

St. James Golf Club Homeowners Ass'n, Inc.  
**Balance Sheet**  
As of May 31, 2019

	<u>May 31, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101000 · OPERATING FUNDS	
102000 · CenterState - OPERATING FUNDS	
10201 · 10201CenterState - Oper 2286	
10201A · CenterState - Operating 2286	-7,260
<b>Total 10201 · 10201CenterState - Oper 2286</b>	-7,260
10200 · CenterState - OPERATING FUNDS	
10206 · CenterState Cash Sweep 7099	463,509
<b>Total 10200 · CenterState - OPERATING FUNDS</b>	463,509
10250 · CenterState - Debit Card 8047	4,011
<b>Total 102000 · CenterState - OPERATING FUNDS</b>	460,260
10900 · Petty Cash	100
<b>Total 101000 · OPERATING FUNDS</b>	460,360
103000 · CenterState - RESERVES	
10390 · Reserve - ICS Monthly 1782	576,568
10300 · CenterState -Reserves M/M -0735	331,407
10450 · CenterState - RESERVES - CDS	
10451 · CS 5317 RSV CD 10/15 0.050%	40,895
10452 · CS 5273 RSV CD -1/16 0.050%	61,511
<b>Total 10450 · CenterState - RESERVES - CDS</b>	102,406
<b>Total 103000 · CenterState - RESERVES</b>	1,010,382
<b>Total Checking/Savings</b>	1,470,742
<b>Accounts Receivable</b>	
12000 · Accounts Receivable	
12100 · ASSESSMENTS RECEIVABLE	27,285
12500 · OTHER RECEIVABLES	280
12900 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-24,604
<b>Total 12000 · Accounts Receivable</b>	2,961
<b>Total Accounts Receivable</b>	2,961
<b>Other Current Assets</b>	
13400 · Prepaid Insurance	
13402 · Worker's Compensation	4,684
13401 · General Insurance	13,556
<b>Total 13400 · Prepaid Insurance</b>	18,240
13450 · Prepaid Other	4,620
<b>Total Other Current Assets</b>	22,860

St. James Golf Club Homeowners Ass'n, Inc.  
**Balance Sheet**  
As of May 31, 2019

	<u>May 31, 19</u>
Total Current Assets	1,496,563
<b>TOTAL ASSETS</b>	<b>1,496,563</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Payroll Liabilities	
21003 · SUTA RT-6	5
21002 · Federal Return 940	160
21001 · Federal Deposit 941	1,685
Total 21000 · Payroll Liabilities	1,850
22000 · Unit Owners Advance Payments	24,887
23000 · Advance Billing	124,740
23888 · HOA Deferred HOA Improvements	59,099
Total Other Current Liabilities	210,576
Total Current Liabilities	210,576
Total Liabilities	210,576
Equity	
31000 · Reserves	
31200 · Rsv Common Facilities	218,677
31600 · Rsv - Roadway/Walk/Curb	686,904
31800 · Rsv - Storm/Emergency	33,909
31870 · Rsv- Drain/Irrigation/Landscape	67,489
31900 · Reserve Interest	3,403
Total 31000 · Reserves	1,010,382
32000 · Retained Earnings	270,451
Net Income	5,155
Total Equity	1,285,987
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,496,563</b>

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

	May 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40000 · Non-Exempt Income</b>				
40100 · Homeowner Publications Revenue	0	500	-500	0%
40200 · Club House Rental	0	250	-250	0%
40300 · Interest Income - Operating	668	67	602	1,003%
<b>Total 40000 · Non-Exempt Income</b>	668	817	-148	82%
<b>41000 · Exempt Income</b>				
41100 · Assessments	124,740	124,740	0	100%
41300 · Late Fee Income	775	250	525	310%
41400 · Fine Fee Income	1,100			
41600 · Application & Sales Fees	600	1,000	-400	60%
41700 · Gate Opener	540	500	40	108%
41800 · Estoppel Fee Income	500	750	-250	67%
<b>Total 41000 · Exempt Income</b>	128,255	127,240	1,015	101%
<b>Total Income</b>	128,923	128,057	867	101%
<b>Gross Profit</b>	128,923	128,057	867	101%
<b>Expense</b>				
<b>50000 · Administrative</b>				
50701 · Computer Repairs & Service	1,007			
50100 · Administrative Salaries	1,893	2,083	-191	91%
50200 · Accounting	583	833	-251	70%
50250 · Legal Fees	-355	2,083	-2,438	-17%
50350 · Professional Fees-Other	0	167	-167	0%
50400 · Office Supplies	0	333	-333	0%
50410 · Copy Machine Lease	321	317	5	102%
50420 · Copier Meter Charges	0	417	-417	0%
50450 · Bank Service Charges	0	25	-25	0%
50550 · Postage and Delivery	241	167	74	144%
50575 · Election Expenses	0	167	-167	0%
50600 · Tree Trimming	0	42	-42	0%
50700 · Payroll Taxes	594	1,042	-447	57%
50725 · Taxes Local County	0	42	-42	0%
50750 · Homeowner Publication Expense	0	125	-125	0%
50960 · Misc. Administrative	0	83	-83	0%
50990 · Write Off -Doubtful Receivables	200	200	0	100%
<b>Total 50000 · Administrative</b>	4,484	8,125	-3,640	55%
<b>51000 · Maintenance &amp; Repairs - General</b>				
51100 · Gatehouse	601	583	18	103%
51300 · Street Maintenance	0	83	-83	0%
51600 · Tennis Courts & Playground Mntc	448	83	364	537%
51800 · Repairs & Maintenance	2,297	1,250	1,047	184%
51850 · Casual Labor	0	83	-83	0%
51900 · Maintenance Wages	5,548	5,917	-368	94%
<b>Total 51000 · Maintenance &amp; Repairs - General</b>	8,894	8,000	894	111%
<b>52000 · Insurance</b>				
52702 · Worker's Compensation	456	147	309	311%
52701 · General Insurance	1,937	1,937	0	100%
<b>Total 52000 · Insurance</b>	2,393	2,083	309	115%

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

	May 19	Budget	\$ Over Budget	% of Budget
<b>54000 · Grounds, Landscape &amp; Irrigation</b>				
54600 · Common area mulch & fertilizer	0	125	-125	0%
54100 · Landscape Maintenance Contract	31,478	31,483	-5	100%
54200 · Irrigation Repair	-183	1,250	-1,433	-15%
54300 · Landscape Replacement	0	83	-83	0%
54400 · Weed Insect & Fertilization Svc	9,020	11,046	-2,026	82%
54500 · Tree Trimming	0	1,663	-1,663	0%
<b>Total 54000 · Grounds, Landscape &amp; Irrigation</b>	<b>40,315</b>	<b>45,650</b>	<b>-5,335</b>	<b>88%</b>
<b>55000 · Lake &amp; Fountain</b>				
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	1,260	642	618	196%
<b>Total 55000 · Lake &amp; Fountain</b>	<b>3,111</b>	<b>2,725</b>	<b>386</b>	<b>114%</b>
<b>56000 · Clubhouse Operations</b>				
56100 · Clubhouse Cleaning	2,850	1,000	1,850	285%
56150 · Repairs & Maintenance	0	417	-417	0%
56175 · Clubhouse Supplies (Cleaning etc.)	0	125	-125	0%
56200 · Pool Operations				
56225 · Pool Repairs	925	167	758	555%
56210 · Pool Supplies	412	333	79	124%
<b>Total 56200 · Pool Operations</b>	<b>1,337</b>	<b>500</b>	<b>837</b>	<b>267%</b>
56270 · Clubhouse & Pool Monitor	143	500	-358	29%
56300 · Trash	260	292	-32	89%
56400 · Water and Sewer	303	333	-30	91%
56600 · Gym Equipment Repair & Maint	290	333	-43	87%
56800 · Clubhouse Operating	1,274	583	691	218%
56900 · Pest Control	64	125	-61	51%
<b>Total 56000 · Clubhouse Operations</b>	<b>6,521</b>	<b>4,208</b>	<b>2,313</b>	<b>155%</b>
<b>58000 · Utilities</b>				
58450 · Internet and Cable-Hotwire	50,961	51,167	-206	100%
58260 · Electric- Exercise Facility	144	100	44	144%
58100 · Electric - General	1,153	1,083	70	106%
58200 · Electric - Clubhouse	1,047	1,417	-370	74%
58250 · Electric - Maintenance Building	37	42	-5	89%
58300 · Electric - Street Lights	3,118	3,083	35	101%
58600 · Telephone	31	18	12	168%
<b>Total 58000 · Utilities</b>	<b>56,492</b>	<b>56,910</b>	<b>-418</b>	<b>99%</b>
<b>70000 · Transfer Reserve</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>100%</b>
<b>Total Expense</b>	<b>127,210</b>	<b>132,701</b>	<b>-5,491</b>	<b>96%</b>
<b>Net Ordinary Income</b>	<b>1,713</b>	<b>-4,645</b>	<b>6,358</b>	<b>-37%</b>
<b>Net Income</b>	<b>1,713</b>	<b>-4,645</b>	<b>6,358</b>	<b>-37%</b>

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

	Jan - May 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40000 · Non-Exempt Income</b>				
40100 · Homeowner Publications Revenue	1,400	2,500	-1,100	56%
40200 · Club House Rental	900	1,250	-350	72%
40300 · Interest Income - Operating	1,898	333	1,565	569%
<b>Total 40000 · Non-Exempt Income</b>	4,198	4,083	115	103%
<b>41000 · Exempt Income</b>				
41200 · Fee for NSF Check	76			
41100 · Assessments	623,700	623,700	0	100%
41300 · Late Fee Income	1,450	1,250	200	116%
41400 · Fine Fee Income	2,200			
41600 · Application & Sales Fees	2,200	5,000	-2,800	44%
41700 · Gate Opener	2,690	2,500	190	108%
41800 · Estoppel Fee Income	4,050	3,750	300	108%
<b>Total 41000 · Exempt Income</b>	636,366	636,200	166	100%
<b>Total Income</b>	640,564	640,283	281	100%
<b>Gross Profit</b>	640,564	640,283	281	100%
<b>Expense</b>				
<b>50000 · Administrative</b>				
50353 · Website Costs	239			
50701 · Computer Repairs & Service	1,863			
50100 · Administrative Salaries	10,269	10,417	-147	99%
50200 · Accounting	6,760	4,167	2,594	162%
50250 · Legal Fees	187	10,417	-10,230	2%
50350 · Professional Fees-Other	0	833	-833	0%
50400 · Office Supplies	3,243	1,667	1,576	195%
50410 · Copy Machine Lease	1,893	1,583	310	120%
50420 · Copier Meter Charges	1,551	2,083	-532	74%
50450 · Bank Service Charges	36	125	-89	29%
50550 · Postage and Delivery	1,010	833	177	121%
50575 · Election Expenses	954	833	121	115%
50600 · Tree Trimming	0	208	-208	0%
50700 · Payroll Taxes	3,383	5,208	-1,825	65%
50725 · Taxes Local County	0	208	-208	0%
50750 · Homeowner Publication Expense	379	625	-246	61%
50960 · Misc. Administrative	166	417	-251	40%
50970 · Govt. Fees	270			
50990 · Write Off -Doubtful Receivables	1,000	1,000	0	100%
<b>Total 50000 · Administrative</b>	33,204	40,625	-7,421	82%
<b>51000 · Maintenance &amp; Repairs - General</b>				
51100 · Gatehouse	1,552	2,917	-1,364	53%
51300 · Street Maintenance	0	417	-417	0%
51600 · Tennis Courts & Playground Mntc	547	417	130	131%
51800 · Repairs & Maintenance	5,988	6,250	-262	96%
51850 · Casual Labor	0	417	-417	0%
51900 · Maintenance Wages	29,225	29,583	-359	99%
<b>Total 51000 · Maintenance &amp; Repairs - General</b>	37,312	40,000	-2,688	93%
<b>52000 · Insurance</b>				
52702 · Worker's Compensation	2,280	734	1,546	311%

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

	Jan - May 19	Budget	\$ Over Budget	% of Budget
52701 · General Insurance	9,683	9,683	0	100%
<b>Total 52000 · Insurance</b>	<b>11,963</b>	<b>10,417</b>	<b>1,546</b>	<b>115%</b>
<b>54000 · Grounds, Landscape &amp; Irrigation</b>				
54600 · Common area mulch & fertilizer	1,158	625	533	185%
54100 · Landscape Maintenance Contract	157,390	157,417	-27	100%
54200 · Irrigation Repair	897	6,250	-5,353	14%
54300 · Landscape Replacement	299	417	-117	72%
54400 · Weed Insect & Fertilization Svc	50,874	55,228	-4,354	92%
54500 · Tree Trimming	0	8,313	-8,313	0%
<b>Total 54000 · Grounds, Landscape &amp; Irrigation</b>	<b>210,618</b>	<b>228,249</b>	<b>-17,631</b>	<b>92%</b>
<b>55000 · Lake &amp; Fountain</b>				
55100 · Lake Maintenance Contract	9,255	9,583	-328	97%
55150 · Lake Repairs & Maint	0	417	-417	0%
55550 · Fountain Repair & Maint	0	417	-417	0%
55800 · Preserve & Wetland Maintenance	3,780	3,208	572	118%
<b>Total 55000 · Lake &amp; Fountain</b>	<b>13,035</b>	<b>13,625</b>	<b>-590</b>	<b>96%</b>
<b>56000 · Clubhouse Operations</b>				
56100 · Clubhouse Cleaning	4,377	5,000	-623	88%
56150 · Repairs & Maintenance	1,490	2,083	-594	72%
56175 · Clubhouse Supplies (Cleaning etc.)	583	625	-42	93%
56200 · Pool Operations				
56225 · Pool Repairs	4,766	833	3,933	572%
56210 · Pool Supplies	1,412	1,667	-254	85%
<b>Total 56200 · Pool Operations</b>	<b>6,179</b>	<b>2,500</b>	<b>3,679</b>	<b>247%</b>
56270 · Clubhouse & Pool Monitor	888	2,500	-1,613	36%
56300 · Trash	1,298	1,458	-160	89%
56400 · Water and Sewer	1,416	1,667	-251	85%
56600 · Gym Equipment Repair & Maint	989	1,667	-678	59%
56800 · Clubhouse Operating	2,203	2,917	-714	76%
56900 · Pest Control	651	625	26	104%
<b>Total 56000 · Clubhouse Operations</b>	<b>20,074</b>	<b>21,042</b>	<b>-968</b>	<b>95%</b>
<b>58000 · Utilities</b>				
58450 · Internet and Cable-Hotwire	254,805	255,833	-1,028	100%
58260 · Electric- Exercise Facility	514	500	14	103%
58100 · Electric - General	6,090	5,417	674	112%
58200 · Electric - Clubhouse	7,043	7,083	-40	99%
58250 · Electric - Maintenance Building	161	208	-47	77%
58300 · Electric - Street Lights	15,389	15,417	-27	100%
58400 · Cable Television - Clubhouse	45	0	45	100%
58600 · Telephone	155	92	63	169%
<b>Total 58000 · Utilities</b>	<b>284,203</b>	<b>284,550</b>	<b>-347</b>	<b>100%</b>
<b>70000 · Transfer Reserve</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>100%</b>
<b>Total Expense</b>	<b>635,409</b>	<b>663,507</b>	<b>-28,097</b>	<b>96%</b>
<b>Net Ordinary Income</b>	<b>5,155</b>	<b>-23,223</b>	<b>28,378</b>	<b>-22%</b>
<b>Net Income</b>	<b>5,155</b>	<b>-23,223</b>	<b>28,378</b>	<b>-22%</b>

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

	<u>May 19</u>	<u>Budget</u>	<u>Jan - May 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>40000 · Non-Exempt Income</b>					
40100 · Homeowner Publications Reve...	0	500	1,400	2,500	6,000
40200 · Club House Rental	0	250	900	1,250	3,000
40300 · Interest Income - Operating	668	67	1,898	333	800
<b>Total 40000 · Non-Exempt Income</b>	<b>668</b>	<b>817</b>	<b>4,198</b>	<b>4,083</b>	<b>9,800</b>
<b>41000 · Exempt Income</b>					
41200 · Fee for NSF Check	0		76		
41100 · Assessments	124,740	124,740	623,700	623,700	1,496,880
41300 · Late Fee Income	775	250	1,450	1,250	3,000
41400 · Fine Fee Income	1,100		2,200		
41600 · Application & Sales Fees	600	1,000	2,200	5,000	12,000
41700 · Gate Opener	540	500	2,690	2,500	6,000
41800 · Estoppel Fee Income	500	750	4,050	3,750	9,000
<b>Total 41000 · Exempt Income</b>	<b>128,255</b>	<b>127,240</b>	<b>636,366</b>	<b>636,200</b>	<b>1,526,880</b>
<b>Total Income</b>	<b>128,923</b>	<b>128,057</b>	<b>640,564</b>	<b>640,283</b>	<b>1,536,680</b>
<b>Gross Profit</b>	<b>128,923</b>	<b>128,057</b>	<b>640,564</b>	<b>640,283</b>	<b>1,536,680</b>
<b>Expense</b>					
<b>50000 · Administrative</b>					
50353 · Website Costs	0		239		
50701 · Computer Repairs & Service	1,007		1,863		
50100 · Administrative Salaries	1,893	2,083	10,269	10,417	25,000
50200 · Accounting	583	833	6,760	4,167	10,000
50250 · Legal Fees	-355	2,083	187	10,417	25,000
50350 · Professional Fees-Other	0	167	0	833	2,000
50400 · Office Supplies	0	333	3,243	1,667	4,000
50410 · Copy Machine Lease	321	317	1,893	1,583	3,800
50420 · Copier Meter Charges	0	417	1,551	2,083	5,000
50450 · Bank Service Charges	0	25	36	125	300
50550 · Postage and Delivery	241	167	1,010	833	2,000
50575 · Election Expenses	0	167	954	833	2,000
50600 · Tree Trimming	0	42	0	208	500
50700 · Payroll Taxes	594	1,042	3,383	5,208	12,500
50725 · Taxes Local County	0	42	0	208	500
50750 · Homeowner Publication Expense	0	125	379	625	1,500
50960 · Misc. Administrative	0	83	166	417	1,000
50970 · Govt. Fees	0		270		
50990 · Write Off -Doubtful Receivables	200	200	1,000	1,000	2,400
<b>Total 50000 · Administrative</b>	<b>4,484</b>	<b>8,125</b>	<b>33,204</b>	<b>40,625</b>	<b>97,500</b>
<b>51000 · Maintenance &amp; Repairs - General</b>					
51100 · Gatehouse	601	583	1,552	2,917	7,000
51300 · Street Maintenance	0	83	0	417	1,000
51600 · Tennis Courts & Playground M...	448	83	547	417	1,000
51800 · Repairs & Maintenance	2,297	1,250	5,988	6,250	15,000
51850 · Casual Labor	0	83	0	417	1,000
51900 · Maintenance Wages	5,548	5,917	29,225	29,583	71,000
<b>Total 51000 · Maintenance &amp; Repairs - Ge...</b>	<b>8,894</b>	<b>8,000</b>	<b>37,312</b>	<b>40,000</b>	<b>96,000</b>
<b>52000 · Insurance</b>					
52702 · Worker's Compensation	456	147	2,280	734	1,761
52701 · General Insurance	1,937	1,937	9,683	9,683	23,239
<b>Total 52000 · Insurance</b>	<b>2,393</b>	<b>2,083</b>	<b>11,963</b>	<b>10,417</b>	<b>25,000</b>
<b>54000 · Grounds, Landscape &amp; Irrigation</b>					
54600 · Common area mulch & fertilizer	0	125	1,158	625	1,500
54100 · Landscape Maintenance Contr...	31,478	31,483	157,390	157,417	377,800
54200 · Irrigation Repair	-183	1,250	897	6,250	15,000

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

	May 19	Budget	Jan - May 19	YTD Budget	Annual Budget
54300 · Landscape Replacement	0	83	299	417	1,000
54400 · Weed Insect & Fertilization Svc	9,020	11,046	50,874	55,228	132,548
54500 · Tree Trimming	0	1,663	0	8,313	19,950
<b>Total 54000 · Grounds, Landscape &amp; Irrig...</b>	<b>40,315</b>	<b>45,650</b>	<b>210,618</b>	<b>228,249</b>	<b>547,798</b>
55000 · Lake & Fountain					
55100 · Lake Maintenance Contract	1,851	1,917	9,255	9,583	23,000
55150 · Lake Repairs & Maint	0	83	0	417	1,000
55550 · Fountain Repair & Maint	0	83	0	417	1,000
55800 · Preserve & Wetland Maintenance	1,260	642	3,780	3,208	7,700
<b>Total 55000 · Lake &amp; Fountain</b>	<b>3,111</b>	<b>2,725</b>	<b>13,035</b>	<b>13,625</b>	<b>32,700</b>
56000 · Clubhouse Operations					
56100 · Clubhouse Cleaning	2,850	1,000	4,377	5,000	12,000
56150 · Repairs & Maintenance	0	417	1,490	2,083	5,000
56175 · Clbhse Supplies (Cleaning etc.)	0	125	583	625	1,500
56200 · Pool Operations					
56225 · Pool Repairs	925	167	4,766	833	2,000
56210 · Pool Supplies	412	333	1,412	1,667	4,000
<b>Total 56200 · Pool Operations</b>	<b>1,337</b>	<b>500</b>	<b>6,179</b>	<b>2,500</b>	<b>6,000</b>
56270 · Clubhouse & Pool Monitor	143	500	888	2,500	6,000
56300 · Trash	260	292	1,298	1,458	3,500
56400 · Water and Sewer	303	333	1,416	1,667	4,000
56600 · Gym Equipment Repair & Maint	290	333	989	1,667	4,000
56800 · Clubhouse Operating	1,274	583	2,203	2,917	7,000
56900 · Pest Control	64	125	651	625	1,500
<b>Total 56000 · Clubhouse Operations</b>	<b>6,521</b>	<b>4,208</b>	<b>20,074</b>	<b>21,042</b>	<b>50,500</b>
58000 · Utilities					
58450 · Internet and Cable-Hotwire	50,961	51,167	254,805	255,833	614,000
58260 · Electric- Exercise Facility	144	100	514	500	1,200
58100 · Electric - General	1,153	1,083	6,090	5,417	13,000
58200 · Electric - Clubhouse	1,047	1,417	7,043	7,083	17,000
58250 · Electric - Maintenance Building	37	42	161	208	500
58300 · Electric - Street Lights	3,118	3,083	15,389	15,417	37,000
58400 · Cable Television - Clubhouse	0	0	45	0	0
58600 · Telephone	31	18	155	92	220
<b>Total 58000 · Utilities</b>	<b>56,492</b>	<b>56,910</b>	<b>284,203</b>	<b>284,550</b>	<b>682,920</b>
70000 · Transfer Reserve	5,000	5,000	25,000	25,000	60,000
<b>Total Expense</b>	<b>127,210</b>	<b>132,701</b>	<b>635,409</b>	<b>663,507</b>	<b>1,592,418</b>
<b>Net Ordinary Income</b>	<b>1,713</b>	<b>-4,645</b>	<b>5,155</b>	<b>-23,223</b>	<b>-55,738</b>
<b>Net Income</b>	<b>1,713</b>	<b>-4,645</b>	<b>5,155</b>	<b>-23,223</b>	<b>-55,738</b>



**St. James Golf Club Homeowners Ass'n, Inc.**  
**RESERVE CASH VS RSV FUNDING**

As of May 31, 2019

Type	Date	Num	Memo	Debit	Credit	Balance
<b>103000 · CenterState - RESERVES</b>						1,048,399.60
<b>10390 · Reserve - ICS Monthly 1782</b>						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
Deposit	05/31/2019		Interest	122.39		576,568.30
Total 10390 · Reserve - ICS Monthly 1782				595.88	0.00	576,568.30
<b>10300 · CenterState -Reserves M/M -0735</b>						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
Transfer	05/31/2019		May Expenses		28,320.04	326,271.93
Transfer	05/31/2019		Funds Transfer	5,000.00		331,271.93
Deposit	05/31/2019		Interest	135.23		331,407.16
Total 10300 · CenterState -Reserves M/M -0735				25,678.00	64,503.31	331,407.16
<b>10450 · CenterState - RESERVES - CDS</b>						102,194.71
<b>10451 · CS 5317 RSV CD 10/15 0.050%</b>						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
Deposit	05/05/2019		Interest	16.23		40,894.80
Total 10451 · CS 5317 RSV CD 10/15 0.050%				84.47	0.00	40,894.80
<b>10452 · CS 5273 RSV CD -1/16 0.050%</b>						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
Deposit	05/05/2019		Interest	25.26		61,511.45
Total 10452 · CS 5273 RSV CD -1/16 0.050%				127.07	0.00	61,511.45
Total 10450 · CenterState - RESERVES - CDS				211.54	0.00	102,406.25
Total 103000 · CenterState - RESERVES				26,485.42	64,503.31	1,010,381.71
<b>31000 · Reserves</b>						-1,048,399.60
<b>31200 · Rsv Common Facilities</b>						-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

**St. James Golf Club Homeowners Ass'n, Inc.**  
**RESERVE CASH VS RSV FUNDING**  
As of May 31, 2019

Type	Date	Num	Memo	Debit	Credit	Balance
Bill	04/22/2019	Invoice...	Installed 2"Conduit	922.50		-221,493.91
Bill	05/01/2019	611574	2- Metal Rcpt. Combo	1,354.75		-220,139.16
Bill	05/30/2019		325' Trench 3" Cond	1,462.50		-218,676.66
Total 31200 · Rsv Common Facilities				35,880.33	5,850.00	-218,676.66
<b>31600 · Rsv - Roadway/Walk/Curb</b>						-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
<b>31800 · Rsv - Storm/Emergency</b>						-33,909.32
Total 31800- · Rsv - Storm/Emergency						-33,909.32
<b>31870 · Rsv- Drain/Irrigation/Landscape</b>						-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
Bill	05/01/2019	4A084...	IRR Supplies - New IRR	19,361.76		-68,629.62
Bill	05/02/2019	184	50% deposit on proposal dated 4-22-2019	1,000.00		-67,629.62
Bill	05/20/2019	Invoice...	Electrical Service	502.78		-67,126.84
Bill	05/20/2019	Invoice...	Electrical Service Jumbobox	568.25		-66,558.59
Bill	05/30/2019		1850' Trench pipe & Wire	4,070.00		-62,488.59
General Journal	05/31/2019	SFS178	MONTHLY RESERVES		5,000.00	-67,488.59
Total 31870 · Rsv- Drain/Irrigation/Landscape				28,622.98	12,550.00	-67,488.59
<b>31900 · Reserve Interest</b>						-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
Deposit	05/05/2019		Interest		16.23	-3,120.08
Deposit	05/05/2019		Interest		25.26	-3,145.34
Deposit	05/31/2019		Interest		122.39	-3,267.73
Deposit	05/31/2019		Interest		135.23	-3,402.96
Total 31900 · Reserve Interest				0.00	1,485.42	-3,402.96
Total 31000 · Reserves				64,503.31	26,485.42	-1,010,381.71
<b>TOTAL</b>				<b>90,988.73</b>	<b>90,988.73</b>	<b>0.00</b>

St. James Golf Club Homeowners Association, Inc.  
 Accounts Receivable Summary - By Category  
 As of May 31st, 2019

\$ Amount	Number of units	Percentage of \$ Amount	Percentage of Units		Category
\$7,361.92	13	26.98%	1.86%		Past Due
\$0.00	0	0.00%	0.00%	B	Bankruptcy
\$0.00	0	0.00%	0.00%	*	Collections
\$0.00	0	0.00%	0.00%	F	Foreclosures
\$16,860.27	8	61.79%	1.15%	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
\$3,062.82	2	11.23%	0.29%	PP	On Payment Plans
----- \$27,285.01 -----	----- 23 -----	----- 100.00% -----	----- 3.30% -----		
(\$24,603.92)					Less :Allowance
\$2,681.09 =====					Net Balance (After Allowance)
\$280.00 -----					Advertising,etc. (Other)
\$2,961.09 =====					Total Net Receivables

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

## A/R Aging Summary

As of May 31, 2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
010003	0.00	0.00	-540.00	0.00	0.00	-540.00
010019	0.00	0.00	0.00	0.00	30.00	30.00
010026	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
010027	0.00	0.00	-10.00	0.00	0.00	-10.00
010029	0.00	20.00	0.00	0.00	0.00	20.00
010033	0.00	1,025.00	540.00	1,000.00	0.00	2,565.00
010039	0.00	-1,080.00	0.00	-540.00	0.00	-1,620.00
010043FB	0.00	0.00	540.00	0.00	21.92	561.92
020019	35.00	0.00	0.00	0.00	0.00	35.00
020023	0.00	-20.00	0.00	0.00	0.00	-20.00
020026	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
020037	0.00	0.00	-1,080.00	0.00	0.00	-1,080.00
020055	0.00	0.00	90.00	0.00	0.00	90.00
020062	0.00	0.00	0.00	0.00	-1,080.00	-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
020085	0.00	0.00	-40.00	0.00	0.00	-40.00
030002PP	0.00	0.00	385.00	0.00	0.00	385.00
030019	0.00	0.00	0.00	0.00	25.00	25.00
030023	0.00	0.00	-540.00	0.00	-540.00	-1,080.00
030034	0.00	25.00	540.00	0.00	0.00	565.00
030042	0.00	0.00	-1,080.00	0.00	0.00	-1,080.00
030046*LFPP	0.00	0.00	540.00	0.00	550.00	1,090.00
030055LB	0.00	0.00	540.00	0.00	5,315.27	5,855.27
030059	35.00	0.00	0.00	0.00	0.00	35.00
030076	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
030119	0.00	0.00	-40.00	0.00	0.00	-40.00
030131*L	0.00	25.00	540.00	0.00	1,730.00	2,295.00
030132	0.00	0.00	30.00	0.00	0.00	30.00
030144*	0.00	0.00	-25.00	0.00	0.00	-25.00
030176	0.00	25.00	540.00	0.00	0.00	565.00
030183	0.00	0.00	-82.00	0.00	0.00	-82.00
040028	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
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
040053	0.00	-10.00	0.00	0.00	0.00	-10.00
040073	0.00	25.00	540.00	0.00	0.00	565.00
040093	0.00	25.00	540.00	0.00	0.00	565.00
040094L	0.00	475.00	540.00	150.00	0.00	1,165.00
050022*L	0.00	25.00	540.00	0.00	1,755.00	2,320.00
050032	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
050036	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
050040*LPP	0.00	0.00	2,132.82	0.00	545.00	2,677.82
050050	0.00	-540.00	0.00	0.00	0.00	-540.00
050054*L	0.00	25.00	540.00	0.00	625.00	1,190.00
050063	0.00	100.00	0.00	0.00	0.00	100.00
050085	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
050120	0.00	0.00	0.00	-540.00	0.00	-540.00
050128	0.00	0.00	-540.00	0.00	0.00	-540.00
060005	0.00	-30.00	0.00	0.00	0.00	-30.00
060010*L	0.00	25.00	540.00	0.00	1,730.00	2,295.00
060034	0.00	0.00	0.00	0.00	-15.00	-15.00
060039	0.00	0.00	30.00	0.00	0.00	30.00
060045	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
060053	0.00	25.00	540.00	0.00	0.00	565.00
060060	0.00	0.00	0.00	0.00	-25.00	-25.00
060074	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
060078	0.00	25.00	540.00	0.00	25.00	590.00
060079	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
060092	0.00	0.00	0.00	-540.00	0.00	-540.00
060100	0.00	0.00	35.00	0.00	0.00	35.00
060104	0.00	25.00	540.00	0.00	5.00	570.00
060109	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
060113*L	0.00	25.00	0.00	0.00	625.00	650.00
A0006	0.00	0.00	0.00	0.00	-50.00	-50.00

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06/03/19

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

**A/R Aging Summary**

As of May 31, 2019

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
G0010	0.00	0.00	0.00	0.00	50.00	50.00
N0003	0.00	0.00	0.00	100.00	0.00	100.00
XX - ACCOUNTANT FOR M/E J/E	-480.00	0.00	-44,464.00	37,925.00	31,906.00	24,887.00
ZZZ - ACCOUNTANT W/O	-200.00	0.00	-200.00	-200.00	-24,003.92	-24,603.92
<b>TOTAL</b>	<b>-610.00</b>	<b>240.00</b>	<b>-37,298.18</b>	<b>37,355.00</b>	<b>3,274.27</b>	<b>2,961.09</b>