RICHARD C. COMMONS, P.A.
CERTIFIED PUBLIC ACCOUNTANT
taxes . accounting . financial strategies

January 10, 2019

Scopello Condominium Association, Inc.
2200 Gulf Blvd
Indian Rocks Beach, Fl 33785

Management is responsible for the accompanying financials statements of Scopello Condominium Association, Inc. (a corporation), which comprise the balance sheet as of December 31, 2018, and the related statement of income and retained earnings for the three and twelve months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that income taxes be accrued. Management has informed us that the Company has not accrued income taxes in the accompanying financial statements. Management has not determined the effect of this departure on the financial statements.

Management has elected to omit substantially all of the disclosures and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusion about the company's financial position, results of operation and cash flows. Accordingly, these statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained in the subsidiary schedule to the Balance Sheet is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

Required Supplementary Information

Management has also omitted supplemental information about future major repairs and replacements of common property that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Financial Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We are not independent with respect to Scopello Condominium Association, Inc..

Richard C. Commons, P.A.
Certified Public Accountant
Clearwater, Florida

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SCOPELLO CONDOMINIUM ASSOC.
BALANCE SHEET
As of 12/31/18

ASSETS

CURRENT ASSETS			
BB & T Bank-Operating	$ 46,452.23		
Accounts Receivable	604.65		
Prepaid Expenses	13,151.87		
Prepaid - Other	5,298.88		
Total Current Assets		$ 65,507.63	
RESERVES			
BB & T Bank-Reserves	$ 97,630.10		
Total Reserves		$ 97,630.10	
OTHER ASSETS			
Utility Deposits	$ 1,660.00		
Total Other Assets		$ 1,660.00	
TOTAL ASSETS			$ 164,797.73

LIABILITIES AND OWNERS' EQUITY

CURRENT LIABILITIES			
Accounts Payable	$ 1,462.95		
Advanced Maintenance Fees	2,734.49		
Total Current Liabilities		$ 4,197.44	
RESERVES			
Reserves - Roof	$ 22,120.05		
Reserves - Painting	4,237.95		
Reserves - Paving	3,000.00		
Reserves - Security Equipment	5,039.88		
Reserves - Elevator	31,198.04		
Reserves - Common Corridor	9,138.80		
Reserves -Pool/Spa Common Area	6,874.52		
Reserves - Railings	7,284.08		
Reserves - Contingency	8,736.78		
Total Reserves		$ 97,630.10	
OWNERS' EQUITY			
Owners' Equity	$ 62,970.19		
Current Year Net Income/(Loss)	.00		
Total Owners' Equity		$ 62,970.19	
TOTAL LIABILITIES AND OWNERS' EQUITY			$ 164,797.73

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
SUBSIDIARY SCHEDULE
Period: 10/01/18 to 12/31/18

Description		Current Actual	Year-To-Date Actual
		As of 12/31/18	
RESERVES - ROOF			
31001	Balance - Beginning of Year	.00	24,280.05
31010	Add: Transfers from Budget	60.00	240.00
31050	Less: Expenditures	(2,400.00)	(2,400.00)
	TOTAL	(2,340.00)	22,120.05
RESERVES - PAINTING			
31101	Balance - Beginning of Year	.00	23,661.69
31110	Add: Transfers from Budget	1,562.49	6,249.96
31140	Transfer to Operating	.00	5,431.30
31150	Less: Expenditures	.00	(14,605.00)
31160	Transfer from Painting to S/A	.00	(16,500.00)
	TOTAL	1,562.49	4,237.95
RESERVES - PAVING			
31210	Add: Transfers From Budget	.00	6,887.33
31230	Transfer to Pool Reserve	.00	(3,887.33)
	TOTAL	.00	3,000.00
RESERVES - SECURITY EQUIPMENT			
31401	Balance: Beginning of Year	.00	4,078.92
31410	Add: Transfers from Budget	240.24	960.96
	TOTAL	240.24	5,039.88
RESERVES - ELEVATOR			
31501	Balance: Beginning of Year	.00	30,655.04
31510	Add: Transfer from Budget	135.75	543.00
	TOTAL	135.75	31,198.04

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
SUBSIDIARY SCHEDULE
Period: 10/01/18 to 12/31/18

Description		Current Actual	Year-To-Date Actual
	As of 12/31/18		
RESERVES - COMMON CORRIDOR			
31601	Balance: Beginning of Year	.00	7,276.76
31610	Add: Transfers from Budget	465.51	1,862.04
	TOTAL	465.51	9,138.80
RESERVES - POOL/SPA COMMON AREA			
31701	Balance: Beginning of Year	.00	9,518.44
31710	Add: Transfers from Budget	549.51	2,198.04
31730	Transfer from Paving Reserve	.00	3,887.33
31750	Less: Expenditures	.00	(8,729.29)
	TOTAL	549.51	6,874.52
RESERVES- RAILINGS			
31801	Balance: Beginning of Year	.00	4,712.12
31810	Add: Transfers from Budget	642.99	2,571.96
	TOTAL	642.99	7,284.08
RESERVES - CONTINGENCY			
35001	Balance - Beginning of Year	.00	13,820.95
35020	Add: Interest Income	135.33	205.38
35038	Transfer from Operating	5,904.06	5,904.06
35050	Less: Expenditures	.00	(736.64)
35060	Transfer from Cont. to S/A	.00	(10,456.97)
	TOTAL	6,039.39	8,736.78

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
STATEMENT OF REVENUES AND EXPENSES-ACTUAL & BUDGET
Period: 10/01/18 to 12/31/18

	Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
		FOR THE THREE AND TWELVE MONTHS ENDED 12/31/18						
INCOME								
40100	Assessment - Regular	31,622.58	31,622.50	.08	126,490.32	126,490.00	.32	126,490.00
40400	Late Fee Income	25.00	.00	25.00	175.00	.00	175.00	.00
40500	Interest Income	1.40	.00	1.40	13.58	.00	13.58	.00
41000	Miscellaneous Income	(150.00)	29.50	(179.50)	400.00	118.00	282.00	118.00
	Subtotal Income	31,498.98	31,652.00	(153.02)	127,078.90	126,608.00	470.90	126,608.00
OPERATING EXPENSES								
GENERAL & ADMINISTRATIVE								
70100	Office Expense	240.46	255.00	14.54	836.92	1,020.00	183.08	1,020.00
70400	Licenses & Fees	.00	32.00	32.00	561.25	444.00	(117.25)	444.00
70500	Legal/Accounting	1,148.56	830.00	(318.56)	3,643.56	3,500.00	(143.56)	3,500.00
70600	Annual Financial Statement	.00	.00	.00	675.00	675.00	.00	675.00
	GENERAL & ADMINISTRATIVE	1,389.02	1,117.00	(272.02)	5,716.73	5,639.00	(77.73)	5,639.00
OPERATING EXPENSES								
72100	Fuel - SPA	167.03	351.00	183.97	1,369.67	1,404.00	34.33	1,404.00
72200	Electricity	1,993.07	2,658.00	664.93	8,885.76	10,632.00	1,746.24	10,632.00
72300	Water, Sewer & Trash	2,435.15	4,307.75	1,872.60	14,153.19	17,231.00	3,077.81	17,231.00
72600	Pest Control	565.00	392.50	(172.50)	1,945.00	1,570.00	(375.00)	1,570.00
	OPERATING EXPENSES	5,160.25	7,709.25	2,549.00	26,353.62	30,837.00	4,483.38	30,837.00
REPAIRS & MAINTENANCE								
73100	Building/Equip Repair/Supp	1,715.90	2,500.00	784.10	11,784.61	10,000.00	(1,784.61)	10,000.00
73110	Bldg Cleaning & Pool Maint.	6,328.50	4,346.75	(1,981.75)	18,265.20	17,387.00	(878.20)	17,387.00
73200	Elevator Expenses	.00	.00	.00	5,610.77	5,580.00	(30.77)	5,580.00
73220	Telephone	916.84	945.00	28.16	3,650.11	3,780.00	129.89	3,780.00
73400	Lawn & Landscaping	1,155.00	960.00	(195.00)	5,035.00	4,840.00	(195.00)	4,840.00
73600	Fire Alarm Monitor/Inspection	80.25	190.00	109.75	1,339.64	760.00	(579.64)	760.00
	REPAIRS & MAINTENANCE	10,196.49	8,941.75	(1,254.74)	45,685.33	42,347.00	(3,338.33)	42,347.00

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
STATEMENT OF REVENUES AND EXPENSES-ACTUAL & BUDGET
Period: 10/01/18 to 12/31/18

Description		Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
	FOR THE THREE AND TWELVE MONTHS ENDED 12/31/18							
OTHER EXPENSES								
75000	Insurance	6,420.48	8,256.00	1,835.52	28,721.20	33,024.00	4,302.80	33,024.00
75500	Taxes	.00	.00	.00	.00	60.00	60.00	60.00
75600	Bureau of Condominiums	72.00	75.00	3.00	72.00	75.00	3.00	75.00
	OTHER EXPENSES	6,492.48	8,331.00	1,838.52	28,793.20	33,159.00	4,365.80	33,159.00
RESERVES								
81000	Reserves - Roof	60.00	60.00	.00	240.00	240.00	.00	240.00
81100	Reserves - Painting	1,562.49	1,562.50	.01	6,249.96	6,250.00	.04	6,250.00
81400	Reserves - Security Equipment	240.24	240.25	.01	960.96	961.00	.04	961.00
81500	Reserves - Elevator	135.75	135.75	.00	543.00	543.00	.00	543.00
81600	Reserves - Common Corridor	465.51	465.50	(.01)	1,862.04	1,862.00	(.04)	1,862.00
81700	Reserves - Pool/SPA Comm Area	549.51	549.50	(.01)	2,198.04	2,198.00	(.04)	2,198.00
81800	Reserves - Painting-Railing	642.99	643.00	.01	2,571.96	2,572.00	.04	2,572.00
85000	Reserves - Contingency	5,904.06	.00	(5,904.06)	5,904.06	.00	(5,904.06)	.00
	RESERVES	9,560.55	3,656.50	(5,904.05)	20,530.02	14,626.00	(5,904.02)	14,626.00
	TOTAL OPERATING EXPENSES	32,798.79	29,755.50	(3,043.29)	127,078.90	126,608.00	(470.90)	126,608.00
	NET OPERATING INCOME/(LOSS)	(1,299.81)	1,896.50	(3,196.31)	.00	.00	.00	.00

(Unaudited - See Accountants' Compilation Report)

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: 10/01/18
Ending account #: "Last" Ending date: 12/31/18
*** Not a standard period ***

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
10400	Old Suntrust Account	.00	.00	.00	.00	.00
10500	BB & T Bank-Operating	57,545.57	25,160.16	36,253.50	11,093.34CR	46,452.23

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/01/18	AR0000	AR04	558.62		Owner Cash Receipts	
10/02/18	AR0000	AR04	1,276.46		Owner Cash Receipts	
10/03/18	AR0000	AR04	3,195.18		Owner Cash Receipts	
10/03/18	AR0187	AR-187	477.66		Owner Cash Receipts	
10/05/18	AP2844	2916		300.00	AQUA PURE POOL, LLC	Oct 2018 Pool Svc
10/05/18	AP2844	2917		304.37	FRONTIER COMMUNICATIONS	757-595-6919
10/05/18	AP2844	2918		1,134.09	PIPER FIRE PROTECTION INC	Replace Valve & Tamper
10/05/18	AR0000	AR04	503.00		Owner Cash Receipts	
10/05/18	AR0188	AR-188	558.62		Owner Cash Receipts	
10/11/18	AR0000	AR04	717.84		Owner Cash Receipts	
10/12/18	AP2853	2919		28.46	CITY OF CLEARWATER	9/1-10/3/18 Natural Gas
10/12/18	AP2853	2920		1,720.00	MITCHELL AGENCY, INC.	2018-2019 Bond/D&O Renew
10/12/18	AP2853	2921		45.00	RICHARD SIDERITS, INC	Oct 2018 Fert & Pest Cont
10/15/18	AR0000	AR04	539.72		Owner Cash Receipts	
10/17/18	AP2834	CK99999		3,156.17	PINELLAS COUNTY UTILITIES	7/19-9/19/18 Water/Sewer
10/17/18	AR0189	AR-189	500.14		Owner Cash Receipts	
10/19/18	AP2859	2922		673.45	AQUA PURE POOL, LLC	Install Variable Speed Mo
10/22/18	AR0000	AR04	539.72		Owner Cash Receipts	
10/22/18	RJ0001	RESTRANS		1,218.83	Reserve Transfer	
10/25/18	AP2852	CK99999		560.99	DUKE ENERGY	9/4-10/3/18 Elec Svc
10/26/18	AP2865	2923		225.00	RICHARD C. COMMONS, P.A.	Oct 2018 Acctng Svc
10/26/18	AP2865	2924		75.00	RICHARD SIDERITS, INC	Qtly Pest Control
10/31/18	CR0000	ADJUST	.45		Oct 2018 Interest Income	
11/01/18	AR0000	AR04	558.62		Owner Cash Receipts	
11/02/18	AP2867	2925		305.53	FRONTIER COMMUNICATIONS	Act 727-595-6919-111605-5
11/02/18	AP2867	2926		320.00	GASPAR LAWN CARE & LANDSC	Sept 2018 Ground Svc
11/02/18	AP2867	2927		34.02	RICHARD C. COMMONS, P.A.	3rd Qtr 2018 Post & Supp
11/02/18	AP2867	2928		75.00	RICHARD SIDERITS, INC.	Qtrly Rodent Control
11/02/18	AR0000	AR04	717.84		Owner Cash Receipts	
11/02/18	AR0190	AR-190	477.66		Owner Cash Receipts	
11/05/18	AR0000	AR04	4,814.36		Owner Cash Receipts	
11/08/18	AR0000	AR04	717.84		Owner Cash Receipts	
11/09/18	AP2874	2929		300.00	AQUA PURE POOL, LLC	Nov 2018 Pool Svc
11/09/18	AP2874	2930		39.58	RAYMOND SPRINGER	Reimb Light Bulbs
11/13/18	GJ0255	CPNORDDN		2.50	Coupon Order	
11/14/18	AR0000	AR04	539.72		Owner Cash Receipts	
11/16/18	AP2876	2931		49.78	CITY OF CLEARWATER	10/4-10/31/18 Natural Gas
11/16/18	AP2876	2932		250.00	BARRY EAGLE	Refund Damage Deposit
11/16/18	AP2876	2933		1,316.57	MAEMAR, INC	Oct 2018 Cleaning/Repair
11/21/18	AP2881	2934		320.00	GASPAR LAWN CARE & LANDSC	Oct 2018 Ground Svc
11/21/18	AP2881	2935		225.00	RICHARD C. COMMONS, P.A.	Nov 2018 Accounting Svc
11/21/18	AP2881	2936		250.00	RICHARD SIDERITS, INC	Qtly Pest Control
11/21/18	AR0000	AR04	539.72		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
11/22/18	RJ0001	RESTRANS		1,218.83	Reserve Transfer	
11/26/18	AP2873	CK99999		673.97	DUKE ENERGY	10/3-11/1/18 Elec Svc
11/30/18	AP2884	2937		1,188.48	MAEMAR, INC	Cleaning & Supplies
11/30/18	AP2884	2938		75.00	RICHARD SIDERITS, INC	10/23-1/15/18 Rodent Boxe
11/30/18	AR0000	AR04	501.94		Owner Cash Receipts	
11/30/18	CR0000	ADJUST	.46		Nov 2018 Interest Income	
12/03/18	AR0000	AR04	4,471.64		Owner Cash Receipts	
12/04/18	AR0000	AR04	1,117.24		Owner Cash Receipts	
12/05/18	AR0191	AR-191	477.66		Owner Cash Receipts	
12/05/18	AR2891	1063	100.00		App Fee - Toth 401	
12/07/18	AP2893	2939		300.00	AQUA PURE POOL, LLC	Dec 2018 Pool Svc
12/07/18	AP2893	2940		72.00	DBPR-DIV OF FL LAND SALES	18 - 2019 Door Charges
12/07/18	AP2893	2941		306.94	FRONTIER COMMUNICATIONS	727-595-6919
12/07/18	AP2893	2942		100.00	CANDITA MAZZOCCHI	Welcome - Lisa Acosta
12/07/18	AP2893	2943		473.56	RICHARD C. COMMONS, P.A.	Prep 2019 Annual Budget
12/07/18	AP2893	2944		45.00	RICHARD SIDERITS, INC	Fert & Pest Control
12/07/18	AP2893	2945		125.32	RAYMOND SPRINGER	Reimb LED Bulbs
12/11/18	AR0000	AR04	717.84		Owner Cash Receipts	
12/14/18	AP2895	2946		88.79	CITY OF CLEARWATER	Nov 2018 Natural Gas
12/14/18	AP2895	2947		90.00	BARRY EAGLE	Reimb Palm Trimming
12/14/18	AP2895	2948		1,000.00	MAEMAR, INC	Repaint Parking Areas
12/14/18	AP2895	2949		105.00	GEORGE SKAPERDAS	Palm Tree Pruning
12/14/18	AR0000	AR04	539.72		Owner Cash Receipts	
12/17/18	AP2883	99999		1,885.29	PINELLAS COUNTY UTILITIES	
12/21/18	AP2901	2950		80.25	CROSS SECURITY	Fire Alarm System
12/21/18	AP2901	2951		320.00	GASPAR LAWN CARE & LANDSC	Nov 18 Ground Svc
12/21/18	AP2901	2952		150.00	MAEMAR, INC	Merry Xmas
12/21/18	AP2901	2953		225.00	RICHARD C. COMMONS, P.A.	Dec 18 Accounting Svc
12/22/18	RJ0001	RESTRANS		1,218.83	Reserve Transfer	
12/26/18	AP2894	CK99999		758.11	DUKE ENERGY	11/1-12/3/18 Elec Svc
12/28/18	AP2904	2954		5,298.88	OTIS ELEVATOR COMPANY	Elevator Maintenance
12/28/18	AP2904	2955		103.94	RICHARD C. COMMONS, P.A.	Prep & Mail 2nd Notice
12/31/18	AP2912	2956		300.00	AQUA PURE POOL, LLC	Dec 2018 Pool Svc
12/31/18	AP2912	2957		1,216.91	MAEMAR, INC	Dec 2018 Cleaning
12/31/18	CR0000	ADJUST	.49		Dec 2018 Interest Income	
12/31/18	GJ0259	TRANSFDN		5,904.06	Transfer from Operating	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
10600	BB & T Bank-Reserves	90,334.22	9,695.88	2,400.00	7,295.88	97,630.10

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS	1,218.83		Reserve Transfer	
10/31/18	CR0000	ADJUST	1.57		Oct 2018 Interest Income	
11/16/18	AP2877	132		2,400.00	PRECISION ROOFING SOLUTIO	Repair Roof
11/22/18	RJ0001	RESTRANS	1,218.83		Reserve Transfer	
11/30/18	CR0000	ADJUST	38.16		Nov 2018 Interest Income	
12/22/18	RJ0001	RESTRANS	1,218.83		Reserve Transfer	
12/31/18	CR0000	ADJUST	95.60		Dec 2018 Interest Income	
12/31/18	GJ0259	TRANSFDN	5,904.06		Transfer from Operating	

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
11100	Accounts Receivable	28.76	31,647.58	31,071.69	575.89	604.65

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/01/18	AR0000	AR04		558.62	Owner Cash Receipts	
10/01/18	AR2839	AR01	10,540.86		Apply Assmt/Opt Charges	
10/01/18	AR2840	AR08		4,638.95	Prepaid Application	
10/02/18	AR0000	AR04		1,276.46	Owner Cash Receipts	
10/03/18	AR0000	AR04		1,781.11	Owner Cash Receipts	
10/03/18	AR0187	AR-187		477.66	Owner Cash Receipts	
10/05/18	AR0000	AR04		500.14	Owner Cash Receipts	
10/05/18	AR0188	AR-188		558.62	Owner Cash Receipts	
10/11/18	AR0000	AR04		717.84	Owner Cash Receipts	
10/15/18	AR0000	AR04		31.46	Owner Cash Receipts	
11/01/18	AR0000	AR04		558.62	Owner Cash Receipts	
11/01/18	AR2870	AR01	10,540.86		Apply Assmt/Opt Charges	
11/01/18	AR2871	AR08		5,138.35	Prepaid Application	
11/02/18	AR0000	AR04		717.84	Owner Cash Receipts	
11/02/18	AR0190	AR-190		477.66	Owner Cash Receipts	
11/05/18	AR0000	AR04		2,899.09	Owner Cash Receipts	
11/08/18	AR0000	AR04		717.84	Owner Cash Receipts	
11/14/18	AR0000	AR04		31.46	Owner Cash Receipts	
12/01/18	AR2887	AR01	10,540.86		Apply Assmt/Opt Charges	
12/01/18	AR2888	AR08		4,588.20	Prepaid Application	
12/03/18	AR0000	AR04		3,057.57	Owner Cash Receipts	
12/04/18	AR0000	AR04		1,117.24	Owner Cash Receipts	
12/05/18	AR0191	AR-191		477.66	Owner Cash Receipts	
12/11/18	AR0000	AR04		717.84	Owner Cash Receipts	
12/14/18	AR0000	AR04		31.46	Owner Cash Receipts	
12/17/18	AR2896	AR02	25.00		Apply Late Fees	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
11150	Accounts Rec.- Spec. Assn.	.00	.00	.00	.00	.00
11200	Prepaid Expenses	17,852.35	1,720.00	6,420.48	4,700.48CR	13,151.87

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/12/18	AP2852	VH2477	1,720.00		MITCHELL AGENCY, INC.	2018-2019 Bond/D&O Renew
12/31/18	RJ0002	INSALL		6,419.15	Insurance Allocation	
12/31/18	RJ0002	INSALL		1.33	Insurance Allocation	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
11250	Prepaid - Other	.00	5,298.88	.00	5,298.88	5,298.88

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
12/28/18	GJ0256	RECLASDN	5,298.88		Reclassify Otis	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
12000	Due from operating	.00	.00	.00	.00	.00
18200	Utility Deposits	1,660.00	.00	.00	.00	1,660.00

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
20200	Accounts Payable	4,069.26CR	28,010.47	25,404.16	2,606.31	1,462.95CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/01/18	GJ0248	PCUACCDN	4,069.26		PCU Accruals	
10/05/18	AP2843	VH2473		300.00	AQUA PURE POOL, LLC	Oct 2018 Pool Svc
10/05/18	AP2843	VH2474		304.37	FRONTIER COMMUNICATIONS	757-595-6919
10/05/18	AP2843	VH2475		1,134.09	PIPER FIRE PROTECTION INC	Replace Valve & Tamper
10/05/18	AP2844	2916	300.00		AQUA PURE POOL, LLC	Oct 2018 Pool Svc
10/05/18	AP2844	2917	304.37		FRONTIER COMMUNICATIONS	757-595-6919
10/05/18	AP2844	2918	1,134.09		PIPER FIRE PROTECTION INC	Replace Valve & Tamper
10/12/18	AP2852	VH2476		45.00	RICHARD SIDERITS, INC	Oct 2018 Fert & Pest Cont
10/12/18	AP2852	VH2477		1,720.00	MITCHELL AGENCY, INC.	2018-2019 Bond/D&O Renew
10/12/18	AP2852	VH2478		28.46	CITY OF CLEARWATER	9/1-10/3/18 Natural Gas
10/12/18	AP2853	2919	28.46		CITY OF CLEARWATER	9/1-10/3/18 Natural Gas
10/12/18	AP2853	2920	1,720.00		MITCHELL AGENCY, INC.	2018-2019 Bond/D&O Renew
10/12/18	AP2853	2921	45.00		RICHARD SIDERITS, INC	Oct 2018 Fert & Pest Cont
10/19/18	AP2858	VH2480		673.45	AQUA PURE POOL, LLC	Install Variable Speed Mo
10/19/18	AP2859	2922	673.45		AQUA PURE POOL, LLC	Install Variable Speed Mo
10/26/18	AP2864	VH2481		75.00	RICHARD SIDERITS, INC	Qtly Pest Control
10/26/18	AP2864	VH2482		225.00	RICHARD C. COMMONS, P.A.	Oct 2018 Acctng Svc
10/26/18	AP2865	2923	225.00		RICHARD C. COMMONS, P.A.	Oct 2018 Acctng Svc
10/26/18	AP2865	2924	75.00		RICHARD SIDERITS, INC	Qtly Pest Control
11/02/18	AP2866	VH2483		34.02	RICHARD C. COMMONS, P.A.	3rd Qtr 2018 Post & Supp
11/02/18	AP2866	VH2484		320.00	GASPAR LAWN CARE & LANDSC	Sept 2018 Ground Svc
11/02/18	AP2866	VH2485		305.53	FRONTIER COMMUNICATIONS	Act 727-595-6919-111605-5
11/02/18	AP2866	VH2486		75.00	RICHARD SIDERITS, INC.	Qtrly Rodent Control
11/02/18	AP2867	2925	305.53		FRONTIER COMMUNICATIONS	Act 727-595-6919-111605-5
11/02/18	AP2867	2926	320.00		GASPAR LAWN CARE & LANDSC	Sept 2018 Ground Svc
11/02/18	AP2867	2927	34.02		RICHARD C. COMMONS, P.A.	3rd Qtr 2018 Post & Supp
11/02/18	AP2867	2928	75.00		RICHARD SIDERITS, INC.	Qtrly Rodent Control
11/09/18	AP2873	VH2487		39.58	RAYMOND SPRINGER	Reimb Light Bulbs
11/09/18	AP2873	VH2488		300.00	AQUA PURE POOL, LLC	Nov 2018 Pool Svc
11/09/18	AP2874	2929	300.00		AQUA PURE POOL, LLC	Nov 2018 Pool Svc
11/09/18	AP2874	2930	39.58		RAYMOND SPRINGER	Reimb Light Bulbs
11/16/18	AP2875	VH2490		2,400.00	PRECISION ROOFING SOLUTIO	Repair Roof
11/16/18	AP2875	VH2491		1,316.57	MAEMAR, INC	Oct 2018 Cleaning/Repair
11/16/18	AP2875	VH2492		49.78	CITY OF CLEARWATER	10/4-10/31/18 Natural Gas
11/16/18	AP2875	VH2493		250.00	BARRY EAGLE	Refund Damage Deposit
11/16/18	AP2876	2931	49.78		CITY OF CLEARWATER	10/4-10/31/18 Natural Gas
11/16/18	AP2876	2932	250.00		BARRY EAGLE	Refund Damage Deposit
11/16/18	AP2876	2933	1,316.57		MAEMAR, INC	Oct 2018 Cleaning/Repair
11/16/18	AP2877	132	2,400.00		PRECISION ROOFING SOLUTIO	Repair Roof
11/21/18	AP2880	VH2494		225.00	RICHARD C. COMMONS, P.A.	Nov 2018 Accounting Svc
11/21/18	AP2880	VH2495		320.00	GASPAR LAWN CARE & LANDSC	Oct 2018 Ground Svc
11/21/18	AP2880	VH2496		250.00	RICHARD SIDERITS, INC	Qtly Pest Control
11/21/18	AP2881	2934	320.00		GASPAR LAWN CARE & LANDSC	Oct 2018 Ground Svc
11/21/18	AP2881	2935	225.00		RICHARD C. COMMONS, P.A.	Nov 2018 Accounting Svc
11/21/18	AP2881	2936	250.00		RICHARD SIDERITS, INC	Qtly Pest Control
11/30/18	AP2882	VH2498		75.00	RICHARD SIDERITS, INC	10/23-1/15/18 Rodent Boxe
11/30/18	AP2882	VH2499		1,188.48	MAEMAR, INC	Cleaning & Supplies
11/30/18	AP2884	2937	1,188.48		MAEMAR, INC	Cleaning & Supplies
11/30/18	AP2884	2938	75.00		RICHARD SIDERITS, INC	10/23-1/15/18 Rodent Boxe

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
12/07/18	AP2892	VH2500		100.00	CANDITA MAZZOCCHI	Welcome - Lisa Acosta
12/07/18	AP2892	VH2501		400.00	RICHARD C. COMMONS, P.A.	Prep 2019 Annual Budget
12/07/18	AP2892	VH2502		73.56	RICHARD C. COMMONS, P.A.	Prep & Mail 1st Notice
12/07/18	AP2892	VH2503		72.00	DBPR-DIV OF FL LAND SALES	18 - 2019 Door Charges
12/07/18	AP2892	VH2504		306.94	FRONTIER COMMUNICATIONS	727-595-6919
12/07/18	AP2892	VH2505		300.00	AQUA PURE POOL, LLC	Dec 2018 Pool Svc
12/07/18	AP2892	VH2506		125.32	RAYMOND SPRINGER	Reimb LED Bulbs
12/07/18	AP2892	VH2507		45.00	RICHARD SIDERITS, INC	Fert & Pest Control
12/07/18	AP2893	2939	300.00		AQUA PURE POOL, LLC	Dec 2018 Pool Svc
12/07/18	AP2893	2940	72.00		DBPR-DIV OF FL LAND SALES	18 - 2019 Door Charges
12/07/18	AP2893	2941	306.94		FRONTIER COMMUNICATIONS	727-595-6919
12/07/18	AP2893	2942	100.00		CANDITA MAZZOCCHI	Welcome - Lisa Acosta
12/07/18	AP2893	2943	473.56		RICHARD C. COMMONS, P.A.	Prep 2019 Annual Budget
12/07/18	AP2893	2944	45.00		RICHARD SIDERITS, INC	Fert & Pest Control
12/07/18	AP2893	2945	125.32		RAYMOND SPRINGER	Reimb LED Bulbs
12/14/18	AP2894	VH2509		1,000.00	MAEMAR, INC	Repaint Parking Areas
12/14/18	AP2894	VH2510		105.00	GEORGE SKAPERDAS	Palm Tree Pruning
12/14/18	AP2894	VH2513		90.00	BARRY EAGLE	Reimb Palm Trimming
12/14/18	AP2894	VH2514		88.79	CITY OF CLEARWATER	Nov 2018 Natural Gas
12/14/18	AP2895	2946	88.79		CITY OF CLEARWATER	Nov 2018 Natural Gas
12/14/18	AP2895	2947	90.00		BARRY EAGLE	Reimb Palm Trimming
12/14/18	AP2895	2948	1,000.00		MAEMAR, INC	Repaint Parking Areas
12/14/18	AP2895	2949	105.00		GEORGE SKAPERDAS	Palm Tree Pruning
12/17/18	AP2882	VH2497		1,885.29	PINELLAS COUNTY UTILITIES	9/20-11/16/18 Water/Sewer
12/17/18	AP2883	2497	1,885.29		PINELLAS COUNTY UTILITIES	
12/21/18	AP2900	VH2515		320.00	GASPAR LAWN CARE & LANDSC	Nov 18 Ground Svc
12/21/18	AP2900	VH2516		225.00	RICHARD C. COMMONS, P.A.	Dec 18 Accounting Svc
12/21/18	AP2900	VH2517		150.00	MAEMAR, INC	Merry Xmas
12/21/18	AP2900	VH2518		80.25	CROSS SECURITY	Fire Alarm System
12/21/18	AP2901	2950	80.25		CROSS SECURITY	Fire Alarm System
12/21/18	AP2901	2951	320.00		GASPAR LAWN CARE & LANDSC	Nov 18 Ground Svc
12/21/18	AP2901	2952	150.00		MAEMAR, INC	Merry Xmas
12/21/18	AP2901	2953	225.00		RICHARD C. COMMONS, P.A.	Dec 18 Accounting Svc
12/28/18	AP2903	VH2519		5,298.88	OTIS ELEVATOR COMPANY	Elevator Maintenance
12/28/18	AP2903	VH2520		103.94	RICHARD C. COMMONS, P.A.	Prep & Mail 2nd Notice
12/28/18	AP2904	2954	5,298.88		OTIS ELEVATOR COMPANY	Elevator Maintenance
12/28/18	AP2904	2955	103.94		RICHARD C. COMMONS, P.A.	Prep & Mail 2nd Notice
12/31/18	AP2911	VH2521		300.00	AQUA PURE POOL, LLC	Dec 2018 Pool Svc
12/31/18	AP2911	VH2522		1,216.91	MAEMAR, INC	Dec 2018 Cleaning
12/31/18	AP2912	2956	300.00		AQUA PURE POOL, LLC	Dec 2018 Pool Svc
12/31/18	AP2912	2957	1,216.91		MAEMAR, INC	Dec 2018 Cleaning
12/31/18	GJ0258	PCUACCDN		1,462.95	PCU Accruals	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
20400	Advanced Maintenance Fees	8,747.42CR	14,365.50	8,352.57	6,012.93	2,734.49CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/01/18	AR2840	AR08	4,638.95		Prepaid Application	
10/03/18	AR0000	AR04		1,414.07	Owner Cash Receipts	
10/05/18	AR0000	AR04		2.86	Owner Cash Receipts	
10/15/18	AR0000	AR04		508.26	Owner Cash Receipts	
10/17/18	AR0189	AR-189		500.14	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
10/22/18	AR0000	AR04		539.72	Owner Cash Receipts	
11/01/18	AR2871	AR08	5,138.35		Prepaid Application	
11/05/18	AR0000	AR04		1,915.27	Owner Cash Receipts	
11/14/18	AR0000	AR04		508.26	Owner Cash Receipts	
11/21/18	AR0000	AR04		539.72	Owner Cash Receipts	
11/30/18	AR0000	AR04		501.94	Owner Cash Receipts	
12/01/18	AR2888	AR08	4,588.20		Prepaid Application	
12/03/18	AR0000	AR04		1,414.07	Owner Cash Receipts	
12/14/18	AR0000	AR04		508.26	Owner Cash Receipts	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
20500	Refundable Deposits	.00	.00	.00	.00	.00
20600	Income Tax Liability	.00	.00	.00	.00	.00
20700	Due to Reserve	.00	.00	.00	.00	.00
20801	Balance - Beginning of Year	.00	.00	.00	.00	.00
20810	Special Assessment Income	42,000.03CR	.00	.00	.00	42,000.03CR
20830	Transfer From Paint Reserves	11,068.70CR	.00	.00	.00	11,068.70CR
20840	Transfer from Contingency Rsv	10,456.97CR	.00	.00	.00	10,456.97CR
20850	Special Assessment Expense	63,525.70	.00	.00	.00	63,525.70
20855	Less: Refund to Home Owners	.00	.00	.00	.00	.00
20860	Less: Transfer to Operating	.00	.00	.00	.00	.00
20870	Transfer to Reserves	.00	.00	.00	.00	.00
31001	Balance - Beginning of Year	24,280.05CR	.00	.00	.00	24,280.05CR
31010	Add: Transfers from Budget	180.00CR	.00	60.00	60.00CR	240.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS		20.00	Reserve Transfer	
11/22/18	RJ0001	RESTRANS		20.00	Reserve Transfer	
12/22/18	RJ0001	RESTRANS		20.00	Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31050	Less: Expenditures	.00	2,400.00	.00	2,400.00	2,400.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
11/16/18	AP2875	VH2490	2,400.00		PRECISION ROOFING SOLUTIO	Repair Roof

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31101	Balance - Beginning of Year	23,661.69CR	.00	.00	.00	23,661.69CR

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31110	Add: Transfers from Budget	4,687.47CR	.00	1,562.49	1,562.49CR	6,249.96CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS		520.83	Reserve Transfer	
11/22/18	RJ0001	RESTRANS		520.83	Reserve Transfer	
12/22/18	RJ0001	RESTRANS		520.83	Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31120	Add: Interest Income	.00	.00	.00	.00	.00
31140	Transfer to Operating	5,431.30CR	.00	.00	.00	5,431.30CR
31150	Less: Expenditures	14,605.00	.00	.00	.00	14,605.00
31160	Transfer from Painting to S/A	16,500.00	.00	.00	.00	16,500.00
31201	Balance - Beginning of Year	.00	.00	.00	.00	.00
31210	Add: Transfers From Budget	6,887.33CR	.00	.00	.00	6,887.33CR
31230	Transfer to Pool Reserve	3,887.33	.00	.00	.00	3,887.33
31401	Balance: Beginning of Year	4,078.92CR	.00	.00	.00	4,078.92CR
31410	Add: Transfers from Budget	720.72CR	.00	240.24	240.24CR	960.96CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS		80.08	Reserve Transfer	
11/22/18	RJ0001	RESTRANS		80.08	Reserve Transfer	
12/22/18	RJ0001	RESTRANS		80.08	Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31501	Balance: Beginning of Year	30,655.04CR	.00	.00	.00	30,655.04CR
31510	Add: Transfer from Budget	407.25CR	.00	135.75	135.75CR	543.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS		45.25	Reserve Transfer	
11/22/18	RJ0001	RESTRANS		45.25	Reserve Transfer	
12/22/18	RJ0001	RESTRANS		45.25	Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31601	Balance: Beginning of Year	7,276.76CR	.00	.00	.00	7,276.76CR
31610	Add: Transfers from Budget	1,396.53CR	.00	465.51	465.51CR	1,862.04CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS		155.17	Reserve Transfer	
11/22/18	RJ0001	RESTRANS		155.17	Reserve Transfer	
12/22/18	RJ0001	RESTRANS		155.17	Reserve Transfer	

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31630	Transfer to Contingency	.00	.00	.00	.00	.00
31701	Balance: Beginning of Year	9,518.44CR	.00	.00	.00	9,518.44CR
31710	Add: Transfers from Budget	1,648.53CR	.00	549.51	549.51CR	2,198.04CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS		183.17	Reserve Transfer	
11/22/18	RJ0001	RESTRANS		183.17	Reserve Transfer	
12/22/18	RJ0001	RESTRANS		183.17	Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31730	Transfer from Paving Reserve	3,887.33CR	.00	.00	.00	3,887.33CR
31750	Less: Expenditures	8,729.29	.00	.00	.00	8,729.29
31801	Balance: Beginning of Year	4,712.12CR	.00	.00	.00	4,712.12CR
31810	Add: Transfers from Budget	1,928.97CR	.00	642.99	642.99CR	2,571.96CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS		214.33	Reserve Transfer	
11/22/18	RJ0001	RESTRANS		214.33	Reserve Transfer	
12/22/18	RJ0001	RESTRANS		214.33	Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
35001	Balance - Beginning of Year	13,820.95CR	.00	.00	.00	13,820.95CR
35010	Add: Transfers From Budget	.00	.00	.00	.00	.00
35020	Add: Interest Income	70.05CR	.00	135.33	135.33CR	205.38CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/31/18	CR0000	ADJUST		1.57	Oct 2018 Interest Income	
11/30/18	CR0000	ADJUST		38.16	Nov 2018 Interest Income	
12/31/18	CR0000	ADJUST		95.60	Dec 2018 Interest Income	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
35030	Transfer from Spec Assess	.00	.00	.00	.00	.00
35036	Transfer from Sprinklers	.00	.00	.00	.00	.00
35038	Transfer from Operating	.00	.00	5,904.06	5,904.06CR	5,904.06CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
12/31/18	GJ0259	TRANSFDN		5,904.06	Transfer from Operating	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
35040	Less: Transfers to Operating	.00	.00	.00	.00	.00
35050	Less: Expenditures	736.64	.00	.00	.00	736.64

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
35060	Transfer from Cont. to S/A	10,456.97	.00	.00	.00	10,456.97
37000	Owners' Equity	62,970.19CR	.00	.00	.00	62,970.19CR
40100	Assessment - Regular	94,867.74CR	.00	31,622.58	31,622.58CR	126,490.32CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/01/18	AR2839	AR01		10,540.86	Apply Assmt/Opt Charges	
11/01/18	AR2870	AR01		10,540.86	Apply Assmt/Opt Charges	
12/01/18	AR2887	AR01		10,540.86	Apply Assmt/Opt Charges	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
40400	Late Fee Income	150.00CR	.00	25.00	25.00CR	175.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
12/17/18	AR2896	AR02		25.00	Apply Late Fees	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
40500	Interest Income	12.18CR	.00	1.40	1.40CR	13.58CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/31/18	CR0000	ADJUST		.45	Oct 2018 Interest Income	
11/30/18	CR0000	ADJUST		.46	Nov 2018 Interest Income	
12/31/18	CR0000	ADJUST		.49	Dec 2018 Interest Income	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
41000	Miscellaneous Income	550.00CR	250.00	100.00	150.00	400.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
11/16/18	AP2875	VH2493	250.00		BARRY EAGLE	Refund Damage Deposit
12/05/18	AR2891	1063		100.00	App Fee - Toth 401	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
70100	Office Expense	596.46	240.46	.00	240.46	836.92

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
11/02/18	AP2866	VH2483	34.02		RICHARD C. COMMONS, P.A.	3rd Qtr 2018 Post & Supp
11/13/18	GJ0255	CPNORDDN	2.50		Coupon Order	
12/07/18	AP2892	VH2500	100.00		CANDITA MAZZOCCHI	Welcome - Lisa Acosta
12/28/18	AP2903	VH2520	103.94		RICHARD C. COMMONS, P.A.	Prep & Mail 2nd Notice

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
70400	Licenses & Fees	561.25	.00	.00	.00	561.25
70500	Legal/Accounting	2,495.00	1,148.56	.00	1,148.56	3,643.56

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/26/18	AP2864	VH2482	225.00		RICHARD C. COMMONS, P.A.	Oct 2018 Acctng Svc
11/21/18	AP2880	VH2494	225.00		RICHARD C. COMMONS, P.A.	Nov 2018 Accounting Svc
12/07/18	AP2892	VH2501	400.00		RICHARD C. COMMONS, P.A.	Prep 2019 Annual Budget
12/07/18	AP2892	VH2502	73.56		RICHARD C. COMMONS, P.A.	Prep & Mail 1st Notice
12/21/18	AP2900	VH2516	225.00		RICHARD C. COMMONS, P.A.	Dec 18 Accounting Svc

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
70600	Annual Financial Statement	675.00	.00	.00	.00	675.00
72100	Fuel - SPA	1,202.64	167.03	.00	167.03	1,369.67

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/12/18	AP2852	VH2478	28.46		CITY OF CLEARWATER	9/1-10/3/18 Natural Gas
11/16/18	AP2875	VH2492	49.78		CITY OF CLEARWATER	10/4-10/31/18 Natural Gas
12/14/18	AP2894	VH2514	88.79		CITY OF CLEARWATER	Nov 2018 Natural Gas

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
72200	Electricity	6,892.69	1,993.07	.00	1,993.07	8,885.76

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/25/18	AP2852	CK99999	560.99		DUKE ENERGY	9/4-10/3/18 Elec Svc
11/26/18	AP2873	CK99999	673.97		DUKE ENERGY	10/3-11/1/18 Elec Svc
12/26/18	AP2894	CK99999	758.11		DUKE ENERGY	11/1-12/3/18 Elec Svc

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
72300	Water, Sewer & Trash	11,718.04	6,504.41	4,069.26	2,435.15	14,153.19

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/01/18	GJ0248	PCUACCDN		4,069.26	PCU Accruals	
10/17/18	AP2834	CK99999	3,156.17		PINELLAS COUNTY UTILITIES	7/19-9/19/18 Water/Sewer
12/17/18	AP2882	VH2497	1,885.29		PINELLAS COUNTY UTILITIES	9/20-11/16/18 Water/Sewer
12/31/18	GJ0258	PCUACCDN	1,462.95		PCU Accruals	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
72600	Pest Control	1,380.00	565.00	.00	565.00	1,945.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/12/18	AP2852	VH2476	45.00		RICHARD SIDERITS, INC	Oct 2018 Fert & Pest Cont
10/26/18	AP2864	VH2481	75.00		RICHARD SIDERITS, INC	Qtly Pest Control
11/02/18	AP2866	VH2486	75.00		RICHARD SIDERITS, INC.	Qtrly Rodent Control
11/21/18	AP2880	VH2496	250.00		RICHARD SIDERITS, INC	Qtly Pest Control
11/30/18	AP2882	VH2498	75.00		RICHARD SIDERITS, INC	10/23-1/15/18 Rodent Boxe
12/07/18	AP2892	VH2507	45.00		RICHARD SIDERITS, INC	Fert & Pest Control

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
73100	Building/Equip Repair/Supp	10,068.71	1,715.90	.00	1,715.90	11,784.61

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/05/18	AP2843	VH2475	1,134.09		PIPER FIRE PROTECTION INC	Replace Valve & Tamper
11/09/18	AP2873	VH2487	39.58		RAYMOND SPRINGER	Reimb Light Bulbs
12/07/18	AP2892	VH2506	125.32		RAYMOND SPRINGER	Reimb LED Bulbs
12/31/18	GJ0257	RECLASDN	416.91		Reclassify Maemar	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
73110	Bldg Cleaning & Pool Maint.	11,936.70	6,745.41	416.91	6,328.50	18,265.20

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/05/18	AP2843	VH2473	300.00		AQUA PURE POOL, LLC	Oct 2018 Pool Svc
10/19/18	AP2858	VH2480	673.45		AQUA PURE POOL, LLC	Install Variable Speed Mo
11/09/18	AP2873	VH2488	300.00		AQUA PURE POOL, LLC	Nov 2018 Pool Svc
11/16/18	AP2875	VH2491	1,316.57		MAEMAR, INC	Oct 2018 Cleaning/Repair
11/30/18	AP2882	VH2499	1,188.48		MAEMAR, INC	Cleaning & Supplies
12/07/18	AP2892	VH2505	300.00		AQUA PURE POOL, LLC	Dec 2018 Pool Svc
12/14/18	AP2894	VH2509	1,000.00		MAEMAR, INC	Repaint Parking Areas

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
12/21/18	AP2900	VH2517	150.00		MAEMAR, INC	Merry Xmas
12/31/18	AP2911	VH2521	300.00		AQUA PURE POOL, LLC	Dec 2018 Pool Svc
12/31/18	AP2911	VH2522	1,216.91		MAEMAR, INC	Dec 2018 Cleaning
12/31/18	GJ0257	RECLASDN		416.91	Reclassify Maemar	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
73200	Elevator Expenses	5,610.77	5,298.88	5,298.88	.00	5,610.77

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
12/28/18	AP2903	VH2519	5,298.88		OTIS ELEVATOR COMPANY	Elevator Maintenance
12/28/18	GJ0256	RECLASDN		5,298.88	Reclassify Otis	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
73220	Telephone	2,733.27	916.84	.00	916.84	3,650.11

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/05/18	AP2843	VH2474	304.37		FRONTIER COMMUNICATIONS	757-595-6919
11/02/18	AP2866	VH2485	305.53		FRONTIER COMMUNICATIONS	Act 727-595-6919-111605-5
12/07/18	AP2892	VH2504	306.94		FRONTIER COMMUNICATIONS	727-595-6919

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
73300	Pool	.00	.00	.00	.00	.00
73400	Lawn & Landscaping	3,880.00	1,155.00	.00	1,155.00	5,035.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
11/02/18	AP2866	VH2484	320.00		GASPAR LAWN CARE & LANDSC	Sept 2018 Ground Svc
11/21/18	AP2880	VH2495	320.00		GASPAR LAWN CARE & LANDSC	Oct 2018 Ground Svc
12/14/18	AP2894	VH2510	105.00		GEORGE SKAPERDAS	Palm Tree Pruning
12/14/18	AP2894	VH2513	90.00		BARRY EAGLE	Reimb Palm Trimming
12/21/18	AP2900	VH2515	320.00		GASPAR LAWN CARE & LANDSC	Nov 18 Ground Svc

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
73600	Fire Alarm Monitor/Inspection	1,259.39	80.25	.00	80.25	1,339.64

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
12/21/18	AP2900	VH2518	80.25		CROSS SECURITY	Fire Alarm System

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
73610	Fire Equipment Repair	.00	.00	.00	.00	.00
75000	Insurance	22,300.72	6,420.48	.00	6,420.48	28,721.20

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
12/31/18	RJ0002	INSALL	6,419.15		Insurance Allocation	
12/31/18	RJ0002	INSALL	1.33		Insurance Allocation	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
75600	Bureau of Condominiums	.00	72.00	.00	72.00	72.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
12/07/18	AP2892	VH2503	72.00		DBPR-DIV OF FL LAND SALES	18 - 2019 Door Charges

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81000	Reserves - Roof	180.00	60.00	.00	60.00	240.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS	20.00		Reserve Transfer	
11/22/18	RJ0001	RESTRANS	20.00		Reserve Transfer	
12/22/18	RJ0001	RESTRANS	20.00		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81100	Reserves - Painting	4,687.47	1,562.49	.00	1,562.49	6,249.96

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS	520.83		Reserve Transfer	
11/22/18	RJ0001	RESTRANS	520.83		Reserve Transfer	
12/22/18	RJ0001	RESTRANS	520.83		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81400	Reserves - Security Equipment	720.72	240.24	.00	240.24	960.96

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS	80.08		Reserve Transfer	
11/22/18	RJ0001	RESTRANS	80.08		Reserve Transfer	
12/22/18	RJ0001	RESTRANS	80.08		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81500	Reserves - Elevator	407.25	135.75	.00	135.75	543.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS	45.25		Reserve Transfer	
11/22/18	RJ0001	RESTRANS	45.25		Reserve Transfer	
12/22/18	RJ0001	RESTRANS	45.25		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81600	Reserves - Common Corridor	1,396.53	465.51	.00	465.51	1,862.04

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS	155.17		Reserve Transfer	
11/22/18	RJ0001	RESTRANS	155.17		Reserve Transfer	
12/22/18	RJ0001	RESTRANS	155.17		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81700	Reserves - Pool/SPA Comm Area	1,648.53	549.51	.00	549.51	2,198.04

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS	183.17		Reserve Transfer	
11/22/18	RJ0001	RESTRANS	183.17		Reserve Transfer	
12/22/18	RJ0001	RESTRANS	183.17		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81800	Reserves - Painting-Railing	1,928.97	642.99	.00	642.99	2,571.96

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/18	RJ0001	RESTRANS	214.33		Reserve Transfer	
11/22/18	RJ0001	RESTRANS	214.33		Reserve Transfer	
12/22/18	RJ0001	RESTRANS	214.33		Reserve Transfer	

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
85000	Reserves - Contingency	.00	5,904.06	.00	5,904.06	5,904.06

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
12/31/18	GJ0259	TRANSFDN	5,904.06		Transfer from Operating	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
99998	Suspense	.00	.00	.00	.00	.00
Grand totals:		.00	161,132.31	161,132.31	.00	.00

-- End of report --