347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
04/30/2026

ASSETS		
OPERATING FUNDS		
US BANK - OPERATING CHECKING	533,002.82	
US BANK SAVINGS	407,020.33	
DUE (TO)/FROM RESERVES	34,320.98	
TOTAL OPERATING FUNDS		974,344.13
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	305,115.90	
RESERVE US BANK MMA	554,601.92	
MORGAN STANLEY RESERVE	570,982.34	
MORGAN STANLEY RESERVE	3,406,740.38	
UNAMORTIZED PREMIUM/DISCOUNT	(163,833.36)	
RESERVES - ACCRUED INTEREST	29,218.82	
DUE (TO)/FROM OPERATING	(34,320.98)	
UNREALIZED RSV GAIN/LOSS	152,510.37	
TOTAL RESERVE FUNDS		4,821,015.39
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	366,320.22	
ACCOUNTS RECEIVABLE - PARCELS	799.65	
PRE-LEGAL RECEIVABLE	42,507.49	
CONTINGENT PAYABLE	(42,507.49)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(96,773.57)	
AR - REPAIR REIMBURSEMENT	9,507.40	
TOTAL ACCOUNTS RECEIVABLE		279,853.70
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	49,252.50	
PREPAID INCOME TAX EXPENSE	79,925.00	
TOTAL OTHER ASSETS		129,177.50

TOTAL ASSETS		**6,207,414.94**
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	**123,664.51**	
PREPAID ASSESSMENTS	**246,182.19**	
PREPAID ASSESSMENTS - PARCELS	**597.00**	
REFUNDABLE DEPOSIT KEYS	**12,900.00**	
UNEARNED REVENUE	**625,970.42**	
SECURITY DEPOSITS	**29,517.00**	
TOTAL OPERATING LIABILITIES		**1,038,831.12**
RESERVE		
ACCUMULATED GENERAL	**4,507,568.76**	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	**243,445.44**	
UNREALIZED GAIN/LOSS INVESTMENTS	**53,338.78**	
GAIN (LOSS) ON INVESTMENT	**16,662.41**	
TOTAL RESERVE		**4,821,015.39**
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	**269,088.84**	
PRIOR YEAR ADJUSTMENT	**(17,259.33)**	
CURRENT YEAR RESERVE EQUITY	**(243,445.44)**	
CURRENT SURPLUS/(DEFICIT)	**339,184.36**	
TOTAL SURPLUS/(DEFICIT)		**347,568.43**
TOTAL LIABILITIES & EQUITY		**6,207,414.94**

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF REVENUES & EXPENSES 04/30/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				I N C O M E				
221,665	219,708	1,957	4000	ASSESSMENT INCOME	885,702	878,832	6,870	2,636,496
4,412	4,412	0	4000P	PARCEL ASSESSMENTS	17,649	17,650	(1)	52,951
78,952	78,952	0	4001	COMMERCIAL DUES	315,809	315,808	1	947,424
852	1,000	(148)	4030	INTEREST INCOME	3,400	4,000	(600)	12,000
150	100	50	4050FR	FILE REVIEW FEE	1,500	400	1,100	1,200
175	175	0	4050MU	MONITOR TRUSTEE SALE	525	700	(175)	2,100
600	434	166	4050RR	FILE TRANSFER FEES	1,740	1,736	4	5,208
0	100	(100)	4050T	FORECLOSURE/TRUSTEE SALES	400	400	0	1,200
11,888	1,833	10,055	4070	LATE FEE INCOME	15,463	7,332	8,131	22,000
280	210	70	4075	NSF FEE	700	840	(140)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	6,880	(6,880)	20,640
7,956	9,864	(1,908)	4205	BUILDER ASSESSMENT	29,124	39,456	(10,332)	118,368
5,360	2,080	3,280	4900	VIOLATION FINES	16,890	8,320	8,570	24,960
1,000	0	1,000	4925	WORK ORDER/REIMBURSEABLE INCOME	1,000	0	1,000	0
8,340	8,250	90	4950	REBILL FEE	15,510	16,500	(990)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(318,452)	(318,452)	0	(955,359)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(8,380)	(8,380)	0	(25,140)
259,922	247,130	12,792		TOTAL INCOME	978,581	972,022	6,559	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				
10,285	10,061	224	5000	MANAGEMENT FEE	40,534	40,244	290	120,735
4,196	3,465	731	5000RO	OFFICE LEASE	14,347	13,860	487	41,575
0	261	(261)	5005	RESERVE STUDY	1,565	1,044	521	3,130
36,809	39,750	(2,941)	5007w	SALARIES & BENEFITS	147,446	159,000	(11,554)	477,000
8,340	8,250	90	5009A	REBILL FEE EXPENSE	15,510	16,500	(990)	33,000
280	210	70	5009B	NSF FEE EXPENSE	700	840	(140)	2,520
2,190	3,242	(1,052)	5010	LEGAL EXPENSE	9,446	12,968	(3,522)	38,900
665	1,000	(335)	5020	LIEN/COLLECTION COST	4,577	4,000	577	12,000
150	100	50	5020F	FILE REVIEW FEE	1,500	400	1,100	1,200
175	175	0	5020M	MONITOR TRUSTEE SALE	525	700	(175)	2,100
600	434	166	5020RR	FILE TRANSFER FEE EXPENSE	1,740	1,736	4	5,208
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	400	400	0	1,200
0	0	0	5030	AUDIT/TAX PREPARATION	0	5,500	(5,500)	12,870
301	600	(299)	5033F	ADVERTISING	340	1,200	(860)	2,400
35	35	0	5037	BANK CHARGES & CC FEES	140	140	0	420
0	150	(150)	5039	WEBSITE	480	600	(120)	1,800
9,697	10,295	(598)	5040	ADMINISTRATION	38,736	38,405	331	120,765
143	166	(23)	5046	NEWSLETTER	713	664	49	1,992
0	625	(625)	5047B	OFFICE EQUIPMENT RENTAL	305	2,500	(2,195)	7,500
960	650	310	5048	OFFICE EXPENSES	2,451	2,600	(149)	7,800
0	423	(423)	5052	PRINTING	(118)	1,692	(1,810)	5,078
980	740	240	5054	ARCHITECTURAL EXPENSE	2,380	2,960	(580)	8,880
0	1,000	(1,000)	5055	MEETING EXPENSE	20,124	24,000	(3,876)	24,000
0	0	0	5059	POSTAGE	777	7,200	(6,423)	8,568
1,130	890	240	5059V	VIOLATION NOTICES	3,970	3,560	410	10,680
0	1,250	(1,250)	5065	PROFESSIONAL FEES	0	2,500	(2,500)	5,000
0	0	0	5068	GIFTS	(780)	0	(780)	500
0	0	0	5070	PROPERTY TAXES	0	0	0	500
0	42,000	(42,000)	5080	CORPORATE TAXES	0	42,000	(42,000)	42,000
0	1,750	(1,750)	5088	BAD DEBT EXPENSE	(2,580)	7,000	(9,580)	21,000
4,440	4,731	(291)	5090	INSURANCE	17,208	18,924	(1,717)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
0	92	(92)	P5005A	RESERVE STUDY	550	368	182	1,100
0	2,104	(2,104)	P5080	TAX - CORPORATION	0	2,104	(2,104)	2,104
38	38	(1)	P5090	INSURANCE	138	150	(12)	450
81,412	134,487	(53,075)		TOTAL ADMINISTRATIVE	323,124	415,759	(92,635)	1,085,741
				U T I L I T I E S				

FirstService RESIDENTIAL

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF REVENUES & EXPENSES 04/30/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
10,335	17,000	(6,665)	5100	WATER/SEWER	58,742	68,000	(9,258)	204,000
1,259	1,267	(8)	5120	ELECTRIC	5,157	5,068	89	15,204
450	270	180	5151	TELEPHONE	1,799	1,078	721	3,232
738	369	369	5151B	INTERNET	2,548	1,479	1,069	4,437
209	70	139	5152	ALARM MONITORING	418	280	138	1,015
88	178	(90)	P5100	WATER/SEWER	501	712	(211)	2,136
53	48	5	P5120	ELECTRIC	212	190	22	570
13,132	19,202	(6,070)		TOTAL UTILITIES	69,377	76,807	(7,430)	230,594
				L A N D S C A P I N G				
108,554	108,562	(8)	5200	LANDSCAPE CONTRACT	434,240	434,248	(8)	1,302,744
8,208	0	8,208	5218	MAJOR PROJECTS	11,953	3,000	8,953	38,500
793	1,167	(374)	5220	IRRIGATION REPAIRS	4,741	4,668	73	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	1,600	(1,451)	4,800
0	3,000	(3,000)	5228	EROSION CONTROL	0	12,000	(12,000)	36,000
0	2,500	(2,500)	5240	TREE TRIMMING/REMOVAL	4,939	10,000	(5,061)	30,000
767	760	7	P5200	LANDSCAPE CONTRACT	3,047	3,039	8	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	32	(32)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
118,323	116,397	1,926		TOTAL LANDSCAPE	460,864	468,587	(7,723)	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	932	920	12	5,800
233	230	3		TOTAL POOLS	932	920	12	5,800
				G A T E S				
260	260	0	P5500	GATE MAINTENANCE CONTRACT	1,040	1,040	0	3,120
0	100	(100)	P5511	GATE REPAIRS	0	200	(200)	400
128	136	(8)	P5517	GATE PHONE	514	544	(30)	1,632
388	496	(108)		TOTAL GATES	1,554	1,784	(230)	5,152
				C O M M O N A R E A				
365	500	(135)	5700	BUILDING MAINTENANCE	365	2,000	(1,635)	6,000
241	500	(259)	5700K	KEYS/LOCK REPAIR	525	2,000	(1,475)	6,000
0	400	(400)	5722	ELECTRIC REPAIRS/SUPPLIES	0	1,600	(1,600)	4,800
0	692	(692)	5740	SIGN MAINTENANCE	0	2,768	(2,768)	8,300
2,345	2,386	(41)	5769A	JANITORIAL	9,428	9,544	(116)	28,630
2,290	2,239	51	5774	PET WASTE REMOVAL	6,870	8,956	(2,086)	26,868
1,773	2,062	(289)	5779CC	SECURITY PATROL	7,093	8,248	(1,155)	24,744
600	1,167	(567)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,170	4,666	(3,496)	14,000
0	2,248	(2,248)	5845	PARK MAINT	0	4,496	(4,496)	8,992
655	417	238	5850	EXTERMINATING	1,270	1,666	(396)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	800	(800)	2,400
0	0	0	P5739	STREET SWEEPING	269	270	(1)	1,078
0	0	0	P5800	COMMON AREA MAINTAINENCE	0	0	0	200
8,269	12,811	(4,542)		TOTAL COMMON AREA	26,991	47,014	(20,023)	137,012
221,757	283,623	(61,866)		TOTAL OPERATING EXPENSES	882,842	1,010,871	(128,029)	2,899,565
38,165	(36,493)	74,658		OPERATING FUND SURPLUS/(DEFICIT)	95,739	(38,849)	134,588	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	318,452	318,452	0	955,359
49,479	12,500	36,979	7034	INTEREST RESERVE FUND	54,202	50,000	4,202	150,000
1,435	0	1,435	7069	GAIN (LOSS) ON INVESTMENTS	2,473	0	2,473	0
2,095	2,095	0	P7010	PARCEL TRANSFER TO RESERVES	8,380	8,380	0	25,140
637	716	(79)	P7034	INTEREST RESERVE FUNDS	2,863	2,866	(3)	8,600
(702)	0	(702)	8537	BANK/INVESTMENT CHARGES	(2,854)	0	(2,854)	0
132,558	94,924	37,634		TOTAL RESERVE INCOME	383,516	379,698	3,818	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
7,631	0	7,631	8530	ASPHALT SEAL COATING	7,631	0	7,631	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
0	0	0	8578D	DRAINAGE BASIN	95,400	365,000	(269,600)	365,000
26,690	0	26,690	P8510	PARCEL - GENERAL RESERVE EXPENSE	26,690	0	26,690	10,433
34,321	0	34,321		TOTAL RESERVE EXPENDITURES	140,071	365,000	(224,929)	1,406,833
98,237	94,924	3,313		RESERVE FUND SURPLUS/(DEFICIT)	243,445	14,698	228,747	(267,734)

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 04/30/2026

		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	$ 221,665	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 885,702
4000P	PARCEL ASSESSMENTS	4,412	4,412	4,412	4,412	0	0	0	0	0	0	0	0	17,649
4001	COMMERCIAL DUES	78,952	78,952	78,952	78,952	0	0	0	0	0	0	0	0	315,809
4030	INTEREST INCOME	877	792	879	852	0	0	0	0	0	0	0	0	3,400
4050FR	FILE REVIEW FEE	150	750	450	150	0	0	0	0	0	0	0	0	1,500
4050MU	MONITOR TRUSTEE SALE	0	350	0	175	0	0	0	0	0	0	0	0	525
4050RR	FILE TRANSFER FEES	0	0	1,140	600	0	0	0	0	0	0	0	0	1,740
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	11,888	0	0	0	0	0	0	0	0	15,463
4075	NSF FEE	420	(35)	35	280	0	0	0	0	0	0	0	0	700
4205	BUILDER ASSESSMENT	7,200	7,200	6,768	7,956	0	0	0	0	0	0	0	0	29,124
4900	VIOLATION FINES	4,140	3,640	3,750	5,360	0	0	0	0	0	0	0	0	16,890
4925	WORK ORDER/REIMBURSEABLE INCOM	0	0	0	1,000	0	0	0	0	0	0	0	0	1,000
4950	REBILL FEE	7,200	(90)	60	8,340	0	0	0	0	0	0	0	0	15,510
6010	GENERAL RESERVE TRANSFER	(79,613)	(79,613)	(79,613)	(79,613)	0	0	0	0	0	0	0	0	(318,452)
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	0	0	0	0	(8,380)
	TOTAL INCOME	$ 246,395	$ 235,765	$ 236,500	$ 259,922	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 978,581
	EXPENSES													
	ADMINISTRATIVE													
5000	MANAGEMENT FEE	$ 10,066	$ 10,095	$ 10,088	$ 10,285	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 40,534
5000RO	OFFICE LEASE	3,384	3,384	3,384	4,196	0	0	0	0	0	0	0	0	14,347
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	36,809	0	0	0	0	0	0	0	0	147,446
5009A	REBILL FEE EXPENSE	7,200	(90)	60	8,340	0	0	0	0	0	0	0	0	15,510
5009B	NSF FEE EXPENSE	420	(35)	35	280	0	0	0	0	0	0	0	0	700
5020	LIEN/COLLECTION COST	0	1,907	2,005	665	0	0	0	0	0	0	0	0	4,577
5020F	FILE REVIEW FEE	150	750	450	150	0	0	0	0	0	0	0	0	1,500
5020M	MONITOR TRUSTEE SALE	0	350	0	175	0	0	0	0	0	0	0	0	525
5020RR	FILE TRANSFER FEE EXPENSE	0	0	1,140	600	0	0	0	0	0	0	0	0	1,740
5020T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	0	0	0	0	0	0	0	0	400
5033F	ADVERTISING	0	20	20	301	0	0	0	0	0	0	0	0	340
5037	BANK CHARGES & CC FEES	35	35	35	35	0	0	0	0	0	0	0	0	140
5039	WEBSITE	480	0	0	0	0	0	0	0	0	0	0	0	480
5040	ADMINISTRATION	9,370	9,983	9,686	9,697	0	0	0	0	0	0	0	0	38,736
5046	NEWSLETTER	285	143	143	143	0	0	0	0	0	0	0	0	713
5047B	OFFICE EQUIPMENT RENTAL	0	0	305	0	0	0	0	0	0	0	0	0	305
5048	OFFICE EXPENSES	955	12	524	960	0	0	0	0	0	0	0	0	2,451
5052	PRINTING	0	950	(1,068)	0	0	0	0	0	0	0	0	0	(118)
5054	ARCHITECTURAL EXPENSE	0	0	1,400	980	0	0	0	0	0	0	0	0	2,380
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	2,190	0	0	0	0	0	0	0	0	9,446
5059	POSTAGE	543	2,301	(2,067)	0	0	0	0	0	0	0	0	0	777
5059V	VIOLATION NOTICES	0	0	2,840	1,130	0	0	0	0	0	0	0	0	3,970
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	4,440	0	0	0	0	0	0	0	0	17,208
P5005A	RESERVE STUDY	0	0	550	0	0	0	0	0	0	0	0	0	550
P5090	INSURANCE	34	34	34	38	0	0	0	0	0	0	0	0	138
	TOTAL ADMINISTRATIVE	$ 72,913	$ 81,412	$ 87,387	$ 81,412	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 323,124
	UTILITIES													
5100	WATER/SEWER	$ 13,550	$ 21,867	$ 12,990	$ 10,335	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 58,742
5120	ELECTRIC	1,481	1,362	1,055	1,259	0	0	0	0	0	0	0	0	5,157
5151	TELEPHONE	450	450	450	450	0	0	0	0	0	0	0	0	1,799
5151B	INTERNET	333	738	738	738	0	0	0	0	0	0	0	0	2,548
5152	ALARM MONITORING	209	0	0	209	0	0	0	0	0	0	0	0	418
P5100	WATER/SEWER	19	133	260	88	0	0	0	0	0	0	0	0	501
P5120	ELECTRIC	0	0	159	53	0	0	0	0	0	0	0	0	212
	TOTAL UTILITIES	$ 16,041	$ 24,550	$ 15,653	$ 13,132	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 69,377
	LANDSCAPING													
5200	LANDSCAPE CONTRACT	$ 108,562	$ 108,562	$ 108,562	$ 108,554	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 434,240
5218	MAJOR PROJECTS	1,200	2,545	0	8,208	0	0	0	0	0	0	0	0	11,953
5220	IRRIGATION REPAIRS	1,871	555	1,522	793	0	0	0	0	0	0	0	0	4,741
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	767	0	0	0	0	0	0	0	0	3,047
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	$ 118,323	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 460,864
	POOL/SPA/ CLUBHOUSE													
P5350	FOUNTAIN MAINTENANCE	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 932

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 04/30/2026

		January **********	February **********	March **********	April **********	May **********	June **********	July **********	August **********	September **********	October **********	November **********	December **********	YEAR-TO-DATE **********
	TOTAL POOLS/SPA/CLUBHOUSE	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 932
	GATES													
P5500	GATE MAINTENANCE CONTRACT	$ 260	$ 260	$ 260	$ 260	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,040
P5517	GATE PHONE	128	128	128	128	0	0	0	0	0	0	0	0	514
	TOTAL GATES	$ 388	$ 388	$ 388	$ 388	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,554
	COMMON AREA													
5700	BUILDING MAINTENANCE	$ 0	$ 0	$ 0	$ 365	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 365
5700K	KEYS/LOCK REPAIR	0	0	284	241	0	0	0	0	0	0	0	0	525
5769A	JANITORIAL	2,340	2,400	2,345	2,345	0	0	0	0	0	0	0	0	9,428
5774	PET WASTE REMOVAL	0	0	4,580	2,290	0	0	0	0	0	0	0	0	6,870
5779CC	SECURITY PATROL	1,612	967	2,741	1,773	0	0	0	0	0	0	0	0	7,093
5800	COMMON AREA MAINTENANCE/REPAIR	0	570	0	600	0	0	0	0	0	0	0	0	1,170
5850	EXTERMINATING	142	268	205	655	0	0	0	0	0	0	0	0	1,270
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	$ 8,269	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 26,991
	TOTAL OPERATING EXPENSES	$ 209,521	$ 223,479	$ 228,084	$ 221,757	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 882,842
	OPERATING FUND SURPLUS/(DEFICI	$ 36,873	$ 12,285	$ 8,415	$ 38,165	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 95,739

347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF OPERATIONS
04/30/2026

		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	$ 79,613	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 318,452
7034	INTEREST RESERVE FUND	11,956	32,595	(39,829)	49,479	0	0	0	0	0	0	0	0	54,202
7069	GAIN (LOSS) ON INVESTMENTS	152	1,856	(969)	1,435	0	0	0	0	0	0	0	0	2,473
P7010	PARCEL TRANSFER TO RESERVES	2,095	2,095	2,095	2,095	0	0	0	0	0	0	0	0	8,380
P7034	INTEREST RESERVE FUNDS	747	767	712	637	0	0	0	0	0	0	0	0	2,863
	TOTAL RESERVE INCOME	$ 94,563	$ 116,926	$ 41,622	$ 133,260	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 386,370
	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
8530	ASPHALT SEAL COATING	0	0	0	7,631	0	0	0	0	0	0	0	0	7,631
8537	BANK/INVESTMENT CHARGES	724	672	756	702	0	0	0	0	0	0	0	0	2,854
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
P8510	PARCEL - GENERAL RESERVE EXPEN	0	0	0	26,690	0	0	0	0	0	0	0	0	26,690
	TOTAL RESERVE EXPENDITURES	$ 104,169	$ 2,422	$ 1,311	$ 35,023	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 142,925
	RESERVE FUND SURPLUS/(DEFICIT)	$ (9,606)	$ 114,504	$ 40,310	$ 98,237	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 243,445

347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
04/30/2026

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	549,315.01	
US BANK SAVINGS	407,020.33	
DUE (TO)/FROM RESERVES	7,631.00	
TOTAL OPERATING FUNDS		963,966.34
RESERVE FUNDS		
RESERVE US BANK MMA	554,601.92	
MORGAN STANLEY RESERVE	570,982.34	
MORGAN STANLEY RESERVE	3,406,740.38	
UNAMORTIZED PREMIUM/DISCOUNT	(163,833.36)	
RESERVES - ACCRUED INTEREST	29,218.82	
DUE (TO)/FROM OPERATING	(7,631.00)	
UNREALIZED RSV GAIN/LOSS	152,510.37	
TOTAL RESERVE FUNDS		4,542,589.47
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	364,883.62	
PRE-LEGAL RECEIVABLE	42,777.49	
CONTINGENT PAYABLE	(42,777.49)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(96,773.57)	
AR - REPAIR REIMBURSEMENT	9,507.40	
TOTAL ACCOUNTS RECEIVABLE		277,617.45
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	48,840.00	
PREPAID INCOME TAX EXPENSE	79,925.00	
TOTAL OTHER ASSETS		128,765.00
TOTAL ASSETS		5,915,962.48

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	122,047.19	
PREPAID ASSESSMENTS	246,216.62	
REFUNDABLE DEPOSIT KEYS	12,900.00	
UNEARNED REVENUE	617,145.75	
SECURITY DEPOSITS	29,517.00	
TOTAL OPERATING LIABILITIES		1,027,826.56
RESERVE		
ACCUMULATED GENERAL	4,213,695.65	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	258,892.63	
UNREALIZED GAIN/LOSS INVESTMENTS	53,338.78	
GAIN (LOSS) ON INVESTMENT	16,662.41	
TOTAL RESERVE		4,542,589.47
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	267,336.59	
PRIOR YEAR ADJUSTMENT	(17,259.33)	
CURRENT YEAR RESERVE EQUITY	(258,892.63)	
CURRENT SURPLUS/(DEFICIT)	354,361.82	
TOTAL SURPLUS/(DEFICIT)		345,546.45
TOTAL LIABILITIES & EQUITY		5,915,962.48

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
04/30/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				I N C O M E				
221,665	219,708	1,957	4000	ASSESSMENT INCOME	885,702	878,832	6,870	2,636,496
78,952	78,952	0	4001	COMMERCIAL DUES	315,809	315,808	1	947,424
852	1,000	(148)	4030	INTEREST INCOME	3,400	4,000	(600)	12,000
150	100	50	4050FR	FILE REVIEW FEE	1,500	400	1,100	1,200
175	175	0	4050MU	MONITOR TRUSTEE SALE	525	700	(175)	2,100
600	434	166	4050RR	FILE TRANSFER FEES	1,740	1,736	4	5,208
0	100	(100)	4050T	FORECLOSURE/TRUSTEE SALES	400	400	0	1,200
11,888	1,833	10,055	4070	LATE FEE INCOME	15,463	7,332	8,131	22,000
280	210	70	4075	NSF FEE	700	840	(140)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	6,880	(6,880)	20,640
7,956	9,864	(1,908)	4205	BUILDER ASSESSMENT	29,124	39,456	(10,332)	118,368
5,360	2,080	3,280	4900	VIOLATION FINES	16,890	8,320	8,570	24,960
1,000	0	1,000	4925	WORK ORDER/REIMBURSEABLE INCOME	1,000	0	1,000	0
8,340	8,250	90	4950	REBILL FEE	15,510	16,500	(990)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(318,452)	(318,452)	0	(955,359)
257,605	244,813	12,792		TOTAL INCOME	969,312	962,752	6,560	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				
10,285	10,061	224	5000	MANAGEMENT FEE	40,534	40,244	290	120,735
4,196	3,465	731	5000RO	OFFICE LEASE	14,347	13,860	487	41,575
0	261	(261)	5005	RESERVE STUDY	1,565	1,044	521	3,130
36,809	39,750	(2,941)	5007w	SALARIES & BENEFITS	147,446	159,000	(11,554)	477,000
8,340	8,250	90	5009A	REBILL FEE EXPENSE	15,510	16,500	(990)	33,000
280	210	70	5009B	NSF FEE EXPENSE	700	840	(140)	2,520
2,190	3,242	(1,052)	5010	LEGAL EXPENSE	9,446	12,968	(3,522)	38,900
665	1,000	(335)	5020	LIEN/COLLECTION COST	4,577	4,000	577	12,000
150	100	50	5020F	FILE REVIEW FEE	1,500	400	1,100	1,200
175	175	0	5020M	MONITOR TRUSTEE SALE	525	700	(175)	2,100
600	434	166	5020RR	FILE TRANSFER FEE EXPENSE	1,740	1,736	4	5,208
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	400	400	0	1,200
0	0	0	5030	AUDIT/TAX PREPARATION	0	5,500	(5,500)	12,870
301	600	(299)	5033F	ADVERTISING	340	1,200	(860)	2,400
35	35	0	5037	BANK CHARGES & CC FEES	140	140	0	420
0	150	(150)	5039	WEBSITE	480	600	(120)	1,800
9,697	10,295	(598)	5040	ADMINISTRATION	38,736	38,405	331	120,765
143	166	(23)	5046	NEWSLETTER	713	664	49	1,992
0	625	(625)	5047B	OFFICE EQUIPMENT RENTAL	305	2,500	(2,195)	7,500
960	650	310	5048	OFFICE EXPENSES	2,451	2,600	(149)	7,800
0	423	(423)	5052	PRINTING	(118)	1,692	(1,810)	5,078
980	740	240	5054	ARCHITECTURAL EXPENSE	2,380	2,960	(580)	8,880
0	1,000	(1,000)	5055	MEETING EXPENSE	20,124	24,000	(3,876)	24,000
0	0	0	5059	POSTAGE	777	7,200	(6,423)	8,568
1,130	890	240	5059V	VIOLATION NOTICES	3,970	3,560	410	10,680
0	1,250	(1,250)	5065	PROFESSIONAL FEES	0	2,500	(2,500)	5,000
0	0	0	5068	GIFTS	(780)	0	(780)	500
0	0	0	5070	PROPERTY TAXES	0	0	0	500
0	42,000	(42,000)	5080	CORPORATE TAXES	0	42,000	(42,000)	42,000
0	1,750	(1,750)	5088	BAD DEBT EXPENSE	(2,580)	7,000	(9,580)	21,000
4,440	4,731	(291)	5090	INSURANCE	17,208	18,924	(1,717)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
81,374	132,253	(50,879)		TOTAL ADMINISTRATIVE	322,436	413,137	(90,701)	1,082,087
				U T I L I T I E S				
10,335	17,000	(6,665)	5100	WATER/SEWER	58,742	68,000	(9,258)	204,000
1,259	1,267	(8)	5120	ELECTRIC	5,157	5,068	89	15,204
450	270	180	5151	TELEPHONE	1,799	1,078	721	3,232
738	369	369	5151B	INTERNET	2,548	1,479	1,069	4,437

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
209	70	139	5152	ALARM MONITORING	418	280	138	1,015
12,991	18,976	(5,985)		TOTAL UTILITIES	68,663	75,905	(7,242)	227,888
				L A N D S C A P I N G				
108,554	108,562	(8)	5200	LANDSCAPE CONTRACT	434,240	434,248	(8)	1,302,744
8,208	0	8,208	5218	MAJOR PROJECTS	11,953	3,000	8,953	38,500
793	1,167	(374)	5220	IRRIGATION REPAIRS	4,741	4,668	73	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	1,600	(1,451)	4,800
0	3,000	(3,000)	5228	EROSION CONTROL	0	12,000	(12,000)	36,000
0	2,500	(2,500)	5240	TREE TRIMMING/REMOVAL	4,939	10,000	(5,061)	30,000
117,555	115,629	1,926		TOTAL LANDSCAPE	456,022	465,516	(9,494)	1,426,048
				C O M M O N A R E A				
365	500	(135)	5700	BUILDING MAINTENANCE	365	2,000	(1,635)	6,000
241	500	(259)	5700K	KEYS/LOCK REPAIR	525	2,000	(1,475)	6,000
0	400	(400)	5722	ELECTRIC REPAIRS/SUPPLIES	0	1,600	(1,600)	4,800
0	692	(692)	5740	SIGN MAINTENANCE	0	2,768	(2,768)	8,300
2,345	2,386	(41)	5769A	JANITORIAL	9,428	9,544	(116)	28,630
2,290	2,239	51	5774	PET WASTE REMOVAL	6,870	8,956	(2,086)	26,868
1,773	2,062	(289)	5779CC	SECURITY PATROL	7,093	8,248	(1,155)	24,744
600	1,167	(567)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,170	4,666	(3,496)	14,000
0	2,248	(2,248)	5845	PARK MAINT	0	4,496	(4,496)	8,992
655	417	238	5850	EXTERMINATING	1,270	1,666	(396)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	800	(800)	2,400
8,269	12,811	(4,542)		TOTAL COMMON AREA	26,722	46,744	(20,022)	135,734
220,189	279,669	(59,480)		TOTAL OPERATING EXPENSES	873,842	1,001,302	(127,460)	2,871,757
37,415	(34,856)	72,271		OPERATING FUND SURPLUS/(DEFICIT)	95,469	(38,550)	134,019	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	318,452	318,452	0	955,359
49,479	12,500	36,979	7034	INTEREST RESERVE FUND	54,202	50,000	4,202	150,000
1,435	0	1,435	7069	GAIN (LOSS) ON INVESTMENTS	2,473	0	2,473	0
(702)	0	(702)	8537	BANK/INVESTMENT CHARGES	(2,854)	0	(2,854)	0
129,826	92,113	37,713		TOTAL RESERVE INCOME	372,274	368,452	3,822	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
7,631	0	7,631	8530	ASPHALT SEAL COATING	7,631	0	7,631	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
0	0	0	8578D	DRAINAGE BASIN	95,400	365,000	(269,600)	365,000
7,631	0	7,631		TOTAL RESERVE EXPENDITURES	113,381	365,000	(251,619)	1,396,400
122,195	92,113	30,082		RESERVE FUND SURPLUS/(DEFICIT)	258,893	3,452	255,441	(291,041)

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
04/30/2026

		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	$ 221,665	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 885,702
4001	COMMERCIAL DUES	78,952	78,952	78,952	78,952	0	0	0	0	0	0	0	0	315,809
4030	INTEREST INCOME	877	792	879	852	0	0	0	0	0	0	0	0	3,400
4050FR	FILE REVIEW FEE	150	750	450	150	0	0	0	0	0	0	0	0	1,500
4050MU	MONITOR TRUSTEE SALE	0	350	0	175	0	0	0	0	0	0	0	0	525
4050RR	FILE TRANSFER FEES	0	0	1,140	600	0	0	0	0	0	0	0	0	1,740
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	11,888	0	0	0	0	0	0	0	0	15,463
4075	NSF FEE	420	(35)	35	280	0	0	0	0	0	0	0	0	700
4205	BUILDER ASSESSMENT	7,200	7,200	6,768	7,956	0	0	0	0	0	0	0	0	29,124
4900	VIOLATION FINES	4,140	3,640	3,750	5,360	0	0	0	0	0	0	0	0	16,890
4925	WORK ORDER/REIMBURSEABLE INCOM	0	0	0	1,000	0	0	0	0	0	0	0	0	1,000
4950	REBILL FEE	7,200	(90)	60	8,340	0	0	0	0	0	0	0	0	15,510
6010	GENERAL RESERVE TRANSFER	(79,613)	(79,613)	(79,613)	(79,613)	0	0	0	0	0	0	0	0	(318,452)
	TOTAL INCOME	$ 244,077	$ 233,447	$ 234,182	$ 257,605	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 969,312
	EXPENSES													
	ADMINISTRATIVE													
5000	MANAGEMENT FEE	$ 10,066	$ 10,095	$ 10,088	$ 10,285	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 40,534
5000RO	OFFICE LEASE	3,384	3,384	3,384	4,196	0	0	0	0	0	0	0	0	14,347
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	36,809	0	0	0	0	0	0	0	0	147,446
5009A	REBILL FEE EXPENSE	7,200	(90)	60	8,340	0	0	0	0	0	0	0	0	15,510
5009B	NSF FEE EXPENSE	420	(35)	35	280	0	0	0	0	0	0	0	0	700
5020	LIEN/COLLECTION COST	0	1,907	2,005	665	0	0	0	0	0	0	0	0	4,577
5020F	FILE REVIEW FEE	150	750	450	150	0	0	0	0	0	0	0	0	1,500
5020M	MONITOR TRUSTEE SALE	0	350	0	175	0	0	0	0	0	0	0	0	525
5020RR	FILE TRANSFER FEE EXPENSE	0	0	1,140	600	0	0	0	0	0	0	0	0	1,740
5020T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	0	0	0	0	0	0	0	0	400
5033F	ADVERTISING	0	20	20	301	0	0	0	0	0	0	0	0	340
5037	BANK CHARGES & CC FEES	35	35	35	35	0	0	0	0	0	0	0	0	140
5039	WEBSITE	480	0	0	0	0	0	0	0	0	0	0	0	480
5040	ADMINISTRATION	9,370	9,983	9,686	9,697	0	0	0	0	0	0	0	0	38,736
5046	NEWSLETTER	285	143	143	143	0	0	0	0	0	0	0	0	713
5047B	OFFICE EQUIPMENT RENTAL	0	0	305	0	0	0	0	0	0	0	0	0	305
5048	OFFICE EXPENSES	955	12	524	960	0	0	0	0	0	0	0	0	2,451
5052	PRINTING	0	950	(1,068)	0	0	0	0	0	0	0	0	0	(118)
5054	ARCHITECTURAL EXPENSE	0	0	1,400	980	0	0	0	0	0	0	0	0	2,380
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	2,190	0	0	0	0	0	0	0	0	9,446
5059	POSTAGE	543	2,301	(2,067)	0	0	0	0	0	0	0	0	0	777
5059V	VIOLATION NOTICES	0	0	2,840	1,130	0	0	0	0	0	0	0	0	3,970
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	4,440	0	0	0	0	0	0	0	0	17,208
	TOTAL ADMINISTRATIVE	$ 72,880	$ 81,378	$ 86,803	$ 81,374	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 322,436
	UTILITIES													
5100	WATER/SEWER	$ 13,550	$ 21,867	$ 12,990	$ 10,335	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 58,742
5120	ELECTRIC	1,481	1,362	1,055	1,259	0	0	0	0	0	0	0	0	5,157
5151	TELEPHONE	450	450	450	450	0	0	0	0	0	0	0	0	1,799
5151B	INTERNET	333	738	738	738	0	0	0	0	0	0	0	0	2,548
5152	ALARM MONITORING	209	0	0	209	0	0	0	0	0	0	0	0	418
	TOTAL UTILITIES	$ 16,022	$ 24,417	$ 15,233	$ 12,991	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 68,663
	LANDSCAPING													
5200	LANDSCAPE CONTRACT	$ 108,562	$ 108,562	$ 108,562	$ 108,554	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 434,240
5218	MAJOR PROJECTS	1,200	2,545	0	8,208	0	0	0	0	0	0	0	0	11,953
5220	IRRIGATION REPAIRS	1,871	555	1,522	793	0	0	0	0	0	0	0	0	4,741
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	$ 117,555	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 456,022
	COMMON AREA													
5700	BUILDING MAINTENANCE	$ 0	$ 0	$ 0	$ 365	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 365
5700K	KEYS/LOCK REPAIR	0	0	284	241	0	0	0	0	0	0	0	0	525
5769A	JANITORIAL	2,340	2,400	2,345	2,345	0	0	0	0	0	0	0	0	9,428
5774	PET WASTE REMOVAL	0	0	4,580	2,290	0	0	0	0	0	0	0	0	6,870
5779CC	SECURITY PATROL	1,612	967	2,741	1,773	0	0	0	0	0	0	0	0	7,093
5800	COMMON AREA MAINTENANCE/REPAIR	0	570	0	600	0	0	0	0	0	0	0	0	1,170
5850	EXTERMINATING	142	268	205	655	0	0	0	0	0	0	0	0	1,270
	TOTAL COMMON AREA	$ 4,094	$ 4,205	$ 10,154	$ 8,269	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 26,722

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
04/30/2026

	January **********	February **********	March **********	April **********	May **********	June **********	July **********	August **********	September **********	October **********	November **********	December **********	YEAR-TO-DATE **********
TOTAL OPERATING EXPENSES	$ 206,291	$ 221,662	$ 225,700	$ 220,189	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 873,842
OPERATING FUND SURPLUS/(DEFICI	$ 37,786	$ 11,786	$ 8,482	$ 37,415	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 95,469

FirstService RESIDENTIAL

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
04/30/2026

		January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	RESERVE FUND													
	INCOME													
7010	TRANSFER FROM OPERATING	$ 79,613	$ 79,613	$ 79,613	$ 79,613	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 318,452
7034	INTEREST RESERVE FUND	11,956	32,595	(39,829)	49,479	0	0	0	0	0	0	0	0	54,202
7069	GAIN (LOSS) ON INVESTMENTS	152	1,856	(969)	1,435	0	0	0	0	0	0	0	0	2,473
	TOTAL RESERVE INCOME	$ 91,721	$ 114,064	$ 38,815	$ 130,528	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 375,128
	EXPENDITURES													
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
8530	ASPHALT SEAL COATING	0	0	0	7,631	0	0	0	0	0	0	0	0	7,631
8537	BANK/INVESTMENT CHARGES	724	672	756	702	0	0	0	0	0	0	0	0	2,854
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	$ 8,333	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 116,235
	RESERVE FUND SURPLUS/(DEFICIT)	$ (12,448)	$ 111,642	$ 37,504	$ 122,195	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 258,893

347A VISTOSO- SIENA
BALANCE SHEET
04/30/2026

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	**(16,312.19)**	
DUE (TO)/FROM RESERVES	**26,689.98**	
TOTAL OPERATING FUNDS		**10,377.79**
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	**305,115.90**	
DUE (TO)/FROM OPERATING	**(26,689.98)**	
TOTAL RESERVE FUNDS		**278,425.92**
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	**1,436.60**	
ACCOUNTS RECEIVABLE - PARCELS	**799.65**	
PRE-LEGAL RECEIVABLE	**(270.00)**	
CONTINGENT PAYABLE	**270.00**	
TOTAL ACCOUNTS RECEIVABLE		**2,236.25**
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	**412.50**	
TOTAL OTHER ASSETS		**412.50**
TOTAL ASSETS		**291,452.46**
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	**1,617.32**	
PREPAID ASSESSMENTS	**(34.43)**	
PREPAID ASSESSMENTS - PARCELS	**597.00**	
UNEARNED REVENUE	**8,824.67**	
TOTAL OPERATING LIABILITIES		**11,004.56**

RESERVE		
ACCUMULATED GENERAL	**293,873.11**	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	**(15,447.19)**	
TOTAL RESERVE		**278,425.92**
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	**1,752.25**	
CURRENT YEAR RESERVE EQUITY	**15,447.19**	
CURRENT SURPLUS/(DEFICIT)	**(15,177.46)**	
TOTAL SURPLUS/(DEFICIT)		**2,021.98**
TOTAL LIABILITIES & EQUITY		**291,452.46**

347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
04/30/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				INCOME				
4,412	4,412	0	4000P	PARCEL ASSESSMENTS	17,649	17,650	(1)	52,951
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(8,380)	(8,380)	0	(25,140)
2,317	2,317	0		TOTAL INCOME	9,269	9,270	(1)	27,811
				EXPENSES				
				ADMINISTRATIVE				
0	92	(92)	P5005A	RESERVE STUDY	550	368	182	1,100
0	2,104	(2,104)	P5080	TAX - CORPORATION	0	2,104	(2,104)	2,104
38	38	(1)	P5090	INSURANCE	138	150	(12)	450
38	2,234	(2,197)		TOTAL ADMINISTRATIVE	688	2,622	(1,934)	3,654
				UTILITIES				
88	178	(90)	P5100	WATER/SEWER	501	712	(211)	2,136
53	48	5	P5120	ELECTRIC	212	190	22	570
141	226	(85)		TOTAL UTILITIES	713	902	(189)	2,706
				LANDSCAPING				
767	760	7	P5200	LANDSCAPE CONTRACT	3,047	3,039	8	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	32	(32)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
767	768	(1)		TOTAL LANDSCAPE	4,843	3,071	1,772	9,218
				POOL/SPA/CLUBHOUSE				
233	230	3	P5350	FOUNTAIN MAINTENANCE	932	920	12	5,800
233	230	3		TOTAL POOLS	932	920	12	5,800
				GATES				
260	260	0	P5500	GATE MAINTENANCE CONTRACT	1,040	1,040	0	3,120
0	100	(100)	P5511	GATE REPAIRS	0	200	(200)	400
128	136	(8)	P5517	GATE PHONE	514	544	(30)	1,632
388	496	(108)		TOTAL GATES	1,554	1,784	(230)	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
1,568	3,954	(2,386)		TOTAL OPERATING EXPENSES	9,000	9,569	(569)	27,808
750	(1,637)	2,387		OPERATING FUND SURPLUS/(DEFICIT)	270	(299)	569	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	8,380	8,380	0	25,140
637	716	(79)	P7034	INTEREST RESERVE FUNDS	2,863	2,866	(3)	8,600
2,732	2,811	(79)		TOTAL RESERVE INCOME	11,243	11,246	(3)	33,740
				E X P E N D I T U R E S				
26,690	0	26,690	P8510	PARCEL - GENERAL RESERVE EXPENSE	26,690	0	26,690	10,433
26,690	0	26,690		TOTAL RESERVE EXPENDITURES	26,690	0	26,690	10,433
(23,958)	2,811	(26,769)		RESERVE FUND SURPLUS/(DEFICIT)	(15,447)	11,246	(26,693)	23,307

FirstService RESIDENTIAL

347A VISTOSO- SIENA
STATEMENT OF OPERATIONS
04/30/2026

		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	$ 4,412	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 17,649
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	0	0	0	0	(8,380)
	TOTAL INCOME	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 9,269
	EXPENSES													
	ADMINISTRATIVE													
P5005A	RESERVE STUDY	$ 0	$ 0	$ 550	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 550
P5090	INSURANCE	34	34	34	38	0	0	0	0	0	0	0	0	138
	TOTAL ADMINISTRATIVE	$ 34	$ 34	$ 584	$ 38	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 688
	UTILITIES													
P5100	WATER/SEWER	$ 19	$ 133	$ 260	$ 88	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 501
P5120	ELECTRIC	0	0	159	53	0	0	0	0	0	0	0	0	212
	TOTAL UTILITIES	$ 19	$ 133	$ 420	$ 141	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 713
	LANDSCAPING													
P5200	LANDSCAPE CONTRACT	$ 760	$ 760	$ 760	$ 767	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,047
P5240	PLANT REPLACEMENT	1,796	0	0	0	0	0	0	0	0	0	0	0	1,796
	TOTAL LANDSCAPE	$ 2,556	$ 760	$ 760	$ 767	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 4,843
	POOL/SPA/ CLUBHOUSE													
P5350	FOUNTAIN MAINTENANCE	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 932
	TOTAL POOLS/SPA/CLUBHOUSE	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 932
	GATES													
P5500	GATE MAINTENANCE CONTRACT	$ 260	$ 260	$ 260	$ 260	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,040
P5517	GATE PHONE	128	128	128	128	0	0	0	0	0	0	0	0	514
	TOTAL GATES	$ 388	$ 388	$ 388	$ 388	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,554
	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	$ 1,568	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 9,000
	OPERATING FUND SURPLUS/(DEFICI	$ (913)	$ 500	$ (67)	$ 750	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 270

		January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	RESERVE FUND													
	I N C O M E													
P7010	PARCEL TRANSFER TO RESERVES	$ 2,095	$ 2,095	$ 2,095	$ 2,095	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 8,380
P7034	INTEREST RESERVE FUNDS	747	767	712	637	0	0	0	0	0	0	0	0	2,863
	TOTAL RESERVE INCOME	$ 2,842	$ 2,862	$ 2,807	$ 2,732	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 11,243
	E X P E N D I T U R E S													
P8510	PARCEL - GENERAL RESERVE EXPEN	$ 0	$ 0	$ 0	$ 26,690	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 26,690
	TOTAL RESERVE EXPENDITURES	$ 0	$ 0	$ 0	$ 26,690	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 26,690
	RESERVE FUND SURPLUS/(DEFICIT)	$ 2,842	$ 2,862	$ 2,807	$ (23,958)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (15,447)