,552	16,833	50,500
58000 · Utilities					
58450 · Internet and Cable-Hotwire	50,961	51,167	203,844	204,667	614,000
58260 · Electric - Exercise Facility	119	100	369	400	1,200
58100 · Electric - General	1,295	1,083	4,937	4,333	13,000
58200 · Electric - Clubhouse	1,297	1,417	5,996	5,667	17,000
58250 · Electric - Maintenance Building	36	42	124	167	500
58300 · Electric - Street Lights	3,118	3,083	12,271	12,333	37,000
58400 · Cable Television - Clubhouse	0	0	45	0	0
58600 · Telephone	31	18	124	73	220
Total 58000 · Utilities	56,857	56,910	227,711	227,640	682,920
70000 · Transfer Reserve	5,000	5,000	20,000	20,000	60,000
Total Expense	136,227	132,701	508,189	530,805	1,592,418
Net Ordinary Income	-8,007	-4,645	3,452	-18,579	-55,738
Net Income	-8,007	-4,645	3,452	-18,579	-55,738

St. James Golf Club Homeowners Ass'n, Inc.
RESERVE CASH VS RSV FUNDING
As of April 30, 2019

Type	Date	Num	Memo	Debit	Credit	Balance
103000 · CenterState - RESERVES						1,048,399.60
10390 · Reserve - ICS Monthly 1782						575,972.42
Deposit	01/31/2019		Interest	122.25		576,094.67
Deposit	02/28/2019		Interest	110.48		576,205.15
Deposit	03/31/2019		Interest	122.34		576,327.49
Deposit	04/30/2019		Interest	118.42		576,445.91
Total 10390 · Reserve - ICS Monthly 1782				473.49	0.00	576,445.91
10300 · CenterState -Reserves M/M -0735						370,232.47
Deposit	01/31/2019		Interest	141.50		370,373.97
Transfer	01/31/2019		Funds Transfer	5,000.00		375,373.97
Transfer	01/31/2019		Funds Transfer- January Expenses 2019		13,276.25	362,097.72
Transfer	02/28/2019		Funds Transfer	5,000.00		367,097.72
Deposit	02/28/2019		Interest	125.12		367,222.84
Transfer	02/28/2019		Funds Transfer- February expenses 2019		373.16	366,849.68
Transfer	03/29/2019		Funds Transfer	5,000.00		371,849.68
Deposit	03/31/2019		Interest	140.46		371,990.14
Transfer	03/31/2019		Funds Transfer		9,922.46	362,067.68
Transfer	04/30/2019		Funds Transfer	5,000.00		367,067.68
Deposit	04/30/2019		Interest	135.69		367,203.37
Transfer	04/30/2019		Funds Transfer		12,611.40	354,591.97
Total 10300 · CenterState -Reserves M/M -0735				20,542.77	36,183.27	354,591.97
10450 · CenterState - RESERVES - CDS						102,194.71
10451 · CS 5317 RSV CD 10/15 0.050%						40,810.33
Deposit	01/05/2019		Interest	17.33		40,827.66
Deposit	02/05/2019		Interest	17.33		40,844.99
Deposit	03/05/2019		Interest	15.67		40,860.66
Deposit	04/05/2019		Interest	17.91		40,878.57
Total 10451 · CS 5317 RSV CD 10/15 0.050%				68.24	0.00	40,878.57
10452 · CS 5273 RSV CD -1/16 0.050%						61,384.38
Deposit	01/05/2019		Interest	26.91		61,411.29
Deposit	02/05/2019		Interest	25.23		61,436.52
Deposit	03/05/2019		Interest	23.57		61,460.09
Deposit	04/05/2019		Interest	26.10		61,486.19
Total 10452 · CS 5273 RSV CD -1/16 0.050%				101.81	0.00	61,486.19
Total 10450 · CenterState - RESERVES - CDS				170.05	0.00	102,364.76
Total 103000 · CenterState - RESERVES				21,186.31	36,183.27	1,033,402.64
31000 · Reserves						-1,048,399.60
31200 · Rsv Common Facilities						-248,706.99
Bill	01/14/2019	Invoice...	Cement footer for shutters	10,740.00		-237,966.99
Bill	01/17/2019	Invoice...	Install footer for shutters at clubhouse	1,600.00		-236,366.99
General Journal	01/31/2019	SFS115	MONTHLY RESERVES		1,950.00	-238,316.99
General Journal	02/28/2019	SFS139	MONTHLY RESERVES		1,950.00	-240,266.99
Bill	03/04/2019	Invoice...	Deposit on Landscaping	5,740.00		-234,526.99
Bill	03/19/2019	82156 ...	Replaced door for phone entryt	902.19		-233,624.80
Bill	03/19/2019	82156 ...	Supplied and Installed New Key Pad	669.49		-232,955.31
Bill	03/19/2019	13918...	Locating Service for FP & L line	400.00		-232,555.31
Bill	03/27/2019	46349	Locate Electrical Lines	400.00		-232,155.31
General Journal	03/31/2019	SFS154	MONTHLY RESERVES		1,950.00	-234,105.31
Bill	04/01/2019	Invoice...	IRR Supplies for repairs	957.65		-233,147.66
Bill	04/02/2019	Invoice...	Feeders	1,950.00		-231,197.66
Bill	04/09/2019	10218...	Wire Building & PVC Piping for wiring	1,558.87		-229,638.79
Bill	04/11/2019	Invoice...	Balance on Landscaping	5,734.88		-223,903.91
Bill	04/17/2019	Invoice...	Repair sidewalk	1,175.00		-222,728.91
Bill	04/18/2019	17293...	Electrical Box Replaced & 6 Submersible...	312.50		-222,416.41
Bill	04/22/2019	Invoice...	Installed 2"Conduit	922.50		-221,493.91
Total 31200 · Rsv Common Facilities				33,063.08	5,850.00	-221,493.91

St. James Golf Club Homeowners Ass'n, Inc.
RESERVE CASH VS RSV FUNDING
As of April 30, 2019

Type	Date	Num	Memo	Debit	Credit	Balance
31600 · Rsv - Roadway/Walk/Curb						-680,304.18
General Journal	01/31/2019	SFS115	MONTHLY RESERVES		2,200.00	-682,504.18
General Journal	02/28/2019	SFS139	MONTHLY RESERVES		2,200.00	-684,704.18
General Journal	03/31/2019	SFS154	MONTHLY RESERVES		2,200.00	-686,904.18
Total 31600 · Rsv - Roadway/Walk/Curb				0.00	6,600.00	-686,904.18
31800- · Rsv - Storm/Emergency						-33,909.32
Total 31800- · Rsv - Storm/Emergency						-33,909.32
31870 · Rsv- Drain/Irrigation/Landscape						-83,561.57
Bill	01/14/2019	Invoice...	IRR Supplies	936.25		-82,625.32
General Journal	01/31/2019	SFS115	MONTHLY RESERVES		850.00	-83,475.32
Bill	02/14/2019		IRR Supplies	373.16		-83,102.16
General Journal	02/28/2019	SFS139	MONTHLY RESERVES		850.00	-83,952.16
Bill	03/01/2019	Invoice...	rental	460.00		-83,492.16
Bill	03/01/2019	Invoice...	rental	488.25		-83,003.91
Bill	03/01/2019	Invoice...	rental	862.53		-82,141.38
General Journal	03/31/2019	SFS154	MONTHLY RESERVES		850.00	-82,991.38
General Journal	04/30/2019	SFS158	MONTHLY RESERVES		5,000.00	-87,991.38
Total 31870 · Rsv- Drain/Irrigation/Landscape				3,120.19	7,550.00	-87,991.38
31900 · Reserve Interest						-1,917.54
Deposit	01/05/2019		Interest		17.33	-1,934.87
Deposit	01/05/2019		Interest		26.91	-1,961.78
Deposit	01/31/2019		Interest		122.25	-2,084.03
Deposit	01/31/2019		Interest		141.50	-2,225.53
Deposit	02/05/2019		Interest		17.33	-2,242.86
Deposit	02/05/2019		Interest		25.23	-2,268.09
Deposit	02/28/2019		Interest		125.12	-2,393.21
Deposit	02/28/2019		Interest		110.48	-2,503.69
Deposit	03/05/2019		Interest		15.67	-2,519.36
Deposit	03/05/2019		Interest		23.57	-2,542.93
Deposit	03/31/2019		Interest		122.34	-2,665.27
Deposit	03/31/2019		Interest		140.46	-2,805.73
Deposit	04/05/2019		Interest		17.91	-2,823.64
Deposit	04/05/2019		Interest		26.10	-2,849.74
Deposit	04/30/2019		Interest		118.42	-2,968.16
Deposit	04/30/2019		Interest		135.69	-3,103.85
Total 31900 · Reserve Interest				0.00	1,186.31	-3,103.85
Total 31000 · Reserves				36,183.27	21,186.31	-1,033,402.64
TOTAL				57,369.58	57,369.58	0.00

St. James Golf Club Homeowners Association, Inc.
 Accounts Receivable Summary - By Category
 As of April 30th, 2019

\$ Amount	Number of units	Percentage of \$ Amount	Percentage of Units		Category
\$38,445.00	73	64.44%	10.46%		Past Due
\$5,945.27	1	9.96%	0.14%	B	Bankruptcy
\$0.00	0	0.00%	0.00%	*	Collections
\$789.15	1	1.32%	0.14%	F	Foreclosures
\$13,740.00	9	23.03%	1.29%	L	Liens
\$0.00	0	0.00%	0.00%	BO	Bank Owned Properties
\$0.00	0	0.00%	0.00%	HOA	Association Managed from Foreclosure
\$745.00	2	1.25%	0.29%	PP	On Payment Plans
----- \$59,664.42 =====	----- 86 =====	----- 100.00% =====	----- 12.32% =====		
(\$24,403.92)					Less :Allowance
\$35,260.50					Net Balance (After Allowance)
=====					
\$440.00					Advertising,etc. (Other)

\$35,700.50					Total Net Receivables
=====					

St. James Golf Club Homeowners Ass'n, Inc.

A/R Aging Summary

As of April 30, 2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
010003	0.00	-540.00	0.00	0.00	0.00	-540.00
010008	0.00	540.00	0.00	0.00	0.00	540.00
010019	0.00	0.00	0.00	30.00	0.00	30.00
010026	0.00	0.00	0.00	-1,080.00	0.00	-1,080.00
010027	0.00	-10.00	0.00	0.00	0.00	-10.00
010029	0.00	540.00	0.00	0.00	0.00	540.00
010033	0.00	540.00	1,000.00	0.00	0.00	1,540.00
010037	0.00	540.00	0.00	0.00	0.00	540.00
010039	0.00	0.00	-540.00	0.00	0.00	-540.00
010043FB	0.00	540.00	0.00	0.00	249.15	789.15
020019	0.00	-1,080.00	0.00	0.00	0.00	-1,080.00
020023	0.00	525.00	0.00	0.00	0.00	525.00
020026	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
020027	0.00	540.00	0.00	0.00	0.00	540.00
020032	0.00	540.00	0.00	0.00	0.00	540.00
020037	0.00	-1,080.00	0.00	0.00	0.00	-1,080.00
020041	0.00	540.00	0.00	0.00	0.00	540.00
020045	0.00	540.00	0.00	0.00	0.00	540.00
020046	0.00	540.00	0.00	0.00	0.00	540.00
020048	0.00	540.00	0.00	0.00	0.00	540.00
020054	0.00	540.00	0.00	0.00	0.00	540.00
020055	0.00	90.00	0.00	0.00	0.00	90.00
020058	0.00	540.00	0.00	0.00	0.00	540.00
020062	0.00	0.00	0.00	-1,080.00	0.00	-1,080.00
020078	0.00	0.00	0.00	0.00	-1,830.00	-1,830.00
020079	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
020082	0.00	540.00	0.00	0.00	0.00	540.00
020085	0.00	-40.00	0.00	0.00	0.00	-40.00
020093	0.00	540.00	0.00	0.00	0.00	540.00
030002PP	0.00	540.00	0.00	25.00	0.00	565.00
030018	0.00	540.00	0.00	0.00	0.00	540.00
030019	0.00	0.00	0.00	25.00	0.00	25.00
030023	0.00	-540.00	0.00	0.00	-540.00	-1,080.00
030029	0.00	540.00	0.00	0.00	0.00	540.00
030030	0.00	540.00	0.00	0.00	0.00	540.00
030034	0.00	540.00	0.00	0.00	0.00	540.00
030035	0.00	540.00	0.00	0.00	0.00	540.00
030038	0.00	540.00	0.00	0.00	0.00	540.00
030042	0.00	-1,080.00	0.00	0.00	0.00	-1,080.00
030046*LFPP	0.00	540.00	0.00	0.00	550.00	1,090.00
030052	0.00	540.00	0.00	0.00	0.00	540.00
030054	0.00	540.00	0.00	0.00	0.00	540.00
030055LB	0.00	540.00	0.00	0.00	5,405.27	5,945.27
030056	0.00	540.00	0.00	0.00	0.00	540.00
030061	0.00	540.00	0.00	0.00	0.00	540.00
030064	0.00	-540.00	0.00	0.00	0.00	-540.00
030076	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
030080	25.00	0.00	0.00	0.00	0.00	25.00
030082	0.00	540.00	0.00	0.00	0.00	540.00
030085	0.00	540.00	0.00	0.00	0.00	540.00
030092PP	0.00	180.00	0.00	0.00	0.00	180.00
030101	0.00	540.00	0.00	0.00	0.00	540.00
030119	0.00	-40.00	0.00	0.00	0.00	-40.00
030126	0.00	540.00	0.00	0.00	0.00	540.00
030131*L	0.00	540.00	0.00	25.00	1,705.00	2,270.00
030132	0.00	30.00	0.00	0.00	0.00	30.00
030144*	0.00	-25.00	0.00	0.00	0.00	-25.00
030146	0.00	540.00	0.00	0.00	0.00	540.00
030149	0.00	540.00	0.00	0.00	0.00	540.00
030150	0.00	-540.00	0.00	0.00	0.00	-540.00
030156	0.00	540.00	0.00	0.00	0.00	540.00
030158	0.00	540.00	0.00	0.00	0.00	540.00
030160	0.00	540.00	0.00	0.00	0.00	540.00
030164	0.00	540.00	0.00	0.00	0.00	540.00
030176	0.00	540.00	0.00	0.00	0.00	540.00
030183	-82.00	0.00	0.00	0.00	0.00	-82.00

St. James Golf Club Homeowners Ass'n, Inc.

A/R Aging Summary

As of April 30, 2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
040003	0.00	540.00	0.00	0.00	0.00	540.00
040018L	0.00	0.00	0.00	25.00	450.00	475.00
040022	0.00	540.00	0.00	0.00	0.00	540.00
040028	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
040033	0.00	540.00	0.00	0.00	0.00	540.00
040045	0.00	0.00	0.00	0.00	-15.00	-15.00
040047	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
040048	0.00	0.00	0.00	0.00	-65.00	-65.00
040064	0.00	540.00	0.00	0.00	0.00	540.00
040073	0.00	540.00	0.00	0.00	0.00	540.00
040076	0.00	540.00	0.00	0.00	0.00	540.00
040079	0.00	540.00	0.00	0.00	0.00	540.00
040080	0.00	540.00	0.00	0.00	0.00	540.00
040081	0.00	540.00	0.00	0.00	0.00	540.00
040092	0.00	500.00	0.00	0.00	0.00	500.00
040093	0.00	540.00	0.00	0.00	0.00	540.00
040094L	0.00	540.00	150.00	0.00	0.00	690.00
040097	0.00	540.00	0.00	0.00	0.00	540.00
040102	0.00	540.00	0.00	0.00	0.00	540.00
050003	0.00	540.00	0.00	0.00	0.00	540.00
050010	0.00	540.00	0.00	0.00	0.00	540.00
050011	0.00	540.00	0.00	0.00	0.00	540.00
050022*L	0.00	540.00	0.00	475.00	1,280.00	2,295.00
050026	0.00	540.00	0.00	0.00	0.00	540.00
050031	0.00	540.00	0.00	0.00	0.00	540.00
050032	0.00	0.00	0.00	-1,080.00	0.00	-1,080.00
050036	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
050040*L	0.00	540.00	0.00	25.00	2,295.00	2,860.00
050044	540.00	0.00	0.00	0.00	0.00	540.00
050054*L	0.00	540.00	0.00	25.00	600.00	1,165.00
050058	0.00	540.00	0.00	0.00	0.00	540.00
050073	0.00	540.00	0.00	0.00	0.00	540.00
050078	0.00	540.00	0.00	0.00	0.00	540.00
050085	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
050099	0.00	540.00	0.00	0.00	0.00	540.00
050120	0.00	0.00	-540.00	0.00	0.00	-540.00
050128	0.00	-540.00	0.00	0.00	0.00	-540.00
060003	0.00	10.00	0.00	0.00	0.00	10.00
060005	0.00	510.00	0.00	0.00	0.00	510.00
060010*L	0.00	540.00	0.00	475.00	1,255.00	2,270.00
060013	0.00	90.00	0.00	0.00	0.00	90.00
060034	0.00	0.00	0.00	0.00	-15.00	-15.00
060038	0.00	540.00	0.00	0.00	0.00	540.00
060039	0.00	30.00	0.00	0.00	0.00	30.00
060040	0.00	540.00	0.00	0.00	0.00	540.00
060045	0.00	0.00	0.00	-1,080.00	0.00	-1,080.00
060053	0.00	540.00	0.00	0.00	0.00	540.00
060060	0.00	0.00	0.00	0.00	-25.00	-25.00
060068	0.00	540.00	0.00	0.00	0.00	540.00
060074	0.00	0.00	0.00	-1,080.00	0.00	-1,080.00
060078	0.00	540.00	0.00	0.00	25.00	565.00
060079	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
060082	0.00	540.00	0.00	0.00	0.00	540.00
060092	0.00	0.00	-540.00	0.00	0.00	-540.00
060100	15.00	35.00	0.00	0.00	0.00	50.00
060104	0.00	540.00	0.00	5.00	0.00	545.00
060109	0.00	0.00	0.00	-1,080.00	0.00	-1,080.00
060110	0.00	540.00	0.00	0.00	0.00	540.00
060113*L	0.00	0.00	0.00	25.00	600.00	625.00
060125	0.00	540.00	0.00	0.00	0.00	540.00
A0006	0.00	0.00	0.00	0.00	-50.00	-50.00
B0011	0.00	0.00	50.00	0.00	0.00	50.00
G0010	0.00	0.00	0.00	0.00	50.00	50.00
N0003	0.00	0.00	100.00	0.00	0.00	100.00
R0002	0.00	0.00	150.00	0.00	0.00	150.00
XX - ACCOUNTANT FOR M/E J/E	-44,464.00	37,925.00	0.00	10,849.00	21,057.00	25,367.00

3:48 PM

05/01/19

St. James Golf Club Homeowners Ass'n, Inc.

A/R Aging Summary

As of April 30, 2019

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
ZZZ - ACCOUNTANT W/O	-200.00	-200.00	0.00	-400.00	-23,603.92	-24,403.92
TOTAL	<u>-44,166.00</u>	<u>74,170.00</u>	<u>-170.00</u>	<u>5,129.00</u>	<u>737.50</u>	<u>35,700.50</u>