

Balance Sheet

As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101000 · OPERATING FUNDS	
102000 · CenterState - OPERATING FUNDS	
10201 · 10201CenterState - Oper 2286	
10201A · CenterState - Operating 2286	-54,283
Total 10201 · 10201CenterState - Oper 2286	-54,283
10200 · CenterState - OPERATING FUNDS	
10206 · CenterState Cash Sweep 7099	535,778
Total 10200 · CenterState - OPERATING FUNDS	535,778
10250 · CenterState - Debit Card 8047	4,393
Total 102000 · CenterState - OPERATING FUNDS	485,888
10900 · Petty Cash	100
Total 101000 · OPERATING FUNDS	485,988
103000 · CenterState - RESERVES	
10390 · Reserve - ICS Monthly 1782	576,205
10300 · CenterState -Reserves M/M -0735	366,850
10450 · CenterState - RESERVES - CDS	
10451 · CS 5317 RSV CD 10/15 0.050%	40,845
10452 · CS 5273 RSV CD -1/16 0.050%	61,437
Total 10450 · CenterState - RESERVES - CDS	102,282
Total 103000 · CenterState - RESERVES	1,045,336
Total Checking/Savings	1,531,324
Accounts Receivable	
12000 · Accounts Receivable	
12100 · ASSESSMENTS RECEIVABLE	25,787
12500 · OTHER RECEIVABLES	770
12900 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-24,004
Total 12000 · Accounts Receivable	2,553
Total Accounts Receivable	2,553
Other Current Assets	
13400 · Prepaid Insurance	
13402 · Worker's Compensation	1,368
13401 · General Insurance	19,366
Total 13400 · Prepaid Insurance	20,734
13450 · Prepaid Other	4,620
Total Other Current Assets	25,354

3:32 PM

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

03/15/19

Balance Sheet

Accrual Basis

As of February 28, 2019

	Feb 28, 19
Total Current Assets	1,559,232
TOTAL ASSETS	1,559,232
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20015 · Due to CenterState Bank	7,203
21999 · Federal Income Tax Payable	10,897
21000 · Payroll Liabilities	
21003 · SUTA RT-6	17
21002 · Federal Return 940	100
21001 · Federal Deposit 941	1,748
Total 21000 · Payroll Liabilities	1,865
22000 · Unit Owners Advance Payments	31,906
23000 · Advance Billing	124,740
23888 · HOA Deferred HOA Improvements	59,099
Total Other Current Liabilities	235,710
Total Current Liabilities	235,710
Total Liabilities	235,710
Equity	
31000 · Reserves	
31200 · Rsv Common Facilities	240,267
31600 · Rsv - Roadway/Walk/Curb	684,704
31800 · Rsv - Storm/Emergency	33,909
31870 · Rsv- Drain/Irrigation/Landscape	83,952
31900 · Reserve Interest	2,504
Total 31000 · Reserves	1,045,336
32000 · Retained Earnings	270,451
Net Income	7,734
Total Equity	1,323,521
TOTAL LIABILITIES & EQUITY	1,559,232

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

03/15/19

February 2019

Accrual Basis

	Feb 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Non-Exempt Income				
40100 · Homeowner Publications Revenue	-250	500	-750	-50%
40200 · Club House Rental	0	250	-250	0%
40300 · Interest Income - Operating	108	67	41	162%
Total 40000 · Non-Exempt Income	-142	817	-959	-17%
41000 · Exempt Income				
41100 · Assessments	124,740	124,740	0	100%
41300 · Late Fee Income	675	250	425	270%
41400 · Fine Fee Income	1,000			
41600 · Application & Sales Fees	300	1,000	-700	30%
41700 · Gate Opener	230	500	-270	46%
41800 · Estoppel Fee Income	0	750	-750	0%
Total 41000 · Exempt Income	126,945	127,240	-295	100%
Total Income	126,803	128,057	-1,254	99%
Gross Profit	126,803	128,057	-1,254	99%
Expense				
50000 · Administrative				
50353 · Website Costs	239			
50701 · Computer Repairs & Service	12			
50100 · Administrative Salaries	1,893	2,083	-191	91%
50200 · Accounting	1,478	833	644	177%
50250 · Legal Fees	-661	2,083	-2,744	-32%
50350 · Professional Fees-Other	0	167	-167	0%
50400 · Office Supplies	1,541	333	1,208	462%
50410 · Copy Machine Lease	307	317	-10	97%
50420 · Copier Meter Charges	741	417	325	178%
50450 · Bank Service Charges	6	25	-19	24%
50550 · Postage and Delivery	117	167	-50	70%
50575 · Election Expenses	65	167	-101	39%
50600 · Tree Trimming	0	42	-42	0%
50700 · Payroll Taxes	671	1,042	-370	64%
50725 · Taxes Local County	0	42	-42	0%
50750 · Homeowner Publication Expense	379	125	254	303%
50960 · Misc. Administrative	32	83	-51	39%
50970 · Govt. Fees	270			
50990 · Write Off -Doubtful Receivables	200	200	0	100%
Total 50000 · Administrative	7,292	8,125	-833	90%
51000 · Maintenance & Repairs - General				
51100 · Gatehouse	-361	583	-944	-62%
51300 · Street Maintenance	0	83	-83	0%
51600 · Tennis Courts & Playground Mntc	0	83	-83	0%
51800 · Repairs & Maintenance	264	1,250	-986	21%
51850 · Casual Labor	0	83	-83	0%
51900 · Maintenance Wages	5,548	5,917	-368	94%
Total 51000 · Maintenance & Repairs - General	5,452	8,000	-2,548	68%
52000 · Insurance				
52702 · Worker's Compensation	456	147	309	311%
52701 · General Insurance	1,937	1,937	0	100%

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

February 2019

	Feb 19	Budget	\$ Over Budget	% of Budget
Total 52000 · Insurance	2,393	2,083	309	115%
54000 · Grounds, Landscape & Irrigation				
54600 · Common area mulch & fertilizer	0	125	-125	0%
54100 · Landscape Maintenance Contract	31,478	31,483	-5	100%
54200 · Irrigation Repair	393	1,250	-857	31%
54300 · Landscape Replacement	92	83	9	111%
54400 · Weed Insect & Fertilization Svc	4,405	11,046	-6,641	40%
54500 · Tree Trimming	0	1,663	-1,663	0%
Total 54000 · Grounds, Landscape & Irrigation	36,368	45,650	-9,282	80%
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	600	1,000	-400	60%
56150 · Repairs & Maintenance	350	417	-67	84%
56175 · Clubhouse Supplies (Cleaning etc.)	323	125	198	258%
56200 · Pool Operations				
56225 · Pool Repairs	0	167	-167	0%
56210 · Pool Supplies	250	333	-83	75%
Total 56200 · Pool Operations	250	500	-250	50%
56270 · Clubhouse & Pool Monitor	0	500	-500	0%
56300 · Trash	260	292	-32	89%
56400 · Water and Sewer	303	333	-30	91%
56600 · Gym Equipment Repair & Maint	498	333	164	149%
56800 · Clubhouse Operating	0	583	-583	0%
56900 · Pest Control	64	125	-61	51%
Total 56000 · Clubhouse Operations	2,647	4,208	-1,562	63%
58000 · Utilities				
58450 · Internet and Cable-Hotwire	50,961	51,167	-206	100%
58260 · Electric- Exercise Facility	63	100	-37	63%
58100 · Electric - General	1,110	1,083	26	102%
58200 · Electric - Clubhouse	1,666	1,417	250	118%
58250 · Electric - Maintenance Building	30	42	-12	72%
58300 · Electric - Street Lights	3,056	3,083	-27	99%
58600 · Telephone	31	18	13	169%
Total 58000 · Utilities	56,917	56,910	7	100%
70000 · Transfer Reserve	5,000	5,000	0	100%
Total Expense	117,919	132,701	-14,782	89%
Net Ordinary Income	8,884	-4,645	13,528	-191%
Net Income	8,884	-4,645	13,528	-191%

	Jan - Feb 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Non-Exempt Income				
40100 · Homeowner Publications Revenue	50	1,000	-950	5%
40200 · Club House Rental	600	500	100	120%
40300 · Interest Income - Operating	209	133	75	157%
Total 40000 · Non-Exempt Income	859	1,633	-775	53%
41000 · Exempt Income				
41200 · Fee for NSF Check	50			
41100 · Assessments	249,480	249,480	0	100%
41300 · Late Fee Income	675	500	175	135%
41400 · Fine Fee Income	1,100			
41600 · Application & Sales Fees	600	2,000	-1,400	30%
41700 · Gate Opener	680	1,000	-320	68%
41800 · Estoppel Fee Income	1,000	1,500	-500	67%
Total 41000 · Exempt Income	253,585	254,480	-895	100%
Total Income	254,444	256,113	-1,670	99%
Gross Profit	254,444	256,113	-1,670	99%
Expense				
50000 · Administrative				
50353 · Website Costs	239			
50702 · Subscriptions	103			
50701 · Computer Repairs & Service	310			
50100 · Administrative Salaries	3,779	4,167	-388	91%
50200 · Accounting	2,467	1,667	801	148%
50250 · Legal Fees	-1,469	4,167	-5,635	-35%
50350 · Professional Fees-Other	0	333	-333	0%
50400 · Office Supplies	1,822	667	1,155	273%
50410 · Copy Machine Lease	958	633	324	151%
50420 · Copier Meter Charges	741	833	-92	89%
50450 · Bank Service Charges	30	50	-20	60%
50550 · Postage and Delivery	350	333	17	105%
50575 · Election Expenses	954	333	621	286%
50600 · Tree Trimming	0	83	-83	0%
50700 · Payroll Taxes	1,396	2,083	-687	67%
50725 · Taxes Local County	0	83	-83	0%
50750 · Homeowner Publication Expense	379	250	129	152%
50960 · Misc. Administrative	32	167	-134	19%
50970 · Govt. Fees	270			
50990 · Write Off -Doubtful Receivables	400	400	0	100%
Total 50000 · Administrative	12,762	16,250	-3,488	79%
51000 · Maintenance & Repairs - General				
51100 · Gatehouse	929	1,167	-237	80%
51300 · Street Maintenance	0	167	-167	0%
51600 · Tennis Courts & Playground Mntc	99	167	-67	60%
51800 · Repairs & Maintenance	1,355	2,500	-1,145	54%
51850 · Casual Labor	0	167	-167	0%
51900 · Maintenance Wages	11,193	11,833	-640	95%
Total 51000 · Maintenance & Repairs - General	13,577	16,000	-2,423	85%
52000 · Insurance				
52702 · Worker's Compensation	912	294	618	311%

3:10 PM

03/15/19

Accrual Basis

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

Profit & Loss FOR YTD Budget vs. Actual

January through February 2019

	Jan - Feb 19	Budget	\$ Over Budget	% of Budget
52701 · General Insurance	3,873	3,873	0	100%
Total 52000 · Insurance	4,785	4,167	618	115%
54000 · Grounds, Landscape & Irrigation				
54600 · Common area mulch & fertilizer	1,088	250	838	435%
54100 · Landscape Maintenance Contract	62,956	62,967	-11	100%
54200 · Irrigation Repair	-39	2,500	-2,539	-2%
54300 · Landscape Replacement	299	167	133	180%
54400 · Weed Insect & Fertilization Svc	13,425	22,091	-8,666	61%
54500 · Tree Trimming	0	3,325	-3,325	0%
Total 54000 · Grounds, Landscape & Irrigation	77,729	91,300	-13,571	85%
55000 · Lake & Fountain				
55100 · Lake Maintenance Contract	3,702	3,833	-131	97%
55150 · Lake Repairs & Maint	0	167	-167	0%
55550 · Fountain Repair & Maint	0	167	-167	0%
55800 · Preserve & Wetland Maintenance	1,260	1,283	-23	98%
Total 55000 · Lake & Fountain	4,962	5,450	-488	91%
56000 · Clubhouse Operations				
56100 · Clubhouse Cleaning	1,432	2,000	-568	72%
56150 · Repairs & Maintenance	541	833	-293	65%
56175 · Clubhouse Supplies (Cleaning etc.)	360	250	110	144%
56200 · Pool Operations				
56225 · Pool Repairs	3,618	333	3,284	1,085%
56210 · Pool Supplies	500	667	-167	75%
Total 56200 · Pool Operations	4,118	1,000	3,118	412%
56270 · Clubhouse & Pool Monitor	350	1,000	-650	35%
56300 · Trash	519	583	-64	89%
56400 · Water and Sewer	581	667	-86	87%
56600 · Gym Equipment Repair & Maint	699	667	32	105%
56800 · Clubhouse Operating	0	1,167	-1,167	0%
56900 · Pest Control	325	250	75	130%
Total 56000 · Clubhouse Operations	8,925	8,417	508	106%
58000 · Utilities				
58450 · Internet and Cable-Hotwire	101,922	102,333	-411	100%
58260 · Electric- Exercise Facility	144	200	-56	72%
58100 · Electric - General	2,360	2,167	194	109%
58200 · Electric - Clubhouse	3,279	2,833	446	116%
58250 · Electric - Maintenance Building	60	83	-24	71%
58300 · Electric - Street Lights	6,097	6,167	-70	99%
58400 · Cable Television - Clubhouse	45	0	45	100%
58600 · Telephone	62	37	25	169%
Total 58000 · Utilities	113,969	113,820	149	100%
70000 · Transfer Reserve	10,000	10,000	0	100%
Total Expense	246,709	265,403	-18,693	93%
Net Ordinary Income	7,734	-9,289	17,024	-83%
Net Income	7,734	-9,289	17,024	-83%

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

February 2019

Accrual Basis

	<u>Feb 19</u>	<u>Budget</u>	<u>Jan - Feb 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
40000 · Non-Exempt Income					
40100 · Homeowner Publications Reve...	-250	500	50	1,000	6,000
40200 · Club House Rental	0	250	600	500	3,000
40300 · Interest Income - Operating	108	67	209	133	800
Total 40000 · Non-Exempt Income	-142	817	859	1,633	9,800
41000 · Exempt Income					
41200 · Fee for NSF Check	0		50		
41100 · Assessments	124,740	124,740	249,480	249,480	1,496,880
41300 · Late Fee Income	675	250	675	500	3,000
41400 · Fine Fee Income	1,000		1,100		
41600 · Application & Sales Fees	300	1,000	600	2,000	12,000
41700 · Gate Opener	230	500	680	1,000	6,000
41800 · Estoppel Fee Income	0	750	1,000	1,500	9,000
Total 41000 · Exempt Income	126,945	127,240	253,585	254,480	1,526,880
Total Income	126,803	128,057	254,444	256,113	1,536,680
Gross Profit	126,803	128,057	254,444	256,113	1,536,680
Expense					
50000 · Administrative					
50353 · Website Costs	239		239		
50702 · Subscriptions	0		103		
50701 · Computer Repairs & Service	12		310		
50100 · Administrative Salaries	1,893	2,083	3,779	4,167	25,000
50200 · Accounting	1,478	833	2,467	1,667	10,000
50250 · Legal Fees	-661	2,083	-1,469	4,167	25,000
50350 · Professional Fees-Other	0	167	0	333	2,000
50400 · Office Supplies	1,541	333	1,822	667	4,000
50410 · Copy Machine Lease	307	317	958	633	3,800
50420 · Copier Meter Charges	741	417	741	833	5,000
50450 · Bank Service Charges	6	25	30	50	300
50550 · Postage and Delivery	117	167	350	333	2,000
50575 · Election Expenses	65	167	954	333	2,000
50600 · Tree Trimming	0	42	0	83	500
50700 · Payroll Taxes	671	1,042	1,396	2,083	12,500
50725 · Taxes Local County	0	42	0	83	500
50750 · Homeowner Publication Expense	379	125	379	250	1,500
50960 · Misc. Administrative	32	83	32	167	1,000
50970 · Govt. Fees	270		270		
50990 · Write Off -Doubtful Receivables	200	200	400	400	2,400
Total 50000 · Administrative	7,292	8,125	12,762	16,250	97,500
51000 · Maintenance & Repairs - General					
51100 · Gatehouse	-361	583	929	1,167	7,000
51300 · Street Maintenance	0	83	0	167	1,000
51600 · Tennis Courts & Playground M...	0	83	99	167	1,000
51800 · Repairs & Maintenance	264	1,250	1,355	2,500	15,000
51850 · Casual Labor	0	83	0	167	1,000
51900 · Maintenance Wages	5,548	5,917	11,193	11,833	71,000
Total 51000 · Maintenance & Repairs - Ge...	5,452	8,000	13,577	16,000	96,000
52000 · Insurance					
52702 · Worker's Compensation	456	147	912	294	1,761
52701 · General Insurance	1,937	1,937	3,873	3,873	23,239
Total 52000 · Insurance	2,393	2,083	4,785	4,167	25,000

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

February 2019

	Feb 19	Budget	Jan - Feb 19	YTD Budget	Annual Budget
54000 · Grounds, Landscape & Irrigation					
54600 · Common area mulch & fertilizer	0	125	1,088	250	1,500
54100 · Landscape Maintenance Contr...	31,478	31,483	62,956	62,967	377,800
54200 · Irrigation Repair	393	1,250	-39	2,500	15,000
54300 · Landscape Replacement	92	83	299	167	1,000
54400 · Weed Insect & Fertilization Svc	4,405	11,046	13,425	22,091	132,548
54500 · Tree Trimming	0	1,663	0	3,325	19,950
Total 54000 · Grounds, Landscape & Irrig...	36,368	45,650	77,729	91,300	547,798
55000 · Lake & Fountain					
55100 · Lake Maintenance Contract	1,851	1,917	3,702	3,833	23,000
55150 · Lake Repairs & Maint	0	83	0	167	1,000
55550 · Fountain Repair & Maint	0	83	0	167	1,000
55800 · Preserve & Wetland Maintenance	0	642	1,260	1,283	7,700
Total 55000 · Lake & Fountain	1,851	2,725	4,962	5,450	32,700
56000 · Clubhouse Operations					
56100 · Clubhouse Cleaning	600	1,000	1,432	2,000	12,000
56150 · Repairs & Maintenance	350	417	541	833	5,000
56175 · Clubhouse Supplies (Cleaning etc.)	323	125	360	250	1,500
56200 · Pool Operations					
56225 · Pool Repairs	0	167	3,618	333	2,000
56210 · Pool Supplies	250	333	500	667	4,000
Total 56200 · Pool Operations	250	500	4,118	1,000	6,000
56270 · Clubhouse & Pool Monitor	0	500	350	1,000	6,000
56300 · Trash	260	292	519	583	3,500
56400 · Water and Sewer	303	333	581	667	4,000
56600 · Gym Equipment Repair & Maint	498	333	699	667	4,000
56800 · Clubhouse Operating	0	583	0	1,167	7,000
56900 · Pest Control	64	125	325	250	1,500
Total 56000 · Clubhouse Operations	2,647	4,208	8,925	8,417	50,500
58000 · Utilities					
58450 · Internet and Cable-Hotwire	50,961	51,167	101,922	102,333	614,000
58260 · Electric- Exercise Facility	63	100	144	200	1,200
58100 · Electric - General	1,110	1,083	2,360	2,167	13,000
58200 · Electric - Clubhouse	1,666	1,417	3,279	2,833	17,000
58250 · Electric - Maintenance Building	30	42	60	83	500
58300 · Electric - Street Lights	3,056	3,083	6,097	6,167	37,000
58400 · Cable Television - Clubhouse	0	0	45	0	0
58600 · Telephone	31	18	62	37	220
Total 58000 · Utilities	56,917	56,910	113,969	113,820	682,920
70000 · Transfer Reserve	5,000	5,000	10,000	10,000	60,000
Total Expense	117,919	132,701	246,709	265,403	1,592,418
Net Ordinary Income	8,884	-4,645	7,734	-9,289	-55,738
Net Income	8,884	-4,645	7,734	-9,289	-55,738

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

As of February 28, 2019

Accrual Basis

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
Total 10390 · Reserve - ICS Monthly 1782				232.73	0.00	576,205.15
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
Total 10300 · CenterState -Reserves M/M -0735				10,266.62	13,649.41	366,849.68
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
Total 10451 · CS 5317 RSV CD 10/15 0.050%				34.66	0.00	40,844.99
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
Total 10452 · CS 5273 RSV CD -1/16 0.050%				52.14	0.00	61,436.52
Total 10450 · CenterState - RESERVES - CDS				86.80	0.00	102,281.51
Total 103000 · CenterState - RESERVES				10,586.15	13,649.41	1,045,336.34
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
Total 31200 · Rsv Common Facilities				12,340.00	3,900.00	-240,266.99
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
Total 31600 · Rsv - Roadway/Walk/Curb				0.00	4,400.00	-684,704.18
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
Total 31870 · Rsv- Drain/Irrigation/Landscape				1,309.41	1,700.00	-83,952.16
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
Total 31900 · Reserve Interest				0.00	586.15	-2,503.69

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

Accrual Basis

As of February 28, 2019

Type	Date	Num	Memo	Debit	Credit	Balance
Total 31000 · Reserves				13,649.41	10,586.15	-1,045,336.34
TOTAL				24,235.56	24,235.56	0.00

St. James Golf Club Homeowners Association, Inc.
 Accounts Receivable Summary - By Category
 As of February 28th, 2019

\$ Amount	Number of units	Percentage of \$ Amount	Percentage of Units		Category
\$3,985.00	9	15.45%	1.29%		Past Due
\$7,215.03	1	27.98%	0.14%	B	Bankruptcy
\$1,065.00	2	4.13%	0.29%	*	Collections
\$692.13	1	2.68%	0.14%	F	Foreclosures
\$11,535.00	10	44.73%	1.43%	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
\$1,295.00	3	5.02%	0.43%	PP	On Payment Plans
-----	-----	-----	-----		
\$25,787.16	26	100.00%	3.72%		
=====	=====	=====	=====		
					Less :Allowance
(\$24,003.92)					
\$1,783.24					Net Balance (After Allowance)
=====					
\$770.00					Advertising,etc. (Other)

\$2,553.24					Total Net Receivables
=====					

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

A/R Aging Summary

As of February 28, 2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
010003	30.00	0.00	-540.00	0.00	0.00	-510.00
010019	0.00	30.00	0.00	0.00	0.00	30.00
010026	-1,620.00	0.00	0.00	0.00	0.00	-1,620.00
010027	0.00	0.00	0.00	0.00	-10.00	-10.00
010033	1,000.00	0.00	0.00	0.00	0.00	1,000.00
010039	0.00	0.00	-540.00	0.00	0.00	-540.00
010043FB	0.00	0.00	540.00	0.00	152.13	692.13
010045	0.00	15.00	0.00	0.00	0.00	15.00
020001	0.00	0.00	-540.00	0.00	0.00	-540.00
020023	0.00	25.00	540.00	0.00	-5.00	560.00
020026	0.00	0.00	-1,620.00	0.00	0.00	-1,620.00
020037	0.00	-540.00	0.00	0.00	0.00	-540.00
020039L	0.00	475.00	690.00	0.00	0.00	1,165.00
020062	0.00	-1,620.00	0.00	0.00	0.00	-1,620.00
020067	0.00	0.00	-540.00	0.00	0.00	-540.00
020073	0.00	300.00	-300.00	0.00	0.00	0.00
020078	0.00	0.00	-1,620.00	0.00	-750.00	-2,370.00
020079	0.00	0.00	-1,620.00	0.00	0.00	-1,620.00
030002PP	0.00	25.00	540.00	0.00	0.00	565.00
030019	0.00	25.00	0.00	0.00	0.00	25.00
030020	0.00	35.00	0.00	0.00	0.00	35.00
030023	0.00	0.00	0.00	0.00	-1,080.00	-1,080.00
030042	0.00	0.00	-540.00	0.00	0.00	-540.00
030046*LFPP	0.00	0.00	540.00	10.00	0.00	550.00
030055LB	0.00	0.00	540.00	0.00	6,675.03	7,215.03
030076	0.00	0.00	-1,620.00	0.00	0.00	-1,620.00
030092PP	0.00	0.00	180.00	0.00	0.00	180.00
030103	0.00	-540.00	540.00	0.00	0.00	0.00
030119	0.00	0.00	-40.00	0.00	0.00	-40.00
030131*L	0.00	25.00	990.00	150.00	565.00	1,730.00
030144*	0.00	0.00	-25.00	0.00	0.00	-25.00
030150	35.00	0.00	0.00	0.00	0.00	35.00
030178	0.00	-540.00	540.00	0.00	0.00	0.00
030183	0.00	0.00	-75.00	0.00	0.00	-75.00
040018L	0.00	25.00	925.00	0.00	-475.00	475.00
040019	0.00	0.00	0.00	0.00	0.00	0.00
040023*	0.00	25.00	540.00	0.00	0.00	565.00
040028	0.00	0.00	-1,620.00	0.00	0.00	-1,620.00
040031	0.00	30.00	0.00	0.00	-1.00	29.00
040033	0.00	15.00	0.00	0.00	0.00	15.00
040039	0.00	0.00	0.00	0.00	0.00	0.00
040042	0.00	0.00	540.00	-540.00	0.00	0.00
040045	0.00	0.00	0.00	0.00	-15.00	-15.00
040047	0.00	0.00	-1,620.00	0.00	0.00	-1,620.00
040048	0.00	0.00	0.00	0.00	-65.00	-65.00
040069	0.00	0.00	540.00	-540.00	0.00	0.00
040088	0.00	0.00	540.00	-540.00	0.00	0.00
040092	0.00	0.00	10.00	0.00	-50.00	-40.00
040094*L	0.00	25.00	540.00	0.00	0.00	565.00
040100	0.00	-540.00	540.00	0.00	0.00	0.00
040101	0.00	0.00	0.00	0.00	0.00	0.00
040105	0.00	0.00	540.00	-540.00	0.00	0.00
050001	0.00	-540.00	540.00	0.00	0.00	0.00
050022*L	0.00	475.00	1,280.00	0.00	0.00	1,755.00
050026	0.00	25.00	540.00	0.00	0.00	565.00
050032	0.00	-1,620.00	0.00	0.00	0.00	-1,620.00
050033	0.00	0.00	0.00	0.00	0.00	0.00
050036	0.00	0.00	-1,620.00	0.00	0.00	-1,620.00
050040*L	0.00	25.00	540.00	0.00	1,755.00	2,320.00
050047	0.00	0.00	0.00	0.00	-540.00	-540.00
050048*L	0.00	0.00	0.00	0.00	0.00	0.00
050054*L	0.00	25.00	540.00	0.00	600.00	1,165.00
050067	0.00	-540.00	0.00	0.00	0.00	-540.00
050082	0.00	-540.00	540.00	0.00	0.00	0.00
050085	0.00	0.00	-1,620.00	0.00	0.00	-1,620.00
050094*L	0.00	0.00	540.00	0.00	-535.00	5.00

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

A/R Aging Summary

As of February 28, 2019

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
050096	0.00	0.00	0.00	0.00	0.00	0.00
050099	0.00	0.00	30.00	0.00	0.00	30.00
050100	0.00	0.00	90.00	0.00	0.00	90.00
050108	0.00	0.00	0.00	0.00	0.00	0.00
050128	590.00	0.00	0.00	0.00	0.00	590.00
060003*FB	0.00	500.00	0.00	0.00	0.00	500.00
060005	0.00	0.00	0.00	-30.00	0.00	-30.00
060010*L	0.00	475.00	540.00	150.00	565.00	1,730.00
060022	0.00	0.00	540.00	0.00	-540.00	0.00
060029	0.00	0.00	0.00	0.00	0.00	0.00
060031	0.00	0.00	0.00	0.00	0.00	0.00
060034	0.00	0.00	0.00	0.00	-15.00	-15.00
060045	0.00	-1,620.00	0.00	0.00	0.00	-1,620.00
060053	0.00	25.00	540.00	0.00	0.00	565.00
060059	0.00	0.00	540.00	-540.00	0.00	0.00
060060	0.00	0.00	0.00	0.00	-25.00	-25.00
060067	0.00	0.00	540.00	-540.00	0.00	0.00
060074	0.00	-2,160.00	0.00	0.00	0.00	-2,160.00
060078	0.00	0.00	0.00	0.00	25.00	25.00
060079	0.00	0.00	-1,620.00	0.00	0.00	-1,620.00
060089	0.00	0.00	0.00	0.00	0.00	0.00
060092	0.00	0.00	540.00	-540.00	0.00	0.00
060096	0.00	0.00	0.00	0.00	0.00	0.00
060100	0.00	-5.00	-500.00	0.00	0.00	-505.00
060104	0.00	25.00	570.00	0.00	0.00	595.00
060109	0.00	-1,620.00	0.00	0.00	0.00	-1,620.00
060112	0.00	0.00	0.00	0.00	0.00	0.00
060113*L	0.00	25.00	450.00	150.00	0.00	625.00
A0006	0.00	0.00	0.00	0.00	-50.00	-50.00
G0004	0.00	0.00	0.00	50.00	150.00	200.00
G0010	0.00	0.00	0.00	50.00	0.00	50.00
K0005	0.00	0.00	0.00	100.00	0.00	100.00
K0009	0.00	0.00	0.00	150.00	0.00	150.00
XX - ACCOUNTANT FOR M/E J/E	7,120.00	3,729.00	14,186.00	585.00	6,286.00	31,906.00
ZZZ - ACCOUNTANT W/O	-200.00	-200.00	-360.00	-360.00	-22,883.92	-24,003.92
TOTAL	<u>6,955.00</u>	<u>-6,221.00</u>	<u>14,861.00</u>	<u>-2,775.00</u>	<u>-10,266.76</u>	<u>2,553.24</u>