

Balance Sheet

Thursday, January 31, 2019

VIZCAYA MASTER ASSOC

Accrual Accounting Year Starts January 1, 2019

ASSETS

Current Assets

1000 OPERATING - BB&T \$29,204.55
1003 OPERATING - SUNTRUST \$46,434.28

Total Current Assets \$75,638.83

Conservation Fund Assets

1010 CONSERV. FUND-UNITED \$248,997.08

Total Conservation Fund Assets \$248,997.08

Other Assets

1260 Prepaid Insurance: Packag \$2,866.54
1310 ACCOUNTS RECEIVABLES \$40,070.25
2500 UTILITY DEPOSIT \$9,269.04

Total Other Assets \$52,205.83

TOTAL ASSETS \$376,841.74

LIABILITIES

Current Liabilities

2400 Accounts Payable \$30,393.58
2420 Prepaid Assessments \$58,809.90
2430 DEFERRED ASSESSMENTS \$68,858.00
2440 DUE TO RESERVES \$5,889.58

Total Current Liabilities \$163,951.06

Long Term Liabilities

2600 CONSERVATION FUND \$247,627.42

Total Long Term Liabilities \$247,627.42

TOTAL LIABILITIES \$411,578.48

EQUITY

CURRENT YEAR EARNINGS

\$9,011.18

Prior Year Earnings

(\$43,747.92)

TOTAL EQUITY (\$34,736.74)

TOTAL LIABILITIES AND EQUITY \$376,841.74

Balance Sheet

Thursday, January 31, 2019

VIZCAYA MASTER HOA

Accrual Accounting Year Starts January 1, 2019

ASSETS

Current Reserve Assets

1001 Reserve Bank Acc SUNTRUST

\$11,602.11

1005 MM RESERVES - VALLEY NATL

\$249,809.10

Total Current Reserve Assets

\$261,411.21

TOTAL ASSETS

\$261,411.21

LIABILITIES

Current Liabilities

2000 DUE TO OPERATING

(\$5,889.58)

Total Current Liabilities

(\$5,889.58)

Long Term Liabilities

2620 RESERVES - COMMON AREA

\$402,077.87

2630 RESERVES - TOWNHOME

\$164,464.90

2640 RESERVES-INTEREST INCOME

\$1,474.84

Total Long Term Liabilities

\$568,017.61

TOTAL LIABILITIES

\$562,128.03

EQUITY

CURRENT YEAR EARNINGS

\$6,906.25

Prior Year Earnings

(\$307,623.07)

TOTAL EQUITY

(\$300,716.82)

TOTAL LIABILITIES AND EQUITY

\$261,411.21

Unexpended Budget Report

Thursday, January 31, 2019

VIZCAYA MASTER HOA 2019 BUDGET

VIZCAYA MASTER ASSOC Accrual Accounting Year Starts January 1, 2019

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Income								
6200 ASSESSMENTS	50,066.00	50,066.00	0.00	50,066.00	50,066.00	0.00	600,792.00	550,726.00
6209 EXPENSE REIMB - MIRABELLA	2,181.61	2,361.08	(179.47)	2,181.61	2,361.08	(179.47)	28,333.00	26,151.39
6211 EXPENSE REIMB - BELLA NOT	7,370.99	7,977.42	(606.43)	7,370.99	7,977.42	(606.43)	95,729.00	88,358.01
6220 LATE FEE INCOME	475.00	0.00	475.00	475.00	0.00	475.00	0.00	(475.00)
6222 Miscellaneous Income	1,000.00	191.67	808.33	1,000.00	191.67	808.33	2,300.00	1,300.00
6225 TRANSPONDER INCOME/MISC	1,370.00	833.33	536.67	1,370.00	833.33	536.67	10,000.00	8,630.00
6235 CLUBHOUSE RENTAL INCOME	125.00	125.00	0.00	125.00	125.00	0.00	1,500.00	1,375.00
6270 Bank Interest	369.86	0.00	369.86	369.86	0.00	369.86	0.00	(369.86)
Total Income	62,958.46	61,554.50	1,403.96	62,958.46	61,554.50	1,403.96	738,654.00	675,695.54
TOTAL INCOME	62,958.46	61,554.50	1,403.96	62,958.46	61,554.50	1,403.96	738,654.00	675,695.54
EXPENSES								
ADMINISTRATIVE EXPENSES								
7800 OFFICE EXPENSE	690.97	666.67	24.30	690.97	666.67	24.30	8,000.00	7,309.03
7810 LEGAL FEES	0.00	250.00	(250.00)	0.00	250.00	(250.00)	3,000.00	3,000.00
7811 LEGAL FEES - BLACKBIRD	40.00	250.00	(210.00)	40.00	250.00	(210.00)	3,000.00	2,960.00
7813 LEGAL lake permit EXPENSE	0.00	250.00	(250.00)	0.00	250.00	(250.00)	3,000.00	3,000.00
7815 CPA SERVICES	0.00	391.50	(391.50)	0.00	391.50	(391.50)	4,698.00	4,698.00
7820 MANAGEMENT FEES	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.00	36,000.00	33,000.00
7822 Bank Fees	12.00	0.00	12.00	12.00	0.00	12.00	0.00	(12.00)
7825 WEBSITE	89.00	75.00	14.00	89.00	75.00	14.00	900.00	811.00
7830 RESERVE STUDY	0.00	54.58	(54.58)	0.00	54.58	(54.58)	655.00	655.00
Total ADMINISTRATIVE EXPENSES	3,831.97	4,937.75	(1,105.78)	3,831.97	4,937.75	(1,105.78)	59,253.00	55,421.03
UTILITIES								
7910 UTILITIES POOL	1,168.93	83.33	1,085.60	1,168.93	83.33	1,085.60	1,000.00	(168.93)
7920 UTILITIES CLUBHOUSE	419.59	700.00	(280.41)	419.59	700.00	(280.41)	8,400.00	7,980.41
7930 UTILITIES STREET LIGHTS	3,413.78	3,416.67	(2.89)	3,413.78	3,416.67	(2.89)	41,000.00	37,586.22
7940 UTILITIES WELL	396.52	480.00	(83.48)	396.52	480.00	(83.48)	5,760.00	5,363.48
7950 UTILITIES FOUNTAIN	180.28	491.67	(311.39)	180.28	491.67	(311.39)	5,900.00	5,719.72
7960 UTILITIES GATEHOUSE	227.03	283.33	(56.30)	227.03	283.33	(56.30)	3,400.00	3,172.97

Unexpended Budget Report

Thursday, January 31, 2019

VIZCAYA MASTER HOA 2019 BUDGET (Continued)

VIZCAYA MASTER ASSOC Accrual Accounting Year Starts January 1, 2019

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
UTILITIES (Continued)								
7980 UTILITIES LIFT ST ELECTRI	449.53	543.33	(93.80)	449.53	543.33	(93.80)	6,520.00	6,070.47
Total UTILITIES	6,255.66	5,998.33	257.33	6,255.66	5,998.33	257.33	71,980.00	65,724.34
OTHER COMMON EXPENSES								
8005 MAINTENANCE STAFF	2,147.98	3,833.33	(1,685.35)	2,147.98	3,833.33	(1,685.35)	46,000.00	43,852.02
8010 LAKE FRONT MAINT	1,475.00	1,351.67	123.33	1,475.00	1,351.67	123.33	16,220.00	14,745.00
8020 FOUNTAIN MAINTENANCE	250.00	250.00	0.00	250.00	250.00	0.00	3,000.00	2,750.00
8025 FITNESS EQUIPMENTS	0.00	176.00	(176.00)	0.00	176.00	(176.00)	2,112.00	2,112.00
8031 CLEANING SERVICES INTERIO	1,066.68	1,166.67	(99.99)	1,066.68	1,166.67	(99.99)	14,000.00	12,933.32
8032 CLEANING SUPPLIES INCL PA	399.93	62.50	337.43	399.93	62.50	337.43	750.00	350.07
8035 CAMERAS	11.42	0.00	11.42	11.42	0.00	11.42	0.00	(11.42)
8040 CLUBHOUSE REPAIR	150.00	0.00	150.00	150.00	0.00	150.00	0.00	(150.00)
8042 PEST/TERMITE CLUBHOUSE	40.00	32.31	7.69	40.00	32.31	7.69	387.75	347.75
8043 PHONE/INTERNET - CLUBHOUS	280.28	125.00	155.28	280.28	125.00	155.28	1,500.00	1,219.72
8045 ELEVATOR MAINTENANCE	489.60	183.33	306.27	489.60	183.33	306.27	2,200.00	1,710.40
8050 CONTINGENCY	0.00	838.44	(838.44)	0.00	838.44	(838.44)	10,000.00	10,000.00
8052 BRICK PAVER REPAIR	0.00	83.33	(83.33)	0.00	83.33	(83.33)	1,000.00	1,000.00
8055 SIDEWALK REPAIR	0.00	583.33	(583.33)	0.00	583.33	(583.33)	7,000.00	7,000.00
8060 PRESSURE WASHING	0.00	583.33	(583.33)	0.00	583.33	(583.33)	7,000.00	7,000.00
8065 FIRE & SAFETY	470.00	250.00	220.00	470.00	250.00	220.00	3,000.00	2,530.00
8069 SWALE INSPECTIONS	0.00	500.00	(500.00)	0.00	500.00	(500.00)	6,000.00	6,000.00
8085 AIR CONDITIONING CLUBHOUS	130.00	41.67	88.33	130.00	41.67	88.33	500.00	370.00
8090 ROADS & DRAINAGE INSPECTI	0.00	250.00	(250.00)	0.00	250.00	(250.00)	3,000.00	3,000.00
Total OTHER COMMON EXPENSES	6,910.89	10,310.91	(3,400.02)	6,910.89	10,310.91	(3,400.02)	123,669.75	116,758.86
ACCESS CONTROL GATE								
8105 TRANSPONDERS (eGo Passes)	0.00	830.00	(830.00)	0.00	830.00	(830.00)	9,960.00	9,960.00
8111 PATROL	5,003.74	4,900.00	103.74	5,003.74	4,900.00	103.74	58,800.00	53,796.26
8130 SECURITY COMPANY WALDEN	14,994.52	15,416.67	(422.15)	14,994.52	15,416.67	(422.15)	185,000.00	170,005.48
Total ACCESS CONTROL GATE	19,998.26	21,146.67	(1,148.41)	19,998.26	21,146.67	(1,148.41)	253,760.00	233,761.74
POOL MAINTENANCE								
8220 POOL MAINTENANCE CONTRACT	600.00	600.00	0.00	600.00	600.00	0.00	7,200.00	6,600.00

Unexpended Budget Report

Thursday, January 31, 2019

VIZCAYA MASTER HOA 2019 BUDGET (Continued)

VIZCAYA MASTER ASSOC Accrual Accounting Year Starts January 1, 2019

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
POOL MAINTENANCE (Continued)								
8230 POOL MISCELLANEOUS	43.00	83.33	(40.33)	43.00	83.33	(40.33)	1,000.00	957.00
Total POOL MAINTENANCE	643.00	683.33	(40.33)	643.00	683.33	(40.33)	8,200.00	7,557.00
GATEHOUSE / GATE EXPENSE								
8306 IRRIGATION GATEHOUSE	887.80	166.67	721.13	887.80	166.67	721.13	2,000.00	1,112.20
8307 LANDSCAPING GATE	2,200.00	1,700.00	500.00	2,200.00	1,700.00	500.00	20,400.00	18,200.00
8310 AIR CONDITIONING GATEHOUS	65.00	20.83	44.17	65.00	20.83	44.17	250.00	185.00
8320 GATE SERVICE CONTRACT	308.81	166.67	142.14	308.81	166.67	142.14	2,000.00	1,691.19
8325 HOLIDAY DEC/STORAGE	0.00	250.00	(250.00)	0.00	250.00	(250.00)	3,000.00	3,000.00
8331 CLEANING SVCS INTERI GATE	533.32	566.67	(33.35)	533.32	566.67	(33.35)	6,800.00	6,266.68
8332 CLEANING SUPPLIES GATE	6.27	62.50	(56.23)	6.27	62.50	(56.23)	750.00	743.73
8335 PEST/TERMITE GATE	40.00	40.00	0.00	40.00	40.00	0.00	480.00	440.00
8355 TELEPHONE/INTER GATEHOUSE	181.99	125.00	56.99	181.99	125.00	56.99	1,500.00	1,318.01
8370 WATER COOLER	31.79	50.00	(18.21)	31.79	50.00	(18.21)	600.00	568.21
8375 GENERAL GATEHOUSE EXP	165.00	0.00	165.00	165.00	0.00	165.00	0.00	(165.00)
Total GATEHOUSE / GATE EXPENSE	4,419.98	3,148.34	1,271.64	4,419.98	3,148.34	1,271.64	37,780.00	33,360.02
LANDSCAPING / GROUNDS								
8405 LANDSCAPE MAINT CONTRACT	1,150.00	1,650.00	(500.00)	1,150.00	1,650.00	(500.00)	19,800.00	18,650.00
8410 TREE TRIMMING	0.00	416.67	(416.67)	0.00	416.67	(416.67)	5,000.00	5,000.00
8415 IRRIGATION & WELL REPAIRS	0.00	666.67	(666.67)	0.00	666.67	(666.67)	8,000.00	8,000.00
8450 BEAUTIFICATION PROJECT	0.00	416.67	(416.67)	0.00	416.67	(416.67)	5,000.00	5,000.00
Total LANDSCAPING / GROUNDS	1,150.00	3,150.01	(2,000.01)	1,150.00	3,150.01	(2,000.01)	37,800.00	36,650.00
FIXED COSTS								
7830 ANNUAL CORPORATE REPORT	0.00	0.00	0.00	0.00	0.00	0.00	61.25	61.25
7835 INSURANCE	1,444.25	1,375.00	69.25	1,444.25	1,375.00	69.25	16,500.00	15,055.75
Total FIXED COSTS	1,444.25	1,375.00	69.25	1,444.25	1,375.00	69.25	16,561.25	15,117.00
TOWNHOMES								
8605 TH GENERAL MAINT/REPAIRS	0.00	261.67	(261.67)	0.00	261.67	(261.67)	3,140.00	3,140.00
8607 TH ROOF, SOFFIT, WALL REP	0.00	383.33	(383.33)	0.00	383.33	(383.33)	4,600.00	4,600.00
8610 TH LANDSCAPE MAINTENANCE	2,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00	24,000.00	22,000.00

Unexpended Budget Report

Thursday, January 31, 2019

VIZCAYA MASTER HOA 2019 BUDGET (Continued)

VIZCAYA MASTER ASSOC Accrual Accounting Year Starts January 1, 2019

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
TOWNHOMES (Continued)								
8612 TH IRRIGATION	454.90	250.00	204.90	454.90	250.00	204.90	3,000.00	2,545.10
8615 TH CONTINGENCY EXP	0.00	200.00	(200.00)	0.00	200.00	(200.00)	2,400.00	2,400.00
8620 TH PRESSURE WASHING	0.00	400.00	(400.00)	0.00	400.00	(400.00)	4,800.00	4,800.00
8625 TH TERMITE BOND	0.00	270.83	(270.83)	0.00	270.83	(270.83)	3,250.00	3,250.00
8630 TH RESERVES	1,958.37	1,958.33	0.04	1,958.37	1,958.33	0.04	23,500.00	21,541.63
8640 TH MAINTENANCE STAFF	0.00	200.00	(200.00)	0.00	200.00	(200.00)	2,400.00	2,400.00
Total TOWNHOMES	4,413.27	5,924.16	(1,510.89)	4,413.27	5,924.16	(1,510.89)	71,090.00	66,676.73
RESERVES COMMON								
9000 RESERVE PROVISION	4,880.00	4,880.00	0.00	4,880.00	4,880.00	0.00	58,560.00	53,680.00
Total RESERVES COMMON	4,880.00	4,880.00	0.00	4,880.00	4,880.00	0.00	58,560.00	53,680.00
TOTAL EXPENSES	53,947.28	61,554.50	(7,607.22)	53,947.28	61,554.50	(7,607.22)	738,654.00	684,706.72
NET INCOME (LOSS)	9,011.18	0.00	9,011.18	9,011.18	0.00	9,011.18		
UNEXPENDED (OVER EXPENDED)								(9,011.18)

Unexpended Budget Report

Thursday, January 31, 2019

VIZCAYA MASTER HOA 2019 RESERVE BUDGET

VIZCAYA MASTER HOA Accrual Accounting Year Starts January 1, 2019

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Income								
4000 RESERVE INCOME	6,838.37	0.00	6,838.37	6,838.37	0.00	6,838.37	0.00	(6,838.37)
4001 RESERVE INCOME COMMON	0.00	4,880.00	(4,880.00)	0.00	4,880.00	(4,880.00)	58,560.00	58,560.00
4002 RESERVE INCOME TOWNHOMES	0.00	1,958.37	(1,958.37)	0.00	1,958.37	(1,958.37)	23,500.00	23,500.00
6270 Bank Interest	67.88	0.00	67.88	67.88	0.00	67.88	0.00	(67.88)
Total Income	6,906.25	6,838.37	67.88	6,906.25	6,838.37	67.88	82,060.00	75,153.75
TOTAL INCOME	6,906.25	6,838.37	67.88	6,906.25	6,838.37	67.88	82,060.00	75,153.75
EXPENSES								
TOWNHOMES								
5070 RES TH PAINTING	0.00	393.87	(393.87)	0.00	393.87	(393.87)	4,726.00	4,726.00
5075 RES TH PAVEMENT	0.00	250.00	(250.00)	0.00	250.00	(250.00)	3,000.00	3,000.00
5080 RES TH ROOFS	0.00	1,314.50	(1,314.50)	0.00	1,314.50	(1,314.50)	15,774.00	15,774.00
Total TOWNHOMES	0.00	1,958.37	(1,958.37)	0.00	1,958.37	(1,958.37)	23,500.00	23,500.00
RESERVES COMMON								
5000 RES ROOFING EXPENSE	0.00	235.00	(235.00)	0.00	235.00	(235.00)	2,820.00	2,820.00
5010 RES PAINTING EXPENSES	0.00	260.00	(260.00)	0.00	260.00	(260.00)	3,120.00	3,120.00
5020 RES CLUBHOUSE EXPENSE	0.00	1,712.50	(1,712.50)	0.00	1,712.50	(1,712.50)	20,550.00	20,550.00
5025 RES FOUNTAIN	0.00	63.17	(63.17)	0.00	63.17	(63.17)	758.00	758.00
5030 RES GUARDHOUSE EXP	0.00	609.33	(609.33)	0.00	609.33	(609.33)	7,312.00	7,312.00
5040 RES PAVEMENT	0.00	1,300.00	(1,300.00)	0.00	1,300.00	(1,300.00)	15,600.00	15,600.00
5050 RES RECREATIONAL EXP	0.00	430.17	(430.17)	0.00	430.17	(430.17)	5,162.00	5,162.00
5060 RES SITE IMPROVEMENTS	0.00	269.83	(269.83)	0.00	269.83	(269.83)	3,238.00	3,238.00
Total RESERVES COMMON	0.00	4,880.00	(4,880.00)	0.00	4,880.00	(4,880.00)	58,560.00	58,560.00
TOTAL EXPENSES	0.00	6,838.37	(6,838.37)	0.00	6,838.37	(6,838.37)	82,060.00	82,060.00
NET INCOME (LOSS)	6,906.25		6,906.25	6,906.25		6,906.25		
UNEXPENDED (OVER EXPENDED)								(6,906.25)