Balance Sheet - Comparative - Operating	Date:	3/4/2021
758 - Whispering Waters Association	Time:	3:56 pm
End Date: 02/28/2021	Page:	1

		Current Balance at 2/28/2021	Prior Month Balance at 01/31/2021	Change
Assets				
OPERATING CASH				
10-1010-00-00	Popular Bank Operating # 4190	$ 27,384.14	$ 18,328.34	$ 9,055.80
10-1016-00-00	Popular Bank Insurance # 1931	77,850.48	77,844.51	5.97
10-1190-00-00	Petty Cash	400.00	400.00	-
Total OPERATING CASH:		**$ 105,634.62**	**$ 96,572.85**	**$ 9,061.77**
OTHER ASSETS				
12-1205-00-00	Accts Rec - Fees and Assessments	$ 8,245.86	$ 6,656.64	$ 1,589.22
12-1320-00-00	Prepaid Insurance	31,982.50	39,519.34	(7,536.84)
Total OTHER ASSETS:		**$ 40,228.36**	**$ 46,175.98**	**$ (5,947.62)**
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	177,214.66	177,201.07	13.59
15-1856-00-00	Popular Bank Reserve # 4208	152,881.48	166,683.51	(13,802.03)
15-1868-00-00	CIT Bank, N.A. # 0288 MMA	227,865.06	227,865.06	-
Total RESERVE CASH:		**$ 638,375.17**	**$ 652,163.61**	**$ (13,788.44)**
Total Assets:		**$ 784,238.15**	**$ 794,912.44**	**$ (10,674.29)**
Liabilities & Equity				
LIABILITIES				
20-2000-00-00	Accounts Payable	$ 679.66	$ -	$ 679.66
20-2020-00-00	Prepaid Maintenance Fees	16,614.82	19,500.03	(2,885.21)
20-2222-00-00	Collection cost payable	(20.00)	(10.00)	(10.00)
Total LIABILITIES:		**$ 17,274.48**	**$ 19,490.03**	**$ (2,215.55)**
RESERVES				
25-2520-00-00	Building & Grounds	$ 154,383.40	$ 157,571.40	$ (3,188.00)
25-2556-00-00	Deferred Maintenance	12,510.39	83,566.27	(71,055.88)
25-2580-00-00	Elevators	61,237.83	61,163.83	74.00
25-2585-00-00	Reserve Interest	17,115.81	17,082.08	33.73
25-2680-00-00	Painting	118,100.46	118,100.46	-
25-2690-00-00	Paving	12,185.06	12,072.06	113.00
25-2700-00-00	Pool	16,441.14	16,410.97	30.17
25-2752-00-00	Roof - Condos	218,725.59	95,545.09	123,180.50
25-2755-00-00	Roof - Aux Bldgs	833.33	64,169.54	(63,336.21)
25-2795-00-00	Underground Water Lines	4,902.06	4,635.39	266.67
25-2807-00-00	Water Heaters	21,940.10	21,846.52	93.58
Total RESERVES:		**$ 638,375.17**	**$ 652,163.61**	**$ (13,788.44)**
FUND BALANCES				
30-3005-00-00	Prior Year Surplus (Deficit)	$ 120,039.59	$ 120,039.59	$ -
30-3090-00-00	Current Year Surplus (Deficit)	8,548.91	3,219.21	5,329.70
Total FUND BALANCES:		**$ 128,588.50**	**$ 123,258.80**	**$ 5,329.70**
Total Liabilities & Equity:		**$ 784,238.15**	**$ 794,912.44**	**$ (10,674.29)**