



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
01/31/2020**

ASSETS

OPERATING FUNDS		
US BANK - OPERATING CHECKING	333,870.24	
US BANK SAVINGS	762,919.16	
DUE FROM RESERVES	71,490.00	

TOTAL OPERATING FUNDS		1,168,279.40
RESERVE FUNDS		
DUE TO OPERATING	(71,490.00)	
RESERVE USBANK CONTINGENCY	56,752.02	
RESERVE USBANK INS RSV	16,107.05	
RESERVE USBANK -SIENA RSV	166,824.52	
RESERVE RBC WEALTH MGMT	925,143.39	
RESERVE US BANK MMA	1,457,598.86	

TOTAL RESERVE FUNDS		2,550,935.84
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	226,561.93	
ACCOUNTS RECEIVABLE - PARCELS	1,092.65	
PRE-LEGAL RECEIVABLE	60,241.90	
CONTINGENT PAYABLE	(60,241.90)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(64,250.35)	

TOTAL ACCOUNTS RECEIVABLE		163,404.23
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	2,524.30	
PREPAID EXPENSES	11,218.62	

TOTAL OTHER ASSETS		13,742.92

TOTAL ASSETS		3,896,362.39
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LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	93,740.17	



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ACCRUED EXPENSES	52,889.37	
PREPAID ASSESSMENTS	116,814.35	
PREPAID ASSESSMENTS - PARCELS	345.91	
REFUNDABLE DEPOSIT KEYS	1,275.00	
UNEARNED REVENUE	443,937.34	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,875.00	

TOTAL OPERATING LIABILITIES		742,283.76
RESERVE		
ACCUMULATED GENERAL	2,580,118.74	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	(29,182.90)	

TOTAL RESERVE		2,550,935.84
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	570,110.07	
CURRENT YEAR RESERVE EQUITY	29,182.90	
CURRENT SURPLUS/(DEFICIT)	3,849.82	

TOTAL SURPLUS/(DEFICIT)		603,142.79

TOTAL LIABILITIES & EQUITY		3,896,362.39
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
01/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
145,475	143,604	1,871	4000	ASSESSMENT INCOME	145,475	143,604	1,871	1,723,242
2,928	2,928	0	4000P	PARCEL ASSESSMENTS	2,928	2,928	0	35,136
58,932	58,546	386	4001	COMMERCIAL DUES	58,932	58,546	386	702,551
449	250	199	4030	INTEREST INCOME	449	250	199	3,000
(4,133)	3,333	(7,466)	4050	COLLECTION COST REIMBURSEMENT	(4,133)	3,333	(7,466)	40,000
48	79	(32)	4050MU	MONITOR TRUSTEE SALE	48	79	(32)	950
2,185	0	2,185	4050RR	FILE TRANSFER FEES	2,185	0	2,185	0
200	83	117	4050T	FORECLOSURE/TRUSTEE SALES	200	83	117	1,000
6,661	833	5,828	4070	LATE FEE INCOME	6,661	833	5,828	10,000
70	29	41	4075	NSF FEE	70	29	41	350
15,785	12,019	3,766	4205	BUILDER ASSESSMENT	15,785	12,019	3,766	144,228
2,805	490	2,315	4900	VIOLATION FINES	2,805	490	2,315	5,880
0	1,008	(1,008)	4945	NEWSLETTER INCOME	0	1,008	(1,008)	12,100
7,900	3,333	4,567	4950	REBILL FEE	7,900	3,333	4,567	40,000
(33,167)	(33,167)	0	6010	GENERAL RESERVE TRANSFER	(33,167)	(33,167)	0	(398,000)
(6,673)	(6,673)	0	6020	IRRIGATION SYSTEMS	(6,673)	(6,673)	0	(80,071)
(1,485)	(1,485)	0	P6010	GENERAL RESERVE TRANSFER	(1,485)	(1,485)	0	(17,820)
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197,980	185,210	12,770		TOTAL INCOME	197,980	185,210	12,770	2,222,546
E X P E N S E S								
A D M I N I S T R A T I V E								
7,179	7,376	(197)	5000	MANAGEMENT FEE	7,179	7,376	(197)	88,517
3,201	3,000	201	5000RO	OFFICE LEASE	3,201	3,000	201	36,000
19,658	21,167	(1,509)	5007w	SALARIES & BENEFITS	19,658	21,167	(1,509)	254,000
7,900	3,333	4,567	5009A	REBILL FEE EXPENSE	7,900	3,333	4,567	40,000
70	29	41	5009B	NSF FEE EXPENSE	70	29	41	350
1,505	2,500	(996)	5010	LEGAL EXPENSE	1,505	2,500	(996)	30,000
0	833	(833)	5010C	LEGAL/ENFORCEMENT	0	833	(833)	10,000
0	1,667	(1,667)	5014	'CC&R REVISIONS PROJECT	0	1,667	(1,667)	20,000
3,278	3,333	(55)	5020	LIEN/COLLECTION COST	3,278	3,333	(55)	40,000
48	79	(32)	5020M	MONITOR TRUSTEE SALE	48	79	(32)	950
2,185	0	2,185	5020RR	FILE TRANSFER FEE EXPENSE	2,185	0	2,185	0
200	83	117	5020T	FORECLOSURE/TRUSTEE SALES	200	83	117	1,000
0	1,042	(1,042)	5030	AUDIT/TAX PREPARATION	0	1,042	(1,042)	12,500
0	167	(167)	5033F	ADVERTISING	0	167	(167)	2,000
35	35	0	5037	BANK CHARGES & CC FEES	35	35	0	420
356	56	300	5039	WEBSITE	356	56	300	666
0	0	0	5043	BILLING STATEMENTS	0	0	0	46,320
0	0	0	5046	NEWSLETTER	0	0	0	24,000
1,177	573	604	5047B	OFFICE EQUIPMENT RENTAL	1,177	573	604	6,874
347	200	147	5048	OFFICE EXPENSE	347	200	147	2,400
184	533	(349)	5052	PRINTING	184	533	(349)	6,400
1,237	500	737	5055	MEETING EXPENSE	1,237	500	737	6,000
43	200	(157)	5059	POSTAGE	43	200	(157)	2,400
0	750	(750)	5059V	VIOLATION NOTICES	0	750	(750)	9,000
152	283	(131)	5063	MILEAGE	152	283	(131)	3,400
0	42	(42)	5070	PROPERTY TAXES	0	42	(42)	500
0	417	(417)	5080	CORPORATE TAXES	0	417	(417)	5,000
0	2,083	(2,083)	5088	BAD DEBT EXPENSE	0	2,083	(2,083)	25,000
1,262	2,000	(738)	5090	INSURANCE	1,262	2,000	(738)	24,000
497	42	455	5099	MISCELLANEOUS EXPENSE	497	42	455	500
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50,512	52,323	(1,811)		TOTAL ADMINISTRATIVE	50,512	52,323	(1,811)	698,197
U T I L I T I E S								
11,612	21,833	(10,221)	5100	WATER/SEWER	11,612	21,833	(10,221)	262,000
5,544	4,583	961	5120	ELECTRIC	5,544	4,583	961	55,000
30	50	(20)	5125	GAS	30	50	(20)	600
0	38	(38)	5140	SANITATION	0	38	(38)	456
468	275	193	5151	PHONE	468	275	193	3,300
160	165	(5)	5151B	INTERNET	160	165	(5)	1,980
57	60	(3)	5152	ALARM MONITORING	57	60	(3)	720



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
01/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
24	42	(18)	P5120	ELECTRIC	24	42	(18)	500
17,896	27,046	(9,150)		TOTAL UTILITIES	17,896	27,046	(9,150)	324,556
LANDSCAPING								
78,036	76,473	1,563	5200	LANDSCAPE CONTRACT	78,036	76,473	1,563	917,670
0	1,250	(1,250)	5210	LANDSCAPE SUPPLIES/MATERIAL	0	1,250	(1,250)	15,000
0	1,250	(1,250)	5218	MAJOR PROJECTS	0	1,250	(1,250)	15,000
357	5,000	(4,643)	5220	IRRIGATION REPAIRS	357	5,000	(4,643)	60,000
0	500	(500)	5222	BACKFLOW INSPEC/RRPS	0	500	(500)	6,000
0	417	(417)	5224	TREE MAINTENANCE	0	417	(417)	5,000
0	833	(833)	5228	EROSION CONTROL	0	833	(833)	10,000
2,931	2,935	(4)	5250	EXTERMINATING	2,931	2,935	(4)	35,219
0	1,250	(1,250)	5265	IRRIGATION SYSTEM	0	1,250	(1,250)	15,000
654	623	31	P5200	LANDSCAPE CONTRACT	654	623	31	7,478
81,979	90,531	(8,552)		TOTAL LANDSCAPE	81,979	90,531	(8,552)	1,086,367
POOL / SPA / CLUBHOUSE								
139	132	7	P5350	FOUNTAIN MAINTENANCE	139	132	7	1,588
139	132	7		TOTAL POOLS/SPA/CLUBHOUSE	139	132	7	1,588
G A T E S								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	215	215	0	2,580
0	83	(83)	P5511	GATE REPAIRS	0	83	(83)	1,000
60	58	2	P5517	GATE PHONE	60	58	2	700
275	356	(81)		TOTAL GATES	275	356	(81)	4,280
COMMON AREA								
7	42	(35)	5700K	KEYS/LOCK REPAIR	7	42	(35)	500
0	83	(83)	5711	PAINTING MAINT	0	83	(83)	1,000
3,168	2,083	1,085	5722	ELECTRIC REPAIRS/SUPPLIES	3,168	2,083	1,085	25,000
0	833	(833)	5740	SIGN MAINTENANCE	0	833	(833)	10,000
671	610	61	5769A	JANITORIAL	671	610	61	7,320
4,400	0	4,400	5770	GENERAL MAINTENANCE	4,400	0	4,400	0
1,678	1,897	(220)	5774	PET WASTE REMOVAL	1,678	1,897	(220)	22,764
616	466	150	5779CC	SECURITY PATROL	616	466	150	5,594
0	250	(250)	5794A	SIDEWALK REPAIR	0	250	(250)	3,000
3,060	833	2,227	5800	COMMON AREA MAINTENANCE/REPAIRS	3,060	833	2,227	10,000
0	1,025	(1,025)	5845	PARK MAINT	0	1,025	(1,025)	12,300
161	183	(22)	5850	EXTERMINATING	161	183	(22)	2,200
386	368	18	5895	TENNIS COURT REPAIR	386	368	18	4,410
0	200	(200)	P5770	GENERAL MAINTENANCE	0	200	(200)	2,400
0	89	(89)	P5800	COMMON AREA MAINTAINENCE	0	89	(89)	1,070
14,147	8,962	5,185		TOTAL COMMON AREA	14,147	8,962	5,185	107,558
164,947	179,350	(14,403)		TOTAL OPERATING EXPENSES	164,947	179,350	(14,403)	2,222,546
33,033	5,860	27,173		OPERATING FUND SURPLUS/(DEFICIT)	33,033	5,860	27,173	0
RESERVE FUND								
I N C O M E								
33,167	33,167	0	7010	TRANSFER FROM OPERATING	33,167	33,167	0	398,000
6,673	6,673	0	7020	IRRIGATION SYSTEMS	6,673	6,673	0	80,071
1,533	0	1,533	7034	INTEREST RESERVE FUND	1,533	0	1,533	0
1,617	2,000	(383)	7034D	DIVIDENDS EARNED	1,617	2,000	(383)	24,000
1,485	1,485	0	P7010	PARCEL TRANSFER TO RESERVES	1,485	1,485	0	17,820
175	0	175	P7034	INTEREST RESERVE FUNDS	175	0	175	0



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
01/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
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44,651	43,325	1,326	TOTAL RESERVE INCOME	44,651	43,325	1,326	519,891
			E X P E N D I T U R E S				
0	11,524	(11,524)	8520 PAINTING	0	11,524	(11,524)	138,285
0	296	(296)	8525 MONUMENT SIGNS RESERVE EXPENDITU	0	296	(296)	3,551
0	246	(246)	8526 FOUNTAIN REPLACEMENT	0	246	(246)	2,950
0	1,229	(1,229)	8528 WALLS	0	1,229	(1,229)	14,752
0	5,546	(5,546)	8530 ASPHALT SEAL COATING	0	5,546	(5,546)	66,547
2,344	1,875	469	8537 BANK/INVESTMENT CHARGES	2,344	1,875	469	7,500
71,490	39,065	32,425	8541 GRANITE REPLACEMENT	71,490	39,065	32,425	468,781
0	2,450	(2,450)	8543P PARK FURNITURE REPLACEMENT	0	2,450	(2,450)	29,394
0	458	(458)	8548 RESERVE STUDY	0	458	(458)	5,500
0	7,854	(7,854)	8550 PLAY STRUCTURE RRPS/ REPLACEMENT	0	7,854	(7,854)	94,248
0	1,193	(1,193)	8565 TENNIS COURTS	0	1,193	(1,193)	14,315
0	364	(364)	8571C CONCRETE WORK	0	364	(364)	4,371
0	16,667	(16,667)	8575 IRRIGATION SYSTEMS	0	16,667	(16,667)	200,000
0	1,047	(1,047)	8575C IRRIGATION SYSTEM CONTROLLERS	0	1,047	(1,047)	12,566
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73,834	89,814	(15,980)	TOTAL RESERVE EXPENDITURES	73,834	89,814	(15,980)	1,062,760
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(29,183)	(46,489)	17,306	RESERVE FUND SURPLUS/(DEFICIT)	(29,183)	(46,489)	17,306	(542,869)
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF OPERATIONS
01/31/2020**

	January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
INCOME													
ASSESSMENT INCOME	\$ 145,475	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 145,475
PARCEL ASSESSMENTS	2,928	0	0	0	0	0	0	0	0	0	0	0	2,928
COMMERCIAL DUES	58,932	0	0	0	0	0	0	0	0	0	0	0	58,932
INTEREST INCOME	449	0	0	0	0	0	0	0	0	0	0	0	449
COLLECTION COST REIMBURSEMENT	(4,133)	0	0	0	0	0	0	0	0	0	0	0	(4,133)
MONITOR TRUSTEE SALE	48	0	0	0	0	0	0	0	0	0	0	0	48
FILE TRANSFER FEES	2,185	0	0	0	0	0	0	0	0	0	0	0	2,185
FORECLOSURE/TRUSTEE SALES	200	0	0	0	0	0	0	0	0	0	0	0	200
LATE FEE INCOME	6,661	0	0	0	0	0	0	0	0	0	0	0	6,661
NSF FEE	70	0	0	0	0	0	0	0	0	0	0	0	70
BUILDER ASSESSMENT	15,785	0	0	0	0	0	0	0	0	0	0	0	15,785
VIOLATION FINES	2,805	0	0	0	0	0	0	0	0	0	0	0	2,805
REBILL FEE	7,900	0	0	0	0	0	0	0	0	0	0	0	7,900
GENERAL RESERVE TRANSFER	(33,167)	0	0	0	0	0	0	0	0	0	0	0	(33,167)
IRRIGATION SYSTEMS	(6,673)	0	0	0	0	0	0	0	0	0	0	0	(6,673)
GENERAL RESERVE TRANSFER	(1,485)	0	0	0	0	0	0	0	0	0	0	0	(1,485)
TOTAL INCOME	\$ 197,980	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 197,980
EXPENSES													
ADMINISTRATIVE													
MANAGEMENT FEE	\$ 7,179	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,179
OFFICE LEASE	3,201	0	0	0	0	0	0	0	0	0	0	0	3,201
SALARIES & BENEFITS	19,658	0	0	0	0	0	0	0	0	0	0	0	19,658
REBILL FEE EXPENSE	7,900	0	0	0	0	0	0	0	0	0	0	0	7,900
NSF FEE EXPENSE	70	0	0	0	0	0	0	0	0	0	0	0	70
LEGAL EXPENSE	1,505	0	0	0	0	0	0	0	0	0	0	0	1,505
LIEN/COLLECTION COST	3,278	0	0	0	0	0	0	0	0	0	0	0	3,278
MONITOR TRUSTEE SALE	48	0	0	0	0	0	0	0	0	0	0	0	48
FILE TRANSFER FEE EXPENSE	2,185	0	0	0	0	0	0	0	0	0	0	0	2,185
FORECLOSURE/TRUSTEE SALES	200	0	0	0	0	0	0	0	0	0	0	0	200
BANK CHARGES & CC FEES	35	0	0	0	0	0	0	0	0	0	0	0	35
WEBSITE	356	0	0	0	0	0	0	0	0	0	0	0	356
OFFICE EQUIPMENT RENTAL	1,177	0	0	0	0	0	0	0	0	0	0	0	1,177
OFFICE EXPENSE	347	0	0	0	0	0	0	0	0	0	0	0	347
PRINTING	184	0	0	0	0	0	0	0	0	0	0	0	184
MEETING EXPENSE	1,237	0	0	0	0	0	0	0	0	0	0	0	1,237
POSTAGE	43	0	0	0	0	0	0	0	0	0	0	0	43
MILEAGE	152	0	0	0	0	0	0	0	0	0	0	0	152
INSURANCE	1,262	0	0	0	0	0	0	0	0	0	0	0	1,262
MISCELLANEOUS EXPENSE	497	0	0	0	0	0	0	0	0	0	0	0	497
TOTAL ADMINISTRATIVE	\$ 50,512	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,512
UTILITIES													
WATER/SEWER	\$ 11,612	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,612
ELECTRIC	5,544	0	0	0	0	0	0	0	0	0	0	0	5,544
GAS	30	0	0	0	0	0	0	0	0	0	0	0	30
PHONE	468	0	0	0	0	0	0	0	0	0	0	0	468
INTERNET	160	0	0	0	0	0	0	0	0	0	0	0	160
ALARM MONITORING	57	0	0	0	0	0	0	0	0	0	0	0	57
ELECTRIC	24	0	0	0	0	0	0	0	0	0	0	0	24
TOTAL UTILITIES	\$ 17,896	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,896
LANDSCAPING													
LANDSCAPE CONTRACT	\$ 78,036	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 78,036
IRRIGATION REPAIRS	357	0	0	0	0	0	0	0	0	0	0	0	357
EXTERMINATING	2,931	0	0	0	0	0	0	0	0	0	0	0	2,931
LANDSCAPE CONTRACT	654	0	0	0	0	0	0	0	0	0	0	0	654
TOTAL LANDSCAPE	\$ 81,979	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 81,979
POOL/SPA/CLUBHOUSE													
FOUNTAIN MAINTENANCE	\$ 139	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 139
TOTAL POOLS/SPA/CLUBHOUSE	\$ 139	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 139
GATES													
GATE MAINTENANCE CONTRACT	\$ 215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 215
GATE PHONE	60	0	0	0	0	0	0	0	0	0	0	0	60
TOTAL GATES	\$ 275	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 275
COMMON AREA													

