



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
01/31/2024**

ASSETS

**OPERATING FUNDS
OPERATING - US BANK
US BANK SAVINGS
DUE FROM RESERVES**

**490,271.44
378,095.48
27,375.00**

TOTAL OPERATING FUNDS

895,741.92

**RESERVE FUNDS
DUE TO OPERATING
RESERVE US BANK MMA
MORGAN STANLEY
RESERVES - ACCRUED INTEREST
UNREALIZED RSV GAIN/LOSS**

**(27,375.00)
618,223.72
3,556,505.54
34,451.65
(40,196.61)**

TOTAL RESERVE FUNDS

4,141,609.30

**DEPOSITS
REFUNDABLE DEPOSITS SECURITY DEPOSITS**

3,024.22

TOTAL DEPOSITS

3,024.22

ACCOUNTS RECEIVABLE

**ACCOUNTS RECEIVABLE
PRE-LEGAL RECEIVABLE
CONTINGENT PAYABLE
ALLOWANCE FOR DOUBTFUL ACCOUNTS**

**271,695.38
42,679.55
(42,679.55)
(120,321.57)**

TOTAL ACCOUNTS RECEIVABLE

151,373.81

**OTHER ASSETS
PREPAID EXPENSE INSURANCE
PREPAID EXPENSES**

**5,596.10
12,649.43**

TOTAL OTHER ASSETS

18,245.53

TOTAL ASSETS

5,209,994.78



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
01/31/2024**

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	65,901.58	
PREPAID ASSESSMENTS	211,106.04	
REFUNDABLE DEPOSIT KEYS	10,200.00	
UNEARNED REVENUE	529,399.63	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	29,967.00	

TOTAL OPERATING LIABILITIES		866,980.87
RESERVE		
ACCUMULATED GENERAL	4,041,176.47	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	55,899.03	
UNREALIZED GAIN/LOSS INVESTMENTS	(40,196.61)	
GAIN (LOSS) ON INVESTMENT	84,730.41	

TOTAL RESERVE		4,141,609.30
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	184,488.03	
CURRENT YEAR RESERVE EQUITY	(55,899.03)	
CURRENT SURPLUS/(DEFICIT)	72,815.61	

TOTAL SURPLUS/(DEFICIT)		201,404.61

TOTAL LIABILITIES & EQUITY		5,209,994.78
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
01/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
188,918	188,733	185	4000	ASSESSMENT INCOME	188,918	188,733	185	2,264,800
70,976	67,337	3,639	4001	COMMERCIAL DUES	70,976	67,337	3,639	808,045
1,247	833	414	4030	INTEREST INCOME	1,247	833	414	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	1,000	(1,000)	12,000
50	166	(116)	4050FR	FILE REVIEW FEE	50	166	(116)	2,000
75	125	(50)	4050MU	MONITOR TRUSTEE SALE	75	125	(50)	500
95	291	(196)	4050RR	FILE TRANSFER FEES	95	291	(196)	3,500
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	0	0	300
3,307	5,500	(2,193)	4070	LATE FEE INCOME	3,307	5,500	(2,193)	22,000
280	75	205	4075	NSF FEE	280	75	205	900
4,805	5,122	(317)	4205	BUILDER ASSESSMENT	4,805	5,122	(317)	61,465
2,586	833	1,753	4900	VIOLATION FINES	2,586	833	1,753	10,000
150	0	150	4922	KEYS	150	0	150	0
7,440	3,000	4,440	4950	REBILL FEE	7,440	3,000	4,440	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	850	(850)	10,200
(66,667)	(66,666)	(1)	6010	GENERAL RESERVE TRANSFER	(66,667)	(66,666)	(1)	(800,000)
213,263	207,199	6,064		TOTAL INCOME	213,263	207,199	6,064	2,441,710
E X P E N S E S								
A D M I N I S T R A T I V E								
9,274	8,543	731	5000	MANAGEMENT FEE	9,274	8,543	731	107,450
3,181	3,182	(1)	5000RO	OFFICE LEASE	3,181	3,182	(1)	38,184
29,069	27,735	1,334	5007w	SALARIES & BENEFITS	29,069	27,735	1,334	332,821
7,440	3,000	4,440	5009A	REBILL FEE EXPENSE	7,440	3,000	4,440	36,000
280	75	205	5009B	NSF FEE EXPENSE	280	75	205	900
2,197	4,333	(2,137)	5010	LEGAL EXPENSE	2,197	4,333	(2,137)	52,000
510	500	10	5020	LIEN/COLLECTION COST	510	500	10	6,000
50	166	(116)	5020F	FILE REVIEW FEE	50	166	(116)	2,000
75	125	(50)	5020M	MONITOR TRUSTEE SALE	75	125	(50)	500
95	292	(197)	5020RR	FILE TRANSFER FEE EXPENSE	95	292	(197)	3,500
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	0	0	0	300
0	0	0	5030	AUDIT/TAX PREPARATION	0	0	0	11,800
0	0	0	5033F	ADVERTISING	0	0	0	1,500
35	35	0	5037	BANK CHARGES & CC FEES	35	35	0	420
314	300	14	5039	WEBSITE	314	300	14	1,000
(1,055)	7,750	(8,805)	5040	ADMINISTRATION	(1,055)	7,750	(8,805)	93,000
143	143	0	5046	NEWSLETTER	143	143	0	1,716
1,306	1,250	56	5047B	OFFICE EQUIPMENT RENTAL	1,306	1,250	56	15,000
908	500	408	5048	OFFICE EXPENSES	908	500	408	6,000
1,093	0	1,093	5052	PRINTING	1,093	0	1,093	10,000
320	1,033	(713)	5054	ARCHITECTURAL EXPENSE	320	1,033	(713)	12,400
0	1,000	(1,000)	5055	MEETING EXPENSE	0	1,000	(1,000)	27,000
925	500	425	5059	POSTAGE	925	500	425	6,000
0	850	(850)	5059V	VIOLATION NOTICES	0	850	(850)	10,200
0	375	(375)	5063	MILEAGE	0	375	(375)	4,500
0	3,000	(3,000)	5065	PROFESSIONAL FEES	0	3,000	(3,000)	20,000
0	100	(100)	5065S	STATUTORY AGENT FEE	0	100	(100)	100
0	0	0	5068	GIFTS	0	0	0	1,500
0	0	0	5070	PROPERTY TAXES	0	0	0	900
0	0	0	5080	CORPORATE TAXES	0	0	0	5,000
0	0	0	5088	BAD DEBT EXPENSE	0	0	0	20,000
2,798	3,109	(311)	5090	INSURANCE	2,798	3,109	(311)	42,897
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
0	1,000	(1,000)	5099	MISCELLANEOUS EXPENSE	0	1,000	(1,000)	5,000
1,908	0	1,908	5099PY	PRIOR YEAR ADJUSTMENT/EXP	1,908	0	1,908	0
60,865	68,896	(8,031)		TOTAL ADMINISTRATIVE	60,865	68,896	(8,031)	880,588
U T I L I T I E S								



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
01/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
13,259	8,500	4,759	5100	WATER/SEWER	13,259	8,500	4,759	200,000
5,239	4,166	1,073	5120	ELECTRIC	5,239	4,166	1,073	50,000
352	416	(64)	5151	TELEPHONE	352	416	(64)	5,000
278	250	28	5151B	INTERNET	278	250	28	3,000
138	75	63	5152	ALARM MONITORING	138	75	63	900
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19,266	13,407	5,859		TOTAL UTILITIES	19,266	13,407	5,859	258,900
				L A N D S C A P I N G				
108,069	108,069	0	5200	LANDSCAPE CONTRACT	108,069	108,069	0	1,296,830
0	1,250	(1,250)	5210	LANDSCAPE SUPPLIES/MATERIAL	0	1,250	(1,250)	5,000
0	12,500	(12,500)	5218	MAJOR PROJECTS	0	12,500	(12,500)	50,000
187	2,000	(1,813)	5220	IRRIGATION REPAIRS	187	2,000	(1,813)	24,000
2,218	0	2,218	5222	BACKFLOW INSPEC/RPRS	2,218	0	2,218	3,000
0	0	0	5228	EROSION CONTROL	0	0	0	7,500
0	0	0	5240	TREE TRIMMING/REMOVAL	0	0	0	31,000
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110,475	123,819	(13,344)		TOTAL LANDSCAPE	110,475	123,819	(13,344)	1,417,330
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	0	500	(500)	6,000
0	0	0	5700K	KEYS/LOCK REPAIR	0	0	0	7,000
0	1,000	(1,000)	5722	ELECTRIC REPAIRS/SUPPLIES	0	1,000	(1,000)	12,000
0	500	(500)	5740	SIGN MAINTENANCE	0	500	(500)	2,000
2,403	2,212	191	5769A	JANITORIAL	2,403	2,212	191	29,574
1,908	1,916	(8)	5774	PET WASTE REMOVAL	1,908	1,916	(8)	23,000
826	1,908	(1,082)	5779CC	SECURITY PATROL	826	1,908	(1,082)	22,904
0	0	0	5794A	SIDEWALK REPAIR	0	0	0	3,000
604	1,166	(562)	5800	COMMON AREA MAINTENANCE/REPAIRS	604	1,166	(562)	14,000
0	1,500	(1,500)	5845	PARK MAINT	0	1,500	(1,500)	7,200
0	500	(500)	5850	EXTERMINATING	0	500	(500)	6,000
0	416	(416)	5895	TENNIS COURT MAINTENANCE	0	416	(416)	5,000
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5,740	11,618	(5,878)		TOTAL COMMON AREA	5,740	11,618	(5,878)	137,678
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196,346	217,740	(21,394)		TOTAL OPERATING EXPENSES	196,346	217,740	(21,394)	2,694,496
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16,917	(10,541)	27,458		OPERATING FUND SURPLUS/(DEFICIT)	16,917	(10,541)	27,458	(252,786)
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
01/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
RESERVE FUND							
I N C O M E							
66,667	66,666	1	7010	66,667	66,666	1	800,000
17,213	14,583	2,630	7034	17,213	14,583	2,630	175,000
(856)	0	(856)	8537	(856)	0	(856)	(10,000)
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83,024	81,249	1,775		83,024	81,249	1,775	965,000
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E X P E N D I T U R E S							
0	0	0	8510	0	0	0	4,000
0	0	0	8525	0	0	0	10,000
0	0	0	8526	0	0	0	4,000
0	0	0	8530	0	0	0	11,400
1,250	0	1,250	8531	1,250	0	1,250	0
9,350	0	9,350	8541	9,350	0	9,350	672,000
0	0	0	8550	0	0	0	18,700
1,350	0	1,350	8565	1,350	0	1,350	29,600
2,800	0	2,800	8571C	2,800	0	2,800	5,800
2,800	0	2,800	8575	2,800	0	2,800	424,000
9,575	0	9,575	8578D	9,575	0	9,575	60,000
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27,125	0	27,125		27,125	0	27,125	1,239,500
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55,899	81,249	(25,350)		55,899	81,249	(25,350)	(274,500)
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**347A VISTOSO- SIENA
BALANCE SHEET
01/31/2024**

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	6,337.37	

TOTAL OPERATING FUNDS		6,337.37
RESERVE FUNDS		
RESERVE US BANK MMA	236,996.19	

TOTAL RESERVE FUNDS		236,996.19
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	194.32	
ACCOUNTS RECEIVABLE - PARCELS	2,237.22	
PRE-LEGAL RECEIVABLE	295.00	
CONTINGENT PAYABLE	(295.00)	

TOTAL ACCOUNTS RECEIVABLE		2,431.54
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	50.01	

TOTAL OTHER ASSETS		50.01
TOTAL ASSETS		245,815.11
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LIABILITIES & EQUITY		
OPERATING LIABILITIES		
PREPAID ASSESSMENTS	(2,038.02)	
PREPAID ASSESSMENTS - PARCELS	2,812.02	
UNEARNED REVENUE	8,540.00	

TOTAL OPERATING LIABILITIES		9,314.00
RESERVE		
ACCUMULATED GENERAL	234,124.57	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	2,871.62	



**347A VISTOSO- SIENA
BALANCE SHEET
01/31/2024**

TOTAL RESERVE	-----	236,996.19
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	(1,271.29)	
CURRENT YEAR RESERVE EQUITY	(2,871.62)	
CURRENT SURPLUS/(DEFICIT)	3,647.83	

TOTAL SURPLUS/(DEFICIT)		(495.08)

TOTAL LIABILITIES & EQUITY		245,815.11
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347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
01/31/2024

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
4,270	4,270	0	4000P	PARCEL ASSESSMENTS	4,270	4,270	0	51,240
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	0	(25,140)
<u>2,175</u>	<u>2,175</u>	<u>0</u>		TOTAL INCOME	<u>2,175</u>	<u>2,175</u>	<u>0</u>	<u>26,100</u>
E X P E N S E S								
A D M I N I S T R A T I V E								
<u>25</u>	<u>25</u>	<u>0</u>	P5090	INSURANCE	<u>25</u>	<u>25</u>	<u>0</u>	<u>345</u>
<u>25</u>	<u>25</u>	<u>0</u>		TOTAL ADMINISTRATIVE	<u>25</u>	<u>25</u>	<u>0</u>	<u>345</u>
U T I L I T I E S								
211	200	11	P5100	WATER/SEWER	211	200	11	2,566
51	51	0	P5120	ELECTRIC	51	51	0	620
<u>262</u>	<u>251</u>	<u>11</u>		TOTAL UTILITIES	<u>262</u>	<u>251</u>	<u>11</u>	<u>3,186</u>
L A N D S C A P I N G								
0	0	0	5218	MAJOR PROJECTS	0	0	0	2,000
732	732	0	P5200	LANDSCAPE CONTRACT	732	732	0	8,788
0	0	0	P5220	IRRIGATION REPAIRS	0	0	0	100
<u>732</u>	<u>732</u>	<u>0</u>		TOTAL LANDSCAPE	<u>732</u>	<u>732</u>	<u>0</u>	<u>10,888</u>
P O O L / S P A / C L U B H O U S E								
<u>210</u>	<u>200</u>	<u>10</u>	P5350	FOUNTAIN MAINTENANCE	<u>210</u>	<u>200</u>	<u>10</u>	<u>4,000</u>
<u>210</u>	<u>200</u>	<u>10</u>		TOTAL POOLS	<u>210</u>	<u>200</u>	<u>10</u>	<u>4,000</u>
G A T E S								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	260	260	0	3,120
(288)	0	(288)	P5511	GATE REPAIRS	(288)	0	(288)	600
112	115	(3)	P5517	GATE PHONE	112	115	(3)	1,380
<u>84</u>	<u>375</u>	<u>(291)</u>		TOTAL GATES	<u>84</u>	<u>375</u>	<u>(291)</u>	<u>5,100</u>
C O M M O N A R E A								
85	0	85	P5739	STREET SWEEPING	85	0	85	1,176
0	351	(351)	P5800	COMMON AREA MAINTAINENCE	0	351	(351)	1,405
<u>85</u>	<u>351</u>	<u>(266)</u>		TOTAL COMMON AREA	<u>85</u>	<u>351</u>	<u>(266)</u>	<u>2,581</u>
<u>1,399</u>	<u>1,934</u>	<u>(535)</u>		TOTAL OPERATING EXPENSES	<u>1,399</u>	<u>1,934</u>	<u>(535)</u>	<u>26,100</u>
<u>776</u>	<u>241</u>	<u>535</u>		OPERATING FUND SURPLUS/(DEFICIT)	<u>776</u>	<u>241</u>	<u>535</u>	<u>0</u>



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
01/31/2024

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
RESERVE FUND							
I N C O M E							
2,095	2,095	0	P7010	2,095	2,095	0	25,140
777	750	27	P7034	777	750	27	9,000
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2,872	2,845	27		2,872	2,845	27	34,140
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E X P E N D I T U R E S							
-----	-----	-----		-----	-----	-----	-----
0	0	0		0	0	0	0
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2,872	2,845	27		2,872	2,845	27	34,140
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**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
01/31/2024**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	496,608.81
US BANK SAVINGS	378,095.48
DUE FROM RESERVES	27,375.00

TOTAL OPERATING FUNDS **902,079.29**

RESERVE FUNDS

DUE TO OPERATING	(27,375.00)
RESERVE US BANK MMA	855,219.91
MORGAN STANLEY	3,556,505.54
RESERVES - ACCRUED INTEREST	34,451.65
UNREALIZED RSV GAIN/LOSS	(40,196.61)

TOTAL RESERVE FUNDS **4,378,605.49**

DEPOSITS

REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22
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TOTAL DEPOSITS **3,024.22**

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	271,889.70
ACCOUNTS RECEIVABLE - PARCELS	2,237.22
PRE-LEGAL RECEIVABLE	42,974.55
CONTINGENT PAYABLE	(42,974.55)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(120,321.57)

TOTAL ACCOUNTS RECEIVABLE **153,805.35**

OTHER ASSETS

PREPAID EXPENSE INSURANCE	5,646.11
PREPAID EXPENSES	12,649.43

TOTAL OTHER ASSETS **18,295.54**

TOTAL ASSETS **5,455,809.89**



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
01/31/2024**

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	65,901.58	
PREPAID ASSESSMENTS	209,068.02	
PREPAID ASSESSMENTS - PARCELS	2,812.02	
REFUNDABLE DEPOSIT KEYS	10,200.00	
UNEARNED REVENUE	537,939.63	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	29,967.00	

TOTAL OPERATING LIABILITIES		876,294.87
RESERVE		
ACCUMULATED GENERAL	4,275,301.04	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	58,770.65	
UNREALIZED GAIN/LOSS INVESTMENTS	(40,196.61)	
GAIN (LOSS) ON INVESTMENT	84,730.41	

TOTAL RESERVE		4,378,605.49
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	183,216.74	
CURRENT YEAR RESERVE EQUITY	(58,770.65)	
CURRENT SURPLUS/(DEFICIT)	76,463.44	

TOTAL SURPLUS/(DEFICIT)		200,909.53

TOTAL LIABILITIES & EQUITY		5,455,809.89
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
01/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
I N C O M E								
188,918	188,733	185	4000	ASSESSMENT INCOME	188,918	188,733	185	2,264,800
4,270	4,270	0	4000P	PARCEL ASSESSMENTS	4,270	4,270	0	51,240
70,976	67,337	3,639	4001	COMMERCIAL DUES	70,976	67,337	3,639	808,045
1,247	833	414	4030	INTEREST INCOME	1,247	833	414	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	1,000	(1,000)	12,000
50	166	(116)	4050FR	FILE REVIEW FEE	50	166	(116)	2,000
75	125	(50)	4050MU	MONITOR TRUSTEE SALE	75	125	(50)	500
95	291	(196)	4050RR	FILE TRANSFER FEES	95	291	(196)	3,500
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	0	0	300
3,307	5,500	(2,193)	4070	LATE FEE INCOME	3,307	5,500	(2,193)	22,000
280	75	205	4075	NSF FEE	280	75	205	900
4,805	5,122	(317)	4205	BUILDER ASSESSMENT	4,805	5,122	(317)	61,465
2,586	833	1,753	4900	VIOLATION FINES	2,586	833	1,753	10,000
150	0	150	4922	KEYS	150	0	150	0
7,440	3,000	4,440	4950	REBILL FEE	7,440	3,000	4,440	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	850	(850)	10,200
(66,667)	(66,666)	(1)	6010	GENERAL RESERVE TRANSFER	(66,667)	(66,666)	(1)	(800,000)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	0	(25,140)
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215,438	209,374	6,064		TOTAL INCOME	215,438	209,374	6,064	2,467,810
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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								
9,274	8,543	731	5000	MANAGEMENT FEE	9,274	8,543	731	107,450
3,181	3,182	(1)	5000RO	OFFICE LEASE	3,181	3,182	(1)	38,184
29,069	27,735	1,334	5007w	SALARIES & BENEFITS	29,069	27,735	1,334	332,821
7,440	3,000	4,440	5009A	REBILL FEE EXPENSE	7,440	3,000	4,440	36,000
280	75	205	5009B	NSF FEE EXPENSE	280	75	205	900
2,197	4,333	(2,137)	5010	LEGAL EXPENSE	2,197	4,333	(2,137)	52,000
510	500	10	5020	LIEN/COLLECTION COST	510	500	10	6,000
50	166	(116)	5020F	FILE REVIEW FEE	50	166	(116)	2,000
75	125	(50)	5020M	MONITOR TRUSTEE SALE	75	125	(50)	500
95	292	(197)	5020RR	FILE TRANSFER FEE EXPENSE	95	292	(197)	3,500
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	0	0	0	300
0	0	0	5030	AUDIT/TAX PREPARATION	0	0	0	11,800
0	0	0	5033F	ADVERTISING	0	0	0	1,500
35	35	0	5037	BANK CHARGES & CC FEES	35	35	0	420
314	300	14	5039	WEBSITE	314	300	14	1,000
(1,055)	7,750	(8,805)	5040	ADMINISTRATION	(1,055)	7,750	(8,805)	93,000
143	143	0	5046	NEWSLETTER	143	143	0	1,716
1,306	1,250	56	5047B	OFFICE EQUIPMENT RENTAL	1,306	1,250	56	15,000
908	500	408	5048	OFFICE EXPENSES	908	500	408	6,000
1,093	0	1,093	5052	PRINTING	1,093	0	1,093	10,000
320	1,033	(713)	5054	ARCHITECTURAL EXPENSE	320	1,033	(713)	12,400
0	1,000	(1,000)	5055	MEETING EXPENSE	0	1,000	(1,000)	27,000
925	500	425	5059	POSTAGE	925	500	425	6,000
0	850	(850)	5059V	VIOLATION NOTICES	0	850	(850)	10,200
0	375	(375)	5063	MILEAGE	0	375	(375)	4,500
0	3,000	(3,000)	5065	PROFESSIONAL FEES	0	3,000	(3,000)	20,000
0	100	(100)	5065S	STATUTORY AGENT FEE	0	100	(100)	100
0	0	0	5068	GIFTS	0	0	0	1,500
0	0	0	5070	PROPERTY TAXES	0	0	0	900
0	0	0	5080	CORPORATE TAXES	0	0	0	5,000
0	0	0	5088	BAD DEBT EXPENSE	0	0	0	20,000
2,798	3,109	(311)	5090	INSURANCE	2,798	3,109	(311)	42,897
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
0	1,000	(1,000)	5099	MISCELLANEOUS EXPENSE	0	1,000	(1,000)	5,000
1,908	0	1,908	5099PY	PRIOR YEAR ADJUSTMENT/EXP	1,908	0	1,908	0
25	25	0	P5090	INSURANCE	25	25	0	345
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60,890	68,921	(8,031)		TOTAL ADMINISTRATIVE	60,890	68,921	(8,031)	880,933



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
01/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
UTILITIES								
13,259	8,500	4,759	5100	WATER/SEWER	13,259	8,500	4,759	200,000
5,239	4,166	1,073	5120	ELECTRIC	5,239	4,166	1,073	50,000
352	416	(64)	5151	TELEPHONE	352	416	(64)	5,000
278	250	28	5151B	INTERNET	278	250	28	3,000
138	75	63	5152	ALARM MONITORING	138	75	63	900
211	200	11	P5100	WATER/SEWER	211	200	11	2,566
51	51	0	P5120	ELECTRIC	51	51	0	620
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19,528	13,658	5,870		TOTAL UTILITIES	19,528	13,658	5,870	262,086
LANDSCAPING								
108,069	108,069	0	5200	LANDSCAPE CONTRACT	108,069	108,069	0	1,296,830
0	1,250	(1,250)	5210	LANDSCAPE SUPPLIES/MATERIAL	0	1,250	(1,250)	5,000
0	12,500	(12,500)	5218	MAJOR PROJECTS	0	12,500	(12,500)	52,000
187	2,000	(1,813)	5220	IRRIGATION REPAIRS	187	2,000	(1,813)	24,000
2,218	0	2,218	5222	BACKFLOW INSPEC/RPRS	2,218	0	2,218	3,000
0	0	0	5228	EROSION CONTROL	0	0	0	7,500
0	0	0	5240	TREE TRIMMING/REMOVAL	0	0	0	31,000
732	732	0	P5200	LANDSCAPE CONTRACT	732	732	0	8,788
0	0	0	P5220	IRRIGATION REPAIRS	0	0	0	100
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111,207	124,551	(13,344)		TOTAL LANDSCAPE	111,207	124,551	(13,344)	1,428,218
POOL/SPA/CLUBHOUSE								
210	200	10	P5350	FOUNTAIN MAINTENANCE	210	200	10	4,000
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210	200	10		TOTAL POOLS	210	200	10	4,000
GATES								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	260	260	0	3,120
(288)	0	(288)	P5511	GATE REPAIRS	(288)	0	(288)	600
112	115	(3)	P5517	GATE PHONE	112	115	(3)	1,380
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84	375	(291)		TOTAL GATES	84	375	(291)	5,100
COMMON AREA								
0	500	(500)	5700	BUILDING MAINTENANCE	0	500	(500)	6,000
0	0	0	5700K	KEYS/LOCK REPAIR	0	0	0	7,000
0	1,000	(1,000)	5722	ELECTRIC REPAIRS/SUPPLIES	0	1,000	(1,000)	12,000
0	500	(500)	5740	SIGN MAINTENANCE	0	500	(500)	2,000
2,403	2,212	191	5769A	JANITORIAL	2,403	2,212	191	29,574
1,908	1,916	(8)	5774	PET WASTE REMOVAL	1,908	1,916	(8)	23,000
826	1,908	(1,082)	5779CC	SECURITY PATROL	826	1,908	(1,082)	22,904
0	0	0	5794A	SIDEWALK REPAIR	0	0	0	3,000
604	1,166	(562)	5800	COMMON AREA MAINTENANCE/REPAIRS	604	1,166	(562)	14,000
0	1,500	(1,500)	5845	PARK MAINT	0	1,500	(1,500)	7,200
0	500	(500)	5850	EXTERMINATING	0	500	(500)	6,000
0	416	(416)	5895	TENNIS COURT MAINTENANCE	0	416	(416)	5,000
85	0	85	P5739	STREET SWEEPING	85	0	85	1,176
0	351	(351)	P5800	COMMON AREA MAINTAINENCE	0	351	(351)	1,405
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5,825	11,969	(6,144)		TOTAL COMMON AREA	5,825	11,969	(6,144)	140,259
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197,745	219,674	(21,929)		TOTAL OPERATING EXPENSES	197,745	219,674	(21,929)	2,720,596
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17,693	(10,300)	27,993		OPERATING FUND SURPLUS/(DEFICIT)	17,693	(10,300)	27,993	(252,786)
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
01/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
RESERVE FUND							
INCOME							
66,667	66,666	1	7010				800,000
17,213	14,583	2,630	7034	66,667	66,666	1	175,000
2,095	2,095	0	P7010	17,213	14,583	2,630	25,140
777	750	27	P7034	2,095	2,095	0	9,000
(856)	0	(856)	8537	777	750	27	(10,000)
(856)	0	(856)		(856)	0	(856)	(10,000)
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85,896	84,094	1,802		85,896	84,094	1,802	999,140
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EXPENDITURES							
0	0	0	8510	0	0	0	4,000
0	0	0	8525	0	0	0	10,000
0	0	0	8526	0	0	0	4,000
0	0	0	8530	0	0	0	11,400
1,250	0	1,250	8531	1,250	0	1,250	0
9,350	0	9,350	8541	9,350	0	9,350	672,000
0	0	0	8550	0	0	0	18,700
1,350	0	1,350	8565	1,350	0	1,350	29,600
2,800	0	2,800	8571C	2,800	0	2,800	5,800
2,800	0	2,800	8575	2,800	0	2,800	424,000
9,575	0	9,575	8578D	9,575	0	9,575	60,000
(856)	0	(856)		(856)	0	(856)	(10,000)
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27,125	0	27,125		27,125	0	27,125	1,239,500
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58,771	84,094	(25,323)		58,771	84,094	(25,323)	(240,360)
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