



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
02/28/2021**

OPERATING FUNDS		
OPERATING CASH	533,310.00	
METROPOLITAN BANK - SAVINGS	594,724.16	
US BANK SAVINGS	10,004.59	
DUE FROM RESERVES	57,497.00	

TOTAL OPERATING FUNDS		1,195,535.75
RESERVE FUNDS		
DUE TO OPERATING	(57,497.00)	
RESERVE RBC WEALTH MGMT	1,096,834.83	
RESERVE- FVCB MMA	241,227.62	
RESERVE- UNION BANK MMA	245,006.37	
RESERVE- CIT BANK MMA	241,972.48	
RESERVE- VERITEX MMA	66,008.49	
RESERVE - SEACOAST BANK MMA	200,159.79	
RESERVE- SIGNATURE BANK MM	248,161.09	
RESERVE- STERLING BANK MMA	241,747.73	
RESERVE- US BANK MMA	157,276.93	

TOTAL RESERVE FUNDS		2,680,898.33
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	281,182.28	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(85,683.61)	
PRE-LEGAL RECEIVABLE	46,916.95	
CONTINGENT PAYABLE	(46,916.95)	

TOTAL ACCOUNTS RECEIVABLE		195,498.67
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	2,463.90	
PREPAID EXPENSES	8,572.38	

TOTAL OTHER ASSETS		11,036.28

TOTAL ASSETS		4,082,969.03
		=====
LIABILITIES & EQUITY		
LIABILITIES		



**347 VISTOSO COMMUNITY ASSOCIATION
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ACCOUNTS PAYABLE	26,072.95	
ACCRUED EXPENSES	94,294.09	
PREPAID ASSESSMENTS	196,989.45	
REFUNDABLE DEPOSIT	1,950.00	
UNEARNED REVENUE	219,696.37	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,500.00	
INSURANCE CLAIM PENDING	3,102.00	

TOTAL LIABILITIES		575,011.48
RESERVE		
ACCUMULATED GENERAL	2,663,816.07	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	17,082.26	

TOTAL RESERVE		2,680,898.33
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	765,704.54	
CURRENT YEAR RESERVE EQUITY	(17,082.26)	
CURRENT SURPLUS/(DEFICIT)	78,436.94	

TOTAL SURPLUS/(DEFICIT)		827,059.22

TOTAL LIABILITIES & EQUITY		4,082,969.03
		=====



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
02/28/2021**

***** CURRENT PERIOD ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET	
I N C O M E								
199,405	149,020	50,385	4000	ASSESSMENT INCOME	350,001	298,040	51,961	1,788,237
58,932	58,932	0	4001	COMMERCIAL DUES	117,865	117,864	1	707,189
206	63	143	4030	INTEREST INCOME	452	126	326	750
825	1,667	(843)	4050	COLLECTION COST REIMBURSEMENT	1,588	3,334	(1,746)	20,000
700	292	408	4050FR	FILE REVIEW FEE	950	584	366	3,500
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	48	158	(111)	950
0	583	(583)	4050RR	FILE TRANSFER FEES	0	1,166	(1,166)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
(62)	2,500	(2,562)	4070	LATE FEE INCOME	6,949	5,000	1,949	30,000
(35)	35	(70)	4075	NSF FEE	350	105	245	350
(50,891)	11,917	(62,808)	4205	BUILDER ASSESSMENT	(40,234)	23,834	(64,068)	143,008
931	833	98	4900	VIOLATION FINES	4,201	1,666	2,535	10,000
975	175	800	4945	NEWSLETTER INCOME	1,850	350	1,500	2,100
(160)	3,333	(3,493)	4950	REBILL FEE	8,880	6,666	2,214	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(75,000)	(75,000)	0	(450,000)
<u>173,326</u>	<u>191,929</u>	<u>(18,603)</u>		TOTAL INCOME	<u>377,899</u>	<u>384,493</u>	<u>(6,594)</u>	<u>2,303,684</u>
E X P E N S E S								
A D M I N I S T R A T I V E								
7,179	7,450	(271)	5000	MANAGEMENT FEE	14,358	14,628	(271)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	6,402	6,402	0	38,412
18,167	22,212	(4,045)	5007w	SALARIES & BENEFITS	37,815	44,424	(6,609)	266,546
(160)	3,333	(3,493)	5009A	REBILL FEE EXPENSE	8,880	6,666	2,214	40,000
(35)	29	(64)	5009B	NSF FEE EXPENSE	350	58	292	350
13,452	1,167	12,285	5010	LEGAL EXPENSE	13,452	2,334	11,118	14,000
0	667	(667)	5010C	LEGAL/ENFORCEMENT	0	1,334	(1,334)	8,000
0	833	(833)	5014	'CC&R REVISIONS PROJECT	(28)	1,666	(1,694)	10,000
4,821	2,500	2,321	5020	LIEN/COLLECTION COST	5,645	5,000	645	30,000
700	292	408	5020F	FILE REVIEW FEE	950	584	366	3,500
0	79	(79)	5020M	MONITOR TRUSTEE SALE	48	158	(111)	950
0	583	(583)	5020RR	FILE TRANSFER FEE EXPENSE	0	1,166	(1,166)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	100	(100)	600
0	0	0	5030	AUDIT/TAX PREPARATION	0	0	0	3,000
4,020	1,966	2,054	5031	ELECTRONIC PAYMENT PLATFORM	4,020	3,932	88	23,588
0	125	(125)	5033F	ADVERTISING	0	250	(250)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	70	70	0	420
56	56	0	5039	WEBSITE	111	112	(1)	667
0	0	0	5043	BILLING STATEMENTS	0	0	0	22,775
0	105	(105)	5046	NEWSLETTER	111	210	(99)	1,254
941	1,087	(146)	5047B	OFFICE EQUIPMENT RENTAL	2,294	2,174	120	13,040
481	375	106	5048	OFFICE EXPENSE	666	750	(84)	4,500
729	250	479	5052	PRINTING	794	500	294	3,000
0	1,167	(1,167)	5055	MEETING EXPENSE	46	2,334	(2,288)	14,000
223	1,250	(1,027)	5059	POSTAGE	566	2,500	(1,934)	15,000
97	150	(54)	5063	MILEAGE	319	300	19	1,800
0	375	(375)	5065	PROFESSIONAL FEES	0	750	(750)	4,500
100	0	100	5065S	STATUTORY AGENT FEE	100	100	0	100
0	0	0	5070	PROPERTY TAXES	0	0	0	500
0	0	0	5080	CORPORATE TAXES	0	0	0	10,000
0	4,167	(4,167)	5088	BAD DEBT EXPENSE	0	8,334	(8,334)	50,000
2,464	2,031	433	5090	INSURANCE	4,928	4,062	866	24,375
0	208	(208)	5099	MISCELLANEOUS EXPENSE	0	416	(416)	2,500
<u>56,470</u>	<u>55,743</u>	<u>727</u>		TOTAL ADMINISTRATIVE	<u>101,897</u>	<u>111,314</u>	<u>(9,417)</u>	<u>705,010</u>
U T I L I T I E S								
12,881	15,000	(2,119)	5100	WATER/SEWER	25,493	30,000	(4,507)	180,000
3,949	4,583	(634)	5120	ELECTRIC	8,996	9,166	(170)	55,000
29	42	(13)	5125	GAS	59	84	(25)	500
0	50	(50)	5140	SANITATION	0	50	(50)	200
473	383	90	5151	PHONE	945	766	179	4,600
164	164	0	5151B	INTERNET	328	328	0	1,968



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
02/28/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
0	63	(63)	5152	ALARM MONITORING	63	126	(63)	751
17,495	20,285	(2,790)		TOTAL UTILITIES	35,884	40,520	(4,636)	243,019
LANDSCAPING								
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	158,081	161,390	(3,309)	968,340
0	11,838	(11,838)	5205	GROUNDWORK LABOR	0	23,676	(23,676)	142,055
113	417	(305)	5210	LANDSCAPE SUPPLIES/MATERIAL	225	834	(609)	5,000
0	1,000	(1,000)	5218	MAJOR PROJECTS	0	2,000	(2,000)	12,000
0	2,250	(2,250)	5220	IRRIGATION REPAIRS	286	4,500	(4,214)	27,000
248	208	40	5222	BACKFLOW INSPEC/RRPS	248	416	(168)	2,500
0	833	(833)	5228	EROSION CONTROL	0	1,666	(1,666)	10,000
4,070	2,083	1,987	5240	TREE TRIMMING/REMOVAL	4,070	4,166	(96)	25,000
2,855	2,855	0	5250	EXTERMINATING	5,709	5,710	(1)	34,260
86,326	102,179	(15,853)		TOTAL LANDSCAPE	168,619	204,358	(35,739)	1,226,155
COMMON AREA								
0	500	(500)	5700	BUILDING MAINTENANCE	0	1,000	(1,000)	6,000
0	83	(83)	5700K	KEYS/LOCK REPAIR	138	166	(28)	1,000
0	267	(267)	5711	PAINTING MAINT	0	534	(534)	3,200
1,247	1,250	(3)	5722	ELECTRIC REPAIRS/SUPPLIES	1,247	2,500	(1,253)	15,000
0	583	(583)	5740	SIGN MAINTENANCE	0	1,166	(1,166)	7,000
346	800	(454)	5769A	JANITORIAL	692	1,600	(908)	9,600
1,678	1,750	(73)	5774	PET WASTE REMOVAL	3,355	3,500	(145)	21,000
1,366	1,500	(134)	5779CC	SECURITY PATROL	2,532	3,000	(468)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	2,000	(2,000)	12,000
393	1,250	(857)	5800	COMMON AREA MAINTENANCE/REPAIRS	400	2,500	(2,100)	15,000
0	833	(833)	5845	PARK MAINT	0	1,666	(1,666)	10,000
179	375	(196)	5850	EXTERMINATING	179	750	(571)	4,500
1,000	600	400	5895	TENNIS COURT REPAIR	1,600	1,200	400	7,200
6,208	10,791	(4,583)		TOTAL COMMON AREA	10,143	21,582	(11,439)	129,500
166,499	188,998	(22,499)		TOTAL OPERATING EXPENSES	316,544	377,774	(61,230)	2,303,684
6,827	2,931	3,896		OPERATING FUND SURPLUS/(DEFICIT)	61,355	6,719	54,636	0
RESERVE FUND								
I N C O M E								
37,500	37,500	0	7010	TRANSFER FROM OPERATING	75,000	75,000	0	450,000
240	0	240	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	(8,427)	0	(8,427)	0
282	2,083	(1,801)	7034	INTEREST RESERVE FUND	604	4,166	(3,562)	25,000
1,472	0	1,472	7034D	DIVIDENDS EARNED	2,946	0	2,946	0
39,494	39,583	(89)		TOTAL RESERVE INCOME	70,123	79,166	(9,043)	475,000
E X P E N D I T U R E S								
0	1,317	(1,317)	8510R	RECREATIONAL COURTS	0	2,634	(2,634)	15,800
24,642	15,033	9,609	8520	PAINTING	31,672	30,066	1,606	180,400
0	308	(308)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	616	(616)	3,700
0	3,292	(3,292)	8528	WALLS	0	6,584	(6,584)	39,500
0	500	(500)	8530	ASPHALT SEAL COATING	0	1,000	(1,000)	6,000
0	625	(625)	8537	BANK/INVESTMENT CHARGES	2,179	1,250	929	7,500
0	17,483	(17,483)	8541	GRANITE REPLACEMENT	0	34,966	(34,966)	209,800
19,190	5,900	13,290	8543P	PARK FURNITURE REPLACEMENT	19,190	11,800	7,390	70,800
0	458	(458)	8548	RESERVE STUDY	0	916	(916)	5,500
0	825	(825)	8550	PLAY STRUCTURE RRPS/ REPLACEMENT	0	1,650	(1,650)	9,900
0	1,692	(1,692)	8565	TENNIS COURTS	0	3,384	(3,384)	20,300
0	375	(375)	8571C	CONCRETE WORK	0	750	(750)	4,500



347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
02/28/2021

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
0	16,167	(16,167)	8575				
0	1,083	(1,083)	8575C				
----- 43,832	----- 65,058	----- (21,226)		----- 53,041	----- 130,116	----- (77,075)	----- 780,700
----- (4,338)	----- (25,475)	----- 21,137		----- 17,082	----- (50,950)	----- 68,032	----- (305,700)



**347A VISTOSO- SIENA
BALANCE SHEET
02/28/2021**

OPERATING FUNDS		
OPERATING CASH	10,610.02	

TOTAL OPERATING FUNDS		10,610.02
RESERVE FUNDS		
RESERVE VERITEX -SIENA RSV	179,120.21	
RESERVE USBANK -SIENA RSV	1.22	

TOTAL RESERVE FUNDS		179,121.43
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE - PARCELS	141.65	

TOTAL ACCOUNTS RECEIVABLE		141.65

TOTAL ASSETS		189,873.10
		=====
LIABILITIES & EQUITY		
LIABILITIES		
ACCOUNTS PAYABLE	478.59	
ACCRUED EXPENSES	632.49	
PREPAID ASSESSMENTS - PARCELS	654.55	
UNEARNED REVENUE	3,660.00	

TOTAL LIABILITIES		5,425.63
RESERVE		
ACCUMULATED GENERAL	179,108.44	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	12.99	

TOTAL RESERVE		179,121.43
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	635.47	
CURRENT YEAR RESERVE EQUITY	(12.99)	
CURRENT SURPLUS/(DEFICIT)	4,703.56	



**347A VISTOSO- SIENA
BALANCE SHEET
02/28/2021**

TOTAL SURPLUS/(DEFICIT)	5,326.04

TOTAL LIABILITIES & EQUITY	189,873.10
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347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
02/28/2021

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
3,660	3,663	(3)	4000P	PARCEL ASSESSMENTS	7,320	7,326	(6)	43,956
0	0	0	P6010	GENERAL RESERVE TRANSFER	0	0	0	(17,100)
-----	-----	-----			-----	-----	-----	-----
3,660	3,663	(3)		TOTAL INCOME	7,320	7,326	(6)	26,856
-----	-----	-----			-----	-----	-----	-----
E X P E N S E S								
A D M I N I S T R A T I V E								
0	75	(75)	P5090	INSURANCE	0	150	(150)	900
-----	-----	-----			-----	-----	-----	-----
0	75	(75)		TOTAL ADMINISTRATIVE	0	150	(150)	900
-----	-----	-----			-----	-----	-----	-----
U T I L I T I E S								
0	50	(50)	P5100	WATER/SEWER	0	100	(100)	600
42	25	17	P5120	ELECTRIC	86	50	36	300
-----	-----	-----			-----	-----	-----	-----
42	75	(33)		TOTAL UTILITIES	86	150	(64)	900
-----	-----	-----			-----	-----	-----	-----
L A N D S C A P I N G								
654	655	(1)	P5200	LANDSCAPE CONTRACT	1,309	1,310	(1)	7,860
-----	-----	-----			-----	-----	-----	-----
654	655	(1)		TOTAL LANDSCAPE	1,309	1,310	(1)	7,860
-----	-----	-----			-----	-----	-----	-----
P O O L / S P A / C L U B H O U S E								
160	160	0	P5350	FOUNTAIN MAINTENANCE	320	320	0	1,920
-----	-----	-----			-----	-----	-----	-----
160	160	0		TOTAL POOLS/SPA/CLUBHOUSE	320	320	0	1,920
-----	-----	-----			-----	-----	-----	-----
G A T E S								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	430	430	0	2,580
0	92	(92)	P5511	GATE REPAIRS	0	184	(184)	1,100
104	100	4	P5517	GATE PHONE	110	200	(90)	1,200
-----	-----	-----			-----	-----	-----	-----
319	407	(88)		TOTAL GATES	540	814	(274)	4,880
-----	-----	-----			-----	-----	-----	-----
C O M M O N A R E A								
375	147	228	P5770	GENERAL MAINTENANCE	375	294	81	1,766
0	192	(192)	P5800	COMMON AREA MAINTAINENCE	0	384	(384)	2,300
0	528	(528)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	1,056	(1,056)	6,330
-----	-----	-----			-----	-----	-----	-----
375	867	(492)		TOTAL COMMON AREA	375	1,734	(1,359)	10,396
-----	-----	-----			-----	-----	-----	-----
1,550	2,239	(689)		TOTAL OPERATING EXPENSES	2,629	4,478	(1,849)	26,856
-----	-----	-----			-----	-----	-----	-----
2,110	1,424	686		OPERATING FUND SURPLUS/(DEFICIT)	4,691	2,848	1,843	0
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R E S E R V E F U N D								
I N C O M E								
0	0	0	P7010	PARCEL TRANSFER TO RESERVES	0	0	0	17,100
12	0	12	P7034	INTEREST RESERVE FUNDS	13	0	13	0



347A VISTOSO- SIENA
 STATEMENT OF REVENUES & EXPENSES
 02/28/2021

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
-----	-----	----		-----	-----	-----	-----
12	0	12	TOTAL RESERVE INCOME	13	0	13	17,100
-----	-----	----		-----	-----	-----	-----
			E X P E N D I T U R E S				
-----	-----	----		-----	-----	-----	-----
0	0	0	TOTAL RESERVE EXPENDITURES	0	0	0	0
-----	-----	----		-----	-----	-----	-----
12	0	12	RESERVE FUND SURPLUS/(DEFICIT)	13	0	13	17,100
=====	=====	=====		=====	=====	=====	=====



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
02/28/2021**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	543,920.02
US BANK SAVINGS	10,004.59
METROPOLITAN BANK - SAVINGS	594,724.16
DUE FROM RESERVES	57,497.00

TOTAL OPERATING FUNDS

1,206,145.77

RESERVE FUNDS

DUE TO OPERATING	(57,497.00)
RESERVE VERITEX -SIENA RSV	179,120.21
RESERVE USBANK -SIENA RSV	1.22
RESERVE RBC WEALTH MGMT	1,096,834.83
RESERVE SIGNATURE BANK MM	248,161.09
RESERVE FVCB MMA	241,227.62
RESERVE SEACOAST BANK MMA	200,159.79
RESERVE STERLING BANK	241,747.73
RESERVE UNION BANK - MM	245,006.37
RESERVE VERITEX MMA	66,008.49
RESERVE US BANK MMA	157,276.93
RESERVE CIT BANK MMA	241,972.48

TOTAL RESERVE FUNDS

2,860,019.76

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	281,182.28
ACCOUNTS RECEIVABLE - PARCELS	141.65
PRE-LEGAL RECEIVABLE	46,916.95
CONTINGENT PAYABLE	(46,916.95)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(85,683.61)

TOTAL ACCOUNTS RECEIVABLE

195,640.32

OTHER ASSETS

PREPAID EXPENSE INSURANCE	2,463.90
PREPAID EXPENSES	8,572.38

TOTAL OTHER ASSETS

11,036.28



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
02/28/2021**

TOTAL ASSETS		4,272,842.13
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	26,551.54	
ACCRUED EXPENSES	94,926.58	
PREPAID ASSESSMENTS	196,989.45	
PREPAID ASSESSMENTS - PARCELS	654.55	
REFUNDABLE DEPOSIT KEYS	1,950.00	
UNEARNED REVENUE	223,356.37	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,500.00	
INSURANCE CLAIM PENDING	3,102.00	
TOTAL OPERATING LIABILITIES		580,437.11
RESERVE		
ACCUMULATED GENERAL	2,842,924.51	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	17,095.25	
TOTAL RESERVE		2,860,019.76
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	766,340.01	
CURRENT YEAR RESERVE EQUITY	(17,095.25)	
CURRENT SURPLUS/(DEFICIT)	83,140.50	
TOTAL SURPLUS/(DEFICIT)		832,385.26
TOTAL LIABILITIES & EQUITY		4,272,842.13



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
02/28/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
150,631	149,020	1,611	4000	ASSESSMENT INCOME	301,227	298,040	3,187	1,788,237
3,660	3,663	(3)	4000P	PARCEL ASSESSMENTS	7,320	7,326	(6)	43,956
58,932	58,932	0	4001	COMMERCIAL DUES	117,865	117,864	1	707,189
206	63	143	4030	INTEREST INCOME	452	126	326	750
825	1,667	(843)	4050	COLLECTION COST REIMBURSEMENT	1,588	3,334	(1,746)	20,000
700	292	408	4050FR	FILE REVIEW FEE	950	584	366	3,500
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	48	158	(111)	950
0	583	(583)	4050RR	FILE TRANSFER FEES	0	1,166	(1,166)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
(62)	2,500	(2,562)	4070	LATE FEE INCOME	6,949	5,000	1,949	30,000
(35)	35	(70)	4075	NSF FEE	350	105	245	350
(2,118)	11,917	(14,035)	4205	BUILDER ASSESSMENT	8,540	23,834	(15,294)	143,008
931	833	98	4900	VIOLATION FINES	4,201	1,666	2,535	10,000
975	175	800	4945	NEWSLETTER INCOME	1,850	350	1,500	2,100
(160)	3,333	(3,493)	4950	REBILL FEE	8,880	6,666	2,214	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(75,000)	(75,000)	0	(450,000)
0	(1,425)	1,425	P6010	GENERAL RESERVE TRANSFER	0	(2,850)	2,850	(17,100)
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176,986	194,167	(17,181)		TOTAL INCOME	385,219	388,969	(3,750)	2,330,540
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E X P E N S E S								
A D M I N I S T R A T I V E								
7,179	7,450	(271)	5000	MANAGEMENT FEE	14,358	14,628	(271)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	6,402	6,402	0	38,412
18,167	22,212	(4,045)	5007w	SALARIES & BENEFITS	37,815	44,424	(6,609)	266,546
(160)	3,333	(3,493)	5009A	REBILL FEE EXPENSE	8,880	6,666	2,214	40,000
(35)	29	(64)	5009B	NSF FEE EXPENSE	350	58	292	350
13,452	1,167	12,285	5010	LEGAL EXPENSE	13,452	2,334	11,118	14,000
0	667	(667)	5010C	LEGAL/ENFORCEMENT	0	1,334	(1,334)	8,000
0	833	(833)	5014	'CC&R REVISIONS PROJECT	(28)	1,666	(1,694)	10,000
4,821	2,500	2,321	5020	LIEN/COLLECTION COST	5,645	5,000	645	30,000
700	292	408	5020F	FILE REVIEW FEE	950	584	366	3,500
0	79	(79)	5020M	MONITOR TRUSTEE SALE	48	158	(111)	950
0	583	(583)	5020RR	FILE TRANSFER FEE EXPENSE	0	1,166	(1,166)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	100	(100)	600
0	0	0	5030	AUDIT/TAX PREPARATION	0	0	0	3,000
4,020	1,966	2,054	5031	ELECTRONIC PAYMENT PLATFORM	4,020	3,932	88	23,588
0	125	(125)	5033F	ADVERTISING	0	250	(250)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	70	70	0	420
56	56	0	5039	WEBSITE	111	112	(1)	667
0	0	0	5043	BILLING STATEMENTS	0	0	0	22,775
0	105	(105)	5046	NEWSLETTER	111	210	(99)	1,254
941	1,087	(146)	5047B	OFFICE EQUIPMENT RENTAL	2,294	2,174	120	13,040
481	375	106	5048	OFFICE EXPENSE	666	750	(84)	4,500
729	250	479	5052	PRINTING	794	500	294	3,000
0	1,167	(1,167)	5055	MEETING EXPENSE	46	2,334	(2,288)	14,000
223	1,250	(1,027)	5059	POSTAGE	566	2,500	(1,934)	15,000
97	150	(54)	5063	MILEAGE	319	300	19	1,800
0	375	(375)	5065	PROFESSIONAL FEES	0	750	(750)	4,500
100	0	100	5065S	STATUTORY AGENT FEE	100	100	0	100
0	0	0	5070	PROPERTY TAXES	0	0	0	500
0	0	0	5080	CORPORATE TAXES	0	0	0	10,000
0	4,167	(4,167)	5088	BAD DEBT EXPENSE	0	8,334	(8,334)	50,000
2,464	2,031	433	5090	INSURANCE	4,928	4,062	866	24,375
0	208	(208)	5099	MISCELLANEOUS EXPENSE	0	416	(416)	2,500
0	75	(75)	P5090	INSURANCE	0	150	(150)	900
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56,470	55,818	652		TOTAL ADMINISTRATIVE	101,897	111,464	(9,567)	705,910
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U T I L I T I E S								
12,881	15,000	(2,119)	5100	WATER/SEWER	25,493	30,000	(4,507)	180,000
3,949	4,583	(634)	5120	ELECTRIC	8,996	9,166	(170)	55,000
29	42	(13)	5125	GAS	59	84	(25)	500



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
02/28/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
0	50	(50)	5140	SANITATION	0	50	(50)	200
473	383	90	5151	PHONE	945	766	179	4,600
164	164	0	5151B	INTERNET	328	328	0	1,968
0	63	(63)	5152	ALARM MONITORING	63	126	(63)	751
0	50	(50)	P5100	WATER/SEWER	0	100	(100)	600
42	25	17	P5120	ELECTRIC	86	50	36	300
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17,537	20,360	(2,823)		TOTAL UTILITIES	35,970	40,670	(4,700)	243,919
L A N D S C A P I N G								
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	158,081	161,390	(3,309)	968,340
0	11,838	(11,838)	5205	GROUNDWORK LABOR	0	23,676	(23,676)	142,055
113	417	(305)	5210	LANDSCAPE SUPPLIES/MATERIAL	225	834	(609)	5,000
0	1,000	(1,000)	5218	MAJOR PROJECTS	0	2,000	(2,000)	12,000
0	2,250	(2,250)	5220	IRRIGATION REPAIRS	286	4,500	(4,214)	27,000
248	208	40	5222	BACKFLOW INSPEC/RRPS	248	416	(168)	2,500
0	833	(833)	5228	EROSION CONTROL	0	1,666	(1,666)	10,000
4,070	2,083	1,987	5240	TREE TRIMMING/REMOVAL	4,070	4,166	(96)	25,000
2,855	2,855	0	5250	EXTERMINATING	5,709	5,710	(1)	34,260
654	655	(1)	P5200	LANDSCAPE CONTRACT	1,309	1,310	(1)	7,860
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86,981	102,834	(15,853)		TOTAL LANDSCAPE	169,928	205,668	(35,740)	1,234,015
P O O L / S P A / C L U B H O U S E								
160	160	0	P5350	FOUNTAIN MAINTENANCE	320	320	0	1,920
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160	160	0		TOTAL POOLS/SPA/CLUBHOUSE	320	320	0	1,920
G A T E S								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	430	430	0	2,580
0	92	(92)	P5511	GATE REPAIRS	0	184	(184)	1,100
104	100	4	P5517	GATE PHONE	110	200	(90)	1,200
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319	407	(88)		TOTAL GATES	540	814	(274)	4,880
C O M M O N A R E A								
0	500	(500)	5700	BUILDING MAINTENANCE	0	1,000	(1,000)	6,000
0	83	(83)	5700K	KEYS/LOCK REPAIR	138	166	(28)	1,000
0	267	(267)	5711	PAINTING MAINT	0	534	(534)	3,200
1,247	1,250	(3)	5722	ELECTRIC REPAIRS/SUPPLIES	1,247	2,500	(1,253)	15,000
0	583	(583)	5740	SIGN MAINTENANCE	0	1,166	(1,166)	7,000
346	800	(454)	5769A	JANITORIAL	692	1,600	(908)	9,600
1,678	1,750	(73)	5774	PET WASTE REMOVAL	3,355	3,500	(145)	21,000
1,366	1,500	(134)	5779CC	SECURITY PATROL	2,532	3,000	(468)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	2,000	(2,000)	12,000
393	1,250	(857)	5800	COMMON AREA MAINTENANCE/REPAIRS	400	2,500	(2,100)	15,000
0	833	(833)	5845	PARK MAINT	0	1,666	(1,666)	10,000
179	375	(196)	5850	EXTERMINATING	179	750	(571)	4,500
1,000	600	400	5895	TENNIS COURT REPAIR	1,600	1,200	400	7,200
375	147	228	P5770	GENERAL MAINTENANCE	375	294	81	1,766
0	192	(192)	P5800	COMMON AREA MAINTAINENCE	0	384	(384)	2,300
0	528	(528)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	1,056	(1,056)	6,330
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6,583	11,658	(5,075)		TOTAL COMMON AREA	10,518	23,316	(12,798)	139,896
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168,049	191,237	(23,188)		TOTAL OPERATING EXPENSES	319,173	382,252	(63,079)	2,330,540
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8,937	2,930	6,007		OPERATING FUND SURPLUS/(DEFICIT)	66,045	6,717	59,328	0
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RESERVE FUND

I N C O M E

