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08/04/26

Accrual Basis

Cypress Pines Property Owners Association Inc

Balance Sheet

As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
Operating Bank Accounts	
Petty Cash	180.00
Truist - OP Account	30,565.81
VNB OP	-201.96
Total Operating Bank Accounts	30,543.85
Reserve Bank Accounts	
Truist - RES/MM Account	208,081.15
Total Reserve Bank Accounts	208,081.15
Total Checking/Savings	238,625.00
Accounts Receivable	
Accounts Receivables	11,973.64
Total Accounts Receivable	11,973.64
Total Current Assets	250,598.64
TOTAL ASSETS	250,598.64
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
Reserve Liability	
Drainage	30,383.38
Reserve Interest	3,479.30
Road Paving	154,063.49
Road Sealing	20,154.98
Total Reserve Liability	208,081.15
Total Long Term Liabilities	208,081.15
Total Liabilities	208,081.15
Equity	
Fund Balance	55,903.06
Net Income	-13,385.57
Total Equity	42,517.49
TOTAL LIABILITIES & EQUITY	250,598.64

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Accrual Basis

Cypress Pines Property Owners Association Inc
Profit & Loss Budget vs. Actual
January through July 2026

	Jan - Jul 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Application	900.00		
Late Fees	575.00		
Maintenance Fees OP	49,844.00	50,094.00	-250.00
Maintenance Fees RES	36,556.00	36,737.53	-181.53
Operating Interest	4.97		
Owner Interest	71.80		
Reserve Interest	3,479.30		
Violation Fines	0.00		
Total Income	91,431.07	86,831.53	4,599.54
Gross Profit	91,431.07	86,831.53	4,599.54
Expense			
Administrative Expenses			
Bad Debt	0.00	500.00	-500.00
Licenses and Fees	61.25	61.00	0.25
Management Fees	8,400.00	14,400.00	-6,000.00
Office Expense	6,673.64	3,196.00	3,477.64
Website	0.00	100.00	-100.00
Total Administrative Expenses	15,134.89	18,257.00	-3,122.11
Insurance Expense			
D/O Liability	2,151.30	2,000.00	151.30
Fidelity Bond	0.00	800.00	-800.00
General Liability Insurance	1,870.52	1,500.00	370.52
Property	0.00	1,750.00	-1,750.00
Total Insurance Expense	4,021.82	6,050.00	-2,028.18
Mail House Lease	0.00	12.00	-12.00
Mail House Taxes	0.00	400.00	-400.00
Maintenance Expenses			
Streets & Maintenance	3,146.41	1,000.00	2,146.41
Total Maintenance Expenses	3,146.41	1,000.00	2,146.41
Professional Services			
Accounting/Tax Prep	290.00	175.00	115.00
Legal Fees	30,914.92	10,000.00	20,914.92
Save Majestic/SFWMD	5,940.00	5,000.00	940.00
Total Professional Services	37,144.92	15,175.00	21,969.92
Reserve Transfer	40,311.30	36,737.53	3,573.77
Social Committee	300.35	1,200.00	-899.65
Utilities			
Electric	4,756.95	8,000.00	-3,243.05
Total Utilities	4,756.95	8,000.00	-3,243.05
Total Expense	104,816.64	86,831.53	17,985.11
Net Ordinary Income	-13,385.57	0.00	-13,385.57
Net Income	-13,385.57	0.00	-13,385.57