



**347 VISTOSO COMMUNITY ASSOCIATION**  
**BALANCE SHEET**  
**04/30/2024**

**ASSETS**

<b>OPERATING FUNDS</b>		
OPERATING - US BANK	399,013.37	
US BANK SAVINGS	381,738.71	
DUE FROM RESERVES	12,100.00	
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<b>TOTAL OPERATING FUNDS</b>		<b>792,852.08</b>
<b>RESERVE FUNDS</b>		
DUE TO OPERATING	(12,100.00)	
RESERVE US BANK MMA	789,734.59	
MORGAN STANLEY	3,569,978.24	
RESERVES - ACCRUED INTEREST	50,132.59	
UNREALIZED RSV GAIN/LOSS	(70,239.65)	
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<b>TOTAL RESERVE FUNDS</b>		<b>4,327,505.77</b>
<b>DEPOSITS</b>		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
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<b>TOTAL DEPOSITS</b>		<b>3,024.22</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE	248,235.34	
PRE-LEGAL RECEIVABLE	36,967.74	
CONTINGENT PAYABLE	(36,967.74)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(83,260.23)	
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<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>164,975.11</b>
<b>OTHER ASSETS</b>		
PREPAID EXPENSE INSURANCE	44,824.99	
PREPAID EXPENSES	366.31	
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<b>TOTAL OTHER ASSETS</b>		<b>45,191.30</b>
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<b>TOTAL ASSETS</b>		<b>5,333,548.48</b>
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**LIABILITIES & EQUITY**  
**OPERATING LIABILITIES**



**347 VISTOSO COMMUNITY ASSOCIATION**  
**BALANCE SHEET**  
**04/30/2024**

ACCOUNTS PAYABLE	(11,128.61)	
ACCRUED EXPENSES	90,172.58	
PREPAID ASSESSMENTS	194,090.78	
REFUNDABLE DEPOSIT KEYS	10,725.00	
UNEARNED REVENUE	529,682.19	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	29,967.00	
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<b>TOTAL OPERATING LIABILITIES</b>		<b>863,915.56</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	4,041,176.47	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	271,838.54	
UNREALIZED GAIN/LOSS INVESTMENTS	(70,239.65)	
GAIN (LOSS) ON INVESTMENT	84,730.41	
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<b>TOTAL RESERVE</b>		<b>4,327,505.77</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
ACCUMULATED SURPLUS (DEFICIT)	184,488.03	
CURRENT YEAR RESERVE EQUITY	(271,838.54)	
CURRENT SURPLUS/(DEFICIT)	229,477.66	
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<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>142,127.15</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>5,333,548.48</b>
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# 347 VISTOSO COMMUNITY ASSOCIATION STATEMENT OF REVENUES & EXPENSES 04/30/2024

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
189,162	188,733	429	4000	ASSESSMENT INCOME	755,924	754,933	991	2,264,800
70,976	67,337	3,639	4001	COMMERCIAL DUES	283,906	269,348	14,558	808,045
1,218	833	385	4030	INTEREST INCOME	4,890	3,333	1,557	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	4,000	(4,000)	12,000
50	166	(116)	4050FR	FILE REVIEW FEE	650	664	(14)	2,000
75	125	(50)	4050MU	MONITOR TRUSTEE SALE	150	250	(100)	500
0	291	(291)	4050RR	FILE TRANSFER FEES	855	1,164	(309)	3,500
0	150	(150)	4050T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
3,543	5,500	(1,957)	4070	LATE FEE INCOME	6,818	11,000	(4,182)	22,000
210	75	135	4075	NSF FEE	595	300	295	900
4,608	5,122	(515)	4205	BUILDER ASSESSMENT	19,024	20,488	(1,464)	61,465
50	833	(783)	4900	VIOLATION FINES	6,629	3,333	3,296	10,000
0	0	0	4922	KEYS	225	0	225	0
8,580	3,000	5,580	4950	REBILL FEE	15,990	12,000	3,990	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	3,400	(3,400)	10,200
(66,667)	(66,666)	(1)	6010	GENERAL RESERVE TRANSFER	(266,667)	(266,664)	(3)	(800,000)
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211,805	207,349	4,456		TOTAL INCOME	828,989	817,699	11,290	2,441,710
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<b>E X P E N S E S</b>								
<b>A D M I N I S T R A T I V E</b>								
9,576	8,544	1,032	5000	MANAGEMENT FEE	37,393	34,174	3,219	107,450
3,181	3,182	(1)	5000RO	OFFICE LEASE	12,726	12,728	(2)	38,184
1,565	0	1,565	5005	RESERVE STUDY	1,565	0	1,565	0
26,547	27,735	(1,188)	5007w	SALARIES & BENEFITS	111,222	110,940	282	332,821
8,580	3,000	5,580	5009A	REBILL FEE EXPENSE	15,990	12,000	3,990	36,000
210	75	135	5009B	NSF FEE EXPENSE	595	300	295	900
1,830	4,333	(2,503)	5010	LEGAL EXPENSE	7,340	17,333	(9,994)	52,000
0	500	(500)	5020	LIEN/COLLECTION COST	2,870	2,000	870	6,000
50	166	(116)	5020F	FILE REVIEW FEE	650	664	(14)	2,000
75	125	(50)	5020M	MONITOR TRUSTEE SALE	150	250	(100)	500
0	291	(291)	5020RR	FILE TRANSFER FEE EXPENSE	855	1,166	(311)	3,500
0	150	(150)	5020T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
0	1,250	(1,250)	5030	AUDIT/TAX PREPARATION	10,525	1,250	9,275	11,800
0	750	(750)	5033F	ADVERTISING	12	750	(738)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	140	140	0	420
61	0	61	5039	WEBSITE	497	300	197	1,000
7,752	7,750	2	5040	ADMINISTRATION	24,048	31,000	(6,952)	93,000
0	143	(143)	5046	NEWSLETTER	570	572	(2)	1,716
(253)	1,250	(1,503)	5047B	OFFICE EQUIPMENT RENTAL	911	5,000	(4,089)	15,000
294	500	(206)	5048	OFFICE EXPENSES	1,907	2,000	(93)	6,000
0	0	0	5052	PRINTING	2,249	0	2,249	10,000
900	1,033	(133)	5054	ARCHITECTURAL EXPENSE	2,500	4,133	(1,633)	12,400
180	0	180	5055	MEETING EXPENSE	23,994	24,000	(6)	27,000
0	500	(500)	5059	POSTAGE	925	2,000	(1,075)	6,000
2,670	850	1,820	5059V	VIOLATION NOTICES	2,670	3,400	(730)	10,200
0	375	(375)	5063	MILEAGE	0	1,500	(1,500)	4,500
0	3,000	(3,000)	5065	PROFESSIONAL FEES	0	12,000	(12,000)	20,000
0	0	0	5065S	STATUTORY AGENT FEE	0	100	(100)	100
0	0	0	5068	GIFTS	0	500	(500)	1,500
0	0	0	5070	PROPERTY TAXES	0	0	0	900
39,351	5,000	34,351	5080	CORPORATE TAXES	76,751	5,000	71,751	5,000
0	0	0	5088	BAD DEBT EXPENSE	(34,635)	0	(34,635)	20,000
4,075	3,730	345	5090	INSURANCE	12,469	13,057	(588)	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



**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
04/30/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
106,680	74,267	32,413		TOTAL ADMINISTRATIVE	318,796	299,407	19,389	880,588
				UTILITIES				
13,921	10,000	3,921	5100	WATER/SEWER	55,398	41,000	14,398	200,000
2,189	4,167	(1,978)	5120	ELECTRIC	15,764	16,666	(902)	50,000
278	417	(139)	5151	TELEPHONE	1,186	1,666	(480)	5,000
352	250	102	5151B	INTERNET	1,333	1,000	333	3,000
69	75	(6)	5152	ALARM MONITORING	345	300	45	900
16,809	14,909	1,900		TOTAL UTILITIES	74,026	60,632	13,394	258,900
				LANDSCAPING				
108,069	108,069	0	5200	LANDSCAPE CONTRACT	432,277	432,276	1	1,296,830
0	1,250	(1,250)	5210	LANDSCAPE SUPPLIES/MATERIAL	0	2,500	(2,500)	5,000
0	12,500	(12,500)	5218	MAJOR PROJECTS	0	25,000	(25,000)	50,000
0	2,000	(2,000)	5220	IRRIGATION REPAIRS	5,709	8,000	(2,291)	24,000
0	1,625	(1,625)	5222	BACKFLOW INSPEC/RPRS	4,804	1,750	3,054	3,000
0	0	0	5228	EROSION CONTROL	0	0	0	7,500
0	3,000	(3,000)	5240	TREE TRIMMING/REMOVAL	1,275	8,000	(6,725)	31,000
108,069	128,444	(20,375)		TOTAL LANDSCAPE	444,064	477,526	(33,462)	1,417,330
				COMMON AREA				
0	500	(500)	5700	BUILDING MAINTENANCE	0	2,000	(2,000)	6,000
2,312	0	2,312	5700K	KEYS/LOCK REPAIR	2,744	1,000	1,744	7,000
0	1,000	(1,000)	5722	ELECTRIC REPAIRS/SUPPLIES	185	4,000	(3,815)	12,000
0	500	(500)	5740	SIGN MAINTENANCE	0	1,000	(1,000)	2,000
2,288	2,477	(189)	5769A	JANITORIAL	9,189	9,758	(569)	29,574
3,815	1,916	1,899	5774	PET WASTE REMOVAL	7,630	7,664	(34)	23,000
1,966	1,908	58	5779CC	SECURITY PATROL	7,354	7,632	(278)	22,904
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	1,000	(1,000)	3,000
1,179	1,166	13	5800	COMMON AREA MAINTENANCE/REPAIRS	3,076	4,664	(1,588)	14,000
1,680	1,500	180	5845	PARK MAINT	3,360	3,000	360	7,200
0	500	(500)	5850	EXTERMINATING	225	2,000	(1,775)	6,000
0	417	(417)	5895	TENNIS COURT MAINTENANCE	700	1,666	(966)	5,000
13,240	12,884	356		TOTAL COMMON AREA	34,463	45,384	(10,921)	137,678
244,798	230,504	14,294		TOTAL OPERATING EXPENSES	871,350	882,949	(11,599)	2,694,496
(32,993)	(23,155)	(9,838)		OPERATING FUND SURPLUS/(DEFICIT)	(42,361)	(65,250)	22,889	(252,786)



**347 VISTOSO COMMUNITY ASSOCIATION**  
**STATEMENT OF REVENUES & EXPENSES**  
**04/30/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>RESERVE FUND</b>								
<b>INCOME</b>								
66,667	66,666	1	7010	TRANSFER FROM OPERATING	266,667	266,664	3	800,000
9,871	14,583	(4,712)	7034	INTEREST RESERVE FUND	55,747	58,333	(2,586)	175,000
(860)	0	(860)	8537	BANK/INVESTMENT CHARGES	(3,375)	0	(3,375)	(10,000)
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75,678	81,249	(5,571)		TOTAL RESERVE INCOME	319,039	324,997	(5,958)	965,000
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<b>EXPENDITURES</b>								
0	0	0	8510	GENERAL RESERVE EXPENSE	0	0	0	4,000
0	0	0	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
12,100	0	12,100	8541	GRANITE REPLACEMENT	21,450	0	21,450	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
0	0	0	8578D	DRAINAGE	14,650	0	14,650	60,000
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12,100	0	12,100		TOTAL RESERVE EXPENDITURES	47,200	0	47,200	1,239,500
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63,578	81,249	(17,671)		RESERVE FUND SURPLUS/(DEFICIT)	271,839	324,997	(53,158)	(274,500)
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**347 VISTOSO COMMUNITY ASSOCIATION**  
**STATEMENT OF OPERATIONS**  
**04/30/2024**

	January *****	February *****	March *****	April *****	May *****	June *****	July *****	August *****	September *****	October *****	November *****	December *****	YEAR-TO- DATE *****
<b>INCOME</b>													
ASSESSMENT INCOME	\$ 188,918	\$ 188,918	\$ 188,926	\$ 189,162	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 755,924
COMMERCIAL DUES	70,976	70,976	70,976	70,976	0	0	0	0	0	0	0	0	283,906
INTEREST INCOME	1,247	1,170	1,255	1,218	0	0	0	0	0	0	0	0	4,890
COLLECTION COST REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
FILE REVIEW FEE	50	250	300	50	0	0	0	0	0	0	0	0	650
MONITOR TRUSTEE SALE	75	0	0	75	0	0	0	0	0	0	0	0	150
FILE TRANSFER FEES	95	760	0	0	0	0	0	0	0	0	0	0	855
LATE FEE INCOME	3,307	(21)	(10)	3,543	0	0	0	0	0	0	0	0	6,818
NSF FEE	280	70	35	210	0	0	0	0	0	0	0	0	595
BUILDER ASSESSMENT	4,805	4,805	4,805	4,608	0	0	0	0	0	0	0	0	19,024
VIOLATION FINES	2,586	1,368	2,625	50	0	0	0	0	0	0	0	0	6,629
KEYS	150	0	75	0	0	0	0	0	0	0	0	0	225
REBILL FEE	7,440	(30)	0	8,580	0	0	0	0	0	0	0	0	15,990
GENERAL RESERVE TRANSFER	(66,667)	(66,667)	(66,667)	(66,667)	0	0	0	0	0	0	0	0	(266,667)
<b>TOTAL INCOME</b>	<b>\$ 213,263</b>	<b>\$ 201,600</b>	<b>\$ 202,321</b>	<b>\$ 211,805</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 828,989</b>
<b>EXPENSES</b>													
<b>ADMINISTRATIVE</b>													
MANAGEMENT FEE	\$ 9,274	\$ 9,270	\$ 9,273	\$ 9,576	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,393
OFFICE LEASE	3,181	3,181	3,181	3,181	0	0	0	0	0	0	0	0	12,726
RESERVE STUDY	0	0	0	1,565	0	0	0	0	0	0	0	0	1,565
SALARIES & BENEFITS	29,069	28,619	26,988	26,547	0	0	0	0	0	0	0	0	111,222
REBILL FEE EXPENSE	7,440	(30)	0	8,580	0	0	0	0	0	0	0	0	15,990
NSF FEE EXPENSE	280	70	35	210	0	0	0	0	0	0	0	0	595
LEGAL EXPENSE	2,197	1,483	1,830	1,830	0	0	0	0	0	0	0	0	7,340
LIEN/COLLECTION COST	510	295	2,065	0	0	0	0	0	0	0	0	0	2,870
FILE REVIEW FEE	50	250	300	50	0	0	0	0	0	0	0	0	650
MONITOR TRUSTEE SALE	75	0	0	75	0	0	0	0	0	0	0	0	150
FILE TRANSFER FEE EXPENSE	95	760	0	0	0	0	0	0	0	0	0	0	855
AUDIT/TAX PREPARATION	0	4,000	6,525	0	0	0	0	0	0	0	0	0	10,525
ADVERTISING	0	0	12	0	0	0	0	0	0	0	0	0	12
BANK CHARGES & CC FEES	35	35	35	35	0	0	0	0	0	0	0	0	140
WEBSITE	314	61	61	61	0	0	0	0	0	0	0	0	497
ADMINISTRATION	(1,055)	8,849	8,501	7,752	0	0	0	0	0	0	0	0	24,048
NEWSLETTER	143	143	285	0	0	0	0	0	0	0	0	0	570
OFFICE EQUIPMENT RENTAL	1,306	171	(314)	(253)	0	0	0	0	0	0	0	0	911
OFFICE EXPENSES	908	225	480	294	0	0	0	0	0	0	0	0	1,907
PRINTING	1,093	1,156	0	0	0	0	0	0	0	0	0	0	2,249
ARCHITECTURAL EXPENSE	320	580	700	900	0	0	0	0	0	0	0	0	2,500
MEETING EXPENSE	0	8,344	15,470	180	0	0	0	0	0	0	0	0	23,994
POSTAGE	925	0	0	0	0	0	0	0	0	0	0	0	925
VIOLATION NOTICES	0	0	0	2,670	0	0	0	0	0	0	0	0	2,670
CORPORATE TAXES	0	11,928	25,472	39,351	0	0	0	0	0	0	0	0	76,751
BAD DEBT EXPENSE	0	0	(34,635)	0	0	0	0	0	0	0	0	0	(34,635)
INSURANCE	2,798	2,798	2,798	4,075	0	0	0	0	0	0	0	0	12,469
PRIOR YEAR ADJUSTMENT/EXP	1,908	0	0	0	0	0	0	0	0	0	0	0	1,908
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 60,865</b>	<b>\$ 82,189</b>	<b>\$ 69,063</b>	<b>\$ 106,680</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 318,796</b>
<b>UTILITIES</b>													
WATER/SEWER	\$ 13,259	\$ 12,139	\$ 16,078	\$ 13,921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,398
ELECTRIC	5,239	4,282	4,054	2,189	0	0	0	0	0	0	0	0	15,764
TELEPHONE	352	278	278	278	0	0	0	0	0	0	0	0	1,186
INTERNET	278	352	352	352	0	0	0	0	0	0	0	0	1,333
ALARM MONITORING	138	69	69	69	0	0	0	0	0	0	0	0	345
<b>TOTAL UTILITIES</b>	<b>\$ 19,266</b>	<b>\$ 17,120</b>	<b>\$ 20,831</b>	<b>\$ 16,809</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 74,026</b>
<b>LANDSCAPING</b>													
LANDSCAPE CONTRACT	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 432,277
IRRIGATION REPAIRS	187	5,521	0	0	0	0	0	0	0	0	0	0	5,709
BACKFLOW INSPEC/RPRS	2,218	0	2,586	0	0	0	0	0	0	0	0	0	4,804
TREE TRIMMING/REMOVAL	0	1,275	0	0	0	0	0	0	0	0	0	0	1,275
<b>TOTAL LANDSCAPE</b>	<b>\$ 110,475</b>	<b>\$ 114,865</b>	<b>\$ 110,655</b>	<b>\$ 108,069</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 444,064</b>
<b>COMMON AREA</b>													









**347A VISTOSO- SIENA**  
**BALANCE SHEET**  
**04/30/2024**

<b>ASSETS</b>		
<b>OPERATING FUNDS</b>		
OPERATING - US BANK	5,827.57	
	<u>                    </u>	
<b>TOTAL OPERATING FUNDS</b>		<b>5,827.57</b>
<b>RESERVE FUNDS</b>		
RESERVE US BANK MMA	245,593.92	
	<u>                    </u>	
<b>TOTAL RESERVE FUNDS</b>		<b>245,593.92</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE	749.02	
ACCOUNTS RECEIVABLE - PARCELS	2,845.22	
PRE-LEGAL RECEIVABLE	645.00	
CONTINGENT PAYABLE	(645.00)	
	<u>                    </u>	
<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>3,594.24</b>
<b>OTHER ASSETS</b>		
PREPAID EXPENSE INSURANCE	316.25	
	<u>                    </u>	
<b>TOTAL OTHER ASSETS</b>		<b>316.25</b>
<b>TOTAL ASSETS</b>		<b>255,331.98</b>
		<u>                    </u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>OPERATING LIABILITIES</b>		
PREPAID ASSESSMENTS	(2,033.02)	
PREPAID ASSESSMENTS - PARCELS	2,812.02	
UNEARNED REVENUE	8,540.00	
	<u>                    </u>	
<b>TOTAL OPERATING LIABILITIES</b>		<b>9,319.00</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	234,124.57	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	11,469.35	
	<u>                    </u>	
<b>TOTAL RESERVE</b>		<b>245,593.92</b>



<b>347A VISTOSO- SIENA</b>
<b>BALANCE SHEET</b>
<b>04/30/2024</b>

<hr/>		
<b>OPERATING SURPLUS (DEFICIT)</b>		
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<b>(1,271.29)</b>	
<b>CURRENT YEAR RESERVE EQUITY</b>	<b>(11,469.35)</b>	
<b>CURRENT SURPLUS/(DEFICIT)</b>	<b>13,159.70</b>	
	<b>-----</b>	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>419.06</b>
		<b>-----</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>255,331.98</b>
		<b>=====</b>



**347A VISTOSO- SIENA**  
**STATEMENT OF REVENUES & EXPENSES**  
**04/30/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
4,270	4,270	0	4000P	PARCEL ASSESSMENTS	17,080	17,080	0	51,240
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(8,380)	(8,380)	0	(25,140)
-----	-----	-----			-----	-----	-----	-----
2,175	2,175	0		TOTAL INCOME	8,700	8,700	0	26,100
-----	-----	-----			-----	-----	-----	-----
<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>								
29	30	(1)	P5090	INSURANCE	104	105	(1)	345
-----	-----	-----			-----	-----	-----	-----
29	30	(1)		TOTAL ADMINISTRATIVE	104	105	(1)	345
-----	-----	-----			-----	-----	-----	-----
<b>U T I L I T I E S</b>								
139	225	(86)	P5100	WATER/SEWER	653	825	(172)	2,566
52	52	0	P5120	ELECTRIC	204	206	(2)	620
-----	-----	-----			-----	-----	-----	-----
191	277	(86)		TOTAL UTILITIES	857	1,031	(174)	3,186
-----	-----	-----			-----	-----	-----	-----
<b>L A N D S C A P I N G</b>								
0	0	0	5218	MAJOR PROJECTS	0	0	0	2,000
732	732	0	P5200	LANDSCAPE CONTRACT	2,929	2,929	0	8,788
0	0	0	P5220	IRRIGATION REPAIRS	0	0	0	100
-----	-----	-----			-----	-----	-----	-----
732	732	0		TOTAL LANDSCAPE	2,929	2,929	0	10,888
-----	-----	-----			-----	-----	-----	-----
<b>P O O L / S P A / C L U B H O U S E</b>								
410	200	210	P5350	FOUNTAIN MAINTENANCE	1,185	800	385	4,000
-----	-----	-----			-----	-----	-----	-----
410	200	210		TOTAL POOLS	1,185	800	385	4,000
-----	-----	-----			-----	-----	-----	-----
<b>G A T E S</b>								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	1,040	1,040	0	3,120
0	0	0	P5511	GATE REPAIRS	(288)	300	(588)	600
115	115	0	P5517	GATE PHONE	456	460	(4)	1,380
-----	-----	-----			-----	-----	-----	-----
375	375	0		TOTAL GATES	1,209	1,800	(591)	5,100
-----	-----	-----			-----	-----	-----	-----
<b>C O M M O N A R E A</b>								
85	0	85	P5739	STREET SWEEPING	341	294	47	1,176
385	351	34	P5800	COMMON AREA MAINTAINENCE	385	702	(317)	1,405
-----	-----	-----			-----	-----	-----	-----



347A VISTOSO- SIENA  
 STATEMENT OF REVENUES & EXPENSES  
 04/30/2024

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
470	351	119	TOTAL COMMON AREA	726	996	(270)	2,581
-----	-----	-----		-----	-----	-----	-----
2,207	1,965	242	TOTAL OPERATING EXPENSES	7,010	7,661	(651)	26,100
-----	-----	-----		-----	-----	-----	-----
(32)	210	(242)	OPERATING FUND SURPLUS/(DEFICIT)	1,690	1,039	651	0
=====	=====	=====		=====	=====	=====	=====



347A VISTOSO- SIENA  
**STATEMENT OF REVENUES & EXPENSES**  
 04/30/2024

***** 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	8,380	8,380	0	25,140
778	750	28	P7034	INTEREST RESERVE FUNDS	3,089	3,000	89	9,000
-----	-----	-----			-----	-----	-----	-----
2,873	2,845	28		TOTAL RESERVE INCOME	11,469	11,380	89	34,140
-----	-----	-----			-----	-----	-----	-----
E X P E N D I T U R E S								
-----	-----	-----			-----	-----	-----	-----
0	0	0		TOTAL RESERVE EXPENDITURES	0	0	0	0
-----	-----	-----			-----	-----	-----	-----
2,873	2,845	28		RESERVE FUND SURPLUS/(DEFICIT)	11,469	11,380	89	34,140
=====	=====	=====			=====	=====	=====	=====







**347Z VISTOSO COMMUNITY CONSOLIDATED**  
**BALANCE SHEET**  
**04/30/2024**

**ASSETS**

<b>OPERATING FUNDS</b>		
US BANK - OPERATING CHECKING	404,840.94	
US BANK SAVINGS	381,738.71	
DUE FROM RESERVES	12,100.00	
	-----	
<b>TOTAL OPERATING FUNDS</b>		<b>798,679.65</b>
<b>RESERVE FUNDS</b>		
DUE TO OPERATING	(12,100.00)	
RESERVE US BANK MMA	1,035,328.51	
MORGAN STANLEY	3,569,978.24	
RESERVES - ACCRUED INTEREST	50,132.59	
UNREALIZED RSV GAIN/LOSS	(70,239.65)	
	-----	
<b>TOTAL RESERVE FUNDS</b>		<b>4,573,099.69</b>
<b>DEPOSITS</b>		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
	-----	
<b>TOTAL DEPOSITS</b>		<b>3,024.22</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE	248,984.36	
ACCOUNTS RECEIVABLE - PARCELS	2,845.22	
PRE-LEGAL RECEIVABLE	37,612.74	
CONTINGENT PAYABLE	(37,612.74)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(83,260.23)	
	-----	
<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>168,569.35</b>
<b>OTHER ASSETS</b>		
PREPAID EXPENSE INSURANCE	45,141.24	
PREPAID EXPENSES	366.31	
	-----	
<b>TOTAL OTHER ASSETS</b>		<b>45,507.55</b>
		-----
<b>TOTAL ASSETS</b>		<b>5,588,880.46</b>
		=====

**LIABILITIES & EQUITY**





**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
04/30/2024**

<b>OPERATING LIABILITIES</b>		
ACCOUNTS PAYABLE	(11,128.61)	
ACCRUED EXPENSES	90,172.58	
PREPAID ASSESSMENTS	192,057.76	
PREPAID ASSESSMENTS - PARCELS	2,812.02	
REFUNDABLE DEPOSIT KEYS	10,725.00	
UNEARNED REVENUE	538,222.19	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	29,967.00	
	-----	
<b>TOTAL OPERATING LIABILITIES</b>		<b>873,234.56</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	4,275,301.04	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	283,307.89	
UNREALIZED GAIN/LOSS INVESTMENTS	(70,239.65)	
GAIN (LOSS) ON INVESTMENT	84,730.41	
	-----	
<b>TOTAL RESERVE</b>		<b>4,573,099.69</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
ACCUMULATED SURPLUS (DEFICIT)	183,216.74	
CURRENT YEAR RESERVE EQUITY	(283,307.89)	
CURRENT SURPLUS/(DEFICIT)	242,637.36	
	-----	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>142,546.21</b>
		-----
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>5,588,880.46</b>
		=====



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
04/30/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
189,162	188,733	429	4000	ASSESSMENT INCOME	755,924	754,933	991	2,264,800
4,270	4,270	0	4000P	PARCEL ASSESSMENTS	17,080	17,080	0	51,240
70,976	67,337	3,639	4001	COMMERCIAL DUES	283,906	269,348	14,558	808,045
1,218	833	385	4030	INTEREST INCOME	4,890	3,333	1,557	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	4,000	(4,000)	12,000
50	166	(116)	4050FR	FILE REVIEW FEE	650	664	(14)	2,000
75	125	(50)	4050MU	MONITOR TRUSTEE SALE	150	250	(100)	500
0	291	(291)	4050RR	FILE TRANSFER FEES	855	1,164	(309)	3,500
0	150	(150)	4050T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
3,543	5,500	(1,957)	4070	LATE FEE INCOME	6,818	11,000	(4,182)	22,000
210	75	135	4075	NSF FEE	595	300	295	900
4,608	5,122	(515)	4205	BUILDER ASSESSMENT	19,024	20,488	(1,464)	61,465
50	833	(783)	4900	VIOLATION FINES	6,629	3,333	3,296	10,000
0	0	0	4922	KEYS	225	0	225	0
8,580	3,000	5,580	4950	REBILL FEE	15,990	12,000	3,990	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	3,400	(3,400)	10,200
(66,667)	(66,666)	(1)	6010	GENERAL RESERVE TRANSFER	(266,667)	(266,664)	(3)	(800,000)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(8,380)	(8,380)	0	(25,140)
-----	-----	-----			-----	-----	-----	-----
213,980	209,524	4,456		TOTAL INCOME	837,689	826,399	11,290	2,467,810
-----	-----	-----			-----	-----	-----	-----
<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>								
9,576	8,544	1,032	5000	MANAGEMENT FEE	37,393	34,174	3,219	107,450
3,181	3,182	(1)	5000RO	OFFICE LEASE	12,726	12,728	(2)	38,184
1,565	0	1,565	5005	RESERVE STUDY	1,565	0	1,565	0
26,547	27,735	(1,188)	5007w	SALARIES & BENEFITS	111,222	110,940	282	332,821
8,580	3,000	5,580	5009A	REBILL FEE EXPENSE	15,990	12,000	3,990	36,000
210	75	135	5009B	NSF FEE EXPENSE	595	300	295	900
1,830	4,333	(2,503)	5010	LEGAL EXPENSE	7,340	17,333	(9,994)	52,000
0	500	(500)	5020	LIEN/COLLECTION COST	2,870	2,000	870	6,000
50	166	(116)	5020F	FILE REVIEW FEE	650	664	(14)	2,000
75	125	(50)	5020M	MONITOR TRUSTEE SALE	150	250	(100)	500
0	291	(291)	5020RR	FILE TRANSFER FEE EXPENSE	855	1,166	(311)	3,500
0	150	(150)	5020T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
0	1,250	(1,250)	5030	AUDIT/TAX PREPARATION	10,525	1,250	9,275	11,800
0	750	(750)	5033F	ADVERTISING	12	750	(738)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	140	140	0	420
61	0	61	5039	WEBSITE	497	300	197	1,000
7,752	7,750	2	5040	ADMINISTRATION	24,048	31,000	(6,952)	93,000
0	143	(143)	5046	NEWSLETTER	570	572	(2)	1,716
(253)	1,250	(1,503)	5047B	OFFICE EQUIPMENT RENTAL	911	5,000	(4,089)	15,000
294	500	(206)	5048	OFFICE EXPENSES	1,907	2,000	(93)	6,000
0	0	0	5052	PRINTING	2,249	0	2,249	10,000
900	1,033	(133)	5054	ARCHITECTURAL EXPENSE	2,500	4,133	(1,633)	12,400
180	0	180	5055	MEETING EXPENSE	23,994	24,000	(6)	27,000
0	500	(500)	5059	POSTAGE	925	2,000	(1,075)	6,000
2,670	850	1,820	5059V	VIOLATION NOTICES	2,670	3,400	(730)	10,200
0	375	(375)	5063	MILEAGE	0	1,500	(1,500)	4,500
0	3,000	(3,000)	5065	PROFESSIONAL FEES	0	12,000	(12,000)	20,000
0	0	0	5065S	STATUTORY AGENT FEE	0	100	(100)	100
0	0	0	5068	GIFTS	0	500	(500)	1,500
0	0	0	5070	PROPERTY TAXES	0	0	0	900
39,351	5,000	34,351	5080	CORPORATE TAXES	76,751	5,000	71,751	5,000
0	0	0	5088	BAD DEBT EXPENSE	(34,635)	0	(34,635)	20,000
4,075	3,730	345	5090	INSURANCE	12,469	13,057	(588)	42,897
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
04/30/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
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
29	30	(1)	P5090	INSURANCE	104	105	(1)	345
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106,709	74,297	32,412		TOTAL ADMINISTRATIVE	318,900	299,512	19,388	880,933
<b>UTILITIES</b>								
13,921	10,000	3,921	5100	WATER/SEWER	55,398	41,000	14,398	200,000
2,189	4,167	(1,978)	5120	ELECTRIC	15,764	16,666	(902)	50,000
278	417	(139)	5151	TELEPHONE	1,186	1,666	(480)	5,000
352	250	102	5151B	INTERNET	1,333	1,000	333	3,000
69	75	(6)	5152	ALARM MONITORING	345	300	45	900
139	225	(86)	P5100	WATER/SEWER	653	825	(172)	2,566
52	52	0	P5120	ELECTRIC	204	206	(2)	620
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16,999	15,186	1,813		TOTAL UTILITIES	74,883	61,663	13,220	262,086
<b>LANDSCAPING</b>								
108,069	108,069	0	5200	LANDSCAPE CONTRACT	432,277	432,276	1	1,296,830
0	1,250	(1,250)	5210	LANDSCAPE SUPPLIES/MATERIAL	0	2,500	(2,500)	5,000
0	12,500	(12,500)	5218	MAJOR PROJECTS	0	25,000	(25,000)	52,000
0	2,000	(2,000)	5220	IRRIGATION REPAIRS	5,709	8,000	(2,291)	24,000
0	1,625	(1,625)	5222	BACKFLOW INSPEC/RPRS	4,804	1,750	3,054	3,000
0	0	0	5228	EROSION CONTROL	0	0	0	7,500
0	3,000	(3,000)	5240	TREE TRIMMING/REMOVAL	1,275	8,000	(6,725)	31,000
732	732	0	P5200	LANDSCAPE CONTRACT	2,929	2,929	0	8,788
0	0	0	P5220	IRRIGATION REPAIRS	0	0	0	100
<hr/>								
108,802	129,176	(20,374)		TOTAL LANDSCAPE	446,994	480,455	(33,461)	1,428,218
<b>POOL / SPA / CLUBHOUSE</b>								
410	200	210	P5350	FOUNTAIN MAINTENANCE	1,185	800	385	4,000
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410	200	210		TOTAL POOLS	1,185	800	385	4,000
<b>GATES</b>								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	1,040	1,040	0	3,120
0	0	0	P5511	GATE REPAIRS	(288)	300	(588)	600
115	115	0	P5517	GATE PHONE	456	460	(4)	1,380
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375	375	0		TOTAL GATES	1,209	1,800	(591)	5,100
<b>COMMON AREA</b>								
0	500	(500)	5700	BUILDING MAINTENANCE	0	2,000	(2,000)	6,000
2,312	0	2,312	5700K	KEYS/LOCK REPAIR	2,744	1,000	1,744	7,000
0	1,000	(1,000)	5722	ELECTRIC REPAIRS/SUPPLIES	185	4,000	(3,815)	12,000
0	500	(500)	5740	SIGN MAINTENANCE	0	1,000	(1,000)	2,000
2,288	2,477	(189)	5769A	JANITORIAL	9,189	9,758	(569)	29,574
3,815	1,916	1,899	5774	PET WASTE REMOVAL	7,630	7,664	(34)	23,000
1,966	1,908	58	5779CC	SECURITY PATROL	7,354	7,632	(278)	22,904
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	1,000	(1,000)	3,000
1,179	1,166	13	5800	COMMON AREA MAINTENANCE/REPAIRS	3,076	4,664	(1,588)	14,000
1,680	1,500	180	5845	PARK MAINT	3,360	3,000	360	7,200
0	500	(500)	5850	EXTERMINATING	225	2,000	(1,775)	6,000



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
04/30/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
0	417	(417)	5895	TENNIS COURT MAINTENANCE	700	1,666	(966)	5,000
85	0	85	P5739	STREET SWEEPING	341	294	47	1,176
385	351	34	P5800	COMMON AREA MAINTAINENCE	385	702	(317)	1,405
----- 13,710	----- 13,235	----- 475		TOTAL COMMON AREA	----- 35,189	----- 46,380	----- (11,191)	----- 140,259
----- 247,005	----- 232,469	----- 14,536		TOTAL OPERATING EXPENSES	----- 878,359	----- 890,610	----- (12,251)	----- 2,720,596
----- (33,024)	----- (22,945)	----- (10,079)		OPERATING FUND SURPLUS/(DEFICIT)	----- (40,671)	----- (64,211)	----- 23,540	----- (252,786)



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
04/30/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>RESERVE FUND</b>								
<b>INCOME</b>								
66,667	66,666	1	7010	TRANSFER FROM OPERATING	266,667	266,664	3	800,000
9,871	14,583	(4,712)	7034	INTEREST RESERVE FUND	55,747	58,333	(2,586)	175,000
2,095	2,095	0	P7010	PARCEL TRANSFER TO RESERVES	8,380	8,380	0	25,140
778	750	28	P7034	INTEREST RESERVE FUNDS	3,089	3,000	89	9,000
(860)	0	(860)	8537	BANK/INVESTMENT CHARGES	(3,375)	0	(3,375)	(10,000)
-----	-----	-----			-----	-----	-----	-----
78,551	84,094	(5,543)		<b>TOTAL RESERVE INCOME</b>	330,508	336,377	(5,869)	999,140
-----	-----	-----			-----	-----	-----	-----
<b>EXPENDITURES</b>								
0	0	0	8510	GENERAL RESERVE EXPENSE	0	0	0	4,000
0	0	0	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
12,100	0	12,100	8541	GRANITE REPLACEMENT	21,450	0	21,450	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
0	0	0	8578D	DRAINAGE	14,650	0	14,650	60,000
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12,100	0	12,100		<b>TOTAL RESERVE EXPENDITURES</b>	47,200	0	47,200	1,239,500
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66,451	84,094	(17,643)		<b>RESERVE FUND SURPLUS/(DEFICIT)</b>	283,308	336,377	(53,069)	(240,360)
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# 347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 04/30/2024

	January *****	February *****	March *****	April *****	May *****	June *****	July *****	August *****	September *****	October *****	November *****	December *****	YEAR-TO- DATE *****
<b>INCOME</b>													
ASSESSMENT INCOME	\$ 188,918	\$ 188,918	\$ 188,926	\$ 189,162	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 755,924
PARCEL ASSESSMENTS	4,270	4,270	4,270	4,270	0	0	0	0	0	0	0	0	17,080
COMMERCIAL DUES	70,976	70,976	70,976	70,976	0	0	0	0	0	0	0	0	283,906
INTEREST INCOME	1,247	1,170	1,255	1,218	0	0	0	0	0	0	0	0	4,890
COLLECTION COST REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
FILE REVIEW FEE	50	250	300	50	0	0	0	0	0	0	0	0	650
MONITOR TRUSTEE SALE	75	0	0	75	0	0	0	0	0	0	0	0	150
FILE TRANSFER FEES	95	760	0	0	0	0	0	0	0	0	0	0	855
LATE FEE INCOME	3,307	(21)	(10)	3,543	0	0	0	0	0	0	0	0	6,818
NSF FEE	280	70	35	210	0	0	0	0	0	0	0	0	595
BUILDER ASSESSMENT	4,805	4,805	4,805	4,608	0	0	0	0	0	0	0	0	19,024
VIOLATION FINES	2,586	1,368	2,625	50	0	0	0	0	0	0	0	0	6,629
KEYS	150	0	75	0	0	0	0	0	0	0	0	0	225
REBILL FEE	7,440	(30)	0	8,580	0	0	0	0	0	0	0	0	15,990
GENERAL RESERVE TRANSFER	(66,667)	(66,667)	(66,667)	(66,667)	0	0	0	0	0	0	0	0	(266,667)
GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	0	0	0	0	(8,380)
<b>TOTAL INCOME</b>	<b>\$ 215,438</b>	<b>\$ 203,775</b>	<b>\$ 204,496</b>	<b>\$ 213,980</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 837,689</b>
<b>EXPENSES</b>													
<b>ADMINISTRATIVE</b>													
MANAGEMENT FEE	\$ 9,274	\$ 9,270	\$ 9,273	\$ 9,576	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,393
OFFICE LEASE	3,181	3,181	3,181	3,181	0	0	0	0	0	0	0	0	12,726
RESERVE STUDY	0	0	0	1,565	0	0	0	0	0	0	0	0	1,565
SALARIES & BENEFITS	29,069	28,619	26,988	26,547	0	0	0	0	0	0	0	0	111,222
REBILL FEE EXPENSE	7,440	(30)	0	8,580	0	0	0	0	0	0	0	0	15,990
NSF FEE EXPENSE	280	70	35	210	0	0	0	0	0	0	0	0	595
LEGAL EXPENSE	2,197	1,483	1,830	1,830	0	0	0	0	0	0	0	0	7,340
LIEN/COLLECTION COST	510	295	2,065	0	0	0	0	0	0	0	0	0	2,870
FILE REVIEW FEE	50	250	300	50	0	0	0	0	0	0	0	0	650
MONITOR TRUSTEE SALE	75	0	0	75	0	0	0	0	0	0	0	0	150
FILE TRANSFER FEE EXPENSE	95	760	0	0	0	0	0	0	0	0	0	0	855
AUDIT/TAX PREPARATION	0	4,000	6,525	0	0	0	0	0	0	0	0	0	10,525
ADVERTISING	0	0	12	0	0	0	0	0	0	0	0	0	12
BANK CHARGES & CC FEES	35	35	35	35	0	0	0	0	0	0	0	0	140
WEBSITE	314	61	61	61	0	0	0	0	0	0	0	0	497
ADMINISTRATION	(1,055)	8,849	8,501	7,752	0	0	0	0	0	0	0	0	24,048
NEWSLETTER	143	143	285	0	0	0	0	0	0	0	0	0	570
OFFICE EQUIPMENT RENTAL	1,306	171	(314)	(253)	0	0	0	0	0	0	0	0	911
OFFICE EXPENSES	908	225	480	294	0	0	0	0	0	0	0	0	1,907
PRINTING	1,093	1,156	0	0	0	0	0	0	0	0	0	0	2,249
ARCHITECTURAL EXPENSE	320	580	700	900	0	0	0	0	0	0	0	0	2,500
MEETING EXPENSE	0	8,344	15,470	180	0	0	0	0	0	0	0	0	23,994
POSTAGE	925	0	0	0	0	0	0	0	0	0	0	0	925
VIOLATION NOTICES	0	0	0	2,670	0	0	0	0	0	0	0	0	2,670
CORPORATE TAXES	0	11,928	25,472	39,351	0	0	0	0	0	0	0	0	76,751
BAD DEBT EXPENSE	0	0	(34,635)	0	0	0	0	0	0	0	0	0	(34,635)
INSURANCE	2,798	2,798	2,798	4,075	0	0	0	0	0	0	0	0	12,469
PRIOR YEAR ADJUSTMENT/EXP	1,908	0	0	0	0	0	0	0	0	0	0	0	1,908
INSURANCE	25	25	25	29	0	0	0	0	0	0	0	0	104
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 60,890</b>	<b>\$ 82,214</b>	<b>\$ 69,088</b>	<b>\$ 106,709</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 318,900</b>
<b>UTILITIES</b>													
WATER/SEWER	\$ 13,259	\$ 12,139	\$ 16,078	\$ 13,921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,398
ELECTRIC	5,239	4,282	4,054	2,189	0	0	0	0	0	0	0	0	15,764
TELEPHONE	352	278	278	278	0	0	0	0	0	0	0	0	1,186
INTERNET	278	352	352	352	0	0	0	0	0	0	0	0	1,333
ALARM MONITORING	138	69	69	69	0	0	0	0	0	0	0	0	345
WATER/SEWER	211	175	128	139	0	0	0	0	0	0	0	0	653
ELECTRIC	51	50	51	52	0	0	0	0	0	0	0	0	204
<b>TOTAL UTILITIES</b>	<b>\$ 19,528</b>	<b>\$ 17,345</b>	<b>\$ 21,010</b>	<b>\$ 16,999</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 74,883</b>
<b>LANDSCAPING</b>													
LANDSCAPE CONTRACT	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 432,277
IRRIGATION REPAIRS	187	5,521	0	0	0	0	0	0	0	0	0	0	5,709
BACKFLOW INSPEC/RPRS													



