HG Heather Gardens Association Balance Sheet 05/31/2020

	CURRENT ASSETS	
	Operating Bank Account	5,020,613
A110	Cash - Key Bank PPP Proceeds	518,923
A107	Savings-Capital Improvement	2,665,518
	Accounts & Assessments Receivable	137,498
A118.3	Assessments Receivable 2018	34,739
	Interest Receivable	7,437
	Inventory	275,440
	Prepaid Insurance	452,192
A142	Prepaid Taxes	60,870
A143.2	Prepaid Expenses	46,528
	TOTAL CURRENT ASSETS	9,219,758
	NONCURRENT ASSETS	
A106	Raymond James - Operating Investments	250,001
A106.1	Raymond James - Cap Reserve Investments	4,104,022
A105	Key Bank - Operating CD's	750,000
A105.1	Key Bank - Capital Reserve CD's	1,750,000
A155	Condo Purchased - CP4	378,075
	TOTAL NONCURRENT ASSETS	7,232,098
	BUILDING, LAND & EQUIPMENT	
A165	FF&E (Equipment & Furniture)	1,385,240
A165.1	Accumulated Depreciation FF&E	(1,066,266)
	TOTAL BUILDING, LAND & EQUIPMENT	318,974
	TOTAL ASSETS	16,770,831
	CURRENT LIABILITIES	17.115
A201	Accounts Payable Trade	17,115
A201	Accounts Payable Trade Accounts Payable - Other	266,847
	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable	266,847 100,213
A210	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan	266,847 100,213 1,058,700
	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments	266,847 100,213 1,058,700 218,984
A210 A211	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll	266,847 100,213 1,058,700 218,984 199,162
A210 A211 A206.1	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO	266,847 100,213 1,058,700 218,984 199,162 253,841
A210 A211	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Deferred Revenue-Comcast	266,847 100,213 1,058,700 218,984 199,162 253,841 82,889
A210 A211 A206.1 A215.2	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Deferred Revenue-Comcast Deferred Ins Claims	266,847 100,213 1,058,700 218,984 199,162 253,841 82,889 1,039,643
A210 A211 A206.1	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Deferred Revenue-Comcast	266,847 100,213 1,058,700 218,984 199,162 253,841 82,889
A210 A211 A206.1 A215.2 A265	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund	266,847 100,213 1,058,700 218,984 199,162 253,841 82,889 1,039,643 4,525,350
A210 A211 A206.1 A215.2 A265	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue	266,847 100,213 1,058,700 218,984 199,162 253,841 82,889 1,039,643 4,525,350 32,946
A210 A211 A206.1 A215.2 A265	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES	266,847 100,213 1,058,700 218,984 199,162 253,841 82,889 1,039,643 4,525,350 32,946 7,795,689
A210 A211 A206.1 A215.2 A265 A270	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY	266,847 100,213 1,058,700 218,984 199,162 253,841 82,889 1,039,643 4,525,350 32,946 7,795,689
A210 A211 A206.1 A215.2 A265 A270	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve	266,847 100,213 1,058,700 218,984 199,162 253,841 82,889 1,039,643 4,525,350 32,946 7,795,689
A210 A211 A206.1 A215.2 A265 A270 A302 A300	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve Operating Fund	266,847 100,213 1,058,700 218,984 199,162 253,841 82,889 1,039,643 4,525,350 32,946 7,795,689 6,979,025 140,672
A210 A211 A206.1 A215.2 A265 A270	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve	266,847 100,213 1,058,700 218,984 199,162 253,841 82,889 1,039,643 4,525,350 32,946 7,795,689 7,795,689
A210 A211 A206.1 A215.2 A265 A270	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve Operating Fund Closing Entry	266,847 100,213 1,058,700 218,984 199,162 253,841 82,889 1,039,643 4,525,350 32,946 7,795,689 6,979,025 140,672 1,275,479
A210 A211 A206.1 A215.2 A265 A270	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve Operating Fund Closing Entry Net/Income (Loss)	266,847 100,213 1,058,700 218,984 199,162 253,841 82,889 1,039,643 4,525,350 32,946 7,795,689 6,979,025 140,672 1,275,479 579,965

	CURRENT ASSETS	5 440 500
A110	Operating Bank Account	5,446,599
	Cash - Key Bank PPP Proceeds	518,923
A107	Savings-Capital Improvement	1,264,151
14400	Accounts & Assessments Receivable	131,010
A118.3	Assessments Receivable 2018	29,776
	Interest Receivable	23,639
	Inventory	282,715
	Prepaid Insurance	342,114
A142	Prepaid Taxes	5,337
A143.2	Prepaid Expenses	46,528
A999	Intercompany Receivable	244
	TOTAL CURRENT ASSETS	8,091,038
	NONCURRENT ASSETS	
A106	Raymond James - Operating Investments	235,128
A106.1	Raymond James - Cap Reserve Investments	3,980,106
A106.2	Raymond James Premium	124,443
A105	Key Bank - Operating CD's	750,000
A105.1	Key Bank - Capital Reserve CD's	3,000,000
A155	Condo Purchased - CP4	378,075
	TOTAL NONCURRENT ASSETS	8,467,752
	BUILDING, LAND & EQUIPMENT	
A165	FF&E (Equipment & Furniture)	1,385,240
A165.1	Accumulated Depreciation FF&E	(1,066,266)
	TOTAL BUILDING, LAND & EQUIPMENT	318,974
	TOTAL ASSETS	16,877,763

	CURRENT LIABILITIES	
A201	Accounts Payable Trade	244,517
	Accounts Payable - Other	272,001
	Income & Sales Tax Payable	38,106
A210	Key Bank PPP Loan	1,058,700
A211	Prepaid Monthly Assessments	196,558
	Accrued Payroll	242,804
A206.1	Accrued PTO	253,841
A214.4	Excess Assessments 2019	467,370
A215.2	Deferred Revenue-Comcast	92,967
	Deferred Ins Claims	1,036,564
A265	Six MO Impound Fund	4,533,088
A270	Unearned Revenue	31,988
	TOTAL CURRENT LIABILITIES	8,468,505
	TOTAL CURRENT & LONG TERM LIABILITIES	8,468,505
	FUND EQUITY	
V3U3	Capital Improvement Reserve	7 754 067
A302	Operating Fund	7,754,267
A300	Net/Income (Loss)	174,442 480,550
		400,000
	Total Equity	8,409,259
	TOTAL LIABILITIES AND EQUITY	16,877,763

	CURRENT ASSETS	
	Operating Bank Account	5,255,941
A110	Cash - Key Bank PPP Proceeds	518,923
A107	Savings-Capital Improvement	1,025,599
	Accounts & Assessments Receivable	152,968
A118.3	Assessments Receivable 2018	24,814
	Interest Receivable	12,359
	Inventory	279,935
	Prepaid Insurance	226,171
A142	Prepaid Taxes	5,337
A143.2	Prepaid Expenses	46,528
A999	Intercompany Receivable	244
	TOTAL CURRENT ASSETS	7,548,818
	NONCURRENT ASSETS	
A106	Raymond James - Operating Investments	234,836
A106.1	Raymond James - Cap Reserve Investments	5,192,428
A106.2	Raymond James Premium	159,808
A105	Key Bank - Operating CD's	250,000
A105.1	Key Bank - Capital Reserve CD's	2,500,000
A155	Condo Purchased - CP4	378,075
	TOTAL NONCURRENT ASSETS	8,715,148
	BUILDING, LAND & EQUIPMENT	
A165	FF&E (Equipment & Furniture)	1,385,240
A165.1	Accumulated Depreciation FF&E	(1,066,266)
	TOTAL BUILDING, LAND & EQUIPMENT	318,974
	TOTAL ASSETS	16,582,940
	CUPPENT LIABILITIES	
1001	CURRENT LIABILITIES	39,390
A201	Accounts Payable Trade	281,857
	Accounts Payable - Other	44,700
1010	Income & Sales Tax Payable	1.058,700
A210	Key Bank PPP Loan	247,907
A211	Prepaid Monthly Assessments	87,472
10001	Accrued Payroll	253,841
A206.1	Accrued PTO	464,885
A214.4	Excess Assessments 2019	91,956
A215.2	Deferred Revenue-Comcast	1,036,564
1005	Deferred Ins Claims	4,570,690
A265	Six MO Impound Fund Unearned Revenue	31,030
A270		
	TOTAL CURRENT LIABILITIES	8,208,992
	TOTAL CURRENT & LONG TERM LIABILITIES	8,208,992
	TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY	8,208,992
A302		8,208,992 7,754,267
A302 A300	FUND EQUITY	
	FUND EQUITY Capital Improvement Reserve	7,754,267
	FUND EQUITY Capital Improvement Reserve Operating Fund	7,754,267 174,442
	FUND EQUITY Capital Improvement Reserve Operating Fund Net/Income (Loss)	7,754,267 174,442 445,239

	CURRENT ASSETS	
Trees.	Operating Bank Account	5,289,478
A110	Cash - Key Bank PPP Proceeds	518,923
A107	Savings-Capital Improvement Accounts & Assessments Receivable	1,400,939 144,445
A118.3	Assessments Receivable 2018	19,851
A110.5	Interest Receivable	12,447
	Inventory	287,766
	Prepaid Insurance	110,228
A142	Prepaid Taxes	5,337
A143.2	Prepaid Expenses	46,528
A999	Intercompany Receivable	244
	TOTAL CURRENT ASSETS	7,836,185
	NONCURRENT ASSETS	
A106	Raymond James - Operating Investments	235,485
A106.1	Raymond James - Cap Reserve Investments	5,180,698
A106.2	Raymond James Premium	172,720
A105	Key Bank - Operating CD's	250,000
A105.1	Key Bank - Capital Reserve CD's	2,000,000
A155	Condo Purchased - CP4	378,075
	TOTAL NONCURRENT ASSETS	8,216,978
	BUILDING, LAND & EQUIPMENT	
A165	FF&E (Equipment & Furniture)	1,385,240
A165.1	Accumulated Depreciation FF&E	(1,066,266
	TOTAL BUILDING, LAND & EQUIPMENT	318,974
	TOTAL ASSETS	16,372,137
	CURRENT LIABILITIES	
A201	Accounts Payable Trade	187,113
	Accounts Payable - Other	282,750
	Income & Sales Tax Payable	24,140
A210	Key Bank PPP Loan	1,058,700
A211	Prepaid Monthly Assessments	196,363
	Accrued Payroll	126,268
4206.1	Accrued PTO	253,841
A214.4	Excess Assessments 2019	464,885
A215.2	Deferred Revenue-Comcast	90,946
ACE	Deferred Ins Claims	797,202 4,578,767
A265	Six MO Impound Fund	
A270	Unearned Revenue	30,072
	TOTAL CURRENT LIABILITIES	8,091,047
	TOTAL CURRENT & LONG TERM LIABILITIES	8,091,047
	FUND EQUITY	
ADDO	Capital Improvement Reserve	7,754,267
4302	Operating Fund	174,442
	Operating rund	
A302 A300	Net/Income (Loss)	352,381
		352,381 8,281,090
	Net/Income (Loss)	

	CURRENT ASSETS	
	Operating Bank Account	5,716,956
A110	Cash - Key Bank PPP Proceeds	518,923
A107	Savings-Capital Improvement	3,245,343
A118.3	Accounts & Assessments Receivable Assessments Receivable 2018	140,807 14,888
A110.5	Interest Receivable	17,340
	Inventory	287,578
	Prepaid Insurance	18,767
A142	Prepaid Taxes	5,337
A143.2	Prepaid Expenses	46,528
A999	Intercompany Receivable	244
	TOTAL CURRENT ASSETS	10,012,710
	NONCURRENT ASSETS	
A106	Raymond James - Operating Investments	236,133
A106.1	Raymond James - Cap Reserve Investments	5,181,527
A106.2 A105	Raymond James Premium Key Bank - Operating CD's	167,554 250,000
A155	Condo Purchased - CP4	378,075
	TOTAL NONCURRENT ASSETS	6,213,289
	TOTAL NONCONNENT ACCETO	0,210,200
	BUILDING, LAND & EQUIPMENT	
A165	FF&E (Equipment & Furniture)	1,385,240
A165.1	Accumulated Depreciation FF&E	(1,066,266)
	TOTAL BUILDING, LAND & EQUIPMENT	318,974
	TOTAL ASSETS	16,544,974
	TOTAL ASSETS	16,544,974
	TOTAL ASSETS CURRENT LIABILITIES	16,544,974
A201	CURRENT LIABILITIES Accounts Payable Trade	160,491
A201	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other	160,491 275,090
	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable	160,491 275,090 28,244
A210	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan	160,491 275,090 28,244 1,058,700
	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments	160,491 275,090 28,244
A210	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan	160,491 275,090 28,244 1,058,700 228,961
A210 A211 A206.1 A214.4	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885
A210 A211 A206.1	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885 89,935
A210 A211 A206.1 A214.4 A215.2	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885 89,935 793,879
A210 A211 A206.1 A214.4	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885 89,935
A210 A211 A206.1 A214.4 A215.2 A265	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885 89,935 793,879 4,597,477 29,114
A210 A211 A206.1 A214.4 A215.2 A265	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885 89,935 793,879 4,597,477
A210 A211 A206.1 A214.4 A215.2 A265	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885 89,935 793,879 4,597,477 29,114
A210 A211 A206.1 A214.4 A215.2 A265 A270	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885 89,935 793,879 4,597,477 29,114 8,134,443
A210 A211 A206.1 A214.4 A215.2 A265 A270	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885 89,935 793,879 4,597,477 29,114 8,134,443
A210 A211 A206.1 A214.4 A215.2 A265 A270	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve Operating Fund	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885 89,935 793,879 4,597,477 29,114 8,134,443 7,754,267 174,442
A210 A211 A206.1 A214.4 A215.2 A265 A270	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885 89,935 793,879 4,597,477 29,114 8,134,443
A210 A211 A206.1 A214.4 A215.2 A265 A270	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve Operating Fund	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885 89,935 793,879 4,597,477 29,114 8,134,443 7,754,267 174,442
A210 A211 A206.1 A214.4 A215.2 A265 A270	CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve Operating Fund Net/Income (Loss)	160,491 275,090 28,244 1,058,700 228,961 153,826 253,841 464,885 89,935 793,879 4,597,477 29,114 8,134,443 7,754,267 174,442 481,822

	CURRENT ASSETS	
	Operating Bank Account	3,866,282
A110	Cash - Key Bank PPP Proceeds	518,923
A107	Savings-Capital Improvement Accounts & Assessments Receivable	3,392,611 169,715
A118.3	Assessments Receivable 2018	9,925
A110.5	Interest Receivable	13,387
	Inventory	290,268
	Prepaid Insurance	1,406,541
A142	Prepaid Taxes	5,337
A143.2	Prepaid Expenses	46,528
A999	Intercompany Receivable	244
	TOTAL CURRENT ASSETS	9,719,762
	NONCURRENT ASSETS	
A106	Raymond James - Operating Investments	236,572
A106.1	Raymond James - Cap Reserve Investments	5,189,133
A106.2	Raymond James Premium	162,387
A155	Condo Purchased - CP4	378,075
	TOTAL NONCURRENT ASSETS	5,966,168
	DIN DING LAND & FOUNDMENT	
A165	BUILDING, LAND & EQUIPMENT FF&E (Equipment & Furniture)	1 205 240
A165.1	Accumulated Depreciation FF&E	1,385,240 (1,066,266)
A105.1	Accumulated Deprediation FF&E	(1,000,200)
	TOTAL BUILDING, LAND & EQUIPMENT	318,974
	TOTAL ASSETS	16,004,904
	CURRENT LIABILITIES	The second secon
A201	Accounts Payable Trade	65,447
A201	Accounts Payable Trade Accounts Payable - Other	285,009
	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable	285,009 34,208
A210	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan	285,009 34,208 1,058,700
	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments	285,009 34,208 1,058,700 224,899
A210 A211	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll	285,009 34,208 1,058,700 224,899 189,575
A210 A211 A206.1	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO	285,009 34,208 1,058,700 224,899 189,575 253,841
A210 A211 A206.1 A214.4	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019	285,009 34,208 1,058,700 224,899 189,575 253,841 464,885
A210 A211 A206.1	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast	285,009 34,208 1,058,700 224,899 189,575 253,841 464,885 88,924
A210 A211 A206.1 A214.4 A215.2	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims	285,009 34,208 1,058,700 224,899 189,575 253,841 464,885 88,924 372,034
A210 A211 A206.1 A214.4	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast	285,009 34,208 1,058,700 224,899 189,575 253,841 464,885 88,924
A210 A211 A206.1 A214.4 A215.2 A265	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund	285,009 34,208 1,058,700 224,899 189,575 253,841 464,885 88,924 372,034 4,620,087
A210 A211 A206.1 A214.4 A215.2 A265	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES	285,009 34,208 1,058,700 224,899 189,575 253,841 464,885 88,924 372,034 4,620,087 28,156 7,685,767
A210 A211 A206.1 A214.4 A215.2 A265	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue	285,009 34,208 1,058,700 224,899 189,575 253,841 464,885 88,924 372,034 4,620,087 28,156
A210 A211 A206.1 A214.4 A215.2 A265 A270	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY	285,009 34,208 1,058,700 224,899 189,575 253,841 464,885 88,924 372,034 4,620,087 28,156 7,685,767
A210 A211 A206.1 A214.4 A215.2 A265 A270	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve	285,009 34,208 1,058,700 224,899 189,575 253,841 464,885 88,924 372,034 4,620,087 28,156 7,685,767
A210 A211 A206.1 A214.4 A215.2 A265 A270	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY	285,009 34,208 1,058,700 224,899 189,575 253,841 464,885 88,924 372,034 4,620,087 28,156 7,685,767
A210 A211 A206.1 A214.4 A215.2 A265 A270	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve Operating Fund	285,009 34,208 1,058,700 224,899 189,575 253,841 464,885 88,924 372,034 4,620,087 28,156 7,685,767
A210 A211 A206.1 A214.4 A215.2 A265 A270	Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable Key Bank PPP Loan Prepaid Monthly Assessments Accrued Payroll Accrued PTO Excess Assessments 2019 Deferred Revenue-Comcast Deferred Ins Claims Six MO Impound Fund Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY Capital Improvement Reserve Operating Fund Net/Income (Loss)	285,009 34,208 1,058,700 224,899 189,575 253,841 464,885 88,924 372,034 4,620,087 28,156 7,685,767 7,764,267 174,442 390,428

	CURRENT ASSETS	
A110	Operating Bank Account	3,711,387
A107	Cash - Key Bank PPP Proceeds Savings-Capital Improvement	518,923
A107	Accounts & Assessments Receivable	3,392,611
A118.3	Assessments Receivable 2018	183,065
A110.5	Interest Receivable	4,963
	Inventory	7,267
	Prepaid Insurance	317,833
A142		1,278,900
A143.2	Prepaid Taxes Prepaid Expenses	5,337
A999	Intercompany Receivable	14,653
71000	mercompany receivable	244
	TOTAL CURRENT ASSETS	9,435,183
	NONCURRENT ASSETS	
A106	Raymond James - Operating Investments	237,869
A106.1	Raymond James - Cap Reserve Investments	5,193,992
A106.2	Raymond James Premium	157,221
A155	Condo Purchased - CP4	378,075
	TOTAL NONCURRENT ASSETS	5,967,158
	PUN DING LAND & FOURMENT	
A165	BUILDING, LAND & EQUIPMENT	4.005.040
A165.1	FF&E (Equipment & Furniture)	1,385,240
A105.1	Accumulated Depreciation FF&E	(1,066,266)
	TOTAL BUILDING, LAND & EQUIPMENT	318,974
	TOTAL ASSETS	15,721,315
	CURRENT LIABILITIES	
A201	Accounts Payable Trade	130,763
	Accounts Payable - Other	280,793
	Income & Sales Tax Payable	40,166
A210	Key Bank PPP Loan	1,058,700
A211	Prepaid Monthly Assessments	156,362
	Accrued Payroll	210,890
A206.1	Accrued PTO	253,841
A214.4	Excess Assessments 2019	464,885
A215.2	Deferred Revenue-Comcast	88,924
	Deferred Ins Claims	15,829
A265	Six MO Impound Fund	4,643,632
A270	Unearned Revenue	27,198
	TOTAL CURRENT LIABILITIES	7,371,983
	TOTAL CURRENT & LONG TERM LIABILITIES	7,371,983
		.,5, 1,000
4200	FUND EQUITY	
A302	Capital Improvement Reserve	7,754,267
A300	Operating Fund	174,442
	Net/Income (Loss)	420,623
	Total Equity	8,349,332
	TOTAL LIABILITIES AND EQUITY	15 704 245
	, o the amounting and Egon (15,721,315