



RICHARD C. COMMONS, P.A.
CERTIFIED PUBLIC ACCOUNTANT

taxes . accounting . financial strategies

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, 2020, 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

SCOPELLO CONDOMINIUM ASSOC.

BALANCE SHEET

As of 12/31/20

CURRENT ASSETS		ASSETS	
BB & T Bank-Operating	\$	55,292.02	
Accounts Receivable		26.42	
Prepaid Expenses		15,152.03	
Total Current Assets			\$ 70,470.47
RESERVES			
BB & T Bank-Reserves	\$	107,557.38	
Total Reserves			\$ 107,557.38
OTHER ASSETS			
Utility Deposits	\$	1,660.00	
Total Other Assets			\$ 1,660.00
TOTAL ASSETS			\$ 179,687.85

LIABILITIES AND OWNERS' EQUITY

CURRENT LIABILITIES			
Accounts Payable	\$	1,567.44	
Advanced Maintenance Fees		4,319.20	
Total Current Liabilities			\$ 5,886.64
RESERVES			
Reserves - Roof	\$	28,573.55	
Reserves - Painting		15,678.03	
Reserves - Paving		3,000.00	
Reserves - Security Equipment		5,999.88	
Reserves - Elevator		23,675.54	
Reserves - Common Corridor		4,512.80	
Reserves - Pool/Spa Common Area		4,999.36	
Reserves - Railings		10,659.80	
Reserves - Contingency		10,458.42	
Total Reserves			\$ 107,557.38
OWNERS' EQUITY			
Owners' Equity	\$	65,462.17	
Current Year Net Income/(Loss)		781.66	
Total Owners' Equity			\$ 66,243.83
TOTAL LIABILITIES AND OWNERS' EQUITY			\$ 179,687.85

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
SUBSIDIARY SCHEDULE
 Period: 10/01/20 to 12/31/20

Description	Current Actual	Year-To-Date Actual
As of 12/31/20		
RESERVES - ROOF		
31001 Balance - Beginning of Year	.00	26,560.05
31010 Add: Transfers from Budget	918.00	3,672.00
31050 Less: Expenditures	.00	(1,658.50)
TOTAL	918.00	28,573.55
	918.00	28,573.55
RESERVES - PAINTING		
31101 Balance - Beginning of Year	.00	9,957.99
31110 Add: Transfers from Budget	1,430.01	5,720.04
TOTAL	1,430.01	15,678.03
	1,430.01	15,678.03
RESERVES - PAVING		
31201 Balance - Beginning of Year	.00	3,000.00
TOTAL	.00	3,000.00
	.00	3,000.00
RESERVES - SECURITY EQUIPMENT		
31401 Balance: Beginning of Year	.00	5,519.88
31410 Add: Transfers from Budget	120.00	480.00
TOTAL	120.00	5,999.88
	120.00	5,999.88
RESERVES - ELEVATOR		
31501 Balance: Beginning of Year	.00	31,932.08
31510 Add: Transfer from Budget	183.36	733.44
31550 Less: Expenditures	.00	(8,989.98)
TOTAL	183.36	23,675.54
	183.36	23,675.54

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
SUBSIDIARY SCHEDULE
 Period: 10/01/20 to 12/31/20

Description	Current Actual	Year-To-Date Actual
As of 12/31/20		
RESERVES - COMMON CORRIDOR		
31601 Balance: Beginning of Year	.00	9,425.84
31610 Add: Transfers from Budget	571.74	2,286.96
31650 Less: Expenditures	.00	(7,200.00)
TOTAL	<u>571.74</u> =====	<u>4,512.80</u> =====
RESERVES - POOL/SPA COMMON AREA		
31701 Balance: Beginning of Year	.00	2,732.56
31710 Add: Transfers from Budget	604.20	2,266.80
TOTAL	<u>604.20</u> =====	<u>4,999.36</u> =====
RESERVES- RAILINGS		
31801 Balance: Beginning of Year	.00	9,213.08
31810 Add: Transfers from Budget	361.68	1,446.72
TOTAL	<u>361.68</u> =====	<u>10,659.80</u> =====
RESERVES - CONTINGENCY		
35001 Balance - Beginning of Year	.00	4,210.65
35010 Add: Transfers From Budget	3,725.01	14,900.04
35020 Add: Interest Income	14.08	337.71
35050 Less: Expenditures	(8,989.98)	(8,989.98)
TOTAL	<u>(5,250.89)</u> =====	<u>10,458.42</u> =====

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
STATEMENT OF REVENUES AND EXPENSES-ACTUAL & BUDGET
Period: 10/01/20 to 12/31/20

Description		Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
FOR THE THREE AND TWELVE MONTHS ENDED 12/31/20								
INCOME								
40100	Assessment - Regular	34,784.82	34,784.75	.07	139,139.28	139,139.00	.28	139,139.00
40400	Late Fee Income	25.00	.00	25.00	25.00	.00	25.00	.00
40500	Interest Income	1.51	.00	1.51	6.04	.00	6.04	.00
41000	Miscellaneous Income	100.00	.00	100.00	450.00	.00	450.00	.00
	Subtotal Income	34,911.33	34,784.75	126.58	139,620.32	139,139.00	481.32	139,139.00
OPERATING EXPENSES								
GENERAL & ADMINISTRATIVE								
70100	Office Expense	230.16	130.75	(99.41)	551.94	523.00	(28.94)	523.00
70400	Licenses & Fees	.00	.00	.00	561.25	561.00	(.25)	561.00
70500	Legal/Accounting	705.00	886.25	181.25	3,845.00	3,545.00	(300.00)	3,545.00
70600	Annual Financial Statement	.00	.00	.00	.00	675.00	675.00	675.00
	GENERAL & ADMINISTRATIVE	935.16	1,017.00	81.84	4,958.19	5,304.00	345.81	5,304.00
OPERATING EXPENSES								
72100	Fuel - SPA	191.77	350.00	158.23	977.06	1,400.00	422.94	1,400.00
72200	Electricity	2,350.94	2,450.00	99.06	8,968.00	9,800.00	832.00	9,800.00
72300	Water, Sewer & Trash	3,045.92	3,300.00	254.08	14,127.26	13,200.00	(927.26)	13,200.00
72600	Pest Control	890.00	507.50	(382.50)	2,020.00	2,030.00	10.00	2,030.00
	OPERATING EXPENSES	6,478.63	6,607.50	128.87	26,092.32	26,430.00	337.68	26,430.00
REPAIRS & MAINTENANCE								
73100	Building/Equip Repair/Supp	1,723.25	4,000.00	2,276.75	8,085.89	16,000.00	7,914.11	16,000.00
73110	Bldg Cleaning & Pool Maint.	8,243.77	3,800.00	(4,443.77)	23,480.73	15,200.00	(8,280.73)	15,200.00
73200	Elevator Expenses	300.00	.00	(300.00)	7,317.50	5,966.00	(1,351.50)	5,966.00
73220	Telephone	905.81	945.00	39.19	3,557.09	3,780.00	222.91	3,780.00
73300	Pool	24.20	.00	(24.20)	24.20	.00	(24.20)	.00
73400	Lawn & Landscaping	1,275.00	1,407.50	132.50	3,835.00	5,630.00	1,795.00	5,630.00
73600	Fire Alarm Monitor/Inspection	80.25	154.00	73.75	568.66	616.00	47.34	616.00
73610	Fire Equipment Repair	.00	.00	.00	104.86	270.00	165.14	270.00
	REPAIRS & MAINTENANCE	12,552.28	10,306.50	(2,245.78)	46,973.93	47,462.00	488.07	47,462.00

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
STATEMENT OF REVENUES AND EXPENSES-ACTUAL & BUDGET
 Period: 10/01/20 to 12/31/20

Description		Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
FOR THE THREE AND TWELVE MONTHS ENDED 12/31/20								
OTHER EXPENSES								
75000	Insurance	7,779.48	7,038.00	(741.48)	29,086.22	28,152.00	(934.22)	28,152.00
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	7,851.48	7,113.00	(738.48)	29,158.22	28,287.00	(871.22)	28,287.00
RESERVES								
81000	Reserves - Roof	918.00	918.00	.00	3,672.00	3,672.00	.00	3,672.00
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	183.36	183.37	.01	733.44	733.45	.01	733.45
81600	Reserves - Common Corridor	571.74	571.75	.01	2,286.96	2,287.00	.04	2,287.00
81700	Reserves - Pool/SPA Comm Area	604.20	604.20	.00	2,416.80	2,416.80	.00	2,416.80
81800	Reserves - Painting-Railing	361.68	361.71	.03	1,446.72	1,446.75	.03	1,446.75
85000	Reserves - Contingency	3,725.01	3,725.06	.05	14,900.04	14,900.00	(.04)	14,900.00
	RESERVES	7,914.00	7,914.09	.09	31,656.00	31,656.00	.00	31,656.00
	TOTAL OPERATING EXPENSES	35,731.55	32,958.09	(2,773.46)	138,838.66	139,139.00	300.34	139,139.00
	NET OPERATING INCOME/(LOSS)	(820.22)	1,826.66	(2,646.88)	781.66	.00	781.66	.00

(Unaudited - See Accountants' Compilation Report)

GENERAL LEDGER TRIAL BALANCE

Starting account #: "First"

Starting date: 10/01/20

Ending account #: "Last"

Ending date: 12/31/20

*** 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	52,327.32	32,517.47	29,552.77	2,964.70	55,292.02
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/01/20 AP3356 3213 800.00 MAEMAR, INC Oct 2020 Cleaning Svc					
	10/01/20 AR0000 AR04 1,228.96 Owner Cash Receipts					
	10/01/20 AR0227 AR-227 525.42 Owner Cash Receipts					
	10/02/20 AP3365 3214 220.34 BARRY EAGLE Reimb United AC					
	10/02/20 AP3365 3215 22.43 MAEMAR, INC Supplies					
	10/02/20 AP3365 3216 75.00 RICHARD SIDERITS, INC Quarterly Rat Boxes					
	10/05/20 AR0000 AR04 4,856.46 Owner Cash Receipts					
	10/06/20 AR0000 AR04 1,166.62 Owner Cash Receipts					
	10/09/20 AP3373 3217 325.00 AQUASERV POOL SERVICE, IN Pool Service					
	10/09/20 AP3373 3218 296.75 FRONTIER COMMUNICATIONS 727-595-6919					
	10/09/20 AP3373 3219 45.00 RICHARD SIDERITS, INC Oct 2020 Fert/Pest Contro					
	10/13/20 AR0000 AR04 789.62 Owner Cash Receipts					
	10/14/20 AR0000 AR04 593.70 Owner Cash Receipts					
	10/16/20 AP3375 3220 21.35 CITY OF CLEARWATER 9/3-10/2/20 Natural Gas					
	10/16/20 AP3375 3221 315.00 HALES A/C SERVICE, INC. Install Isolation Pads					
	10/16/20 AP3375 3222 267.10 RICHARD C. COMMONS, P.A. 3rd Qtr 2020 Postage					
	10/16/20 AP3375 3223 250.00 RICHARD SIDERITS, INC Qtrly Pest Svc - Bldg					
	10/19/20 AP3364 99999 2,069.87 PINELLAS COUNTY UTILITIES					
	10/20/20 AR0228 AR-228 525.42 Owner Cash Receipts					
	10/21/20 AR0000 AR04 593.70 Owner Cash Receipts					
	10/22/20 RJ0001 RESTRANS 2,638.00 Reserve Transfer					
	10/23/20 AP3384 3224 375.00 FELTEN PROFESSIONAL ADJUS Insurance Valuation Updat					
	10/23/20 AP3384 3225 635.00 GASPAR LAWN CARE & LANDSC Trimmed Bushes					
	10/26/20 AP3374 CK99999 745.05 DUKE ENERGY 9/2-10/2/20 Elec Svc					
	10/30/20 AP3386 3226 238.97 AQUA PURE POOL, LLC Spa-Install LED Light Bul					
	10/30/20 AP3386 3227 800.00 MAEMAR, INC Nov 2020 Cleaning Svc					
	10/30/20 AP3386 3228 150.00 RICHARD SIDERITS, INC Deep Root Tree Fertilizat					
	10/30/20 AR0229 AR-229 525.42 Owner Cash Receipts					
	10/31/20 CR0000 ADJUST .49 Oct 2020 Interest Income					
	11/02/20 AR0000 AR04 1,228.96 Owner Cash Receipts					
	11/03/20 AR0000 AR04 5,408.60 Owner Cash Receipts					
	11/04/20 AR0000 AR04 614.48 Owner Cash Receipts					
	11/04/20 AR0230 AR-230 525.42 Owner Cash Receipts					
	11/06/20 AP3395 3229 325.00 AQUASERV POOL SERVICE, IN Nov 2020 Pool Svc					
	11/06/20 AP3395 3230 304.53 FRONTIER COMMUNICATIONS 727-595-6919					
	11/06/20 AP3395 3231 181.90 SHORE COMMERCIAL SERVICES Replaced Switches					
	11/06/20 AP3395 3232 70.00 UNITED AIR CONDITIONING Repair Condensers					
	11/13/20 AP3397 3233 59.70 CITY OF CLEARWATER 10/3-10/30/20 Natural Gas					
	11/13/20 AR0231 AR-231 525.42 Owner Cash Receipts					
	11/16/20 AR0000 AR04 1,383.32 Owner Cash Receipts					
	11/19/20 AR0000 AR04 593.70 Owner Cash Receipts					
	11/20/20 AP3402 3234 320.00 GASPAR LAWN CARE & LANDSC Oct 2020 Ground Svc					
	11/20/20 AP3402 3235 300.00 OTIS ELEVATOR COMPANY Elev Re-Inspection					

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
	11/22/20	RJ0001	RESTRANS		2,638.00	Reserve Transfer	
	11/24/20	AP3396	CK99999		763.20	DUKE ENERGY	10/2-11/2/20 Elec Svc
	11/24/20	AP3404	3236		230.05	ALL ABOUT KEYS LLC	Deadbolt
	11/24/20	AP3404	3237		311.80	RICHARD C. COMMONS, P.A.	Prep/Mail 1st Notice
	11/24/20	AP3404	3238		250.00	RICHARD SIDERITS, INC	Qtrly Pest Control
	11/24/20	AP3404	3239		24.20	GEORGE SKAPERDAS	Reimb Pool Part
	11/30/20	CR0000	ADJUST	.49		Nov 2020 Interest Income	
	12/01/20	AP3405	3240		800.00	MAEMAR, INC	Dec 2020 Cleaning Svc
	12/01/20	AR0000	AR04	1,228.96		Owner Cash Receipts	
	12/01/20	AR0232	AR-232	1,050.84		Owner Cash Receipts	
	12/03/20	AR0000	AR04	4,856.46		Owner Cash Receipts	
	12/04/20	AP3413	3241		4,480.45	AQUASERV POOL SERVICE, IN	Pool Svc
	12/04/20	AP3413	3242		304.53	FRONTIER COMMUNICATIONS	727-595-6919
	12/04/20	AP3413	3243		45.00	RICHARD SIDERITS, INC	Fert. & Pest Control
	12/04/20	AR0000	AR04	552.14		Owner Cash Receipts	
	12/07/20	AR0000	AR04	614.48		Owner Cash Receipts	
	12/08/20	AR0000	AR04	789.62		Owner Cash Receipts	
	12/09/20	AR0233	AR-233	525.42		Owner Cash Receipts	
	12/10/20	GJ0286	CPNORDDN		36.00	Full Coupon Order	
	12/11/20	AP3417	3244		109.29	MAEMAR, INC	Reimb Supplies
	12/11/20	AP3417	3245		75.00	RICHARD SIDERITS, INC	Qtrly Rodent Control
	12/11/20	AP3417	3246		45.23	GEORGE SKAPERDAS	Reimb Supplies
	12/11/20	AP3417	3247		15.73	RAYMOND SPRINGER	Reimb for Sign
	12/14/20	AR0000	AR04	593.70		Owner Cash Receipts	
	12/17/20	AP3412	CK99999		2,201.75	PINELLAS COUNTY UTILITIES	9/22-11/19/20 Water/Sewer
	12/21/20	AR0000	AR04	593.70		Owner Cash Receipts	
	12/22/20	RJ0001	RESTRANS		2,638.00	Reserve Transfer	
	12/23/20	AR3419	118	100.00		App Fee Dubois - 206	
	12/24/20	AP3421	3248		342.63	AQUASERV POOL SERVICE, IN	Install Motor
	12/24/20	AP3421	3249		110.72	CITY OF CLEARWATER	10/31-12/2/20 Natural Gas
	12/24/20	AP3421	3250		80.25	CROSS SECURITY	Fire Alarm Monitoring
	12/24/20	AP3421	3251		72.00	DEPT OF BUSINESS AND	18 - 2021 Door Fee
	12/24/20	AP3421	3252		320.00	GASPAR LAWN CARE & LANDSC	Nov 2020 Ground Svc
	12/24/20	AP3421	3253		320.26	RICHARD C. COMMONS, P.A.	Prep/Mail 2nd Notice
	12/28/20	AP3416	CK99999		842.69	DUKE ENERGY	11/2-12/2/20 Elec Svc
	12/29/20	AR0234	AR-234	525.42		Owner Cash Receipts	
	12/30/20	AP3426	3254		645.00	FLORIDA PARKING CONTROL	Replace Motor & Starter
	12/31/20	CR0000	ADJUST	.53		Dec 2020 Interest Income	
10600	BB & T Bank-Reserves		108,619.28	7,928.08	8,989.98	1,061.90CR	107,557.38
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
	10/22/20	RJ0001	RESTRANS	2,638.00		Reserve Transfer	
	10/31/20	CR0000	ADJUST	4.63		Oct 2020 Interest Income	
	11/22/20	RJ0001	RESTRANS	2,638.00		Reserve Transfer	
	11/30/20	CR0000	ADJUST	4.59		Nov 2020 Interest Income	
	12/22/20	RJ0001	RESTRANS	2,638.00		Reserve Transfer	
	12/24/20	AP3422	141		8,989.98	OTIS ELEVATOR COMPANY	Final Payment
	12/31/20	CR0000	ADJUST	4.86		Dec 2020 Interest Income	

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description			Begin-balance	Total-DR	Total-CR	Net-change	End-balance
11100	Accounts Receivable			.62	34,809.82	34,784.02	25.80	26.42
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/01/20	AR0000	AR04		1,228.96	Owner Cash Receipts		
	10/01/20	AR0227	AR-227		525.42	Owner Cash Receipts		
	10/01/20	AR3367	AR01	11,594.94		Apply Assmt/Opt Charges		
	10/01/20	AR3368	AR08		3,895.79	Prepaid Application		
	10/05/20	AR0000	AR04		3,370.61	Owner Cash Receipts		
	10/06/20	AR0000	AR04		665.42	Owner Cash Receipts		
	10/13/20	AR0000	AR04		789.62	Owner Cash Receipts		
	10/14/20	AR0000	AR04		593.70	Owner Cash Receipts		
	10/15/20	AR3376	AR02	25.00		Apply Late Fees		
	10/20/20	AR0228	AR-228		525.42	Owner Cash Receipts		
	11/01/20	AR3390	AR01	11,594.94		Apply Assmt/Opt Charges		
	11/01/20	AR3391	AR08		3,895.79	Prepaid Application		
	11/02/20	AR0000	AR04		1,228.96	Owner Cash Receipts		
	11/03/20	AR0000	AR04		3,421.55	Owner Cash Receipts		
	11/04/20	AR0000	AR04		614.48	Owner Cash Receipts		
	11/04/20	AR0230	AR-230		525.42	Owner Cash Receipts		
	11/13/20	AR0231	AR-231		525.42	Owner Cash Receipts		
	11/16/20	AR0000	AR04		1,383.32	Owner Cash Receipts		
	12/01/20	AR0000	AR04		1,228.96	Owner Cash Receipts		
	12/01/20	AR3410	AR01	11,594.94		Apply Assmt/Opt Charges		
	12/01/20	AR3411	AR08		4,420.41	Prepaid Application		
	12/03/20	AR0000	AR04		3,370.61	Owner Cash Receipts		
	12/04/20	AR0000	AR04		50.94	Owner Cash Receipts		
	12/07/20	AR0000	AR04		614.48	Owner Cash Receipts		
	12/08/20	AR0000	AR04		789.62	Owner Cash Receipts		
	12/09/20	AR0233	AR-233		525.42	Owner Cash Receipts		
	12/14/20	AR0000	AR04		593.70	Owner Cash Receipts		
11150	Accounts Rec.- Spec. Assn.			.00	.00	.00	.00	.00
11200	Prepaid Expenses			22,556.51	.00	7,404.48	7,404.48CR	15,152.03
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	12/31/20	RJ0002	INSALL		7,404.48	Insurance Allocation		
11250	Prepaid - Other			.00	.00	.00	.00	.00
12000	Due from operating			.00	.00	.00	.00	.00
18200	Utility Deposits			1,660.00	.00	.00	.00	1,660.00
20200	Accounts Payable			2,793.14CR	28,833.20	27,607.50	1,225.70	1,567.44CR
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/01/20	AP3354	VH2848		800.00	MAEMAR, INC	Oct 2020 Cleaning Svc	
	10/01/20	AP3356	3213	800.00		MAEMAR, INC	Oct 2020 Cleaning Svc	
	10/01/20	AP3363	VH2852		22.43	MAEMAR, INC	Supplies	
	10/01/20	GJ0284	PCUACCDN	2,793.14		PCU Accruals		
	10/02/20	AP3363	VH2849		220.34	BARRY EAGLE	Reimb United AC	

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
10/02/20	AP3363	VH2851		75.00	RICHARD SIDERITS, INC	Quarterly Rat Boxes
10/02/20	AP3365	3214	220.34		BARRY EAGLE	Reimb United AC
10/02/20	AP3365	3215	22.43		MAEMAR, INC	Supplies
10/02/20	AP3365	3216	75.00		RICHARD SIDERITS, INC	Quarterly Rat Boxes
10/09/20	AP3372	VH2853		45.00	RICHARD SIDERITS, INC	Oct 2020 Fert/Pest Contro
10/09/20	AP3372	VH2854		296.75	FRONTIER COMMUNICATIONS	727-595-6919
10/09/20	AP3372	VH2855		325.00	AQUASERV POOL SERVICE, IN	Pool Service
10/09/20	AP3373	3217	325.00		AQUASERV POOL SERVICE, IN	Pool Service
10/09/20	AP3373	3218	296.75		FRONTIER COMMUNICATIONS	727-595-6919
10/09/20	AP3373	3219	45.00		RICHARD SIDERITS, INC	Oct 2020 Fert/Pest Contro
10/16/20	AP3374	VH2856		315.00	HALES A/C SERVICE, INC.	Install Isolation Pads
10/16/20	AP3374	VH2857		32.10	RICHARD C. COMMONS, P.A.	3rd Qtr 2020 Postage
10/16/20	AP3374	VH2859		250.00	RICHARD SIDERITS, INC	Qtrly Pest Svc - Bldg
10/16/20	AP3374	VH2860		235.00	RICHARD C. COMMONS, P.A.	Oct 2020 Acctng Svc
10/16/20	AP3374	VH2861		21.35	CITY OF CLEARWATER	9/3-10/2/20 Natural Gas
10/16/20	AP3375	3220	21.35		CITY OF CLEARWATER	9/3-10/2/20 Natural Gas
10/16/20	AP3375	3221	315.00		HALES A/C SERVICE, INC.	Install Isolation Pads
10/16/20	AP3375	3222	267.10		RICHARD C. COMMONS, P.A.	3rd Qtr 2020 Postage
10/16/20	AP3375	3223	250.00		RICHARD SIDERITS, INC	Qtrly Pest Svc - Bldg
10/19/20	AP3363	VH2850		2,069.87	PINELLAS COUNTY UTILITIES	7/22-9/21/20 Water/Sewer
10/19/20	AP3364	2850	2,069.87		PINELLAS COUNTY UTILITIES	
10/23/20	AP3383	VH2862		315.00	GASPAR LAWN CARE & LANDSC	Trimmed Bushes
10/23/20	AP3383	VH2863		320.00	GASPAR LAWN CARE & LANDSC	Sept 2020 Grounds Svc
10/23/20	AP3383	VH2864		375.00	FELTEN PROFESSIONAL ADJUS	Insurance Valuation Updat
10/23/20	AP3384	3224	375.00		FELTEN PROFESSIONAL ADJUS	Insurance Valuation Updat
10/23/20	AP3384	3225	635.00		GASPAR LAWN CARE & LANDSC	Trimmed Bushes
10/30/20	AP3385	VH2865		75.00	RICHARD SIDERITS, INC	Deep Root Tree Fertilizat
10/30/20	AP3385	VH2866		75.00	RICHARD SIDERITS, INC	Bush Fert & Pest Control
10/30/20	AP3385	VH2868		238.97	AQUA PURE POOL, LLC	Spa-Install LED Light Bul
10/30/20	AP3386	3226	238.97		AQUA PURE POOL, LLC	Spa-Install LED Light Bul
10/30/20	AP3386	3227	800.00		MAEMAR, INC	Nov 2020 Cleaning Svc
10/30/20	AP3386	3228	150.00		RICHARD SIDERITS, INC	Deep Root Tree Fertilizat
11/01/20	AP3385	VH2867		800.00	MAEMAR, INC	Nov 2020 Cleaning Svc
11/06/20	AP3394	VH2869		70.00	UNITED AIR CONDITIONING	Repair Condensers
11/06/20	AP3394	VH2870		181.90	SHORE COMMERCIAL SERVICES	Replaced Switches
11/06/20	AP3394	VH2871		325.00	AQUASERV POOL SERVICE, IN	Nov 2020 Pool Svc
11/06/20	AP3394	VH2872		304.53	FRONTIER COMMUNICATIONS	727-595-6919
11/06/20	AP3395	3229	325.00		AQUASERV POOL SERVICE, IN	Nov 2020 Pool Svc
11/06/20	AP3395	3230	304.53		FRONTIER COMMUNICATIONS	727-595-6919
11/06/20	AP3395	3231	181.90		SHORE COMMERCIAL SERVICES	Replaced Switches
11/06/20	AP3395	3232	70.00		UNITED AIR CONDITIONING	Repair Condensers
11/13/20	AP3396	VH2873		59.70	CITY OF CLEARWATER	10/3-10/30/20 Natural Gas
11/13/20	AP3397	3233	59.70		CITY OF CLEARWATER	10/3-10/30/20 Natural Gas
11/20/20	AP3401	VH2876		320.00	GASPAR LAWN CARE & LANDSC	Oct 2020 Ground Svc
11/20/20	AP3401	VH2877		300.00	OTIS ELEVATOR COMPANY	Elev Re-Inspection
11/20/20	AP3402	3234	320.00		GASPAR LAWN CARE & LANDSC	Oct 2020 Ground Svc
11/20/20	AP3402	3235	300.00		OTIS ELEVATOR COMPANY	Elev Re-Inspection
11/24/20	AP3403	VH2878		76.80	RICHARD C. COMMONS, P.A.	Prep/Mail 1st Notice
11/24/20	AP3403	VH2879		250.00	RICHARD SIDERITS, INC	Qtrly Pest Control
11/24/20	AP3403	VH2880		24.20	GEORGE SKAPERDAS	Reimb Pool Part
11/24/20	AP3403	VH2881		230.05	ALL ABOUT KEYS LLC	Deadbolt

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	
11/24/20	AP3403	VH2882		235.00	RICHARD C. COMMONS, P.A.	Nov 2020 Acctng Svc	
11/24/20	AP3404	3236	230.05		ALL ABOUT KEYS LLC	Deadbolt	
11/24/20	AP3404	3237	311.80		RICHARD C. COMMONS, P.A.	Prep/Mail 1st Notice	
11/24/20	AP3404	3238	250.00		RICHARD SIDERITS, INC	Qtrly Pest Control	
11/24/20	AP3404	3239	24.20		GEORGE SKAPERDAS	Reimb Pool Part	
12/01/20	AP3403	VH2883		800.00	MAEMAR, INC	Dec 2020 Cleaning Svc	
12/01/20	AP3405	3240	800.00		MAEMAR, INC	Dec 2020 Cleaning Svc	
12/04/20	AP3412	VH2884		325.00	AQUASERV POOL SERVICE, IN	Pool Svc	
12/04/20	AP3412	VH2885		45.00	RICHARD SIDERITS, INC	Fert. & Pest Control	
12/04/20	AP3412	VH2886		4,155.45	AQUASERV POOL SERVICE, IN	Pool Repairs	
12/04/20	AP3412	VH2888		304.53	FRONTIER COMMUNICATIONS	727-595-6919	
12/04/20	AP3413	3241	4,480.45		AQUASERV POOL SERVICE, IN	Pool Svc	
12/04/20	AP3413	3242	304.53		FRONTIER COMMUNICATIONS	727-595-6919	
12/04/20	AP3413	3243	45.00		RICHARD SIDERITS, INC	Fert. & Pest Control	
12/11/20	AP3416	VH2889		45.23	GEORGE SKAPERDAS	Reimb Supplies	
12/11/20	AP3416	VH2890		15.73	RAYMOND SPRINGER	Reimb for Sign	
12/11/20	AP3416	VH2891		109.29	MAEMAR, INC	Reimb Supplies	
12/11/20	AP3416	VH2892		75.00	RICHARD SIDERITS, INC	Qtrly Rodent Control	
12/11/20	AP3417	3244	109.29		MAEMAR, INC	Reimb Supplies	
12/11/20	AP3417	3245	75.00		RICHARD SIDERITS, INC	Qtrly Rodent Control	
12/11/20	AP3417	3246	45.23		GEORGE SKAPERDAS	Reimb Supplies	
12/11/20	AP3417	3247	15.73		RAYMOND SPRINGER	Reimb for Sign	
12/15/20	AP3420	VH2896		80.25	CROSS SECURITY	Fire Alarm Monitoring	
12/24/20	AP3420	VH2897		320.00	GASPAR LAWN CARE & LANDSC	Nov 2020 Ground Svc	
12/24/20	AP3420	VH2898		72.00	DEPT OF BUSINESS AND	18 - 2021 Door Fee	
12/24/20	AP3420	VH2900		342.63	AQUASERV POOL SERVICE, IN	Install Motor	
12/24/20	AP3420	VH2901		110.72	CITY OF CLEARWATER	10/31-12/2/20 Natural Gas	
12/24/20	AP3420	VH2902		85.26	RICHARD C. COMMONS, P.A.	Prep/Mail 2nd Notice	
12/24/20	AP3420	VH2903		235.00	RICHARD C. COMMONS, P.A.	Dec 2020 Acctng Svc	
12/24/20	AP3420	VH2904		8,989.98	OTIS ELEVATOR COMPANY	Final Payment	
12/24/20	AP3421	3248	342.63		AQUASERV POOL SERVICE, IN	Install Motor	
12/24/20	AP3421	3249	110.72		CITY OF CLEARWATER	10/31-12/2/20 Natural Gas	
12/24/20	AP3421	3250	80.25		CROSS SECURITY	Fire Alarm Monitoring	
12/24/20	AP3421	3251	72.00		DEPT OF BUSINESS AND	18 - 2021 Door Fee	
12/24/20	AP3421	3252	320.00		GASPAR LAWN CARE & LANDSC	Nov 2020 Ground Svc	
12/24/20	AP3421	3253	320.26		RICHARD C. COMMONS, P.A.	Prep/Mail 2nd Notice	
12/24/20	AP3422	141	8,989.98		OTIS ELEVATOR COMPANY	Final Payment	
12/30/20	AP3425	VH2905		645.00	FLORIDA PARKING CONTROL	Replace Motor & Starter	
12/30/20	AP3426	3254	645.00		FLORIDA PARKING CONTROL	Replace Motor & Starter	
12/31/20	GJ0287	PCUACCDN		1,567.44	PCU Accruals		
20400	Advanced Maintenance Fees		6,687.26CR	12,211.99	9,843.93	2,368.06	4,319.20CR
DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
10/01/20	AR3368	AR08	3,895.79		Prepaid Application		
10/05/20	AR0000	AR04		1,485.85	Owner Cash Receipts		
10/06/20	AR0000	AR04		501.20	Owner Cash Receipts		
10/21/20	AR0000	AR04		593.70	Owner Cash Receipts		
10/30/20	AR0229	AR-229		525.42	Owner Cash Receipts		
11/01/20	AR3391	AR08	3,895.79		Prepaid Application		
11/03/20	AR0000	AR04		1,987.05	Owner Cash Receipts		

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
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DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
11/19/20	AR0000	AR04		593.70	Owner Cash Receipts	
12/01/20	AR0232	AR-232		1,050.84	Owner Cash Receipts	
12/01/20	AR3411	AR08	4,420.41		Prepaid Application	
12/03/20	AR0000	AR04		1,485.85	Owner Cash Receipts	
12/04/20	AR0000	AR04		501.20	Owner Cash Receipts	
12/21/20	AR0000	AR04		593.70	Owner Cash Receipts	
12/29/20	AR0234	AR-234		525.42	Owner Cash Receipts	

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	26,560.05CR	.00	.00	.00	26,560.05CR
31010	Add: Transfers from Budget	2,754.00CR	.00	918.00	918.00CR	3,672.00CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/22/20	RJ0001	RESTRANS		306.00	Reserve Transfer	
11/22/20	RJ0001	RESTRANS		306.00	Reserve Transfer	
12/22/20	RJ0001	RESTRANS		306.00	Reserve Transfer	

31050	Less: Expenditures	1,658.50	.00	.00	.00	1,658.50
31101	Balance - Beginning of Year	9,957.99CR	.00	.00	.00	9,957.99CR
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
10/22/20	RJ0001	RESTRANS		476.67	Reserve Transfer	
11/22/20	RJ0001	RESTRANS		476.67	Reserve Transfer	
12/22/20	RJ0001	RESTRANS		476.67	Reserve Transfer	

GENERAL LEDGER TRIAL BALANCE

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
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	5,519.88CR	.00	.00	.00	5,519.88CR
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					
	10/22/20 RJ0001 RESTRANS		40.00	Reserve Transfer		
	11/22/20 RJ0001 RESTRANS		40.00	Reserve Transfer		
	12/22/20 RJ0001 RESTRANS		40.00	Reserve Transfer		
31501	Balance: Beginning of Year	31,932.08CR	.00	.00	.00	31,932.08CR
31510	Add: Transfer from Budget	550.08CR	.00	183.36	183.36CR	733.44CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS		61.12	Reserve Transfer		
	11/22/20 RJ0001 RESTRANS		61.12	Reserve Transfer		
	12/22/20 RJ0001 RESTRANS		61.12	Reserve Transfer		
31550	Less: Expenditures	8,989.98	.00	.00	.00	8,989.98
31601	Balance: Beginning of Year	9,425.84CR	.00	.00	.00	9,425.84CR
31610	Add: Transfers from Budget	1,715.22CR	.00	571.74	571.74CR	2,286.96CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS		190.58	Reserve Transfer		
	11/22/20 RJ0001 RESTRANS		190.58	Reserve Transfer		
	12/22/20 RJ0001 RESTRANS		190.58	Reserve Transfer		
31630	Transfer to Contingency	.00	.00	.00	.00	.00
31650	Less: Expenditures	7,200.00	.00	.00	.00	7,200.00
31701	Balance: Beginning of Year	2,732.56CR	.00	.00	.00	2,732.56CR

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
31710	Add: Transfers from Budget	1,662.60CR	.00	604.20	604.20CR	2,266.80CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS		201.40	Reserve Transfer		
	11/22/20 RJ0001 RESTRANS		201.40	Reserve Transfer		
	12/22/20 RJ0001 RESTRANS		201.40	Reserve Transfer		
31730	Transfer from Paving Reserve	.00	.00	.00	.00	.00
31750	Less: Expenditures	.00	.00	.00	.00	.00
31801	Balance: Beginning of Year	9,213.08CR	.00	.00	.00	9,213.08CR
31810	Add: Transfers from Budget	1,085.04CR	.00	361.68	361.68CR	1,446.72CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS		120.56	Reserve Transfer		
	11/22/20 RJ0001 RESTRANS		120.56	Reserve Transfer		
	12/22/20 RJ0001 RESTRANS		120.56	Reserve Transfer		
35001	Balance - Beginning of Year	4,210.65CR	.00	.00	.00	4,210.65CR
35010	Add: Transfers From Budget	11,175.03CR	.00	3,725.01	3,725.01CR	14,900.04CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS		1,241.67	Reserve Transfer		
	11/22/20 RJ0001 RESTRANS		1,241.67	Reserve Transfer		
	12/22/20 RJ0001 RESTRANS		1,241.67	Reserve Transfer		
35020	Add: Interest Income	323.63CR	.00	14.08	14.08CR	337.71CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/31/20 GJ0288 RECLASDN		4.63	Reclassify Rsv Interest		
	11/30/20 CR0000 ADJUST		4.59	Nov 2020 Interest Income		
	12/31/20 CR0000 ADJUST		4.86	Dec 2020 Interest Income		
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	.00	8,989.98	.00	8,989.98	8,989.98
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	12/24/20 AP3420 VH2904	8,989.98		OTIS ELEVATOR COMPANY	Final Payment	

GENERAL LEDGER TRIAL BALANCE

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	65,462.17CR	.00	.00	.00	65,462.17CR
40100	Assessment - Regular	104,354.46CR	.00	34,784.82	34,784.82CR	139,139.28CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/01/20 AR3367 AR01 11,594.94 Apply Assmt/Opt Charges					
	11/01/20 AR3390 AR01 11,594.94 Apply Assmt/Opt Charges					
	12/01/20 AR3410 AR01 11,594.94 Apply Assmt/Opt Charges					
40400	Late Fee Income	.00	.00	25.00	25.00CR	25.00CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/15/20 AR3376 AR02 25.00 Apply Late Fees					
40500	Interest Income	4.53CR	4.63	6.14	1.51CR	6.04CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/31/20 CR0000 ADJUST .49 Oct 2020 Interest Income					
	10/31/20 CR0000 ADJUST 4.63 Oct 2020 Interest Income					
	10/31/20 GJ0288 RECLASDN 4.63 Reclassify Rsv Interest					
	11/30/20 CR0000 ADJUST .49 Nov 2020 Interest Income					
	12/31/20 CR0000 ADJUST .53 Dec 2020 Interest Income					
41000	Miscellaneous Income	350.00CR	.00	100.00	100.00CR	450.00CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	12/23/20 AR3419 118 100.00 App Fee Dubois - 206					
70100	Office Expense	321.78	230.16	.00	230.16	551.94
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/16/20 AP3374 VH2857 32.10 RICHARD C. COMMONS, P.A. 3rd Qtr 2020 Postage					
	11/24/20 AP3403 VH2878 76.80 RICHARD C. COMMONS, P.A. Prep/Mail 1st Notice					
	12/10/20 GJ0286 CPNORDDN 36.00 Full Coupon Order					
	12/24/20 AP3420 VH2902 85.26 RICHARD C. COMMONS, P.A. Prep/Mail 2nd Notice					
70400	Licenses & Fees	561.25	.00	.00	.00	561.25
70500	Legal/Accounting	3,140.00	705.00	.00	705.00	3,845.00
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/16/20 AP3374 VH2860 235.00 RICHARD C. COMMONS, P.A. Oct 2020 Acctng Svc					
	11/24/20 AP3403 VH2882 235.00 RICHARD C. COMMONS, P.A. Nov 2020 Acctng Svc					
	12/24/20 AP3420 VH2903 235.00 RICHARD C. COMMONS, P.A. Dec 2020 Acctng Svc					
72100	Fuel - SPA	785.29	191.77	.00	191.77	977.06
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/16/20 AP3374 VH2861 21.35 CITY OF CLEARWATER 9/3-10/2/20 Natural Gas					
	11/13/20 AP3396 VH2873 59.70 CITY OF CLEARWATER 10/3-10/30/20 Natural Gas					

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
72200	Electricity	6,617.06	2,350.94	.00	2,350.94	8,968.00
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	12/24/20 AP3420 VH2901 110.72 CITY OF CLEARWATER 10/31-12/2/20 Natural Gas					
72300	Water, Sewer & Trash	11,081.34	5,839.06	2,793.14	3,045.92	14,127.26
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/01/20 GJ0284 PCUACCDN 2,793.14 PCU Accruals					
	10/19/20 AP3363 VH2850 2,069.87 PINELLAS COUNTY UTILITIES 7/22-9/21/20 Water/Sewer					
	12/17/20 AP3412 CK99999 2,201.75 PINELLAS COUNTY UTILITIES 9/22-11/19/20 Water/Sewer					
72600	Pest Control	1,130.00	890.00	.00	890.00	2,020.00
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/02/20 AP3363 VH2851 75.00 RICHARD SIDERITS, INC Quarterly Rat Boxes					
	10/09/20 AP3372 VH2853 45.00 RICHARD SIDERITS, INC Oct 2020 Fert/Pest Contro					
	10/16/20 AP3374 VH2859 250.00 RICHARD SIDERITS, INC Qtrly Pest Svc - Bldg					
73100	Building/Equip Repair/Supp	6,362.64	1,723.25	.00	1,723.25	8,085.89
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/02/20 AP3363 VH2849 220.34 BARRY EAGLE Reimb United AC					
	10/16/20 AP3374 VH2856 315.00 HALES A/C SERVICE, INC. Install Isolation Pads					
	11/06/20 AP3394 VH2869 70.00 UNITED AIR CONDITIONING Repair Condensers					
73110	Bldg Cleaning & Pool Maint.	15,236.96	8,243.77	.00	8,243.77	23,480.73
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/01/20 AP3354 VH2848 800.00 MAEMAR, INC Oct 2020 Cleaning Svc					
	10/01/20 AP3363 VH2852 22.43 MAEMAR, INC Supplies					
	10/09/20 AP3372 VH2855 325.00 AQUASERV POOL SERVICE, IN Pool Service					

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					
	12/04/20 AP3412 VH2884 325.00 AQUASERV POOL SERVICE, IN Pool Svc					
	12/04/20 AP3412 VH2886 4,155.45 AQUASERV POOL SERVICE, IN Pool Repairs					
	12/11/20 AP3416 VH2891 109.29 MAEMAR, INC Reimb Supplies					
	12/24/20 AP3420 VH2900 342.63 AQUASERV POOL SERVICE, IN Install Motor					
73200	Elevator Expenses	7,017.50	300.00	.00	300.00	7,317.50
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	11/20/20 AP3401 VH2877 300.00 OTIS ELEVATOR COMPANY Elev Re-Inspection					
73220	Telephone	2,651.28	905.81	.00	905.81	3,557.09
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/09/20 AP3372 VH2854 296.75 FRONTIER COMMUNICATIONS 727-595-6919					
	11/06/20 AP3394 VH2872 304.53 FRONTIER COMMUNICATIONS 727-595-6919					
	12/04/20 AP3412 VH2888 304.53 FRONTIER COMMUNICATIONS 727-595-6919					
73300	Pool	.00	24.20	.00	24.20	24.20
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	11/24/20 AP3403 VH2880 24.20 GEORGE SKAPERDAS Reimb Pool Part					
73400	Lawn & Landscaping	2,560.00	1,275.00	.00	1,275.00	3,835.00
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/23/20 AP3383 VH2862 315.00 GASPAR LAWN CARE & LANDSC Trimmed Bushes					
	10/23/20 AP3383 VH2863 320.00 GASPAR LAWN CARE & LANDSC Sept 2020 Grounds Svc					
	11/20/20 AP3401 VH2876 320.00 GASPAR LAWN CARE & LANDSC Oct 2020 Ground Svc					
	12/24/20 AP3420 VH2897 320.00 GASPAR LAWN CARE & LANDSC Nov 2020 Ground Svc					
73600	Fire Alarm Monitor/Inspection	488.41	80.25	.00	80.25	568.66
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	12/15/20 AP3420 VH2896 80.25 CROSS SECURITY Fire Alarm Monitoring					
73610	Fire Equipment Repair	104.86	.00	.00	.00	104.86
75000	Insurance	21,306.74	7,779.48	.00	7,779.48	29,086.22
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/23/20 AP3383 VH2864 375.00 FELTEN PROFESSIONAL ADJUS Insurance Valuation Updat					
	12/31/20 RJ0002 INSALL 7,404.48 Insurance Allocation					
75600	Bureau of Condominiums	.00	72.00	.00	72.00	72.00
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	12/24/20 AP3420 VH2898 72.00 DEPT OF BUSINESS AND 18 - 2021 Door Fee					

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description			Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81000	Reserves - Roof			2,754.00	918.00	.00	918.00	3,672.00
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/22/20	RJ0001	RESTRANS	306.00		Reserve Transfer		
	11/22/20	RJ0001	RESTRANS	306.00		Reserve Transfer		
	12/22/20	RJ0001	RESTRANS	306.00		Reserve Transfer		
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	
	10/22/20	RJ0001	RESTRANS	476.67		Reserve Transfer		
	11/22/20	RJ0001	RESTRANS	476.67		Reserve Transfer		
	12/22/20	RJ0001	RESTRANS	476.67		Reserve Transfer		
81400	Reserves - Security Equipment			360.00	120.00	.00	120.00	480.00
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/22/20	RJ0001	RESTRANS	40.00		Reserve Transfer		
	11/22/20	RJ0001	RESTRANS	40.00		Reserve Transfer		
	12/22/20	RJ0001	RESTRANS	40.00		Reserve Transfer		
81500	Reserves - Elevator			550.08	183.36	.00	183.36	733.44
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/22/20	RJ0001	RESTRANS	61.12		Reserve Transfer		
	11/22/20	RJ0001	RESTRANS	61.12		Reserve Transfer		
	12/22/20	RJ0001	RESTRANS	61.12		Reserve Transfer		
81600	Reserves - Common Corridor			1,715.22	571.74	.00	571.74	2,286.96
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/22/20	RJ0001	RESTRANS	190.58		Reserve Transfer		
	11/22/20	RJ0001	RESTRANS	190.58		Reserve Transfer		
	12/22/20	RJ0001	RESTRANS	190.58		Reserve Transfer		
81700	Reserves - Pool/SPA Comm Area			1,812.60	604.20	.00	604.20	2,416.80
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/22/20	RJ0001	RESTRANS	201.40		Reserve Transfer		
	11/22/20	RJ0001	RESTRANS	201.40		Reserve Transfer		
	12/22/20	RJ0001	RESTRANS	201.40		Reserve Transfer		
81800	Reserves - Painting-Railing			1,085.04	361.68	.00	361.68	1,446.72
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/22/20	RJ0001	RESTRANS	120.56		Reserve Transfer		
	11/22/20	RJ0001	RESTRANS	120.56		Reserve Transfer		
	12/22/20	RJ0001	RESTRANS	120.56		Reserve Transfer		

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description			Begin-balance	Total-DR	Total-CR	Net-change	End-balance
85000	Reserves - Contingency			11,175.03	3,725.01	.00	3,725.01	14,900.04
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/22/20	RJ0001	RESTRANS	1,241.67		Reserve Transfer		
	11/22/20	RJ0001	RESTRANS	1,241.67		Reserve Transfer		
	12/22/20	RJ0001	RESTRANS	1,241.67		Reserve Transfer		
Grand totals:				.00	163,819.86	163,819.86	.00	.00

-- End of report --



RICHARD C. COMMONS, P.A.

CERTIFIED PUBLIC ACCOUNTANT

taxes . accounting . financial strategies

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

Management is responsible for the accompanying financial statements of Scopello Condominium Association, Inc. (a corporation), which comprise the balance sheet as of December 31, 2020, 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

SCOPELLO CONDOMINIUM ASSOC.
BALANCE SHEET
As of 12/31/20

CURRENT ASSETS		ASSETS	
BB & T Bank-Operating	\$	59,447.47	
Accounts Receivable		26.42	
Prepaid Expenses		15,152.03	
Total Current Assets			\$ 74,625.92
RESERVES			
BB & T Bank-Reserves	\$	103,401.93	
Total Reserves			\$ 103,401.93
OTHER ASSETS			
Utility Deposits	\$	1,660.00	
Total Other Assets			\$ 1,660.00
TOTAL ASSETS			\$ 179,687.85

LIABILITIES AND OWNERS' EQUITY

CURRENT LIABILITIES			
Accounts Payable	\$	5,929.24	
Advanced Maintenance Fees		4,319.20	
Total Current Liabilities			\$ 10,248.44
RESERVES			
Reserves - Roof	\$	28,573.55	
Reserves - Painting		15,678.03	
Reserves - Paving		3,000.00	
Reserves - Security Equipment		5,999.88	
Reserves - Elevator		14,685.56	
Reserves - Common Corridor		11,712.80	
Reserves -Pool/Spa Common Area		4,999.36	
Reserves - Railings		10,659.80	
Reserves - Contingency		8,092.95	
Total Reserves			\$ 103,401.93
OWNERS' EQUITY			
Owners' Equity	\$	65,462.17	
Current Year Net Income/(Loss)		575.31	
Total Owners' Equity			\$ 66,037.48
TOTAL LIABILITIES AND OWNERS' EQUITY			\$ 179,687.85

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
SUBSIDIARY SCHEDULE
Period: 10/01/20 to 12/31/20

Description	Current Actual	Year-To-Date Actual
As of 12/31/20		
RESERVES - ROOF		
31001 Balance - Beginning of Year	.00	26,560.05
31010 Add: Transfers from Budget	918.00	3,672.00
31050 Less: Expenditures	.00	(1,658.50)
TOTAL	918.00	28,573.55
	918.00	28,573.55
RESERVES - PAINTING		
31101 Balance - Beginning of Year	.00	9,957.99
31110 Add: Transfers from Budget	1,430.01	5,720.04
TOTAL	1,430.01	15,678.03
	1,430.01	15,678.03
RESERVES - PAVING		
31201 Balance - Beginning of Year	.00	3,000.00
TOTAL	.00	3,000.00
	.00	3,000.00
RESERVES - SECURITY EQUIPMENT		
31401 Balance: Beginning of Year	.00	5,519.88
31410 Add: Transfers from Budget	120.00	480.00
TOTAL	120.00	5,999.88
	120.00	5,999.88
RESERVES - ELEVATOR		
31501 Balance: Beginning of Year	.00	31,932.08
31510 Add: Transfer from Budget	183.36	733.44
31550 Less: Expenditures	(8,989.98)	(17,979.96)
TOTAL	(8,806.62)	14,685.56
	(8,806.62)	14,685.56

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
SUBSIDIARY SCHEDULE
Period: 10/01/20 to 12/31/20

Description	Current Actual	Year-To-Date Actual
As of 12/31/20		
RESERVES - COMMON CORRIDOR		
31601 Balance: Beginning of Year	.00	9,425.84
31610 Add: Transfers from Budget	571.74	2,286.96
31650 Less: Expenditures	7,200.00	.00
TOTAL	7,771.74	11,712.80
	=====	=====
RESERVES - POOL/SPA COMMON AREA		
31701 Balance: Beginning of Year	.00	2,732.56
31710 Add: Transfers from Budget	604.20	2,266.80
TOTAL	604.20	4,999.36
	=====	=====
RESERVES- RAILINGS		
31801 Balance: Beginning of Year	.00	9,213.08
31810 Add: Transfers from Budget	361.68	1,446.72
TOTAL	361.68	10,659.80
	=====	=====
RESERVES - CONTINGENCY		
35001 Balance - Beginning of Year	.00	4,210.65
35010 Add: Transfers From Budget	3,725.01	14,900.04
35020 Add: Interest Income	14.08	337.71
35050 Less: Expenditures	(11,355.45)	(11,355.45)
TOTAL	(7,616.36)	8,092.95
	=====	=====

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
STATEMENT OF REVENUES AND EXPENSES-ACTUAL & BUDGET
 Period: 10/01/20 to 12/31/20

Description		Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
FOR THE THREE AND TWELVE MONTHS ENDED 12/31/20								
INCOME								
40100	Assessment - Regular	34,784.82	34,784.75	.07	139,139.28	139,139.00	.28	139,139.00
40400	Late Fee Income	25.00	.00	25.00	25.00	.00	25.00	.00
40500	Interest Income	1.51	.00	1.51	6.04	.00	6.04	.00
41000	Miscellaneous Income	100.00	.00	100.00	450.00	.00	450.00	.00
	Subtotal Income	34,911.33	34,784.75	126.58	139,620.32	139,139.00	481.32	139,139.00
OPERATING EXPENSES								
GENERAL & ADMINISTRATIVE								
70100	Office Expense	230.16	130.75	(99.41)	551.94	523.00	(28.94)	523.00
70400	Licenses & Fees	.00	.00	.00	561.25	561.00	(.25)	561.00
70500	Legal/Accounting	705.00	886.25	181.25	3,845.00	3,545.00	(300.00)	3,545.00
70600	Annual Financial Statement	.00	.00	.00	.00	675.00	675.00	675.00
	GENERAL & ADMINISTRATIVE	935.16	1,017.00	81.84	4,958.19	5,304.00	345.81	5,304.00
OPERATING EXPENSES								
72100	Fuel - SPA	191.77	350.00	158.23	977.06	1,400.00	422.94	1,400.00
72200	Electricity	2,350.94	2,450.00	99.06	8,968.00	9,800.00	832.00	9,800.00
72300	Water, Sewer & Trash	3,045.92	3,300.00	254.08	14,127.26	13,200.00	(927.26)	13,200.00
72600	Pest Control	890.00	507.50	(382.50)	2,020.00	2,030.00	10.00	2,030.00
	OPERATING EXPENSES	6,478.63	6,607.50	128.87	26,092.32	26,430.00	337.68	26,430.00
REPAIRS & MAINTENANCE								
73100	Building/Equip Repair/Supp	6,085.05	4,000.00	(2,085.05)	12,447.69	16,000.00	3,552.31	16,000.00
73110	Bldg Cleaning & Pool Maint.	4,112.52	3,800.00	(312.52)	19,349.48	15,200.00	(4,149.48)	15,200.00
73200	Elevator Expenses	300.00	.00	(300.00)	7,317.50	5,966.00	(1,351.50)	5,966.00
73220	Telephone	905.81	945.00	39.19	3,557.09	3,780.00	222.91	3,780.00
73400	Lawn & Landscaping	1,275.00	1,407.50	132.50	3,835.00	5,630.00	1,795.00	5,630.00
73600	Fire Alarm Monitor/Inspection	80.25	154.00	73.75	568.66	616.00	47.34	616.00
73610	Fire Equipment Repair	.00	.00	.00	104.86	270.00	165.14	270.00
	REPAIRS & MAINTENANCE	12,758.63	10,306.50	(2,452.13)	47,180.28	47,462.00	281.72	47,462.00

(Unaudited - See Accountants' Compilation Report)

SCOPELLO CONDOMINIUM ASSOC.
STATEMENT OF REVENUES AND EXPENSES-ACTUAL & BUDGET
Period: 10/01/20 to 12/31/20

Description		Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
FOR THE THREE AND TWELVE MONTHS ENDED 12/31/20								
OTHER EXPENSES								
75000	Insurance	7,779.48	7,038.00	(741.48)	29,086.22	28,152.00	(934.22)	28,152.00
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	7,851.48	7,113.00	(738.48)	29,158.22	28,287.00	(871.22)	28,287.00
RESERVES								
81000	Reserves - Roof	918.00	918.00	.00	3,672.00	3,672.00	.00	3,672.00
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	183.36	183.37	.01	733.44	733.45	.01	733.45
81600	Reserves - Common Corridor	571.74	571.75	.01	2,286.96	2,287.00	.04	2,287.00
81700	Reserves - Pool/SPA Comm Area	604.20	604.20	.00	2,416.80	2,416.80	.00	2,416.80
81800	Reserves - Painting-Railing	361.68	361.71	.03	1,446.72	1,446.75	.03	1,446.75
85000	Reserves - Contingency	3,725.01	3,725.06	.05	14,900.04	14,900.00	(.04)	14,900.00
	RESERVES	7,914.00	7,914.09	.09	31,656.00	31,656.00	.00	31,656.00
	TOTAL OPERATING EXPENSES	35,937.90	32,958.09	(2,979.81)	139,045.01	139,139.00	93.99	139,139.00
	NET OPERATING INCOME/(LOSS)	(1,026.57)	1,826.66	(2,853.23)	575.31	.00	575.31	.00

(Unaudited - See Accountants' Compilation Report)

GENERAL LEDGER TRIAL BALANCE

Starting account #: "First"

Starting date: 10/01/20

Ending account #: "Last"

Ending date: 12/31/20

*** 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	52,327.32	36,672.92	29,552.77	7,120.15	59,447.47
	DATE SOURCE REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/01/20 AP3356 3213		800.00	MAEMAR, INC	Oct 2020 Cleaning Svc	
	10/01/20 AR0000 AR04	1,228.96		Owner Cash Receipts		
	10/01/20 AR0227 AR-227	525.42		Owner Cash Receipts		
	10/02/20 AP3365 3214		220.34	BARRY EAGLE	Reimb United AC	
	10/02/20 AP3365 3215		22.43	MAEMAR, INC	Supplies	
	10/02/20 AP3365 3216		75.00	RICHARD SIDERITS, INC	Quarterly Rat Boxes	
	10/05/20 AR0000 AR04	4,856.46		Owner Cash Receipts		
	10/06/20 AR0000 AR04	1,166.62		Owner Cash Receipts		
	10/09/20 AP3373 3217		325.00	AQUASERV POOL SERVICE, IN	Pool Service	
	10/09/20 AP3373 3218		296.75	FRONTIER COMMUNICATIONS	727-595-6919	
	10/09/20 AP3373 3219		45.00	RICHARD SIDERITS, INC	Oct 2020 Fert/Pest Contro	
	10/13/20 AR0000 AR04	789.62		Owner Cash Receipts		
	10/14/20 AR0000 AR04	593.70		Owner Cash Receipts		
	10/16/20 AP3375 3220		21.35	CITY OF CLEARWATER	9/3-10/2/20 Natural Gas	
	10/16/20 AP3375 3221		315.00	HALES A/C SERVICE, INC.	Install Isolation Pads	
	10/16/20 AP3375 3222		267.10	RICHARD C. COMMONS, P.A.	3rd Qtr 2020 Postage	
	10/16/20 AP3375 3223		250.00	RICHARD SIDERITS, INC	Qtrly Pest Svc - Bldg	
	10/19/20 AP3364 99999		2,069.87	PINELLAS COUNTY UTILITIES		
	10/20/20 AR0228 AR-228	525.42		Owner Cash Receipts		
	10/21/20 AR0000 AR04	593.70		Owner Cash Receipts		
	10/22/20 RJ0001 RESTRANS		2,638.00	Reserve Transfer		
	10/23/20 AP3384 3224		375.00	FELTEN PROFESSIONAL ADJUS	Insurance Valuation Updat	
	10/23/20 AP3384 3225		635.00	GASPAR LAWN CARE & LANDSC	Trimmed Bushes	
	10/26/20 AP3374 CK99999		745.05	DUKE ENERGY	9/2-10/2/20 Elec Svc	
	10/30/20 AP3386 3226		238.97	AQUA PURE POOL, LLC	Spa-Install LED Light Bul	
	10/30/20 AP3386 3227		800.00	MAEMAR, INC	Nov 2020 Cleaning Svc	
	10/30/20 AP3386 3228		150.00	RICHARD SIDERITS, INC	Deep Root Tree Fertilizat	
	10/30/20 AR0229 AR-229	525.42		Owner Cash Receipts		
	10/31/20 CR0000 ADJUST	.49		Oct 2020 Interest Income		
	11/02/20 AR0000 AR04	1,228.96		Owner Cash Receipts		
	11/03/20 AR0000 AR04	5,408.60		Owner Cash Receipts		
	11/04/20 AR0000 AR04	614.48		Owner Cash Receipts		
	11/04/20 AR0230 AR-230	525.42		Owner Cash Receipts		
	11/06/20 AP3395 3229		325.00	AQUASERV POOL SERVICE, IN	Nov 2020 Pool Svc	
	11/06/20 AP3395 3230		304.53	FRONTIER COMMUNICATIONS	727-595-6919	
	11/06/20 AP3395 3231		181.90	SHORE COMMERCIAL SERVICES	Replaced Switches	
	11/06/20 AP3395 3232		70.00	UNITED AIR CONDITIONING	Repair Condensers	
	11/13/20 AP3397 3233		59.70	CITY OF CLEARWATER	10/3-10/30/20 Natural Gas	
	11/13/20 AR0231 AR-231	525.42		Owner Cash Receipts		
	11/16/20 AR0000 AR04	1,383.32		Owner Cash Receipts		
	11/19/20 AR0000 AR04	593.70		Owner Cash Receipts		
	11/20/20 AP3402 3234		320.00	GASPAR LAWN CARE & LANDSC	Oct 2020 Ground Svc	
	11/20/20 AP3402 3235		300.00	OTIS ELEVATOR COMPANY	Elev Re-Inspection	

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
	11/22/20	RJ0001	RESTRANS		2,638.00	Reserve Transfer	
	11/24/20	AP3396	CK99999		763.20	DUKE ENERGY	10/2-11/2/20 Elec Svc
	11/24/20	AP3404	3236		230.05	ALL ABOUT KEYS LLC	Deadbolt
	11/24/20	AP3404	3237		311.80	RICHARD C. COMMONS, P.A.	Prep/Mail 1st Notice
	11/24/20	AP3404	3238		250.00	RICHARD SIDERITS, INC	Qtrly Pest Control
	11/24/20	AP3404	3239		24.20	GEORGE SKAPERDAS	Reimb Pool Part
	11/30/20	CR0000	ADJUST	.49		Nov 2020 Interest Income	
	12/01/20	AP3405	3240		800.00	MAEMAR, INC	Dec 2020 Cleaning Svc
	12/01/20	AR0000	AR04	1,228.96		Owner Cash Receipts	
	12/01/20	AR0232	AR-232	1,050.84		Owner Cash Receipts	
	12/03/20	AR0000	AR04	4,856.46		Owner Cash Receipts	
	12/04/20	AP3413	3241		4,480.45	AQUASERV POOL SERVICE, IN	Pool Svc
	12/04/20	AP3413	3242		304.53	FRONTIER COMMUNICATIONS	727-595-6919
	12/04/20	AP3413	3243		45.00	RICHARD SIDERITS, INC	Fert. & Pest Control
	12/04/20	AR0000	AR04	552.14		Owner Cash Receipts	
	12/07/20	AR0000	AR04	614.48		Owner Cash Receipts	
	12/08/20	AR0000	AR04	789.62		Owner Cash Receipts	
	12/09/20	AR0233	AR-233	525.42		Owner Cash Receipts	
	12/10/20	GJ0286	CPNORDDN		36.00	Full Coupon Order	
	12/11/20	AP3417	3244		109.29	MAEMAR, INC	Reimb Supplies
	12/11/20	AP3417	3245		75.00	RICHARD SIDERITS, INC	Qtrly Rodent Control
	12/11/20	AP3417	3246		45.23	GEORGE SKAPERDAS	Reimb Supplies
	12/11/20	AP3417	3247		15.73	RAYMOND SPRINGER	Reimb for Sign
	12/14/20	AR0000	AR04	593.70		Owner Cash Receipts	
	12/17/20	AP3412	CK99999		2,201.75	PINELLAS COUNTY UTILITIES	9/22-11/19/20 Water/Sewer
	12/21/20	AR0000	AR04	593.70		Owner Cash Receipts	
	12/22/20	RJ0001	RESTRANS		2,638.00	Reserve Transfer	
	12/23/20	AR3419	118	100.00		App Fee Dubois - 206	
	12/24/20	AP3421	3248		342.63	AQUASERV POOL SERVICE, IN	Install Motor
	12/24/20	AP3421	3249		110.72	CITY OF CLEARWATER	10/31-12/2/20 Natural Gas
	12/24/20	AP3421	3250		80.25	CROSS SECURITY	Fire Alarm Monitoring
	12/24/20	AP3421	3251		72.00	DEPT OF BUSINESS AND	18 - 2021 Door Fee
	12/24/20	AP3421	3252		320.00	GASPAR LAWN CARE & LANDSC	Nov 2020 Ground Svc
	12/24/20	AP3421	3253		320.26	RICHARD C. COMMONS, P.A.	Prep/Mail 2nd Notice
	12/28/20	AP3416	CK99999		842.69	DUKE ENERGY	11/2-12/2/20 Elec Svc
	12/29/20	AR0234	AR-234	525.42		Owner Cash Receipts	
	12/30/20	AP3426	3254		645.00	FLORIDA PARKING CONTROL	Replace Motor & Starter
	12/31/20	CR0000	ADJUST	.53		Dec 2020 Interest Income	
	12/31/20	GJ0291	RECLASDN	4,155.45		Reclass Health Dept Viol	
10600	BB & T Bank-Reserves			108,619.28	7,928.08	13,145.43	5,217.35CR 103,401.93
	DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
	10/22/20	RJ0001	RESTRANS	2,638.00		Reserve Transfer	
	10/31/20	CR0000	ADJUST	4.63		Oct 2020 Interest Income	
	11/22/20	RJ0001	RESTRANS	2,638.00		Reserve Transfer	
	11/30/20	CR0000	ADJUST	4.59		Nov 2020 Interest Income	
	12/22/20	RJ0001	RESTRANS	2,638.00		Reserve Transfer	
	12/24/20	AP3422	141		8,989.98	OTIS ELEVATOR COMPANY	Final Payment
	12/31/20	CR0000	ADJUST	4.86		Dec 2020 Interest Income	
	12/31/20	GJ0291	RECLASDN		4,155.45	Reclass Health Dept Viol	

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
11100	Accounts Receivable	.62	34,809.82	34,784.02	25.80	26.42
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/01/20 AR0000 AR04		1,228.96	Owner Cash Receipts		
	10/01/20 AR0227 AR-227		525.42	Owner Cash Receipts		
	10/01/20 AR3367 AR01 11,594.94			Apply Assmt/Opt Charges		
	10/01/20 AR3368 AR08		3,895.79	Prepaid Application		
	10/05/20 AR0000 AR04		3,370.61	Owner Cash Receipts		
	10/06/20 AR0000 AR04		665.42	Owner Cash Receipts		
	10/13/20 AR0000 AR04		789.62	Owner Cash Receipts		
	10/14/20 AR0000 AR04		593.70	Owner Cash Receipts		
	10/15/20 AR3376 AR02 25.00			Apply Late Fees		
	10/20/20 AR0228 AR-228		525.42	Owner Cash Receipts		
	11/01/20 AR3390 AR01 11,594.94			Apply Assmt/Opt Charges		
	11/01/20 AR3391 AR08		3,895.79	Prepaid Application		
	11/02/20 AR0000 AR04		1,228.96	Owner Cash Receipts		
	11/03/20 AR0000 AR04		3,421.55	Owner Cash Receipts		
	11/04/20 AR0000 AR04		614.48	Owner Cash Receipts		
	11/04/20 AR0230 AR-230		525.42	Owner Cash Receipts		
	11/13/20 AR0231 AR-231		525.42	Owner Cash Receipts		
	11/16/20 AR0000 AR04		1,383.32	Owner Cash Receipts		
	12/01/20 AR0000 AR04		1,228.96	Owner Cash Receipts		
	12/01/20 AR3410 AR01 11,594.94			Apply Assmt/Opt Charges		
	12/01/20 AR3411 AR08		4,420.41	Prepaid Application		
	12/03/20 AR0000 AR04		3,370.61	Owner Cash Receipts		
	12/04/20 AR0000 AR04		50.94	Owner Cash Receipts		
	12/07/20 AR0000 AR04		614.48	Owner Cash Receipts		
	12/08/20 AR0000 AR04		789.62	Owner Cash Receipts		
	12/09/20 AR0233 AR-233		525.42	Owner Cash Receipts		
	12/14/20 AR0000 AR04		593.70	Owner Cash Receipts		
11150	Accounts Rec.- Spec. Assn.	.00	.00	.00	.00	.00
11200	Prepaid Expenses	22,556.51	.00	7,404.48	7,404.48CR	15,152.03
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	12/31/20 RJ0002 INSALL		7,404.48	Insurance Allocation		
11250	Prepaid - Other	.00	.00	.00	.00	.00
12000	Due from operating	.00	.00	.00	.00	.00
18200	Utility Deposits	1,660.00	.00	.00	.00	1,660.00
20200	Accounts Payable	2,793.14CR	29,764.10	32,900.20	3,136.10CR	5,929.24CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/01/20 AP3354 VH2848		800.00	MAEMAR, INC		Oct 2020 Cleaning Svc
	10/01/20 AP3356 3213	800.00		MAEMAR, INC		Oct 2020 Cleaning Svc
	10/01/20 AP3363 VH2852		22.43	MAEMAR, INC		Supplies
	10/01/20 GJ0284 PCUACCDN	2,793.14		PCU Accruals		
	10/02/20 AP3363 VH2849		220.34	BARRY EAGLE		Reimb United AC

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
10/02/20	AP3363	VH2851		75.00	RICHARD SIDERITS, INC	Quarterly Rat Boxes
10/02/20	AP3365	3214	220.34		BARRY EAGLE	Reimb United AC
10/02/20	AP3365	3215	22.43		MAEMAR, INC	Supplies
10/02/20	AP3365	3216	75.00		RICHARD SIDERITS, INC	Quarterly Rat Boxes
10/09/20	AP3372	VH2853		45.00	RICHARD SIDERITS, INC	Oct 2020 Fert/Pest Contro
10/09/20	AP3372	VH2854		296.75	FRONTIER COMMUNICATIONS	727-595-6919
10/09/20	AP3372	VH2855		325.00	AQUASERV POOL SERVICE, IN	Pool Service
10/09/20	AP3373	3217	325.00		AQUASERV POOL SERVICE, IN	Pool Service
10/09/20	AP3373	3218	296.75		FRONTIER COMMUNICATIONS	727-595-6919
10/09/20	AP3373	3219	45.00		RICHARD SIDERITS, INC	Oct 2020 Fert/Pest Contro
10/16/20	AP3374	VH2856		315.00	HALES A/C SERVICE, INC.	Install Isolation Pads
10/16/20	AP3374	VH2857		32.10	RICHARD C. COMMONS, P.A.	3rd Qtr 2020 Postage
10/16/20	AP3374	VH2859		250.00	RICHARD SIDERITS, INC	Qtrly Pest Svc - Bldg
10/16/20	AP3374	VH2860		235.00	RICHARD C. COMMONS, P.A.	Oct 2020 Acctng Svc
10/16/20	AP3374	VH2861		21.35	CITY OF CLEARWATER	9/3-10/2/20 Natural Gas
10/16/20	AP3375	3220	21.35		CITY OF CLEARWATER	9/3-10/2/20 Natural Gas
10/16/20	AP3375	3221	315.00		HALES A/C SERVICE, INC.	Install Isolation Pads
10/16/20	AP3375	3222	267.10		RICHARD C. COMMONS, P.A.	3rd Qtr 2020 Postage
10/16/20	AP3375	3223	250.00		RICHARD SIDERITS, INC	Qtrly Pest Svc - Bldg
10/19/20	AP3363	VH2850		2,069.87	PINELLAS COUNTY UTILITIES	7/22-9/21/20 Water/Sewer
10/19/20	AP3364	2850	2,069.87		PINELLAS COUNTY UTILITIES	
10/23/20	AP3383	VH2862		315.00	GASPAR LAWN CARE & LANDSC	Trimmed Bushes
10/23/20	AP3383	VH2863		320.00	GASPAR LAWN CARE & LANDSC	Sept 2020 Grounds Svc
10/23/20	AP3383	VH2864		375.00	FELTEN PROFESSIONAL ADJUS	Insurance Valuation Updat
10/23/20	AP3384	3224	375.00		FELTEN PROFESSIONAL ADJUS	Insurance Valuation Updat
10/23/20	AP3384	3225	635.00		GASPAR LAWN CARE & LANDSC	Trimmed Bushes
10/30/20	AP3385	VH2865		75.00	RICHARD SIDERITS, INC	Deep Root Tree Fertilizat
10/30/20	AP3385	VH2866		75.00	RICHARD SIDERITS, INC	Bush Fert & Pest Control
10/30/20	AP3385	VH2868		238.97	AQUA PURE POOL, LLC	Spa-Install LED Light Bul
10/30/20	AP3386	3226	238.97		AQUA PURE POOL, LLC	Spa-Install LED Light Bul
10/30/20	AP3386	3227	800.00		MAEMAR, INC	Nov 2020 Cleaning Svc
10/30/20	AP3386	3228	150.00		RICHARD SIDERITS, INC	Deep Root Tree Fertilizat
11/01/20	AP3385	VH2867		800.00	MAEMAR, INC	Nov 2020 Cleaning Svc
11/06/20	AP3394	VH2869		70.00	UNITED AIR CONDITIONING	Repair Condensers
11/06/20	AP3394	VH2870		181.90	SHORE COMMERCIAL SERVICES	Replaced Switches
11/06/20	AP3394	VH2871		325.00	AQUASERV POOL SERVICE, IN	Nov 2020 Pool Svc
11/06/20	AP3394	VH2872		304.53	FRONTIER COMMUNICATIONS	727-595-6919
11/06/20	AP3395	3229	325.00		AQUASERV POOL SERVICE, IN	Nov 2020 Pool Svc
11/06/20	AP3395	3230	304.53		FRONTIER COMMUNICATIONS	727-595-6919
11/06/20	AP3395	3231	181.90		SHORE COMMERCIAL SERVICES	Replaced Switches
11/06/20	AP3395	3232	70.00		UNITED AIR CONDITIONING	Repair Condensers
11/13/20	AP3396	VH2873		59.70	CITY OF CLEARWATER	10/3-10/30/20 Natural Gas
11/13/20	AP3397	3233	59.70		CITY OF CLEARWATER	10/3-10/30/20 Natural Gas
11/20/20	AP3401	VH2876		320.00	GASPAR LAWN CARE & LANDSC	Oct 2020 Ground Svc
11/20/20	AP3401	VH2877		300.00	OTIS ELEVATOR COMPANY	Elev Re-Inspection
11/20/20	AP3402	3234	320.00		GASPAR LAWN CARE & LANDSC	Oct 2020 Ground Svc
11/20/20	AP3402	3235	300.00		OTIS ELEVATOR COMPANY	Elev Re-Inspection
11/24/20	AP3403	VH2878		76.80	RICHARD C. COMMONS, P.A.	Prep/Mail 1st Notice
11/24/20	AP3403	VH2879		250.00	RICHARD SIDERITS, INC	Qtrly Pest Control
11/24/20	AP3403	VH2880		24.20	GEORGE SKAPERDAS	Reimb Pool Part
11/24/20	AP3403	VH2881		230.05	ALL ABOUT KEYS LLC	Deadbolt

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					
	11/24/20 AP3403 VH2882			235.00		Nov 2020 Acctng Svc
	11/24/20 AP3404 3236	230.05				Deadbolt
	11/24/20 AP3404 3237	311.80				Prep/Mail 1st Notice
	11/24/20 AP3404 3238	250.00				Qtrly Pest Control
	11/24/20 AP3404 3239	24.20				Reimb Pool Part
	12/01/20 AP3403 VH2883			800.00		Dec 2020 Cleaning Svc
	12/01/20 AP3405 3240	800.00				Dec 2020 Cleaning Svc
	12/04/20 AP3412 VH2884			325.00		Pool Svc
	12/04/20 AP3412 VH2885			45.00		Fert. & Pest Control
	12/04/20 AP3412 VH2886		4,155.45			Pool Repairs
	12/04/20 AP3412 VH2888			304.53		727-595-6919
	12/04/20 AP3413 3241	4,480.45				Pool Svc
	12/04/20 AP3413 3242	304.53				727-595-6919
	12/04/20 AP3413 3243	45.00				Fert. & Pest Control
	12/11/20 AP3416 VH2889			45.23		Reimb Supplies
	12/11/20 AP3416 VH2890			15.73		Reimb for Sign
	12/11/20 AP3416 VH2891			109.29		Reimb Supplies
	12/11/20 AP3416 VH2892			75.00		Qtrly Rodent Control
	12/11/20 AP3417 3244	109.29				Reimb Supplies
	12/11/20 AP3417 3245	75.00				Qtrly Rodent Control
	12/11/20 AP3417 3246	45.23				Reimb Supplies
	12/11/20 AP3417 3247	15.73				Reimb for Sign
	12/15/20 AP3420 VH2896			80.25		Fire Alarm Monitoring
	12/24/20 AP3420 VH2897			320.00		Nov 2020 Ground Svc
	12/24/20 AP3420 VH2898			72.00		18 - 2021 Door Fee
	12/24/20 AP3420 VH2900			342.63		Install Motor
	12/24/20 AP3420 VH2901			110.72		10/31-12/2/20 Natural Gas
	12/24/20 AP3420 VH2902			85.26		Prep/Mail 2nd Notice
	12/24/20 AP3420 VH2903			235.00		Dec 2020 Acctng Svc
	12/24/20 AP3420 VH2904			8,989.98		Final Payment
	12/24/20 AP3421 3248	342.63				Install Motor
	12/24/20 AP3421 3249	110.72				10/31-12/2/20 Natural Gas
	12/24/20 AP3421 3250	80.25				Fire Alarm Monitoring
	12/24/20 AP3421 3251	72.00				18 - 2021 Door Fee
	12/24/20 AP3421 3252	320.00				Nov 2020 Ground Svc
	12/24/20 AP3421 3253	320.26				Prep/Mail 2nd Notice
	12/24/20 AP3422 141	8,989.98				Final Payment
	12/30/20 AP3425 VH2905			645.00		Replace Motor & Starter
	12/30/20 AP3426 3254	645.00				Replace Motor & Starter
	12/31/20 AP3441 VH2911			930.90		Replaced PCB Board
	12/31/20 GJ0287 PCUACCDN			1,567.44		PCU Accruals
	12/31/20 GJ0293 TRANSFDN	930.90				Transfer to 2020
	12/31/20 GJ0294 ACCRUEDN			2,500.00		Accrue Bay Area LLC
	12/31/20 GJ0295 CORRECDN			1,861.80		Correct JE Transfer to 20
20400	Advanced Maintenance Fees	6,687.26CR	12,211.99	9,843.93	2,368.06	4,319.20CR

DATE	SOURCE	REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE
10/01/20	AR3368	AR08	3,895.79		Prepaid Application	
10/05/20	AR0000	AR04		1,485.85	Owner Cash Receipts	
10/06/20	AR0000	AR04		501.20	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					
	10/21/20 AR0000 AR04 593.70 Owner Cash Receipts					
	10/30/20 AR0229 AR-229 525.42 Owner Cash Receipts					
	11/01/20 AR3391 AR08 3,895.79 Prepaid Application					
	11/03/20 AR0000 AR04 1,987.05 Owner Cash Receipts					
	11/19/20 AR0000 AR04 593.70 Owner Cash Receipts					
	12/01/20 AR0232 AR-232 1,050.84 Owner Cash Receipts					
	12/01/20 AR3411 AR08 4,420.41 Prepaid Application					
	12/03/20 AR0000 AR04 1,485.85 Owner Cash Receipts					
	12/04/20 AR0000 AR04 501.20 Owner Cash Receipts					
	12/21/20 AR0000 AR04 593.70 Owner Cash Receipts					
	12/29/20 AR0234 AR-234 525.42 Owner Cash Receipts					
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 26,560.05CR .00 .00 .00 26,560.05CR					
31010	Add: Transfers from Budget 2,754.00CR .00 918.00 918.00CR 3,672.00CR					
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 306.00 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 306.00 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 306.00 Reserve Transfer					
31050	Less: Expenditures 1,658.50 .00 .00 .00 1,658.50					
31101	Balance - Beginning of Year 9,957.99CR .00 .00 .00 9,957.99CR					

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
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					
	10/22/20 RJ0001 RESTRANS 476.67 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 476.67 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 476.67 Reserve Transfer					
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
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	5,519.88CR	.00	.00	.00	5,519.88CR
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					
	10/22/20 RJ0001 RESTRANS 40.00 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 40.00 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 40.00 Reserve Transfer					
31501	Balance: Beginning of Year	31,932.08CR	.00	.00	.00	31,932.08CR
31510	Add: Transfer from Budget	550.08CR	.00	183.36	183.36CR	733.44CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 61.12 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 61.12 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 61.12 Reserve Transfer					
31550	Less: Expenditures	8,989.98	8,989.98	.00	8,989.98	17,979.96
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	12/31/20 GJ0289 RECLASDN 8,989.98 Reclassify Elev Reserve					
31601	Balance: Beginning of Year	9,425.84CR	.00	.00	.00	9,425.84CR
31610	Add: Transfers from Budget	1,715.22CR	.00	571.74	571.74CR	2,286.96CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 190.58 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 190.58 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 190.58 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
31650	Less: Expenditures	7,200.00	.00	7,200.00	7,200.00CR	.00
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	12/31/20 GJ0292 RECLASDN 7,200.00 Reclassify Bay Area					
31701	Balance: Beginning of Year	2,732.56CR	.00	.00	.00	2,732.56CR
31710	Add: Transfers from Budget	1,662.60CR	.00	604.20	604.20CR	2,266.80CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 201.40 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 201.40 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 201.40 Reserve Transfer					
31730	Transfer from Paving Reserve	.00	.00	.00	.00	.00
31750	Less: Expenditures	.00	.00	.00	.00	.00
31801	Balance: Beginning of Year	9,213.08CR	.00	.00	.00	9,213.08CR
31810	Add: Transfers from Budget	1,085.04CR	.00	361.68	361.68CR	1,446.72CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 120.56 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 120.56 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 120.56 Reserve Transfer					
35001	Balance - Beginning of Year	4,210.65CR	.00	.00	.00	4,210.65CR
35010	Add: Transfers From Budget	11,175.03CR	.00	3,725.01	3,725.01CR	14,900.04CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 1,241.67 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 1,241.67 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 1,241.67 Reserve Transfer					
35020	Add: Interest Income	323.63CR	.00	14.08	14.08CR	337.71CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/31/20 GJ0288 RECLASDN 4.63 Reclassify Rsv Interest					
	11/30/20 CR0000 ADJUST 4.59 Nov 2020 Interest Income					
	12/31/20 CR0000 ADJUST 4.86 Dec 2020 Interest Income					
35030	Transfer from Spec Assess	.00	.00	.00	.00	.00
35036	Transfer from Sprinklers	.00	.00	.00	.00	.00

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
35038	Transfer from Operating	.00	.00	.00	.00	.00
35040	Less: Transfers to Operating	.00	.00	.00	.00	.00
35050	Less: Expenditures	.00	20,345.43	8,989.98	11,355.45	11,355.45
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	12/24/20 AP3420 VH2904 8,989.98 OTIS ELEVATOR COMPANY Final Payment					
	12/31/20 GJ0289 RECLASDN 8,989.98 Reclassify Elev Reserve					
	12/31/20 GJ0291 RECLASDN 4,155.45 Reclass Health Dept Viol					
	12/31/20 GJ0292 RECLASDN 7,200.00 Reclassify Bay Area					
35060	Transfer from Cont. to S/A	.00	.00	.00	.00	.00
37000	Owners' Equity	65,462.17CR	.00	.00	.00	65,462.17CR
40100	Assessment - Regular	104,354.46CR	.00	34,784.82	34,784.82CR	139,139.28CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/01/20 AR3367 AR01 11,594.94 Apply Assmt/Opt Charges					
	11/01/20 AR3390 AR01 11,594.94 Apply Assmt/Opt Charges					
	12/01/20 AR3410 AR01 11,594.94 Apply Assmt/Opt Charges					
40400	Late Fee Income	.00	.00	25.00	25.00CR	25.00CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/15/20 AR3376 AR02 25.00 Apply Late Fees					
40500	Interest Income	4.53CR	4.63	6.14	1.51CR	6.04CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/31/20 CR0000 ADJUST .49 Oct 2020 Interest Income					
	10/31/20 CR0000 ADJUST 4.63 Oct 2020 Interest Income					
	10/31/20 GJ0288 RECLASDN 4.63 Reclassify Rsv Interest					
	11/30/20 CR0000 ADJUST .49 Nov 2020 Interest Income					
	12/31/20 CR0000 ADJUST .53 Dec 2020 Interest Income					
41000	Miscellaneous Income	350.00CR	.00	100.00	100.00CR	450.00CR
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	12/23/20 AR3419 118 100.00 App Fee Dubois - 206					
70100	Office Expense	321.78	230.16	.00	230.16	551.94
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/16/20 AP3374 VH2857 32.10 RICHARD C. COMMONS, P.A. 3rd Qtr 2020 Postage					
	11/24/20 AP3403 VH2878 76.80 RICHARD C. COMMONS, P.A. Prep/Mail 1st Notice					
	12/10/20 GJ0286 CPNORDDN 36.00 Full Coupon Order					
	12/24/20 AP3420 VH2902 85.26 RICHARD C. COMMONS, P.A. Prep/Mail 2nd Notice					

GENERAL LEDGER TRIAL BALANCE

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	3,140.00	705.00	.00	705.00	3,845.00
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/16/20 AP3374 VH2860 235.00 RICHARD C. COMMONS, P.A. Oct 2020 Acctng Svc					
	11/24/20 AP3403 VH2882 235.00 RICHARD C. COMMONS, P.A. Nov 2020 Acctng Svc					
	12/24/20 AP3420 VH2903 235.00 RICHARD C. COMMONS, P.A. Dec 2020 Acctng Svc					
72100	Fuel - SPA	785.29	191.77	.00	191.77	977.06
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/16/20 AP3374 VH2861 21.35 CITY OF CLEARWATER 9/3-10/2/20 Natural Gas					
	11/13/20 AP3396 VH2873 59.70 CITY OF CLEARWATER 10/3-10/30/20 Natural Gas					
	12/24/20 AP3420 VH2901 110.72 CITY OF CLEARWATER 10/31-12/2/20 Natural Gas					
72200	Electricity	6,617.06	2,350.94	.00	2,350.94	8,968.00
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/26/20 AP3374 CK99999 745.05 DUKE ENERGY 9/2-10/2/20 Elec Svc					
	11/24/20 AP3396 CK99999 763.20 DUKE ENERGY 10/2-11/2/20 Elec Svc					
	12/28/20 AP3416 CK99999 842.69 DUKE ENERGY 11/2-12/2/20 Elec Svc					
72300	Water, Sewer & Trash	11,081.34	5,839.06	2,793.14	3,045.92	14,127.26
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/01/20 GJ0284 PCUACCDN 2,793.14 PCU Accruals					
	10/19/20 AP3363 VH2850 2,069.87 PINELLAS COUNTY UTILITIES 7/22-9/21/20 Water/Sewer					
	12/17/20 AP3412 CK99999 2,201.75 PINELLAS COUNTY UTILITIES 9/22-11/19/20 Water/Sewer					
	12/31/20 GJ0287 PCUACCDN 1,567.44 PCU Accruals					
72600	Pest Control	1,130.00	890.00	.00	890.00	2,020.00
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/02/20 AP3363 VH2851 75.00 RICHARD SIDERITS, INC Quarterly Rat Boxes					
	10/09/20 AP3372 VH2853 45.00 RICHARD SIDERITS, INC Oct 2020 Fert/Pest Contro					
	10/16/20 AP3374 VH2859 250.00 RICHARD SIDERITS, INC Qtrly Pest Svc - Bldg					
	10/30/20 AP3385 VH2865 75.00 RICHARD SIDERITS, INC Deep Root Tree Fertilizat					
	10/30/20 AP3385 VH2866 75.00 RICHARD SIDERITS, INC Bush Fert & Pest Control					
	11/24/20 AP3403 VH2879 250.00 RICHARD SIDERITS, INC Qtrly Pest Control					
	12/04/20 AP3412 VH2885 45.00 RICHARD SIDERITS, INC Fert. & Pest Control					
	12/11/20 AP3416 VH2892 75.00 RICHARD SIDERITS, INC Qtrly Rodent Control					
73100	Building/Equip Repair/Supp	6,362.64	7,015.95	930.90	6,085.05	12,447.69
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/02/20 AP3363 VH2849 220.34 BARRY EAGLE Reimb United AC					
	10/16/20 AP3374 VH2856 315.00 HALES A/C SERVICE, INC. Install Isolation Pads					
	11/06/20 AP3394 VH2869 70.00 UNITED AIR CONDITIONING Repair Condensers					
	11/06/20 AP3394 VH2870 181.90 SHORE COMMERCIAL SERVICES Replaced Switches					
	11/24/20 AP3403 VH2881 230.05 ALL ABOUT KEYS LLC Deadbolt					
	12/11/20 AP3416 VH2889 45.23 GEORGE SKAPERDAS Reimb Supplies					

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	
	12/11/20	AP3416 VH2890	15.73		RAYMOND SPRINGER	Reimb for Sign	
	12/30/20	AP3425 VH2905	645.00		FLORIDA PARKING CONTROL	Replace Motor & Starter	
	12/31/20	AP3441 VH2911	930.90		SHORE COMMERCIAL SERVICES	Replaced PCB Board	
	12/31/20	GJ0293 TRANSFDN		930.90	Transfer to 2020		
	12/31/20	GJ0294 ACCRUEDN	2,500.00		Accrue Bay Area LLC		
	12/31/20	GJ0295 CORRECDN	1,861.80		Correct JE Transfer to 20		
73110	Bldg Cleaning & Pool Maint.		15,236.96	8,267.97	4,155.45	4,112.52	19,349.48
	DATE	SOURCE REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/01/20	AP3354 VH2848	800.00		MAEMAR, INC	Oct 2020 Cleaning Svc	
	10/01/20	AP3363 VH2852	22.43		MAEMAR, INC	Supplies	
	10/09/20	AP3372 VH2855	325.00		AQUASERV POOL SERVICE, IN	Pool Service	
	10/30/20	AP3385 VH2868	238.97		AQUA PURE POOL, LLC	Spa-Install LED Light Bul	
	11/01/20	AP3385 VH2867	800.00		MAEMAR, INC	Nov 2020 Cleaning Svc	
	11/06/20	AP3394 VH2871	325.00		AQUASERV POOL SERVICE, IN	Nov 2020 Pool Svc	
	12/01/20	AP3403 VH2883	800.00		MAEMAR, INC	Dec 2020 Cleaning Svc	
	12/04/20	AP3412 VH2884	325.00		AQUASERV POOL SERVICE, IN	Pool Svc	
	12/04/20	AP3412 VH2886	4,155.45		AQUASERV POOL SERVICE, IN	Pool Repairs	
	12/11/20	AP3416 VH2891	109.29		MAEMAR, INC	Reimb Supplies	
	12/24/20	AP3420 VH2900	342.63		AQUASERV POOL SERVICE, IN	Install Motor	
	12/31/20	GJ0290 RECLASDN	24.20		Reclassify Pool Supplies		
	12/31/20	GJ0291 RECLASDN		4,155.45	Reclass Health Dept Viol		
73200	Elevator Expenses		7,017.50	300.00	.00	300.00	7,317.50
	DATE	SOURCE REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	11/20/20	AP3401 VH2877	300.00		OTIS ELEVATOR COMPANY	Elev Re-Inspection	
73220	Telephone		2,651.28	905.81	.00	905.81	3,557.09
	DATE	SOURCE REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/09/20	AP3372 VH2854	296.75		FRONTIER COMMUNICATIONS	727-595-6919	
	11/06/20	AP3394 VH2872	304.53		FRONTIER COMMUNICATIONS	727-595-6919	
	12/04/20	AP3412 VH2888	304.53		FRONTIER COMMUNICATIONS	727-595-6919	
73300	Pool		.00	24.20	24.20	.00	.00
	DATE	SOURCE REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	11/24/20	AP3403 VH2880	24.20		GEORGE SKAPERDAS	Reimb Pool Part	
	12/31/20	GJ0290 RECLASDN		24.20	Reclassify Pool Supplies		
73400	Lawn & Landscaping		2,560.00	1,275.00	.00	1,275.00	3,835.00
	DATE	SOURCE REFERENCE	DR-AMOUNT	CR-AMOUNT	DESCRIPTION	A/P REFERENCE	
	10/23/20	AP3383 VH2862	315.00		GASPAR LAWN CARE & LANDSC	Trimmed Bushes	
	10/23/20	AP3383 VH2863	320.00		GASPAR LAWN CARE & LANDSC	Sept 2020 Grounds Svc	
	11/20/20	AP3401 VH2876	320.00		GASPAR LAWN CARE & LANDSC	Oct 2020 Ground Svc	
	12/24/20	AP3420 VH2897	320.00		GASPAR LAWN CARE & LANDSC	Nov 2020 Ground Svc	

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
73600	Fire Alarm Monitor/Inspection	488.41	80.25	.00	80.25	568.66
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	12/15/20 AP3420 VH2896 80.25 CROSS SECURITY Fire Alarm Monitoring					
73610	Fire Equipment Repair	104.86	.00	.00	.00	104.86
75000	Insurance	21,306.74	7,779.48	.00	7,779.48	29,086.22
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/23/20 AP3383 VH2864 375.00 FELTEN PROFESSIONAL ADJUS Insurance Valuation Updat					
	12/31/20 RJ0002 INSALL 7,404.48 Insurance Allocation					
75600	Bureau of Condominiums	.00	72.00	.00	72.00	72.00
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	12/24/20 AP3420 VH2898 72.00 DEPT OF BUSINESS AND 18 - 2021 Door Fee					
81000	Reserves - Roof	2,754.00	918.00	.00	918.00	3,672.00
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 306.00 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 306.00 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 306.00 Reserve Transfer					
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					
	10/22/20 RJ0001 RESTRANS 476.67 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 476.67 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 476.67 Reserve Transfer					
81400	Reserves - Security Equipment	360.00	120.00	.00	120.00	480.00
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 40.00 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 40.00 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 40.00 Reserve Transfer					
81500	Reserves - Elevator	550.08	183.36	.00	183.36	733.44
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 61.12 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 61.12 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 61.12 Reserve Transfer					
81600	Reserves - Common Corridor	1,715.22	571.74	.00	571.74	2,286.96
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 190.58 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 190.58 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 190.58 Reserve Transfer					

GENERAL LEDGER TRIAL BALANCE

Acct-#	Description	Begin-balance	Total-DR	Total-CR	Net-change	End-balance
81700	Reserves - Pool/SPA Comm Area	1,812.60	604.20	.00	604.20	2,416.80
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 201.40 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 201.40 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 201.40 Reserve Transfer					
81800	Reserves - Painting-Railing	1,085.04	361.68	.00	361.68	1,446.72
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 120.56 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 120.56 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 120.56 Reserve Transfer					
85000	Reserves - Contingency	11,175.03	3,725.01	.00	3,725.01	14,900.04
	DATE SOURCE REFERENCE DR-AMOUNT CR-AMOUNT DESCRIPTION A/P REFERENCE					
	10/22/20 RJ0001 RESTRANS 1,241.67 Reserve Transfer					
	11/22/20 RJ0001 RESTRANS 1,241.67 Reserve Transfer					
	12/22/20 RJ0001 RESTRANS 1,241.67 Reserve Transfer					
Grand totals:		.00	194,568.54	194,568.54	.00	.00

-- End of report --