



**347 VISTOSO COMMUNITY ASSOCIATION  
BALANCE SHEET  
04/30/2022**

<b>OPERATING FUNDS</b>		
OPERATING CASH	725,495.92	
METROPOLITAN BANK - SAVINGS	596,850.40	
US BANK SAVINGS	10,005.70	
DUE TO RESERVES	(20,833.00)	
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<b>TOTAL OPERATING FUNDS</b>		<b>1,311,519.02</b>
<b>RESERVE FUNDS</b>		
DUE FROM OPERATING	20,833.00	
RESERVE RBC WEALTH MGMT	1,010,033.36	
RESERVE RBC CASH PLUS MM	8,034.26	
RESERVE- FVCB MMA	248,907.38	
RESERVE- PACWEST BANK MMA	249,155.70	
RESERVE- CIT BANK MMA	242,255.05	
RESERVE- ENTERPRISE BANK MMA	249,118.80	
RESERVE- METRO PHOENIX BANK MMA	178,204.31	
RESERVE- SIGNATURE BANK MM	248,825.22	
RESERVE- STERLING BANK MMA	248,453.30	
RESERVE- US BANK MMA	263,667.94	
RESERVES - ACCRUED INTEREST	6,670.39	
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<b>TOTAL RESERVE FUNDS</b>		<b>2,974,158.71</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE	303,591.97	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(82,510.42)	
PRE-LEGAL RECEIVABLE	34,401.61	
CONTINGENT PAYABLE	(34,401.61)	
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<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>221,081.55</b>
<b>OTHER ASSETS</b>		
PREPAID EXPENSE INSURANCE	29,873.25	
PREPAID EXPENSES	333.40	
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<b>TOTAL OTHER ASSETS</b>		<b>30,206.65</b>
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<b>TOTAL ASSETS</b>		<b>4,536,965.93</b>
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**347 VISTOSO COMMUNITY ASSOCIATION  
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04/30/2022**

<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
ACCOUNTS PAYABLE	22,899.89	
ACCRUED EXPENSES	57,410.43	
PREPAID ASSESSMENTS	170,727.55	
REFUNDABLE DEPOSIT	7,950.00	
UNEARNED REVENUE	445,877.26	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,042.00	
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<b>TOTAL LIABILITIES</b>		<b>755,313.75</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	2,889,852.15	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	84,306.56	
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<b>TOTAL RESERVE</b>		<b>2,974,158.71</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
ACCUMULATED SURPLUS (DEFICIT)	864,379.72	
CURRENT YEAR RESERVE EQUITY	(84,306.56)	
CURRENT SURPLUS/(DEFICIT)	27,420.31	
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<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>807,493.47</b>
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<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>4,536,965.93</b>
		=====



**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
04/30/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
157,119	152,853	4,266	4000	ASSESSMENT INCOME	624,450	611,412	13,038	1,834,240
58,932	58,932	0	4001	COMMERCIAL DUES	235,730	235,728	2	707,189
97	175	(78)	4030	INTEREST INCOME	399	700	(301)	2,100
331	1,417	(1,086)	4050	COLLECTION COST REIMBURSEMENT	2,643	5,668	(3,025)	17,000
0	250	(250)	4050FR	FILE REVIEW FEE	750	1,000	(250)	3,000
48	58	(11)	4050MU	MONITOR TRUSTEE SALE	95	232	(137)	700
0	292	(292)	4050RR	FILE TRANSFER FEES	0	1,168	(1,168)	3,500
0	42	(42)	4050T	FORECLOSURE/TRUSTEE SALES	0	168	(168)	500
209	0	209	4055	RECOVERY-COLLECTION	658	0	658	0
5,327	2,500	2,827	4070	LATE FEE INCOME	11,079	10,000	1,079	30,000
350	58	292	4075	NSF FEE	630	232	398	700
6,887	9,547	(2,660)	4205	BUILDER ASSESSMENT	46,367	38,188	8,179	114,560
1,940	1,250	690	4900	VIOLATION FINES	5,077	5,000	77	15,000
0	0	0	4922	KEYS	75	0	75	0
0	333	(333)	4945	NEWSLETTER INCOME	275	1,332	(1,057)	4,000
8,190	3,167	5,023	4950	REBILL FEE	17,670	12,668	5,002	38,000
(58,333)	(58,333)	0	6010	GENERAL RESERVE TRANSFER	(233,332)	(233,332)	0	(700,000)
181,097	172,541	8,556		TOTAL INCOME	712,567	690,164	22,403	2,070,489

<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>								
7,575	7,500	75	5000	MANAGEMENT FEE	30,124	30,000	124	90,000
3,201	4,000	(799)	5000RO	OFFICE LEASE	12,804	16,000	(3,196)	48,000
0	199	(199)	5005	RESERVE STUDY	0	796	(796)	2,390
18,819	22,917	(4,098)	5007w	SALARIES & BENEFITS	78,872	91,668	(12,796)	275,000
8,190	3,167	5,023	5009A	REBILL FEE EXPENSE	17,670	12,668	5,002	38,000
350	58	292	5009B	NSF FEE EXPENSE	630	232	398	700
0	3,750	(3,750)	5010	LEGAL EXPENSE	15,137	15,000	137	45,000
0	250	(250)	5010C	LEGAL/ENFORCEMENT	0	1,000	(1,000)	3,000
0	1,000	(1,000)	5014	CC&R REVISIONS PROJECT	748	4,000	(3,253)	12,000
0	2,333	(2,333)	5020	LIEN/COLLECTION COST	1,092	9,332	(8,240)	28,000
0	250	(250)	5020F	FILE REVIEW FEE	750	1,000	(250)	3,000
48	58	(11)	5020M	MONITOR TRUSTEE SALE	95	232	(137)	700
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	0	1,168	(1,168)	3,500
0	42	(42)	5020T	FORECLOSURE/TRUSTEE SALES	0	168	(168)	500
0	875	(875)	5030	AUDIT/TAX PREPARATION	0	3,500	(3,500)	10,500
0	125	(125)	5033F	ADVERTISING	626	500	126	1,500
35	35	0	5037	BANK CHARGES & CC FEES	140	140	0	420
56	83	(27)	5039	WEBSITE	321	332	(11)	1,000
7,428	5,553	1,875	5040	PRINTING/POSTAGE/MISC	29,609	22,212	7,397	66,630
0	0	0	5043	BILLING STATEMENTS	136	0	136	0
121	83	38	5046	NEWSLETTER	586	332	254	1,000
980	1,125	(145)	5047B	OFFICE EQUIPMENT RENTAL	4,187	4,500	(313)	13,500
0	333	(333)	5048	OFFICE EXPENSE	708	1,332	(624)	4,000
0	250	(250)	5052	PRINTING	932	1,000	(68)	3,000
300	0	300	5055	MEETING EXPENSE	17,417	16,000	1,417	16,000
0	364	(364)	5059	POSTAGE	3,000	1,456	1,544	4,370
0	208	(208)	5063	MILEAGE	680	832	(152)	2,500
2,975	417	2,558	5065	PROFESSIONAL FEES	2,975	1,668	1,307	5,000
0	8	(8)	5065S	STATUTORY AGENT FEE	0	32	(32)	100
0	125	(125)	5068	GIFTS	0	500	(500)	1,500
0	42	(42)	5070	PROPERTY TAXES	0	168	(168)	500
4,925	583	4,342	5080	CORPORATE TAXES	4,925	2,332	2,593	7,000
0	3,333	(3,333)	5088	BAD DEBT EXPENSE	433	13,332	(12,899)	40,000
2,695	2,453	242	5090	INSURANCE	10,590	9,812	778	29,440
0	417	(417)	5090D	INSURANCE DEDUCTIBLE	0	1,668	(1,668)	5,000
0	417	(417)	5099	MISCELLANEOUS EXPENSE	0	1,668	(1,668)	5,000
57,697	62,645	(4,948)		TOTAL ADMINISTRATIVE	235,188	266,580	(31,392)	767,750

**U T I L I T I E S**



**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
04/30/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET	
12,415	16,667	(4,252)	5100	52,228	66,668	(14,440)	200,000	
3,736	4,333	(597)	5120	16,419	17,332	(913)	52,000	
30	38	(8)	5125	121	152	(31)	450	
0	21	(21)	5140	45	84	(39)	250	
351	458	(107)	5151	1,408	1,832	(424)	5,500	
271	183	88	5151B	978	732	246	2,200	
164	54	110	5152	368	216	152	650	
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16,967	21,754	(4,787)		71,567	87,016	(15,449)	261,050	
			LANDSCAPING					
100,611	90,833	9,778	5200	394,582	363,332	31,250	1,090,000	
0	417	(417)	5210	125	1,668	(1,543)	5,000	
0	4,167	(4,167)	5218	20,848	16,668	4,180	50,000	
0	1,667	(1,667)	5220	2,657	6,668	(4,011)	20,000	
0	167	(167)	5222	0	668	(668)	2,000	
9,300	1,667	7,633	5240	19,000	6,668	12,332	20,000	
0	208	(208)	5250	0	832	(832)	2,500	
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109,911	99,126	10,785		437,213	396,504	40,709	1,189,500	
			COMMON AREA					
0	833	(833)	5700	0	3,332	(3,332)	10,000	
0	83	(83)	5700K	2,119	332	1,787	1,000	
0	83	(83)	5711	0	332	(332)	1,000	
0	1,216	(1,216)	5722	829	4,864	(4,035)	14,589	
0	167	(167)	5740	0	668	(668)	2,000	
1,897	667	1,230	5769A	7,586	2,668	4,918	8,000	
1,678	1,833	(156)	5774	6,710	7,332	(622)	22,000	
886	1,500	(614)	5779CC	2,990	6,000	(3,010)	18,000	
0	500	(500)	5794A	0	2,000	(2,000)	6,000	
0	833	(833)	5800	375	3,332	(2,957)	10,000	
0	667	(667)	5845	693	2,668	(1,975)	8,000	
717	333	384	5850	1,782	1,332	450	4,000	
600	633	(33)	5895	2,400	2,532	(132)	7,600	
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5,777	9,348	(3,571)		25,485	37,392	(11,907)	112,189	
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190,352	192,873	(2,521)		769,453	787,492	(18,039)	2,330,489	
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(9,255)	(20,332)	11,077		(56,886)	(97,328)	40,442	(260,000)	
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**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
04/30/2022**

***** 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		233,332	233,332	700,000
(19,709)	0	(19,709)	7029U		(67,719)	0	0
2,358	1,667	691	7034		9,573	6,668	20,000
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40,982	60,000	(19,018)			175,186	240,000	720,000
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<b>EXPENDITURES</b>							
0	833	(833)	8510		0	3,332	10,000
0	2,644	(2,644)	8510R		0	10,576	31,724
0	2,584	(2,584)	8520		0	10,336	31,003
0	318	(318)	8525		0	1,272	3,811
0	1,133	(1,133)	8526		0	4,532	13,596
0	2,936	(2,936)	8530		0	11,744	35,226
2,725	1,000	1,725	8537		5,547	4,000	12,000
0	6,523	(6,523)	8541		0	26,092	78,280
0	7,794	(7,794)	8543P		0	31,176	93,524
0	11,939	(11,939)	8550		0	47,756	143,273
0	28,239	(28,239)	8575		0	112,956	338,870
1,600	16,667	(15,067)	8578D		85,332	66,668	200,000
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4,325	82,610	(78,285)			90,879	330,440	991,307
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36,657	(22,610)	59,267			84,307	(90,440)	(271,307)
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**347A VISTOSO- SIENA  
BALANCE SHEET  
04/30/2022**

<b>OPERATING FUNDS</b>		
<b>OPERATING CASH</b>	<b>18,334.44</b>	
	<b>-----</b>	
<b>TOTAL OPERATING FUNDS</b>		<b>18,334.44</b>
<b>RESERVE FUNDS</b>		
<b>RESERVE SIENA BANK OZK</b>	<b>185,060.13</b>	
	<b>-----</b>	
<b>TOTAL RESERVE FUNDS</b>		<b>185,060.13</b>
<b>ACCOUNTS RECEIVABLE</b>		
<b>ACCOUNTS RECEIVABLE - PARCELS</b>	<b>636.65</b>	
	<b>-----</b>	
<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>636.65</b>
		<b>-----</b>
<b>TOTAL ASSETS</b>		<b>204,031.22</b>
		<b>=====</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>	<b>320.00</b>	
<b>ACCRUED EXPENSES</b>	<b>736.52</b>	
<b>PREPAID ASSESSMENTS - PARCELS</b>	<b>656.00</b>	
<b>UNEARNED REVENUE</b>	<b>7,930.00</b>	
	<b>-----</b>	
<b>TOTAL LIABILITIES</b>		<b>9,642.52</b>
<b>RESERVE</b>		
<b>ACCUMULATED GENERAL</b>	<b>176,057.13</b>	
<b>C/Y GENERAL RESERVE SURPLUS/(DEFICIT)</b>	<b>9,003.00</b>	
	<b>-----</b>	
<b>TOTAL RESERVE</b>		<b>185,060.13</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<b>8,523.95</b>	
<b>CURRENT YEAR RESERVE EQUITY</b>	<b>(9,003.00)</b>	
<b>CURRENT SURPLUS/(DEFICIT)</b>	<b>9,807.62</b>	
	<b>-----</b>	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>9,328.57</b>



**347A VISTOSO- SIENA  
BALANCE SHEET  
04/30/2022**

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**TOTAL LIABILITIES & EQUITY**

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**204,031.22**  
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**347A VISTOSO- SIENA**  
**STATEMENT OF REVENUES & EXPENSES**  
**04/30/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
3,770	3,965	(195)	4000P	PARCEL ASSESSMENTS	15,665	15,860	(195)	47,580
(1,995)	(1,995)	0	P6010	GENERAL RESERVE TRANSFER	(7,980)	(7,980)	0	(23,940)
(241)	(241)	0	P6099	P/Y RSV ALLOCATIONS	(964)	(964)	0	(2,890)
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1,534	1,729	(195)		TOTAL INCOME	6,721	6,916	(195)	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>								
21	25	(5)	P5090	INSURANCE	21	100	(80)	300
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21	25	(5)		TOTAL ADMINISTRATIVE	21	100	(80)	300
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<b>U T I L I T I E S</b>								
0	42	(42)	P5100	WATER/SEWER	0	168	(168)	500
42	38	4	P5120	ELECTRIC	173	152	21	450
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42	80	(38)		TOTAL UTILITIES	173	320	(147)	950
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<b>L A N D S C A P I N G</b>								
685	767	(82)	P5200	LANDSCAPE CONTRACT	2,679	3,068	(389)	9,200
0	8	(8)	P5220	IRRIGATION REPAIRS	0	32	(32)	100
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685	775	(90)		TOTAL LANDSCAPE	2,679	3,100	(421)	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	640	668	(28)	2,000
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160	167	(7)		TOTAL POOLS	640	668	(28)	2,000
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<b>G A T E S</b>								
305	215	90	P5500	GATE MAINTENANCE CONTRACT	1,130	860	270	2,580
0	42	(42)	P5511	GATE REPAIRS	415	168	247	500
114	92	22	P5517	GATE PHONE	424	368	56	1,100
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419	349	70		TOTAL GATES	1,969	1,396	573	4,180
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<b>C O M M O N A R E A</b>								
0	225	(225)	P5739	STREET SWEEPING	212	450	(238)	900
0	50	(50)	P5770	GENERAL MAINTENANCE	0	200	(200)	600
223	133	90	P5800	COMMON AREA MAINTAINENCE	223	532	(309)	1,600
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223	408	(185)		TOTAL COMMON AREA	435	1,182	(747)	3,100
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1,549	1,804	(255)		TOTAL OPERATING EXPENSES	5,916	6,766	(850)	19,830
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(15)	(75)	60		OPERATING FUND SURPLUS/(DEFICIT)	805	150	655	920
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347A VISTOSO- SIENA  
 STATEMENT OF REVENUES & EXPENSES  
 04/30/2022

***** 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	7,980	7,980	0	23,940
15	8	7	P7034	INTEREST RESERVE FUNDS	59	32	27	100
241	241	0	P7099	P/Y RSV ALLOCATIONS	964	964	0	2,890
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2,251	2,244	7		TOTAL RESERVE INCOME	9,003	8,976	27	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	7,932	(7,932)	23,793
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0	1,983	(1,983)		TOTAL RESERVE EXPENDITURES	0	7,932	(7,932)	23,793
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2,251	261	1,990		RESERVE FUND SURPLUS/(DEFICIT)	9,003	1,044	7,959	3,137
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**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
04/30/2022**

**ASSETS**

**OPERATING FUNDS**

US BANK - OPERATING CHECKING	743,830.36
US BANK SAVINGS	10,005.70
METROPOLITAN BANK - SAVINGS	596,850.40
DUE TO RESERVES	(20,833.00)

**TOTAL OPERATING FUNDS**

**1,329,853.46**

**RESERVE FUNDS**

RESERVE SIENA BANK OZK	185,060.13
RESERVE RBC WEALTH MGMT	1,010,033.36
RESERVE RBC CASH PLUS MM	8,034.26
RESERVE SIGNATURE BANK MM	248,825.22
RESERVE FVCB MMA	248,907.38
RESERVE ENTERPRISE BANK MMA	249,118.80
RESERVE STERLING BANK	248,453.30
RESERVE PACWEST BANK - MM	249,155.70
RESERVE US BANK MMA	263,667.94
RESERVE CIT BANK MMA	242,255.05
RESERVE METRO PHOENIX BANK MMA	178,204.31
RESERVES - ACCRUED INTEREST DUE FROM OPERATING	6,670.39
	20,833.00

**TOTAL RESERVE FUNDS**

**3,159,218.84**

**ACCOUNTS RECEIVABLE**

ACCOUNTS RECEIVABLE	303,591.97
ACCOUNTS RECEIVABLE - PARCELS	636.65
PRE-LEGAL RECEIVABLE	34,401.61
CONTINGENT PAYABLE	(34,401.61)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(82,510.42)

**TOTAL ACCOUNTS RECEIVABLE**

**221,718.20**

**OTHER ASSETS**

PREPAID EXPENSE INSURANCE	29,873.25
PREPAID EXPENSES	333.40

**TOTAL OTHER ASSETS**

**30,206.65**



**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
04/30/2022**

<b>TOTAL ASSETS</b>		<b>4,740,997.15</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>OPERATING LIABILITIES</b>		
ACCOUNTS PAYABLE	23,219.89	
ACCRUED EXPENSES	58,146.95	
PREPAID ASSESSMENTS	170,727.55	
PREPAID ASSESSMENTS - PARCELS	656.00	
REFUNDABLE DEPOSIT KEYS	7,950.00	
UNEARNED REVENUE	453,807.26	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	30,042.00	
<b>TOTAL OPERATING LIABILITIES</b>		<b>764,956.27</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	3,065,909.28	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	93,309.56	
<b>TOTAL RESERVE</b>		<b>3,159,218.84</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
ACCUMULATED SURPLUS (DEFICIT)	872,903.67	
CURRENT YEAR RESERVE EQUITY	(93,309.56)	
CURRENT SURPLUS/(DEFICIT)	37,227.93	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>816,822.04</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>4,740,997.15</b>



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
04/30/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
157,119	152,853	4,266	4000	ASSESSMENT INCOME	624,450	611,412	13,038	1,834,240
3,770	3,965	(195)	4000P	PARCEL ASSESSMENTS	15,665	15,860	(195)	47,580
58,932	58,932	0	4001	COMMERCIAL DUES	235,730	235,728	2	707,189
97	175	(78)	4030	INTEREST INCOME	399	700	(301)	2,100
331	1,417	(1,086)	4050	COLLECTION COST REIMBURSEMENT	2,643	5,668	(3,025)	17,000
0	250	(250)	4050FR	FILE REVIEW FEE	750	1,000	(250)	3,000
48	58	(11)	4050MU	MONITOR TRUSTEE SALE	95	232	(137)	700
0	292	(292)	4050RR	FILE TRANSFER FEES	0	1,168	(1,168)	3,500
0	42	(42)	4050T	FORECLOSURE/TRUSTEE SALES	0	168	(168)	500
209	0	209	4055	RECOVERY-COLLECTION	658	0	658	0
5,327	2,500	2,827	4070	LATE FEE INCOME	11,079	10,000	1,079	30,000
350	58	292	4075	NSF FEE	630	232	398	700
6,887	9,547	(2,660)	4205	BUILDER ASSESSMENT	46,367	38,188	8,179	114,560
1,940	1,250	690	4900	VIOLATION FINES	5,077	5,000	77	15,000
0	0	0	4922	KEYS	75	0	75	0
0	333	(333)	4945	NEWSLETTER INCOME	275	1,332	(1,057)	4,000
8,190	3,167	5,023	4950	REBILL FEE	17,670	12,668	5,002	38,000
(58,333)	(58,333)	0	6010	GENERAL RESERVE TRANSFER	(233,332)	(233,332)	0	(700,000)
(1,995)	(1,995)	0	P6010	GENERAL RESERVE TRANSFER	(7,980)	(7,980)	0	(23,940)
(241)	(241)	0	P6099	P/Y RSV ALLOCATIONS	(964)	(964)	0	(2,890)
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182,631	174,270	8,361		TOTAL INCOME	719,288	697,080	22,208	2,091,239
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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>								
7,575	7,500	75	5000	MANAGEMENT FEE	30,124	30,000	124	90,000
3,201	4,000	(799)	5000RO	OFFICE LEASE	12,804	16,000	(3,196)	48,000
0	199	(199)	5005	RESERVE STUDY	0	796	(796)	2,390
18,819	22,917	(4,098)	5007w	SALARIES & BENEFITS	78,872	91,668	(12,796)	275,000
8,190	3,167	5,023	5009A	REBILL FEE EXPENSE	17,670	12,668	5,002	38,000
350	58	292	5009B	NSF FEE EXPENSE	630	232	398	700
0	3,750	(3,750)	5010	LEGAL EXPENSE	15,137	15,000	137	45,000
0	250	(250)	5010C	LEGAL/ENFORCEMENT	0	1,000	(1,000)	3,000
0	1,000	(1,000)	5014	'CC&R REVISIONS PROJECT	748	4,000	(3,253)	12,000
0	2,333	(2,333)	5020	LIEN/COLLECTION COST	1,092	9,332	(8,240)	28,000
0	250	(250)	5020F	FILE REVIEW FEE	750	1,000	(250)	3,000
48	58	(11)	5020M	MONITOR TRUSTEE SALE	95	232	(137)	700
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	0	1,168	(1,168)	3,500
0	42	(42)	5020T	FORECLOSURE/TRUSTEE SALES	0	168	(168)	500
0	875	(875)	5030	AUDIT/TAX PREPARATION	0	3,500	(3,500)	10,500
0	125	(125)	5033F	ADVERTISING	626	500	126	1,500
35	35	0	5037	BANK CHARGES & CC FEES	140	140	0	420
56	83	(27)	5039	WEBSITE	321	332	(11)	1,000
7,428	5,553	1,875	5040	PRINTING/POSTAGE/MISC	29,609	22,212	7,397	66,630
0	0	0	5043	BILLING STATEMENTS	136	0	136	0
121	83	38	5046	NEWSLETTER	586	332	254	1,000
980	1,125	(145)	5047B	OFFICE EQUIPMENT RENTAL	4,187	4,500	(313)	13,500
0	333	(333)	5048	OFFICE EXPENSE	708	1,332	(624)	4,000
0	250	(250)	5052	PRINTING	932	1,000	(68)	3,000
300	0	300	5055	MEETING EXPENSE	17,417	16,000	1,417	16,000
0	364	(364)	5059	POSTAGE	3,000	1,456	1,544	4,370
0	208	(208)	5063	MILEAGE	680	832	(152)	2,500
2,975	417	2,558	5065	PROFESSIONAL FEES	2,975	1,668	1,307	5,000
0	8	(8)	5065S	STATUTORY AGENT FEE	0	32	(32)	100
0	125	(125)	5068	GIFTS	0	500	(500)	1,500
0	42	(42)	5070	PROPERTY TAXES	0	168	(168)	500
4,925	583	4,342	5080	CORPORATE TAXES	4,925	2,332	2,593	7,000
0	3,333	(3,333)	5088	BAD DEBT EXPENSE	433	13,332	(12,899)	40,000
2,695	2,453	242	5090	INSURANCE	10,590	9,812	778	29,440
0	417	(417)	5090D	INSURANCE DEDUCTIBLE	0	1,668	(1,668)	5,000
0	417	(417)	5099	MISCELLANEOUS EXPENSE	0	1,668	(1,668)	5,000
21	25	(5)	P5090	INSURANCE	21	100	(80)	300
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57,717	62,670	(4,953)		TOTAL ADMINISTRATIVE	235,208	266,680	(31,472)	768,050



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
04/30/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>UTILITIES</b>								
12,415	16,667	(4,252)	5100	WATER/SEWER	52,228	66,668	(14,440)	200,000
3,736	4,333	(597)	5120	ELECTRIC	16,419	17,332	(913)	52,000
30	38	(8)	5125	GAS	121	152	(31)	450
0	21	(21)	5140	SANITATION	45	84	(39)	250
351	458	(107)	5151	PHONE	1,408	1,832	(424)	5,500
271	183	88	5151B	INTERNET	978	732	246	2,200
164	54	110	5152	ALARM MONITORING	368	216	152	650
0	42	(42)	P5100	WATER/SEWER	0	168	(168)	500
42	38	4	P5120	ELECTRIC	173	152	21	450
17,009	21,834	(4,825)		<b>TOTAL UTILITIES</b>	71,740	87,336	(15,596)	262,000
<b>LANDSCAPING</b>								
100,611	90,833	9,778	5200	LANDSCAPE CONTRACT	394,582	363,332	31,250	1,090,000
0	417	(417)	5210	LANDSCAPE SUPPLIES/MATERIAL	125	1,668	(1,543)	5,000
0	4,167	(4,167)	5218	MAJOR PROJECTS	20,848	16,668	4,180	50,000
0	1,667	(1,667)	5220	IRRIGATION REPAIRS	2,657	6,668	(4,011)	20,000
0	167	(167)	5222	BACKFLOW INSPEC/RRPS	0	668	(668)	2,000
9,300	1,667	7,633	5240	TREE TRIMMING/REMOVAL	19,000	6,668	12,332	20,000
0	208	(208)	5250	EXTERMINATING	0	832	(832)	2,500
685	767	(82)	P5200	LANDSCAPE CONTRACT	2,679	3,068	(389)	9,200
0	8	(8)	P5220	IRRIGATION REPAIRS	0	32	(32)	100
110,596	99,901	10,695		<b>TOTAL LANDSCAPE</b>	439,892	399,604	40,288	1,198,800
<b>POOL/SPA/CLUBHOUSE</b>								
160	167	(7)	P5350	FOUNTAIN MAINTENANCE	640	668	(28)	2,000
160	167	(7)		<b>TOTAL POOLS</b>	640	668	(28)	2,000
<b>GATES</b>								
305	215	90	P5500	GATE MAINTENANCE CONTRACT	1,130	860	270	2,580
0	42	(42)	P5511	GATE REPAIRS	415	168	247	500
114	92	22	P5517	GATE PHONE	424	368	56	1,100
419	349	70		<b>TOTAL GATES</b>	1,969	1,396	573	4,180
<b>COMMON AREA</b>								
0	833	(833)	5700	BUILDING MAINTENANCE	0	3,332	(3,332)	10,000
0	83	(83)	5700K	KEYS/LOCK REPAIR	2,119	332	1,787	1,000
0	83	(83)	5711	PAINTING MAINT	0	332	(332)	1,000
0	1,216	(1,216)	5722	ELECTRIC REPAIRS/SUPPLIES	829	4,864	(4,035)	14,589
0	167	(167)	5740	SIGN MAINTENANCE	0	668	(668)	2,000
1,897	667	1,230	5769A	JANITORIAL	7,586	2,668	4,918	8,000
1,678	1,833	(156)	5774	PET WASTE REMOVAL	6,710	7,332	(622)	22,000
886	1,500	(614)	5779CC	SECURITY PATROL	2,990	6,000	(3,010)	18,000
0	500	(500)	5794A	SIDEWALK REPAIR	0	2,000	(2,000)	6,000
0	833	(833)	5800	COMMON AREA MAINTENANCE/REPAIRS	375	3,332	(2,957)	10,000
0	667	(667)	5845	PARK MAINT	693	2,668	(1,975)	8,000
717	333	384	5850	EXTERMINATING	1,782	1,332	450	4,000
600	633	(33)	5895	TENNIS COURT MAINTENANCE	2,400	2,532	(132)	7,600
0	225	(225)	P5739	STREET SWEEPING	212	450	(238)	900
0	50	(50)	P5770	GENERAL MAINTENANCE	0	200	(200)	600
223	133	90	P5800	COMMON AREA MAINTAINENCE	223	532	(309)	1,600
6,000	9,756	(3,756)		<b>TOTAL COMMON AREA</b>	25,920	38,574	(12,654)	115,289
191,901	194,677	(2,776)		<b>TOTAL OPERATING EXPENSES</b>	775,369	794,258	(18,889)	2,350,319



**347Z VISTOSO COMMUNITY CONSOLIDATED  
 STATEMENT OF REVENUES & EXPENSES  
 04/30/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
<u>(9,270)</u>	<u>(20,407)</u>	<u>11,137</u>	OPERATING FUND SURPLUS/(DEFICIT)	<u>(56,082)</u>	<u>(97,178)</u>	<u>41,096</u>	<u>(259,080)</u>



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
04/30/2022**

***** 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	233,332	233,332	0	700,000
(19,709)	0	(19,709)	7029U	(67,719)	0	(67,719)	0
2,358	1,667	691	7034	9,573	6,668	2,905	20,000
1,995	1,995	0	P7010	7,980	7,980	0	23,940
15	8	7	P7034	59	32	27	100
241	241	0	P7099	964	964	0	2,890
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43,233	62,244	(19,011)		184,189	248,976	(64,787)	746,930
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<b>EXPENDITURES</b>							
0	833	(833)	8510	0	3,332	(3,332)	10,000
0	2,644	(2,644)	8510R	0	10,576	(10,576)	31,724
0	2,584	(2,584)	8520	0	10,336	(10,336)	31,003
0	318	(318)	8525	0	1,272	(1,272)	3,811
0	1,133	(1,133)	8526	0	4,532	(4,532)	13,596
0	2,936	(2,936)	8530	0	11,744	(11,744)	35,226
2,725	1,000	1,725	8537	5,547	4,000	1,547	12,000
0	6,523	(6,523)	8541	0	26,092	(26,092)	78,280
0	7,794	(7,794)	8543P	0	31,176	(31,176)	93,524
0	11,939	(11,939)	8550	0	47,756	(47,756)	143,273
0	28,239	(28,239)	8575	0	112,956	(112,956)	338,870
1,600	16,667	(15,067)	8578D	85,332	66,668	18,664	200,000
0	1,983	(1,983)	P8510	0	7,932	(7,932)	23,793
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4,325	84,593	(80,268)		90,879	338,372	(247,493)	1,015,100
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38,908	(22,349)	61,257		93,310	(89,396)	182,706	(268,170)
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