



347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
03/31/2024

ASSETS

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

234,611.00
380,520.42
35,350.00

TOTAL OPERATING FUNDS

650,481.42

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

(35,350.00)
755,977.51
3,561,955.72
51,584.27
(47,743.18)

TOTAL RESERVE FUNDS

4,286,424.32

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

201,782.96
41,425.50
(41,425.50)
(85,352.42)

TOTAL ACCOUNTS RECEIVABLE

116,430.54

OTHER ASSETS
PREPAID EXPENSE INSURANCE
PREPAID EXPENSES

447.99
12,527.35

TOTAL OTHER ASSETS

12,975.34

TOTAL ASSETS

5,069,335.84
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347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
03/31/2024

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	(935.32)	
ACCRUED EXPENSES	50,015.63	
PREPAID ASSESSMENTS	497,687.85	
REFUNDABLE DEPOSIT KEYS	10,650.00	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	29,967.00	

TOTAL OPERATING LIABILITIES		607,791.78
RESERVE		
ACCUMULATED GENERAL	4,041,176.47	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	208,260.62	
UNREALIZED GAIN/LOSS INVESTMENTS	(47,743.18)	
GAIN (LOSS) ON INVESTMENT	84,730.41	

TOTAL RESERVE		4,286,424.32
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	184,488.03	
CURRENT YEAR RESERVE EQUITY	(208,260.62)	
CURRENT SURPLUS/(DEFICIT)	198,892.33	

TOTAL SURPLUS/(DEFICIT)		175,119.74

TOTAL LIABILITIES & EQUITY		5,069,335.84
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
03/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
188,926	188,734	192	4000	ASSESSMENT INCOME	566,762	566,200	562	2,264,800
70,976	67,337	3,639	4001	COMMERCIAL DUES	212,929	202,011	10,918	808,045
1,255	834	421	4030	INTEREST INCOME	3,672	2,500	1,172	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	3,000	(3,000)	12,000
300	166	134	4050FR	FILE REVIEW FEE	600	498	102	2,000
0	0	0	4050MU	MONITOR TRUSTEE SALE	75	125	(50)	500
0	291	(291)	4050RR	FILE TRANSFER FEES	855	873	(18)	3,500
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	0	0	300
(10)	0	(10)	4070	LATE FEE INCOME	3,275	5,500	(2,225)	22,000
35	75	(40)	4075	NSF FEE	385	225	160	900
4,805	5,122	(317)	4205	BUILDER ASSESSMENT	14,416	15,366	(950)	61,465
2,625	834	1,791	4900	VIOLATION FINES	6,579	2,500	4,079	10,000
75	0	75	4922	KEYS	225	0	225	0
0	3,000	(3,000)	4950	REBILL FEE	7,410	9,000	(1,590)	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	2,550	(2,550)	10,200
(66,667)	(66,666)	(1)	6010	GENERAL RESERVE TRANSFER	(200,000)	(199,998)	(2)	(800,000)
202,321	201,577	744		TOTAL INCOME	617,184	610,350	6,834	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								
9,273	8,543	730	5000	MANAGEMENT FEE	27,817	25,630	2,187	107,450
3,181	3,182	(1)	5000RO	OFFICE LEASE	9,544	9,546	(2)	38,184
26,988	27,735	(747)	5007w	SALARIES & BENEFITS	84,675	83,205	1,470	332,821
0	3,000	(3,000)	5009A	REBILL FEE EXPENSE	7,410	9,000	(1,590)	36,000
35	75	(40)	5009B	NSF FEE EXPENSE	385	225	160	900
1,830	4,334	(2,504)	5010	LEGAL EXPENSE	5,510	13,000	(7,491)	52,000
2,065	500	1,565	5020	LIEN/COLLECTION COST	2,870	1,500	1,370	6,000
300	166	134	5020F	FILE REVIEW FEE	600	498	102	2,000
0	0	0	5020M	MONITOR TRUSTEE SALE	75	125	(50)	500
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	855	875	(20)	3,500
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	0	0	0	300
6,525	0	6,525	5030	AUDIT/TAX PREPARATION	10,525	0	10,525	11,800
12	0	12	5033F	ADVERTISING	12	0	12	1,500
35	35	0	5037	BANK CHARGES & CC FEES	105	105	0	420
61	0	61	5039	WEBSITE	436	300	136	1,000
8,501	7,750	751	5040	ADMINISTRATION	16,296	23,250	(6,954)	93,000
285	143	142	5046	NEWSLETTER	570	429	141	1,716
(314)	1,250	(1,564)	5047B	OFFICE EQUIPMENT RENTAL	1,164	3,750	(2,586)	15,000
480	500	(20)	5048	OFFICE EXPENSES	1,613	1,500	113	6,000
0	0	0	5052	PRINTING	2,249	0	2,249	10,000
700	1,034	(334)	5054	ARCHITECTURAL EXPENSE	1,600	3,100	(1,500)	12,400
15,470	18,000	(2,530)	5055	MEETING EXPENSE	23,813	24,000	(187)	27,000
0	500	(500)	5059	POSTAGE	925	1,500	(575)	6,000
0	850	(850)	5059V	VIOLATION NOTICES	0	2,550	(2,550)	10,200
0	375	(375)	5063	MILEAGE	0	1,125	(1,125)	4,500
0	3,000	(3,000)	5065	PROFESSIONAL FEES	0	9,000	(9,000)	20,000
0	0	0	5065S	STATUTORY AGENT FEE	0	100	(100)	100
0	500	(500)	5068	GIFTS	0	500	(500)	1,500
0	0	0	5070	PROPERTY TAXES	0	0	0	900
25,472	0	25,472	5080	CORPORATE TAXES	37,400	0	37,400	5,000
(34,635)	0	(34,635)	5088	BAD DEBT EXPENSE	(34,635)	0	(34,635)	20,000
2,798	3,109	(311)	5090	INSURANCE	8,394	9,327	(933)	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
69,063	84,873	(15,810)		TOTAL ADMINISTRATIVE	212,116	225,140	(13,024)	880,588
U T I L I T I E S								



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
03/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
16,078	11,500	4,578	5100	WATER/SEWER	41,477	31,000	10,477	200,000
4,054	4,166	(112)	5120	ELECTRIC	13,575	12,499	1,076	50,000
278	416	(138)	5151	TELEPHONE	908	1,249	(341)	5,000
352	250	102	5151B	INTERNET	982	750	232	3,000
69	75	(6)	5152	ALARM MONITORING	276	225	51	900
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20,831	16,407	4,424		TOTAL UTILITIES	57,217	45,723	11,494	258,900
				L A N D S C A P I N G				
108,069	108,069	0	5200	LANDSCAPE CONTRACT	324,208	324,207	1	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
0	2,000	(2,000)	5220	IRRIGATION REPAIRS	5,709	6,000	(291)	24,000
2,586	125	2,461	5222	BACKFLOW INSPEC/RPRS	4,804	125	4,679	3,000
0	0	0	5228	EROSION CONTROL	0	0	0	7,500
0	3,000	(3,000)	5240	TREE TRIMMING/REMOVAL	1,275	5,000	(3,725)	31,000
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110,655	113,194	(2,539)		TOTAL LANDSCAPE	335,995	349,082	(13,087)	1,417,330
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	0	1,500	(1,500)	6,000
66	500	(434)	5700K	KEYS/LOCK REPAIR	431	1,000	(569)	7,000
0	1,000	(1,000)	5722	ELECTRIC REPAIRS/SUPPLIES	185	3,000	(2,815)	12,000
0	0	0	5740	SIGN MAINTENANCE	0	500	(500)	2,000
2,288	2,477	(189)	5769A	JANITORIAL	6,902	7,281	(379)	29,574
0	1,916	(1,916)	5774	PET WASTE REMOVAL	3,815	5,748	(1,933)	23,000
1,966	1,908	58	5779CC	SECURITY PATROL	5,388	5,724	(336)	22,904
0	0	0	5794A	SIDEWALK REPAIR	0	0	0	3,000
604	1,166	(562)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,897	3,498	(1,601)	14,000
1,680	0	1,680	5845	PARK MAINT	1,680	1,500	180	7,200
225	500	(275)	5850	EXTERMINATING	225	1,500	(1,275)	6,000
0	416	(416)	5895	TENNIS COURT MAINTENANCE	700	1,249	(549)	5,000
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6,829	10,383	(3,554)		TOTAL COMMON AREA	21,223	32,500	(11,277)	137,678
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207,377	224,857	(17,480)		TOTAL OPERATING EXPENSES	626,552	652,445	(25,893)	2,694,496
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(5,057)	(23,280)	18,223		OPERATING FUND SURPLUS/(DEFICIT)	(9,368)	(42,095)	32,727	(252,786)
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347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
03/31/2024

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
RESERVE FUND							
INCOME							
66,667	66,666	1	7010	200,000	199,998	2	800,000
15,141	14,584	557	7034	45,876	43,750	2,126	175,000
(857)	0	(857)	8537	(2,515)	0	(2,515)	(10,000)
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80,951	81,250	(299)		243,361	243,748	(387)	965,000
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EXPENDITURES							
0	0	0	8510	0	0	0	4,000
2,900	0	2,900	8525	2,900	0	2,900	10,000
0	0	0	8526	0	0	0	4,000
0	0	0	8530	0	0	0	11,400
0	0	0	8531	1,250	0	1,250	0
0	0	0	8541	9,350	0	9,350	672,000
0	0	0	8550	0	0	0	18,700
0	0	0	8565	1,350	0	1,350	29,600
0	0	0	8571C	2,800	0	2,800	5,800
0	0	0	8575	2,800	0	2,800	424,000
4,825	0	4,825	8578D	14,650	0	14,650	60,000
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7,725	0	7,725		35,100	0	35,100	1,239,500
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73,226	81,250	(8,024)		208,261	243,748	(35,487)	(274,500)
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**347A VISTOSO- SIENA
BALANCE SHEET
03/31/2024**

ASSETS

OPERATING FUNDS		
OPERATING - US BANK	3,991.13	

TOTAL OPERATING FUNDS		3,991.13
RESERVE FUNDS		
RESERVE US BANK MMA	242,720.48	

TOTAL RESERVE FUNDS		242,720.48
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	281.32	
ACCOUNTS RECEIVABLE - PARCELS	2,045.22	
PRE-LEGAL RECEIVABLE	645.00	
CONTINGENT PAYABLE	(645.00)	

TOTAL ACCOUNTS RECEIVABLE		2,326.54
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	0.01	
PREPAID EXPENSES	85.21	

TOTAL OTHER ASSETS		85.22

TOTAL ASSETS		249,123.37
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LIABILITIES & EQUITY

OPERATING LIABILITIES		
PREPAID ASSESSMENTS	(423.02)	
PREPAID ASSESSMENTS - PARCELS	6,375.02	

TOTAL OPERATING LIABILITIES		5,952.00
RESERVE		
ACCUMULATED GENERAL	234,124.57	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	8,595.91	



**347A VISTOSO- SIENA
BALANCE SHEET
03/31/2024**

TOTAL RESERVE	-----	242,720.48
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	(1,271.29)	
CURRENT YEAR RESERVE EQUITY	(8,595.91)	
CURRENT SURPLUS/(DEFICIT)	10,318.09	

TOTAL SURPLUS/(DEFICIT)		450.89

TOTAL LIABILITIES & EQUITY		249,123.37
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347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
03/31/2024

***** 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	12,810	12,810	0	51,240
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(6,285)	(6,285)	0	(25,140)
<u>2,175</u>	<u>2,175</u>	<u>0</u>		TOTAL INCOME	<u>6,525</u>	<u>6,525</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								
25	25	0	P5090	INSURANCE	75	75	0	345
<u>25</u>	<u>25</u>	<u>0</u>		TOTAL ADMINISTRATIVE	<u>75</u>	<u>75</u>	<u>0</u>	<u>345</u>
U T I L I T I E S								
128	200	(72)	P5100	WATER/SEWER	515	600	(86)	2,566
51	51	0	P5120	ELECTRIC	152	154	(2)	620
<u>179</u>	<u>251</u>	<u>(72)</u>		TOTAL UTILITIES	<u>667</u>	<u>754</u>	<u>(88)</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	733	(1)	P5200	LANDSCAPE CONTRACT	2,197	2,197	0	8,788
0	0	0	P5220	IRRIGATION REPAIRS	0	0	0	100
<u>732</u>	<u>733</u>	<u>(1)</u>		TOTAL LANDSCAPE	<u>2,197</u>	<u>2,197</u>	<u>0</u>	<u>10,888</u>
P O O L / S P A / C L U B H O U S E								
355	200	155	P5350	FOUNTAIN MAINTENANCE	775	600	175	4,000
<u>355</u>	<u>200</u>	<u>155</u>		TOTAL POOLS	<u>775</u>	<u>600</u>	<u>175</u>	<u>4,000</u>
G A T E S								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	780	780	0	3,120
0	0	0	P5511	GATE REPAIRS	(288)	300	(588)	600
115	115	0	P5517	GATE PHONE	341	345	(4)	1,380
<u>375</u>	<u>375</u>	<u>0</u>		TOTAL GATES	<u>834</u>	<u>1,425</u>	<u>(591)</u>	<u>5,100</u>
C O M M O N A R E A								
85	0	85	P5739	STREET SWEEPING	256	294	(38)	1,176
0	0	0	P5800	COMMON AREA MAINTAINENCE	0	351	(351)	1,405
<u>85</u>	<u>0</u>	<u>85</u>		TOTAL COMMON AREA	<u>256</u>	<u>645</u>	<u>(389)</u>	<u>2,581</u>
<u>1,752</u>	<u>1,584</u>	<u>168</u>		TOTAL OPERATING EXPENSES	<u>4,803</u>	<u>5,696</u>	<u>(893)</u>	<u>26,100</u>
<u>423</u>	<u>591</u>	<u>(168)</u>		OPERATING FUND SURPLUS/(DEFICIT)	<u>1,722</u>	<u>829</u>	<u>893</u>	<u>0</u>



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
03/31/2024

***** 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	PARCEL TRANSFER TO RESERVES	6,285	6,285	0	25,140
799	750	49	P7034	INTEREST RESERVE FUNDS	2,311	2,250	61	9,000
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2,894	2,845	49		TOTAL RESERVE INCOME	8,596	8,535	61	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
-----	-----	----			-----	-----	----	-----
2,894	2,845	49		RESERVE FUND SURPLUS/(DEFICIT)	8,596	8,535	61	34,140
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**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
03/31/2024**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	238,602.13
US BANK SAVINGS	380,520.42
DUE FROM RESERVES	35,350.00

TOTAL OPERATING FUNDS 654,472.55

RESERVE FUNDS

DUE TO OPERATING	(35,350.00)
RESERVE US BANK MMA	998,697.99
MORGAN STANLEY	3,561,955.72
RESERVES - ACCRUED INTEREST	51,584.27
UNREALIZED RSV GAIN/LOSS	(47,743.18)

TOTAL RESERVE FUNDS 4,529,144.80

DEPOSITS

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

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	202,064.28
ACCOUNTS RECEIVABLE - PARCELS	2,045.22
PRE-LEGAL RECEIVABLE	42,070.50
CONTINGENT PAYABLE	(42,070.50)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(85,352.42)

TOTAL ACCOUNTS RECEIVABLE 118,757.08

OTHER ASSETS

PREPAID EXPENSE INSURANCE	448.00
PREPAID EXPENSES	12,612.56

TOTAL OTHER ASSETS 13,060.56

TOTAL ASSETS 5,318,459.21



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
03/31/2024**

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	(935.32)	
ACCRUED EXPENSES	50,015.63	
PREPAID ASSESSMENTS	497,264.83	
PREPAID ASSESSMENTS - PARCELS	6,375.02	
REFUNDABLE DEPOSIT KEYS	10,650.00	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	29,967.00	

TOTAL OPERATING LIABILITIES		613,743.78
RESERVE		
ACCUMULATED GENERAL	4,275,301.04	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	216,856.53	
UNREALIZED GAIN/LOSS INVESTMENTS	(47,743.18)	
GAIN (LOSS) ON INVESTMENT	84,730.41	

TOTAL RESERVE		4,529,144.80
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	183,216.74	
CURRENT YEAR RESERVE EQUITY	(216,856.53)	
CURRENT SURPLUS/(DEFICIT)	209,210.42	

TOTAL SURPLUS/(DEFICIT)		175,570.63

TOTAL LIABILITIES & EQUITY		5,318,459.21
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
03/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
I N C O M E								
188,926	188,734	192	4000	ASSESSMENT INCOME	566,762	566,200	562	2,264,800
4,270	4,270	0	4000P	PARCEL ASSESSMENTS	12,810	12,810	0	51,240
70,976	67,337	3,639	4001	COMMERCIAL DUES	212,929	202,011	10,918	808,045
1,255	834	421	4030	INTEREST INCOME	3,672	2,500	1,172	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	3,000	(3,000)	12,000
300	166	134	4050FR	FILE REVIEW FEE	600	498	102	2,000
0	0	0	4050MU	MONITOR TRUSTEE SALE	75	125	(50)	500
0	291	(291)	4050RR	FILE TRANSFER FEES	855	873	(18)	3,500
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	0	0	300
(10)	0	(10)	4070	LATE FEE INCOME	3,275	5,500	(2,225)	22,000
35	75	(40)	4075	NSF FEE	385	225	160	900
4,805	5,122	(317)	4205	BUILDER ASSESSMENT	14,416	15,366	(950)	61,465
2,625	834	1,791	4900	VIOLATION FINES	6,579	2,500	4,079	10,000
75	0	75	4922	KEYS	225	0	225	0
0	3,000	(3,000)	4950	REBILL FEE	7,410	9,000	(1,590)	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	2,550	(2,550)	10,200
(66,667)	(66,666)	(1)	6010	GENERAL RESERVE TRANSFER	(200,000)	(199,998)	(2)	(800,000)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(6,285)	(6,285)	0	(25,140)
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204,496	203,752	744		TOTAL INCOME	623,709	616,875	6,834	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								
9,273	8,543	730	5000	MANAGEMENT FEE	27,817	25,630	2,187	107,450
3,181	3,182	(1)	5000RO	OFFICE LEASE	9,544	9,546	(2)	38,184
26,988	27,735	(747)	5007w	SALARIES & BENEFITS	84,675	83,205	1,470	332,821
0	3,000	(3,000)	5009A	REBILL FEE EXPENSE	7,410	9,000	(1,590)	36,000
35	75	(40)	5009B	NSF FEE EXPENSE	385	225	160	900
1,830	4,334	(2,504)	5010	LEGAL EXPENSE	5,510	13,000	(7,491)	52,000
2,065	500	1,565	5020	LIEN/COLLECTION COST	2,870	1,500	1,370	6,000
300	166	134	5020F	FILE REVIEW FEE	600	498	102	2,000
0	0	0	5020M	MONITOR TRUSTEE SALE	75	125	(50)	500
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	855	875	(20)	3,500
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	0	0	0	300
6,525	0	6,525	5030	AUDIT/TAX PREPARATION	10,525	0	10,525	11,800
12	0	12	5033F	ADVERTISING	12	0	12	1,500
35	35	0	5037	BANK CHARGES & CC FEES	105	105	0	420
61	0	61	5039	WEBSITE	436	300	136	1,000
8,501	7,750	751	5040	ADMINISTRATION	16,296	23,250	(6,954)	93,000
285	143	142	5046	NEWSLETTER	570	429	141	1,716
(314)	1,250	(1,564)	5047B	OFFICE EQUIPMENT RENTAL	1,164	3,750	(2,586)	15,000
480	500	(20)	5048	OFFICE EXPENSES	1,613	1,500	113	6,000
0	0	0	5052	PRINTING	2,249	0	2,249	10,000
700	1,034	(334)	5054	ARCHITECTURAL EXPENSE	1,600	3,100	(1,500)	12,400
15,470	18,000	(2,530)	5055	MEETING EXPENSE	23,813	24,000	(187)	27,000
0	500	(500)	5059	POSTAGE	925	1,500	(575)	6,000
0	850	(850)	5059V	VIOLATION NOTICES	0	2,550	(2,550)	10,200
0	375	(375)	5063	MILEAGE	0	1,125	(1,125)	4,500
0	3,000	(3,000)	5065	PROFESSIONAL FEES	0	9,000	(9,000)	20,000
0	0	0	5065S	STATUTORY AGENT FEE	0	100	(100)	100
0	500	(500)	5068	GIFTS	0	500	(500)	1,500
0	0	0	5070	PROPERTY TAXES	0	0	0	900
25,472	0	25,472	5080	CORPORATE TAXES	37,400	0	37,400	5,000
(34,635)	0	(34,635)	5088	BAD DEBT EXPENSE	(34,635)	0	(34,635)	20,000
2,798	3,109	(311)	5090	INSURANCE	8,394	9,327	(933)	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
25	25	0	P5090	INSURANCE	75	75	0	345
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69,088	84,898	(15,810)		TOTAL ADMINISTRATIVE	212,191	225,215	(13,024)	880,933



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
03/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
UTILITIES								
16,078	11,500	4,578	5100	WATER/SEWER	41,477	31,000	10,477	200,000
4,054	4,166	(112)	5120	ELECTRIC	13,575	12,499	1,076	50,000
278	416	(138)	5151	TELEPHONE	908	1,249	(341)	5,000
352	250	102	5151B	INTERNET	982	750	232	3,000
69	75	(6)	5152	ALARM MONITORING	276	225	51	900
128	200	(72)	P5100	WATER/SEWER	515	600	(86)	2,566
51	51	0	P5120	ELECTRIC	152	154	(2)	620
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21,010	16,658	4,352		TOTAL UTILITIES	57,883	46,477	11,406	262,086
LANDSCAPING								
108,069	108,069	0	5200	LANDSCAPE CONTRACT	324,208	324,207	1	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
0	2,000	(2,000)	5220	IRRIGATION REPAIRS	5,709	6,000	(291)	24,000
2,586	125	2,461	5222	BACKFLOW INSPEC/RPRS	4,804	125	4,679	3,000
0	0	0	5228	EROSION CONTROL	0	0	0	7,500
0	3,000	(3,000)	5240	TREE TRIMMING/REMOVAL	1,275	5,000	(3,725)	31,000
732	733	(1)	P5200	LANDSCAPE CONTRACT	2,197	2,197	0	8,788
0	0	0	P5220	IRRIGATION REPAIRS	0	0	0	100
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111,387	113,927	(2,540)		TOTAL LANDSCAPE	338,192	351,279	(13,087)	1,428,218
POOL/SPA/CLUBHOUSE								
355	200	155	P5350	FOUNTAIN MAINTENANCE	775	600	175	4,000
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355	200	155		TOTAL POOLS	775	600	175	4,000
GATES								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	780	780	0	3,120
0	0	0	P5511	GATE REPAIRS	(288)	300	(588)	600
115	115	0	P5517	GATE PHONE	341	345	(4)	1,380
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375	375	0		TOTAL GATES	834	1,425	(591)	5,100
COMMON AREA								
0	500	(500)	5700	BUILDING MAINTENANCE	0	1,500	(1,500)	6,000
66	500	(434)	5700K	KEYS/LOCK REPAIR	431	1,000	(569)	7,000
0	1,000	(1,000)	5722	ELECTRIC REPAIRS/SUPPLIES	185	3,000	(2,815)	12,000
0	0	0	5740	SIGN MAINTENANCE	0	500	(500)	2,000
2,288	2,477	(189)	5769A	JANITORIAL	6,902	7,281	(379)	29,574
0	1,916	(1,916)	5774	PET WASTE REMOVAL	3,815	5,748	(1,933)	23,000
1,966	1,908	58	5779CC	SECURITY PATROL	5,388	5,724	(336)	22,904
0	0	0	5794A	SIDEWALK REPAIR	0	0	0	3,000
604	1,166	(562)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,897	3,498	(1,601)	14,000
1,680	0	1,680	5845	PARK MAINT	1,680	1,500	180	7,200
225	500	(275)	5850	EXTERMINATING	225	1,500	(1,275)	6,000
0	416	(416)	5895	TENNIS COURT MAINTENANCE	700	1,249	(549)	5,000
85	0	85	P5739	STREET SWEEPING	256	294	(38)	1,176
0	0	0	P5800	COMMON AREA MAINTAINENCE	0	351	(351)	1,405
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6,914	10,383	(3,469)		TOTAL COMMON AREA	21,479	33,145	(11,666)	140,259
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209,129	226,441	(17,312)		TOTAL OPERATING EXPENSES	631,355	658,141	(26,786)	2,720,596
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(4,633)	(22,689)	18,056		OPERATING FUND SURPLUS/(DEFICIT)	(7,646)	(41,266)	33,620	(252,786)
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
03/31/2024**

***** 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	TRANSFER FROM OPERATING	200,000	199,998	2	800,000
15,141	14,584	557	7034	INTEREST RESERVE FUND	45,876	43,750	2,126	175,000
2,095	2,095	0	P7010	PARCEL TRANSFER TO RESERVES	6,285	6,285	0	25,140
799	750	49	P7034	INTEREST RESERVE FUNDS	2,311	2,250	61	9,000
(857)	0	(857)	8537	BANK/INVESTMENT CHARGES	(2,515)	0	(2,515)	(10,000)
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83,845	84,095	(250)		TOTAL RESERVE INCOME	251,957	252,283	(326)	999,140
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E X P E N D I T U R E S								
0	0	0	8510	GENERAL RESERVE EXPENSE	0	0	0	4,000
2,900	0	2,900	8525	MONUMENT SIGNS RESERVE EXPENDITU	2,900	0	2,900	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
4,825	0	4,825	8578D	DRAINAGE	14,650	0	14,650	60,000
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7,725	0	7,725		TOTAL RESERVE EXPENDITURES	35,100	0	35,100	1,239,500
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76,120	84,095	(7,975)		RESERVE FUND SURPLUS/(DEFICIT)	216,857	252,283	(35,426)	(240,360)
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