



347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
08/31/2024

ASSETS

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

132,091.05
386,774.63
10,437.24

TOTAL OPERATING FUNDS

529,302.92

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

(10,437.24)
410,682.18
3,586,506.06
29,508.83
50,420.00

TOTAL RESERVE FUNDS

4,066,679.83

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

265,875.55
43,629.09
(43,629.09)
(74,438.29)

TOTAL ACCOUNTS RECEIVABLE

191,437.26

OTHER ASSETS
PREPAID EXPENSE INSURANCE
PREPAID EXPENSES

28,524.99
122.15

TOTAL OTHER ASSETS

28,647.14

TOTAL ASSETS

4,819,091.37
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**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
08/31/2024**

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	(86.14)	
ACCRUED EXPENSES	54,434.42	
PREPAID ASSESSMENTS	181,079.12	
REFUNDABLE DEPOSIT KEYS	11,325.00	
UNEARNED REVENUE	271,637.09	
SECURITY DEPOSITS	29,967.00	
INSURANCE CLAIM PENDING	3,114.00	

TOTAL OPERATING LIABILITIES		551,470.49
RESERVE		
ACCUMULATED GENERAL	4,041,176.47	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	(109,647.05)	
UNREALIZED GAIN/LOSS INVESTMENTS	50,420.00	
GAIN (LOSS) ON INVESTMENT	84,730.41	

TOTAL RESERVE		4,066,679.83
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	184,488.03	
CURRENT YEAR RESERVE EQUITY	109,647.05	
CURRENT SURPLUS/(DEFICIT)	(93,194.03)	

TOTAL SURPLUS/(DEFICIT)		200,941.05

TOTAL LIABILITIES & EQUITY		4,819,091.37
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**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
08/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
190,364	188,733	1,631	4000	ASSESSMENT INCOME	1,515,243	1,509,866	5,377	2,264,800
70,976	67,337	3,639	4001	COMMERCIAL DUES	567,811	538,696	29,115	808,045
1,275	833	442	4030	INTEREST INCOME	9,926	6,666	3,260	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	8,000	(8,000)	12,000
50	167	(117)	4050FR	FILE REVIEW FEE	800	1,332	(532)	2,000
0	0	0	4050MU	MONITOR TRUSTEE SALE	375	375	0	500
950	292	658	4050RR	FILE TRANSFER FEES	2,375	2,332	43	3,500
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
0	0	0	4070	LATE FEE INCOME	13,374	16,500	(3,126)	22,000
70	75	(5)	4075	NSF FEE	1,260	600	660	900
10,703	5,122	5,581	4205	BUILDER ASSESSMENT	80,972	40,976	39,996	61,465
0	0	0	4530	MISCELLANEOUS INCOME	20,407	0	20,407	0
1,600	833	767	4900	VIOLATION FINES	15,929	6,666	9,263	10,000
0	0	0	4920	GATE TRANSMITTERS	150	0	150	0
0	0	0	4922	KEYS	375	0	375	0
0	3,000	(3,000)	4950	REBILL FEE	24,180	24,000	180	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	6,800	(6,800)	10,200
(66,667)	(66,667)	0	6010	GENERAL RESERVE TRANSFER	(533,333)	(533,332)	(1)	(800,000)
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209,323	201,575	7,748		TOTAL INCOME	1,719,843	1,629,627	90,216	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								
9,616	9,160	456	5000	MANAGEMENT FEE	75,782	70,812	4,970	107,450
3,230	3,182	48	5000RO	OFFICE LEASE	26,422	25,456	966	38,184
0	0	0	5005	RESERVE STUDY	3,130	0	3,130	0
24,379	27,735	(3,356)	5007w	SALARIES & BENEFITS	215,777	221,880	(6,103)	332,821
0	3,000	(3,000)	5009A	REBILL FEE EXPENSE	24,180	24,000	180	36,000
70	75	(5)	5009B	NSF FEE EXPENSE	1,260	600	660	900
0	4,333	(4,333)	5010	LEGAL EXPENSE	20,921	34,666	(13,745)	52,000
0	500	(500)	5020	LIEN/COLLECTION COST	7,435	4,000	3,435	6,000
50	167	(117)	5020F	FILE REVIEW FEE	800	1,332	(532)	2,000
(245)	0	(245)	5020M	MONITOR TRUSTEE SALE	375	375	0	500
0	291	(291)	5020RR	FILE TRANSFER FEE EXPENSE	1,425	2,332	(907)	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	280	280	0	420
61	0	61	5039	WEBSITE	741	600	141	1,000
8,521	7,750	771	5040	ADMINISTRATION	59,615	62,000	(2,385)	93,000
143	143	0	5046	NEWSLETTER	1,140	1,144	(4)	1,716
346	1,250	(904)	5047B	OFFICE EQUIPMENT RENTAL	4,425	10,000	(5,575)	15,000
287	500	(213)	5048	OFFICE EXPENSES	3,897	4,000	(103)	6,000
0	0	0	5052	PRINTING	2,249	0	2,249	10,000
660	1,033	(373)	5054	ARCHITECTURAL EXPENSE	5,880	8,266	(2,386)	12,400
0	0	0	5055	MEETING EXPENSE	23,994	24,000	(6)	27,000
0	500	(500)	5059	POSTAGE	1,018	4,000	(2,982)	6,000
790	850	(60)	5059V	VIOLATION NOTICES	5,400	6,800	(1,400)	10,200
0	375	(375)	5063	MILEAGE	0	3,000	(3,000)	4,500
0	0	0	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
(212)	0	(212)	5080	CORPORATE TAXES	78,297	5,000	73,297	5,000
0	0	0	5088	BAD DEBT EXPENSE	(32,926)	15,000	(47,926)	20,000
4,075	3,730	345	5090	INSURANCE	28,794	27,977	817	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
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51,805	64,609	(12,804)		TOTAL ADMINISTRATIVE	585,301	594,820	(9,519)	880,588



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
08/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
UTILITIES								
23,449	23,000	449	5100	WATER/SEWER	139,445	130,000	9,445	200,000
1,332	4,167	(2,835)	5120	ELECTRIC	20,542	33,332	(12,790)	50,000
631	417	214	5151	TELEPHONE	2,648	3,332	(684)	5,000
0	250	(250)	5151B	INTERNET	2,387	2,000	387	3,000
75	75	0	5152	ALARM MONITORING	646	600	46	900
193	0	193	P5100	WATER/SEWER	193	0	193	0
25,680	27,909	(2,229)		TOTAL UTILITIES	165,862	169,264	(3,402)	258,900
LANDSCAPING								
108,069	108,069	0	5200	LANDSCAPE CONTRACT	864,554	864,552	2	1,296,830
0	0	0	5210	LANDSCAPE SUPPLIES/MATERIAL	0	3,750	(3,750)	5,000
0	0	0	5218	MAJOR PROJECTS	0	37,500	(37,500)	50,000
402	2,000	(1,598)	5220	IRRIGATION REPAIRS	8,037	16,000	(7,963)	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	5,000	(5,000)	5240	TREE TRIMMING/REMOVAL	8,808	23,000	(14,193)	31,000
108,471	115,069	(6,598)		TOTAL LANDSCAPE	886,305	946,552	(60,247)	1,417,330
COMMON AREA								
365	500	(135)	5700	BUILDING MAINTENANCE	765	4,000	(3,235)	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	8,000	(7,815)	12,000
0	0	0	5740	SIGN MAINTENANCE	0	1,500	(1,500)	2,000
2,288	2,477	(189)	5769A	JANITORIAL	18,340	19,666	(1,326)	29,574
1,908	1,917	(9)	5774	PET WASTE REMOVAL	15,261	15,332	(71)	23,000
750	1,909	(1,159)	5779CC	SECURITY PATROL	12,304	15,268	(2,964)	22,904
0	1,000	(1,000)	5794A	SIDEWALK REPAIR	0	2,000	(2,000)	3,000
1,666	1,167	499	5800	COMMON AREA MAINTENANCE/REPAIRS	7,209	9,332	(2,123)	14,000
0	0	0	5845	PARK MAINT	5,290	4,500	790	7,200
201	500	(299)	5850	EXTERMINATING	2,454	4,000	(1,547)	6,000
0	417	(417)	5895	TENNIS COURT MAINTENANCE	700	3,332	(2,632)	5,000
7,177	10,887	(3,710)		TOTAL COMMON AREA	65,922	92,930	(27,008)	137,678
193,132	218,474	(25,342)		TOTAL OPERATING EXPENSES	1,703,390	1,803,566	(100,176)	2,694,496
16,191	(16,899)	33,090		OPERATING FUND SURPLUS/(DEFICIT)	16,453	(173,939)	190,392	(252,786)



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
08/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
RESERVE FUND							
INCOME							
66,667	66,667	0	7010	533,333	533,332	1	800,000
13,846	14,583	(737)	7034	108,289	116,666	(8,377)	175,000
2,346	0	2,346	7069	(45,841)	0	(45,841)	0
(506)	0	(506)	8537	(6,496)	0	(6,496)	(10,000)
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82,353	81,250	1,103		589,284	649,998	(60,714)	965,000
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EXPENDITURES							
0	0	0	8510	38,830	0	38,830	4,000
0	0	0	8520	5,290	0	5,290	0
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
9,350	0	9,350	8541	522,014	0	522,014	672,000
0	0	0	8543P	5,850	0	5,850	0
0	0	0	8550	0	0	0	18,700
0	0	0	8565	22,910	0	22,910	29,600
1,087	0	1,087	8571C	3,887	0	3,887	5,800
0	0	0	8575	81,350	0	81,350	424,000
0	0	0	8578D	14,650	0	14,650	60,000
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10,437	0	10,437		698,931	0	698,931	1,239,500
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71,916	81,250	(9,334)		(109,647)	649,998	(759,645)	(274,500)
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347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
08/31/2024

		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	\$ 190,364	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,515,243
4001	COMMERCIAL DUES	70,976	70,976	70,976	70,976	70,976	70,976	70,976	70,976	0	0	0	0	567,811
4030	INTEREST INCOME	1,247	1,170	1,255	1,218	1,263	1,226	1,271	1,275	0	0	0	0	9,926
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	50	0	0	0	0	800
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	950	0	0	0	0	2,375
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	70	0	0	0	0	1,260
4205	BUILDER ASSESSMENT	4,805	4,805	4,805	4,608	4,703	35,839	10,703	10,703	0	0	0	0	80,972
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	1,600	0	0	0	0	15,929
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)	(66,667)	0	0	0	0	(533,333)
	TOTAL INCOME	\$ 213,263	\$ 201,600	\$ 202,321	\$ 211,805	\$ 204,180	\$ 253,818	\$ 223,534	\$ 209,323	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,719,843
EXPENSES														
ADMINISTRATIVE														
5000	MANAGEMENT FEE	\$ 9,274	\$ 9,270	\$ 9,273	\$ 9,576	\$ 9,574	\$ 9,592	\$ 9,607	\$ 9,616	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75,782
5000RO	OFFICE LEASE	3,181	3,181	3,181	3,181	3,181	4,056	3,230	3,230	0	0	0	0	26,422
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	24,379	0	0	0	0	215,777
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	70	0	0	0	0	1,260
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	50	0	0	0	0	800
5020M	MONITOR TRUSTEE SALE	75	0	0	75	75	150	245	(245)	0	0	0	0	375
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	35	0	0	0	0	280
5039	WEBSITE	314	61	61	61	61	61	61	61	0	0	0	0	741
5040	ADMINISTRATION	(1,055)	8,849	8,501	7,752	10,005	8,508	8,533	8,521	0	0	0	0	59,615
5046	NEWSLETTER	143	143	285	0	143	143	143	143	0	0	0	0	1,140
5047B	OFFICE EQUIPMENT RENTAL	1,306	171	(314)	(253)	6	208	2,955	346	0	0	0	0	4,425
5048	OFFICE EXPENSES	908	225	480	294	747	233	724	287	0	0	0	0	3,897
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	660	0	0	0	0	5,880
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	790	0	0	0	0	5,400
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	(212)	0	0	0	0	78,297
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	4,075	0	0	0	0	28,794
5099PY	PRIOR YEAR ADJUSTMENT/EXP	1,908	0	0	0	6,800	0	0	0	0	0	0	0	8,708
	TOTAL ADMINISTRATIVE	\$ 60,865	\$ 82,189	\$ 69,063	\$ 106,680	\$ 68,018	\$ 69,212	\$ 77,470	\$ 51,805	\$ 0	\$ 0	\$ 0	\$ 0	\$ 585,301
UTILITIES														
5100	WATER/SEWER	\$ 13,259	\$ 12,139	\$ 16,078	\$ 13,921	\$ 19,875	\$ 19,764	\$ 20,960	\$ 23,449	\$ 0	\$ 0	\$ 0	\$ 0	\$ 139,445
5120	ELECTRIC	5,239	4,282	4,054	2,189	1,038	1,120	1,287	1,332	0	0	0	0	20,542
5151	TELEPHONE	352	278	278	278	277	277	277	631	0	0	0	0	2,648
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	75	0	0	0	0	646
P5100	WATER/SEWER	0	0	0	0	0	0	0	193	0	0	0	0	193
	TOTAL UTILITIES	\$ 19,266	\$ 17,120	\$ 20,831	\$ 16,809	\$ 21,624	\$ 21,588	\$ 22,945	\$ 25,680	\$ 0	\$ 0	\$ 0	\$ 0	\$ 165,862
LANDSCAPING														
5200	LANDSCAPE CONTRACT	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 0	\$ 0	\$ 0	\$ 0	\$ 864,554
5220	IRRIGATION REPAIRS	187	5,521	0	0	719	0	1,208	402	0	0	0	0	8,037
5222	BACKFLOW INSP/PPRS	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
	TOTAL LANDSCAPE	\$ 110,475	\$ 114,865	\$ 110,655	\$ 108,069	\$ 111,173	\$ 113,320	\$ 109,277	\$ 108,471	\$ 0	\$ 0	\$ 0	\$ 0	\$ 886,305
COMMON AREA														
5700	BUILDING MAINTENANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400	\$ 365	\$ 0	\$ 0	\$ 0	\$ 0	\$ 765
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	2,288	0	0	0	0	18,340
5774	PET WASTE REMOVAL	1,908	1,908	0	3,815	1,908	1,908	1,908	1,908	0	0	0	0	15,261
5779CC	SECURITY PATROL	826	2,596	1,966	1,966	900	2,600	600	750	0	0	0	0	12,304
5800	COMMON AREA MAINTENANCE/REPAIR	604	689	604	1,179	604	1,657	205	1,666	0	0	0	0	7,209
5845	PARK MAINT	0	0	1,680	1,680	0	0	1,930	0	0	0	0	0	5,290
5850	EXTERMINATING	0	0	225	0	675	453	900	201	0	0	0	0	2,454
5895	TENNIS COURT REPAIR	0	700	0	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	\$ 7,177	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65,922
	TOTAL OPERATING EXPENSES	\$ 196,346	\$ 222,829	\$ 207,377	\$ 244,798	\$ 207,189	\$ 213,798	\$ 217,923	\$ 193,132	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,703,390



347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
08/31/2024

	January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
OPERATING FUND SURPLUS/(DEFICI	\$ 16,917	\$ (21,228)	\$ (5,057)	\$ (32,993)	\$ (3,009)	\$ 40,020	\$ 5,611	\$ 16,191	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,453



347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
08/31/2024

	January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
RESERVE FUND													
INCOME													
7010	TRANSFER FROM OPERATING	\$ 66,667	\$ 66,667	\$ 66,667	\$ 66,667	\$ 66,667	\$ 66,667	\$ 66,667	\$ 0	\$ 0	\$ 0	\$ 0	\$ 533,333
7034	INTEREST RESERVE FUND	17,213	13,521	15,141	9,871	9,898	15,719	13,078	0	0	0	0	108,289
7069	GAIN (LOSS) ON INVESTMENTS	0	0	0	0	(51,943)	(616)	4,372	2,346	0	0	0	(45,841)
	TOTAL RESERVE INCOME	\$ 83,880	\$ 80,188	\$ 81,808	\$ 76,538	\$ 24,621	\$ 81,769	\$ 84,117	\$ 0	\$ 0	\$ 0	\$ 0	\$ 595,781
EXPENDITURES													
8510	GENERAL RESERVE EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,275	\$ 19,228	\$ 15,327	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,830
8520	PAINTING	0	0	0	0	0	5,290	0	0	0	0	0	5,290
8525	MONUMENT SIGNS RESERVE EXPENDI	0	0	2,900	0	0	0	0	0	0	0	0	2,900
8531	SIDEWALK REPAIRS	1,250	0	0	0	0	0	0	0	0	0	0	1,250
8537	BANK/INVESTMENT CHARGES	856	802	857	860	1,208	912	496	506	0	0	0	6,496
8541	GRANITE REPLACEMENT	9,350	0	0	12,100	(6,800)	484,919	13,095	9,350	0	0	0	522,014
8543P	PARK FURNITURE REPLACEMENT	0	0	0	0	0	0	5,850	0	0	0	0	5,850
8565	TENNIS COURTS	1,350	0	0	0	0	14,885	6,675	0	0	0	0	22,910
8571C	CONCRETE WORK	2,800	0	0	0	0	0	1,087	0	0	0	0	3,887
8575	IRRIGATION SYSTEMS	2,800	0	0	0	0	78,550	0	0	0	0	0	81,350
8578D	DRAINAGE	9,575	250	4,825	0	0	0	0	0	0	0	0	14,650
	TOTAL RESERVE EXPENDITURES	\$ 27,981	\$ 1,052	\$ 8,582	\$ 12,960	\$ (1,317)	\$ 603,783	\$ 41,443	\$ 10,943	\$ 0	\$ 0	\$ 0	\$ 705,428
	RESERVE FUND SURPLUS/(DEFICIT)	\$ 55,899	\$ 79,136	\$ 73,226	\$ 63,578	\$ 25,939	\$ (522,014)	\$ 42,674	\$ 71,916	\$ 0	\$ 0	\$ 0	\$ (109,647)



**347A VISTOSO- SIENA
BALANCE SHEET
08/31/2024**

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	5,985.96	

TOTAL OPERATING FUNDS		5,985.96
RESERVE FUNDS		
RESERVE US BANK MMA	257,267.40	

TOTAL RESERVE FUNDS		257,267.40
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE - PARCELS	1,904.42	

TOTAL ACCOUNTS RECEIVABLE		1,904.42
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	201.25	

TOTAL OTHER ASSETS		201.25

TOTAL ASSETS		265,359.03
		=====
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
PREPAID ASSESSMENTS - PARCELS	1,082.00	
UNEARNED REVENUE	4,270.00	

TOTAL OPERATING LIABILITIES		5,352.00
RESERVE		
ACCUMULATED GENERAL	234,124.57	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	23,142.83	

TOTAL RESERVE		257,267.40
OPERATING SURPLUS (DEFICIT)		



**347A VISTOSO- SIENA
BALANCE SHEET
08/31/2024**

ACCUMULATED SURPLUS (DEFICIT)	(1,271.29)	
CURRENT YEAR RESERVE EQUITY	(23,142.83)	
CURRENT SURPLUS/(DEFICIT)	27,153.75	

TOTAL SURPLUS/(DEFICIT)		2,739.63

TOTAL LIABILITIES & EQUITY		265,359.03
		=====



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
08/31/2024

***** 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	34,160	34,160	0	51,240
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(16,760)	(16,760)	0	(25,140)
<u>2,175</u>	<u>2,175</u>	<u>0</u>		TOTAL INCOME	<u>17,400</u>	<u>17,400</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	219	225	(6)	345
<u>29</u>	<u>30</u>	<u>(1)</u>		TOTAL ADMINISTRATIVE	<u>219</u>	<u>225</u>	<u>(6)</u>	<u>345</u>
U T I L I T I E S								
0	225	(225)	P5100	WATER/SEWER	1,006	1,725	(719)	2,566
0	52	(52)	P5120	ELECTRIC	306	412	(106)	620
<u>0</u>	<u>277</u>	<u>(277)</u>		TOTAL UTILITIES	<u>1,312</u>	<u>2,137</u>	<u>(825)</u>	<u>3,186</u>
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	5,858	5,858	0	8,788
0	0	0	P5220	IRRIGATION REPAIRS	0	100	(100)	100
<u>732</u>	<u>732</u>	<u>0</u>		TOTAL LANDSCAPE	<u>5,858</u>	<u>7,958</u>	<u>(2,100)</u>	<u>10,888</u>
P O O L / S P A / C L U B H O U S E								
325	300	25	P5350	FOUNTAIN MAINTENANCE	1,930	2,000	(70)	4,000
<u>325</u>	<u>300</u>	<u>25</u>		TOTAL POOLS	<u>1,930</u>	<u>2,000</u>	<u>(70)</u>	<u>4,000</u>
G A T E S								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	2,080	2,080	0	3,120
0	0	0	P5511	GATE REPAIRS	(288)	300	(588)	600
115	115	0	P5517	GATE PHONE	915	920	(5)	1,380
<u>375</u>	<u>375</u>	<u>0</u>		TOTAL GATES	<u>2,708</u>	<u>3,300</u>	<u>(592)</u>	<u>5,100</u>
C O M M O N A R E A								
256	294	(38)	P5739	STREET SWEEPING	852	882	(30)	1,176
125	0	125	P5800	COMMON AREA MAINTAINENCE	510	1,053	(543)	1,405
<u>381</u>	<u>294</u>	<u>87</u>		TOTAL COMMON AREA	<u>1,362</u>	<u>1,935</u>	<u>(573)</u>	<u>2,581</u>
<u>1,842</u>	<u>2,008</u>	<u>(166)</u>		TOTAL OPERATING EXPENSES	<u>13,389</u>	<u>17,555</u>	<u>(4,166)</u>	<u>26,100</u>
<u>333</u>	<u>167</u>	<u>166</u>		OPERATING FUND SURPLUS/(DEFICIT)	<u>4,011</u>	<u>(155)</u>	<u>4,166</u>	<u>0</u>



347A VISTOSO- SIENA
 STATEMENT OF REVENUES & EXPENSES
 08/31/2024

***** 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	16,760	16,760	0	25,140
842	750	92	P7034	INTEREST RESERVE FUNDS	6,383	6,000	383	9,000
-----	-----	-----			-----	-----	-----	-----
2,937	2,845	92		TOTAL RESERVE INCOME	23,143	22,760	383	34,140
-----	-----	-----			-----	-----	-----	-----
E X P E N D I T U R E S								
-----	-----	-----			-----	-----	-----	-----
0	0	0		TOTAL RESERVE EXPENDITURES	0	0	0	0
-----	-----	-----			-----	-----	-----	-----
2,937	2,845	92		RESERVE FUND SURPLUS/(DEFICIT)	23,143	22,760	383	34,140
=====	=====	=====			=====	=====	=====	=====



347A VISTOSO- SIENA
STATEMENT OF OPERATIONS
08/31/2024

	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	\$ 4,270	\$ 0	\$ 0	\$ 0	\$ 34,160
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	(16,760)
	TOTAL INCOME	\$ 2,175	\$ 2,175	\$ 2,175	\$ 2,175	\$ 2,175	\$ 2,175	\$ 2,175	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,400
EXPENSES													
ADMINISTRATIVE													
P5090	INSURANCE	\$ 25	\$ 25	\$ 25	\$ 29	\$ 29	\$ 29	\$ 29	\$ 0	\$ 0	\$ 0	\$ 0	\$ 219
	TOTAL ADMINISTRATIVE	\$ 25	\$ 25	\$ 25	\$ 29	\$ 29	\$ 29	\$ 29	\$ 0	\$ 0	\$ 0	\$ 0	\$ 219
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	\$ 5,858
	TOTAL LANDSCAPE	\$ 732	\$ 732	\$ 732	\$ 732	\$ 732	\$ 732	\$ 732	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,858
POOL/SPA/CLUBHOUSE													
P5350	FOUNTAIN MAINTENANCE	\$ 210	\$ 210	\$ 355	\$ 410	\$ 210	\$ 210	\$ 0	\$ 325	\$ 0	\$ 0	\$ 0	\$ 1,930
	TOTAL POOLS/SPA/CLUBHOUSE	\$ 210	\$ 210	\$ 355	\$ 410	\$ 210	\$ 210	\$ 0	\$ 325	\$ 0	\$ 0	\$ 0	\$ 1,930
GATES													
P5500	GATE MAINTENANCE CONTRACT	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,080
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	915
	TOTAL GATES	\$ 84	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,708
COMMON AREA													
P5739	STREET SWEEPING	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 256	\$ 0	\$ 0	\$ 0	\$ 0	\$ 852
P5800	COMMON AREA MAINTAINENCE	0	0	0	385	0	0	125	0	0	0	0	510
	TOTAL COMMON AREA	\$ 85	\$ 85	\$ 85	\$ 470	\$ 85	\$ 85	\$ 381	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,362
	TOTAL OPERATING EXPENSES	\$ 1,399	\$ 1,652	\$ 1,752	\$ 2,207	\$ 1,615	\$ 1,527	\$ 1,395	\$ 1,842	\$ 0	\$ 0	\$ 0	\$ 13,389
	OPERATING FUND SURPLUS/(DEFICI	\$ 776	\$ 523	\$ 423	\$ (32)	\$ 560	\$ 648	\$ 780	\$ 333	\$ 0	\$ 0	\$ 0	\$ 4,011



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
08/31/2024**

ASSETS

OPERATING FUNDS

US BANK - OPERATING CHECKING	138,077.01
US BANK SAVINGS	386,774.63
DUE FROM RESERVES	10,437.24

TOTAL OPERATING FUNDS **535,288.88**

RESERVE FUNDS

DUE TO OPERATING	(10,437.24)
RESERVE US BANK MMA	667,949.58
MORGAN STANLEY	3,586,506.06
RESERVES - ACCRUED INTEREST	29,508.83
UNREALIZED RSV GAIN/LOSS	50,420.00

TOTAL RESERVE FUNDS **4,323,947.23**

DEPOSITS

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

TOTAL DEPOSITS **3,024.22**

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	265,875.55
ACCOUNTS RECEIVABLE - PARCELS	1,904.42
PRE-LEGAL RECEIVABLE	43,629.09
CONTINGENT PAYABLE	(43,629.09)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(74,438.29)

TOTAL ACCOUNTS RECEIVABLE **193,341.68**

OTHER ASSETS

PREPAID EXPENSE INSURANCE	28,726.24
PREPAID EXPENSES	122.15

TOTAL OTHER ASSETS **28,848.39**

TOTAL ASSETS **5,084,450.40**



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
08/31/2024**

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCOUNTS PAYABLE	(86.14)	
ACCRUED EXPENSES	54,434.42	
PREPAID ASSESSMENTS	181,079.12	
PREPAID ASSESSMENTS - PARCELS	1,082.00	
REFUNDABLE DEPOSIT KEYS	11,325.00	
UNEARNED REVENUE	275,907.09	
SECURITY DEPOSITS	29,967.00	
INSURANCE CLAIM PENDING	3,114.00	

TOTAL OPERATING LIABILITIES		556,822.49
RESERVE		
ACCUMULATED GENERAL	4,275,301.04	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	(86,504.22)	
UNREALIZED GAIN/LOSS INVESTMENTS	50,420.00	
GAIN (LOSS) ON INVESTMENT	84,730.41	

TOTAL RESERVE		4,323,947.23
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	183,216.74	
CURRENT YEAR RESERVE EQUITY	86,504.22	
CURRENT SURPLUS/(DEFICIT)	(66,040.28)	

TOTAL SURPLUS/(DEFICIT)		203,680.68

TOTAL LIABILITIES & EQUITY		5,084,450.40
		=====



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
08/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
190,364	188,733	1,631	4000	ASSESSMENT INCOME	1,515,243	1,509,866	5,377	2,264,800
4,270	4,270	0	4000P	PARCEL ASSESSMENTS	34,160	34,160	0	51,240
70,976	67,337	3,639	4001	COMMERCIAL DUES	567,811	538,696	29,115	808,045
1,275	833	442	4030	INTEREST INCOME	9,926	6,666	3,260	10,000
0	1,000	(1,000)	4050	COLLECTION COST REIMBURSEMENT	0	8,000	(8,000)	12,000
50	167	(117)	4050FR	FILE REVIEW FEE	800	1,332	(532)	2,000
0	0	0	4050MU	MONITOR TRUSTEE SALE	375	375	0	500
950	292	658	4050RR	FILE TRANSFER FEES	2,375	2,332	43	3,500
0	0	0	4050T	FORECLOSURE/TRUSTEE SALES	0	150	(150)	300
0	0	0	4070	LATE FEE INCOME	13,374	16,500	(3,126)	22,000
70	75	(5)	4075	NSF FEE	1,260	600	660	900
10,703	5,122	5,581	4205	BUILDER ASSESSMENT	80,972	40,976	39,996	61,465
0	0	0	4530	MISCELLANEOUS INCOME	20,407	0	20,407	0
1,600	833	767	4900	VIOLATION FINES	15,929	6,666	9,263	10,000
0	0	0	4920	GATE TRANSMITTERS	150	0	150	0
0	0	0	4922	KEYS	375	0	375	0
0	3,000	(3,000)	4950	REBILL FEE	24,180	24,000	180	36,000
0	850	(850)	4973	OWNER ADMIN FEES	0	6,800	(6,800)	10,200
(66,667)	(66,667)	0	6010	GENERAL RESERVE TRANSFER	(533,333)	(533,332)	(1)	(800,000)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(16,760)	(16,760)	0	(25,140)
211,498	203,750	7,748		TOTAL INCOME	1,737,243	1,647,027	90,216	2,467,810
E X P E N S E S								
A D M I N I S T R A T I V E								
9,616	9,160	456	5000	MANAGEMENT FEE	75,782	70,812	4,970	107,450
3,230	3,182	48	5000RO	OFFICE LEASE	26,422	25,456	966	38,184
0	0	0	5005	RESERVE STUDY	3,130	0	3,130	0
24,379	27,735	(3,356)	5007w	SALARIES & BENEFITS	215,777	221,880	(6,103)	332,821
0	3,000	(3,000)	5009A	REBILL FEE EXPENSE	24,180	24,000	180	36,000
70	75	(5)	5009B	NSF FEE EXPENSE	1,260	600	660	900
0	4,333	(4,333)	5010	LEGAL EXPENSE	20,921	34,666	(13,745)	52,000
0	500	(500)	5020	LIEN/COLLECTION COST	7,435	4,000	3,435	6,000
50	167	(117)	5020F	FILE REVIEW FEE	800	1,332	(532)	2,000
(245)	0	(245)	5020M	MONITOR TRUSTEE SALE	375	375	0	500
0	291	(291)	5020RR	FILE TRANSFER FEE EXPENSE	1,425	2,332	(907)	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	280	280	0	420
61	0	61	5039	WEBSITE	741	600	141	1,000
8,521	7,750	771	5040	ADMINISTRATION	59,615	62,000	(2,385)	93,000
143	143	0	5046	NEWSLETTER	1,140	1,144	(4)	1,716
346	1,250	(904)	5047B	OFFICE EQUIPMENT RENTAL	4,425	10,000	(5,575)	15,000
287	500	(213)	5048	OFFICE EXPENSES	3,897	4,000	(103)	6,000
0	0	0	5052	PRINTING	2,249	0	2,249	10,000
660	1,033	(373)	5054	ARCHITECTURAL EXPENSE	5,880	8,266	(2,386)	12,400
0	0	0	5055	MEETING EXPENSE	23,994	24,000	(6)	27,000
0	500	(500)	5059	POSTAGE	1,018	4,000	(2,982)	6,000
790	850	(60)	5059V	VIOLATION NOTICES	5,400	6,800	(1,400)	10,200
0	375	(375)	5063	MILEAGE	0	3,000	(3,000)	4,500
0	0	0	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
(212)	0	(212)	5080	CORPORATE TAXES	78,297	5,000	73,297	5,000
0	0	0	5088	BAD DEBT EXPENSE	(32,926)	15,000	(47,926)	20,000
4,075	3,730	345	5090	INSURANCE	28,794	27,977	817	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	219	225	(6)	345



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
08/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
51,833	64,639	(12,806)		585,520	595,045	(9,525)	880,933
TOTAL ADMINISTRATIVE							
UTILITIES							
23,449	23,000	449	5100	139,445	130,000	9,445	200,000
1,332	4,167	(2,835)	5120	20,542	33,332	(12,790)	50,000
631	417	214	5151	2,648	3,332	(684)	5,000
0	250	(250)	5151B	2,387	2,000	387	3,000
75	75	0	5152	646	600	46	900
193	225	(32)	P5100	1,199	1,725	(526)	2,566
0	52	(52)	P5120	306	412	(106)	620
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25,680	28,186	(2,506)		167,174	171,401	(4,227)	262,086
TOTAL UTILITIES							
LANDSCAPING							
108,069	108,069	0	5200	864,554	864,552	2	1,296,830
0	0	0	5210	0	3,750	(3,750)	5,000
0	0	0	5218	0	39,500	(39,500)	52,000
402	2,000	(1,598)	5220	8,037	16,000	(7,963)	24,000
0	0	0	5222	4,907	1,750	3,157	3,000
0	0	0	5228	0	0	0	7,500
0	5,000	(5,000)	5240	8,808	23,000	(14,193)	31,000
732	732	0	P5200	5,858	5,858	0	8,788
0	0	0	P5220	0	100	(100)	100
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109,203	115,801	(6,598)		892,164	954,510	(62,346)	1,428,218
TOTAL LANDSCAPE							
POOL / SPA / CLUBHOUSE							
325	300	25	P5350	1,930	2,000	(70)	4,000
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325	300	25		1,930	2,000	(70)	4,000
TOTAL POOLS							
GATES							
260	260	0	P5500	2,080	2,080	0	3,120
0	0	0	P5511	(288)	300	(588)	600
115	115	0	P5517	915	920	(5)	1,380
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375	375	0		2,708	3,300	(592)	5,100
TOTAL GATES							
COMMON AREA							
365	500	(135)	5700	765	4,000	(3,235)	6,000
0	0	0	5700K	3,415	6,000	(2,585)	7,000
0	1,000	(1,000)	5722	185	8,000	(7,815)	12,000
0	0	0	5740	0	1,500	(1,500)	2,000
2,288	2,477	(189)	5769A	18,340	19,666	(1,326)	29,574
1,908	1,917	(9)	5774	15,261	15,332	(71)	23,000
750	1,909	(1,159)	5779CC	12,304	15,268	(2,964)	22,904
0	1,000	(1,000)	5794A	0	2,000	(2,000)	3,000
1,666	1,167	499	5800	7,209	9,332	(2,123)	14,000
0	0	0	5845	5,290	4,500	790	7,200
201	500	(299)	5850	2,454	4,000	(1,547)	6,000
0	417	(417)	5895	700	3,332	(2,632)	5,000
256	294	(38)	P5739	852	882	(30)	1,176
125	0	125	P5800	510	1,053	(543)	1,405
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7,558	11,181	(3,623)		67,285	94,865	(27,581)	140,259
TOTAL COMMON AREA							
194,974	220,482	(25,508)		1,716,779	1,821,121	(104,342)	2,720,596
TOTAL OPERATING EXPENSES							
16,524	(16,732)	33,256		20,464	(174,094)	194,558	(252,786)
OPERATING FUND SURPLUS/(DEFICIT)							



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
08/31/2024**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
RESERVE FUND							
INCOME							
66,667	66,667	0	7010	533,333	533,332	1	800,000
13,846	14,583	(737)	7034	108,289	116,666	(8,377)	175,000
2,346	0	2,346	7069	(45,841)	0	(45,841)	0
2,095	2,095	0	P7010	16,760	16,760	0	25,140
842	750	92	P7034	6,383	6,000	383	9,000
(506)	0	(506)	8537	(6,496)	0	(6,496)	(10,000)
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85,290	84,095	1,195		612,427	672,758	(60,331)	999,140
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EXPENDITURES							
0	0	0	8510	38,830	0	38,830	4,000
0	0	0	8520	5,290	0	5,290	0
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
9,350	0	9,350	8541	522,014	0	522,014	672,000
0	0	0	8543P	5,850	0	5,850	0
0	0	0	8550	0	0	0	18,700
0	0	0	8565	22,910	0	22,910	29,600
1,087	0	1,087	8571C	3,887	0	3,887	5,800
0	0	0	8575	81,350	0	81,350	424,000
0	0	0	8578D	14,650	0	14,650	60,000
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10,437	0	10,437		698,931	0	698,931	1,239,500
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74,853	84,095	(9,242)		(86,504)	672,758	(759,262)	(240,360)
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347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 08/31/2024

		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	\$ 190,364	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,515,243
4000P	PARCEL ASSESSMENTS	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	0	0	0	0	34,160
4001	COMMERCIAL DUES	70,976	70,976	70,976	70,976	70,976	70,976	70,976	70,976	0	0	0	0	567,811
4030	INTEREST INCOME	1,247	1,170	1,255	1,218	1,263	1,226	1,271	1,275	0	0	0	0	9,926
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	50	0	0	0	0	800
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	950	0	0	0	0	2,375
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	70	0	0	0	0	1,260
4205	BUILDER ASSESSMENT	4,805	4,805	4,805	4,608	4,703	35,839	10,703	10,703	0	0	0	0	80,972
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	1,600	0	0	0	0	15,929
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)	(66,667)	0	0	0	0	(533,333)
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	(16,760)
	TOTAL INCOME	\$ 215,438	\$ 203,775	\$ 204,496	\$ 213,980	\$ 206,355	\$ 255,993	\$ 225,709	\$ 211,498	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,737,243
EXPENSES														
ADMINISTRATIVE														
5000	MANAGEMENT FEE	\$ 9,274	\$ 9,270	\$ 9,273	\$ 9,576	\$ 9,574	\$ 9,592	\$ 9,607	\$ 9,616	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75,782
5000RO	OFFICE LEASE	3,181	3,181	3,181	3,181	3,181	4,056	3,230	3,230	0	0	0	0	26,422
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	24,379	0	0	0	0	215,777
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	70	0	0	0	0	1,260
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	50	0	0	0	0	800
5020M	MONITOR TRUSTEE SALE	75	0	0	75	75	150	245	(245)	0	0	0	0	375
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	35	0	0	0	0	280
5039	WEBSITE	314	61	61	61	61	61	61	61	0	0	0	0	741
5040	ADMINISTRATION	(1,055)	8,849	8,501	7,752	10,005	8,508	8,533	8,521	0	0	0	0	59,615
5046	NEWSLETTER	143	143	285	0	143	143	143	143	0	0	0	0	1,140
5047B	OFFICE EQUIPMENT RENTAL	1,306	171	(314)	(253)	6	208	2,955	346	0	0	0	0	4,425
5048	OFFICE EXPENSES	908	225	480	294	747	233	724	287	0	0	0	0	3,897
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	660	0	0	0	0	5,880
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	790	0	0	0	0	5,400
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	(212)	0	0	0	0	78,297
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	4,075	0	0	0	0	28,794
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	29	0	0	0	0	219
	TOTAL ADMINISTRATIVE	\$ 60,890	\$ 82,214	\$ 69,088	\$ 106,709	\$ 68,046	\$ 69,241	\$ 77,499	\$ 51,833	\$ 0	\$ 0	\$ 0	\$ 0	\$ 585,520
UTILITIES														
5100	WATER/SEWER	\$ 13,259	\$ 12,139	\$ 16,078	\$ 13,921	\$ 19,875	\$ 19,764	\$ 20,960	\$ 23,449	\$ 0	\$ 0	\$ 0	\$ 0	\$ 139,445
5120	ELECTRIC	5,239	4,282	4,054	2,189	1,038	1,120	1,287	1,332	0	0	0	0	20,542
5151	TELEPHONE	352	278	278	278	277	277	277	631	0	0	0	0	2,648
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	75	0	0	0	0	646
P5100	WATER/SEWER	211	175	128	139	134	96	123	193	0	0	0	0	1,199
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	\$ 25,680	\$ 0	\$ 0	\$ 0	\$ 0	\$ 167,174
LANDSCAPING														
5200	LANDSCAPE CONTRACT	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 108,069	\$ 0	\$ 0	\$ 0	\$ 0	\$ 864,554
5220	IRRIGATION REPAIRS	187	5,521	0	0	719	0	1,208	402	0	0	0	0	8,037
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	732	0	0	0	0	5,858
	TOTAL LANDSCAPE	\$ 111,207	\$ 115,598	\$ 111,387	\$ 108,802	\$ 111,905	\$ 114,052	\$ 110,009	\$ 109,203	\$ 0	\$ 0	\$ 0	\$ 0	\$ 892,164
POOL/SPA/CLUBHOUSE														
P5350	FOUNTAIN MAINTENANCE	\$ 210	\$ 210	\$ 355	\$ 410	\$ 210	\$ 210	\$ 0	\$ 325	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,930
	TOTAL POOLS/SPA/CLUBHOUSE	\$ 210	\$ 210	\$ 355	\$ 410	\$ 210	\$ 210	\$ 0	\$ 325	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,930
GATES														
P5500	GATE MAINTENANCE CONTRACT	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,080
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	115	0	0	0	0	915



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF OPERATIONS
08/31/2024**

	January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
TOTAL GATES	\$ 84	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,708
COMMON AREA													
5700 BUILDING MAINTENANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400	\$ 365	\$ 0	\$ 0	\$ 0	\$ 0	\$ 765
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	2,288	0	0	0	0	18,340
5774 PET WASTE REMOVAL	1,908	1,908	0	3,815	1,908	1,908	1,908	1,908	0	0	0	0	15,261
5779CC SECURITY PATROL	826	2,596	1,966	1,966	900	2,700	600	750	0	0	0	0	12,304
5800 COMMON AREA MAINTENANCE/REPAIR	604	689	604	1,179	604	1,657	205	1,666	0	0	0	0	7,209
5845 PARK MAINT	0	0	1,680	1,680	0	0	1,930	0	0	0	0	0	5,290
5850 EXTERMINATING	0	0	225	0	675	453	900	201	0	0	0	0	2,454
5895 TENNIS COURT REPAIR	0	700	0	0	0	0	0	0	0	0	0	0	700
P5739 STREET SWEEPING	85	85	85	85	85	85	85	256	0	0	0	0	852
P5800 COMMON AREA MAINTAINENCE	0	0	0	385	0	0	0	125	0	0	0	0	510
TOTAL COMMON AREA	\$ 5,825	\$ 8,739	\$ 6,914	\$ 13,710	\$ 6,459	\$ 9,762	\$ 8,316	\$ 7,558	\$ 0	\$ 0	\$ 0	\$ 0	\$ 67,285
TOTAL OPERATING EXPENSES	\$ 197,745	\$ 224,481	\$ 209,129	\$ 247,005	\$ 208,804	\$ 215,325	\$ 219,318	\$ 194,974	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,716,779
OPERATING FUND SURPLUS/(DEFICI	\$ 17,693	\$ (20,706)	\$ (4,633)	\$ (33,024)	\$ (2,449)	\$ 40,668	\$ 6,391	\$ 16,524	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,464



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF OPERATIONS
08/31/2024**

	January *****	February *****	March *****	April *****	May *****	June *****	July *****	August *****	September *****	October *****	November *****	December *****	YEAR-TO-DATE *****
RESERVE FUND													
INCOME													
7010	\$ 66,667	\$ 66,667	\$ 66,667	\$ 66,667	\$ 66,667	\$ 66,667	\$ 66,667	\$ 66,667	\$ 0	\$ 0	\$ 0	\$ 0	\$ 533,333
7034	17,213	13,521	15,141	9,871	9,898	15,719	13,078	13,846	0	0	0	0	108,289
7069	0	0	0	0	(51,943)	(616)	4,372	2,346	0	0	0	0	(45,841)
P7010	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	0	0	0	0	16,760
P7034	777	735	799	778	815	800	837	842	0	0	0	0	6,383
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TOTAL RESERVE INCOME	\$ 86,751	\$ 83,018	\$ 84,702	\$ 79,412	\$ 27,531	\$ 84,664	\$ 87,049	\$ 85,796	\$ 0	\$ 0	\$ 0	\$ 0	\$ 618,923
EXPENDITURES													
8510	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,275	\$ 19,228	\$ 15,327	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,830
8520	0	0	0	0	0	5,290	0	0	0	0	0	0	5,290
8525	0	0	2,900	0	0	0	0	0	0	0	0	0	2,900
8531	1,250	0	0	0	0	0	0	0	0	0	0	0	1,250
8537	856	802	857	860	1,208	912	496	506	0	0	0	0	6,496
8541	9,350	0	0	12,100	(6,800)	484,919	13,095	9,350	0	0	0	0	522,014
8543P	0	0	0	0	0	0	5,850	0	0	0	0	0	5,850
8565	1,350	0	0	0	0	14,885	6,675	0	0	0	0	0	22,910
8571C	2,800	0	0	0	0	0	0	1,087	0	0	0	0	3,887
8575	2,800	0	0	0	0	78,550	0	0	0	0	0	0	81,350
8578D	9,575	250	4,825	0	0	0	0	0	0	0	0	0	14,650
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TOTAL RESERVE EXPENDITURES	\$ 27,981	\$ 1,052	\$ 8,582	\$ 12,960	\$ (1,317)	\$ 603,783	\$ 41,443	\$ 10,943	\$ 0	\$ 0	\$ 0	\$ 0	\$ 705,428
RESERVE FUND SURPLUS/(DEFICIT)	\$ 58,771	\$ 81,966	\$ 76,120	\$ 66,451	\$ 28,848	\$ (519,119)	\$ 45,606	\$ 74,853	\$ 0	\$ 0	\$ 0	\$ 0	\$ (86,504)