



**347 VISTOSO COMMUNITY ASSOCIATION  
BALANCE SHEET  
06/30/2022**

<b>OPERATING FUNDS</b>		
OPERATING CASH	590,694.00	
METROPOLITAN BANK - SAVINGS	597,075.46	
US BANK SAVINGS	<u>10,006.16</u>	
<b>TOTAL OPERATING FUNDS</b>		<b>1,197,775.62</b>
<b>RESERVE FUNDS</b>		
RESERVE RBC WEALTH MGMT	1,004,692.61	
RESERVE RBC CASH PLUS MM	13,381.81	
RESERVE- FVCB MMA	249,073.82	
RESERVE- PACWEST BANK MMA	249,400.14	
RESERVE- CIT BANK MMA	242,323.89	
RESERVE- ENTERPRISE BANK MMA	249,367.98	
RESERVE- METRO PHOENIX BANK MMA	178,308.56	
RESERVE- SIGNATURE BANK MM	249,015.15	
RESERVE- STERLING BANK MMA	248,669.11	
RESERVE- US BANK MMA	374,891.30	
RESERVES - ACCRUED INTEREST	<u>5,996.90</u>	
<b>TOTAL RESERVE FUNDS</b>		<b>3,065,121.27</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE	238,701.37	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(95,251.49)	
PRE-LEGAL RECEIVABLE	43,053.95	
CONTINGENT PAYABLE	<u>(43,053.95)</u>	
<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>143,449.88</b>
<b>OTHER ASSETS</b>		
PREPAID EXPENSE INSURANCE	24,441.75	
PREPAID EXPENSES	<u>222.26</u>	
<b>TOTAL OTHER ASSETS</b>		<b><u>24,664.01</u></b>
<b>TOTAL ASSETS</b>		<b><u><u>4,431,010.78</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		



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<b>ACCOUNTS PAYABLE</b>	<b>117.80</b>	
<b>ACCRUED EXPENSES</b>	<b>81,859.25</b>	
<b>PREPAID ASSESSMENTS</b>	<b>444,607.98</b>	
<b>REFUNDABLE DEPOSIT</b>	<b>8,025.00</b>	
<b>UNCLAIMED PROPERTY</b>	<b>20,406.62</b>	
<b>SECURITY DEPOSITS</b>	<b>29,967.00</b>	
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<b>TOTAL LIABILITIES</b>		<b>584,983.65</b>
<b>RESERVE</b>		
<b>ACCUMULATED GENERAL</b>	<b>2,889,852.15</b>	
<b>C/Y GENERAL RESERVE SURPLUS/(DEFICIT)</b>	<b>175,269.12</b>	
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<b>TOTAL RESERVE</b>		<b>3,065,121.27</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<b>864,379.72</b>	
<b>CURRENT YEAR RESERVE EQUITY</b>	<b>(175,269.12)</b>	
<b>CURRENT SURPLUS/(DEFICIT)</b>	<b>91,795.26</b>	
	<hr/>	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>780,905.86</b>
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<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>4,431,010.78</b>
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**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
06/30/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
<b>I N C O M E</b>							
157,533	152,853	4,680	4000	939,773	917,118	22,655	1,834,240
56,019	58,932	(2,913)	4001	350,681	353,592	(2,911)	707,189
123	175	(52)	4030	625	1,050	(425)	2,100
355	1,417	(1,062)	4050	5,947	8,502	(2,555)	17,000
0	250	(250)	4050FR	800	1,500	(700)	3,000
0	58	(58)	4050MU	143	348	(206)	700
0	292	(292)	4050RR	0	1,752	(1,752)	3,500
0	42	(42)	4050T	0	252	(252)	500
152	0	152	4055	964	0	964	0
(9)	2,500	(2,509)	4070	11,053	15,000	(3,947)	30,000
0	58	(58)	4075	630	348	282	700
6,887	9,547	(2,660)	4205	60,140	57,282	2,858	114,560
1,456	1,250	206	4900	7,445	7,500	(55)	15,000
0	0	0	4922	75	0	75	0
0	333	(333)	4945	275	1,998	(1,723)	4,000
(30)	3,167	(3,197)	4950	17,580	19,002	(1,422)	38,000
(58,333)	(58,333)	0	6010	(349,998)	(349,998)	0	(700,000)
<u>164,153</u>	<u>172,541</u>	<u>(8,388)</u>		<u>1,046,131</u>	<u>1,035,246</u>	<u>10,885</u>	<u>2,070,489</u>
<b>TOTAL INCOME</b>							
<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>							
8,009	7,500	509	5000	45,731	45,000	731	90,000
3,201	4,000	(799)	5000RO	19,206	24,000	(4,794)	48,000
1,195	199	996	5005	1,195	1,194	1	2,390
18,612	22,917	(4,305)	5007w	120,251	137,502	(17,251)	275,000
(30)	3,167	(3,197)	5009A	17,580	19,002	(1,422)	38,000
0	58	(58)	5009B	630	348	282	700
850	3,750	(2,900)	5010	17,780	22,500	(4,720)	45,000
0	250	(250)	5010C	0	1,500	(1,500)	3,000
0	1,000	(1,000)	5014	1,288	6,000	(4,713)	12,000
0	2,333	(2,333)	5020	1,092	13,998	(12,906)	28,000
0	250	(250)	5020F	800	1,500	(700)	3,000
(1)	58	(59)	5020M	143	348	(206)	700
0	292	(292)	5020RR	0	1,752	(1,752)	3,500
0	42	(42)	5020T	0	252	(252)	500
0	875	(875)	5030	0	5,250	(5,250)	10,500
0	125	(125)	5033F	626	750	(124)	1,500
35	35	0	5037	210	210	0	420
56	83	(27)	5039	432	498	(66)	1,000
7,420	5,553	1,867	5040	44,596	33,318	11,278	66,630
0	0	0	5043	136	0	136	0
121	83	38	5046	829	498	331	1,000
1,105	1,125	(20)	5047B	6,272	6,750	(478)	13,500
161	333	(172)	5048	1,527	1,998	(471)	4,000
0	250	(250)	5052	932	1,500	(568)	3,000
0	0	0	5055	17,417	16,000	1,417	16,000
131	364	(233)	5059	3,131	2,184	947	4,370
0	208	(208)	5063	686	1,248	(562)	2,500
0	417	(417)	5065	3,740	2,502	1,238	5,000
0	8	(8)	5065S	0	48	(48)	100
0	125	(125)	5068	0	750	(750)	1,500
360	42	318	5070	360	252	108	500
0	583	(583)	5080	4,925	3,498	1,427	7,000
15,637	3,333	12,304	5088	16,070	19,998	(3,928)	40,000
2,695	2,453	242	5090	15,980	14,718	1,262	29,440
0	417	(417)	5090D	0	2,502	(2,502)	5,000
0	417	(417)	5099	0	2,502	(2,502)	5,000
<u>59,558</u>	<u>62,645</u>	<u>(3,087)</u>		<u>343,565</u>	<u>391,870</u>	<u>(48,305)</u>	<u>767,750</u>
<b>TOTAL ADMINISTRATIVE</b>							
<b>U T I L I T I E S</b>							



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STATEMENT OF REVENUES & EXPENSES  
06/30/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
12,834	16,667	(3,833)	5100	WATER/SEWER	78,895	100,002	(21,107)	200,000
3,458	4,333	(875)	5120	ELECTRIC	23,317	25,998	(2,681)	52,000
30	38	(8)	5125	GAS	182	228	(46)	450
0	21	(21)	5140	SANITATION	45	126	(81)	250
4	458	(454)	5151	PHONE	1,605	2,748	(1,143)	5,500
271	183	88	5151B	INTERNET	1,519	1,098	421	2,200
68	54	14	5152	ALARM MONITORING	436	324	112	650
<u>16,666</u>	<u>21,754</u>	<u>(5,088)</u>		TOTAL UTILITIES	<u>105,999</u>	<u>130,524</u>	<u>(24,525)</u>	<u>261,050</u>
L A N D S C A P I N G								
101,111	91,042	10,069	5200	LANDSCAPE CONTRACT	596,804	546,252	50,552	1,092,500
0	417	(417)	5210	LANDSCAPE SUPPLIES/MATERIAL	125	2,502	(2,377)	5,000
0	4,167	(4,167)	5218	MAJOR PROJECTS	20,848	25,002	(4,154)	50,000
0	1,667	(1,667)	5220	IRRIGATION REPAIRS	3,430	10,002	(6,572)	20,000
0	167	(167)	5222	BACKFLOW INSPEC/RRPS	0	1,002	(1,002)	2,000
0	1,667	(1,667)	5240	TREE TRIMMING/REMOVAL	20,310	10,002	10,308	20,000
<u>101,111</u>	<u>99,127</u>	<u>1,984</u>		TOTAL LANDSCAPE	<u>641,516</u>	<u>594,762</u>	<u>46,754</u>	<u>1,189,500</u>
G A T E S								
(104)	0	(104)	P5517	GATE PHONE	0	0	0	0
<u>(104)</u>	<u>0</u>	<u>(104)</u>		TOTAL GATES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C O M M O N A R E A								
0	833	(833)	5700	BUILDING MAINTENANCE	0	4,998	(4,998)	10,000
299	83	216	5700K	KEYS/LOCK REPAIR	2,528	498	2,030	1,000
0	83	(83)	5711	PAINTING MAINT	0	498	(498)	1,000
0	1,216	(1,216)	5722	ELECTRIC REPAIRS/SUPPLIES	1,739	7,296	(5,557)	14,589
0	167	(167)	5740	SIGN MAINTENANCE	0	1,002	(1,002)	2,000
1,897	667	1,230	5769A	JANITORIAL	11,380	4,002	7,378	8,000
1,678	1,833	(156)	5774	PET WASTE REMOVAL	10,065	10,998	(933)	22,000
600	1,500	(900)	5779CC	SECURITY PATROL	4,116	9,000	(4,884)	18,000
0	500	(500)	5794A	SIDEWALK REPAIR	0	3,000	(3,000)	6,000
0	833	(833)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,071	4,998	(3,927)	10,000
0	667	(667)	5845	PARK MAINT	693	4,002	(3,309)	8,000
596	333	263	5850	EXTERMINATING	3,332	1,998	1,334	4,000
600	633	(33)	5895	TENNIS COURT MAINTENANCE	3,600	3,798	(198)	7,600
<u>5,669</u>	<u>9,348</u>	<u>(3,679)</u>		TOTAL COMMON AREA	<u>38,525</u>	<u>56,088</u>	<u>(17,563)</u>	<u>112,189</u>
<u>182,900</u>	<u>192,874</u>	<u>(9,974)</u>		TOTAL OPERATING EXPENSES	<u>1,129,605</u>	<u>1,173,244</u>	<u>(43,639)</u>	<u>2,330,489</u>
<u>(18,747)</u>	<u>(20,333)</u>	<u>1,586</u>		OPERATING FUND SURPLUS/(DEFICIT)	<u>(83,474)</u>	<u>(137,998)</u>	<u>54,524</u>	<u>(260,000)</u>



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STATEMENT OF REVENUES & EXPENSES  
06/30/2022**

***** 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	349,998	349,998	0	700,000
(9,814)	0	(9,814)	7029U	(72,498)	0	(72,498)	0
(1,942)	1,667	(3,609)	7034	15,084	10,002	5,082	20,000
<u>0</u>	<u>(1,000)</u>	<u>1,000</u>	8537	<u>(5,547)</u>	<u>(6,000)</u>	<u>453</u>	<u>(12,000)</u>
<u>46,577</u>	<u>59,000</u>	<u>(12,423)</u>		<u>287,037</u>	<u>354,000</u>	<u>(66,963)</u>	<u>708,000</u>
<b>E X P E N D I T U R E S</b>							
0	833	(833)	8510	0	4,998	(4,998)	10,000
0	2,644	(2,644)	8510R	0	15,864	(15,864)	31,724
0	2,584	(2,584)	8520	0	15,504	(15,504)	31,003
0	318	(318)	8525	0	1,908	(1,908)	3,811
0	1,133	(1,133)	8526	0	6,798	(6,798)	13,596
0	2,936	(2,936)	8530	0	17,616	(17,616)	35,226
0	6,523	(6,523)	8541	0	39,138	(39,138)	78,280
0	7,794	(7,794)	8543P	0	46,764	(46,764)	93,524
0	11,939	(11,939)	8550	0	71,634	(71,634)	143,273
0	28,239	(28,239)	8575	0	169,434	(169,434)	338,870
<u>4,150</u>	<u>16,667</u>	<u>(12,517)</u>	8578D	<u>111,768</u>	<u>100,002</u>	<u>11,766</u>	<u>200,000</u>
<u>4,150</u>	<u>81,610</u>	<u>(77,460)</u>		<u>111,768</u>	<u>489,660</u>	<u>(377,892)</u>	<u>979,307</u>
<u>42,427</u>	<u>(22,610)</u>	<u>65,037</u>		<u>175,269</u>	<u>(135,660)</u>	<u>310,929</u>	<u>(271,307)</u>



**347A VISTOSO- SIENA  
BALANCE SHEET  
06/30/2022**

<b>OPERATING FUNDS</b>		
<b>OPERATING CASH</b>	<u>15,073.17</u>	
<b>TOTAL OPERATING FUNDS</b>		<b>15,073.17</b>
<b>RESERVE FUNDS</b>		
<b>RESERVE SIENA BANK OZK</b>	<u>189,564.01</u>	
<b>TOTAL RESERVE FUNDS</b>		<b>189,564.01</b>
<b>ACCOUNTS RECEIVABLE</b>		
<b>ACCOUNTS RECEIVABLE - PARCELS</b>	<u>246.65</u>	
<b>TOTAL ACCOUNTS RECEIVABLE</b>		<u>246.65</u>
<b>TOTAL ASSETS</b>		<b>204,883.83</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
<b>ACCRUED EXPENSES</b>	1,100.00	
<b>PREPAID ASSESSMENTS - PARCELS</b>	<u>4,288.80</u>	
<b>TOTAL LIABILITIES</b>		<b>5,388.80</b>
<b>RESERVE</b>		
<b>ACCUMULATED GENERAL</b>	176,057.13	
<b>C/Y GENERAL RESERVE SURPLUS/(DEFICIT)</b>	<u>13,506.88</u>	
<b>TOTAL RESERVE</b>		<b>189,564.01</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	8,523.95	
<b>CURRENT YEAR RESERVE EQUITY</b>	(13,506.88)	
<b>CURRENT SURPLUS/(DEFICIT)</b>	<u>14,913.95</u>	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<u>9,931.02</u>



**347A VISTOSO- SIENA  
BALANCE SHEET  
06/30/2022**

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**TOTAL LIABILITIES & EQUITY**

**204,883.83**

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**347A VISTOSO- SIENA**  
**STATEMENT OF REVENUES & EXPENSES**  
**06/30/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
3,965	3,965	0	4000P	PARCEL ASSESSMENTS	23,595	23,790	(195)	47,580
(1,995)	(1,995)	0	P6010	GENERAL RESERVE TRANSFER	(11,970)	(11,970)	0	(23,940)
(241)	(241)	0	P6099	P/Y RSV ALLOCATIONS	(1,446)	(1,446)	0	(2,890)
<u>1,729</u>	<u>1,729</u>	<u>0</u>		<b>TOTAL INCOME</b>	<u>10,179</u>	<u>10,374</u>	<u>(195)</u>	<u>20,750</u>
<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>								
<u>21</u>	<u>25</u>	<u>(5)</u>	P5090	INSURANCE	<u>62</u>	<u>150</u>	<u>(89)</u>	<u>300</u>
21	25	(5)		<b>TOTAL ADMINISTRATIVE</b>	62	150	(89)	300
<b>U T I L I T I E S</b>								
<u>0</u>	<u>42</u>	<u>(42)</u>	P5100	WATER/SEWER	<u>0</u>	<u>252</u>	<u>(252)</u>	<u>500</u>
44	38	6	P5120	ELECTRIC	260	228	32	450
44	80	(36)		<b>TOTAL UTILITIES</b>	260	480	(220)	950
<b>L A N D S C A P I N G</b>								
<u>685</u>	<u>767</u>	<u>(82)</u>	P5200	LANDSCAPE CONTRACT	<u>4,049</u>	<u>4,602</u>	<u>(553)</u>	<u>9,200</u>
0	8	(8)	P5220	IRRIGATION REPAIRS	0	48	(48)	100
685	775	(90)		<b>TOTAL LANDSCAPE</b>	4,049	4,650	(601)	9,300
<b>P O O L / S P A / C L U B H O U S E</b>								
<u>160</u>	<u>167</u>	<u>(7)</u>	P5350	FOUNTAIN MAINTENANCE	<u>960</u>	<u>1,002</u>	<u>(42)</u>	<u>2,000</u>
160	167	(7)		<b>TOTAL POOLS</b>	960	1,002	(42)	2,000
<b>G A T E S</b>								
<u>260</u>	<u>215</u>	<u>45</u>	P5500	GATE MAINTENANCE CONTRACT	<u>1,650</u>	<u>1,290</u>	<u>360</u>	<u>2,580</u>
0	42	(42)	P5511	GATE REPAIRS	715	252	463	500
104	92	12	P5517	GATE PHONE	642	552	90	1,100
364	349	15		<b>TOTAL GATES</b>	3,007	2,094	913	4,180
<b>C O M M O N A R E A</b>								
<u>0</u>	<u>0</u>	<u>0</u>	P5739	STREET SWEEPING	<u>212</u>	<u>450</u>	<u>(238)</u>	<u>900</u>
0	50	(50)	P5770	GENERAL MAINTENANCE	0	300	(300)	600
0	133	(133)	P5800	COMMON AREA MAINTAINENCE	223	798	(575)	1,600
0	183	(183)		<b>TOTAL COMMON AREA</b>	435	1,548	(1,113)	3,100
<u>1,274</u>	<u>1,579</u>	<u>(305)</u>		<b>TOTAL OPERATING EXPENSES</b>	<u>8,772</u>	<u>9,924</u>	<u>(1,152)</u>	<u>19,830</u>
<u>455</u>	<u>150</u>	<u>305</u>		<b>OPERATING FUND SURPLUS/(DEFICIT)</b>	<u>1,407</u>	<u>450</u>	<u>957</u>	<u>920</u>





**347A VISTOSO- SIENA**  
**STATEMENT OF REVENUES & EXPENSES**  
**06/30/2022**

***** 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>								
1,995	1,995	0	P7010	PARCEL TRANSFER TO RESERVES	11,970	11,970	0	23,940
16	8	8	P7034	INTEREST RESERVE FUNDS	91	48	43	100
<u>241</u>	<u>241</u>	<u>0</u>	P7099	P/Y RSV ALLOCATIONS	<u>1,446</u>	<u>1,446</u>	<u>0</u>	<u>2,890</u>
<u>2,252</u>	<u>2,244</u>	<u>8</u>		TOTAL RESERVE INCOME	<u>13,507</u>	<u>13,464</u>	<u>43</u>	<u>26,930</u>
<b>E X P E N D I T U R E S</b>								
<u>0</u>	<u>1,983</u>	<u>(1,983)</u>	P8510	PARCEL - GENERAL RESERVE EXPENSE	<u>0</u>	<u>11,898</u>	<u>(11,898)</u>	<u>23,793</u>
<u>0</u>	<u>1,983</u>	<u>(1,983)</u>		TOTAL RESERVE EXPENDITURES	<u>0</u>	<u>11,898</u>	<u>(11,898)</u>	<u>23,793</u>
<u>2,252</u>	<u>261</u>	<u>1,991</u>		RESERVE FUND SURPLUS/(DEFICIT)	<u>13,507</u>	<u>1,566</u>	<u>11,941</u>	<u>3,137</u>



**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
06/30/2022**

**ASSETS**

**OPERATING FUNDS**

US BANK - OPERATING CHECKING	605,767.17
US BANK SAVINGS	10,006.16
METROPOLITAN BANK - SAVINGS	<u>597,075.46</u>

**TOTAL OPERATING FUNDS** **1,212,848.79**

**RESERVE FUNDS**

RESERVE SIENA BANK OZK	189,564.01
RESERVE RBC WEALTH MGMT	1,004,692.61
RESERVE RBC CASH PLUS MM	13,381.81
RESERVE SIGNATURE BANK MM	249,015.15
RESERVE FVCB MMA	249,073.82
RESERVE ENTERPRISE BANK MMA	249,367.98
RESERVE STERLING BANK	248,669.11
RESERVE PACWEST BANK - MM	249,400.14
RESERVE US BANK MMA	374,891.30
RESERVE CIT BANK MMA	242,323.89
RESERVE METRO PHOENIX BANK MMA	178,308.56
RESERVES - ACCRUED INTEREST	<u>5,996.90</u>

**TOTAL RESERVE FUNDS** **3,254,685.28**

**ACCOUNTS RECEIVABLE**

ACCOUNTS RECEIVABLE	238,701.37
ACCOUNTS RECEIVABLE - PARCELS	246.65
PRE-LEGAL RECEIVABLE	43,053.95
CONTINGENT PAYABLE	(43,053.95)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	<u>(95,251.49)</u>

**TOTAL ACCOUNTS RECEIVABLE** **143,696.53**

**OTHER ASSETS**

PREPAID EXPENSE INSURANCE	24,441.75
PREPAID EXPENSES	<u>222.26</u>

**TOTAL OTHER ASSETS** **24,664.01**

**TOTAL ASSETS** **4,635,894.61**



**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
06/30/2022**

<b>LIABILITIES &amp; EQUITY</b>	
<b>OPERATING LIABILITIES</b>	
ACCOUNTS PAYABLE	117.80
ACCRUED EXPENSES	82,959.25
PREPAID ASSESSMENTS	444,607.98
PREPAID ASSESSMENTS - PARCELS	4,288.80
REFUNDABLE DEPOSIT KEYS	8,025.00
UNCLAIMED PROPERTY	20,406.62
SECURITY DEPOSITS	29,967.00
<b>TOTAL OPERATING LIABILITIES</b>	<b>590,372.45</b>
<b>RESERVE</b>	
ACCUMULATED GENERAL	3,065,909.28
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	188,776.00
<b>TOTAL RESERVE</b>	<b>3,254,685.28</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	
ACCUMULATED SURPLUS (DEFICIT)	872,903.67
CURRENT YEAR RESERVE EQUITY	(188,776.00)
CURRENT SURPLUS/(DEFICIT)	106,709.21
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>790,836.88</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,635,894.61</b>



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
06/30/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET	
<b>I N C O M E</b>								
157,533	152,853	4,680	4000	ASSESSMENT INCOME	939,773	917,118	22,655	1,834,240
3,965	3,965	0	4000P	PARCEL ASSESSMENTS	23,595	23,790	(195)	47,580
56,019	58,932	(2,913)	4001	COMMERCIAL DUES	350,681	353,592	(2,911)	707,189
123	175	(52)	4030	INTEREST INCOME	625	1,050	(425)	2,100
355	1,417	(1,062)	4050	COLLECTION COST REIMBURSEMENT	5,947	8,502	(2,555)	17,000
0	250	(250)	4050FR	FILE REVIEW FEE	800	1,500	(700)	3,000
0	58	(58)	4050MU	MONITOR TRUSTEE SALE	143	348	(206)	700
0	292	(292)	4050RR	FILE TRANSFER FEES	0	1,752	(1,752)	3,500
0	42	(42)	4050T	FORECLOSURE/TRUSTEE SALES	0	252	(252)	500
152	0	152	4055	RECOVERY-COLLECTION	964	0	964	0
(9)	2,500	(2,509)	4070	LATE FEE INCOME	11,053	15,000	(3,947)	30,000
0	58	(58)	4075	NSF FEE	630	348	282	700
6,887	9,547	(2,660)	4205	BUILDER ASSESSMENT	60,140	57,282	2,858	114,560
1,456	1,250	206	4900	VIOLATION FINES	7,445	7,500	(55)	15,000
0	0	0	4922	KEYS	75	0	75	0
0	333	(333)	4945	NEWSLETTER INCOME	275	1,998	(1,723)	4,000
(30)	3,167	(3,197)	4950	REBILL FEE	17,580	19,002	(1,422)	38,000
(58,333)	(58,333)	0	6010	GENERAL RESERVE TRANSFER	(349,998)	(349,998)	0	(700,000)
(1,995)	(1,995)	0	P6010	GENERAL RESERVE TRANSFER	(11,970)	(11,970)	0	(23,940)
(241)	(241)	0	P6099	P/Y RSV ALLOCATIONS	(1,446)	(1,446)	0	(2,890)
<u>165,882</u>	<u>174,270</u>	<u>(8,388)</u>		<b>TOTAL INCOME</b>	<u>1,056,310</u>	<u>1,045,620</u>	<u>10,690</u>	<u>2,091,239</u>
<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>								
8,009	7,500	509	5000	MANAGEMENT FEE	45,731	45,000	731	90,000
3,201	4,000	(799)	5000RO	OFFICE LEASE	19,206	24,000	(4,794)	48,000
1,195	199	996	5005	RESERVE STUDY	1,195	1,194	1	2,390
18,612	22,917	(4,305)	5007w	SALARIES & BENEFITS	120,251	137,502	(17,251)	275,000
(30)	3,167	(3,197)	5009A	REBILL FEE EXPENSE	17,580	19,002	(1,422)	38,000
0	58	(58)	5009B	NSF FEE EXPENSE	630	348	282	700
850	3,750	(2,900)	5010	LEGAL EXPENSE	17,780	22,500	(4,720)	45,000
0	250	(250)	5010C	LEGAL/ENFORCEMENT	0	1,500	(1,500)	3,000
0	1,000	(1,000)	5014	'CC&R REVISIONS PROJECT	1,288	6,000	(4,713)	12,000
0	2,333	(2,333)	5020	LIEN/COLLECTION COST	1,092	13,998	(12,906)	28,000
0	250	(250)	5020F	FILE REVIEW FEE	800	1,500	(700)	3,000
(1)	58	(59)	5020M	MONITOR TRUSTEE SALE	143	348	(206)	700
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	0	1,752	(1,752)	3,500
0	42	(42)	5020T	FORECLOSURE/TRUSTEE SALES	0	252	(252)	500
0	875	(875)	5030	AUDIT/TAX PREPARATION	0	5,250	(5,250)	10,500
0	125	(125)	5033F	ADVERTISING	626	750	(124)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	210	210	0	420
56	83	(27)	5039	WEBSITE	432	498	(66)	1,000
7,420	5,553	1,867	5040	PRINTING/POSTAGE/MISC	44,596	33,318	11,278	66,630
0	0	0	5043	BILLING STATEMENTS	136	0	136	0
121	83	38	5046	NEWSLETTER	829	498	331	1,000
1,105	1,125	(20)	5047B	OFFICE EQUIPMENT RENTAL	6,272	6,750	(478)	13,500
161	333	(172)	5048	OFFICE EXPENSE	1,527	1,998	(471)	4,000
0	250	(250)	5052	PRINTING	932	1,500	(568)	3,000
0	0	0	5055	MEETING EXPENSE	17,417	16,000	1,417	16,000
131	364	(233)	5059	POSTAGE	3,131	2,184	947	4,370
0	208	(208)	5063	MILEAGE	686	1,248	(562)	2,500
0	417	(417)	5065	PROFESSIONAL FEES	3,740	2,502	1,238	5,000
0	8	(8)	5065S	STATUTORY AGENT FEE	0	48	(48)	100
0	125	(125)	5068	GIFTS	0	750	(750)	1,500
360	42	318	5070	PROPERTY TAXES	360	252	108	500
0	583	(583)	5080	CORPORATE TAXES	4,925	3,498	1,427	7,000
15,637	3,333	12,304	5088	BAD DEBT EXPENSE	16,070	19,998	(3,928)	40,000
2,695	2,453	242	5090	INSURANCE	15,980	14,718	1,262	29,440
0	417	(417)	5090D	INSURANCE DEDUCTIBLE	0	2,502	(2,502)	5,000
0	417	(417)	5099	MISCELLANEOUS EXPENSE	0	2,502	(2,502)	5,000
21	25	(5)	P5090	INSURANCE	62	150	(89)	300
<u>59,578</u>	<u>62,670</u>	<u>(3,092)</u>		<b>TOTAL ADMINISTRATIVE</b>	<u>343,626</u>	<u>392,020</u>	<u>(48,394)</u>	<u>768,050</u>



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
06/30/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
<b>UTILITIES</b>								
12,834	16,667	(3,833)	5100	WATER/SEWER	78,895	100,002	(21,107)	200,000
3,458	4,333	(875)	5120	ELECTRIC	23,317	25,998	(2,681)	52,000
30	38	(8)	5125	GAS	182	228	(46)	450
0	21	(21)	5140	SANITATION	45	126	(81)	250
4	458	(454)	5151	PHONE	1,605	2,748	(1,143)	5,500
271	183	88	5151B	INTERNET	1,519	1,098	421	2,200
68	54	14	5152	ALARM MONITORING	436	324	112	650
0	42	(42)	P5100	WATER/SEWER	0	252	(252)	500
44	38	6	P5120	ELECTRIC	260	228	32	450
<u>16,710</u>	<u>21,834</u>	<u>(5,124)</u>		<b>TOTAL UTILITIES</b>	<u>106,259</u>	<u>131,004</u>	<u>(24,745)</u>	<u>262,000</u>
<b>LANDSCAPING</b>								
101,111	90,833	10,278	5200	LANDSCAPE CONTRACT	596,804	544,998	51,806	1,090,000
0	417	(417)	5210	LANDSCAPE SUPPLIES/MATERIAL	125	2,502	(2,377)	5,000
0	4,167	(4,167)	5218	MAJOR PROJECTS	20,848	25,002	(4,154)	50,000
0	1,667	(1,667)	5220	IRRIGATION REPAIRS	3,430	10,002	(6,572)	20,000
0	167	(167)	5222	BACKFLOW INSPEC/RRPS	0	1,002	(1,002)	2,000
0	1,667	(1,667)	5240	TREE TRIMMING/REMOVAL	20,310	10,002	10,308	20,000
0	208	(208)	5250	EXTERMINATING	0	1,248	(1,248)	2,500
685	767	(82)	P5200	LANDSCAPE CONTRACT	4,049	4,602	(553)	9,200
0	8	(8)	P5220	IRRIGATION REPAIRS	0	48	(48)	100
<u>101,796</u>	<u>99,901</u>	<u>1,895</u>		<b>TOTAL LANDSCAPE</b>	<u>645,566</u>	<u>599,406</u>	<u>46,160</u>	<u>1,198,800</u>
<b>POOL / SPA / CLUBHOUSE</b>								
160	167	(7)	P5350	FOUNTAIN MAINTENANCE	960	1,002	(42)	2,000
<u>160</u>	<u>167</u>	<u>(7)</u>		<b>TOTAL POOLS</b>	<u>960</u>	<u>1,002</u>	<u>(42)</u>	<u>2,000</u>
<b>GATES</b>								
260	215	45	P5500	GATE MAINTENANCE CONTRACT	1,650	1,290	360	2,580
0	42	(42)	P5511	GATE REPAIRS	715	252	463	500
1	92	(91)	P5517	GATE PHONE	642	552	90	1,100
<u>261</u>	<u>349</u>	<u>(88)</u>		<b>TOTAL GATES</b>	<u>3,007</u>	<u>2,094</u>	<u>913</u>	<u>4,180</u>
<b>COMMON AREA</b>								
0	833	(833)	5700	BUILDING MAINTENANCE	0	4,998	(4,998)	10,000
299	83	216	5700K	KEYS/LOCK REPAIR	2,528	498	2,030	1,000
0	83	(83)	5711	PAINTING MAINT	0	498	(498)	1,000
0	1,216	(1,216)	5722	ELECTRIC REPAIRS/SUPPLIES	1,739	7,296	(5,557)	14,589
0	167	(167)	5740	SIGN MAINTENANCE	0	1,002	(1,002)	2,000
1,897	667	1,230	5769A	JANITORIAL	11,380	4,002	7,378	8,000
1,678	1,833	(156)	5774	PET WASTE REMOVAL	10,065	10,998	(933)	22,000
600	1,500	(900)	5779CC	SECURITY PATROL	4,116	9,000	(4,884)	18,000
0	500	(500)	5794A	SIDEWALK REPAIR	0	3,000	(3,000)	6,000
0	833	(833)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,071	4,998	(3,927)	10,000
0	667	(667)	5845	PARK MAINT	693	4,002	(3,309)	8,000
596	333	263	5850	EXTERMINATING	3,332	1,998	1,334	4,000
600	633	(33)	5895	TENNIS COURT MAINTENANCE	3,600	3,798	(198)	7,600
0	0	0	P5739	STREET SWEEPING	212	450	(238)	900
0	50	(50)	P5770	GENERAL MAINTENANCE	0	300	(300)	600
0	133	(133)	P5800	COMMON AREA MAINTAINENCE	223	798	(575)	1,600
<u>5,669</u>	<u>9,531</u>	<u>(3,862)</u>		<b>TOTAL COMMON AREA</b>	<u>38,959</u>	<u>57,636</u>	<u>(18,677)</u>	<u>115,289</u>
<u>184,174</u>	<u>194,452</u>	<u>(10,278)</u>		<b>TOTAL OPERATING EXPENSES</b>	<u>1,138,377</u>	<u>1,183,162</u>	<u>(44,785)</u>	<u>2,350,319</u>



**347Z VISTOSO COMMUNITY CONSOLIDATED  
 STATEMENT OF REVENUES & EXPENSES  
 06/30/2022**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
(18,291)	(20,182)	1,891	OPERATING FUND SURPLUS/(DEFICIT)	(82,067)	(137,542)	55,475	(259,080)
<u>          </u>	<u>          </u>	<u>          </u>		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
06/30/2022**

***** 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	349,998	349,998	0	700,000
(9,814)	0	(9,814)	7029U	(72,498)	0	(72,498)	0
(1,942)	1,667	(3,609)	7034	15,084	10,002	5,082	20,000
1,995	1,995	0	P7010	11,970	11,970	0	23,940
16	8	8	P7034	91	48	43	100
0	(1,000)	1,000	8537	(5,547)	(6,000)	453	(12,000)
241	241	0	P7099	1,446	1,446	0	2,890
<b>TOTAL RESERVE INCOME</b>							
<u>48,829</u>	<u>61,244</u>	<u>(12,415)</u>		<u>300,544</u>	<u>367,464</u>	<u>(66,920)</u>	<u>734,930</u>
<b>E X P E N D I T U R E S</b>							
0	833	(833)	8510	0	4,998	(4,998)	10,000
0	2,644	(2,644)	8510R	0	15,864	(15,864)	31,724
0	2,584	(2,584)	8520	0	15,504	(15,504)	31,003
0	318	(318)	8525	0	1,908	(1,908)	3,811
0	1,133	(1,133)	8526	0	6,798	(6,798)	13,596
0	2,936	(2,936)	8530	0	17,616	(17,616)	35,226
0	6,523	(6,523)	8541	0	39,138	(39,138)	78,280
0	7,794	(7,794)	8543P	0	46,764	(46,764)	93,524
0	11,939	(11,939)	8550	0	71,634	(71,634)	143,273
0	28,239	(28,239)	8575	0	169,434	(169,434)	338,870
4,150	16,667	(12,517)	8578D	111,768	100,002	11,766	200,000
0	1,983	(1,983)	P8510	0	11,898	(11,898)	23,793
<b>TOTAL RESERVE EXPENDITURES</b>							
<u>4,150</u>	<u>83,593</u>	<u>(79,443)</u>		<u>111,768</u>	<u>501,558</u>	<u>(389,790)</u>	<u>1,003,100</u>
<b>RESERVE FUND SURPLUS/(DEFICIT)</b>							
<u>44,679</u>	<u>(22,349)</u>	<u>67,028</u>		<u>188,776</u>	<u>(134,094)</u>	<u>322,870</u>	<u>(268,170)</u>