



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
09/30/2024**

ASSETS

| | | |
|---------------------------------------|--------------|---------------------|
| OPERATING FUNDS | | |
| OPERATING - US BANK | 151,652.52 | |
| US BANK SAVINGS | 388,012.95 | |
| DUE FROM RESERVES | 4,543.34 | |
| | ----- | |
| TOTAL OPERATING FUNDS | | 544,208.81 |
| RESERVE FUNDS | | |
| DUE TO OPERATING | (4,543.34) | |
| RESERVE US BANK MMA | 225,167.37 | |
| MORGAN STANLEY | 3,592,128.08 | |
| RESERVES - ACCRUED INTEREST | 37,220.99 | |
| UNREALIZED RSV GAIN/LOSS | 66,225.69 | |
| | ----- | |
| TOTAL RESERVE FUNDS | | 3,916,198.79 |
| DEPOSITS | | |
| REFUNDABLE DEPOSITS SECURITY DEPOSITS | 3,024.22 | |
| | ----- | |
| TOTAL DEPOSITS | | 3,024.22 |
| ACCOUNTS RECEIVABLE | | |
| ACCOUNTS RECEIVABLE | 260,638.38 | |
| PRE-LEGAL RECEIVABLE | 51,758.95 | |
| CONTINGENT PAYABLE | (51,758.95) | |
| ALLOWANCE FOR DOUBTFUL ACCOUNTS | (88,750.43) | |
| | ----- | |
| TOTAL ACCOUNTS RECEIVABLE | | 171,887.95 |
| OTHER ASSETS | | |
| PREPAID EXPENSE INSURANCE | 24,449.99 | |
| PREPAID EXPENSES | 61.05 | |
| | ----- | |
| TOTAL OTHER ASSETS | | 24,511.04 |
| | | ----- |
| TOTAL ASSETS | | 4,659,830.81 |
| | | ===== |



**347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
09/30/2024**

| LIABILITIES & EQUITY | | |
|---------------------------------------|--------------|---------------------|
| OPERATING LIABILITIES | | |
| ACCOUNTS PAYABLE | (73.98) | |
| ACCRUED EXPENSES | 105,508.04 | |
| PREPAID ASSESSMENTS | 400,542.09 | |
| REFUNDABLE DEPOSIT KEYS | 11,325.00 | |
| SECURITY DEPOSITS | 29,967.00 | |
| INSURANCE CLAIM PENDING | 3,114.00 | |
| | ----- | |
| TOTAL OPERATING LIABILITIES | | 550,382.15 |
| RESERVE | | |
| ACCUMULATED GENERAL | 4,041,176.47 | |
| C/Y GENERAL RESERVE SURPLUS/(DEFICIT) | (275,933.78) | |
| UNREALIZED GAIN/LOSS INVESTMENTS | 66,225.69 | |
| GAIN (LOSS) ON INVESTMENT | 84,730.41 | |
| | ----- | |
| TOTAL RESERVE | | 3,916,198.79 |
| OPERATING SURPLUS (DEFICIT) | | |
| ACCUMULATED SURPLUS (DEFICIT) | 184,488.03 | |
| CURRENT YEAR RESERVE EQUITY | 275,933.78 | |
| CURRENT SURPLUS/(DEFICIT) | (267,171.94) | |
| | ----- | |
| TOTAL SURPLUS/(DEFICIT) | | 193,249.87 |
| | | ----- |
| TOTAL LIABILITIES & EQUITY | | 4,659,830.81 |
| | | ===== |



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
09/30/2024**

| ***** ACTUAL | CURRENT PERIOD BUDGET | ***** OVER (UNDER) | | | ***** ACTUAL | YEAR-TO-DATE BUDGET | ***** OVER (UNDER) | ANNUAL BUDGET |
|------------------------------------|--------------------------|-----------------------|--------|-------------------------------|-----------------|------------------------|-----------------------|------------------|
| I N C O M E | | | | | | | | |
| 190,229 | 188,734 | 1,495 | 4000 | ASSESSMENT INCOME | 1,705,472 | 1,698,600 | 6,872 | 2,264,800 |
| 70,976 | 67,337 | 3,639 | 4001 | COMMERCIAL DUES | 638,788 | 606,033 | 32,755 | 808,045 |
| 1,238 | 834 | 404 | 4030 | INTEREST INCOME | 11,164 | 7,500 | 3,664 | 10,000 |
| 0 | 1,000 | (1,000) | 4050 | COLLECTION COST REIMBURSEMENT | 0 | 9,000 | (9,000) | 12,000 |
| 100 | 167 | (67) | 4050FR | FILE REVIEW FEE | 900 | 1,499 | (599) | 2,000 |
| 0 | 0 | 0 | 4050MU | MONITOR TRUSTEE SALE | 375 | 375 | 0 | 500 |
| 380 | 292 | 88 | 4050RR | FILE TRANSFER FEES | 2,755 | 2,624 | 131 | 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 |
| 35 | 75 | (40) | 4075 | NSF FEE | 1,295 | 675 | 620 | 900 |
| 10,703 | 5,122 | 5,581 | 4205 | BUILDER ASSESSMENT | 91,675 | 46,098 | 45,577 | 61,465 |
| 0 | 0 | 0 | 4530 | MISCELLANEOUS INCOME | 20,407 | 0 | 20,407 | 0 |
| 4,450 | 834 | 3,616 | 4900 | VIOLATION FINES | 20,379 | 7,500 | 12,879 | 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 | 27,000 | (2,820) | 36,000 |
| 0 | 850 | (850) | 4973 | OWNER ADMIN FEES | 0 | 7,650 | (7,650) | 10,200 |
| (66,667) | (66,667) | 0 | 6010 | GENERAL RESERVE TRANSFER | (600,000) | (599,999) | (1) | (800,000) |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 211,445 | 201,578 | 9,867 | | TOTAL INCOME | 1,931,289 | 1,831,205 | 100,084 | 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 | | | | | | | | |
| 9,647 | 9,159 | 488 | 5000 | MANAGEMENT FEE | 85,429 | 79,971 | 5,458 | 107,450 |
| 3,230 | 3,182 | 48 | 5000RO | OFFICE LEASE | 29,652 | 28,638 | 1,014 | 38,184 |
| 0 | 0 | 0 | 5005 | RESERVE STUDY | 3,130 | 0 | 3,130 | 0 |
| 27,973 | 27,735 | 238 | 5007w | SALARIES & BENEFITS | 243,750 | 249,615 | (5,865) | 332,821 |
| 0 | 3,000 | (3,000) | 5009A | REBILL FEE EXPENSE | 24,180 | 27,000 | (2,820) | 36,000 |
| 35 | 75 | (40) | 5009B | NSF FEE EXPENSE | 1,295 | 675 | 620 | 900 |
| 2,471 | 4,334 | (1,864) | 5010 | LEGAL EXPENSE | 23,392 | 39,000 | (15,608) | 52,000 |
| 295 | 500 | (205) | 5020 | LIEN/COLLECTION COST | 7,730 | 4,500 | 3,230 | 6,000 |
| 100 | 167 | (67) | 5020F | FILE REVIEW FEE | 900 | 1,499 | (599) | 2,000 |
| 246 | 0 | 246 | 5020M | MONITOR TRUSTEE SALE | 621 | 375 | 246 | 500 |
| 1,330 | 292 | 1,038 | 5020RR | FILE TRANSFER FEE EXPENSE | 2,755 | 2,624 | 131 | 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 |
| 491 | 0 | 491 | 5033F | ADVERTISING | 793 | 750 | 43 | 1,500 |
| 35 | 35 | 0 | 5037 | BANK CHARGES & CC FEES | 315 | 315 | 0 | 420 |
| 61 | 400 | (339) | 5039 | WEBSITE | 802 | 1,000 | (198) | 1,000 |
| 8,552 | 7,750 | 802 | 5040 | ADMINISTRATION | 68,167 | 69,750 | (1,583) | 93,000 |
| 163 | 143 | 20 | 5046 | NEWSLETTER | 1,303 | 1,287 | 16 | 1,716 |
| 449 | 1,250 | (801) | 5047B | OFFICE EQUIPMENT RENTAL | 4,874 | 11,250 | (6,377) | 15,000 |
| 449 | 500 | (51) | 5048 | OFFICE EXPENSES | 4,346 | 4,500 | (154) | 6,000 |
| 0 | 0 | 0 | 5052 | PRINTING | 2,249 | 0 | 2,249 | 10,000 |
| 0 | 1,034 | (1,034) | 5054 | ARCHITECTURAL EXPENSE | 5,880 | 9,300 | (3,420) | 12,400 |
| 0 | 0 | 0 | 5055 | MEETING EXPENSE | 23,994 | 24,000 | (6) | 27,000 |
| 0 | 500 | (500) | 5059 | POSTAGE | 1,018 | 4,500 | (3,482) | 6,000 |
| 0 | 850 | (850) | 5059V | VIOLATION NOTICES | 5,400 | 7,650 | (2,250) | 10,200 |
| 0 | 375 | (375) | 5063 | MILEAGE | 0 | 3,375 | (3,375) | 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 |
| 463 | 900 | (437) | 5070 | PROPERTY TAXES | 644 | 900 | (256) | 900 |
| 0 | 0 | 0 | 5080 | CORPORATE TAXES | 78,297 | 5,000 | 73,297 | 5,000 |
| 14,766 | 5,000 | 9,766 | 5088 | BAD DEBT EXPENSE | (18,160) | 20,000 | (38,160) | 20,000 |
| 4,075 | 3,730 | 345 | 5090 | INSURANCE | 32,869 | 31,707 | 1,162 | 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 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 74,830 | 70,911 | 3,919 | | TOTAL ADMINISTRATIVE | 660,131 | 665,731 | (5,600) | 880,588 |



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
09/30/2024**

| ***** ACTUAL | CURRENT PERIOD BUDGET | ***** OVER (UNDER) | | | ***** ACTUAL | YEAR-TO-DATE BUDGET | ***** OVER (UNDER) | ***** ANNUAL BUDGET |
|--------------------|--------------------------|-----------------------|--------|----------------------------------|-----------------|------------------------|-----------------------|---------------------------|
| UTILITIES | | | | | | | | |
| 20,836 | 20,000 | 836 | 5100 | WATER/SEWER | 160,281 | 150,000 | 10,281 | 200,000 |
| 0 | 4,167 | (4,167) | 5120 | ELECTRIC | 20,542 | 37,499 | (16,957) | 50,000 |
| 352 | 417 | (65) | 5151 | TELEPHONE | 3,000 | 3,749 | (749) | 5,000 |
| 0 | 250 | (250) | 5151B | INTERNET | 2,387 | 2,250 | 137 | 3,000 |
| 75 | 75 | 0 | 5152 | ALARM MONITORING | 721 | 675 | 46 | 900 |
| 0 | 0 | 0 | P5100 | WATER/SEWER | 193 | 0 | 193 | 0 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 21,262 | 24,909 | (3,647) | | TOTAL UTILITIES | 187,124 | 194,173 | (7,049) | 258,900 |
| LANDSCAPING | | | | | | | | |
| 108,069 | 108,069 | 0 | 5200 | LANDSCAPE CONTRACT | 972,623 | 972,621 | 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 |
| 749 | 2,000 | (1,251) | 5220 | IRRIGATION REPAIRS | 8,786 | 18,000 | (9,214) | 24,000 |
| 0 | 1,250 | (1,250) | 5222 | BACKFLOW INSPEC/RPRS | 4,907 | 3,000 | 1,907 | 3,000 |
| 0 | 0 | 0 | 5228 | EROSION CONTROL | 0 | 0 | 0 | 7,500 |
| 0 | 5,000 | (5,000) | 5240 | TREE TRIMMING/REMOVAL | 8,808 | 28,000 | (19,193) | 31,000 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 108,818 | 116,319 | (7,501) | | TOTAL LANDSCAPE | 995,123 | 1,062,871 | (67,748) | 1,417,330 |
| COMMON AREA | | | | | | | | |
| 365 | 500 | (135) | 5700 | BUILDING MAINTENANCE | 1,130 | 4,500 | (3,370) | 6,000 |
| 0 | 500 | (500) | 5700K | KEYS/LOCK REPAIR | 3,415 | 6,500 | (3,085) | 7,000 |
| 0 | 1,000 | (1,000) | 5722 | ELECTRIC REPAIRS/SUPPLIES | 185 | 9,000 | (8,815) | 12,000 |
| 0 | 0 | 0 | 5740 | SIGN MAINTENANCE | 0 | 1,500 | (1,500) | 2,000 |
| 2,288 | 2,477 | (189) | 5769A | JANITORIAL | 20,627 | 22,143 | (1,516) | 29,574 |
| 1,908 | 1,917 | (9) | 5774 | PET WASTE REMOVAL | 17,168 | 17,249 | (81) | 23,000 |
| 9,250 | 1,909 | 7,341 | 5779CC | SECURITY PATROL | 21,554 | 17,177 | 4,377 | 22,904 |
| 0 | 0 | 0 | 5794A | SIDEWALK REPAIR | 0 | 2,000 | (2,000) | 3,000 |
| 0 | 1,167 | (1,167) | 5800 | COMMON AREA MAINTENANCE/REPAIRS | 7,209 | 10,499 | (3,290) | 14,000 |
| 0 | 0 | 0 | 5845 | PARK MAINT | 5,290 | 4,500 | 790 | 7,200 |
| 416 | 500 | (84) | 5850 | EXTERMINATING | 2,869 | 4,500 | (1,631) | 6,000 |
| 0 | 417 | (417) | 5895 | TENNIS COURT MAINTENANCE | 700 | 3,749 | (3,049) | 5,000 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 14,226 | 10,387 | 3,839 | | TOTAL COMMON AREA | 80,148 | 103,317 | (23,169) | 137,678 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 219,136 | 222,526 | (3,390) | | TOTAL OPERATING EXPENSES | 1,922,527 | 2,026,092 | (103,565) | 2,694,496 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| (7,691) | (20,948) | 13,257 | | OPERATING FUND SURPLUS/(DEFICIT) | 8,762 | (194,887) | 203,649 | (252,786) |
| ===== | ===== | ===== | | | ===== | ===== | ===== | ===== |



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
09/30/2024**

| ***** ACTUAL | CURRENT PERIOD BUDGET | ***** OVER (UNDER) | | ***** ACTUAL | YEAR-TO-DATE BUDGET | ***** OVER (UNDER) | ANNUAL BUDGET | |
|--------------------------------|--------------------------|-----------------------|-------|----------------------------------|------------------------|-----------------------|------------------|-----------|
| RESERVE FUND | | | | | | | | |
| I N C O M E | | | | | | | | |
| 66,667 | 66,667 | 0 | 7010 | TRANSFER FROM OPERATING | 600,000 | 599,999 | 1 | 800,000 |
| 14,386 | 14,584 | (198) | 7034 | INTEREST RESERVE FUND | 122,674 | 131,250 | (8,576) | 175,000 |
| 519 | 0 | 519 | 7069 | GAIN (LOSS) ON INVESTMENTS | (45,323) | 0 | (45,323) | 0 |
| (498) | 0 | (498) | 8537 | BANK/INVESTMENT CHARGES | (6,995) | 0 | (6,995) | (10,000) |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 81,073 | 81,251 | (178) | | TOTAL RESERVE INCOME | 670,357 | 731,249 | (60,892) | 965,000 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| E X P E N D I T U R E S | | | | | | | | |
| 0 | 0 | 0 | 8510 | GENERAL RESERVE EXPENSE | 38,830 | 0 | 38,830 | 4,000 |
| 0 | 0 | 0 | 8520 | PAINTING | 5,290 | 0 | 5,290 | 0 |
| 49,778 | 0 | 49,778 | 8525 | MONUMENT SIGNS RESERVE EXPENDITU | 52,678 | 0 | 52,678 | 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 |
| 164,363 | 0 | 164,363 | 8541 | GRANITE REPLACEMENT | 686,377 | 0 | 686,377 | 672,000 |
| 0 | 0 | 0 | 8543P | PARK FURNITURE REPLACEMENT | 5,850 | 0 | 5,850 | 0 |
| 0 | 0 | 0 | 8550 | PLAY STRUCTURE RPRS/ REPLACEMENT | 0 | 0 | 0 | 18,700 |
| 9,365 | 0 | 9,365 | 8565 | TENNIS COURTS | 32,275 | 0 | 32,275 | 29,600 |
| 19,310 | 0 | 19,310 | 8571C | CONCRETE WORK | 23,197 | 0 | 23,197 | 5,800 |
| 4,543 | 0 | 4,543 | 8575 | IRRIGATION SYSTEMS | 85,893 | 0 | 85,893 | 424,000 |
| 0 | 0 | 0 | 8578D | DRAINAGE | 14,650 | 0 | 14,650 | 60,000 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 247,359 | 0 | 247,359 | | TOTAL RESERVE EXPENDITURES | 946,291 | 0 | 946,291 | 1,239,500 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| (166,287) | 81,251 | (247,538) | | RESERVE FUND SURPLUS/(DEFICIT) | (275,934) | 731,249 | (1,007,183) | (274,500) |
| ===== | ===== | ===== | | | ===== | ===== | ===== | ===== |



347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
09/30/2024

| | 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 | \$ 190,229 | \$ 0 | \$ 0 | \$ 1,705,472 |
| 4001 | COMMERCIAL DUES | 70,976 | 70,976 | 70,976 | 70,976 | 70,976 | 70,976 | 70,976 | 70,976 | 70,976 | 0 | 0 | 638,788 |
| 4030 | INTEREST INCOME | 1,247 | 1,170 | 1,255 | 1,218 | 1,263 | 1,226 | 1,271 | 1,275 | 1,238 | 0 | 0 | 11,164 |
| 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 | 50 | 100 | 0 | 0 | 900 |
| 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 | 950 | 380 | 0 | 0 | 2,755 |
| 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 | 70 | 35 | 0 | 0 | 1,295 |
| 4205 | BUILDER ASSESSMENT | 4,805 | 4,805 | 4,805 | 4,608 | 4,703 | 35,839 | 10,703 | 10,703 | 10,703 | 0 | 0 | 91,675 |
| 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 | 1,600 | 4,450 | 0 | 0 | 20,379 |
| 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) | (66,667) | (66,667) | 0 | 0 | (600,000) |
| | TOTAL INCOME | \$ 213,263 | \$ 201,600 | \$ 202,321 | \$ 211,805 | \$ 204,180 | \$ 253,818 | \$ 223,534 | \$ 209,323 | \$ 211,445 | \$ 0 | \$ 0 | \$ 1,931,289 |
| EXPENSES | | | | | | | | | | | | | |
| ADMINISTRATIVE | | | | | | | | | | | | | |
| 5000 | MANAGEMENT FEE | \$ 9,274 | \$ 9,270 | \$ 9,273 | \$ 9,576 | \$ 9,574 | \$ 9,592 | \$ 9,607 | \$ 9,616 | \$ 9,647 | \$ 0 | \$ 0 | \$ 85,429 |
| 5000RO | OFFICE LEASE | 3,181 | 3,181 | 3,181 | 3,181 | 3,181 | 4,056 | 3,230 | 3,230 | 3,230 | 0 | 0 | 29,652 |
| 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 | 24,379 | 27,973 | 0 | 0 | 243,750 |
| 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 | 70 | 35 | 0 | 0 | 1,295 |
| 5010 | LEGAL EXPENSE | 2,197 | 1,483 | 1,830 | 1,830 | 2,988 | 2,393 | 8,201 | 0 | 2,471 | 0 | 0 | 23,392 |
| 5020 | LIEN/COLLECTION COST | 510 | 295 | 2,065 | 0 | 295 | 4,135 | 135 | 0 | 295 | 0 | 0 | 7,730 |
| 5020F | FILE REVIEW FEE | 50 | 250 | 300 | 50 | (50) | (50) | 200 | 50 | 100 | 0 | 0 | 900 |
| 5020M | MONITOR TRUSTEE SALE | 75 | 0 | 0 | 75 | 75 | 150 | 245 | (245) | 246 | 0 | 0 | 621 |
| 5020RR | FILE TRANSFER FEE EXPENSE | 95 | 760 | 0 | 0 | 570 | 0 | 0 | 0 | 1,330 | 0 | 0 | 2,755 |
| 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 | 491 | 0 | 0 | 793 |
| 5037 | BANK CHARGES & CC FEES | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 0 | 0 | 315 |
| 5039 | WEBSITE | 314 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 0 | 0 | 802 |
| 5040 | ADMINISTRATION | (1,055) | 8,849 | 8,501 | 7,752 | 10,005 | 8,508 | 8,533 | 8,521 | 8,552 | 0 | 0 | 68,167 |
| 5046 | NEWSLETTER | 143 | 143 | 285 | 0 | 143 | 143 | 143 | 143 | 163 | 0 | 0 | 1,303 |
| 5047B | OFFICE EQUIPMENT RENTAL | 1,306 | 171 | (314) | (253) | 6 | 208 | 2,955 | 346 | 449 | 0 | 0 | 4,874 |
| 5048 | OFFICE EXPENSES | 908 | 225 | 480 | 294 | 747 | 233 | 724 | 287 | 449 | 0 | 0 | 4,346 |
| 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 | 660 | 0 | 0 | 0 | 5,880 |
| 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 | 94 | 0 | 0 | 0 | 0 | 0 | 1,018 |
| 5059V | VIOLATION NOTICES | 0 | 0 | 0 | 2,670 | 120 | 1,130 | 690 | 790 | 0 | 0 | 0 | 5,400 |
| 5070 | PROPERTY TAXES | 0 | 0 | 0 | 0 | 0 | 181 | 0 | 0 | 463 | 0 | 0 | 644 |
| 5080 | CORPORATE TAXES | 0 | 11,928 | 25,472 | 39,351 | 1,698 | 0 | 59 | (212) | 0 | 0 | 0 | 78,297 |
| 5088 | BAD DEBT EXPENSE | 0 | 0 | (34,635) | 0 | 0 | 1,709 | 0 | 0 | 14,766 | 0 | 0 | (18,160) |
| 5090 | INSURANCE | 2,798 | 2,798 | 2,798 | 4,075 | 4,100 | 4,075 | 4,075 | 4,075 | 4,075 | 0 | 0 | 32,869 |
| 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 | \$ 51,805 | \$ 74,830 | \$ 0 | \$ 0 | \$ 660,131 |
| UTILITIES | | | | | | | | | | | | | |
| 5100 | WATER/SEWER | \$ 13,259 | \$ 12,139 | \$ 16,078 | \$ 13,921 | \$ 19,875 | \$ 19,764 | \$ 20,960 | \$ 23,449 | \$ 20,836 | \$ 0 | \$ 0 | \$ 160,281 |
| 5120 | ELECTRIC | 5,239 | 4,282 | 4,054 | 2,189 | 1,038 | 1,120 | 1,287 | 1,332 | 0 | 0 | 0 | 20,542 |
| 5151 | TELEPHONE | 352 | 278 | 278 | 278 | 277 | 277 | 277 | 631 | 352 | 0 | 0 | 3,000 |
| 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 | 75 | 75 | 0 | 0 | 721 |
| P5100 | WATER/SEWER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 193 | 0 | 0 | 0 | 193 |
| | TOTAL UTILITIES | \$ 19,266 | \$ 17,120 | \$ 20,831 | \$ 16,809 | \$ 21,624 | \$ 21,588 | \$ 22,945 | \$ 25,680 | \$ 21,262 | \$ 0 | \$ 0 | \$ 187,124 |
| LANDSCAPING | | | | | | | | | | | | | |
| 5200 | LANDSCAPE CONTRACT | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 0 | \$ 0 | \$ 972,623 |
| 5220 | IRRIGATION REPAIRS | 187 | 5,521 | 0 | 0 | 719 | 0 | 1,208 | 402 | 749 | 0 | 0 | 8,786 |
| 5222 | BACKFLOW INSPEC/PPRS | 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 | \$ 108,471 | \$ 108,818 | \$ 0 | \$ 0 | \$ 995,123 |
| COMMON AREA | | | | | | | | | | | | | |
| 5700 | BUILDING MAINTENANCE | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 400 | \$ 365 | \$ 365 | \$ 0 | \$ 0 | \$ 1,130 |
| 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 | 2,288 | 2,288 | 0 | 0 | 20,627 |
| 5774 | PET WASTE REMOVAL | 1,908 | 1,908 | 0 | 3,815 | 1,908 | 1,908 | 1,908 | 1,908 | 1,908 | 0 | 0 | 17,168 |
| 5779CC | SECURITY PATROL | 826 | 2,596 | 1,966 | 1,966 | 900 | 2,700 | 600 | 750 | 9,250 | 0 | 0 | 21,554 |
| 5800 | COMMON AREA MAINTENANCE/REPAIR | 604 | 689 | 604 | 1,179 | 604 | 1,657 | 205 | 1,666 | 0 | 0 | 0 | 7,209 |
| 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 | 201 | 416 | 0 | 0 | 2,869 |
| 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 | \$ 7,177 | \$ 14,226 | \$ 0 | \$ 0 | \$ 80,148 |
| | TOTAL OPERATING EXPENSES | \$ 196,346 | \$ 222,829 | \$ 207,377 | \$ 244,798 | \$ 207,189 | \$ 213,798 | \$ 217,923 | \$ 193,132 | \$ 219,136 | \$ 0 | \$ 0 | \$ 1,922,527 |
| | OPERATING FUND SURPLUS/(DEFICI) | \$ 16,917 | \$ (21,228) | \$ (5,057) | \$ (32,993) | \$ (3,009) | \$ 40,020 | \$ 5,611 | \$ 16,191 | \$ (7,691) | \$ 0 | \$ 0 | \$ 8,762 |



347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
09/30/2024

| | 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 | \$ 66,667 | \$ 66,667 | \$ 0 | \$ 0 | \$ 0 | \$ 600,000 |
| 7034 | INTEREST RESERVE FUND | 17,213 | 13,521 | 15,141 | 9,871 | 9,898 | 15,719 | 13,078 | 13,846 | 14,386 | 0 | 0 | 0 | 122,674 |
| 7069 | GAIN (LOSS) ON INVESTMENTS | 0 | 0 | 0 | 0 | (51,943) | (616) | 4,372 | 2,346 | 519 | 0 | 0 | 0 | (45,323) |
| | TOTAL RESERVE INCOME | \$ 83,880 | \$ 80,188 | \$ 81,808 | \$ 76,538 | \$ 24,621 | \$ 81,769 | \$ 84,117 | \$ 82,859 | \$ 81,571 | \$ 0 | \$ 0 | \$ 0 | \$ 677,352 |
| EXPENDITURES | | | | | | | | | | | | | | |
| 8510 | GENERAL RESERVE EXPENSE | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 4,275 | \$ 19,228 | \$ 15,327 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 38,830 |
| 8520 | PAINTING | 0 | 0 | 0 | 0 | 0 | 5,290 | 0 | 0 | 0 | 0 | 0 | 0 | 5,290 |
| 8525 | MONUMENT SIGNS RESERVE EXPENDI | 0 | 0 | 2,900 | 0 | 0 | 0 | 0 | 0 | 49,778 | 0 | 0 | 0 | 52,678 |
| 8531 | SIDEWALK REPAIRS | 1,250 | 0 | 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 | 498 | 0 | 0 | 0 | 6,995 |
| 8541 | GRANITE REPLACEMENT | 9,350 | 0 | 0 | 12,100 | (6,800) | 484,919 | 13,095 | 9,350 | 164,363 | 0 | 0 | 0 | 686,377 |
| 8543P | PARK FURNITURE REPLACEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 5,850 | 0 | 0 | 0 | 0 | 0 | 5,850 |
| 8565 | TENNIS COURTS | 1,350 | 0 | 0 | 0 | 0 | 14,885 | 6,675 | 0 | 9,365 | 0 | 0 | 0 | 32,275 |
| 8571C | CONCRETE WORK | 2,800 | 0 | 0 | 0 | 0 | 0 | 0 | 1,087 | 19,310 | 0 | 0 | 0 | 23,197 |
| 8575 | IRRIGATION SYSTEMS | 2,800 | 0 | 0 | 0 | 0 | 78,550 | 0 | 0 | 4,543 | 0 | 0 | 0 | 85,893 |
| 8578D | DRAINAGE | 9,575 | 250 | 4,825 | 0 | 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 | \$ 247,858 | \$ 0 | \$ 0 | \$ 0 | \$ 953,285 |
| | RESERVE FUND SURPLUS/(DEFICIT) | \$ 55,899 | \$ 79,136 | \$ 73,226 | \$ 63,578 | \$ 25,939 | \$ (522,014) | \$ 42,674 | \$ 71,916 | \$ (166,287) | \$ 0 | \$ 0 | \$ 0 | \$ (275,934) |



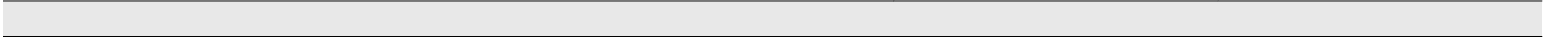
**347A VISTOSO- SIENA
BALANCE SHEET
09/30/2024**

ASSETS

| | | |
|--|-------------------|-------------------|
| OPERATING FUNDS | | |
| OPERATING - US BANK | 6,673.53 | |
| DUE FROM RESERVES | 1,140.00 | |
| | ----- | |
| TOTAL OPERATING FUNDS | | 7,813.53 |
| RESERVE FUNDS | | |
| DUE TO OPERATING | (1,140.00) | |
| RESERVE US BANK MMA | 260,187.64 | |
| | ----- | |
| TOTAL RESERVE FUNDS | | 259,047.64 |
| ACCOUNTS RECEIVABLE | | |
| ACCOUNTS RECEIVABLE - PARCELS | 1,804.42 | |
| | ----- | |
| TOTAL ACCOUNTS RECEIVABLE | | 1,804.42 |
| OTHER ASSETS | | |
| PREPAID EXPENSE INSURANCE | 172.50 | |
| | ----- | |
| TOTAL OTHER ASSETS | | 172.50 |
| | | ----- |
| TOTAL ASSETS | | 268,838.09 |
| | | ===== |
| LIABILITIES & EQUITY | | |
| OPERATING LIABILITIES | | |
| PREPAID ASSESSMENTS | 1,520.00 | |
| PREPAID ASSESSMENTS - PARCELS | 4,442.00 | |
| | ----- | |
| TOTAL OPERATING LIABILITIES | | 5,962.00 |
| RESERVE | | |
| ACCUMULATED GENERAL | 234,124.57 | |
| C/Y GENERAL RESERVE SURPLUS/(DEFICIT) | 24,923.07 | |
| | ----- | |
| TOTAL RESERVE | | 259,047.64 |



**347A VISTOSO- SIENA
BALANCE SHEET
09/30/2024**



| | | |
|---------------------------------------|--------------------|-------------------|
| OPERATING SURPLUS (DEFICIT) | | |
| ACCUMULATED SURPLUS (DEFICIT) | (1,271.29) | |
| CURRENT YEAR RESERVE EQUITY | (24,923.07) | |
| CURRENT SURPLUS/(DEFICIT) | 30,022.81 | |
| | ----- | |
| TOTAL SURPLUS/(DEFICIT) | | 3,828.45 |
| | | ----- |
| TOTAL LIABILITIES & EQUITY | | 268,838.09 |
| | | ===== |



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
09/30/2024

| ***** 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 | 38,430 | 38,430 | 0 | 51,240 |
| (2,095) | (2,095) | 0 | P6010 | GENERAL RESERVE TRANSFER | (18,855) | (18,855) | 0 | (25,140) |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 2,175 | 2,175 | 0 | | TOTAL INCOME | 19,575 | 19,575 | 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 | 248 | 255 | (7) | 345 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 29 | 30 | (1) | | TOTAL ADMINISTRATIVE | 248 | 255 | (7) | 345 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| U T I L I T I E S | | | | | | | | |
| 0 | 216 | (216) | P5100 | WATER/SEWER | 1,006 | 1,941 | (935) | 2,566 |
| 0 | 52 | (52) | P5120 | ELECTRIC | 306 | 464 | (158) | 620 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 0 | 268 | (268) | | TOTAL UTILITIES | 1,312 | 2,405 | (1,093) | 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 | 733 | (1) | P5200 | LANDSCAPE CONTRACT | 6,591 | 6,591 | 0 | 8,788 |
| 0 | 0 | 0 | P5220 | IRRIGATION REPAIRS | 0 | 100 | (100) | 100 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 732 | 733 | (1) | | TOTAL LANDSCAPE | 6,591 | 8,691 | (2,100) | 10,888 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| P O O L / S P A / C L U B H O U S E | | | | | | | | |
| 210 | 200 | 10 | P5350 | FOUNTAIN MAINTENANCE | 2,140 | 2,200 | (60) | 4,000 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 210 | 200 | 10 | | TOTAL POOLS | 2,140 | 2,200 | (60) | 4,000 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| G A T E S | | | | | | | | |
| 0 | 260 | (260) | P5500 | GATE MAINTENANCE CONTRACT | 2,080 | 2,340 | (260) | 3,120 |
| 0 | 0 | 0 | P5511 | GATE REPAIRS | (288) | 300 | (588) | 600 |
| 115 | 115 | 0 | P5517 | GATE PHONE | 1,030 | 1,035 | (5) | 1,380 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 115 | 375 | (260) | | TOTAL GATES | 2,823 | 3,675 | (852) | 5,100 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| C O M M O N A R E A | | | | | | | | |
| 0 | 0 | 0 | P5739 | STREET SWEEPING | 852 | 882 | (30) | 1,176 |
| 0 | 0 | 0 | P5800 | COMMON AREA MAINTAINENCE | 510 | 1,053 | (543) | 1,405 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 0 | 0 | 0 | | TOTAL COMMON AREA | 1,362 | 1,935 | (573) | 2,581 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 1,086 | 1,606 | (520) | | TOTAL OPERATING EXPENSES | 14,475 | 19,161 | (4,686) | 26,100 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 1,089 | 569 | 520 | | OPERATING FUND SURPLUS/(DEFICIT) | 5,100 | 414 | 4,686 | 0 |
| ===== | ===== | ===== | | | ===== | ===== | ===== | ===== |



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
09/30/2024

| ***** ACTUAL | CURRENT PERIOD BUDGET | ***** OVER (UNDER) | | ***** ACTUAL | YEAR-TO-DATE BUDGET | ***** OVER (UNDER) | ***** ANNUAL BUDGET |
|--------------------------------|--------------------------|-----------------------|-------|--------------------------------|------------------------|-----------------------|---------------------------|
| RESERVE FUND | | | | | | | |
| I N C O M E | | | | | | | |
| 2,095 | 2,095 | 0 | P7010 | PARCEL TRANSFER TO RESERVES | 18,855 | 18,855 | 0 |
| 825 | 750 | 75 | P7034 | INTEREST RESERVE FUNDS | 7,208 | 6,750 | 458 |
| 2,920 | 2,845 | 75 | | TOTAL RESERVE INCOME | 26,063 | 25,605 | 458 |
| E X P E N D I T U R E S | | | | | | | |
| 1,140 | 0 | 1,140 | 8571C | CONCRETE WORK | 1,140 | 0 | 1,140 |
| 1,140 | 0 | 1,140 | | TOTAL RESERVE EXPENDITURES | 1,140 | 0 | 1,140 |
| 1,780 | 2,845 | (1,065) | | RESERVE FUND SURPLUS/(DEFICIT) | 24,923 | 25,605 | (682) |



347A VISTOSO- SIENA
STATEMENT OF OPERATIONS
09/30/2024

| | 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 | \$ 4,270 | \$ 0 | \$ 0 | \$ 0 | \$ 38,430 |
| P6010 | GENERAL RESERVE TRANSFER | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | 0 | 0 | 0 | (18,855) |
| | TOTAL INCOME | \$ 2,175 | \$ 2,175 | \$ 2,175 | \$ 2,175 | \$ 2,175 | \$ 2,175 | \$ 2,175 | \$ 2,175 | \$ 0 | \$ 0 | \$ 0 | \$ 19,575 | |
| EXPENSES | | | | | | | | | | | | | | |
| ADMINISTRATIVE | | | | | | | | | | | | | | |
| P5090 | INSURANCE | \$ 25 | \$ 25 | \$ 25 | \$ 29 | \$ 29 | \$ 29 | \$ 29 | \$ 29 | \$ 0 | \$ 0 | \$ 0 | \$ 248 | |
| | TOTAL ADMINISTRATIVE | \$ 25 | \$ 25 | \$ 25 | \$ 29 | \$ 29 | \$ 29 | \$ 29 | \$ 29 | \$ 0 | \$ 0 | \$ 0 | \$ 248 | |
| 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 | \$ 732 | \$ 0 | \$ 0 | \$ 0 | \$ 6,591 | |
| | TOTAL LANDSCAPE | \$ 732 | \$ 732 | \$ 732 | \$ 732 | \$ 732 | \$ 732 | \$ 732 | \$ 732 | \$ 0 | \$ 0 | \$ 0 | \$ 6,591 | |
| POOL/SPA/CLUBHOUSE | | | | | | | | | | | | | | |
| P5350 | FOUNTAIN MAINTENANCE | \$ 210 | \$ 210 | \$ 355 | \$ 410 | \$ 210 | \$ 210 | \$ 0 | \$ 325 | \$ 210 | \$ 0 | \$ 0 | \$ 2,140 | |
| | TOTAL POOLS/SPA/CLUBHOUSE | \$ 210 | \$ 210 | \$ 355 | \$ 410 | \$ 210 | \$ 210 | \$ 0 | \$ 325 | \$ 210 | \$ 0 | \$ 0 | \$ 2,140 | |
| 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 | 115 | 0 | 0 | 0 | 1,030 | |
| | TOTAL GATES | \$ 84 | \$ 375 | \$ 375 | \$ 375 | \$ 375 | \$ 375 | \$ 375 | \$ 375 | \$ 115 | \$ 0 | \$ 0 | \$ 2,823 | |
| COMMON AREA | | | | | | | | | | | | | | |
| P5739 | STREET SWEEPING | \$ 85 | \$ 85 | \$ 85 | \$ 85 | \$ 85 | \$ 85 | \$ 85 | \$ 256 | \$ 0 | \$ 0 | \$ 0 | \$ 852 | |
| P5800 | COMMON AREA MAINTAINENCE | 0 | 0 | 0 | 385 | 0 | 0 | 0 | 125 | 0 | 0 | 0 | 510 | |
| | TOTAL COMMON AREA | \$ 85 | \$ 85 | \$ 85 | \$ 470 | \$ 85 | \$ 85 | \$ 85 | \$ 381 | \$ 0 | \$ 0 | \$ 0 | \$ 1,362 | |
| | TOTAL OPERATING EXPENSES | \$ 1,399 | \$ 1,652 | \$ 1,752 | \$ 2,207 | \$ 1,615 | \$ 1,527 | \$ 1,395 | \$ 1,842 | \$ 1,086 | \$ 0 | \$ 0 | \$ 14,475 | |
| | OPERATING FUND SURPLUS/(DEFICI | \$ 776 | \$ 523 | \$ 423 | \$ (32) | \$ 560 | \$ 648 | \$ 780 | \$ 333 | \$ 1,089 | \$ 0 | \$ 0 | \$ 5,100 | |



347A VISTOSO- SIENA
STATEMENT OF OPERATIONS
09/30/2024

| | January | February | March | April | May | June | July | August | September | October | November | December | YEAR-TO-DATE |
|--------------------------------|--------------------------------|----------|----------|----------|----------|----------|----------|----------|-----------|---------|----------|----------|--------------|
| | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** |
| RESERVE FUND | | | | | | | | | | | | | |
| I N C O M E | | | | | | | | | | | | | |
| P7010 | PARCEL TRANSFER TO RESERVES | \$ 2,095 | \$ 2,095 | \$ 2,095 | \$ 2,095 | \$ 2,095 | \$ 2,095 | \$ 2,095 | \$ 2,095 | \$ 0 | \$ 0 | \$ 0 | \$ 18,855 |
| P7034 | INTEREST RESERVE FUNDS | 777 | 735 | 799 | 778 | 815 | 800 | 837 | 842 | 0 | 0 | 0 | 7,208 |
| | TOTAL RESERVE INCOME | \$ 2,872 | \$ 2,830 | \$ 2,894 | \$ 2,873 | \$ 2,910 | \$ 2,895 | \$ 2,932 | \$ 2,937 | \$ 0 | \$ 0 | \$ 0 | \$ 26,063 |
| E X P E N D I T U R E S | | | | | | | | | | | | | |
| 8571C | CONCRETE WORK | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,140 | \$ 0 | \$ 0 | \$ 0 | \$ 1,140 |
| | TOTAL RESERVE EXPENDITURES | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,140 | \$ 0 | \$ 0 | \$ 0 | \$ 1,140 |
| | RESERVE FUND SURPLUS/(DEFICIT) | \$ 2,872 | \$ 2,830 | \$ 2,894 | \$ 2,873 | \$ 2,910 | \$ 2,895 | \$ 2,932 | \$ 2,937 | \$ 0 | \$ 0 | \$ 0 | \$ 24,923 |



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
09/30/2024**

ASSETS

| | | |
|---------------------------------------|--------------|---------------------|
| OPERATING FUNDS | | |
| US BANK - OPERATING CHECKING | 158,321.05 | |
| US BANK SAVINGS | 388,012.95 | |
| DUE FROM RESERVES | 5,683.34 | |
| | ----- | |
| TOTAL OPERATING FUNDS | | 552,017.34 |
| RESERVE FUNDS | | |
| DUE TO OPERATING | (5,683.34) | |
| RESERVE US BANK MMA | 485,355.01 | |
| MORGAN STANLEY | 3,592,128.08 | |
| RESERVES - ACCRUED INTEREST | 37,220.99 | |
| UNREALIZED RSV GAIN/LOSS | 66,225.69 | |
| | ----- | |
| TOTAL RESERVE FUNDS | | 4,175,246.43 |
| DEPOSITS | | |
| REFUNDABLE DEPOSITS SECURITY DEPOSITS | 3,024.22 | |
| | ----- | |
| TOTAL DEPOSITS | | 3,024.22 |
| ACCOUNTS RECEIVABLE | | |
| ACCOUNTS RECEIVABLE | 260,638.38 | |
| ACCOUNTS RECEIVABLE - PARCELS | 1,804.42 | |
| PRE-LEGAL RECEIVABLE | 51,758.95 | |
| CONTINGENT PAYABLE | (51,758.95) | |
| ALLOWANCE FOR DOUBTFUL ACCOUNTS | (88,750.43) | |
| | ----- | |
| TOTAL ACCOUNTS RECEIVABLE | | 173,692.37 |
| OTHER ASSETS | | |
| PREPAID EXPENSE INSURANCE | 24,622.49 | |
| PREPAID EXPENSES | 61.05 | |
| | ----- | |
| TOTAL OTHER ASSETS | | 24,683.54 |
| | | ----- |
| TOTAL ASSETS | | 4,928,663.90 |
| | | ===== |



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
09/30/2024**

| LIABILITIES & EQUITY | | |
|---------------------------------------|--------------|---------------------|
| OPERATING LIABILITIES | | |
| ACCOUNTS PAYABLE | (73.98) | |
| ACCRUED EXPENSES | 105,508.04 | |
| PREPAID ASSESSMENTS | 402,062.09 | |
| PREPAID ASSESSMENTS - PARCELS | 4,442.00 | |
| REFUNDABLE DEPOSIT KEYS | 11,325.00 | |
| SECURITY DEPOSITS | 29,967.00 | |
| INSURANCE CLAIM PENDING | 3,114.00 | |
| | ----- | |
| TOTAL OPERATING LIABILITIES | | 556,344.15 |
| RESERVE | | |
| ACCUMULATED GENERAL | 4,275,301.04 | |
| C/Y GENERAL RESERVE SURPLUS/(DEFICIT) | (251,010.71) | |
| UNREALIZED GAIN/LOSS INVESTMENTS | 66,225.69 | |
| GAIN (LOSS) ON INVESTMENT | 84,730.41 | |
| | ----- | |
| TOTAL RESERVE | | 4,175,246.43 |
| OPERATING SURPLUS (DEFICIT) | | |
| ACCUMULATED SURPLUS (DEFICIT) | 183,216.74 | |
| PRIOR YEAR ADJUSTMENT | (5.00) | |
| CURRENT YEAR RESERVE EQUITY | 251,010.71 | |
| CURRENT SURPLUS/(DEFICIT) | (237,149.13) | |
| | ----- | |
| TOTAL SURPLUS/(DEFICIT) | | 197,073.32 |
| | | ----- |
| TOTAL LIABILITIES & EQUITY | | 4,928,663.90 |
| | | ===== |



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
09/30/2024**

| ***** ACTUAL | CURRENT PERIOD BUDGET | ***** OVER (UNDER) | | | ***** ACTUAL | YEAR-TO-DATE BUDGET | ***** OVER (UNDER) | ANNUAL BUDGET |
|------------------------------------|--------------------------|-----------------------|--------|-------------------------------|-----------------|------------------------|-----------------------|------------------|
| I N C O M E | | | | | | | | |
| 190,229 | 188,734 | 1,495 | 4000 | ASSESSMENT INCOME | 1,705,472 | 1,698,600 | 6,872 | 2,264,800 |
| 4,270 | 4,270 | 0 | 4000P | PARCEL ASSESSMENTS | 38,430 | 38,430 | 0 | 51,240 |
| 70,976 | 67,337 | 3,639 | 4001 | COMMERCIAL DUES | 638,788 | 606,033 | 32,755 | 808,045 |
| 1,238 | 834 | 404 | 4030 | INTEREST INCOME | 11,164 | 7,500 | 3,664 | 10,000 |
| 0 | 1,000 | (1,000) | 4050 | COLLECTION COST REIMBURSEMENT | 0 | 9,000 | (9,000) | 12,000 |
| 100 | 167 | (67) | 4050FR | FILE REVIEW FEE | 900 | 1,499 | (599) | 2,000 |
| 0 | 0 | 0 | 4050MU | MONITOR TRUSTEE SALE | 375 | 375 | 0 | 500 |
| 380 | 292 | 88 | 4050RR | FILE TRANSFER FEES | 2,755 | 2,624 | 131 | 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 |
| 35 | 75 | (40) | 4075 | NSF FEE | 1,295 | 675 | 620 | 900 |
| 10,703 | 5,122 | 5,581 | 4205 | BUILDER ASSESSMENT | 91,675 | 46,098 | 45,577 | 61,465 |
| 0 | 0 | 0 | 4530 | MISCELLANEOUS INCOME | 20,407 | 0 | 20,407 | 0 |
| 4,450 | 834 | 3,616 | 4900 | VIOLATION FINES | 20,379 | 7,500 | 12,879 | 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 | 27,000 | (2,820) | 36,000 |
| 0 | 850 | (850) | 4973 | OWNER ADMIN FEES | 0 | 7,650 | (7,650) | 10,200 |
| (66,667) | (66,667) | 0 | 6010 | GENERAL RESERVE TRANSFER | (600,000) | (599,999) | (1) | (800,000) |
| (2,095) | (2,095) | 0 | P6010 | GENERAL RESERVE TRANSFER | (18,855) | (18,855) | 0 | (25,140) |
| 213,620 | 203,753 | 9,867 | | TOTAL INCOME | 1,950,864 | 1,850,780 | 100,084 | 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 | | | | | | | | |
| 9,647 | 9,159 | 488 | 5000 | MANAGEMENT FEE | 85,429 | 79,971 | 5,458 | 107,450 |
| 3,230 | 3,182 | 48 | 5000RO | OFFICE LEASE | 29,652 | 28,638 | 1,014 | 38,184 |
| 0 | 0 | 0 | 5005 | RESERVE STUDY | 3,130 | 0 | 3,130 | 0 |
| 27,973 | 27,735 | 238 | 5007w | SALARIES & BENEFITS | 243,750 | 249,615 | (5,865) | 332,821 |
| 0 | 3,000 | (3,000) | 5009A | REBILL FEE EXPENSE | 24,180 | 27,000 | (2,820) | 36,000 |
| 35 | 75 | (40) | 5009B | NSF FEE EXPENSE | 1,295 | 675 | 620 | 900 |
| 2,471 | 4,334 | (1,864) | 5010 | LEGAL EXPENSE | 23,392 | 39,000 | (15,608) | 52,000 |
| 295 | 500 | (205) | 5020 | LIEN/COLLECTION COST | 7,730 | 4,500 | 3,230 | 6,000 |
| 100 | 167 | (67) | 5020F | FILE REVIEW FEE | 900 | 1,499 | (599) | 2,000 |
| 246 | 0 | 246 | 5020M | MONITOR TRUSTEE SALE | 621 | 375 | 246 | 500 |
| 1,330 | 292 | 1,038 | 5020RR | FILE TRANSFER FEE EXPENSE | 2,755 | 2,624 | 131 | 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 |
| 491 | 0 | 491 | 5033F | ADVERTISING | 793 | 750 | 43 | 1,500 |
| 35 | 35 | 0 | 5037 | BANK CHARGES & CC FEES | 315 | 315 | 0 | 420 |
| 61 | 400 | (339) | 5039 | WEBSITE | 802 | 1,000 | (198) | 1,000 |
| 8,552 | 7,750 | 802 | 5040 | ADMINISTRATION | 68,167 | 69,750 | (1,583) | 93,000 |
| 163 | 143 | 20 | 5046 | NEWSLETTER | 1,303 | 1,287 | 16 | 1,716 |
| 449 | 1,250 | (801) | 5047B | OFFICE EQUIPMENT RENTAL | 4,874 | 11,250 | (6,377) | 15,000 |
| 449 | 500 | (51) | 5048 | OFFICE EXPENSES | 4,346 | 4,500 | (154) | 6,000 |
| 0 | 0 | 0 | 5052 | PRINTING | 2,249 | 0 | 2,249 | 10,000 |
| 0 | 1,034 | (1,034) | 5054 | ARCHITECTURAL EXPENSE | 5,880 | 9,300 | (3,420) | 12,400 |
| 0 | 0 | 0 | 5055 | MEETING EXPENSE | 23,994 | 24,000 | (6) | 27,000 |
| 0 | 500 | (500) | 5059 | POSTAGE | 1,018 | 4,500 | (3,482) | 6,000 |
| 0 | 850 | (850) | 5059V | VIOLATION NOTICES | 5,400 | 7,650 | (2,250) | 10,200 |
| 0 | 375 | (375) | 5063 | MILEAGE | 0 | 3,375 | (3,375) | 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 |
| 463 | 900 | (437) | 5070 | PROPERTY TAXES | 644 | 900 | (256) | 900 |
| 0 | 0 | 0 | 5080 | CORPORATE TAXES | 78,297 | 5,000 | 73,297 | 5,000 |
| 14,766 | 5,000 | 9,766 | 5088 | BAD DEBT EXPENSE | (18,160) | 20,000 | (38,160) | 20,000 |
| 4,075 | 3,730 | 345 | 5090 | INSURANCE | 32,869 | 31,707 | 1,162 | 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 | 248 | 255 | (7) | 345 |
| 74,859 | 70,941 | 3,918 | | TOTAL ADMINISTRATIVE | 660,379 | 665,986 | (5,607) | 880,933 |



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
09/30/2024**

| ***** ACTUAL | CURRENT PERIOD BUDGET | ***** OVER (UNDER) | | | ***** ACTUAL | YEAR-TO-DATE BUDGET | ***** OVER (UNDER) | ***** ANNUAL BUDGET |
|---------------------------|--------------------------|-----------------------|--------|----------------------------------|-----------------|------------------------|-----------------------|---------------------------|
| UTILITIES | | | | | | | | |
| 20,836 | 20,000 | 836 | 5100 | WATER/SEWER | 160,281 | 150,000 | 10,281 | 200,000 |
| 0 | 4,167 | (4,167) | 5120 | ELECTRIC | 20,542 | 37,499 | (16,957) | 50,000 |
| 352 | 417 | (65) | 5151 | TELEPHONE | 3,000 | 3,749 | (749) | 5,000 |
| 0 | 250 | (250) | 5151B | INTERNET | 2,387 | 2,250 | 137 | 3,000 |
| 75 | 75 | 0 | 5152 | ALARM MONITORING | 721 | 675 | 46 | 900 |
| 0 | 216 | (216) | P5100 | WATER/SEWER | 1,199 | 1,941 | (742) | 2,566 |
| 0 | 52 | (52) | P5120 | ELECTRIC | 306 | 464 | (158) | 620 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 21,262 | 25,177 | (3,915) | | TOTAL UTILITIES | 188,436 | 196,578 | (8,142) | 262,086 |
| LANDSCAPING | | | | | | | | |
| 108,069 | 108,069 | 0 | 5200 | LANDSCAPE CONTRACT | 972,623 | 972,621 | 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 | 39,500 | (39,500) | 52,000 |
| 749 | 2,000 | (1,251) | 5220 | IRRIGATION REPAIRS | 8,786 | 18,000 | (9,214) | 24,000 |
| 0 | 1,250 | (1,250) | 5222 | BACKFLOW INSPEC/RPRS | 4,907 | 3,000 | 1,907 | 3,000 |
| 0 | 0 | 0 | 5228 | EROSION CONTROL | 0 | 0 | 0 | 7,500 |
| 0 | 5,000 | (5,000) | 5240 | TREE TRIMMING/REMOVAL | 8,808 | 28,000 | (19,193) | 31,000 |
| 732 | 733 | (1) | P5200 | LANDSCAPE CONTRACT | 6,591 | 6,591 | 0 | 8,788 |
| 0 | 0 | 0 | P5220 | IRRIGATION REPAIRS | 0 | 100 | (100) | 100 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 109,550 | 117,052 | (7,502) | | TOTAL LANDSCAPE | 1,001,714 | 1,071,562 | (69,848) | 1,428,218 |
| POOL/SPA/CLUBHOUSE | | | | | | | | |
| 210 | 200 | 10 | P5350 | FOUNTAIN MAINTENANCE | 2,140 | 2,200 | (60) | 4,000 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 210 | 200 | 10 | | TOTAL POOLS | 2,140 | 2,200 | (60) | 4,000 |
| GATES | | | | | | | | |
| 0 | 260 | (260) | P5500 | GATE MAINTENANCE CONTRACT | 2,080 | 2,340 | (260) | 3,120 |
| 0 | 0 | 0 | P5511 | GATE REPAIRS | (288) | 300 | (588) | 600 |
| 115 | 115 | 0 | P5517 | GATE PHONE | 1,030 | 1,035 | (5) | 1,380 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 115 | 375 | (260) | | TOTAL GATES | 2,823 | 3,675 | (852) | 5,100 |
| COMMON AREA | | | | | | | | |
| 365 | 500 | (135) | 5700 | BUILDING MAINTENANCE | 1,130 | 4,500 | (3,370) | 6,000 |
| 0 | 500 | (500) | 5700K | KEYS/LOCK REPAIR | 3,415 | 6,500 | (3,085) | 7,000 |
| 0 | 1,000 | (1,000) | 5722 | ELECTRIC REPAIRS/SUPPLIES | 185 | 9,000 | (8,815) | 12,000 |
| 0 | 0 | 0 | 5740 | SIGN MAINTENANCE | 0 | 1,500 | (1,500) | 2,000 |
| 2,288 | 2,477 | (189) | 5769A | JANITORIAL | 20,627 | 22,143 | (1,516) | 29,574 |
| 1,908 | 1,917 | (9) | 5774 | PET WASTE REMOVAL | 17,168 | 17,249 | (81) | 23,000 |
| 9,250 | 1,909 | 7,341 | 5779CC | SECURITY PATROL | 21,554 | 17,177 | 4,377 | 22,904 |
| 0 | 0 | 0 | 5794A | SIDEWALK REPAIR | 0 | 2,000 | (2,000) | 3,000 |
| 0 | 1,167 | (1,167) | 5800 | COMMON AREA MAINTENANCE/REPAIRS | 7,209 | 10,499 | (3,290) | 14,000 |
| 0 | 0 | 0 | 5845 | PARK MAINT | 5,290 | 4,500 | 790 | 7,200 |
| 416 | 500 | (84) | 5850 | EXTERMINATING | 2,869 | 4,500 | (1,631) | 6,000 |
| 0 | 417 | (417) | 5895 | TENNIS COURT MAINTENANCE | 700 | 3,749 | (3,049) | 5,000 |
| 0 | 0 | 0 | P5739 | STREET SWEEPING | 852 | 882 | (30) | 1,176 |
| 0 | 0 | 0 | P5800 | COMMON AREA MAINTAINENCE | 510 | 1,053 | (543) | 1,405 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 14,226 | 10,387 | 3,839 | | TOTAL COMMON AREA | 81,510 | 105,252 | (23,742) | 140,259 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 220,223 | 224,132 | (3,909) | | TOTAL OPERATING EXPENSES | 1,937,002 | 2,045,253 | (108,251) | 2,720,596 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| (6,602) | (20,379) | 13,777 | | OPERATING FUND SURPLUS/(DEFICIT) | 13,862 | (194,473) | 208,335 | (252,786) |
| ===== | ===== | ===== | | | ===== | ===== | ===== | ===== |



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
09/30/2024**

| ***** CURRENT PERIOD ACTUAL | CURRENT PERIOD BUDGET | ***** OVER (UNDER) | | ***** ACTUAL | YEAR-TO-DATE BUDGET | ***** OVER (UNDER) | ANNUAL BUDGET | |
|-----------------------------------|--------------------------|-----------------------|-------|----------------------------------|------------------------|-----------------------|------------------|-----------|
| RESERVE FUND | | | | | | | | |
| INCOME | | | | | | | | |
| 66,667 | 66,667 | 0 | 7010 | TRANSFER FROM OPERATING | 600,000 | 599,999 | 1 | 800,000 |
| 14,386 | 14,584 | (198) | 7034 | INTEREST RESERVE FUND | 122,674 | 131,250 | (8,576) | 175,000 |
| 519 | 0 | 519 | 7069 | GAIN (LOSS) ON INVESTMENTS | (45,323) | 0 | (45,323) | 0 |
| 2,095 | 2,095 | 0 | P7010 | PARCEL TRANSFER TO RESERVES | 18,855 | 18,855 | 0 | 25,140 |
| 825 | 750 | 75 | P7034 | INTEREST RESERVE FUNDS | 7,208 | 6,750 | 458 | 9,000 |
| (498) | 0 | (498) | 8537 | BANK/INVESTMENT CHARGES | (6,995) | 0 | (6,995) | (10,000) |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 83,993 | 84,096 | (103) | | TOTAL RESERVE INCOME | 696,420 | 756,854 | (60,434) | 999,140 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | | | | | |
| 0 | 0 | 0 | 8510 | GENERAL RESERVE EXPENSE | 38,830 | 0 | 38,830 | 4,000 |
| 0 | 0 | 0 | 8520 | PAINTING | 5,290 | 0 | 5,290 | 0 |
| 49,778 | 0 | 49,778 | 8525 | MONUMENT SIGNS RESERVE EXPENDITU | 52,678 | 0 | 52,678 | 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 |
| 164,363 | 0 | 164,363 | 8541 | GRANITE REPLACEMENT | 686,377 | 0 | 686,377 | 672,000 |
| 0 | 0 | 0 | 8543P | PARK FURNITURE REPLACEMENT | 5,850 | 0 | 5,850 | 0 |
| 0 | 0 | 0 | 8550 | PLAY STRUCTURE RPRS/ REPLACEMENT | 0 | 0 | 0 | 18,700 |
| 9,365 | 0 | 9,365 | 8565 | TENNIS COURTS | 32,275 | 0 | 32,275 | 29,600 |
| 20,450 | 0 | 20,450 | 8571C | CONCRETE WORK | 24,337 | 0 | 24,337 | 5,800 |
| 4,543 | 0 | 4,543 | 8575 | IRRIGATION SYSTEMS | 85,893 | 0 | 85,893 | 424,000 |
| 0 | 0 | 0 | 8578D | DRAINAGE | 14,650 | 0 | 14,650 | 60,000 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| 248,499 | 0 | 248,499 | | TOTAL RESERVE EXPENDITURES | 947,431 | 0 | 947,431 | 1,239,500 |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |
| (164,506) | 84,096 | (248,602) | | RESERVE FUND SURPLUS/(DEFICIT) | (251,011) | 756,854 | (1,007,865) | (240,360) |
| ----- | ----- | ----- | | | ----- | ----- | ----- | ----- |



347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 09/30/2024

| | | 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 | \$ 190,229 | \$ 0 | \$ 0 | \$ 0 | \$ 1,705,472 |
| 4000P | PARCEL ASSESSMENTS | 4,270 | 4,270 | 4,270 | 4,270 | 4,270 | 4,270 | 4,270 | 4,270 | 4,270 | 0 | 0 | 0 | 38,430 |
| 4001 | COMMERCIAL DUES | 70,976 | 70,976 | 70,976 | 70,976 | 70,976 | 70,976 | 70,976 | 70,976 | 70,976 | 0 | 0 | 0 | 638,788 |
| 4030 | INTEREST INCOME | 1,247 | 1,170 | 1,255 | 1,218 | 1,263 | 1,226 | 1,271 | 1,275 | 1,238 | 0 | 0 | 0 | 11,164 |
| 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 | 100 | 0 | 0 | 0 | 900 |
| 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 | 380 | 0 | 0 | 0 | 2,755 |
| 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 | 35 | 0 | 0 | 0 | 1,295 |
| 4205 | BUILDER ASSESSMENT | 4,805 | 4,805 | 4,805 | 4,608 | 4,703 | 35,839 | 10,703 | 10,703 | 10,703 | 0 | 0 | 0 | 91,675 |
| 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 | 4,450 | 0 | 0 | 0 | 20,379 |
| 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) | (66,667) | 0 | 0 | 0 | (600,000) |
| P6010 | GENERAL RESERVE TRANSFER | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | 0 | 0 | 0 | (18,855) |
| | TOTAL INCOME | \$ 215,438 | \$ 203,775 | \$ 204,496 | \$ 213,980 | \$ 206,355 | \$ 255,993 | \$ 225,709 | \$ 211,498 | \$ 213,620 | \$ 0 | \$ 0 | \$ 0 | \$ 1,950,864 |
| EXPENSES | | | | | | | | | | | | | | |
| ADMINISTRATIVE | | | | | | | | | | | | | | |
| 5000 | MANAGEMENT FEE | \$ 9,274 | \$ 9,270 | \$ 9,273 | \$ 9,576 | \$ 9,574 | \$ 9,592 | \$ 9,607 | \$ 9,616 | \$ 9,647 | \$ 0 | \$ 0 | \$ 0 | \$ 85,429 |
| 5000RO | OFFICE LEASE | 3,181 | 3,181 | 3,181 | 3,181 | 3,181 | 4,056 | 3,230 | 3,230 | 3,230 | 0 | 0 | 0 | 29,652 |
| 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 | 27,973 | 0 | 0 | 0 | 243,750 |
| 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 | 35 | 0 | 0 | 0 | 1,295 |
| 5010 | LEGAL EXPENSE | 2,197 | 1,483 | 1,830 | 1,830 | 2,988 | 2,393 | 8,201 | 0 | 2,471 | 0 | 0 | 0 | 23,992 |
| 5020 | LIEN/COLLECTION COST | 510 | 295 | 2,065 | 0 | 295 | 4,135 | 135 | 0 | 295 | 0 | 0 | 0 | 7,730 |
| 5020F | FILE REVIEW FEE | 50 | 250 | 300 | 50 | (50) | (50) | 200 | 50 | 100 | 0 | 0 | 0 | 900 |
| 5020M | MONITOR TRUSTEE SALE | 75 | 0 | 0 | 75 | 75 | 150 | 245 | (245) | 246 | 0 | 0 | 0 | 621 |
| 5020RR | FILE TRANSFER FEE EXPENSE | 95 | 760 | 0 | 0 | 570 | 0 | 0 | 0 | 1,330 | 0 | 0 | 0 | 2,755 |
| 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 | 491 | 0 | 0 | 0 | 793 |
| 5037 | BANK CHARGES & CC FEES | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 0 | 0 | 0 | 315 |
| 5039 | WEBSITE | 314 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 0 | 0 | 0 | 802 |
| 5040 | ADMINISTRATION | (1,055) | 8,849 | 8,501 | 7,752 | 10,005 | 8,508 | 8,533 | 8,521 | 8,552 | 0 | 0 | 0 | 68,167 |
| 5046 | NEWSLETTER | 143 | 143 | 285 | 0 | 143 | 143 | 143 | 143 | 163 | 0 | 0 | 0 | 1,303 |
| 5047B | OFFICE EQUIPMENT RENTAL | 1,306 | 171 | (314) | (253) | 6 | 208 | 2,955 | 346 | 449 | 0 | 0 | 0 | 4,874 |
| 5048 | OFFICE EXPENSES | 908 | 225 | 480 | 294 | 747 | 233 | 724 | 287 | 449 | 0 | 0 | 0 | 4,346 |
| 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 | 463 | 0 | 0 | 0 | 644 |
| 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 | 14,766 | 0 | 0 | 0 | (18,160) |
| 5090 | INSURANCE | 2,798 | 2,798 | 2,798 | 4,075 | 4,100 | 4,075 | 4,075 | 4,075 | 4,075 | 0 | 0 | 0 | 32,869 |
| 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 | 29 | 0 | 0 | 0 | 248 |
| | TOTAL ADMINISTRATIVE | \$ 60,890 | \$ 82,214 | \$ 69,088 | \$ 106,709 | \$ 68,046 | \$ 69,241 | \$ 77,499 | \$ 51,833 | \$ 74,859 | \$ 0 | \$ 0 | \$ 0 | \$ 660,379 |
| UTILITIES | | | | | | | | | | | | | | |
| 5100 | WATER/SEWER | \$ 13,259 | \$ 12,139 | \$ 16,078 | \$ 13,921 | \$ 19,875 | \$ 19,764 | \$ 20,960 | \$ 23,449 | \$ 20,836 | \$ 0 | \$ 0 | \$ 0 | \$ 160,281 |
| 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 | 352 | 0 | 0 | 0 | 3,000 |
| 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 | 75 | 0 | 0 | 0 | 721 |
| 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 | \$ 21,262 | \$ 0 | \$ 0 | \$ 0 | \$ 188,436 |
| LANDSCAPING | | | | | | | | | | | | | | |
| 5200 | LANDSCAPE CONTRACT | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 108,069 | \$ 0 | \$ 0 | \$ 0 | \$ 972,623 |
| 5220 | IRRIGATION REPAIRS | 187 | 5,521 | 0 | 0 | 719 | 0 | 1,208 | 402 | 749 | 0 | 0 | 0 | 8,786 |
| 5222 | BACKFLOW INSPEC/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 |
| P5200 | LANDSCAPE CONTRACT | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 0 | 0 | 0 | 6,591 |
| | TOTAL LANDSCAPE | \$ 111,207 | \$ 115,598 | \$ 111,387 | \$ 108,802 | \$ 111,905 | \$ 114,052 | \$ 110,009 | \$ 109,203 | \$ 109,550 | \$ 0 | \$ 0 | \$ 0 | \$ 1,001,714 |
| POOL/SPA/CLUBHOUSE | | | | | | | | | | | | | | |
| P5350 | FOUNTAIN MAINTENANCE | \$ 210 | \$ 210 | \$ 355 | \$ 410 | \$ 210 | \$ 210 | \$ 0 | \$ 325 | \$ 210 | \$ 0 | \$ 0 | \$ 0 | \$ 2,140 |
| | TOTAL POOLS/SPA/CLUBHOUSE | \$ 210 | \$ 210 | \$ 355 | \$ 410 | \$ 210 | \$ 210 | \$ 0 | \$ 325 | \$ 210 | \$ 0 | \$ 0 | \$ 0 | \$ 2,140 |
| 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 | 115 | 0 | 0 | 0 | 1,030 |
| | TOTAL GATES | \$ 84 | \$ 375 | \$ 375 | \$ 375 | \$ 375 | \$ 375 | \$ 375 | \$ 375 | \$ 115 | \$ 0 | \$ 0 | \$ 0 | \$ 2,823 |
| COMMON AREA | | | | | | | | | | | | | | |



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF OPERATIONS
09/30/2024**

| | January | February | March | April | May | June | July | August | September | October | November | December | YEAR-TO-DATE |
|---------------------------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|-------------|-------------|---------------------|
| | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** |
| 5700 BUILDING MAINTENANCE | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 400 | \$ 365 | \$ 365 | \$ 0 | \$ 0 | \$ 0 | \$ 1,130 |
| 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 | 2,288 | 0 | 0 | 0 | 20,627 |
| 5774 PET WASTE REMOVAL | 1,908 | 1,908 | 0 | 3,815 | 1,908 | 1,908 | 1,908 | 1,908 | 1,908 | 0 | 0 | 0 | 17,168 |
| 5779CC SECURITY PATROL | 826 | 2,596 | 1,966 | 1,966 | 900 | 2,700 | 600 | 750 | 9,250 | 0 | 0 | 0 | 21,554 |
| 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 | 416 | 0 | 0 | 0 | 2,869 |
| 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 | \$ 14,226 | \$ 0 | \$ 0 | \$ 0 | \$ 81,510 |
| TOTAL OPERATING EXPENSES | \$ 197,745 | \$ 224,481 | \$ 209,129 | \$ 247,005 | \$ 208,804 | \$ 215,325 | \$ 219,318 | \$ 194,974 | \$ 220,223 | \$ 0 | \$ 0 | \$ 0 | \$ 1,937,002 |
| OPERATING FUND SURPLUS/(DEFICI | \$ 17,693 | \$ (20,706) | \$ (4,633) | \$ (33,024) | \$ (2,449) | \$ 40,668 | \$ 6,391 | \$ 16,524 | \$ (6,602) | \$ 0 | \$ 0 | \$ 0 | \$ 13,862 |



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF OPERATIONS
09/30/2024**

| | 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 | \$ 66,667 | \$ 0 | \$ 0 | \$ 0 | \$ 600,000 |
| 7034 | INTEREST RESERVE FUND | 17,213 | 13,521 | 15,141 | 9,871 | 9,898 | 15,719 | 13,078 | 13,846 | 0 | 0 | 0 | 122,674 |
| 7069 | GAIN (LOSS) ON INVESTMENTS | 0 | 0 | 0 | 0 | (51,943) | (616) | 4,372 | 2,346 | 0 | 0 | 0 | (45,323) |
| P7010 | PARCEL TRANSFER TO RESERVES | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 0 | 0 | 0 | 18,855 |
| P7034 | INTEREST RESERVE FUNDS | 777 | 735 | 799 | 778 | 815 | 800 | 837 | 842 | 0 | 0 | 0 | 7,208 |
| | TOTAL RESERVE INCOME | \$ 86,751 | \$ 83,018 | \$ 84,702 | \$ 79,412 | \$ 27,531 | \$ 84,664 | \$ 87,049 | \$ 85,796 | \$ 0 | \$ 0 | \$ 0 | \$ 703,415 |
| 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 | 49,778 | 0 | 0 | 0 | 52,678 |
| 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 | 498 | 0 | 0 | 6,995 |
| 8541 | GRANITE REPLACEMENT | 9,350 | 0 | 0 | 12,100 | (6,800) | 484,919 | 13,095 | 9,350 | 164,363 | 0 | 0 | 686,377 |
| 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 | 9,365 | 0 | 0 | 32,275 |
| 8571C | CONCRETE WORK | 2,800 | 0 | 0 | 0 | 0 | 0 | 0 | 1,087 | 20,450 | 0 | 0 | 24,337 |
| 8575 | IRRIGATION SYSTEMS | 2,800 | 0 | 0 | 0 | 0 | 78,550 | 0 | 0 | 4,543 | 0 | 0 | 85,893 |
| 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 | \$ 248,998 | \$ 0 | \$ 0 | \$ 954,425 |
| | RESERVE FUND SURPLUS/(DEFICIT) | \$ 58,771 | \$ 81,966 | \$ 76,120 | \$ 66,451 | \$ 28,848 | \$ (519,119) | \$ 45,606 | \$ 74,853 | \$ (164,506) | \$ 0 | \$ 0 | \$ (251,011) |