



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
02/28/2022**

OPERATING FUNDS		
OPERATING CASH	627,587.36	
METROPOLITAN BANK - SAVINGS	596,652.30	
US BANK SAVINGS	10,005.54	
DUE FROM RESERVES	3,000.00	

TOTAL OPERATING FUNDS		1,237,245.20
RESERVE FUNDS		
DUE TO OPERATING	(3,000.00)	
RESERVE RBC WEALTH MGMT	1,055,739.96	
RESERVE RBC CASH PLUS MM	7,225.01	
RESERVE- FVCB MMA	248,741.04	
RESERVE- PACWEST BANK MMA	248,944.74	
RESERVE- CIT BANK MMA	242,214.57	
RESERVE- ENTERPRISE BANK MMA	248,910.76	
RESERVE- METRO PHOENIX BANK MMA	178,100.12	
RESERVE- SIGNATURE BANK MM	248,742.06	
RESERVE- STERLING BANK MMA	248,370.28	
RESERVE- US BANK MMA	253,148.54	
RESERVES - ACCRUED INTEREST	5,765.96	

TOTAL RESERVE FUNDS		2,982,903.04
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	238,638.60	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(82,149.87)	
PRE-LEGAL RECEIVABLE	34,815.21	
CONTINGENT PAYABLE	(34,815.21)	

TOTAL ACCOUNTS RECEIVABLE		156,488.73
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	2,464.75	
PREPAID EXPENSES	11,524.91	

TOTAL OTHER ASSETS		13,989.66

TOTAL ASSETS		4,390,626.63
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**347 VISTOSO COMMUNITY ASSOCIATION
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02/28/2022**

LIABILITIES & EQUITY		
LIABILITIES		
ACCOUNTS PAYABLE	28,617.55	
ACCRUED EXPENSES	86,052.30	
PREPAID ASSESSMENTS	183,962.76	
REFUNDABLE DEPOSIT	6,825.00	
UNEARNED REVENUE	221,292.74	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,042.00	

TOTAL LIABILITIES		577,198.97
RESERVE		
ACCUMULATED GENERAL	2,889,852.15	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	93,050.89	

TOTAL RESERVE		2,982,903.04
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	864,379.72	
CURRENT YEAR RESERVE EQUITY	(93,050.89)	
CURRENT SURPLUS/(DEFICIT)	59,195.79	

TOTAL SURPLUS/(DEFICIT)		830,524.62

TOTAL LIABILITIES & EQUITY		4,390,626.63
		=====



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
02/28/2022**

***** CURRENT PERIOD ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
156,340	152,853	3,487	4000	ASSESSMENT INCOME	311,593	305,706	5,887	1,834,240
58,932	58,932	0	4001	COMMERCIAL DUES	117,865	117,864	1	707,189
92	175	(83)	4030	INTEREST INCOME	201	350	(149)	2,100
865	1,417	(552)	4050	COLLECTION COST REIMBURSEMENT	1,985	2,834	(849)	17,000
450	250	200	4050FR	FILE REVIEW FEE	550	500	50	3,000
48	58	(11)	4050MU	MONITOR TRUSTEE SALE	48	116	(69)	700
0	292	(292)	4050RR	FILE TRANSFER FEES	0	584	(584)	3,500
0	42	(42)	4050T	FORECLOSURE/TRUSTEE SALES	0	84	(84)	500
0	0	0	4055	RECOVERY-COLLECTION	301	0	301	0
(185)	2,500	(2,685)	4070	LATE FEE INCOME	5,797	5,000	797	30,000
35	58	(23)	4075	NSF FEE	280	116	164	700
7,107	9,547	(2,440)	4205	BUILDER ASSESSMENT	14,213	19,094	(4,881)	114,560
1,131	1,250	(119)	4900	VIOLATION FINES	2,787	2,500	287	15,000
75	0	75	4922	KEYS	75	0	75	0
275	333	(58)	4945	NEWSLETTER INCOME	275	666	(391)	4,000
(630)	3,167	(3,797)	4950	REBILL FEE	9,660	6,334	3,326	38,000
(58,333)	(58,333)	0	6010	GENERAL RESERVE TRANSFER	(116,666)	(116,666)	0	(700,000)
166,201	172,541	(6,340)		TOTAL INCOME	348,964	345,082	3,882	2,070,489
E X P E N S E S								
A D M I N I S T R A T I V E								
7,525	7,500	25	5000	MANAGEMENT FEE	15,014	15,000	14	90,000
3,201	4,000	(799)	5000RO	OFFICE LEASE	6,402	8,000	(1,598)	48,000
0	199	(199)	5005	RESERVE STUDY	0	398	(398)	2,390
19,518	22,917	(3,399)	5007w	SALARIES & BENEFITS	39,676	45,834	(6,158)	275,000
(630)	3,167	(3,797)	5009A	REBILL FEE EXPENSE	9,660	6,334	3,326	38,000
35	58	(23)	5009B	NSF FEE EXPENSE	280	116	164	700
2,540	3,750	(1,210)	5010	LEGAL EXPENSE	13,013	7,500	5,513	45,000
0	250	(250)	5010C	LEGAL/ENFORCEMENT	0	500	(500)	3,000
0	1,000	(1,000)	5014	'CC&R REVISIONS PROJECT	305	2,000	(1,695)	12,000
80	2,333	(2,253)	5020	LIEN/COLLECTION COST	1,092	4,666	(3,574)	28,000
450	250	200	5020F	FILE REVIEW FEE	550	500	50	3,000
48	58	(11)	5020M	MONITOR TRUSTEE SALE	48	116	(69)	700
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	0	584	(584)	3,500
0	42	(42)	5020T	FORECLOSURE/TRUSTEE SALES	0	84	(84)	500
0	875	(875)	5030	AUDIT/TAX PREPARATION	0	1,750	(1,750)	10,500
(2,655)	0	(2,655)	5031	ELECTRONIC PAYMENT PLATFORM	0	0	0	0
0	125	(125)	5033F	ADVERTISING	0	250	(250)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	70	70	0	420
56	83	(27)	5039	WEBSITE	210	166	44	1,000
14,738	5,553	9,185	5040	PRINTING/POSTAGE/MISC	14,738	11,106	3,632	66,630
0	0	0	5043	BILLING STATEMENTS	136	0	136	0
121	83	38	5046	NEWSLETTER	232	166	66	1,000
1,247	1,125	122	5047B	OFFICE EQUIPMENT RENTAL	2,227	2,250	(23)	13,500
171	333	(162)	5048	OFFICE EXPENSE	420	666	(246)	4,000
0	250	(250)	5052	PRINTING	61	500	(439)	3,000
350	1,333	(983)	5055	MEETING EXPENSE	350	2,666	(2,316)	16,000
2,912	364	2,548	5059	POSTAGE	3,000	728	2,272	4,370
209	208	1	5063	MILEAGE	680	416	264	2,500
0	417	(417)	5065	PROFESSIONAL FEES	0	834	(834)	5,000
0	8	(8)	5065S	STATUTORY AGENT FEE	0	16	(16)	100
0	125	(125)	5068	GIFTS	0	250	(250)	1,500
0	42	(42)	5070	PROPERTY TAXES	0	84	(84)	500
0	583	(583)	5080	CORPORATE TAXES	0	1,166	(1,166)	7,000
0	3,333	(3,333)	5088	BAD DEBT EXPENSE	0	6,666	(6,666)	40,000
2,465	2,453	12	5090	INSURANCE	4,930	4,906	24	29,440
0	417	(417)	5090D	INSURANCE DEDUCTIBLE	0	834	(834)	5,000
0	417	(417)	5099	MISCELLANEOUS EXPENSE	0	834	(834)	5,000
52,417	63,978	(11,561)		TOTAL ADMINISTRATIVE	113,093	127,956	(14,863)	767,750



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
02/28/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
UTILITIES								
12,791	16,667	(3,877)	5100	WATER/SEWER	29,920	33,334	(3,414)	200,000
4,140	4,333	(193)	5120	ELECTRIC	8,824	8,666	158	52,000
30	38	(8)	5125	GAS	61	76	(15)	450
0	21	(21)	5140	SANITATION	0	42	(42)	250
352	458	(106)	5151	PHONE	705	916	(211)	5,500
271	183	88	5151B	INTERNET	436	366	70	2,200
68	54	14	5152	ALARM MONITORING	136	108	28	650
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17,652	21,754	(4,102)		TOTAL UTILITIES	40,082	43,508	(3,427)	261,050
LANDSCAPING								
96,430	90,833	5,597	5200	LANDSCAPE CONTRACT	192,861	181,666	11,195	1,090,000
125	417	(292)	5210	LANDSCAPE SUPPLIES/MATERIAL	125	834	(709)	5,000
17,998	4,167	13,831	5218	MAJOR PROJECTS	20,848	8,334	12,514	50,000
0	1,667	(1,667)	5220	IRRIGATION REPAIRS	1,013	3,334	(2,321)	20,000
0	167	(167)	5222	BACKFLOW INSPEC/RRPS	0	334	(334)	2,000
2,490	1,667	823	5240	TREE TRIMMING/REMOVAL	2,490	3,334	(844)	20,000
0	208	(208)	5250	EXTERMINATING	0	416	(416)	2,500
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117,043	99,126	17,917		TOTAL LANDSCAPE	217,337	198,252	19,085	1,189,500
COMMON AREA								
0	833	(833)	5700	BUILDING MAINTENANCE	0	1,666	(1,666)	10,000
0	83	(83)	5700K	KEYS/LOCK REPAIR	0	166	(166)	1,000
0	83	(83)	5711	PAINTING MAINT	0	166	(166)	1,000
829	1,216	(387)	5722	ELECTRIC REPAIRS/SUPPLIES	829	2,432	(1,603)	14,589
0	167	(167)	5740	SIGN MAINTENANCE	0	334	(334)	2,000
1,897	667	1,230	5769A	JANITORIAL	3,793	1,334	2,459	8,000
1,678	1,833	(156)	5774	PET WASTE REMOVAL	3,355	3,666	(311)	22,000
812	1,500	(688)	5779CC	SECURITY PATROL	1,338	3,000	(1,662)	18,000
0	500	(500)	5794A	SIDEWALK REPAIR	0	1,000	(1,000)	6,000
0	833	(833)	5800	COMMON AREA MAINTENANCE/REPAIRS	250	1,666	(1,416)	10,000
0	667	(667)	5845	PARK MAINT	693	1,334	(641)	8,000
483	333	150	5850	EXTERMINATING	848	666	182	4,000
600	633	(33)	5895	TENNIS COURT MAINTENANCE	1,200	1,266	(66)	7,600
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6,298	9,348	(3,050)		TOTAL COMMON AREA	12,307	18,696	(6,389)	112,189
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193,411	194,206	(795)		TOTAL OPERATING EXPENSES	382,819	388,412	(5,593)	2,330,489
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(27,210)	(21,665)	(5,545)		OPERATING FUND SURPLUS/(DEFICIT)	(33,855)	(43,330)	9,475	(260,000)
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
02/28/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
RESERVE FUND							
I N C O M E							
58,333	58,333	0	7010		116,666	116,666	700,000
(6,502)	0	(6,502)	7029U		(22,452)	0	0
2,246	1,667	579	7034		4,657	3,334	20,000
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54,077	60,000	(5,923)			98,871	120,000	720,000
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EXPENDITURES							
0	833	(833)	8510		0	1,666	10,000
0	2,644	(2,644)	8510R		0	5,288	31,724
0	2,584	(2,584)	8520		0	5,168	31,003
0	318	(318)	8525		0	636	3,811
0	1,133	(1,133)	8526		0	2,266	13,596
0	2,936	(2,936)	8530		0	5,872	35,226
0	1,000	(1,000)	8537		2,820	2,000	12,000
0	6,523	(6,523)	8541		0	13,046	78,280
0	7,794	(7,794)	8543P		0	15,588	93,524
0	11,939	(11,939)	8550		0	23,878	143,273
0	28,239	(28,239)	8575		0	56,478	338,870
3,000	16,667	(13,667)	8578D		3,000	33,334	200,000
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3,000	82,610	(79,610)			5,820	165,220	991,307
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51,077	(22,610)	73,687			93,051	(45,220)	(271,307)
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**347A VISTOSO- SIENA
BALANCE SHEET
02/28/2022**

OPERATING FUNDS		
OPERATING CASH	14,834.30	

TOTAL OPERATING FUNDS		14,834.30
RESERVE FUNDS		
RESERVE SIENA BANK OZK	180,558.03	

TOTAL RESERVE FUNDS		180,558.03
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE - PARCELS	241.25	
PRE-LEGAL RECEIVABLE	125.00	
CONTINGENT PAYABLE	(125.00)	

TOTAL ACCOUNTS RECEIVABLE		241.25

TOTAL ASSETS		195,633.58
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LIABILITIES & EQUITY		
LIABILITIES		
ACCOUNTS PAYABLE	160.00	
ACCRUED EXPENSES	578.00	
PREPAID ASSESSMENTS - PARCELS	1,092.00	
UNEARNED REVENUE	3,965.00	

TOTAL LIABILITIES		5,795.00
RESERVE		
ACCUMULATED GENERAL	176,057.13	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	4,500.90	

TOTAL RESERVE		180,558.03
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	8,523.95	
CURRENT YEAR RESERVE EQUITY	(4,500.90)	
CURRENT SURPLUS/(DEFICIT)	5,257.50	



**347A VISTOSO- SIENA
BALANCE SHEET
02/28/2022**

TOTAL SURPLUS/(DEFICIT)

9,280.55

TOTAL LIABILITIES & EQUITY

195,633.58



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
02/28/2022

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
3,965	3,965	0	4000P	PARCEL ASSESSMENTS	7,930	7,930	0	47,580
(1,995)	(1,995)	0	P6010	GENERAL RESERVE TRANSFER	(3,990)	(3,990)	0	(23,940)
(241)	(241)	0	P6099	P/Y RSV ALLOCATIONS	(482)	(482)	0	(2,890)
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1,729	1,729	0		TOTAL INCOME	3,458	3,458	0	20,750
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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								
0	25	(25)	P5090	INSURANCE	0	50	(50)	300
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0	25	(25)		TOTAL ADMINISTRATIVE	0	50	(50)	300
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U T I L I T I E S								
0	42	(42)	P5100	WATER/SEWER	0	84	(84)	500
43	38	5	P5120	ELECTRIC	89	76	13	450
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43	80	(37)		TOTAL UTILITIES	89	160	(71)	950
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L A N D S C A P I N G								
655	767	(112)	P5200	LANDSCAPE CONTRACT	1,309	1,534	(225)	9,200
0	8	(8)	P5220	IRRIGATION REPAIRS	0	16	(16)	100
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655	775	(120)		TOTAL LANDSCAPE	1,309	1,550	(241)	9,300
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P O O L / S P A / C L U B H O U S E								
160	167	(7)	P5350	FOUNTAIN MAINTENANCE	320	334	(14)	2,000
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160	167	(7)		TOTAL POOLS	320	334	(14)	2,000
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G A T E S								
260	215	45	P5500	GATE MAINTENANCE CONTRACT	565	430	135	2,580
0	42	(42)	P5511	GATE REPAIRS	0	84	(84)	500
103	92	11	P5517	GATE PHONE	207	184	23	1,100
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363	349	14		TOTAL GATES	772	698	74	4,180
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C O M M O N A R E A								
0	0	0	P5739	STREET SWEEPING	212	225	(13)	900
0	50	(50)	P5770	GENERAL MAINTENANCE	0	100	(100)	600
0	133	(133)	P5800	COMMON AREA MAINTAINENCE	0	266	(266)	1,600
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0	183	(183)		TOTAL COMMON AREA	212	591	(379)	3,100
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1,221	1,579	(358)		TOTAL OPERATING EXPENSES	2,701	3,383	(682)	19,830
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508	150	358		OPERATING FUND SURPLUS/(DEFICIT)	757	75	682	920
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347A VISTOSO- SIENA
 STATEMENT OF REVENUES & EXPENSES
 02/28/2022

***** 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	PARCEL TRANSFER TO RESERVES	3,990	3,990	0	23,940
14	8	6	P7034	INTEREST RESERVE FUNDS	29	16	13	100
241	241	0	P7099	P/Y RSV ALLOCATIONS	482	482	0	2,890
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2,250	2,244	6		TOTAL RESERVE INCOME	4,501	4,488	13	26,930
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E X P E N D I T U R E S								
0	1,983	(1,983)	P8510	PARCEL - GENERAL RESERVE EXPENSE	0	3,966	(3,966)	23,793
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0	1,983	(1,983)		TOTAL RESERVE EXPENDITURES	0	3,966	(3,966)	23,793
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2,250	261	1,989		RESERVE FUND SURPLUS/(DEFICIT)	4,501	522	3,979	3,137
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**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
02/28/2022**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	642,421.66
US BANK SAVINGS	10,005.54
METROPOLITAN BANK - SAVINGS	596,652.30
DUE FROM RESERVES	3,000.00

TOTAL OPERATING FUNDS **1,252,079.50**

RESERVE FUNDS

DUE TO OPERATING	(3,000.00)
RESERVE SIENA BANK OZK	180,558.03
RESERVE RBC WEALTH MGMT	1,055,739.96
RESERVE RBC CASH PLUS MM	7,225.01
RESERVE SIGNATURE BANK MM	248,742.06
RESERVE FVCB MMA	248,741.04
RESERVE ENTERPRISE BANK MMA	248,910.76
RESERVE STERLING BANK	248,370.28
RESERVE PACWEST BANK - MM	248,944.74
RESERVE US BANK MMA	253,148.54
RESERVE CIT BANK MMA	242,214.57
RESERVE METRO PHOENIX BANK MMA	178,100.12
RESERVES - ACCRUED INTEREST	5,765.96

TOTAL RESERVE FUNDS **3,163,461.07**

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	238,638.60
ACCOUNTS RECEIVABLE - PARCELS	241.25
PRE-LEGAL RECEIVABLE	34,940.21
CONTINGENT PAYABLE	(34,940.21)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(82,149.87)

TOTAL ACCOUNTS RECEIVABLE **156,729.98**

OTHER ASSETS

PREPAID EXPENSE INSURANCE	2,464.75
PREPAID EXPENSES	11,524.91

TOTAL OTHER ASSETS **13,989.66**



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
02/28/2022**

TOTAL ASSETS		4,586,260.21
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	28,777.55	
ACCRUED EXPENSES	86,630.30	
PREPAID ASSESSMENTS	183,962.76	
PREPAID ASSESSMENTS - PARCELS	1,092.00	
REFUNDABLE DEPOSIT KEYS	6,825.00	
UNEARNED REVENUE	225,257.74	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,042.00	
TOTAL OPERATING LIABILITIES		582,993.97
RESERVE		
ACCUMULATED GENERAL	3,065,909.28	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	97,551.79	
TOTAL RESERVE		3,163,461.07
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	872,903.67	
CURRENT YEAR RESERVE EQUITY	(97,551.79)	
CURRENT SURPLUS/(DEFICIT)	64,453.29	
TOTAL SURPLUS/(DEFICIT)		839,805.17
TOTAL LIABILITIES & EQUITY		4,586,260.21



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
02/28/2022**

***** CURRENT PERIOD ACTUAL	***** CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	***** YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
I N C O M E								
156,340	152,853	3,487	4000	ASSESSMENT INCOME	311,593	305,706	5,887	1,834,240
3,965	3,965	0	4000P	PARCEL ASSESSMENTS	7,930	7,930	0	47,580
58,932	58,932	0	4001	COMMERCIAL DUES	117,865	117,864	1	707,189
92	175	(83)	4030	INTEREST INCOME	201	350	(149)	2,100
865	1,417	(552)	4050	COLLECTION COST REIMBURSEMENT	1,985	2,834	(849)	17,000
450	250	200	4050FR	FILE REVIEW FEE	550	500	50	3,000
48	58	(11)	4050MU	MONITOR TRUSTEE SALE	48	116	(69)	700
0	292	(292)	4050RR	FILE TRANSFER FEES	0	584	(584)	3,500
0	42	(42)	4050T	FORECLOSURE/TRUSTEE SALES	0	84	(84)	500
0	0	0	4055	RECOVERY-COLLECTION	301	0	301	0
(185)	2,500	(2,685)	4070	LATE FEE INCOME	5,797	5,000	797	30,000
35	58	(23)	4075	NSF FEE	280	116	164	700
7,107	9,547	(2,440)	4205	BUILDER ASSESSMENT	14,213	19,094	(4,881)	114,560
1,131	1,250	(119)	4900	VIOLATION FINES	2,787	2,500	287	15,000
75	0	75	4922	KEYS	75	0	75	0
275	333	(58)	4945	NEWSLETTER INCOME	275	666	(391)	4,000
(630)	3,167	(3,797)	4950	REBILL FEE	9,660	6,334	3,326	38,000
(58,333)	(58,333)	0	6010	GENERAL RESERVE TRANSFER	(116,666)	(116,666)	0	(700,000)
(1,995)	(1,995)	0	P6010	GENERAL RESERVE TRANSFER	(3,990)	(3,990)	0	(23,940)
(241)	(241)	0	P6099	P/Y RSV ALLOCATIONS	(482)	(482)	0	(2,890)
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167,930	174,270	(6,340)		TOTAL INCOME	352,422	348,540	3,882	2,091,239
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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								
7,525	7,500	25	5000	MANAGEMENT FEE	15,014	15,000	14	90,000
3,201	4,000	(799)	5000RO	OFFICE LEASE	6,402	8,000	(1,598)	48,000
0	199	(199)	5005	RESERVE STUDY	0	398	(398)	2,390
19,518	22,917	(3,399)	5007w	SALARIES & BENEFITS	39,676	45,834	(6,158)	275,000
(630)	3,167	(3,797)	5009A	REBILL FEE EXPENSE	9,660	6,334	3,326	38,000
35	58	(23)	5009B	NSF FEE EXPENSE	280	116	164	700
2,540	3,750	(1,210)	5010	LEGAL EXPENSE	13,013	7,500	5,513	45,000
0	250	(250)	5010C	LEGAL/ENFORCEMENT	0	500	(500)	3,000
0	1,000	(1,000)	5014	'CC&R REVISIONS PROJECT	305	2,000	(1,695)	12,000
80	2,333	(2,253)	5020	LIEN/COLLECTION COST	1,092	4,666	(3,574)	28,000
450	250	200	5020F	FILE REVIEW FEE	550	500	50	3,000
48	58	(11)	5020M	MONITOR TRUSTEE SALE	48	116	(69)	700
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	0	584	(584)	3,500
0	42	(42)	5020T	FORECLOSURE/TRUSTEE SALES	0	84	(84)	500
0	875	(875)	5030	AUDIT/TAX PREPARATION	0	1,750	(1,750)	10,500
(2,655)	0	(2,655)	5031	ELECTRONIC PAYMENT PLATFORM	0	0	0	0
0	125	(125)	5033F	ADVERTISING	0	250	(250)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	70	70	0	420
56	83	(27)	5039	WEBSITE	210	166	44	1,000
14,738	5,553	9,185	5040	PRINTING/POSTAGE/MISC	14,738	11,106	3,632	66,630
0	0	0	5043	BILLING STATEMENTS	136	0	136	0
121	83	38	5046	NEWSLETTER	232	166	66	1,000
1,247	1,125	122	5047B	OFFICE EQUIPMENT RENTAL	2,227	2,250	(23)	13,500
171	333	(162)	5048	OFFICE EXPENSE	420	666	(246)	4,000
0	250	(250)	5052	PRINTING	61	500	(439)	3,000
350	1,333	(983)	5055	MEETING EXPENSE	350	2,666	(2,316)	16,000
2,912	364	2,548	5059	POSTAGE	3,000	728	2,272	4,370
209	208	1	5063	MILEAGE	680	416	264	2,500
0	417	(417)	5065	PROFESSIONAL FEES	0	834	(834)	5,000
0	8	(8)	5065S	STATUTORY AGENT FEE	0	16	(16)	100
0	125	(125)	5068	GIFTS	0	250	(250)	1,500
0	42	(42)	5070	PROPERTY TAXES	0	84	(84)	500
0	583	(583)	5080	CORPORATE TAXES	0	1,166	(1,166)	7,000
0	3,333	(3,333)	5088	BAD DEBT EXPENSE	0	6,666	(6,666)	40,000
2,465	2,453	12	5090	INSURANCE	4,930	4,906	24	29,440
0	417	(417)	5090D	INSURANCE DEDUCTIBLE	0	834	(834)	5,000
0	417	(417)	5099	MISCELLANEOUS EXPENSE	0	834	(834)	5,000
0	25	(25)	P5090	INSURANCE	0	50	(50)	300
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
02/28/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
52,417	64,003	(11,586)		113,093	128,006	(14,913)	768,050
TOTAL ADMINISTRATIVE							
UTILITIES							
12,791	16,667	(3,877)	5100	29,920	33,334	(3,414)	200,000
4,140	4,333	(193)	5120	8,824	8,666	158	52,000
30	38	(8)	5125	61	76	(15)	450
0	21	(21)	5140	0	42	(42)	250
352	458	(106)	5151	705	916	(211)	5,500
271	183	88	5151B	436	366	70	2,200
68	54	14	5152	136	108	28	650
0	42	(42)	P5100	0	84	(84)	500
43	38	5	P5120	89	76	13	450
17,695	21,834	(4,139)		40,170	43,668	(3,498)	262,000
TOTAL UTILITIES							
LANDSCAPING							
96,430	90,833	5,597	5200	192,861	181,666	11,195	1,090,000
125	417	(292)	5210	125	834	(709)	5,000
17,998	4,167	13,831	5218	20,848	8,334	12,514	50,000
0	1,667	(1,667)	5220	1,013	3,334	(2,321)	20,000
0	167	(167)	5222	0	334	(334)	2,000
2,490	1,667	823	5240	2,490	3,334	(844)	20,000
0	208	(208)	5250	0	416	(416)	2,500
655	767	(112)	P5200	1,309	1,534	(225)	9,200
0	8	(8)	P5220	0	16	(16)	100
117,698	99,901	17,797		218,646	199,802	18,844	1,198,800
TOTAL LANDSCAPE							
POOL/SPA/CLUBHOUSE							
160	167	(7)	P5350	320	334	(14)	2,000
160	167	(7)		320	334	(14)	2,000
TOTAL POOLS							
GATES							
260	215	45	P5500	565	430	135	2,580
0	42	(42)	P5511	0	84	(84)	500
103	92	11	P5517	207	184	23	1,100
363	349	14		772	698	74	4,180
TOTAL GATES							
COMMON AREA							
0	833	(833)	5700	0	1,666	(1,666)	10,000
0	83	(83)	5700K	0	166	(166)	1,000
0	83	(83)	5711	0	166	(166)	1,000
829	1,216	(387)	5722	829	2,432	(1,603)	14,589
0	167	(167)	5740	0	334	(334)	2,000
1,897	667	1,230	5769A	3,793	1,334	2,459	8,000
1,678	1,833	(156)	5774	3,355	3,666	(311)	22,000
812	1,500	(688)	5779CC	1,338	3,000	(1,662)	18,000
0	500	(500)	5794A	0	1,000	(1,000)	6,000
0	833	(833)	5800	250	1,666	(1,416)	10,000
0	667	(667)	5845	693	1,334	(641)	8,000
483	333	150	5850	848	666	182	4,000
600	633	(33)	5895	1,200	1,266	(66)	7,600
0	0	0	P5739	212	225	(13)	900
0	50	(50)	P5770	0	100	(100)	600
0	133	(133)	P5800	0	266	(266)	1,600
6,298	9,531	(3,233)		12,519	19,287	(6,768)	115,289
TOTAL COMMON AREA							
194,632	195,785	(1,153)		385,520	391,795	(6,275)	2,350,319
TOTAL OPERATING EXPENSES							



**347Z VISTOSO COMMUNITY CONSOLIDATED
 STATEMENT OF REVENUES & EXPENSES
 02/28/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
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<u>(26,702)</u>	<u>(21,515)</u>	<u>(5,187)</u>	OPERATING FUND SURPLUS/(DEFICIT)	<u>(33,099)</u>	<u>(43,255)</u>	<u>10,157</u>	<u>(259,080)</u>



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
02/28/2022**

***** 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							
58,333	58,333	0	7010	116,666	116,666	0	700,000
(6,502)	0	(6,502)	7029U	(22,452)	0	(22,452)	0
2,246	1,667	579	7034	4,657	3,334	1,323	20,000
1,995	1,995	0	P7010	3,990	3,990	0	23,940
14	8	6	P7034	29	16	13	100
241	241	0	P7099	482	482	0	2,890
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56,327	62,244	(5,917)		103,372	124,488	(21,116)	746,930
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EXPENDITURES							
0	833	(833)	8510	0	1,666	(1,666)	10,000
0	2,644	(2,644)	8510R	0	5,288	(5,288)	31,724
0	2,584	(2,584)	8520	0	5,168	(5,168)	31,003
0	318	(318)	8525	0	636	(636)	3,811
0	1,133	(1,133)	8526	0	2,266	(2,266)	13,596
0	2,936	(2,936)	8530	0	5,872	(5,872)	35,226
0	1,000	(1,000)	8537	2,820	2,000	820	12,000
0	6,523	(6,523)	8541	0	13,046	(13,046)	78,280
0	7,794	(7,794)	8543P	0	15,588	(15,588)	93,524
0	11,939	(11,939)	8550	0	23,878	(23,878)	143,273
0	28,239	(28,239)	8575	0	56,478	(56,478)	338,870
3,000	16,667	(13,667)	8578D	3,000	33,334	(30,334)	200,000
0	1,983	(1,983)	P8510	0	3,966	(3,966)	23,793
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3,000	84,593	(81,593)		5,820	169,186	(163,366)	1,015,100
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53,327	(22,349)	75,676		97,552	(44,698)	142,250	(268,170)
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