



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
10/31/2021**

OPERATING FUNDS		
OPERATING CASH	700,490.16	
METROPOLITAN BANK - SAVINGS	596,149.30	
US BANK SAVINGS	10,005.23	

TOTAL OPERATING FUNDS		1,306,644.69
RESERVE FUNDS		
RESERVE RBC WEALTH MGMT	1,075,270.55	
RESERVE RBC CASH PLUS MM	8,054.06	
RESERVE- FVCB MMA	248,414.16	
RESERVE- UNION BANK MMA	248,530.27	
RESERVE- CIT BANK MMA	242,134.95	
RESERVE- ENTERPRISE BANK MMA	248,502.01	
RESERVE- METRO PHOENIX BANK MMA	177,895.32	
RESERVE- SIGNATURE BANK MM	248,578.56	
RESERVE- STERLING BANK MMA	248,207.04	
RESERVE- US BANK MMA	178,614.55	
RESERVES - ACCRUED INTEREST	6,763.44	

TOTAL RESERVE FUNDS		2,930,964.91
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	302,424.42	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(92,249.63)	
PRE-LEGAL RECEIVABLE	32,532.52	
CONTINGENT PAYABLE	(32,532.52)	

TOTAL ACCOUNTS RECEIVABLE		210,174.79
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	12,323.75	
PREPAID EXPENSES	7,068.82	

TOTAL OTHER ASSETS		19,392.57

TOTAL ASSETS		4,467,176.96
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LIABILITIES & EQUITY		
LIABILITIES		



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
10/31/2021**

ACCOUNTS PAYABLE	27,174.23	
ACCRUED EXPENSES	51,832.98	
PREPAID ASSESSMENTS	104,074.31	
REFUNDABLE DEPOSIT	5,700.00	
UNEARNED REVENUE	442,971.44	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,117.00	
INSURANCE CLAIM PENDING	3,102.00	

TOTAL LIABILITIES		685,378.58
RESERVE		
ACCUMULATED GENERAL	2,663,816.07	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	267,148.84	

TOTAL RESERVE		2,930,964.91
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	747,677.54	
CURRENT YEAR RESERVE EQUITY	(267,148.84)	
CURRENT SURPLUS/(DEFICIT)	370,304.77	

TOTAL SURPLUS/(DEFICIT)		850,833.47

TOTAL LIABILITIES & EQUITY		4,467,176.96
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
10/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
154,271	149,020	5,251	4000	ASSESSMENT INCOME	1,521,714	1,490,200	31,514	1,788,237
58,932	58,932	0	4001	COMMERCIAL DUES	589,324	589,320	4	707,189
148	63	85	4030	INTEREST INCOME	1,877	630	1,247	750
2,214	1,667	547	4050	COLLECTION COST REIMBURSEMENT	11,948	16,670	(4,722)	20,000
0	292	(292)	4050FR	FILE REVIEW FEE	1,500	2,920	(1,420)	3,500
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	95	790	(695)	950
95	583	(488)	4050RR	FILE TRANSFER FEES	1,425	5,830	(4,405)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
4,810	2,500	2,310	4070	LATE FEE INCOME	27,735	25,000	2,735	30,000
175	70	105	4075	NSF FEE	805	350	455	350
8,313	11,917	(3,604)	4205	BUILDER ASSESSMENT	89,850	119,170	(29,320)	143,008
2,203	833	1,370	4900	VIOLATION FINES	18,935	8,330	10,605	10,000
275	175	100	4945	NEWSLETTER INCOME	3,150	1,750	1,400	2,100
7,665	3,333	4,332	4950	REBILL FEE	32,945	33,330	(385)	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(375,000)	(375,000)	0	(450,000)
201,602	191,964	9,638		TOTAL INCOME	1,926,304	1,919,890	6,414	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	71,788	74,228	(2,441)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	32,010	32,010	0	38,412
19,221	22,212	(2,991)	5007w	SALARIES & BENEFITS	201,715	222,120	(20,405)	266,546
7,665	3,333	4,332	5009A	REBILL FEE EXPENSE	32,945	33,330	(385)	40,000
175	29	146	5009B	NSF FEE EXPENSE	805	290	515	350
4,567	1,167	3,400	5010	LEGAL EXPENSE	62,754	11,670	51,084	14,000
0	667	(667)	5010C	LEGAL/ENFORCEMENT	0	6,670	(6,670)	8,000
68	833	(765)	5014	'CC&R REVISIONS PROJECT	8,087	8,330	(243)	10,000
3,489	2,500	989	5020	LIEN/COLLECTION COST	23,844	25,000	(1,156)	30,000
0	292	(292)	5020F	FILE REVIEW FEE	1,500	2,920	(1,420)	3,500
0	79	(79)	5020M	MONITOR TRUSTEE SALE	95	790	(695)	950
95	583	(488)	5020RR	FILE TRANSFER FEE EXPENSE	1,425	5,830	(4,405)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	500	(500)	600
0	0	0	5030	AUDIT/TAX PREPARATION	12,670	3,000	9,670	3,000
2,584	1,966	618	5031	ELECTRONIC PAYMENT PLATFORM	25,844	19,660	6,184	23,588
624	125	499	5033F	ADVERTISING	624	1,250	(626)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	350	350	0	420
56	56	0	5039	WEBSITE	556	560	(4)	667
302	0	302	5043	BILLING STATEMENTS	22,951	17,079	5,872	22,775
299	105	194	5046	NEWSLETTER	965	1,050	(85)	1,254
980	1,087	(107)	5047B	OFFICE EQUIPMENT RENTAL	10,925	10,870	55	13,040
105	375	(270)	5048	OFFICE EXPENSE	1,850	3,750	(1,900)	4,500
51	250	(199)	5052	PRINTING	1,319	2,500	(1,181)	3,000
0	1,167	(1,167)	5055	MEETING EXPENSE	14,217	11,670	2,547	14,000
328	1,250	(922)	5059	POSTAGE	10,806	12,500	(1,694)	15,000
295	150	145	5063	MILEAGE	2,487	1,500	987	1,800
0	375	(375)	5065	PROFESSIONAL FEES	5,495	3,750	1,745	4,500
0	0	0	5065S	STATUTORY AGENT FEE	100	100	0	100
128	0	128	5070	PROPERTY TAXES	157	500	(343)	500
0	0	0	5080	CORPORATE TAXES	23,608	10,000	13,608	10,000
0	4,167	(4,167)	5088	BAD DEBT EXPENSE	10,248	41,670	(31,422)	50,000
2,465	2,031	434	5090	INSURANCE	24,645	20,310	4,335	24,375
0	208	(208)	5099	MISCELLANEOUS EXPENSE	582	2,080	(1,498)	2,500
53,911	55,743	(1,832)		TOTAL ADMINISTRATIVE	607,366	587,837	19,529	705,010
U T I L I T I E S								
15,055	15,000	55	5100	WATER/SEWER	154,640	150,000	4,640	180,000
2,292	4,583	(2,291)	5120	ELECTRIC	35,799	45,830	(10,031)	55,000
30	42	(12)	5125	GAS	302	420	(118)	500



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
10/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
0	0	0	5140	SANITATION	178	150	28	200
354	383	(29)	5151	PHONE	4,171	3,830	341	4,600
163	164	(1)	5151B	INTERNET	1,639	1,640	(1)	1,968
68	63	5	5152	ALARM MONITORING	597	630	(33)	751
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17,964	20,235	(2,271)		TOTAL UTILITIES	197,326	202,500	(5,174)	243,019
				L A N D S C A P I N G				
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	790,406	806,950	(16,544)	968,340
14,449	11,838	2,611	5205	GROUNDWORK LABOR	72,245	118,380	(46,135)	142,055
2,402	417	1,985	5210	LANDSCAPE SUPPLIES/MATERIAL	3,240	4,170	(931)	5,000
0	1,000	(1,000)	5218	MAJOR PROJECTS	16,685	10,000	6,685	12,000
6,200	2,250	3,950	5220	IRRIGATION REPAIRS	18,462	22,500	(4,038)	27,000
0	208	(208)	5222	BACKFLOW INSPEC/RRPS	248	2,080	(1,832)	2,500
0	833	(833)	5228	EROSION CONTROL	0	8,330	(8,330)	10,000
14,350	2,083	12,267	5240	TREE TRIMMING/REMOVAL	18,845	20,830	(1,985)	25,000
2,941	2,855	86	5250	EXTERMINATING	28,606	28,550	56	34,260
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119,383	102,179	17,204		TOTAL LANDSCAPE	948,737	1,021,790	(73,053)	1,226,155
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	2,288	5,000	(2,713)	6,000
0	83	(83)	5700K	KEYS/LOCK REPAIR	955	830	125	1,000
0	267	(267)	5711	PAINTING MAINT	0	2,670	(2,670)	3,200
6,950	1,250	5,700	5722	ELECTRIC REPAIRS/SUPPLIES	10,736	12,500	(1,764)	15,000
690	583	107	5740	SIGN MAINTENANCE	690	5,830	(5,140)	7,000
1,511	800	711	5769A	JANITORIAL	7,962	8,000	(38)	9,600
1,678	1,750	(73)	5774	PET WASTE REMOVAL	16,775	17,500	(725)	21,000
1,246	1,500	(254)	5779CC	SECURITY PATROL	10,520	15,000	(4,480)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	10,000	(10,000)	12,000
198	1,250	(1,053)	5800	COMMON AREA MAINTENANCE/REPAIRS	5,597	12,500	(6,903)	15,000
0	833	(833)	5845	PARK MAINT	4,535	8,330	(3,795)	10,000
566	375	191	5850	EXTERMINATING	3,261	3,750	(489)	4,500
600	600	0	5895	TENNIS COURT MAINTENANCE	6,400	6,000	400	7,200
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13,437	10,791	2,646		TOTAL COMMON AREA	69,719	107,910	(38,191)	129,500
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204,695	188,948	15,747		TOTAL OPERATING EXPENSES	1,823,148	1,920,037	(96,889)	2,303,684
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(3,093)	3,016	(6,109)		OPERATING FUND SURPLUS/(DEFICIT)	103,156	(147)	103,303	0
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
10/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET	
RESERVE FUND								
I N C O M E								
37,500	37,500	0	7010	TRANSFER FROM OPERATING	375,000	375,000	0	450,000
(7,658)	0	(7,658)	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	(29,048)	0	(29,048)	0
2,193	2,083	110	7034	INTEREST RESERVE FUND	11,946	20,830	(8,884)	25,000
298	0	298	7034D	DIVIDENDS EARNED	17,767	0	17,767	0
2,889	625	2,264	8537	BANK/INVESTMENT CHARGES	10,883	6,250	4,633	7,500
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29,444	38,958	(9,514)		TOTAL RESERVE INCOME	364,782	389,580	(24,798)	467,500
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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	13,170	(13,170)	15,800
0	15,033	(15,033)	8520	PAINTING	48,553	150,330	(101,777)	180,400
0	308	(308)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	3,080	(3,080)	3,700
0	3,292	(3,292)	8528	WALLS	7,200	32,920	(25,720)	39,500
0	500	(500)	8530	ASPHALT SEAL COATING	0	5,000	(5,000)	6,000
0	17,483	(17,483)	8541	GRANITE REPLACEMENT	0	174,830	(174,830)	209,800
0	5,900	(5,900)	8543P	PARK FURNITURE REPLACEMENT	39,130	59,000	(19,870)	70,800
0	458	(458)	8548	RESERVE STUDY	1,505	4,580	(3,075)	5,500
0	825	(825)	8550	PLAY STRUCTURE RRPS/ REPLACEMENT	0	8,250	(8,250)	9,900
0	1,692	(1,692)	8565	TENNIS COURTS	0	16,920	(16,920)	20,300
0	375	(375)	8571C	CONCRETE WORK	1,246	3,750	(2,505)	4,500
0	16,167	(16,167)	8575	IRRIGATION SYSTEMS	0	161,670	(161,670)	194,000
0	1,083	(1,083)	8575C	IRRIGATION SYSTEM CONTROLLERS	0	10,830	(10,830)	13,000
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0	64,433	(64,433)		TOTAL RESERVE EXPENDITURES	97,634	644,330	(546,697)	773,200
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29,444	(25,475)	54,919		RESERVE FUND SURPLUS/(DEFICIT)	267,149	(254,750)	521,899	(305,700)
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**347A VISTOSO- SIENA
BALANCE SHEET
10/31/2021**

OPERATING FUNDS		
OPERATING CASH	14,938.06	
	<u> </u>	
TOTAL OPERATING FUNDS		14,938.06
RESERVE FUNDS		
RESERVE SIENA BANK OZK	191,372.84	
	<u> </u>	
TOTAL RESERVE FUNDS		191,372.84
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE - PARCELS	910.65	
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TOTAL ACCOUNTS RECEIVABLE		910.65
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TOTAL ASSETS		207,221.55
		<u> </u>
LIABILITIES & EQUITY		
LIABILITIES		
ACCOUNTS PAYABLE	261.94	
ACCRUED EXPENSES	430.00	
PREPAID ASSESSMENTS - PARCELS	483.00	
UNEARNED REVENUE	7,320.00	
	<u> </u>	
TOTAL LIABILITIES		8,494.94
RESERVE		
ACCUMULATED GENERAL	179,108.44	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	12,264.40	
	<u> </u>	
TOTAL RESERVE		191,372.84
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	635.47	
CURRENT YEAR RESERVE EQUITY	(12,264.40)	
CURRENT SURPLUS/(DEFICIT)	18,982.70	
	<u> </u>	
TOTAL SURPLUS/(DEFICIT)		7,353.77



**347A VISTOSO- SIENA
BALANCE SHEET
10/31/2021**

TOTAL LIABILITIES & EQUITY

207,221.55
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347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
10/31/2021

***** 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	36,600	36,630	(30)	43,956
(1,900)	(1,900)	0	P6010	GENERAL RESERVE TRANSFER	(13,300)	(13,300)	0	(17,100)
1,760	1,763	(3)		TOTAL INCOME	23,300	23,330	(30)	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	750	(750)	900
0	75	(75)		TOTAL ADMINISTRATIVE	0	750	(750)	900
U T I L I T I E S								
0	50	(50)	P5100	WATER/SEWER	0	500	(500)	600
44	25	19	P5120	ELECTRIC	437	250	187	300
44	75	(31)		TOTAL UTILITIES	437	750	(313)	900
L A N D S C A P I N G								
654	655	(1)	P5200	LANDSCAPE CONTRACT	6,543	6,550	(7)	7,860
800	0	800	P5220	IRRIGATION REPAIRS	869	0	869	0
1,454	655	799		TOTAL LANDSCAPE	7,412	6,550	862	7,860
P O O L / S P A / C L U B H O U S E								
160	160	0	P5350	FOUNTAIN MAINTENANCE	1,600	1,600	0	1,920
160	160	0		TOTAL POOLS	1,600	1,600	0	1,920
G A T E S								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	2,150	2,150	0	2,580
2,240	92	2,148	P5511	GATE REPAIRS	2,844	920	1,924	1,100
102	100	2	P5517	GATE PHONE	894	1,000	(106)	1,200
2,557	407	2,150		TOTAL GATES	5,888	4,070	1,818	4,880
C O M M O N A R E A								
0	147	(147)	P5770	GENERAL MAINTENANCE	375	1,470	(1,095)	1,766
212	192	20	P5800	COMMON AREA MAINTAINENCE	870	1,920	(1,050)	2,300
0	528	(528)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	5,280	(5,280)	6,330
212	867	(655)		TOTAL COMMON AREA	1,245	8,670	(7,425)	10,396
4,427	2,239	2,188		TOTAL OPERATING EXPENSES	16,582	22,390	(5,808)	26,856
(2,667)	(476)	(2,191)		OPERATING FUND SURPLUS/(DEFICIT)	6,718	940	5,778	0



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
10/31/2021

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
RESERVE FUND							
I N C O M E							
1,900	1,900	0	P7010	13,300	13,300	0	17,100
15	0	15	P7034	114	0	114	0
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1,915	1,900	15		13,414	13,300	114	17,100
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E X P E N D I T U R E S							
0	1,083	(1,083)	P8510	1,150	10,830	(9,680)	13,000
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0	1,083	(1,083)		1,150	10,830	(9,680)	13,000
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1,915	817	1,098		12,264	2,470	9,794	4,100
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**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
10/31/2021**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	715,428.22
US BANK SAVINGS	10,005.23
METROPOLITAN BANK - SAVINGS	596,149.30

TOTAL OPERATING FUNDS **1,321,582.75**

RESERVE FUNDS

RESERVE SIENA BANK OZK	191,372.84
RESERVE RBC WEALTH MGMT	1,075,270.55
RESERVE RBC CASH PLUS MM	8,054.06
RESERVE SIGNATURE BANK MM	248,578.56
RESERVE FVCB MMA	248,414.16
RESERVE ENTERPRISE BANK MMA	248,502.01
RESERVE STERLING BANK	248,207.04
RESERVE PACWEST BANK - MM	248,530.27
RESERVE US BANK MMA	178,614.55
RESERVE CIT BANK MMA	242,134.95
RESERVE METRO PHOENIX BANK MMA	177,895.32
RESERVES - ACCRUED INTEREST	6,763.44

TOTAL RESERVE FUNDS **3,122,337.75**

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	302,424.42
ACCOUNTS RECEIVABLE - PARCELS	910.65
PRE-LEGAL RECEIVABLE	32,532.52
CONTINGENT PAYABLE	(32,532.52)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(92,249.63)

TOTAL ACCOUNTS RECEIVABLE **211,085.44**

OTHER ASSETS

PREPAID EXPENSE INSURANCE	12,323.75
PREPAID EXPENSES	7,068.82

TOTAL OTHER ASSETS **19,392.57**

TOTAL ASSETS **4,674,398.51**



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
10/31/2021**

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	27,436.17	
ACCRUED EXPENSES	52,262.98	
PREPAID ASSESSMENTS	104,074.31	
PREPAID ASSESSMENTS - PARCELS	483.00	
REFUNDABLE DEPOSIT KEYS	5,700.00	
UNEARNED REVENUE	450,291.44	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,117.00	
INSURANCE CLAIM PENDING	3,102.00	

TOTAL OPERATING LIABILITIES		693,873.52
RESERVE		
ACCUMULATED GENERAL	2,842,924.51	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	279,413.24	

TOTAL RESERVE		3,122,337.75
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	748,313.01	
CURRENT YEAR RESERVE EQUITY	(279,413.24)	
CURRENT SURPLUS/(DEFICIT)	389,287.47	

TOTAL SURPLUS/(DEFICIT)		858,187.24

TOTAL LIABILITIES & EQUITY		4,674,398.51
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
10/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
154,271	149,020	5,251	4000	ASSESSMENT INCOME	1,521,714	1,490,200	31,514	1,788,237
3,660	3,663	(3)	4000P	PARCEL ASSESSMENTS	36,600	36,630	(30)	43,956
58,932	58,932	0	4001	COMMERCIAL DUES	589,324	589,320	4	707,189
148	63	85	4030	INTEREST INCOME	1,877	630	1,247	750
2,214	1,667	547	4050	COLLECTION COST REIMBURSEMENT	11,948	16,670	(4,722)	20,000
0	292	(292)	4050FR	FILE REVIEW FEE	1,500	2,920	(1,420)	3,500
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	95	790	(695)	950
95	583	(488)	4050RR	FILE TRANSFER FEES	1,425	5,830	(4,405)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
4,810	2,500	2,310	4070	LATE FEE INCOME	27,735	25,000	2,735	30,000
175	70	105	4075	NSF FEE	805	350	455	350
8,313	11,917	(3,604)	4205	BUILDER ASSESSMENT	89,850	119,170	(29,320)	143,008
2,203	833	1,370	4900	VIOLATION FINES	18,935	8,330	10,605	10,000
275	175	100	4945	NEWSLETTER INCOME	3,150	1,750	1,400	2,100
7,665	3,333	4,332	4950	REBILL FEE	32,945	33,330	(385)	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(375,000)	(375,000)	0	(450,000)
(1,900)	(1,900)	0	P6010	GENERAL RESERVE TRANSFER	(13,300)	(13,300)	0	(17,100)
203,362	193,727	9,635		TOTAL INCOME	1,949,604	1,943,220	6,384	2,330,540

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	71,788	74,228	(2,441)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	32,010	32,010	0	38,412
19,221	22,212	(2,991)	5007w	SALARIES & BENEFITS	201,715	222,120	(20,405)	266,546
7,665	3,333	4,332	5009A	REBILL FEE EXPENSE	32,945	33,330	(385)	40,000
175	29	146	5009B	NSF FEE EXPENSE	805	290	515	350
4,567	1,167	3,400	5010	LEGAL EXPENSE	62,754	11,670	51,084	14,000
0	667	(667)	5010C	LEGAL/ENFORCEMENT	0	6,670	(6,670)	8,000
68	833	(765)	5014	'CC&R REVISIONS PROJECT	8,087	8,330	(243)	10,000
3,489	2,500	989	5020	LIEN/COLLECTION COST	23,844	25,000	(1,156)	30,000
0	292	(292)	5020F	FILE REVIEW FEE	1,500	2,920	(1,420)	3,500
0	79	(79)	5020M	MONITOR TRUSTEE SALE	95	790	(695)	950
95	583	(488)	5020RR	FILE TRANSFER FEE EXPENSE	1,425	5,830	(4,405)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	500	(500)	600
0	0	0	5030	AUDIT/TAX PREPARATION	12,670	3,000	9,670	3,000
2,584	1,966	618	5031	ELECTRONIC PAYMENT PLATFORM	25,844	19,660	6,184	23,588
624	125	499	5033F	ADVERTISING	624	1,250	(626)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	350	350	0	420
56	56	0	5039	WEBSITE	556	560	(4)	667
302	0	302	5043	BILLING STATEMENTS	22,951	17,079	5,872	22,775
299	105	194	5046	NEWSLETTER	965	1,050	(85)	1,254
980	1,087	(107)	5047B	OFFICE EQUIPMENT RENTAL	10,925	10,870	55	13,040
105	375	(270)	5048	OFFICE EXPENSE	1,850	3,750	(1,900)	4,500
51	250	(199)	5052	PRINTING	1,319	2,500	(1,181)	3,000
0	1,167	(1,167)	5055	MEETING EXPENSE	14,217	11,670	2,547	14,000
328	1,250	(922)	5059	POSTAGE	10,806	12,500	(1,694)	15,000
295	150	145	5063	MILEAGE	2,487	1,500	987	1,800
0	375	(375)	5065	PROFESSIONAL FEES	5,495	3,750	1,745	4,500
0	0	0	5065S	STATUTORY AGENT FEE	100	100	0	100
128	0	128	5070	PROPERTY TAXES	157	500	(343)	500
0	0	0	5080	CORPORATE TAXES	23,608	10,000	13,608	10,000
0	4,167	(4,167)	5088	BAD DEBT EXPENSE	10,248	41,670	(31,422)	50,000
2,465	2,031	434	5090	INSURANCE	24,645	20,310	4,335	24,375
0	208	(208)	5099	MISCELLANEOUS EXPENSE	582	2,080	(1,498)	2,500
0	75	(75)	P5090	INSURANCE	0	750	(750)	900
53,911	55,818	(1,907)		TOTAL ADMINISTRATIVE	607,366	588,587	18,779	705,910

U T I L I T I E S



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
10/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
15,055	15,000	55	5100	WATER/SEWER	154,640	150,000	4,640	180,000
2,292	4,583	(2,291)	5120	ELECTRIC	35,799	45,830	(10,031)	55,000
30	42	(12)	5125	GAS	302	420	(118)	500
0	0	0	5140	SANITATION	178	150	28	200
354	383	(29)	5151	PHONE	4,171	3,830	341	4,600
163	164	(1)	5151B	INTERNET	1,639	1,640	(1)	1,968
68	63	5	5152	ALARM MONITORING	597	630	(33)	751
0	50	(50)	P5100	WATER/SEWER	0	500	(500)	600
44	25	19	P5120	ELECTRIC	437	250	187	300
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18,007	20,310	(2,303)		TOTAL UTILITIES	197,763	203,250	(5,487)	243,919
				LANDSCAPING				
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	790,406	806,950	(16,544)	968,340
14,449	11,838	2,611	5205	GROUNDS LABOR	72,245	118,380	(46,135)	142,055
2,402	417	1,985	5210	LANDSCAPE SUPPLIES/MATERIAL	3,240	4,170	(931)	5,000
0	1,000	(1,000)	5218	MAJOR PROJECTS	16,685	10,000	6,685	12,000
6,200	2,250	3,950	5220	IRRIGATION REPAIRS	18,462	22,500	(4,038)	27,000
0	208	(208)	5222	BACKFLOW INSPEC/RRPS	248	2,080	(1,832)	2,500
0	833	(833)	5228	EROSION CONTROL	0	8,330	(8,330)	10,000
14,350	2,083	12,267	5240	TREE TRIMMING/REMOVAL	18,845	20,830	(1,985)	25,000
2,941	2,855	86	5250	EXTERMINATING	28,606	28,550	56	34,260
654	655	(1)	P5200	LANDSCAPE CONTRACT	6,543	6,550	(7)	7,860
800	0	800	P5220	IRRIGATION REPAIRS	869	0	869	0
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120,837	102,834	18,003		TOTAL LANDSCAPE	956,149	1,028,340	(72,191)	1,234,015
				POOL/SPA/CLUBHOUSE				
160	160	0	P5350	FOUNTAIN MAINTENANCE	1,600	1,600	0	1,920
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160	160	0		TOTAL POOLS	1,600	1,600	0	1,920
				GATES				
215	215	0	P5500	GATE MAINTENANCE CONTRACT	2,150	2,150	0	2,580
2,240	92	2,148	P5511	GATE REPAIRS	2,844	920	1,924	1,100
102	100	2	P5517	GATE PHONE	894	1,000	(106)	1,200
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2,557	407	2,150		TOTAL GATES	5,888	4,070	1,818	4,880
				COMMON AREA				
0	500	(500)	5700	BUILDING MAINTENANCE	2,288	5,000	(2,713)	6,000
0	83	(83)	5700K	KEYS/LOCK REPAIR	955	830	125	1,000
0	267	(267)	5711	PAINTING MAINT	0	2,670	(2,670)	3,200
6,950	1,250	5,700	5722	ELECTRIC REPAIRS/SUPPLIES	10,736	12,500	(1,764)	15,000
690	583	107	5740	SIGN MAINTENANCE	690	5,830	(5,140)	7,000
1,511	800	711	5769A	JANITORIAL	7,962	8,000	(38)	9,600
1,678	1,750	(73)	5774	PET WASTE REMOVAL	16,775	17,500	(725)	21,000
1,246	1,500	(254)	5779CC	SECURITY PATROL	10,520	15,000	(4,480)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	10,000	(10,000)	12,000
198	1,250	(1,053)	5800	COMMON AREA MAINTENANCE/REPAIRS	5,597	12,500	(6,903)	15,000
0	833	(833)	5845	PARK MAINT	4,535	8,330	(3,795)	10,000
566	375	191	5850	EXTERMINATING	3,261	3,750	(489)	4,500
600	600	0	5895	TENNIS COURT MAINTENANCE	6,400	6,000	400	7,200
0	147	(147)	P5770	GENERAL MAINTENANCE	375	1,470	(1,095)	1,766
212	192	20	P5800	COMMON AREA MAINTAINENCE	870	1,920	(1,050)	2,300
0	528	(528)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	5,280	(5,280)	6,330
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13,649	11,658	1,991		TOTAL COMMON AREA	70,963	116,580	(45,617)	139,896
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209,122	191,187	17,935		TOTAL OPERATING EXPENSES	1,839,730	1,942,427	(102,697)	2,330,540
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(5,760)	2,540	(8,300)		OPERATING FUND SURPLUS/(DEFICIT)	109,874	793	109,081	0
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
10/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
RESERVE FUND							
INCOME							
37,500	37,500	0	7010	375,000	375,000	0	450,000
(7,658)	0	(7,658)	7029U	(29,048)	0	(29,048)	0
2,193	2,083	110	7034	11,946	20,830	(8,884)	25,000
298	0	298	7034D	17,767	0	17,767	0
2,889	625	2,264	8537	10,883	6,250	4,633	7,500
1,900	1,900	0	P7010	13,300	13,300	0	17,100
15	0	15	P7034	114	0	114	0
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31,359	40,858	(9,499)		378,197	402,880	(24,683)	484,600
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EXPENDITURES							
0	1,317	(1,317)	8510R	0	13,170	(13,170)	15,800
0	15,033	(15,033)	8520	48,553	150,330	(101,777)	180,400
0	308	(308)	8525	0	3,080	(3,080)	3,700
0	3,292	(3,292)	8528	7,200	32,920	(25,720)	39,500
0	500	(500)	8530	0	5,000	(5,000)	6,000
0	17,483	(17,483)	8541	0	174,830	(174,830)	209,800
0	5,900	(5,900)	8543P	39,130	59,000	(19,870)	70,800
0	458	(458)	8548	1,505	4,580	(3,075)	5,500
0	825	(825)	8550	0	8,250	(8,250)	9,900
0	1,692	(1,692)	8565	0	16,920	(16,920)	20,300
0	375	(375)	8571C	1,246	3,750	(2,505)	4,500
0	16,167	(16,167)	8575	0	161,670	(161,670)	194,000
0	1,083	(1,083)	8575C	0	10,830	(10,830)	13,000
0	1,083	(1,083)	P8510	1,150	10,830	(9,680)	13,000
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0	65,516	(65,516)		98,784	655,160	(556,377)	786,200
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31,359	(24,658)	56,017		279,413	(252,280)	531,693	(301,600)
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