



347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
05/31/2024

ASSETS

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

156,204.23
383,001.71
9,575.00

TOTAL OPERATING FUNDS

548,780.94

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

(9,575.00)
859,078.10
3,565,081.96
9,098.94
(10,683.29)

TOTAL RESERVE FUNDS

4,413,000.71

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

216,976.27
41,937.48
(41,937.48)
(83,210.14)

TOTAL ACCOUNTS RECEIVABLE

133,766.13

OTHER ASSETS
PREPAID EXPENSE INSURANCE
PREPAID EXPENSES

40,749.99
305.27

TOTAL OTHER ASSETS

41,055.26

TOTAL ASSETS

5,139,627.26
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347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
05/31/2024

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	(1,950.29)	
ACCRUED EXPENSES	56,724.68	
PREPAID ASSESSMENTS	206,568.81	
REFUNDABLE DEPOSIT KEYS	10,950.00	
UNEARNED REVENUE	264,841.09	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	29,967.00	

TOTAL OPERATING LIABILITIES		587,507.91
RESERVE		
ACCUMULATED GENERAL	4,041,176.47	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	297,777.12	
UNREALIZED GAIN/LOSS INVESTMENTS	(10,683.29)	
GAIN (LOSS) ON INVESTMENT	84,730.41	

TOTAL RESERVE		4,413,000.71
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	184,488.03	
CURRENT YEAR RESERVE EQUITY	(297,777.12)	
CURRENT SURPLUS/(DEFICIT)	252,407.73	

TOTAL SURPLUS/(DEFICIT)		139,118.64

TOTAL LIABILITIES & EQUITY		5,139,627.26
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
05/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
189,613	188,733	880	4000	ASSESSMENT INCOME	945,537	943,666	1,871	2,264,800
70,976	67,337	3,639	4001	COMMERCIAL DUES	354,882	336,685	18,197	808,045
1,263	833	430	4030	INTEREST INCOME	6,153	4,166	1,987	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	5,000	(5,000)	12,000
(50)	167	(217)	4050FR	FILE REVIEW FEE	600	831	(231)	2,000
75	0	75	4050MU	MONITOR TRUSTEE SALE	225	250	(25)	500
570	292	278	4050RR	FILE TRANSFER FEES	1,425	1,456	(31)	3,500
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
(73)	0	(73)	4070	LATE FEE INCOME	6,745	11,000	(4,255)	22,000
105	75	30	4075	NSF FEE	700	375	325	900
4,703	5,122	(420)	4205	BUILDER ASSESSMENT	23,726	25,610	(1,884)	61,465
3,800	833	2,967	4900	VIOLATION FINES	10,429	4,166	6,263	10,000
75	0	75	4922	KEYS	300	0	300	0
(210)	3,000	(3,210)	4950	REBILL FEE	15,780	15,000	780	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	4,250	(4,250)	10,200
(66,667)	(66,667)	0	6010	GENERAL RESERVE TRANSFER	(333,333)	(333,331)	(2)	(800,000)
204,180	201,575	2,605		TOTAL INCOME	1,033,169	1,019,274	13,895	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								
9,574	9,159	415	5000	MANAGEMENT FEE	46,968	43,333	3,635	107,450
3,181	3,182	(1)	5000RO	OFFICE LEASE	15,907	15,910	(3)	38,184
0	0	0	5005	RESERVE STUDY	1,565	0	1,565	0
26,166	27,735	(1,569)	5007w	SALARIES & BENEFITS	137,389	138,675	(1,286)	332,821
(210)	3,000	(3,210)	5009A	REBILL FEE EXPENSE	15,780	15,000	780	36,000
105	75	30	5009B	NSF FEE EXPENSE	700	375	325	900
2,988	4,333	(1,346)	5010	LEGAL EXPENSE	10,327	21,666	(11,339)	52,000
295	500	(205)	5020	LIEN/COLLECTION COST	3,165	2,500	665	6,000
(50)	167	(217)	5020F	FILE REVIEW FEE	600	831	(231)	2,000
75	0	75	5020M	MONITOR TRUSTEE SALE	225	250	(25)	500
570	292	278	5020RR	FILE TRANSFER FEE EXPENSE	1,425	1,458	(33)	3,500
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
0	10,550	(10,550)	5030	AUDIT/TAX PREPARATION	10,525	11,800	(1,275)	11,800
289	0	289	5033F	ADVERTISING	301	750	(449)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	175	175	0	420
61	300	(239)	5039	WEBSITE	558	600	(42)	1,000
10,005	7,750	2,255	5040	ADMINISTRATION	34,053	38,750	(4,697)	93,000
143	143	0	5046	NEWSLETTER	713	715	(2)	1,716
6	1,250	(1,244)	5047B	OFFICE EQUIPMENT RENTAL	917	6,250	(5,333)	15,000
747	500	247	5048	OFFICE EXPENSES	2,653	2,500	153	6,000
0	0	0	5052	PRINTING	2,249	0	2,249	10,000
1,320	1,033	287	5054	ARCHITECTURAL EXPENSE	3,820	5,166	(1,346)	12,400
0	0	0	5055	MEETING EXPENSE	23,994	24,000	(6)	27,000
0	500	(500)	5059	POSTAGE	925	2,500	(1,575)	6,000
120	850	(730)	5059V	VIOLATION NOTICES	2,790	4,250	(1,460)	10,200
0	375	(375)	5063	MILEAGE	0	1,875	(1,875)	4,500
0	3,000	(3,000)	5065	PROFESSIONAL FEES	0	15,000	(15,000)	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
1,698	0	1,698	5080	CORPORATE TAXES	78,450	5,000	73,450	5,000
0	0	0	5088	BAD DEBT EXPENSE	(34,635)	0	(34,635)	20,000
4,100	3,730	370	5090	INSURANCE	16,569	16,787	(218)	42,897
0	5,000	(5,000)	5090D	INSURANCE DEDUCTIBLE	0	5,000	(5,000)	5,000
0	0	0	5099	MISCELLANEOUS EXPENSE	0	1,000	(1,000)	5,000
6,800	0	6,800	5099PY	PRIOR YEAR ADJUSTMENT/EXP	8,708	0	8,708	0
68,018	83,459	(15,441)		TOTAL ADMINISTRATIVE	386,814	382,866	3,948	880,588
U T I L I T I E S								



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
05/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
19,875	21,000	(1,125)	5100	WATER/SEWER	75,273	62,000	13,273	200,000
1,038	4,166	(3,128)	5120	ELECTRIC	16,802	20,832	(4,030)	50,000
277	416	(139)	5151	TELEPHONE	1,463	2,082	(619)	5,000
351	250	101	5151B	INTERNET	1,685	1,250	435	3,000
81	75	6	5152	ALARM MONITORING	426	375	51	900
21,624	25,907	(4,283)		TOTAL UTILITIES	95,649	86,539	9,110	258,900
LANDSCAPING								
108,069	108,069	0	5200	LANDSCAPE CONTRACT	540,346	540,345	1	1,296,830
0	0	0	5210	LANDSCAPE SUPPLIES/MATERIAL	0	2,500	(2,500)	5,000
0	0	0	5218	MAJOR PROJECTS	0	25,000	(25,000)	50,000
719	2,000	(1,281)	5220	IRRIGATION REPAIRS	6,427	10,000	(3,573)	24,000
0	0	0	5222	BACKFLOW INSPEC/RPRS	4,804	1,750	3,054	3,000
0	0	0	5228	EROSION CONTROL	0	0	0	7,500
2,385	3,000	(615)	5240	TREE TRIMMING/REMOVAL	3,660	11,000	(7,340)	31,000
111,173	113,069	(1,896)		TOTAL LANDSCAPE	555,237	590,595	(35,358)	1,417,330
COMMON AREA								
0	500	(500)	5700	BUILDING MAINTENANCE	0	2,500	(2,500)	6,000
0	2,500	(2,500)	5700K	KEYS/LOCK REPAIR	2,744	3,500	(756)	7,000
0	1,000	(1,000)	5722	ELECTRIC REPAIRS/SUPPLIES	185	5,000	(4,815)	12,000
0	0	0	5740	SIGN MAINTENANCE	0	1,000	(1,000)	2,000
2,288	2,477	(189)	5769A	JANITORIAL	11,477	12,235	(758)	29,574
1,908	1,917	(9)	5774	PET WASTE REMOVAL	9,538	9,581	(43)	23,000
900	1,909	(1,009)	5779CC	SECURITY PATROL	8,254	9,541	(1,287)	22,904
0	0	0	5794A	SIDEWALK REPAIR	0	1,000	(1,000)	3,000
604	1,167	(563)	5800	COMMON AREA MAINTENANCE/REPAIRS	3,680	5,831	(2,151)	14,000
0	0	0	5845	PARK MAINT	3,360	3,000	360	7,200
675	500	175	5850	EXTERMINATING	900	2,500	(1,600)	6,000
0	416	(416)	5895	TENNIS COURT MAINTENANCE	700	2,082	(1,382)	5,000
6,374	12,386	(6,012)		TOTAL COMMON AREA	40,838	57,770	(16,932)	137,678
207,189	234,821	(27,632)		TOTAL OPERATING EXPENSES	1,078,538	1,117,770	(39,232)	2,694,496
(3,009)	(33,246)	30,237		OPERATING FUND SURPLUS/(DEFICIT)	(45,369)	(98,496)	53,127	(252,786)



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
05/31/2024**

***** 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	66,667	0	7010	333,333	333,331	2	800,000
9,898	14,583	(4,685)	7034	65,645	72,916	(7,271)	175,000
(51,943)	0	(51,943)	7069	(51,943)	0	(51,943)	0
(1,208)	0	(1,208)	8537	(4,583)	0	(4,583)	(10,000)
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23,414	81,250	(57,836)		342,452	406,247	(63,795)	965,000
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E X P E N D I T U R E S							
4,275	0	4,275	8510	4,275	0	4,275	4,000
0	0	0	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
(6,800)	0	(6,800)	8541	14,650	0	14,650	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
0	0	0	8578D	14,650	0	14,650	60,000
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(2,525)	0	(2,525)		44,675	0	44,675	1,239,500
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25,939	81,250	(55,311)		297,777	406,247	(108,470)	(274,500)
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**347A VISTOSO- SIENA
BALANCE SHEET
05/31/2024**

ASSETS

OPERATING FUNDS		
OPERATING - US BANK	2,915.05	

TOTAL OPERATING FUNDS		2,915.05
RESERVE FUNDS		
RESERVE US BANK MMA	248,503.49	

TOTAL RESERVE FUNDS		248,503.49
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	573.12	
ACCOUNTS RECEIVABLE - PARCELS	2,628.22	
PRE-LEGAL RECEIVABLE	780.00	
CONTINGENT PAYABLE	(780.00)	

TOTAL ACCOUNTS RECEIVABLE		3,201.34
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	287.50	

TOTAL OTHER ASSETS		287.50

TOTAL ASSETS		254,907.38
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LIABILITIES & EQUITY

OPERATING LIABILITIES		
ACCRUED EXPENSES	85.20	
PREPAID ASSESSMENTS	(1,938.02)	
PREPAID ASSESSMENTS - PARCELS	3,008.02	
UNEARNED REVENUE	4,270.00	

TOTAL OPERATING LIABILITIES		5,425.20
RESERVE		
ACCUMULATED GENERAL	234,124.57	



**347A VISTOSO- SIENA
BALANCE SHEET
05/31/2024**

C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	14,378.92	

TOTAL RESERVE		248,503.49
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	(1,271.29)	
CURRENT YEAR RESERVE EQUITY	(14,378.92)	
CURRENT SURPLUS/(DEFICIT)	16,628.90	

TOTAL SURPLUS/(DEFICIT)		978.69

TOTAL LIABILITIES & EQUITY		254,907.38
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347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
05/31/2024

***** 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	21,350	21,350	0	51,240
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(10,475)	(10,475)	0	(25,140)
<u>2,175</u>	<u>2,175</u>	<u>0</u>		TOTAL INCOME	<u>10,875</u>	<u>10,875</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								
29	30	(1)	P5090	INSURANCE	133	135	(2)	345
<u>29</u>	<u>30</u>	<u>(1)</u>		TOTAL ADMINISTRATIVE	<u>133</u>	<u>135</u>	<u>(2)</u>	<u>345</u>
U T I L I T I E S								
134	225	(91)	P5100	WATER/SEWER	787	1,050	(263)	2,566
51	51	0	P5120	ELECTRIC	255	257	(2)	620
<u>185</u>	<u>276</u>	<u>(91)</u>		TOTAL UTILITIES	<u>1,042</u>	<u>1,307</u>	<u>(265)</u>	<u>3,186</u>
L A N D S C A P I N G								
0	2,000	(2,000)	5218	MAJOR PROJECTS	0	2,000	(2,000)	2,000
732	732	0	P5200	LANDSCAPE CONTRACT	3,662	3,661	1	8,788
0	100	(100)	P5220	IRRIGATION REPAIRS	0	100	(100)	100
<u>732</u>	<u>2,832</u>	<u>(2,100)</u>		TOTAL LANDSCAPE	<u>3,662</u>	<u>5,761</u>	<u>(2,099)</u>	<u>10,888</u>
P O O L / S P A / C L U B H O U S E								
210	300	(90)	P5350	FOUNTAIN MAINTENANCE	1,395	1,100	295	4,000
<u>210</u>	<u>300</u>	<u>(90)</u>		TOTAL POOLS	<u>1,395</u>	<u>1,100</u>	<u>295</u>	<u>4,000</u>
G A T E S								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	1,300	1,300	0	3,120
0	0	0	P5511	GATE REPAIRS	(288)	300	(588)	600
115	115	0	P5517	GATE PHONE	571	575	(4)	1,380
<u>375</u>	<u>375</u>	<u>0</u>		TOTAL GATES	<u>1,583</u>	<u>2,175</u>	<u>(592)</u>	<u>5,100</u>
C O M M O N A R E A								
85	294	(209)	P5739	STREET SWEEPING	426	588	(162)	1,176
0	0	0	P5800	COMMON AREA MAINTAINENCE	385	702	(317)	1,405
<u>85</u>	<u>294</u>	<u>(209)</u>		TOTAL COMMON AREA	<u>811</u>	<u>1,290</u>	<u>(479)</u>	<u>2,581</u>
<u>1,615</u>	<u>4,107</u>	<u>(2,492)</u>		TOTAL OPERATING EXPENSES	<u>8,625</u>	<u>11,768</u>	<u>(3,143)</u>	<u>26,100</u>
<u>560</u>	<u>(1,932)</u>	<u>2,492</u>		OPERATING FUND SURPLUS/(DEFICIT)	<u>2,250</u>	<u>(893)</u>	<u>3,143</u>	<u>0</u>



347A VISTOSO- SIENA
 STATEMENT OF REVENUES & EXPENSES
 05/31/2024

***** 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	10,475	10,475	0	25,140
815	750	65	P7034	INTEREST RESERVE FUNDS	3,904	3,750	154	9,000
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2,910	2,845	65		TOTAL RESERVE INCOME	14,379	14,225	154	34,140
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E X P E N D I T U R E S								
-----	-----	-----			-----	-----	-----	-----
0	0	0		TOTAL RESERVE EXPENDITURES	0	0	0	0
-----	-----	-----			-----	-----	-----	-----
2,910	2,845	65		RESERVE FUND SURPLUS/(DEFICIT)	14,379	14,225	154	34,140
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**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
05/31/2024**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	159,119.28
US BANK SAVINGS	383,001.71
DUE FROM RESERVES	9,575.00

TOTAL OPERATING FUNDS 551,695.99

RESERVE FUNDS

DUE TO OPERATING	(9,575.00)
RESERVE US BANK MMA	1,107,581.59
MORGAN STANLEY	3,565,081.96
RESERVES - ACCRUED INTEREST	9,098.94
UNREALIZED RSV GAIN/LOSS	(10,683.29)

TOTAL RESERVE FUNDS 4,661,504.20

DEPOSITS

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

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	217,549.39
ACCOUNTS RECEIVABLE - PARCELS	2,628.22
PRE-LEGAL RECEIVABLE	42,717.48
CONTINGENT PAYABLE	(42,717.48)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(83,210.14)

TOTAL ACCOUNTS RECEIVABLE 136,967.47

OTHER ASSETS

PREPAID EXPENSE INSURANCE	41,037.49
PREPAID EXPENSES	305.27

TOTAL OTHER ASSETS 41,342.76

TOTAL ASSETS 5,394,534.64



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
05/31/2024**

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	(1,950.29)	
ACCRUED EXPENSES	56,809.88	
PREPAID ASSESSMENTS	204,630.79	
PREPAID ASSESSMENTS - PARCELS	3,008.02	
REFUNDABLE DEPOSIT KEYS	10,950.00	
UNEARNED REVENUE	269,111.09	
UNCLAIMED PROPERTY	20,406.62	
SECURITY DEPOSITS	29,967.00	

TOTAL OPERATING LIABILITIES		592,933.11
RESERVE		
ACCUMULATED GENERAL	4,275,301.04	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	312,156.04	
UNREALIZED GAIN/LOSS INVESTMENTS	(10,683.29)	
GAIN (LOSS) ON INVESTMENT	84,730.41	

TOTAL RESERVE		4,661,504.20
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	183,216.74	
CURRENT YEAR RESERVE EQUITY	(312,156.04)	
CURRENT SURPLUS/(DEFICIT)	269,036.63	

TOTAL SURPLUS/(DEFICIT)		140,097.33

TOTAL LIABILITIES & EQUITY		5,394,534.64
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
05/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
189,613	188,733	880	4000	ASSESSMENT INCOME	945,537	943,666	1,871	2,264,800
4,270	4,270	0	4000P	PARCEL ASSESSMENTS	21,350	21,350	0	51,240
70,976	67,337	3,639	4001	COMMERCIAL DUES	354,882	336,685	18,197	808,045
1,263	833	430	4030	INTEREST INCOME	6,153	4,166	1,987	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	5,000	(5,000)	12,000
(50)	167	(217)	4050FR	FILE REVIEW FEE	600	831	(231)	2,000
75	0	75	4050MU	MONITOR TRUSTEE SALE	225	250	(25)	500
570	292	278	4050RR	FILE TRANSFER FEES	1,425	1,456	(31)	3,500
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
(73)	0	(73)	4070	LATE FEE INCOME	6,745	11,000	(4,255)	22,000
105	75	30	4075	NSF FEE	700	375	325	900
4,703	5,122	(420)	4205	BUILDER ASSESSMENT	23,726	25,610	(1,884)	61,465
3,800	833	2,967	4900	VIOLATION FINES	10,429	4,166	6,263	10,000
75	0	75	4922	KEYS	300	0	300	0
(210)	3,000	(3,210)	4950	REBILL FEE	15,780	15,000	780	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	4,250	(4,250)	10,200
(66,667)	(66,667)	0	6010	GENERAL RESERVE TRANSFER	(333,333)	(333,331)	(2)	(800,000)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(10,475)	(10,475)	0	(25,140)
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206,355	203,750	2,605		TOTAL INCOME	1,044,044	1,030,149	13,895	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								
9,574	9,159	415	5000	MANAGEMENT FEE	46,968	43,333	3,635	107,450
3,181	3,182	(1)	5000RO	OFFICE LEASE	15,907	15,910	(3)	38,184
0	0	0	5005	RESERVE STUDY	1,565	0	1,565	0
26,166	27,735	(1,569)	5007w	SALARIES & BENEFITS	137,389	138,675	(1,286)	332,821
(210)	3,000	(3,210)	5009A	REBILL FEE EXPENSE	15,780	15,000	780	36,000
105	75	30	5009B	NSF FEE EXPENSE	700	375	325	900
2,988	4,333	(1,346)	5010	LEGAL EXPENSE	10,327	21,666	(11,339)	52,000
295	500	(205)	5020	LIEN/COLLECTION COST	3,165	2,500	665	6,000
(50)	167	(217)	5020F	FILE REVIEW FEE	600	831	(231)	2,000
75	0	75	5020M	MONITOR TRUSTEE SALE	225	250	(25)	500
570	292	278	5020RR	FILE TRANSFER FEE EXPENSE	1,425	1,458	(33)	3,500
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
0	10,550	(10,550)	5030	AUDIT/TAX PREPARATION	10,525	11,800	(1,275)	11,800
289	0	289	5033F	ADVERTISING	301	750	(449)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	175	175	0	420
61	300	(239)	5039	WEBSITE	558	600	(42)	1,000
10,005	7,750	2,255	5040	ADMINISTRATION	34,053	38,750	(4,697)	93,000
143	143	0	5046	NEWSLETTER	713	715	(2)	1,716
6	1,250	(1,244)	5047B	OFFICE EQUIPMENT RENTAL	917	6,250	(5,333)	15,000
747	500	247	5048	OFFICE EXPENSES	2,653	2,500	153	6,000
0	0	0	5052	PRINTING	2,249	0	2,249	10,000
1,320	1,033	287	5054	ARCHITECTURAL EXPENSE	3,820	5,166	(1,346)	12,400
0	0	0	5055	MEETING EXPENSE	23,994	24,000	(6)	27,000
0	500	(500)	5059	POSTAGE	925	2,500	(1,575)	6,000
120	850	(730)	5059V	VIOLATION NOTICES	2,790	4,250	(1,460)	10,200
0	375	(375)	5063	MILEAGE	0	1,875	(1,875)	4,500
0	3,000	(3,000)	5065	PROFESSIONAL FEES	0	15,000	(15,000)	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
1,698	0	1,698	5080	CORPORATE TAXES	78,450	5,000	73,450	5,000
0	0	0	5088	BAD DEBT EXPENSE	(34,635)	0	(34,635)	20,000
4,100	3,730	370	5090	INSURANCE	16,569	16,787	(218)	42,897
0	5,000	(5,000)	5090D	INSURANCE DEDUCTIBLE	0	5,000	(5,000)	5,000
0	0	0	5099	MISCELLANEOUS EXPENSE	0	1,000	(1,000)	5,000
6,800	0	6,800	5099PY	PRIOR YEAR ADJUSTMENT/EXP	8,708	0	8,708	0
29	30	(1)	P5090	INSURANCE	133	135	(2)	345
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68,046	83,489	(15,443)		TOTAL ADMINISTRATIVE	386,947	383,001	3,946	880,933



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
05/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
UTILITIES								
19,875	21,000	(1,125)	5100	WATER/SEWER	75,273	62,000	13,273	200,000
1,038	4,166	(3,128)	5120	ELECTRIC	16,802	20,832	(4,030)	50,000
277	416	(139)	5151	TELEPHONE	1,463	2,082	(619)	5,000
351	250	101	5151B	INTERNET	1,685	1,250	435	3,000
81	75	6	5152	ALARM MONITORING	426	375	51	900
134	225	(91)	P5100	WATER/SEWER	787	1,050	(263)	2,566
51	51	0	P5120	ELECTRIC	255	257	(2)	620
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21,808	26,183	(4,375)		TOTAL UTILITIES	96,691	87,846	8,845	262,086
LANDSCAPING								
108,069	108,069	0	5200	LANDSCAPE CONTRACT	540,346	540,345	1	1,296,830
0	0	0	5210	LANDSCAPE SUPPLIES/MATERIAL	0	2,500	(2,500)	5,000
0	2,000	(2,000)	5218	MAJOR PROJECTS	0	27,000	(27,000)	52,000
719	2,000	(1,281)	5220	IRRIGATION REPAIRS	6,427	10,000	(3,573)	24,000
0	0	0	5222	BACKFLOW INSPEC/RPRS	4,804	1,750	3,054	3,000
0	0	0	5228	EROSION CONTROL	0	0	0	7,500
2,385	3,000	(615)	5240	TREE TRIMMING/REMOVAL	3,660	11,000	(7,340)	31,000
732	732	0	P5200	LANDSCAPE CONTRACT	3,662	3,661	1	8,788
0	100	(100)	P5220	IRRIGATION REPAIRS	0	100	(100)	100
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111,905	115,901	(3,996)		TOTAL LANDSCAPE	558,899	596,356	(37,457)	1,428,218
POOL / SPA / CLUBHOUSE								
210	300	(90)	P5350	FOUNTAIN MAINTENANCE	1,395	1,100	295	4,000
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210	300	(90)		TOTAL POOLS	1,395	1,100	295	4,000
GATES								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	1,300	1,300	0	3,120
0	0	0	P5511	GATE REPAIRS	(288)	300	(588)	600
115	115	0	P5517	GATE PHONE	571	575	(4)	1,380
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375	375	0		TOTAL GATES	1,583	2,175	(592)	5,100
COMMON AREA								
0	500	(500)	5700	BUILDING MAINTENANCE	0	2,500	(2,500)	6,000
0	2,500	(2,500)	5700K	KEYS/LOCK REPAIR	2,744	3,500	(756)	7,000
0	1,000	(1,000)	5722	ELECTRIC REPAIRS/SUPPLIES	185	5,000	(4,815)	12,000
0	0	0	5740	SIGN MAINTENANCE	0	1,000	(1,000)	2,000
2,288	2,477	(189)	5769A	JANITORIAL	11,477	12,235	(758)	29,574
1,908	1,917	(9)	5774	PET WASTE REMOVAL	9,538	9,581	(43)	23,000
900	1,909	(1,009)	5779CC	SECURITY PATROL	8,254	9,541	(1,287)	22,904
0	0	0	5794A	SIDEWALK REPAIR	0	1,000	(1,000)	3,000
604	1,167	(563)	5800	COMMON AREA MAINTENANCE/REPAIRS	3,680	5,831	(2,151)	14,000
0	0	0	5845	PARK MAINT	3,360	3,000	360	7,200
675	500	175	5850	EXTERMINATING	900	2,500	(1,600)	6,000
0	416	(416)	5895	TENNIS COURT MAINTENANCE	700	2,082	(1,382)	5,000
85	294	(209)	P5739	STREET SWEEPING	426	588	(162)	1,176
0	0	0	P5800	COMMON AREA MAINTAINENCE	385	702	(317)	1,405
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6,459	12,680	(6,221)		TOTAL COMMON AREA	41,649	59,060	(17,411)	140,259
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208,804	238,928	(30,124)		TOTAL OPERATING EXPENSES	1,087,163	1,129,538	(42,375)	2,720,596
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(2,449)	(35,178)	32,729		OPERATING FUND SURPLUS/(DEFICIT)	(43,119)	(99,389)	56,270	(252,786)
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**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
05/31/2024**

***** 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	66,667	0	7010	TRANSFER FROM OPERATING	333,333	333,331	2	800,000
9,898	14,583	(4,685)	7034	INTEREST RESERVE FUND	65,645	72,916	(7,271)	175,000
(51,943)	0	(51,943)	7069	GAIN (LOSS) ON INVESTMENTS	(51,943)	0	(51,943)	0
2,095	2,095	0	P7010	PARCEL TRANSFER TO RESERVES	10,475	10,475	0	25,140
815	750	65	P7034	INTEREST RESERVE FUNDS	3,904	3,750	154	9,000
(1,208)	0	(1,208)	8537	BANK/INVESTMENT CHARGES	(4,583)	0	(4,583)	(10,000)
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26,323	84,095	(57,772)		TOTAL RESERVE INCOME	356,831	420,472	(63,641)	999,140
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EXPENDITURES								
4,275	0	4,275	8510	GENERAL RESERVE EXPENSE	4,275	0	4,275	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
(6,800)	0	(6,800)	8541	GRANITE REPLACEMENT	14,650	0	14,650	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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(2,525)	0	(2,525)		TOTAL RESERVE EXPENDITURES	44,675	0	44,675	1,239,500
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28,848	84,095	(55,247)		RESERVE FUND SURPLUS/(DEFICIT)	312,156	420,472	(108,316)	(240,360)
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