



**347 VISTOSO COMMUNITY ASSOCIATION  
BALANCE SHEET  
01/31/2022**

<b>OPERATING FUNDS</b>		
OPERATING CASH	695,680.57	
METROPOLITAN BANK - SAVINGS	596,560.77	
US BANK SAVINGS	10,005.47	
DUE FROM RESERVES	89,669.82	
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<b>TOTAL OPERATING FUNDS</b>		<b>1,391,916.63</b>
<b>RESERVE FUNDS</b>		
DUE TO OPERATING	(89,669.82)	
RESERVE RBC WEALTH MGMT	1,058,730.94	
RESERVE RBC CASH PLUS MM	8,342.12	
RESERVE- FVCB MMA	248,664.73	
RESERVE- PACWEST BANK MMA	248,847.97	
RESERVE- CIT BANK MMA	242,195.99	
RESERVE- ENTERPRISE BANK MMA	248,815.32	
RESERVE- METRO PHOENIX BANK MMA	178,052.31	
RESERVE- SIGNATURE BANK MM	248,661.66	
RESERVE- STERLING BANK MMA	248,332.18	
RESERVE- US BANK MMA	284,483.23	
RESERVES - ACCRUED INTEREST	6,369.16	
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<b>TOTAL RESERVE FUNDS</b>		<b>2,931,825.79</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE	283,655.61	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(82,701.96)	
PRE-LEGAL RECEIVABLE	27,904.36	
CONTINGENT PAYABLE	(27,904.36)	
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<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>200,953.65</b>
<b>OTHER ASSETS</b>		
PREPAID EXPENSE INSURANCE	4,929.50	
PREPAID EXPENSES	9,444.48	
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<b>TOTAL OTHER ASSETS</b>		<b>14,373.98</b>
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<b>TOTAL ASSETS</b>		<b>4,539,070.05</b>
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**347 VISTOSO COMMUNITY ASSOCIATION  
BALANCE SHEET  
01/31/2022**

<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
ACCOUNTS PAYABLE	4,751.17	
ACCRUED EXPENSES	72,216.66	
PREPAID ASSESSMENTS	172,833.28	
REFUNDABLE DEPOSIT	6,675.00	
UNEARNED REVENUE	442,584.78	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,042.00	
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<b>TOTAL LIABILITIES</b>		<b>749,509.51</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	2,889,852.15	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	41,973.64	
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<b>TOTAL RESERVE</b>		<b>2,931,825.79</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
ACCUMULATED SURPLUS (DEFICIT)	864,379.72	
CURRENT YEAR RESERVE EQUITY	(41,973.64)	
CURRENT SURPLUS/(DEFICIT)	35,328.67	
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<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>857,734.75</b>
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<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>4,539,070.05</b>
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**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
01/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
155,254	152,853	2,401	4000	ASSESSMENT INCOME	155,254	152,853	2,401	1,834,240
58,932	58,932	0	4001	COMMERCIAL DUES	58,932	58,932	0	707,189
109	175	(66)	4030	INTEREST INCOME	109	175	(66)	2,100
1,120	1,417	(297)	4050	COLLECTION COST REIMBURSEMENT	1,120	1,417	(297)	17,000
100	250	(150)	4050FR	FILE REVIEW FEE	100	250	(150)	3,000
0	58	(58)	4050MU	MONITOR TRUSTEE SALE	0	58	(58)	700
0	292	(292)	4050RR	FILE TRANSFER FEES	0	292	(292)	3,500
0	42	(42)	4050T	FORECLOSURE/TRUSTEE SALES	0	42	(42)	500
301	0	301	4055	RECOVERY-COLLECTION	301	0	301	0
5,982	2,500	3,482	4070	LATE FEE INCOME	5,982	2,500	3,482	30,000
245	58	187	4075	NSF FEE	245	58	187	700
7,107	9,547	(2,440)	4205	BUILDER ASSESSMENT	7,107	9,547	(2,440)	114,560
1,656	1,250	406	4900	VIOLATION FINES	1,656	1,250	406	15,000
0	333	(333)	4945	NEWSLETTER INCOME	0	333	(333)	4,000
10,290	3,167	7,123	4950	REBILL FEE	10,290	3,167	7,123	38,000
(58,333)	(58,333)	0	6010	GENERAL RESERVE TRANSFER	(58,333)	(58,333)	0	(700,000)
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182,763	172,541	10,222		TOTAL INCOME	182,763	172,541	10,222	2,070,489
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<b>E X P E N S E S</b>								
<b>A D M I N I S T R A T I V E</b>								
7,489	7,500	(11)	5000	MANAGEMENT FEE	7,489	7,500	(11)	90,000
3,201	4,000	(799)	5000RO	OFFICE LEASE	3,201	4,000	(799)	48,000
0	199	(199)	5005	RESERVE STUDY	0	199	(199)	2,390
20,157	22,917	(2,760)	5007w	SALARIES & BENEFITS	20,157	22,917	(2,760)	275,000
10,290	3,167	7,123	5009A	REBILL FEE EXPENSE	10,290	3,167	7,123	38,000
245	58	187	5009B	NSF FEE EXPENSE	245	58	187	700
10,473	3,750	6,723	5010	LEGAL EXPENSE	10,473	3,750	6,723	45,000
0	250	(250)	5010C	LEGAL/ENFORCEMENT	0	250	(250)	3,000
305	1,000	(695)	5014	'CC&R REVISIONS PROJECT	305	1,000	(695)	12,000
1,012	2,333	(1,321)	5020	LIEN/COLLECTION COST	1,012	2,333	(1,321)	28,000
100	250	(150)	5020F	FILE REVIEW FEE	100	250	(150)	3,000
0	58	(58)	5020M	MONITOR TRUSTEE SALE	0	58	(58)	700
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	0	292	(292)	3,500
0	42	(42)	5020T	FORECLOSURE/TRUSTEE SALES	0	42	(42)	500
0	875	(875)	5030	AUDIT/TAX PREPARATION	0	875	(875)	10,500
2,655	2,333	322	5031	ELECTRONIC PAYMENT PLATFORM	2,655	2,333	322	28,000
0	125	(125)	5033F	ADVERTISING	0	125	(125)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	35	35	0	420
155	83	72	5039	WEBSITE	155	83	72	1,000
136	0	136	5043	BILLING STATEMENTS	136	0	136	27,000
111	83	28	5046	NEWSLETTER	111	83	28	1,000
980	1,125	(145)	5047B	OFFICE EQUIPMENT RENTAL	980	1,125	(145)	13,500
249	333	(84)	5048	OFFICE EXPENSE	249	333	(84)	4,000
61	250	(189)	5052	PRINTING	61	250	(189)	3,000
0	1,333	(1,333)	5055	MEETING EXPENSE	0	1,333	(1,333)	16,000
87	1,333	(1,246)	5059	POSTAGE	87	1,333	(1,246)	16,000
471	208	263	5063	MILEAGE	471	208	263	2,500
0	417	(417)	5065	PROFESSIONAL FEES	0	417	(417)	5,000
0	8	(8)	5065S	STATUTORY AGENT FEE	0	8	(8)	100
0	125	(125)	5068	GIFTS	0	125	(125)	1,500
0	42	(42)	5070	PROPERTY TAXES	0	42	(42)	500
0	583	(583)	5080	CORPORATE TAXES	0	583	(583)	7,000
0	3,333	(3,333)	5088	BAD DEBT EXPENSE	0	3,333	(3,333)	40,000
2,465	2,453	12	5090	INSURANCE	2,465	2,453	12	29,440
0	417	(417)	5090D	INSURANCE DEDUCTIBLE	0	417	(417)	5,000
0	417	(417)	5099	MISCELLANEOUS EXPENSE	0	417	(417)	5,000
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60,676	61,727	(1,051)		TOTAL ADMINISTRATIVE	60,676	61,727	(1,051)	767,750
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<b>U T I L I T I E S</b>								



**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
01/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
17,129	16,667	462	5100	WATER/SEWER	17,129	16,667	462	200,000
4,684	4,333	351	5120	ELECTRIC	4,684	4,333	351	52,000
30	38	(8)	5125	GAS	30	38	(8)	450
0	21	(21)	5140	SANITATION	0	21	(21)	250
352	458	(106)	5151	PHONE	352	458	(106)	5,500
165	183	(18)	5151B	INTERNET	165	183	(18)	2,200
68	54	14	5152	ALARM MONITORING	68	54	14	650
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22,429	21,754	675		TOTAL UTILITIES	22,429	21,754	675	261,050
				LANDSCAPING				
79,041	90,833	(11,792)	5200	LANDSCAPE CONTRACT	79,041	90,833	(11,792)	1,090,000
14,449	0	14,449	5205	GROUNDWORK LABOR	14,449	0	14,449	0
0	417	(417)	5210	LANDSCAPE SUPPLIES/MATERIAL	0	417	(417)	5,000
2,850	4,167	(1,317)	5218	MAJOR PROJECTS	2,850	4,167	(1,317)	50,000
1,013	1,667	(654)	5220	IRRIGATION REPAIRS	1,013	1,667	(654)	20,000
0	167	(167)	5222	BACKFLOW INSPEC/RRPS	0	167	(167)	2,000
0	1,667	(1,667)	5240	TREE TRIMMING/REMOVAL	0	1,667	(1,667)	20,000
2,941	208	2,733	5250	EXTERMINATING	2,941	208	2,733	2,500
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100,294	99,126	1,168		TOTAL LANDSCAPE	100,294	99,126	1,168	1,189,500
				COMMON AREA				
0	833	(833)	5700	BUILDING MAINTENANCE	0	833	(833)	10,000
0	83	(83)	5700K	KEYS/LOCK REPAIR	0	83	(83)	1,000
0	83	(83)	5711	PAINTING MAINT	0	83	(83)	1,000
0	1,216	(1,216)	5722	ELECTRIC REPAIRS/SUPPLIES	0	1,216	(1,216)	14,589
0	167	(167)	5740	SIGN MAINTENANCE	0	167	(167)	2,000
1,897	667	1,230	5769A	JANITORIAL	1,897	667	1,230	8,000
1,678	1,833	(156)	5774	PET WASTE REMOVAL	1,678	1,833	(156)	22,000
526	1,500	(974)	5779CC	SECURITY PATROL	526	1,500	(974)	18,000
0	500	(500)	5794A	SIDEWALK REPAIR	0	500	(500)	6,000
250	833	(583)	5800	COMMON AREA MAINTENANCE/REPAIRS	250	833	(583)	10,000
693	667	26	5845	PARK MAINT	693	667	26	8,000
365	333	32	5850	EXTERMINATING	365	333	32	4,000
600	633	(33)	5895	TENNIS COURT MAINTENANCE	600	633	(33)	7,600
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6,009	9,348	(3,339)		TOTAL COMMON AREA	6,009	9,348	(3,339)	112,189
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189,408	191,955	(2,547)		TOTAL OPERATING EXPENSES	189,408	191,955	(2,547)	2,330,489
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(6,645)	(19,414)	12,769		OPERATING FUND SURPLUS/(DEFICIT)	(6,645)	(19,414)	12,769	(260,000)
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**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
01/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
<b>RESERVE FUND</b>							
<b>I N C O M E</b>							
58,333	58,333	0	7010				
(15,950)	0	(15,950)	7029U	58,333	58,333	0	700,000
2,410	1,667	743	7034	(15,950)	0	(15,950)	0
-----	-----	-----		2,410	1,667	743	20,000
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44,793	60,000	(15,207)		44,793	60,000	(15,207)	720,000
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<b>E X P E N D I T U R E S</b>							
0	833	(833)	8510	0	833	(833)	10,000
0	2,644	(2,644)	8510R	0	2,644	(2,644)	31,724
0	2,584	(2,584)	8520	0	2,584	(2,584)	31,003
0	318	(318)	8525	0	318	(318)	3,811
0	1,133	(1,133)	8526	0	1,133	(1,133)	13,596
0	2,936	(2,936)	8530	0	2,936	(2,936)	35,226
2,820	1,000	1,820	8537	2,820	1,000	1,820	12,000
0	6,523	(6,523)	8541	0	6,523	(6,523)	78,280
0	7,794	(7,794)	8543P	0	7,794	(7,794)	93,524
0	11,939	(11,939)	8550	0	11,939	(11,939)	143,273
0	28,239	(28,239)	8575	0	28,239	(28,239)	338,870
0	16,667	(16,667)	8578D	0	16,667	(16,667)	200,000
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2,820	82,610	(79,790)		2,820	82,610	(79,790)	991,307
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41,974	(22,610)	64,584		41,974	(22,610)	64,584	(271,307)
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**347A VISTOSO- SIENA  
BALANCE SHEET  
01/31/2022**

<b>OPERATING FUNDS</b>		
OPERATING CASH	17,638.04	
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<b>TOTAL OPERATING FUNDS</b>		<b>17,638.04</b>
<b>RESERVE FUNDS</b>		
RESERVE SIENA BANK OZK	178,308.24	
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<b>TOTAL RESERVE FUNDS</b>		<b>178,308.24</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE - PARCELS	631.25	
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<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>631.25</b>
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<b>TOTAL ASSETS</b>		<b>196,577.53</b>
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<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
ACCOUNTS PAYABLE	260.00	
ACCRUED EXPENSES	215.00	
PREPAID ASSESSMENTS - PARCELS	1,092.00	
UNEARNED REVENUE	7,930.00	
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<b>TOTAL LIABILITIES</b>		<b>9,497.00</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	176,057.13	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	2,251.11	
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<b>TOTAL RESERVE</b>		<b>178,308.24</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
ACCUMULATED SURPLUS (DEFICIT)	8,523.95	
CURRENT YEAR RESERVE EQUITY	(2,251.11)	
CURRENT SURPLUS/(DEFICIT)	2,499.45	
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<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>8,772.29</b>



**347A VISTOSO- SIENA  
BALANCE SHEET  
01/31/2022**

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**TOTAL LIABILITIES & EQUITY**

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**196,577.53**  
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**347A VISTOSO- SIENA**  
**STATEMENT OF REVENUES & EXPENSES**  
**01/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
3,965	3,965	0	4000P	PARCEL ASSESSMENTS	3,965	3,965	0	47,580
(1,995)	(1,995)	0	P6010	GENERAL RESERVE TRANSFER	(1,995)	(1,995)	0	(23,940)
(241)	(241)	0	P6099	P/Y RSV ALLOCATIONS	(241)	(241)	0	(2,890)
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1,729	1,729	0		TOTAL INCOME	1,729	1,729	0	20,750
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<b>E X P E N S E S</b>								
<b>A D M I N I S T R A T I V E</b>								
0	25	(25)	P5090	INSURANCE	0	25	(25)	300
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0	25	(25)		TOTAL ADMINISTRATIVE	0	25	(25)	300
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<b>U T I L I T I E S</b>								
0	42	(42)	P5100	WATER/SEWER	0	42	(42)	500
46	38	8	P5120	ELECTRIC	46	38	8	450
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46	80	(34)		TOTAL UTILITIES	46	80	(34)	950
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<b>L A N D S C A P I N G</b>								
654	767	(113)	P5200	LANDSCAPE CONTRACT	654	767	(113)	9,200
0	8	(8)	P5220	IRRIGATION REPAIRS	0	8	(8)	100
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654	775	(121)		TOTAL LANDSCAPE	654	775	(121)	9,300
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<b>P O O L / S P A / C L U B H O U S E</b>								
160	167	(7)	P5350	FOUNTAIN MAINTENANCE	160	167	(7)	2,000
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160	167	(7)		TOTAL POOLS	160	167	(7)	2,000
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<b>G A T E S</b>								
305	215	90	P5500	GATE MAINTENANCE CONTRACT	305	215	90	2,580
0	42	(42)	P5511	GATE REPAIRS	0	42	(42)	500
104	92	12	P5517	GATE PHONE	104	92	12	1,100
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409	349	60		TOTAL GATES	409	349	60	4,180
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<b>C O M M O N A R E A</b>								
212	225	(13)	P5739	STREET SWEEPING	212	225	(13)	900
0	50	(50)	P5770	GENERAL MAINTENANCE	0	50	(50)	600
0	133	(133)	P5800	COMMON AREA MAINTAINENCE	0	133	(133)	1,600
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212	408	(196)		TOTAL COMMON AREA	212	408	(196)	3,100
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1,481	1,804	(323)		TOTAL OPERATING EXPENSES	1,481	1,804	(323)	19,830
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248	(75)	323		OPERATING FUND SURPLUS/(DEFICIT)	248	(75)	323	920
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347A VISTOSO- SIENA  
 STATEMENT OF REVENUES & EXPENSES  
 01/31/2022

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
RESERVE FUND							
I N C O M E							
1,995	1,995	0	P7010	1,995	1,995	0	23,940
15	8	7	P7034	15	8	7	100
241	241	0	P7099	241	241	0	2,890
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2,251	2,244	7		2,251	2,244	7	26,930
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E X P E N D I T U R E S							
0	1,983	(1,983)	P8510	0	1,983	(1,983)	23,793
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0	1,983	(1,983)		0	1,983	(1,983)	23,793
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2,251	261	1,990		2,251	261	1,990	3,137
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**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
01/31/2022**

**ASSETS**

**OPERATING FUNDS**

US BANK - OPERATING CHECKING	713,318.61
US BANK SAVINGS	10,005.47
METROPOLITAN BANK - SAVINGS	596,560.77
DUE FROM RESERVES	89,669.82

**TOTAL OPERATING FUNDS** **1,409,554.67**

**RESERVE FUNDS**

DUE TO OPERATING	(89,669.82)
RESERVE SIENA BANK OZK	178,308.24
RESERVE RBC WEALTH MGMT	1,058,730.94
RESERVE RBC CASH PLUS MM	8,342.12
RESERVE SIGNATURE BANK MM	248,661.66
RESERVE FVCB MMA	248,664.73
RESERVE ENTERPRISE BANK MMA	248,815.32
RESERVE STERLING BANK	248,332.18
RESERVE PACWEST BANK - MM	248,847.97
RESERVE US BANK MMA	284,483.23
RESERVE CIT BANK MMA	242,195.99
RESERVE METRO PHOENIX BANK MMA	178,052.31
RESERVES - ACCRUED INTEREST	6,369.16

**TOTAL RESERVE FUNDS** **3,110,134.03**

**ACCOUNTS RECEIVABLE**

ACCOUNTS RECEIVABLE	283,655.61
ACCOUNTS RECEIVABLE - PARCELS	631.25
PRE-LEGAL RECEIVABLE	27,904.36
CONTINGENT PAYABLE	(27,904.36)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(82,701.96)

**TOTAL ACCOUNTS RECEIVABLE** **201,584.90**

**OTHER ASSETS**

PREPAID EXPENSE INSURANCE	4,929.50
PREPAID EXPENSES	9,444.48

**TOTAL OTHER ASSETS** **14,373.98**



**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
01/31/2022**

<b>TOTAL ASSETS</b>		<b>4,735,647.58</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>OPERATING LIABILITIES</b>		
ACCOUNTS PAYABLE	5,011.17	
ACCRUED EXPENSES	72,431.66	
PREPAID ASSESSMENTS	172,833.28	
PREPAID ASSESSMENTS - PARCELS	1,092.00	
REFUNDABLE DEPOSIT KEYS	6,675.00	
UNEARNED REVENUE	450,514.78	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,042.00	
<b>TOTAL OPERATING LIABILITIES</b>		<b>759,006.51</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	3,065,909.28	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	44,224.75	
<b>TOTAL RESERVE</b>		<b>3,110,134.03</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
ACCUMULATED SURPLUS (DEFICIT)	872,903.67	
CURRENT YEAR RESERVE EQUITY	(44,224.75)	
CURRENT SURPLUS/(DEFICIT)	37,828.12	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>866,507.04</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>4,735,647.58</b>



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
01/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
155,254	152,853	2,401	4000	ASSESSMENT INCOME	155,254	152,853	2,401	1,834,240
3,965	3,965	0	4000P	PARCEL ASSESSMENTS	3,965	3,965	0	47,580
58,932	58,932	0	4001	COMMERCIAL DUES	58,932	58,932	0	707,189
109	175	(66)	4030	INTEREST INCOME	109	175	(66)	2,100
1,120	1,417	(297)	4050	COLLECTION COST REIMBURSEMENT	1,120	1,417	(297)	17,000
100	250	(150)	4050FR	FILE REVIEW FEE	100	250	(150)	3,000
0	58	(58)	4050MU	MONITOR TRUSTEE SALE	0	58	(58)	700
0	292	(292)	4050RR	FILE TRANSFER FEES	0	292	(292)	3,500
0	42	(42)	4050T	FORECLOSURE/TRUSTEE SALES	0	42	(42)	500
301	0	301	4055	RECOVERY-COLLECTION	301	0	301	0
5,982	2,500	3,482	4070	LATE FEE INCOME	5,982	2,500	3,482	30,000
245	58	187	4075	NSF FEE	245	58	187	700
7,107	9,547	(2,440)	4205	BUILDER ASSESSMENT	7,107	9,547	(2,440)	114,560
1,656	1,250	406	4900	VIOLATION FINES	1,656	1,250	406	15,000
0	333	(333)	4945	NEWSLETTER INCOME	0	333	(333)	4,000
10,290	3,167	7,123	4950	REBILL FEE	10,290	3,167	7,123	38,000
(58,333)	(58,333)	0	6010	GENERAL RESERVE TRANSFER	(58,333)	(58,333)	0	(700,000)
(1,995)	(1,995)	0	P6010	GENERAL RESERVE TRANSFER	(1,995)	(1,995)	0	(23,940)
(241)	(241)	0	P6099	P/Y RSV ALLOCATIONS	(241)	(241)	0	(2,890)
184,492	174,270	10,222		TOTAL INCOME	184,492	174,270	10,222	2,091,239
<b>E X P E N S E S</b>								
<b>A D M I N I S T R A T I V E</b>								
7,489	7,500	(11)	5000	MANAGEMENT FEE	7,489	7,500	(11)	90,000
3,201	4,000	(799)	5000RO	OFFICE LEASE	3,201	4,000	(799)	48,000
0	199	(199)	5005	RESERVE STUDY	0	199	(199)	2,390
20,157	22,917	(2,760)	5007w	SALARIES & BENEFITS	20,157	22,917	(2,760)	275,000
10,290	3,167	7,123	5009A	REBILL FEE EXPENSE	10,290	3,167	7,123	38,000
245	58	187	5009B	NSF FEE EXPENSE	245	58	187	700
10,473	3,750	6,723	5010	LEGAL EXPENSE	10,473	3,750	6,723	45,000
0	250	(250)	5010C	LEGAL/ENFORCEMENT	0	250	(250)	3,000
305	1,000	(695)	5014	'CC&R REVISIONS PROJECT	305	1,000	(695)	12,000
1,012	2,333	(1,321)	5020	LIEN/COLLECTION COST	1,012	2,333	(1,321)	28,000
100	250	(150)	5020F	FILE REVIEW FEE	100	250	(150)	3,000
0	58	(58)	5020M	MONITOR TRUSTEE SALE	0	58	(58)	700
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	0	292	(292)	3,500
0	42	(42)	5020T	FORECLOSURE/TRUSTEE SALES	0	42	(42)	500
0	875	(875)	5030	AUDIT/TAX PREPARATION	0	875	(875)	10,500
2,655	2,333	322	5031	ELECTRONIC PAYMENT PLATFORM	2,655	2,333	322	28,000
0	125	(125)	5033F	ADVERTISING	0	125	(125)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	35	35	0	420
155	83	72	5039	WEBSITE	155	83	72	1,000
136	0	136	5043	BILLING STATEMENTS	136	0	136	27,000
111	83	28	5046	NEWSLETTER	111	83	28	1,000
980	1,125	(145)	5047B	OFFICE EQUIPMENT RENTAL	980	1,125	(145)	13,500
249	333	(84)	5048	OFFICE EXPENSE	249	333	(84)	4,000
61	250	(189)	5052	PRINTING	61	250	(189)	3,000
0	1,333	(1,333)	5055	MEETING EXPENSE	0	1,333	(1,333)	16,000
87	1,333	(1,246)	5059	POSTAGE	87	1,333	(1,246)	16,000
471	208	263	5063	MILEAGE	471	208	263	2,500
0	417	(417)	5065	PROFESSIONAL FEES	0	417	(417)	5,000
0	8	(8)	5065S	STATUTORY AGENT FEE	0	8	(8)	100
0	125	(125)	5068	GIFTS	0	125	(125)	1,500
0	42	(42)	5070	PROPERTY TAXES	0	42	(42)	500
0	583	(583)	5080	CORPORATE TAXES	0	583	(583)	7,000
0	3,333	(3,333)	5088	BAD DEBT EXPENSE	0	3,333	(3,333)	40,000
2,465	2,453	12	5090	INSURANCE	2,465	2,453	12	29,440
0	417	(417)	5090D	INSURANCE DEDUCTIBLE	0	417	(417)	5,000
0	417	(417)	5099	MISCELLANEOUS EXPENSE	0	417	(417)	5,000
0	25	(25)	P5090	INSURANCE	0	25	(25)	300
60,676	61,752	(1,076)		TOTAL ADMINISTRATIVE	60,676	61,752	(1,076)	768,050



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
01/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>UTILITIES</b>								
17,129	16,667	462	5100	WATER/SEWER	17,129	16,667	462	200,000
4,684	4,333	351	5120	ELECTRIC	4,684	4,333	351	52,000
30	38	(8)	5125	GAS	30	38	(8)	450
0	21	(21)	5140	SANITATION	0	21	(21)	250
352	458	(106)	5151	PHONE	352	458	(106)	5,500
165	183	(18)	5151B	INTERNET	165	183	(18)	2,200
68	54	14	5152	ALARM MONITORING	68	54	14	650
0	42	(42)	P5100	WATER/SEWER	0	42	(42)	500
46	38	8	P5120	ELECTRIC	46	38	8	450
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22,475	21,834	641		TOTAL UTILITIES	22,475	21,834	641	262,000
<b>LANDSCAPING</b>								
79,041	90,833	(11,792)	5200	LANDSCAPE CONTRACT	79,041	90,833	(11,792)	1,090,000
14,449	0	14,449	5205	GROUNDWORK LABOR	14,449	0	14,449	0
0	417	(417)	5210	LANDSCAPE SUPPLIES/MATERIAL	0	417	(417)	5,000
2,850	4,167	(1,317)	5218	MAJOR PROJECTS	2,850	4,167	(1,317)	50,000
1,013	1,667	(654)	5220	IRRIGATION REPAIRS	1,013	1,667	(654)	20,000
0	167	(167)	5222	BACKFLOW INSPEC/RRPS	0	167	(167)	2,000
0	1,667	(1,667)	5240	TREE TRIMMING/REMOVAL	0	1,667	(1,667)	20,000
2,941	208	2,733	5250	EXTERMINATING	2,941	208	2,733	2,500
654	767	(113)	P5200	LANDSCAPE CONTRACT	654	767	(113)	9,200
0	8	(8)	P5220	IRRIGATION REPAIRS	0	8	(8)	100
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100,948	99,901	1,047		TOTAL LANDSCAPE	100,948	99,901	1,047	1,198,800
<b>POOL/SPA/CLUBHOUSE</b>								
160	167	(7)	P5350	FOUNTAIN MAINTENANCE	160	167	(7)	2,000
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160	167	(7)		TOTAL POOLS	160	167	(7)	2,000
<b>GATES</b>								
305	215	90	P5500	GATE MAINTENANCE CONTRACT	305	215	90	2,580
0	42	(42)	P5511	GATE REPAIRS	0	42	(42)	500
104	92	12	P5517	GATE PHONE	104	92	12	1,100
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409	349	60		TOTAL GATES	409	349	60	4,180
<b>COMMON AREA</b>								
0	833	(833)	5700	BUILDING MAINTENANCE	0	833	(833)	10,000
0	83	(83)	5700K	KEYS/LOCK REPAIR	0	83	(83)	1,000
0	83	(83)	5711	PAINTING MAINT	0	83	(83)	1,000
0	1,216	(1,216)	5722	ELECTRIC REPAIRS/SUPPLIES	0	1,216	(1,216)	14,589
0	167	(167)	5740	SIGN MAINTENANCE	0	167	(167)	2,000
1,897	667	1,230	5769A	JANITORIAL	1,897	667	1,230	8,000
1,678	1,833	(156)	5774	PET WASTE REMOVAL	1,678	1,833	(156)	22,000
526	1,500	(974)	5779CC	SECURITY PATROL	526	1,500	(974)	18,000
0	500	(500)	5794A	SIDEWALK REPAIR	0	500	(500)	6,000
250	833	(583)	5800	COMMON AREA MAINTENANCE/REPAIRS	250	833	(583)	10,000
693	667	26	5845	PARK MAINT	693	667	26	8,000
365	333	32	5850	EXTERMINATING	365	333	32	4,000
600	633	(33)	5895	TENNIS COURT MAINTENANCE	600	633	(33)	7,600
212	225	(13)	P5739	STREET SWEEPING	212	225	(13)	900
0	50	(50)	P5770	GENERAL MAINTENANCE	0	50	(50)	600
0	133	(133)	P5800	COMMON AREA MAINTENANCE	0	133	(133)	1,600
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6,221	9,756	(3,535)		TOTAL COMMON AREA	6,221	9,756	(3,535)	115,289
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190,888	193,759	(2,871)		TOTAL OPERATING EXPENSES	190,888	193,759	(2,871)	2,350,319
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347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
01/31/2022

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<u>(6,397)</u>	<u>(19,489)</u>	<u>13,092</u>	OPERATING FUND SURPLUS/(DEFICIT)	<u>(6,397)</u>	<u>(19,489)</u>	<u>13,092</u>	<u>(259,080)</u>



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
01/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
<b>RESERVE FUND</b>							
<b>I N C O M E</b>							
58,333	58,333	0	7010	58,333	58,333	0	700,000
(15,950)	0	(15,950)	7029U	(15,950)	0	(15,950)	0
2,410	1,667	743	7034	2,410	1,667	743	20,000
1,995	1,995	0	P7010	1,995	1,995	0	23,940
15	8	7	P7034	15	8	7	100
241	241	0	P7099	241	241	0	2,890
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47,045	62,244	(15,199)		47,045	62,244	(15,199)	746,930
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<b>EXPENDITURES</b>							
0	833	(833)	8510	0	833	(833)	10,000
0	2,644	(2,644)	8510R	0	2,644	(2,644)	31,724
0	2,584	(2,584)	8520	0	2,584	(2,584)	31,003
0	318	(318)	8525	0	318	(318)	3,811
0	1,133	(1,133)	8526	0	1,133	(1,133)	13,596
0	2,936	(2,936)	8530	0	2,936	(2,936)	35,226
2,820	1,000	1,820	8537	2,820	1,000	1,820	12,000
0	6,523	(6,523)	8541	0	6,523	(6,523)	78,280
0	7,794	(7,794)	8543P	0	7,794	(7,794)	93,524
0	11,939	(11,939)	8550	0	11,939	(11,939)	143,273
0	28,239	(28,239)	8575	0	28,239	(28,239)	338,870
0	16,667	(16,667)	8578D	0	16,667	(16,667)	200,000
0	1,983	(1,983)	P8510	0	1,983	(1,983)	23,793
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2,820	84,593	(81,773)		2,820	84,593	(81,773)	1,015,100
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44,225	(22,349)	66,574		44,225	(22,349)	66,574	(268,170)
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