



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
03/31/2022**

OPERATING FUNDS		
OPERATING CASH	661,727.17	
METROPOLITAN BANK - SAVINGS	596,753.65	
US BANK SAVINGS	10,005.62	
DUE FROM RESERVES	3,000.00	

TOTAL OPERATING FUNDS		1,271,486.44
RESERVE FUNDS		
DUE TO OPERATING	(3,000.00)	
RESERVE RBC WEALTH MGMT	1,029,742.32	
RESERVE RBC CASH PLUS MM	9,062.65	
RESERVE- FVCB MMA	248,825.56	
RESERVE- PACWEST BANK MMA	249,051.93	
RESERVE- CIT BANK MMA	242,235.14	
RESERVE- ENTERPRISE BANK MMA	249,016.46	
RESERVE- METRO PHOENIX BANK MMA	178,153.06	
RESERVE- SIGNATURE BANK MM	248,784.32	
RESERVE- STERLING BANK MMA	248,412.47	
RESERVE- US BANK MMA	230,751.55	
RESERVES - ACCRUED INTEREST	6,466.12	

TOTAL RESERVE FUNDS		2,937,501.58
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	242,847.89	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(82,519.22)	
PRE-LEGAL RECEIVABLE	37,328.51	
CONTINGENT PAYABLE	(37,328.51)	

TOTAL ACCOUNTS RECEIVABLE		160,328.67
OTHER ASSETS		
PREPAID EXPENSES	388.97	

TOTAL OTHER ASSETS		388.97

TOTAL ASSETS		4,369,705.66
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LIABILITIES & EQUITY



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
03/31/2022**

LIABILITIES		
ACCOUNTS PAYABLE	24,716.84	
ACCRUED EXPENSES	51,718.38	
PREPAID ASSESSMENTS	480,846.52	
REFUNDABLE DEPOSIT	7,725.00	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,042.00	

TOTAL LIABILITIES		615,455.36
RESERVE		
ACCUMULATED GENERAL C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	2,889,852.15 47,649.43	

TOTAL RESERVE		2,937,501.58
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	864,379.72	
CURRENT YEAR RESERVE EQUITY	(47,649.43)	
CURRENT SURPLUS/(DEFICIT)	18.43	

TOTAL SURPLUS/(DEFICIT)		816,748.72

TOTAL LIABILITIES & EQUITY		4,369,705.66
		=====



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
03/31/2022**

***** CURRENT PERIOD ACTUAL	***** CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	***** YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET	
I N C O M E								
155,738	152,853	2,885	4000	ASSESSMENT INCOME	467,331	458,559	8,772	1,834,240
58,932	58,932	0	4001	COMMERCIAL DUES	176,797	176,796	1	707,189
101	175	(74)	4030	INTEREST INCOME	302	525	(223)	2,100
327	1,417	(1,090)	4050	COLLECTION COST REIMBURSEMENT	2,312	4,251	(1,939)	17,000
200	250	(50)	4050FR	FILE REVIEW FEE	750	750	0	3,000
0	58	(58)	4050MU	MONITOR TRUSTEE SALE	48	174	(127)	700
0	292	(292)	4050RR	FILE TRANSFER FEES	0	876	(876)	3,500
0	42	(42)	4050T	FORECLOSURE/TRUSTEE SALES	0	126	(126)	500
149	0	149	4055	RECOVERY-COLLECTION	450	0	450	0
(44)	2,500	(2,544)	4070	LATE FEE INCOME	5,753	7,500	(1,747)	30,000
0	58	(58)	4075	NSF FEE	280	174	106	700
25,267	9,547	15,720	4205	BUILDER ASSESSMENT	39,480	28,641	10,839	114,560
350	1,250	(900)	4900	VIOLATION FINES	3,137	3,750	(613)	15,000
0	0	0	4922	KEYS	75	0	75	0
0	333	(333)	4945	NEWSLETTER INCOME	275	999	(724)	4,000
(180)	3,167	(3,347)	4950	REBILL FEE	9,480	9,501	(21)	38,000
(58,333)	(58,333)	0	6010	GENERAL RESERVE TRANSFER	(174,999)	(174,999)	0	(700,000)
182,506	172,541	9,965		TOTAL INCOME	531,470	517,623	13,847	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								
7,535	7,500	35	5000	MANAGEMENT FEE	22,550	22,500	50	90,000
3,201	4,000	(799)	5000RO	OFFICE LEASE	9,603	12,000	(2,397)	48,000
0	199	(199)	5005	RESERVE STUDY	0	597	(597)	2,390
20,377	22,917	(2,540)	5007w	SALARIES & BENEFITS	60,053	68,751	(8,698)	275,000
(180)	3,167	(3,347)	5009A	REBILL FEE EXPENSE	9,480	9,501	(21)	38,000
0	58	(58)	5009B	NSF FEE EXPENSE	280	174	106	700
2,124	3,750	(1,626)	5010	LEGAL EXPENSE	15,137	11,250	3,887	45,000
0	250	(250)	5010C	LEGAL/ENFORCEMENT	0	750	(750)	3,000
443	1,000	(558)	5014	'CC&R REVISIONS PROJECT	748	3,000	(2,253)	12,000
0	2,333	(2,333)	5020	LIEN/COLLECTION COST	1,092	6,999	(5,907)	28,000
200	250	(50)	5020F	FILE REVIEW FEE	750	750	0	3,000
0	58	(58)	5020M	MONITOR TRUSTEE SALE	48	174	(127)	700
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	0	876	(876)	3,500
0	42	(42)	5020T	FORECLOSURE/TRUSTEE SALES	0	126	(126)	500
0	875	(875)	5030	AUDIT/TAX PREPARATION	0	2,625	(2,625)	10,500
626	125	501	5033F	ADVERTISING	626	375	251	1,500
35	35	0	5037	BANK CHARGES & CC FEES	105	105	0	420
56	83	(27)	5039	WEBSITE	266	249	17	1,000
7,444	5,553	1,891	5040	PRINTING/POSTAGE/MISC	22,182	16,659	5,523	66,630
0	0	0	5043	BILLING STATEMENTS	136	0	136	0
232	83	149	5046	NEWSLETTER	465	249	216	1,000
980	1,125	(145)	5047B	OFFICE EQUIPMENT RENTAL	3,207	3,375	(168)	13,500
289	333	(44)	5048	OFFICE EXPENSE	708	999	(291)	4,000
872	250	622	5052	PRINTING	932	750	182	3,000
16,767	13,334	3,433	5055	MEETING EXPENSE	17,117	16,000	1,117	16,000
0	364	(364)	5059	POSTAGE	3,000	1,092	1,908	4,370
0	208	(208)	5063	MILEAGE	680	624	56	2,500
0	417	(417)	5065	PROFESSIONAL FEES	0	1,251	(1,251)	5,000
0	8	(8)	5065S	STATUTORY AGENT FEE	0	24	(24)	100
0	125	(125)	5068	GIFTS	0	375	(375)	1,500
0	42	(42)	5070	PROPERTY TAXES	0	126	(126)	500
0	583	(583)	5080	CORPORATE TAXES	0	1,749	(1,749)	7,000
433	3,333	(2,900)	5088	BAD DEBT EXPENSE	433	9,999	(9,566)	40,000
2,965	2,453	512	5090	INSURANCE	7,894	7,359	535	29,440
0	417	(417)	5090D	INSURANCE DEDUCTIBLE	0	1,251	(1,251)	5,000
0	417	(417)	5099	MISCELLANEOUS EXPENSE	0	1,251	(1,251)	5,000
64,398	75,979	(11,581)		TOTAL ADMINISTRATIVE	177,491	203,935	(26,444)	767,750
U T I L I T I E S								



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
03/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
9,893	16,667	(6,774)	5100	WATER/SEWER	39,812	50,001	(10,189)	200,000
3,859	4,333	(474)	5120	ELECTRIC	12,683	12,999	(316)	52,000
30	38	(8)	5125	GAS	91	114	(23)	450
45	21	24	5140	SANITATION	45	63	(18)	250
352	458	(106)	5151	PHONE	1,057	1,374	(317)	5,500
271	183	88	5151B	INTERNET	707	549	158	2,200
68	54	14	5152	ALARM MONITORING	205	162	43	650
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14,518	21,754	(7,236)		TOTAL UTILITIES	54,600	65,262	(10,662)	261,050
				LANDSCAPING				
101,111	90,833	10,278	5200	LANDSCAPE CONTRACT	293,972	272,499	21,473	1,090,000
0	417	(417)	5210	LANDSCAPE SUPPLIES/MATERIAL	125	1,251	(1,126)	5,000
0	4,167	(4,167)	5218	MAJOR PROJECTS	20,848	12,501	8,347	50,000
1,644	1,667	(23)	5220	IRRIGATION REPAIRS	2,657	5,001	(2,344)	20,000
0	167	(167)	5222	BACKFLOW INSPEC/RRPS	0	501	(501)	2,000
7,210	1,667	5,543	5240	TREE TRIMMING/REMOVAL	9,700	5,001	4,699	20,000
0	208	(208)	5250	EXTERMINATING	0	624	(624)	2,500
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109,965	99,126	10,839		TOTAL LANDSCAPE	327,302	297,378	29,924	1,189,500
				COMMON AREA				
0	833	(833)	5700	BUILDING MAINTENANCE	0	2,499	(2,499)	10,000
2,119	83	2,036	5700K	KEYS/LOCK REPAIR	2,119	249	1,870	1,000
0	83	(83)	5711	PAINTING MAINT	0	249	(249)	1,000
0	1,216	(1,216)	5722	ELECTRIC REPAIRS/SUPPLIES	829	3,648	(2,819)	14,589
0	167	(167)	5740	SIGN MAINTENANCE	0	501	(501)	2,000
1,897	667	1,230	5769A	JANITORIAL	5,690	2,001	3,689	8,000
1,678	1,833	(156)	5774	PET WASTE REMOVAL	5,033	5,499	(467)	22,000
766	1,500	(734)	5779CC	SECURITY PATROL	2,104	4,500	(2,396)	18,000
0	500	(500)	5794A	SIDEWALK REPAIR	0	1,500	(1,500)	6,000
125	833	(708)	5800	COMMON AREA MAINTENANCE/REPAIRS	375	2,499	(2,124)	10,000
0	667	(667)	5845	PARK MAINT	693	2,001	(1,308)	8,000
217	333	(116)	5850	EXTERMINATING	1,065	999	66	4,000
600	633	(33)	5895	TENNIS COURT MAINTENANCE	1,800	1,899	(99)	7,600
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7,402	9,348	(1,946)		TOTAL COMMON AREA	19,708	28,044	(8,336)	112,189
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196,282	206,207	(9,925)		TOTAL OPERATING EXPENSES	579,101	594,619	(15,518)	2,330,489
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(13,776)	(33,666)	19,890		OPERATING FUND SURPLUS/(DEFICIT)	(47,631)	(76,996)	29,365	(260,000)
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
03/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
RESERVE FUND							
I N C O M E							
58,333	58,333	0	7010				
(25,559)	0	(25,559)	7029U	174,999	174,999	0	700,000
2,558	1,667	891	7034	(48,010)	0	(48,010)	0
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35,333	60,000	(24,667)		134,203	180,000	(45,797)	720,000
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EXPENDITURES							
0	833	(833)	8510	0	2,499	(2,499)	10,000
0	2,644	(2,644)	8510R	0	7,932	(7,932)	31,724
0	2,584	(2,584)	8520	0	7,752	(7,752)	31,003
0	318	(318)	8525	0	954	(954)	3,811
0	1,133	(1,133)	8526	0	3,399	(3,399)	13,596
0	2,936	(2,936)	8530	0	8,808	(8,808)	35,226
2	1,000	(998)	8537	2,822	3,000	(178)	12,000
0	6,523	(6,523)	8541	0	19,569	(19,569)	78,280
0	7,794	(7,794)	8543P	0	23,382	(23,382)	93,524
0	11,939	(11,939)	8550	0	35,817	(35,817)	143,273
0	28,239	(28,239)	8575	0	84,717	(84,717)	338,870
80,732	16,667	64,065	8578D	83,732	50,001	33,731	200,000
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80,734	82,610	(1,876)		86,554	247,830	(161,276)	991,307
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(45,401)	(22,610)	(22,791)		47,649	(67,830)	115,479	(271,307)
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**347A VISTOSO- SIENA
BALANCE SHEET
03/31/2022**

OPERATING FUNDS		
OPERATING CASH	14,052.03	

TOTAL OPERATING FUNDS		14,052.03
RESERVE FUNDS		
RESERVE SIENA BANK OZK	182,809.50	

TOTAL RESERVE FUNDS		182,809.50
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE - PARCELS	241.25	

TOTAL ACCOUNTS RECEIVABLE		241.25

TOTAL ASSETS		197,102.78
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LIABILITIES & EQUITY		
LIABILITIES		
ACCRUED EXPENSES	738.00	
PREPAID ASSESSMENTS - PARCELS	4,212.00	

TOTAL LIABILITIES		4,950.00
RESERVE		
ACCUMULATED GENERAL	176,057.13	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	6,752.37	

TOTAL RESERVE		182,809.50
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	8,523.95	
CURRENT YEAR RESERVE EQUITY	(6,752.37)	
CURRENT SURPLUS/(DEFICIT)	7,571.70	

TOTAL SURPLUS/(DEFICIT)		9,343.28



**347A VISTOSO- SIENA
BALANCE SHEET
03/31/2022**

TOTAL LIABILITIES & EQUITY

197,102.78



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
03/31/2022

***** 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	11,895	11,895	0	47,580
(1,995)	(1,995)	0	P6010	GENERAL RESERVE TRANSFER	(5,985)	(5,985)	0	(23,940)
(241)	(241)	0	P6099	P/Y RSV ALLOCATIONS	(723)	(723)	0	(2,890)
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1,729	1,729	0		TOTAL INCOME	5,187	5,187	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	75	(75)	300
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0	25	(25)		TOTAL ADMINISTRATIVE	0	75	(75)	300
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U T I L I T I E S								
0	42	(42)	P5100	WATER/SEWER	0	126	(126)	500
42	38	4	P5120	ELECTRIC	131	114	17	450
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42	80	(38)		TOTAL UTILITIES	131	240	(109)	950
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L A N D S C A P I N G								
685	767	(82)	P5200	LANDSCAPE CONTRACT	1,994	2,301	(307)	9,200
0	8	(8)	P5220	IRRIGATION REPAIRS	0	24	(24)	100
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685	775	(90)		TOTAL LANDSCAPE	1,994	2,325	(331)	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	480	501	(21)	2,000
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160	167	(7)		TOTAL POOLS	480	501	(21)	2,000
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G A T E S								
260	215	45	P5500	GATE MAINTENANCE CONTRACT	825	645	180	2,580
415	42	373	P5511	GATE REPAIRS	415	126	289	500
104	92	12	P5517	GATE PHONE	310	276	34	1,100
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779	349	430		TOTAL GATES	1,550	1,047	503	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	150	(150)	600
0	133	(133)	P5800	COMMON AREA MAINTAINENCE	0	399	(399)	1,600
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0	183	(183)		TOTAL COMMON AREA	212	774	(562)	3,100
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1,666	1,579	87		TOTAL OPERATING EXPENSES	4,368	4,962	(594)	19,830
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63	150	(87)		OPERATING FUND SURPLUS/(DEFICIT)	819	225	594	920
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347A VISTOSO- SIENA
 STATEMENT OF REVENUES & EXPENSES
 03/31/2022

***** 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	PARCEL TRANSFER TO RESERVES	5,985	5,985	0	23,940
15	8	7	P7034	INTEREST RESERVE FUNDS	44	24	20	100
241	241	0	P7099	P/Y RSV ALLOCATIONS	723	723	0	2,890
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2,251	2,244	7		TOTAL RESERVE INCOME	6,752	6,732	20	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	5,949	(5,949)	23,793
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0	1,983	(1,983)		TOTAL RESERVE EXPENDITURES	0	5,949	(5,949)	23,793
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2,251	261	1,990		RESERVE FUND SURPLUS/(DEFICIT)	6,752	783	5,969	3,137
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**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
03/31/2022**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	675,779.20
US BANK SAVINGS	10,005.62
METROPOLITAN BANK - SAVINGS	596,753.65
DUE FROM RESERVES	3,000.00

TOTAL OPERATING FUNDS 1,285,538.47

RESERVE FUNDS

DUE TO OPERATING	(3,000.00)
RESERVE SIENA BANK OZK	182,809.50
RESERVE RBC WEALTH MGMT	1,029,742.32
RESERVE RBC CASH PLUS MM	9,062.65
RESERVE SIGNATURE BANK MM	248,784.32
RESERVE FVCB MMA	248,825.56
RESERVE ENTERPRISE BANK MMA	249,016.46
RESERVE STERLING BANK	248,412.47
RESERVE PACWEST BANK - MM	249,051.93
RESERVE US BANK MMA	230,751.55
RESERVE CIT BANK MMA	242,235.14
RESERVE METRO PHOENIX BANK MMA	178,153.06
RESERVES - ACCRUED INTEREST	6,466.12

TOTAL RESERVE FUNDS 3,120,311.08

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	242,847.89
ACCOUNTS RECEIVABLE - PARCELS	241.25
PRE-LEGAL RECEIVABLE	37,328.51
CONTINGENT PAYABLE	(37,328.51)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(82,519.22)

TOTAL ACCOUNTS RECEIVABLE 160,569.92

OTHER ASSETS

PREPAID EXPENSES	388.97
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TOTAL OTHER ASSETS 388.97



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
03/31/2022**

TOTAL ASSETS **4,566,808.44**

LIABILITIES & EQUITY

OPERATING LIABILITIES

ACCOUNTS PAYABLE	24,716.84
ACCRUED EXPENSES	52,456.38
PREPAID ASSESSMENTS	480,846.52
PREPAID ASSESSMENTS - PARCELS	4,212.00
REFUNDABLE DEPOSIT KEYS	7,725.00
UNCLAIMED PROPERTY	20,406.62
SECURITY DEPOSITS	30,042.00

TOTAL OPERATING LIABILITIES **620,405.36**

RESERVE

ACCUMULATED GENERAL	3,065,909.28
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	54,401.80

TOTAL RESERVE **3,120,311.08**

OPERATING SURPLUS (DEFICIT)

ACCUMULATED SURPLUS (DEFICIT)	872,903.67
CURRENT YEAR RESERVE EQUITY	(54,401.80)
CURRENT SURPLUS/(DEFICIT)	7,590.13

TOTAL SURPLUS/(DEFICIT) **826,092.00**

TOTAL LIABILITIES & EQUITY **4,566,808.44**



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
03/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
155,738	152,853	2,885	4000	ASSESSMENT INCOME	467,331	458,559	8,772	1,834,240
3,965	3,965	0	4000P	PARCEL ASSESSMENTS	11,895	11,895	0	47,580
58,932	58,932	0	4001	COMMERCIAL DUES	176,797	176,796	1	707,189
101	175	(74)	4030	INTEREST INCOME	302	525	(223)	2,100
327	1,417	(1,090)	4050	COLLECTION COST REIMBURSEMENT	2,312	4,251	(1,939)	17,000
200	250	(50)	4050FR	FILE REVIEW FEE	750	750	0	3,000
0	58	(58)	4050MU	MONITOR TRUSTEE SALE	48	174	(127)	700
0	292	(292)	4050RR	FILE TRANSFER FEES	0	876	(876)	3,500
0	42	(42)	4050T	FORECLOSURE/TRUSTEE SALES	0	126	(126)	500
149	0	149	4055	RECOVERY-COLLECTION	450	0	450	0
(44)	2,500	(2,544)	4070	LATE FEE INCOME	5,753	7,500	(1,747)	30,000
0	58	(58)	4075	NSF FEE	280	174	106	700
25,267	9,547	15,720	4205	BUILDER ASSESSMENT	39,480	28,641	10,839	114,560
350	1,250	(900)	4900	VIOLATION FINES	3,137	3,750	(613)	15,000
0	0	0	4922	KEYS	75	0	75	0
0	333	(333)	4945	NEWSLETTER INCOME	275	999	(724)	4,000
(180)	3,167	(3,347)	4950	REBILL FEE	9,480	9,501	(21)	38,000
(58,333)	(58,333)	0	6010	GENERAL RESERVE TRANSFER	(174,999)	(174,999)	0	(700,000)
(1,995)	(1,995)	0	P6010	GENERAL RESERVE TRANSFER	(5,985)	(5,985)	0	(23,940)
(241)	(241)	0	P6099	P/Y RSV ALLOCATIONS	(723)	(723)	0	(2,890)
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184,235	174,270	9,965		TOTAL INCOME	536,657	522,810	13,847	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								
7,535	7,500	35	5000	MANAGEMENT FEE	22,550	22,500	50	90,000
3,201	4,000	(799)	5000RO	OFFICE LEASE	9,603	12,000	(2,397)	48,000
0	199	(199)	5005	RESERVE STUDY	0	597	(597)	2,390
20,377	22,917	(2,540)	5007w	SALARIES & BENEFITS	60,053	68,751	(8,698)	275,000
(180)	3,167	(3,347)	5009A	REBILL FEE EXPENSE	9,480	9,501	(21)	38,000
0	58	(58)	5009B	NSF FEE EXPENSE	280	174	106	700
2,124	3,750	(1,626)	5010	LEGAL EXPENSE	15,137	11,250	3,887	45,000
0	250	(250)	5010C	LEGAL/ENFORCEMENT	0	750	(750)	3,000
443	1,000	(558)	5014	'CC&R REVISIONS PROJECT	748	3,000	(2,253)	12,000
0	2,333	(2,333)	5020	LIEN/COLLECTION COST	1,092	6,999	(5,907)	28,000
200	250	(50)	5020F	FILE REVIEW FEE	750	750	0	3,000
0	58	(58)	5020M	MONITOR TRUSTEE SALE	48	174	(127)	700
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	0	876	(876)	3,500
0	42	(42)	5020T	FORECLOSURE/TRUSTEE SALES	0	126	(126)	500
0	875	(875)	5030	AUDIT/TAX PREPARATION	0	2,625	(2,625)	10,500
626	125	501	5033F	ADVERTISING	626	375	251	1,500
35	35	0	5037	BANK CHARGES & CC FEES	105	105	0	420
56	83	(27)	5039	WEBSITE	266	249	17	1,000
7,444	5,553	1,891	5040	PRINTING/POSTAGE/MISC	22,182	16,659	5,523	66,630
0	0	0	5043	BILLING STATEMENTS	136	0	136	0
232	83	149	5046	NEWSLETTER	465	249	216	1,000
980	1,125	(145)	5047B	OFFICE EQUIPMENT RENTAL	3,207	3,375	(168)	13,500
289	333	(44)	5048	OFFICE EXPENSE	708	999	(291)	4,000
872	250	622	5052	PRINTING	932	750	182	3,000
16,767	13,334	3,433	5055	MEETING EXPENSE	17,117	16,000	1,117	16,000
0	364	(364)	5059	POSTAGE	3,000	1,092	1,908	4,370
0	208	(208)	5063	MILEAGE	680	624	56	2,500
0	417	(417)	5065	PROFESSIONAL FEES	0	1,251	(1,251)	5,000
0	8	(8)	5065S	STATUTORY AGENT FEE	0	24	(24)	100
0	125	(125)	5068	GIFTS	0	375	(375)	1,500
0	42	(42)	5070	PROPERTY TAXES	0	126	(126)	500
0	583	(583)	5080	CORPORATE TAXES	0	1,749	(1,749)	7,000
433	3,333	(2,900)	5088	BAD DEBT EXPENSE	433	9,999	(9,566)	40,000
2,965	2,453	512	5090	INSURANCE	7,894	7,359	535	29,440
0	417	(417)	5090D	INSURANCE DEDUCTIBLE	0	1,251	(1,251)	5,000
0	417	(417)	5099	MISCELLANEOUS EXPENSE	0	1,251	(1,251)	5,000
0	25	(25)	P5090	INSURANCE	0	75	(75)	300
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64,398	76,004	(11,606)		TOTAL ADMINISTRATIVE	177,491	204,010	(26,519)	768,050



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
03/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
UTILITIES								
9,893	16,667	(6,774)	5100	WATER/SEWER	39,812	50,001	(10,189)	200,000
3,859	4,333	(474)	5120	ELECTRIC	12,683	12,999	(316)	52,000
30	38	(8)	5125	GAS	91	114	(23)	450
45	21	24	5140	SANITATION	45	63	(18)	250
352	458	(106)	5151	PHONE	1,057	1,374	(317)	5,500
271	183	88	5151B	INTERNET	707	549	158	2,200
68	54	14	5152	ALARM MONITORING	205	162	43	650
0	42	(42)	P5100	WATER/SEWER	0	126	(126)	500
42	38	4	P5120	ELECTRIC	131	114	17	450
14,561	21,834	(7,273)		TOTAL UTILITIES	54,731	65,502	(10,771)	262,000
LANDSCAPING								
101,111	90,833	10,278	5200	LANDSCAPE CONTRACT	293,972	272,499	21,473	1,090,000
0	417	(417)	5210	LANDSCAPE SUPPLIES/MATERIAL	125	1,251	(1,126)	5,000
0	4,167	(4,167)	5218	MAJOR PROJECTS	20,848	12,501	8,347	50,000
1,644	1,667	(23)	5220	IRRIGATION REPAIRS	2,657	5,001	(2,344)	20,000
0	167	(167)	5222	BACKFLOW INSPEC/RRPS	0	501	(501)	2,000
7,210	1,667	5,543	5240	TREE TRIMMING/REMOVAL	9,700	5,001	4,699	20,000
0	208	(208)	5250	EXTERMINATING	0	624	(624)	2,500
685	767	(82)	P5200	LANDSCAPE CONTRACT	1,994	2,301	(307)	9,200
0	8	(8)	P5220	IRRIGATION REPAIRS	0	24	(24)	100
110,650	99,901	10,749		TOTAL LANDSCAPE	329,296	299,703	29,593	1,198,800
POOL/SPA/CLUBHOUSE								
160	167	(7)	P5350	FOUNTAIN MAINTENANCE	480	501	(21)	2,000
160	167	(7)		TOTAL POOLS	480	501	(21)	2,000
GATES								
260	215	45	P5500	GATE MAINTENANCE CONTRACT	825	645	180	2,580
415	42	373	P5511	GATE REPAIRS	415	126	289	500
104	92	12	P5517	GATE PHONE	310	276	34	1,100
779	349	430		TOTAL GATES	1,550	1,047	503	4,180
COMMON AREA								
0	833	(833)	5700	BUILDING MAINTENANCE	0	2,499	(2,499)	10,000
2,119	83	2,036	5700K	KEYS/LOCK REPAIR	2,119	249	1,870	1,000
0	83	(83)	5711	PAINTING MAINT	0	249	(249)	1,000
0	1,216	(1,216)	5722	ELECTRIC REPAIRS/SUPPLIES	829	3,648	(2,819)	14,589
0	167	(167)	5740	SIGN MAINTENANCE	0	501	(501)	2,000
1,897	667	1,230	5769A	JANITORIAL	5,690	2,001	3,689	8,000
1,678	1,833	(156)	5774	PET WASTE REMOVAL	5,033	5,499	(467)	22,000
766	1,500	(734)	5779CC	SECURITY PATROL	2,104	4,500	(2,396)	18,000
0	500	(500)	5794A	SIDEWALK REPAIR	0	1,500	(1,500)	6,000
125	833	(708)	5800	COMMON AREA MAINTENANCE/REPAIRS	375	2,499	(2,124)	10,000
0	667	(667)	5845	PARK MAINT	693	2,001	(1,308)	8,000
217	333	(116)	5850	EXTERMINATING	1,065	999	66	4,000
600	633	(33)	5895	TENNIS COURT MAINTENANCE	1,800	1,899	(99)	7,600
0	0	0	P5739	STREET SWEEPING	212	225	(13)	900
0	50	(50)	P5770	GENERAL MAINTENANCE	0	150	(150)	600
0	133	(133)	P5800	COMMON AREA MAINTAINENCE	0	399	(399)	1,600
7,402	9,531	(2,129)		TOTAL COMMON AREA	19,920	28,818	(8,898)	115,289
197,949	207,786	(9,837)		TOTAL OPERATING EXPENSES	583,469	599,581	(16,112)	2,350,319



**347Z VISTOSO COMMUNITY CONSOLIDATED
 STATEMENT OF REVENUES & EXPENSES
 03/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
<u>(13,713)</u>	<u>(33,516)</u>	<u>19,803</u>	OPERATING FUND SURPLUS/(DEFICIT)	<u>(46,812)</u>	<u>(76,771)</u>	<u>29,959</u>	<u>(259,080)</u>



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
03/31/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
RESERVE FUND							
I N C O M E							
58,333	58,333	0	7010				
(25,559)	0	(25,559)	7029U	174,999	174,999	0	700,000
2,558	1,667	891	7034	(48,010)	0	(48,010)	0
1,995	1,995	0	P7010	7,215	5,001	2,214	20,000
15	8	7	P7034	5,985	5,985	0	23,940
241	241	0	P7099	44	24	20	100
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37,584	62,244	(24,660)		140,956	186,732	(45,776)	746,930
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E X P E N D I T U R E S							
0	833	(833)	8510	0	2,499	(2,499)	10,000
0	2,644	(2,644)	8510R	0	7,932	(7,932)	31,724
0	2,584	(2,584)	8520	0	7,752	(7,752)	31,003
0	318	(318)	8525	0	954	(954)	3,811
0	1,133	(1,133)	8526	0	3,399	(3,399)	13,596
0	2,936	(2,936)	8530	0	8,808	(8,808)	35,226
2	1,000	(998)	8537	2,822	3,000	(178)	12,000
0	6,523	(6,523)	8541	0	19,569	(19,569)	78,280
0	7,794	(7,794)	8543P	0	23,382	(23,382)	93,524
0	11,939	(11,939)	8550	0	35,817	(35,817)	143,273
0	28,239	(28,239)	8575	0	84,717	(84,717)	338,870
80,732	16,667	64,065	8578D	83,732	50,001	33,731	200,000
0	1,983	(1,983)	P8510	0	5,949	(5,949)	23,793
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80,734	84,593	(3,859)		86,554	253,779	(167,225)	1,015,100
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(43,150)	(22,349)	(20,801)		54,402	(67,047)	121,449	(268,170)
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