



347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
07/31/2024

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	319,751.60	
US BANK SAVINGS	385,499.19	
DUE FROM RESERVES	40,947.32	

TOTAL OPERATING FUNDS		746,198.11
RESERVE FUNDS		
DUE TO OPERATING	(40,947.32)	
RESERVE US BANK MMA	383,682.43	
MORGAN STANLEY	3,580,073.79	
RESERVES - ACCRUED INTEREST	21,535.16	
UNREALIZED RSV GAIN/LOSS	23,374.93	

TOTAL RESERVE FUNDS		3,967,718.99
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	

TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	301,176.23	
PRE-LEGAL RECEIVABLE	37,907.02	
CONTINGENT PAYABLE	(37,907.02)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(74,529.64)	

TOTAL ACCOUNTS RECEIVABLE		226,646.59
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	32,599.99	
PREPAID EXPENSES	183.19	

TOTAL OTHER ASSETS		32,783.18
TOTAL ASSETS		4,976,371.09
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LIABILITIES & EQUITY		
OPERATING LIABILITIES		



347 VISTOSO COMMUNITY ASSOCIATION
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ACCOUNTS PAYABLE	(86.14)	
ACCRUED EXPENSES	70,846.77	
PREPAID ASSESSMENTS	168,575.01	
REFUNDABLE DEPOSIT KEYS	11,325.00	
UNEARNED REVENUE	543,274.18	
SECURITY DEPOSITS	29,967.00	

TOTAL OPERATING LIABILITIES		823,901.82
RESERVE		
ACCUMULATED GENERAL	4,041,176.47	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	(181,562.82)	
UNREALIZED GAIN/LOSS INVESTMENTS	23,374.93	
GAIN (LOSS) ON INVESTMENT	84,730.41	

TOTAL RESERVE		3,967,718.99
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	184,488.03	
CURRENT YEAR RESERVE EQUITY	181,562.82	
CURRENT SURPLUS/(DEFICIT)	(181,300.57)	

TOTAL SURPLUS/(DEFICIT)		184,750.28

TOTAL LIABILITIES & EQUITY		4,976,371.09
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347 VISTOSO COMMUNITY ASSOCIATION STATEMENT OF REVENUES & EXPENSES 07/31/2024

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
189,957	188,733	1,224	4000	ASSESSMENT INCOME	1,324,879	1,321,133	3,746	2,264,800
70,976	67,337	3,639	4001	COMMERCIAL DUES	496,835	471,359	25,476	808,045
1,271	833	438	4030	INTEREST INCOME	8,651	5,833	2,818	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	7,000	(7,000)	12,000
200	167	33	4050FR	FILE REVIEW FEE	750	1,165	(415)	2,000
0	125	(125)	4050MU	MONITOR TRUSTEE SALE	375	375	0	500
0	292	(292)	4050RR	FILE TRANSFER FEES	1,425	2,040	(615)	3,500
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
6,647	5,500	1,147	4070	LATE FEE INCOME	13,374	16,500	(3,126)	22,000
420	75	345	4075	NSF FEE	1,190	525	665	900
10,703	5,122	5,581	4205	BUILDER ASSESSMENT	70,268	35,854	34,414	61,465
0	0	0	4530	MISCELLANEOUS INCOME	20,407	0	20,407	0
1,550	833	717	4900	VIOLATION FINES	14,329	5,833	8,496	10,000
75	0	75	4920	GATE TRANSMITTERS	150	0	150	0
0	0	0	4922	KEYS	375	0	375	0
8,400	3,000	5,400	4950	REBILL FEE	24,180	21,000	3,180	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	5,950	(5,950)	10,200
(66,667)	(66,667)	0	6010	GENERAL RESERVE TRANSFER	(466,667)	(466,665)	(2)	(800,000)
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223,534	207,200	16,334		TOTAL INCOME	1,510,521	1,428,052	82,469	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								
9,607	9,159	448	5000	MANAGEMENT FEE	66,167	61,652	4,515	107,450
3,230	3,182	48	5000RO	OFFICE LEASE	23,193	22,274	919	38,184
0	0	0	5005	RESERVE STUDY	3,130	0	3,130	0
29,105	27,735	1,370	5007w	SALARIES & BENEFITS	191,398	194,145	(2,747)	332,821
8,400	3,000	5,400	5009A	REBILL FEE EXPENSE	24,180	21,000	3,180	36,000
420	75	345	5009B	NSF FEE EXPENSE	1,190	525	665	900
8,201	4,333	3,868	5010	LEGAL EXPENSE	20,921	30,333	(9,412)	52,000
135	500	(365)	5020	LIEN/COLLECTION COST	7,435	3,500	3,935	6,000
200	167	33	5020F	FILE REVIEW FEE	750	1,165	(415)	2,000
245	125	120	5020M	MONITOR TRUSTEE SALE	620	375	245	500
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	1,425	2,041	(616)	3,500
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
0	0	0	5030	AUDIT/TAX PREPARATION	15,800	11,800	4,000	11,800
0	0	0	5033F	ADVERTISING	301	750	(449)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	245	245	0	420
61	0	61	5039	WEBSITE	680	600	80	1,000
8,533	7,750	783	5040	ADMINISTRATION	51,094	54,250	(3,156)	93,000
143	143	0	5046	NEWSLETTER	998	1,001	(3)	1,716
2,955	1,250	1,705	5047B	OFFICE EQUIPMENT RENTAL	4,079	8,750	(4,671)	15,000
724	500	224	5048	OFFICE EXPENSES	3,610	3,500	110	6,000
0	0	0	5052	PRINTING	2,249	0	2,249	10,000
560	1,033	(473)	5054	ARCHITECTURAL EXPENSE	5,220	7,233	(2,013)	12,400
0	0	0	5055	MEETING EXPENSE	23,994	24,000	(6)	27,000
94	500	(406)	5059	POSTAGE	1,018	3,500	(2,482)	6,000
690	850	(160)	5059V	VIOLATION NOTICES	4,610	5,950	(1,340)	10,200
0	375	(375)	5063	MILEAGE	0	2,625	(2,625)	4,500
0	2,500	(2,500)	5065	PROFESSIONAL FEES	0	17,500	(17,500)	20,000
0	0	0	5065S	STATUTORY AGENT FEE	0	100	(100)	100
0	0	0	5068	GIFTS	0	1,000	(1,000)	1,500
0	0	0	5070	PROPERTY TAXES	181	0	181	900
59	0	59	5080	CORPORATE TAXES	78,509	5,000	73,509	5,000
0	0	0	5088	BAD DEBT EXPENSE	(32,926)	15,000	(47,926)	20,000
4,075	3,730	345	5090	INSURANCE	24,719	24,247	472	42,897
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	5,000	(5,000)	5,000



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
07/31/2024**

***** 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	8,708	0	8,708	0
77,470	67,234	10,236		TOTAL ADMINISTRATIVE	533,497	530,211	3,286	880,588
UTILITIES								
20,960	23,000	(2,040)	5100	WATER/SEWER	115,996	107,000	8,996	200,000
1,287	4,166	(2,879)	5120	ELECTRIC	19,210	29,165	(9,955)	50,000
277	416	(139)	5151	TELEPHONE	2,018	2,915	(897)	5,000
351	250	101	5151B	INTERNET	2,387	1,750	637	3,000
69	75	(6)	5152	ALARM MONITORING	571	525	46	900
22,945	27,907	(4,962)		TOTAL UTILITIES	140,182	141,355	(1,173)	258,900
LANDSCAPING								
108,069	108,069	0	5200	LANDSCAPE CONTRACT	756,484	756,483	1	1,296,830
0	1,250	(1,250)	5210	LANDSCAPE SUPPLIES/MATERIAL	0	3,750	(3,750)	5,000
0	12,500	(12,500)	5218	MAJOR PROJECTS	0	37,500	(37,500)	50,000
1,208	2,000	(792)	5220	IRRIGATION REPAIRS	7,635	14,000	(6,365)	24,000
0	0	0	5222	BACKFLOW INSPEC/RPRS	4,907	1,750	3,157	3,000
0	0	0	5228	EROSION CONTROL	0	0	0	7,500
0	4,000	(4,000)	5240	TREE TRIMMING/REMOVAL	8,808	18,000	(9,193)	31,000
109,277	127,819	(18,542)		TOTAL LANDSCAPE	777,834	831,483	(53,649)	1,417,330
COMMON AREA								
400	500	(100)	5700	BUILDING MAINTENANCE	400	3,500	(3,100)	6,000
0	0	0	5700K	KEYS/LOCK REPAIR	3,415	6,000	(2,585)	7,000
0	1,000	(1,000)	5722	ELECTRIC REPAIRS/SUPPLIES	185	7,000	(6,815)	12,000
0	500	(500)	5740	SIGN MAINTENANCE	0	1,500	(1,500)	2,000
2,288	2,477	(189)	5769A	JANITORIAL	16,052	17,189	(1,137)	29,574
1,908	1,917	(9)	5774	PET WASTE REMOVAL	13,353	13,415	(62)	23,000
600	1,909	(1,309)	5779CC	SECURITY PATROL	11,554	13,359	(1,805)	22,904
0	0	0	5794A	SIDEWALK REPAIR	0	1,000	(1,000)	3,000
205	1,167	(962)	5800	COMMON AREA MAINTENANCE/REPAIRS	5,543	8,165	(2,622)	14,000
1,930	1,500	430	5845	PARK MAINT	5,290	4,500	790	7,200
900	500	400	5850	EXTERMINATING	2,253	3,500	(1,247)	6,000
0	416	(416)	5895	TENNIS COURT MAINTENANCE	700	2,915	(2,215)	5,000
8,231	11,886	(3,655)		TOTAL COMMON AREA	58,745	82,043	(23,298)	137,678
217,923	234,846	(16,923)		TOTAL OPERATING EXPENSES	1,510,258	1,585,092	(74,834)	2,694,496
5,611	(27,646)	33,257		OPERATING FUND SURPLUS/(DEFICIT)	262	(157,040)	157,302	(252,786)



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
07/31/2024**

***** 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	466,667	466,665	2	800,000
13,078	14,583	(1,505)	7034	INTEREST RESERVE FUND	94,442	102,083	(7,641)	175,000
4,372	0	4,372	7069	GAIN (LOSS) ON INVESTMENTS	(48,188)	0	(48,188)	0
(496)	0	(496)	8537	BANK/INVESTMENT CHARGES	(5,990)	0	(5,990)	(10,000)
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83,621	81,250	2,371		TOTAL RESERVE INCOME	506,931	568,748	(61,817)	965,000
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EXPENDITURES								
15,327	0	15,327	8510	GENERAL RESERVE EXPENSE	38,830	0	38,830	4,000
0	0	0	8520	PAINTING	5,290	0	5,290	0
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
13,095	0	13,095	8541	GRANITE REPLACEMENT	512,664	0	512,664	672,000
5,850	0	5,850	8543P	PARK FURNITURE REPLACEMENT	5,850	0	5,850	0
0	0	0	8550	PLAY STRUCTURE RPRS/ REPLACEMENT	0	0	0	18,700
6,675	0	6,675	8565	TENNIS COURTS	22,910	0	22,910	29,600
0	0	0	8571C	CONCRETE WORK	2,800	0	2,800	5,800
0	0	0	8575	IRRIGATION SYSTEMS	81,350	0	81,350	424,000
0	0	0	8578D	DRAINAGE	14,650	0	14,650	60,000
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40,947	0	40,947		TOTAL RESERVE EXPENDITURES	688,494	0	688,494	1,239,500
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42,674	81,250	(38,576)		RESERVE FUND SURPLUS/(DEFICIT)	(181,563)	568,748	(750,311)	(274,500)
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347 VISTOSO COMMUNITY ASSOCIATION

STATEMENT OF OPERATIONS

07/31/2024

	January *****	February *****	March *****	April *****	May *****	June *****	July *****	August *****	September *****	October *****	November *****	December *****	YEAR-TO- DATE *****
INCOME													
4000	ASSESSMENT INCOME	\$ 188,918	\$ 188,918	\$ 188,926	\$ 189,162	\$ 189,613	\$ 189,385	\$ 189,957	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,324,879
4001	COMMERCIAL DUES	70,976	70,976	70,976	70,976	70,976	70,976	70,976	0	0	0	0	496,835
4030	INTEREST INCOME	1,247	1,170	1,255	1,218	1,263	1,226	1,271	0	0	0	0	8,651
4050	COLLECTION COST REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0	0
4050FR	FILE REVIEW FEE	50	250	300	50	(50)	(50)	200	0	0	0	0	750
4050MU	MONITOR TRUSTEE SALE	75	0	0	75	75	150	0	0	0	0	0	375
4050RR	FILE TRANSFER FEES	95	760	0	0	570	0	0	0	0	0	0	1,425
4070	LATE FEE INCOME	3,307	(21)	(10)	3,543	(73)	(18)	6,647	0	0	0	0	13,374
4075	NSF FEE	280	70	35	210	105	70	420	0	0	0	0	1,190
4205	BUILDER ASSESSMENT	4,805	4,805	4,805	4,608	4,703	35,839	10,703	0	0	0	0	70,268
4530	MISCELLANEOUS INCOME	0	0	0	0	0	20,407	0	0	0	0	0	20,407
4900	VIOLATION FINES	2,586	1,368	2,625	50	3,800	2,350	1,550	0	0	0	0	14,329
4920	GATE TRANSMITTERS	0	0	0	0	0	75	75	0	0	0	0	150
4922	KEYS	150	0	75	0	75	75	0	0	0	0	0	375
4950	REBILL FEE	7,440	(30)	0	8,580	(210)	0	8,400	0	0	0	0	24,180
6010	GENERAL RESERVE TRANSFER	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	0	0	0	0	(466,667)
	TOTAL INCOME	\$ 213,263	\$ 201,600	\$ 202,321	\$ 211,805	\$ 204,180	\$ 253,818	\$ 223,534	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,510,521
EXPENSES													
ADMINISTRATIVE													
5000	MANAGEMENT FEE	\$ 9,274	\$ 9,270	\$ 9,273	\$ 9,576	\$ 9,574	\$ 9,592	\$ 9,607	\$ 0	\$ 0	\$ 0	\$ 0	\$ 66,167
5000RO	OFFICE LEASE	3,181	3,181	3,181	3,181	3,181	4,056	3,230	0	0	0	0	23,193
5005	RESERVE STUDY	0	0	0	1,565	0	1,565	0	0	0	0	0	3,130
5007W	SALARIES & BENEFITS	29,069	28,619	26,988	26,547	26,166	24,904	29,105	0	0	0	0	191,398
5009A	REBILL FEE EXPENSE	7,440	(30)	0	8,580	(210)	0	8,400	0	0	0	0	24,180
5009B	NSF FEE EXPENSE	280	70	35	210	105	70	420	0	0	0	0	1,190
5010	LEGAL EXPENSE	2,197	1,483	1,830	1,830	2,988	2,393	8,201	0	0	0	0	20,921
5020	LIEN/COLLECTION COST	510	295	2,065	0	295	4,135	135	0	0	0	0	7,435
5020F	FILE REVIEW FEE	50	250	300	50	(50)	(50)	200	0	0	0	0	750
5020M	MONITOR TRUSTEE SALE	75	0	0	75	75	150	245	0	0	0	0	620
5020RR	FILE TRANSFER FEE EXPENSE	95	760	0	0	570	0	0	0	0	0	0	1,425
5030	AUDIT/TAX PREPARATION	0	4,000	6,525	0	0	5,275	0	0	0	0	0	15,800
5033F	ADVERTISING	0	0	12	0	289	0	0	0	0	0	0	301
5037	BANK CHARGES & CC FEES	35	35	35	35	35	35	35	0	0	0	0	245
5039	WEBSITE	314	61	61	61	61	61	61	0	0	0	0	680
5040	ADMINISTRATION	(1,055)	8,849	8,501	7,752	10,005	8,508	8,533	0	0	0	0	51,094
5046	NEWSLETTER	143	143	285	0	143	143	143	0	0	0	0	998
5047B	OFFICE EQUIPMENT RENTAL	1,306	171	(314)	(253)	6	208	2,955	0	0	0	0	4,079
5048	OFFICE EXPENSES	908	225	480	294	747	233	724	0	0	0	0	3,610
5052	PRINTING	1,093	1,156	0	0	0	0	0	0	0	0	0	2,249
5054	ARCHITECTURAL EXPENSE	320	580	700	900	1,320	840	560	0	0	0	0	5,220
5055	MEETING EXPENSE	0	8,344	15,470	180	0	0	0	0	0	0	0	23,994
5059	POSTAGE	925	0	0	0	0	0	94	0	0	0	0	1,018
5059V	VIOLATION NOTICES	0	0	0	2,670	120	1,130	690	0	0	0	0	4,610
5070	PROPERTY TAXES	0	0	0	0	0	181	0	0	0	0	0	181
5080	CORPORATE TAXES	0	11,928	25,472	39,351	1,698	0	59	0	0	0	0	78,509
5088	BAD DEBT EXPENSE	0	0	(34,635)	0	0	1,709	0	0	0	0	0	(32,926)
5090	INSURANCE	2,798	2,798	2,798	4,075	4,100	4,075	4,075	0	0	0	0	24,719
5099PY	PRIOR YEAR ADJUSTMENT/EXP	1,908	0	0	0	6,800	0	0	0	0	0	0	8,708
	TOTAL ADMINISTRATIVE	\$ 60,865	\$ 82,189	\$ 69,063	\$ 106,680	\$ 68,018	\$ 69,212	\$ 77,470	\$ 0	\$ 0	\$ 0	\$ 0	\$ 533,497
UTILITIES													
5100	WATER/SEWER	\$ 13,259	\$ 12,139	\$ 16,078	\$ 13,921	\$ 19,875	\$ 19,764	\$ 20,960	\$ 0	\$ 0	\$ 0	\$ 0	\$ 115,996
5120	ELECTRIC	5,239	4,282	4,054	2,189	1,038	1,120	1,287	0	0	0	0	19,210
5151	TELEPHONE	352	278	278	278	277	277	277	0	0	0	0	2,018
5151B	INTERNET	278	352	352	352	351	351	351	0	0	0	0	2,387
5152	ALARM MONITORING	138	69	69	69	81	75	69	0	0	0	0	571
	TOTAL UTILITIES	\$ 19,266	\$ 17,120	\$ 20,831	\$ 16,809	\$ 21,624	\$ 21,588	\$ 22,945	\$ 0	\$ 0	\$ 0	\$ 0	\$ 140,182
LANDSCAPING													
5200	LANDSCAPE CONTRACT	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 0	\$ 0	\$ 0	\$ 0	\$ 756,484
5220	IRRIGATION REPAIRS	187	5,521	0	0	719	0	1,208	0	0	0	0	7,635
5222	BACKFLOW INSP/CPRS	2,218	0	2,586	0	0	103	0	0	0	0	0	4,907
5240	TREE TRIMMING/REMOVAL	0	1,275	0	0	2,385	5,148	0	0	0	0	0	8,808
	TOTAL LANDSCAPE	\$ 110,475	\$ 114,865	\$ 110,655	\$ 108,069	\$ 111,173	\$ 113,320	\$ 109,277	\$ 0	\$ 0	\$ 0	\$ 0	\$ 777,834
COMMON AREA													
5700	BUILDING MAINTENANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400
5700K	KEYS/LOCK REPAIR	0	365	66	2,312	0	672	0	0	0	0	0	3,415
5722	ELECTRIC REPAIRS/SUPPLIES	0	185	0	0	0	0	0	0	0	0	0	185
5769A	JANITORIAL	2,403	2,212	2,288	2,288	2,288	2,288	2,288	0	0	0	0	16,052
5774	PET WASTE REMOVAL	1,908	1,908	0	3,815	1,908	1,908	1,908	0	0	0	0	13,353
5779CC	SECURITY PATROL	826	2,596	1,966	1,966	900	2,700	600	0	0	0	0	11,554
5800	COMMON AREA MAINTENANCE/REPAIR	604	689	604	1,179	604	1,657	205	0	0	0	0	5,543
5845	PARK MAINT	0	0	1,680	1,680	0	0	1,930	0	0	0	0	5,290
5850	EXTERMINATING	0	0	225	0	675	453	900	0	0	0	0	2,253
5895	TENNIS COURT REPAIR	0	700	0	0	0	0	0	0	0	0	0	700
	TOTAL COMMON AREA	\$ 5,740	\$ 8,654	\$ 6,829	\$ 13,240	\$ 6,374	\$ 9,677	\$ 8,231	\$ 0	\$ 0	\$ 0	\$ 0	\$ 58,745
	TOTAL OPERATING EXPENSES	\$ 196,346	\$ 222,829	\$ 207,377	\$ 244,798	\$ 207,189	\$ 213,798	\$ 217,923	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,510,258
	OPERATING FUND SURPLUS/(DEFICI)	\$ 16,917	\$ (21,228)	\$ (5,057)	\$ (32,993)	\$ (3,009)	\$ 40,020	\$ 5,611	\$ 0	\$ 0	\$ 0	\$ 0	\$ 262



347A VISTOSO- SIENA
BALANCE SHEET
07/31/2024

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	9,929.00	

TOTAL OPERATING FUNDS		9,929.00
RESERVE FUNDS		
RESERVE US BANK MMA	254,330.04	

TOTAL RESERVE FUNDS		254,330.04
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE - PARCELS	1,869.42	

TOTAL ACCOUNTS RECEIVABLE		1,869.42
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	230.00	

TOTAL OTHER ASSETS		230.00

TOTAL ASSETS		266,358.46
		=====
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
PREPAID ASSESSMENTS - PARCELS	1,082.00	
UNEARNED REVENUE	8,540.00	

TOTAL OPERATING LIABILITIES		9,622.00
RESERVE		
ACCUMULATED GENERAL	234,124.57	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	20,205.47	

TOTAL RESERVE		254,330.04
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	(1,271.29)	



347A VISTOSO- SIENA
BALANCE SHEET
07/31/2024

CURRENT YEAR RESERVE EQUITY	(20,205.47)	
CURRENT SURPLUS/(DEFICIT)	23,883.18	

TOTAL SURPLUS/(DEFICIT)		2,406.42

TOTAL LIABILITIES & EQUITY		266,358.46
		=====



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
07/31/2024

***** 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	29,890	29,890	0	51,240
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(14,665)	(14,665)	0	(25,140)
-----	-----	-----			-----	-----	-----	-----
2,175	2,175	0		TOTAL INCOME	15,225	15,225	0	26,100
-----	-----	-----			-----	-----	-----	-----
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	190	195	(5)	345
-----	-----	-----			-----	-----	-----	-----
29	30	(1)		TOTAL ADMINISTRATIVE	190	195	(5)	345
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U T I L I T I E S								
123	225	(102)	P5100	WATER/SEWER	1,006	1,500	(494)	2,566
51	51	0	P5120	ELECTRIC	306	360	(54)	620
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174	276	(102)		TOTAL UTILITIES	1,312	1,860	(548)	3,186
-----	-----	-----			-----	-----	-----	-----
L A N D S C A P I N G								
0	0	0	5218	MAJOR PROJECTS	0	2,000	(2,000)	2,000
732	732	0	P5200	LANDSCAPE CONTRACT	5,126	5,126	0	8,788
0	0	0	P5220	IRRIGATION REPAIRS	0	100	(100)	100
-----	-----	-----			-----	-----	-----	-----
732	732	0		TOTAL LANDSCAPE	5,126	7,226	(2,100)	10,888
-----	-----	-----			-----	-----	-----	-----
P O O L / S P A / C L U B H O U S E								
0	300	(300)	P5350	FOUNTAIN MAINTENANCE	1,605	1,700	(95)	4,000
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0	300	(300)		TOTAL POOLS	1,605	1,700	(95)	4,000
-----	-----	-----			-----	-----	-----	-----
G A T E S								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	1,820	1,820	0	3,120
0	0	0	P5511	GATE REPAIRS	(288)	300	(588)	600
115	115	0	P5517	GATE PHONE	800	805	(5)	1,380
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375	375	0		TOTAL GATES	2,332	2,925	(593)	5,100
-----	-----	-----			-----	-----	-----	-----
C O M M O N A R E A								
85	0	85	P5739	STREET SWEEPING	596	588	8	1,176
0	351	(351)	P5800	COMMON AREA MAINTAINENCE	385	1,053	(668)	1,405
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347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
 07/31/2024

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
85	351	(266)	TOTAL COMMON AREA	981	1,641	(660)	2,581
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1,395	2,064	(669)	TOTAL OPERATING EXPENSES	11,547	15,547	(4,000)	26,100
-----	-----	-----		-----	-----	-----	-----
780	111	669	OPERATING FUND SURPLUS/(DEFICIT)	3,678	(322)	4,000	0
=====	=====	=====		=====	=====	=====	=====



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
07/31/2024

***** 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	14,665	14,665	0	25,140
837	750	87	P7034	INTEREST RESERVE FUNDS	5,540	5,250	290	9,000
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2,932	2,845	87		TOTAL RESERVE INCOME	20,205	19,915	290	34,140
-----	-----	-----			-----	-----	-----	-----
E X P E N D I T U R E S								
-----	-----	-----			-----	-----	-----	-----
0	0	0		TOTAL RESERVE EXPENDITURES	0	0	0	0
-----	-----	-----			-----	-----	-----	-----
2,932	2,845	87		RESERVE FUND SURPLUS/(DEFICIT)	20,205	19,915	290	34,140
=====	=====	=====			=====	=====	=====	=====



347A VISTOSO- SIENA
STATEMENT OF OPERATIONS
07/31/2024

	January *****	February *****	March *****	April *****	May *****	June *****	July *****	August *****	September *****	October *****	November *****	December *****	YEAR-TO- DATE *****
INCOME													
4000P	PARCEL ASSESSMENTS	\$ 4,270	\$ 4,270	\$ 4,270	\$ 4,270	\$ 4,270	\$ 4,270	\$ 4,270	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29,890
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	(14,665)
	TOTAL INCOME	\$ 2,175	\$ 2,175	\$ 2,175	\$ 2,175	\$ 2,175	\$ 2,175	\$ 2,175	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,225
EXPENSES													
ADMINISTRATIVE													
P5090	INSURANCE	\$ 25	\$ 25	\$ 25	\$ 29	\$ 29	\$ 29	\$ 29	\$ 0	\$ 0	\$ 0	\$ 0	\$ 190
	TOTAL ADMINISTRATIVE	\$ 25	\$ 25	\$ 25	\$ 29	\$ 29	\$ 29	\$ 29	\$ 0	\$ 0	\$ 0	\$ 0	\$ 190
UTILITIES													
P5100	WATER/SEWER	\$ 211	\$ 175	\$ 128	\$ 139	\$ 134	\$ 96	\$ 123	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,006
P5120	ELECTRIC	51	50	51	52	51	0	51	0	0	0	0	306
	TOTAL UTILITIES	\$ 262	\$ 225	\$ 179	\$ 191	\$ 185	\$ 96	\$ 174	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,312
LANDSCAPING													
P5200	LANDSCAPE CONTRACT	\$ 732	\$ 732	\$ 732	\$ 732	\$ 732	\$ 732	\$ 732	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,126
	TOTAL LANDSCAPE	\$ 732	\$ 732	\$ 732	\$ 732	\$ 732	\$ 732	\$ 732	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,126
POOL/SPA/ CLUBHOUSE													
P5350	FOUNTAIN MAINTENANCE	\$ 210	\$ 210	\$ 355	\$ 410	\$ 210	\$ 210	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,605
	TOTAL POOLS/SPA/CLUBHOUSE	\$ 210	\$ 210	\$ 355	\$ 410	\$ 210	\$ 210	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,605
GATES													
P5500	GATE MAINTENANCE CONTRACT	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,820
P5511	GATE REPAIRS	(288)	0	0	0	0	0	0	0	0	0	0	(288)
P5517	GATE PHONE	112	115	115	115	115	115	115	0	0	0	0	800
	TOTAL GATES	\$ 84	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,332
COMMON AREA													
P5739	STREET SWEEPING	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 0	\$ 0	\$ 0	\$ 0	\$ 596
P5800	COMMON AREA MAINTAINENCE	0	0	0	385	0	0	0	0	0	0	0	385
	TOTAL COMMON AREA	\$ 85	\$ 85	\$ 85	\$ 470	\$ 85	\$ 85	\$ 85	\$ 0	\$ 0	\$ 0	\$ 0	\$ 981
	TOTAL OPERATING EXPENSES	\$ 1,399	\$ 1,652	\$ 1,752	\$ 2,207	\$ 1,615	\$ 1,527	\$ 1,395	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,547
	OPERATING FUND SURPLUS/(DEFICI)	\$ 776	\$ 523	\$ 423	\$ (32)	\$ 560	\$ 648	\$ 780	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,678



347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
07/31/2024

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	329,680.60
US BANK SAVINGS	385,499.19
DUE FROM RESERVES	40,947.32

TOTAL OPERATING FUNDS **756,127.11**

RESERVE FUNDS

DUE TO OPERATING	(40,947.32)
RESERVE US BANK MMA	638,012.47
MORGAN STANLEY	3,580,073.79
RESERVES - ACCRUED INTEREST	21,535.16
UNREALIZED RSV GAIN/LOSS	23,374.93

TOTAL RESERVE FUNDS **4,222,049.03**

DEPOSITS

REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22
----------------------------------------------	-----------------

TOTAL DEPOSITS **3,024.22**

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	301,176.23
ACCOUNTS RECEIVABLE - PARCELS	1,869.42
PRE-LEGAL RECEIVABLE	37,907.02
CONTINGENT PAYABLE	(37,907.02)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(74,529.64)

TOTAL ACCOUNTS RECEIVABLE **228,516.01**

OTHER ASSETS

PREPAID EXPENSE INSURANCE	32,829.99
PREPAID EXPENSES	183.19

TOTAL OTHER ASSETS **33,013.18**

TOTAL ASSETS **5,242,729.55**

LIABILITIES & EQUITY



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
07/31/2024**

OPERATING LIABILITIES		
ACCOUNTS PAYABLE	(86.14)	
ACCRUED EXPENSES	70,846.77	
PREPAID ASSESSMENTS	168,575.01	
PREPAID ASSESSMENTS - PARCELS	1,082.00	
REFUNDABLE DEPOSIT KEYS	11,325.00	
UNEARNED REVENUE	551,814.18	
SECURITY DEPOSITS	29,967.00	

TOTAL OPERATING LIABILITIES		833,523.82
RESERVE		
ACCUMULATED GENERAL	4,275,301.04	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	(161,357.35)	
UNREALIZED GAIN/LOSS INVESTMENTS	23,374.93	
GAIN (LOSS) ON INVESTMENT	84,730.41	

TOTAL RESERVE		4,222,049.03
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	183,216.74	
CURRENT YEAR RESERVE EQUITY	161,357.35	
CURRENT SURPLUS/(DEFICIT)	(157,417.39)	

TOTAL SURPLUS/(DEFICIT)		187,156.70

TOTAL LIABILITIES & EQUITY		5,242,729.55
		=====



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
07/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
189,957	188,733	1,224	4000	ASSESSMENT INCOME	1,324,879	1,321,133	3,746	2,264,800
4,270	4,270	0	4000P	PARCEL ASSESSMENTS	29,890	29,890	0	51,240
70,976	67,337	3,639	4001	COMMERCIAL DUES	496,835	471,359	25,476	808,045
1,271	833	438	4030	INTEREST INCOME	8,651	5,833	2,818	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	7,000	(7,000)	12,000
200	167	33	4050FR	FILE REVIEW FEE	750	1,165	(415)	2,000
0	125	(125)	4050MU	MONITOR TRUSTEE SALE	375	375	0	500
0	292	(292)	4050RR	FILE TRANSFER FEES	1,425	2,040	(615)	3,500
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
6,647	5,500	1,147	4070	LATE FEE INCOME	13,374	16,500	(3,126)	22,000
420	75	345	4075	NSF FEE	1,190	525	665	900
10,703	5,122	5,581	4205	BUILDER ASSESSMENT	70,268	35,854	34,414	61,465
0	0	0	4530	MISCELLANEOUS INCOME	20,407	0	20,407	0
1,550	833	717	4900	VIOLATION FINES	14,329	5,833	8,496	10,000
75	0	75	4920	GATE TRANSMITTERS	150	0	150	0
0	0	0	4922	KEYS	375	0	375	0
8,400	3,000	5,400	4950	REBILL FEE	24,180	21,000	3,180	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	5,950	(5,950)	10,200
(66,667)	(66,667)	0	6010	GENERAL RESERVE TRANSFER	(466,667)	(466,665)	(2)	(800,000)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(14,665)	(14,665)	0	(25,140)
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225,709	209,375	16,334		TOTAL INCOME	1,525,746	1,443,277	82,469	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								
9,607	9,159	448	5000	MANAGEMENT FEE	66,167	61,652	4,515	107,450
3,230	3,182	48	5000RO	OFFICE LEASE	23,193	22,274	919	38,184
0	0	0	5005	RESERVE STUDY	3,130	0	3,130	0
29,105	27,735	1,370	5007w	SALARIES & BENEFITS	191,398	194,145	(2,747)	332,821
8,400	3,000	5,400	5009A	REBILL FEE EXPENSE	24,180	21,000	3,180	36,000
420	75	345	5009B	NSF FEE EXPENSE	1,190	525	665	900
8,201	4,333	3,868	5010	LEGAL EXPENSE	20,921	30,333	(9,412)	52,000
135	500	(365)	5020	LIEN/COLLECTION COST	7,435	3,500	3,935	6,000
200	167	33	5020F	FILE REVIEW FEE	750	1,165	(415)	2,000
245	125	120	5020M	MONITOR TRUSTEE SALE	620	375	245	500
0	292	(292)	5020RR	FILE TRANSFER FEE EXPENSE	1,425	2,041	(616)	3,500
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
0	0	0	5030	AUDIT/TAX PREPARATION	15,800	11,800	4,000	11,800
0	0	0	5033F	ADVERTISING	301	750	(449)	1,500
35	35	0	5037	BANK CHARGES & CC FEES	245	245	0	420
61	0	61	5039	WEBSITE	680	600	80	1,000
8,533	7,750	783	5040	ADMINISTRATION	51,094	54,250	(3,156)	93,000
143	143	0	5046	NEWSLETTER	998	1,001	(3)	1,716
2,955	1,250	1,705	5047B	OFFICE EQUIPMENT RENTAL	4,079	8,750	(4,671)	15,000
724	500	224	5048	OFFICE EXPENSES	3,610	3,500	110	6,000
0	0	0	5052	PRINTING	2,249	0	2,249	10,000
560	1,033	(473)	5054	ARCHITECTURAL EXPENSE	5,220	7,233	(2,013)	12,400
0	0	0	5055	MEETING EXPENSE	23,994	24,000	(6)	27,000
94	500	(406)	5059	POSTAGE	1,018	3,500	(2,482)	6,000
690	850	(160)	5059V	VIOLATION NOTICES	4,610	5,950	(1,340)	10,200
0	375	(375)	5063	MILEAGE	0	2,625	(2,625)	4,500
0	2,500	(2,500)	5065	PROFESSIONAL FEES	0	17,500	(17,500)	20,000
0	0	0	5065S	STATUTORY AGENT FEE	0	100	(100)	100
0	0	0	5068	GIFTS	0	1,000	(1,000)	1,500
0	0	0	5070	PROPERTY TAXES	181	0	181	900
59	0	59	5080	CORPORATE TAXES	78,509	5,000	73,509	5,000
0	0	0	5088	BAD DEBT EXPENSE	(32,926)	15,000	(47,926)	20,000



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
07/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
4,075	3,730	345	5090	INSURANCE	24,719	24,247	472	42,897
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	5,000	(5,000)	5,000
0	0	0	5099	MISCELLANEOUS EXPENSE	0	1,000	(1,000)	5,000
0	0	0	5099PY	PRIOR YEAR ADJUSTMENT/EXP	8,708	0	8,708	0
29	30	(1)	P5090	INSURANCE	190	195	(5)	345
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77,499	67,264	10,235		TOTAL ADMINISTRATIVE	533,687	530,406	3,281	880,933
UTILITIES								
20,960	23,000	(2,040)	5100	WATER/SEWER	115,996	107,000	8,996	200,000
1,287	4,166	(2,879)	5120	ELECTRIC	19,210	29,165	(9,955)	50,000
277	416	(139)	5151	TELEPHONE	2,018	2,915	(897)	5,000
351	250	101	5151B	INTERNET	2,387	1,750	637	3,000
69	75	(6)	5152	ALARM MONITORING	571	525	46	900
123	225	(102)	P5100	WATER/SEWER	1,006	1,500	(494)	2,566
51	51	0	P5120	ELECTRIC	306	360	(54)	620
-----	-----	-----			-----	-----	-----	-----
23,119	28,183	(5,064)		TOTAL UTILITIES	141,494	143,215	(1,721)	262,086
LANDSCAPING								
108,069	108,069	0	5200	LANDSCAPE CONTRACT	756,484	756,483	1	1,296,830
0	1,250	(1,250)	5210	LANDSCAPE SUPPLIES/MATERIAL	0	3,750	(3,750)	5,000
0	12,500	(12,500)	5218	MAJOR PROJECTS	0	39,500	(39,500)	52,000
1,208	2,000	(792)	5220	IRRIGATION REPAIRS	7,635	14,000	(6,365)	24,000
0	0	0	5222	BACKFLOW INSPEC/RPRS	4,907	1,750	3,157	3,000
0	0	0	5228	EROSION CONTROL	0	0	0	7,500
0	4,000	(4,000)	5240	TREE TRIMMING/REMOVAL	8,808	18,000	(9,193)	31,000
732	732	0	P5200	LANDSCAPE CONTRACT	5,126	5,126	0	8,788
0	0	0	P5220	IRRIGATION REPAIRS	0	100	(100)	100
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110,009	128,551	(18,542)		TOTAL LANDSCAPE	782,960	838,709	(55,749)	1,428,218
POOL/SPA/CLUBHOUSE								
0	300	(300)	P5350	FOUNTAIN MAINTENANCE	1,605	1,700	(95)	4,000
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0	300	(300)		TOTAL POOLS	1,605	1,700	(95)	4,000
GATES								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	1,820	1,820	0	3,120
0	0	0	P5511	GATE REPAIRS	(288)	300	(588)	600
115	115	0	P5517	GATE PHONE	800	805	(5)	1,380
-----	-----	-----			-----	-----	-----	-----
375	375	0		TOTAL GATES	2,332	2,925	(593)	5,100
COMMON AREA								
400	500	(100)	5700	BUILDING MAINTENANCE	400	3,500	(3,100)	6,000
0	0	0	5700K	KEYS/LOCK REPAIR	3,415	6,000	(2,585)	7,000
0	1,000	(1,000)	5722	ELECTRIC REPAIRS/SUPPLIES	185	7,000	(6,815)	12,000
0	500	(500)	5740	SIGN MAINTENANCE	0	1,500	(1,500)	2,000
2,288	2,477	(189)	5769A	JANITORIAL	16,052	17,189	(1,137)	29,574
1,908	1,917	(9)	5774	PET WASTE REMOVAL	13,353	13,415	(62)	23,000
600	1,909	(1,309)	5779CC	SECURITY PATROL	11,554	13,359	(1,805)	22,904
0	0	0	5794A	SIDEWALK REPAIR	0	1,000	(1,000)	3,000
205	1,167	(962)	5800	COMMON AREA MAINTENANCE/REPAIRS	5,543	8,165	(2,622)	14,000



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
07/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO- DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
1,930	1,500	430	5845	PARK MAINT	5,290	4,500	790	7,200
900	500	400	5850	EXTERMINATING	2,253	3,500	(1,247)	6,000
0	416	(416)	5895	TENNIS COURT MAINTENANCE	700	2,915	(2,215)	5,000
85	0	85	P5739	STREET SWEEPING	596	588	8	1,176
0	351	(351)	P5800	COMMON AREA MAINTAINENCE	385	1,053	(668)	1,405
-----	-----	-----			-----	-----	-----	-----
8,316	12,237	(3,921)		TOTAL COMMON AREA	59,727	83,684	(23,957)	140,259
-----	-----	-----			-----	-----	-----	-----
219,318	236,910	(17,592)		TOTAL OPERATING EXPENSES	1,521,806	1,600,639	(78,833)	2,720,596
-----	-----	-----			-----	-----	-----	-----
6,391	(27,535)	33,926		OPERATING FUND SURPLUS/(DEFICIT)	3,940	(157,362)	161,302	(252,786)
=====	=====	=====			=====	=====	=====	=====



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
07/31/2024**

***** 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	466,667	466,665	2	800,000
13,078	14,583	(1,505)	7034	INTEREST RESERVE FUND	94,442	102,083	(7,641)	175,000
4,372	0	4,372	7069	GAIN (LOSS) ON INVESTMENTS	(48,188)	0	(48,188)	0
2,095	2,095	0	P7010	PARCEL TRANSFER TO RESERVES	14,665	14,665	0	25,140
837	750	87	P7034	INTEREST RESERVE FUNDS	5,540	5,250	290	9,000
(496)	0	(496)	8537	BANK/INVESTMENT CHARGES	(5,990)	0	(5,990)	(10,000)
-----	-----	-----			-----	-----	-----	-----
86,553	84,095	2,458		TOTAL RESERVE INCOME	527,137	588,663	(61,526)	999,140
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E X P E N D I T U R E S								
15,327	0	15,327	8510	GENERAL RESERVE EXPENSE	38,830	0	38,830	4,000
0	0	0	8520	PAINTING	5,290	0	5,290	0
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
13,095	0	13,095	8541	GRANITE REPLACEMENT	512,664	0	512,664	672,000
5,850	0	5,850	8543P	PARK FURNITURE REPLACEMENT	5,850	0	5,850	0
0	0	0	8550	PLAY STRUCTURE RPRS/ REPLACEMENT	0	0	0	18,700
6,675	0	6,675	8565	TENNIS COURTS	22,910	0	22,910	29,600
0	0	0	8571C	CONCRETE WORK	2,800	0	2,800	5,800
0	0	0	8575	IRRIGATION SYSTEMS	81,350	0	81,350	424,000
0	0	0	8578D	DRAINAGE	14,650	0	14,650	60,000
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40,947	0	40,947		TOTAL RESERVE EXPENDITURES	688,494	0	688,494	1,239,500
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45,606	84,095	(38,489)		RESERVE FUND SURPLUS/(DEFICIT)	(161,357)	588,663	(750,020)	(240,360)
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347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 07/31/2024

		January *****	February *****	March *****	April *****	May *****	June *****	July *****	August *****	September *****	October *****	November *****	December *****	YEAR-TO- DATE *****
INCOME														
4000	ASSESSMENT INCOME	\$ 188,918	\$ 188,918	\$ 188,926	\$ 189,162	\$ 189,613	\$ 189,385	\$ 189,957	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,324,879
4000P	PARCEL ASSESSMENTS	4,270	4,270	4,270	4,270	4,270	4,270	4,270	0	0	0	0	0	29,890
4001	COMMERCIAL DUES	70,976	70,976	70,976	70,976	70,976	70,976	70,976	0	0	0	0	0	496,835
4030	INTEREST INCOME	1,247	1,170	1,255	1,218	1,263	1,226	1,271	0	0	0	0	0	8,651
4050	COLLECTION COST REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
4050FR	FILE REVIEW FEE	50	250	300	50	(50)	(50)	200	0	0	0	0	0	750
4050MU	MONITOR TRUSTEE SALE	75	0	0	75	75	150	0	0	0	0	0	0	375
4050RR	FILE TRANSFER FEES	95	760	0	0	570	0	0	0	0	0	0	0	1,425
4070	LATE FEE INCOME	3,307	(21)	(10)	3,543	(73)	(18)	6,647	0	0	0	0	0	13,374
4075	NSF FEE	280	70	35	210	105	70	420	0	0	0	0	0	1,190
4205	BUILDER ASSESSMENT	4,805	4,805	4,805	4,608	4,703	35,839	10,703	0	0	0	0	0	70,268
4530	MISCELLANEOUS INCOME	0	0	0	0	0	20,407	0	0	0	0	0	0	20,407
4900	VIOLATION FINES	2,586	1,368	2,625	50	3,800	2,350	1,550	0	0	0	0	0	14,329
4920	GATE TRANSMITTERS	0	0	0	0	0	75	75	0	0	0	0	0	150
4922	KEYS	150	0	75	0	75	75	0	0	0	0	0	0	375
4950	REBILL FEE	7,440	(30)	0	8,580	(210)	0	8,400	0	0	0	0	0	24,180
6010	GENERAL RESERVE TRANSFER	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	0	0	0	0	0	(466,667)
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	0	(14,665)
	TOTAL INCOME	\$ 215,438	\$ 203,775	\$ 204,496	\$ 213,980	\$ 206,355	\$ 255,993	\$ 225,709	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,525,746
EXPENSES														
ADMINISTRATIVE														
5000	MANAGEMENT FEE	\$ 9,274	\$ 9,270	\$ 9,273	\$ 9,576	\$ 9,574	\$ 9,592	\$ 9,607	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 66,167
5000RO	OFFICE LEASE	3,181	3,181	3,181	3,181	3,181	4,056	3,230	0	0	0	0	0	23,193
5005	RESERVE STUDY	0	0	0	1,565	0	1,565	0	0	0	0	0	0	3,130
5007w	SALARIES & BENEFITS	29,069	28,619	26,988	26,547	26,166	24,904	29,105	0	0	0	0	0	191,398
5009A	REBILL FEE EXPENSE	7,440	(30)	0	8,580	(210)	0	8,400	0	0	0	0	0	24,180
5009B	NSF FEE EXPENSE	280	70	35	210	105	70	420	0	0	0	0	0	1,190
5010	LEGAL EXPENSE	2,197	1,483	1,830	1,830	2,988	2,393	8,201	0	0	0	0	0	20,921
5020	LIEN/COLLECTION COST	510	295	2,065	0	295	4,135	135	0	0	0	0	0	7,435
5020F	FILE REVIEW FEE	50	250	300	50	(50)	(50)	200	0	0	0	0	0	750
5020M	MONITOR TRUSTEE SALE	75	0	0	75	75	150	245	0	0	0	0	0	620
5020RR	FILE TRANSFER FEE EXPENSE	95	760	0	0	570	0	0	0	0	0	0	0	1,425
5030	AUDIT/TAX PREPARATION	0	4,000	6,525	0	0	5,275	0	0	0	0	0	0	15,800
5033F	ADVERTISING	0	0	12	0	289	0	0	0	0	0	0	0	301
5037	BANK CHARGES & CC FEES	35	35	35	35	35	35	35	0	0	0	0	0	245
5039	WEBSITE	314	61	61	61	61	61	61	0	0	0	0	0	680
5040	ADMINISTRATION	(1,055)	8,849	8,501	7,752	10,005	8,508	8,533	0	0	0	0	0	51,094
5046	NEWSLETTER	143	143	285	0	143	143	143	0	0	0	0	0	998
5047B	OFFICE EQUIPMENT RENTAL	1,306	171	(314)	(253)	6	208	2,955	0	0	0	0	0	4,079
5048	OFFICE EXPENSES	908	225	480	294	747	233	724	0	0	0	0	0	3,610
5052	PRINTING	1,093	1,156	0	0	0	0	0	0	0	0	0	0	2,249
5054	ARCHITECTURAL EXPENSE	320	580	700	900	1,320	840	560	0	0	0	0	0	5,220
5055	MEETING EXPENSE	0	8,344	15,470	180	0	0	0	0	0	0	0	0	23,994
5059	POSTAGE	925	0	0	0	0	0	94	0	0	0	0	0	1,018
5059V	VIOLATION NOTICES	0	0	0	2,670	120	1,130	690	0	0	0	0	0	4,610
5070	PROPERTY TAXES	0	0	0	0	0	181	0	0	0	0	0	0	181
5080	CORPORATE TAXES	0	11,928	25,472	39,351	1,698	0	59	0	0	0	0	0	78,509
5088	BAD DEBT EXPENSE	0	0	(34,635)	0	0	1,709	0	0	0	0	0	0	(32,926)
5090	INSURANCE	2,798	2,798	2,798	4,075	4,100	4,075	4,075	0	0	0	0	0	24,719
5099PY	PRIOR YEAR ADJUSTMENT/EXP	1,908	0	0	0	6,800	0	0	0	0	0	0	0	8,708
P5090	INSURANCE	25	25	25	29	29	29	29	0	0	0	0	0	190
	TOTAL ADMINISTRATIVE	\$ 60,890	\$ 82,214	\$ 69,088	\$ 106,709	\$ 68,046	\$ 69,241	\$ 77,499	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 533,687
UTILITIES														
5100	WATER/SEWER	\$ 13,259	\$ 12,139	\$ 16,078	\$ 13,921	\$ 19,875	\$ 19,764	\$ 20,960	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 115,996
5120	ELECTRIC	5,239	4,282	4,054	2,189	1,038	1,120	1,287	0	0	0	0	0	19,210
5151	TELEPHONE	352	278	278	278	277	277	277	0	0	0	0	0	2,018
5151B	INTERNET	278	352	352	352	351	351	351	0	0	0	0	0	2,387
5152	ALARM MONITORING	138	69	69	69	81	75	69	0	0	0	0	0	571
P5100	WATER/SEWER	211	175	128	139	134	96	123	0	0	0	0	0	1,006
P5120	ELECTRIC	51	50	51	52	51	0	51	0	0	0	0	0	306
	TOTAL UTILITIES	\$ 19,528	\$ 17,345	\$ 21,010	\$ 16,999	\$ 21,808	\$ 21,685	\$ 23,119	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 141,494
LANDSCAPING														
5200	LANDSCAPE CONTRACT	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 756,484
5220	IRRIGATION REPAIRS	187	5,521	0	0	719	0	1,208	0	0	0	0	0	7,635
5222	BACKFLOW INSPEC/RPRS	2,218	0	2,586	0	0	103	0	0	0	0	0	0	4,907
5240	TREE TRIMMING/REMOVAL	0	1,275	0	0	2,385	5,148	0	0	0	0	0	0	8,808
P5200	LANDSCAPE CONTRACT	732	732	732	732	732	732	732	0	0	0	0	0	5,126
	TOTAL LANDSCAPE	\$ 111,207	\$ 115,598	\$ 111,387	\$ 108,802	\$ 111,905	\$ 114,052	\$ 110,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 782,960
POOL/SPA/CLUBHOUSE														
P5350	FOUNTAIN MAINTENANCE	\$ 210	\$ 210	\$ 355	\$ 410	\$ 210	\$ 210	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,605
	TOTAL POOLS/SPA/CLUBHOUSE	\$ 210	\$ 210	\$ 355	\$ 410	\$ 210	\$ 210	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,605
GATES														
P5500	GATE MAINTENANCE CONTRACT	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,820
P5511	GATE REPAIRS	(288)	0	0	0	0	0	0	0	0	0	0	0	(288)
P5517	GATE PHONE	112	115	115	115	115	115	115	0	0	0	0	0	800
	TOTAL GATES	\$ 84	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,332
COMMON AREA														
5700	BUILDING MAINTENANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400
5700K	KEYS/LOCK REPAIR	0	365	66	2,312	0	672	0	0	0	0	0	0	3,415
5722	ELECTRIC REPAIRS/SUPPLIES	0	185	0	0	0	0	0	0	0	0	0	0	185
5769A	JANITORIAL	2,403	2,212	2,288	2,288	2,288	2,288	2,288	0	0	0	0	0	16,052
5774	PET WASTE REMOVAL	1,908	1,908	0	3,815	1,908	1,908	1,908	0	0	0	0	0	13,353
5779CC	SECURITY PATROL	826	2,596	1,966	1,966	900	2,700	600	0	0	0	0	0	11,554
5800	COMMON AREA MAINTENANCE/REPAIR	604	689	604	1,179	604	1,657	205	0	0	0	0	0	5,543
5845	PARK MAINT	0	0	1,680	1,680	0	0	1,930	0	0	0	0	0	5,290

