347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
03/31/2026

ASSETS		
OPERATING FUNDS		
US BANK - OPERATING CHECKING	263,782.97	
US BANK SAVINGS	406,168.19	
DUE (TO)/FROM RESERVES	(8,225.00)	
TOTAL OPERATING FUNDS		661,726.16
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	302,383.86	
RESERVE US BANK MMA	465,681.57	
MORGAN STANLEY RESERVE	569,950.45	
MORGAN STANLEY RESERVE	3,392,635.29	
UNAMORTIZED PREMIUM/DISCOUNT	(165,698.39)	
RESERVES - ACCRUED INTEREST	35,309.84	
DUE (TO)/FROM OPERATING	8,225.00	
UNREALIZED RSV GAIN/LOSS	114,290.80	
TOTAL RESERVE FUNDS		4,722,778.42
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	291,052.90	
ACCOUNTS RECEIVABLE - PARCELS	121.65	
PRE-LEGAL RECEIVABLE	48,890.06	
CONTINGENT PAYABLE	(48,890.06)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(96,773.57)	
AR - REPAIR REIMBURSEMENT	9,507.40	
TOTAL ACCOUNTS RECEIVABLE		203,908.38
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	53,730.00	
PREPAID INCOME TAX EXPENSE	79,925.00	
TOTAL OTHER ASSETS		133,655.00

TOTAL ASSETS		**5,725,092.18**
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	**90,043.51**	
PREPAID ASSESSMENTS	**554,618.95**	
PREPAID ASSESSMENTS - PARCELS	**3,635.00**	
REFUNDABLE DEPOSIT KEYS	**12,900.00**	
SECURITY DEPOSITS	**29,517.00**	
TOTAL OPERATING LIABILITIES		**690,714.46**
RESERVE		
ACCUMULATED GENERAL	**4,507,568.76**	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	**145,208.47**	
UNREALIZED GAIN/LOSS INVESTMENTS	**53,338.78**	
GAIN (LOSS) ON INVESTMENT	**16,662.41**	
TOTAL RESERVE		**4,722,778.42**
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	**269,088.84**	
PRIOR YEAR ADJUSTMENT	**(15,063.68)**	
CURRENT YEAR RESERVE EQUITY	**(145,208.47)**	
CURRENT SURPLUS/(DEFICIT)	**202,782.61**	
TOTAL SURPLUS/(DEFICIT)		**311,599.30**
TOTAL LIABILITIES & EQUITY		**5,725,092.18**

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF REVENUES & EXPENSES 03/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				I N C O M E				
221,338	219,708	1,630	4000	ASSESSMENT INCOME	664,037	659,124	4,913	2,636,496
4,412	4,413	(1)	4000P	PARCEL ASSESSMENTS	13,237	13,238	(1)	52,951
78,952	78,952	0	4001	COMMERCIAL DUES	236,857	236,856	1	947,424
879	1,000	(121)	4030	INTEREST INCOME	2,548	3,000	(452)	12,000
450	100	350	4050FR	FILE REVIEW FEE	1,350	300	1,050	1,200
0	175	(175)	4050MU	MONITOR TRUSTEE SALE	350	525	(175)	2,100
1,140	434	706	4050RR	FILE TRANSFER FEES	1,140	1,302	(162)	5,208
400	100	300	4050T	FORECLOSURE/TRUSTEE SALES	400	300	100	1,200
24	1,833	(1,809)	4070	LATE FEE INCOME	3,576	5,499	(1,923)	22,000
35	210	(175)	4075	NSF FEE	420	630	(210)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	5,160	(5,160)	20,640
6,768	9,864	(3,096)	4205	BUILDER ASSESSMENT	21,168	29,592	(8,424)	118,368
3,750	2,080	1,670	4900	VIOLATION FINES	11,530	6,240	5,290	24,960
60	0	60	4950	REBILL FEE	7,170	8,250	(1,080)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(238,839)	(238,839)	0	(955,359)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(6,285)	(6,285)	0	(25,140)
236,500	238,881	(2,381)		TOTAL INCOME	718,659	724,892	(6,233)	2,899,568
				E X P E N S E S				
				A D M I N I S T R A T I V E				
10,088	10,061	27	5000	MANAGEMENT FEE	30,249	30,183	66	120,735
3,384	3,465	(81)	5000RO	OFFICE LEASE	10,152	10,395	(243)	41,575
1,565	261	1,304	5005	RESERVE STUDY	1,565	783	782	3,130
37,145	39,750	(2,605)	5007w	SALARIES & BENEFITS	110,636	119,250	(8,614)	477,000
60	0	60	5009A	REBILL FEE EXPENSE	7,170	8,250	(1,080)	33,000
35	210	(175)	5009B	NSF FEE EXPENSE	420	630	(210)	2,520
3,386	3,242	144	5010	LEGAL EXPENSE	7,257	9,726	(2,470)	38,900
2,005	1,000	1,005	5020	LIEN/COLLECTION COST	3,912	3,000	912	12,000
450	100	350	5020F	FILE REVIEW FEE	1,350	300	1,050	1,200
0	175	(175)	5020M	MONITOR TRUSTEE SALE	350	525	(175)	2,100
1,140	434	706	5020RR	FILE TRANSFER FEE EXPENSE	1,140	1,302	(162)	5,208
400	0	400	5020T	FORECLOSURE/TRUSTEE SALES	400	400	0	1,200
0	0	0	5030	AUDIT/TAX PREPARATION	0	5,500	(5,500)	12,870
20	600	(580)	5033F	ADVERTISING	40	600	(560)	2,400
35	35	0	5037	BANK CHARGES & CC FEES	105	105	0	420
0	150	(150)	5039	WEBSITE	480	450	30	1,800
9,686	9,370	316	5040	ADMINISTRATION	29,039	28,110	929	120,765
143	166	(23)	5046	NEWSLETTER	570	498	72	1,992
305	625	(320)	5047B	OFFICE EQUIPMENT RENTAL	305	1,875	(1,570)	7,500
524	650	(126)	5048	OFFICE EXPENSES	1,491	1,950	(459)	7,800
(1,068)	423	(1,491)	5052	PRINTING	(118)	1,269	(1,387)	5,078
1,400	740	660	5054	ARCHITECTURAL EXPENSE	1,400	2,220	(820)	8,880
15,209	18,000	(2,791)	5055	MEETING EXPENSE	20,124	23,000	(2,876)	24,000
(2,067)	100	(2,167)	5059	POSTAGE	777	7,200	(6,423)	8,568
2,840	890	1,950	5059V	VIOLATION NOTICES	2,840	2,670	170	10,680
0	0	0	5065	PROFESSIONAL FEES	0	1,250	(1,250)	5,000
0	0	0	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
(4,145)	1,750	(5,895)	5088	BAD DEBT EXPENSE	(2,580)	5,250	(7,830)	21,000
4,264	4,731	(467)	5090	INSURANCE	12,768	14,193	(1,426)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
550	92	458	P5005A	RESERVE STUDY	550	276	274	1,100
0	0	0	P5080	TAX - CORPORATION	0	0	0	2,104
34	37	(4)	P5090	INSURANCE	101	112	(12)	450
87,387	97,057	(9,670)		TOTAL ADMINISTRATIVE	241,712	281,272	(39,560)	1,085,741
				U T I L I T I E S				

347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
03/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
12,990	17,000	(4,010)	5100	WATER/SEWER	48,407	51,000	(2,593)	204,000
1,055	1,267	(212)	5120	ELECTRIC	3,898	3,801	97	15,204
450	269	181	5151	TELEPHONE	1,349	808	541	3,232
738	370	368	5151B	INTERNET	1,809	1,110	699	4,437
0	70	(70)	5152	ALARM MONITORING	209	210	(1)	1,015
260	178	82	P5100	WATER/SEWER	413	534	(121)	2,136
159	47	112	P5120	ELECTRIC	159	142	17	570
15,653	19,201	(3,548)		TOTAL UTILITIES	56,245	57,605	(1,360)	230,594
				L A N D S C A P I N G				
108,562	108,562	0	5200	LANDSCAPE CONTRACT	325,685	325,686	(1)	1,302,744
0	3,000	(3,000)	5218	MAJOR PROJECTS	3,745	3,000	745	38,500
1,522	1,167	355	5220	IRRIGATION REPAIRS	3,949	3,501	448	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	1,200	(1,051)	4,800
0	3,000	(3,000)	5228	EROSION CONTROL	0	9,000	(9,000)	36,000
3,425	2,500	925	5240	TREE TRIMMING/REMOVAL	4,939	7,500	(2,561)	30,000
760	760	0	P5200	LANDSCAPE CONTRACT	2,279	2,279	0	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	24	(24)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
114,269	119,397	(5,128)		TOTAL LANDSCAPE	342,542	352,190	(9,648)	1,435,266
				P O O L / S P A / C L U B H O U S E				
233	230	3	P5350	FOUNTAIN MAINTENANCE	699	690	9	5,800
233	230	3		TOTAL POOLS	699	690	9	5,800
				G A T E S				
260	260	0	P5500	GATE MAINTENANCE CONTRACT	780	780	0	3,120
0	0	0	P5511	GATE REPAIRS	0	100	(100)	400
128	136	(8)	P5517	GATE PHONE	385	408	(23)	1,632
388	396	(8)		TOTAL GATES	1,165	1,288	(123)	5,152
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	0	1,500	(1,500)	6,000
284	500	(216)	5700K	KEYS/LOCK REPAIR	284	1,500	(1,216)	6,000
0	400	(400)	5722	ELECTRIC REPAIRS/SUPPLIES	0	1,200	(1,200)	4,800
0	692	(692)	5740	SIGN MAINTENANCE	0	2,076	(2,076)	8,300
2,345	2,386	(41)	5769A	JANITORIAL	7,084	7,158	(74)	28,630
4,580	2,239	2,341	5774	PET WASTE REMOVAL	4,580	6,717	(2,137)	26,868
2,741	2,062	679	5779CC	SECURITY PATROL	5,320	6,186	(866)	24,744
0	1,166	(1,166)	5800	COMMON AREA MAINTENANCE/REPAIRS	570	3,499	(2,929)	14,000
0	0	0	5845	PARK MAINT	0	2,248	(2,248)	8,992
205	417	(212)	5850	EXTERMINATING	615	1,249	(634)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	600	(600)	2,400
0	0	0	P5739	STREET SWEEPING	269	270	(1)	1,078
0	0	0	P5800	COMMON AREA MAINTAINENCE	0	0	0	200
10,154	10,562	(408)		TOTAL COMMON AREA	18,722	34,203	(15,481)	137,012
228,084	246,843	(18,759)		TOTAL OPERATING EXPENSES	661,085	727,248	(66,163)	2,899,565
8,415	(7,962)	16,377		OPERATING FUND SURPLUS/(DEFICIT)	57,574	(2,356)	59,930	3

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				RESERVE FUND				
				I N C O M E				
79,613	79,613	0	7010	TRANSFER FROM OPERATING	238,839	238,839	0	955,359
(39,829)	12,500	(52,329)	7034	INTEREST RESERVE FUND	4,723	37,500	(32,777)	150,000
(969)	0	(969)	7069	GAIN (LOSS) ON INVESTMENTS	1,038	0	1,038	0
2,095	2,095	0	P7010	PARCEL TRANSFER TO RESERVES	6,285	6,285	0	25,140
712	717	(5)	P7034	INTEREST RESERVE FUNDS	2,226	2,150	76	8,600
(756)	0	(756)	8537	BANK/INVESTMENT CHARGES	(2,152)	0	(2,152)	0
40,865	94,925	(54,060)		TOTAL RESERVE INCOME	250,958	284,774	(33,816)	1,139,099
				E X P E N D I T U R E S				
0	0	0	8510	GENERAL RESERVE EXPENSE	1,300	0	1,300	49,200
0	0	0	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
0	0	0	8575	IRRIGATION SYSTEMS	4,700	0	4,700	259,700
555	0	555	8578D	DRAINAGE BASIN	95,400	365,000	(269,600)	365,000
0	0	0	P8510	PARCEL - GENERAL RESERVE EXPENSE	0	0	0	10,433
555	0	555		TOTAL RESERVE EXPENDITURES	105,750	365,000	(259,250)	1,406,833
40,310	94,925	(54,615)		RESERVE FUND SURPLUS/(DEFICIT)	145,208	(80,226)	225,434	(267,734)

FirstService RESIDENTIAL

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 03/31/2026

		January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	INCOME													
4000	ASSESSMENT INCOME	$ 221,104	$ 221,596	$ 221,338	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 664,037
4000P	PARCEL ASSESSMENTS	4,412	4,412	4,412	0	0	0	0	0	0	0	0	0	13,237
4001	COMMERCIAL DUES	78,952	78,952	78,952	0	0	0	0	0	0	0	0	0	236,857
4030	INTEREST INCOME	877	792	879	0	0	0	0	0	0	0	0	0	2,548
4050FR	FILE REVIEW FEE	150	750	450	0	0	0	0	0	0	0	0	0	1,350
4050MU	MONITOR TRUSTEE SALE	0	350	0	0	0	0	0	0	0	0	0	0	350
4050RR	FILE TRANSFER FEES	0	0	1,140	0	0	0	0	0	0	0	0	0	1,140
4050T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	0	0	0	0	0	0	0	0	400
4070	LATE FEE INCOME	3,647	(95)	24	0	0	0	0	0	0	0	0	0	3,576
4075	NSF FEE	420	(35)	35	0	0	0	0	0	0	0	0	0	420
4205	BUILDER ASSESSMENT	7,200	7,200	6,768	0	0	0	0	0	0	0	0	0	21,168
4900	VIOLATION FINES	4,140	3,640	3,750	0	0	0	0	0	0	0	0	0	11,530
4950	REBILL FEE	7,200	(90)	60	0	0	0	0	0	0	0	0	0	7,170
6010	GENERAL RESERVE TRANSFER	(79,613)	(79,613)	(79,613)	0	0	0	0	0	0	0	0	0	(238,839)
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	0	0	0	0	0	0	0	0	0	(6,285)
	TOTAL INCOME	$ 246,395	$ 235,765	$ 236,500	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 718,659
	EXPENSES													
	ADMINISTRATIVE													
5000	MANAGEMENT FEE	$ 10,066	$ 10,095	$ 10,088	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 30,249
5000RO	OFFICE LEASE	3,384	3,384	3,384	0	0	0	0	0	0	0	0	0	10,152
5005	RESERVE STUDY	0	0	1,565	0	0	0	0	0	0	0	0	0	1,565
5007w	SALARIES & BENEFITS	35,740	37,751	37,145	0	0	0	0	0	0	0	0	0	110,636
5009A	REBILL FEE EXPENSE	7,200	(90)	60	0	0	0	0	0	0	0	0	0	7,170
5009B	NSF FEE EXPENSE	420	(35)	35	0	0	0	0	0	0	0	0	0	420
5020	LIEN/COLLECTION COST	0	1,907	2,005	0	0	0	0	0	0	0	0	0	3,912
5020F	FILE REVIEW FEE	150	750	450	0	0	0	0	0	0	0	0	0	1,350
5020M	MONITOR TRUSTEE SALE	0	350	0	0	0	0	0	0	0	0	0	0	350
5020RR	FILE TRANSFER FEE EXPENSE	0	0	1,140	0	0	0	0	0	0	0	0	0	1,140
5020T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	0	0	0	0	0	0	0	0	400
5033F	ADVERTISING	0	20	20	0	0	0	0	0	0	0	0	0	40
5037	BANK CHARGES & CC FEES	35	35	35	0	0	0	0	0	0	0	0	0	105
5039	WEBSITE	480	0	0	0	0	0	0	0	0	0	0	0	480
5040	ADMINISTRATION	9,370	9,983	9,686	0	0	0	0	0	0	0	0	0	29,039
5046	NEWSLETTER	285	143	143	0	0	0	0	0	0	0	0	0	570
5047B	OFFICE EQUIPMENT RENTAL	0	0	305	0	0	0	0	0	0	0	0	0	305
5048	OFFICE EXPENSES	955	12	524	0	0	0	0	0	0	0	0	0	1,491
5052	PRINTING	0	950	(1,068)	0	0	0	0	0	0	0	0	0	(118)
5054	ARCHITECTURAL EXPENSE	0	0	1,400	0	0	0	0	0	0	0	0	0	1,400
5055	MEETING EXPENSE	0	4,915	15,209	0	0	0	0	0	0	0	0	0	20,124
5010	LEGAL EXPENSE	0	3,871	3,386	0	0	0	0	0	0	0	0	0	7,257
5059	POSTAGE	543	2,301	(2,067)	0	0	0	0	0	0	0	0	0	777
5059V	VIOLATION NOTICES	0	0	2,840	0	0	0	0	0	0	0	0	0	2,840
5068	GIFTS	0	(780)	0	0	0	0	0	0	0	0	0	0	(780)
5088	BAD DEBT EXPENSE	0	1,565	(4,145)	0	0	0	0	0	0	0	0	0	(2,580)
5090	INSURANCE	4,252	4,252	4,264	0	0	0	0	0	0	0	0	0	12,768
P5005A	RESERVE STUDY	0	0	550	0	0	0	0	0	0	0	0	0	550
P5090	INSURANCE	34	34	34	0	0	0	0	0	0	0	0	0	101
	TOTAL ADMINISTRATIVE	$ 72,913	$ 81,412	$ 87,387	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 241,712
	UTILITIES													
5100	WATER/SEWER	$ 13,550	$ 21,867	$ 12,990	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 48,407
5120	ELECTRIC	1,481	1,362	1,055	0	0	0	0	0	0	0	0	0	3,898
5151	TELEPHONE	450	450	450	0	0	0	0	0	0	0	0	0	1,349
5151B	INTERNET	333	738	738	0	0	0	0	0	0	0	0	0	1,809
5152	ALARM MONITORING	209	0	0	0	0	0	0	0	0	0	0	0	209
P5100	WATER/SEWER	19	133	260	0	0	0	0	0	0	0	0	0	413
P5120	ELECTRIC	0	0	159	0	0	0	0	0	0	0	0	0	159
	TOTAL UTILITIES	$ 16,041	$ 24,550	$ 15,653	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 56,245
	LANDSCAPING													
5200	LANDSCAPE CONTRACT	$ 108,562	$ 108,562	$ 108,562	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 325,685
5218	MAJOR PROJECTS	1,200	2,545	0	0	0	0	0	0	0	0	0	0	3,745
5220	IRRIGATION REPAIRS	1,871	555	1,522	0	0	0	0	0	0	0	0	0	3,949
5222	BACKFLOW INSPEC/RPRS	149	0	0	0	0	0	0	0	0	0	0	0	149
5240	TREE TRIMMING/REMOVAL	1,514	0	3,425	0	0	0	0	0	0	0	0	0	4,939
P5200	LANDSCAPE CONTRACT	760	760	760	0	0	0	0	0	0	0	0	0	2,279
P5240	PLANT REPLACEMENT	1,796	0	0	0	0	0	0	0	0	0	0	0	1,796
	TOTAL LANDSCAPE	$ 115,852	$ 112,421	$ 114,269	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 342,542
	POOL/SPA/ CLUBHOUSE													
P5350	FOUNTAIN MAINTENANCE	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 699

347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF OPERATIONS
03/31/2026

		January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	TOTAL POOLS/SPA/CLUBHOUSE	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 699
	GATES													
P5500	GATE MAINTENANCE CONTRACT	$ 260	$ 260	$ 260	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 780
P5517	GATE PHONE	128	128	128	0	0	0	0	0	0	0	0	0	385
	TOTAL GATES	$ 388	$ 388	$ 388	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,165
	COMMON AREA													
5700K	KEYS/LOCK REPAIR	$ 0	$ 0	$ 284	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 284
5769A	JANITORIAL	2,340	2,400	2,345	0	0	0	0	0	0	0	0	0	7,084
5774	PET WASTE REMOVAL	0	0	4,580	0	0	0	0	0	0	0	0	0	4,580
5779CC	SECURITY PATROL	1,612	967	2,741	0	0	0	0	0	0	0	0	0	5,320
5800	COMMON AREA MAINTENANCE/REPAIR	0	570	0	0	0	0	0	0	0	0	0	0	570
5850	EXTERMINATING	142	268	205	0	0	0	0	0	0	0	0	0	615
P5739	STREET SWEEPING	0	269	0	0	0	0	0	0	0	0	0	0	269
	TOTAL COMMON AREA	$ 4,094	$ 4,474	$ 10,154	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 18,722
	TOTAL OPERATING EXPENSES	$ 209,521	$ 223,479	$ 228,084	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 661,085
	OPERATING FUND SURPLUS/(DEFICI	$ 36,873	$ 12,285	$ 8,415	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 57,574

347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF OPERATIONS
03/31/2026

		January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	RESERVE FUND													
	I N C O M E													
7010	TRANSFER FROM OPERATING	$ 79,613	$ 79,613	$ 79,613	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 238,839
7034	INTEREST RESERVE FUND	11,956	32,595	(39,829)	0	0	0	0	0	0	0	0	0	4,723
7069	GAIN (LOSS) ON INVESTMENTS	152	1,856	(969)	0	0	0	0	0	0	0	0	0	1,038
P7010	PARCEL TRANSFER TO RESERVES	2,095	2,095	2,095	0	0	0	0	0	0	0	0	0	6,285
P7034	INTEREST RESERVE FUNDS	747	767	712	0	0	0	0	0	0	0	0	0	2,226
	TOTAL RESERVE INCOME	$ 94,563	$ 116,926	$ 41,622	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 253,111
	E X P E N D I T U R E S													
8510	GENERAL RESERVE EXPENSE	$ 1,300	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,300
8520	PAINTING	4,350	0	0	0	0	0	0	0	0	0	0	0	4,350
8537	BANK/INVESTMENT CHARGES	724	672	756	0	0	0	0	0	0	0	0	0	2,152
8575	IRRIGATION SYSTEMS	4,700	0	0	0	0	0	0	0	0	0	0	0	4,700
8578D	DRAINAGE BASIN	93,095	1,750	555	0	0	0	0	0	0	0	0	0	95,400
	TOTAL RESERVE EXPENDITURES	$ 104,169	$ 2,422	$ 1,311	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 107,902
	RESERVE FUND SURPLUS/(DEFICIT)	$ (9,606)	$ 114,504	$ 40,310	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 145,208

347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
03/31/2026

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	256,480.18	
US BANK SAVINGS	406,168.19	
DUE (TO)/FROM RESERVES	(8,225.00)	
TOTAL OPERATING FUNDS		654,423.37
RESERVE FUNDS		
RESERVE US BANK MMA	465,681.57	
MORGAN STANLEY RESERVE	569,950.45	
MORGAN STANLEY RESERVE	3,392,635.29	
UNAMORTIZED PREMIUM/DISCOUNT	(165,698.39)	
RESERVES - ACCRUED INTEREST	35,309.84	
DUE (TO)/FROM OPERATING	8,225.00	
UNREALIZED RSV GAIN/LOSS	114,290.80	
TOTAL RESERVE FUNDS		4,420,394.56
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	290,989.09	
PRE-LEGAL RECEIVABLE	49,160.06	
CONTINGENT PAYABLE	(49,160.06)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(96,773.57)	
AR - REPAIR REIMBURSEMENT	9,507.40	
TOTAL ACCOUNTS RECEIVABLE		203,722.92
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	53,280.00	
PREPAID INCOME TAX EXPENSE	79,925.00	
TOTAL OTHER ASSETS		133,205.00
TOTAL ASSETS		5,414,770.07

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	88,508.19	
PREPAID ASSESSMENTS	553,123.38	
REFUNDABLE DEPOSIT KEYS	12,900.00	
SECURITY DEPOSITS	29,517.00	
TOTAL OPERATING LIABILITIES		684,048.57
RESERVE		
ACCUMULATED GENERAL	4,213,695.65	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	136,697.72	
UNREALIZED GAIN/LOSS INVESTMENTS	53,338.78	
GAIN (LOSS) ON INVESTMENT	16,662.41	
TOTAL RESERVE		4,420,394.56
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	267,336.59	
PRIOR YEAR ADJUSTMENT	(15,063.68)	
CURRENT YEAR RESERVE EQUITY	(136,697.72)	
CURRENT SURPLUS/(DEFICIT)	194,751.75	
TOTAL SURPLUS/(DEFICIT)		310,326.94
TOTAL LIABILITIES & EQUITY		5,414,770.07

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
03/31/2026

ACTUAL	CURRENT PERIOD BUDGET	OVER (UNDER)			ACTUAL	YEAR-TO-DATE BUDGET	OVER (UNDER)	ANNUAL BUDGET
				I N C O M E				
221,338	219,708	1,630	4000	ASSESSMENT INCOME	664,037	659,124	4,913	2,636,496
78,952	78,952	0	4001	COMMERCIAL DUES	236,857	236,856	1	947,424
879	1,000	(121)	4030	INTEREST INCOME	2,548	3,000	(452)	12,000
450	100	350	4050FR	FILE REVIEW FEE	1,350	300	1,050	1,200
0	175	(175)	4050MU	MONITOR TRUSTEE SALE	350	525	(175)	2,100
1,140	434	706	4050RR	FILE TRANSFER FEES	1,140	1,302	(162)	5,208
400	100	300	4050T	FORECLOSURE/TRUSTEE SALES	400	300	100	1,200
24	1,833	(1,809)	4070	LATE FEE INCOME	3,576	5,499	(1,923)	22,000
35	210	(175)	4075	NSF FEE	420	630	(210)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	5,160	(5,160)	20,640
6,768	9,864	(3,096)	4205	BUILDER ASSESSMENT	21,168	29,592	(8,424)	118,368
3,750	2,080	1,670	4900	VIOLATION FINES	11,530	6,240	5,290	24,960
60	0	60	4950	REBILL FEE	7,170	8,250	(1,080)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(238,839)	(238,839)	0	(955,359)
234,182	236,563	(2,381)		TOTAL INCOME	711,707	717,939	(6,232)	2,871,757
				E X P E N S E S				
				A D M I N I S T R A T I V E				
10,088	10,061	27	5000	MANAGEMENT FEE	30,249	30,183	66	120,735
3,384	3,465	(81)	5000RO	OFFICE LEASE	10,152	10,395	(243)	41,575
1,565	261	1,304	5005	RESERVE STUDY	1,565	783	782	3,130
37,145	39,750	(2,605)	5007w	SALARIES & BENEFITS	110,636	119,250	(8,614)	477,000
60	0	60	5009A	REBILL FEE EXPENSE	7,170	8,250	(1,080)	33,000
35	210	(175)	5009B	NSF FEE EXPENSE	420	630	(210)	2,520
3,386	3,242	144	5010	LEGAL EXPENSE	7,257	9,726	(2,470)	38,900
2,005	1,000	1,005	5020	LIEN/COLLECTION COST	3,912	3,000	912	12,000
450	100	350	5020F	FILE REVIEW FEE	1,350	300	1,050	1,200
0	175	(175)	5020M	MONITOR TRUSTEE SALE	350	525	(175)	2,100
1,140	434	706	5020RR	FILE TRANSFER FEE EXPENSE	1,140	1,302	(162)	5,208
400	0	400	5020T	FORECLOSURE/TRUSTEE SALES	400	400	0	1,200
0	0	0	5030	AUDIT/TAX PREPARATION	0	5,500	(5,500)	12,870
20	600	(580)	5033F	ADVERTISING	40	600	(560)	2,400
35	35	0	5037	BANK CHARGES & CC FEES	105	105	0	420
0	150	(150)	5039	WEBSITE	480	450	30	1,800
9,686	9,370	316	5040	ADMINISTRATION	29,039	28,110	929	120,765
143	166	(23)	5046	NEWSLETTER	570	498	72	1,992
305	625	(320)	5047B	OFFICE EQUIPMENT RENTAL	305	1,875	(1,570)	7,500
524	650	(126)	5048	OFFICE EXPENSES	1,491	1,950	(459)	7,800
(1,068)	423	(1,491)	5052	PRINTING	(118)	1,269	(1,387)	5,078
1,400	740	660	5054	ARCHITECTURAL EXPENSE	1,400	2,220	(820)	8,880
15,209	18,000	(2,791)	5055	MEETING EXPENSE	20,124	23,000	(2,876)	24,000
(2,067)	100	(2,167)	5059	POSTAGE	777	7,200	(6,423)	8,568
2,840	890	1,950	5059V	VIOLATION NOTICES	2,840	2,670	170	10,680
0	0	0	5065	PROFESSIONAL FEES	0	1,250	(1,250)	5,000
0	0	0	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
(4,145)	1,750	(5,895)	5088	BAD DEBT EXPENSE	(2,580)	5,250	(7,830)	21,000
4,264	4,731	(467)	5090	INSURANCE	12,768	14,193	(1,426)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
86,803	96,928	(10,125)		TOTAL ADMINISTRATIVE	241,061	280,884	(39,823)	1,082,087
				U T I L I T I E S				
12,990	17,000	(4,010)	5100	WATER/SEWER	48,407	51,000	(2,593)	204,000
1,055	1,267	(212)	5120	ELECTRIC	3,898	3,801	97	15,204
450	269	181	5151	TELEPHONE	1,349	808	541	3,232
738	370	368	5151B	INTERNET	1,809	1,110	699	4,437
0	70	(70)	5152	ALARM MONITORING	209	210	(1)	1,015

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
15,233	18,976	(3,743)		TOTAL UTILITIES	55,673	56,929	(1,256)	227,888
				L A N D S C A P I N G				
108,562	108,562	0	5200	LANDSCAPE CONTRACT	325,685	325,686	(1)	1,302,744
0	3,000	(3,000)	5218	MAJOR PROJECTS	3,745	3,000	745	38,500
1,522	1,167	355	5220	IRRIGATION REPAIRS	3,949	3,501	448	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	1,200	(1,051)	4,800
0	3,000	(3,000)	5228	EROSION CONTROL	0	9,000	(9,000)	36,000
3,425	2,500	925	5240	TREE TRIMMING/REMOVAL	4,939	7,500	(2,561)	30,000
113,509	118,629	(5,120)		TOTAL LANDSCAPE	338,466	349,887	(11,421)	1,426,048
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	0	1,500	(1,500)	6,000
284	500	(216)	5700K	KEYS/LOCK REPAIR	284	1,500	(1,216)	6,000
0	400	(400)	5722	ELECTRIC REPAIRS/SUPPLIES	0	1,200	(1,200)	4,800
0	692	(692)	5740	SIGN MAINTENANCE	0	2,076	(2,076)	8,300
2,345	2,386	(41)	5769A	JANITORIAL	7,084	7,158	(74)	28,630
4,580	2,239	2,341	5774	PET WASTE REMOVAL	4,580	6,717	(2,137)	26,868
2,741	2,062	679	5779CC	SECURITY PATROL	5,320	6,186	(866)	24,744
0	1,166	(1,166)	5800	COMMON AREA MAINTENANCE/REPAIRS	570	3,499	(2,929)	14,000
0	0	0	5845	PARK MAINT	0	2,248	(2,248)	8,992
205	417	(212)	5850	EXTERMINATING	615	1,249	(634)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	600	(600)	2,400
10,154	10,562	(408)		TOTAL COMMON AREA	18,453	33,933	(15,480)	135,734
225,700	245,095	(19,395)		TOTAL OPERATING EXPENSES	653,653	721,633	(67,980)	2,871,757
8,482	(8,532)	17,014		OPERATING FUND SURPLUS/(DEFICIT)	58,054	(3,694)	61,748	0

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				RESERVE FUND				
				I N C O M E				
79,613	79,613	0	7010	TRANSFER FROM OPERATING	238,839	238,839	0	955,359
(39,829)	12,500	(52,329)	7034	INTEREST RESERVE FUND	4,723	37,500	(32,777)	150,000
(969)	0	(969)	7069	GAIN (LOSS) ON INVESTMENTS	1,038	0	1,038	0
(756)	0	(756)	8537	BANK/INVESTMENT CHARGES	(2,152)	0	(2,152)	0
38,059	92,113	(54,054)		TOTAL RESERVE INCOME	242,448	276,339	(33,891)	1,105,359
				E X P E N D I T U R E S				
0	0	0	8510	GENERAL RESERVE EXPENSE	1,300	0	1,300	49,200
0	0	0	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
0	0	0	8575	IRRIGATION SYSTEMS	4,700	0	4,700	259,700
555	0	555	8578D	DRAINAGE BASIN	95,400	365,000	(269,600)	365,000
555	0	555		TOTAL RESERVE EXPENDITURES	105,750	365,000	(259,250)	1,396,400
37,504	92,113	(54,609)		RESERVE FUND SURPLUS/(DEFICIT)	136,698	(88,661)	225,359	(291,041)

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
03/31/2026

		January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
		**********	**********	**********	**********	**********	**********	**********	**********	**********	**********	**********	**********	**********
	INCOME													
4000	ASSESSMENT INCOME	$ 221,104	$ 221,596	$ 221,338	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 664,037
4001	COMMERCIAL DUES	78,952	78,952	78,952	0	0	0	0	0	0	0	0	0	236,857
4030	INTEREST INCOME	877	792	879	0	0	0	0	0	0	0	0	0	2,548
4050FR	FILE REVIEW FEE	150	750	450	0	0	0	0	0	0	0	0	0	1,350
4050MU	MONITOR TRUSTEE SALE	0	350	0	0	0	0	0	0	0	0	0	0	350
4050RR	FILE TRANSFER FEES	0	0	1,140	0	0	0	0	0	0	0	0	0	1,140
4050T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	0	0	0	0	0	0	0	0	400
4070	LATE FEE INCOME	3,647	(95)	24	0	0	0	0	0	0	0	0	0	3,576
4075	NSF FEE	420	(35)	35	0	0	0	0	0	0	0	0	0	420
4205	BUILDER ASSESSMENT	7,200	7,200	6,768	0	0	0	0	0	0	0	0	0	21,168
4900	VIOLATION FINES	4,140	3,640	3,750	0	0	0	0	0	0	0	0	0	11,530
4950	REBILL FEE	7,200	(90)	60	0	0	0	0	0	0	0	0	0	7,170
6010	GENERAL RESERVE TRANSFER	(79,613)	(79,613)	(79,613)	0	0	0	0	0	0	0	0	0	(238,839)
	TOTAL INCOME	$ 244,077	$ 233,447	$ 234,182	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 711,707
	EXPENSES													
	ADMINISTRATIVE													
5000	MANAGEMENT FEE	$ 10,066	$ 10,095	$ 10,088	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 30,249
5000RO	OFFICE LEASE	3,384	3,384	3,384	0	0	0	0	0	0	0	0	0	10,152
5005	RESERVE STUDY	0	0	1,565	0	0	0	0	0	0	0	0	0	1,565
5007w	SALARIES & BENEFITS	35,740	37,751	37,145	0	0	0	0	0	0	0	0	0	110,636
5009A	REBILL FEE EXPENSE	7,200	(90)	60	0	0	0	0	0	0	0	0	0	7,170
5009B	NSF FEE EXPENSE	420	(35)	35	0	0	0	0	0	0	0	0	0	420
5020	LIEN/COLLECTION COST	0	1,907	2,005	0	0	0	0	0	0	0	0	0	3,912
5020F	FILE REVIEW FEE	150	750	450	0	0	0	0	0	0	0	0	0	1,350
5020M	MONITOR TRUSTEE SALE	0	350	0	0	0	0	0	0	0	0	0	0	350
5020RR	FILE TRANSFER FEE EXPENSE	0	0	1,140	0	0	0	0	0	0	0	0	0	1,140
5020T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	0	0	0	0	0	0	0	0	400
5033F	ADVERTISING	0	20	20	0	0	0	0	0	0	0	0	0	40
5037	BANK CHARGES & CC FEES	35	35	35	0	0	0	0	0	0	0	0	0	105
5039	WEBSITE	480	0	0	0	0	0	0	0	0	0	0	0	480
5040	ADMINISTRATION	9,370	9,983	9,686	0	0	0	0	0	0	0	0	0	29,039
5046	NEWSLETTER	285	143	143	0	0	0	0	0	0	0	0	0	570
5047B	OFFICE EQUIPMENT RENTAL	0	0	305	0	0	0	0	0	0	0	0	0	305
5048	OFFICE EXPENSES	955	12	524	0	0	0	0	0	0	0	0	0	1,491
5052	PRINTING	0	950	(1,068)	0	0	0	0	0	0	0	0	0	(118)
5054	ARCHITECTURAL EXPENSE	0	0	1,400	0	0	0	0	0	0	0	0	0	1,400
5055	MEETING EXPENSE	0	4,915	15,209	0	0	0	0	0	0	0	0	0	20,124
5010	LEGAL EXPENSE	0	3,871	3,386	0	0	0	0	0	0	0	0	0	7,257
5059	POSTAGE	543	2,301	(2,067)	0	0	0	0	0	0	0	0	0	777
5059V	VIOLATION NOTICES	0	0	2,840	0	0	0	0	0	0	0	0	0	2,840
5068	GIFTS	0	(780)	0	0	0	0	0	0	0	0	0	0	(780)
5088	BAD DEBT EXPENSE	0	1,565	(4,145)	0	0	0	0	0	0	0	0	0	(2,580)
5090	INSURANCE	4,252	4,252	4,264	0	0	0	0	0	0	0	0	0	12,768
	TOTAL ADMINISTRATIVE	$ 72,880	$ 81,378	$ 86,803	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 241,061
	UTILITIES													
5100	WATER/SEWER	$ 13,550	$ 21,867	$ 12,990	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 48,407
5120	ELECTRIC	1,481	1,362	1,055	0	0	0	0	0	0	0	0	0	3,898
5151	TELEPHONE	450	450	450	0	0	0	0	0	0	0	0	0	1,349
5151B	INTERNET	333	738	738	0	0	0	0	0	0	0	0	0	1,809
5152	ALARM MONITORING	209	0	0	0	0	0	0	0	0	0	0	0	209
	TOTAL UTILITIES	$ 16,022	$ 24,417	$ 15,233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 55,673
	LANDSCAPING													
5200	LANDSCAPE CONTRACT	$ 108,562	$ 108,562	$ 108,562	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 325,685
5218	MAJOR PROJECTS	1,200	2,545	0	0	0	0	0	0	0	0	0	0	3,745
5220	IRRIGATION REPAIRS	1,871	555	1,522	0	0	0	0	0	0	0	0	0	3,949
5222	BACKFLOW INSPEC/RPRS	149	0	0	0	0	0	0	0	0	0	0	0	149
5240	TREE TRIMMING/REMOVAL	1,514	0	3,425	0	0	0	0	0	0	0	0	0	4,939
	TOTAL LANDSCAPE	$ 113,296	$ 111,661	$ 113,509	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 338,466
	COMMON AREA													
5700K	KEYS/LOCK REPAIR	$ 0	$ 0	$ 284	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 284
5769A	JANITORIAL	2,340	2,400	2,345	0	0	0	0	0	0	0	0	0	7,084
5774	PET WASTE REMOVAL	0	0	4,580	0	0	0	0	0	0	0	0	0	4,580
5779CC	SECURITY PATROL	1,612	967	2,741	0	0	0	0	0	0	0	0	0	5,320
5800	COMMON AREA MAINTENANCE/REPAIR	0	570	0	0	0	0	0	0	0	0	0	0	570
5850	EXTERMINATING	142	268	205	0	0	0	0	0	0	0	0	0	615
	TOTAL COMMON AREA	$ 4,094	$ 4,205	$ 10,154	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 18,453
	TOTAL OPERATING EXPENSES	$ 206,291	$ 221,662	$ 225,700	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 653,653

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
03/31/2026

	January **********	February **********	March **********	April **********	May **********	June **********	July **********	August **********	September **********	October **********	November **********	December **********	YEAR-TO-DATE **********
OPERATING FUND SURPLUS/(DEFICI	$ 37,786	$ 11,786	$ 8,482	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 58,054

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
03/31/2026

		January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	RESERVE FUND													
	I N C O M E													
7010	TRANSFER FROM OPERATING	$ 79,613	$ 79,613	$ 79,613	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 238,839
7034	INTEREST RESERVE FUND	11,956	32,595	(39,829)	0	0	0	0	0	0	0	0	0	4,723
7069	GAIN (LOSS) ON INVESTMENTS	152	1,856	(969)	0	0	0	0	0	0	0	0	0	1,038
	TOTAL RESERVE INCOME	$ 91,721	$ 114,064	$ 38,815	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 244,600
	E X P E N D I T U R E S													
8510	GENERAL RESERVE EXPENSE	$ 1,300	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,300
8520	PAINTING	4,350	0	0	0	0	0	0	0	0	0	0	0	4,350
8537	BANK/INVESTMENT CHARGES	724	672	756	0	0	0	0	0	0	0	0	0	2,152
8575	IRRIGATION SYSTEMS	4,700	0	0	0	0	0	0	0	0	0	0	0	4,700
8578D	DRAINAGE BASIN	93,095	1,750	555	0	0	0	0	0	0	0	0	0	95,400
	TOTAL RESERVE EXPENDITURES	$ 104,169	$ 2,422	$ 1,311	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 107,902
	RESERVE FUND SURPLUS/(DEFICIT)	$ (12,448)	$ 111,642	$ 37,504	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 136,698

347A VISTOSO- SIENA
BALANCE SHEET
03/31/2026

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	**7,302.79**	
TOTAL OPERATING FUNDS		**7,302.79**
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	**302,383.86**	
TOTAL RESERVE FUNDS		**302,383.86**
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	**63.81**	
ACCOUNTS RECEIVABLE - PARCELS	**121.65**	
PRE-LEGAL RECEIVABLE	**(270.00)**	
CONTINGENT PAYABLE	**270.00**	
TOTAL ACCOUNTS RECEIVABLE		**185.46**
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	**450.00**	
TOTAL OTHER ASSETS		**450.00**
TOTAL ASSETS		**310,322.11**
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	**1,535.32**	
PREPAID ASSESSMENTS	**1,495.57**	
PREPAID ASSESSMENTS - PARCELS	**3,635.00**	
TOTAL OPERATING LIABILITIES		**6,665.89**
RESERVE		
ACCUMULATED GENERAL	**293,873.11**	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	**8,510.75**	

TOTAL RESERVE		**302,383.86**
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	**1,752.25**	
CURRENT YEAR RESERVE EQUITY	**(8,510.75)**	
CURRENT SURPLUS/(DEFICIT)	**8,030.86**	
TOTAL SURPLUS/(DEFICIT)		**1,272.36**
TOTAL LIABILITIES & EQUITY		**310,322.11**

347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
03/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				INCOME				
4,412	4,413	(1)	4000P	PARCEL ASSESSMENTS	13,237	13,238	(1)	52,951
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(6,285)	(6,285)	0	(25,140)
2,317	2,318	(1)		TOTAL INCOME	6,952	6,953	(1)	27,811
				EXPENSES				
				ADMINISTRATIVE				
550	92	458	P5005A	RESERVE STUDY	550	276	274	1,100
0	0	0	P5080	TAX - CORPORATION	0	0	0	2,104
34	37	(4)	P5090	INSURANCE	101	112	(12)	450
584	129	455		TOTAL ADMINISTRATIVE	651	388	263	3,654
				UTILITIES				
260	178	82	P5100	WATER/SEWER	413	534	(121)	2,136
159	47	112	P5120	ELECTRIC	159	142	17	570
420	225	195		TOTAL UTILITIES	572	676	(104)	2,706
				LANDSCAPING				
760	760	0	P5200	LANDSCAPE CONTRACT	2,279	2,279	0	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	24	(24)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
760	768	(8)		TOTAL LANDSCAPE	4,075	2,303	1,772	9,218
				POOL/SPA/CLUBHOUSE				
233	230	3	P5350	FOUNTAIN MAINTENANCE	699	690	9	5,800
233	230	3		TOTAL POOLS	699	690	9	5,800
				GATES				
260	260	0	P5500	GATE MAINTENANCE CONTRACT	780	780	0	3,120
0	0	0	P5511	GATE REPAIRS	0	100	(100)	400
128	136	(8)	P5517	GATE PHONE	385	408	(23)	1,632
388	396	(8)		TOTAL GATES	1,165	1,288	(123)	5,152
				COMMON AREA				
0	0	0	P5739	STREET SWEEPING	269	270	(1)	1,078
0	0	0	P5800	COMMON AREA MAINTAINENCE	0	0	0	200
0	0	0		TOTAL COMMON AREA	269	270	(1)	1,278
2,384	1,748	636		TOTAL OPERATING EXPENSES	7,432	5,615	1,817	27,808
(67)	570	(637)		OPERATING FUND SURPLUS/(DEFICIT)	(480)	1,338	(1,818)	3

********** 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	6,285	6,285	0	25,140
712	717	(5)	P7034	INTEREST RESERVE FUNDS	2,226	2,150	76	8,600
2,807	2,812	(5)		TOTAL RESERVE INCOME	8,511	8,435	76	33,740
				E X P E N D I T U R E S				
0	0	0	P8510	PARCEL - GENERAL RESERVE EXPENSE	0	0	0	10,433
0	0	0		TOTAL RESERVE EXPENDITURES	0	0	0	10,433
2,807	2,812	(5)		RESERVE FUND SURPLUS/(DEFICIT)	8,511	8,435	76	23,307

FirstService RESIDENTIAL

347A VISTOSO- SIENA
STATEMENT OF OPERATIONS
03/31/2026

		January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	INCOME													
4000P	PARCEL ASSESSMENTS	$ 4,412	$ 4,412	$ 4,412	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 13,237
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	0	0	0	0	0	0	0	0	0	(6,285)
	TOTAL INCOME	$ 2,317	$ 2,317	$ 2,317	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 6,952
	EXPENSES													
	ADMINISTRATIVE													
P5005A	RESERVE STUDY	$ 0	$ 0	$ 550	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 550
P5090	INSURANCE	34	34	34	0	0	0	0	0	0	0	0	0	101
	TOTAL ADMINISTRATIVE	$ 34	$ 34	$ 584	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 651
	UTILITIES													
P5100	WATER/SEWER	$ 19	$ 133	$ 260	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 413
P5120	ELECTRIC	0	0	159	0	0	0	0	0	0	0	0	0	159
	TOTAL UTILITIES	$ 19	$ 133	$ 420	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 572
	LANDSCAPING													
P5200	LANDSCAPE CONTRACT	$ 760	$ 760	$ 760	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,279
P5240	PLANT REPLACEMENT	1,796	0	0	0	0	0	0	0	0	0	0	0	1,796
	TOTAL LANDSCAPE	$ 2,556	$ 760	$ 760	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 4,075
	POOL/SPA/ CLUBHOUSE													
P5350	FOUNTAIN MAINTENANCE	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 699
	TOTAL POOLS/SPA/CLUBHOUSE	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 699
	GATES													
P5500	GATE MAINTENANCE CONTRACT	$ 260	$ 260	$ 260	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 780
P5517	GATE PHONE	128	128	128	0	0	0	0	0	0	0	0	0	385
	TOTAL GATES	$ 388	$ 388	$ 388	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,165
	COMMON AREA													
P5739	STREET SWEEPING	$ 0	$ 269	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 269
	TOTAL COMMON AREA	$ 0	$ 269	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 269
	TOTAL OPERATING EXPENSES	$ 3,230	$ 1,818	$ 2,384	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 7,432
	OPERATING FUND SURPLUS/(DEFICI	$ (913)	$ 500	$ (67)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (480)

		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	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 6,285
P7034	INTEREST RESERVE FUNDS	747	767	712	0	0	0	0	0	0	0	0	0	2,226
	TOTAL RESERVE INCOME	$ 2,842	$ 2,862	$ 2,807	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 8,511
	E X P E N D I T U R E S													
	TOTAL RESERVE EXPENDITURES	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
	RESERVE FUND SURPLUS/(DEFICIT)	$ 2,842	$ 2,862	$ 2,807	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 8,511