



**347 VISTOSO COMMUNITY ASSOCIATION  
BALANCE SHEET  
12/31/2020**

<b>OPERATING FUNDS</b>		
OPERATING CASH	538,329.87	
METROPOLITAN BANK - SAVINGS	594,272.77	
US BANK SAVINGS	10,004.44	
DUE FROM RESERVES	37,217.00	
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<b>TOTAL OPERATING FUNDS</b>		<b>1,179,824.08</b>
<b>RESERVE FUNDS</b>		
DUE TO OPERATING	(37,217.00)	
RESERVE RBC WEALTH MGMT	1,104,490.49	
RESERVE- FVCB MMA	241,071.70	
RESERVE- UNION BANK MMA	245,000.00	
RESERVE- CIT BANK MMA	241,933.37	
RESERVE - SEACOAST BANK MMA	200,005.48	
RESERVE- SIGNATURE BANK MM	248,006.12	
RESERVE- STERLING BANK MMA	241,669.60	
RESERVE- US BANK MMA	178,856.31	
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<b>TOTAL RESERVE FUNDS</b>		<b>2,663,816.07</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE	184,452.08	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(86,486.71)	
PRE-LEGAL RECEIVABLE	49,044.03	
CONTINGENT PAYABLE	(49,044.03)	
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<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>97,965.37</b>
<b>OTHER ASSETS</b>		
PREPAID EXPENSE INSURANCE	7,391.70	
PREPAID EXPENSES	80,262.76	
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<b>TOTAL OTHER ASSETS</b>		<b>87,654.46</b>
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<b>TOTAL ASSETS</b>		<b>4,029,259.98</b>
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<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
ACCOUNTS PAYABLE	51,397.10	



**347 VISTOSO COMMUNITY ASSOCIATION  
BALANCE SHEET  
12/31/2020**

ACCRUED EXPENSES	130,764.24	
PREPAID ASSESSMENTS	381,746.41	
REFUNDABLE DEPOSIT	2,100.00	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,500.00	
INSURANCE CLAIM PENDING	825.00	
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TOTAL LIABILITIES		599,739.37
RESERVE		
ACCUMULATED GENERAL C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	2,414,954.66 248,861.41	
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TOTAL RESERVE		2,663,816.07
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	573,573.92	
CURRENT YEAR RESERVE EQUITY	(248,861.41)	
CURRENT SURPLUS/(DEFICIT)	440,992.03	
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TOTAL SURPLUS/(DEFICIT)		765,704.54
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TOTAL LIABILITIES & EQUITY		4,029,259.98
		=====



**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
12/31/2020**

***** 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>								
149,591	143,598	5,993	4000	ASSESSMENT INCOME	1,769,252	1,723,242	46,010	1,723,242
58,932	58,545	387	4001	COMMERCIAL DUES	707,189	702,551	4,638	702,551
20	250	(230)	4030	INTEREST INCOME	1,807	3,000	(1,193)	3,000
1,133	3,337	(2,205)	4050	COLLECTION COST REIMBURSEMENT	21,495	40,000	(18,505)	40,000
1,100	0	1,100	4050FR	FILE REVIEW FEE	2,650	0	2,650	0
0	81	(81)	4050MU	MONITOR TRUSTEE SALE	380	950	(570)	950
0	0	0	4050RR	FILE TRANSFER FEES	6,650	0	6,650	0
0	87	(87)	4050T	FORECLOSURE/TRUSTEE SALES	200	1,000	(800)	1,000
(18)	837	(855)	4070	LATE FEE INCOME	34,281	10,000	24,281	10,000
70	31	39	4075	NSF FEE	595	350	245	350
(35,849)	12,019	(47,868)	4205	BUILDER ASSESSMENT	122,647	144,228	(21,581)	144,228
2,070	490	1,580	4900	VIOLATION FINES	22,584	5,880	16,704	5,880
0	0	0	4922	KEYS	75	0	75	0
0	1,012	(1,012)	4945	NEWSLETTER INCOME	7,583	12,100	(4,518)	12,100
20	3,337	(3,317)	4950	REBILL FEE	27,080	40,000	(12,920)	40,000
(33,167)	(33,163)	(4)	6010	GENERAL RESERVE TRANSFER	(398,004)	(398,000)	(4)	(398,000)
(6,673)	(6,668)	(5)	6020	IRRIGATION SYSTEMS	(80,076)	(80,071)	(5)	(80,071)
137,230	183,793	(46,563)		<b>TOTAL INCOME</b>	<b>2,246,387</b>	<b>2,205,230</b>	<b>41,157</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	7,381	(202)	5000	MANAGEMENT FEE	86,145	88,517	(2,372)	88,517
3,201	3,000	201	5000RO	OFFICE LEASE	38,412	36,000	2,412	36,000
(5,360)	0	(5,360)	5005	RESERVE STUDY	0	0	0	0
21,662	21,163	499	5007w	SALARIES & BENEFITS	218,012	254,000	(35,988)	254,000
20	3,337	(3,317)	5009A	REBILL FEE EXPENSE	27,080	40,000	(12,920)	40,000
70	31	39	5009B	NSF FEE EXPENSE	595	350	245	350
0	2,500	(2,500)	5010	LEGAL EXPENSE	20,884	30,000	(9,116)	30,000
0	837	(837)	5010C	LEGAL/ENFORCEMENT	2,640	10,000	(7,360)	10,000
4,936	1,663	3,273	5014	'CC&R REVISIONS PROJECT	5,899	20,000	(14,101)	20,000
(813)	3,337	(4,150)	5020	LIEN/COLLECTION COST	27,740	40,000	(12,260)	40,000
1,100	0	1,100	5020F	FILE REVIEW FEE	2,650	0	2,650	0
0	81	(81)	5020M	MONITOR TRUSTEE SALE	380	950	(570)	950
0	0	0	5020RR	FILE TRANSFER FEE EXPENSE	6,650	0	6,650	0
0	87	(87)	5020T	FORECLOSURE/TRUSTEE SALES	200	1,000	(800)	1,000
0	1,038	(1,038)	5030	AUDIT/TAX PREPARATION	6,140	12,500	(6,360)	12,500
0	163	(163)	5033F	ADVERTISING	0	2,000	(2,000)	2,000
35	35	0	5037	BANK CHARGES & CC FEES	420	420	0	420
56	50	6	5039	WEBSITE	967	666	301	666
8,217	11,580	(3,363)	5043	BILLING STATEMENTS	31,838	46,320	(14,482)	46,320
222	6,000	(5,778)	5046	NEWSLETTER	6,524	24,000	(17,476)	24,000
917	571	346	5047B	OFFICE EQUIPMENT RENTAL	12,530	6,874	5,656	6,874
257	200	57	5048	OFFICE EXPENSE	3,922	2,400	1,522	2,400
3,789	537	3,252	5052	PRINTING	6,123	6,400	(277)	6,400
1,417	500	917	5055	MEETING EXPENSE	14,735	6,000	8,735	6,000
4,443	200	4,243	5059	POSTAGE	22,021	2,400	19,621	2,400
0	750	(750)	5059V	VIOLATION NOTICES	1,290	9,000	(7,710)	9,000
160	287	(128)	5063	MILEAGE	1,863	3,400	(1,537)	3,400
2,175	0	2,175	5065	PROFESSIONAL FEES	2,238	0	2,238	0
0	0	0	5065S	STATUTORY AGENT FEE	100	0	100	0
19	0	19	5070	PROPERTY TAXES	500	500	0	500
0	413	(413)	5080	CORPORATE TAXES	15,060	5,000	10,060	5,000
(6,316)	2,087	(8,403)	5088	BAD DEBT EXPENSE	39,967	25,000	14,967	25,000
2,464	2,000	464	5090	INSURANCE	24,346	24,000	346	24,000
0	0	0	5090D	INSURANCE DEDUCTIBLE	10,000	0	10,000	0
1,250	38	1,212	5099	MISCELLANEOUS EXPENSE	2,547	500	2,047	500
51,099	69,866	(18,767)		<b>TOTAL ADMINISTRATIVE</b>	<b>640,418</b>	<b>698,197</b>	<b>(57,779)</b>	<b>698,197</b>
<b>U T I L I T I E S</b>								
18,458	21,837	(3,379)	5100	WATER/SEWER	183,070	262,000	(78,930)	262,000
4,600	4,587	13	5120	ELECTRIC	49,163	55,000	(5,837)	55,000



**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
12/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
30	50	(20)	5125	GAS	364	600	(236)	600
0	38	(38)	5140	SANITATION	195	456	(261)	456
470	275	195	5151	PHONE	5,631	3,300	2,331	3,300
164	165	(1)	5151B	INTERNET	2,123	1,980	143	1,980
63	60	3	5152	ALARM MONITORING	620	720	(100)	720
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23,785	27,012	(3,227)		TOTAL UTILITIES	241,167	324,056	(82,889)	324,056
LANDSCAPING								
79,041	76,467	2,574	5200	LANDSCAPE CONTRACT	941,455	917,670	23,785	917,670
225	1,250	(1,025)	5210	LANDSCAPE SUPPLIES/MATERIAL	2,850	15,000	(12,150)	15,000
0	1,250	(1,250)	5218	MAJOR PROJECTS	37,660	15,000	22,660	15,000
124	5,000	(4,876)	5220	IRRIGATION REPAIRS	19,335	60,000	(40,665)	60,000
0	500	(500)	5222	BACKFLOW INSPEC/RRPS	495	6,000	(5,505)	6,000
2,675	413	2,262	5224	TREE MAINTENANCE	37,087	5,000	32,087	5,000
0	837	(837)	5228	EROSION CONTROL	19,595	10,000	9,595	10,000
2,855	2,934	(79)	5250	EXTERMINATING	28,700	35,219	(6,519)	35,219
0	1,250	(1,250)	5265	IRRIGATION SYSTEM	0	15,000	(15,000)	15,000
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84,919	89,901	(4,982)		TOTAL LANDSCAPE	1,087,177	1,078,889	8,288	1,078,889
COMMON AREA								
0	0	0	5700	BUILDING MAINTENANCE	3,491	0	3,491	0
0	38	(38)	5700K	KEYS/LOCK REPAIR	990	500	490	500
0	87	(87)	5711	PAINTING MAINT	1,275	1,000	275	1,000
0	2,087	(2,087)	5722	ELECTRIC REPAIRS/SUPPLIES	16,028	25,000	(8,972)	25,000
0	837	(837)	5740	SIGN MAINTENANCE	742	10,000	(9,258)	10,000
346	610	(264)	5769A	JANITORIAL	5,127	7,320	(2,193)	7,320
1,678	1,897	(220)	5774	PET WASTE REMOVAL	20,239	22,764	(2,525)	22,764
966	468	498	5779CC	SECURITY PATROL	6,726	5,594	1,132	5,594
0	250	(250)	5794A	SIDEWALK REPAIR	11,375	3,000	8,375	3,000
218	837	(619)	5800	COMMON AREA MAINTENANCE/REPAIRS	9,178	10,000	(822)	10,000
0	1,025	(1,025)	5845	PARK MAINT	1,800	12,300	(10,500)	12,300
400	187	213	5850	EXTERMINATING	3,595	2,200	1,395	2,200
600	362	238	5895	TENNIS COURT REPAIR	4,928	4,410	518	4,410
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4,207	8,685	(4,478)		TOTAL COMMON AREA	85,494	104,088	(18,594)	104,088
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164,010	195,464	(31,454)		TOTAL OPERATING EXPENSES	2,054,256	2,205,230	(150,974)	2,205,230
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(26,780)	(11,671)	(15,109)		OPERATING FUND SURPLUS/(DEFICIT)	192,131	0	192,131	0
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RESERVE FUND								
I N C O M E								
33,167	33,163	4	7010	TRANSFER FROM OPERATING	398,004	398,000	4	398,000
6,673	6,668	5	7020	IRRIGATION SYSTEMS	80,076	80,071	5	80,071
9,129	0	9,129	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	122,704	0	122,704	0
177	0	177	7034	INTEREST RESERVE FUND	8,492	0	8,492	0
1,989	2,000	(11)	7034D	DIVIDENDS EARNED	19,664	24,000	(4,336)	24,000
9,546	0	9,546	7069	GAIN (LOSS) ON INVESTMENTS	44,810	0	44,810	0
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60,680	41,831	18,849		TOTAL RESERVE INCOME	673,750	502,071	171,679	502,071
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E X P E N D I T U R E S								
31,857	11,521	20,336	8520	PAINTING	79,487	138,285	(58,798)	138,285
0	295	(295)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	3,551	(3,551)	3,551
0	244	(244)	8526	FOUNTAIN REPLACEMENT	0	2,950	(2,950)	2,950
0	1,233	(1,233)	8528	WALLS	0	14,752	(14,752)	14,752
0	5,541	(5,541)	8530	ASPHALT SEAL COATING	0	66,547	(66,547)	66,547
0	0	0	8537	BANK/INVESTMENT CHARGES	8,583	7,500	1,083	7,500



**347 VISTOSO COMMUNITY ASSOCIATION**  
**STATEMENT OF REVENUES & EXPENSES**  
**12/31/2020**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
0	39,066	(39,066)	8541				
0	2,444	(2,444)	8543P	193,459	468,781	(275,322)	468,781
5,360	462	4,898	8548	0	29,394	(29,394)	29,394
0	7,854	(7,854)	8550	5,360	5,500	(140)	5,500
0	1,192	(1,192)	8565	0	94,248	(94,248)	94,248
0	367	(367)	8571C	0	14,315	(14,315)	14,315
0	16,663	(16,663)	8575	0	4,371	(4,371)	4,371
0	1,049	(1,049)	8575C	138,000	200,000	(62,000)	200,000
-----	-----	-----		0	12,566	(12,566)	12,566
37,217	87,931	(50,714)		-----	-----	-----	-----
				424,889	1,062,760	(637,871)	1,062,760
				-----	-----	-----	-----
23,463	(46,100)	69,563		248,861	(560,689)	809,550	(560,689)
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**347A VISTOSO- SIENA  
BALANCE SHEET  
12/31/2020**

<b>OPERATING FUNDS</b>		
OPERATING CASH	3,976.09	
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<b>TOTAL OPERATING FUNDS</b>		<b>3,976.09</b>
<b>RESERVE FUNDS</b>		
RESERVE USBANK -SIENA RSV	179,108.44	
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<b>TOTAL RESERVE FUNDS</b>		<b>179,108.44</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE - PARCELS	69.65	
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<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>69.65</b>
<b>OTHER ASSETS</b>		
PREPAID EXPENSES	654.31	
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<b>TOTAL OTHER ASSETS</b>		<b>654.31</b>
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<b>TOTAL ASSETS</b>		<b>183,808.49</b>
		=====
<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
ACCOUNTS PAYABLE	199.03	
ACCRUED EXPENSES	215.00	
PREPAID ASSESSMENTS - PARCELS	3,650.55	
	-----	
<b>TOTAL LIABILITIES</b>		<b>4,064.58</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	165,164.08	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	13,944.36	
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<b>TOTAL RESERVE</b>		<b>179,108.44</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<b>(3,463.85)</b>	



**347A VISTOSO- SIENA  
BALANCE SHEET  
12/31/2020**

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<b>CURRENT YEAR RESERVE EQUITY</b>	<b>(13,944.36)</b>	
<b>CURRENT SURPLUS/(DEFICIT)</b>	<b>18,043.68</b>	
	<b>-----</b>	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>635.47</b>
		<b>-----</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>183,808.49</b>
		<b>=====</b>



**347A VISTOSO- SIENA**  
**STATEMENT OF REVENUES & EXPENSES**  
**12/31/2020**

***** 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	35,136	35,136	0	35,136
0	(1,485)	1,485	P6010	GENERAL RESERVE TRANSFER	(14,850)	(17,820)	2,970	(17,820)
2,928	1,443	1,485		TOTAL INCOME	20,286	17,316	2,970	17,316
<b>E X P E N S E S</b>								
<b>U T I L I T I E S</b>								
39	38	1	P5120	ELECTRIC	334	500	(166)	500
39	38	1		TOTAL UTILITIES	334	500	(166)	500
<b>L A N D S C A P I N G</b>								
654	625	29	P5200	LANDSCAPE CONTRACT	7,852	7,478	374	7,478
654	625	29		TOTAL LANDSCAPE	7,852	7,478	374	7,478
<b>P O O L / S P A / C L U B H O U S E</b>								
160	136	24	P5350	FOUNTAIN MAINTENANCE	1,183	1,588	(405)	1,588
160	136	24		TOTAL POOLS/SPA/CLUBHOUSE	1,183	1,588	(405)	1,588
<b>G A T E S</b>								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	2,580	2,580	0	2,580
0	87	(87)	P5511	GATE REPAIRS	954	1,000	(46)	1,000
265	62	203	P5517	GATE PHONE	925	700	225	700
480	364	116		TOTAL GATES	4,459	4,280	179	4,280
<b>C O M M O N A R E A</b>								
0	200	(200)	P5770	GENERAL MAINTENANCE	1,546	2,400	(854)	2,400
212	91	121	P5800	COMMON AREA MAINTAINENCE	812	1,070	(258)	1,070
212	291	(79)		TOTAL COMMON AREA	2,358	3,470	(1,112)	3,470
1,546	1,454	92		TOTAL OPERATING EXPENSES	16,187	17,316	(1,129)	17,316
1,382	(11)	1,393		OPERATING FUND SURPLUS/(DEFICIT)	4,099	0	4,099	0
<b>R E S E R V E F U N D</b>								
<b>I N C O M E</b>								
0	1,485	(1,485)	P7010	PARCEL TRANSFER TO RESERVES	14,850	17,820	(2,970)	17,820
2	0	2	P7034	INTEREST RESERVE FUNDS	494	0	494	0
2	1,485	(1,483)		TOTAL RESERVE INCOME	15,344	17,820	(2,476)	17,820
<b>E X P E N D I T U R E S</b>								
0	0	0	P8510	PARCEL - GENERAL RESERVE EXPENSE	1,400	0	1,400	0
0	0	0		TOTAL RESERVE EXPENDITURES	1,400	0	1,400	0
2	1,485	(1,483)		RESERVE FUND SURPLUS/(DEFICIT)	13,944	17,820	(3,876)	17,820





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

**ASSETS**

**OPERATING FUNDS**

US BANK - OPERATING CHECKING 442,316.73  
US BANK SAVINGS 604,239.35  
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**TOTAL OPERATING FUNDS 1,046,556.08**

**RESERVE FUNDS**

RESERVE USBANK -SIENA RSV 179,101.75  
RESERVE RBC WEALTH MGMT 1,029,327.55  
RESERVE FVCB MMA 240,910.60  
RESERVE STERLING BANK 241,551.45  
RESERVE US BANK MMA 792,149.36  
RESERVE CIT BANK MMA 241,841.25  
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**TOTAL RESERVE FUNDS 2,724,881.96**

**ACCOUNTS RECEIVABLE**

ACCOUNTS RECEIVABLE 407,860.46  
ACCOUNTS RECEIVABLE - PARCELS 501.65  
PRE-LEGAL RECEIVABLE 48,330.34  
CONTINGENT PAYABLE (48,330.34)  
ALLOWANCE FOR DOUBTFUL ACCOUNTS (94,206.02)  
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**TOTAL ACCOUNTS RECEIVABLE 314,156.09**

**OTHER ASSETS**

PREPAID EXPENSE INSURANCE 11,778.25  
PREPAID EXPENSES 7,735.66  
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**TOTAL OTHER ASSETS 19,513.91**

**TOTAL ASSETS 4,105,108.04**

**LIABILITIES & EQUITY**

**OPERATING LIABILITIES**

ACCOUNTS PAYABLE 5,616.53  
ACCRUED EXPENSES 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  
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***** CURRENT PERIOD ACTUAL	***** 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)
199,083	185,210	13,873		<b>TOTAL INCOME</b>	<b>1,936,615</b>	<b>1,852,100</b>	<b>84,515</b>	<b>2,222,546</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	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
48,153	52,323	(4,170)		<b>TOTAL ADMINISTRATIVE</b>	<b>552,832</b>	<b>575,970</b>	<b>(23,138)</b>	<b>698,197</b>
<b>U T I L I T I E S</b>								



**347Z VISTOSO COMMUNITY CONSOLIDATED  
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***** 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
<u>19,845</u>	<u>27,046</u>	<u>(7,201)</u>		<b>TOTAL UTILITIES</b>	<u>198,151</u>	<u>270,460</u>	<u>(72,309)</u>	<u>324,556</u>
<b>LANDSCAPING</b>								
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
<u>113,506</u>	<u>90,531</u>	<u>22,975</u>		<b>TOTAL LANDSCAPE</b>	<u>894,364</u>	<u>905,310</u>	<u>(10,946)</u>	<u>1,086,367</u>
<b>POOL / SPA / CLUBHOUSE</b>								
320	132	188	P5350	FOUNTAIN MAINTENANCE	863	1,320	(457)	1,588
<u>320</u>	<u>132</u>	<u>188</u>		<b>TOTAL POOLS/SPA/CLUBHOUSE</b>	<u>863</u>	<u>1,320</u>	<u>(457)</u>	<u>1,588</u>
<b>GATES</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>		<b>TOTAL GATES</b>	<u>3,516</u>	<u>3,560</u>	<u>(44)</u>	<u>4,280</u>
<b>COMMON AREA</b>								
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
<u>6,560</u>	<u>8,962</u>	<u>(2,402)</u>		<b>TOTAL COMMON AREA</b>	<u>79,903</u>	<u>89,620</u>	<u>(9,717)</u>	<u>107,558</u>
<u>188,659</u>	<u>179,350</u>	<u>9,309</u>		<b>TOTAL OPERATING EXPENSES</b>	<u>1,729,629</u>	<u>1,846,240</u>	<u>(116,611)</u>	<u>2,222,546</u>
<u>10,424</u>	<u>5,860</u>	<u>4,564</u>		<b>OPERATING FUND SURPLUS/(DEFICIT)</b>	<u>206,986</u>	<u>5,860</u>	<u>201,126</u>	<u>0</u>

RESERVE FUND

I N C O M E



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
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***** 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
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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)
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