



Yorkshire Village Master Association

4/30/2024

Yorkshire Village Master Association
Balance Sheet
4/30/2024

	Operating	Deferred Maint	Reserves	Total
Assets				
<u>Cash Operating</u>				
1010 - FCB Operating xx1741	\$23,532.99			\$23,532.99
<u>Total Cash Operating</u>	\$23,532.99		\$0.00	\$23,532.99
 <u>Cash Reserves</u>				
1020 - FCB Reserves xx3858			\$10,446.77	\$10,446.77
1025 - Merrill Lynch Investments			\$196,183.64	\$196,183.64
<u>Total Cash Reserves</u>	\$0.00	\$0.00	\$206,630.41	\$206,630.41
 <u>Cash Deferred Maint.</u>				
1022 - FCB Def Maint xx2039		\$10,664.61		\$10,664.61
<u>Total Cash Deferred Maint.</u>	\$0.00	\$10,664.61	\$0.00	\$10,664.61
 <u>Current Assets</u>				
1310 - Accounts Receivable	\$26,600.13			\$26,600.13
1315 - Allowance for Doubtful Acct	(\$18,090.69)			(\$18,090.69)
1325 - Prepaid Insurance	\$2,403.66			\$2,403.66
1350 - Due from Reserves	\$2,587.46			\$2,587.46
1355 - Due from Operating			\$14,557.00	\$14,557.00
<u>Total Current Assets</u>	\$13,500.56		\$14,557.00	\$28,057.56
 <i>Assets Total</i>	\$37,033.55	\$10,664.61	\$221,187.41	\$268,885.57
 Liabilities & Equity				
<u>Current Liabilities</u>				
2010 - Accounts Payable	\$13,937.83			\$13,937.83
2310 - Prepaid Owner Assessments	\$21,326.38			\$21,326.38
2900 - Due to Reserves	\$14,557.00			\$14,557.00
2910 - Due to Operating (Resv)			\$2,587.46	\$2,587.46
<u>Total Current Liabilities</u>	\$49,821.21	\$0.00	\$2,587.46	\$52,408.67
 <u>Equity</u>				
3605 - Deferred Maintenance Fund		\$506.71		\$506.71
<u>Total Equity</u>	\$0.00	\$506.71		\$506.71
 <u>Retained Earnings</u>	\$6,888.03	(\$4,003.12)	\$195,825.77	\$198,710.68
 <u>Net Income</u>	(\$2,125.30)	\$3,668.11	\$15,716.70	\$17,259.51
 <i>Liabilities and Equity Total</i>	\$54,583.94	\$171.70	\$214,129.93	\$268,885.57

Yorkshire Village Master Association
Budget Comparison Report - Operating
4/1/2024 - 4/30/2024

	4/1/2024 - 4/30/2024			1/1/2024 - 4/30/2024			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<u>Income</u>							
4000 - Maintenance Fee Income	\$17,998.74	\$17,940.24	\$58.50	\$71,819.46	\$71,760.96	\$58.50	\$215,282.88
4005 - Attorney Fee Income	\$0.00	\$125.00	(\$125.00)	\$4,830.00	\$500.00	\$4,330.00	\$1,500.00
4010 - Capital Contribution	\$0.00	\$1,000.00	(\$1,000.00)	\$1,000.00	\$4,000.00	(\$3,000.00)	\$12,000.00
4013 - Guest Passes	\$0.00	\$14.58	(\$14.58)	\$0.00	\$58.32	(\$58.32)	\$175.00
4015 - Interest Income - Operating	\$1.03	\$2.50	(\$1.47)	\$5.32	\$10.00	(\$4.68)	\$30.00
4020 - Late Fee Income	\$150.00	\$250.00	(\$100.00)	\$975.00	\$1,000.00	(\$25.00)	\$3,000.00
4050 - Violation Income	\$50.00	\$0.00	\$50.00	\$275.00	\$0.00	\$275.00	\$0.00
4997 - Deferred Maintenance Fund	(\$916.66)	(\$916.66)	\$0.00	(\$3,666.65)	(\$3,666.65)	\$0.00	(\$11,000.00)
4999 - Transfer to Reserves	(\$3,833.33)	(\$3,833.33)	\$0.00	(\$15,333.32)	(\$15,333.32)	\$0.00	(\$46,000.00)
<u>Total Income</u>	\$13,449.78	\$14,582.33	(\$1,132.55)	\$59,904.81	\$58,329.31	\$1,575.50	\$174,987.88
Total Income	\$13,449.78	\$14,582.33	(\$1,132.55)	\$59,904.81	\$58,329.31	\$1,575.50	\$174,987.88
Expense							
<u>Common Area Expenses</u>							
5226 - Clubhouse Janitorial Supplies	\$0.00	\$166.67	\$166.67	\$0.00	\$666.68	\$666.68	\$2,000.00
5260 - Fire Prevention / Inspection	\$0.00	\$51.67	\$51.67	\$570.25	\$206.68	(\$363.57)	\$620.00
5285 - Irrigation Maintenance	\$0.00	\$125.00	\$125.00	\$0.00	\$500.00	\$500.00	\$1,500.00
5295 - Landscaping	\$3,418.01	\$2,666.67	(\$751.34)	\$6,836.02	\$10,666.68	\$3,830.66	\$32,000.00
5300 - Landscaping - Trees	\$0.00	\$250.00	\$250.00	\$759.17	\$1,000.00	\$240.83	\$3,000.00
5304 - Low Flow Channel Maint	\$0.00	\$166.67	\$166.67	\$554.45	\$666.68	\$112.23	\$2,000.00
5305 - Maintenance & Repair	\$414.77	\$375.00	(\$39.77)	\$3,426.95	\$1,500.00	(\$1,926.95)	\$4,500.00
5310 - Pest Control	\$0.00	\$8.33	\$8.33	\$0.00	\$33.32	\$33.32	\$100.00
5320 - Pool Maint & Supplies	\$437.75	\$250.00	(\$187.75)	\$437.75	\$1,000.00	\$562.25	\$3,000.00
5325 - Pool Mgmt Contract	\$13,770.00	\$5,487.50	(\$8,282.50)	\$24,097.50	\$21,950.00	(\$2,147.50)	\$65,850.00
5326 - Pool Permits	\$46.00	\$31.25	(\$14.75)	\$371.00	\$125.00	(\$246.00)	\$375.00
5335 - Snow Removal	\$0.00	\$747.62	\$747.62	\$9,997.43	\$2,990.48	(\$7,006.95)	\$8,971.38
<u>Total Common Area Expenses</u>	\$18,086.53	\$10,326.38	(\$7,760.15)	\$47,050.52	\$41,305.52	(\$5,745.00)	\$123,916.38
<u>General & Administrative</u>							
5405 - Annual Reporting	\$0.00	\$2.54	\$2.54	\$0.00	\$10.16	\$10.16	\$30.50
5410 - Audit Fees	(\$2,000.00)	\$350.00	\$2,350.00	(\$6,140.00)	\$1,400.00	\$7,540.00	\$4,200.00
5415 - Bad Debt	\$0.00	\$125.00	\$125.00	\$0.00	\$500.00	\$500.00	\$1,500.00
5435 - Insurance	\$1,239.07	\$1,083.33	(\$155.74)	\$4,455.32	\$4,333.32	(\$122.00)	\$13,000.00
5445 - Legal Collections	\$0.00	\$0.00	\$0.00	\$4,560.00	\$0.00	(\$4,560.00)	\$0.00
5450 - Legal General	\$0.00	\$12.50	\$12.50	\$0.00	\$50.00	\$50.00	\$150.00
5455 - Management Fees	\$1,356.83	\$1,356.83	\$0.00	\$5,427.32	\$5,427.32	\$0.00	\$16,282.00
5465 - Postage / Mailing	\$1,065.17	\$375.00	(\$690.17)	\$1,666.68	\$1,500.00	(\$166.68)	\$4,500.00
5495 - Taxes	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	(\$2,500.00)	\$0.00
<u>Total General & Administrative</u>	\$1,661.07	\$3,305.20	\$1,644.13	\$12,469.32	\$13,220.80	\$751.48	\$39,662.50
<u>Utilities</u>							
5202 - Electric	\$229.92	\$442.00	\$212.08	\$935.43	\$1,768.00	\$832.57	\$5,304.00
5203 - Gas	\$116.67	\$150.00	\$33.33	\$643.81	\$600.00	(\$43.81)	\$1,800.00
5205 - Telephone	\$51.05	\$50.42	(\$0.63)	\$204.71	\$201.68	(\$3.03)	\$605.00
5207 - Water / Sewer	\$181.58	\$308.33	\$126.75	\$726.32	\$1,233.32	\$507.00	\$3,700.00
<u>Total Utilities</u>	\$579.22	\$950.75	\$371.53	\$2,510.27	\$3,803.00	\$1,292.73	\$11,409.00

Yorkshire Village Master Association
Budget Comparison Report - Operating
4/1/2024 - 4/30/2024

	4/1/2024 - 4/30/2024			1/1/2024 - 4/30/2024			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Total Expense	\$20,326.82	\$14,582.33	(\$5,744.49)	\$62,030.11	\$58,329.32	(\$3,700.79)	\$174,987.88
Operating Net Income	(\$6,877.04)	\$0.00	(\$6,877.04)	(\$2,125.30)	(\$0.01)	(\$2,125.29)	\$0.00
Net Income	(\$6,877.04)	\$0.00	(\$6,877.04)	(\$2,125.30)	(\$0.01)	(\$2,125.29)	\$0.00

Yorkshire Village Master Association
Budget Comparison Report - Deferred Maint
4/1/2024 - 4/30/2024

	4/1/2024 - 4/30/2024			1/1/2024 - 4/30/2024			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<u>Income - Deferred Maint</u>							
8801 - Deferred Maintenance Fund	\$916.66	\$916.66	\$0.00	\$3,666.65	\$3,666.65	\$0.00	\$11,000.00
8802 - Deferred Maint.- Interest Income	\$0.42	\$0.00	\$0.42	\$1.46	\$0.00	\$1.46	\$0.00
<u>Total Income - Deferred Maint</u>	\$917.08	\$916.66	\$0.42	\$3,668.11	\$3,666.65	\$1.46	\$11,000.00
Total Income	\$917.08	\$916.66	\$0.42	\$3,668.11	\$3,666.65	\$1.46	\$11,000.00
Operating Net Income	\$917.08	\$916.66	\$0.42	\$3,668.11	\$3,666.65	\$1.46	\$11,000.00
Net Income	\$917.08	\$916.66	\$0.42	\$3,668.11	\$3,666.65	\$1.46	\$11,000.00

Yorkshire Village Master Association
Budget Comparison Report - Reserves
4/1/2024 - 4/30/2024

	4/1/2024 - 4/30/2024			1/1/2024 - 4/30/2024			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<u>Income - Reserves</u>							
9901 - Transfer from Operating	\$3,833.33	\$3,833.33	\$0.00	\$15,333.32	\$15,333.32	\$0.00	\$46,000.00
9902 - Reserves - Interest Income	\$830.09	\$0.00	\$830.09	\$3,110.69	\$0.00	\$3,110.69	\$0.00
<u>Total Income - Reserves</u>	\$4,663.42	\$3,833.33	\$830.09	\$18,444.01	\$15,333.32	\$3,110.69	\$46,000.00
Total Income	\$4,663.42	\$3,833.33	\$830.09	\$18,444.01	\$15,333.32	\$3,110.69	\$46,000.00
Expense							
<u>Reserve Expense</u>							
9995 - Reserves - Tennis Court	\$0.00	\$0.00	\$0.00	\$2,727.31	\$2,727.31	\$0.00	\$2,727.31
<u>Total Reserve Expense</u>	\$0.00	\$0.00	\$0.00	\$2,727.31	\$2,727.31	\$0.00	\$2,727.31
Total Expense	\$0.00	\$0.00	\$0.00	\$2,727.31	\$2,727.31	\$0.00	\$2,727.31
Operating Net Income	\$4,663.42	\$3,833.33	\$830.09	\$15,716.70	\$12,606.01	\$3,110.69	\$43,272.69
Net Income	\$4,663.42	\$3,833.33	\$830.09	\$15,716.70	\$12,606.01	\$3,110.69	\$43,272.69