CONDOMINIUM ASSOCIATES PRECEDENT

Balance Sheet - Comparative - Operating

758 - Whispering Waters Association

End Date: 01/31/2021

		Current Balance at 1/31/2021	Prior Month Balance at 12/31/2020	Change
Assets				
OPERATING CASH				
10-1010-00-00	Popular Bank Operating # 4190	$ 18,328.34	$ 8,189.22	$ 10,139.12
10-1016-00-00	Popular Bank Insurance # 1931	77,844.51	77,838.32	6.19
10-1190-00-00	Petty Cash	400.00	400.00	-
Total OPERATING CASH:		$ 96,572.85	$ 86,427.54	$ 10,145.31
OTHER ASSETS				
12-1205-00-00	Accts Rec - Fees and Assessments	$ 6,656.64	$ 5,752.70	$ 903.94
12-1320-00-00	Prepaid Insurance	39,519.34	46,440.18	(6,920.84)
Total OTHER ASSETS:		$ 46,175.98	$ 52,192.88	$ (6,016.90)
RESERVE CASH				
15-1826-00-00	Bank United CD .499% 04/28/21	$ 80,413.97	$ 80,413.97	$ -
15-1827-00-00	Bank United MMA	177,201.07	177,186.02	15.05
15-1856-00-00	Popular Bank Reserve # 4208	166,683.51	324,858.36	(158,174.85)
15-1868-00-00	CIT Bank, N.A. # 0288 MMA	227,865.06	227,865.06	-
Total RESERVE CASH:		$ 652,163.61	$ 810,323.41	$ (158,159.80)
Total Assets:		$ 794,912.44	$ 948,943.83	$ (154,031.39)
Liabilities & Equity				
LIABILITIES				
20-2010-00-00	Accrued Expenses	$ -	$ 1,268.84	$ (1,268.84)
20-2020-00-00	Prepaid Maintenance Fees	19,500.03	4,812.38	14,687.65
20-2222-00-00	Collection cost payable	(10.00)	-	(10.00)
Total LIABILITIES:		$ 19,490.03	$ 6,081.22	$ 13,408.81
RESERVES				
25-2520-00-00	Building & Grounds	$ 157,571.40	$ 157,200.90	$ 370.50
25-2556-00-00	Deferred Maintenance	83,566.27	67,209.08	16,357.19
25-2580-00-00	Elevators	61,163.83	81,738.33	(20,574.50)
25-2585-00-00	Reserve Interest	17,082.08	17,014.82	67.26
25-2680-00-00	Painting	118,100.46	118,100.46	-
25-2690-00-00	Paving	12,072.06	11,959.06	113.00
25-2700-00-00	Pool	16,410.97	16,380.80	30.17
25-2752-00-00	Roof - Condos	95,545.09	217,563.09	(122,018.00)
25-2755-00-00	Roof - Aux Bldgs	64,169.54	97,035.21	(32,865.67)
25-2795-00-00	Underground Water Lines	4,635.39	4,368.72	266.67
25-2807-00-00	Water Heaters	21,846.52	21,752.94	93.58
Total RESERVES:		$ 652,163.61	$ 810,323.41	$ (158,159.80)
FUND BALANCES				
30-3005-00-00	Prior Year Surplus (Deficit)	$ 120,039.59	$ 120,039.59	$ -
30-3090-00-00	Current Year Surplus (Deficit)	3,219.21	12,499.61	(9,280.40)
Total FUND BALANCES:		$ 123,258.80	$ 132,539.20	$ (9,280.40)
Total Liabilities & Equity:		$ 794,912.44	$ 948,943.83	$ (154,031.39)