



347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
02/29/2024

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	231,121.41	
US BANK SAVINGS	379,265.60	
DUE FROM RESERVES	27,625.00	

TOTAL OPERATING FUNDS		638,012.01
RESERVE FUNDS		
DUE TO OPERATING	(27,625.00)	
RESERVE US BANK MMA	686,860.50	
MORGAN STANLEY	3,559,840.98	
RESERVES - ACCRUED INTEREST	41,865.17	
UNREALIZED RSV GAIN/LOSS	(47,014.17)	

TOTAL RESERVE FUNDS		4,213,927.48
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	

TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	238,976.50	
PRE-LEGAL RECEIVABLE	47,614.05	
CONTINGENT PAYABLE	(47,614.05)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(120,312.00)	

TOTAL ACCOUNTS RECEIVABLE		118,664.50
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	2,798.01	
PREPAID EXPENSES	12,588.39	

TOTAL OTHER ASSETS		15,386.40

TOTAL ASSETS		4,989,014.61
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LIABILITIES & EQUITY		
OPERATING LIABILITIES		



347 VISTOSO COMMUNITY ASSOCIATION
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02/29/2024

ACCOUNTS PAYABLE	1,591.16	
ACCRUED EXPENSES	43,742.90	
PREPAID ASSESSMENTS	224,003.25	
REFUNDABLE DEPOSIT KEYS	10,500.00	
UNEARNED REVENUE	264,699.81	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	29,967.00	

TOTAL OPERATING LIABILITIES		594,910.74
RESERVE		
ACCUMULATED GENERAL	4,041,176.47	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	135,034.77	
UNREALIZED GAIN/LOSS INVESTMENTS	(47,014.17)	
GAIN (LOSS) ON INVESTMENT	84,730.41	

TOTAL RESERVE		4,213,927.48
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	184,488.03	
CURRENT YEAR RESERVE EQUITY	(135,034.77)	
CURRENT SURPLUS/(DEFICIT)	130,723.13	

TOTAL SURPLUS/(DEFICIT)		180,176.39
TOTAL LIABILITIES & EQUITY		4,989,014.61
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347 VISTOSO COMMUNITY ASSOCIATION STATEMENT OF REVENUES & EXPENSES 02/29/2024

***** 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	377,836	377,466	370	2,264,800
70,976	67,337	3,639	4001	COMMERCIAL DUES	141,953	134,674	7,279	808,045
1,170	833	337	4030	INTEREST INCOME	2,417	1,666	751	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	2,000	(2,000)	12,000
250	166	84	4050FR	FILE REVIEW FEE	300	332	(32)	2,000
0	0	0	4050MU	MONITOR TRUSTEE SALE	75	125	(50)	500
760	291	469	4050RR	FILE TRANSFER FEES	855	582	273	3,500
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	0	0	300
(21)	0	(21)	4070	LATE FEE INCOME	3,286	5,500	(2,214)	22,000
70	75	(5)	4075	NSF FEE	350	150	200	900
4,805	5,122	(317)	4205	BUILDER ASSESSMENT	9,611	10,244	(633)	61,465
1,368	833	535	4900	VIOLATION FINES	3,954	1,666	2,288	10,000
0	0	0	4922	KEYS	150	0	150	0
(30)	3,000	(3,030)	4950	REBILL FEE	7,410	6,000	1,410	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	1,700	(1,700)	10,200
(66,667)	(66,666)	(1)	6010	GENERAL RESERVE TRANSFER	(133,333)	(133,332)	(1)	(800,000)
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201,600	201,574	26		TOTAL INCOME	414,863	408,773	6,090	2,441,710
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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								
9,270	8,544	726	5000	MANAGEMENT FEE	18,544	17,087	1,457	107,450
3,181	3,182	(1)	5000RO	OFFICE LEASE	6,363	6,364	(1)	38,184
28,619	27,735	884	5007w	SALARIES & BENEFITS	57,687	55,470	2,217	332,821
(30)	3,000	(3,030)	5009A	REBILL FEE EXPENSE	7,410	6,000	1,410	36,000
70	75	(5)	5009B	NSF FEE EXPENSE	350	150	200	900
1,483	4,333	(2,850)	5010	LEGAL EXPENSE	3,680	8,666	(4,987)	52,000
295	500	(205)	5020	LIEN/COLLECTION COST	805	1,000	(195)	6,000
250	166	84	5020F	FILE REVIEW FEE	300	332	(32)	2,000
0	0	0	5020M	MONITOR TRUSTEE SALE	75	125	(50)	500
760	291	469	5020RR	FILE TRANSFER FEE EXPENSE	855	583	272	3,500
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	0	0	0	300
4,000	0	4,000	5030	AUDIT/TAX PREPARATION	4,000	0	4,000	11,800
0	0	0	5033F	ADVERTISING	0	0	0	1,500
35	35	0	5037	BANK CHARGES & CC FEES	70	70	0	420
61	0	61	5039	WEBSITE	375	300	75	1,000
8,849	7,750	1,099	5040	ADMINISTRATION	7,795	15,500	(7,705)	93,000
143	143	0	5046	NEWSLETTER	285	286	(1)	1,716
171	1,250	(1,079)	5047B	OFFICE EQUIPMENT RENTAL	1,478	2,500	(1,022)	15,000
225	500	(275)	5048	OFFICE EXPENSES	1,133	1,000	133	6,000
1,156	0	1,156	5052	PRINTING	2,249	0	2,249	10,000
580	1,033	(453)	5054	ARCHITECTURAL EXPENSE	900	2,066	(1,166)	12,400
8,344	5,000	3,344	5055	MEETING EXPENSE	8,344	6,000	2,344	27,000
0	500	(500)	5059	POSTAGE	925	1,000	(75)	6,000
0	850	(850)	5059V	VIOLATION NOTICES	0	1,700	(1,700)	10,200
0	375	(375)	5063	MILEAGE	0	750	(750)	4,500
0	3,000	(3,000)	5065	PROFESSIONAL FEES	0	6,000	(6,000)	20,000
0	0	0	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
11,928	0	11,928	5080	CORPORATE TAXES	11,928	0	11,928	5,000
0	0	0	5088	BAD DEBT EXPENSE	0	0	0	20,000
2,798	3,109	(311)	5090	INSURANCE	5,596	6,218	(622)	42,897
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
0	0	0	5099	MISCELLANEOUS EXPENSE	0	1,000	(1,000)	5,000
0	0	0	5099PY	PRIOR YEAR ADJUSTMENT/EXP	1,908	0	1,908	0
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
02/29/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
82,189	71,371	10,818		TOTAL ADMINISTRATIVE	143,054	140,267	2,787	880,588
UTILITIES								
12,139	11,000	1,139	5100	WATER/SEWER	25,399	19,500	5,899	200,000
4,282	4,167	115	5120	ELECTRIC	9,521	8,333	1,188	50,000
278	417	(139)	5151	TELEPHONE	630	833	(203)	5,000
352	250	102	5151B	INTERNET	630	500	130	3,000
69	75	(6)	5152	ALARM MONITORING	207	150	57	900
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17,120	15,909	1,211		TOTAL UTILITIES	36,386	29,316	7,070	258,900
LANDSCAPING								
108,069	108,069	0	5200	LANDSCAPE CONTRACT	216,138	216,138	0	1,296,830
0	0	0	5210	LANDSCAPE SUPPLIES/MATERIAL	0	1,250	(1,250)	5,000
0	0	0	5218	MAJOR PROJECTS	0	12,500	(12,500)	50,000
5,521	2,000	3,521	5220	IRRIGATION REPAIRS	5,709	4,000	1,709	24,000
0	0	0	5222	BACKFLOW INSPEC/RPRS	2,218	0	2,218	3,000
0	0	0	5228	EROSION CONTROL	0	0	0	7,500
1,275	2,000	(725)	5240	TREE TRIMMING/REMOVAL	1,275	2,000	(725)	31,000
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114,865	112,069	2,796		TOTAL LANDSCAPE	225,340	235,888	(10,548)	1,417,330
COMMON AREA								
0	500	(500)	5700	BUILDING MAINTENANCE	0	1,000	(1,000)	6,000
365	500	(135)	5700K	KEYS/LOCK REPAIR	365	500	(135)	7,000
185	1,000	(815)	5722	ELECTRIC REPAIRS/SUPPLIES	185	2,000	(1,815)	12,000
0	0	0	5740	SIGN MAINTENANCE	0	500	(500)	2,000
2,212	2,592	(380)	5769A	JANITORIAL	4,614	4,804	(190)	29,574
1,908	1,916	(8)	5774	PET WASTE REMOVAL	3,815	3,832	(17)	23,000
2,596	1,908	688	5779CC	SECURITY PATROL	3,422	3,816	(394)	22,904
0	0	0	5794A	SIDEWALK REPAIR	0	0	0	3,000
689	1,166	(477)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,293	2,332	(1,039)	14,000
0	0	0	5845	PARK MAINT	0	1,500	(1,500)	7,200
0	500	(500)	5850	EXTERMINATING	0	1,000	(1,000)	6,000
700	417	283	5895	TENNIS COURT MAINTENANCE	700	833	(133)	5,000
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8,654	10,499	(1,845)		TOTAL COMMON AREA	14,394	22,117	(7,723)	137,678
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222,829	209,848	12,981		TOTAL OPERATING EXPENSES	419,175	427,588	(8,413)	2,694,496
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(21,228)	(8,274)	(12,954)		OPERATING FUND SURPLUS/(DEFICIT)	(4,312)	(18,815)	14,503	(252,786)
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347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
02/29/2024

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
RESERVE FUND								
INCOME								
66,667	66,666	1	7010	TRANSFER FROM OPERATING	133,333	133,332	1	800,000
13,521	14,583	(1,062)	7034	INTEREST RESERVE FUND	30,734	29,166	1,568	175,000
(802)	0	(802)	8537	BANK/INVESTMENT CHARGES	(1,658)	0	(1,658)	(10,000)
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79,386	81,249	(1,863)		TOTAL RESERVE INCOME	162,410	162,498	(88)	965,000
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EXPENDITURES								
0	0	0	8510	GENERAL RESERVE EXPENSE	0	0	0	4,000
0	0	0	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	0	0	10,000
0	0	0	8526	FOUNTAIN REPLACEMENT	0	0	0	4,000
0	0	0	8530	ASPHALT SEAL COATING	0	0	0	11,400
0	0	0	8531	SIDEWALK REPAIRS	1,250	0	1,250	0
0	0	0	8541	GRANITE REPLACEMENT	9,350	0	9,350	672,000
0	0	0	8550	PLAY STRUCTURE RPRS/ REPLACEMENT	0	0	0	18,700
0	0	0	8565	TENNIS COURTS	1,350	0	1,350	29,600
0	0	0	8571C	CONCRETE WORK	2,800	0	2,800	5,800
0	0	0	8575	IRRIGATION SYSTEMS	2,800	0	2,800	424,000
250	0	250	8578D	DRAINAGE	9,825	0	9,825	60,000
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250	0	250		TOTAL RESERVE EXPENDITURES	27,375	0	27,375	1,239,500
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79,136	81,249	(2,113)		RESERVE FUND SURPLUS/(DEFICIT)	135,035	162,498	(27,463)	(274,500)
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347A VISTOSO- SIENA
BALANCE SHEET
02/29/2024

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	2,449.64	

TOTAL OPERATING FUNDS		2,449.64
RESERVE FUNDS		
RESERVE US BANK MMA	239,826.42	

TOTAL RESERVE FUNDS		239,826.42
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	281.32	
ACCOUNTS RECEIVABLE - PARCELS	2,145.22	
PRE-LEGAL RECEIVABLE	645.00	
CONTINGENT PAYABLE	(645.00)	

TOTAL ACCOUNTS RECEIVABLE		2,426.54
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	25.01	
PREPAID EXPENSES	170.41	

TOTAL OTHER ASSETS		195.42

TOTAL ASSETS		244,898.02
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LIABILITIES & EQUITY		
OPERATING LIABILITIES		
PREPAID ASSESSMENTS	(2,038.02)	
PREPAID ASSESSMENTS - PARCELS	2,812.02	
UNEARNED REVENUE	4,270.00	

TOTAL OPERATING LIABILITIES		5,044.00
RESERVE		
ACCUMULATED GENERAL	234,124.57	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	5,701.85	



347A VISTOSO- SIENA
BALANCE SHEET
02/29/2024

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TOTAL RESERVE		239,826.42
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	(1,271.29)	
CURRENT YEAR RESERVE EQUITY	(5,701.85)	
CURRENT SURPLUS/(DEFICIT)	7,000.74	

TOTAL SURPLUS/(DEFICIT)		27.60

TOTAL LIABILITIES & EQUITY		244,898.02
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347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
 02/29/2024

***** 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	8,540	8,540	0	51,240
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(4,190)	(4,190)	0	(25,140)
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2,175	2,175	0		TOTAL INCOME	4,350	4,350	0	26,100
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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								
25	25	0	P5090	INSURANCE	50	50	0	345
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25	25	0		TOTAL ADMINISTRATIVE	50	50	0	345
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U T I L I T I E S								
175	200	(25)	P5100	WATER/SEWER	386	400	(14)	2,566
50	52	(2)	P5120	ELECTRIC	101	103	(2)	620
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225	252	(27)		TOTAL UTILITIES	487	503	(16)	3,186
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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	1,465	1,464	1	8,788
0	0	0	P5220	IRRIGATION REPAIRS	0	0	0	100
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732	732	0		TOTAL LANDSCAPE	1,465	1,464	1	10,888
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P O O L / S P A / C L U B H O U S E								
210	200	10	P5350	FOUNTAIN MAINTENANCE	420	400	20	4,000
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210	200	10		TOTAL POOLS	420	400	20	4,000
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G A T E S								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	520	520	0	3,120
0	300	(300)	P5511	GATE REPAIRS	(288)	300	(588)	600
115	115	0	P5517	GATE PHONE	226	230	(4)	1,380
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375	675	(300)		TOTAL GATES	459	1,050	(591)	5,100
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C O M M O N A R E A								
85	294	(209)	P5739	STREET SWEEPING	170	294	(124)	1,176
0	0	0	P5800	COMMON AREA MAINTAINENCE	0	351	(351)	1,405
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347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
 02/29/2024

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
85	294	(209)	TOTAL COMMON AREA	170	645	(475)	2,581
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1,652	2,178	(526)	TOTAL OPERATING EXPENSES	3,051	4,112	(1,061)	26,100
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523	(3)	526	OPERATING FUND SURPLUS/(DEFICIT)	1,299	238	1,061	0
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347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
 02/29/2024

***** 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	PARCEL TRANSFER TO RESERVES	4,190	4,190	0	25,140
735	750	(15)	P7034	INTEREST RESERVE FUNDS	1,512	1,500	12	9,000
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2,830	2,845	(15)		TOTAL RESERVE INCOME	5,702	5,690	12	34,140
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E X P E N D I T U R E S								
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0	0	0		TOTAL RESERVE EXPENDITURES	0	0	0	0
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2,830	2,845	(15)		RESERVE FUND SURPLUS/(DEFICIT)	5,702	5,690	12	34,140
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347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
02/29/2024

ASSETS

OPERATING FUNDS		
US BANK - OPERATING CHECKING	233,571.05	
US BANK SAVINGS	379,265.60	
DUE FROM RESERVES	27,625.00	

TOTAL OPERATING FUNDS		640,461.65
RESERVE FUNDS		
DUE TO OPERATING	(27,625.00)	
RESERVE US BANK MMA	926,686.92	
MORGAN STANLEY	3,559,840.98	
RESERVES - ACCRUED INTEREST	41,865.17	
UNREALIZED RSV GAIN/LOSS	(47,014.17)	

TOTAL RESERVE FUNDS		4,453,753.90
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	

TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	239,257.82	
ACCOUNTS RECEIVABLE - PARCELS	2,145.22	
PRE-LEGAL RECEIVABLE	48,259.05	
CONTINGENT PAYABLE	(48,259.05)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(120,312.00)	

TOTAL ACCOUNTS RECEIVABLE		121,091.04
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	2,823.02	
PREPAID EXPENSES	12,758.80	

TOTAL OTHER ASSETS		15,581.82

TOTAL ASSETS		5,233,912.63
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LIABILITIES & EQUITY



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
02/29/2024**

OPERATING LIABILITIES		
ACCOUNTS PAYABLE	1,591.16	
ACCRUED EXPENSES	43,742.90	
PREPAID ASSESSMENTS	221,965.23	
PREPAID ASSESSMENTS - PARCELS	2,812.02	
REFUNDABLE DEPOSIT KEYS	10,500.00	
UNEARNED REVENUE	268,969.81	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	29,967.00	

TOTAL OPERATING LIABILITIES		599,954.74
RESERVE		
ACCUMULATED GENERAL	4,275,301.04	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	140,736.62	
UNREALIZED GAIN/LOSS INVESTMENTS	(47,014.17)	
GAIN (LOSS) ON INVESTMENT	84,730.41	

TOTAL RESERVE		4,453,753.90
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	183,216.74	
CURRENT YEAR RESERVE EQUITY	(140,736.62)	
CURRENT SURPLUS/(DEFICIT)	137,723.87	

TOTAL SURPLUS/(DEFICIT)		180,203.99

TOTAL LIABILITIES & EQUITY		5,233,912.63
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
02/29/2024**

***** 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	377,836	377,466	370	2,264,800
4,270	4,270	0	4000P	PARCEL ASSESSMENTS	8,540	8,540	0	51,240
70,976	67,337	3,639	4001	COMMERCIAL DUES	141,953	134,674	7,279	808,045
1,170	833	337	4030	INTEREST INCOME	2,417	1,666	751	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	2,000	(2,000)	12,000
250	166	84	4050FR	FILE REVIEW FEE	300	332	(32)	2,000
0	0	0	4050MU	MONITOR TRUSTEE SALE	75	125	(50)	500
760	291	469	4050RR	FILE TRANSFER FEES	855	582	273	3,500
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	0	0	300
(21)	0	(21)	4070	LATE FEE INCOME	3,286	5,500	(2,214)	22,000
70	75	(5)	4075	NSF FEE	350	150	200	900
4,805	5,122	(317)	4205	BUILDER ASSESSMENT	9,611	10,244	(633)	61,465
1,368	833	535	4900	VIOLATION FINES	3,954	1,666	2,288	10,000
0	0	0	4922	KEYS	150	0	150	0
(30)	3,000	(3,030)	4950	REBILL FEE	7,410	6,000	1,410	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	1,700	(1,700)	10,200
(66,667)	(66,666)	(1)	6010	GENERAL RESERVE TRANSFER	(133,333)	(133,332)	(1)	(800,000)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(4,190)	(4,190)	0	(25,140)
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203,775	203,749	26		TOTAL INCOME	419,213	413,123	6,090	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								
9,270	8,544	726	5000	MANAGEMENT FEE	18,544	17,087	1,457	107,450
3,181	3,182	(1)	5000RO	OFFICE LEASE	6,363	6,364	(1)	38,184
28,619	27,735	884	5007w	SALARIES & BENEFITS	57,687	55,470	2,217	332,821
(30)	3,000	(3,030)	5009A	REBILL FEE EXPENSE	7,410	6,000	1,410	36,000
70	75	(5)	5009B	NSF FEE EXPENSE	350	150	200	900
1,483	4,333	(2,850)	5010	LEGAL EXPENSE	3,680	8,666	(4,987)	52,000
295	500	(205)	5020	LIEN/COLLECTION COST	805	1,000	(195)	6,000
250	166	84	5020F	FILE REVIEW FEE	300	332	(32)	2,000
0	0	0	5020M	MONITOR TRUSTEE SALE	75	125	(50)	500
760	291	469	5020RR	FILE TRANSFER FEE EXPENSE	855	583	272	3,500
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	0	0	0	300
4,000	0	4,000	5030	AUDIT/TAX PREPARATION	4,000	0	4,000	11,800
0	0	0	5033F	ADVERTISING	0	0	0	1,500
35	35	0	5037	BANK CHARGES & CC FEES	70	70	0	420
61	0	61	5039	WEBSITE	375	300	75	1,000
8,849	7,750	1,099	5040	ADMINISTRATION	7,795	15,500	(7,705)	93,000
143	143	0	5046	NEWSLETTER	285	286	(1)	1,716
171	1,250	(1,079)	5047B	OFFICE EQUIPMENT RENTAL	1,478	2,500	(1,022)	15,000
225	500	(275)	5048	OFFICE EXPENSES	1,133	1,000	133	6,000
1,156	0	1,156	5052	PRINTING	2,249	0	2,249	10,000
580	1,033	(453)	5054	ARCHITECTURAL EXPENSE	900	2,066	(1,166)	12,400
8,344	5,000	3,344	5055	MEETING EXPENSE	8,344	6,000	2,344	27,000
0	500	(500)	5059	POSTAGE	925	1,000	(75)	6,000
0	850	(850)	5059V	VIOLATION NOTICES	0	1,700	(1,700)	10,200
0	375	(375)	5063	MILEAGE	0	750	(750)	4,500
0	3,000	(3,000)	5065	PROFESSIONAL FEES	0	6,000	(6,000)	20,000
0	0	0	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
11,928	0	11,928	5080	CORPORATE TAXES	11,928	0	11,928	5,000
0	0	0	5088	BAD DEBT EXPENSE	0	0	0	20,000
2,798	3,109	(311)	5090	INSURANCE	5,596	6,218	(622)	42,897
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
0	0	0	5099	MISCELLANEOUS EXPENSE	0	1,000	(1,000)	5,000



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
02/29/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
0	0	0	5099PY	PRIOR YEAR ADJUSTMENT/EXP	1,908	0	1,908	0
25	25	0	P5090	INSURANCE	50	50	0	345
82,214	71,396	10,818		TOTAL ADMINISTRATIVE	143,104	140,317	2,787	880,933
UTILITIES								
12,139	11,000	1,139	5100	WATER/SEWER	25,399	19,500	5,899	200,000
4,282	4,167	115	5120	ELECTRIC	9,521	8,333	1,188	50,000
278	417	(139)	5151	TELEPHONE	630	833	(203)	5,000
352	250	102	5151B	INTERNET	630	500	130	3,000
69	75	(6)	5152	ALARM MONITORING	207	150	57	900
175	200	(25)	P5100	WATER/SEWER	386	400	(14)	2,566
50	52	(2)	P5120	ELECTRIC	101	103	(2)	620
17,345	16,161	1,184		TOTAL UTILITIES	36,874	29,819	7,055	262,086
LANDSCAPING								
108,069	108,069	0	5200	LANDSCAPE CONTRACT	216,138	216,138	0	1,296,830
0	0	0	5210	LANDSCAPE SUPPLIES/MATERIAL	0	1,250	(1,250)	5,000
0	0	0	5218	MAJOR PROJECTS	0	12,500	(12,500)	52,000
5,521	2,000	3,521	5220	IRRIGATION REPAIRS	5,709	4,000	1,709	24,000
0	0	0	5222	BACKFLOW INSPEC/RPRS	2,218	0	2,218	3,000
0	0	0	5228	EROSION CONTROL	0	0	0	7,500
1,275	2,000	(725)	5240	TREE TRIMMING/REMOVAL	1,275	2,000	(725)	31,000
732	732	0	P5200	LANDSCAPE CONTRACT	1,465	1,464	1	8,788
0	0	0	P5220	IRRIGATION REPAIRS	0	0	0	100
115,598	112,801	2,797		TOTAL LANDSCAPE	226,805	237,352	(10,547)	1,428,218
POOL/SPA/CLUBHOUSE								
210	200	10	P5350	FOUNTAIN MAINTENANCE	420	400	20	4,000
210	200	10		TOTAL POOLS	420	400	20	4,000
GATES								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	520	520	0	3,120
0	300	(300)	P5511	GATE REPAIRS	(288)	300	(588)	600
115	115	0	P5517	GATE PHONE	226	230	(4)	1,380
375	675	(300)		TOTAL GATES	459	1,050	(591)	5,100
COMMON AREA								
0	500	(500)	5700	BUILDING MAINTENANCE	0	1,000	(1,000)	6,000
365	500	(135)	5700K	KEYS/LOCK REPAIR	365	500	(135)	7,000
185	1,000	(815)	5722	ELECTRIC REPAIRS/SUPPLIES	185	2,000	(1,815)	12,000
0	0	0	5740	SIGN MAINTENANCE	0	500	(500)	2,000
2,212	2,592	(380)	5769A	JANITORIAL	4,614	4,804	(190)	29,574
1,908	1,916	(8)	5774	PET WASTE REMOVAL	3,815	3,832	(17)	23,000
2,596	1,908	688	5779CC	SECURITY PATROL	3,422	3,816	(394)	22,904
0	0	0	5794A	SIDEWALK REPAIR	0	0	0	3,000
689	1,166	(477)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,293	2,332	(1,039)	14,000
0	0	0	5845	PARK MAINT	0	1,500	(1,500)	7,200
0	500	(500)	5850	EXTERMINATING	0	1,000	(1,000)	6,000
700	417	283	5895	TENNIS COURT MAINTENANCE	700	833	(133)	5,000



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
02/29/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
85	294	(209)	P5739	STREET SWEEPING	170	294	(124)	1,176
0	0	0	P5800	COMMON AREA MAINTAINENCE	0	351	(351)	1,405
8,739	10,793	(2,054)		TOTAL COMMON AREA	14,565	22,762	(8,197)	140,259
224,481	212,026	12,455		TOTAL OPERATING EXPENSES	422,226	431,700	(9,474)	2,720,596
(20,706)	(8,277)	(12,429)		OPERATING FUND SURPLUS/(DEFICIT)	(3,013)	(18,577)	15,564	(252,786)



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
02/29/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
RESERVE FUND								
INCOME								
66,667	66,666	1	7010	TRANSFER FROM OPERATING	133,333	133,332	1	800,000
13,521	14,583	(1,062)	7034	INTEREST RESERVE FUND	30,734	29,166	1,568	175,000
2,095	2,095	0	P7010	PARCEL TRANSFER TO RESERVES	4,190	4,190	0	25,140
735	750	(15)	P7034	INTEREST RESERVE FUNDS	1,512	1,500	12	9,000
(802)	0	(802)	8537	BANK/INVESTMENT CHARGES	(1,658)	0	(1,658)	(10,000)
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82,216	84,094	(1,878)		TOTAL RESERVE INCOME	168,112	168,188	(76)	999,140
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EXPENDITURES								
0	0	0	8510	GENERAL RESERVE EXPENSE	0	0	0	4,000
0	0	0	8525	MONUMENT SIGNS RESERVE EXPENDITURE	0	0	0	10,000
0	0	0	8526	FOUNTAIN REPLACEMENT	0	0	0	4,000
0	0	0	8530	ASPHALT SEAL COATING	0	0	0	11,400
0	0	0	8531	SIDEWALK REPAIRS	1,250	0	1,250	0
0	0	0	8541	GRANITE REPLACEMENT	9,350	0	9,350	672,000
0	0	0	8550	PLAY STRUCTURE RPRS/ REPLACEMENT	0	0	0	18,700
0	0	0	8565	TENNIS COURTS	1,350	0	1,350	29,600
0	0	0	8571C	CONCRETE WORK	2,800	0	2,800	5,800
0	0	0	8575	IRRIGATION SYSTEMS	2,800	0	2,800	424,000
250	0	250	8578D	DRAINAGE	9,825	0	9,825	60,000
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250	0	250		TOTAL RESERVE EXPENDITURES	27,375	0	27,375	1,239,500
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81,966	84,094	(2,128)		RESERVE FUND SURPLUS/(DEFICIT)	140,737	168,188	(27,451)	(240,360)
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