



**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
08/31/2020**

**ASSETS**

<b>OPERATING FUNDS</b>		
US BANK - OPERATING CHECKING	372,764.94	
US BANK SAVINGS	604,189.01	
	-----	
<b>TOTAL OPERATING FUNDS</b>		<b>976,953.95</b>
<b>RESERVE FUNDS</b>		
RESERVE USBANK -SIENA RSV	177,516.90	
RESERVE RBC WEALTH MGMT	1,051,152.80	
RESERVE FVCB MMA	240,709.38	
RESERVE STERLING BANK	241,350.29	
RESERVE US BANK MMA	753,584.70	
RESERVE CIT BANK MMA	241,569.75	
	-----	
<b>TOTAL RESERVE FUNDS</b>		<b>2,705,883.82</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE	296,563.75	
ACCOUNTS RECEIVABLE - PARCELS	357.65	
PRE-LEGAL RECEIVABLE	55,488.27	
CONTINGENT PAYABLE	(55,488.27)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(84,819.53)	
	-----	
<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>212,101.87</b>
<b>OTHER ASSETS</b>		
PREPAID EXPENSE INSURANCE	16,258.75	
PREPAID EXPENSES	4,686.46	
	-----	
<b>TOTAL OTHER ASSETS</b>		<b>20,945.21</b>
		-----
<b>TOTAL ASSETS</b>		<b>3,915,884.85</b>
		=====
<b>LIABILITIES &amp; EQUITY</b>		
<b>OPERATING LIABILITIES</b>		
ACCOUNTS PAYABLE	27,601.82	
ACCRUED EXPENSES	83,350.70	



**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
08/31/2020**

PREPAID ASSESSMENTS	87,919.68	
PREPAID ASSESSMENTS - PARCELS	458.91	
REFUNDABLE DEPOSIT KEYS	2,025.00	
UNEARNED REVENUE	223,077.73	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,725.00	
INSURANCE CLAIM PENDING	825.00	
	-----	
<b>TOTAL OPERATING LIABILITIES</b>		<b>458,390.46</b>
RESERVE		
ACCUMULATED GENERAL	2,580,118.74	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	125,765.08	
	-----	
<b>TOTAL RESERVE</b>		<b>2,705,883.82</b>
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	570,110.07	
CURRENT YEAR RESERVE EQUITY	(125,765.08)	
CURRENT SURPLUS/(DEFICIT)	307,265.58	
	-----	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>751,610.57</b>
		-----
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>3,915,884.85</b>
		=====



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
08/31/2020**

***** CURRENT PERIOD ACTUAL	***** BUDGET	***** OVER (UNDER)			***** ACTUAL	***** YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
<b>I N C O M E</b>								
147,846	143,604	4,242	4000	ASSESSMENT INCOME	1,173,413	1,148,832	24,581	1,723,242
2,928	2,928	0	4000P	PARCEL ASSESSMENTS	23,424	23,424	0	35,136
58,932	58,546	386	4001	COMMERCIAL DUES	471,459	468,368	3,091	702,551
26	250	(224)	4030	INTEREST INCOME	1,719	2,000	(281)	3,000
898	3,333	(2,435)	4050	COLLECTION COST REIMBURSEMENT	9,720	26,664	(16,944)	40,000
0	0	0	4050FR	FILE REVIEW FEE	1,550	0	1,550	0
48	79	(32)	4050MU	MONITOR TRUSTEE SALE	380	632	(252)	950
1,425	0	1,425	4050RR	FILE TRANSFER FEES	5,320	0	5,320	0
0	83	(83)	4050T	FORECLOSURE/TRUSTEE SALES	200	664	(464)	1,000
(26)	833	(859)	4070	LATE FEE INCOME	28,660	6,664	21,996	10,000
35	29	6	4075	NSF FEE	315	232	83	350
13,804	12,019	1,785	4205	BUILDER ASSESSMENT	117,116	96,152	20,964	144,228
1,810	490	1,320	4900	VIOLATION FINES	15,226	3,920	11,306	5,880
0	0	0	4922	KEYS	75	0	75	0
0	1,008	(1,008)	4945	NEWSLETTER INCOME	7,583	8,064	(482)	12,100
(20)	3,333	(3,353)	4950	REBILL FEE	21,360	26,664	(5,304)	40,000
(33,167)	(33,167)	0	6010	GENERAL RESERVE TRANSFER	(265,336)	(265,336)	0	(398,000)
(6,673)	(6,673)	0	6020	IRRIGATION SYSTEMS	(53,384)	(53,384)	0	(80,071)
(1,485)	(1,485)	0	P6010	GENERAL RESERVE TRANSFER	(11,880)	(11,880)	0	(17,820)
-----	-----	-----			-----	-----	-----	-----
186,380	185,210	1,170		TOTAL INCOME	1,546,920	1,481,680	65,240	2,222,546
<b>E X P E N S E S</b>								
<b>A D M I N I S T R A T I V E</b>								
7,179	7,376	(197)	5000	MANAGEMENT FEE	57,905	59,008	(1,103)	88,517
3,201	3,000	201	5000RO	OFFICE LEASE	25,608	24,000	1,608	36,000
5,360	0	5,360	5005	RESERVE STUDY	5,360	0	5,360	0
17,698	21,167	(3,469)	5007w	SALARIES & BENEFITS	141,967	169,336	(27,369)	254,000
(20)	3,333	(3,353)	5009A	REBILL FEE EXPENSE	21,360	26,664	(5,304)	40,000
35	29	6	5009B	NSF FEE EXPENSE	315	232	83	350
0	2,500	(2,500)	5010	LEGAL EXPENSE	13,770	20,000	(6,230)	30,000
0	833	(833)	5010C	LEGAL/ENFORCEMENT	2,367	6,664	(4,297)	10,000
0	1,667	(1,667)	5014	'CC&R REVISIONS PROJECT	55	13,336	(13,281)	20,000
0	3,333	(3,333)	5020	LIEN/COLLECTION COST	20,008	26,664	(6,656)	40,000
0	0	0	5020F	FILE REVIEW FEE	1,550	0	1,550	0
48	79	(32)	5020M	MONITOR TRUSTEE SALE	380	632	(252)	950
1,425	0	1,425	5020RR	FILE TRANSFER FEE EXPENSE	5,320	0	5,320	0
0	83	(83)	5020T	FORECLOSURE/TRUSTEE SALES	200	664	(464)	1,000
0	1,042	(1,042)	5030	AUDIT/TAX PREPARATION	6,140	8,336	(2,196)	12,500
0	167	(167)	5033F	ADVERTISING	0	1,336	(1,336)	2,000
35	35	0	5037	BANK CHARGES & CC FEES	280	280	0	420
56	56	0	5039	WEBSITE	745	448	297	666
0	0	0	5043	BILLING STATEMENTS	15,731	23,160	(7,429)	46,320
105	0	105	5046	NEWSLETTER	6,094	12,000	(5,906)	24,000
842	573	269	5047B	OFFICE EQUIPMENT RENTAL	7,782	4,584	3,198	6,874
82	200	(118)	5048	OFFICE EXPENSE	2,653	1,600	1,053	2,400
578	533	45	5052	MEETING	1,910	4,264	(2,354)	6,400
0	500	(500)	5055	MEETING EXPENSE	13,318	4,000	9,318	6,000
575	200	375	5059	POSTAGE	14,358	1,600	12,758	2,400
1,290	750	540	5059V	VIOLATION NOTICES	1,290	6,000	(4,710)	9,000
166	283	(117)	5063	MILEAGE	1,172	2,264	(1,093)	3,400
0	0	0	5065	PROFESSIONAL FEES	63	0	63	0
0	0	0	5065S	STATUTORY AGENT FEE	100	0	100	0
0	42	(42)	5070	PROPERTY TAXES	0	336	(336)	500
0	417	(417)	5080	CORPORATE TAXES	15,060	3,336	11,724	5,000
0	2,083	(2,083)	5088	BAD DEBT EXPENSE	34,579	16,664	17,915	25,000
2,240	2,000	240	5090	INSURANCE	14,988	16,000	(1,012)	24,000
0	0	0	5090D	INSURANCE DEDUCTIBLE	10,000	0	10,000	0
5	42	(37)	5099	MISCELLANEOUS EXPENSE	1,297	336	961	500
-----	-----	-----			-----	-----	-----	-----
40,898	52,323	(11,425)		TOTAL ADMINISTRATIVE	443,723	453,744	(10,021)	698,197
<b>U T I L I T I E S</b>								



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
08/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
19,828	21,833	(2,005)	5100	WATER/SEWER	115,738	174,664	(58,926)	262,000
3,381	4,583	(1,202)	5120	ELECTRIC	32,235	36,664	(4,429)	55,000
30	50	(20)	5125	GAS	243	400	(157)	600
0	38	(38)	5140	SANITATION	98	304	(207)	456
470	275	195	5151	PHONE	3,752	2,200	1,552	3,300
164	165	(1)	5151B	INTERNET	1,467	1,320	147	1,980
63	60	3	5152	ALARM MONITORING	370	480	(110)	720
23	42	(19)	P5120	ELECTRIC	180	336	(156)	500
-----	-----	-----			-----	-----	-----	-----
23,960	27,046	(3,086)		TOTAL UTILITIES	154,083	216,368	(62,285)	324,556
				LANDSCAPING				
79,041	76,473	2,568	5200	LANDSCAPE CONTRACT	625,292	611,784	13,508	917,670
1,688	1,250	438	5210	LANDSCAPE SUPPLIES/MATERIAL	2,288	10,000	(7,713)	15,000
0	1,250	(1,250)	5218	MAJOR PROJECTS	7,804	10,000	(2,196)	15,000
685	5,000	(4,315)	5220	IRRIGATION REPAIRS	14,174	40,000	(25,826)	60,000
146	500	(354)	5222	BACKFLOW INSPEC/RRPS	495	4,000	(3,505)	6,000
22,609	417	22,192	5224	TREE MAINTENANCE	24,342	3,336	21,006	5,000
0	833	(833)	5228	EROSION CONTROL	0	6,664	(6,664)	10,000
2,855	2,935	(80)	5250	EXTERMINATING	17,281	23,480	(6,199)	35,219
0	1,250	(1,250)	5265	IRRIGATION SYSTEM	0	10,000	(10,000)	15,000
654	623	31	P5200	LANDSCAPE CONTRACT	5,234	4,984	250	7,478
-----	-----	-----			-----	-----	-----	-----
107,678	90,531	17,147		TOTAL LANDSCAPE	696,910	724,248	(27,338)	1,086,367
				POOL / SPA / CLUBHOUSE				
640	132	508	P5350	FOUNTAIN MAINTENANCE	383	1,056	(673)	1,588
-----	-----	-----			-----	-----	-----	-----
640	132	508		TOTAL POOLS/SPA/CLUBHOUSE	383	1,056	(673)	1,588
				GATES				
215	215	0	P5500	GATE MAINTENANCE CONTRACT	1,720	1,720	0	2,580
0	83	(83)	P5511	GATE REPAIRS	767	664	103	1,000
60	58	2	P5517	GATE PHONE	479	464	15	700
-----	-----	-----			-----	-----	-----	-----
275	356	(81)		TOTAL GATES	2,966	2,848	118	4,280
				COMMON AREA				
0	0	0	5700	BUILDING MAINTENANCE	3,491	0	3,491	0
0	42	(42)	5700K	KEYS/LOCK REPAIR	567	336	231	500
0	83	(83)	5711	PAINTING MAINT	1,275	664	611	1,000
0	2,083	(2,083)	5722	ELECTRIC REPAIRS/SUPPLIES	12,456	16,664	(4,208)	25,000
0	833	(833)	5740	SIGN MAINTENANCE	0	6,664	(6,664)	10,000
346	610	(264)	5769A	JANITORIAL	3,743	4,880	(1,137)	7,320
1,786	1,897	(111)	5774	PET WASTE REMOVAL	13,529	15,176	(1,647)	22,764
566	466	100	5779CC	SECURITY PATROL	2,646	3,728	(1,082)	5,594
0	250	(250)	5794A	SIDEWALK REPAIR	11,375	2,000	9,375	3,000
175	833	(658)	5800	COMMON AREA MAINTENANCE/REPAIRS	8,660	6,664	1,996	10,000
0	1,025	(1,025)	5845	PARK MAINT	1,800	8,200	(6,400)	12,300
165	183	(18)	5850	EXTERMINATING	2,712	1,464	1,248	2,200
0	368	(368)	5895	TENNIS COURT REPAIR	1,928	2,944	(1,016)	4,410
212	200	12	P5770	GENERAL MAINTENANCE	1,171	1,600	(429)	2,400
0	89	(89)	P5800	COMMON AREA MAINTAINENCE	2,000	712	1,288	1,070
-----	-----	-----			-----	-----	-----	-----
3,250	8,962	(5,712)		TOTAL COMMON AREA	67,354	71,696	(4,342)	107,558
-----	-----	-----			-----	-----	-----	-----
176,701	179,350	(2,649)		TOTAL OPERATING EXPENSES	1,365,419	1,469,960	(104,541)	2,222,546
-----	-----	-----			-----	-----	-----	-----
9,678	5,860	3,818		OPERATING FUND SURPLUS/(DEFICIT)	181,501	11,720	169,781	0
=====	=====	=====			=====	=====	=====	=====

RESERVE FUND

I N C O M E



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
08/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
33,167	33,167	0	7010	TRANSFER FROM OPERATING	265,336	265,336	0	398,000
6,673	6,673	0	7020	IRRIGATION SYSTEMS	53,384	53,384	0	80,071
83,450	0	83,450	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	83,450	0	83,450	0
524	0	524	7034	INTEREST RESERVE FUND	7,335	0	7,335	0
1,392	2,000	(608)	7034D	DIVIDENDS EARNED	13,043	16,000	(2,957)	24,000
0	0	0	7069	GAIN (LOSS) ON INVESTMENTS	35,265	0	35,265	0
1,485	1,485	0	P7010	PARCEL TRANSFER TO RESERVES	11,880	11,880	0	17,820
7	0	7	P7034	INTEREST RESERVE FUNDS	473	0	473	0
-----	-----	-----			-----	-----	-----	-----
126,699	43,325	83,374		TOTAL RESERVE INCOME	470,166	346,600	123,566	519,891
				E X P E N D I T U R E S				
3,925	11,524	(7,599)	8520	PAINTING	6,450	92,192	(85,742)	138,285
0	296	(296)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	2,368	(2,368)	3,551
0	246	(246)	8526	FOUNTAIN REPLACEMENT	0	1,968	(1,968)	2,950
0	1,229	(1,229)	8528	WALLS	0	9,832	(9,832)	14,752
0	5,546	(5,546)	8530	ASPHALT SEAL COATING	0	44,368	(44,368)	66,547
0	0	0	8537	BANK/INVESTMENT CHARGES	6,492	5,625	867	7,500
0	39,065	(39,065)	8541	GRANITE REPLACEMENT	193,459	312,520	(119,061)	468,781
0	2,450	(2,450)	8543P	PARK FURNITURE REPLACEMENT	0	19,600	(19,600)	29,394
0	458	(458)	8548	RESERVE STUDY	0	3,664	(3,664)	5,500
0	7,854	(7,854)	8550	PLAY STRUCTURE RRPS/ REPLACEMENT	0	62,832	(62,832)	94,248
0	1,193	(1,193)	8565	TENNIS COURTS	0	9,544	(9,544)	14,315
0	364	(364)	8571C	CONCRETE WORK	0	2,912	(2,912)	4,371
0	16,667	(16,667)	8575	IRRIGATION SYSTEMS	138,000	133,336	4,664	200,000
0	1,047	(1,047)	8575C	IRRIGATION SYSTEM CONTROLLERS	0	8,376	(8,376)	12,566
-----	-----	-----			-----	-----	-----	-----
3,925	87,939	(84,014)		TOTAL RESERVE EXPENDITURES	344,401	709,137	(364,736)	1,062,760
122,774	(44,614)	167,388		RESERVE FUND SURPLUS/(DEFICIT)	125,765	(362,537)	488,302	(542,869)
=====	=====	=====			=====	=====	=====	=====



# 347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 08/31/2020

	January *****	February *****	March *****	April *****	May *****	June *****	July *****	August *****	September *****	October *****	November *****	December *****	YEAR-TO-DATE *****
<b>INCOME</b>													
ASSESSMENT INCOME	\$ 145,475	\$ 146,023	\$ 145,419	\$ 146,336	\$ 148,266	\$ 146,617	\$ 147,430	\$ 147,846	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,173,413
PARCEL ASSESSMENTS	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	0	0	0	0	23,424
COMMERCIAL DUES	58,932	58,932	58,932	58,932	58,932	58,932	58,932	58,932	0	0	0	0	471,459
INTEREST INCOME	449	757	311	50	51	50	26	26	0	0	0	0	1,719
COLLECTION COST REIMBURSEMENT	(4,133)	2,132	1,247	1,482	3,224	4,871	0	898	0	0	0	0	9,720
FILE REVIEW FEE	0	1,000	550	0	0	0	0	0	0	0	0	0	1,550
MONITOR TRUSTEE SALE	48	48	143	0	48	0	48	48	0	0	0	0	380
FILE TRANSFER FEES	2,185	380	0	95	1,330	(95)	0	1,425	0	0	0	0	5,320
FORECLOSURE/TRUSTEE SALES	200	0	0	0	0	0	0	0	0	0	0	0	200
LATE FEE INCOME	6,661	(60)	18	10,769	(142)	(9)	11,449	(26)	0	0	0	0	28,660
NSF FEE	70	70	0	35	0	0	105	35	0	0	0	0	315
BUILDER ASSESSMENT	15,785	15,072	14,608	14,681	14,681	14,681	13,804	13,804	0	0	0	0	117,116
VIOLATION FINES	2,805	1,826	1,105	631	1,670	2,782	2,597	1,810	0	0	0	0	15,226
KEYS	0	0	0	0	0	75	0	0	0	0	0	0	75
NEWSLETTER INCOME	0	6,835	0	473	275	0	0	0	0	0	0	0	7,583
REBILL FEE	7,900	(100)	40	7,540	(100)	0	6,100	(20)	0	0	0	0	21,360
GENERAL RESERVE TRANSFER	(33,167)	(33,167)	(33,167)	(33,167)	(33,167)	(33,167)	(33,167)	(33,167)	0	0	0	0	(265,336)
IRRIGATION SYSTEMS	(6,673)	(6,673)	(6,673)	(6,673)	(6,673)	(6,673)	(6,673)	(6,673)	0	0	0	0	(53,384)
GENERAL RESERVE TRANSFER	(1,485)	(1,485)	(1,485)	(1,485)	(1,485)	(1,485)	(1,485)	(1,485)	0	0	0	0	(11,880)
<b>TOTAL INCOME</b>	<b>\$ 197,980</b>	<b>\$ 194,519</b>	<b>\$ 183,975</b>	<b>\$ 202,626</b>	<b>\$ 189,839</b>	<b>\$ 189,508</b>	<b>\$ 202,094</b>	<b>\$ 186,380</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,546,920</b>
<b>EXPENSES</b>													
<b>ADMINISTRATIVE</b>													
MANAGEMENT FEE	\$ 7,179	\$ 7,179	\$ 7,179	\$ 7,179	\$ 7,179	\$ 7,179	\$ 7,654	\$ 7,179	\$ 0	\$ 0	\$ 0	\$ 0	\$ 57,905
OFFICE LEASE	3,201	3,201	3,201	3,201	3,201	3,201	3,201	3,201	0	0	0	0	25,608
RESERVE STUDY	0	0	0	0	0	0	0	5,360	0	0	0	0	5,360
SALARIES & BENEFITS	19,658	16,127	17,246	18,397	16,226	17,681	18,934	17,698	0	0	0	0	141,967
REBILL FEE EXPENSE	7,900	(100)	40	7,540	(100)	0	6,100	(20)	0	0	0	0	21,360
NSF FEE EXPENSE	70	70	0	35	0	0	105	35	0	0	0	0	315
LEGAL EXPENSE	1,505	1,097	(208)	4,598	2,529	2,743	1,508	0	0	0	0	0	13,770
LEGAL/ENFORCEMENT	0	0	0	300	158	327	1,582	0	0	0	0	0	2,367
CC&R REVISIONS PROJECT	0	0	0	0	0	55	0	0	0	0	0	0	55
LIEN/COLLECTION COST	3,278	2,266	0	9,519	2,639	1,385	922	0	0	0	0	0	20,008
FILE REVIEW FEE	0	1,000	550	0	0	0	0	0	0	0	0	0	1,550
MONITOR TRUSTEE SALE	48	48	143	0	48	0	48	48	0	0	0	0	380
FILE TRANSFER FEE EXPENSE	2,185	380	0	95	1,330	(95)	0	1,425	0	0	0	0	5,320
FORECLOSURE/TRUSTEE SALES	200	0	0	0	0	0	0	0	0	0	0	0	200
AUDIT/TAX PREPARATION	0	2,472	981	981	981	727	0	0	0	0	0	0	6,140
BANK CHARGES & CC FEES	35	35	35	35	35	35	35	35	0	0	0	0	280
WEBSITE	356	56	56	56	56	56	56	56	0	0	0	0	745
BILLING STATEMENTS	0	0	7,900	(3)	0	7,909	(75)	0	0	0	0	0	15,731
NEWSLETTER	0	0	5,869	(1,115)	0	5,974	(4,739)	105	0	0	0	0	6,094
OFFICE EQUIPMENT RENTAL	1,177	885	1,140	363	828	1,110	1,436	842	0	0	0	0	7,782
OFFICE EXPENSE	347	424	110	1,122	110	321	137	82	0	0	0	0	2,653
PRINTING	184	631	249	52	62	97	58	578	0	0	0	0	1,910
MEETING EXPENSE	1,237	1,332	478	5,424	4,738	109	0	0	0	0	0	0	13,318
POSTAGE	43	105	3,570	370	4,233	2,662	2,800	575	0	0	0	0	14,358
VIOLATION NOTICES	0	0	0	0	0	0	0	1,290	0	0	0	0	1,290
MILEAGE	152	163	96	63	90	244	199	166	0	0	0	0	1,172
PROFESSIONAL FEES	0	63	0	0	0	0	0	0	0	0	0	0	63
STATUTORY AGENT FEE	0	100	0	0	0	0	0	0	0	0	0	0	100
CORPORATE TAXES	0	30	0	0	0	30	15,000	0	0	0	0	0	15,060
BAD DEBT EXPENSE	0	0	18,341	0	0	16,238	0	0	0	0	0	0	34,579
INSURANCE	1,262	1,262	1,262	2,285	2,285	2,150	2,240	2,240	0	0	0	0	14,988
INSURANCE DEDUCTIBLE	0	0	0	0	0	0	10,000	0	0	0	0	0	10,000
MISCELLANEOUS EXPENSE	497	0	0	531	0	363	(99)	5	0	0	0	0	1,297
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 50,512</b>	<b>\$ 38,824</b>	<b>\$ 68,236</b>	<b>\$ 61,027</b>	<b>\$ 46,626</b>	<b>\$ 70,498</b>	<b>\$ 67,102</b>	<b>\$ 40,898</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 443,723</b>
<b>UTILITIES</b>													
WATER/SEWER	\$ 11,612	\$ 11,333	\$ 10,503	\$ 11,618	\$ 13,156	\$ 19,362	\$ 18,326	\$ 19,828	\$ 0	\$ 0	\$ 0	\$ 0	\$ 115,738
ELECTRIC	5,544	3,772	4,171	4,205	3,587	3,801	3,773	3,381	0	0	0	0	32,235
GAS	30	30	30	30	30	30	30	30	0	0	0	0	243
SANITATION	0	49	0	0	0	49	0	0	0	0	0	0	98
PHONE	468	468	468	472	467	467	473	470	0	0	0	0	3,752
INTERNET	160	163	163	327	163	163	164	164	0	0	0	0	1,467
ALARM MONITORING	57	0	0	63	0	125	63	63	0	0	0	0	370
ELECTRIC	24	23	22	23	21	22	22	23	0	0	0	0	180
<b>TOTAL UTILITIES</b>	<b>\$ 17,896</b>	<b>\$ 15,837</b>	<b>\$ 15,358</b>	<b>\$ 16,737</b>	<b>\$ 17,425</b>	<b>\$ 24,020</b>	<b>\$ 22,851</b>	<b>\$ 23,960</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 154,083</b>
<b>LANDSCAPING</b>													
LANDSCAPE CONTRACT	\$ 78,036	\$ 78,036	\$ 78,036	\$ 78,036	\$ 78,036	\$ 78,036	\$ 78,036	\$ 79,041	\$ 0	\$ 0	\$ 0	\$ 0	\$ 625,292
LANDSCAPE SUPPLIES/MATERIAL	0	0	0	0	0	600	0	1,688	0	0	0	0	2,288
MAJOR PROJECTS	0	0	3,844	0	1,450	2,510	0	0	0	0	0	0	7,804
IRRIGATION REPAIRS	357	10,856	928	343	393	342	270	685	0	0	0	0	14,174
BACKFLOW INSPEC/RRPS	0	243	0	0	0	106	0	146	0	0	0	0	495



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF OPERATIONS  
08/31/2020**

	January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
TREE MAINTENANCE	0	0	0	0	1,733	0	0	22,609	0	0	0	0	24,342
TREE REMOVAL	0	740	0	0	(740)	0	0	0	0	0	0	0	0
EXTERMINATING	2,931	2,931	2,935	2,935	2,694	(2,855)	2,855	2,855	0	0	0	0	17,281
LANDSCAPE CONTRACT	654	654	654	654	654	654	654	654	0	0	0	0	5,234
<b>TOTAL LANDSCAPE</b>	<b>\$ 81,979</b>	<b>\$ 93,460</b>	<b>\$ 86,397</b>	<b>\$ 81,968</b>	<b>\$ 84,220</b>	<b>\$ 79,394</b>	<b>\$ 81,814</b>	<b>\$ 107,678</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 696,910</b>
<b>POOL / SPA / CLUBHOUSE</b>													
FOUNTAIN MAINTENANCE	\$ 139	\$ 139	\$ 139	\$ 181	\$ (1,015)	\$ 0	\$ 160	\$ 640	\$ 0	\$ 0	\$ 0	\$ 0	\$ 383
<b>TOTAL POOLS/SPA/CLUBHOUSE</b>	<b>\$ 139</b>	<b>\$ 139</b>	<b>\$ 139</b>	<b>\$ 181</b>	<b>\$ (1,015)</b>	<b>\$ 0</b>	<b>\$ 160</b>	<b>\$ 640</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 383</b>
<b>G A T E S</b>													
GATE MAINTENANCE CONTRACT	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,720
GATE REPAIRS	0	0	0	0	0	767	0	0	0	0	0	0	767
GATE PHONE	60	60	60	60	60	60	60	60	0	0	0	0	479
<b>TOTAL GATES</b>	<b>\$ 275</b>	<b>\$ 275</b>	<b>\$ 275</b>	<b>\$ 275</b>	<b>\$ 275</b>	<b>\$ 1,041</b>	<b>\$ 275</b>	<b>\$ 275</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,966</b>
<b>COMMON AREA</b>													
BUILDING MAINTENANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 103	\$ 3,388	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,491
KEYS/LOCK REPAIR	7	25	270	0	265	0	0	0	0	0	0	0	567
PAINTING MAINT	0	0	1,275	2,525	0	(2,525)	0	0	0	0	0	0	1,275
ELECTRIC REPAIRS/SUPPLIES	3,168	0	7,590	0	1,348	350	0	0	0	0	0	0	12,456
JANITORIAL	671	671	671	346	346	346	346	346	0	0	0	0	3,743
GENERAL MAINTENANCE	4,400	2,825	(7,225)	0	0	0	0	0	0	0	0	0	0
PET WASTE REMOVAL	1,678	1,678	1,678	1,677	1,678	1,678	1,678	1,786	0	0	0	0	13,529
SECURITY PATROL	616	16	316	(150)	166	566	550	566	0	0	0	0	2,646
SIDEWALK REPAIR	0	0	4,400	300	0	0	6,675	0	0	0	0	0	11,375
COMMON AREA MAINTENANCE/REPAIRS	3,060	1,050	1,400	0	0	0	2,975	175	0	0	0	0	8,660
PARK MAINT	0	1,650	150	0	0	0	0	0	0	0	0	0	1,800
EXTERMINATING	161	161	336	161	761	645	325	165	0	0	0	0	2,712
TENNIS COURT REPAIR	386	386	986	(386)	(644)	300	900	0	0	0	0	0	1,928
GENERAL MAINTENANCE	0	0	350	424	0	185	0	212	0	0	0	0	1,171
COMMON AREA MAINTAINENCE	0	0	0	600	1,400	0	0	0	0	0	0	0	2,000
<b>TOTAL COMMON AREA</b>	<b>\$ 14,147</b>	<b>\$ 8,461</b>	<b>\$ 12,196</b>	<b>\$ 5,497</b>	<b>\$ 5,423</b>	<b>\$ 4,932</b>	<b>\$ 13,448</b>	<b>\$ 3,250</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 67,354</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 164,947</b>	<b>\$ 156,996</b>	<b>\$ 182,601</b>	<b>\$ 165,685</b>	<b>\$ 152,953</b>	<b>\$ 179,885</b>	<b>\$ 185,650</b>	<b>\$ 176,701</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,365,419</b>
<b>OPERATING FUND SURPLUS/(DEFICIT)</b>	<b>\$ 33,033</b>	<b>\$ 37,522</b>	<b>\$ 1,374</b>	<b>\$ 36,940</b>	<b>\$ 36,885</b>	<b>\$ 9,622</b>	<b>\$ 16,444</b>	<b>\$ 9,678</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 181,501</b>
<b>RESERVE FUND</b>													
<b>I N C O M E</b>													
TRANSFER FROM OPERATING	\$ 33,167	\$ 33,167	\$ 33,167	\$ 33,167	\$ 33,167	\$ 33,167	\$ 33,167	\$ 33,167	\$ 0	\$ 0	\$ 0	\$ 0	\$ 265,336
IRRIGATION SYSTEMS	6,673	6,673	6,673	6,673	6,673	6,673	6,673	6,673	0	0	0	0	53,384
UNREALIZED GAIN/(LOSS) ON INVEST	0	0	0	0	0	0	0	83,450	0	0	0	0	83,450
INTEREST RESERVE FUND	1,533	1,455	1,269	709	712	594	540	524	0	0	0	0	7,335
DIVIDENDS EARNED	1,617	1,079	1,805	1,745	1,499	2,230	1,675	1,392	0	0	0	0	13,043
GAIN (LOSS) ON INVESTMENTS	0	0	0	22,602	25	0	12,637	0	0	0	0	0	35,265
PARCEL TRANSFER TO RESERVES	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	0	0	0	0	11,880
INTEREST RESERVE FUNDS	175	166	74	14	15	14	7	7	0	0	0	0	473
<b>TOTAL RESERVE INCOME</b>	<b>\$ 44,651</b>	<b>\$ 44,025</b>	<b>\$ 44,473</b>	<b>\$ 66,395</b>	<b>\$ 43,575</b>	<b>\$ 44,163</b>	<b>\$ 56,185</b>	<b>\$ 126,699</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 470,166</b>
<b>EXPENDITURES</b>													
PAINTING	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,525	\$ 0	\$ 3,925	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,450
BANK/INVESTMENT CHARGES	2,344	0	0	2,150	0	0	1,998	0	0	0	0	0	6,492
GRANITE REPLACEMENT	71,490	37,558	0	0	84,411	0	0	0	0	0	0	0	193,459
IRRIGATION SYSTEMS	0	0	0	0	138,000	0	0	0	0	0	0	0	138,000
<b>TOTAL RESERVE EXPENDITURES</b>	<b>\$ 73,834</b>	<b>\$ 37,558</b>	<b>\$ 0</b>	<b>\$ 2,150</b>	<b>\$ 222,411</b>	<b>\$ 2,525</b>	<b>\$ 1,998</b>	<b>\$ 3,925</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 344,401</b>
<b>RESERVE FUND SURPLUS/(DEFICIT)</b>	<b>\$ (29,183)</b>	<b>\$ 6,467</b>	<b>\$ 44,473</b>	<b>\$ 64,245</b>	<b>\$ (178,836)</b>	<b>\$ 41,638</b>	<b>\$ 54,187</b>	<b>\$ 122,774</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 125,765</b>