# **Financial Reports**

Key Vista Master Homeowners Association, Inc.

November 2016

Prepared by:



Terra Management Services, LLC 14914 Winding Creek Court Tampa, FL 33613

Certain bank accounts and/or reserve accounts referred to herein are not within the control of Terra Management Services, LLC. Unless a statement from the applicable financial institution is attached hereto, the account balances shown herein have not been documented or verified.

## Key Vista Master Homeowners Association, Inc. Income Statement w/Budget 11/1/2016 - 11/30/2016

	11/1/2016 - 11/30/2016 1/1/2016 - 11/30/2016							
Accounts	Actua	Budget	Variance	Actual	Budget	Variance	Annual Budget	
Income Income						Turiurioc	Aimaar Baage	
6310 - Assessment Income	\$83,210,00	\$83,210.00	\$0.00	\$015.490.00	001E 010 00	#470 OB		
6315 - Working Fund Contribution	\$0.00		\$0.00	\$915,480.90 \$150.00	\$0.00		\$998,520.00	
6340 - Late Fee Income	\$0.00		\$0.00	\$17.75	\$0.00		\$0.00 \$0.00	
6350 - Legal Fees Reimbursement	\$0.00		\$0.00	\$1,500.00	\$0.00		\$0.00	
6360 - Misc. Owner Income 6380 - Owner Admin. Fees Income	\$0.00	5 AM TO THE TO SEE	\$0.00	\$100.00	\$0.00		\$0.00	
6390 - Owner Interest Income	\$39.00		\$39.00	\$488.00	\$0.00		\$0.00	
6410 - Transfer Fee Income	\$0.00 \$90.00		\$0.00	\$92.07	\$0.00		\$0.00	
6420 - Amenities Rental Income	\$450.00		\$90.00 \$450.00	\$640.00 \$4,000.00	\$0.00		\$0.00	
6425 - RV Lot Income			(\$2,300.00)		\$0.00 \$23,100.00		\$0.00	
6440 - Terra Maintenance Income	\$0.00	\$0.00	\$0.00	(\$170.90)	\$0.00		\$25,200.00 \$0.00	
6470 - Clubhouse Key Income	\$90.00		\$90.00	\$920.00	\$0.00		\$0.00	
6471 - Gate Access Income	\$570.00		\$570.00	\$4,600.00	\$0.00		\$0.00	
6472 - Recycling Income 6475 - Advertising Income	\$0.00		\$0.00	\$252.35	\$0.00	\$252.35	\$0.00	
6910 - Interest Income - Checking	\$87.90		\$87.90	\$167.90	\$0.00		\$0.00	
6915 - Interest Income - Money Market	\$18.46 \$0.00		\$18,46	\$1,127.57	\$0.00		\$0.00	
6920 - Miscellaneous Income	\$0.00		\$0.00 \$0.00	\$231.79 \$892.56	\$0.00		\$0.00	
Total Income	\$84,355.36		(\$954.64)	\$954,459.99	\$0.00	\$892.56 <b>\$16,049.99</b>	\$0.00	
Total Income							\$1,023,720.00	
Expense	\$84,355.36	\$85,310.00	(\$954.64)	\$954,459.99	\$938,410.00	\$16,049.99	\$1,023,720.00	
General & Administrative								
7010 - Management Fees	\$3,281,26	\$4,020.29	\$739.03	\$41,267.07	644 000 40	CO 050 40	0.000.00	
7020 - Accounting Fees	\$0.00	\$166.67	\$166.67	\$7,400.00	\$44,223.19 \$1,833.37		\$48,243.44	
7150 - Interest Expense	\$0.00	\$0.00	\$0.00	\$42.94	\$0.00	(\$5,566.63) (\$42.94)	\$2,000.00	
7160 - Legal Fees	\$0.00	\$250.00	\$250.00	\$4,953.28	\$2,750.00	(\$2,203.28)	\$0.00	
7250 - Bank Charges	\$4.00	\$25.00	\$21.00	\$612.50	\$275.00		\$3,000.00	
7260 - Postage & Mail	\$16.46	\$0.00	(\$16.46)	\$731.33	\$0.00		\$0.00	
7280 - Insurance 7400 - Printing & Reproduction		\$1,416.67	(\$74.73)	\$16,460.45	\$15,583.37	(\$877.08)	\$17,000.00	
7420 - Property Taxes	\$0.00	\$0.00	\$0.00	\$3,755.43	\$0.00		\$0.00	
7450 - Other Taxes & Fees	\$910.47	\$150.00	(\$760.47)	\$1,671.08	\$1,650.00	(\$21.08)	\$1,800.00	
7500 - Reimbursable Collection Exp	\$0.00 \$555.00	\$46.83 \$0.00	\$46.83	\$122.50	\$515.13	\$392.63	\$562.00	
7890 - Misc. G & A		\$3,041.67	(\$555.00) \$2,621.76	\$555.00	\$0.00	(\$555.00)	\$0.00	
7990 - Bad Debt Expense	\$1,294.75	\$1,294.75	\$0.00	\$35,599.69	\$14,242.25	(\$2,141.32)	\$36,500.00	
Total General & Administrative		\$10,411.88	\$2,438.63	\$122,621.28\$	5114,530.68	\$4,792.24 (\$8,090.60)	\$15,537 00 <b>\$124,942.44</b>	
Personnel Expense						Total Control of Section	2003837200	
7895 - Mileage	\$268.92	\$0.00	(\$268.92)	\$761.94	\$0.00	(9764.04)	<b>CO DO</b>	
8620 - Clerical/Office Salary	\$7,523.30	\$0.00	(\$7,523.30)	\$23,715.05		(\$761.94) (\$23,715.05)	\$0.00 \$0.00	
8650 - Maint./Handyman Salary		\$9,583.33	\$6,861.33	\$96,035.92\$	105.416.63	\$9,380.71	\$115,000.00	
8745 - Employee Cell Phone	\$286.60	\$0.00	(\$286.60)	\$676.69	\$0.00	(\$676.69)	\$0.00	
Total Personnel Expense	\$10,800.82	\$9,583.33	(\$1,217.49)	\$121,189.60\$	105,416.63	(\$15,772.97)	\$115,000.00	
Utilities								
8910 - Electrícity 8930 - Water & Sewer	\$1,275.70	\$2,708.33	\$1,432.63	\$23,027.39	\$29,791.63	\$6,764.24	\$32,500.00	
Total Utilities	\$432.99	\$416.67	(\$16.32)	\$4,703.98	\$4,583.37	(\$120.61)	\$5,000.00	
	\$1,708.69	\$3,125.00	\$1,416.31	\$27,731.37	\$34,375.00	\$6,643.63	\$37,500.00	
Clubhouse & Gate								
7310 - Computer & Internet 7320 - Office Supplies	\$124.28	\$0.00	(\$124.28)	\$1,181.11	\$0.00	(\$1,181.11)	\$0.00	
7320 - Office Supplies 7330 - Community Events	\$331.39	\$333.33	\$1.94	\$5,169.79	\$3,666.63	(\$1,503.16)	\$4,000.00	
8340 - Telephone	\$495.03	\$208.33	(\$286.70)	\$4,340.42	\$2,291.63	(\$2,048.79)	\$2,500.00	
8343 - Clubhouse Usage Expense	\$615.43 \$0.00	\$750.00	\$134.57	\$8,785.92	\$8,250.00	(\$535.92)	\$9,000.00	
8345 - Security/Monitoring	\$0.00	\$0.00	\$0.00	\$46.30	\$0.00	(\$46.30)	\$0.00	
8390 - Furniture, Fixtures & Equipment	\$800.18	\$583.33 \$0.00	\$583.33 (\$800.18)	\$1,478.42 \$1,627.29	\$6,416.63	\$4,938.21	\$7,000.00	
9310 - Gate Repair	\$396.96	\$458.33	\$61.37	\$6,723.00	\$0.00 \$5,041.63	(\$1,627.29)	\$0.00	
9320 - Security System Maintenance	\$80.09	\$0.00	(\$80.09)	\$80.09	\$0.00	(\$1,681.37) (\$80.09)	\$5,500.00	
Total Clubhouse & Gate	\$2,843.36		(\$510.04)	\$29,432.34	\$25,666.52	(\$3,765.82)	\$0.00	
Community Room/Building Maintenance								
3310 - Building Maintenance	\$520.98	\$500.00	(\$20.98)	\$16,773.93	\$5,500,00	(\$11,273.93)	PC 000 00	
3320 - Building Maintenance Supplies	\$33.65	\$0.00	(\$33.65)	\$516.12	\$0.00	(\$516.12)	\$6,000.00 \$0.00	
3330 - Janitorial 3335 - Janitorial Supplies	\$12.97	\$333.33	\$320.36	\$2,441.47	\$3,666.63	\$1,225.16	\$4,000.00	
2010 - URINING ISTORIAS	\$604.23	\$0.00	(\$604.23)	\$1,208.89	\$0.00	(\$1,208.89)	Ψ-1,000.00	

#### Key Vista Master Homeowners Association, Inc. Income Statement w/Budget 11/1/2016 - 11/30/2016

	11/1/2016 - 11/30/2016			1/1/2016 - 11/30/2016				
Accounts	Actual		Variance	Actual	Budget	Variance	Annual Budget	
Total Community Room/Building Maintenance	\$1,171.83	\$833.33	(\$338.50)	\$20,940.41	\$9,166.63	(\$11,773.78)	\$10,000.00	
Pool 8210 - Pool Operation & Mgmt.	#140.00							
8220 - Pool Repairs	\$410.88				\$10,541.63		\$11,500.00	
8221 - Pool Patio Furniture Repair	\$0.00				\$0.00		\$0.00	
8230 - Pool Permit	\$0.00 \$0.00		77107				\$0.00	
8240 - Pool Supplies	\$467.68						\$425.00	
8270 - Pool Janitorial	\$0.00						\$0.00	
8275 - Access Device	\$547.85		Charles of the Control of				\$0.00	
8290 - Pool Gas	\$0.00			\$547.85			\$0.00	
Total Pool	\$1,426.41	\$1,868.75	\$442.34		\$9,625.00 <b>\$20,556.25</b>		\$10,500.00 \$22,425.00	
Maintenance - General					9-10-10-23			
9110 - Gen. Maint. & Repair	\$4,510.31	\$250.00	(\$4,260.31)	\$7 DOC 74	MO 750 00	/DE 470 741		
9115 - Equipment Maintenance	\$0.00	\$0.00				(\$5,176.74)	\$3,000.00	
9120 - Asphalt Repair	\$26.67	\$0.00				(\$1,119.04)	\$0.00	
9125 - Street Maint. & Sweeping	\$0.00		1,/			(\$26.67)	\$0.00	
9150 - Entrance Maintenance	\$0.00			\$861.17		(\$2,071.32)	\$1,200.00	
Total Maintenance - General	\$4,536.98		(\$3,770.31)	\$13,104.94	the second second second	\$3,722.20 (\$4,671.57)	\$5,000.00 \$9,200.00	
Maintenance - Grounds						1,000		
9010 - Tree Maintenance	\$276.58	\$166.67	(\$109.91)	\$14,726.58	£1 222 27	/@40 ppg p41	mo 000 -	
9020 - Grounds & Landscape Maintenance	\$0.00	\$291.67	\$291.67	\$2,716.21	\$1,033.3/	(\$12,893.21)	\$2,000.00	
9030 - Mulch/Plants	\$419.72	\$0.00		\$890.52	\$3,208.37	\$492.16	\$3,500.00	
9040 - Chemicals/Fertilization	\$0.00	\$0.00		\$10.68	\$0.00	(\$890.52)	\$0.00	
9080 - Entry Lighting - Repair & Marint	\$275.64	\$0.00	(\$275.64)	\$855.60	\$0.00	(\$10.68)	\$0.00	
9090 - Irrigation Repair & Maintenance	\$1,612.18	\$208.33	(\$1,403.85)	\$13,948.28		(\$855.60)	\$0.00	
Total Maintenance - Grounds	\$2,584.12		(\$1,917.45)	\$33,147.87	\$7,333.37	(\$11.656.65) (\$25,814.50)	\$2,500.00	
DV/1 =4= (40)					1 0 2 × 222 22 × 11	(111	40,000.00	
RV Lots (42)	4 1 1 1 1	An engine						
9410 - RV Lots - Repair & Maint, - General		\$1,958.75	\$1,958.75	\$21,922.01		(\$375.76)	\$23,505.00	
9415 - RV Lots - Gate Keys/Passes 9420 - RV Lots - Electricity	\$0.00	\$31.25	\$31.25	\$0.00	\$343.75	\$343.75	\$375.00	
9425 - RV Lots - Electricity	\$0.00	\$100.00	\$100.00	\$613.16	\$1,100.00	\$486.84	\$1,200.00	
Total RV Lots (42)	\$0.00	\$10.00	\$10.00	\$71.01	\$110.00	\$38.99	\$120.00	
Total NV Lots (42)	\$0.00	\$2,100.00	\$2,100.00	\$22,606.18	\$23,100.00	\$493.82	\$25,200.00	
Contract Service Expense								
8370 - HVAC	\$0.00	\$0.00	\$0.00	\$491.00	\$0.00	(\$491.00)	\$0.00	
9610 - Lawn Maint. & Landscaping	\$0.00		\$11,767.00	\$107,515.00	\$129,437.00	\$21,922.00	\$141,204.00	
9620 - Rust Removal	\$1,840.00	\$875.00	(\$965.00)	\$10,055.00	\$9,625.00	(\$430.00)	\$10,500.00	
9700 - Trash Removal	\$150.60	\$83.33	(\$67.27)	\$933.60	\$916.63	(\$16.97)	\$1,000.00	
9800 - Lake Maintenance	\$1,945.00	\$2,416.67	\$471.67	\$21,940.70	\$26,583.37	\$4.642.67	\$29,000.00	
9860 - Bulk Cable	\$48,686.52	\$24,526.67	(\$24,159.85)	\$293,708.82	\$269,793.37	(\$23,915.45)	\$294,320.00	
Total Contract Service Expense	\$52,622,12	\$39,668.67	(\$12,953.45)	\$434,644.12	\$436,355.37	\$1,711.25	\$476,024.00	
Maintenance - FFE								
9250 - Lake/Fountain Repair	\$0.00	\$0.00	\$0.00	\$73.83	\$0.00	(\$73.83)	\$0.00	
Total Maintenance - FFE	\$0.00	\$0.00	\$0.00	\$73.83	\$0.00	(\$73.83)	\$0.00	
Reserves								
9985 - Reserves - Major Maintenance	\$13,952.38	\$13,952.38	\$0.00	\$478,476.15	\$153 476 107	£324 000 027	P467 400 F0	
Total Reserves	\$13,952.38		\$0.00	\$478,476.15	153,476.18	\$324,999.97)	\$167,428.56 \$167,428.56	
Community Room/Building						en e		
8395 - Fire Systems Maint. & Repair	\$128.40	\$0.00	(\$120.40)	C400 40	00.00	10400	200	
Total Community Room/Building	\$128.40	\$0.00	(\$128.40) (\$128.40)	\$128.40 \$128.40	\$0.00	(\$128.40) (\$128.40)	\$0.00 \$0.00	
Total Expense	\$99,748.365	\$85,310.00(	100	1,315,264.18			\$1,023,720.00	
Operating Net Income	(\$15,393.00)				-		-	
	(413,353.00)	\$0.00(	a 15,393.00) I	(\$360,804.19)	\$0.00(	\$360,804.19)	\$0.00	
Net Income	(\$15,393.00)	\$0.00(	\$15,393.00)	(\$360,804.19)	\$0.00(	\$360,804.19)	\$0.00	

# Key Vista Master Homeowners Association, Inc. **Balance Sheet**

Assets   Standard	11/30/2016		
1930 - Petty Cash   1940 - Allance Asan Bank - Operating   1947 - Ale6.64	Assets		
1930 - Petty Cash   1940 - Allance Asan Bank - Operating   1947 - Ale6.64	Cash-Operating		
1004 - Alliance Assn Bank - Operating   \$166, 463.17   1091 - Due to Reserves   \$195.04   \$147,466.64   \$147,466.64   \$147,466.64   \$147,466.64   \$147,466.64   \$153,777.73   \$1006 - Alliance Assn Bank - Reserve   \$1,321,630.68   \$153,777.73   \$1006 - Alliance Assn Bank - Reserve   \$1,321,630.68   \$1007 - Sacoost Bank - Reserve   \$1,321,630.68   \$1007 - Sacoost Bank - Reserve   \$1,00,871.59   \$1071 - Sacoost Bank - Reserve   \$75,845.55   \$75,845.55   \$1072 - AAB - CD #87872 - D027717   \$76,656.67   \$1177.472.6027717   \$76,656.67   \$1191 - Due from Operating   \$191,166.04   \$1177.475.86   \$1191 - Due from Operating   \$191,166.04   \$1177.475.86   \$1191 - Due from Operating   \$19,166.04   \$125,372.12   \$100.00   \$1300 - Alliance Assnessments Receivable   \$25,000   \$1300 - Legal Fies Receivable   \$25,000   \$1300 - Legal Fies Receivable   \$25,000   \$1300 - Legal Fies Receivable   \$5,250.00   \$1300 - Legal Fies Receivable   \$1,276.00   \$1300 - Alliance Admin. Fees Receivable   \$1,276.00   \$1300 - Owner Admin. Fees Receivable   \$20,000   \$20,000   \$1300 - Owner Admin. Fees Receivable   \$20,000   \$20		\$139.51	
1091 - Due to Reserves	1040 - Alliance Assn Bank - Operating		
Cash-Derating Total         \$147,466.64           Cash-Reserves         \$153,777.73           1056 - Valley National Bank - MM #2409         \$153,777.73           1050 - Allance Asan Bank - Reserve         \$1,321,630,68           1061 - AAB - CD #855 - 09/16/17         \$100,871.59           1071 - Seacosat Bank - Reserves         \$75,894.55           1072 - AAB - CD #1772 - 02/27/17         \$76,865.67           1073 - BBAT - CDARS #2655 - 08/27/19         \$177.475.86           1191 - Due from Operating         \$19,156.04           Cash-Reserves Total         \$19,255,372.12           Recievables         \$19,156.04           Cash-Reserves Total         \$156,588.97           1340 - Late Fee Receivable         \$25,000           1350 - Legal Fees Receivable         \$25,000           1350 - Legal Fees Receivable         \$12,76.00           1360 - Winer Receivable         \$12,76.00           1370 - Owner Coll. Costs Receiv.         \$100.00           1380 - Owner Admin, Fees Receiv.         \$100.00           1380 - Owner Admin, Fees Receiv.         \$12,76.00           1390 - Owner Admin, Fees Receiv.         \$232.87           1410 - Transfer Fee Receivable         \$27,86.20           1300 - Allowance for Doubtful Debts         \$57,800.00			
1056 - Valley National Bank - NMM #2409	Cash-Operating Total		
1056 - Valley National Bank - NMM #2409	Cash-Reserves		
1060 - Alliance Assn Bank - Reserve		P4 F0 777 70	
1061 - AAB - CD #8853 - 08/16/17   \$100.871.55   1071 - Seacost Bank - Reserves   \$75,894.55   1072 - AAB - CD #1772 - 10272/17   \$75,894.55   1072 - AAB - CD #1772 - 10272/17   \$177,475.86   1191 - Due from Operating   \$19,156.04   \$10,100   \$100.00			
1071 - Seacoast Bank - Reserves			
1072 - AAB - CD #1772 - D2/27/17   \$75,656.56.7   1073 - BB&T - CDARS #2055 - 06/27/19   \$177,475.86   \$191 - Due from Operating   \$191,156.04   \$1,925,372.12			
1073 - BBAT - CDARS #2055 - 06/27/19   \$177.475.86   1911 - Due from Operating   \$19,156.04   \$19,156.04   \$19,156.04   \$1925,372.12   \$1925,372.12   \$1925,372.12   \$1925,372.12   \$1930 - Assessments Receivable   \$1,276.00   \$25.00   \$			
1911 - Due from Operating			
Recievables			
Recievables		The second secon	
1310 - Assessments Receivable   \$156,588.97   1340 - Late Fee Receivable   \$25,000   1360 - Legal Fees Receivable   \$6,250.00   1360 - Legal Fees Receivable   \$6,250.00   1360 - Misc. Owner Receivable   \$1,276.00   1370 - Owner Coll. Costs Receiv.   \$100.00   1380 - Owner Admin. Fees Receiv.   \$100.00   1390 - Owner Admin. Fees Receiv.   \$14.00   1390 - Owner Interest Receiv.   \$232.87   1410 - Transfer Fee Receivable   \$270.00   1600 - Allowance for Doubtful Debts   \$270.00   1600 - Allowance for Doubtful Debts   \$39,870.64	Posicyables		
1340 - Late Fee Receivable   \$25.00     1360 - Legal Fees Receivable   \$5,250.00     1360 - Legal Fees Receivable   \$5,250.00     1360 - Misc. Owner Receivable   \$1,276.00     1370 - Owner Coll. Costs Receiv.   \$100.00     1380 - Owner Admin. Fees Receiv.   \$14.00     1390 - Owner Interest Receiv.   \$232.87     1410 - Transfer Fee Receivable   \$270.00     1600 - Allowance for Doubtful Debts   \$270.00     1600 - Allowance for Doubtful Debts   \$270.00     1600 - Allowance for Doubtful Debts   \$90,870.64     Fixed Assets		W. 201201 E.1	
1350 - Legal Fees Receivable   \$5,250.00     1360 - Milsc. Owner Receivable   \$1,276.00     1370 - Owner Coll. Costs Receiv.   \$10.00     1380 - Owner Admin. Fees Receiv.   \$14.00     1380 - Owner Interest Receiv.   \$14.00     1390 - Owner Interest Receiv.   \$232.87     1410 - Transfer Fee Receivable   \$270.00     1600 - Allowance for Doubtful Debts   \$770.00     1600 - Allowance for Doubtful Debts   \$99,870.64     Exed Assets   \$99,870.64     Exed Assets   \$15,900.97     2210 - Furniture & Fixtures   \$15,900.97     2210 - Accum Depr - Furn & Fix   \$13,325.93     Exical Assets Total   \$13,325.93     Other			
1360 - Misc. Owner Receivable   \$1,276,00     1370 - Owner Coll. Costs Receiv.   \$100,00     1380 - Owner Admin, Fees Receiv.   \$14,00     1390 - Owner Interest Receiv.   \$232,87     1410 - Transfer Fee Receivable   \$270,00     1600 - Allowance for Doubtful Debts   \$270,00     Recievables Total   \$90,870,64     Eixed Assets   \$2010 - Furniture & Fixtures   \$15,900,97     2210 - Accum Depr - Furn & Fix   \$15,900,97     2210 - Accum Depr - Furn & Fix   \$13,325,93     Other   1090 - Due from Reserves   \$19,34     1610 - Prepaid Insurance   \$2,424,72     1630 - Prepaid Income Tax   \$4,822,98     2550 - Refundable Deposits   \$56,010,00     Other Total   \$13,277,04     Assets Total   \$2,190,312,37     Liabilities and Equity   Reserves - Interest   \$4,309,86     5050 - Reserves - Major Maintenance   \$1,895,284,91     Reserves Total   \$1,925,372,12     Other Other   \$1,925,372,12     Other Other   \$1,925,372,12     Other Other Other   \$5,203,66     3310 - Prepaid Owner Assessments   \$30,643,74			
1370 - Owner Coll. Costs Receiv.			
1380 - Owner Admin. Fees Receiv.       \$14.00         1390 - Owner Interest Receiv.       \$232.87         1410 - Transfer Fee Receivable       \$270.00         1600 - Allowance for Doubtful Debts       (\$72,886.20)         Recievables Total       \$90,870.64         Fixed Assets       \$15,900.97         2010 - Furniture & Fixtures       \$15,900.97         2210 - Accum Depr - Furn & Fix       (\$2,575.04)         Fixed Assets Total       \$13,325.93         Other       \$19.34         1610 - Prepaid Insurance       \$19.34         1610 - Prepaid Insurance       \$2,424.72         1630 - Prepaid Income Tax       \$4,822.98         2550 - Refundable Deposits       \$6,010.00         Other Total       \$13,277.04         Assets Total       \$2,190,312.37         Liabilities and Equity       \$2,190,312.37         Reserves       \$1010 - Reserves - Interest       \$4,309.86         5050 - Reserves - Major Maintenance       \$1,895.264.91         Reserves - Total       \$1,925,372.12         Other       \$2,000.00         3010 - Accounts Payable       \$26,755.90         3015 - Accounts Payable - Other       \$5,003.66         3310 - Prepaid Owner Assessments       \$30,643.74 <td></td> <td></td> <td></td>			
1390 - Owner Interest Receiv.			
1410 - Transfer Fee Receivable   \$270.00     1600 - Allowance for Doubtful Debts   \$270.00     1600 - Allowance for Doubtful Debts   \$90.870.64     Recievables Total   \$90.870.64     Fixed Assets   \$90.870.64     Fixed Assets   \$15,900.97     2210 - Accum Depr - Furn & Fix   \$15,900.97     2210 - Accum Depr - Furn & Fix   \$15,900.97     2210 - Accum Depr - Furn & Fix   \$13,325.93     Other			
1600 - Allowance for Doubtful Debts   \$2,886,200     Recievables Total   \$90,870,64     Fixed Assets			
Recievables Total   \$90,870.64			
Pixed Assets   2010 - Furniture & Fixtures   \$15,900.97   2210 - Accum Depr - Furn & Fix   \$2,575.04   Fixed Assets Total   \$13,325.93   \$15,900.97   \$13,325.93   \$15,900.97   \$13,325.93   \$15,900.97   \$13,325.93   \$15,325.9			
2010 - Furniture & Fixtures       \$15,900.97         2210 - Accum Depr - Furn & Fix       (\$2,575.04)         Fixed Assets Total       \$13,325.93         Other         1090 - Due from Reserves       \$19.34         1610 - Prepaid Insurance       \$2,424.72         1630 - Prepaid Income Tax       \$4,822.98         2550 - Refundable Deposits       \$6,010.00         Other Total       \$13,277.04         Assets Total       \$2,190,312.37         Liabilities and Equity       \$250 - Reserves         5010 - Reserves - Interest       \$4,309.86         5050 - Reserves - Reserves - Reserves - W Lots       \$25,797.35         5260 - Reserves - Major Maintenance       \$1,895,264.91         Reserves Total       \$1,925,372.12         Other       3010 - Accounts Payable       \$26,755.90         3015 - Accounts Payable - Other       \$5,203.66         3310 - Prepaid Owner Assessments       \$30,643.74		444,010.04	
2210 - Accum Depr - Furn & Fix       (\$2,575.04)         Fixed Assets Total       \$13,325.93         Other       \$13,325.93         Other       \$19.34         1090 - Due from Reserves       \$19.34         1610 - Prepaid Insurance       \$2,424.72         1630 - Prepaid Income Tax       \$4,822.98         2550 - Refundable Deposits       \$6,010.00         Other Total       \$13,277.04         Assets Total       \$2,190,312.37         Liabilities and Equity       \$2,190,312.37         Reserves       \$5010 - Reserves - Interest       \$4,309.86         5050 - Reserves - RV Lots       \$25,797.35         5260 - Reserves - Major Maintenance       \$1,895,264.91         Reserves Total       \$1,925,372.12         Other       3010 - Accounts Payable       \$26,755.90         3015 - Accounts Payable - Other       \$5,203.66         3310 - Prepaid Owner Assessments       \$30,643.74			
Fixed Assets Total         \$13,325.93           Other         \$13,325.93           1090 - Due from Reserves         \$19.34           1610 - Prepaid Insurance         \$2,424.72           1630 - Prepaid Income Tax         \$4,822.98           2550 - Refundable Deposits         \$6,010.00           Other Total         \$13,277.04           Assets Total         \$2,190,312.37           Liabilities and Equity         \$2,190,312.37           Reserves         \$5010 - Reserves - Interest         \$4,309.86           5050 - Reserves - RV Lots         \$25,797.35           5260 - Reserves - Major Maintenance         \$1,895,264.91           Reserves Total         \$1,925,372.12           Other         3010 - Accounts Payable         \$26,755.90           3015 - Accounts Payable - Other         \$5,203.66           3310 - Prepaid Owner Assessments         \$30,643.74		\$15,900.97	
State of the color of the c		(\$2,575.04)	
1090 - Due from Reserves       \$19.34         1610 - Prepaid Insurance       \$2,424.72         1630 - Prepaid Income Tax       \$4,822.98         2550 - Refundable Deposits       \$6,010.00         Other Total       \$13,277.04         Assets Total         Liabilities and Equity         Reserves         5010 - Reserves - Interest       \$4,309.86         5050 - Reserves - RV Lots       \$25,797.35         5260 - Reserves - Major Maintenance       \$1,895,264.91         Reserves Total       \$1,925,372.12         Other       3010 - Accounts Payable       \$26,755.90         3015 - Accounts Payable - Other       \$5,203.66         3310 - Prepaid Owner Assessments       \$30,643.74	Fixed Assets Total	\$13,325.93	
1610 - Prepaid Insurance       \$2,424.72         1630 - Prepaid Income Tax       \$4,822.98         2550 - Refundable Deposits       \$6,010.00         Other Total       \$13,277.04         Assets Total       \$2,190,312.37         Liabilities and Equity         Reserves         5010 - Reserves - Interest       \$4,309.86         5050 - Reserves - RV Lots       \$25,797.35         5260 - Reserves - Major Maintenance       \$1,895,264.91         Reserves Total       \$1,925,372.12         Other       3010 - Accounts Payable         3015 - Accounts Payable - Other       \$5,203.66         3310 - Prepaid Owner Assessments       \$30,643.74	<u>Other</u>		
1610 - Prepaid Insurance       \$2,424.72         1630 - Prepaid Income Tax       \$4,822.98         2550 - Refundable Deposits       \$6,010.00         Other Total       \$13,277.04         Assets Total       \$2,190,312.37         Liabilities and Equity       \$2,190,312.37         Reserves       \$010 - Reserves - Interest       \$4,309.86         5050 - Reserves - RV Lots       \$25,797.35         5260 - Reserves - Major Maintenance       \$1,895,264.91         Reserves Total       \$1,925,372.12         Other       3010 - Accounts Payable       \$26,755.90         3015 - Accounts Payable - Other       \$5,203.66         3310 - Prepaid Owner Assessments       \$30,643.74	1090 - Due from Reserves	\$19.34	
1630 - Prepaid Income Tax       \$4,822.98         2550 - Refundable Deposits       \$6,010.00         Other Total       \$13,277.04         Assets Total       \$2,190,312.37         Liabilities and Equity       \$2,190,312.37         Reserves       \$4,309.86         5010 - Reserves - Interest       \$4,309.86         5050 - Reserves - RV Lots       \$25,797.35         5260 - Reserves - Major Maintenance       \$1,895,264.91         Reserves Total       \$1,925,372.12         Other       3010 - Accounts Payable       \$26,755.90         3015 - Accounts Payable - Other       \$5,203.66         3310 - Prepaid Owner Assessments       \$30,643.74	1610 - Prepaid Insurance		
Section   Sect	1630 - Prepaid Income Tax		
Other Total       \$13,277.04         Assets Total       \$2,190,312.37         Liabilities and Equity       \$2,190,312.37         Reserves       \$4,309.86         5010 - Reserves - Interest       \$4,309.86         5050 - Reserves - RV Lots       \$25,797.35         5260 - Reserves - Major Maintenance       \$1,895,264.91         Reserves Total       \$1,925,372.12         Other       3010 - Accounts Payable         3015 - Accounts Payable - Other       \$5,203.66         3310 - Prepaid Owner Assessments       \$30,643.74			
\$2,190,312.37	Other Total		
Liabilities and Equity         Reserves         5010 - Reserves - Interest       \$4,309.86         5050 - Reserves - RV Lots       \$25,797.35         5260 - Reserves - Major Maintenance       \$1,895,264.91         Reserves Total       \$1,925,372.12         Other         3010 - Accounts Payable       \$26,755.90         3015 - Accounts Payable - Other       \$5,203.66         3310 - Prepaid Owner Assessments       \$30,643.74	Assets Total	\$2 190 313	2 37
Reserves         5010 - Reserves - Interest       \$4,309.86         5050 - Reserves - RV Lots       \$25,797.35         5260 - Reserves - Major Maintenance       \$1,895,264.91         Reserves Total       \$1,925,372.12         Other       3010 - Accounts Payable       \$26,755.90         3015 - Accounts Payable - Other       \$5,203.66         3310 - Prepaid Owner Assessments       \$30,643.74	Linkilliting and Funds	42,100,012	2.07
5010 - Reserves - Interest       \$4,309.86         5050 - Reserves - RV Lots       \$25,797.35         5260 - Reserves - Major Maintenance       \$1,895,264.91         Reserves Total       \$1,925,372.12         Other       3010 - Accounts Payable       \$26,755.90         3015 - Accounts Payable - Other       \$5,203.66         3310 - Prepaid Owner Assessments       \$30,643.74			
5050 - Reserves - RV Lots \$25,797.35 5260 - Reserves - Major Maintenance \$1,895,264.91  Reserves Total \$1,925,372.12  Other 3010 - Accounts Payable \$26,755.90 3015 - Accounts Payable - Other \$5,203.66 3310 - Prepaid Owner Assessments \$30,643.74			
S26,757.35   S26			
Reserves Total         \$1,925,372.12           Other         \$26,755.90           3010 - Accounts Payable         \$26,755.90           3015 - Accounts Payable - Other         \$5,203.66           3310 - Prepaid Owner Assessments         \$30,643.74			
Other       \$1,925,372.12         3010 - Accounts Payable       \$26,755.90         3015 - Accounts Payable - Other       \$5,203.66         3310 - Prepaid Owner Assessments       \$30,643.74		\$1,895,264.91	
3010 - Accounts Payable \$26,755.90 3015 - Accounts Payable - Other \$5,203.66 3310 - Prepaid Owner Assessments \$30,643.74	INCOCIVES TOTAL	\$1,925,372.12	
3015 - Accounts Payable - Other \$5,203.66 3310 - Prepaid Owner Assessments \$30,643.74	Other		
3015 - Accounts Payable - Other \$5,203.66 3310 - Prepaid Owner Assessments \$30,643.74	3010 - Accounts Payable	\$26 755 90	
3310 - Prepaid Owner Assessments \$30,643.74			
5300 Cusponso			
	5300 - Suspense		

### Key Vista Master Homeowners Association, Inc. Balance Sheet 11/30/2016

<u>Other Total</u> \$62,395.92

Retained Earnings \$563,348.52

<u>Net Income</u> (\$360,804.19)

Liabilities & Equity Total \$2,190,312.37