



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
08/31/2021**

OPERATING FUNDS		
OPERATING CASH	537,282.89	
METROPOLITAN BANK - SAVINGS	595,854.55	
US BANK SAVINGS	10,005.07	
DUE TO RESERVES	(5,495.51)	

TOTAL OPERATING FUNDS		1,137,647.00
RESERVE FUNDS		
DUE FROM OPERATING	5,495.51	
RESERVE RBC WEALTH MGMT	1,091,574.07	
RESERVE RBC CASH PLUS MM	7,847.66	
RESERVE- FVCB MMA	248,248.15	
RESERVE- UNION BANK MMA	248,321.79	
RESERVE- CIT BANK MMA	242,094.49	
RESERVE- ENTERPRISE BANK MMA	248,294.47	
RESERVE- METRO PHOENIX BANK MMA	177,791.30	
RESERVE- SIGNATURE BANK MM	248,495.49	
RESERVE- STERLING BANK MMA	248,124.10	
RESERVE- US BANK MMA	105,302.42	
RESERVES - ACCRUED INTEREST	5,927.45	

TOTAL RESERVE FUNDS		2,877,516.90
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	271,077.27	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(97,712.23)	
PRE-LEGAL RECEIVABLE	36,847.12	
CONTINGENT PAYABLE	(36,847.12)	

TOTAL ACCOUNTS RECEIVABLE		173,365.04
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	17,253.25	
PREPAID EXPENSES	3,978.96	

TOTAL OTHER ASSETS		21,232.21

TOTAL ASSETS		4,209,761.15
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**347 VISTOSO COMMUNITY ASSOCIATION
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08/31/2021**

LIABILITIES & EQUITY		
LIABILITIES		
ACCOUNTS PAYABLE	9,790.05	
ACCRUED EXPENSES	49,490.37	
PREPAID ASSESSMENTS	140,865.80	
REFUNDABLE DEPOSIT	4,650.00	
UNEARNED REVENUE	221,332.40	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,125.00	
INSURANCE CLAIM PENDING	3,102.00	

TOTAL LIABILITIES		461,762.24
RESERVE		
ACCUMULATED GENERAL	2,663,816.07	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	213,700.83	

TOTAL RESERVE		2,877,516.90
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	765,704.54	
CURRENT YEAR RESERVE EQUITY	(213,700.83)	
CURRENT SURPLUS/(DEFICIT)	318,478.30	

TOTAL SURPLUS/(DEFICIT)		870,482.01

TOTAL LIABILITIES & EQUITY		4,209,761.15
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
08/31/2021**

***** CURRENT PERIOD ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
153,733	149,020	4,713	4000	ASSESSMENT INCOME	1,214,232	1,192,160	22,072	1,788,237
58,932	58,932	0	4001	COMMERCIAL DUES	471,459	471,456	3	707,189
154	63	91	4030	INTEREST INCOME	1,582	504	1,078	750
1,254	1,667	(414)	4050	COLLECTION COST REIMBURSEMENT	7,156	13,336	(6,180)	20,000
100	292	(192)	4050FR	FILE REVIEW FEE	1,400	2,336	(936)	3,500
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	95	632	(537)	950
1,330	583	747	4050RR	FILE TRANSFER FEES	1,235	4,664	(3,429)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
(11)	2,500	(2,511)	4070	LATE FEE INCOME	22,924	20,000	2,924	30,000
0	0	0	4075	NSF FEE	630	280	350	350
9,547	11,917	(2,370)	4205	BUILDER ASSESSMENT	71,990	95,336	(23,346)	143,008
1,815	833	982	4900	VIOLATION FINES	14,440	6,664	7,776	10,000
75	0	75	4922	KEYS	150	0	150	0
0	175	(175)	4945	NEWSLETTER INCOME	2,875	1,400	1,475	2,100
(60)	3,333	(3,393)	4950	REBILL FEE	25,280	26,664	(1,384)	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(300,000)	(300,000)	0	(450,000)
189,369	191,894	(2,525)		TOTAL INCOME	1,535,449	1,536,032	(583)	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	57,430	59,328	(1,898)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	25,608	25,608	0	38,412
21,204	22,212	(1,008)	5007w	SALARIES & BENEFITS	161,720	177,696	(15,976)	266,546
(60)	3,333	(3,393)	5009A	REBILL FEE EXPENSE	25,280	26,664	(1,384)	40,000
0	29	(29)	5009B	NSF FEE EXPENSE	630	232	398	350
6,406	1,167	5,239	5010	LEGAL EXPENSE	53,403	9,336	44,067	14,000
0	667	(667)	5010C	LEGAL/ENFORCEMENT	0	5,336	(5,336)	8,000
2,448	833	1,615	5014	'CC&R REVISIONS PROJECT	7,863	6,664	1,199	10,000
3,017	2,500	517	5020	LIEN/COLLECTION COST	17,025	20,000	(2,975)	30,000
100	292	(192)	5020F	FILE REVIEW FEE	1,400	2,336	(936)	3,500
0	79	(79)	5020M	MONITOR TRUSTEE SALE	95	632	(537)	950
1,330	583	747	5020RR	FILE TRANSFER FEE EXPENSE	1,235	4,664	(3,429)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	400	(400)	600
5,750	0	5,750	5030	AUDIT/TAX PREPARATION	12,670	3,000	9,670	3,000
2,584	1,966	618	5031	ELECTRONIC PAYMENT PLATFORM	20,675	15,728	4,947	23,588
0	125	(125)	5033F	ADVERTISING	0	1,000	(1,000)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	280	280	0	420
56	56	0	5039	WEBSITE	445	448	(3)	667
0	0	0	5043	BILLING STATEMENTS	15,244	11,386	3,858	22,775
0	105	(105)	5046	NEWSLETTER	665	840	(175)	1,254
980	1,087	(107)	5047B	OFFICE EQUIPMENT RENTAL	8,698	8,696	2	13,040
303	375	(72)	5048	OFFICE EXPENSE	1,707	3,000	(1,293)	4,500
392	250	142	5052	PRINTING	1,218	2,000	(782)	3,000
0	1,167	(1,167)	5055	MEETING EXPENSE	14,217	9,336	4,881	14,000
242	1,250	(1,008)	5059	POSTAGE	7,484	10,000	(2,516)	15,000
297	150	147	5063	MILEAGE	1,901	1,200	701	1,800
5,495	375	5,120	5065	PROFESSIONAL FEES	5,495	3,000	2,495	4,500
0	0	0	5065S	STATUTORY AGENT FEE	100	100	0	100
0	0	0	5070	PROPERTY TAXES	22	0	22	500
30	0	30	5080	CORPORATE TAXES	23,608	10,000	13,608	10,000
0	4,167	(4,167)	5088	BAD DEBT EXPENSE	14,872	33,336	(18,464)	50,000
2,465	2,031	434	5090	INSURANCE	19,715	16,248	3,467	24,375
0	208	(208)	5099	MISCELLANEOUS EXPENSE	582	1,664	(1,082)	2,500
63,453	55,743	7,710		TOTAL ADMINISTRATIVE	501,285	470,158	31,127	705,010
U T I L I T I E S								
14,278	15,000	(722)	5100	WATER/SEWER	124,285	120,000	4,285	180,000
3,169	4,583	(1,414)	5120	ELECTRIC	30,829	36,664	(5,835)	55,000
30	42	(12)	5125	GAS	241	336	(95)	500
0	0	0	5140	SANITATION	142	100	42	200
345	383	(38)	5151	PHONE	3,461	3,064	397	4,600



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
08/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET	
164	164	0	5151B	INTERNET	1,312	1,312	0	1,968
68	63	5	5152	ALARM MONITORING	460	504	(44)	751
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18,054	20,235	(2,181)		TOTAL UTILITIES	160,731	161,980	(1,249)	243,019
L A N D S C A P I N G								
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	632,325	645,560	(13,235)	968,340
14,449	11,838	2,611	5205	GROUNDWORK LABOR	43,347	94,704	(51,357)	142,055
0	417	(417)	5210	LANDSCAPE SUPPLIES/MATERIAL	713	3,336	(2,624)	5,000
0	1,000	(1,000)	5218	MAJOR PROJECTS	7,560	8,000	(440)	12,000
2,044	2,250	(206)	5220	IRRIGATION REPAIRS	6,009	18,000	(11,991)	27,000
0	208	(208)	5222	BACKFLOW INSPEC/RRPS	248	1,664	(1,416)	2,500
0	833	(833)	5228	EROSION CONTROL	0	6,664	(6,664)	10,000
0	2,083	(2,083)	5240	TREE TRIMMING/REMOVAL	4,495	16,664	(12,169)	25,000
2,941	2,855	86	5250	EXTERMINATING	22,924	22,840	84	34,260
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98,474	102,179	(3,705)		TOTAL LANDSCAPE	717,620	817,432	(99,812)	1,226,155
C O M M O N A R E A								
414	500	(87)	5700	BUILDING MAINTENANCE	2,288	4,000	(1,713)	6,000
401	83	318	5700K	KEYS/LOCK REPAIR	955	664	291	1,000
0	267	(267)	5711	PAINTING MAINT	0	2,136	(2,136)	3,200
1,025	1,250	(225)	5722	ELECTRIC REPAIRS/SUPPLIES	3,786	10,000	(6,214)	15,000
0	583	(583)	5740	SIGN MAINTENANCE	0	4,664	(4,664)	7,000
1,232	800	432	5769A	JANITORIAL	5,219	6,400	(1,181)	9,600
1,678	1,750	(73)	5774	PET WASTE REMOVAL	13,420	14,000	(580)	21,000
1,166	1,500	(334)	5779CC	SECURITY PATROL	8,128	12,000	(3,872)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	8,000	(8,000)	12,000
450	1,250	(800)	5800	COMMON AREA MAINTENANCE/REPAIRS	5,400	10,000	(4,600)	15,000
1,555	833	722	5845	PARK MAINT	4,535	6,664	(2,129)	10,000
434	375	59	5850	EXTERMINATING	2,104	3,000	(896)	4,500
600	600	0	5895	TENNIS COURT REPAIR	5,200	4,800	400	7,200
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8,954	10,791	(1,837)		TOTAL COMMON AREA	51,035	86,328	(35,293)	129,500
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188,935	188,948	(13)		TOTAL OPERATING EXPENSES	1,430,672	1,535,898	(105,226)	2,303,684
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434	2,946	(2,512)		OPERATING FUND SURPLUS/(DEFICIT)	104,777	134	104,643	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	300,000	300,000	0	450,000
(3,328)	0	(3,328)	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	(12,744)	0	(12,744)	0
457	2,083	(1,626)	7034	INTEREST RESERVE FUND	9,354	16,664	(7,310)	25,000
2,127	0	2,127	7034D	DIVIDENDS EARNED	15,531	0	15,531	0
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36,757	39,583	(2,826)		TOTAL RESERVE INCOME	312,141	316,664	(4,523)	475,000
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E X P E N D I T U R E S								
(5,495)	0	(5,495)	8510	GENERAL RESERVE EXPENSE	0	0	0	0
0	1,317	(1,317)	8510R	RECREATIONAL COURTS	0	10,536	(10,536)	15,800
0	15,033	(15,033)	8520	PAINTING	48,553	120,264	(71,711)	180,400
0	308	(308)	8525	MONUMENT SIGNS RESERVE EXPENDITURE	0	2,464	(2,464)	3,700
7,200	3,292	3,908	8528	WALLS	7,200	26,336	(19,136)	39,500
0	500	(500)	8530	ASPHALT SEAL COATING	0	4,000	(4,000)	6,000
0	625	(625)	8537	BANK/INVESTMENT CHARGES	7,992	5,000	2,992	7,500
0	17,483	(17,483)	8541	GRANITE REPLACEMENT	0	139,864	(139,864)	209,800
0	5,900	(5,900)	8543P	PARK FURNITURE REPLACEMENT	33,190	47,200	(14,010)	70,800
0	458	(458)	8548	RESERVE STUDY	1,505	3,664	(2,159)	5,500
0	825	(825)	8550	PLAY STRUCTURE RRPS/ REPLACEMENT	0	6,600	(6,600)	9,900



347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
08/31/2021

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET	
0	1,692	(1,692)	8565	TENNIS COURTS	0	13,536	(13,536)	20,300
0	375	(375)	8571C	CONCRETE WORK	0	3,000	(3,000)	4,500
0	16,167	(16,167)	8575	IRRIGATION SYSTEMS	0	129,336	(129,336)	194,000
0	1,083	(1,083)	8575C	IRRIGATION SYSTEM CONTROLLERS	0	8,664	(8,664)	13,000
----- 1,705	----- 65,058	----- (63,353)		TOTAL RESERVE EXPENDITURES	----- 98,440	----- 520,464	----- (422,024)	----- 780,700
----- 35,052	----- (25,475)	----- 60,527		RESERVE FUND SURPLUS/(DEFICIT)	----- 213,701	----- (203,800)	----- 417,501	----- (305,700)



**347A VISTOSO- SIENA
BALANCE SHEET
08/31/2021**

OPERATING FUNDS		
OPERATING CASH	15,934.01	
DUE TO RESERVES	(1,900.00)	

TOTAL OPERATING FUNDS		14,034.01
RESERVE FUNDS		
DUE FROM OPERATING	1,900.00	
RESERVE SIENA BANK OZK	186,789.15	

TOTAL RESERVE FUNDS		188,689.15
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE - PARCELS	141.65	

TOTAL ACCOUNTS RECEIVABLE		141.65

TOTAL ASSETS		202,864.81
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LIABILITIES & EQUITY		
LIABILITIES		
ACCOUNTS PAYABLE	160.00	
ACCRUED EXPENSES	430.00	
PREPAID ASSESSMENTS - PARCELS	334.00	
UNEARNED REVENUE	3,660.00	

TOTAL LIABILITIES		4,584.00
RESERVE		
ACCUMULATED GENERAL	179,108.44	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	9,580.71	

TOTAL RESERVE		188,689.15
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	635.47	
CURRENT YEAR RESERVE EQUITY	(9,580.71)	
CURRENT SURPLUS/(DEFICIT)	18,536.90	



**347A VISTOSO- SIENA
BALANCE SHEET
08/31/2021**

TOTAL SURPLUS/(DEFICIT)

9,591.66

TOTAL LIABILITIES & EQUITY

202,864.81

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347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
08/31/2021

***** 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	29,280	29,304	(24)	43,956
(1,900)	(1,900)	0	P6010	GENERAL RESERVE TRANSFER	(9,500)	(9,500)	0	(17,100)
1,760	1,763	(3)		TOTAL INCOME	19,780	19,804	(24)	26,856
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	600	(600)	900
0	75	(75)		TOTAL ADMINISTRATIVE	0	600	(600)	900
U T I L I T I E S								
0	50	(50)	P5100	WATER/SEWER	0	400	(400)	600
44	25	19	P5120	ELECTRIC	349	200	149	300
44	75	(31)		TOTAL UTILITIES	349	600	(251)	900
L A N D S C A P I N G								
654	655	(1)	P5200	LANDSCAPE CONTRACT	5,234	5,240	(6)	7,860
0	0	0	P5220	IRRIGATION REPAIRS	69	0	69	0
654	655	(1)		TOTAL LANDSCAPE	5,303	5,240	63	7,860
P O O L / S P A / C L U B H O U S E								
160	160	0	P5350	FOUNTAIN MAINTENANCE	1,280	1,280	0	1,920
160	160	0		TOTAL POOLS/SPA/CLUBHOUSE	1,280	1,280	0	1,920
G A T E S								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	1,720	1,720	0	2,580
0	92	(92)	P5511	GATE REPAIRS	449	736	(287)	1,100
102	100	2	P5517	GATE PHONE	690	800	(110)	1,200
317	407	(90)		TOTAL GATES	2,859	3,256	(397)	4,880
C O M M O N A R E A								
0	147	(147)	P5770	GENERAL MAINTENANCE	375	1,176	(801)	1,766
0	192	(192)	P5800	COMMON AREA MAINTAINENCE	658	1,536	(878)	2,300
0	528	(528)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	4,224	(4,224)	6,330
0	867	(867)		TOTAL COMMON AREA	1,033	6,936	(5,903)	10,396
1,175	2,239	(1,064)		TOTAL OPERATING EXPENSES	10,824	17,912	(7,088)	26,856
585	(476)	1,061		OPERATING FUND SURPLUS/(DEFICIT)	8,956	1,892	7,064	0
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	9,500	9,500	0	17,100
24	0	24	P7034	INTEREST RESERVE FUNDS	81	0	81	0
1,924	1,900	24		TOTAL RESERVE INCOME	9,581	9,500	81	17,100



347A VISTOSO- SIENA
 STATEMENT OF REVENUES & EXPENSES
 08/31/2021

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET	
E X P E N D I T U R E S								
0	1,083	(1,083)	P8510	PARCEL - GENERAL RESERVE EXPENSE	0	8,664	(8,664)	13,000
0	1,083	(1,083)		TOTAL RESERVE EXPENDITURES	0	8,664	(8,664)	13,000
<u>1,924</u>	<u>817</u>	<u>1,107</u>		RESERVE FUND SURPLUS/(DEFICIT)	<u>9,581</u>	<u>836</u>	<u>8,745</u>	<u>4,100</u>



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
08/31/2021**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	553,216.90
US BANK SAVINGS	10,005.07
METROPOLITAN BANK - SAVINGS	595,854.55
DUE TO RESERVES	(7,395.51)

TOTAL OPERATING FUNDS

1,151,681.01

RESERVE FUNDS

RESERVE SIENA BANK OZK	186,789.15
RESERVE RBC WEALTH MGMT	1,091,574.07
RESERVE RBC CASH PLUS MM	7,847.66
RESERVE SIGNATURE BANK MM	248,495.49
RESERVE FVCB MMA	248,248.15
RESERVE ENTERPRISE BANK MMA	248,294.47
RESERVE STERLING BANK	248,124.10
RESERVE UNION BANK - MM	248,321.79
RESERVE US BANK MMA	105,302.42
RESERVE CIT BANK MMA	242,094.49
RESERVE METRO PHOENIX BANK MMA	177,791.30
RESERVES - ACCRUED INTEREST	5,927.45
DUE FROM OPERATING	7,395.51

TOTAL RESERVE FUNDS

3,066,206.05

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	271,077.27
ACCOUNTS RECEIVABLE - PARCELS	141.65
PRE-LEGAL RECEIVABLE	36,847.12
CONTINGENT PAYABLE	(36,847.12)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(97,712.23)

TOTAL ACCOUNTS RECEIVABLE

173,506.69

OTHER ASSETS

PREPAID EXPENSE INSURANCE	17,253.25
PREPAID EXPENSES	3,978.96

TOTAL OTHER ASSETS

21,232.21



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
08/31/2021**

TOTAL ASSETS		4,412,625.96
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	9,950.05	
ACCRUED EXPENSES	49,920.37	
PREPAID ASSESSMENTS	140,865.80	
PREPAID ASSESSMENTS - PARCELS	334.00	
REFUNDABLE DEPOSIT KEYS	4,650.00	
UNEARNED REVENUE	224,992.40	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	12,125.00	
INSURANCE CLAIM PENDING	3,102.00	
TOTAL OPERATING LIABILITIES		466,346.24
RESERVE		
ACCUMULATED GENERAL	2,842,924.51	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	223,281.54	
TOTAL RESERVE		3,066,206.05
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	766,340.01	
CURRENT YEAR RESERVE EQUITY	(223,281.54)	
CURRENT SURPLUS/(DEFICIT)	337,015.20	
TOTAL SURPLUS/(DEFICIT)		880,073.67
TOTAL LIABILITIES & EQUITY		4,412,625.96



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
08/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
153,733	149,020	4,713	4000	ASSESSMENT INCOME	1,214,232	1,192,160	22,072	1,788,237
3,660	3,663	(3)	4000P	PARCEL ASSESSMENTS	29,280	29,304	(24)	43,956
58,932	58,932	0	4001	COMMERCIAL DUES	471,459	471,456	3	707,189
154	63	91	4030	INTEREST INCOME	1,582	504	1,078	750
1,254	1,667	(414)	4050	COLLECTION COST REIMBURSEMENT	7,156	13,336	(6,180)	20,000
100	292	(192)	4050FR	FILE REVIEW FEE	1,400	2,336	(936)	3,500
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	95	632	(537)	950
1,330	583	747	4050RR	FILE TRANSFER FEES	1,235	4,664	(3,429)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
(11)	2,500	(2,511)	4070	LATE FEE INCOME	22,924	20,000	2,924	30,000
0	0	0	4075	NSF FEE	630	280	350	350
9,547	11,917	(2,370)	4205	BUILDER ASSESSMENT	71,990	95,336	(23,346)	143,008
1,815	833	982	4900	VIOLATION FINES	14,440	6,664	7,776	10,000
75	0	75	4922	KEYS	150	0	150	0
0	175	(175)	4945	NEWSLETTER INCOME	2,875	1,400	1,475	2,100
(60)	3,333	(3,393)	4950	REBILL FEE	25,280	26,664	(1,384)	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(300,000)	(300,000)	0	(450,000)
(1,900)	(1,900)	0	P6010	GENERAL RESERVE TRANSFER	(9,500)	(9,500)	0	(17,100)
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191,129	193,657	(2,528)		TOTAL INCOME	1,555,229	1,555,836	(607)	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	57,430	59,328	(1,898)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	25,608	25,608	0	38,412
21,204	22,212	(1,008)	5007w	SALARIES & BENEFITS	161,720	177,696	(15,976)	266,546
(60)	3,333	(3,393)	5009A	REBILL FEE EXPENSE	25,280	26,664	(1,384)	40,000
0	29	(29)	5009B	NSF FEE EXPENSE	630	232	398	350
6,406	1,167	5,239	5010	LEGAL EXPENSE	53,403	9,336	44,067	14,000
0	667	(667)	5010C	LEGAL/ENFORCEMENT	0	5,336	(5,336)	8,000
2,448	833	1,615	5014	'CC&R REVISIONS PROJECT	7,863	6,664	1,199	10,000
3,017	2,500	517	5020	LIEN/COLLECTION COST	17,025	20,000	(2,975)	30,000
100	292	(192)	5020F	FILE REVIEW FEE	1,400	2,336	(936)	3,500
0	79	(79)	5020M	MONITOR TRUSTEE SALE	95	632	(537)	950
1,330	583	747	5020RR	FILE TRANSFER FEE EXPENSE	1,235	4,664	(3,429)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	400	(400)	600
5,750	0	5,750	5030	AUDIT/TAX PREPARATION	12,670	3,000	9,670	3,000
2,584	1,966	618	5031	ELECTRONIC PAYMENT PLATFORM	20,675	15,728	4,947	23,588
0	125	(125)	5033F	ADVERTISING	0	1,000	(1,000)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	280	280	0	420
56	56	0	5039	WEBSITE	445	448	(3)	667
0	0	0	5043	BILLING STATEMENTS	15,244	11,386	3,858	22,775
0	105	(105)	5046	NEWSLETTER	665	840	(175)	1,254
980	1,087	(107)	5047B	OFFICE EQUIPMENT RENTAL	8,698	8,696	2	13,040
303	375	(72)	5048	OFFICE EXPENSE	1,707	3,000	(1,293)	4,500
392	250	142	5052	PRINTING	1,218	2,000	(782)	3,000
0	1,167	(1,167)	5055	MEETING EXPENSE	14,217	9,336	4,881	14,000
242	1,250	(1,008)	5059	POSTAGE	7,484	10,000	(2,516)	15,000
297	150	147	5063	MILEAGE	1,901	1,200	701	1,800
5,495	375	5,120	5065	PROFESSIONAL FEES	5,495	3,000	2,495	4,500
0	0	0	5065S	STATUTORY AGENT FEE	100	100	0	100
0	0	0	5070	PROPERTY TAXES	22	0	22	500
30	0	30	5080	CORPORATE TAXES	23,608	10,000	13,608	10,000
0	4,167	(4,167)	5088	BAD DEBT EXPENSE	14,872	33,336	(18,464)	50,000
2,465	2,031	434	5090	INSURANCE	19,715	16,248	3,467	24,375
0	208	(208)	5099	MISCELLANEOUS EXPENSE	582	1,664	(1,082)	2,500
0	75	(75)	P5090	INSURANCE	0	600	(600)	900
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63,453	55,818	7,635		TOTAL ADMINISTRATIVE	501,285	470,758	30,527	705,910
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U T I L I T I E S								
14,278	15,000	(722)	5100	WATER/SEWER	124,285	120,000	4,285	180,000
3,169	4,583	(1,414)	5120	ELECTRIC	30,829	36,664	(5,835)	55,000



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
08/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
30	42	(12)	5125	GAS	241	336	(95)	500
0	0	0	5140	SANITATION	142	100	42	200
345	383	(38)	5151	PHONE	3,461	3,064	397	4,600
164	164	0	5151B	INTERNET	1,312	1,312	0	1,968
68	63	5	5152	ALARM MONITORING	460	504	(44)	751
0	50	(50)	P5100	WATER/SEWER	0	400	(400)	600
44	25	19	P5120	ELECTRIC	349	200	149	300
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18,097	20,310	(2,213)		TOTAL UTILITIES	161,080	162,580	(1,500)	243,919
LANDSCAPING								
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	632,325	645,560	(13,235)	968,340
14,449	11,838	2,611	5205	GROUNDS LABOR	43,347	94,704	(51,357)	142,055
0	417	(417)	5210	LANDSCAPE SUPPLIES/MATERIAL	713	3,336	(2,624)	5,000
0	1,000	(1,000)	5218	MAJOR PROJECTS	7,560	8,000	(440)	12,000
2,044	2,250	(206)	5220	IRRIGATION REPAIRS	6,009	18,000	(11,991)	27,000
0	208	(208)	5222	BACKFLOW INSPEC/RRPS	248	1,664	(1,416)	2,500
0	833	(833)	5228	EROSION CONTROL	0	6,664	(6,664)	10,000
0	2,083	(2,083)	5240	TREE TRIMMING/REMOVAL	4,495	16,664	(12,169)	25,000
2,941	2,855	86	5250	EXTERMINATING	22,924	22,840	84	34,260
654	655	(1)	P5200	LANDSCAPE CONTRACT	5,234	5,240	(6)	7,860
0	0	0	P5220	IRRIGATION REPAIRS	69	0	69	0
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99,129	102,834	(3,705)		TOTAL LANDSCAPE	722,924	822,672	(99,748)	1,234,015
POOL/SPA/CLUBHOUSE								
160	160	0	P5350	FOUNTAIN MAINTENANCE	1,280	1,280	0	1,920
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160	160	0		TOTAL POOLS/SPA/CLUBHOUSE	1,280	1,280	0	1,920
GATES								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	1,720	1,720	0	2,580
0	92	(92)	P5511	GATE REPAIRS	449	736	(287)	1,100
102	100	2	P5517	GATE PHONE	690	800	(110)	1,200
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317	407	(90)		TOTAL GATES	2,859	3,256	(397)	4,880
COMMON AREA								
414	500	(87)	5700	BUILDING MAINTENANCE	2,288	4,000	(1,713)	6,000
401	83	318	5700K	KEYS/LOCK REPAIR	955	664	291	1,000
0	267	(267)	5711	PAINTING MAINT	0	2,136	(2,136)	3,200
1,025	1,250	(225)	5722	ELECTRIC REPAIRS/SUPPLIES	3,786	10,000	(6,214)	15,000
0	583	(583)	5740	SIGN MAINTENANCE	0	4,664	(4,664)	7,000
1,232	800	432	5769A	JANITORIAL	5,219	6,400	(1,181)	9,600
1,678	1,750	(73)	5774	PET WASTE REMOVAL	13,420	14,000	(580)	21,000
1,166	1,500	(334)	5779CC	SECURITY PATROL	8,128	12,000	(3,872)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	8,000	(8,000)	12,000
450	1,250	(800)	5800	COMMON AREA MAINTENANCE/REPAIRS	5,400	10,000	(4,600)	15,000
1,555	833	722	5845	PARK MAINT	4,535	6,664	(2,129)	10,000
434	375	59	5850	EXTERMINATING	2,104	3,000	(896)	4,500
600	600	0	5895	TENNIS COURT REPAIR	5,200	4,800	400	7,200
0	147	(147)	P5770	GENERAL MAINTENANCE	375	1,176	(801)	1,766
0	192	(192)	P5800	COMMON AREA MAINTAINENCE	658	1,536	(878)	2,300
0	528	(528)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	4,224	(4,224)	6,330
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8,954	11,658	(2,704)		TOTAL COMMON AREA	52,068	93,264	(41,196)	139,896
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190,110	191,187	(1,077)		TOTAL OPERATING EXPENSES	1,441,495	1,553,810	(112,315)	2,330,540
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1,019	2,470	(1,451)		OPERATING FUND SURPLUS/(DEFICIT)	113,734	2,026	111,708	0
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RESERVE FUND



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
08/31/2021**

***** 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	300,000	300,000	450,000
(3,328)	0	(3,328)	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	(12,744)	0	0
457	2,083	(1,626)	7034	INTEREST RESERVE FUND	9,354	16,664	25,000
2,127	0	2,127	7034D	DIVIDENDS EARNED	15,531	0	0
1,900	1,900	0	P7010	PARCEL TRANSFER TO RESERVES	9,500	9,500	17,100
24	0	24	P7034	INTEREST RESERVE FUNDS	81	0	0
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38,681	41,483	(2,802)		TOTAL RESERVE INCOME	321,721	326,164	492,100
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E X P E N D I T U R E S							
(5,495)	0	(5,495)	8510	GENERAL RESERVE EXPENSE	0	0	0
0	1,317	(1,317)	8510R	RECREATIONAL COURTS	0	10,536	15,800
0	15,033	(15,033)	8520	PAINTING	48,553	120,264	180,400
0	308	(308)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	2,464	3,700
7,200	3,292	3,908	8528	WALLS	7,200	26,336	39,500
0	500	(500)	8530	ASPHALT SEAL COATING	0	4,000	6,000
0	625	(625)	8537	BANK/INVESTMENT CHARGES	7,992	5,000	7,500
0	17,483	(17,483)	8541	GRANITE REPLACEMENT	0	139,864	209,800
0	5,900	(5,900)	8543P	PARK FURNITURE REPLACEMENT	33,190	47,200	70,800
0	458	(458)	8548	RESERVE STUDY	1,505	3,664	5,500
0	825	(825)	8550	PLAY STRUCTURE RRPS/ REPLACEMENT	0	6,600	9,900
0	1,692	(1,692)	8565	TENNIS COURTS	0	13,536	20,300
0	375	(375)	8571C	CONCRETE WORK	0	3,000	4,500
0	16,167	(16,167)	8575	IRRIGATION SYSTEMS	0	129,336	194,000
0	1,083	(1,083)	8575C	IRRIGATION SYSTEM CONTROLLERS	0	8,664	13,000
0	1,083	(1,083)	P8510	PARCEL - GENERAL RESERVE EXPENSE	0	8,664	13,000
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1,705	66,141	(64,436)		TOTAL RESERVE EXPENDITURES	98,440	529,128	793,700
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36,976	(24,658)	61,634		RESERVE FUND SURPLUS/(DEFICIT)	223,282	(202,964)	(301,600)
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