



**347 VISTOSO COMMUNITY ASSOCIATION  
BALANCE SHEET  
03/31/2021**

<b>OPERATING FUNDS</b>		
OPERATING CASH	587,594.56	
METROPOLITAN BANK - SAVINGS	594,957.50	
US BANK SAVINGS	10,004.67	
DUE FROM RESERVES	70,453.00	
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<b>TOTAL OPERATING FUNDS</b>		<b>1,263,009.73</b>
<b>RESERVE FUNDS</b>		
DUE TO OPERATING	(70,453.00)	
RESERVE RBC WEALTH MGMT	1,087,392.63	
RESERVE- FVCB MMA	241,309.58	
RESERVE- UNION BANK MMA	245,017.43	
RESERVE- CIT BANK MMA	241,993.03	
RESERVE- VERITEX MMA	66,014.10	
RESERVE - SEACOAST BANK MMA	200,252.21	
RESERVE- SIGNATURE BANK MM	248,224.33	
RESERVE- STERLING BANK MMA	241,788.79	
RESERVE- US BANK MMA	194,778.29	
RESERVES - ACCRUED INTEREST	6,051.66	
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<b>TOTAL RESERVE FUNDS</b>		<b>2,702,369.05</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE	256,742.44	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(85,501.88)	
PRE-LEGAL RECEIVABLE	44,267.50	
CONTINGENT PAYABLE	(44,267.50)	
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<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>171,240.56</b>
<b>OTHER ASSETS</b>		
PREPAID EXPENSE INSURANCE	29,552.00	
PREPAID EXPENSES	1,055.81	
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<b>TOTAL OTHER ASSETS</b>		<b>30,607.81</b>
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<b>TOTAL ASSETS</b>		<b>4,167,227.15</b>
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**LIABILITIES & EQUITY**



**347 VISTOSO COMMUNITY ASSOCIATION  
BALANCE SHEET  
03/31/2021**

<b>LIABILITIES</b>		
ACCOUNTS PAYABLE	77,619.99	
ACCRUED EXPENSES	52,851.24	
PREPAID ASSESSMENTS	447,430.63	
REFUNDABLE DEPOSIT	2,100.00	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,500.00	
INSURANCE CLAIM PENDING	3,102.00	
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<b>TOTAL LIABILITIES</b>		<b>616,010.48</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	2,663,816.07 38,552.98	
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<b>TOTAL RESERVE</b>		<b>2,702,369.05</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
ACCUMULATED SURPLUS (DEFICIT)	765,704.54	
CURRENT YEAR RESERVE EQUITY	(38,552.98)	
CURRENT SURPLUS/(DEFICIT)	121,696.06	
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<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>848,847.62</b>
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<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>4,167,227.15</b>
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**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
03/31/2021**

***** CURRENT PERIOD ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
150,617	149,020	1,597	4000	ASSESSMENT INCOME	451,845	447,060	4,785	1,788,237
56,436	58,932	(2,496)	4001	COMMERCIAL DUES	174,300	176,796	(2,496)	707,189
233	63	170	4030	INTEREST INCOME	685	189	496	750
628	1,667	(1,039)	4050	COLLECTION COST REIMBURSEMENT	2,215	5,001	(2,786)	20,000
350	292	58	4050FR	FILE REVIEW FEE	1,300	876	424	3,500
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	48	237	(190)	950
0	583	(583)	4050RR	FILE TRANSFER FEES	0	1,749	(1,749)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
217	2,500	(2,283)	4070	LATE FEE INCOME	7,166	7,500	(334)	30,000
35	35	0	4075	NSF FEE	385	140	245	350
10,577	11,917	(1,340)	4205	BUILDER ASSESSMENT	19,117	35,751	(16,634)	143,008
1,187	833	354	4900	VIOLATION FINES	5,388	2,499	2,889	10,000
75	0	75	4922	KEYS	75	0	75	0
0	175	(175)	4945	NEWSLETTER INCOME	1,850	525	1,325	2,100
(480)	3,333	(3,813)	4950	REBILL FEE	8,400	9,999	(1,599)	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(112,500)	(112,500)	0	(450,000)
182,375	191,929	(9,554)		<b>TOTAL INCOME</b>	<b>560,273</b>	<b>576,422</b>	<b>(16,149)</b>	<b>2,303,684</b>
<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	7,450	(271)	5000	MANAGEMENT FEE	21,536	22,078	(542)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	9,603	9,603	0	38,412
14,048	22,212	(8,164)	5007w	SALARIES & BENEFITS	51,863	66,636	(14,773)	266,546
(480)	3,333	(3,813)	5009A	REBILL FEE EXPENSE	8,400	9,999	(1,599)	40,000
35	29	6	5009B	NSF FEE EXPENSE	385	87	298	350
5,939	1,167	4,772	5010	LEGAL EXPENSE	19,391	3,501	15,890	14,000
0	667	(667)	5010C	LEGAL/ENFORCEMENT	0	2,001	(2,001)	8,000
0	833	(833)	5014	'CC&R REVISIONS PROJECT	(28)	2,499	(2,527)	10,000
358	2,500	(2,142)	5020	LIEN/COLLECTION COST	6,003	7,500	(1,497)	30,000
350	292	58	5020F	FILE REVIEW FEE	1,300	876	424	3,500
0	79	(79)	5020M	MONITOR TRUSTEE SALE	48	237	(190)	950
0	583	(583)	5020RR	FILE TRANSFER FEE EXPENSE	0	1,749	(1,749)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	600
0	0	0	5030	AUDIT/TAX PREPARATION	0	0	0	3,000
3,733	1,966	1,767	5031	ELECTRONIC PAYMENT PLATFORM	7,753	5,898	1,855	23,588
0	125	(125)	5033F	ADVERTISING	0	375	(375)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	105	105	0	420
56	56	0	5039	WEBSITE	167	168	(1)	667
0	0	0	5043	BILLING STATEMENTS	0	0	0	22,775
0	105	(105)	5046	NEWSLETTER	111	315	(204)	1,254
1,581	1,087	494	5047B	OFFICE EQUIPMENT RENTAL	3,875	3,261	614	13,040
38	375	(337)	5048	OFFICE EXPENSE	704	1,125	(421)	4,500
291	250	41	5052	PRINTING	1,085	750	335	3,000
4,660	1,167	3,493	5055	MEETING EXPENSE	4,706	3,501	1,205	14,000
248	1,250	(1,002)	5059	POSTAGE	814	3,750	(2,936)	15,000
200	150	50	5063	MILEAGE	519	450	69	1,800
0	375	(375)	5065	PROFESSIONAL FEES	0	1,125	(1,125)	4,500
0	0	0	5065S	STATUTORY AGENT FEE	100	100	0	100
0	0	0	5070	PROPERTY TAXES	0	0	0	500
0	10,000	(10,000)	5080	CORPORATE TAXES	0	10,000	(10,000)	10,000
4	4,167	(4,163)	5088	BAD DEBT EXPENSE	4	12,501	(12,497)	50,000
2,464	2,031	433	5090	INSURANCE	7,392	6,093	1,299	24,375
0	208	(208)	5099	MISCELLANEOUS EXPENSE	0	624	(624)	2,500
43,939	65,743	(21,804)		<b>TOTAL ADMINISTRATIVE</b>	<b>145,836</b>	<b>177,057</b>	<b>(31,221)</b>	<b>705,010</b>
<b>U T I L I T I E S</b>								
13,477	15,000	(1,523)	5100	WATER/SEWER	38,970	45,000	(6,030)	180,000
3,937	4,583	(646)	5120	ELECTRIC	12,933	13,749	(816)	55,000
30	42	(12)	5125	GAS	89	126	(37)	500
0	0	0	5140	SANITATION	0	50	(50)	200
473	383	90	5151	PHONE	1,417	1,149	268	4,600



**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
03/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
164	164	0	5151B	INTERNET	492	492	0	1,968
0	63	(63)	5152	ALARM MONITORING	63	189	(126)	751
-----	-----	-----			-----	-----	-----	-----
18,081	20,235	(2,154)		TOTAL UTILITIES	53,965	60,755	(6,790)	243,019
				L A N D S C A P I N G				
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	237,122	242,085	(4,963)	968,340
0	11,838	(11,838)	5205	GROUNDS LABOR	0	35,514	(35,514)	142,055
113	417	(305)	5210	LANDSCAPE SUPPLIES/MATERIAL	338	1,251	(914)	5,000
7,560	1,000	6,560	5218	MAJOR PROJECTS	7,560	3,000	4,560	12,000
1,128	2,250	(1,122)	5220	IRRIGATION REPAIRS	1,414	6,750	(5,336)	27,000
0	208	(208)	5222	BACKFLOW INSPEC/RRPS	248	624	(376)	2,500
0	833	(833)	5228	EROSION CONTROL	0	2,499	(2,499)	10,000
0	2,083	(2,083)	5240	TREE TRIMMING/REMOVAL	4,070	6,249	(2,179)	25,000
2,855	2,855	0	5250	EXTERMINATING	8,564	8,565	(1)	34,260
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90,696	102,179	(11,483)		TOTAL LANDSCAPE	259,315	306,537	(47,222)	1,226,155
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	0	1,500	(1,500)	6,000
0	83	(83)	5700K	KEYS/LOCK REPAIR	138	249	(111)	1,000
0	267	(267)	5711	PAINTING MAINT	0	801	(801)	3,200
1,107	1,250	(143)	5722	ELECTRIC REPAIRS/SUPPLIES	2,353	3,750	(1,397)	15,000
0	583	(583)	5740	SIGN MAINTENANCE	0	1,749	(1,749)	7,000
346	800	(454)	5769A	JANITORIAL	1,038	2,400	(1,362)	9,600
1,678	1,750	(73)	5774	PET WASTE REMOVAL	5,033	5,250	(218)	21,000
1,066	1,500	(434)	5779CC	SECURITY PATROL	3,598	4,500	(902)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	3,000	(3,000)	12,000
475	1,250	(775)	5800	COMMON AREA MAINTENANCE/REPAIRS	875	3,750	(2,875)	15,000
2,555	833	1,722	5845	PARK MAINT	2,555	2,499	56	10,000
45	375	(330)	5850	EXTERMINATING	224	1,125	(901)	4,500
600	600	0	5895	TENNIS COURT REPAIR	2,200	1,800	400	7,200
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7,871	10,791	(2,920)		TOTAL COMMON AREA	18,014	32,373	(14,359)	129,500
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160,587	198,948	(38,361)		TOTAL OPERATING EXPENSES	477,130	576,722	(99,592)	2,303,684
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21,788	(7,019)	28,807		OPERATING FUND SURPLUS/(DEFICIT)	83,143	(300)	83,443	0
=====	=====	=====			=====	=====	=====	=====
				R E S E R V E F U N D				
				I N C O M E				
37,500	37,500	0	7010	TRANSFER FROM OPERATING	112,500	112,500	0	450,000
(10,861)	0	(10,861)	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	(19,289)	0	(19,289)	0
6,377	2,083	4,294	7034	INTEREST RESERVE FUND	6,981	6,249	732	25,000
1,413	0	1,413	7034D	DIVIDENDS EARNED	4,359	0	4,359	0
-----	-----	-----			-----	-----	-----	-----
34,428	39,583	(5,155)		TOTAL RESERVE INCOME	104,551	118,749	(14,198)	475,000
-----	-----	-----			-----	-----	-----	-----
				E X P E N D I T U R E S				
0	1,317	(1,317)	8510R	RECREATIONAL COURTS	0	3,951	(3,951)	15,800
12,956	15,033	(2,077)	8520	PAINTING	44,628	45,099	(471)	180,400
0	308	(308)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	924	(924)	3,700
0	3,292	(3,292)	8528	WALLS	0	9,876	(9,876)	39,500
0	500	(500)	8530	ASPHALT SEAL COATING	0	1,500	(1,500)	6,000
2	625	(623)	8537	BANK/INVESTMENT CHARGES	2,180	1,875	305	7,500
0	17,483	(17,483)	8541	GRANITE REPLACEMENT	0	52,449	(52,449)	209,800
0	5,900	(5,900)	8543P	PARK FURNITURE REPLACEMENT	19,190	17,700	1,490	70,800
0	458	(458)	8548	RESERVE STUDY	0	1,374	(1,374)	5,500
0	825	(825)	8550	PLAY STRUCTURE RRPS/ REPLACEMENT	0	2,475	(2,475)	9,900
0	1,692	(1,692)	8565	TENNIS COURTS	0	5,076	(5,076)	20,300



**347 VISTOSO COMMUNITY ASSOCIATION**  
**STATEMENT OF REVENUES & EXPENSES**  
**03/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET	
0	375	(375)	8571C	CONCRETE WORK	0	1,125	(1,125)	4,500
0	16,167	(16,167)	8575	IRRIGATION SYSTEMS	0	48,501	(48,501)	194,000
0	1,083	(1,083)	8575C	IRRIGATION SYSTEM CONTROLLERS	0	3,249	(3,249)	13,000
----- 12,958	----- 65,058	----- (52,100)		TOTAL RESERVE EXPENDITURES	----- 65,998	----- 195,174	----- (129,176)	----- 780,700
 21,471	 (25,475)	 46,946		RESERVE FUND SURPLUS/(DEFICIT)	 38,553	 (76,425)	 114,978	 (305,700)
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**347A VISTOSO- SIENA  
BALANCE SHEET  
03/31/2021**

<b>OPERATING FUNDS</b>		
<b>OPERATING CASH</b>	<b>13,736.03</b>	
	<b>-----</b>	
<b>TOTAL OPERATING FUNDS</b>		<b>13,736.03</b>
<b>RESERVE FUNDS</b>		
<b>RESERVE VERITEX -SIENA RSV</b>	<b>179,135.42</b>	
<b>RESERVE USBANK -SIENA RSV</b>	<b>1.22</b>	
	<b>-----</b>	
<b>TOTAL RESERVE FUNDS</b>		<b>179,136.64</b>
<b>ACCOUNTS RECEIVABLE</b>		
<b>ACCOUNTS RECEIVABLE - PARCELS</b>	<b>69.65</b>	
	<b>-----</b>	
<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>69.65</b>
		<b>-----</b>
<b>TOTAL ASSETS</b>		<b>192,942.32</b>
		<b>=====</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>	<b>374.01</b>	
<b>ACCRUED EXPENSES</b>	<b>693.59</b>	
<b>PREPAID ASSESSMENTS - PARCELS</b>	<b>5,298.55</b>	
	<b>-----</b>	
<b>TOTAL LIABILITIES</b>		<b>6,366.15</b>
<b>RESERVE</b>		
<b>ACCUMULATED GENERAL</b>	<b>179,108.44</b>	
<b>C/Y GENERAL RESERVE SURPLUS/(DEFICIT)</b>	<b>28.20</b>	
	<b>-----</b>	
<b>TOTAL RESERVE</b>		<b>179,136.64</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<b>635.47</b>	
<b>CURRENT YEAR RESERVE EQUITY</b>	<b>(28.20)</b>	
<b>CURRENT SURPLUS/(DEFICIT)</b>	<b>6,832.26</b>	
	<b>-----</b>	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>7,439.53</b>



**347A VISTOSO- SIENA  
BALANCE SHEET  
03/31/2021**

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**TOTAL LIABILITIES & EQUITY**

-----  
**192,942.32**  
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**347A VISTOSO- SIENA**  
**STATEMENT OF REVENUES & EXPENSES**  
**03/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
3,660	3,663	(3)	4000P	PARCEL ASSESSMENTS	10,980	10,989	(9)	43,956
0	0	0	P6010	GENERAL RESERVE TRANSFER	0	0	0	(17,100)
3,660	3,663	(3)		TOTAL INCOME	10,980	10,989	(9)	26,856
<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>								
0	75	(75)	P5090	INSURANCE	0	225	(225)	900
0	75	(75)		TOTAL ADMINISTRATIVE	0	225	(225)	900
<b>U T I L I T I E S</b>								
0	50	(50)	P5100	WATER/SEWER	0	150	(150)	600
43	25	18	P5120	ELECTRIC	128	75	53	300
43	75	(32)		TOTAL UTILITIES	128	225	(97)	900
<b>L A N D S C A P I N G</b>								
654	655	(1)	P5200	LANDSCAPE CONTRACT	1,963	1,965	(2)	7,860
69	0	69	P5220	IRRIGATION REPAIRS	69	0	69	0
723	655	68		TOTAL LANDSCAPE	2,032	1,965	67	7,860
<b>P O O L / S P A / C L U B H O U S E</b>								
160	160	0	P5350	FOUNTAIN MAINTENANCE	480	480	0	1,920
160	160	0		TOTAL POOLS/SPA/CLUBHOUSE	480	480	0	1,920
<b>G A T E S</b>								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	645	645	0	2,580
90	92	(2)	P5511	GATE REPAIRS	90	276	(186)	1,100
104	100	4	P5517	GATE PHONE	214	300	(86)	1,200
409	407	2		TOTAL GATES	949	1,221	(272)	4,880
<b>C O M M O N A R E A</b>								
0	147	(147)	P5770	GENERAL MAINTENANCE	375	441	(66)	1,766
212	192	20	P5800	COMMON AREA MAINTAINENCE	212	576	(364)	2,300
0	528	(528)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	1,584	(1,584)	6,330
212	867	(655)		TOTAL COMMON AREA	587	2,601	(2,014)	10,396
1,547	2,239	(692)		TOTAL OPERATING EXPENSES	4,176	6,717	(2,541)	26,856
2,113	1,424	689		OPERATING FUND SURPLUS/(DEFICIT)	6,804	4,272	2,532	0
<b>R E S E R V E F U N D</b>								
<b>I N C O M E</b>								
0	0	0	P7010	PARCEL TRANSFER TO RESERVES	0	0	0	17,100





347A VISTOSO- SIENA  
 STATEMENT OF REVENUES & EXPENSES  
 03/31/2021

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
15	0	15	P7034 INTEREST RESERVE FUNDS	28	0	28	0
15	0	15	TOTAL RESERVE INCOME	28	0	28	17,100
E X P E N D I T U R E S							
0	0	0	TOTAL RESERVE EXPENDITURES	0	0	0	0
15	0	15	RESERVE FUND SURPLUS/(DEFICIT)	28	0	28	17,100



**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
03/31/2021**

**ASSETS**

**OPERATING FUNDS**

US BANK - OPERATING CHECKING	601,330.59
US BANK SAVINGS	10,004.67
METROPOLITAN BANK - SAVINGS	594,957.50
DUE FROM RESERVES	70,453.00

**TOTAL OPERATING FUNDS** **1,276,745.76**

**RESERVE FUNDS**

DUE TO OPERATING	(70,453.00)
RESERVE VERITEX -SIENA RSV	179,135.42
RESERVE USBANK -SIENA RSV	1.22
RESERVE RBC WEALTH MGMT	1,087,392.63
RESERVE SIGNATURE BANK MM	248,224.33
RESERVE FVCB MMA	241,309.58
RESERVE SEACOAST BANK MMA	200,252.21
RESERVE STERLING BANK	241,788.79
RESERVE UNION BANK - MM	245,017.43
RESERVE VERITEX MMA	66,014.10
RESERVE US BANK MMA	194,778.29
RESERVE CIT BANK MMA	241,993.03
RESERVES - ACCRUED INTEREST	6,051.66

**TOTAL RESERVE FUNDS** **2,881,505.69**

**ACCOUNTS RECEIVABLE**

ACCOUNTS RECEIVABLE	256,742.44
ACCOUNTS RECEIVABLE - PARCELS	69.65
PRE-LEGAL RECEIVABLE	44,267.50
CONTINGENT PAYABLE	(44,267.50)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(85,501.88)

**TOTAL ACCOUNTS RECEIVABLE** **171,310.21**

**OTHER ASSETS**

PREPAID EXPENSE INSURANCE	29,552.00
PREPAID EXPENSES	1,055.81

**TOTAL OTHER ASSETS** **30,607.81**



**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
03/31/2021**

<b>TOTAL ASSETS</b>		<b>4,360,169.47</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>OPERATING LIABILITIES</b>		
ACCOUNTS PAYABLE	77,994.00	
ACCRUED EXPENSES	53,544.83	
PREPAID ASSESSMENTS	447,430.63	
PREPAID ASSESSMENTS - PARCELS	5,298.55	
REFUNDABLE DEPOSIT KEYS	2,100.00	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,500.00	
INSURANCE CLAIM PENDING	3,102.00	
<b>TOTAL OPERATING LIABILITIES</b>		<b>622,376.63</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	2,842,924.51	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	38,581.18	
<b>TOTAL RESERVE</b>		<b>2,881,505.69</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
ACCUMULATED SURPLUS (DEFICIT)	766,340.01	
CURRENT YEAR RESERVE EQUITY	(38,581.18)	
CURRENT SURPLUS/(DEFICIT)	128,528.32	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>856,287.15</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>4,360,169.47</b>



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
03/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
150,617	149,020	1,597	4000	ASSESSMENT INCOME	451,845	447,060	4,785	1,788,237
3,660	3,663	(3)	4000P	PARCEL ASSESSMENTS	10,980	10,989	(9)	43,956
56,436	58,932	(2,496)	4001	COMMERCIAL DUES	174,300	176,796	(2,496)	707,189
233	63	170	4030	INTEREST INCOME	685	189	496	750
628	1,667	(1,039)	4050	COLLECTION COST REIMBURSEMENT	2,215	5,001	(2,786)	20,000
350	292	58	4050FR	FILE REVIEW FEE	1,300	876	424	3,500
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	48	237	(190)	950
0	583	(583)	4050RR	FILE TRANSFER FEES	0	1,749	(1,749)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
217	2,500	(2,283)	4070	LATE FEE INCOME	7,166	7,500	(334)	30,000
35	35	0	4075	NSF FEE	385	140	245	350
10,577	11,917	(1,340)	4205	BUILDER ASSESSMENT	19,117	35,751	(16,634)	143,008
1,187	833	354	4900	VIOLATION FINES	5,388	2,499	2,889	10,000
75	0	75	4922	KEYS	75	0	75	0
0	175	(175)	4945	NEWSLETTER INCOME	1,850	525	1,325	2,100
(480)	3,333	(3,813)	4950	REBILL FEE	8,400	9,999	(1,599)	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(112,500)	(112,500)	0	(450,000)
0	0	0	P6010	GENERAL RESERVE TRANSFER	0	0	0	(17,100)
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186,035	195,592	(9,557)		TOTAL INCOME	571,253	587,411	(16,158)	2,330,540
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<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	7,450	(271)	5000	MANAGEMENT FEE	21,536	22,078	(542)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	9,603	9,603	0	38,412
14,048	22,212	(8,164)	5007w	SALARIES & BENEFITS	51,863	66,636	(14,773)	266,546
(480)	3,333	(3,813)	5009A	REBILL FEE EXPENSE	8,400	9,999	(1,599)	40,000
35	29	6	5009B	NSF FEE EXPENSE	385	87	298	350
5,939	1,167	4,772	5010	LEGAL EXPENSE	19,391	3,501	15,890	14,000
0	667	(667)	5010C	LEGAL/ENFORCEMENT	0	2,001	(2,001)	8,000
0	833	(833)	5014	'CC&R REVISIONS PROJECT	(28)	2,499	(2,527)	10,000
358	2,500	(2,142)	5020	LIEN/COLLECTION COST	6,003	7,500	(1,497)	30,000
350	292	58	5020F	FILE REVIEW FEE	1,300	876	424	3,500
0	79	(79)	5020M	MONITOR TRUSTEE SALE	48	237	(190)	950
0	583	(583)	5020RR	FILE TRANSFER FEE EXPENSE	0	1,749	(1,749)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	600
0	0	0	5030	AUDIT/TAX PREPARATION	0	0	0	3,000
3,733	1,966	1,767	5031	ELECTRONIC PAYMENT PLATFORM	7,753	5,898	1,855	23,588
0	125	(125)	5033F	ADVERTISING	0	375	(375)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	105	105	0	420
56	56	0	5039	WEBSITE	167	168	(1)	667
0	0	0	5043	BILLING STATEMENTS	0	0	0	22,775
0	105	(105)	5046	NEWSLETTER	111	315	(204)	1,254
1,581	1,087	494	5047B	OFFICE EQUIPMENT RENTAL	3,875	3,261	614	13,040
38	375	(337)	5048	OFFICE EXPENSE	704	1,125	(421)	4,500
291	250	41	5052	PRINTING	1,085	750	335	3,000
4,660	1,167	3,493	5055	MEETING EXPENSE	4,706	3,501	1,205	14,000
248	1,250	(1,002)	5059	POSTAGE	814	3,750	(2,936)	15,000
200	150	50	5063	MILEAGE	519	450	69	1,800
0	375	(375)	5065	PROFESSIONAL FEES	0	1,125	(1,125)	4,500
0	0	0	5065S	STATUTORY AGENT FEE	100	100	0	100
0	0	0	5070	PROPERTY TAXES	0	0	0	500
0	10,000	(10,000)	5080	CORPORATE TAXES	0	10,000	(10,000)	10,000
4	4,167	(4,163)	5088	BAD DEBT EXPENSE	4	12,501	(12,497)	50,000
2,464	2,031	433	5090	INSURANCE	7,392	6,093	1,299	24,375
0	208	(208)	5099	MISCELLANEOUS EXPENSE	0	624	(624)	2,500
0	75	(75)	P5090	INSURANCE	0	225	(225)	900
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43,939	65,818	(21,879)		TOTAL ADMINISTRATIVE	145,836	177,282	(31,446)	705,910
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<b>U T I L I T I E S</b>								
13,477	15,000	(1,523)	5100	WATER/SEWER	38,970	45,000	(6,030)	180,000
3,937	4,583	(646)	5120	ELECTRIC	12,933	13,749	(816)	55,000



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
03/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
30	42	(12)	5125	GAS	89	126	(37)	500
0	0	0	5140	SANITATION	0	50	(50)	200
473	383	90	5151	PHONE	1,417	1,149	268	4,600
164	164	0	5151B	INTERNET	492	492	0	1,968
0	63	(63)	5152	ALARM MONITORING	63	189	(126)	751
0	50	(50)	P5100	WATER/SEWER	0	150	(150)	600
43	25	18	P5120	ELECTRIC	128	75	53	300
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18,124	20,310	(2,186)		TOTAL UTILITIES	54,094	60,980	(6,886)	243,919
				L A N D S C A P I N G				
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	237,122	242,085	(4,963)	968,340
0	11,838	(11,838)	5205	GROUNDS LABOR	0	35,514	(35,514)	142,055
113	417	(305)	5210	LANDSCAPE SUPPLIES/MATERIAL	338	1,251	(914)	5,000
7,560	1,000	6,560	5218	MAJOR PROJECTS	7,560	3,000	4,560	12,000
1,128	2,250	(1,122)	5220	IRRIGATION REPAIRS	1,414	6,750	(5,336)	27,000
0	208	(208)	5222	BACKFLOW INSPEC/RRPS	248	624	(376)	2,500
0	833	(833)	5228	EROSION CONTROL	0	2,499	(2,499)	10,000
0	2,083	(2,083)	5240	TREE TRIMMING/REMOVAL	4,070	6,249	(2,179)	25,000
2,855	2,855	0	5250	EXTERMINATING	8,564	8,565	(1)	34,260
654	655	(1)	P5200	LANDSCAPE CONTRACT	1,963	1,965	(2)	7,860
69	0	69	P5220	IRRIGATION REPAIRS	69	0	69	0
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91,419	102,834	(11,415)		TOTAL LANDSCAPE	261,347	308,502	(47,155)	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	480	480	0	1,920
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160	160	0		TOTAL POOLS/SPA/CLUBHOUSE	480	480	0	1,920
				G A T E S				
215	215	0	P5500	GATE MAINTENANCE CONTRACT	645	645	0	2,580
90	92	(2)	P5511	GATE REPAIRS	90	276	(186)	1,100
104	100	4	P5517	GATE PHONE	214	300	(86)	1,200
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409	407	2		TOTAL GATES	949	1,221	(272)	4,880
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	0	1,500	(1,500)	6,000
0	83	(83)	5700K	KEYS/LOCK REPAIR	138	249	(111)	1,000
0	267	(267)	5711	PAINTING MAINT	0	801	(801)	3,200
1,107	1,250	(143)	5722	ELECTRIC REPAIRS/SUPPLIES	2,353	3,750	(1,397)	15,000
0	583	(583)	5740	SIGN MAINTENANCE	0	1,749	(1,749)	7,000
346	800	(454)	5769A	JANITORIAL	1,038	2,400	(1,362)	9,600
1,678	1,750	(73)	5774	PET WASTE REMOVAL	5,033	5,250	(218)	21,000
1,066	1,500	(434)	5779CC	SECURITY PATROL	3,598	4,500	(902)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	3,000	(3,000)	12,000
475	1,250	(775)	5800	COMMON AREA MAINTENANCE/REPAIRS	875	3,750	(2,875)	15,000
2,555	833	1,722	5845	PARK MAINT	2,555	2,499	56	10,000
45	375	(330)	5850	EXTERMINATING	224	1,125	(901)	4,500
600	600	0	5895	TENNIS COURT REPAIR	2,200	1,800	400	7,200
0	147	(147)	P5770	GENERAL MAINTENANCE	375	441	(66)	1,766
212	192	20	P5800	COMMON AREA MAINTAINENCE	212	576	(364)	2,300
0	528	(528)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	1,584	(1,584)	6,330
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8,083	11,658	(3,575)		TOTAL COMMON AREA	18,601	34,974	(16,373)	139,896
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162,133	201,187	(39,054)		TOTAL OPERATING EXPENSES	481,306	583,439	(102,133)	2,330,540
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23,902	(5,595)	29,497		OPERATING FUND SURPLUS/(DEFICIT)	89,947	3,972	85,975	0
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RESERVE FUND



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
03/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET	
<b>I N C O M E</b>								
37,500	37,500	0	7010	TRANSFER FROM OPERATING	112,500	112,500	0	450,000
(10,861)	0	(10,861)	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	(19,289)	0	(19,289)	0
6,377	2,083	4,294	7034	INTEREST RESERVE FUND	6,981	6,249	732	25,000
1,413	0	1,413	7034D	DIVIDENDS EARNED	4,359	0	4,359	0
0	0	0	P7010	PARCEL TRANSFER TO RESERVES	0	0	0	17,100
15	0	15	P7034	INTEREST RESERVE FUNDS	28	0	28	0
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34,443	39,583	(5,140)		TOTAL RESERVE INCOME	104,579	118,749	(14,170)	492,100
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<b>E X P E N D I T U R E S</b>								
0	1,317	(1,317)	8510R	RECREATIONAL COURTS	0	3,951	(3,951)	15,800
12,956	15,033	(2,077)	8520	PAINTING	44,628	45,099	(471)	180,400
0	308	(308)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	924	(924)	3,700
0	3,292	(3,292)	8528	WALLS	0	9,876	(9,876)	39,500
0	500	(500)	8530	ASPHALT SEAL COATING	0	1,500	(1,500)	6,000
2	625	(623)	8537	BANK/INVESTMENT CHARGES	2,180	1,875	305	7,500
0	17,483	(17,483)	8541	GRANITE REPLACEMENT	0	52,449	(52,449)	209,800
0	5,900	(5,900)	8543P	PARK FURNITURE REPLACEMENT	19,190	17,700	1,490	70,800
0	458	(458)	8548	RESERVE STUDY	0	1,374	(1,374)	5,500
0	825	(825)	8550	PLAY STRUCTURE RRPS/ REPLACEMENT	0	2,475	(2,475)	9,900
0	1,692	(1,692)	8565	TENNIS COURTS	0	5,076	(5,076)	20,300
0	375	(375)	8571C	CONCRETE WORK	0	1,125	(1,125)	4,500
0	16,167	(16,167)	8575	IRRIGATION SYSTEMS	0	48,501	(48,501)	194,000
0	1,083	(1,083)	8575C	IRRIGATION SYSTEM CONTROLLERS	0	3,249	(3,249)	13,000
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12,958	65,058	(52,100)		TOTAL RESERVE EXPENDITURES	65,998	195,174	(129,176)	780,700
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21,486	(25,475)	46,961		RESERVE FUND SURPLUS/(DEFICIT)	38,581	(76,425)	115,006	(288,600)
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