



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
09/30/2020**

OPERATING FUNDS		
OPERATING CASH	386,690.67	
US BANK SAVINGS	604,213.77	

TOTAL OPERATING FUNDS		990,904.44
RESERVE FUNDS		
RESERVE RBC WEALTH MGMT	1,039,689.98	
RESERVE- FVCB MMA	240,808.32	
RESERVE- CIT BANK MMA	241,738.58	
RESERVE- STERLING BANK MMA	241,449.20	
RESERVE- US BANK MMA	793,455.63	

TOTAL RESERVE FUNDS		2,557,141.71
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	277,326.05	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(95,913.29)	
PRE-LEGAL RECEIVABLE	47,904.79	
CONTINGENT PAYABLE	(47,904.79)	

TOTAL ACCOUNTS RECEIVABLE		181,412.76
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	14,018.50	
PREPAID EXPENSES	1,429.89	

TOTAL OTHER ASSETS		15,448.39

TOTAL ASSETS		3,744,907.30
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LIABILITIES & EQUITY		
LIABILITIES		
ACCOUNTS PAYABLE	11,337.93	
ACCRUED EXPENSES	58,135.41	
PREPAID ASSESSMENTS	311,890.42	
REFUNDABLE DEPOSIT	1,950.00	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,650.00	
INSURANCE CLAIM PENDING	825.00	



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
09/30/2020**

TOTAL LIABILITIES	-----	417,195.38
RESERVE		
ACCUMULATED GENERAL C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	2,414,954.66 142,187.05	

TOTAL RESERVE		2,557,141.71
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT) CURRENT YEAR RESERVE EQUITY CURRENT SURPLUS/(DEFICIT)	573,573.92 (142,187.05) 339,183.34	

TOTAL SURPLUS/(DEFICIT)		770,570.21

TOTAL LIABILITIES & EQUITY		3,744,907.30
		=====



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
09/30/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
147,954	143,604	4,350	4000	ASSESSMENT INCOME	1,321,367	1,292,436	28,931	1,723,242
58,932	58,546	386	4001	COMMERCIAL DUES	530,391	526,914	3,477	702,551
25	250	(225)	4030	INTEREST INCOME	1,743	2,250	(507)	3,000
4,709	3,333	1,376	4050	COLLECTION COST REIMBURSEMENT	14,429	29,997	(15,568)	40,000
0	0	0	4050FR	FILE REVIEW FEE	1,550	0	1,550	0
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	380	711	(331)	950
285	0	285	4050RR	FILE TRANSFER FEES	5,605	0	5,605	0
0	83	(83)	4050T	FORECLOSURE/TRUSTEE SALES	200	747	(547)	1,000
(18)	833	(851)	4070	LATE FEE INCOME	28,642	7,497	21,145	10,000
35	29	6	4075	NSF FEE	350	261	89	350
15,532	12,019	3,513	4205	BUILDER ASSESSMENT	132,648	108,171	24,477	144,228
1,555	490	1,065	4900	VIOLATION FINES	16,781	4,410	12,371	5,880
0	0	0	4922	KEYS	75	0	75	0
0	1,008	(1,008)	4945	NEWSLETTER INCOME	7,583	9,072	(1,490)	12,100
0	3,333	(3,333)	4950	REBILL FEE	21,360	29,997	(8,637)	40,000
(33,167)	(33,167)	0	6010	GENERAL RESERVE TRANSFER	(298,503)	(298,503)	0	(398,000)
(6,673)	(6,673)	0	6020	IRRIGATION SYSTEMS	(60,057)	(60,057)	0	(80,071)
189,169	183,767	5,402		TOTAL INCOME	1,724,545	1,653,903	70,642	2,205,230
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	64,609	66,384	(1,775)	88,517
3,201	3,000	201	5000RO	OFFICE LEASE	28,809	27,000	1,809	36,000
0	0	0	5005	RESERVE STUDY	5,360	0	5,360	0
18,300	21,167	(2,867)	5007w	SALARIES & BENEFITS	160,267	190,503	(30,236)	254,000
0	3,333	(3,333)	5009A	REBILL FEE EXPENSE	21,360	29,997	(8,637)	40,000
35	29	6	5009B	NSF FEE EXPENSE	350	261	89	350
3,614	2,500	1,114	5010	LEGAL EXPENSE	17,383	22,500	(5,117)	30,000
273	833	(561)	5010C	LEGAL/ENFORCEMENT	2,640	7,497	(4,857)	10,000
0	1,667	(1,667)	5014	CC&R REVISIONS PROJECT	55	15,003	(14,948)	20,000
1,047	3,333	(2,286)	5020	LIEN/COLLECTION COST	21,054	29,997	(8,943)	40,000
0	0	0	5020F	FILE REVIEW FEE	1,550	0	1,550	0
0	79	(79)	5020M	MONITOR TRUSTEE SALE	380	711	(331)	950
285	0	285	5020RR	FILE TRANSFER FEE EXPENSE	5,605	0	5,605	0
0	83	(83)	5020T	FORECLOSURE/TRUSTEE SALES	200	747	(547)	1,000
0	1,042	(1,042)	5030	AUDIT/TAX PREPARATION	6,140	9,378	(3,238)	12,500
0	167	(167)	5033F	ADVERTISING	0	1,503	(1,503)	2,000
35	35	0	5037	BANK CHARGES & CC FEES	315	315	0	420
56	56	0	5039	WEBSITE	800	504	296	666
7,890	11,580	(3,690)	5043	BILLING STATEMENTS	23,621	34,740	(11,119)	46,320
0	6,000	(6,000)	5046	NEWSLETTER	6,094	18,000	(11,906)	24,000
1,448	573	875	5047B	OFFICE EQUIPMENT RENTAL	9,705	5,157	4,548	6,874
131	200	(69)	5048	OFFICE EXPENSE	2,784	1,800	984	2,400
57	533	(476)	5052	PRINTING	1,967	4,797	(2,830)	6,400
0	500	(500)	5055	MEETING EXPENSE	13,318	4,500	8,818	6,000
2,794	200	2,594	5059	POSTAGE	17,152	1,800	15,352	2,400
0	750	(750)	5059V	VIOLATION NOTICES	1,290	6,750	(5,460)	9,000
188	283	(95)	5063	MILEAGE	1,360	2,547	(1,188)	3,400
0	0	0	5065	PROFESSIONAL FEES	63	0	63	0
0	0	0	5065S	STATUTORY AGENT FEE	100	0	100	0
481	500	(19)	5070	PROPERTY TAXES	481	500	(19)	500
0	417	(417)	5080	CORPORATE TAXES	15,060	3,753	11,307	5,000
11,704	2,083	9,621	5088	BAD DEBT EXPENSE	46,283	18,747	27,536	25,000
2,240	2,000	240	5090	INSURANCE	17,228	18,000	(772)	24,000
0	0	0	5090D	INSURANCE DEDUCTIBLE	10,000	0	10,000	0
0	42	(42)	5099	MISCELLANEOUS EXPENSE	1,297	378	919	500
60,956	70,361	(9,405)		TOTAL ADMINISTRATIVE	504,679	523,769	(19,090)	698,197
U T I L I T I E S								
18,958	21,833	(2,875)	5100	WATER/SEWER	134,696	196,497	(61,801)	262,000
4,467	4,583	(116)	5120	ELECTRIC	36,702	41,247	(4,545)	55,000



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
09/30/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
30	50	(20)	5125	GAS	273	450	(177)	600
49	38	11	5140	SANITATION	146	342	(196)	456
469	275	194	5151	PHONE	4,221	2,475	1,746	3,300
164	165	(1)	5151B	INTERNET	1,631	1,485	146	1,980
63	60	3	5152	ALARM MONITORING	433	540	(107)	720
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24,199	27,004	(2,805)		TOTAL UTILITIES	178,103	243,036	(64,933)	324,056
				L A N D S C A P I N G				
79,041	76,473	2,568	5200	LANDSCAPE CONTRACT	704,332	688,257	16,075	917,670
113	1,250	(1,138)	5210	LANDSCAPE SUPPLIES/MATERIAL	2,400	11,250	(8,850)	15,000
0	1,250	(1,250)	5218	MAJOR PROJECTS	7,804	11,250	(3,446)	15,000
1,286	5,000	(3,714)	5220	IRRIGATION REPAIRS	15,461	45,000	(29,539)	60,000
0	500	(500)	5222	BACKFLOW INSPEC/RRPS	495	4,500	(4,005)	6,000
0	417	(417)	5224	TREE MAINTENANCE	24,342	3,753	20,589	5,000
0	833	(833)	5228	EROSION CONTROL	0	7,497	(7,497)	10,000
2,855	2,935	(80)	5250	EXTERMINATING	20,136	26,415	(6,279)	35,219
0	1,250	(1,250)	5265	IRRIGATION SYSTEM	0	11,250	(11,250)	15,000
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83,294	89,908	(6,614)		TOTAL LANDSCAPE	774,970	809,172	(34,202)	1,078,889
				C O M M O N A R E A				
0	0	0	5700	BUILDING MAINTENANCE	3,491	0	3,491	0
0	42	(42)	5700K	KEYS/LOCK REPAIR	567	378	189	500
0	83	(83)	5711	PAINTING MAINT	1,275	747	528	1,000
920	2,083	(1,163)	5722	ELECTRIC REPAIRS/SUPPLIES	13,376	18,747	(5,371)	25,000
275	833	(558)	5740	SIGN MAINTENANCE	275	7,497	(7,222)	10,000
346	610	(264)	5769A	JANITORIAL	4,089	5,490	(1,401)	7,320
1,678	1,897	(220)	5774	PET WASTE REMOVAL	15,206	17,073	(1,867)	22,764
1,166	466	700	5779CC	SECURITY PATROL	3,812	4,194	(382)	5,594
0	250	(250)	5794A	SIDEWALK REPAIR	11,375	2,250	9,125	3,000
300	833	(533)	5800	COMMON AREA MAINTENANCE/REPAIRS	8,960	7,497	1,463	10,000
0	1,025	(1,025)	5845	PARK MAINT	1,800	9,225	(7,425)	12,300
329	183	146	5850	EXTERMINATING	3,041	1,647	1,394	2,200
600	368	232	5895	TENNIS COURT REPAIR	2,528	3,312	(784)	4,410
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5,613	8,673	(3,060)		TOTAL COMMON AREA	69,796	78,057	(8,261)	104,088
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174,063	195,946	(21,883)		TOTAL OPERATING EXPENSES	1,527,548	1,654,034	(126,486)	2,205,230
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15,105	(12,179)	27,284		OPERATING FUND SURPLUS/(DEFICIT)	196,996	(131)	197,127	0
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				R E S E R V E F U N D				
				I N C O M E				
33,167	33,167	0	7010	TRANSFER FROM OPERATING	298,503	298,503	0	398,000
6,673	6,673	0	7020	IRRIGATION SYSTEMS	60,057	60,057	0	80,071
(13,343)	0	(13,343)	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	70,107	0	70,107	0
400	0	400	7034	INTEREST RESERVE FUND	7,735	0	7,735	0
1,878	2,000	(122)	7034D	DIVIDENDS EARNED	14,921	18,000	(3,079)	24,000
0	0	0	7069	GAIN (LOSS) ON INVESTMENTS	35,265	0	35,265	0
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28,775	41,840	(13,065)		TOTAL RESERVE INCOME	486,588	376,560	110,028	502,071
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				E X P E N D I T U R E S				
0	11,524	(11,524)	8520	PAINTING	6,450	103,716	(97,266)	138,285
0	296	(296)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	2,664	(2,664)	3,551
0	246	(246)	8526	FOUNTAIN REPLACEMENT	0	2,214	(2,214)	2,950
0	1,229	(1,229)	8528	WALLS	0	11,061	(11,061)	14,752
0	5,546	(5,546)	8530	ASPHALT SEAL COATING	0	49,914	(49,914)	66,547
0	0	0	8537	BANK/INVESTMENT CHARGES	6,492	5,625	867	7,500



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
09/30/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
0	39,065	(39,065)	8541	193,459	351,585	(158,126)	468,781
0	2,450	(2,450)	8543P	0	22,050	(22,050)	29,394
0	458	(458)	8548	0	4,122	(4,122)	5,500
0	7,854	(7,854)	8550	0	70,686	(70,686)	94,248
0	1,193	(1,193)	8565	0	10,737	(10,737)	14,315
0	364	(364)	8571C	0	3,276	(3,276)	4,371
0	16,667	(16,667)	8575	138,000	150,003	(12,003)	200,000
0	1,047	(1,047)	8575C	0	9,423	(9,423)	12,566
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0	87,939	(87,939)		344,401	797,076	(452,675)	1,062,760
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28,775	(46,099)	74,874		142,187	(420,516)	562,703	(560,689)
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**347A VISTOSO- SIENA
BALANCE SHEET
09/30/2020**

OPERATING FUNDS		
OPERATING CASH	(679.51)	

TOTAL OPERATING FUNDS		(679.51)
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	179,009.17	

TOTAL RESERVE FUNDS		179,009.17
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE - PARCELS	69.65	

TOTAL ACCOUNTS RECEIVABLE		69.65

TOTAL ASSETS		178,399.31
		=====
LIABILITIES & EQUITY		
LIABILITIES		
ACCRUED EXPENSES	238.00	
PREPAID ASSESSMENTS - PARCELS	3,050.91	

TOTAL LIABILITIES		3,288.91
RESERVE		
ACCUMULATED GENERAL	165,164.08	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	13,845.09	

TOTAL RESERVE		179,009.17
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	(3,463.85)	
CURRENT YEAR RESERVE EQUITY	(13,845.09)	
CURRENT SURPLUS/(DEFICIT)	13,410.17	

TOTAL SURPLUS/(DEFICIT)		(3,898.77)



**347A VISTOSO- SIENA
BALANCE SHEET
09/30/2020**

TOTAL LIABILITIES & EQUITY

178,399.31



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
09/30/2020

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
2,928	2,928	0	4000P	PARCEL ASSESSMENTS	26,352	26,352	0	35,136
(1,485)	(1,485)	0	P6010	GENERAL RESERVE TRANSFER	(13,365)	(13,365)	0	(17,820)
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1,443	1,443	0		TOTAL INCOME	12,987	12,987	0	17,316
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E X P E N S E S								
U T I L I T I E S								
23	42	(19)	P5120	ELECTRIC	203	378	(175)	500
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23	42	(19)		TOTAL UTILITIES	203	378	(175)	500
L A N D S C A P I N G								
654	623	31	P5200	LANDSCAPE CONTRACT	5,889	5,607	282	7,478
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654	623	31		TOTAL LANDSCAPE	5,889	5,607	282	7,478
P O O L / S P A / C L U B H O U S E								
160	132	28	P5350	FOUNTAIN MAINTENANCE	543	1,188	(645)	1,588
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160	132	28		TOTAL POOLS/SPA/CLUBHOUSE	543	1,188	(645)	1,588
G A T E S								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	1,935	1,935	0	2,580
0	83	(83)	P5511	GATE REPAIRS	767	747	20	1,000
60	58	2	P5517	GATE PHONE	539	522	17	700
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275	356	(81)		TOTAL GATES	3,241	3,204	37	4,280
C O M M O N A R E A								
375	200	175	P5770	GENERAL MAINTENANCE	1,546	1,800	(254)	2,400
0	89	(89)	P5800	COMMON AREA MAINTAINENCE	2,000	801	1,199	1,070
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375	289	86		TOTAL COMMON AREA	3,546	2,601	945	3,470
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1,488	1,442	46		TOTAL OPERATING EXPENSES	13,422	12,978	444	17,316
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(45)	1	(46)		OPERATING FUND SURPLUS/(DEFICIT)	(435)	9	(444)	0
=====	=====	=====			=====	=====	=====	=====
R E S E R V E F U N D								
I N C O M E								
1,485	1,485	0	P7010	PARCEL TRANSFER TO RESERVES	13,365	13,365	0	17,820
7	0	7	P7034	INTEREST RESERVE FUNDS	480	0	480	0
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1,492	1,485	7		TOTAL RESERVE INCOME	13,845	13,365	480	17,820
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E X P E N D I T U R E S								



347A VISTOSO- SIENA
 STATEMENT OF REVENUES & EXPENSES
 09/30/2020

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
----- 0	----- 0	----- 0	TOTAL RESERVE EXPENDITURES	----- 0	----- 0	----- 0	----- 0
<u>1,492</u>	<u>1,485</u>	<u>7</u>	RESERVE FUND SURPLUS/(DEFICIT)	<u>13,845</u>	<u>13,365</u>	<u>480</u>	<u>17,820</u>



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
09/30/2020**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	386,011.16
US BANK SAVINGS	604,213.77

TOTAL OPERATING FUNDS **990,224.93**

RESERVE FUNDS

RESERVE USBANK -SIENA RSV	179,009.17
RESERVE RBC WEALTH MGMT	1,039,689.98
RESERVE FVCB MMA	240,808.32
RESERVE STERLING BANK	241,449.20
RESERVE US BANK MMA	793,455.63
RESERVE CIT BANK MMA	241,738.58

TOTAL RESERVE FUNDS **2,736,150.88**

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	277,326.05
ACCOUNTS RECEIVABLE - PARCELS	69.65
PRE-LEGAL RECEIVABLE	47,904.79
CONTINGENT PAYABLE	(47,904.79)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(95,913.29)

TOTAL ACCOUNTS RECEIVABLE **181,482.41**

OTHER ASSETS

PREPAID EXPENSE INSURANCE	14,018.50
PREPAID EXPENSES	1,429.89

TOTAL OTHER ASSETS **15,448.39**

TOTAL ASSETS **3,923,306.61**

LIABILITIES & EQUITY

OPERATING LIABILITIES

ACCOUNTS PAYABLE	11,337.93
ACCRUED EXPENSES	58,373.41



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
09/30/2020**

PREPAID ASSESSMENTS	311,890.42	
PREPAID ASSESSMENTS - PARCELS	3,050.91	
REFUNDABLE DEPOSIT KEYS	1,950.00	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,650.00	
INSURANCE CLAIM PENDING	825.00	

TOTAL OPERATING LIABILITIES		420,484.29
RESERVE		
ACCUMULATED GENERAL	2,580,118.74	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	156,032.14	

TOTAL RESERVE		2,736,150.88
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	570,110.07	
CURRENT YEAR RESERVE EQUITY	(156,032.14)	
CURRENT SURPLUS/(DEFICIT)	352,593.51	

TOTAL SURPLUS/(DEFICIT)		766,671.44

TOTAL LIABILITIES & EQUITY		3,923,306.61
		=====



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
09/30/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
147,954	143,604	4,350	4000	ASSESSMENT INCOME	1,321,367	1,292,436	28,931	1,723,242
2,928	2,928	0	4000P	PARCEL ASSESSMENTS	26,352	26,352	0	35,136
58,932	58,546	386	4001	COMMERCIAL DUES	530,391	526,914	3,477	702,551
25	250	(225)	4030	INTEREST INCOME	1,743	2,250	(507)	3,000
4,709	3,333	1,376	4050	COLLECTION COST REIMBURSEMENT	14,429	29,997	(15,568)	40,000
0	0	0	4050FR	FILE REVIEW FEE	1,550	0	1,550	0
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	380	711	(331)	950
285	0	285	4050RR	FILE TRANSFER FEES	5,605	0	5,605	0
0	83	(83)	4050T	FORECLOSURE/TRUSTEE SALES	200	747	(547)	1,000
(18)	833	(851)	4070	LATE FEE INCOME	28,642	7,497	21,145	10,000
35	29	6	4075	NSF FEE	350	261	89	350
15,532	12,019	3,513	4205	BUILDER ASSESSMENT	132,648	108,171	24,477	144,228
1,555	490	1,065	4900	VIOLATION FINES	16,781	4,410	12,371	5,880
0	0	0	4922	KEYS	75	0	75	0
0	1,008	(1,008)	4945	NEWSLETTER INCOME	7,583	9,072	(1,490)	12,100
0	3,333	(3,333)	4950	REBILL FEE	21,360	29,997	(8,637)	40,000
(33,167)	(33,167)	0	6010	GENERAL RESERVE TRANSFER	(298,503)	(298,503)	0	(398,000)
(6,673)	(6,673)	0	6020	IRRIGATION SYSTEMS	(60,057)	(60,057)	0	(80,071)
(1,485)	(1,485)	0	P6010	GENERAL RESERVE TRANSFER	(13,365)	(13,365)	0	(17,820)
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190,612	185,210	5,402		TOTAL INCOME	1,737,532	1,666,890	70,642	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	64,609	66,384	(1,775)	88,517
3,201	3,000	201	5000RO	OFFICE LEASE	28,809	27,000	1,809	36,000
0	0	0	5005	RESERVE STUDY	5,360	0	5,360	0
18,300	21,167	(2,867)	5007w	SALARIES & BENEFITS	160,267	190,503	(30,236)	254,000
0	3,333	(3,333)	5009A	REBILL FEE EXPENSE	21,360	29,997	(8,637)	40,000
35	29	6	5009B	NSF FEE EXPENSE	350	261	89	350
3,614	2,500	1,114	5010	LEGAL EXPENSE	17,383	22,500	(5,117)	30,000
273	833	(561)	5010C	LEGAL/ENFORCEMENT	2,640	7,497	(4,857)	10,000
0	1,667	(1,667)	5014	CC&R REVISIONS PROJECT	55	15,003	(14,948)	20,000
1,047	3,333	(2,286)	5020	LIEN/COLLECTION COST	21,054	29,997	(8,943)	40,000
0	0	0	5020F	FILE REVIEW FEE	1,550	0	1,550	0
0	79	(79)	5020M	MONITOR TRUSTEE SALE	380	711	(331)	950
285	0	285	5020RR	FILE TRANSFER FEE EXPENSE	5,605	0	5,605	0
0	83	(83)	5020T	FORECLOSURE/TRUSTEE SALES	200	747	(547)	1,000
0	1,042	(1,042)	5030	AUDIT/TAX PREPARATION	6,140	9,378	(3,238)	12,500
0	167	(167)	5033F	ADVERTISING	0	1,503	(1,503)	2,000
35	35	0	5037	BANK CHARGES & CC FEES	315	315	0	420
56	56	0	5039	WEBSITE	800	504	296	666
7,890	11,580	(3,690)	5043	BILLING STATEMENTS	23,621	34,740	(11,119)	46,320
0	6,000	(6,000)	5046	NEWSLETTER	6,094	18,000	(11,906)	24,000
1,448	573	875	5047B	OFFICE EQUIPMENT RENTAL	9,705	5,157	4,548	6,874
131	200	(69)	5048	OFFICE EXPENSE	2,784	1,800	984	2,400
57	533	(476)	5052	MEETING	1,967	4,797	(2,830)	6,400
0	500	(500)	5055	MEETING EXPENSE	13,318	4,500	8,818	6,000
2,794	200	2,594	5059	POSTAGE	17,152	1,800	15,352	2,400
0	750	(750)	5059V	VIOLATION NOTICES	1,290	6,750	(5,460)	9,000
188	283	(95)	5063	MILEAGE	1,360	2,547	(1,188)	3,400
0	0	0	5065	PROFESSIONAL FEES	63	0	63	0
0	0	0	5065S	STATUTORY AGENT FEE	100	0	100	0
481	42	439	5070	PROPERTY TAXES	481	378	103	500
0	417	(417)	5080	CORPORATE TAXES	15,060	3,753	11,307	5,000
11,704	2,083	9,621	5088	BAD DEBT EXPENSE	46,283	18,747	27,536	25,000
2,240	2,000	240	5090	INSURANCE	17,228	18,000	(772)	24,000
0	0	0	5090D	INSURANCE DEDUCTIBLE	10,000	0	10,000	0
0	42	(42)	5099	MISCELLANEOUS EXPENSE	1,297	378	919	500
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60,956	69,903	(8,947)		TOTAL ADMINISTRATIVE	504,679	523,647	(18,968)	698,197
U T I L I T I E S								



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
09/30/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
18,958	21,833	(2,875)	5100	WATER/SEWER	134,696	196,497	(61,801)	262,000
4,467	4,583	(116)	5120	ELECTRIC	36,702	41,247	(4,545)	55,000
30	50	(20)	5125	GAS	273	450	(177)	600
49	38	11	5140	SANITATION	146	342	(196)	456
469	275	194	5151	PHONE	4,221	2,475	1,746	3,300
164	165	(1)	5151B	INTERNET	1,631	1,485	146	1,980
63	60	3	5152	ALARM MONITORING	433	540	(107)	720
23	42	(19)	P5120	ELECTRIC	203	378	(175)	500
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24,222	27,046	(2,824)		TOTAL UTILITIES	178,306	243,414	(65,108)	324,556
				LANDSCAPING				
79,041	76,473	2,568	5200	LANDSCAPE CONTRACT	704,332	688,257	16,075	917,670
113	1,250	(1,138)	5210	LANDSCAPE SUPPLIES/MATERIAL	2,400	11,250	(8,850)	15,000
0	1,250	(1,250)	5218	MAJOR PROJECTS	7,804	11,250	(3,446)	15,000
1,286	5,000	(3,714)	5220	IRRIGATION REPAIRS	15,461	45,000	(29,539)	60,000
0	500	(500)	5222	BACKFLOW INSPEC/RRPS	495	4,500	(4,005)	6,000
0	417	(417)	5224	TREE MAINTENANCE	24,342	3,753	20,589	5,000
0	833	(833)	5228	EROSION CONTROL	0	7,497	(7,497)	10,000
2,855	2,935	(80)	5250	EXTERMINATING	20,136	26,415	(6,279)	35,219
0	1,250	(1,250)	5265	IRRIGATION SYSTEM	0	11,250	(11,250)	15,000
654	623	31	P5200	LANDSCAPE CONTRACT	5,889	5,607	282	7,478
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83,949	90,531	(6,582)		TOTAL LANDSCAPE	780,859	814,779	(33,920)	1,086,367
				POOL / SPA / CLUBHOUSE				
160	132	28	P5350	FOUNTAIN MAINTENANCE	543	1,188	(645)	1,588
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160	132	28		TOTAL POOLS/SPA/CLUBHOUSE	543	1,188	(645)	1,588
				G A T E S				
215	215	0	P5500	GATE MAINTENANCE CONTRACT	1,935	1,935	0	2,580
0	83	(83)	P5511	GATE REPAIRS	767	747	20	1,000
60	58	2	P5517	GATE PHONE	539	522	17	700
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275	356	(81)		TOTAL GATES	3,241	3,204	37	4,280
				COMMON AREA				
0	0	0	5700	BUILDING MAINTENANCE	3,491	0	3,491	0
0	42	(42)	5700K	KEYS/LOCK REPAIR	567	378	189	500
0	83	(83)	5711	PAINTING MAINT	1,275	747	528	1,000
920	2,083	(1,163)	5722	ELECTRIC REPAIRS/SUPPLIES	13,376	18,747	(5,371)	25,000
275	833	(558)	5740	SIGN MAINTENANCE	275	7,497	(7,222)	10,000
346	610	(264)	5769A	JANITORIAL	4,089	5,490	(1,401)	7,320
1,678	1,897	(220)	5774	PET WASTE REMOVAL	15,206	17,073	(1,867)	22,764
1,166	466	700	5779CC	SECURITY PATROL	3,812	4,194	(382)	5,594
0	250	(250)	5794A	SIDEWALK REPAIR	11,375	2,250	9,125	3,000
300	833	(533)	5800	COMMON AREA MAINTENANCE/REPAIRS	8,960	7,497	1,463	10,000
0	1,025	(1,025)	5845	PARK MAINT	1,800	9,225	(7,425)	12,300
329	183	146	5850	EXTERMINATING	3,041	1,647	1,394	2,200
600	368	232	5895	TENNIS COURT REPAIR	2,528	3,312	(784)	4,410
375	200	175	P5770	GENERAL MAINTENANCE	1,546	1,800	(254)	2,400
0	89	(89)	P5800	COMMON AREA MAINTAINENCE	2,000	801	1,199	1,070
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5,988	8,962	(2,974)		TOTAL COMMON AREA	73,342	80,658	(7,316)	107,558
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175,551	196,930	(21,379)		TOTAL OPERATING EXPENSES	1,540,970	1,666,890	(125,920)	2,222,546
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15,061	(11,720)	26,781		OPERATING FUND SURPLUS/(DEFICIT)	196,561	0	196,561	0
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RESERVE FUND

I N C O M E



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
09/30/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
33,167	33,167	0	7010	TRANSFER FROM OPERATING	298,503	298,503	0	398,000
6,673	6,673	0	7020	IRRIGATION SYSTEMS	60,057	60,057	0	80,071
(13,343)	0	(13,343)	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	70,107	0	70,107	0
400	0	400	7034	INTEREST RESERVE FUND	7,735	0	7,735	0
1,878	2,000	(122)	7034D	DIVIDENDS EARNED	14,921	18,000	(3,079)	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	13,365	13,365	0	17,820
7	0	7	P7034	INTEREST RESERVE FUNDS	480	0	480	0
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30,267	43,325	(13,058)		TOTAL RESERVE INCOME	500,433	389,925	110,508	519,891
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E X P E N D I T U R E S								
0	11,524	(11,524)	8520	PAINTING	6,450	103,716	(97,266)	138,285
0	296	(296)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	2,664	(2,664)	3,551
0	246	(246)	8526	FOUNTAIN REPLACEMENT	0	2,214	(2,214)	2,950
0	1,229	(1,229)	8528	WALLS	0	11,061	(11,061)	14,752
0	5,546	(5,546)	8530	ASPHALT SEAL COATING	0	49,914	(49,914)	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	351,585	(158,126)	468,781
0	2,450	(2,450)	8543P	PARK FURNITURE REPLACEMENT	0	22,050	(22,050)	29,394
0	458	(458)	8548	RESERVE STUDY	0	4,122	(4,122)	5,500
0	7,854	(7,854)	8550	PLAY STRUCTURE RRPS/ REPLACEMENT	0	70,686	(70,686)	94,248
0	1,193	(1,193)	8565	TENNIS COURTS	0	10,737	(10,737)	14,315
0	364	(364)	8571C	CONCRETE WORK	0	3,276	(3,276)	4,371
0	16,667	(16,667)	8575	IRRIGATION SYSTEMS	138,000	150,003	(12,003)	200,000
0	1,047	(1,047)	8575C	IRRIGATION SYSTEM CONTROLLERS	0	9,423	(9,423)	12,566
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0	87,939	(87,939)		TOTAL RESERVE EXPENDITURES	344,401	797,076	(452,675)	1,062,760
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30,267	(44,614)	74,881		RESERVE FUND SURPLUS/(DEFICIT)	156,032	(407,151)	563,183	(542,869)
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