



MANAGEMENT AND ASSOCIATES

Community Association Management

**ANCLOTE RESERVE HOMEOWNERS
ASSOCIATION INC**

FINANCIAL STATEMENT UNAUDITED

JUNE 2024

Prepared by:

MANAGEMENT & ASSOCIATES
720 Brooker Creek Blvd., #206
Oldsmar, FL 34677

ANCLOTE RESERVE HOMEOWNERS ASSOCIATION, INC.

Balance Sheet

6/30/2024

Assets

Operating

1010-001 - Cash Account-Old Mgmt Co BB&T	\$874.77	
1010-005 - Cash-Checking-Servis1st	\$71,462.30	
1110-000 - A/R-Maintenance Fees	\$3,473.99	
1125-000 - A/R-Prior Owner/Builder	\$860.00	
1187-000 - A/R-Clearing	\$670.35	
1410-000 - Prepaid Insurance-General	\$3,716.05	
1410-003 - Prepaid Insurance-Workers Comp	<u>\$196.64</u>	
<u>Operating Total</u>		\$81,254.10

Reserve

1041-005 - Cash-MMA-Servis1st	\$93,046.07	
<u>Reserve Total</u>		<u>\$93,046.07</u>

Assets Total

\$174,300.17

Liabilities and Equity

Other

2010-000 - Accounts Payable	\$4,950.94	
2011-000 - Accounts Payable-Accrued	\$4,330.05	
2450-000 - Unearned Revenue-Prepaid Maint Fees	<u>\$14,837.78</u>	
<u>Other Total</u>		\$24,118.77

Reserve

3022-000 - Reserve Fund-Streets/Walks	\$76,267.06	
3053-000 - Reserve Fund-Gates	\$833.53	
3067-001 - Reserve Fund-Gates	\$8,258.09	
3069-001 - Reserve Fund-Mailboxes	\$6,487.30	
3080-000 - Reserve Fund-Interest	\$1,200.09	
<u>Reserve Total</u>		\$93,046.07

Retained Earnings

\$54,357.05

Net Income

\$2,778.28

Liabilities & Equity Total

\$174,300.17

ANCLOTE RESERVE HOMEOWNERS ASSOCIATION, INC.
Budget Comparison Report
6/1/2024 - 6/30/2024

	6/1/2024 - 6/30/2024			1/1/2024 - 6/30/2024			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
<u>Revenues</u>							
6010-000 - Maint Fee-Operating	\$13,593.05	\$13,593.02	\$0.03	\$81,558.30	\$81,558.12	\$0.18	\$163,116.25
6022-000 - Maint Fee-Resv-Streets/Walks	\$2,916.67	\$2,916.67	\$0.00	\$17,500.02	\$17,500.02	\$0.00	\$35,000.00
6053-000 - Maint Fee-Resv-Gates	\$833.13	\$833.33	(\$0.20)	\$4,999.78	\$4,999.98	(\$0.20)	\$10,000.00
6069-000 - Maint Fee-Resv-Mailbox Reserves	\$583.33	\$583.33	\$0.00	\$3,499.98	\$3,499.98	\$0.00	\$7,000.00
6070-000 - Interest Income-Operating	\$4.22	\$0.00	\$4.22	\$28.26	\$0.00	\$28.26	\$0.00
6071-000 - Interest Income-Reserve	\$142.95	\$0.00	\$142.95	\$693.05	\$0.00	\$693.05	\$0.00
6082-000 - Late Fee Income	\$0.00	\$0.00	\$0.00	\$825.00	\$0.00	\$825.00	\$0.00
6083-004 - Other Income-Transmitters	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00
6083-099 - Other Income-Pre-Lien	\$175.00	\$0.00	\$175.00	\$490.00	\$0.00	\$490.00	\$0.00
6900-000 - Income Transfer to Resv Funds	(\$4,333.33)	(\$4,333.33)	\$0.00	(\$25,999.98)	(\$25,999.98)	\$0.00	(\$52,000.00)
6901-000 - Interest Transfer to Reserves	(\$142.95)	\$0.00	(\$142.95)	(\$693.05)	\$0.00	(\$693.05)	\$0.00
Total Revenues	\$13,772.07	\$13,593.02	\$179.05	\$83,101.36	\$81,558.12	\$1,543.24	\$163,116.25
Total Income	\$13,772.07	\$13,593.02	\$179.05	\$83,101.36	\$81,558.12	\$1,543.24	\$163,116.25
Expense							
<u>Administrative</u>							
7110-000 - Insurance-General	\$1,037.68	\$1,166.67	\$128.99	\$6,226.08	\$7,000.02	\$773.94	\$14,000.00
7210-000 - Legal & Professional	\$0.00	\$833.33	\$833.33	\$1,336.95	\$4,999.98	\$3,663.03	\$10,000.00
7212-003 - Professional-CPA Fees	\$0.00	\$83.33	\$83.33	\$0.00	\$499.98	\$499.98	\$1,000.00
7310-002 - Taxes-Corp Annual	\$0.00	\$5.10	\$5.10	\$61.25	\$30.60	(\$30.65)	\$61.25
7410-000 - Management Fee	\$1,155.00	\$1,155.00	\$0.00	\$8,085.00	\$6,930.00	(\$1,155.00)	\$13,860.00
7510-004 - Admin Expenses-Office Supplies	\$18.16	\$62.50	\$44.34	\$260.53	\$375.00	\$114.47	\$750.00
7510-005 - Admin Expenses-Postage	\$45.84	\$41.67	(\$4.17)	\$194.51	\$250.02	\$55.51	\$500.00
7510-008 - Admin Expenses-Misc	\$0.00	\$250.00	\$250.00	\$0.00	\$1,500.00	\$1,500.00	\$3,000.00
7510-099 - Admin Expenses-45 Day Pre Lien	\$175.00	\$0.00	(\$175.00)	\$175.00	\$0.00	(\$175.00)	\$0.00
7810-000 - Uncollectible Assessments	\$50.00	\$0.00	(\$50.00)	\$50.00	\$0.00	(\$50.00)	\$0.00
7930-000 - Social Events	\$0.00	\$200.00	\$200.00	\$0.00	\$1,200.00	\$1,200.00	\$2,400.00
7930-001 - Holiday Decorations	\$0.00	\$100.00	\$100.00	\$0.00	\$600.00	\$600.00	\$1,200.00
Total Administrative	\$2,481.68	\$3,897.60	\$1,415.92	\$16,389.32	\$23,385.60	\$6,996.28	\$46,771.25
<u>Services & Utilities</u>							
8014-000 - Security-Gate Maintenance	\$1,791.72	\$166.67	(\$1,625.05)	\$15,521.56	\$1,000.02	(\$14,521.54)	\$2,000.00
8110-000 - R & M General	\$0.00	\$333.33	\$333.33	\$1,434.04	\$1,999.98	\$565.94	\$4,000.00
8110-024 - R&M-Pressure Cleaning	\$0.00	\$208.33	\$208.33	\$0.00	\$1,249.98	\$1,249.98	\$2,500.00
8210-000 - Grounds Maintenance-General	\$2,400.00	\$2,916.67	\$516.67	\$14,400.00	\$17,500.02	\$3,100.02	\$35,000.00
8210-006 - Grounds-Supplies	\$0.00	\$125.00	\$125.00	\$0.00	\$750.00	\$750.00	\$1,500.00
8210-007 - Grounds-Landscape	\$0.00	\$1,250.00	\$1,250.00	\$1,472.46	\$7,500.00	\$6,027.54	\$15,000.00
8210-008 - Grounds-Irrigation General	\$0.00	\$625.00	\$625.00	\$172.00	\$3,750.00	\$3,578.00	\$7,500.00
8210-009 - Grounds-Tree Trimming	\$0.00	\$778.75	\$778.75	\$0.00	\$4,672.50	\$4,672.50	\$9,345.00
8710-001 - Utilities-Electric	\$44.15	\$83.33	\$39.18	\$278.08	\$499.98	\$221.90	\$1,000.00
8710-003 - Utilities-Electric-Street Lights	\$2,008.94	\$2,916.67	\$907.73	\$11,993.06	\$17,500.02	\$5,506.96	\$35,000.00
8710-007 - Utilities-Sewer & Water-General	\$11.82	\$291.67	\$279.85	\$1,329.24	\$1,750.02	\$420.78	\$3,500.00
Total Services & Utilities	\$6,256.63	\$9,695.42	\$3,438.79	\$46,600.44	\$58,172.52	\$11,572.08	\$116,345.00
Total Expense	\$8,738.31	\$13,593.02	\$4,854.71	\$62,989.76	\$81,558.12	\$18,568.36	\$163,116.25

ANCLOTE RESERVE HOMEOWNERS ASSOCIATION, INC.

Budget Comparison Report

6/1/2024 - 6/30/2024

	6/1/2024 - 6/30/2024			1/1/2024 - 6/30/2024			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Net Income	\$5,033.76	\$0.00	\$5,033.76	\$20,111.60	\$0.00	\$20,111.60	\$0.00
Reserve Expense							
<u>Reserve Expense</u>							
9622-000 - Reserve Expense-Streets/Walks	\$0.00	\$0.00	\$0.00	\$11,666.68	\$0.00	(\$11,666.68)	\$0.00
9667-000 - Reserve Expense-Gates	\$0.00	\$0.00	\$0.00	\$10,307.32	\$0.00	(\$10,307.32)	\$0.00
9669-000 - Reserve Expense-Mailbox	\$0.00	\$0.00	\$0.00	\$2,333.32	\$0.00	(\$2,333.32)	\$0.00
9900-000 - Reserve Expense-Funding	\$0.00	\$0.00	\$0.00	(\$6,974.00)	\$0.00	\$6,974.00	\$0.00
<u>Total Reserve Expense</u>	\$0.00	\$0.00	\$0.00	\$17,333.32	\$0.00	(\$17,333.32)	\$0.00
Total Reserve Expense	\$0.00	\$0.00	\$0.00	\$17,333.32	\$0.00	(\$17,333.32)	\$0.00
Reserve Net Income	\$0.00	\$0.00	\$0.00	(\$17,333.32)	\$0.00	(\$17,333.32)	\$0.00
Net Income	\$5,033.76	\$0.00	\$5,033.76	\$2,778.28	\$0.00	\$2,778.28	\$0.00

Reconciliation Report

Anclote Reserve Homeowners Association, Inc. Reconciliation Report

Servis1st Bank - Cash-Checking-Servis1st-1010-005
Statement Date: 6/30/2024

Statement Balance: \$72,113.42
GL Balance: \$71,462.30
Last Statement Balance: \$72,113.42
Outstanding Checks: \$2,310.00
Outstanding Deposits: \$1,658.88
Calculated Balance: \$72,113.42
GL vs. Balance Difference: \$0.00

Cleared

Checks	Description	Date	Check #	Amount
Total Cleared Checks:				\$0.00

Deposits	Description	Date	Amount
Total Cleared Deposits:			\$0.00

Outstanding

Checks	Description	Date	Check #	Amount
	Auto Debit Mgmt Fee	5/31/2024		-\$1,155.00
	Auto Debit Mgmt Fee	6/30/2024		-\$1,155.00
Total Outstanding Checks:				\$2,310.00

Deposits	Description	Date	Amount
	Owner Payment - PO Box	6/28/2024	\$994.94
	CalPay Credit Transactions (Date: 2024-07-02, Transactions: 1, Amount: \$331.97)	7/2/2024	\$331.97
	CalPay Debit Transactions (Date: 2024-07-03, Transactions: 3, Amount: \$995.91)	7/3/2024	\$331.97
Total Outstanding Deposits:			\$1,658.88

ANCLOTE RESERVE HOMEOWNERS ASSOC INC
OPERATING ACCOUNT
720 BROOKER CREEK BLVD STE 206
OLDSMAR FL 34677

C H E C K I N G A C C O U N T S

FLORIDA HOA NOW M&A CHECKING	Number of Enclosures	9
Account Number XXXXXXXXXXXX5583	Statement Dates	5/28/24 thru 6/25/24
Previous Balance 114,740.80	Days in the Statement Period	29
15 Deposits/Credits 10,642.31	Average Ledger	106,851.53
13 Checks/Debits 53,273.91	Average Collected	106,538.39
Service Charge .00		
Interest Paid 4.22		
Current Balance 72,113.42	2024 Interest Paid	28.26

DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
5/29	LOCKBOX DEPOSIT	169.44
5/31	FS PaymentFS Payments PayoCCD ST-I4D6F9D0L6I7091000017I48869	356.97
6/03	From DDA 5001374791, To DDA 500 1365583, ACR Reverse duplicate mgmt fee x2	2,310.00
6/04	REMOTE CUSTOMER DEPOSIT	357.00
6/05	FS PaymentFS Payments PayoCCD ST-D4R6D7B7U3F1091000016205012	247.25
6/05	HOA Dues Anclote Reserve PPD 1831650658 062006500002983	688.94
6/07	LOCKBOX DEPOSIT	356.97
6/13	LOCKBOX DEPOSIT	331.97
6/17	LOCKBOX DEPOSIT	331.97
6/20	LOCKBOX DEPOSIT	1,659.85
6/21	FS PaymentFS Payments PayoCCD ST-H80900E8D9L0091000010480256	783.94
6/21	LOCKBOX DEPOSIT	663.94
6/21	REMOTE CUSTOMER DEPOSIT	391.97
6/24	LOCKBOX DEPOSIT	332.25
6/25	LOCKBOX DEPOSIT	1,659.85
6/25	INTEREST DEPOSIT	4.22

ANCLOTE RESERVE HOMEOWNERS ASSOC INC
 OPERATING ACCOUNT
 720 BROOKER CREEK BLVD STE 206
 OLDSMAR FL 34677

FLORIDA HOA NOW M&A CHECKING XXXXXXXXXXXX5583 (Continued)

WITHDRAWALS AND DEBITS		
Date	Description	Amount
6/03	From DDA 5001365583,To DDA 500 1374791,ACR Mgmt Fee	1,155.00-
6/03	From DDA 5001365583,To DDA 500 1374791,ACR June Mgmt Fee	1,155.00-
6/11	ACH RT R01 BENJAMIN D. RODDEY CLR GL 110121	331.97-
6/20	From DDA 5001365583,To DDA 500 1365609,Reserve Transfer	4,333.33-
6/20	From DDA 5001365583,To DDA 500 1365609,Reserve transfers prev ious months	17,333.32-
6/20	From DDA 5001365583,To DDA 500 1365609,Transfer money due to Reserves	23,333.33-

CHECKS									
Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount	
6/14	302	38.22	6/24	305	53.95	6/24	308	2,400.00	
6/13	303	1,441.68	6/24	306	596.41				
6/20	304	107.67	6/21	307	994.03				

* Indicates Serial Number Out of Sequence

DAILY BALANCES					
Date	Balance	Date	Balance	Date	Balance
5/28	114,740.80	6/05	116,560.40	6/17	115,769.44
5/29	114,910.24	6/07	116,917.37	6/20	72,321.64
5/31	115,267.21	6/11	116,585.40	6/21	73,167.46
6/03	115,267.21	6/13	115,475.69	6/24	70,449.35
6/04	115,624.21	6/14	115,437.47	6/25	72,113.42

ANCLOTE RESERVE HOMEOWNERS ASSOC INC
OPERATING ACCOUNT
720 BROOKER CREEK BLVD STE 206
OLDSMAR FL 34677

FLORIDA HOA NOW M&A CHECKING XXXXXXXXXXXXX5583 (Continued)

INTEREST RATE SUMMARY	
Date	Rate
5/27	0.050000%

Complete Check Register

**Anclote Reserve Homeowners Association, Inc.
Complete Check Register
6/1/2024 - 6/30/2024**

Check #	Check Date	Vendor or Payee	Check Amt	Expense Account	Invoice	Paid
Account: 1010-005 Cash-Checking-Servis1st						
302	6/6/2024	PASCO COUNTY UTILITIES	\$38.22			
	5-8-24	1018780		8710-008 Utilities-Sewer	\$38.22	\$38.22
303	6/6/2024	DUKE ENERGY PAYMENT PROCESSING	\$1,441.68			
	5-16-24	9100 8873 9643		8710-003 Utilities-Electric-Street Lights	\$1,103.27	\$1,103.27
	5-10-24	9100 8873 9429		8710-003 Utilities-Electric-Street Lights	\$338.41	\$338.41
304	6/6/2024	MANAGEMENT & ASSOCIATES	\$107.67			
	32125	Annual report		7310-002 Taxes-Corp Annual	\$61.25	\$61.25
	32125			7510-005 Admin Expenses-Postage	\$22.11	\$22.11
	32125	Admin Fees		7510-004 Admin Expenses-Office Supplies	\$24.31	\$24.31
305	6/17/2024	DOORKING INC	\$53.95			
	2252329	Doorking		8014-000 Security-Gate Maintenance	\$53.95	\$53.95
306	6/18/2024	DUKE ENERGY PAYMENT PROCESSING	\$596.41			
	6-4-24	9100 8873 9429		8710-003 Utilities-Electric-Street Lights	\$550.66	\$550.66
	5-31-24	9100 8873 9247		8710-001 Utilities-Electric	\$45.75	\$45.75
307	6/18/2024	AMERICAN ACCESS CONTROLS, INC	\$994.03			
	40654	Replace decals on call box		8014-000 Security-Gate Maintenance	\$994.03	\$994.03
308	6/18/2024	LANDSCAPE WORKSHOP PARENT, LLC	\$2,400.00			
	8357-10496875	Monthly Maintenance		8210-000 Grounds Maintenance-General	\$2,400.00	\$2,400.00
Total 1010-005 Cash-Checking-Servis1st			\$5,631.96			

Reconciliation Report

Ancote Reserve Homeowners Association, Inc. Reconciliation Report

- Cash-MMA-Servis1st-1041-005
Statement Date: 6/30/2024

Statement Balance: \$93,046.07
GL Balance: \$93,046.07
Last Statement Balance: \$93,046.07
Outstanding Checks: \$0.00
Outstanding Deposits: \$0.00
Calculated Balance: \$93,046.07
GL vs. Balance Difference: \$0.00

Cleared

Checks	Description	Date	Check #	Amount
Total Cleared Checks:				\$0.00

Deposits	Description	Date	Amount
Total Cleared Deposits:			\$0.00

Outstanding

Checks	Description	Date	Check #	Amount
Total Outstanding Checks:				\$0.00

Deposits	Description	Date	Amount
Total Outstanding Deposits:			\$0.00

ANCLOTE RESERVE HOMEOWNERS ASSOC INC
RESERVE ACCOUNT
720 BROOKER CREEK BLVD STE 206
OLDSMAR FL 34677

C H E C K I N G A C C O U N T S

FLORIDA HOA MM ACCOUNT		Number of Enclosures	0
Account Number	XXXXXXXXXXXX5609	Statement Dates	5/28/24 thru 6/25/24
Previous Balance	47,903.14	Days in the Statement Period	29
3 Deposits/Credits	44,999.98	Average Ledger	57,213.48
Checks/Debits	.00	Average Collected	57,213.48
Service Charge	.00		
Interest Paid	142.95		
Current Balance	93,046.07	2024 Interest Paid	693.05

D E P O S I T S A N D O T H E R C R E D I T S

Date	Description	Amount
6/20	From DDA 5001365583,To DDA 5001365609,Reserve Transfer	4,333.33
6/20	From DDA 5001365583,To DDA 5001365609,Reserve transfers previous months	17,333.32
6/20	From DDA 5001365583,To DDA 5001365609,Transfer money due to Reserves	23,333.33
6/25	INTEREST DEPOSIT	142.95

D A I L Y B A L A N C E S

Date	Balance	Date	Balance	Date	Balance
5/28	47,903.14	6/20	92,903.12	6/25	93,046.07

I N T E R E S T R A T E S U M M A R Y

Date	Rate
5/27	3.150000%



ANCLOTE RESERVE HOMEOWNERS ASSOCIATION, INC.
Accounts Payable Aging Report
Period Through: 6/30/2024

Payee	Invoice	Invoice Date	Due Date	Description	Expense	Total	Current	30 Days	60 Days	90 Days
DUKE ENERGY PAYMENT PROCESSING	6-11-24	6/11/2024	6/16/2024	9100 8873 9031	8710-003-Utilities- Electric-Street Lights	\$342.32	\$342.32			
6-11-24 Total:						\$342.32	\$342.32	\$0.00	\$0.00	\$0.00
MANAGEMENT & ASSOCIATES	6-14-24	6/14/2024	6/16/2024	Prelien letters	7510-099-Admin Expenses-45 Day Pre Lien	\$175.00	\$175.00			
6-14-24 Total:						\$175.00	\$175.00	\$0.00	\$0.00	\$0.00
DUKE ENERGY PAYMENT PROCESSING	6-14-24	6/14/2024	6/19/2024	9100 8873 9643	8710-003-Utilities- Electric-Street Lights	\$1,115.96	\$1,115.96			
6-14-24 Total:						\$1,115.96	\$1,115.96	\$0.00	\$0.00	\$0.00
LANDSCAPE WORKSHOP PARENT, LLC	8357- 10492793	6/1/2024	6/21/2024	Monthly Maintenance	8210-000-Grounds Maintenance-General	\$2,400.00	\$2,400.00			
8357-10492793 Total:						\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00
PASCO COUNTY UTILITIES	6-12-24	6/12/2024	6/21/2024	41018780	8710-008-Utilities-Sewer	\$11.82	\$11.82			
6-12-24 Total:						\$11.82	\$11.82	\$0.00	\$0.00	\$0.00
MANAGEMENT & ASSOCIATES	32162	6/22/2024	6/22/2024	Admin Fees	7510-004-Admin Expenses-Office Supplies	\$18.16	\$18.16			
MANAGEMENT & ASSOCIATES	32162	6/22/2024	6/22/2024		7510-005-Admin Expenses-Postage	\$45.84	\$45.84			
32162 Total:						\$64.00	\$64.00	\$0.00	\$0.00	\$0.00
DUKE ENERGY PAYMENT PROCESSING	6-28-24	6/28/2024	6/30/2024	9100 8873 9247	8710-001-Utilities- Electric	\$44.15	\$44.15			
6-28-24 Total:						\$44.15	\$44.15	\$0.00	\$0.00	\$0.00
AMERICAN ACCESS CONTROLS, INC	10920	6/30/2024	6/30/2024	50% Deposit- Gate remotes	8014-000-Security-Gate Maintenance	\$797.69	\$797.69			
10920 Total:						\$797.69	\$797.69	\$0.00	\$0.00	\$0.00
Totals:						\$4,950.94	\$4,950.94	\$0.00	\$0.00	\$0.00