



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
04/30/2021**

OPERATING FUNDS		
OPERATING CASH	665,894.93	
METROPOLITAN BANK - SAVINGS	595,153.10	
US BANK SAVINGS	10,004.75	

TOTAL OPERATING FUNDS		1,271,052.78
RESERVE FUNDS		
RESERVE RBC WEALTH MGMT	1,090,060.43	
RESERVE- FVCB MMA	241,388.93	
RESERVE- UNION BANK MMA	245,409.65	
RESERVE- CIT BANK MMA	242,012.92	
RESERVE- VERITEX MMA	66,014.68	
RESERVE - SEACOAST BANK MMA	200,334.52	
RESERVE- SIGNATURE BANK MM	248,285.54	
RESERVE- STERLING BANK MMA	241,828.54	
RESERVE- US BANK MMA	147,826.79	
RESERVES - ACCRUED INTEREST	7,091.84	

TOTAL RESERVE FUNDS		2,730,253.84
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	320,973.57	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(84,771.24)	
PRE-LEGAL RECEIVABLE	32,224.69	
CONTINGENT PAYABLE	(32,224.69)	

TOTAL ACCOUNTS RECEIVABLE		236,202.33
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	27,089.33	
PREPAID EXPENSES	7,402.24	

TOTAL OTHER ASSETS		34,491.57

TOTAL ASSETS		4,272,000.52
		=====
LIABILITIES & EQUITY		
LIABILITIES		
ACCOUNTS PAYABLE	17,630.98	



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
04/30/2021**

ACCRUED EXPENSES	61,881.58	
PREPAID ASSESSMENTS	146,794.12	
REFUNDABLE DEPOSIT	2,025.00	
UNEARNED REVENUE	443,211.43	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,425.00	
INSURANCE CLAIM PENDING	3,102.00	

TOTAL LIABILITIES		707,476.73
RESERVE		
ACCUMULATED GENERAL	2,663,816.07	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	66,437.77	

TOTAL RESERVE		2,730,253.84
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	765,704.54	
CURRENT YEAR RESERVE EQUITY	(66,437.77)	
CURRENT SURPLUS/(DEFICIT)	135,003.18	

TOTAL SURPLUS/(DEFICIT)		834,269.95

TOTAL LIABILITIES & EQUITY		4,272,000.52
		=====



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
04/30/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
151,359	149,020	2,339	4000	ASSESSMENT INCOME	603,204	596,080	7,124	1,788,237
61,429	58,932	2,497	4001	COMMERCIAL DUES	235,730	235,728	2	707,189
196	63	133	4030	INTEREST INCOME	881	252	629	750
1,772	1,667	105	4050	COLLECTION COST REIMBURSEMENT	3,987	6,668	(2,681)	20,000
(50)	292	(342)	4050FR	FILE REVIEW FEE	1,250	1,168	82	3,500
48	79	(32)	4050MU	MONITOR TRUSTEE SALE	95	316	(221)	950
(95)	583	(678)	4050RR	FILE TRANSFER FEES	(95)	2,332	(2,427)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
9,531	2,500	7,031	4070	LATE FEE INCOME	16,697	10,000	6,697	30,000
70	70	0	4075	NSF FEE	455	210	245	350
11,047	11,917	(870)	4205	BUILDER ASSESSMENT	30,164	47,668	(17,504)	143,008
1,850	833	1,017	4900	VIOLATION FINES	7,238	3,332	3,906	10,000
0	0	0	4922	KEYS	75	0	75	0
0	175	(175)	4945	NEWSLETTER INCOME	1,850	700	1,150	2,100
8,660	3,333	5,327	4950	REBILL FEE	17,060	13,332	3,728	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(150,000)	(150,000)	0	(450,000)
208,316	191,964	16,352		TOTAL INCOME	768,590	768,386	204	2,303,684
E X P E N S E S								
A D M I N I S T R A T I V E								
7,179	7,450	(271)	5000	MANAGEMENT FEE	28,715	29,528	(813)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	12,804	12,804	0	38,412
27,636	22,212	5,424	5007w	SALARIES & BENEFITS	79,499	88,848	(9,349)	266,546
8,660	3,333	5,327	5009A	REBILL FEE EXPENSE	17,060	13,332	3,728	40,000
70	29	41	5009B	NSF FEE EXPENSE	455	116	339	350
17,303	1,167	16,136	5010	LEGAL EXPENSE	36,694	4,668	32,026	14,000
0	667	(667)	5010C	LEGAL/ENFORCEMENT	0	2,668	(2,668)	8,000
0	833	(833)	5014	'CC&R REVISIONS PROJECT	(28)	3,332	(3,360)	10,000
1,373	2,500	(1,127)	5020	LIEN/COLLECTION COST	7,375	10,000	(2,625)	30,000
(50)	292	(342)	5020F	FILE REVIEW FEE	1,250	1,168	82	3,500
48	79	(32)	5020M	MONITOR TRUSTEE SALE	95	316	(221)	950
(95)	583	(678)	5020RR	FILE TRANSFER FEE EXPENSE	(95)	2,332	(2,427)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	200	(200)	600
6,170	0	6,170	5030	AUDIT/TAX PREPARATION	6,170	0	6,170	3,000
2,584	1,966	618	5031	ELECTRONIC PAYMENT PLATFORM	10,337	7,864	2,473	23,588
0	125	(125)	5033F	ADVERTISING	0	500	(500)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	140	140	0	420
56	56	0	5039	WEBSITE	222	224	(2)	667
7,547	5,693	1,854	5043	BILLING STATEMENTS	7,547	5,693	1,854	22,775
222	105	117	5046	NEWSLETTER	333	420	(87)	1,254
966	1,087	(121)	5047B	OFFICE EQUIPMENT RENTAL	4,841	4,348	493	13,040
234	375	(141)	5048	OFFICE EXPENSE	938	1,500	(562)	4,500
(370)	250	(620)	5052	PRINTING	715	1,000	(285)	3,000
2,772	1,167	1,605	5055	MEETING EXPENSE	7,478	4,668	2,810	14,000
3,137	1,250	1,887	5059	POSTAGE	3,951	5,000	(1,049)	15,000
90	150	(61)	5063	MILEAGE	609	600	9	1,800
5,495	375	5,120	5065	PROFESSIONAL FEES	5,495	1,500	3,995	4,500
0	0	0	5065S	STATUTORY AGENT FEE	100	100	0	100
0	0	0	5070	PROPERTY TAXES	0	0	0	500
21,100	0	21,100	5080	CORPORATE TAXES	21,100	10,000	11,100	10,000
0	4,167	(4,167)	5088	BAD DEBT EXPENSE	4	16,668	(16,664)	50,000
2,463	2,031	432	5090	INSURANCE	9,854	8,124	1,730	24,375
582	208	374	5099	MISCELLANEOUS EXPENSE	582	832	(250)	2,500
118,405	61,436	56,969		TOTAL ADMINISTRATIVE	264,241	238,493	25,748	705,010
U T I L I T I E S								
15,035	15,000	35	5100	WATER/SEWER	54,006	60,000	(5,994)	180,000
4,032	4,583	(551)	5120	ELECTRIC	16,965	18,332	(1,367)	55,000
30	42	(12)	5125	GAS	120	168	(48)	500
142	0	142	5140	SANITATION	142	50	92	200
474	383	91	5151	PHONE	1,891	1,532	359	4,600



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
04/30/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET	
164	164	0	5151B	INTERNET	657	656	1	1,968
63	63	0	5152	ALARM MONITORING	125	252	(127)	751
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19,940	20,235	(295)		TOTAL UTILITIES	73,905	80,990	(7,085)	243,019
L A N D S C A P I N G								
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	316,162	322,780	(6,618)	968,340
0	11,838	(11,838)	5205	GROUNDWORK LABOR	0	47,352	(47,352)	142,055
113	417	(305)	5210	LANDSCAPE SUPPLIES/MATERIAL	450	1,668	(1,218)	5,000
0	1,000	(1,000)	5218	MAJOR PROJECTS	7,560	4,000	3,560	12,000
184	2,250	(2,066)	5220	IRRIGATION REPAIRS	1,597	9,000	(7,403)	27,000
0	208	(208)	5222	BACKFLOW INSPEC/RRPS	248	832	(584)	2,500
0	833	(833)	5228	EROSION CONTROL	0	3,332	(3,332)	10,000
0	2,083	(2,083)	5240	TREE TRIMMING/REMOVAL	4,070	8,332	(4,262)	25,000
2,855	2,855	0	5250	EXTERMINATING	11,419	11,420	(1)	34,260
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82,191	102,179	(19,988)		TOTAL LANDSCAPE	341,507	408,716	(67,209)	1,226,155
P O O L / S P A / C L U B H O U S E								
160	0	160	P5350	FOUNTAIN MAINTENANCE	160	0	160	0
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160	0	160		TOTAL POOLS/SPA/CLUBHOUSE	160	0	160	0
C O M M O N A R E A								
0	500	(500)	5700	BUILDING MAINTENANCE	0	2,000	(2,000)	6,000
0	83	(83)	5700K	KEYS/LOCK REPAIR	138	332	(194)	1,000
0	267	(267)	5711	PAINTING MAINT	0	1,068	(1,068)	3,200
238	1,250	(1,013)	5722	ELECTRIC REPAIRS/SUPPLIES	2,591	5,000	(2,409)	15,000
0	583	(583)	5740	SIGN MAINTENANCE	0	2,332	(2,332)	7,000
346	800	(454)	5769A	JANITORIAL	1,384	3,200	(1,816)	9,600
0	1,750	(1,750)	5774	PET WASTE REMOVAL	5,033	7,000	(1,968)	21,000
1,066	1,500	(434)	5779CC	SECURITY PATROL	4,664	6,000	(1,336)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	4,000	(4,000)	12,000
0	1,250	(1,250)	5800	COMMON AREA MAINTENANCE/REPAIRS	875	5,000	(4,125)	15,000
0	833	(833)	5845	PARK MAINT	2,555	3,332	(777)	10,000
(52)	375	(427)	5850	EXTERMINATING	172	1,500	(1,328)	4,500
600	600	0	5895	TENNIS COURT REPAIR	2,800	2,400	400	7,200
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2,198	10,791	(8,593)		TOTAL COMMON AREA	20,212	43,164	(22,952)	129,500
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222,894	194,641	28,253		TOTAL OPERATING EXPENSES	700,025	771,363	(71,338)	2,303,684
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(14,578)	(2,677)	(11,901)		OPERATING FUND SURPLUS/(DEFICIT)	68,565	(2,977)	71,542	0
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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	150,000	150,000	0	450,000
3,505	0	3,505	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	(15,783)	0	(15,783)	0
3,793	2,083	1,710	7034	INTEREST RESERVE FUND	10,774	8,332	2,442	25,000
0	0	0	7034D	DIVIDENDS EARNED	4,359	0	4,359	0
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44,798	39,583	5,215		TOTAL RESERVE INCOME	149,349	158,332	(8,983)	475,000
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E X P E N D I T U R E S								
0	1,317	(1,317)	8510R	RECREATIONAL COURTS	0	5,268	(5,268)	15,800
0	15,033	(15,033)	8520	PAINTING	44,628	60,132	(15,504)	180,400
0	308	(308)	8525	MONUMENT SIGNS RESERVE EXPENDITURE	0	1,232	(1,232)	3,700
0	3,292	(3,292)	8528	WALLS	0	13,168	(13,168)	39,500
0	500	(500)	8530	ASPHALT SEAL COATING	0	2,000	(2,000)	6,000



347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
04/30/2021

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET	
2,913	625	2,288	8537		5,093	2,500	2,593	7,500
0	17,483	(17,483)	8541		0	69,932	(69,932)	209,800
14,000	5,900	8,100	8543P		33,190	23,600	9,590	70,800
0	458	(458)	8548		0	1,832	(1,832)	5,500
0	825	(825)	8550		0	3,300	(3,300)	9,900
0	1,692	(1,692)	8565		0	6,768	(6,768)	20,300
0	375	(375)	8571C		0	1,500	(1,500)	4,500
0	16,167	(16,167)	8575		0	64,668	(64,668)	194,000
0	1,083	(1,083)	8575C		0	4,332	(4,332)	13,000
----- 16,913	----- 65,058	----- (48,145)		----- 82,911	----- 260,232	----- (177,321)	----- 780,700	
----- 27,885	----- (25,475)	----- 53,360		----- 66,438	----- (101,900)	----- 168,338	----- (305,700)	
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**347A VISTOSO- SIENA
BALANCE SHEET
04/30/2021**

OPERATING FUNDS		
OPERATING CASH	16,052.67	

TOTAL OPERATING FUNDS		16,052.67
RESERVE FUNDS		
RESERVE VERITEX -SIENA RSV	179,136.99	
RESERVE USBANK -SIENA RSV	1,901.22	

TOTAL RESERVE FUNDS		181,038.21
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE - PARCELS	105.65	

TOTAL ACCOUNTS RECEIVABLE		105.65

TOTAL ASSETS		197,196.53
		=====
LIABILITIES & EQUITY		
LIABILITIES		
ACCRUED EXPENSES	590.00	
PREPAID ASSESSMENTS - PARCELS	396.55	
UNEARNED REVENUE	7,320.00	

TOTAL LIABILITIES		8,306.55
RESERVE		
ACCUMULATED GENERAL	179,108.44	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	1,929.77	

TOTAL RESERVE		181,038.21
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	635.47	
CURRENT YEAR RESERVE EQUITY	(1,929.77)	
CURRENT SURPLUS/(DEFICIT)	9,146.07	

TOTAL SURPLUS/(DEFICIT)		7,851.77



**347A VISTOSO- SIENA
BALANCE SHEET
04/30/2021**

TOTAL LIABILITIES & EQUITY

197,196.53
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347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
04/30/2021

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
3,660	3,663	(3)	4000P	PARCEL ASSESSMENTS	14,640	14,652	(12)	43,956
(1,900)	(1,900)	0	P6010	GENERAL RESERVE TRANSFER	(1,900)	(1,900)	0	(17,100)
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1,760	1,763	(3)		TOTAL INCOME	12,740	12,752	(12)	26,856
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E X P E N S E S								
A D M I N I S T R A T I V E								
0	75	(75)	P5090	INSURANCE	0	300	(300)	900
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0	75	(75)		TOTAL ADMINISTRATIVE	0	300	(300)	900
U T I L I T I E S								
0	50	(50)	P5100	WATER/SEWER	0	200	(200)	600
45	25	20	P5120	ELECTRIC	173	100	73	300
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45	75	(30)		TOTAL UTILITIES	173	300	(127)	900
L A N D S C A P I N G								
654	655	(1)	P5200	LANDSCAPE CONTRACT	2,617	2,620	(3)	7,860
0	0	0	P5220	IRRIGATION REPAIRS	69	0	69	0
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654	655	(1)		TOTAL LANDSCAPE	2,686	2,620	66	7,860
P O O L / S P A / C L U B H O U S E								
0	160	(160)	P5350	FOUNTAIN MAINTENANCE	480	640	(160)	1,920
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0	160	(160)		TOTAL POOLS/SPA/CLUBHOUSE	480	640	(160)	1,920
G A T E S								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	860	860	0	2,580
359	92	267	P5511	GATE REPAIRS	449	368	81	1,100
54	100	(46)	P5517	GATE PHONE	267	400	(133)	1,200
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627	407	220		TOTAL GATES	1,576	1,628	(52)	4,880
C O M M O N A R E A								
0	147	(147)	P5770	GENERAL MAINTENANCE	375	588	(213)	1,766
22	192	(170)	P5800	COMMON AREA MAINTAINENCE	234	768	(534)	2,300
0	528	(528)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	2,112	(2,112)	6,330
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22	867	(845)		TOTAL COMMON AREA	609	3,468	(2,859)	10,396
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1,348	2,239	(891)		TOTAL OPERATING EXPENSES	5,524	8,956	(3,432)	26,856
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412	(476)	888		OPERATING FUND SURPLUS/(DEFICIT)	7,216	3,796	3,420	0
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R E S E R V E F U N D								
I N C O M E								
1,900	1,900	0	P7010	PARCEL TRANSFER TO RESERVES	1,900	1,900	0	17,100



347A VISTOSO- SIENA
 STATEMENT OF REVENUES & EXPENSES
 04/30/2021

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
2	0	2	P7034 INTEREST RESERVE FUNDS	30	0	30	0
1,902	1,900	2	TOTAL RESERVE INCOME	1,930	1,900	30	17,100
E X P E N D I T U R E S							
0	0	0	TOTAL RESERVE EXPENDITURES	0	0	0	0
1,902	1,900	2	RESERVE FUND SURPLUS/(DEFICIT)	1,930	1,900	30	17,100



FirstService
RESIDENTIAL

Project: 34-

Delinquent & Prepaid Resident Report
347A VISTOSO- SIENA
Report Date: 04/30/2021

Management Co:

Unit Resident Co-Resident	Collection Status Date	Date						Balance
		Current	30 Days	60 Days	90 Days	180 Days	365 Days	
Charge Code	Date							
=====								
Project Totals:		36.00	0.00	0.00	0.00	0.00	69.65	105.65
		-149.00	-27.91	0.00	-3.64	-216.00	0.00	-396.55
PQ PARCEL FEE		36.00	0.00	0.00	0.00	0.00	69.65	105.65
		-149.00	-27.91	0.00	-3.64	-216.00	0.00	-396.55
Total Units:		2	1	0	1	2	1	6

AD-Account in Dispute AT-At the Attorney B2-BK Discharged B3-BK Terminated BF-Bank Foreclosure BY-Bankruptcy
 CD-COVID DISPUTE CL-Cleared DL-PL DEMAND LETTER DM-Demand Letter FD-PL FINAL DEMAND FP-Foreclosure Notice
 FS-Funds Sent IC-In Collections IE-In Escrow LP-PL LIEN PLACED MM-MM At Attorney OC-Ownership Notes



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
04/30/2021**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	681,947.60
US BANK SAVINGS	10,004.75
METROPOLITAN BANK - SAVINGS	595,153.10

TOTAL OPERATING FUNDS **1,287,105.45**

RESERVE FUNDS

RESERVE VERITEX -SIENA RSV	179,136.99
RESERVE USBANK -SIENA RSV	1,901.22
RESERVE RBC WEALTH MGMT	1,090,060.43
RESERVE SIGNATURE BANK MM	248,285.54
RESERVE FVCB MMA	241,388.93
RESERVE SEACOAST BANK MMA	200,334.52
RESERVE STERLING BANK	241,828.54
RESERVE UNION BANK - MM	245,409.65
RESERVE VERITEX MMA	66,014.68
RESERVE US BANK MMA	147,826.79
RESERVE CIT BANK MMA	242,012.92
RESERVES - ACCRUED INTEREST	7,091.84

TOTAL RESERVE FUNDS **2,911,292.05**

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	320,973.57
ACCOUNTS RECEIVABLE - PARCELS	105.65
PRE-LEGAL RECEIVABLE	32,224.69
CONTINGENT PAYABLE	(32,224.69)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(84,771.24)

TOTAL ACCOUNTS RECEIVABLE **236,307.98**

OTHER ASSETS

PREPAID EXPENSE INSURANCE	27,089.33
PREPAID EXPENSES	7,402.24

TOTAL OTHER ASSETS **34,491.57**

TOTAL ASSETS **4,469,197.05**



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
04/30/2021**

LIABILITIES & EQUITY	
OPERATING LIABILITIES	
ACCOUNTS PAYABLE	17,630.98
ACCRUED EXPENSES	62,471.58
PREPAID ASSESSMENTS	146,794.12
PREPAID ASSESSMENTS - PARCELS	396.55
REFUNDABLE DEPOSIT KEYS	2,025.00
UNEARNED REVENUE	450,531.43
UNCLAIMED PROPERTY	20,406.62
SECURITY DEPOSITS	12,425.00
INSURANCE CLAIM PENDING	3,102.00

TOTAL OPERATING LIABILITIES	715,783.28
RESERVE	
ACCUMULATED GENERAL	2,842,924.51
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	68,367.54

TOTAL RESERVE	2,911,292.05
OPERATING SURPLUS (DEFICIT)	
ACCUMULATED SURPLUS (DEFICIT)	766,340.01
CURRENT YEAR RESERVE EQUITY	(68,367.54)
CURRENT SURPLUS/(DEFICIT)	144,149.25

TOTAL SURPLUS/(DEFICIT)	842,121.72

TOTAL LIABILITIES & EQUITY	4,469,197.05
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
04/30/2021**

***** CURRENT PERIOD ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
151,359	149,020	2,339	4000	ASSESSMENT INCOME	603,204	596,080	7,124	1,788,237
3,660	3,663	(3)	4000P	PARCEL ASSESSMENTS	14,640	14,652	(12)	43,956
61,429	58,932	2,497	4001	COMMERCIAL DUES	235,730	235,728	2	707,189
196	63	133	4030	INTEREST INCOME	881	252	629	750
1,772	1,667	105	4050	COLLECTION COST REIMBURSEMENT	3,987	6,668	(2,681)	20,000
(50)	292	(342)	4050FR	FILE REVIEW FEE	1,250	1,168	82	3,500
48	79	(32)	4050MU	MONITOR TRUSTEE SALE	95	316	(221)	950
(95)	583	(678)	4050RR	FILE TRANSFER FEES	(95)	2,332	(2,427)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
9,531	2,500	7,031	4070	LATE FEE INCOME	16,697	10,000	6,697	30,000
70	70	0	4075	NSF FEE	455	210	245	350
11,047	11,917	(870)	4205	BUILDER ASSESSMENT	30,164	47,668	(17,504)	143,008
1,850	833	1,017	4900	VIOLATION FINES	7,238	3,332	3,906	10,000
0	0	0	4922	KEYS	75	0	75	0
0	175	(175)	4945	NEWSLETTER INCOME	1,850	700	1,150	2,100
8,660	3,333	5,327	4950	REBILL FEE	17,060	13,332	3,728	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(150,000)	(150,000)	0	(450,000)
(1,900)	(1,900)	0	P6010	GENERAL RESERVE TRANSFER	(1,900)	(1,900)	0	(17,100)
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210,076	193,727	16,349		TOTAL INCOME	781,330	781,138	192	2,330,540
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E X P E N S E S								
A D M I N I S T R A T I V E								
7,179	7,450	(271)	5000	MANAGEMENT FEE	28,715	29,528	(813)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	12,804	12,804	0	38,412
27,636	22,212	5,424	5007w	SALARIES & BENEFITS	79,499	88,848	(9,349)	266,546
8,660	3,333	5,327	5009A	REBILL FEE EXPENSE	17,060	13,332	3,728	40,000
70	29	41	5009B	NSF FEE EXPENSE	455	116	339	350
17,303	1,167	16,136	5010	LEGAL EXPENSE	36,694	4,668	32,026	14,000
0	667	(667)	5010C	LEGAL/ENFORCEMENT	0	2,668	(2,668)	8,000
0	833	(833)	5014	'CC&R REVISIONS PROJECT	(28)	3,332	(3,360)	10,000
1,373	2,500	(1,127)	5020	LIEN/COLLECTION COST	7,375	10,000	(2,625)	30,000
(50)	292	(342)	5020F	FILE REVIEW FEE	1,250	1,168	82	3,500
48	79	(32)	5020M	MONITOR TRUSTEE SALE	95	316	(221)	950
(95)	583	(678)	5020RR	FILE TRANSFER FEE EXPENSE	(95)	2,332	(2,427)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	200	(200)	600
6,170	0	6,170	5030	AUDIT/TAX PREPARATION	6,170	0	6,170	3,000
2,584	1,966	618	5031	ELECTRONIC PAYMENT PLATFORM	10,337	7,864	2,473	23,588
0	125	(125)	5033F	ADVERTISING	0	500	(500)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	140	140	0	420
56	56	0	5039	WEBSITE	222	224	(2)	667
7,547	5,693	1,854	5043	BILLING STATEMENTS	7,547	5,693	1,854	22,775
222	105	117	5046	NEWSLETTER	333	420	(87)	1,254
966	1,087	(121)	5047B	OFFICE EQUIPMENT RENTAL	4,841	4,348	493	13,040
234	375	(141)	5048	OFFICE EXPENSE	938	1,500	(562)	4,500
(370)	250	(620)	5052	PRINTING	715	1,000	(285)	3,000
2,772	1,167	1,605	5055	MEETING EXPENSE	7,478	4,668	2,810	14,000
3,137	1,250	1,887	5059	POSTAGE	3,951	5,000	(1,049)	15,000
90	150	(61)	5063	MILEAGE	609	600	9	1,800
5,495	375	5,120	5065	PROFESSIONAL FEES	5,495	1,500	3,995	4,500
0	0	0	5065S	STATUTORY AGENT FEE	100	100	0	100
0	0	0	5070	PROPERTY TAXES	0	0	0	500
21,100	0	21,100	5080	CORPORATE TAXES	21,100	10,000	11,100	10,000
0	4,167	(4,167)	5088	BAD DEBT EXPENSE	4	16,668	(16,664)	50,000
2,463	2,031	432	5090	INSURANCE	9,854	8,124	1,730	24,375
582	208	374	5099	MISCELLANEOUS EXPENSE	582	832	(250)	2,500
0	75	(75)	P5090	INSURANCE	0	300	(300)	900
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118,405	61,511	56,894		TOTAL ADMINISTRATIVE	264,241	238,793	25,448	705,910
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U T I L I T I E S								
15,035	15,000	35	5100	WATER/SEWER	54,006	60,000	(5,994)	180,000
4,032	4,583	(551)	5120	ELECTRIC	16,965	18,332	(1,367)	55,000



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
04/30/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
30	42	(12)	5125	GAS	120	168	(48)	500
142	0	142	5140	SANITATION	142	50	92	200
474	383	91	5151	PHONE	1,891	1,532	359	4,600
164	164	0	5151B	INTERNET	657	656	1	1,968
63	63	0	5152	ALARM MONITORING	125	252	(127)	751
0	50	(50)	P5100	WATER/SEWER	0	200	(200)	600
45	25	20	P5120	ELECTRIC	173	100	73	300
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19,984	20,310	(326)		TOTAL UTILITIES	74,078	81,290	(7,212)	243,919
LANDSCAPING								
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	316,162	322,780	(6,618)	968,340
0	11,838	(11,838)	5205	GROUNDS LABOR	0	47,352	(47,352)	142,055
113	417	(305)	5210	LANDSCAPE SUPPLIES/MATERIAL	450	1,668	(1,218)	5,000
0	1,000	(1,000)	5218	MAJOR PROJECTS	7,560	4,000	3,560	12,000
184	2,250	(2,066)	5220	IRRIGATION REPAIRS	1,597	9,000	(7,403)	27,000
0	208	(208)	5222	BACKFLOW INSPEC/RRPS	248	832	(584)	2,500
0	833	(833)	5228	EROSION CONTROL	0	3,332	(3,332)	10,000
0	2,083	(2,083)	5240	TREE TRIMMING/REMOVAL	4,070	8,332	(4,262)	25,000
2,855	2,855	0	5250	EXTERMINATING	11,419	11,420	(1)	34,260
654	655	(1)	P5200	LANDSCAPE CONTRACT	2,617	2,620	(3)	7,860
0	0	0	P5220	IRRIGATION REPAIRS	69	0	69	0
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82,846	102,834	(19,988)		TOTAL LANDSCAPE	344,193	411,336	(67,143)	1,234,015
POOL/SPA/CLUBHOUSE								
160	160	0	P5350	FOUNTAIN MAINTENANCE	640	640	0	1,920
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160	160	0		TOTAL POOLS/SPA/CLUBHOUSE	640	640	0	1,920
GATES								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	860	860	0	2,580
359	92	267	P5511	GATE REPAIRS	449	368	81	1,100
54	100	(46)	P5517	GATE PHONE	267	400	(133)	1,200
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627	407	220		TOTAL GATES	1,576	1,628	(52)	4,880
COMMON AREA								
0	500	(500)	5700	BUILDING MAINTENANCE	0	2,000	(2,000)	6,000
0	83	(83)	5700K	KEYS/LOCK REPAIR	138	332	(194)	1,000
0	267	(267)	5711	PAINTING MAINT	0	1,068	(1,068)	3,200
238	1,250	(1,013)	5722	ELECTRIC REPAIRS/SUPPLIES	2,591	5,000	(2,409)	15,000
0	583	(583)	5740	SIGN MAINTENANCE	0	2,332	(2,332)	7,000
346	800	(454)	5769A	JANITORIAL	1,384	3,200	(1,816)	9,600
0	1,750	(1,750)	5774	PET WASTE REMOVAL	5,033	7,000	(1,968)	21,000
1,066	1,500	(434)	5779CC	SECURITY PATROL	4,664	6,000	(1,336)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	4,000	(4,000)	12,000
0	1,250	(1,250)	5800	COMMON AREA MAINTENANCE/REPAIRS	875	5,000	(4,125)	15,000
0	833	(833)	5845	PARK MAINT	2,555	3,332	(777)	10,000
(52)	375	(427)	5850	EXTERMINATING	172	1,500	(1,328)	4,500
600	600	0	5895	TENNIS COURT REPAIR	2,800	2,400	400	7,200
0	147	(147)	P5770	GENERAL MAINTENANCE	375	588	(213)	1,766
22	192	(170)	P5800	COMMON AREA MAINTAINENCE	234	768	(534)	2,300
0	528	(528)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	2,112	(2,112)	6,330
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2,219	11,658	(9,439)		TOTAL COMMON AREA	20,820	46,632	(25,812)	139,896
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224,242	196,880	27,362		TOTAL OPERATING EXPENSES	705,548	780,319	(74,771)	2,330,540
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(14,165)	(3,153)	(11,012)		OPERATING FUND SURPLUS/(DEFICIT)	75,782	819	74,963	0
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RESERVE FUND



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
04/30/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET	
I N C O M E								
37,500	37,500	0	7010	TRANSFER FROM OPERATING	150,000	150,000	0	450,000
3,505	0	3,505	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	(15,783)	0	(15,783)	0
3,793	2,083	1,710	7034	INTEREST RESERVE FUND	10,774	8,332	2,442	25,000
0	0	0	7034D	DIVIDENDS EARNED	4,359	0	4,359	0
1,900	1,900	0	P7010	PARCEL TRANSFER TO RESERVES	1,900	1,900	0	17,100
2	0	2	P7034	INTEREST RESERVE FUNDS	30	0	30	0
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46,699	41,483	5,216		TOTAL RESERVE INCOME	151,279	160,232	(8,953)	492,100
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E X P E N D I T U R E S								
0	1,317	(1,317)	8510R	RECREATIONAL COURTS	0	5,268	(5,268)	15,800
0	15,033	(15,033)	8520	PAINTING	44,628	60,132	(15,504)	180,400
0	308	(308)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	1,232	(1,232)	3,700
0	3,292	(3,292)	8528	WALLS	0	13,168	(13,168)	39,500
0	500	(500)	8530	ASPHALT SEAL COATING	0	2,000	(2,000)	6,000
2,913	625	2,288	8537	BANK/INVESTMENT CHARGES	5,093	2,500	2,593	7,500
0	17,483	(17,483)	8541	GRANITE REPLACEMENT	0	69,932	(69,932)	209,800
14,000	5,900	8,100	8543P	PARK FURNITURE REPLACEMENT	33,190	23,600	9,590	70,800
0	458	(458)	8548	RESERVE STUDY	0	1,832	(1,832)	5,500
0	825	(825)	8550	PLAY STRUCTURE RRPS/ REPLACEMENT	0	3,300	(3,300)	9,900
0	1,692	(1,692)	8565	TENNIS COURTS	0	6,768	(6,768)	20,300
0	375	(375)	8571C	CONCRETE WORK	0	1,500	(1,500)	4,500
0	16,167	(16,167)	8575	IRRIGATION SYSTEMS	0	64,668	(64,668)	194,000
0	1,083	(1,083)	8575C	IRRIGATION SYSTEM CONTROLLERS	0	4,332	(4,332)	13,000
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16,913	65,058	(48,145)		TOTAL RESERVE EXPENDITURES	82,911	260,232	(177,321)	780,700
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29,786	(23,575)	53,361		RESERVE FUND SURPLUS/(DEFICIT)	68,368	(100,000)	168,368	(288,600)
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