



**347Z VISTOSO COMMUNITY CONSOLIDATED  
BALANCE SHEET  
02/28/2026**

**ASSETS**

**OPERATING FUNDS**

US BANK - OPERATING CHECKING	415,089.83
US BANK SAVINGS	405,289.52
DUE (TO)/FROM RESERVES	1,750.00

**TOTAL OPERATING FUNDS** 822,129.35

**RESERVE FUNDS**

RESERVE USBANK -SIENA RSV	377,095.35
RESERVE US BANK MMA	318,205.54
MORGAN STANLEY RESERVE	570,260.04
MORGAN STANLEY RESERVE	3,392,265.20
UNAMORTIZED PREMIUM/DISCOUNT	(167,563.41)
RESERVES - ACCRUED INTEREST	27,412.76
DUE (TO)/FROM OPERATING	(1,750.00)
UNREALIZED RSV GAIN/LOSS	166,542.59

**TOTAL RESERVE FUNDS** 4,682,468.07

**DEPOSITS**

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

**ACCOUNTS RECEIVABLE**

ACCOUNTS RECEIVABLE	298,750.98
ACCOUNTS RECEIVABLE - PARCELS	121.65
PRE-LEGAL RECEIVABLE	45,262.49
CONTINGENT PAYABLE	(45,262.49)
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(101,130.84)
AR - REPAIR REIMBURSEMENT	1,233.65

**TOTAL ACCOUNTS RECEIVABLE** 198,975.44

**OTHER ASSETS**

PREPAID EXPENSE INSURANCE	4,285.33
PREPAID INCOME TAX EXPENSE	25,741.00

**TOTAL OTHER ASSETS** 30,026.33



**347Z VISTOSO COMMUNITY CONSOLIDATED  
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<b>TOTAL ASSETS</b>		<b>5,736,623.41</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>OPERATING LIABILITIES</b>		
ACCRUED EXPENSES	117,111.24	
PREPAID ASSESSMENTS	283,367.26	
PREPAID ASSESSMENTS - PARCELS	597.00	
REFUNDABLE DEPOSIT KEYS	12,900.00	
UNEARNED REVENUE	311,668.19	
SECURITY DEPOSITS	29,517.00	
<b>TOTAL OPERATING LIABILITIES</b>		<b>755,160.69</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	4,507,568.76	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	104,898.12	
UNREALIZED GAIN/LOSS INVESTMENTS	53,338.78	
GAIN (LOSS) ON INVESTMENT	16,662.41	
<b>TOTAL RESERVE</b>		<b>4,682,468.07</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
ACCUMULATED SURPLUS (DEFICIT)	269,088.84	
PRIOR YEAR ADJUSTMENT	(19,253.13)	
CURRENT YEAR RESERVE EQUITY	(104,898.12)	
CURRENT SURPLUS/(DEFICIT)	154,057.06	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>298,994.65</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>5,736,623.41</b>



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
02/28/2026**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
<b>I N C O M E</b>								
221,596	219,708	1,888	4000	ASSESSMENT INCOME	442,700	439,416	3,284	2,636,496
4,412	4,412	0	4000P	PARCEL ASSESSMENTS	8,825	8,825	0	52,951
78,952	78,952	0	4001	COMMERCIAL DUES	157,905	157,904	1	947,424
792	1,000	(208)	4030	INTEREST INCOME	1,669	2,000	(331)	12,000
750	100	650	4050FR	FILE REVIEW FEE	900	200	700	1,200
350	175	175	4050MU	MONITOR TRUSTEE SALE	350	350	0	2,100
0	434	(434)	4050RR	FILE TRANSFER FEES	0	868	(868)	5,208
0	100	(100)	4050T	FORECLOSURE/TRUSTEE SALES	0	200	(200)	1,200
(95)	1,833	(1,928)	4070	LATE FEE INCOME	3,552	3,666	(114)	22,000
(35)	210	(245)	4075	NSF FEE	385	420	(35)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	3,440	(3,440)	20,640
7,200	9,864	(2,664)	4205	BUILDER ASSESSMENT	14,400	19,728	(5,328)	118,368
3,640	2,080	1,560	4900	VIOLATION FINES	7,780	4,160	3,620	24,960
(90)	0	(90)	4950	REBILL FEE	7,110	8,250	(1,140)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(159,226)	(159,226)	0	(955,359)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(4,190)	(4,190)	0	(25,140)
235,765	238,880	(3,115)		<b>TOTAL INCOME</b>	<b>482,159</b>	<b>486,011</b>	<b>(3,852)</b>	<b>2,899,568</b>

**E X P E N S E S**

**A D M I N I S T R A T I V E**

10,095	10,061	34	5000	MANAGEMENT FEE	20,162	20,122	40	120,735
3,384	3,465	(81)	5000RO	OFFICE LEASE	6,768	6,930	(162)	41,575
0	261	(261)	5005	RESERVE STUDY	0	522	(522)	3,130
37,751	39,750	(1,999)	5007w	SALARIES & BENEFITS	73,491	79,500	(6,009)	477,000
(90)	0	(90)	5009A	REBILL FEE EXPENSE	7,110	8,250	(1,140)	33,000
(35)	210	(245)	5009B	NSF FEE EXPENSE	385	420	(35)	2,520
3,871	3,242	629	5010	LEGAL EXPENSE	3,871	6,484	(2,614)	38,900
1,907	1,000	907	5020	LIEN/COLLECTION COST	1,907	2,000	(93)	12,000
750	100	650	5020F	FILE REVIEW FEE	900	200	700	1,200
350	175	175	5020M	MONITOR TRUSTEE SALE	350	350	0	2,100
0	434	(434)	5020RR	FILE TRANSFER FEE EXPENSE	0	868	(868)	5,208
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	0	400	(400)	1,200
0	0	0	5030	AUDIT/TAX PREPARATION	0	5,500	(5,500)	12,870
20	0	20	5033F	ADVERTISING	20	0	20	2,400
35	35	0	5037	BANK CHARGES & CC FEES	70	70	0	420
0	150	(150)	5039	WEBSITE	480	300	180	1,800
9,983	9,370	613	5040	ADMINISTRATION	19,353	18,740	613	120,765
143	166	(23)	5046	NEWSLETTER	428	332	96	1,992
0	625	(625)	5047B	OFFICE EQUIPMENT RENTAL	0	1,250	(1,250)	7,500
12	650	(638)	5048	OFFICE EXPENSES	967	1,300	(333)	7,800
950	423	527	5052	PRINTING	950	846	104	5,078
0	740	(740)	5054	ARCHITECTURAL EXPENSE	0	1,480	(1,480)	8,880
4,915	5,000	(85)	5055	MEETING EXPENSE	4,915	5,000	(85)	24,000
2,301	4,900	(2,599)	5059	POSTAGE	2,844	7,100	(4,256)	8,568
0	890	(890)	5059V	VIOLATION NOTICES	0	1,780	(1,780)	10,680
0	0	0	5065	PROFESSIONAL FEES	0	1,250	(1,250)	5,000
(780)	0	(780)	5068	GIFTS	(780)	0	(780)	500
0	0	0	5070	PROPERTY TAXES	0	0	0	500
0	0	0	5080	CORPORATE TAXES	0	0	0	42,000
1,565	1,750	(185)	5088	BAD DEBT EXPENSE	1,565	3,500	(1,935)	21,000
4,252	4,731	(479)	5090	INSURANCE	8,504	9,462	(958)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
0	92	(92)	P5005A	RESERVE STUDY	0	184	(184)	1,100
0	0	0	P5080	TAX - CORPORATION	0	0	0	2,104
34	38	(5)	P5090	INSURANCE	67	75	(8)	450
81,412	88,258	(6,846)		<b>TOTAL ADMINISTRATIVE</b>	<b>154,325</b>	<b>184,215</b>	<b>(29,890)</b>	<b>1,085,741</b>

**U T I L I T I E S**



**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
02/28/2026**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
21,867	17,000	4,867	5100	WATER/SEWER	35,417	34,000	1,417	204,000
1,362	1,267	95	5120	ELECTRIC	2,843	2,534	309	15,204
450	269	181	5151	TELEPHONE	900	539	361	3,232
738	370	368	5151B	INTERNET	1,071	740	331	4,437
0	70	(70)	5152	ALARM MONITORING	209	140	69	1,015
133	178	(45)	P5100	WATER/SEWER	153	356	(203)	2,136
0	48	(48)	P5120	ELECTRIC	0	95	(95)	570
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24,550	19,202	5,348		TOTAL UTILITIES	40,592	38,404	2,188	230,594
LANDSCAPING								
108,562	108,562	0	5200	LANDSCAPE CONTRACT	217,124	217,124	0	1,302,744
2,545	0	2,545	5218	MAJOR PROJECTS	3,745	0	3,745	38,500
555	1,167	(612)	5220	IRRIGATION REPAIRS	2,426	2,334	92	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	800	(651)	4,800
0	3,000	(3,000)	5228	EROSION CONTROL	0	6,000	(6,000)	36,000
0	2,500	(2,500)	5240	TREE TRIMMING/REMOVAL	1,514	5,000	(3,486)	30,000
760	759	1	P5200	LANDSCAPE CONTRACT	1,520	1,519	1	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	16	(16)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
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112,421	116,396	(3,975)		TOTAL LANDSCAPE	228,273	232,793	(4,520)	1,435,266
POOL/SPA/CLUBHOUSE								
233	230	3	P5350	FOUNTAIN MAINTENANCE	466	460	6	5,800
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233	230	3		TOTAL POOLS	466	460	6	5,800
GATES								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	520	520	0	3,120
0	0	0	P5511	GATE REPAIRS	0	100	(100)	400
128	136	(8)	P5517	GATE PHONE	257	272	(15)	1,632
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388	396	(8)		TOTAL GATES	777	892	(115)	5,152
COMMON AREA								
0	500	(500)	5700	BUILDING MAINTENANCE	0	1,000	(1,000)	6,000
0	500	(500)	5700K	KEYS/LOCK REPAIR	0	1,000	(1,000)	6,000
0	400	(400)	5722	ELECTRIC REPAIRS/SUPPLIES	0	800	(800)	4,800
0	692	(692)	5740	SIGN MAINTENANCE	0	1,384	(1,384)	8,300
2,400	2,386	14	5769A	JANITORIAL	4,739	4,772	(33)	28,630
0	2,239	(2,239)	5774	PET WASTE REMOVAL	0	4,478	(4,478)	26,868
967	2,062	(1,095)	5779CC	SECURITY PATROL	2,579	4,124	(1,545)	24,744
570	1,167	(597)	5800	COMMON AREA MAINTENANCE/REPAIRS	570	2,333	(1,763)	14,000
0	0	0	5845	PARK MAINT	0	2,248	(2,248)	8,992
268	416	(148)	5850	EXTERMINATING	410	832	(422)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	400	(400)	2,400
269	270	(1)	P5739	STREET SWEEPING	269	270	(1)	1,078
0	0	0	P5800	COMMON AREA MAINTAINENCE	0	0	0	200
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4,474	10,832	(6,358)		TOTAL COMMON AREA	8,568	23,641	(15,073)	137,012
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223,479	235,314	(11,835)		TOTAL OPERATING EXPENSES	433,000	480,405	(47,405)	2,899,565
OPERATING FUND SURPLUS/(DEFICIT)								
12,285	3,566	8,719			49,159	5,606	43,553	3
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**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF REVENUES & EXPENSES  
02/28/2026**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	***** ANNUAL BUDGET
<b>RESERVE FUND</b>							
<b>INCOME</b>							
79,613	79,613	0	7010		159,226	159,226	955,359
32,595	12,500	20,095	7034		44,552	25,000	150,000
1,856	0	1,856	7069		2,007	0	0
2,095	2,095	0	P7010		4,190	4,190	25,140
767	716	51	P7034		1,514	1,433	8,600
(672)	0	(672)	8537		(1,396)	0	0
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116,254	94,924	21,330			210,093	189,849	1,139,099
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<b>EXPENDITURES</b>							
0	0	0	8510	GENERAL RESERVE EXPENSE	1,300	0	49,200
0	0	0	8520	PAINTING	4,350	0	139,800
0	0	0	8525	MONUMENT SIGNS RESERVE EXPENDITURE	0	0	140,000
0	0	0	8526	FOUNTAIN REPLACEMENT	0	0	7,800
0	0	0	8530	ASPHALT SEAL COATING	0	0	3,400
0	0	0	8541	GRANITE REPLACEMENT	0	0	57,500
0	0	0	8543P	PARK FURNITURE REPLACEMENT	0	0	135,000
0	0	0	8550	PLAY STRUCTURE RPRS/ REPLACEMENT	0	0	239,000
0	0	0	8575	IRRIGATION SYSTEMS	4,700	0	259,700
1,750	182,500	(180,750)	8578D	DRAINAGE BASIN	94,845	365,000	365,000
0	0	0	P8510	PARCEL - GENERAL RESERVE EXPENSE	0	0	10,433
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1,750	182,500	(180,750)		TOTAL RESERVE EXPENDITURES	105,195	365,000	1,406,833
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114,504	(87,576)	202,080		RESERVE FUND SURPLUS/(DEFICIT)	104,898	(175,151)	(267,734)
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**347Z VISTOSO COMMUNITY CONSOLIDATED  
STATEMENT OF OPERATIONS  
02/28/2026**

	January *****	February *****	March *****	April *****	May *****	June *****	July *****	August *****	September *****	October *****	November *****	December *****	YEAR-TO-DATE *****
<b>INCOME</b>													
4000	ASSESSMENT INCOME	\$ 221,104	\$ 221,596	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 442,700
4000P	PARCEL ASSESSMENTS	4,412	4,412	0	0	0	0	0	0	0	0	0	8,825
4001	COMMERCIAL DUES	78,952	78,952	0	0	0	0	0	0	0	0	0	157,905
4030	INTEREST INCOME	877	792	0	0	0	0	0	0	0	0	0	1,669
4050FR	FILE REVIEW FEE	150	750	0	0	0	0	0	0	0	0	0	900
4050MU	MONITOR TRUSTEE SALE	0	350	0	0	0	0	0	0	0	0	0	350
4070	LATE FEE INCOME	3,647	(95)	0	0	0	0	0	0	0	0	0	3,552
4075	NSF FEE	420	(35)	0	0	0	0	0	0	0	0	0	385
4205	BUILDER ASSESSMENT	7,200	7,200	0	0	0	0	0	0	0	0	0	14,400
4900	VIOLATION FINES	4,140	3,640	0	0	0	0	0	0	0	0	0	7,780
4950	REBILL FEE	7,200	(90)	0	0	0	0	0	0	0	0	0	7,110
6010	GENERAL RESERVE TRANSFER	(79,613)	(79,613)	0	0	0	0	0	0	0	0	0	(159,226)
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	0	0	0	0	0	0	0	0	0	(4,190)
	<b>TOTAL INCOME</b>	<b>\$ 246,395</b>	<b>\$ 235,765</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 482,159</b>
<b>EXPENSES</b>													
<b>ADMINISTRATIVE</b>													
5000	MANAGEMENT FEE	\$ 10,066	\$ 10,095	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,162
5000RO	OFFICE LEASE	3,384	3,384	0	0	0	0	0	0	0	0	0	6,768
5007w	SALARIES & BENEFITS	35,740	37,751	0	0	0	0	0	0	0	0	0	73,491
5009A	REBILL FEE EXPENSE	7,200	(90)	0	0	0	0	0	0	0	0	0	7,110
5009B	NSF FEE EXPENSE	420	(35)	0	0	0	0	0	0	0	0	0	385
5020	LIEN/COLLECTION COST	0	1,907	0	0	0	0	0	0	0	0	0	1,907
5020F	FILE REVIEW FEE	150	750	0	0	0	0	0	0	0	0	0	900
5020M	MONITOR TRUSTEE SALE	0	350	0	0	0	0	0	0	0	0	0	350
5033F	ADVERTISING	0	20	0	0	0	0	0	0	0	0	0	20
5037	BANK CHARGES & CC FEES	35	35	0	0	0	0	0	0	0	0	0	70
5039	WEBSITE	480	0	0	0	0	0	0	0	0	0	0	480
5040	ADMINISTRATION	9,370	9,983	0	0	0	0	0	0	0	0	0	19,353
5046	NEWSLETTER	285	143	0	0	0	0	0	0	0	0	0	428
5048	OFFICE EXPENSES	955	12	0	0	0	0	0	0	0	0	0	967
5052	PRINTING	0	950	0	0	0	0	0	0	0	0	0	950
5055	MEETING EXPENSE	0	4,915	0	0	0	0	0	0	0	0	0	4,915
5010	LEGAL EXPENSE	0	3,871	0	0	0	0	0	0	0	0	0	3,871
5059	POSTAGE	543	2,301	0	0	0	0	0	0	0	0	0	2,844
5068	GIFTS	0	(780)	0	0	0	0	0	0	0	0	0	(780)
5088	BAD DEBT EXPENSE	0	1,565	0	0	0	0	0	0	0	0	0	1,565
5090	INSURANCE	4,252	4,252	0	0	0	0	0	0	0	0	0	8,504
P5090	INSURANCE	34	34	0	0	0	0	0	0	0	0	0	67
	<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 72,913</b>	<b>\$ 81,412</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 154,325</b>
<b>UTILITIES</b>													
5100	WATER/SEWER	\$ 13,550	\$ 21,867	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,417
5120	ELECTRIC	1,481	1,362	0	0	0	0	0	0	0	0	0	2,843
5151	TELEPHONE	450	450	0	0	0	0	0	0	0	0	0	900
5151B	INTERNET	333	738	0	0	0	0	0	0	0	0	0	1,071
5152	ALARM MONITORING	209	0	0	0	0	0	0	0	0	0	0	209
P5100	WATER/SEWER	19	133	0	0	0	0	0	0	0	0	0	153
	<b>TOTAL UTILITIES</b>	<b>\$ 16,041</b>	<b>\$ 24,550</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 40,592</b>
<b>LANDSCAPING</b>													
5200	LANDSCAPE CONTRACT	\$ 108,562	\$ 108,562	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 217,124
5218	MAJOR PROJECTS	1,200	2,545	0	0	0	0	0	0	0	0	0	3,745
5220	IRRIGATION REPAIRS	1,871	555	0	0	0	0	0	0	0	0	0	2,426
5222	BACKFLOW INSPEC/RPRS	149	0	0	0	0	0	0	0	0	0	0	149
5240	TREE TRIMMING/REMOVAL	1,514	0	0	0	0	0	0	0	0	0	0	1,514
P5200	LANDSCAPE CONTRACT	760	0	0	0	0	0	0	0	0	0	0	1,520
P5240	PLANT REPLACEMENT	1,796	0	0	0	0	0	0	0	0	0	0	1,796
	<b>TOTAL LANDSCAPE</b>	<b>\$ 115,852</b>	<b>\$ 112,421</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 228,273</b>
<b>POOL/SPA/CLUBHOUSE</b>													
P5350	FOUNTAIN MAINTENANCE	\$ 233	\$ 233	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 466
	<b>TOTAL POOLS/SPA/CLUBHOUSE</b>	<b>\$ 233</b>	<b>\$ 233</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 466</b>
<b>GATES</b>													
P5500	GATE MAINTENANCE CONTRACT	\$ 260	\$ 260	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 520
P5517	GATE PHONE	128	128	0	0	0	0	0	0	0	0	0	257
	<b>TOTAL GATES</b>	<b>\$ 388</b>	<b>\$ 388</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 777</b>
<b>COMMON AREA</b>													







**347 VISTOSO COMMUNITY ASSOCIATION  
BALANCE SHEET  
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**ASSETS**

**OPERATING FUNDS**

<b>OPERATING - US BANK</b>	<b>484,718.44</b>	
<b>US BANK SAVINGS</b>	<b>405,289.52</b>	
<b>DUE (TO)/FROM RESERVES</b>	<b>(75,768.00)</b>	

**TOTAL OPERATING FUNDS** **814,239.96**

**RESERVE FUNDS**

<b>RESERVE US BANK MMA</b>	<b>318,205.54</b>	
<b>MORGAN STANLEY RESERVE</b>	<b>570,260.04</b>	
<b>MORGAN STANLEY RESERVE</b>	<b>3,392,265.20</b>	
<b>UNAMORTIZED PREMIUM/DISCOUNT</b>	<b>(167,563.41)</b>	
<b>RESERVES - ACCRUED INTEREST</b>	<b>27,412.76</b>	
<b>DUE (TO)/FROM OPERATING</b>	<b>75,768.00</b>	
<b>UNREALIZED RSV GAIN/LOSS</b>	<b>166,542.59</b>	

**TOTAL RESERVE FUNDS** **4,382,890.72**

**DEPOSITS**

<b>REFUNDABLE DEPOSITS SECURITY DEPOSITS</b>	<b>3,024.22</b>	
--	-----------------	--

**TOTAL DEPOSITS** **3,024.22**

**ACCOUNTS RECEIVABLE**

<b>ACCOUNTS RECEIVABLE</b>	<b>299,127.17</b>	
<b>PRE-LEGAL RECEIVABLE</b>	<b>45,532.49</b>	
<b>CONTINGENT PAYABLE</b>	<b>(45,532.49)</b>	
<b>ALLOWANCE FOR DOUBTFUL ACCOUNTS</b>	<b>(101,130.84)</b>	
<b>AR - REPAIR REIMBURSEMENT</b>	<b>1,233.65</b>	

**TOTAL ACCOUNTS RECEIVABLE** **199,229.98**

**OTHER ASSETS**

<b>PREPAID EXPENSE INSURANCE</b>	<b>4,251.83</b>	
<b>PREPAID INCOME TAX EXPENSE</b>	<b>25,741.00</b>	

**TOTAL OTHER ASSETS** **29,992.83**

**TOTAL ASSETS** **5,429,377.71**



**347 VISTOSO COMMUNITY ASSOCIATION  
BALANCE SHEET  
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<b>LIABILITIES &amp; EQUITY</b>		
<b>OPERATING LIABILITIES</b>		
ACCRUED EXPENSES	115,755.17	
PREPAID ASSESSMENTS	283,403.69	
REFUNDABLE DEPOSIT KEYS	12,900.00	
UNEARNED REVENUE	307,255.86	
SECURITY DEPOSITS	29,517.00	
	-----	
<b>TOTAL OPERATING LIABILITIES</b>		<b>748,831.72</b>
<b>RESERVE</b>		
ACCUMULATED GENERAL	4,213,695.65	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	99,193.88	
UNREALIZED GAIN/LOSS INVESTMENTS	53,338.78	
GAIN (LOSS) ON INVESTMENT	16,662.41	
	-----	
<b>TOTAL RESERVE</b>		<b>4,382,890.72</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
ACCUMULATED SURPLUS (DEFICIT)	267,336.59	
PRIOR YEAR ADJUSTMENT	(19,253.13)	
CURRENT YEAR RESERVE EQUITY	(99,193.88)	
CURRENT SURPLUS/(DEFICIT)	148,765.69	
	-----	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>297,655.27</b>
		-----
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>5,429,377.71</b>
		=====



**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
02/28/2026**

***** CURRENT PERIOD ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** YEAR-TO-DATE ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
221,596	219,708	1,888	4000	ASSESSMENT INCOME	442,700	439,416	3,284	2,636,496
78,952	78,952	0	4001	COMMERCIAL DUES	157,905	157,904	1	947,424
792	1,000	(208)	4030	INTEREST INCOME	1,669	2,000	(331)	12,000
750	100	650	4050FR	FILE REVIEW FEE	900	200	700	1,200
350	175	175	4050MU	MONITOR TRUSTEE SALE	350	350	0	2,100
0	434	(434)	4050RR	FILE TRANSFER FEES	0	868	(868)	5,208
0	100	(100)	4050T	FORECLOSURE/TRUSTEE SALES	0	200	(200)	1,200
(95)	1,833	(1,928)	4070	LATE FEE INCOME	3,552	3,666	(114)	22,000
(35)	210	(245)	4075	NSF FEE	385	420	(35)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	3,440	(3,440)	20,640
7,200	9,864	(2,664)	4205	BUILDER ASSESSMENT	14,400	19,728	(5,328)	118,368
3,640	2,080	1,560	4900	VIOLATION FINES	7,780	4,160	3,620	24,960
(90)	0	(90)	4950	REBILL FEE	7,110	8,250	(1,140)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(159,226)	(159,226)	0	(955,359)
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233,447	236,563	(3,116)		TOTAL INCOME	477,525	481,376	(3,851)	2,871,757
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<b>E X P E N S E S</b>								
<b>A D M I N I S T R A T I V E</b>								
10,095	10,061	34	5000	MANAGEMENT FEE	20,162	20,122	40	120,735
3,384	3,465	(81)	5000RO	OFFICE LEASE	6,768	6,930	(162)	41,575
0	261	(261)	5005	RESERVE STUDY	0	522	(522)	3,130
37,751	39,750	(1,999)	5007w	SALARIES & BENEFITS	73,491	79,500	(6,009)	477,000
(90)	0	(90)	5009A	REBILL FEE EXPENSE	7,110	8,250	(1,140)	33,000
(35)	210	(245)	5009B	NSF FEE EXPENSE	385	420	(35)	2,520
3,871	3,242	629	5010	LEGAL EXPENSE	3,871	6,484	(2,614)	38,900
1,907	1,000	907	5020	LIEN/COLLECTION COST	1,907	2,000	(93)	12,000
750	100	650	5020F	FILE REVIEW FEE	900	200	700	1,200
350	175	175	5020M	MONITOR TRUSTEE SALE	350	350	0	2,100
0	434	(434)	5020RR	FILE TRANSFER FEE EXPENSE	0	868	(868)	5,208
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	0	400	(400)	1,200
0	0	0	5030	AUDIT/TAX PREPARATION	0	5,500	(5,500)	12,870
20	0	20	5033F	ADVERTISING	20	0	20	2,400
35	35	0	5037	BANK CHARGES & CC FEES	70	70	0	420
0	150	(150)	5039	WEBSITE	480	300	180	1,800
9,983	9,370	613	5040	ADMINISTRATION	19,353	18,740	613	120,765
143	166	(23)	5046	NEWSLETTER	428	332	96	1,992
0	625	(625)	5047B	OFFICE EQUIPMENT RENTAL	0	1,250	(1,250)	7,500
12	650	(638)	5048	OFFICE EXPENSES	967	1,300	(333)	7,800
950	423	527	5052	PRINTING	950	846	104	5,078
0	740	(740)	5054	ARCHITECTURAL EXPENSE	0	1,480	(1,480)	8,880
4,915	5,000	(85)	5055	MEETING EXPENSE	4,915	5,000	(85)	24,000
2,301	4,900	(2,599)	5059	POSTAGE	2,844	7,100	(4,256)	8,568
0	890	(890)	5059V	VIOLATION NOTICES	0	1,780	(1,780)	10,680
0	0	0	5065	PROFESSIONAL FEES	0	1,250	(1,250)	5,000
(780)	0	(780)	5068	GIFTS	(780)	0	(780)	500
0	0	0	5070	PROPERTY TAXES	0	0	0	500
0	0	0	5080	CORPORATE TAXES	0	0	0	42,000
1,565	1,750	(185)	5088	BAD DEBT EXPENSE	1,565	3,500	(1,935)	21,000
4,252	4,731	(479)	5090	INSURANCE	8,504	9,462	(958)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
-----	-----	-----			-----	-----	-----	-----
81,378	88,128	(6,750)		TOTAL ADMINISTRATIVE	154,258	183,956	(29,698)	1,082,087
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<b>U T I L I T I E S</b>								
21,867	17,000	4,867	5100	WATER/SEWER	35,417	34,000	1,417	204,000
1,362	1,267	95	5120	ELECTRIC	2,843	2,534	309	15,204
450	269	181	5151	TELEPHONE	900	539	361	3,232
738	370	368	5151B	INTERNET	1,071	740	331	4,437
0	70	(70)	5152	ALARM MONITORING	209	140	69	1,015



**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
02/28/2026**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
24,417	18,976	5,441	TOTAL UTILITIES	40,439	37,953	2,486	227,888
LANDSCAPING							
108,562	108,562	0	5200 LANDSCAPE CONTRACT	217,124	217,124	0	1,302,744
2,545	0	2,545	5218 MAJOR PROJECTS	3,745	0	3,745	38,500
555	1,167	(612)	5220 IRRIGATION REPAIRS	2,426	2,334	92	14,004
0	400	(400)	5222 BACKFLOW INSPEC/RPRS	149	800	(651)	4,800
0	3,000	(3,000)	5228 EROSION CONTROL	0	6,000	(6,000)	36,000
0	2,500	(2,500)	5240 TREE TRIMMING/REMOVAL	1,514	5,000	(3,486)	30,000
111,661	115,629	(3,968)	TOTAL LANDSCAPE	224,957	231,258	(6,301)	1,426,048
COMMON AREA							
0	500	(500)	5700 BUILDING MAINTENANCE	0	1,000	(1,000)	6,000
0	500	(500)	5700K KEYS/LOCK REPAIR	0	1,000	(1,000)	6,000
0	400	(400)	5722 ELECTRIC REPAIRS/SUPPLIES	0	800	(800)	4,800
0	692	(692)	5740 SIGN MAINTENANCE	0	1,384	(1,384)	8,300
2,400	2,386	14	5769A JANITORIAL	4,739	4,772	(33)	28,630
0	2,239	(2,239)	5774 PET WASTE REMOVAL	0	4,478	(4,478)	26,868
967	2,062	(1,095)	5779CC SECURITY PATROL	2,579	4,124	(1,545)	24,744
570	1,167	(597)	5800 COMMON AREA MAINTENANCE/REPAIRS	570	2,333	(1,763)	14,000
0	0	0	5845 PARK MAINT	0	2,248	(2,248)	8,992
268	416	(148)	5850 EXTERMINATING	410	832	(422)	5,000
0	200	(200)	5895 TENNIS COURT MAINTENANCE	0	400	(400)	2,400
4,205	10,562	(6,357)	TOTAL COMMON AREA	8,299	23,371	(15,072)	135,734
221,662	233,295	(11,633)	TOTAL OPERATING EXPENSES	427,953	476,538	(48,585)	2,871,757
11,786	3,268	8,518	OPERATING FUND SURPLUS/(DEFICIT)	49,572	4,838	44,734	0



**347 VISTOSO COMMUNITY ASSOCIATION  
STATEMENT OF REVENUES & EXPENSES  
02/28/2026**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)		***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>RESERVE FUND</b>							
<b>INCOME</b>							
79,613	79,613	0	7010		159,226	159,226	955,359
32,595	12,500	20,095	7034		44,552	25,000	150,000
1,856	0	1,856	7069		2,007	0	0
(672)	0	(672)	8537		(1,396)	0	0
-----	-----	-----			-----	-----	-----
113,392	92,113	21,279		204,389	184,226	20,163	1,105,359
-----	-----	-----		-----	-----	-----	-----
<b>EXPENDITURES</b>							
0	0	0	8510		1,300	0	49,200
0	0	0	8520		4,350	0	139,800
0	0	0	8525		0	0	140,000
0	0	0	8526		0	0	7,800
0	0	0	8530		0	0	3,400
0	0	0	8541		0	0	57,500
0	0	0	8543P		0	0	135,000
0	0	0	8550		0	0	239,000
0	0	0	8575		4,700	0	259,700
1,750	182,500	(180,750)	8578D		94,845	365,000	365,000
-----	-----	-----			-----	-----	-----
1,750	182,500	(180,750)		105,195	365,000	(259,805)	1,396,400
-----	-----	-----		-----	-----	-----	-----
111,642	(90,387)	202,029		99,194	(180,774)	279,968	(291,041)
=====	=====	=====		=====	=====	=====	=====







**347A VISTOSO- SIENA  
BALANCE SHEET  
02/28/2026**

**ASSETS**

<b>OPERATING FUNDS</b>		
OPERATING - US BANK	(69,628.61)	
DUE (TO)/FROM RESERVES	77,518.00	
	-----	
<b>TOTAL OPERATING FUNDS</b>		<b>7,889.39</b>
<b>RESERVE FUNDS</b>		
RESERVE USBANK -SIENA RSV	377,095.35	
DUE (TO)/FROM OPERATING	(77,518.00)	
	-----	
<b>TOTAL RESERVE FUNDS</b>		<b>299,577.35</b>
<b>ACCOUNTS RECEIVABLE</b>		
ACCOUNTS RECEIVABLE	(376.19)	
ACCOUNTS RECEIVABLE - PARCELS	121.65	
PRE-LEGAL RECEIVABLE	(270.00)	
CONTINGENT PAYABLE	270.00	
	-----	
<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>(254.54)</b>
<b>OTHER ASSETS</b>		
PREPAID EXPENSE INSURANCE	33.50	
	-----	
<b>TOTAL OTHER ASSETS</b>		<b>33.50</b>
		-----
<b>TOTAL ASSETS</b>		<b>307,245.70</b>
		=====

**LIABILITIES & EQUITY**

<b>OPERATING LIABILITIES</b>		
ACCRUED EXPENSES	1,356.07	
PREPAID ASSESSMENTS	(36.43)	
PREPAID ASSESSMENTS - PARCELS	597.00	
UNEARNED REVENUE	4,412.33	
	-----	
<b>TOTAL OPERATING LIABILITIES</b>		<b>6,328.97</b>



**347A VISTOSO- SIENA  
BALANCE SHEET  
02/28/2026**

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<b>RESERVE</b>		
<b>ACCUMULATED GENERAL</b>	<b>293,873.11</b>	
<b>C/Y GENERAL RESERVE SURPLUS/(DEFICIT)</b>	<b>5,704.24</b>	
	<b>-----</b>	
<b>TOTAL RESERVE</b>		<b>299,577.35</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<b>1,752.25</b>	
<b>CURRENT YEAR RESERVE EQUITY</b>	<b>(5,704.24)</b>	
<b>CURRENT SURPLUS/(DEFICIT)</b>	<b>5,291.37</b>	
	<b>-----</b>	
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>1,339.38</b>
		<b>-----</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>307,245.70</b>
		<b>=====</b>



**347A VISTOSO- SIENA**  
**STATEMENT OF REVENUES & EXPENSES**  
**02/28/2026**

***** ACTUAL	CURRENT PERIOD BUDGET	***** OVER (UNDER)			***** ACTUAL	YEAR-TO-DATE BUDGET	***** OVER (UNDER)	ANNUAL BUDGET
<b>I N C O M E</b>								
4,412	4,412	0	4000P	PARCEL ASSESSMENTS	8,825	8,825	0	52,951
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(4,190)	(4,190)	0	(25,140)
<u>2,317</u>	<u>2,317</u>	<u>0</u>		TOTAL INCOME	<u>4,635</u>	<u>4,635</u>	<u>0</u>	<u>27,811</u>
<b>E X P E N S E S</b>								
<b>A D M I N I S T R A T I V E</b>								
0	92	(92)	P5005A	RESERVE STUDY	0	184	(184)	1,100
0	0	0	P5080	TAX - CORPORATION	0	0	0	2,104
<u>34</u>	<u>38</u>	<u>(5)</u>	P5090	INSURANCE	<u>67</u>	<u>75</u>	<u>(8)</u>	<u>450</u>
34	130	(97)		TOTAL ADMINISTRATIVE	67	259	(192)	3,654
<b>U T I L I T I E S</b>								
133	178	(45)	P5100	WATER/SEWER	153	356	(203)	2,136
<u>0</u>	<u>48</u>	<u>(48)</u>	P5120	ELECTRIC	<u>0</u>	<u>95</u>	<u>(95)</u>	<u>570</u>
133	226	(93)		TOTAL UTILITIES	153	451	(298)	2,706
<b>L A N D S C A P I N G</b>								
760	759	1	P5200	LANDSCAPE CONTRACT	1,520	1,519	1	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	16	(16)	100
<u>0</u>	<u>0</u>	<u>0</u>	P5240	PLANT REPLACEMENT	<u>1,796</u>	<u>0</u>	<u>1,796</u>	<u>0</u>
760	767	(7)		TOTAL LANDSCAPE	3,316	1,535	1,781	9,218
<b>P O O L / S P A / C L U B H O U S E</b>								
<u>233</u>	<u>230</u>	<u>3</u>	P5350	FOUNTAIN MAINTENANCE	<u>466</u>	<u>460</u>	<u>6</u>	<u>5,800</u>
233	230	3		TOTAL POOLS	466	460	6	5,800
<b>G A T E S</b>								
260	260	0	P5500	GATE MAINTENANCE CONTRACT	520	520	0	3,120
0	0	0	P5511	GATE REPAIRS	0	100	(100)	400
<u>128</u>	<u>136</u>	<u>(8)</u>	P5517	GATE PHONE	<u>257</u>	<u>272</u>	<u>(15)</u>	<u>1,632</u>
388	396	(8)		TOTAL GATES	777	892	(115)	5,152
<b>C O M M O N A R E A</b>								
269	270	(1)	P5739	STREET SWEEPING	269	270	(1)	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>
269	270	(1)		TOTAL COMMON AREA	269	270	(1)	1,278
<u>1,818</u>	<u>2,019</u>	<u>(201)</u>		TOTAL OPERATING EXPENSES	<u>5,048</u>	<u>3,867</u>	<u>1,181</u>	<u>27,808</u>
<u>500</u>	<u>298</u>	<u>202</u>		OPERATING FUND SURPLUS/(DEFICIT)	<u>(413)</u>	<u>768</u>	<u>(1,181)</u>	<u>3</u>



347A VISTOSO- SIENA  
 STATEMENT OF REVENUES & EXPENSES  
 02/28/2026

***** 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	4,190	4,190	25,140
767	716	51	P7034	INTEREST RESERVE FUNDS	1,514	1,433	8,600
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2,862	2,811	51		TOTAL RESERVE INCOME	5,704	5,623	33,740
-----	-----	----			-----	-----	-----
E X P E N D I T U R E S							
0	0	0	P8510	PARCEL - GENERAL RESERVE EXPENSE	0	0	10,433
-----	-----	----			-----	-----	-----
0	0	0		TOTAL RESERVE EXPENDITURES	0	0	10,433
-----	-----	----			-----	-----	-----
2,862	2,811	51		RESERVE FUND SURPLUS/(DEFICIT)	5,704	5,623	23,307
=====	=====	=====			=====	=====	=====



