



347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
01/31/2026

ASSETS

OPERATING FUNDS		
US BANK - OPERATING CHECKING	618,659.19	
US BANK SAVINGS	404,497.51	
DUE (TO)/FROM RESERVES	<u>103,445.00</u>	
TOTAL OPERATING FUNDS		1,126,601.70
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	374,233.33	
RESERVE US BANK MMA	341,378.24	
MORGAN STANLEY	3,960,637.72	
RESERVES - ACCRUED INTEREST	20,306.22	
DUE FROM OPERATING	(103,445.00)	
UNREALIZED RSV GAIN/LOSS	<u>144,150.99</u>	
TOTAL RESERVE FUNDS		4,737,261.50
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	<u>3,024.22</u>	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	336,820.49	
ACCOUNTS RECEIVABLE - PARCELS	356.65	
PRE-LEGAL RECEIVABLE	46,647.77	
CONTINGENT PAYABLE	(46,647.77)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(101,130.84)	
AR - REPAIR REIMBURSEMENT	<u>653.06</u>	
TOTAL ACCOUNTS RECEIVABLE		236,699.36
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	8,570.67	
PREPAID INCOME TAX EXPENSE	<u>25,741.00</u>	
TOTAL OTHER ASSETS		34,311.67
TOTAL ASSETS		6,137,898.45



**347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
01/31/2026**

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	172,543.50	
PREPAID ASSESSMENTS	272,763.23	
PREPAID ASSESSMENTS - PARCELS	597.00	
REFUNDABLE DEPOSIT KEYS	12,900.00	
UNEARNED REVENUE	623,336.40	
SECURITY DEPOSITS	<u>29,592.00</u>	
TOTAL OPERATING LIABILITIES		1,111,732.13
RESERVE		
ACCUMULATED GENERAL	4,507,568.76	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	(9,606.20)	
UNREALIZED GAIN/LOSS INVESTMENTS	53,338.78	
GAIN (LOSS) ON INVESTMENT	<u>16,662.41</u>	
TOTAL RESERVE		4,567,963.75
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	269,088.84	
PRIOR YEAR ADJUSTMENT	(17,057.48)	
CURRENT YEAR RESERVE EQUITY	9,606.20	
CURRENT SURPLUS/(DEFICIT)	<u>27,267.26</u>	
TOTAL SURPLUS/(DEFICIT)		<u>288,904.82</u>
TOTAL LIABILITIES & EQUITY		<u><u>5,968,600.70</u></u>



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
01/31/2026**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
INCOME								
221,104	219,708	1,396	4000	ASSESSMENT INCOME	221,104	219,708	1,396	2,636,496
4,412	4,413	(1)	4000P	PARCEL ASSESSMENTS	4,412	4,413	(1)	52,951
78,952	78,952	0	4001	COMMERCIAL DUES	78,952	78,952	0	947,424
877	1,000	(123)	4030	INTEREST INCOME	877	1,000	(123)	12,000
150	100	50	4050FR	FILE REVIEW FEE	150	100	50	1,200
0	175	(175)	4050MU	MONITOR TRUSTEE SALE	0	175	(175)	2,100
0	434	(434)	4050RR	FILE TRANSFER FEES	0	434	(434)	5,208
0	100	(100)	4050T	FORECLOSURE/TRUSTEE SALES	0	100	(100)	1,200
3,647	1,833	1,814	4070	LATE FEE INCOME	3,647	1,833	1,814	22,000
420	210	210	4075	NSF FEE	420	210	210	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	1,720	(1,720)	20,640
7,200	9,864	(2,664)	4205	BUILDER ASSESSMENT	7,200	9,864	(2,664)	118,368
4,140	2,080	2,060	4900	VIOLATION FINES	4,140	2,080	2,060	24,960
7,200	8,250	(1,050)	4950	REBILL FEE	7,200	8,250	(1,050)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(79,613)	(79,613)	0	(955,359)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	0	(25,140)
<u>246,395</u>	<u>247,131</u>	<u>(736)</u>		TOTAL INCOME	<u>246,395</u>	<u>247,131</u>	<u>(736)</u>	<u>2,899,568</u>

EXPENSES								
ADMINISTRATIVE								
10,066	10,061	5	5000	MANAGEMENT FEE	10,066	10,061	5	120,735
3,384	3,465	(81)	5000RO	OFFICE LEASE	3,384	3,465	(81)	41,575
0	261	(261)	5005	RESERVE STUDY	0	261	(261)	3,130
35,740	39,750	(4,010)	5007w	SALARIES & BENEFITS	35,740	39,750	(4,010)	477,000
7,200	8,250	(1,050)	5009A	REBILL FEE EXPENSE	7,200	8,250	(1,050)	33,000
420	210	210	5009B	NSF FEE EXPENSE	420	210	210	2,520
0	3,242	(3,242)	5010	LEGAL EXPENSE	0	3,242	(3,242)	38,900
0	1,000	(1,000)	5020	LIEN/COLLECTION COST	0	1,000	(1,000)	12,000
150	100	50	5020F	FILE REVIEW FEE	150	100	50	1,200
0	175	(175)	5020M	MONITOR TRUSTEE SALE	0	175	(175)	2,100
0	434	(434)	5020RR	FILE TRANSFER FEE EXPENSE	0	434	(434)	5,208
0	400	(400)	5020T	FORECLOSURE/TRUSTEE SALES	0	400	(400)	1,200
0	5,500	(5,500)	5030	AUDIT/TAX PREPARATION	0	5,500	(5,500)	12,870
0	0	0	5033F	ADVERTISING	0	0	0	2,400
35	35	0	5037	BANK CHARGES & CC FEES	35	35	0	420
480	150	330	5039	WEBSITE	480	150	330	1,800
9,370	9,370	0	5040	ADMINISTRATION	9,370	9,370	0	120,765
285	166	119	5046	NEWSLETTER	285	166	119	1,992
0	625	(625)	5047B	OFFICE EQUIPMENT RENTAL	0	625	(625)	7,500
955	650	305	5048	OFFICE EXPENSES	955	650	305	7,800
0	423	(423)	5052	PRINTING	0	423	(423)	5,078
0	740	(740)	5054	ARCHITECTURAL EXPENSE	0	740	(740)	8,880
0	0	0	5055	MEETING EXPENSE	0	0	0	24,000
543	2,200	(1,657)	5059	POSTAGE	543	2,200	(1,657)	8,568
0	890	(890)	5059V	VIOLATION NOTICES	0	890	(890)	10,680
0	1,250	(1,250)	5065	PROFESSIONAL FEES	0	1,250	(1,250)	5,000
0	0	0	5068	GIFTS	0	0	0	500
0	0	0	5070	PROPERTY TAXES	0	0	0	500
0	0	0	5080	CORPORATE TAXES	0	0	0	42,000
0	1,750	(1,750)	5088	BAD DEBT EXPENSE	0	1,750	(1,750)	21,000
4,252	4,731	(479)	5090	INSURANCE	4,252	4,731	(479)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
0	92	(92)	P5005A	RESERVE STUDY	0	92	(92)	1,100
0	0	0	P5080	TAX - CORPORATION	0	0	0	2,104
34	37	(4)	P5090	INSURANCE	34	37	(4)	450
<u>72,913</u>	<u>95,957</u>	<u>(23,044)</u>		TOTAL ADMINISTRATIVE	<u>72,913</u>	<u>95,957</u>	<u>(23,044)</u>	<u>1,085,741</u>

UTILITIES



**347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
01/31/2026**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
13,550	17,000	(3,450)	5100	WATER/SEWER	13,550	17,000	(3,450)	204,000
1,481	1,267	214	5120	ELECTRIC	1,481	1,267	214	15,204
450	270	180	5151	TELEPHONE	450	270	180	3,232
333	370	(37)	5151B	INTERNET	333	370	(37)	4,437
209	70	139	5152	ALARM MONITORING	209	70	139	1,015
19	178	(159)	P5100	WATER/SEWER	19	178	(159)	2,136
0	47	(47)	P5120	ELECTRIC	0	47	(47)	570
<u>16,041</u>	<u>19,202</u>	<u>(3,161)</u>		TOTAL UTILITIES	<u>16,041</u>	<u>19,202</u>	<u>(3,161)</u>	<u>230,594</u>
LANDSCAPING								
108,562	108,562	0	5200	LANDSCAPE CONTRACT	108,562	108,562	0	1,302,744
1,200	0	1,200	5218	MAJOR PROJECTS	1,200	0	1,200	38,500
1,871	1,167	704	5220	IRRIGATION REPAIRS	1,871	1,167	704	14,004
149	400	(251)	5222	BACKFLOW INSPEC/RPRS	149	400	(251)	4,800
0	3,000	(3,000)	5228	EROSION CONTROL	0	3,000	(3,000)	36,000
1,514	2,500	(986)	5240	TREE TRIMMING/REMOVAL	1,514	2,500	(986)	30,000
760	760	0	P5200	LANDSCAPE CONTRACT	760	760	0	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	8	(8)	100
1,796	0	1,796	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
<u>115,852</u>	<u>116,397</u>	<u>(545)</u>		TOTAL LANDSCAPE	<u>115,852</u>	<u>116,397</u>	<u>(545)</u>	<u>1,435,266</u>
POOL/SPA/CLUBHOUSE								
233	230	3	P5350	FOUNTAIN MAINTENANCE	233	230	3	5,800
<u>233</u>	<u>230</u>	<u>3</u>		TOTAL POOLS	<u>233</u>	<u>230</u>	<u>3</u>	<u>5,800</u>
GATES								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	260	260	0	3,120
0	100	(100)	P5511	GATE REPAIRS	0	100	(100)	400
128	136	(8)	P5517	GATE PHONE	128	136	(8)	1,632
<u>388</u>	<u>496</u>	<u>(108)</u>		TOTAL GATES	<u>388</u>	<u>496</u>	<u>(108)</u>	<u>5,152</u>
COMMON AREA								
0	500	(500)	5700	BUILDING MAINTENANCE	0	500	(500)	6,000
0	500	(500)	5700K	KEYS/LOCK REPAIR	0	500	(500)	6,000
0	400	(400)	5722	ELECTRIC REPAIRS/SUPPLIES	0	400	(400)	4,800
0	692	(692)	5740	SIGN MAINTENANCE	0	692	(692)	8,300
2,340	2,386	(46)	5769A	JANITORIAL	2,340	2,386	(46)	28,630
0	2,239	(2,239)	5774	PET WASTE REMOVAL	0	2,239	(2,239)	26,868
1,612	2,062	(450)	5779CC	SECURITY PATROL	1,612	2,062	(450)	24,744
0	1,166	(1,166)	5800	COMMON AREA MAINTENANCE/REPAIRS	0	1,166	(1,166)	14,000
0	2,248	(2,248)	5845	PARK MAINT	0	2,248	(2,248)	8,992
142	416	(274)	5850	EXTERMINATING	142	416	(274)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	200	(200)	2,400
0	0	0	P5739	STREET SWEEPING	0	0	0	1,078
0	0	0	P5800	COMMON AREA MAINTAINENCE	0	0	0	200
<u>4,094</u>	<u>12,809</u>	<u>(8,715)</u>		TOTAL COMMON AREA	<u>4,094</u>	<u>12,809</u>	<u>(8,715)</u>	<u>137,012</u>
<u>209,521</u>	<u>245,091</u>	<u>(35,570)</u>		TOTAL OPERATING EXPENSES	<u>209,521</u>	<u>245,091</u>	<u>(35,570)</u>	<u>2,899,565</u>
<u>36,873</u>	<u>2,040</u>	<u>34,833</u>		OPERATING FUND SURPLUS/(DEFICIT)	<u>36,873</u>	<u>2,040</u>	<u>34,833</u>	<u>3</u>



**347Z VISTOSO COMMUNITY CONSOLIDATED
 STATEMENT OF REVENUES & EXPENSES
 01/31/2026**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
RESERVE FUND							
INCOME							
79,613	79,613	0	7010	79,613	79,613	0	955,359
11,956	12,500	(544)	7034	11,956	12,500	(544)	150,000
152	0	152	7069	152	0	152	0
2,095	2,095	0	P7010	2,095	2,095	0	25,140
747	717	30	P7034	747	717	30	8,600
(724)	0	(724)	8537	(724)	0	(724)	0
<u>93,839</u>	<u>94,925</u>	<u>(1,086)</u>		<u>93,839</u>	<u>94,925</u>	<u>(1,086)</u>	<u>1,139,099</u>
EXPENDITURES							
1,300	0	1,300	8510	1,300	0	1,300	49,200
4,350	0	4,350	8520	4,350	0	4,350	139,800
0	0	0	8525	0	0	0	140,000
0	0	0	8526	0	0	0	7,800
0	0	0	8530	0	0	0	3,400
0	0	0	8541	0	0	0	57,500
0	0	0	8543P	0	0	0	135,000
0	0	0	8550	0	0	0	239,000
4,700	0	4,700	8575	4,700	0	4,700	259,700
93,095	182,500	(89,405)	8578D	93,095	182,500	(89,405)	365,000
0	0	0	P8510	0	0	0	10,433
<u>103,445</u>	<u>182,500</u>	<u>(79,055)</u>		<u>103,445</u>	<u>182,500</u>	<u>(79,055)</u>	<u>1,406,833</u>
<u>(9,606)</u>	<u>(87,575)</u>	<u>77,969</u>		<u>(9,606)</u>	<u>(87,575)</u>	<u>77,969</u>	<u>(267,734)</u>



347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
01/31/2026

ASSETS

OPERATING FUNDS

OPERATING - US BANK	685,219.36	
US BANK SAVINGS	404,497.51	
DUE (TO)/FROM RESERVES	25,927.00	

TOTAL OPERATING FUNDS 1,115,643.87

RESERVE FUNDS

RESERVE US BANK MMA	341,378.24	
MORGAN STANLEY RESERVE	568,781.89	
MORGAN STANLEY RESERVE	3,391,855.83	
UNAMORTIZED PREMIUM/DISCOUNT	(169,297.75)	
RESERVES - ACCRUED INTEREST	20,306.22	
DUE (TO)/FROM OPERATING	(25,927.00)	
UNREALIZED RSV GAIN/LOSS	144,150.99	

TOTAL RESERVE FUNDS 4,271,248.42

DEPOSITS

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

ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE	336,890.92	
PRE-LEGAL RECEIVABLE	46,917.77	
CONTINGENT PAYABLE	(46,917.77)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(101,130.84)	
AR - REPAIR REIMBURSEMENT	653.06	

TOTAL ACCOUNTS RECEIVABLE 236,413.14

OTHER ASSETS

PREPAID EXPENSE INSURANCE	8,503.67	
PREPAID INCOME TAX EXPENSE	25,741.00	

TOTAL OTHER ASSETS 34,244.67

TOTAL ASSETS 5,660,574.32



347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
01/31/2026

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	171,449.30	
PREPAID ASSESSMENTS	272,807.66	
REFUNDABLE DEPOSIT KEYS	12,900.00	
UNEARNED REVENUE	614,511.73	
SECURITY DEPOSITS	<u>29,592.00</u>	
TOTAL OPERATING LIABILITIES		1,101,260.69
RESERVE		
ACCUMULATED GENERAL	4,213,695.65	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	(12,448.42)	
UNREALIZED GAIN/LOSS INVESTMENTS	53,338.78	
GAIN (LOSS) ON INVESTMENT	<u>16,662.41</u>	
TOTAL RESERVE		4,271,248.42
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	267,336.59	
PRIOR YEAR ADJUSTMENT	(17,057.48)	
CURRENT YEAR RESERVE EQUITY	12,448.42	
CURRENT SURPLUS/(DEFICIT)	<u>25,337.68</u>	
TOTAL SURPLUS/(DEFICIT)		<u>288,065.21</u>
TOTAL LIABILITIES & EQUITY		<u><u>5,660,574.32</u></u>



**347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
01/31/2026**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
INCOME							
221,104	219,708	1,396	4000	221,104	219,708	1,396	2,636,496
78,952	78,952	0	4001	78,952	78,952	0	947,424
877	1,000	(123)	4030	877	1,000	(123)	12,000
150	100	50	4050FR	150	100	50	1,200
0	175	(175)	4050MU	0	175	(175)	2,100
0	434	(434)	4050RR	0	434	(434)	5,208
0	100	(100)	4050T	0	100	(100)	1,200
3,647	1,833	1,814	4070	3,647	1,833	1,814	22,000
420	210	210	4075	420	210	210	2,520
0	1,720	(1,720)	4076	0	1,720	(1,720)	20,640
7,200	9,864	(2,664)	4205	7,200	9,864	(2,664)	118,368
4,140	2,080	2,060	4900	4,140	2,080	2,060	24,960
7,200	8,250	(1,050)	4950	7,200	8,250	(1,050)	33,000
<u>(79,613)</u>	<u>(79,613)</u>	<u>0</u>	6010	<u>(79,613)</u>	<u>(79,613)</u>	<u>0</u>	<u>(955,359)</u>
<u>244,077</u>	<u>244,813</u>	<u>(736)</u>		<u>244,077</u>	<u>244,813</u>	<u>(736)</u>	<u>2,871,757</u>
EXPENSES							
ADMINISTRATIVE							
10,066	10,061	5	5000	10,066	10,061	5	120,735
3,384	3,465	(81)	5000RO	3,384	3,465	(81)	41,575
0	261	(261)	5005	0	261	(261)	3,130
35,740	39,750	(4,010)	5007w	35,740	39,750	(4,010)	477,000
7,200	8,250	(1,050)	5009A	7,200	8,250	(1,050)	33,000
420	210	210	5009B	420	210	210	2,520
0	3,242	(3,242)	5010	0	3,242	(3,242)	38,900
0	1,000	(1,000)	5020	0	1,000	(1,000)	12,000
150	100	50	5020F	150	100	50	1,200
0	175	(175)	5020M	0	175	(175)	2,100
0	434	(434)	5020RR	0	434	(434)	5,208
0	400	(400)	5020T	0	400	(400)	1,200
0	5,500	(5,500)	5030	0	5,500	(5,500)	12,870
0	0	0	5033F	0	0	0	2,400
35	35	0	5037	35	35	0	420
480	150	330	5039	480	150	330	1,800
9,370	9,370	0	5040	9,370	9,370	0	120,765
285	166	119	5046	285	166	119	1,992
0	625	(625)	5047B	0	625	(625)	7,500
955	650	305	5048	955	650	305	7,800
0	423	(423)	5052	0	423	(423)	5,078
0	740	(740)	5054	0	740	(740)	8,880
0	0	0	5055	0	0	0	24,000
543	2,200	(1,657)	5059	543	2,200	(1,657)	8,568
0	890	(890)	5059V	0	890	(890)	10,680
0	1,250	(1,250)	5065	0	1,250	(1,250)	5,000
0	0	0	5068	0	0	0	500
0	0	0	5070	0	0	0	500
0	0	0	5080	0	0	0	42,000
0	1,750	(1,750)	5088	0	1,750	(1,750)	21,000
4,252	4,731	(479)	5090	4,252	4,731	(479)	56,766
<u>0</u>	<u>0</u>	<u>0</u>	5090D	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
<u>72,880</u>	<u>95,828</u>	<u>(22,948)</u>		<u>72,880</u>	<u>95,828</u>	<u>(22,948)</u>	<u>1,082,087</u>
UTILITIES							
13,550	17,000	(3,450)	5100	13,550	17,000	(3,450)	204,000
1,481	1,267	214	5120	1,481	1,267	214	15,204
450	270	180	5151	450	270	180	3,232
333	370	(37)	5151B	333	370	(37)	4,437
209	70	139	5152	209	70	139	1,015



347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
01/31/2026

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
16,022	18,977	(2,955)		16,022	18,977	(2,955)	227,888
			TOTAL UTILITIES				
			LANDSCAPING				
108,562	108,562	0	5200	108,562	108,562	0	1,302,744
1,200	0	1,200	5218	1,200	0	1,200	38,500
1,871	1,167	704	5220	1,871	1,167	704	14,004
149	400	(251)	5222	149	400	(251)	4,800
0	3,000	(3,000)	5228	0	3,000	(3,000)	36,000
1,514	2,500	(986)	5240	1,514	2,500	(986)	30,000
113,296	115,629	(2,333)		113,296	115,629	(2,333)	1,426,048
			TOTAL LANDSCAPE				
			COMMON AREA				
0	500	(500)	5700	0	500	(500)	6,000
0	500	(500)	5700K	0	500	(500)	6,000
0	400	(400)	5722	0	400	(400)	4,800
0	692	(692)	5740	0	692	(692)	8,300
2,340	2,386	(46)	5769A	2,340	2,386	(46)	28,630
0	2,239	(2,239)	5774	0	2,239	(2,239)	26,868
1,612	2,062	(450)	5779CC	1,612	2,062	(450)	24,744
0	1,166	(1,166)	5800	0	1,166	(1,166)	14,000
0	2,248	(2,248)	5845	0	2,248	(2,248)	8,992
142	416	(274)	5850	142	416	(274)	5,000
0	200	(200)	5895	0	200	(200)	2,400
4,094	12,809	(8,715)		4,094	12,809	(8,715)	135,734
			TOTAL COMMON AREA				
206,291	243,243	(36,952)		206,291	243,243	(36,952)	2,871,757
			TOTAL OPERATING EXPENSES				
37,786	1,570	36,216		37,786	1,570	36,216	0
			OPERATING FUND SURPLUS/(DEFICIT)				



347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
01/31/2026

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET	
RESERVE FUND								
INCOME								
79,613	79,613	0	7010	TRANSFER FROM OPERATING	79,613	79,613	0	955,359
11,956	12,500	(544)	7034	INTEREST RESERVE FUND	11,956	12,500	(544)	150,000
152	0	152	7069	GAIN (LOSS) ON INVESTMENTS	152	0	152	0
(724)	0	(724)	8537	BANK/INVESTMENT CHARGES	(724)	0	(724)	0
<u>90,997</u>	<u>92,113</u>	<u>(1,116)</u>		TOTAL RESERVE INCOME	<u>90,997</u>	<u>92,113</u>	<u>(1,116)</u>	<u>1,105,359</u>
EXPENDITURES								
1,300	0	1,300	8510	GENERAL RESERVE EXPENSE	1,300	0	1,300	49,200
4,350	0	4,350	8520	PAINTING	4,350	0	4,350	139,800
0	0	0	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	0	0	140,000
0	0	0	8526	FOUNTAIN REPLACEMENT	0	0	0	7,800
0	0	0	8530	ASPHALT SEAL COATING	0	0	0	3,400
0	0	0	8541	GRANITE REPLACEMENT	0	0	0	57,500
0	0	0	8543P	PARK FURNITURE REPLACEMENT	0	0	0	135,000
0	0	0	8550	PLAY STRUCTURE RPRS/ REPLACEMENT	0	0	0	239,000
4,700	0	4,700	8575	IRRIGATION SYSTEMS	4,700	0	4,700	259,700
<u>93,095</u>	<u>182,500</u>	<u>(89,405)</u>	8578D	DRAINAGE BASIN	<u>93,095</u>	<u>182,500</u>	<u>(89,405)</u>	<u>365,000</u>
<u>103,445</u>	<u>182,500</u>	<u>(79,055)</u>		TOTAL RESERVE EXPENDITURES	<u>103,445</u>	<u>182,500</u>	<u>(79,055)</u>	<u>1,396,400</u>
<u>(12,448)</u>	<u>(90,387)</u>	<u>77,939</u>		RESERVE FUND SURPLUS/(DEFICIT)	<u>(12,448)</u>	<u>(90,387)</u>	<u>77,939</u>	<u>(291,041)</u>



347A VISTOSO- SIENA
BALANCE SHEET
01/31/2026

ASSETS

OPERATING FUNDS		
OPERATING - US BANK	(66,560.17)	
DUE (TO)/FROM RESERVES	<u>77,518.00</u>	
TOTAL OPERATING FUNDS		10,957.83
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	374,233.33	
DUE (TO)/FROM OPERATING	<u>(77,518.00)</u>	
TOTAL RESERVE FUNDS		296,715.33
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	(70.43)	
ACCOUNTS RECEIVABLE - PARCELS	356.65	
PRE-LEGAL RECEIVABLE	(270.00)	
CONTINGENT PAYABLE	<u>270.00</u>	
TOTAL ACCOUNTS RECEIVABLE		286.22
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	<u>67.00</u>	
TOTAL OTHER ASSETS		<u>67.00</u>
TOTAL ASSETS		<u><u>308,026.38</u></u>

LIABILITIES & EQUITY

OPERATING LIABILITIES		
ACCRUED EXPENSES	1,094.20	
PREPAID ASSESSMENTS	(44.43)	
PREPAID ASSESSMENTS - PARCELS	597.00	
UNEARNED REVENUE	<u>8,824.67</u>	
TOTAL OPERATING LIABILITIES		10,471.44



**347A VISTOSO- SIENA
BALANCE SHEET
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RESERVE		
ACCUMULATED GENERAL	293,873.11	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	<u>2,842.22</u>	
TOTAL RESERVE		296,715.33
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	1,752.25	
CURRENT YEAR RESERVE EQUITY	(2,842.22)	
CURRENT SURPLUS/(DEFICIT)	<u>1,929.58</u>	
TOTAL SURPLUS/(DEFICIT)		<u>839.61</u>
TOTAL LIABILITIES & EQUITY		<u><u>308,026.38</u></u>



347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
01/31/2026

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
I N C O M E								
4,412	4,413	(1)	4000P	PARCEL ASSESSMENTS	4,412	4,413	(1)	52,951
<u>(2,095)</u>	<u>(2,095)</u>	<u>0</u>	P6010	GENERAL RESERVE TRANSFER	<u>(2,095)</u>	<u>(2,095)</u>	<u>0</u>	<u>(25,140)</u>
<u>2,317</u>	<u>2,318</u>	<u>(1)</u>		TOTAL INCOME	<u>2,317</u>	<u>2,318</u>	<u>(1)</u>	<u>27,811</u>
E X P E N S E S								
A D M I N I S T R A T I V E								
0	92	(92)	P5005A	RESERVE STUDY	0	92	(92)	1,100
0	0	0	P5080	TAX - CORPORATION	0	0	0	2,104
<u>34</u>	<u>37</u>	<u>(4)</u>	P5090	INSURANCE	<u>34</u>	<u>37</u>	<u>(4)</u>	<u>450</u>
34	129	(96)		TOTAL ADMINISTRATIVE	34	129	(96)	3,654
U T I L I T I E S								
19	178	(159)	P5100	WATER/SEWER	19	178	(159)	2,136
<u>0</u>	<u>47</u>	<u>(47)</u>	P5120	ELECTRIC	<u>0</u>	<u>47</u>	<u>(47)</u>	<u>570</u>
19	225	(206)		TOTAL UTILITIES	19	225	(206)	2,706
L A N D S C A P I N G								
760	760	0	P5200	LANDSCAPE CONTRACT	760	760	0	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	8	(8)	100
<u>1,796</u>	<u>0</u>	<u>1,796</u>	P5240	PLANT REPLACEMENT	<u>1,796</u>	<u>0</u>	<u>1,796</u>	<u>0</u>
2,556	768	1,788		TOTAL LANDSCAPE	2,556	768	1,788	9,218
P O O L / S P A / C L U B H O U S E								
<u>233</u>	<u>230</u>	<u>3</u>	P5350	FOUNTAIN MAINTENANCE	<u>233</u>	<u>230</u>	<u>3</u>	<u>5,800</u>
233	230	3		TOTAL POOLS	233	230	3	5,800
G A T E S								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	260	260	0	3,120
0	100	(100)	P5511	GATE REPAIRS	0	100	(100)	400
<u>128</u>	<u>136</u>	<u>(8)</u>	P5517	GATE PHONE	<u>128</u>	<u>136</u>	<u>(8)</u>	<u>1,632</u>
388	496	(108)		TOTAL GATES	388	496	(108)	5,152
C O M M O N A R E A								
0	0	0	P5739	STREET SWEEPING	0	0	0	1,078
<u>0</u>	<u>0</u>	<u>0</u>	P5800	COMMON AREA MAINTAINENCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>200</u>
0	0	0		TOTAL COMMON AREA	0	0	0	1,278
<u>3,230</u>	<u>1,848</u>	<u>1,382</u>		TOTAL OPERATING EXPENSES	<u>3,230</u>	<u>1,848</u>	<u>1,382</u>	<u>27,808</u>
<u>(913)</u>	<u>470</u>	<u>(1,383)</u>		OPERATING FUND SURPLUS/(DEFICIT)	<u>(913)</u>	<u>470</u>	<u>(1,383)</u>	<u>3</u>



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STATEMENT OF REVENUES & EXPENSES
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***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
RESERVE FUND							
INCOME							
2,095	2,095	0	P7010	2,095	2,095	0	25,140
<u>747</u>	<u>717</u>	<u>30</u>	P7034	<u>747</u>	<u>717</u>	<u>30</u>	<u>8,600</u>
<u>2,842</u>	<u>2,812</u>	<u>30</u>		<u>2,842</u>	<u>2,812</u>	<u>30</u>	<u>33,740</u>
EXPENDITURES							
<u>0</u>	<u>0</u>	<u>0</u>	P8510	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,433</u>
<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>10,433</u>
<u>2,842</u>	<u>2,812</u>	<u>30</u>		<u>2,842</u>	<u>2,812</u>	<u>30</u>	<u>23,307</u>

