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FORM X-17A-5 Section
PART III JAN 27 2017

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FACING PAGE Washington DC
Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

REPORT FOR THE PERIOD BEGINNING 1/01/2016 AND ENDING 12/31/2016
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Vista Point Advisors, LLC

OFFICIAL USE ONLY
FIRM I.D. NO.

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)
 90 New Montgomery Street, Suite 700

San Francisco (City) (No. and Street) CA (State) 94105 (Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
 Michael Lyon (415) 722-3506 (Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*
 Breard & Associates, Inc., Certified Public Accountants

9221 Corbin Avenue, Suite 170 (Address) Northridge (City) CA (State) 91324 (Zip Code)

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CHECK ONE:

- Certified Public Accountant
- Public Accountant
- Accountant not resident in United States or any of its possessions.

FOR OFFICIAL USE ONLY

*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

SEC 1410 (06-02)
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OATH OR AFFIRMATION

I, Michael Lyon, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Vista Point Advisors, LLC of December 31, 2016, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

Michael D. Lyon
Signature

Managing Director

Title

This report ** contains (check all applicable boxes):

- (a) Facing Page.
(b) Statement of Financial Condition.
(c) Statement of Income (Loss).
(d) Statement of Changes in Financial Condition.
(e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
(f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
(g) Computation of Net Capital.
(h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
(i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
(j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
(k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
(l) An Oath or Affirmation.
(m) A copy of the SIPC Supplemental Report.
(n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

**For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of San Francisco

Subscribed and sworn to (or affirmed) before me on this 25 day of January, 2017 by Michael D Lyon proved to me on the basis of satisfactory evidences to be the person who appeared before me.

Notary Public Trish Casey





Report of Independent Registered Public Accounting Firm

Members

Vista Point Advisors, LLC

We have audited the accompanying statement of financial condition of Vista Point Advisors, LLC as of December 31, 2016, and the related statements of income, changes in members' equity, and cash flows for the year then ended. These financial statements are the responsibility of Vista Point Advisors, LLC's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation of the overall financial statement presentation. We believe that our audit provides a basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Vista Point Advisors, LLC as of December 31, 2016, and the results of its operations and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States.

The information contained in Schedule I and II (supplemental information) has been subjected to audit procedures performed in conjunction with the audit of Vista Point Advisors, LLC's financial statements. The supplemental information is the responsibility of Vista Point Advisors, LLC's management. Our audit procedures included determining whether the supplemental information reconciles to the financial statements or the underlying accounting and other records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the supplemental information. In forming our opinion on the supplemental information, we evaluated whether the supplemental information, including its form and content, is presented in conformity with 17 C.F.R. § 240.17a-5. In our opinion, Schedules I and II are fairly stated, in all material respects, in relation to the financial statements as a whole.

Breard & Associates, Inc.

Breard & Associates, Inc.
Certified Public Accountants

Oakland, California
January 23, 2017

Vista Point Advisors, LLC
Statement of Financial Condition
December 31, 2016

Assets

Cash	\$ 2,586,075
Prepaid Expenses	12,516
Note Receivable	250,000
Deposits	<u>31,844</u>
Total assets	<u>\$ 2,880,435</u>

Liabilities and Members' Equity

Liabilities

Accounts Payable and Accrued Expenses	\$ 132,571
Wage Payables	198,372
Contingent Liability	<u>175,875</u>
Total liabilities	506,818

Commitments and contingencies

Members' Equity

Members' Equity	<u>2,373,617</u>
Total Members' Equity	<u>2,373,617</u>
Total Liabilities And Members' Equity	<u>\$ 2,880,435</u>

The accompanying notes are integral part of these financial statements

Vista Point Advisors, LLC
Statement of Income
For The Year End December 31, 2016

Revenues

Investment Banking Fees	\$ 10,039,223
Other Income	<u>36</u>
Total revenues	10,039,259

Expenses

Employee Compensation and Benefits	2,619,969
Guaranteed Payments	4,354,098
Occupancy And Equipment Rental	179,617
Professional Fees	99,374
Other Operating Expenses	<u>471,380</u>
Total expenses	<u>7,724,437</u>

Income tax provision	<u>12,590</u>
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Net income (loss)	<u><u>\$ 2,302,232</u></u>
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The accompanying notes are integral part of these financial statements

Vista Point Advisors, LLC
Statement of Changes in Members' Equity
For The Year End December 31, 2016

	Total Members'
	Equity
	<hr/>
Balance at December 31, 2015	\$ 2,436,508
Capital distributions	(2,365,123)
Net income (loss)	<hr/> 2,302,232
Balance at December 31, 2016	<hr/> \$ 2,373,617 <hr/>

The accompanying notes are integral part of these financial statements

Vista Point Advisors, LLC
Statement of Cash Flows
December 31, 2016

Cash flow from operating activities:		
Net income (loss)		\$ 2,302,232
Adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities:		
Depreciation	\$ 4,471	
(Increase) decrease in :		
Account receivable, net	12,000	
Prepaid expenses	5,824	
Note receivable	(250,000)	
(Decrease) increase in :		
Accounts Payable and Accrued Expenses	21,743	
Wage payables	152,141	
Contingent Liability	<u>175,875</u>	
Total adjustments		<u>122,054</u>
Net cash provided by (used in) operating activities		2,424,286
Cash flow from investing activities:		
Purchases of property and equipment	<u>(4,471)</u>	
Net cash provided by (used in) investing activities		(4,471)
Cash flow from financing activities		
Capital distributions	<u>(2,365,123)</u>	
Net cash provided by (used in) financing activities		(2,365,123)
		<u>-</u>
Net increase (decrease) in cash		54,692
Cash at December 31, 2015		\$ 2,531,383
Cash at December 31, 2016		\$ <u>2,586,075</u>
Cash paid during the year for:		
Interest		-
Income taxes	\$ 12,590	

The accompanying notes are integral part of these financial statements

Vista Point Advisors, LLC
Notes to Financial Statements
December 31, 2016

NOTE 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Vista Point Advisors, LLC (the "Company") was organized in the State of Delaware on January 12, 2011. The Company is a registered broker-dealer in securities under the Securities and Exchange Act of 1934. The Company is a member of the Financial Industry Regulatory Authority ("FINRA"), and the Securities Investor Protection Corporation ("SIPC").

The Company is engaged in business as a securities broker-dealer that provides several classes of services, including advisory services. Advisory fees generally consist of retainers that are paid after letters of engagement are signed for services, as well as success fees upon the closing of transactions in which the Company participated.

Under its membership agreement with FINRA and pursuant to Rule 15c3-3(k)(2)(i), the Company is exempt from the requirement of Rule 15c3-3 under the Securities Exchange Act of 1934 pertaining to the possession or control of customer assets and reserve requirements.

For the year ended December 31, 2016, the Company made 24% of its revenue from one of its clients.

Summary of Significant Accounting Policies

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Advisory fees are recognized as earned according to the fee schedule stipulated in the client's engagement contracts. The Company receives investment banking fees in accordance with terms stipulated in its engagement contracts. Fees are recognized as earned.

Vista Point Advisors, LLC
Notes to Financial Statements
December 31, 2016

NOTE 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

The Company has fully depreciated property and equipment of \$79,169. Repairs and maintenance to these assets are charged to expense as incurred; major improvements enhancing the function and/or useful life are capitalized. When items are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gains or losses arising from such transactions are recognized (See Note 3).

The Company, with the consent of its Members, has elected to be a Delaware Limited Liability Company. For tax purposes the Company is treated like a partnership, therefore in lieu of business income taxes, the Members are taxed on the Company's taxable income. Accordingly, no provision or liability for Federal Income Taxes is included in these financial statements.

The Company has adopted authoritative standards of accounting for and the disclosure of events that occur after the balance sheet date but before the financial statements are issued or are available to be issued. These standards require the Company to recognize in the financial statements the effects of all recognized subsequent events that provide additional evidence about conditions that existed at the date of the balance sheet. For non-recognized subsequent events that must be disclosed to keep the financial statements from being misleading, the Company is required to disclose the nature of the event as well as an estimate of its financial effect, or a statement that such estimate cannot be made. In addition, the Company is required to disclose the date through which subsequent events have been evaluated. The Company has evaluated subsequent events through the issuance of their financial statements (See Note 8).

NOTE 2: INCOME TAXES

As discussed in the Summary of Significant Accounting Policies (Note 1), the Company operates as a limited liability company treated as a partnership for tax purposes. As such, the Company is subject to a limited liability company gross receipts tax, with a minimum franchise tax. The Company files its tax returns using the cash method of accounting.

Vista Point Advisors, LLC
Notes to Financial Statements
December 31, 2016

NOTE 2: INCOME TAXES
(Continued)

The Company is subject to a limited liability company gross receipts fee, with a minimum franchise tax. As of December 31, 2016, the income tax provision consists of the following:

Franchise tax	\$	800
Gross receipts tax		<u>11,790</u>
		<u><u>\$ 12,590</u></u>

NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment are recorded net of accumulated depreciation and summarized by major classification as follows:

			Useful Life
Property & Equipment	\$	38,810	5
Furniture & Fixtures		<u>40,359</u>	7
		79,169	
Less: accumulated depreciation		<u>(79,169)</u>	
Property and Equipment, net	\$	<u><u>-</u></u>	

Depreciation expense for the year ended December 31, 2016 was \$4,471.

NOTE 4: PENSION PLAN

The Company established a SIMPLE plan (the "Plan") in 2011 covering all of its eligible employees. The Plan is discretionary and continuance of the plan is at the sole discretion of the Company. Under the terms of the Plan, the Company may make matching contributions up to 3% of employees' pre-tax deferrals. For the year ended December 31, 2016, a matching contribution was made to the plan in the amount of \$75,046.

NOTE 5: CONTINGENT LIABILITY

For the year ended December 31, 2016, the contingent liability of \$175,875 represents an amount that could be potentially refunded to our of the Company's previous client if this client is subject to an escrow claim.

Vista Point Advisors, LLC
Notes to Financial Statements
December 31, 2016

NOTE 6: COMMITMENTS AND CONTINGENCIES

Contingencies

The Company maintains bank accounts at financial institutions. These accounts are insured either by the Federal Deposit Insurance Commission ("FDIC"), up to \$250,000, or the Securities Investor Protection Corporation ("SIPC"), up to \$500,000. At times during the year, cash balances held in financial institutions were in excess of the FDIC and SIPC's insured limits. The Company has not experienced any losses in such accounts and management believes that it has placed its cash on deposit with financial institutions which are financially stable.

Commitments

The Company has obligations under a operating lease with initial noncancelable terms in excess of one year. Aggregate annual payments under this lease agreement at December 31, 2016, are approximately as listed as follows:

Year Ending December 31,	
2017	\$ 184,148
2018	189,672
2019	47,766
2020 & thereafter	<u>-</u>
	<u>\$ 421,586</u>

Under the terms of this agreement, the Company had \$173,175 in occupancy expense for the year ended December 31, 2016.

NOTE 7: GUARANTEES

FASB ASC 460, Guarantees, requires the Company to disclose information about its obligations under certain guarantee arrangements. FASB ASC 460 defines guarantees as contracts and indemnification agreements that contingently require a guarantor to make payments to the guaranteed party based on changes in an underlying factor (such as an interest or foreign exchange rate, security or commodity price, an index or the occurrence or nonoccurrence of a specified event) related to an asset, liability or equity security of a guaranteed party. This guidance also defines guarantees as contracts that contingently require the guarantor to make payments to the guaranteed party based on another entity's failure to perform under an agreement as well as indirect guarantees of indebtedness of others.

Vista Point Advisors, LLC
Notes to Financial Statements
December 31, 2016

NOTE 7: GUARANTEES
(Continued)

The Company has issued no guarantees at December 31, 2016 or during the year then ended.

NOTE 8: CONCENTRATION OF CREDIT RISK

The Company is engaged in various trading and brokerage activities in which counter-parties primarily include broker-dealers, banks, and other financial institutions. In the event counter-parties do not fulfill their obligations, the Company may be exposed to risk. The risk of default depends on the creditworthiness of the counter-party or issuer of the instrument. It is the Company's policy to review, as necessary, the credit standing of each counter-party.

NOTE 9: SUBSEQUENT EVENTS

The Company has evaluated events subsequent to the balance sheet date for items requiring recording or disclosure in the financial statements. The evaluation was performed through the date the financial statements were available to be issued. Based upon this review, the Company has determined that there were no events which took place that would have a material impact on its financial statements.

NOTE 10: RECENTLY ISSUED ACCOUNTING STANDARDS

For the year ending December 31, 2016, various ASUs issued by the FASB were either newly issued or had effective implementation dates that would require their provisions to be reflected in the financial statements for the year then ended. The Company has either evaluated or is currently evaluating the implications, if any, of each of these pronouncements and the possible impact they may have on the Company's financial statements. In most cases, management has determined that the pronouncement has either limited or no application to the Company and, in all cases, implementation would not have a material impact on the financial statements taken as a whole.

Vista Point Advisors, LLC
Notes to Financial Statements
December 31, 2016

NOTE 11: NET CAPITAL REQUIREMENTS

The Company is subject to the Securities and Exchange Commission Uniform Net Capital Rule (SEC Rule 15c3-1), which requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 15 to 1. Rule 15c3-1 also provides that equity capital may not be withdrawn or cash dividends paid if the resulting net capital ratio would exceed 10 to 1. Net capital and aggregate indebtedness change day to day, but on December 31, 2016, the Company had net capital of \$2,079,257 which was \$2,045,469 in excess of its required net capital of \$33,788; and the Company's ratio of aggregate indebtedness (\$506,818) to net capital was 0.24 to 1.

Vista Point Advisors, LLC
Schedule I - Computation of Net Capital Requirements
Pursuant to Rule 15c3-1
As of December 31, 2016

Computation of net capital

Members' Equity	<u>2,373,617</u>	
Total Members' Equity		\$ 2,373,617
Less: Non-allowable assets		
Prepaid expenses	(12,516)	
Deposits	(31,844)	
Note receivable	<u>(250,000)</u>	
Total non-allowable assets		<u>(294,360)</u>
Net Capital		2,079,257

Computation of net capital requirements

Minimum net capital requirement		
6 2/3 percent of net aggregate indebtedness	\$ 33,788	
Minimum dollar net capital required	<u>\$ 5,000</u>	
Net capital required (greater of above)		<u>33,788</u>
Excess net capital		\$ 2,045,469
Aggregate indebtedness		<u><u>\$ 506,818</u></u>
Ratio of aggregate indebtedness to net capital		0.24 : 1

There was no material difference between net capital computation showed here and the net capital computation shown on the Company's unaudited Form X-17A-5 reported dated December 31, 2016.

See independent auditor's report

Vista Point Advisors, LLC
Schedule II - Computation for Determination of the Reserve Requirements and
As of December 31, 2016

The Company is exempt from the provision of Rule 15c3-3 under paragraph (k)(2)(i) in that the Company carries no accounts, does not hold funds or securities for, or owe money or securities to customers. Accordingly, there are no items to report under the requirements of this Rule.

See independent auditor's report

Vista Point Advisors, LLC
Report on Exemption Provisions
Report Pursuant to Provisions of 17 C.F.R. § 15c3-3(k)
For The Year End December 31, 2016



Report of Independent Registered Public Accounting Firm

We have reviewed management's statements, included in the accompanying Assertions Regarding Exemption Provisions, in which (1) Vista Point Advisors, LLC identified the following provisions of 17 C.F.R. § 15c3-3(k) under which Vista Point Advisors, LLC claimed an exemption from 17 C.F.R. § 240.15c3-3(k)(2)(i) (the "exemption provisions") and (2) Vista Point Advisors, LLC stated that Vista Point Advisors, LLC met the identified exemption provisions throughout the most recent fiscal year without exception. Vista Point Advisors, LLC's management is responsible for compliance with the exemption provisions and its statements.

Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about Vista Point Advisors, LLC's compliance with the exemption provisions. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in paragraph (k)(2)(i) of Rule 15c3-3 under the Securities Exchange Act of 1934.



Breard & Associates, Inc.
Certified Public Accountants

Oakland, California
January 23, 2017

Assertions Regarding Exemption Provisions

We, as members of management of Vista Point Advisors ("the Company"), are responsible for compliance with the annual reporting requirements under Rule 17a-5 of the Securities Exchange Act of 1934. Those requirements compel a broker or dealer to file annual reports with the Securities Exchange Commission (SEC) and the broker or dealer's designated examining authority (DEA). One of the reports to be included in the annual filing is an exemption report prepared by an independent public accountant based upon a review of assertions provided by the broker or dealer. Pursuant to that requirement, the management of the Company hereby makes the following assertions:

Identified Exemption Provision:

The Company claims exemption from the custody and reserve provisions of Rule 15c3-3 by operating under the exemption provided by Rule 15c3-3, Paragraph (k)(2)(i).

Statement Regarding Meeting Exemption Provision:

The Company met the identified exemption provision without exception throughout the period ending January 1, 2016 through December 31, 2016.

Vista Point Advisors

By: *Michael D. Lyon*

Michael Lyon Managing Director
(Name and Title)

1/23/17
(Date)

Vista Point Advisors, LLC
Report on the SIPC Annual Assessment
Pursuant to Rule 17a-5(e)4
For The Year End December 31, 2016



BREARD & ASSOCIATES, INC.
CERTIFIED PUBLIC ACCOUNTANTS

Members

Vista Point Advisors, LLC

In accordance with Rule 17a-5(e)(4) under the Securities Exchange Act of 1934 and with the SIPC Series 600 Rules, we have performed the procedures enumerated below, which were agreed to by Vista Point Advisors, LLC and the Securities Investor Protection Corporation ("SIPC") with respect to the accompanying General Assessment Reconciliation (Form SIPC-7) of Vista Point Advisors, LLC (the "Company") for the year ended December 31, 2016, solely to assist you and SIPC in evaluating Vista Point Advisors, LLC's compliance with the applicable instructions of the General Assessment Reconciliation (Form SIPC-7). Management is responsible for the Company's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the Public Company Accounting Oversight Board (United States). The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures we performed and our findings are as follows:

1. Compared the listed assessment payments in Form SIPC-7 with respective cash disbursement records entries noting no differences;
2. Compared the Total Revenue amounts reported on the Annual Audited Report Form X-17A-5 Part III for the year ended December 31, 2016, with the Total Revenue amounts reported in Form SIPC-7 for the year ended December 31, 2016, noting no differences;
3. Compared any adjustments reported in Form SIPC-7 with supporting schedules and working papers noting no differences;
4. Recalculated the arithmetical accuracy of the calculations reflected in Form SIPC-7 and in the related schedules and working papers supporting the adjustments noting no differences; and
5. Compared the amount of any overpayment applied to the current assessment with the Form SIPC-7 on which it was originally computed noting no differences.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the applicable instructions of the Form SIPC-7. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

Breard & Associates, Inc.

Breard & Associates, Inc.
Certified Public Accountants

Oakland, California
January 23, 2017

Vista Point Advisors, LLC
Schedule of Securities Investor Protection Corporation
Assessments and Payments
For The Year End December 31, 2016

	<u>Amount</u>
Total assessment	\$ 25,098
SIPC-6 general assessment Payment made on July 30, 2016	(12,823)
SIPC-7 general assessment Payment made on January 20, 2017	<u>(12,275)</u>
Total assessment balance (overpayment carried forward)	<u><u>\$ -</u></u>