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

January 10, 2020

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, 2019, 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..

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SCOPELLO CONDOMINIUM ASSOC.
BALANCE SHEET
As of 12/31/19

ASSETS

CURRENT ASSETS			
BB & T Bank-Operating	$ 59,820.50		
Prepaid Expenses	14,245.25		
Prepaid - Other	5,400.00		
Total Current Assets		$ 79,465.75	
RESERVES			
BB & T Bank-Reserves	$ 102,402.13		
Total Reserves		$ 102,402.13	
OTHER ASSETS			
Utility Deposits	$ 1,660.00		
Total Other Assets		$ 1,660.00	
TOTAL ASSETS			$ 183,527.88

LIABILITIES AND OWNERS' EQUITY

CURRENT LIABILITIES			
Accounts Payable	$ 1,363.32		
Advanced Maintenance Fees	14,300.26		
Total Current Liabilities		$ 15,663.58	
RESERVES			
Reserves - Roof	$ 26,560.05		
Reserves - Painting	9,957.99		
Reserves - Paving	3,000.00		
Reserves - Security Equipment	5,519.88		
Reserves - Elevator	31,932.08		
Reserves - Common Corridor	9,425.84		
Reserves -Pool/Spa Common Area	2,732.56		
Reserves - Railings	9,213.08		
Reserves - Contingency	4,060.65		
Total Reserves		$ 102,402.13	
OWNERS' EQUITY			
Owners' Equity	$ 65,919.19		
Current Year Net Income/(Loss)	(457.02)		
Total Owners' Equity		$ 65,462.17	
TOTAL LIABILITIES AND OWNERS' EQUITY			$ 183,527.88

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
SUBSIDIARY SCHEDULE
Period: 10/01/19 to 12/31/19

Description		Current Actual	Year-To-Date Actual
	As of 12/31/19		
RESERVES - ROOF			
31001	Balance - Beginning of Year	.00	22,120.05
31010	Add: Transfers from Budget	1,110.00	4,440.00
	TOTAL	1,110.00	26,560.05
RESERVES - PAINTING			
31101	Balance - Beginning of Year	.00	4,237.95
31110	Add: Transfers from Budget	1,430.01	5,720.04
	TOTAL	1,430.01	9,957.99
RESERVES - PAVING			
31201	Balance - Beginning of Year	.00	3,000.00
	TOTAL	.00	3,000.00
RESERVES - SECURITY EQUIPMENT			
31401	Balance: Beginning of Year	.00	5,039.88
31410	Add: Transfers from Budget	120.00	480.00
	TOTAL	120.00	5,519.88
RESERVES - ELEVATOR			
31501	Balance: Beginning of Year	.00	31,198.04
31510	Add: Transfer from Budget	183.51	734.04
	TOTAL	183.51	31,932.08

SCOPELLO CONDOMINIUM ASSOC.
SUBSIDIARY SCHEDULE
Period: 10/01/19 to 12/31/19

Description		Current Actual	Year-To-Date Actual
		As of 12/31/19	
RESERVES - COMMON CORRIDOR			
31601	Balance: Beginning of Year	.00	9,138.80
31610	Add: Transfers from Budget	71.76	287.04
	TOTAL	71.76	9,425.84
RESERVES - POOL/SPA COMMON AREA			
31701	Balance: Beginning of Year	.00	6,874.52
31710	Add: Transfers from Budget	515.76	2,063.04
31750	Less: Expenditures	.00	(6,205.00)
	TOTAL	515.76	2,732.56
RESERVES- RAILINGS			
31801	Balance: Beginning of Year	.00	7,284.08
31810	Add: Transfers from Budget	482.25	1,929.00
	TOTAL	482.25	9,213.08
RESERVES - CONTINGENCY			
35001	Balance - Beginning of Year	.00	5,787.78
35010	Add: Transfers From Budget	1,800.00	7,200.00
35020	Add: Interest Income	323.79	1,276.28
35050	Less: Expenditures	(4,560.45)	(10,203.41)
	TOTAL	(2,436.66)	4,060.65

SCOPELLO CONDOMINIUM ASSOC.

STATEMENT OF REVENUES AND EXPENSES-ACTUAL & BUDGET

Period: 10/01/19 to 12/31/19

	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 12/31/19						
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	.00	.00	.00	(24.96)	.00	(24.96)	.00
40500	Interest Income	1.34	.00	1.34	6.14	.00	6.14	.00
41000	Miscellaneous Income	100.00	.00	100.00	500.00	.00	500.00	.00
	Subtotal Income	31,723.92	31,622.50	101.42	126,971.50	126,490.00	481.50	126,490.00
OPERATING EXPENSES								
GENERAL & ADMINISTRATIVE								
70100	Office Expense	146.66	250.00	103.34	358.69	1,000.00	641.31	1,000.00
70400	Licenses & Fees	.00	.00	.00	561.25	561.00	(.25)	561.00
70500	Legal/Accounting	1,260.00	1,121.25	(138.75)	3,680.00	4,485.00	805.00	4,485.00
70600	Annual Financial Statement	.00	.00	.00	675.00	675.00	.00	675.00
	GENERAL & ADMINISTRATIVE	1,406.66	1,371.25	(35.41)	5,274.94	6,721.00	1,446.06	6,721.00
OPERATING EXPENSES								
72100	Fuel - SPA	232.60	402.75	170.15	1,220.82	1,611.00	390.18	1,611.00
72200	Electricity	2,289.70	2,400.00	110.30	9,556.69	9,600.00	43.31	9,600.00
72300	Water, Sewer & Trash	3,223.76	3,300.00	76.24	12,276.73	13,200.00	923.27	13,200.00
72600	Pest Control	565.00	505.00	(60.00)	2,020.00	2,020.00	.00	2,020.00
	OPERATING EXPENSES	6,311.06	6,607.75	296.69	25,074.24	26,431.00	1,356.76	26,431.00
REPAIRS & MAINTENANCE								
73100	Building/Equip Repair/Supp	5,439.91	3,500.00	(1,939.91)	12,779.05	14,000.00	1,220.95	14,000.00
73110	Bldg Cleaning & Pool Maint.	2,850.50	3,425.00	574.50	16,243.42	13,700.00	(2,543.42)	13,700.00
73200	Elevator Expenses	31.11	.00	(31.11)	5,427.49	5,764.00	336.51	5,764.00
73220	Telephone	829.49	915.00	85.51	3,646.40	3,660.00	13.60	3,660.00
73400	Lawn & Landscaping	1,430.00	1,460.00	30.00	7,833.00	5,840.00	(1,993.00)	5,840.00
73600	Fire Alarm Monitor/Inspection	850.08	154.00	(696.08)	1,272.73	616.00	(656.73)	616.00
73610	Fire Equipment Repair	.00	.00	.00	236.47	270.00	33.53	270.00
	REPAIRS & MAINTENANCE	11,431.09	9,454.00	(1,977.09)	47,438.56	43,850.00	(3,588.56)	43,850.00

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.

STATEMENT OF REVENUES AND EXPENSES-ACTUAL & BUDGET

Period: 10/01/19 to 12/31/19

FOR THE THREE AND TWELVE MONTHS ENDED 12/31/19

	Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
OTHER EXPENSES								
75000	Insurance	6,952.23	6,625.00	(327.23)	26,715.62	26,500.00	(215.62)	26,500.00
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	7,024.23	6,700.00	(324.23)	26,787.62	26,635.00	(152.62)	26,635.00
RESERVES								
81000	Reserves - Roof	1,110.00	1,110.00	.00	4,440.00	4,440.00	.00	4,440.00
81100	Reserves - Painting	1,430.01	1,430.00	(.01)	5,720.04	5,720.00	(.04)	5,720.00
81400	Reserves - Security Equipment	120.00	120.00	.00	480.00	480.00	.00	480.00
81500	Reserves - Elevator	183.51	183.50	(.01)	734.04	734.00	(.04)	734.00
81600	Reserves - Common Corridor	71.76	71.75	(.01)	287.04	287.00	(.04)	287.00
81700	Reserves - Pool/SPA Comm Area	515.76	515.75	(.01)	2,063.04	2,063.00	(.04)	2,063.00
81800	Reserves - Painting-Railing	482.25	482.25	.00	1,929.00	1,929.00	.00	1,929.00
85000	Reserves - Contingency	1,800.00	1,800.00	.00	7,200.00	7,200.00	.00	7,200.00
	RESERVES	5,713.29	5,713.25	(.04)	22,853.16	22,853.00	(.16)	22,853.00
	TOTAL OPERATING EXPENSES	31,886.33	29,846.25	(2,040.08)	127,428.52	126,490.00	(938.52)	126,490.00
	NET OPERATING INCOME/(LOSS)	(162.41)	1,776.25	(1,938.66)	(457.02)	.00	(457.02)	.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: 10/01/19
Ending account #: "Last" Ending date: 12/31/19
*** 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	52,318.14	43,300.39	35,798.03	7,502.36	59,820.50

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/01/19	AP3094	CK99999		2,102.08	PINELLAS COUNTY UTILITIES	7/23-9/19/19 Water/Sewer
10/01/19	AR0000	AR04	558.62		Owner Cash Receipts	
10/02/19	AR0000	AR04	717.84		Owner Cash Receipts	
10/02/19	AR0204	AR-204	963.66		Owner Cash Receipts	
10/03/19	AR0000	AR04	4,255.74		Owner Cash Receipts	
10/04/19	AP3095	3059		300.00	AQUA PURE POOL, LLC	Oct 2019 Pool Svc
10/04/19	AP3095	3060		240.55	FRONTIER COMMUNICATIONS	727-595-6919
10/04/19	AR0000	AR04	558.62		Owner Cash Receipts	
10/04/19	AR3096	1155	100.00		App Fee - 401	
10/08/19	AR0000	AR04	717.84		Owner Cash Receipts	
10/11/19	AP3098	3061		175.25	AQUA PURE POOL, LLC	Replace & Inst Multi Port
10/11/19	AP3098	3062		45.00	RICHARD SIDERITS, INC	Oct 2019 Fert. & Pest
10/11/19	AP3135	3062	45.00		Void chk, RICHARD SIDERIT	Never Cashed
10/11/19	AR0205	AR-205	501.94		Owner Cash Receipts	
10/15/19	AR0000	AR04	539.72		Owner Cash Receipts	
10/18/19	AP3102	3063		16.87	CITY OF CLEARWATER	8/31-10/2/19 Natural Gas
10/18/19	AP3102	3064		601.84	CROSS SECURITY	Testing of Fire Panel
10/18/19	AP3102	3065		31.70	RICHARD C. COMMONS, P.A.	3rd Qtr 2019 Post & Supp
10/18/19	AP3102	3066		1,806.01	RAYMOND SPRINGER	Reimb for Plumbing Repair
10/21/19	AR0000	AR04	539.72		Owner Cash Receipts	
10/22/19	RJ0001	RESTRANS		1,904.43	Reserve Transfer	
10/25/19	AP3097	CK99999		781.33	DUKE ENERGY	9/4-10/3/19 Elec Svc
10/25/19	AP3105	3067		230.00	RICHARD C. COMMONS, P.A.	Oct 2019 Acctng Svc
10/25/19	AP3105	3068		150.00	RICHARD SIDERITS, INC	Deep Root Tree Fertilizat
10/31/19	CR0000	ADJUST	.45		Oct 2019 Interest Income	
11/01/19	AP3108	3069		320.00	GASPAR LAWN CARE & LANDSC	Sept 2019 Lawn Svc
11/01/19	AP3108	3070		800.00	MAEMAR, INC	Oct 2019 Cleaning
11/01/19	AR0000	AR04	558.62		Owner Cash Receipts	
11/04/19	AR0000	AR04	4,973.58		Owner Cash Receipts	
11/05/19	AR0000	AR04	558.62		Owner Cash Receipts	
11/06/19	AR0206	AR-206	963.66		Owner Cash Receipts	
11/07/19	AR0000	AR04	501.94		Owner Cash Receipts	
11/08/19	AP3114	3071		475.25	AQUA PURE POOL, LLC	Nov 2019 Pool Svc
11/08/19	AP3114	3072		167.99	CROSS SECURITY	Fire Lite Heat
11/08/19	AP3114	3073		288.54	FRONTIER COMMUNICATIONS	727-595-6919
11/08/19	AP3114	3074		26.67	RAYMOND SPRINGER	Reimb Signs
11/08/19	AR0000	AR04	717.84		Owner Cash Receipts	
11/14/19	AR0000	AR04	539.72		Owner Cash Receipts	
11/15/19	AP3116	3075		65.39	CITY OF CLEARWATER	10/3-10/31/19 Natural Gas
11/15/19	AP3116	3076		230.00	RICHARD C. COMMONS, P.A.	Nov 2019 Acctng Svc
11/15/19	AP3116	3077		250.00	RICHARD SIDERITS, INC	Qtly 2019 Pest Control
11/15/19	AP3116	3078		42.75	RAYMOND SPRINGER	Reimb AC Filters
11/20/19	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
11/22/19	RJ0001	RESTRANS		1,904.43	Reserve Transfer	
11/25/19	AP3115	CK99999		770.20	DUKE ENERGY	10/3-11/1/19 Elec Svc
11/29/19	AP3124	3079		2,280.23	AQUA PURE POOL, LLC	Deposit - Heat Pump
11/29/19	AP3124	3080		470.00	GASPAR LAWN CARE & LANDSC	Oct 2019 Ground Svc
11/29/19	AP3124	3081		800.00	MAEMAR, INC	Nov 2019 HOA Cleaning
11/30/19	CR0000	ADJUST	.44		Nov 2019 Interest Income	
12/02/19	AR0000	AR04	1,276.46		Owner Cash Receipts	
12/03/19	AR0000	AR04	4,255.74		Owner Cash Receipts	
12/03/19	AR0207	AR-207	963.66		Owner Cash Receipts	
12/05/19	AR0000	AR04	1,060.56		Owner Cash Receipts	
12/06/19	AP3131	3082		2,580.22	AQUA PURE POOL, LLC	Dec 2019 Pool Svc
12/06/19	AP3131	3083		3,140.00	BAY AREA ENTERPRISES	Snake out Drain
12/06/19	AP3131	3084		72.00	DEPT OF BUSINESS AND	18 - 2020 Door Charges
12/06/19	AP3131	3085		300.40	FRONTIER COMMUNICATIONS	727-595-6919
12/06/19	AP3131	3086		78.96	RICHARD C. COMMONS, P.A.	Prep 1st Notife Ann Meeti
12/06/19	AP3131	3087		45.00	RICHARD SIDERITS, INC	Fertilization & Pest Cont
12/06/19	AP3131	3088		119.48	GEORGE SKAPERDAS	Reimb Supplies
12/09/19	AR0000	AR04	717.84		Owner Cash Receipts	
12/10/19	GJ0271	CPNORDDN		36.00	2020 Coupon Order	
12/13/19	AP3133	3089		570.00	DELOACH & HOFSTRA, P.A.	Review Resolution & Proxy
12/13/19	AP3133	3090		230.00	RICHARD C. COMMONS, P.A.	Dec 2019 Acctng Svc
12/16/19	AR0000	AR04	539.72		Owner Cash Receipts	
12/17/19	AP3123	CK99999		1,980.16	PINELLAS COUNTY UTILITIES	9/20-11/19/19 Water/Sewer
12/20/19	AP3137	3091		150.34	CITY OF CLEARWATER	11/1-12/3/19 Natural Gas
12/20/19	AP3137	3092		80.25	CROSS SECURITY	Fire Alarm Monitoring
12/20/19	AP3137	3093		305.00	PIPER FIRE PROTECTION INC	Annual Inspection
12/20/19	AP3137	3094		45.00	RICHARD SIDERITS, INC	Oct 2019 Fert. & Pest
12/22/19	RJ0001	RESTRANS		1,904.43	Reserve Transfer	
12/24/19	AP3141	3095		5,431.11	OTIS ELEVATOR COMPANY	1/1-12/31/20 Elev Maint
12/24/19	AP3141	3096		75.00	RICHARD SIDERITS, INC	Qtrly Bait Box
12/24/19	AR0000	AR04	9,475.44		Owner Cash Receipts	
12/26/19	AP3132	CK99999		738.17	DUKE ENERGY	11/1-12/3/19 Elec Svc
12/26/19	AR0000	AR04	593.70		Owner Cash Receipts	
12/30/19	AR0208	AR-208	1,003.08		Owner Cash Receipts	
12/31/19	AP3147	3097		640.00	GASPAR LAWN CARE & LANDSC	Nov 2019 Lawn Svc
12/31/19	CR0000	ADJUST	.45		Dec 2019 Interest Income	
12/31/19	GJ0273	RECLASDN	4,560.45		Reclass Pool Heater Pump	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
10600	BB & T Bank-Reserves	100,925.50	6,037.08	4,560.45	1,476.63	102,402.13

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS	1,904.43		Reserve Transfer	
10/31/19	CR0000	ADJUST	107.08		Oct 2019 Interest Income	
11/22/19	RJ0001	RESTRANS	1,904.43		Reserve Transfer	
11/30/19	CR0000	ADJUST	105.55		Nov 2019 Interest Income	
12/22/19	RJ0001	RESTRANS	1,904.43		Reserve Transfer	
12/31/19	CR0000	ADJUST	111.16		Dec 2019 Interest Income	
12/31/19	GJ0273	RECLASDN		4,560.45	Reclass Pool Heater Pump	

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

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
11100	Accounts Receivable	.00	31,622.58	31,622.58	.00	.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/01/19	AR0000	AR04		558.62	Owner Cash Receipts	
10/01/19	AR3092	AR01	10,540.86		Apply Assmt/Opt Charges	
10/01/19	AR3093	AR08		4,605.81	Prepaid Application	
10/02/19	AR0000	AR04		717.84	Owner Cash Receipts	
10/03/19	AR0000	AR04		2,340.47	Owner Cash Receipts	
10/04/19	AR0000	AR04		558.62	Owner Cash Receipts	
10/08/19	AR0000	AR04		717.84	Owner Cash Receipts	
10/11/19	AR0205	AR-205		501.94	Owner Cash Receipts	
10/15/19	AR0000	AR04		539.72	Owner Cash Receipts	
11/01/19	AR3111	AR01	10,540.86		Apply Assmt/Opt Charges	
11/01/19	AR3112	AR08		8,723.94	Prepaid Application	
11/05/19	AR0000	AR04		558.62	Owner Cash Receipts	
11/07/19	AR0000	AR04		.74	Owner Cash Receipts	
11/08/19	AR0000	AR04		717.84	Owner Cash Receipts	
11/14/19	AR0000	AR04		539.72	Owner Cash Receipts	
12/01/19	AR3126	AR01	10,540.86		Apply Assmt/Opt Charges	
12/01/19	AR3127	AR08		5,013.29	Prepaid Application	
12/03/19	AR0000	AR04		2,841.67	Owner Cash Receipts	
12/03/19	AR0207	AR-207		868.18	Owner Cash Receipts	
12/05/19	AR0000	AR04		559.36	Owner Cash Receipts	
12/09/19	AR0000	AR04		717.84	Owner Cash Receipts	
12/16/19	AR0000	AR04		539.72	Owner Cash Receipts	
12/24/19	AR0000	AR04		.80	Owner Cash Receipts	

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	21,197.48	.00	6,952.23	6,952.23CR	14,245.25

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
12/31/19	RJ0002	INSALL		6,952.23	Insurance Allocation	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
11250	Prepaid - Other	.00	5,400.00	.00	5,400.00	5,400.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
12/31/19	GJ0274	RECLASDN	5,400.00		Reclass 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
20200	Accounts Payable	2,221.80CR	25,898.60	25,040.12	858.48	1,363.32CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/01/19	GJ0269	PCUACCDN	2,221.80		PCU Accruals	
10/04/19	AP3094	VH2659		300.00	AQUA PURE POOL, LLC	Oct 2019 Pool Svc
10/04/19	AP3094	VH2660		240.55	FRONTIER COMMUNICATIONS	727-595-6919
10/04/19	AP3095	3059	300.00		AQUA PURE POOL, LLC	Oct 2019 Pool Svc
10/04/19	AP3095	3060	240.55		FRONTIER COMMUNICATIONS	727-595-6919
10/11/19	AP3097	VH2662		45.00	RICHARD SIDERITS, INC	Oct 2019 Fert. & Pest

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
10/11/19	AP3097	VH2664		175.25	AQUA PURE POOL, LLC	Replace & Inst Multi Port
10/11/19	AP3098	3061	175.25		AQUA PURE POOL, LLC	Replace & Inst Multi Port
10/11/19	AP3098	3062	45.00		RICHARD SIDERITS, INC	Oct 2019 Fert. & Pest
10/11/19	AP3135	3062		45.00	Void chk, RICHARD SIDERIT	Never Cashed
10/18/19	AP3101	VH2665		31.70	RICHARD C. COMMONS, P.A.	3rd Qtr 2019 Post & Supp
10/18/19	AP3101	VH2666		1,806.01	RAYMOND SPRINGER	Reimb for Plumbing Repair
10/18/19	AP3101	VH2667		16.87	CITY OF CLEARWATER	8/31-10/2/19 Natural Gas
10/18/19	AP3101	VH2668		601.84	CROSS SECURITY	Testing of Fire Panel
10/18/19	AP3102	3063	16.87		CITY OF CLEARWATER	8/31-10/2/19 Natural Gas
10/18/19	AP3102	3064	601.84		CROSS SECURITY	Testing of Fire Panel
10/18/19	AP3102	3065	31.70		RICHARD C. COMMONS, P.A.	3rd Qtr 2019 Post & Supp
10/18/19	AP3102	3066	1,806.01		RAYMOND SPRINGER	Reimb for Plumbing Repair
10/25/19	AP3104	VH2669		75.00	RICHARD SIDERITS, INC	Deep Root Tree Fertilizat
10/25/19	AP3104	VH2670		75.00	RICHARD SIDERITS, INC	3rd Qtr 2019 Fert & Pest
10/25/19	AP3104	VH2671		230.00	RICHARD C. COMMONS, P.A.	Oct 2019 Acctng Svc
10/25/19	AP3105	3067	230.00		RICHARD C. COMMONS, P.A.	Oct 2019 Acctng Svc
10/25/19	AP3105	3068	150.00		RICHARD SIDERITS, INC	Deep Root Tree Fertilizat
11/01/19	AP3107	VH2672		800.00	MAEMAR, INC	Oct 2019 Cleaning
11/01/19	AP3107	VH2673		320.00	GASPAR LAWN CARE & LANDSC	Sept 2019 Lawn Svc
11/01/19	AP3108	3069	320.00		GASPAR LAWN CARE & LANDSC	Sept 2019 Lawn Svc
11/01/19	AP3108	3070	800.00		MAEMAR, INC	Oct 2019 Cleaning
11/08/19	AP3113	VH2674		288.54	FRONTIER COMMUNICATIONS	727-595-6919
11/08/19	AP3113	VH2675		167.99	CROSS SECURITY	Fire Lite Heat
11/08/19	AP3113	VH2676		475.25	AQUA PURE POOL, LLC	Nov 2019 Pool Svc
11/08/19	AP3113	VH2678		26.67	RAYMOND SPRINGER	Reimb Signs
11/08/19	AP3114	3071	475.25		AQUA PURE POOL, LLC	Nov 2019 Pool Svc
11/08/19	AP3114	3072	167.99		CROSS SECURITY	Fire Lite Heat
11/08/19	AP3114	3073	288.54		FRONTIER COMMUNICATIONS	727-595-6919
11/08/19	AP3114	3074	26.67		RAYMOND SPRINGER	Reimb Signs
11/15/19	AP3115	VH2679		250.00	RICHARD SIDERITS, INC	Qtly 2019 Pest Control
11/15/19	AP3115	VH2680		42.75	RAYMOND SPRINGER	Reimb AC Filters
11/15/19	AP3115	VH2682		65.39	CITY OF CLEARWATER	10/3-10/31/19 Natural Gas
11/15/19	AP3115	VH2683		230.00	RICHARD C. COMMONS, P.A.	Nov 2019 Acctng Svc
11/15/19	AP3116	3075	65.39		CITY OF CLEARWATER	10/3-10/31/19 Natural Gas
11/15/19	AP3116	3076	230.00		RICHARD C. COMMONS, P.A.	Nov 2019 Acctng Svc
11/15/19	AP3116	3077	250.00		RICHARD SIDERITS, INC	Qtly 2019 Pest Control
11/15/19	AP3116	3078	42.75		RAYMOND SPRINGER	Reimb AC Filters
11/29/19	AP3123	VH2685		2,280.23	AQUA PURE POOL, LLC	Deposit - Heat Pump
11/29/19	AP3123	VH2686		800.00	MAEMAR, INC	Nov 2019 HOA Cleaning
11/29/19	AP3123	VH2687		320.00	GASPAR LAWN CARE & LANDSC	Oct 2019 Ground Svc
11/29/19	AP3123	VH2688		150.00	GASPAR LAWN CARE & LANDSC	Trim 6 Palms
11/29/19	AP3124	3079	2,280.23		AQUA PURE POOL, LLC	Deposit - Heat Pump
11/29/19	AP3124	3080	470.00		GASPAR LAWN CARE & LANDSC	Oct 2019 Ground Svc
11/29/19	AP3124	3081	800.00		MAEMAR, INC	Nov 2019 HOA Cleaning
12/06/19	AP3130	VH2691		300.00	AQUA PURE POOL, LLC	Dec 2019 Pool Svc
12/06/19	AP3130	VH2692		119.48	GEORGE SKAPERDAS	Reimb Supplies
12/06/19	AP3130	VH2693		78.96	RICHARD C. COMMONS, P.A.	Prep 1st Notife Ann Meeti
12/06/19	AP3130	VH2694		3,140.00	BAY AREA ENTERPRISES	Snake out Drain
12/06/19	AP3130	VH2695		300.40	FRONTIER COMMUNICATIONS	727-595-6919
12/06/19	AP3130	VH2696		45.00	RICHARD SIDERITS, INC	Fertilization & Pest Cont
12/06/19	AP3130	VH2697		72.00	DEPT OF BUSINESS AND	18 - 2020 Door Charges

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
12/06/19	AP3130	VH2698		2,280.22	AQUA PURE POOL, LLC	Final Payment
12/06/19	AP3131	3082	2,580.22		AQUA PURE POOL, LLC	Dec 2019 Pool Svc
12/06/19	AP3131	3083	3,140.00		BAY AREA ENTERPRISES	Snake out Drain
12/06/19	AP3131	3084	72.00		DEPT OF BUSINESS AND	18 - 2020 Door Charges
12/06/19	AP3131	3085	300.40		FRONTIER COMMUNICATIONS	727-595-6919
12/06/19	AP3131	3086	78.96		RICHARD C. COMMONS, P.A.	Prep 1st Notife Ann Meeti
12/06/19	AP3131	3087	45.00		RICHARD SIDERITS, INC	Fertilization & Pest Cont
12/06/19	AP3131	3088	119.48		GEORGE SKAPERDAS	Reimb Supplies
12/13/19	AP3132	VH2699		230.00	RICHARD C. COMMONS, P.A.	Dec 2019 Acctng Svc
12/13/19	AP3132	VH2700		570.00	DELOACH & HOFSTRA, P.A.	Review Resolution & Proxy
12/13/19	AP3133	3089	570.00		DELOACH & HOFSTRA, P.A.	Review Resolution & Proxy
12/13/19	AP3133	3090	230.00		RICHARD C. COMMONS, P.A.	Dec 2019 Acctng Svc
12/20/19	AP3136	VH2702		150.34	CITY OF CLEARWATER	11/1-12/3/19 Natural Gas
12/20/19	AP3136	VH2703		305.00	PIPER FIRE PROTECTION INC	Annual Inspection
12/20/19	AP3136	VH2704		80.25	CROSS SECURITY	Fire Alarm Monitoring
12/20/19	AP3137	3091	150.34		CITY OF CLEARWATER	11/1-12/3/19 Natural Gas
12/20/19	AP3137	3092	80.25		CROSS SECURITY	Fire Alarm Monitoring
12/20/19	AP3137	3093	305.00		PIPER FIRE PROTECTION INC	Annual Inspection
12/20/19	AP3137	3094	45.00		RICHARD SIDERITS, INC	Oct 2019 Fert. & Pest
12/24/19	AP3140	VH2707		5,431.11	OTIS ELEVATOR COMPANY	1/1-12/31/20 Elev Maint
12/24/19	AP3141	3095	5,431.11		OTIS ELEVATOR COMPANY	1/1-12/31/20 Elev Maint
12/24/19	AP3141	3096	75.00		RICHARD SIDERITS, INC	Qtrly Bait Box
12/27/19	AP3140	VH2705		75.00	RICHARD SIDERITS, INC	Qtrly Bait Box
12/31/19	AP3146	VH2709		320.00	GASPAR LAWN CARE & LANDSC	Nov 2019 Lawn Svc
12/31/19	AP3146	VH2710		320.00	GASPAR LAWN CARE & LANDSC	Dec 2019 Lawn Svc
12/31/19	AP3147	3097	640.00		GASPAR LAWN CARE & LANDSC	Nov 2019 Lawn Svc
12/31/19	GJ0272	PCUACCDN		1,363.32	PCU Accruals	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
20400	Advanced Maintenance Fees	7,329.24CR	18,343.04	25,314.06	6,971.02CR	14,300.26CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/01/19	AR3093	AR08	4,605.81		Prepaid Application	
10/02/19	AR0204	AR-204		963.66	Owner Cash Receipts	
10/03/19	AR0000	AR04		1,915.27	Owner Cash Receipts	
10/21/19	AR0000	AR04		539.72	Owner Cash Receipts	
11/01/19	AR0000	AR04		558.62	Owner Cash Receipts	
11/01/19	AR3112	AR08	8,723.94		Prepaid Application	
11/04/19	AR0000	AR04		4,973.58	Owner Cash Receipts	
11/06/19	AR0206	AR-206		963.66	Owner Cash Receipts	
11/07/19	AR0000	AR04		501.20	Owner Cash Receipts	
11/20/19	AR0000	AR04		539.72	Owner Cash Receipts	
12/01/19	AR3127	AR08	5,013.29		Prepaid Application	
12/02/19	AR0000	AR04		1,276.46	Owner Cash Receipts	
12/03/19	AR0000	AR04		1,414.07	Owner Cash Receipts	
12/03/19	AR0207	AR-207		95.48	Owner Cash Receipts	
12/05/19	AR0000	AR04		501.20	Owner Cash Receipts	
12/24/19	AR0000	AR04		9,474.64	Owner Cash Receipts	
12/26/19	AR0000	AR04		593.70	Owner Cash Receipts	
12/30/19	AR0208	AR-208		1,003.08	Owner Cash Receipts	

GENERAL LEDGER TRIAL BALANCE

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	.00	.00	.00	.00	.00
20830	Transfer From Paint Reserves	.00	.00	.00	.00	.00
20840	Transfer from Contingency Rsv	.00	.00	.00	.00	.00
20850	Special Assessment Expense	.00	.00	.00	.00	.00
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	22,120.05CR	.00	.00	.00	22,120.05CR
31010	Add: Transfers from Budget	3,330.00CR	.00	1,110.00	1,110.00CR	4,440.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS		370.00	Reserve Transfer	
11/22/19	RJ0001	RESTRANS		370.00	Reserve Transfer	
12/22/19	RJ0001	RESTRANS		370.00	Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31050	Less: Expenditures	.00	.00	.00	.00	.00
31101	Balance - Beginning of Year	4,237.95CR	.00	.00	.00	4,237.95CR
31110	Add: Transfers from Budget	4,290.03CR	.00	1,430.01	1,430.01CR	5,720.04CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS		476.67	Reserve Transfer	
11/22/19	RJ0001	RESTRANS		476.67	Reserve Transfer	
12/22/19	RJ0001	RESTRANS		476.67	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	.00	.00	.00	.00	.00
31150	Less: Expenditures	.00	.00	.00	.00	.00

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31160	Transfer from Painting to S/A	.00	.00	.00	.00	.00
31201	Balance - Beginning of Year	3,000.00CR	.00	.00	.00	3,000.00CR
31210	Add: Transfers From Budget	.00	.00	.00	.00	.00
31230	Transfer to Pool Reserve	.00	.00	.00	.00	.00
31401	Balance: Beginning of Year	5,039.88CR	.00	.00	.00	5,039.88CR
31410	Add: Transfers from Budget	360.00CR	.00	120.00	120.00CR	480.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS		40.00	Reserve Transfer	
11/22/19	RJ0001	RESTRANS		40.00	Reserve Transfer	
12/22/19	RJ0001	RESTRANS		40.00	Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31501	Balance: Beginning of Year	31,198.04CR	.00	.00	.00	31,198.04CR
31510	Add: Transfer from Budget	550.53CR	.00	183.51	183.51CR	734.04CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS		61.17	Reserve Transfer	
11/22/19	RJ0001	RESTRANS		61.17	Reserve Transfer	
12/22/19	RJ0001	RESTRANS		61.17	Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31601	Balance: Beginning of Year	9,138.80CR	.00	.00	.00	9,138.80CR
31610	Add: Transfers from Budget	215.28CR	.00	71.76	71.76CR	287.04CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS		23.92	Reserve Transfer	
11/22/19	RJ0001	RESTRANS		23.92	Reserve Transfer	
12/22/19	RJ0001	RESTRANS		23.92	Reserve Transfer	

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	6,874.52CR	.00	.00	.00	6,874.52CR
31710	Add: Transfers from Budget	1,547.28CR	.00	515.76	515.76CR	2,063.04CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS		171.92	Reserve Transfer	
11/22/19	RJ0001	RESTRANS		171.92	Reserve Transfer	
12/22/19	RJ0001	RESTRANS		171.92	Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31730	Transfer from Paving Reserve	.00	.00	.00	.00	.00

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31750	Less: Expenditures	6,205.00	.00	.00	.00	6,205.00
31801	Balance: Beginning of Year	7,284.08CR	.00	.00	.00	7,284.08CR
31810	Add: Transfers from Budget	1,446.75CR	.00	482.25	482.25CR	1,929.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS		160.75	Reserve Transfer	
11/22/19	RJ0001	RESTRANS		160.75	Reserve Transfer	
12/22/19	RJ0001	RESTRANS		160.75	Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
35001	Balance - Beginning of Year	5,787.78CR	.00	.00	.00	5,787.78CR
35010	Add: Transfers From Budget	5,400.00CR	.00	1,800.00	1,800.00CR	7,200.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS		600.00	Reserve Transfer	
11/22/19	RJ0001	RESTRANS		600.00	Reserve Transfer	
12/22/19	RJ0001	RESTRANS		600.00	Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
35020	Add: Interest Income	952.49CR	.00	323.79	323.79CR	1,276.28CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/31/19	CR0000	ADJUST		107.08	Oct 2019 Interest Income	
11/30/19	CR0000	ADJUST		105.55	Nov 2019 Interest Income	
12/31/19	CR0000	ADJUST		111.16	Dec 2019 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	.00	.00	.00
35040	Less: Transfers to Operating	.00	.00	.00	.00	.00
35050	Less: Expenditures	5,642.96	4,560.45	.00	4,560.45	10,203.41

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
12/31/19	GJ0273	RECLASDN	4,560.45		Reclass Pool Heater Pump	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
35060	Transfer from Cont. to S/A	.00	.00	.00	.00	.00
37000	Owners' Equity	65,919.19CR	.00	.00	.00	65,919.19CR
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
10/01/19	AR3092	AR01		10,540.86	Apply Assmt/Opt Charges	
11/01/19	AR3111	AR01		10,540.86	Apply Assmt/Opt Charges	
12/01/19	AR3126	AR01		10,540.86	Apply Assmt/Opt Charges	

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
40400	Late Fee Income	24.96	.00	.00	.00	24.96
40500	Interest Income	4.80CR	.00	1.34	1.34CR	6.14CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/31/19	CR0000	ADJUST		.45	Oct 2019 Interest Income	
11/30/19	CR0000	ADJUST		.44	Nov 2019 Interest Income	
12/31/19	CR0000	ADJUST		.45	Dec 2019 Interest Income	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
41000	Miscellaneous Income	400.00CR	.00	100.00	100.00CR	500.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/04/19	AR3096	1155		100.00	App Fee - 401	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
70100	Office Expense	212.03	146.66	.00	146.66	358.69

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/18/19	AP3101	VH2665	31.70		RICHARD C. COMMONS, P.A.	3rd Qtr 2019 Post & Supp
12/06/19	AP3130	VH2693	78.96		RICHARD C. COMMONS, P.A.	Prep 1st Notife Ann Meeti
12/10/19	GJ0271	CPNORDDN	36.00		2020 Coupon Order	

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	2,420.00	1,260.00	.00	1,260.00	3,680.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/25/19	AP3104	VH2671	230.00		RICHARD C. COMMONS, P.A.	Oct 2019 Acctng Svc
11/15/19	AP3115	VH2683	230.00		RICHARD C. COMMONS, P.A.	Nov 2019 Acctng Svc
12/13/19	AP3132	VH2699	230.00		RICHARD C. COMMONS, P.A.	Dec 2019 Acctng Svc
12/13/19	AP3132	VH2700	570.00		DELOACH & HOFSTRA, P.A.	Review Resolution & Proxy

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	988.22	232.60	.00	232.60	1,220.82

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/18/19	AP3101	VH2667	16.87		CITY OF CLEARWATER	8/31-10/2/19 Natural Gas
11/15/19	AP3115	VH2682	65.39		CITY OF CLEARWATER	10/3-10/31/19 Natural Gas
12/20/19	AP3136	VH2702	150.34		CITY OF CLEARWATER	11/1-12/3/19 Natural Gas

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
72200	Electricity	7,266.99	2,289.70	.00	2,289.70	9,556.69

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/25/19	AP3097	CK99999	781.33		DUKE ENERGY	9/4-10/3/19 Elec Svc
11/25/19	AP3115	CK99999	770.20		DUKE ENERGY	10/3-11/1/19 Elec Svc
12/26/19	AP3132	CK99999	738.17		DUKE ENERGY	11/1-12/3/19 Elec Svc

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
72300	Water, Sewer & Trash	9,052.97	5,445.56	2,221.80	3,223.76	12,276.73

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/01/19	AP3094	CK99999	2,102.08		PINELLAS COUNTY UTILITIES	7/23-9/19/19 Water/Sewer
10/01/19	GJ0269	PCUACCDN		2,221.80	PCU Accruals	

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
	12/17/19	AP3123	CK99999	1,980.16		PINELLAS COUNTY UTILITIES		9/20-11/19/19 Water/Sewer
	12/31/19	GJ0272	PCUACCDN	1,363.32		PCU Accruals		
72600	Pest Control			1,455.00	565.00	.00	565.00	2,020.00
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION		A/P REFERENCE
	10/11/19	AP3097	VH2662	45.00		RICHARD SIDERITS, INC		Oct 2019 Fert. & Pest
	10/25/19	AP3104	VH2669	75.00		RICHARD SIDERITS, INC		Deep Root Tree Fertilizat
	10/25/19	AP3104	VH2670	75.00		RICHARD SIDERITS, INC		3rd Qtr 2019 Fert & Pest
	11/15/19	AP3115	VH2679	250.00		RICHARD SIDERITS, INC		Qtly 2019 Pest Control
	12/06/19	AP3130	VH2696	45.00		RICHARD SIDERITS, INC		Fertilization & Pest Cont
	12/27/19	AP3140	VH2705	75.00		RICHARD SIDERITS, INC		Qtrly Bait Box
73100	Building/Equip Repair/Supp			7,339.14	5,439.91	.00	5,439.91	12,779.05
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION		A/P REFERENCE
	10/18/19	AP3101	VH2666	1,806.01		RAYMOND SPRINGER		Reimb for Plumbing Repair
	11/08/19	AP3113	VH2678	26.67		RAYMOND SPRINGER		Reimb Signs
	11/15/19	AP3115	VH2680	42.75		RAYMOND SPRINGER		Reimb AC Filters
	12/06/19	AP3130	VH2692	119.48		GEORGE SKAPERDAS		Reimb Supplies
	12/06/19	AP3130	VH2694	3,140.00		BAY AREA ENTERPRISES		Snake out Drain
	12/20/19	AP3136	VH2703	305.00		PIPER FIRE PROTECTION INC		Annual Inspection
73110	Bldg Cleaning & Pool Maint.			13,392.92	7,410.95	4,560.45	2,850.50	16,243.42
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION		A/P REFERENCE
	10/04/19	AP3094	VH2659	300.00		AQUA PURE POOL, LLC		Oct 2019 Pool Svc
	10/11/19	AP3097	VH2664	175.25		AQUA PURE POOL, LLC		Replace & Inst Multi Port
	11/01/19	AP3107	VH2672	800.00		MAEMAR, INC		Oct 2019 Cleaning
	11/08/19	AP3113	VH2676	475.25		AQUA PURE POOL, LLC		Nov 2019 Pool Svc
	11/29/19	AP3123	VH2685	2,280.23		AQUA PURE POOL, LLC		Deposit - Heat Pump
	11/29/19	AP3123	VH2686	800.00		MAEMAR, INC		Nov 2019 HOA Cleaning
	12/06/19	AP3130	VH2691	300.00		AQUA PURE POOL, LLC		Dec 2019 Pool Svc
	12/06/19	AP3130	VH2698	2,280.22		AQUA PURE POOL, LLC		Final Payment
	12/31/19	GJ0273	RECLASDN		4,560.45	Reclass Pool Heater Pump		
73200	Elevator Expenses			5,396.38	5,431.11	5,400.00	31.11	5,427.49
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION		A/P REFERENCE
	12/24/19	AP3140	VH2707	5,431.11		OTIS ELEVATOR COMPANY		1/1-12/31/20 Elev Maint
	12/31/19	GJ0274	RECLASDN		5,400.00	Reclass Otis		
73220	Telephone			2,816.91	829.49	.00	829.49	3,646.40
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION		A/P REFERENCE
	10/04/19	AP3094	VH2660	240.55		FRONTIER COMMUNICATIONS		727-595-6919
	11/08/19	AP3113	VH2674	288.54		FRONTIER COMMUNICATIONS		727-595-6919
	12/06/19	AP3130	VH2695	300.40		FRONTIER COMMUNICATIONS		727-595-6919

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
73400	Lawn & Landscaping	6,403.00	1,430.00	.00	1,430.00	7,833.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
11/01/19	AP3107	VH2673	320.00		GASPAR LAWN CARE & LANDSC	Sept 2019 Lawn Svc
11/29/19	AP3123	VH2687	320.00		GASPAR LAWN CARE & LANDSC	Oct 2019 Ground Svc
11/29/19	AP3123	VH2688	150.00		GASPAR LAWN CARE & LANDSC	Trim 6 Palms
12/31/19	AP3146	VH2709	320.00		GASPAR LAWN CARE & LANDSC	Nov 2019 Lawn Svc
12/31/19	AP3146	VH2710	320.00		GASPAR LAWN CARE & LANDSC	Dec 2019 Lawn Svc

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
73600	Fire Alarm Monitor/Inspection	422.65	850.08	.00	850.08	1,272.73

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/18/19	AP3101	VH2668	601.84		CROSS SECURITY	Testing of Fire Panel
11/08/19	AP3113	VH2675	167.99		CROSS SECURITY	Fire Lite Heat
12/20/19	AP3136	VH2704	80.25		CROSS SECURITY	Fire Alarm Monitoring

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
73610	Fire Equipment Repair	236.47	.00	.00	.00	236.47
75000	Insurance	19,763.39	6,952.23	.00	6,952.23	26,715.62

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
12/31/19	RJ0002	INSALL	6,952.23		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
12/06/19	AP3130	VH2697	72.00		DEPT OF BUSINESS AND	18 - 2020 Door Charges

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81000	Reserves - Roof	3,330.00	1,110.00	.00	1,110.00	4,440.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS	370.00		Reserve Transfer	
11/22/19	RJ0001	RESTRANS	370.00		Reserve Transfer	
12/22/19	RJ0001	RESTRANS	370.00		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81100	Reserves - Painting	4,290.03	1,430.01	.00	1,430.01	5,720.04

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS	476.67		Reserve Transfer	
11/22/19	RJ0001	RESTRANS	476.67		Reserve Transfer	
12/22/19	RJ0001	RESTRANS	476.67		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81400	Reserves - Security Equipment	360.00	120.00	.00	120.00	480.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS	40.00		Reserve Transfer	
11/22/19	RJ0001	RESTRANS	40.00		Reserve Transfer	
12/22/19	RJ0001	RESTRANS	40.00		Reserve Transfer	

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81500	Reserves - Elevator	550.53	183.51	.00	183.51	734.04

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS	61.17		Reserve Transfer	
11/22/19	RJ0001	RESTRANS	61.17		Reserve Transfer	
12/22/19	RJ0001	RESTRANS	61.17		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81600	Reserves - Common Corridor	215.28	71.76	.00	71.76	287.04

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS	23.92		Reserve Transfer	
11/22/19	RJ0001	RESTRANS	23.92		Reserve Transfer	
12/22/19	RJ0001	RESTRANS	23.92		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81700	Reserves - Pool/SPA Comm Area	1,547.28	515.76	.00	515.76	2,063.04

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS	171.92		Reserve Transfer	
11/22/19	RJ0001	RESTRANS	171.92		Reserve Transfer	
12/22/19	RJ0001	RESTRANS	171.92		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81800	Reserves - Painting-Railing	1,446.75	482.25	.00	482.25	1,929.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS	160.75		Reserve Transfer	
11/22/19	RJ0001	RESTRANS	160.75		Reserve Transfer	
12/22/19	RJ0001	RESTRANS	160.75		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
85000	Reserves - Contingency	5,400.00	1,800.00	.00	1,800.00	7,200.00

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/19	RJ0001	RESTRANS	600.00		Reserve Transfer	
11/22/19	RJ0001	RESTRANS	600.00		Reserve Transfer	
12/22/19	RJ0001	RESTRANS	600.00		Reserve Transfer	

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
99998	Suspense	.00	.00	.00	.00	.00
Grand totals:		.00	179,230.72	179,230.72	.00	.00

-- End of report --