



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
11/30/2021**

OPERATING FUNDS		
OPERATING CASH	593,985.51	
METROPOLITAN BANK - SAVINGS	596,300.32	
US BANK SAVINGS	10,005.31	

TOTAL OPERATING FUNDS		1,200,291.14
RESERVE FUNDS		
RESERVE RBC WEALTH MGMT	1,078,407.97	
RESERVE RBC CASH PLUS MM	9,147.54	
RESERVE- FVCB MMA	248,495.84	
RESERVE- PACWEST BANK MMA	248,633.82	
RESERVE- CIT BANK MMA	242,154.85	
RESERVE- ENTERPRISE BANK MMA	248,502.01	
RESERVE- METRO PHOENIX BANK MMA	177,946.50	
RESERVE- SIGNATURE BANK MM	248,619.43	
RESERVE- STERLING BANK MMA	248,247.84	
RESERVE- US BANK MMA	199,946.72	
RESERVES - ACCRUED INTEREST	4,362.41	

TOTAL RESERVE FUNDS		2,954,464.93
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	228,665.65	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(92,119.83)	
PRE-LEGAL RECEIVABLE	28,559.15	
CONTINGENT PAYABLE	(28,559.15)	

TOTAL ACCOUNTS RECEIVABLE		136,545.82
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	9,859.00	
PREPAID EXPENSES	3,812.25	

TOTAL OTHER ASSETS		13,671.25

TOTAL ASSETS		4,304,973.14
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LIABILITIES & EQUITY		
LIABILITIES		



**347 VISTOSO COMMUNITY ASSOCIATION
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ACCOUNTS PAYABLE	47,335.88	
ACCRUED EXPENSES	47,084.28	
PREPAID ASSESSMENTS	118,294.05	
REFUNDABLE DEPOSIT	5,925.00	
UNEARNED REVENUE	221,778.99	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,117.00	
INSURANCE CLAIM PENDING	3,102.00	

TOTAL LIABILITIES		494,043.82
RESERVE		
ACCUMULATED GENERAL	2,663,816.07	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	290,648.86	

TOTAL RESERVE		2,954,464.93
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	747,677.54	
CURRENT YEAR RESERVE EQUITY	(290,648.86)	
CURRENT SURPLUS/(DEFICIT)	399,435.71	

TOTAL SURPLUS/(DEFICIT)		856,464.39

TOTAL LIABILITIES & EQUITY		4,304,973.14
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
11/30/2021**

***** CURRENT PERIOD ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
154,590	149,020	5,570	4000	ASSESSMENT INCOME	1,676,304	1,639,220	37,084	1,788,237
58,932	58,932	0	4001	COMMERCIAL DUES	648,256	648,252	4	707,189
151	63	88	4030	INTEREST INCOME	2,028	693	1,335	750
3,668	1,667	2,001	4050	COLLECTION COST REIMBURSEMENT	15,616	18,337	(2,721)	20,000
100	292	(192)	4050FR	FILE REVIEW FEE	1,600	3,212	(1,612)	3,500
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	95	869	(774)	950
0	583	(583)	4050RR	FILE TRANSFER FEES	1,425	6,413	(4,988)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
(475)	2,500	(2,975)	4070	LATE FEE INCOME	27,259	27,500	(241)	30,000
0	0	0	4075	NSF FEE	805	350	455	350
8,153	11,917	(3,764)	4205	BUILDER ASSESSMENT	98,004	131,087	(33,083)	143,008
3,478	833	2,645	4900	VIOLATION FINES	22,413	9,163	13,250	10,000
150	175	(25)	4945	NEWSLETTER INCOME	3,300	1,925	1,375	2,100
(180)	3,333	(3,513)	4950	REBILL FEE	32,765	36,663	(3,898)	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(412,500)	(412,500)	0	(450,000)
191,067	191,894	(827)		TOTAL INCOME	2,117,371	2,111,784	5,587	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								
7,437	7,450	(13)	5000	MANAGEMENT FEE	79,225	81,678	(2,453)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	35,211	35,211	0	38,412
21,276	22,212	(936)	5007w	SALARIES & BENEFITS	222,991	244,332	(21,341)	266,546
(180)	3,333	(3,513)	5009A	REBILL FEE EXPENSE	32,765	36,663	(3,898)	40,000
0	29	(29)	5009B	NSF FEE EXPENSE	805	319	486	350
1,532	1,167	365	5010	LEGAL EXPENSE	64,286	12,837	51,449	14,000
0	667	(667)	5010C	LEGAL/ENFORCEMENT	0	7,337	(7,337)	8,000
0	833	(833)	5014	'CC&R REVISIONS PROJECT	8,087	9,163	(1,076)	10,000
1,085	2,500	(1,415)	5020	LIEN/COLLECTION COST	24,929	27,500	(2,571)	30,000
100	292	(192)	5020F	FILE REVIEW FEE	1,600	3,212	(1,612)	3,500
0	79	(79)	5020M	MONITOR TRUSTEE SALE	95	869	(774)	950
0	583	(583)	5020RR	FILE TRANSFER FEE EXPENSE	1,425	6,413	(4,988)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	550	(550)	600
0	0	0	5030	AUDIT/TAX PREPARATION	12,670	3,000	9,670	3,000
2,665	1,966	699	5031	ELECTRONIC PAYMENT PLATFORM	28,509	21,626	6,883	23,588
0	125	(125)	5033F	ADVERTISING	624	1,375	(751)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	385	385	0	420
235	56	179	5039	WEBSITE	791	616	175	667
45	0	45	5043	BILLING STATEMENTS	22,996	17,079	5,917	22,775
111	105	6	5046	NEWSLETTER	1,076	1,155	(79)	1,254
1,007	1,087	(80)	5047B	OFFICE EQUIPMENT RENTAL	11,932	11,957	(25)	13,040
164	375	(211)	5048	OFFICE EXPENSE	2,015	4,125	(2,110)	4,500
119	250	(131)	5052	PRINTING	1,438	2,750	(1,312)	3,000
0	1,167	(1,167)	5055	MEETING EXPENSE	14,217	12,837	1,380	14,000
505	1,250	(745)	5059	POSTAGE	11,311	13,750	(2,439)	15,000
307	150	157	5063	MILEAGE	2,794	1,650	1,144	1,800
0	375	(375)	5065	PROFESSIONAL FEES	5,495	4,125	1,370	4,500
0	0	0	5065S	STATUTORY AGENT FEE	100	100	0	100
0	0	0	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	45,837	(35,589)	50,000
2,465	2,031	434	5090	INSURANCE	27,110	22,341	4,769	24,375
873	208	665	5099	MISCELLANEOUS EXPENSE	1,455	2,288	(833)	2,500
42,983	55,743	(12,760)		TOTAL ADMINISTRATIVE	650,349	643,580	6,769	705,010
U T I L I T I E S								
23,820	15,000	8,820	5100	WATER/SEWER	178,460	165,000	13,460	180,000
2,256	4,583	(2,327)	5120	ELECTRIC	38,056	50,413	(12,357)	55,000
30	42	(12)	5125	GAS	332	462	(130)	500



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
11/30/2021**

***** 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	4,525	4,213	312	4,600
163	164	(1)	5151B	INTERNET	1,803	1,804	(1)	1,968
68	63	5	5152	ALARM MONITORING	665	693	(28)	751
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26,692	20,235	6,457		TOTAL UTILITIES	224,018	222,735	1,283	243,019
				L A N D S C A P I N G				
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	869,447	887,645	(18,198)	968,340
14,449	11,838	2,611	5205	GROUNDWORK LABOR	86,694	130,218	(43,524)	142,055
0	417	(417)	5210	LANDSCAPE SUPPLIES/MATERIAL	3,240	4,587	(1,348)	5,000
0	1,000	(1,000)	5218	MAJOR PROJECTS	16,685	11,000	5,685	12,000
1,223	2,250	(1,027)	5220	IRRIGATION REPAIRS	19,685	24,750	(5,065)	27,000
0	208	(208)	5222	BACKFLOW INSPEC/RRPS	248	2,288	(2,040)	2,500
0	833	(833)	5228	EROSION CONTROL	0	9,163	(9,163)	10,000
7,860	2,083	5,777	5240	TREE TRIMMING/REMOVAL	26,705	22,913	3,792	25,000
2,941	2,855	86	5250	EXTERMINATING	31,547	31,405	142	34,260
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105,514	102,179	3,335		TOTAL LANDSCAPE	1,054,251	1,123,969	(69,718)	1,226,155
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	2,288	5,500	(3,213)	6,000
4,116	83	4,033	5700K	KEYS/LOCK REPAIR	5,071	913	4,158	1,000
0	267	(267)	5711	PAINTING MAINT	0	2,937	(2,937)	3,200
0	1,250	(1,250)	5722	ELECTRIC REPAIRS/SUPPLIES	10,736	13,750	(3,014)	15,000
275	583	(308)	5740	SIGN MAINTENANCE	965	6,413	(5,448)	7,000
1,897	800	1,097	5769A	JANITORIAL	9,859	8,800	1,059	9,600
1,678	1,750	(73)	5774	PET WASTE REMOVAL	18,453	19,250	(798)	21,000
746	1,500	(754)	5779CC	SECURITY PATROL	11,266	16,500	(5,234)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	11,000	(11,000)	12,000
868	1,250	(382)	5800	COMMON AREA MAINTENANCE/REPAIRS	6,465	13,750	(7,285)	15,000
0	833	(833)	5845	PARK MAINT	4,535	9,163	(4,628)	10,000
68	375	(307)	5850	EXTERMINATING	3,329	4,125	(796)	4,500
600	600	0	5895	TENNIS COURT MAINTENANCE	7,000	6,600	400	7,200
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10,248	10,791	(543)		TOTAL COMMON AREA	79,966	118,701	(38,735)	129,500
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185,436	188,948	(3,512)		TOTAL OPERATING EXPENSES	2,008,584	2,108,985	(100,401)	2,303,684
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5,631	2,946	2,685		OPERATING FUND SURPLUS/(DEFICIT)	108,787	2,799	105,988	0
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347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
11/30/2021

***** CURRENT PERIOD 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	412,500	412,500	0	450,000
(143)	0	(143)	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	(29,191)	0	(29,191)	0
340	2,083	(1,743)	7034	INTEREST RESERVE FUND	12,285	22,913	(10,628)	25,000
1,973	0	1,973	7034D	DIVIDENDS EARNED	19,740	0	19,740	0
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39,669	39,583	86		TOTAL RESERVE INCOME	415,334	435,413	(20,079)	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	14,487	(14,487)	15,800
0	15,033	(15,033)	8520	PAINTING	48,553	165,363	(116,810)	180,400
0	308	(308)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	3,388	(3,388)	3,700
12,800	3,292	9,508	8528	WALLS	20,000	36,212	(16,212)	39,500
0	500	(500)	8530	ASPHALT SEAL COATING	0	5,500	(5,500)	6,000
0	625	(625)	8537	BANK/INVESTMENT CHARGES	10,883	6,875	4,008	7,500
0	17,483	(17,483)	8541	GRANITE REPLACEMENT	0	192,313	(192,313)	209,800
0	5,900	(5,900)	8543P	PARK FURNITURE REPLACEMENT	39,130	64,900	(25,770)	70,800
0	458	(458)	8548	RESERVE STUDY	1,505	5,038	(3,533)	5,500
0	825	(825)	8550	PLAY STRUCTURE RRPS/ REPLACEMENT	0	9,075	(9,075)	9,900
0	1,692	(1,692)	8565	TENNIS COURTS	0	18,612	(18,612)	20,300
3,369	375	2,994	8571C	CONCRETE WORK	4,615	4,125	490	4,500
0	16,167	(16,167)	8575	IRRIGATION SYSTEMS	0	177,837	(177,837)	194,000
0	1,083	(1,083)	8575C	IRRIGATION SYSTEM CONTROLLERS	0	11,913	(11,913)	13,000
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16,169	65,058	(48,889)		TOTAL RESERVE EXPENDITURES	124,686	715,638	(590,952)	780,700
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23,500	(25,475)	48,975		RESERVE FUND SURPLUS/(DEFICIT)	290,649	(280,225)	570,874	(305,700)
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**347A VISTOSO- SIENA
BALANCE SHEET
11/30/2021**

OPERATING FUNDS		
OPERATING CASH	12,835.20	
	<u> </u>	
TOTAL OPERATING FUNDS		12,835.20
RESERVE FUNDS		
RESERVE SIENA BANK OZK	193,289.73	
	<u> </u>	
TOTAL RESERVE FUNDS		193,289.73
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE - PARCELS	118.65	
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TOTAL ACCOUNTS RECEIVABLE		118.65
		<u> </u>
TOTAL ASSETS		206,243.58
		<u> </u>
LIABILITIES & EQUITY		
LIABILITIES		
ACCOUNTS PAYABLE	215.00	
ACCRUED EXPENSES	476.94	
PREPAID ASSESSMENTS - PARCELS	663.00	
UNEARNED REVENUE	3,660.00	
	<u> </u>	
TOTAL LIABILITIES		5,014.94
RESERVE		
ACCUMULATED GENERAL	179,108.44	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	14,181.29	
	<u> </u>	
TOTAL RESERVE		193,289.73
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	635.47	
CURRENT YEAR RESERVE EQUITY	(14,181.29)	
CURRENT SURPLUS/(DEFICIT)	21,484.73	
	<u> </u>	
TOTAL SURPLUS/(DEFICIT)		7,938.91



**347A VISTOSO- SIENA
BALANCE SHEET
11/30/2021**

TOTAL LIABILITIES & EQUITY

206,243.58
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347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
11/30/2021

***** 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	40,260	40,293	(33)	43,956
(1,900)	(1,900)	0	P6010	GENERAL RESERVE TRANSFER	(15,200)	(15,200)	0	(17,100)
1,760	1,763	(3)		TOTAL INCOME	25,060	25,093	(33)	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	825	(825)	900
0	75	(75)		TOTAL ADMINISTRATIVE	0	825	(825)	900
U T I L I T I E S								
0	50	(50)	P5100	WATER/SEWER	0	550	(550)	600
44	25	19	P5120	ELECTRIC	481	275	206	300
44	75	(31)		TOTAL UTILITIES	481	825	(344)	900
L A N D S C A P I N G								
654	655	(1)	P5200	LANDSCAPE CONTRACT	7,197	7,205	(8)	7,860
0	0	0	P5220	IRRIGATION REPAIRS	869	0	869	0
654	655	(1)		TOTAL LANDSCAPE	8,066	7,205	861	7,860
P O O L / S P A / C L U B H O U S E								
160	160	0	P5350	FOUNTAIN MAINTENANCE	1,760	1,760	0	1,920
160	160	0		TOTAL POOLS	1,760	1,760	0	1,920
G A T E S								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	2,365	2,365	0	2,580
0	92	(92)	P5511	GATE REPAIRS	2,844	1,012	1,832	1,100
102	100	2	P5517	GATE PHONE	996	1,100	(104)	1,200
317	407	(90)		TOTAL GATES	6,205	4,477	1,728	4,880
C O M M O N A R E A								
0	147	(147)	P5770	GENERAL MAINTENANCE	375	1,617	(1,242)	1,766
0	192	(192)	P5800	COMMON AREA MAINTAINENCE	870	2,112	(1,242)	2,300
0	528	(528)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	5,808	(5,808)	6,330
0	867	(867)		TOTAL COMMON AREA	1,245	9,537	(8,292)	10,396
1,175	2,239	(1,064)		TOTAL OPERATING EXPENSES	17,757	24,629	(6,872)	26,856
585	(476)	1,061		OPERATING FUND SURPLUS/(DEFICIT)	7,303	464	6,839	0



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
11/30/2021

***** 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	15,200	15,200	0	17,100
17	0	17	P7034	131	0	131	0
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1,917	1,900	17		15,331	15,200	131	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	11,913	(10,763)	13,000
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0	1,083	(1,083)		1,150	11,913	(10,763)	13,000
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1,917	817	1,100		14,181	3,287	10,894	4,100
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**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
11/30/2021**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	606,820.71
US BANK SAVINGS	10,005.31
METROPOLITAN BANK - SAVINGS	596,300.32

TOTAL OPERATING FUNDS 1,213,126.34

RESERVE FUNDS

RESERVE SIENA BANK OZK	193,289.73
RESERVE RBC WEALTH MGMT	1,078,407.97
RESERVE RBC CASH PLUS MM	9,147.54
RESERVE SIGNATURE BANK MM	248,619.43
RESERVE FVCB MMA	248,495.84
RESERVE ENTERPRISE BANK MMA	248,502.01
RESERVE STERLING BANK	248,247.84
RESERVE PACWEST BANK - MM	248,633.82
RESERVE US BANK MMA	199,946.72
RESERVE CIT BANK MMA	242,154.85
RESERVE METRO PHOENIX BANK MMA	177,946.50
RESERVES - ACCRUED INTEREST	4,362.41

TOTAL RESERVE FUNDS 3,147,754.66

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	228,665.65
ACCOUNTS RECEIVABLE - PARCELS	118.65
PRE-LEGAL RECEIVABLE	28,559.15
CONTINGENT PAYABLE	(28,559.15)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(92,119.83)

TOTAL ACCOUNTS RECEIVABLE 136,664.47

OTHER ASSETS

PREPAID EXPENSE INSURANCE	9,859.00
PREPAID EXPENSES	3,812.25

TOTAL OTHER ASSETS 13,671.25

TOTAL ASSETS 4,511,216.72



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
11/30/2021**

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	47,550.88	
ACCRUED EXPENSES	47,561.22	
PREPAID ASSESSMENTS	118,294.05	
PREPAID ASSESSMENTS - PARCELS	663.00	
REFUNDABLE DEPOSIT KEYS	5,925.00	
UNEARNED REVENUE	225,438.99	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,117.00	
INSURANCE CLAIM PENDING	3,102.00	

TOTAL OPERATING LIABILITIES		499,058.76
RESERVE		
ACCUMULATED GENERAL	2,842,924.51	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	304,830.15	

TOTAL RESERVE		3,147,754.66
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	748,313.01	
CURRENT YEAR RESERVE EQUITY	(304,830.15)	
CURRENT SURPLUS/(DEFICIT)	420,920.44	

TOTAL SURPLUS/(DEFICIT)		864,403.30

TOTAL LIABILITIES & EQUITY		4,511,216.72
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
11/30/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
154,590	149,020	5,570	4000	ASSESSMENT INCOME	1,676,304	1,639,220	37,084	1,788,237
3,660	3,663	(3)	4000P	PARCEL ASSESSMENTS	40,260	40,293	(33)	43,956
58,932	58,932	0	4001	COMMERCIAL DUES	648,256	648,252	4	707,189
151	63	88	4030	INTEREST INCOME	2,028	693	1,335	750
3,668	1,667	2,001	4050	COLLECTION COST REIMBURSEMENT	15,616	18,337	(2,721)	20,000
100	292	(192)	4050FR	FILE REVIEW FEE	1,600	3,212	(1,612)	3,500
0	79	(79)	4050MU	MONITOR TRUSTEE SALE	95	869	(774)	950
0	583	(583)	4050RR	FILE TRANSFER FEES	1,425	6,413	(4,988)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
(475)	2,500	(2,975)	4070	LATE FEE INCOME	27,259	27,500	(241)	30,000
0	0	0	4075	NSF FEE	805	350	455	350
8,153	11,917	(3,764)	4205	BUILDER ASSESSMENT	98,004	131,087	(33,083)	143,008
3,478	833	2,645	4900	VIOLATION FINES	22,413	9,163	13,250	10,000
150	175	(25)	4945	NEWSLETTER INCOME	3,300	1,925	1,375	2,100
(180)	3,333	(3,513)	4950	REBILL FEE	32,765	36,663	(3,898)	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(412,500)	(412,500)	0	(450,000)
(1,900)	(1,900)	0	P6010	GENERAL RESERVE TRANSFER	(15,200)	(15,200)	0	(17,100)
192,827	193,657	(830)		TOTAL INCOME	2,142,431	2,136,877	5,554	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								
7,437	7,450	(13)	5000	MANAGEMENT FEE	79,225	81,678	(2,453)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	35,211	35,211	0	38,412
21,276	22,212	(936)	5007w	SALARIES & BENEFITS	222,991	244,332	(21,341)	266,546
(180)	3,333	(3,513)	5009A	REBILL FEE EXPENSE	32,765	36,663	(3,898)	40,000
0	29	(29)	5009B	NSF FEE EXPENSE	805	319	486	350
1,532	1,167	365	5010	LEGAL EXPENSE	64,286	12,837	51,449	14,000
0	667	(667)	5010C	LEGAL/ENFORCEMENT	0	7,337	(7,337)	8,000
0	833	(833)	5014	'CC&R REVISIONS PROJECT	8,087	9,163	(1,076)	10,000
1,085	2,500	(1,415)	5020	LIEN/COLLECTION COST	24,929	27,500	(2,571)	30,000
100	292	(192)	5020F	FILE REVIEW FEE	1,600	3,212	(1,612)	3,500
0	79	(79)	5020M	MONITOR TRUSTEE SALE	95	869	(774)	950
0	583	(583)	5020RR	FILE TRANSFER FEE EXPENSE	1,425	6,413	(4,988)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	550	(550)	600
0	0	0	5030	AUDIT/TAX PREPARATION	12,670	3,000	9,670	3,000
2,665	1,966	699	5031	ELECTRONIC PAYMENT PLATFORM	28,509	21,626	6,883	23,588
0	125	(125)	5033F	ADVERTISING	624	1,375	(751)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	385	385	0	420
235	56	179	5039	WEBSITE	791	616	175	667
45	0	45	5043	BILLING STATEMENTS	22,996	17,079	5,917	22,775
111	105	6	5046	NEWSLETTER	1,076	1,155	(79)	1,254
1,007	1,087	(80)	5047B	OFFICE EQUIPMENT RENTAL	11,932	11,957	(25)	13,040
164	375	(211)	5048	OFFICE EXPENSE	2,015	4,125	(2,110)	4,500
119	250	(131)	5052	PRINTING	1,438	2,750	(1,312)	3,000
0	1,167	(1,167)	5055	MEETING EXPENSE	14,217	12,837	1,380	14,000
505	1,250	(745)	5059	POSTAGE	11,311	13,750	(2,439)	15,000
307	150	157	5063	MILEAGE	2,794	1,650	1,144	1,800
0	375	(375)	5065	PROFESSIONAL FEES	5,495	4,125	1,370	4,500
0	0	0	5065S	STATUTORY AGENT FEE	100	100	0	100
0	0	0	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	45,837	(35,589)	50,000
2,465	2,031	434	5090	INSURANCE	27,110	22,341	4,769	24,375
873	208	665	5099	MISCELLANEOUS EXPENSE	1,455	2,288	(833)	2,500
0	75	(75)	P5090	INSURANCE	0	825	(825)	900
42,983	55,818	(12,835)		TOTAL ADMINISTRATIVE	650,349	644,405	5,944	705,910

U T I L I T I E S



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
11/30/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
23,820	15,000	8,820	5100	WATER/SEWER	178,460	165,000	13,460	180,000
2,256	4,583	(2,327)	5120	ELECTRIC	38,056	50,413	(12,357)	55,000
30	42	(12)	5125	GAS	332	462	(130)	500
0	0	0	5140	SANITATION	178	150	28	200
354	383	(29)	5151	PHONE	4,525	4,213	312	4,600
163	164	(1)	5151B	INTERNET	1,803	1,804	(1)	1,968
68	63	5	5152	ALARM MONITORING	665	693	(28)	751
0	50	(50)	P5100	WATER/SEWER	0	550	(550)	600
44	25	19	P5120	ELECTRIC	481	275	206	300
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26,736	20,310	6,426		TOTAL UTILITIES	224,498	223,560	938	243,919
				LANDSCAPING				
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	869,447	887,645	(18,198)	968,340
14,449	11,838	2,611	5205	GROUNDS LABOR	86,694	130,218	(43,524)	142,055
0	417	(417)	5210	LANDSCAPE SUPPLIES/MATERIAL	3,240	4,587	(1,348)	5,000
0	1,000	(1,000)	5218	MAJOR PROJECTS	16,685	11,000	5,685	12,000
1,223	2,250	(1,027)	5220	IRRIGATION REPAIRS	19,685	24,750	(5,065)	27,000
0	208	(208)	5222	BACKFLOW INSPEC/RRPS	248	2,288	(2,040)	2,500
0	833	(833)	5228	EROSION CONTROL	0	9,163	(9,163)	10,000
7,860	2,083	5,777	5240	TREE TRIMMING/REMOVAL	26,705	22,913	3,792	25,000
2,941	2,855	86	5250	EXTERMINATING	31,547	31,405	142	34,260
654	655	(1)	P5200	LANDSCAPE CONTRACT	7,197	7,205	(8)	7,860
0	0	0	P5220	IRRIGATION REPAIRS	869	0	869	0
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106,168	102,834	3,334		TOTAL LANDSCAPE	1,062,318	1,131,174	(68,856)	1,234,015
				POOL/SPA/CLUBHOUSE				
160	160	0	P5350	FOUNTAIN MAINTENANCE	1,760	1,760	0	1,920
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160	160	0		TOTAL POOLS	1,760	1,760	0	1,920
				GATES				
215	215	0	P5500	GATE MAINTENANCE CONTRACT	2,365	2,365	0	2,580
0	92	(92)	P5511	GATE REPAIRS	2,844	1,012	1,832	1,100
102	100	2	P5517	GATE PHONE	996	1,100	(104)	1,200
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317	407	(90)		TOTAL GATES	6,205	4,477	1,728	4,880
				COMMON AREA				
0	500	(500)	5700	BUILDING MAINTENANCE	2,288	5,500	(3,213)	6,000
4,116	83	4,033	5700K	KEYS/LOCK REPAIR	5,071	913	4,158	1,000
0	267	(267)	5711	PAINTING MAINT	0	2,937	(2,937)	3,200
0	1,250	(1,250)	5722	ELECTRIC REPAIRS/SUPPLIES	10,736	13,750	(3,014)	15,000
275	583	(308)	5740	SIGN MAINTENANCE	965	6,413	(5,448)	7,000
1,897	800	1,097	5769A	JANITORIAL	9,859	8,800	1,059	9,600
1,678	1,750	(73)	5774	PET WASTE REMOVAL	18,453	19,250	(798)	21,000
746	1,500	(754)	5779CC	SECURITY PATROL	11,266	16,500	(5,234)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	11,000	(11,000)	12,000
868	1,250	(382)	5800	COMMON AREA MAINTENANCE/REPAIRS	6,465	13,750	(7,285)	15,000
0	833	(833)	5845	PARK MAINT	4,535	9,163	(4,628)	10,000
68	375	(307)	5850	EXTERMINATING	3,329	4,125	(796)	4,500
600	600	0	5895	TENNIS COURT MAINTENANCE	7,000	6,600	400	7,200
0	147	(147)	P5770	GENERAL MAINTENANCE	375	1,617	(1,242)	1,766
0	192	(192)	P5800	COMMON AREA MAINTAINENCE	870	2,112	(1,242)	2,300
0	528	(528)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	5,808	(5,808)	6,330
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10,248	11,658	(1,410)		TOTAL COMMON AREA	81,211	128,238	(47,027)	139,896
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186,611	191,187	(4,576)		TOTAL OPERATING EXPENSES	2,026,341	2,133,614	(107,273)	2,330,540
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6,216	2,470	3,746		OPERATING FUND SURPLUS/(DEFICIT)	116,090	3,263	112,827	0
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
11/30/2021**

***** CURRENT PERIOD 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	412,500	412,500	0	450,000
(143)	0	(143)	7029U	UNREALIZED GAIN/(LOSS) ON INVEST	(29,191)	0	(29,191)	0
340	2,083	(1,743)	7034	INTEREST RESERVE FUND	12,285	22,913	(10,628)	25,000
1,973	0	1,973	7034D	DIVIDENDS EARNED	19,740	0	19,740	0
1,900	1,900	0	P7010	PARCEL TRANSFER TO RESERVES	15,200	15,200	0	17,100
17	0	17	P7034	INTEREST RESERVE FUNDS	131	0	131	0
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41,586	41,483	103		TOTAL RESERVE INCOME	430,666	450,613	(19,947)	492,100
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EXPENDITURES								
0	1,317	(1,317)	8510R	RECREATIONAL COURTS	0	14,487	(14,487)	15,800
0	15,033	(15,033)	8520	PAINTING	48,553	165,363	(116,810)	180,400
0	308	(308)	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	3,388	(3,388)	3,700
12,800	3,292	9,508	8528	WALLS	20,000	36,212	(16,212)	39,500
0	500	(500)	8530	ASPHALT SEAL COATING	0	5,500	(5,500)	6,000
0	625	(625)	8537	BANK/INVESTMENT CHARGES	10,883	6,875	4,008	7,500
0	17,483	(17,483)	8541	GRANITE REPLACEMENT	0	192,313	(192,313)	209,800
0	5,900	(5,900)	8543P	PARK FURNITURE REPLACEMENT	39,130	64,900	(25,770)	70,800
0	458	(458)	8548	RESERVE STUDY	1,505	5,038	(3,533)	5,500
0	825	(825)	8550	PLAY STRUCTURE RRPS/ REPLACEMENT	0	9,075	(9,075)	9,900
0	1,692	(1,692)	8565	TENNIS COURTS	0	18,612	(18,612)	20,300
3,369	375	2,994	8571C	CONCRETE WORK	4,615	4,125	490	4,500
0	16,167	(16,167)	8575	IRRIGATION SYSTEMS	0	177,837	(177,837)	194,000
0	1,083	(1,083)	8575C	IRRIGATION SYSTEM CONTROLLERS	0	11,913	(11,913)	13,000
0	1,083	(1,083)	P8510	PARCEL - GENERAL RESERVE EXPENSE	1,150	11,913	(10,763)	13,000
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16,169	66,141	(49,972)		TOTAL RESERVE EXPENDITURES	125,836	727,551	(601,715)	793,700
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25,417	(24,658)	50,075		RESERVE FUND SURPLUS/(DEFICIT)	304,830	(276,938)	581,768	(301,600)
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