



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
12/31/2021**

OPERATING FUNDS		
OPERATING CASH	631,156.48	
METROPOLITAN BANK - SAVINGS	596,452.25	
US BANK SAVINGS	10,005.39	
DUE FROM RESERVES	89,669.82	

TOTAL OPERATING FUNDS		1,327,283.94
RESERVE FUNDS		
DUE TO OPERATING	(89,669.82)	
RESERVE RBC WEALTH MGMT	1,074,680.52	
RESERVE RBC CASH PLUS MM	9,364.17	
RESERVE- FVCB MMA	248,580.27	
RESERVE- PACWEST BANK MMA	248,740.87	
RESERVE- CIT BANK MMA	242,175.42	
RESERVE- ENTERPRISE BANK MMA	248,709.70	
RESERVE- METRO PHOENIX BANK MMA	177,999.40	
RESERVE- SIGNATURE BANK MM	248,661.66	
RESERVE- STERLING BANK MMA	248,290.01	
RESERVE- US BANK MMA	226,148.12	
RESERVES - ACCRUED INTEREST	6,171.83	

TOTAL RESERVE FUNDS		2,889,852.15
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	208,208.34	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(83,526.67)	
PRE-LEGAL RECEIVABLE	30,755.16	
CONTINGENT PAYABLE	(30,755.16)	

TOTAL ACCOUNTS RECEIVABLE		124,681.67
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	7,394.25	
PREPAID EXPENSES	555.68	

TOTAL OTHER ASSETS		7,949.93

TOTAL ASSETS		4,349,767.69
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**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
12/31/2021**

LIABILITIES & EQUITY		
LIABILITIES		
ACCOUNTS PAYABLE	34,741.52	
ACCRUED EXPENSES	58,028.73	
PREPAID ASSESSMENTS	446,016.95	
REFUNDABLE DEPOSIT	6,225.00	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,117.00	

TOTAL LIABILITIES		595,535.82
RESERVE		
ACCUMULATED GENERAL C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	2,663,816.07 226,036.08	

TOTAL RESERVE		2,889,852.15
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	747,677.54	
CURRENT YEAR RESERVE EQUITY	(226,036.08)	
CURRENT SURPLUS/(DEFICIT)	342,738.26	

TOTAL SURPLUS/(DEFICIT)		864,379.72

TOTAL LIABILITIES & EQUITY		4,349,767.69
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
12/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
155,010	149,017	5,993	4000	ASSESSMENT INCOME	1,831,314	1,788,237	43,077	1,788,237
58,932	58,937	(5)	4001	COMMERCIAL DUES	707,189	707,189	0	707,189
152	57	95	4030	INTEREST INCOME	2,180	750	1,430	750
1,086	1,663	(577)	4050	COLLECTION COST REIMBURSEMENT	16,702	20,000	(3,298)	20,000
450	288	162	4050FR	FILE REVIEW FEE	2,050	3,500	(1,450)	3,500
0	81	(81)	4050MU	MONITOR TRUSTEE SALE	95	950	(855)	950
0	587	(587)	4050RR	FILE TRANSFER FEES	1,425	7,000	(5,575)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
(44)	2,500	(2,544)	4070	LATE FEE INCOME	27,215	30,000	(2,785)	30,000
70	0	70	4075	NSF FEE	875	350	525	350
8,313	11,921	(3,608)	4205	BUILDER ASSESSMENT	106,317	143,008	(36,691)	143,008
3,103	837	2,266	4900	VIOLATION FINES	25,516	10,000	15,516	10,000
275	175	100	4945	NEWSLETTER INCOME	3,575	2,100	1,475	2,100
(150)	3,337	(3,487)	4950	REBILL FEE	32,615	40,000	(7,385)	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(450,000)	(450,000)	0	(450,000)
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189,698	191,900	(2,202)		TOTAL INCOME	2,307,069	2,303,684	3,385	2,303,684
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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								
7,616	7,455	161	5000	MANAGEMENT FEE	86,840	89,133	(2,293)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	38,412	38,412	0	38,412
885	0	885	5005	RESERVE STUDY	885	0	885	0
21,428	22,214	(786)	5007w	SALARIES & BENEFITS	244,420	266,546	(22,126)	266,546
(150)	3,337	(3,487)	5009A	REBILL FEE EXPENSE	32,615	40,000	(7,385)	40,000
70	31	39	5009B	NSF FEE EXPENSE	875	350	525	350
3,218	1,163	2,055	5010	LEGAL EXPENSE	67,504	14,000	53,504	14,000
0	663	(663)	5010C	LEGAL/ENFORCEMENT	0	8,000	(8,000)	8,000
6,488	837	5,651	5014	'CC&R REVISIONS PROJECT	14,574	10,000	4,574	10,000
499	2,500	(2,001)	5020	LIEN/COLLECTION COST	25,427	30,000	(4,573)	30,000
450	288	162	5020F	FILE REVIEW FEE	2,050	3,500	(1,450)	3,500
0	81	(81)	5020M	MONITOR TRUSTEE SALE	95	950	(855)	950
0	587	(587)	5020RR	FILE TRANSFER FEE EXPENSE	1,425	7,000	(5,575)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
0	0	0	5030	AUDIT/TAX PREPARATION	12,670	3,000	9,670	3,000
2,636	1,962	674	5031	ELECTRONIC PAYMENT PLATFORM	31,145	23,588	7,557	23,588
0	125	(125)	5033F	ADVERTISING	624	1,500	(876)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	420	420	0	420
56	51	5	5039	WEBSITE	847	667	180	667
7,524	5,696	1,828	5043	BILLING STATEMENTS	30,520	22,775	7,745	22,775
0	99	(99)	5046	NEWSLETTER	1,076	1,254	(178)	1,254
1,340	1,083	257	5047B	OFFICE EQUIPMENT RENTAL	13,272	13,040	232	13,040
109	375	(266)	5048	OFFICE EXPENSE	2,124	4,500	(2,376)	4,500
3,465	250	3,215	5052	PRINTING	4,903	3,000	1,903	3,000
0	1,163	(1,163)	5055	MEETING EXPENSE	14,217	14,000	217	14,000
5,100	1,250	3,850	5059	POSTAGE	16,412	15,000	1,412	15,000
70	150	(81)	5063	MILEAGE	2,863	1,800	1,063	1,800
1,800	375	1,425	5065	PROFESSIONAL FEES	7,295	4,500	2,795	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
(8,501)	4,163	(12,664)	5088	BAD DEBT EXPENSE	1,747	50,000	(48,253)	50,000
2,465	2,034	431	5090	INSURANCE	29,574	24,375	5,199	24,375
0	212	(212)	5099	MISCELLANEOUS EXPENSE	1,455	2,500	(1,045)	2,500
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59,803	61,430	(1,627)		TOTAL ADMINISTRATIVE	710,152	705,010	5,142	705,010
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U T I L I T I E S								
17,644	15,000	2,644	5100	WATER/SEWER	196,104	180,000	16,104	180,000
3,565	4,587	(1,022)	5120	ELECTRIC	41,620	55,000	(13,380)	55,000



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
12/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
30	38	(8)	5125	GAS	362	500	(138)	500
71	50	21	5140	SANITATION	249	200	49	200
354	387	(33)	5151	PHONE	4,879	4,600	279	4,600
163	164	(1)	5151B	INTERNET	1,966	1,968	(2)	1,968
68	58	10	5152	ALARM MONITORING	733	751	(18)	751
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21,896	20,284	1,612		TOTAL UTILITIES	245,914	243,019	2,895	243,019
				L A N D S C A P I N G				
79,041	80,695	(1,654)	5200	LANDSCAPE CONTRACT	948,488	968,340	(19,852)	968,340
14,449	11,837	2,612	5205	GROUNDS LABOR	101,143	142,055	(40,912)	142,055
(3,102)	413	(3,515)	5210	LANDSCAPE SUPPLIES/MATERIAL	138	5,000	(4,863)	5,000
0	1,000	(1,000)	5218	MAJOR PROJECTS	16,685	12,000	4,685	12,000
710	2,250	(1,540)	5220	IRRIGATION REPAIRS	20,395	27,000	(6,605)	27,000
0	212	(212)	5222	BACKFLOW INSPEC/RRPS	248	2,500	(2,252)	2,500
0	837	(837)	5228	EROSION CONTROL	0	10,000	(10,000)	10,000
0	2,087	(2,087)	5240	TREE TRIMMING/REMOVAL	26,705	25,000	1,705	25,000
(5,623)	2,855	(8,478)	5250	EXTERMINATING	25,924	34,260	(8,336)	34,260
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85,474	102,186	(16,712)		TOTAL LANDSCAPE	1,139,726	1,226,155	(86,429)	1,226,155
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	2,288	6,000	(3,713)	6,000
362	87	275	5700K	KEYS/LOCK REPAIR	5,434	1,000	4,434	1,000
0	263	(263)	5711	PAINTING MAINT	0	3,200	(3,200)	3,200
5,543	1,250	4,293	5722	ELECTRIC REPAIRS/SUPPLIES	16,279	15,000	1,279	15,000
0	587	(587)	5740	SIGN MAINTENANCE	965	7,000	(6,035)	7,000
1,897	800	1,097	5769A	JANITORIAL	11,755	9,600	2,155	9,600
1,678	1,750	(73)	5774	PET WASTE REMOVAL	20,130	21,000	(870)	21,000
886	1,500	(614)	5779CC	SECURITY PATROL	12,152	18,000	(5,848)	18,000
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	12,000	(12,000)	12,000
225	1,250	(1,025)	5800	COMMON AREA MAINTENANCE/REPAIRS	6,690	15,000	(8,310)	15,000
2,970	837	2,133	5845	PARK MAINT	7,505	10,000	(2,495)	10,000
449	375	74	5850	EXTERMINATING	3,778	4,500	(722)	4,500
600	600	0	5895	TENNIS COURT MAINTENANCE	7,600	7,200	400	7,200
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14,609	10,799	3,810		TOTAL COMMON AREA	94,576	129,500	(34,924)	129,500
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181,783	194,699	(12,916)		TOTAL OPERATING EXPENSES	2,190,367	2,303,684	(113,317)	2,303,684
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7,915	(2,799)	10,714		OPERATING FUND SURPLUS/(DEFICIT)	116,702	0	116,702	0
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
12/31/2021**

***** 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	450,000	450,000	0	450,000
(3,727)	0	(3,727)	7029U	(32,918)	0	(32,918)	0
775	2,087	(1,312)	7034	13,061	25,000	(11,939)	25,000
1,809	0	1,809	7034D	21,549	0	21,549	0
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36,357	39,587	(3,230)		451,692	475,000	(23,308)	475,000
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E X P E N D I T U R E S							
0	1,313	(1,313)	8510R	0	15,800	(15,800)	15,800
48,460	15,037	33,423	8520	97,013	180,400	(83,387)	180,400
0	312	(312)	8525	0	3,700	(3,700)	3,700
7,600	3,288	4,312	8528	27,600	39,500	(11,900)	39,500
0	500	(500)	8530	0	6,000	(6,000)	6,000
0	625	(625)	8537	10,883	7,500	3,383	7,500
3,525	17,487	(13,962)	8541	3,525	209,800	(206,275)	209,800
25,750	5,900	19,850	8543P	64,880	70,800	(5,920)	70,800
0	462	(462)	8548	1,505	5,500	(3,995)	5,500
7,860	825	7,035	8550	7,860	9,900	(2,040)	9,900
0	1,688	(1,688)	8565	0	20,300	(20,300)	20,300
0	375	(375)	8571C	4,615	4,500	115	4,500
0	16,163	(16,163)	8575	0	194,000	(194,000)	194,000
7,775	1,087	6,688	8575C	7,775	13,000	(5,225)	13,000
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100,970	65,062	35,908		225,656	780,700	(555,044)	780,700
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(64,613)	(25,475)	(39,138)		226,036	(305,700)	531,736	(305,700)
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**347A VISTOSO- SIENA
BALANCE SHEET
12/31/2021**

OPERATING FUNDS		
OPERATING CASH	13,679.70	
	<u> </u>	
TOTAL OPERATING FUNDS		13,679.70
RESERVE FUNDS		
RESERVE SIENA BANK OZK	176,057.13	
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TOTAL RESERVE FUNDS		176,057.13
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE - PARCELS	118.65	
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TOTAL ACCOUNTS RECEIVABLE		118.65
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TOTAL ASSETS		189,855.48
		<u> </u>
LIABILITIES & EQUITY		
LIABILITIES		
ACCRUED EXPENSES	590.00	
PREPAID ASSESSMENTS - PARCELS	4,684.40	
	<u> </u>	
TOTAL LIABILITIES		5,274.40
RESERVE		
ACCUMULATED GENERAL	179,108.44	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	(3,051.31)	
	<u> </u>	
TOTAL RESERVE		176,057.13
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	635.47	
CURRENT YEAR RESERVE EQUITY	3,051.31	
CURRENT SURPLUS/(DEFICIT)	4,837.17	
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TOTAL SURPLUS/(DEFICIT)		8,523.95
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**347A VISTOSO- SIENA
BALANCE SHEET
12/31/2021**

TOTAL LIABILITIES & EQUITY

189,855.48



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
12/31/2021

***** 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	43,920	43,956	(36)	43,956
(1,900)	(1,900)	0	P6010	GENERAL RESERVE TRANSFER	(17,100)	(17,100)	0	(17,100)
1,760	1,763	(3)		TOTAL INCOME	26,820	26,856	(36)	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	900	(900)	900
0	75	(75)		TOTAL ADMINISTRATIVE	0	900	(900)	900
U T I L I T I E S								
0	50	(50)	P5100	WATER/SEWER	0	600	(600)	600
44	25	19	P5120	ELECTRIC	524	300	224	300
44	75	(31)		TOTAL UTILITIES	524	900	(376)	900
L A N D S C A P I N G								
654	655	(1)	P5200	LANDSCAPE CONTRACT	7,852	7,860	(8)	7,860
0	0	0	P5220	IRRIGATION REPAIRS	869	0	869	0
654	655	(1)		TOTAL LANDSCAPE	8,721	7,860	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	1,920	1,920	0	1,920
160	160	0		TOTAL POOLS	1,920	1,920	0	1,920
G A T E S								
215	215	0	P5500	GATE MAINTENANCE CONTRACT	2,580	2,580	0	2,580
0	88	(88)	P5511	GATE REPAIRS	2,844	1,100	1,744	1,100
102	100	2	P5517	GATE PHONE	1,098	1,200	(102)	1,200
317	403	(86)		TOTAL GATES	6,522	4,880	1,642	4,880
C O M M O N A R E A								
0	149	(149)	P5770	GENERAL MAINTENANCE	375	1,766	(1,391)	1,766
0	188	(188)	P5800	COMMON AREA MAINTAINENCE	870	2,300	(1,430)	2,300
0	522	(522)	P5981	CAPITAL IMPROVEMENTS-PARCEL	0	6,330	(6,330)	6,330
0	859	(859)		TOTAL COMMON AREA	1,245	10,396	(9,151)	10,396
1,175	2,227	(1,052)		TOTAL OPERATING EXPENSES	18,932	26,856	(7,924)	26,856
585	(464)	1,049		OPERATING FUND SURPLUS/(DEFICIT)	7,888	0	7,888	0



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
12/31/2021

***** 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	17,100	17,100	0	17,100
16	0	16	P7034	148	0	148	0
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1,916	1,900	16		17,248	17,100	148	17,100
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E X P E N D I T U R E S							
19,149	1,087	18,062	P8510	20,299	13,000	7,299	13,000
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19,149	1,087	18,062		20,299	13,000	7,299	13,000
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(17,233)	813	(18,046)		(3,051)	4,100	(7,151)	4,100
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**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
12/31/2021**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	644,836.18
US BANK SAVINGS	10,005.39
METROPOLITAN BANK - SAVINGS	596,452.25
DUE FROM RESERVES	89,669.82

TOTAL OPERATING FUNDS

1,340,963.64

RESERVE FUNDS

DUE TO OPERATING	(89,669.82)
RESERVE SIENA BANK OZK	176,057.13
RESERVE RBC WEALTH MGMT	1,074,680.52
RESERVE RBC CASH PLUS MM	9,364.17
RESERVE SIGNATURE BANK MM	248,661.66
RESERVE FVCB MMA	248,580.27
RESERVE ENTERPRISE BANK MMA	248,709.70
RESERVE STERLING BANK	248,290.01
RESERVE PACWEST BANK - MM	248,740.87
RESERVE US BANK MMA	226,148.12
RESERVE CIT BANK MMA	242,175.42
RESERVE METRO PHOENIX BANK MMA	177,999.40
RESERVES - ACCRUED INTEREST	6,171.83

TOTAL RESERVE FUNDS

3,065,909.28

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	208,208.34
ACCOUNTS RECEIVABLE - PARCELS	118.65
PRE-LEGAL RECEIVABLE	30,755.16
CONTINGENT PAYABLE	(30,755.16)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(83,526.67)

TOTAL ACCOUNTS RECEIVABLE

124,800.32

OTHER ASSETS

PREPAID EXPENSE INSURANCE	7,394.25
PREPAID EXPENSES	555.68

TOTAL OTHER ASSETS

7,949.93



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
12/31/2021**

TOTAL ASSETS		4,539,623.17
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	34,741.52	
ACCRUED EXPENSES	58,618.73	
PREPAID ASSESSMENTS	446,016.95	
PREPAID ASSESSMENTS - PARCELS	4,684.40	
REFUNDABLE DEPOSIT KEYS	6,225.00	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,117.00	
TOTAL OPERATING LIABILITIES		600,810.22
RESERVE		
ACCUMULATED GENERAL	2,842,924.51	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	222,984.77	
TOTAL RESERVE		3,065,909.28
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	748,313.01	
CURRENT YEAR RESERVE EQUITY	(222,984.77)	
CURRENT SURPLUS/(DEFICIT)	347,575.43	
TOTAL SURPLUS/(DEFICIT)		872,903.67
TOTAL LIABILITIES & EQUITY		4,539,623.17



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
12/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
155,010	149,017	5,993	4000	ASSESSMENT INCOME	1,831,314	1,788,237	43,077	1,788,237
3,660	3,663	(3)	4000P	PARCEL ASSESSMENTS	43,920	43,956	(36)	43,956
58,932	58,937	(5)	4001	COMMERCIAL DUES	707,189	707,189	0	707,189
152	57	95	4030	INTEREST INCOME	2,180	750	1,430	750
1,086	1,663	(577)	4050	COLLECTION COST REIMBURSEMENT	16,702	20,000	(3,298)	20,000
450	288	162	4050FR	FILE REVIEW FEE	2,050	3,500	(1,450)	3,500
0	81	(81)	4050MU	MONITOR TRUSTEE SALE	95	950	(855)	950
0	587	(587)	4050RR	FILE TRANSFER FEES	1,425	7,000	(5,575)	7,000
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
(44)	2,500	(2,544)	4070	LATE FEE INCOME	27,215	30,000	(2,785)	30,000
70	0	70	4075	NSF FEE	875	350	525	350
8,313	11,921	(3,608)	4205	BUILDER ASSESSMENT	106,317	143,008	(36,691)	143,008
3,103	837	2,266	4900	VIOLATION FINES	25,516	10,000	15,516	10,000
275	175	100	4945	NEWSLETTER INCOME	3,575	2,100	1,475	2,100
(150)	3,337	(3,487)	4950	REBILL FEE	32,615	40,000	(7,385)	40,000
(37,500)	(37,500)	0	6010	GENERAL RESERVE TRANSFER	(450,000)	(450,000)	0	(450,000)
(1,900)	(1,900)	0	P6010	GENERAL RESERVE TRANSFER	(17,100)	(17,100)	0	(17,100)
191,458	193,663	(2,205)		TOTAL INCOME	2,333,889	2,330,540	3,349	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								
7,616	7,455	161	5000	MANAGEMENT FEE	86,840	89,133	(2,293)	89,133
3,201	3,201	0	5000RO	OFFICE LEASE	38,412	38,412	0	38,412
885	0	885	5005	RESERVE STUDY	885	0	885	0
21,428	22,214	(786)	5007w	SALARIES & BENEFITS	244,420	266,546	(22,126)	266,546
(150)	3,337	(3,487)	5009A	REBILL FEE EXPENSE	32,615	40,000	(7,385)	40,000
70	31	39	5009B	NSF FEE EXPENSE	875	350	525	350
3,218	1,163	2,055	5010	LEGAL EXPENSE	67,504	14,000	53,504	14,000
0	663	(663)	5010C	LEGAL/ENFORCEMENT	0	8,000	(8,000)	8,000
6,488	837	5,651	5014	'CC&R REVISIONS PROJECT	14,574	10,000	4,574	10,000
499	2,500	(2,001)	5020	LIEN/COLLECTION COST	25,427	30,000	(4,573)	30,000
450	288	162	5020F	FILE REVIEW FEE	2,050	3,500	(1,450)	3,500
0	81	(81)	5020M	MONITOR TRUSTEE SALE	95	950	(855)	950
0	587	(587)	5020RR	FILE TRANSFER FEE EXPENSE	1,425	7,000	(5,575)	7,000
0	50	(50)	5020T	FORECLOSURE/TRUSTEE SALES	0	600	(600)	600
0	0	0	5030	AUDIT/TAX PREPARATION	12,670	3,000	9,670	3,000
2,636	1,962	674	5031	ELECTRONIC PAYMENT PLATFORM	31,145	23,588	7,557	23,588
0	125	(125)	5033F	ADVERTISING	624	1,500	(876)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	420	420	0	420
56	51	5	5039	WEBSITE	847	667	180	667
7,524	5,696	1,828	5043	BILLING STATEMENTS	30,520	22,775	7,745	22,775
0	99	(99)	5046	NEWSLETTER	1,076	1,254	(178)	1,254
1,340	1,083	257	5047B	OFFICE EQUIPMENT RENTAL	13,272	13,040	232	13,040
109	375	(266)	5048	OFFICE EXPENSE	2,124	4,500	(2,376)	4,500
3,465	250	3,215	5052	PRINTING	4,903	3,000	1,903	3,000
0	1,163	(1,163)	5055	MEETING EXPENSE	14,217	14,000	217	14,000
5,100	1,250	3,850	5059	POSTAGE	16,412	15,000	1,412	15,000
70	150	(81)	5063	MILEAGE	2,863	1,800	1,063	1,800
1,800	375	1,425	5065	PROFESSIONAL FEES	7,295	4,500	2,795	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
(8,501)	4,163	(12,664)	5088	BAD DEBT EXPENSE	1,747	50,000	(48,253)	50,000
2,465	2,034	431	5090	INSURANCE	29,574	24,375	5,199	24,375
0	212	(212)	5099	MISCELLANEOUS EXPENSE	1,455	2,500	(1,045)	2,500
0	75	(75)	P5090	INSURANCE	0	900	(900)	900
59,803	61,505	(1,702)		TOTAL ADMINISTRATIVE	710,152	705,910	4,242	705,910
U T I L I T I E S								



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
12/31/2021**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
17,644	15,000	2,644	5100	196,104	180,000	16,104	180,000
3,565	4,587	(1,022)	5120	41,620	55,000	(13,380)	55,000
30	38	(8)	5125	362	500	(138)	500
71	50	21	5140	249	200	49	200
354	387	(33)	5151	4,879	4,600	279	4,600
163	164	(1)	5151B	1,966	1,968	(2)	1,968
68	58	10	5152	733	751	(18)	751
0	50	(50)	P5100	0	600	(600)	600
44	25	19	P5120	524	300	224	300
21,940	20,359	1,581		246,438	243,919	2,519	243,919
LANDSCAPING							
79,041	80,695	(1,654)	5200	948,488	968,340	(19,852)	968,340
14,449	11,837	2,612	5205	101,143	142,055	(40,912)	142,055
(3,102)	413	(3,515)	5210	138	5,000	(4,863)	5,000
0	1,000	(1,000)	5218	16,685	12,000	4,685	12,000
710	2,250	(1,540)	5220	20,395	27,000	(6,605)	27,000
0	212	(212)	5222	248	2,500	(2,252)	2,500
0	837	(837)	5228	0	10,000	(10,000)	10,000
0	2,087	(2,087)	5240	26,705	25,000	1,705	25,000
(5,623)	2,855	(8,478)	5250	25,924	34,260	(8,336)	34,260
654	655	(1)	P5200	7,852	7,860	(8)	7,860
0	0	0	P5220	869	0	869	0
86,129	102,841	(16,712)		1,148,446	1,234,015	(85,569)	1,234,015
POOL / SPA / CLUBHOUSE							
160	160	0	P5350	1,920	1,920	0	1,920
160	160	0		1,920	1,920	0	1,920
GATES							
215	215	0	P5500	2,580	2,580	0	2,580
0	88	(88)	P5511	2,844	1,100	1,744	1,100
102	100	2	P5517	1,098	1,200	(102)	1,200
317	403	(86)		6,522	4,880	1,642	4,880
COMMON AREA							
0	500	(500)	5700	2,288	6,000	(3,713)	6,000
362	87	275	5700K	5,434	1,000	4,434	1,000
0	263	(263)	5711	0	3,200	(3,200)	3,200
5,543	1,250	4,293	5722	16,279	15,000	1,279	15,000
0	587	(587)	5740	965	7,000	(6,035)	7,000
1,897	800	1,097	5769A	11,755	9,600	2,155	9,600
1,678	1,750	(73)	5774	20,130	21,000	(870)	21,000
886	1,500	(614)	5779CC	12,152	18,000	(5,848)	18,000
0	1,000	(1,000)	5794A	0	12,000	(12,000)	12,000
225	1,250	(1,025)	5800	6,690	15,000	(8,310)	15,000
2,970	837	2,133	5845	7,505	10,000	(2,495)	10,000
449	375	74	5850	3,778	4,500	(722)	4,500
600	600	0	5895	7,600	7,200	400	7,200
0	149	(149)	P5770	375	1,766	(1,391)	1,766
0	188	(188)	P5800	870	2,300	(1,430)	2,300
0	522	(522)	P5981	0	6,330	(6,330)	6,330
14,609	11,658	2,951		95,820	139,896	(44,076)	139,896
182,958	196,926	(13,968)		2,209,299	2,330,540	(121,241)	2,330,540
8,500	(3,263)	11,763		124,591	0	124,591	0
8,500	(3,263)	11,763		124,591	0	124,591	0



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
12/31/2021**

***** 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	450,000	450,000	0	450,000
(3,727)	0	(3,727)	7029U	(32,918)	0	(32,918)	0
775	2,087	(1,312)	7034	13,061	25,000	(11,939)	25,000
1,809	0	1,809	7034D	21,549	0	21,549	0
1,900	1,900	0	P7010	17,100	17,100	0	17,100
16	0	16	P7034	148	0	148	0
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38,274	41,487	(3,213)		468,939	492,100	(23,161)	492,100
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E X P E N D I T U R E S							
0	1,313	(1,313)	8510R	0	15,800	(15,800)	15,800
48,460	15,037	33,423	8520	97,013	180,400	(83,387)	180,400
0	312	(312)	8525	0	3,700	(3,700)	3,700
7,600	3,288	4,312	8528	27,600	39,500	(11,900)	39,500
0	500	(500)	8530	0	6,000	(6,000)	6,000
0	625	(625)	8537	10,883	7,500	3,383	7,500
3,525	17,487	(13,962)	8541	3,525	209,800	(206,275)	209,800
25,750	5,900	19,850	8543P	64,880	70,800	(5,920)	70,800
0	462	(462)	8548	1,505	5,500	(3,995)	5,500
7,860	825	7,035	8550	7,860	9,900	(2,040)	9,900
0	1,688	(1,688)	8565	0	20,300	(20,300)	20,300
0	375	(375)	8571C	4,615	4,500	115	4,500
0	16,163	(16,163)	8575	0	194,000	(194,000)	194,000
7,775	1,087	6,688	8575C	7,775	13,000	(5,225)	13,000
19,149	1,087	18,062	P8510	20,299	13,000	7,299	13,000
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120,119	66,149	53,970		245,955	793,700	(547,745)	793,700
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(81,845)	(24,662)	(57,183)		222,985	(301,600)	524,585	(301,600)
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