



**347 VISTOSO COMMUNITY ASSOCIATION  
BALANCE SHEET  
10/31/2020**

<b>OPERATING FUNDS</b>		
OPERATING CASH	438,359.60	
US BANK SAVINGS	604,239.35	
	<u>                    </u>	
<b>TOTAL OPERATING FUNDS</b>		<b>1,042,598.95</b>
<b>RESERVE FUNDS</b>		
RESERVE RBC WEALTH MGMT	1,029,327.55	
RESERVE- FVCB MMA	240,910.60	
RESERVE- CIT BANK MMA	241,841.25	
RESERVE- STERLING BANK MMA	241,551.45	
RESERVE- US BANK MMA	792,149.36	
	<u>                    </u>	
<b>TOTAL RESERVE FUNDS</b>		<b>2,545,780.21</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE	407,860.46	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(94,206.02)	
PRE-LEGAL RECEIVABLE	48,330.34	
CONTINGENT PAYABLE	(48,330.34)	
	<u>                    </u>	
<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>313,654.44</b>
<b>OTHER ASSETS</b>		
PREPAID EXPENSE INSURANCE	11,778.25	
PREPAID EXPENSES	7,735.66	
	<u>                    </u>	
<b>TOTAL OTHER ASSETS</b>		<b>19,513.91</b>
		<u>                    </u>
<b>TOTAL ASSETS</b>		<b>3,921,547.51</b>
		<u>                    </u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
ACCOUNTS PAYABLE	5,456.53	
ACCRUED EXPENSES	51,938.72	
PREPAID ASSESSMENTS	61,986.27	
REFUNDABLE DEPOSIT	1,950.00	
UNEARNED REVENUE	441,099.44	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,650.00	



**347 VISTOSO COMMUNITY ASSOCIATION  
BALANCE SHEET  
10/31/2020**

<b>INSURANCE CLAIM PENDING</b>	<b>825.00</b>	
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<b>TOTAL LIABILITIES</b>		<b>596,312.58</b>
<b>RESERVE</b>		
<b>ACCUMULATED GENERAL</b>	<b>2,414,954.66</b>	
<b>C/Y GENERAL RESERVE SURPLUS/(DEFICIT)</b>	<b>130,825.55</b>	
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<b>TOTAL RESERVE</b>		<b>2,545,780.21</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<b>573,573.92</b>	
<b>CURRENT YEAR RESERVE EQUITY</b>	<b>(130,825.55)</b>	
<b>CURRENT SURPLUS/(DEFICIT)</b>	<b>336,706.35</b>	
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<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>779,454.72</b>
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<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>3,921,547.51</b>
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**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
10/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
148,830	143,604	5,226	4000	ASSESSMENT INCOME	1,470,196	1,436,040	34,156	1,723,242
58,932	58,546	386	4001	COMMERCIAL DUES	589,324	585,460	3,864	702,551
26	250	(224)	4030	INTEREST INCOME	1,769	2,500	(731)	3,000
4,025	3,333	692	4050	COLLECTION COST REIMBURSEMENT	18,454	33,330	(14,876)	40,000
0	0	0	4050FR	FILE REVIEW FEE	1,550	0	1,550	0
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	380	790	(410)	950
285	0	285	4050RR	FILE TRANSFER FEES	5,890	0	5,890	0
0	83	(83)	4050T	FORECLOSURE/TRUSTEE SALES	200	830	(630)	1,000
5,583	833	4,750	4070	LATE FEE INCOME	34,225	8,330	25,895	10,000
175	29	146	4075	NSF FEE	525	290	235	350
12,924	12,019	905	4205	BUILDER ASSESSMENT	145,572	120,190	25,382	144,228
981	490	491	4900	VIOLATION FINES	17,762	4,900	12,862	5,880
0	0	0	4922	KEYS	75	0	75	0
0	1,008	(1,008)	4945	NEWSLETTER INCOME	7,583	10,080	(2,498)	12,100
5,720	3,333	2,387	4950	REBILL FEE	27,080	33,330	(6,250)	40,000
(33,167)	(33,167)	0	6010	GENERAL RESERVE TRANSFER	(331,670)	(331,670)	0	(398,000)
(6,673)	(6,673)	0	6020	IRRIGATION SYSTEMS	(66,730)	(66,730)	0	(80,071)
197,640	183,767	13,873		<b>TOTAL INCOME</b>	<b>1,922,185</b>	<b>1,837,670</b>	<b>84,515</b>	<b>2,205,230</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	7,376	(197)	5000	MANAGEMENT FEE	71,788	73,760	(1,973)	88,517
3,201	3,000	201	5000RO	OFFICE LEASE	32,010	30,000	2,010	36,000
0	0	0	5005	RESERVE STUDY	5,360	0	5,360	0
16,819	21,167	(4,348)	5007w	SALARIES & BENEFITS	177,086	211,670	(34,584)	254,000
5,720	3,333	2,387	5009A	REBILL FEE EXPENSE	27,080	33,330	(6,250)	40,000
175	29	146	5009B	NSF FEE EXPENSE	525	290	235	350
3,501	2,500	1,001	5010	LEGAL EXPENSE	20,884	25,000	(4,116)	30,000
0	833	(833)	5010C	LEGAL/ENFORCEMENT	2,640	8,330	(5,690)	10,000
303	1,667	(1,365)	5014	CC&R REVISIONS PROJECT	358	16,670	(16,313)	20,000
6,686	3,333	3,353	5020	LIEN/COLLECTION COST	27,740	33,330	(5,590)	40,000
0	0	0	5020F	FILE REVIEW FEE	1,550	0	1,550	0
0	79	(79)	5020M	MONITOR TRUSTEE SALE	380	790	(410)	950
285	0	285	5020RR	FILE TRANSFER FEE EXPENSE	5,890	0	5,890	0
0	83	(83)	5020T	FORECLOSURE/TRUSTEE SALES	200	830	(630)	1,000
0	1,042	(1,042)	5030	AUDIT/TAX PREPARATION	6,140	10,420	(4,280)	12,500
0	167	(167)	5033F	ADVERTISING	0	1,670	(1,670)	2,000
35	35	0	5037	BANK CHARGES & CC FEES	350	350	0	420
56	56	0	5039	WEBSITE	856	560	296	666
0	0	0	5043	BILLING STATEMENTS	23,621	34,740	(11,119)	46,320
105	0	105	5046	NEWSLETTER	6,198	18,000	(11,802)	24,000
985	573	412	5047B	OFFICE EQUIPMENT RENTAL	10,690	5,730	4,960	6,874
307	200	107	5048	OFFICE EXPENSE	3,091	2,000	1,091	2,400
303	533	(230)	5052	PRINTING	2,269	5,330	(3,061)	6,400
0	500	(500)	5055	MEETING EXPENSE	13,318	5,000	8,318	6,000
64	200	(136)	5059	POSTAGE	17,216	2,000	15,216	2,400
0	750	(750)	5059V	VIOLATION NOTICES	1,290	7,500	(6,210)	9,000
192	283	(92)	5063	MILEAGE	1,551	2,830	(1,279)	3,400
0	0	0	5065	PROFESSIONAL FEES	63	0	63	0
0	0	0	5065S	STATUTORY AGENT FEE	100	0	100	0
0	0	0	5070	PROPERTY TAXES	481	500	(19)	500
0	417	(417)	5080	CORPORATE TAXES	15,060	4,170	10,890	5,000
0	2,083	(2,083)	5088	BAD DEBT EXPENSE	46,283	20,830	25,453	25,000
2,240	2,000	240	5090	INSURANCE	19,468	20,000	(532)	24,000
0	0	0	5090D	INSURANCE DEDUCTIBLE	10,000	0	10,000	0
0	42	(42)	5099	MISCELLANEOUS EXPENSE	1,297	420	877	500
48,153	52,281	(4,128)		<b>TOTAL ADMINISTRATIVE</b>	<b>552,832</b>	<b>576,050</b>	<b>(23,218)</b>	<b>698,197</b>
<b>U T I L I T I E S</b>								
15,616	21,833	(6,217)	5100	WATER/SEWER	150,313	218,330	(68,017)	262,000
3,448	4,583	(1,135)	5120	ELECTRIC	40,150	45,830	(5,680)	55,000



**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
10/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
30	50	(20)	5125	GAS	303	500	(197)	600
0	38	(38)	5140	SANITATION	146	380	(234)	456
470	275	195	5151	PHONE	4,691	2,750	1,941	3,300
164	165	(1)	5151B	INTERNET	1,795	1,650	145	1,980
63	60	3	5152	ALARM MONITORING	495	600	(105)	720
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19,791	27,004	(7,213)		TOTAL UTILITIES	197,894	270,040	(72,146)	324,056
LANDSCAPING								
79,041	76,473	2,568	5200	LANDSCAPE CONTRACT	783,373	764,730	18,643	917,670
113	1,250	(1,138)	5210	LANDSCAPE SUPPLIES/MATERIAL	2,513	12,500	(9,988)	15,000
0	1,250	(1,250)	5218	MAJOR PROJECTS	7,804	12,500	(4,696)	15,000
1,178	5,000	(3,822)	5220	IRRIGATION REPAIRS	16,639	50,000	(33,361)	60,000
0	500	(500)	5222	BACKFLOW INSPEC/RRPS	495	5,000	(4,505)	6,000
10,070	417	9,653	5224	TREE MAINTENANCE	34,412	4,170	30,242	5,000
19,595	833	18,762	5228	EROSION CONTROL	19,595	8,330	11,265	10,000
2,855	2,935	(80)	5250	EXTERMINATING	22,991	29,350	(6,359)	35,219
0	1,250	(1,250)	5265	IRRIGATION SYSTEM	0	12,500	(12,500)	15,000
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112,851	89,908	22,943		TOTAL LANDSCAPE	887,821	899,080	(11,259)	1,078,889
COMMON AREA								
0	0	0	5700	BUILDING MAINTENANCE	3,491	0	3,491	0
423	42	381	5700K	KEYS/LOCK REPAIR	990	420	570	500
0	83	(83)	5711	PAINTING MAINT	1,275	830	445	1,000
2,652	2,083	569	5722	ELECTRIC REPAIRS/SUPPLIES	16,028	20,830	(4,802)	25,000
467	833	(366)	5740	SIGN MAINTENANCE	742	8,330	(7,588)	10,000
346	610	(264)	5769A	JANITORIAL	4,435	6,100	(1,665)	7,320
1,678	1,897	(220)	5774	PET WASTE REMOVAL	16,884	18,970	(2,086)	22,764
1,082	466	616	5779CC	SECURITY PATROL	4,894	4,660	234	5,594
0	250	(250)	5794A	SIDEWALK REPAIR	11,375	2,500	8,875	3,000
0	833	(833)	5800	COMMON AREA MAINTENANCE/REPAIRS	8,960	8,330	630	10,000
0	1,025	(1,025)	5845	PARK MAINT	1,800	10,250	(8,450)	12,300
113	183	(70)	5850	EXTERMINATING	3,155	1,830	1,325	2,200
1,200	368	832	5895	TENNIS COURT REPAIR	3,728	3,680	48	4,410
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7,960	8,673	(713)		TOTAL COMMON AREA	77,757	86,730	(8,973)	104,088
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188,756	177,866	10,890		TOTAL OPERATING EXPENSES	1,716,304	1,831,900	(115,596)	2,205,230
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8,885	5,901	2,984		OPERATING FUND SURPLUS/(DEFICIT)	205,881	5,770	200,111	0
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RESERVE FUND								
I N C O M E								
33,167	33,167	0	7010	TRANSFER FROM OPERATING	331,670	331,670	0	398,000
6,673	6,673	0	7020	IRRIGATION SYSTEMS	66,730	66,730	0	80,071
(9,640)	0	(9,640)	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	60,468	0	60,468	0
343	0	343	7034	INTEREST RESERVE FUND	8,078	0	8,078	0
1,366	2,000	(634)	7034D	DIVIDENDS EARNED	16,287	20,000	(3,713)	24,000
0	0	0	7069	GAIN (LOSS) ON INVESTMENTS	35,265	0	35,265	0
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31,909	41,840	(9,931)		TOTAL RESERVE INCOME	518,497	418,400	100,097	502,071
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E X P E N D I T U R E S								
41,180	11,524	29,656	8520	PAINTING	47,630	115,240	(67,610)	138,285
0	296	(296)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	2,960	(2,960)	3,551
0	246	(246)	8526	FOUNTAIN REPLACEMENT	0	2,460	(2,460)	2,950
0	1,229	(1,229)	8528	WALLS	0	12,290	(12,290)	14,752
0	5,546	(5,546)	8530	ASPHALT SEAL COATING	0	55,460	(55,460)	66,547
2,091	1,875	216	8537	BANK/INVESTMENT CHARGES	8,583	7,500	1,083	7,500



**347 VISTOSO COMMUNITY ASSOCIATION**  
**STATEMENT OF REVENUES & EXPENSES**  
**10/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
0	39,065	(39,065)	8541	193,459	390,650	(197,191)	468,781
0	2,450	(2,450)	8543P	0	24,500	(24,500)	29,394
0	458	(458)	8548	0	4,580	(4,580)	5,500
0	7,854	(7,854)	8550	0	78,540	(78,540)	94,248
0	1,193	(1,193)	8565	0	11,930	(11,930)	14,315
0	364	(364)	8571C	0	3,640	(3,640)	4,371
0	16,667	(16,667)	8575	138,000	166,670	(28,670)	200,000
0	1,047	(1,047)	8575C	0	10,470	(10,470)	12,566
----- 43,271	----- 89,814	----- (46,543)		----- 387,672	----- 886,890	----- (499,218)	----- 1,062,760
----- (11,362)	----- (47,974)	----- 36,613		----- 130,826	----- (468,490)	----- 599,316	----- (560,689)
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**347A VISTOSO- SIENA  
BALANCE SHEET  
10/31/2020**

<b>OPERATING FUNDS</b>		
OPERATING CASH	3,957.13	
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<b>TOTAL OPERATING FUNDS</b>		<b>3,957.13</b>
<b>RESERVE FUNDS</b>		
RESERVE USBANK -SIENA RSV	179,101.75	
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<b>TOTAL RESERVE FUNDS</b>		<b>179,101.75</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE - PARCELS	501.65	
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<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>501.65</b>
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<b>TOTAL ASSETS</b>		<b>183,560.53</b>
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<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
ACCOUNTS PAYABLE	160.00	
ACCRUED EXPENSES	215.00	
PREPAID ASSESSMENTS - PARCELS	586.91	
UNEARNED REVENUE	5,856.00	
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<b>TOTAL LIABILITIES</b>		<b>6,817.91</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	165,164.08	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	13,937.67	
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<b>TOTAL RESERVE</b>		<b>179,101.75</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
ACCUMULATED SURPLUS (DEFICIT)	(3,463.85)	
CURRENT YEAR RESERVE EQUITY	(13,937.67)	
CURRENT SURPLUS/(DEFICIT)	15,042.39	
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<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>(2,359.13)</b>



**347A VISTOSO- SIENA  
BALANCE SHEET  
10/31/2020**

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**TOTAL LIABILITIES & EQUITY**

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**183,560.53**  
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**347A VISTOSO- SIENA**  
**STATEMENT OF REVENUES & EXPENSES**  
**10/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
2,928	2,928	0	4000P	PARCEL ASSESSMENTS	29,280	29,280	0	35,136
(1,485)	(1,485)	0	P6010	GENERAL RESERVE TRANSFER	(14,850)	(14,850)	0	(17,820)
<u>1,443</u>	<u>1,443</u>	<u>0</u>		TOTAL INCOME	<u>14,430</u>	<u>14,430</u>	<u>0</u>	<u>17,316</u>
<b>E X P E N S E S</b>								
<b>U T I L I T I E S</b>								
54	42	12	P5120	ELECTRIC	257	420	(163)	500
<u>54</u>	<u>42</u>	<u>12</u>		TOTAL UTILITIES	<u>257</u>	<u>420</u>	<u>(163)</u>	<u>500</u>
<b>L A N D S C A P I N G</b>								
654	623	31	P5200	LANDSCAPE CONTRACT	6,543	6,230	313	7,478
<u>654</u>	<u>623</u>	<u>31</u>		TOTAL LANDSCAPE	<u>6,543</u>	<u>6,230</u>	<u>313</u>	<u>7,478</u>
<b>P O O L / S P A / C L U B H O U S E</b>								
320	132	188	P5350	FOUNTAIN MAINTENANCE	863	1,320	(457)	1,588
<u>320</u>	<u>132</u>	<u>188</u>		TOTAL POOLS/SPA/CLUBHOUSE	<u>863</u>	<u>1,320</u>	<u>(457)</u>	<u>1,588</u>
<b>G A T E S</b>								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	2,150	2,150	0	2,580
0	83	(83)	P5511	GATE REPAIRS	767	830	(63)	1,000
60	58	2	P5517	GATE PHONE	600	580	20	700
<u>275</u>	<u>356</u>	<u>(81)</u>		TOTAL GATES	<u>3,516</u>	<u>3,560</u>	<u>(44)</u>	<u>4,280</u>
<b>C O M M O N A R E A</b>								
0	200	(200)	P5770	GENERAL MAINTENANCE	1,546	2,000	(454)	2,400
(1,400)	89	(1,489)	P5800	COMMON AREA MAINTAINENCE	600	890	(290)	1,070
<u>(1,400)</u>	<u>289</u>	<u>(1,689)</u>		TOTAL COMMON AREA	<u>2,146</u>	<u>2,890</u>	<u>(744)</u>	<u>3,470</u>
<u>(97)</u>	<u>1,442</u>	<u>(1,539)</u>		TOTAL OPERATING EXPENSES	<u>13,325</u>	<u>14,420</u>	<u>(1,095)</u>	<u>17,316</u>
<u>1,540</u>	<u>1</u>	<u>1,539</u>		OPERATING FUND SURPLUS/(DEFICIT)	<u>1,105</u>	<u>10</u>	<u>1,095</u>	<u>0</u>
<b>R E S E R V E F U N D</b>								
<b>I N C O M E</b>								
1,485	1,485	0	P7010	PARCEL TRANSFER TO RESERVES	14,850	14,850	0	17,820
8	0	8	P7034	INTEREST RESERVE FUNDS	488	0	488	0
<u>1,493</u>	<u>1,485</u>	<u>8</u>		TOTAL RESERVE INCOME	<u>15,338</u>	<u>14,850</u>	<u>488</u>	<u>17,820</u>
<b>E X P E N D I T U R E S</b>								
1,400	0	1,400	P8510	PARCEL - GENERAL RESERVE EXPENSE	1,400	0	1,400	0
<u>1,400</u>	<u>0</u>	<u>1,400</u>		TOTAL RESERVE EXPENDITURES	<u>1,400</u>	<u>0</u>	<u>1,400</u>	<u>0</u>
93	1,485	(1,392)		RESERVE FUND SURPLUS/(DEFICIT)	13,938	14,850	(912)	17,820





**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
10/31/2020**

**ASSETS**

**OPERATING FUNDS**

US BANK - OPERATING CHECKING  
US BANK SAVINGS

442,316.73  
604,239.35  
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**TOTAL OPERATING FUNDS**

**1,046,556.08**

**RESERVE FUNDS**

RESERVE USBANK -SIENA RSV  
RESERVE RBC WEALTH MGMT  
RESERVE FVCB MMA  
RESERVE STERLING BANK  
RESERVE US BANK MMA  
RESERVE CIT BANK MMA

179,101.75  
1,029,327.55  
240,910.60  
241,551.45  
792,149.36  
241,841.25  
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**TOTAL RESERVE FUNDS**

**2,724,881.96**

**ACCOUNTS RECEIVABLE**

ACCOUNTS RECEIVABLE  
ACCOUNTS RECEIVABLE - PARCELS  
PRE-LEGAL RECEIVABLE  
CONTINGENT PAYABLE  
ALLOWANCE FOR DOUBTFUL ACCOUNTS

407,860.46  
501.65  
48,330.34  
(48,330.34)  
(94,206.02)  
-----

**TOTAL ACCOUNTS RECEIVABLE**

**314,156.09**

**OTHER ASSETS**

PREPAID EXPENSE INSURANCE  
PREPAID EXPENSES

11,778.25  
7,735.66  
-----

**TOTAL OTHER ASSETS**

**19,513.91**  
-----

**TOTAL ASSETS**

**4,105,108.04**  
=====

**LIABILITIES & EQUITY**

**OPERATING LIABILITIES**

ACCOUNTS PAYABLE  
ACCRUED EXPENSES

5,616.53  
52,153.72



**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
10/31/2020**

PREPAID ASSESSMENTS	61,986.27	
PREPAID ASSESSMENTS - PARCELS	586.91	
REFUNDABLE DEPOSIT KEYS	1,950.00	
UNEARNED REVENUE	446,955.44	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,650.00	
INSURANCE CLAIM PENDING	825.00	
	-----	
TOTAL OPERATING LIABILITIES		603,130.49
RESERVE		
ACCUMULATED GENERAL	2,580,118.74	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	144,763.22	
	-----	
TOTAL RESERVE		2,724,881.96
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	570,110.07	
CURRENT YEAR RESERVE EQUITY	(144,763.22)	
CURRENT SURPLUS/(DEFICIT)	351,748.74	
	-----	
TOTAL SURPLUS/(DEFICIT)		777,095.59
		-----
TOTAL LIABILITIES & EQUITY		4,105,108.04
		=====



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
10/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
148,830	143,604	5,226	4000	ASSESSMENT INCOME	1,470,196	1,436,040	34,156	1,723,242
2,928	2,928	0	4000P	PARCEL ASSESSMENTS	29,280	29,280	0	35,136
58,932	58,546	386	4001	COMMERCIAL DUES	589,324	585,460	3,864	702,551
26	250	(224)	4030	INTEREST INCOME	1,769	2,500	(731)	3,000
4,025	3,333	692	4050	COLLECTION COST REIMBURSEMENT	18,454	33,330	(14,876)	40,000
0	0	0	4050FR	FILE REVIEW FEE	1,550	0	1,550	0
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	380	790	(410)	950
285	0	285	4050RR	FILE TRANSFER FEES	5,890	0	5,890	0
0	83	(83)	4050T	FORECLOSURE/TRUSTEE SALES	200	830	(630)	1,000
5,583	833	4,750	4070	LATE FEE INCOME	34,225	8,330	25,895	10,000
175	29	146	4075	NSF FEE	525	290	235	350
12,924	12,019	905	4205	BUILDER ASSESSMENT	145,572	120,190	25,382	144,228
981	490	491	4900	VIOLATION FINES	17,762	4,900	12,862	5,880
0	0	0	4922	KEYS	75	0	75	0
0	1,008	(1,008)	4945	NEWSLETTER INCOME	7,583	10,080	(2,498)	12,100
5,720	3,333	2,387	4950	REBILL FEE	27,080	33,330	(6,250)	40,000
(33,167)	(33,167)	0	6010	GENERAL RESERVE TRANSFER	(331,670)	(331,670)	0	(398,000)
(6,673)	(6,673)	0	6020	IRRIGATION SYSTEMS	(66,730)	(66,730)	0	(80,071)
(1,485)	(1,485)	0	P6010	GENERAL RESERVE TRANSFER	(14,850)	(14,850)	0	(17,820)
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199,083	185,210	13,873		TOTAL INCOME	1,936,615	1,852,100	84,515	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	71,788	73,760	(1,973)	88,517
3,201	3,000	201	5000RO	OFFICE LEASE	32,010	30,000	2,010	36,000
0	0	0	5005	RESERVE STUDY	5,360	0	5,360	0
16,819	21,167	(4,348)	5007w	SALARIES & BENEFITS	177,086	211,670	(34,584)	254,000
5,720	3,333	2,387	5009A	REBILL FEE EXPENSE	27,080	33,330	(6,250)	40,000
175	29	146	5009B	NSF FEE EXPENSE	525	290	235	350
3,501	2,500	1,001	5010	LEGAL EXPENSE	20,884	25,000	(4,116)	30,000
0	833	(833)	5010C	LEGAL/ENFORCEMENT	2,640	8,330	(5,690)	10,000
303	1,667	(1,365)	5014	'CC&R REVISIONS PROJECT	358	16,670	(16,313)	20,000
6,686	3,333	3,353	5020	LIEN/COLLECTION COST	27,740	33,330	(5,590)	40,000
0	0	0	5020F	FILE REVIEW FEE	1,550	0	1,550	0
0	79	(79)	5020M	MONITOR TRUSTEE SALE	380	790	(410)	950
285	0	285	5020RR	FILE TRANSFER FEE EXPENSE	5,890	0	5,890	0
0	83	(83)	5020T	FORECLOSURE/TRUSTEE SALES	200	830	(630)	1,000
0	1,042	(1,042)	5030	AUDIT/TAX PREPARATION	6,140	10,420	(4,280)	12,500
0	167	(167)	5033F	ADVERTISING	0	1,670	(1,670)	2,000
35	35	0	5037	BANK CHARGES & CC FEES	350	350	0	420
56	56	0	5039	WEBSITE	856	560	296	666
0	0	0	5043	BILLING STATEMENTS	23,621	34,740	(11,119)	46,320
105	0	105	5046	NEWSLETTER	6,198	18,000	(11,802)	24,000
985	573	412	5047B	OFFICE EQUIPMENT RENTAL	10,690	5,730	4,960	6,874
307	200	107	5048	OFFICE EXPENSE	3,091	2,000	1,091	2,400
303	533	(230)	5052	MEETING	2,269	5,330	(3,061)	6,400
0	500	(500)	5055	MEETING EXPENSE	13,318	5,000	8,318	6,000
64	200	(136)	5059	POSTAGE	17,216	2,000	15,216	2,400
0	750	(750)	5059V	VIOLATION NOTICES	1,290	7,500	(6,210)	9,000
192	283	(92)	5063	MILEAGE	1,551	2,830	(1,279)	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	481	420	61	500
0	417	(417)	5080	CORPORATE TAXES	15,060	4,170	10,890	5,000
0	2,083	(2,083)	5088	BAD DEBT EXPENSE	46,283	20,830	25,453	25,000
2,240	2,000	240	5090	INSURANCE	19,468	20,000	(532)	24,000
0	0	0	5090D	INSURANCE DEDUCTIBLE	10,000	0	10,000	0
0	42	(42)	5099	MISCELLANEOUS EXPENSE	1,297	420	877	500
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48,153	52,323	(4,170)		TOTAL ADMINISTRATIVE	552,832	575,970	(23,138)	698,197
<b>U T I L I T I E S</b>								



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
10/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
15,616	21,833	(6,217)	5100	WATER/SEWER	150,313	218,330	(68,017)	262,000
3,448	4,583	(1,135)	5120	ELECTRIC	40,150	45,830	(5,680)	55,000
30	50	(20)	5125	GAS	303	500	(197)	600
0	38	(38)	5140	SANITATION	146	380	(234)	456
470	275	195	5151	PHONE	4,691	2,750	1,941	3,300
164	165	(1)	5151B	INTERNET	1,795	1,650	145	1,980
63	60	3	5152	ALARM MONITORING	495	600	(105)	720
54	42	12	P5120	ELECTRIC	257	420	(163)	500
19,845	27,046	(7,201)		TOTAL UTILITIES	198,151	270,460	(72,309)	324,556
LANDSCAPING								
79,041	76,473	2,568	5200	LANDSCAPE CONTRACT	783,373	764,730	18,643	917,670
113	1,250	(1,138)	5210	LANDSCAPE SUPPLIES/MATERIAL	2,513	12,500	(9,988)	15,000
0	1,250	(1,250)	5218	MAJOR PROJECTS	7,804	12,500	(4,696)	15,000
1,178	5,000	(3,822)	5220	IRRIGATION REPAIRS	16,639	50,000	(33,361)	60,000
0	500	(500)	5222	BACKFLOW INSPEC/RRPS	495	5,000	(4,505)	6,000
10,070	417	9,653	5224	TREE MAINTENANCE	34,412	4,170	30,242	5,000
19,595	833	18,762	5228	EROSION CONTROL	19,595	8,330	11,265	10,000
2,855	2,935	(80)	5250	EXTERMINATING	22,991	29,350	(6,359)	35,219
0	1,250	(1,250)	5265	IRRIGATION SYSTEM	0	12,500	(12,500)	15,000
654	623	31	P5200	LANDSCAPE CONTRACT	6,543	6,230	313	7,478
113,506	90,531	22,975		TOTAL LANDSCAPE	894,364	905,310	(10,946)	1,086,367
POOL / SPA / CLUBHOUSE								
320	132	188	P5350	FOUNTAIN MAINTENANCE	863	1,320	(457)	1,588
320	132	188		TOTAL POOLS/SPA/CLUBHOUSE	863	1,320	(457)	1,588
GATES								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	2,150	2,150	0	2,580
0	83	(83)	P5511	GATE REPAIRS	767	830	(63)	1,000
60	58	2	P5517	GATE PHONE	600	580	20	700
275	356	(81)		TOTAL GATES	3,516	3,560	(44)	4,280
COMMON AREA								
0	0	0	5700	BUILDING MAINTENANCE	3,491	0	3,491	0
423	42	381	5700K	KEYS/LOCK REPAIR	990	420	570	500
0	83	(83)	5711	PAINTING MAINT	1,275	830	445	1,000
2,652	2,083	569	5722	ELECTRIC REPAIRS/SUPPLIES	16,028	20,830	(4,802)	25,000
467	833	(366)	5740	SIGN MAINTENANCE	742	8,330	(7,588)	10,000
346	610	(264)	5769A	JANITORIAL	4,435	6,100	(1,665)	7,320
1,678	1,897	(220)	5774	PET WASTE REMOVAL	16,884	18,970	(2,086)	22,764
1,082	466	616	5779CC	SECURITY PATROL	4,894	4,660	234	5,594
0	250	(250)	5794A	SIDEWALK REPAIR	11,375	2,500	8,875	3,000
0	833	(833)	5800	COMMON AREA MAINTENANCE/REPAIRS	8,960	8,330	630	10,000
0	1,025	(1,025)	5845	PARK MAINT	1,800	10,250	(8,450)	12,300
113	183	(70)	5850	EXTERMINATING	3,155	1,830	1,325	2,200
1,200	368	832	5895	TENNIS COURT REPAIR	3,728	3,680	48	4,410
0	200	(200)	P5770	GENERAL MAINTENANCE	1,546	2,000	(454)	2,400
(1,400)	89	(1,489)	P5800	COMMON AREA MAINTAINENCE	600	890	(290)	1,070
6,560	8,962	(2,402)		TOTAL COMMON AREA	79,903	89,620	(9,717)	107,558
188,659	179,350	9,309		TOTAL OPERATING EXPENSES	1,729,629	1,846,240	(116,611)	2,222,546
10,424	5,860	4,564		OPERATING FUND SURPLUS/(DEFICIT)	206,986	5,860	201,126	0

RESERVE FUND

I N C O M E



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
10/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET	
33,167	33,167	0	7010	TRANSFER FROM OPERATING	331,670	331,670	0	398,000
6,673	6,673	0	7020	IRRIGATION SYSTEMS	66,730	66,730	0	80,071
(9,640)	0	(9,640)	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	60,468	0	60,468	0
343	0	343	7034	INTEREST RESERVE FUND	8,078	0	8,078	0
1,366	2,000	(634)	7034D	DIVIDENDS EARNED	16,287	20,000	(3,713)	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	14,850	14,850	0	17,820
8	0	8	P7034	INTEREST RESERVE FUNDS	488	0	488	0
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33,402	43,325	(9,923)		TOTAL RESERVE INCOME	533,835	433,250	100,585	519,891
				E X P E N D I T U R E S				
41,180	11,524	29,656	8520	PAINTING	47,630	115,240	(67,610)	138,285
0	296	(296)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	2,960	(2,960)	3,551
0	246	(246)	8526	FOUNTAIN REPLACEMENT	0	2,460	(2,460)	2,950
0	1,229	(1,229)	8528	WALLS	0	12,290	(12,290)	14,752
0	5,546	(5,546)	8530	ASPHALT SEAL COATING	0	55,460	(55,460)	66,547
2,091	1,875	216	8537	BANK/INVESTMENT CHARGES	8,583	7,500	1,083	7,500
0	39,065	(39,065)	8541	GRANITE REPLACEMENT	193,459	390,650	(197,191)	468,781
0	2,450	(2,450)	8543P	PARK FURNITURE REPLACEMENT	0	24,500	(24,500)	29,394
0	458	(458)	8548	RESERVE STUDY	0	4,580	(4,580)	5,500
0	7,854	(7,854)	8550	PLAY STRUCTURE RRPS/ REPLACEMENT	0	78,540	(78,540)	94,248
0	1,193	(1,193)	8565	TENNIS COURTS	0	11,930	(11,930)	14,315
0	364	(364)	8571C	CONCRETE WORK	0	3,640	(3,640)	4,371
0	16,667	(16,667)	8575	IRRIGATION SYSTEMS	138,000	166,670	(28,670)	200,000
0	1,047	(1,047)	8575C	IRRIGATION SYSTEM CONTROLLERS	0	10,470	(10,470)	12,566
1,400	0	1,400	P8510	PARCEL - GENERAL RESERVE EXPENSE	1,400	0	1,400	0
-----	-----	-----			-----	-----	-----	-----
44,671	89,814	(45,143)		TOTAL RESERVE EXPENDITURES	389,072	886,890	(497,818)	1,062,760
(11,269)	(46,489)	35,220		RESERVE FUND SURPLUS/(DEFICIT)	144,763	(453,640)	598,403	(542,869)
=====	=====	=====			=====	=====	=====	=====