

Jacaranda Country Club Homeowners' Association, Inc.
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
10450 · Bank of America CD # 8293	4,008.39
10160 · Bank of Amer - Operating #7750	54,412.74
10400 · Bank of America CD # 8108	<u>38,151.92</u>
Total Checking/Savings	96,573.05
Accounts Receivable	
11000 · Accounts Receivable	<u>9,805.68</u>
Total Accounts Receivable	9,805.68
Other Current Assets	
18500 · Prepaid Insurance	<u>15,847.01</u>
Total Other Current Assets	<u>15,847.01</u>
Total Current Assets	122,225.74
Fixed Assets	
15100 · Lake Equipment	<u>26,512.02</u>
Total Fixed Assets	<u>26,512.02</u>
TOTAL ASSETS	<u>148,737.76</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>12,952.49</u>
Total Accounts Payable	<u>12,952.49</u>
Total Current Liabilities	<u>12,952.49</u>
Total Liabilities	12,952.49
Equity	
32000 · Fund Balance	62,777.26
Net Income	<u>73,008.01</u>
Total Equity	<u>135,785.27</u>
TOTAL LIABILITIES & EQUITY	<u>148,737.76</u>

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them.

Jacaranda Country Club Homeowners' Association, Inc.
Profit & Loss Budget Performance

April 2026

	Apr 26	Budget	\$ Over Budget	Jan - Apr 26	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40000 · Income	375.00			375.00			89,125.00
40050 · Late Fees	0.00	0.00	0.00	89,125.00			89,125.00
40100 · Maintenance Fees							
Total 40000 · Income	375.00	0.00	375.00	89,500.00	89,125.00	0.00	89,125.00
Total Income	375.00	0.00	375.00	89,500.00	89,125.00	375.00	89,125.00
Gross Profit	375.00	0.00	375.00	89,500.00	89,125.00	375.00	89,125.00
Expense							
60200 · Utilities							
60210 · Water & Sewer	128.05	120.83	7.22	510.46	483.36	27.10	1,450.00
60220 · Electricity	161.72	200.00	-38.28	680.83	800.00	-119.17	2,400.00
Total 60200 · Utilities	289.77	320.83	-31.06	1,191.29	1,283.36	-92.07	3,850.00
63000 · Repairs and Maintenance							
63350 · Lake Cleanup and Midge Control	0.00	250.00	-250.00	0.00	1,000.00	-1,000.00	3,000.00
63600 · Maintenance - Other	0.00	166.68	-166.68	0.00	666.72	-666.72	2,000.00
63500 · Lake Maintenance	918.00	1,000.00	-82.00	3,872.00	4,000.00	-328.00	12,000.00
63500 · Landscaping	765.00	1,110.00	-345.00	1,530.00	4,440.00	-2,910.00	13,320.00
63600 · Back Flow Inspections	0.00	0.00	0.00	148.00	300.00	-151.00	300.00
Total 63000 · Repairs and Maintenance	1,683.00	2,526.68	-843.68	5,351.00	10,406.72	-5,055.72	30,620.00
65000 · Administrative							
65901 · Board Meeting Room - Annual	0.00	0.00	0.00	0.00	1,580.00	-1,580.00	1,580.00
65750 · Accounting Additional Work	0.00	175.00	-175.00	0.00	700.00	-700.00	2,000.00
65900 · Board Meeting Room - Monthly	0.00	35.00	-35.00	210.00	140.00	70.00	420.00
65100 · Property Management Fees	0.00	1,200.00	-1,200.00	0.00	4,800.00	-4,800.00	14,400.00
65200 · Website	540.00	83.33	456.67	571.25	333.36	237.89	1,000.00
65300 · Office supplies, copies, postag	197.29	273.33	-76.04	514.42	1,093.36	-578.94	3,280.00
65400 · Legal Fees	2,364.00	1,000.00	1,364.00	3,425.50	4,000.00	-574.50	12,000.00
65500 · Insurance Expense	1,440.63	891.50	549.13	3,871.48	3,566.00	305.48	10,698.00
65700 · Accounting	585.00	585.00	0.00	2,340.00	2,340.00	0.00	7,020.00
65800 · Licenses/ Taxes/ Permits	0.00	0.00	0.00	0.00	105.00	-105.00	105.00
Total 65000 · Administrative	5,126.92	4,243.16	883.76	10,932.65	18,657.72	-7,725.07	52,603.00
Total Expense	7,099.69	7,090.67	9.02	17,474.94	30,347.80	-12,872.86	87,073.00
Net Ordinary Income	-6,724.69	-7,090.67	365.98	72,025.06	58,777.20	13,247.86	2,052.00
Other Income/Expense							
Other Income							
40300 · Interest - Ckg & Svgs accts	982.95			982.95			2,000.00
Total Other Income	982.95			982.95			2,000.00
Other Expense							
70100 · Bad Debts	0.00	166.68	-166.68	0.00	666.72	-666.72	2,000.00
Total Other Expense	0.00	166.68	-166.68	0.00	666.72	-666.72	2,000.00
Net Other Income	982.95	-166.68	1,149.63	982.95	-666.72	1,649.67	-2,000.00
Net Income	-5,741.74	-7,257.35	1,515.61	73,008.01	58,110.48	14,897.53	52.00

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them.

Jacaranda Country Club Homeowners' Association, Inc.
Operating Account Cash Flow Summary

As of April 30, 2026

10160 · Bank of Amer - Operating #7750

Type	Date	Num	Name	Memo	Deposit	Payment	Balance
Deposit	04/02/2026			Deposit	1,150.00		70,634.44
Check	04/03/2026	8068	Tropical Star Property Management, Inc.	Inv 7506		765.00	71,784.44
Check	04/03/2026	8069	City of Plantation - Utilities	Acct 020282-00		128.05	71,019.44
Deposit	04/03/2026			Deposit	575.00		70,891.39
Deposit	04/07/2026			Deposit	575.00		71,466.39
Deposit	04/07/2026			Deposit	575.00		72,041.39
Deposit	04/08/2026			Deposit	575.00		72,616.39
Check	04/09/2026	8070	Slaughter Insurance Agency	Inv # 20260317		15,261.90	73,191.39
Check	04/09/2026	8071	United States Liability Insurance Company	Acct # CAP1564368		1,488.74	57,929.49
Check	04/09/2026	8072	CNA INSURANCE	Acct \$ 3040155529		1,488.74	56,440.75
Check	04/09/2026	8073	Henry Vanbaalen	Reimbursement		537.00	55,903.75
Check	04/09/2026	8074	PeytonBolin PL			16.99	55,886.76
Check	04/17/2026	8075	The Lake Doctors, Inc.	Inv 129159 dtd 04/01/2026		2,085.00	53,801.76
Check	04/17/2026	8076	HOA Express	Acct #722110 Inv #2105733		918.00	52,883.76
Check	04/21/2026	8077	FPL	Inv # 8593318		540.00	52,343.76
Check	04/21/2026	8078	Raymond C. Cahill, CPA, PA	Acct# 06102-86569		161.72	52,182.04
Deposit	04/22/2026			Inv 18239 dtd 04/20/26		765.30	51,416.74
Deposit	04/28/2026			Deposit	1,175.00		52,591.74
Check	04/28/2026	8079	Back on Track Mediation	Deposit	1,250.00		53,841.74
Check	04/28/2026	8080	Glazer & Sachs PA	Inv 936-1		180.00	53,661.74
Deposit	04/30/2026			Inv 113109		99.00	53,562.74
				Deposit	850.00		54,412.74
Total 10160 · Bank of Amer - Operating #7750					6,725.00	22,946.70	54,412.74
TOTAL					6,725.00	22,946.70	54,412.74

Cash Flow Summary

Operating cash balance at 03/31/26	70,634.44
Total Disbursements (1)	-22,946.70
Payments on AR	6,725.00
Operating cash balance at 04/30/26	54,412.74
(1) Total Disbursements	-22,946.70
Insurance Pymt recorded as Prepaid Ins on BS	17,287.64
Record current month prepaid ins	-1,440.63
Total expense per P&L	-7,099.69

10:07 AM
05/04/26

Jacaranda Country Club Homeowners' Association, Inc.
Reconciliation Summary
10160 - Bank of Amer - Operating #7750, Period Ending 04/30/2026

	<u>Apr 30, 26</u>
Beginning Balance	68,356.26
Cleared Transactions	
Checks and Payments - 13 items	-23,224.22
Deposits and Credits - 8 items	9,475.00
Total Cleared Transactions	<u>-13,749.22</u>
Cleared Balance	<u>54,607.04</u>
Uncleared Transactions	
Checks and Payments - 3 items	-1,044.30
Deposits and Credits - 1 item	850.00
Total Uncleared Transactions	<u>-194.30</u>
Register Balance as of 04/30/2026	<u>54,412.74</u>
Ending Balance	54,412.74

10:07 AM
05/04/26

Jacaranda Country Club Homeowners' Association, Inc.

Reconciliation Detail

10160 - Bank of Amer - Operating #7750, Period Ending 04/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						68,356.26
Cleared Transactions						
Checks and Payments - 13 items						
Check	03/27/2026	8067	Raymond C. Cahill, ...	X	-599.82	-599.82
Bill Pmt -Check	03/27/2026	8065	Glazer & Sachs PA	X	-573.00	-1,172.82
Check	03/27/2026	8066	Kyle Plumbing	X	-149.00	-1,321.82
Check	04/03/2026	8068	Tropical Star Propert...	X	-765.00	-2,086.82
Check	04/03/2026	8069	City of Plantation - U...	X	-128.05	-2,214.87
Check	04/09/2026	8070	Slaughter Insurance ...	X	-15,261.90	-17,476.77
Check	04/09/2026	8074	PeytonBolin PL	X	-2,085.00	-19,561.77
Check	04/09/2026	8071	United States Liabilit...	X	-1,488.74	-21,050.51
Check	04/09/2026	8072	CNA INSURANCE	X	-537.00	-21,587.51
Check	04/09/2026	8073	Henry Vanbaalen	X	-16.99	-21,604.50
Check	04/17/2026	8075	The Lake Doctors, I...	X	-918.00	-22,522.50
Check	04/17/2026	8076	HOA Express	X	-540.00	-23,062.50
Check	04/21/2026	8077	FPL	X	-161.72	-23,224.22
Total Checks and Payments					-23,224.22	-23,224.22
Deposits and Credits - 8 items						
Deposit	03/31/2026			X	3,600.00	3,600.00
Deposit	04/02/2026			X	1,150.00	4,750.00
Deposit	04/03/2026			X	575.00	5,325.00
Deposit	04/07/2026			X	575.00	5,900.00
Deposit	04/07/2026			X	575.00	6,475.00
Deposit	04/08/2026			X	575.00	7,050.00
Deposit	04/22/2026			X	1,175.00	8,225.00
Deposit	04/28/2026			X	1,250.00	9,475.00
Total Deposits and Credits					9,475.00	9,475.00
Total Cleared Transactions					-13,749.22	-13,749.22
Cleared Balance					-13,749.22	54,607.04
Uncleared Transactions						
Checks and Payments - 3 items						
Check	04/21/2026	8078	Raymond C. Cahill, ...		-765.30	-765.30
Check	04/28/2026	8079	Back on Track Medi...		-180.00	-945.30
Check	04/28/2026	8080	Glazer & Sachs PA		-99.00	-1,044.30
Total Checks and Payments					-1,044.30	-1,044.30
Deposits and Credits - 1 item						
Deposit	04/30/2026				850.00	850.00
Total Deposits and Credits					850.00	850.00
Total Uncleared Transactions					-194.30	-194.30
Register Balance as of 04/30/2026					-13,943.52	54,412.74
Ending Balance					-13,943.52	54,412.74

P.O. Box 15284
Wilmington, DE 19850

Customer service information

☎ 1.888.BUSINESS (1.888.287.4637)

🌐 bankofamerica.com

✉ Bank of America, N.A.
P.O. Box 25118
Tampa, FL 33622-5118

JACARANDA COUNTRY CLUB HOMEOWNERS' ASSOC
4801 S UNIVERSITY DR STE 2080
DAVIE, FL 33328-3842

Your Business Advantage Relationship Banking Preferred Rewards for Bus Platinum Honors

for April 1, 2026 to April 30, 2026

Account number: 7750

JACARANDA COUNTRY CLUB HOMEOWNERS' ASSOC

Account summary

Beginning balance on April 1, 2026	\$68,356.26
Deposits and other credits	9,475.00
Withdrawals and other debits	-0.00
Checks	-23,224.22
Service fees	-0.00
Ending balance on April 30, 2026	\$54,607.04

of deposits/credits: 8

of withdrawals/debits: 13

of items-previous cycle¹: 100

of days in cycle: 30

Average ledger balance: \$62,002.06

¹Includes checks paid, deposited items and other debits

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SSM-11-25-0291.B | 8604607

IMPORTANT INFORMATION: BANK DEPOSIT ACCOUNTS

How to Contact Us - You may call us at the telephone number listed on the front of this statement.

Updating your contact information - We encourage you to keep your contact information up-to-date. This includes address, email and phone number. If your information has changed, the easiest way to update it is by visiting the Help & Support tab of Online Banking.

Deposit agreement - When you opened your account, you received a deposit agreement and fee schedule and agreed that your account would be governed by the terms of these documents, as we may amend them from time to time. These documents are part of the contract for your deposit account and govern all transactions relating to your account, including all deposits and withdrawals. Copies of both the deposit agreement and fee schedule which contain the current version of the terms and conditions of your account relationship may be obtained at our financial centers.

Electronic transfers: In case of errors or questions about your electronic transfers - If you think your statement or receipt is wrong or you need more information about an electronic transfer (e.g., ATM transactions, direct deposits or withdrawals, point-of-sale transactions) on the statement or receipt, telephone or write us at the address and number listed on the front of this statement as soon as you can. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- Tell us your name and account number.
- Describe the error or transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

For consumer accounts used primarily for personal, family or household purposes, we will investigate your complaint and will correct any error promptly. If we take more than 10 business days (10 calendar days if you are a Massachusetts customer) (20 business days if you are a new customer, for electronic transfers occurring during the first 30 days after the first deposit is made to your account) to do this, we will provisionally credit your account for the amount you think is in error, so that you will have use of the money during the time it will take to complete our investigation.

For other accounts, we investigate, and if we find we have made an error, we credit your account at the conclusion of our investigation.

Reporting other problems - You must examine your statement carefully and promptly. You are in the best position to discover errors and unauthorized transactions on your account. If you fail to notify us in writing of suspected problems or an unauthorized transaction within the time period specified in the deposit agreement (which periods are no more than 60 days after we make the statement available to you and in some cases are 30 days or less), we are not liable to you and you agree to not make a claim against us, for the problems or unauthorized transactions.

Direct deposits - If you have arranged to have direct deposits made to your account at least once every 60 days from the same person or company, you may call us to find out if the deposit was made as scheduled. You may also review your activity online or visit a financial center for information.

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Bank of America, N.A. Member FDIC and  Equal Housing Lender

Deposits and other credits

Date	Description	Amount
04/08/26	Deposit	3,600.00
04/08/26	Deposit	1,150.00
04/08/26	Deposit	575.00
04/08/26	Deposit	575.00
04/08/26	Deposit	575.00
04/08/26	Deposit	575.00
04/29/26	Deposit	1,250.00
04/29/26	Deposit	1,175.00
Total deposits and other credits		\$9,475.00

Checks

Date	Check #	Amount
04/07/26	8065	-573.00
04/07/26	8066	-149.00
04/20/26	8067	-599.82
04/15/26	8068	-765.00
04/16/26	8069	-128.05
04/14/26	8070	-15,261.90
04/13/26	8071	-1,488.74

Date	Check #	Amount
04/15/26	8072	-537.00
04/27/26	8073	-16.99
04/21/26	8074	-2,085.00
04/29/26	8075	-918.00
04/28/26	8076	-540.00
04/29/26	8077	-161.72

Total checks -**\$23,224.22**
Total # of checks 13

BUSINESS ADVANTAGE

See the big picture at a glance

including your business accounts at other banks - right in your dashboard.

To learn more, scan or visit bankofamerica.com/ConnectedApps.

When you use the QRC feature, certain information is collected from your mobile device for business purposes. Mobile Banking requires that you download the Mobile Banking app and is only available for select mobile devices. Message and data rates may apply.



Service fees

The Monthly Fee on your primary Business Advantage Relationship Banking account was waived for the statement period ending 03/31/26. A check mark below indicates the requirement(s) you have met to qualify for the Monthly Fee waiver on the account.

- ✓ \$15,000+ combined average monthly balance in linked business accounts has been met
- ✓ Become a member of Preferred Rewards for Business has been met

For information on Small Business products and services or to link an existing account, please call 1.888.BUSINESS. For more information about the Preferred Rewards for Business program and which fees can be waived based on account eligibility and enrollment, see the Business Schedule of Fees located at bankofamerica.com/businessfeesataglance.

Daily ledger balances

Date	Balance (\$)	Date	Balance(\$)	Date	Balance (\$)
04/01	68,356.26	04/14	57,933.62	04/21	53,818.75
04/07	67,634.26	04/15	56,631.62	04/27	53,801.76
04/08	74,684.26	04/16	56,503.57	04/28	53,261.76
04/13	73,195.52	04/20	55,903.75	04/29	54,607.04

Check images

Account number: 8981 6272 7750
Check number: 8065 | Amount: \$573.00

Check 8065: Bank of America, dated 3/27/2026, payable to Glazer & Sachs PA for \$573.00. The check is signed by Raymond C. Cahill, CPA, PA. The amount is written as "Five Hundred Seventy-Three and 00/100".

Check number: 8067 | Amount: \$599.82

Check 8067: Bank of America, dated 3/27/2026, payable to Raymond C. Cahill, CPA, PA for \$599.82. The check is signed by Raymond C. Cahill, CPA, PA. The amount is written as "Five Hundred Ninety-Nine and 82/100".

Check number: 8069 | Amount: \$128.05

Check 8069: Bank of America, dated 3/31/2026, payable to City of Plantation for \$128.05. The check is signed by Raymond C. Cahill, CPA, PA. The amount is written as "One Hundred Twenty-Eight and 05/100".

Check number: 8071 | Amount: \$1,488.74

Check 8071: Bank of America, dated 4/9/2026, payable to United States Liability Insurance Company for \$1,488.74. The check is signed by Raymond C. Cahill, CPA, PA. The amount is written as "One Thousand Four Hundred Eighty-Eight and 74/100".

Check number: 8073 | Amount: \$16.99

Check 8073: Bank of America, dated 4/9/2026, payable to Henry Vanbaalen for \$16.99. The check is signed by Raymond C. Cahill, CPA, PA. The amount is written as "Sixteen and 99/100".

Check number: 8066 | Amount: \$149.00

Check 8066: Bank of America, dated 3/27/2026, payable to Kyle Plumbing for \$149.00. The check is signed by Raymond C. Cahill, CPA, PA. The amount is written as "One Hundred Forty-Nine and 00/100".

Check number: 8068 | Amount: \$765.00

Check 8068: Bank of America, dated 3/31/2026, payable to Tropical Star Property Management, Inc. for \$765.00. The check is signed by Raymond C. Cahill, CPA, PA. The amount is written as "Seven Hundred Sixty-Five and 00/100".

Check number: 8070 | Amount: \$15,261.90

Check 8070: Bank of America, dated 4/9/2026, payable to Slaughter Insurance Agency for \$15,261.90. The check is signed by Raymond C. Cahill, CPA, PA. The amount is written as "Fifteen Thousand Two Hundred Sixty-One and 90/100".

Check number: 8072 | Amount: \$537.00

Check 8072: Bank of America, dated 4/9/2026, payable to CNA Insurance for \$537.00. The check is signed by Raymond C. Cahill, CPA, PA. The amount is written as "Five Hundred Thirty-Seven and 00/100".

Check number: 8074 | Amount: \$2,085.00

Check 8074: Bank of America, dated 4/9/2026, payable to PeytonBolin PL for \$2,085.00. The check is signed by Raymond C. Cahill, CPA, PA. The amount is written as "Two Thousand Eighty-Five and 00/100".

Check images - continued

Account number: 8981 6272 7750
Check number: 8075 | Amount: \$918.00

Check number: 8076 | Amount: \$540.00

Jacaranda Country Club Homeowners' Assn., Inc.
c/o Raymond G. Cahill, CPA, PA
4001 S. University Drive
Dania, FL 33025

Bank of America
4/17/2026 8075

PER TO THE ORDER OF: The Lake Doctors, Inc. \$918.00

Five Hundred Eighteen and 00/100 DOLLARS

The Lake Doctors, Inc.
PO Box 182134
Altamonte Springs, FL 32716

MEMO: 4/17/2026 4/17/2026 4/17/2026

⑆0008075⑆ 40630000474 898162727750⑆

Jacaranda Country Club Homeowners' Assn., Inc.
c/o Raymond G. Cahill, CPA, PA
4001 S. University Drive
Dania, FL 33025

Bank of America
4/17/2026 8076

PER TO THE ORDER OF: HOA Express \$540.00

Five Hundred Forty and 00/100 DOLLARS

HOA Express
1500 Rayford Park Rd. Suite A
Spring, TX 77389

MEMO: Inv # 6492318

⑆0008076⑆ 40630000474 898162727750⑆

Check number: 8077 | Amount: \$161.72

Jacaranda Country Club Homeowners' Assn., Inc.
c/o Raymond G. Cahill, CPA, PA
4001 S. University Drive
Dania, FL 33025

Bank of America
4/21/2026 8077

PER TO THE ORDER OF: FPL \$161.72

One Hundred Sixty-One and 72/100 DOLLARS

FPL
General Mail Facility
Miami, FL 33188 6001

MEMO: 4/21/2026 4/21/2026 4/21/2026

⑆0008077⑆ 40630000474 898162727750⑆



12M Flexible CD - 8293

Summary

Current balance: \$4,008.39
 Date opened: 03/06/2026
 Term: 12 months
 NOTE: a penalty for early withdrawal may apply

Services

View current CD rates

Account details as of 05/01/2026

Nickname: **12M Flexible CD - 8293 Edit**
 Account number: **Show Account number**
 Current balance: **\$4,008.39**
 Date opened: **03/06/2026**
 Term: **12 months**
 Next maturity date: **03/06/2027**

Deposit

Beginning balance this term: **\$0.00**
 Last renewal date: **Not available**

Interest

Interest rate: **2.47%**
 Annual percentage yield: **2.50%**
 Interest earned not paid: **\$6.78**
 Interest paid last year: **\$0.00**
 Interest withheld for taxes this year: **\$0.00**
 Interest withheld for taxes last year: **\$0.00**



12M Flexible CD - 8108

Summary

Current balance: \$38,151.92
 Date opened: 07/24/2025
 Term: 12 months
 NOTE: a penalty for early withdrawal may apply

Services

View current CD rates

Account details as of 05/01/2026

Nickname: **12M Flexible CD - 8108 Edit**
 Account number: **Show Account number**
 Current balance: **\$38,151.92**
 Date opened: **07/24/2025**
 Term: **12 months**
 Next maturity date: **07/24/2026**

Deposit

Beginning balance this term: **\$0.00**
 Last renewal date: **Not available**

Interest

Interest rate: **3.20%**
 Annual percentage yield: **3.25%**
 Interest earned not paid: **\$23.41**
 Interest paid last year: **\$555.31**
 Interest withheld for taxes this year: **\$0.00**
 Interest withheld for taxes last year: **\$0.00**

12:48 PM

05/01/26

Jacaranda Country Club Homeowners' Association, Inc.

Customer Balance Summary

As of April 30, 2026

	<u>Apr 30, 26</u>
Acocella, A & T (PP) 052	375.00
Adony, Golan 114	600.00
Caillaud/Korson, B Sr 033	2,622.00
Cohen/Siegel, D&J 017	600.00
Duncan, R 096	600.00
Erlandson/Raju 061	600.00
Gold/Rhodes 124	25.00
Halle, M. & M. 142	575.00
Jean, L 035	461.30
Knapp/Torjman J&A 025	600.00
Knowles, M & S 022	600.00
Lowe, Erlene R. 118	600.00
Orellana, Mark (PP) 043	372.38
Passero, R & S 087	600.00
Trujillo/Valeris 078	575.00
TOTAL	<u>9,805.68</u>

10:38 AM

05/04/26

Jacaranda Country Club Homeowners' Association, Inc.
General Ledger

As of April 30, 2026

Accrual Basis

Table with columns: Type, Date, Num, Name, Memo, Debit, Credit, Balance. Contains multiple entries for various bank accounts (10450, 10160, 10400, 10300, 10100, 10150, 10200, 11000) and accounts receivable (11000), including deposit and payment transactions with corresponding amounts.

Jacaranda Country Club Homeowners' Association, Inc.

General Ledger

As of April 30, 2026

Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
12000 - Undeposited Funds							
Payment	04/02/2026	157515565	Marrero, T 060				0.00
Payment	04/02/2026	7379	Girault, P. & L. 143		575.00		575.00
Deposit	04/02/2026	157515565	Marrero, T 060	Deposit	575.00		1,150.00
Deposit	04/02/2026	7379	Girault, P. & L. 143	Deposit		575.00	575.00
Payment	04/03/2026	1685	Pickard, K& V 128			575.00	0.00
Deposit	04/03/2026	1685	Pickard, K& V 128	Deposit	575.00		575.00
Payment	04/07/2026	101	Forbes, B 020			575.00	0.00
Deposit	04/07/2026	101	Forbes, B 020	Deposit	575.00		575.00
Payment	04/07/2026	0069158073	Ramjeet, R & M 039			575.00	0.00
Deposit	04/07/2026	0069158073	Ramjeet, R & M 039	Deposit	575.00		575.00
Payment	04/08/2026	918670524	Goldstein, R. 007			575.00	0.00
Deposit	04/08/2026	918670524	Goldstein, R. 007	Deposit	575.00		575.00
Payment	04/22/2026	623	Gold/Rhodes 124		600.00		0.00
Deposit	04/22/2026	623	Gold/Rhodes 124	Deposit	575.00		600.00
Payment	04/22/2026	3542	Coren, G. & N. 137			600.00	1,175.00
Payment	04/27/2026	6815	Barkett, L. 050		50.00		575.00
Payment	04/27/2026	186	Raben, D & K 153		600.00		0.00
Deposit	04/28/2026	3542	Coren, G. & N. 137	Deposit	600.00		650.00
Deposit	04/28/2026	6815	Barkett, L. 050	Deposit		50.00	1,250.00
Deposit	04/28/2026	186	Raben, D & K 153	Deposit		600.00	1,200.00
Payment	04/30/2026	8764	Stringer, R 120	Deposit		600.00	600.00
Payment	04/30/2026	19-831793713	Orellana, Mark (PP) 043		600.00		0.00
Payment	04/30/2026	1034	Accolla, A & T (PP) 052		125.00		600.00
Deposit	04/30/2026	8764	Stringer, R 120	Deposit	125.00		725.00
Deposit	04/30/2026	19-831793713	Orellana, Mark (PP) 043	Deposit		600.00	850.00
Deposit	04/30/2026	1034	Accolla, A & T (PP) 052	Deposit		125.00	250.00
				Deposit		125.00	125.00
				Deposit		125.00	0.00
Total 12000 - Undeposited Funds					6,725.00	6,725.00	0.00
12100 - Inventory Asset							
Total 12100 - Inventory Asset							0.00
18400 - Prepaid Expenses							
Total 18400 - Prepaid Expenses							0.00
18500 - Prepaid Insurance							
Check	04/06/2026	8070	Slaughter Insurance Agency	2026 - 2027 HOA Insurance Renewal GL&Crime			0.00
Check	04/06/2026	8071	United States Liability Insurance Company	Policy # CAP1564368E 04/02/26 - 04/02/27 D&O Cov...	15,261.90		15,261.90
Check	04/09/2026	8072	CNA INSURANCE	Policy 7018733970 04/02/26 - 04/02/27 Workers Com...	1,488.74		16,750.64
General Journal	04/30/2026	04/26-01		To record April insurance coverage - 1 out 12	537.00		17,287.64
Total 18500 - Prepaid Insurance					17,287.64	1,440.63	15,847.01
15000 - Furniture and Equipment							
Total 15000 - Furniture and Equipment							0.00
15100 - Lake Equipment							
Total 15100 - Lake Equipment							26,512.02
17000 - Accumulated Depreciation							
Total 17000 - Accumulated Depreciation							26,512.02
18000 - City of Plantation Refund							
Total 18000 - City of Plantation Refund							0.00
20000 - Accounts Payable							
Total 20000 - Accounts Payable							0.00
24000 - Payroll Liabilities							
Total 24000 - Payroll Liabilities							-12,952.49
24500 - Accrued Expenses							
Total 24500 - Accrued Expenses							0.00
24700 - Prepaid Maintenance							
Total 24700 - Prepaid Maintenance							0.00
24800 - Tenant Security Deposits Held							
Total 24800 - Tenant Security Deposits Held							0.00
Suspense							
General Journal	04/21/2026	3104		To correct misspelled pymt from 03/20/26			0.00
General Journal	04/21/2026	3104		To correct misspelled pymt from 03/20/26	575.00	575.00	-575.00
Total Suspense					575.00	575.00	0.00
Suspense1							
Total Suspense1							0.00
Journal Entries							
General Journal	04/21/2026	3104		To correct misspelled pymt from 03/20/26			0.00
General Journal	04/21/2026	3104		To correct misspelled pymt from 03/20/26			0.00
General Journal	04/30/2026	04/26-01		To record April insurance coverage - 1 out 12			0.00
Total Journal Entries					0.00	0.00	0.00
30000 - Opening Balance Equity							
Total 30000 - Opening Balance Equity							0.00
31300 - Perm. Restricted Net Assets							
Total 31300 - Perm. Restricted Net Assets							0.00
31500 - Temp. Restricted Net Assets							
Total 31500 - Temp. Restricted Net Assets							0.00
32000 - Fund Balance							
Total 32000 - Fund Balance							-62,777.26
40000 - Income							
40800 - Refunds							
Total 40800 - Refunds							-89,125.00
40040 - Fines							
Total 40040 - Fines							0.00

Jacaranda Country Club Homeowners' Association, Inc.

General Ledger

As of April 30, 2026

Type	Date	Num	Name	Memo	Debit	Credit	Balance
40050 - Late Fees							0.00
Invoice	04/01/2026	013223LF	Adony, Golan 114				
Invoice	04/01/2026	013224LF	Barkett, L. 050	Late Fee incurred for not paying maintenance fee on ti...		25.00	-25.00
Invoice	04/01/2026	013226LF	Caillaud/Karson, B Sr 033	Late Fee incurred for not paying maintenance fee on ti...		25.00	-50.00
Invoice	04/01/2026	013227LF	Cohen/Siegel, D&J 017	Late Fee incurred for not paying maintenance fee on ti...		25.00	-75.00
Invoice	04/01/2026	013228LF	Duncan, R. 096	Late Fee incurred for not paying maintenance fee on ti...		25.00	-100.00
Invoice	04/01/2026	013229LF	Eriandson/Raju 061	Late Fee incurred for not paying maintenance fee on ti...		25.00	-125.00
Invoice	04/01/2026	013230LF	Gold/Rhodes 124	Late Fee incurred for not paying maintenance fee on ti...		25.00	-150.00
Invoice	04/01/2026	013231LF	Halle, M. & M. 142	Late Fee incurred for not paying maintenance fee on ti...		25.00	-175.00
Invoice	04/01/2026	013232LF	Jean, L. 035	Late Fee incurred for not paying maintenance fee on ti...		25.00	-200.00
Invoice	04/01/2026	013233LF	Knappp/Torjman J&A 025	Late Fee incurred for not paying maintenance fee on ti...		25.00	-225.00
Invoice	04/01/2026	013234LF	Knowles, M & S 022	Late Fee incurred for not paying maintenance fee on ti...		25.00	-250.00
Invoice	04/01/2026	013235LF	Low, Erlene R. 118	Late Fee incurred for not paying maintenance fee on ti...		25.00	-275.00
Invoice	04/01/2026	013236LF	Passero, R & S 087	Late Fee incurred for not paying maintenance fee on ti...		25.00	-300.00
Invoice	04/01/2026	013237LF	Peterson 150	Late Fee incurred for not paying maintenance fee on ti...		25.00	-325.00
Invoice	04/01/2026	013238LF	Raben, D & K 153	Late Fee incurred for not paying maintenance fee on ti...		25.00	-350.00
Invoice	04/01/2026	013239LF	Stringer, R. 120	Late Fee incurred for not paying maintenance fee on ti...		25.00	-375.00
Invoice	04/01/2026	013240LF	Coren, G. & N. 137	Late Fee incurred for not paying maintenance fee on ti...		25.00	-400.00
Credit Memo	04/28/2026	013241CM	Coren, G. & N. 137	As per Michael K's email dtd 04/28/26, to waive LF du...	25.00		-425.00
Credit Memo	04/28/2026	013242CM	Halle, M. & M. 142	As per Michael K's email dtd 04/28/26, to waive late fee	25.00		-400.00
							-375.00
Total 40050 - Late Fees					50.00	425.00	-375.00
40100 - Maintenance Fees							
Total 40100 - Maintenance Fees							-89,125.00
40140 - Interest Charges							-89,125.00
Total 40140 - Interest Charges							0.00
40200 - Prepaid Fees							0.00
Total 40200 - Prepaid Fees							0.00
40500 - 1% Interest on unpaid bal							0.00
Total 40500 - 1% Interest on unpaid bal							0.00
40600 - 1% Interest on Past Due Balance							0.00
Total 40600 - 1% Interest on Past Due Balance							0.00
40650 - Other Inc - Hurricane Cost reim							0.00
Total 40650 - Other Inc - Hurricane Cost reim							0.00
40000 - Income - Other							0.00
Total 40000 - Income - Other							0.00
Total 40000 - Income							0.00
50000 - Cost of Goods Sold					50.00	425.00	-89,500.00
Total 50000 - Cost of Goods Sold							0.00
60200 - Utilities							0.00
60210 - Water & Sewer							901.52
Check	04/03/2026	8069	City of Plantation - Utilities	Svc Period 02/13 - 03/16	128.05		362.41
							510.46
Total 60210 - Water & Sewer					128.05	0.00	510.46
60220 - Electricity							519.11
Check	04/21/2026	8077	FPL	Service Period: 03/16 - 04/16	161.72		519.11
							680.83
Total 60220 - Electricity					161.72	0.00	680.83
60200 - Utilities - Other							0.00
Total 60200 - Utilities - Other							0.00
Total 60200 - Utilities					289.77	0.00	1,191.29
63000 - Repairs and Maintenance							3,668.00
63350 - Lake Cleanup and Midge Control							0.00
Total 63350 - Lake Cleanup and Midge Control							0.00
63800 - Maintenance - Other							0.00
Total 63800 - Maintenance - Other							0.00
63150 - Hurricane Clean Up Costs							0.00
Total 63150 - Hurricane Clean Up Costs							0.00
63200 - Lawn Trim Maintenance							0.00
Total 63200 - Lawn Trim Maintenance							0.00
63300 - Lake Maintenance							2,754.00
Check	04/17/2026	8075	The Lake Doctors, Inc.	Inv 2105733 - April Maintenance	918.00		3,672.00
							3,672.00
Total 63300 - Lake Maintenance					918.00	0.00	3,672.00
63400 - Repairs & Maint.							0.00
Total 63400 - Repairs & Maint.							0.00
63500 - Landscaping							765.00
Check	04/03/2026	8068	Tropical Star Property Management, Inc.	March Property Maintenance	765.00		765.00
							1,530.00
Total 63500 - Landscaping					765.00	0.00	1,530.00
63600 - Back Flow Inspections							149.00
Total 63600 - Back Flow Inspections							149.00
63650 - Plumbing							0.00
Total 63650 - Plumbing							0.00
63700 - Pest Control							0.00
Total 63700 - Pest Control							0.00
63000 - Repairs and Maintenance - Other							0.00
Total 63000 - Repairs and Maintenance - Other							0.00
Total 63000 - Repairs and Maintenance					1,683.00	0.00	5,351.00
65000 - Administrative							5,805.73
65901 - Board Meeting Room - Annual							0.00
Total 65901 - Board Meeting Room - Annual							0.00
65750 - Accounting Additional Work							0.00
Total 65750 - Accounting Additional Work							0.00
65950 - Neighborhood Events							0.00
Total 65950 - Neighborhood Events							0.00

Jacaranda Country Club Homeowners' Association, Inc.
General Ledger

05/04/26

As of April 30, 2026

Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
65900 - Board Meeting Room - Monthly							
Total 65900 - Board Meeting Room - Monthly							210.00
65100 - Property Management Fees							
Total 65100 - Property Management Fees							0.00
65200 - Website							
Check	04/17/2026	8076	HOA Express	Inv 8593318 - 12 month plan (125 accounts)	540.00		31.25
Total 65200 - Website					540.00	0.00	571.25
65300 - Office supplies, copies, postag							
Check	04/09/2026	8073	Henry Vanbaalen	Reimb Zoom Workplace 04/06 - 05/05	16.99		317.13
Check	04/21/2026	8078	Raymond C. Cahill, CPA, PA	Postage periods 03/16 - 04/15	63.73		334.12
Check	04/21/2026	8078	Raymond C. Cahill, CPA, PA	Copies & Postage for Board Election Nominations Noti...	116.57		397.85
Total 65300 - Office supplies, copies, postag					197.29	0.00	514.42
65400 - Legal Fees							
Check	04/09/2026	8074	PeytonBolin FL	Inv 129159 - Mediation/Arbitration prep	2,085.00		1,061.50
Check	04/28/2026	8079	Back on Track Mediation	Inv 936-1 Pre-suit mediation services	180.00		3,146.50
Check	04/28/2026	8080	Glazer & Sachs PA	Inv 113109 dtd 04/22/2026 JACC v Landauer	99.00		3,326.50
Total 65400 - Legal Fees					2,364.00	0.00	3,425.50
65500 - Bank Charges							
Total 65500 - Bank Charges							0.00
65600 - Insurance Expense							
General Journal	04/30/2026	04/26-01		To record April insurance coverage - 1 out 12	1,440.63		2,430.85
Total 65600 - Insurance Expense					1,440.63	0.00	3,871.48
65700 - Accounting							
Check	04/21/2026	8078	Raymond C. Cahill, CPA, PA	March Accounting Services	585.00		1,755.00
Total 65700 - Accounting					585.00	0.00	2,340.00
65800 - Licenses/ Taxes/ Permits							
Total 65800 - Licenses/ Taxes/ Permits							0.00
65000 - Administrative - Other							
Total 65000 - Administrative - Other							0.00
Total 65000 - Administrative					5,126.92	0.00	10,932.65
66000 - Payroll Expenses							
Total 66000 - Payroll Expenses							0.00
800000 - Misc. Income							
Total 800000 - Misc. Income							0.00
40700 - H.O. prior year surplus credit							
Total 40700 - H.O. prior year surplus credit							0.00
40300 - Interest - Ckg & Svgs accts							
Deposit	04/30/2026			Deposit		8.39	0.00
Deposit	04/30/2026			Deposit		974.56	-8.39
Total 40300 - Interest - Ckg & Svgs accts					0.00	982.95	-982.95
70100 - Bad Debts							
Total 70100 - Bad Debts							0.00
80000 - Ask My Accountant							
Total 80000 - Ask My Accountant							0.00
No acct							
Total no acct							0.00
TOTAL					40,445.28	40,445.28	0.00