GREENS AT BOCA GOLF & TENNIS TOWNHOMES HOMEOWNERS ASSOCIATION INC

FINANCIAL STATEMENT

MONTH OF: APRIL 2014

Prepared By:

A&N
MANAGEMENT, INC.
902 CLINT MOORE RD. SUITE 110
BOCA RATON, FL 33487
Phone: 561-982-8633 Fax: 561-982-8655

GREENS AT BOCA GOLF & TENNIS

Balance Sheet
As of 04/30/14

	ASSETS			
	OPERATING FUNDS			
1010	FIRST SOUTHERN OPERATING	$ 122,853.32		
1030	FIRST SOUTHERN SEC DEPOSIT	3,000.00		
1040	B OF A OPERATING CD	11,000.34		
	TOTAL OPERATING FUNDS		$ 136,853.66	
	RESERVE FUNDS			
1070	FIRST SOUTHERN RESERVE	$ 23,820.41		
1075	BANK UNITED RESERVE	64,393.79		
	TOTAL RESERVE FUNDS		$ 88,214.20	
	CURRENT ASSETS			
1310	MAINTENANCE RECEIVABLE	$ 25,544.88		
1320	ROOF ASSESS RECEIVABLE	820.87		
1330	SPECIAL ASSESSMENTS RECEIVABLE	1,862.37		
1340	LATE FEES RECEIVABLE	600.00		
1390	BAD DEBT ALLOWANCE	(24,645.75)		
1610	PREPAID INSURANCE	428.62		
	TOTAL CURRENT ASSETS		$ 4,610.99	
	TOTAL ASSETS			$ 229,678.85
	LIABILITIES & EQUITY			
	CURRENT LIABILITIES:			
3010	ACCOUNTS PAYABLE	$ 270.00		
3015	ACCTG ACCRUAL	624.00		
3030	ACCRUED EXPENSES	9,813.85		
3035	REFUNDABLE SECURITY DEPOSITS	3,000.00		
3330	PREPAID OWNER ASSESSMENT	13,449.25		
	SUBTOTAL CURRENT LIABILITY		$ 27,157.10	
	RESERVES:			
5010	RESERVE-GENERAL	$ 88,011.45		
5050	RESERVE-INTEREST	202.75		
	SUBTOTAL RESERVES		$ 88,214.20	
	SPECIAL ASSESSMENT 2012			
5105	S/A 2012 RESERVE FEES	$ 113,574.04		
5110	S/A 2012 RESERVE EXPENSES	(83,578.13)		
	TOTAL S/A 2012		$ 29,995.91	
	EQUITY:			
5505	CAPITAL CONTRIBUTION	$ 7,775.00		
5510	FUND BALANCE	65,829.14		
5515	PRIOR YEAR ADJUSTMENT	1,936.00		
	CURRENT YR NET INCOME/LOSS	8,771.50		
	SUBTOTAL EQUITY		$ 84,311.64	
	TOTAL LIABILITIES & EQUITY			$ 229,678.85

Run Date: 05/05/14
Run Time: 02:00 PM

GREENS AT BOCA GOLF & TENNIS

Income/Expense Statement
Period: 04/01/14 to 04/30/14

Current Period Actual	Current Period Budget	Current Period Variance		Description	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
INCOME								
27,145.00	27,145.00	.00	06320	ASSESSMENT INCOME	108,580.00	108,580.00	.00	325,740.00
2,555.50	1,581.00	974.50	06325	ROOF LOAN INCOME	14,413.02	6,324.00	8,089.02	18,972.00
150.00	.00	150.00	06340	LATE FEE INCOME	375.03	.00	375.03	.00
.00	.00	.00	06920	MISCELLANEOUS INCOME	25.00	.00	25.00	.00
50.00	.00	50.00	06940	APP FEE INCOME	150.00	.00	150.00	.00
125.00	.00	125.00	06960	RECEIVER PROCESSING FEE	125.00	.00	125.00	.00
30,025.50	28,726.00	1,299.50		INCOME	123,668.05	114,904.00	8,764.05	344,712.00
				EXPENSES				
GENERAL & ADMINISTRATIVE								
122.00	250.00	128.00	07002	ACCOUNTING FEES	624.00	1,000.00	376.00	3,000.00
313.01	125.00	(188.01)	07005	ADMINISTRATIVE EXPENSES	2,367.82	500.00	(1,867.82)	1,500.00
7,759.68	8,041.67	281.99	07010	INSURANCE	30,769.79	32,166.68	1,396.89	96,500.00
1,551.00	416.67	(1,134.33)	07015	LEGAL FEES	7,038.56	1,666.68	(5,371.88)	5,000.00
857.00	1,125.00	268.00	07020	MANAGEMENT FEES	3,428.00	4,500.00	1,072.00	13,500.00
.00	36.25	36.25	07025	PERMITS, LICENSES, FEES	70.00	145.00	75.00	435.00
6,100.00	6,100.00	.00	07035	MASTER ASSESSMENT	24,400.00	24,400.00	.00	73,200.00
440.00	440.00	.00	07045	BAD DEBT EXPENSE	1,760.00	1,760.00	.00	5,280.00
17,142.69	16,534.59	(608.10)		GENERAL & ADMINISTRATIVE	70,458.17	66,138.36	(4,319.81)	198,415.00
LANDSCAPE EXPENSES								
3,667.00	3,708.33	41.33	08002	LANDSCAPE CONTRACT	14,668.00	14,833.32	165.32	44,500.00
.00	416.67	416.67	08010	LANDSCAPE IMPROVEMENTS	625.00	1,666.68	1,041.68	5,000.00
.00	100.00	100.00	08015	IRRIGATION MAINTENANCE	2,184.88	400.00	(1,784.88)	1,200.00
.00	833.33	833.33	08025	TREE TRIM/REPLACE	600.00	3,333.32	2,733.32	10,000.00
3,667.00	5,058.33	1,391.33		LANDSCAPE EXPENSES	18,077.88	20,233.32	2,155.44	60,700.00

Run Date: 05/05/14
Run Time: 02:00 PM

GREENS AT BOCA GOLF & TENNIS
Income/Expense Statement
Period: 04/01/14 to 04/30/14

Current Period Actual	Current Period Budget	Current Period Variance	Description		Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
COMMON AREA MAINTENANCE								
225.00	225.00	.00	08305	JANITORIAL SERVICE	1,059.43	900.00	(159.43)	2,700.00
126.00	120.00	(6.00)	08310	PEST CONTROL	1,429.00	480.00	(949.00)	1,440.00
270.00	270.83	.83	08315	POOL CONTRACT	1,080.00	1,083.32	3.32	3,250.00
.00	208.33	208.33	08320	POOL/SPA/FOUNTAIN REPAIRS	925.00	833.32	(91.68)	2,500.00
1,768.15	833.33	(934.82)	08502	GENERAL REPAIR & MAINTENANCE	798.21	3,333.32	2,535.11	10,000.00
.00	416.67	416.67	08505	CONTINGENCY	.00	1,666.68	1,666.68	5,000.00
2,389.15	2,074.16	(314.99)		COMMON AREA MAINTENANCE	5,291.64	8,296.64	3,005.00	24,890.00
UTILITIES EXPENSES								
20.86	25.00	4.14	09001	ELECTRIC-ENTRY WAYS	115.48	100.00	(15.48)	300.00
298.06	333.33	35.27	09002	ELECTRIC-POOL	2,224.83	1,333.32	(891.51)	4,000.00
153.07	83.33	(69.74)	09003	ELECTRIC-SPRINKLERS	460.64	333.32	(127.32)	1,000.00
162.49	133.33	(29.16)	09004	ELECTRIC-STREET LIGHTS	791.74	533.32	(258.42)	1,600.00
52.75	208.33	155.58	09010	WATER & SEWER	373.85	833.32	459.47	2,500.00
687.23	783.32	96.09		UTILITIES EXPENSES	3,966.54	3,133.28	(833.26)	9,400.00
RESERVES								
4,275.58	4,275.58	.00	09505	GENERAL RESERVE	17,102.32	17,102.32	.00	51,307.00
4,275.58	4,275.58	.00		RESERVES	17,102.32	17,102.32	.00	51,307.00
28,161.65	28,725.98	564.33		TOTAL EXPENSES	114,896.55	114,903.92	7.37	344,712.00
1,863.85	.02	1,863.83		CURRENT NET INCOME/(LOSS)	8,771.50	.08	8,771.42	.00

G E N E R A L L E D G E R T R I A L B A L A N C E

Starting account #: "First" Starting date: 04/01/14
Ending account #: "Last" Ending date: 04/30/14

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
1010	FIRST SOUTHERN OPERATING	118,489.39	37,087.04	32,723.11	4,363.93	122,853.32

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AP0087	CK414		7,705.12	IPFS COPRORATION	10 OF 11 DUE 4/1
04/01/14	AP0088	1066		857.00	A & N MANAGEMENT, INC.	APR MANAGEMENT
04/01/14	AP0088	1067		225.00	A & N MAINTENANCE	APR JANITORIAL
04/01/14	AP0088	1068		4,275.58	GREENS AT BOCA GOLF AND T	APR RESERVE
04/01/14	AP0088	1069		6,100.00	BOCA GOLF AND TENNIS	APR MASTER DUES
04/01/14	AR0000	AR04	2,531.66		Owner Cash Receipts	
04/02/14	AR0000	AR04	2,289.81		Owner Cash Receipts	
04/03/14	AR0000	AR04	1,882.22		Owner Cash Receipts	
04/04/14	AR0000	AR04	649.44		Owner Cash Receipts	
04/04/14	AR0022	AR-022	2,670.00		Owner Cash Receipts	
04/07/14	AR0000	AR04	8,521.10		Owner Cash Receipts	
04/08/14	AR0000	AR04	1,539.44		Owner Cash Receipts	
04/09/14	AR0000	AR04	1,532.27		Owner Cash Receipts	
04/09/14	AR0023	AR-023	1,094.44		Owner Cash Receipts	
04/10/14	AR0000	AR04	1,335.00		Owner Cash Receipts	
04/11/14	AR0000	AR04	445.00		Owner Cash Receipts	
04/14/14	AP0091	1070		7.15	A & N MAINTENANCE	KEYS FOR STORAGE
04/14/14	AP0091	1071		950.06	ROSENBAUM MOLLENGARDEN PL	GENERAL MATTERS
04/14/14	AP0091	1072		126.00	BUG OFF EXTERMINATORS	APR CONTRACT
04/14/14	AP0091	1073		275.00	HOMETOWN PEST CONTROL	033 DRYWOOD TERMITE TREAT
04/14/14	AP0091	1074		3,667.00	LANDSCAPE CREATIONS	APR CONTRACT
04/14/14	AP0091	1075		120.00	NEIGHBORHOOD LINK, INC.	WEB HOSTING 2014
04/14/14	AR0024	AR-024	2,822.22		Owner Cash Receipts	
04/15/14	AP0096	1076		4,700.00	GREENS AT BOCA GOLF AND T	REIM RESERVE POOL HEATER
04/15/14	AP0099	1077		1,086.32	BEST ROOFING	048 TILE REPAIRS
04/15/14	AR0000	AR04	473.68		Owner Cash Receipts	
04/16/14	AR0000	AR04	445.00		Owner Cash Receipts	
04/17/14	AR0000	AR04	547.22		Owner Cash Receipts	
04/18/14	AR0000	AR04	940.00		Owner Cash Receipts	
04/21/14	AR0000	AR04	1,094.44		Owner Cash Receipts	
04/22/14	GJ0028	ADJSUT	6.00		FSB TRANSMODUS CREDIT	
04/24/14	AR0000	AR04	547.22		Owner Cash Receipts	
04/24/14	AR0025	AR-025	540.05		Owner Cash Receipts	
04/25/14	AR0026	AR-026	573.00		Owner Cash Receipts	
04/29/14	AR0000	6912MO	50.00		021 RESALE APP	
04/29/14	AR0000	AR04	890.00		Owner Cash Receipts	
04/29/14	AR0027	AR-027	2,777.83		Owner Cash Receipts	
04/30/14	AP0104	1078		205.01	A & N MANAGEMENT, INC.	APR ADMIN EXP
04/30/14	AP0104	1079		1,736.64	ROSENBAUM MOLLENGARDEN PL	026 COLLECTION PROCEDURES
04/30/14	AP0104	1080		52.75	PBCWUD	113477 3/20-4/17
04/30/14	AP0108	CK414		20.86	FLORIDA POWER & LIGHT	83510 4/1-5/1
04/30/14	AP0108	CK414		298.06	FLORIDA POWER & LIGHT	83412 4/1-5/1
04/30/14	AP0108	CK414		153.07	FLORIDA POWER & LIGHT	17765 4/1-5/1
04/30/14	AP0108	CK414		162.49	FLORIDA POWER & LIGHT	54393 4/1-5/1
04/30/14	AR0000	AR04	890.00		Owner Cash Receipts	

G E N E R A L L E D G E R T R I A L B A L A N C E

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
1015	BANK UNITED OPERATING	.00	.00	.00	.00	.00
1030	FIRST SOUTHERN SEC DEPOSIT	2,994.00	6.00	.00	6.00	3,000.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/22/14	GJ0028	ADJSUT	6.00		FSB TRANSMODUS CREDIT	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
1035	BANK UNITED SEC DEPOSIT	.00	.00	.00	.00	.00
1040	B OF A OPERATING CD	11,000.34	.00	.00	.00	11,000.34
1045	DUE (TO) FROM RESERVE	4,700.00CR	4,700.00	.00	4,700.00	.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/15/14	GJ0024	ADJUST	4,700.00		DUE TO RES FROM OPER	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
1070	FIRST SOUTHERN RESERVE	14,833.99	10,072.74	1,086.32	8,986.42	23,820.41

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AP0087	VH105	4,275.58		GREENS AT BOCA GOLF AND T	APR RESERVE
04/14/14	AP0000	1001	1,086.32		Void chk, BEST ROOFING	VOID
04/14/14	AP0092	1001		1,086.32	BEST ROOFING	048 TILE REPAIRS
04/15/14	AP0095	VH125	4,700.00		GREENS AT BOCA GOLF AND T	REIM RESERVE POOL HEATER
04/22/14	GJ0028	ADJSUT	3.00		FSB TRANSMODUS CREDIT	
04/30/14	GJ0027	INT INC	7.84		INTEREST INCOME RESERVE	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
1075	BANK UNITED RESERVE	64,393.79	.00	.00	.00	64,393.79
1080	DUE FROM (TO) OPERATING	4,700.00	.00	4,700.00	4,700.00CR	.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/15/14	GJ0024	ADJUST		4,700.00	DUE TO RES FROM OPER	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
1310	MAINTENANCE RECEIVABLE	26,710.89	27,455.64	28,621.65	1,166.01CR	25,544.88

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AR0000	AR01	27,145.00		Apply Assmt/Opt Charges	
04/01/14	AR0000	AR04		889.97	Owner Cash Receipts	
04/01/14	AR0000	AR08		4,615.65	Prepaid Application	
04/02/14	AR0000	AR04		1,730.86	Owner Cash Receipts	
04/03/14	AR0000	AR04		1,251.45	Owner Cash Receipts	
04/04/14	AR0000	AR04		445.00	Owner Cash Receipts	
04/04/14	AR0022	AR-022		445.00	Owner Cash Receipts	
04/07/14	AR0000	AR04		7,042.96	Owner Cash Receipts	
04/08/14	AR0000	AR04		1,335.00	Owner Cash Receipts	
04/09/14	AR0000	AR04		1,335.00	Owner Cash Receipts	
04/09/14	AR0023	AR-023		890.00	Owner Cash Receipts	
04/10/14	AR0000	AR04		1,335.00	Owner Cash Receipts	
04/11/14	AR0000	AR04		445.00	Owner Cash Receipts	
04/14/14	AR0024	AR-024		2,670.00	Owner Cash Receipts	
04/16/14	AR0000	AR04		445.00	Owner Cash Receipts	
04/18/14	AR0000	AR04		865.70	Owner Cash Receipts	

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/23/14	AR0000	AR06	185.64		Owner Expense Adjust.	
04/23/14	AR0000	AR06	125.00		Owner Expense Adjust.	
04/24/14	AR0025	AR-025		436.99	Owner Cash Receipts	
04/25/14	AR0026	AR-026		149.12	Owner Cash Receipts	
04/29/14	AR0027	AR-027		2,293.95	Owner Cash Receipts	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
1320	ROOF ASSESS RECEIVABLE	945.44	2,555.50	2,680.07	124.57CR	820.87

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AR0000	AR01	2,351.06		Apply Assmt/Opt Charges	
04/01/14	AR0000	AR08		306.66	Prepaid Application	
04/02/14	AR0000	AR04		102.22	Owner Cash Receipts	
04/03/14	AR0000	AR04		122.22	Owner Cash Receipts	
04/04/14	AR0000	AR04		184.44	Owner Cash Receipts	
04/07/14	AR0000	AR04		511.10	Owner Cash Receipts	
04/08/14	AR0000	AR04		204.44	Owner Cash Receipts	
04/09/14	AR0000	AR04		197.27	Owner Cash Receipts	
04/09/14	AR0023	AR-023		204.44	Owner Cash Receipts	
04/14/14	AR0024	AR-024		102.22	Owner Cash Receipts	
04/15/14	AR0000	AR04		28.68	Owner Cash Receipts	
04/18/14	AR0000	AR04		49.30	Owner Cash Receipts	
04/21/14	AR0000	AR04		52.92	Owner Cash Receipts	
04/24/14	AR0025	AR-025		103.06	Owner Cash Receipts	
04/25/14	AR0026	AR-026		102.22	Owner Cash Receipts	
04/28/14	AR0000	AR06	204.44		Owner Expense Adjust.	
04/29/14	AR0027	AR-027		408.88	Owner Cash Receipts	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
1330	SPECIAL ASSESSMENTS RECEIVABLE	1,862.37	.00	.00	.00	1,862.37
1340	LATE FEES RECEIVABLE	600.00	200.00	200.00	.00	600.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/14/14	AR0024	AR-024		50.00	Owner Cash Receipts	
04/22/14	AR0000	AR02	200.00		Apply Late Fees	
04/28/14	AR0000	AR06		25.00	Owner Expense Adjust.	
04/28/14	AR0000	AR06		25.00	Owner Expense Adjust.	
04/29/14	AR0000	AR04		25.00	Owner Cash Receipts	
04/29/14	AR0027	AR-027		75.00	Owner Cash Receipts	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
1390	BAD DEBT ALLOWANCE	24,205.75CR	.00	440.00	440.00CR	24,645.75CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/30/14	RJ0005	ACCRUE		440.00	BAD DEBT EXPENSE	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
1610	PREPAID INSURANCE	483.18	7,705.12	7,759.68	54.56CR	428.62

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AP0087	CK414	7,705.12		IPFS COPRORATION	10 OF 11 DUE 4/1
04/30/14	RJ0002	PPD INS		7,759.68	PREPAID INSURANCE	

G E N E R A L   L E D G E R   T R I A L   B A L A N C E

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
1620	PREPAID EXPENSES-OTHER	.00	.00	.00	.00	.00
3010	ACCOUNTS PAYABLE	1,225.06CR	26,556.15	25,601.09	955.06	270.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AP0087	VH105		4,275.58	GREENS AT BOCA GOLF AND T	APR RESERVE
04/01/14	AP0087	VH106		6,100.00	BOCA GOLF AND TENNIS	APR MASTER DUES
04/01/14	AP0087	VH108		857.00	A & N MANAGEMENT, INC.	APR MANAGEMENT
04/01/14	AP0087	VH109		225.00	A & N MAINTENANCE	APR JANITORIAL
04/01/14	AP0088	1066	857.00		A & N MANAGEMENT, INC.	APR MANAGEMENT
04/01/14	AP0088	1067	225.00		A & N MAINTENANCE	APR JANITORIAL
04/01/14	AP0088	1068	4,275.58		GREENS AT BOCA GOLF AND T	APR RESERVE
04/01/14	AP0088	1069	6,100.00		BOCA GOLF AND TENNIS	APR MASTER DUES
04/01/14	AP0090	VH110		3,667.00	LANDSCAPE CREATIONS	APR CONTRACT
04/02/14	AP0090	VH111		126.00	BUG OFF EXTERMINATORS	APR CONTRACT
04/02/14	AP0090	VH113		120.00	NEIGHBORHOOD LINK, INC.	WEB HOSTING 2014
04/04/14	AP0090	VH116		1,086.32	BEST ROOFING	048 TILE REPAIRS
04/04/14	AP0097	116	1,086.32		BEST ROOFING	VOID
04/08/14	AP0090	VH122		7.15	A & N MAINTENANCE	KEYS FOR STORAGE
04/14/14	AP0000	1001		1,086.32	Void chk, BEST ROOFING	VOID
04/14/14	AP0091	1070	7.15		A & N MAINTENANCE	KEYS FOR STORAGE
04/14/14	AP0091	1071	950.06		ROSENBAUM MOLLENGARDEN PL	GENERAL MATTERS
04/14/14	AP0091	1072	126.00		BUG OFF EXTERMINATORS	APR CONTRACT
04/14/14	AP0091	1073	275.00		HOMETOWN PEST CONTROL	033 DRYWOOD TERMITE TREAT
04/14/14	AP0091	1074	3,667.00		LANDSCAPE CREATIONS	APR CONTRACT
04/14/14	AP0091	1075	120.00		NEIGHBORHOOD LINK, INC.	WEB HOSTING 2014
04/14/14	AP0092	1001	1,086.32		BEST ROOFING	048 TILE REPAIRS
04/15/14	AP0095	VH125		4,700.00	GREENS AT BOCA GOLF AND T	REIM RESERVE POOL HEATER
04/15/14	AP0096	1076	4,700.00		GREENS AT BOCA GOLF AND T	REIM RESERVE POOL HEATER
04/15/14	AP0098	VH126		1,086.32	BEST ROOFING	048 TILE REPAIRS
04/15/14	AP0099	1077	1,086.32		BEST ROOFING	048 TILE REPAIRS
04/23/14	AP0103	VH127		185.64	ROSENBAUM MOLLENGARDEN PL	026 COLLECTION PROCEDURES
04/25/14	AP0103	VH128		52.75	PBCWUD	113477 3/20-4/17
04/28/14	AP0103	VH129		205.01	A & N MANAGEMENT, INC.	APR ADMIN EXP
04/30/14	AP0103	VH130		1,551.00	ROSENBAUM MOLLENGARDEN PL	GENERAL MATTERS
04/30/14	AP0104	1078	205.01		A & N MANAGEMENT, INC.	APR ADMIN EXP
04/30/14	AP0104	1079	1,736.64		ROSENBAUM MOLLENGARDEN PL	026 COLLECTION PROCEDURES
04/30/14	AP0104	1080	52.75		PBCWUD	113477 3/20-4/17
04/30/14	GJ0029	ACCRUE		270.00	BLUIE & GOLD POOL-APRIL	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
3015	ACCTG ACCRUAL	502.00CR	248.00	370.00	122.00CR	624.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/15/14	GJ0020	ADJUST	248.00		ACCOUNTING ACCRUAL	
04/15/14	GJ0022	ADJUST		248.00	ACCOUNTING ACCRUAL	
04/30/14	RJ0003	ACCT ACC		122.00	ACCOUNTING ACCRUAL	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
3030	ACCRUED EXPENSES	9,813.85CR	.00	.00	.00	9,813.85CR

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
3035	REFUNDABLE SECURITY DEPOSITS	3,000.00CR	.00	.00	.00	3,000.00CR
3330	PREPAID OWNER ASSESSMENT	7,869.93CR	4,922.31	10,501.63	5,579.32CR	13,449.25CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AR0000	AR04		1,641.69	Owner Cash Receipts	
04/01/14	AR0000	AR08	4,922.31		Prepaid Application	
04/02/14	AR0000	AR04		456.73	Owner Cash Receipts	
04/03/14	AR0000	AR04		508.55	Owner Cash Receipts	
04/04/14	AR0000	AR04		20.00	Owner Cash Receipts	
04/04/14	AR0022	AR-022		2,225.00	Owner Cash Receipts	
04/07/14	AR0000	AR04		967.04	Owner Cash Receipts	
04/15/14	AR0000	AR04		445.00	Owner Cash Receipts	
04/17/14	AR0000	AR04		547.22	Owner Cash Receipts	
04/18/14	AR0000	AR04		25.00	Owner Cash Receipts	
04/21/14	AR0000	AR04		1,041.52	Owner Cash Receipts	
04/24/14	AR0000	AR04		547.22	Owner Cash Receipts	
04/25/14	AR0026	AR-026		321.66	Owner Cash Receipts	
04/29/14	AR0000	AR04		865.00	Owner Cash Receipts	
04/30/14	AR0000	AR04		890.00	Owner Cash Receipts	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
5010	RESERVE-GENERAL	83,735.87CR	1,086.32	5,361.90	4,275.58CR	88,011.45CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/04/14	AP0090	VH116	1,086.32		BEST ROOFING	048 TILE REPAIRS
04/04/14	AP0097	116		1,086.32	BEST ROOFING	048 TILE REPAIRS
04/30/14	RJ0001	RESERVE		4,275.58	MONTHLY RESERVE	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
5050	RESERVE-INTEREST	191.91CR	.00	10.84	10.84CR	202.75CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/22/14	GJ0028	ADJSUT		3.00	FSB TRANSMODUS CREDIT	
04/30/14	GJ0027	INT INC		7.84	INTEREST INCOME RESERVE	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
5105	S/A 2012 RESERVE FEES	113,574.04CR	.00	.00	.00	113,574.04CR
5110	S/A 2012 RESERVE EXPENSES	82,491.81	1,086.32	.00	1,086.32	83,578.13

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/15/14	AP0098	VB126	1,086.32		BEST ROOFING	048 TILE REPAIRS

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
5505	CAPITAL CONTRIBUTION	7,775.00CR	.00	.00	.00	7,775.00CR
5510	FUND BALANCE	65,829.14CR	.00	.00	.00	65,829.14CR
5515	PRIOR YEAR ADJUSTMENT	175.00CR	.00	1,761.00	1,761.00CR	1,936.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/30/14	GJ0026	RECLASS		1,761.00	BEST ROOFING PRIOR PERIOD	

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
6320	ASSESSMENT INCOME	81,435.00CR	.00	27,145.00	27,145.00CR	108,580.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AR0000	AR01		27,145.00	Apply Assmt/Opt Charges	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
6325	ROOF LOAN INCOME	11,857.52CR	.00	2,555.50	2,555.50CR	14,413.02CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AR0000	AR01		2,351.06	Apply Assmt/Opt Charges	
04/28/14	AR0000	AR06		204.44	Owner Expense Adjust.	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
6340	LATE FEE INCOME	225.03CR	50.00	200.00	150.00CR	375.03CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/22/14	AR0000	AR02		200.00	Apply Late Fees	
04/28/14	AR0000	AR06	25.00		Owner Expense Adjust.	
04/28/14	AR0000	AR06	25.00		Owner Expense Adjust.	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
6920	MISCELLANEOUS INCOME	25.00CR	.00	.00	.00	25.00CR
6940	APP FEE INCOME	100.00CR	.00	50.00	50.00CR	150.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/29/14	AR0000	6912MO		50.00	021 RESALE APP	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
6960	RECEIVER PROCESSING FEE	.00	.00	125.00	125.00CR	125.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/23/14	AR0000	AR06		125.00	Owner Expense Adjust.	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
7002	ACCOUNTING FEES	502.00	370.00	248.00	122.00	624.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/15/14	GJ0020	ADJUST		248.00	ACCOUNTING ACCRUAL	
04/15/14	GJ0022	ADJUST	248.00		ACCOUNTING ACCRUAL	
04/30/14	RJ0003	ACCT ACC	122.00		ACCOUNTING ACCRUAL	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
7005	ADMINISTRATIVE EXPENSES	2,054.81	325.01	12.00	313.01	2,367.82

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/02/14	AP0090	VH113	120.00		NEIGHBORHOOD LINK, INC.	WEB HOSTING 2014
04/22/14	GJ0028	ADJSUT		6.00	FSB TRANSMODUS CREDIT	
04/22/14	GJ0028	ADJSUT		6.00	FSB TRANSMODUS CREDIT	
04/28/14	AP0103	VH129	205.01		A & N MANAGEMENT, INC.	APR ADMIN EXP

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
7010	INSURANCE	23,010.11	7,759.68	.00	7,759.68	30,769.79

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/30/14	RJ0002	PPD INS	7,759.68		PREPAID INSURANCE	

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
7015	LEGAL FEES	5,487.56	1,736.64	185.64	1,551.00	7,038.56

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/23/14	AP0103	VH127	185.64		ROSENBAUM MOLLENGARDEN PL	026 COLLECTION PROCEDURES
04/23/14	AR0000	AR06		185.64	Owner Expense Adjust.	
04/30/14	AP0103	VH130	1,551.00		ROSENBAUM MOLLENGARDEN PL	GENERAL MATTERS

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
7020	MANAGEMENT FEES	2,571.00	857.00	.00	857.00	3,428.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AP0087	VH108	857.00		A & N MANAGEMENT, INC.	APR MANAGEMENT

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
7025	PERMITS, LICENSES, FEES	70.00	.00	.00	.00	70.00
7035	MASTER ASSESSMENT	18,300.00	6,100.00	.00	6,100.00	24,400.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AP0087	VH106	6,100.00		BOCA GOLF AND TENNIS	APR MASTER DUES

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
7045	BAD DEBT EXPENSE	1,320.00	440.00	.00	440.00	1,760.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/30/14	RJ0005	ACCRUE	440.00		BAD DEBT EXPENSE	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
8002	LANDSCAPE CONTRACT	11,001.00	3,667.00	.00	3,667.00	14,668.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AP0090	VH110	3,667.00		LANDSCAPE CREATIONS	APR CONTRACT

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
8010	LANDSCAPE IMPROVEMENTS	625.00	.00	.00	.00	625.00
8015	IRRIGATION MAINTENANCE	2,184.88	.00	.00	.00	2,184.88
8025	TREE TRIM/REPLACE	600.00	.00	.00	.00	600.00
8305	JANITORIAL SERVICE	834.43	225.00	.00	225.00	1,059.43

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/01/14	AP0087	VH109	225.00		A & N MAINTENANCE	APR JANITORIAL

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
8310	PEST CONTROL	1,303.00	126.00	.00	126.00	1,429.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/02/14	AP0090	VH111	126.00		BUG OFF EXTERMINATORS	APR CONTRACT

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
8315	POOL CONTRACT	810.00	270.00	.00	270.00	1,080.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/30/14	GJ0029	ACCRUE	270.00		BLUIE & GOLD POOL-APRIL	

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
8320	POOL/SPA/FOUNTAIN REPAIRS	925.00	.00	.00	.00	925.00
8502	GENERAL REPAIR & MAINTENANCE	969.94CR	1,768.15	.00	1,768.15	798.21

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/08/14	AP0090	VH122	7.15		A & N MAINTENANCE	KEYS FOR STORAGE
04/30/14	GJ0026	RECLASS	1,761.00		BEST ROOFING PRIOR PERIOD	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
9001	ELECTRIC-ENTRY WAYS	94.62	20.86	.00	20.86	115.48

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/30/14	AP0108	CK414	20.86		FLORIDA POWER & LIGHT	83510 4/1-5/1

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
9002	ELECTRIC-POOL	1,926.77	298.06	.00	298.06	2,224.83

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/30/14	AP0108	CK414	298.06		FLORIDA POWER & LIGHT	83412 4/1-5/1

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
9003	ELECTRIC-SPRINKLERS	307.57	153.07	.00	153.07	460.64

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/30/14	AP0108	CK414	153.07		FLORIDA POWER & LIGHT	17765 4/1-5/1

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
9004	ELECTRIC-STREET LIGHTS	629.25	162.49	.00	162.49	791.74

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/30/14	AP0108	CK414	162.49		FLORIDA POWER & LIGHT	54393 4/1-5/1

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
9010	WATER & SEWER	321.10	52.75	.00	52.75	373.85

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/25/14	AP0103	VH128	52.75		PBCWUD	113477 3/20-4/17

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
9505	GENERAL RESERVE	12,826.74	4,275.58	.00	4,275.58	17,102.32

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
04/30/14	RJ0001	RESERVE	4,275.58		MONTHLY RESERVE	

	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
Grand totals:	.00	152,338.43	152,338.43	.00	.00

-- End of report --