347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
05/31/2026

ASSETS		
OPERATING FUNDS		
US BANK - OPERATING CHECKING	340,980.50	
US BANK SAVINGS	407,902.76	
TOTAL OPERATING FUNDS		748,883.26
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	281,165.52	
RESERVE US BANK MMA	627,847.74	
MORGAN STANLEY RESERVE	570,504.36	
MORGAN STANLEY RESERVE	3,428,552.99	
UNAMORTIZED PREMIUM/DISCOUNT	(161,903.23)	
RESERVES - ACCRUED INTEREST	14,594.03	
UNREALIZED RSV GAIN/LOSS	164,044.16	
TOTAL RESERVE FUNDS		4,924,805.57
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	323,130.44	
ACCOUNTS RECEIVABLE - PARCELS	365.65	
PRE-LEGAL RECEIVABLE	52,548.11	
CONTINGENT PAYABLE	(52,548.11)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(96,773.57)	
A/R OTHER	300.00	
AR - REPAIR REIMBURSEMENT	9,507.40	
TOTAL ACCOUNTS RECEIVABLE		236,529.92
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	44,775.00	
PREPAID EXPENSES	3,749.66	
PREPAID INCOME TAX EXPENSE	79,925.00	
TOTAL OTHER ASSETS		128,449.66

TOTAL ASSETS		**6,041,692.63**
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	**124,748.13**	
PREPAID ASSESSMENTS	**258,855.09**	
PREPAID ASSESSMENTS - PARCELS	**597.00**	
REFUNDABLE DEPOSIT KEYS	**12,900.00**	
UNEARNED REVENUE	**312,985.22**	
SECURITY DEPOSITS	**29,442.00**	
TOTAL OPERATING LIABILITIES		**739,527.44**
RESERVE		
ACCUMULATED GENERAL	**4,507,568.76**	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	**347,235.62**	
UNREALIZED GAIN/LOSS INVESTMENTS	**53,338.78**	
GAIN (LOSS) ON INVESTMENT	**16,662.41**	
TOTAL RESERVE		**4,924,805.57**
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	**269,088.84**	
PRIOR YEAR ADJUSTMENT	**(17,259.33)**	
CURRENT YEAR RESERVE EQUITY	**(347,235.62)**	
CURRENT SURPLUS/(DEFICIT)	**472,765.73**	
TOTAL SURPLUS/(DEFICIT)		**377,359.62**
TOTAL LIABILITIES & EQUITY		**6,041,692.63**

347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
05/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				I N C O M E				
222,389	219,708	2,681	4000	ASSESSMENT INCOME	1,108,091	1,098,540	9,551	2,636,496
4,412	4,413	(1)	4000P	PARCEL ASSESSMENTS	22,062	22,063	(1)	52,951
78,952	78,952	0	4001	COMMERCIAL DUES	394,762	394,760	2	947,424
882	1,000	(118)	4030	INTEREST INCOME	4,283	5,000	(717)	12,000
150	100	50	4050FR	FILE REVIEW FEE	1,650	500	1,150	1,200
0	175	(175)	4050MU	MONITOR TRUSTEE SALE	525	875	(350)	2,100
900	434	466	4050RR	FILE TRANSFER FEES	2,640	2,170	470	5,208
400	100	300	4050T	FORECLOSURE/TRUSTEE SALES	800	500	300	1,200
0	1,833	(1,833)	4070	LATE FEE INCOME	15,463	9,165	6,298	22,000
35	210	(175)	4075	NSF FEE	735	1,050	(315)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	8,600	(8,600)	20,640
7,956	9,864	(1,908)	4205	BUILDER ASSESSMENT	37,080	49,320	(12,240)	118,368
4,160	2,080	2,080	4900	VIOLATION FINES	21,050	10,400	10,650	24,960
0	0	0	4925	WORK ORDER/REIMBURSEABLE INCOME	1,000	0	1,000	0
0	0	0	4950	REBILL FEE	15,510	16,500	(990)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(398,065)	(398,065)	0	(955,359)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(10,475)	(10,475)	0	(25,140)
238,529	238,881	(352)		TOTAL INCOME	1,217,110	1,210,903	6,207	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				
10,302	10,061	241	5000	MANAGEMENT FEE	50,836	50,305	531	120,735
3,750	3,465	285	5000RO	OFFICE LEASE	18,097	17,325	772	41,575
0	261	(261)	5005	RESERVE STUDY	1,565	1,305	260	3,130
36,377	39,750	(3,373)	5007w	SALARIES & BENEFITS	183,823	198,750	(14,927)	477,000
0	0	0	5009A	REBILL FEE EXPENSE	15,510	16,500	(990)	33,000
35	210	(175)	5009B	NSF FEE EXPENSE	735	1,050	(315)	2,520
5,342	3,242	2,100	5010	LEGAL EXPENSE	14,788	16,210	(1,422)	38,900
4,167	1,000	3,167	5020	LIEN/COLLECTION COST	8,744	5,000	3,744	12,000
150	100	50	5020F	FILE REVIEW FEE	1,650	500	1,150	1,200
0	175	(175)	5020M	MONITOR TRUSTEE SALE	525	875	(350)	2,100
900	434	466	5020RR	FILE TRANSFER FEE EXPENSE	2,640	2,170	470	5,208
400	0	400	5020T	FORECLOSURE/TRUSTEE SALES	800	400	400	1,200
0	0	0	5030	AUDIT/TAX PREPARATION	0	5,500	(5,500)	12,870
0	0	0	5033F	ADVERTISING	340	1,200	(860)	2,400
35	35	0	5037	BANK CHARGES & CC FEES	175	175	0	420
0	150	(150)	5039	WEBSITE	480	750	(270)	1,800
9,714	10,295	(581)	5040	ADMINISTRATION	48,450	48,700	(250)	120,765
143	166	(23)	5046	NEWSLETTER	855	830	25	1,992
0	625	(625)	5047B	OFFICE EQUIPMENT RENTAL	305	3,125	(2,820)	7,500
261	650	(389)	5048	OFFICE EXPENSES	2,711	3,250	(539)	7,800
0	423	(423)	5052	PRINTING	(118)	2,115	(2,233)	5,078
1,120	740	380	5054	ARCHITECTURAL EXPENSE	3,500	3,700	(200)	8,880
0	0	0	5055	MEETING EXPENSE	20,124	24,000	(3,876)	24,000
520	0	520	5059	POSTAGE	1,298	7,200	(5,902)	8,568
1,630	890	740	5059V	VIOLATION NOTICES	5,600	4,450	1,150	10,680
500	0	500	5065	PROFESSIONAL FEES	500	2,500	(2,000)	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	42,000	(42,000)	42,000
475	1,750	(1,275)	5088	BAD DEBT EXPENSE	(2,105)	8,750	(10,855)	21,000
4,440	4,731	(291)	5090	INSURANCE	21,648	23,655	(2,008)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
0	92	(92)	P5005A	RESERVE STUDY	550	460	90	1,100
0	0	0	P5080	TAX - CORPORATION	0	2,104	(2,104)	2,104
38	37	1	P5090	INSURANCE	176	187	(12)	450
80,298	79,282	1,016		TOTAL ADMINISTRATIVE	403,422	495,041	(91,619)	1,085,741
				U T I L I T I E S				

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF REVENUES & EXPENSES 05/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
7,088	17,000	(9,912)	5100	WATER/SEWER	65,830	85,000	(19,170)	204,000
1,251	1,267	(16)	5120	ELECTRIC	6,408	6,335	73	15,204
450	269	181	5151	TELEPHONE	2,249	1,347	902	3,232
738	370	368	5151B	INTERNET	3,286	1,849	1,437	4,437
0	70	(70)	5152	ALARM MONITORING	418	350	68	1,015
(62)	178	(240)	P5100	WATER/SEWER	440	890	(450)	2,136
0	47	(47)	P5120	ELECTRIC	212	237	(25)	570
9,465	19,201	(9,736)		TOTAL UTILITIES	78,842	96,008	(17,166)	230,594
				L A N D S C A P I N G				
108,562	108,562	0	5200	LANDSCAPE CONTRACT	542,801	542,810	(9)	1,302,744
0	3,000	(3,000)	5218	MAJOR PROJECTS	11,953	6,000	5,953	38,500
0	1,167	(1,167)	5220	IRRIGATION REPAIRS	4,741	5,835	(1,094)	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	2,000	(1,851)	4,800
0	3,000	(3,000)	5228	EROSION CONTROL	0	15,000	(15,000)	36,000
1,680	2,500	(820)	5240	TREE TRIMMING/REMOVAL	6,619	12,500	(5,881)	30,000
760	760	0	P5200	LANDSCAPE CONTRACT	3,807	3,799	8	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	40	(40)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
111,002	119,397	(8,395)		TOTAL LANDSCAPE	571,866	587,984	(16,118)	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	1,165	1,150	15	5,800
233	230	3		TOTAL POOLS	1,165	1,150	15	5,800
				G A T E S				
260	260	0	P5500	GATE MAINTENANCE CONTRACT	1,300	1,300	0	3,120
0	0	0	P5511	GATE REPAIRS	0	200	(200)	400
128	136	(8)	P5517	GATE PHONE	642	680	(38)	1,632
388	396	(8)		TOTAL GATES	1,942	2,180	(238)	5,152
				C O M M O N A R E A				
400	500	(100)	5700	BUILDING MAINTENANCE	765	2,500	(1,735)	6,000
457	500	(43)	5700K	KEYS/LOCK REPAIR	982	2,500	(1,518)	6,000
0	400	(400)	5722	ELECTRIC REPAIRS/SUPPLIES	0	2,000	(2,000)	4,800
0	692	(692)	5740	SIGN MAINTENANCE	0	3,460	(3,460)	8,300
2,345	2,386	(41)	5769A	JANITORIAL	11,773	11,930	(157)	28,630
2,290	2,239	51	5774	PET WASTE REMOVAL	9,160	11,195	(2,035)	26,868
1,451	2,062	(611)	5779CC	SECURITY PATROL	8,544	10,310	(1,766)	24,744
0	1,167	(1,167)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,170	5,833	(4,663)	14,000
0	0	0	5845	PARK MAINT	0	4,496	(4,496)	8,992
140	417	(277)	5850	EXTERMINATING	1,410	2,083	(673)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	1,000	(1,000)	2,400
269	269	0	P5739	STREET SWEEPING	539	539	0	1,078
0	100	(100)	P5800	COMMON AREA MAINTAINENCE	0	100	(100)	200
7,352	10,932	(3,580)		TOTAL COMMON AREA	34,343	57,946	(23,603)	137,012
208,738	229,438	(20,700)		TOTAL OPERATING EXPENSES	1,091,580	1,240,309	(148,729)	2,899,565
29,791	9,443	20,348		OPERATING FUND SURPLUS/(DEFICIT)	125,530	(29,406)	154,936	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	398,065	398,065	0	955,359
22,210	12,500	9,710	7034	INTEREST RESERVE FUND	76,413	62,500	13,913	150,000
0	0	0	7069	GAIN (LOSS) ON INVESTMENTS	2,473	0	2,473	0
2,095	2,095	0	P7010	PARCEL TRANSFER TO RESERVES	10,475	10,475	0	25,140
645	717	(72)	P7034	INTEREST RESERVE FUNDS	3,507	3,583	(76)	8,600
(773)	0	(773)	8537	BANK/INVESTMENT CHARGES	(3,627)	0	(3,627)	0
103,790	94,925	8,865		TOTAL RESERVE INCOME	487,307	474,623	12,684	1,139,099
				E X P E N D I T U R E S				
0	4,400	(4,400)	8510	GENERAL RESERVE EXPENSE	1,300	4,400	(3,100)	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	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
0	10,433	(10,433)	P8510	PARCEL - GENERAL RESERVE EXPENSE	26,690	10,433	16,257	10,433
0	14,833	(14,833)		TOTAL RESERVE EXPENDITURES	140,071	379,833	(239,762)	1,406,833
103,790	80,092	23,698		RESERVE FUND SURPLUS/(DEFICIT)	347,236	94,790	252,446	(267,734)

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 05/31/2026

		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	$ 221,665	$ 222,389	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,108,091
4000P	PARCEL ASSESSMENTS	4,412	4,412	4,412	4,412	4,412	0	0	0	0	0	0	0	22,062
4001	COMMERCIAL DUES	78,952	78,952	78,952	78,952	78,952	0	0	0	0	0	0	0	394,762
4030	INTEREST INCOME	877	792	879	852	882	0	0	0	0	0	0	0	4,283
4050FR	FILE REVIEW FEE	150	750	450	150	150	0	0	0	0	0	0	0	1,650
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	900	0	0	0	0	0	0	0	2,640
4050T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	400	0	0	0	0	0	0	0	800
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	35	0	0	0	0	0	0	0	735
4205	BUILDER ASSESSMENT	7,200	7,200	6,768	7,956	7,956	0	0	0	0	0	0	0	37,080
4900	VIOLATION FINES	4,140	3,640	3,750	5,360	4,160	0	0	0	0	0	0	0	21,050
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)	(79,613)	0	0	0	0	0	0	0	(398,065)
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	0	0	0	(10,475)
	TOTAL INCOME	$ 246,395	$ 235,765	$ 236,500	$ 259,922	$ 238,529	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,217,110
	EXPENSES													
	ADMINISTRATIVE													
5000	MANAGEMENT FEE	$ 10,066	$ 10,095	$ 10,088	$ 10,285	$ 10,302	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 50,836
5000RO	OFFICE LEASE	3,384	3,384	3,384	4,196	3,750	0	0	0	0	0	0	0	18,097
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	36,377	0	0	0	0	0	0	0	183,823
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	35	0	0	0	0	0	0	0	735
5020	LIEN/COLLECTION COST	0	1,907	2,005	665	4,167	0	0	0	0	0	0	0	8,744
5020F	FILE REVIEW FEE	150	750	450	150	150	0	0	0	0	0	0	0	1,650
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	900	0	0	0	0	0	0	0	2,640
5020T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	400	0	0	0	0	0	0	0	800
5033F	ADVERTISING	0	20	20	301	0	0	0	0	0	0	0	0	340
5037	BANK CHARGES & CC FEES	35	35	35	35	35	0	0	0	0	0	0	0	175
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	9,714	0	0	0	0	0	0	0	48,450
5046	NEWSLETTER	285	143	143	143	143	0	0	0	0	0	0	0	855
5047B	OFFICE EQUIPMENT RENTAL	0	0	305	0	0	0	0	0	0	0	0	0	305
5048	OFFICE EXPENSES	955	12	524	960	261	0	0	0	0	0	0	0	2,711
5052	PRINTING	0	950	(1,068)	0	0	0	0	0	0	0	0	0	(118)
5054	ARCHITECTURAL EXPENSE	0	0	1,400	980	1,120	0	0	0	0	0	0	0	3,500
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	5,342	0	0	0	0	0	0	0	14,788
5059	POSTAGE	543	2,301	(2,067)	0	520	0	0	0	0	0	0	0	1,298
5059V	VIOLATION NOTICES	0	0	2,840	1,130	1,630	0	0	0	0	0	0	0	5,600
5065	PROFESSIONAL FEES	0	0	0	0	500	0	0	0	0	0	0	0	500
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	475	0	0	0	0	0	0	0	(2,105)
5090	INSURANCE	4,252	4,252	4,264	4,440	4,440	0	0	0	0	0	0	0	21,648
P5005A	RESERVE STUDY	0	0	550	0	0	0	0	0	0	0	0	0	550
P5090	INSURANCE	34	34	34	38	38	0	0	0	0	0	0	0	176
	TOTAL ADMINISTRATIVE	$ 72,913	$ 81,412	$ 87,387	$ 81,412	$ 80,298	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 403,422
	UTILITIES													
5100	WATER/SEWER	$ 13,550	$ 21,867	$ 12,990	$ 10,335	$ 7,088	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 65,830
5120	ELECTRIC	1,481	1,362	1,055	1,259	1,251	0	0	0	0	0	0	0	6,408
5151	TELEPHONE	450	450	450	450	450	0	0	0	0	0	0	0	2,249
5151B	INTERNET	333	738	738	738	738	0	0	0	0	0	0	0	3,286
5152	ALARM MONITORING	209	0	0	209	0	0	0	0	0	0	0	0	418
P5100	WATER/SEWER	19	133	260	88	(62)	0	0	0	0	0	0	0	440
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	$ 9,465	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 78,842
	LANDSCAPING													
5200	LANDSCAPE CONTRACT	$ 108,562	$ 108,562	$ 108,562	$ 108,554	$ 108,562	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 542,801
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	1,680	0	0	0	0	0	0	0	6,619
P5200	LANDSCAPE CONTRACT	760	760	760	767	760	0	0	0	0	0	0	0	3,807
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	$ 111,002	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 571,866
	POOL/SPA/ CLUBHOUSE													

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 05/31/2026

		January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
P5350	FOUNTAIN MAINTENANCE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,165
	TOTAL POOLS/SPA/CLUBHOUSE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,165
	GATES													
P5500	GATE MAINTENANCE CONTRACT	$ 260	$ 260	$ 260	$ 260	$ 260	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,300
P5517	GATE PHONE	128	128	128	128	128	0	0	0	0	0	0	0	642
	TOTAL GATES	$ 388	$ 388	$ 388	$ 388	$ 388	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,942
	COMMON AREA													
5700	BUILDING MAINTENANCE	$ 0	$ 0	$ 0	$ 365	$ 400	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 765
5700K	KEYS/LOCK REPAIR	0	0	284	241	457	0	0	0	0	0	0	0	982
5769A	JANITORIAL	2,340	2,400	2,345	2,345	2,345	0	0	0	0	0	0	0	11,773
5774	PET WASTE REMOVAL	0	0	4,580	2,290	2,290	0	0	0	0	0	0	0	9,160
5779CC	SECURITY PATROL	1,612	967	2,741	1,773	1,451	0	0	0	0	0	0	0	8,544
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	140	0	0	0	0	0	0	0	1,410
P5739	STREET SWEEPING	0	269	0	0	269	0	0	0	0	0	0	0	539
	TOTAL COMMON AREA	$ 4,094	$ 4,474	$ 10,154	$ 8,269	$ 7,352	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 34,343
	TOTAL OPERATING EXPENSES	$ 209,521	$ 223,479	$ 228,084	$ 221,757	$ 208,738	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,091,580
	TOTAL OPERATING FUND SURPLUS/(	$ 36,873	$ 12,285	$ 8,415	$ 38,165	$ 29,791	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 125,530

347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF OPERATIONS
05/31/2026

		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	$ 79,613	$ 79,613	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 398,065
7034	INTEREST RESERVE FUND	11,956	32,595	(39,829)	49,479	22,210	0	0	0	0	0	0	0	76,413
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	2,095	0	0	0	0	0	0	0	10,475
P7034	INTEREST RESERVE FUNDS	747	767	712	637	645	0	0	0	0	0	0	0	3,507
	TOTAL RESERVE INCOME	$ 94,563	$ 116,926	$ 41,622	$ 133,260	$ 104,563	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 490,933
	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	773	0	0	0	0	0	0	0	3,627
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	$ 773	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 143,698
	TOTAL RSV FUND SURPLUS/(DEFICI	$ (9,606)	$ 114,504	$ 40,310	$ 98,237	$ 103,790	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 347,236

347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
05/31/2026

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	332,475.00	
US BANK SAVINGS	407,902.76	
TOTAL OPERATING FUNDS		740,377.76
RESERVE FUNDS		
RESERVE US BANK MMA	627,847.74	
MORGAN STANLEY RESERVE	570,504.36	
MORGAN STANLEY RESERVE	3,428,552.99	
UNAMORTIZED PREMIUM/DISCOUNT	(161,903.23)	
RESERVES - ACCRUED INTEREST	14,594.03	
UNREALIZED RSV GAIN/LOSS	164,044.16	
TOTAL RESERVE FUNDS		4,643,640.05
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	323,194.76	
PRE-LEGAL RECEIVABLE	52,818.11	
CONTINGENT PAYABLE	(52,818.11)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(96,773.57)	
A/R OTHER	300.00	
AR - REPAIR REIMBURSEMENT	9,507.40	
TOTAL ACCOUNTS RECEIVABLE		236,228.59
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	44,400.00	
PREPAID EXPENSES	3,749.66	
PREPAID INCOME TAX EXPENSE	79,925.00	
TOTAL OTHER ASSETS		128,074.66
TOTAL ASSETS		5,751,345.28

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	123,253.90	
PREPAID ASSESSMENTS	258,889.52	
REFUNDABLE DEPOSIT KEYS	12,900.00	
UNEARNED REVENUE	308,572.88	
SECURITY DEPOSITS	29,442.00	
TOTAL OPERATING LIABILITIES		733,058.30
RESERVE		
ACCUMULATED GENERAL	4,213,695.65	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	359,943.21	
UNREALIZED GAIN/LOSS INVESTMENTS	53,338.78	
GAIN (LOSS) ON INVESTMENT	16,662.41	
TOTAL RESERVE		4,643,640.05
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	267,336.59	
PRIOR YEAR ADJUSTMENT	(17,259.33)	
CURRENT YEAR RESERVE EQUITY	(359,943.21)	
CURRENT SURPLUS/(DEFICIT)	484,512.88	
TOTAL SURPLUS/(DEFICIT)		374,646.93
TOTAL LIABILITIES & EQUITY		5,751,345.28

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
05/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				I N C O M E				
222,389	219,708	2,681	4000	ASSESSMENT INCOME	1,108,091	1,098,540	9,551	2,636,496
78,952	78,952	0	4001	COMMERCIAL DUES	394,762	394,760	2	947,424
882	1,000	(118)	4030	INTEREST INCOME	4,283	5,000	(717)	12,000
150	100	50	4050FR	FILE REVIEW FEE	1,650	500	1,150	1,200
0	175	(175)	4050MU	MONITOR TRUSTEE SALE	525	875	(350)	2,100
900	434	466	4050RR	FILE TRANSFER FEES	2,640	2,170	470	5,208
400	100	300	4050T	FORECLOSURE/TRUSTEE SALES	800	500	300	1,200
0	1,833	(1,833)	4070	LATE FEE INCOME	15,463	9,165	6,298	22,000
35	210	(175)	4075	NSF FEE	735	1,050	(315)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	8,600	(8,600)	20,640
7,956	9,864	(1,908)	4205	BUILDER ASSESSMENT	37,080	49,320	(12,240)	118,368
4,160	2,080	2,080	4900	VIOLATION FINES	21,050	10,400	10,650	24,960
0	0	0	4925	WORK ORDER/REIMBURSEABLE INCOME	1,000	0	1,000	0
0	0	0	4950	REBILL FEE	15,510	16,500	(990)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(398,065)	(398,065)	0	(955,359)
236,212	236,563	(351)		TOTAL INCOME	1,205,523	1,199,315	6,208	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				
10,302	10,061	241	5000	MANAGEMENT FEE	50,836	50,305	531	120,735
3,750	3,465	285	5000RO	OFFICE LEASE	18,097	17,325	772	41,575
0	261	(261)	5005	RESERVE STUDY	1,565	1,305	260	3,130
36,377	39,750	(3,373)	5007w	SALARIES & BENEFITS	183,823	198,750	(14,927)	477,000
0	0	0	5009A	REBILL FEE EXPENSE	15,510	16,500	(990)	33,000
35	210	(175)	5009B	NSF FEE EXPENSE	735	1,050	(315)	2,520
5,342	3,242	2,100	5010	LEGAL EXPENSE	14,788	16,210	(1,422)	38,900
4,167	1,000	3,167	5020	LIEN/COLLECTION COST	8,744	5,000	3,744	12,000
150	100	50	5020F	FILE REVIEW FEE	1,650	500	1,150	1,200
0	175	(175)	5020M	MONITOR TRUSTEE SALE	525	875	(350)	2,100
900	434	466	5020RR	FILE TRANSFER FEE EXPENSE	2,640	2,170	470	5,208
400	0	400	5020T	FORECLOSURE/TRUSTEE SALES	800	400	400	1,200
0	0	0	5030	AUDIT/TAX PREPARATION	0	5,500	(5,500)	12,870
0	0	0	5033F	ADVERTISING	340	1,200	(860)	2,400
35	35	0	5037	BANK CHARGES & CC FEES	175	175	0	420
0	150	(150)	5039	WEBSITE	480	750	(270)	1,800
9,714	10,295	(581)	5040	ADMINISTRATION	48,450	48,700	(250)	120,765
143	166	(23)	5046	NEWSLETTER	855	830	25	1,992
0	625	(625)	5047B	OFFICE EQUIPMENT RENTAL	305	3,125	(2,820)	7,500
261	650	(389)	5048	OFFICE EXPENSES	2,711	3,250	(539)	7,800
0	423	(423)	5052	PRINTING	(118)	2,115	(2,233)	5,078
1,120	740	380	5054	ARCHITECTURAL EXPENSE	3,500	3,700	(200)	8,880
0	0	0	5055	MEETING EXPENSE	20,124	24,000	(3,876)	24,000
520	0	520	5059	POSTAGE	1,298	7,200	(5,902)	8,568
1,630	890	740	5059V	VIOLATION NOTICES	5,600	4,450	1,150	10,680
500	0	500	5065	PROFESSIONAL FEES	500	2,500	(2,000)	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	42,000	(42,000)	42,000
475	1,750	(1,275)	5088	BAD DEBT EXPENSE	(2,105)	8,750	(10,855)	21,000
4,440	4,731	(291)	5090	INSURANCE	21,648	23,655	(2,008)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	0	0	5,000
80,260	79,153	1,107		TOTAL ADMINISTRATIVE	402,696	492,290	(89,594)	1,082,087
				U T I L I T I E S				
7,088	17,000	(9,912)	5100	WATER/SEWER	65,830	85,000	(19,170)	204,000
1,251	1,267	(16)	5120	ELECTRIC	6,408	6,335	73	15,204
450	269	181	5151	TELEPHONE	2,249	1,347	902	3,232
738	370	368	5151B	INTERNET	3,286	1,849	1,437	4,437

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
0	70	(70)	5152	ALARM MONITORING	418	350	68	1,015
9,527	18,976	(9,449)		TOTAL UTILITIES	78,190	94,881	(16,691)	227,888
				L A N D S C A P I N G				
108,562	108,562	0	5200	LANDSCAPE CONTRACT	542,801	542,810	(9)	1,302,744
0	3,000	(3,000)	5218	MAJOR PROJECTS	11,953	6,000	5,953	38,500
0	1,167	(1,167)	5220	IRRIGATION REPAIRS	4,741	5,835	(1,094)	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	2,000	(1,851)	4,800
0	3,000	(3,000)	5228	EROSION CONTROL	0	15,000	(15,000)	36,000
1,680	2,500	(820)	5240	TREE TRIMMING/REMOVAL	6,619	12,500	(5,881)	30,000
110,242	118,629	(8,387)		TOTAL LANDSCAPE	566,263	584,145	(17,882)	1,426,048
				C O M M O N A R E A				
400	500	(100)	5700	BUILDING MAINTENANCE	765	2,500	(1,735)	6,000
457	500	(43)	5700K	KEYS/LOCK REPAIR	982	2,500	(1,518)	6,000
0	400	(400)	5722	ELECTRIC REPAIRS/SUPPLIES	0	2,000	(2,000)	4,800
0	692	(692)	5740	SIGN MAINTENANCE	0	3,460	(3,460)	8,300
2,345	2,386	(41)	5769A	JANITORIAL	11,773	11,930	(157)	28,630
2,290	2,239	51	5774	PET WASTE REMOVAL	9,160	11,195	(2,035)	26,868
1,451	2,062	(611)	5779CC	SECURITY PATROL	8,544	10,310	(1,766)	24,744
0	1,167	(1,167)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,170	5,833	(4,663)	14,000
0	0	0	5845	PARK MAINT	0	4,496	(4,496)	8,992
140	417	(277)	5850	EXTERMINATING	1,410	2,083	(673)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	1,000	(1,000)	2,400
7,082	10,563	(3,481)		TOTAL COMMON AREA	33,804	57,307	(23,503)	135,734
207,111	227,321	(20,210)		TOTAL OPERATING EXPENSES	1,080,954	1,228,623	(147,669)	2,871,757
29,100	9,242	19,858		OPERATING FUND SURPLUS/(DEFICIT)	124,570	(29,308)	153,878	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	398,065	398,065	0	955,359
22,210	12,500	9,710	7034	INTEREST RESERVE FUND	76,413	62,500	13,913	150,000
0	0	0	7069	GAIN (LOSS) ON INVESTMENTS	2,473	0	2,473	0
(773)	0	(773)	8537	BANK/INVESTMENT CHARGES	(3,627)	0	(3,627)	0
101,051	92,113	8,938		TOTAL RESERVE INCOME	473,324	460,565	12,759	1,105,359
				E X P E N D I T U R E S				
0	4,400	(4,400)	8510	GENERAL RESERVE EXPENSE	1,300	4,400	(3,100)	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	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
0	4,400	(4,400)		TOTAL RESERVE EXPENDITURES	113,381	369,400	(256,019)	1,396,400
101,051	87,713	13,338		RESERVE FUND SURPLUS/(DEFICIT)	359,943	91,165	268,778	(291,041)

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
05/31/2026

		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	$ 221,665	$ 222,389	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,108,091
4001	COMMERCIAL DUES	78,952	78,952	78,952	78,952	78,952	0	0	0	0	0	0	0	394,762
4030	INTEREST INCOME	877	792	879	852	882	0	0	0	0	0	0	0	4,283
4050FR	FILE REVIEW FEE	150	750	450	150	150	0	0	0	0	0	0	0	1,650
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	900	0	0	0	0	0	0	0	2,640
4050T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	400	0	0	0	0	0	0	0	800
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	35	0	0	0	0	0	0	0	735
4205	BUILDER ASSESSMENT	7,200	7,200	6,768	7,956	7,956	0	0	0	0	0	0	0	37,080
4900	VIOLATION FINES	4,140	3,640	3,750	5,360	4,160	0	0	0	0	0	0	0	21,050
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)	(79,613)	0	0	0	0	0	0	0	(398,065)
	TOTAL INCOME	$ 244,077	$ 233,447	$ 234,182	$ 257,605	$ 236,212	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,205,523
	EXPENSES													
	ADMINISTRATIVE													
5000	MANAGEMENT FEE	$ 10,066	$ 10,095	$ 10,088	$ 10,285	$ 10,302	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 50,836
5000RO	OFFICE LEASE	3,384	3,384	3,384	4,196	3,750	0	0	0	0	0	0	0	18,097
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	36,377	0	0	0	0	0	0	0	183,823
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	35	0	0	0	0	0	0	0	735
5020	LIEN/COLLECTION COST	0	1,907	2,005	665	4,167	0	0	0	0	0	0	0	8,744
5020F	FILE REVIEW FEE	150	750	450	150	150	0	0	0	0	0	0	0	1,650
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	900	0	0	0	0	0	0	0	2,640
5020T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	400	0	0	0	0	0	0	0	800
5033F	ADVERTISING	0	20	20	301	0	0	0	0	0	0	0	0	340
5037	BANK CHARGES & CC FEES	35	35	35	35	35	0	0	0	0	0	0	0	175
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	9,714	0	0	0	0	0	0	0	48,450
5046	NEWSLETTER	285	143	143	143	143	0	0	0	0	0	0	0	855
5047B	OFFICE EQUIPMENT RENTAL	0	0	305	0	0	0	0	0	0	0	0	0	305
5048	OFFICE EXPENSES	955	12	524	960	261	0	0	0	0	0	0	0	2,711
5052	PRINTING	0	950	(1,068)	0	0	0	0	0	0	0	0	0	(118)
5054	ARCHITECTURAL EXPENSE	0	0	1,400	980	1,120	0	0	0	0	0	0	0	3,500
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	5,342	0	0	0	0	0	0	0	14,788
5059	POSTAGE	543	2,301	(2,067)	0	520	0	0	0	0	0	0	0	1,298
5059V	VIOLATION NOTICES	0	0	2,840	1,130	1,630	0	0	0	0	0	0	0	5,600
5065	PROFESSIONAL FEES	0	0	0	0	500	0	0	0	0	0	0	0	500
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	475	0	0	0	0	0	0	0	(2,105)
5090	INSURANCE	4,252	4,252	4,264	4,440	4,440	0	0	0	0	0	0	0	21,648
	TOTAL ADMINISTRATIVE	$ 72,880	$ 81,378	$ 86,803	$ 81,374	$ 80,260	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 402,696
	UTILITIES													
5100	WATER/SEWER	$ 13,550	$ 21,867	$ 12,990	$ 10,335	$ 7,088	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 65,830
5120	ELECTRIC	1,481	1,362	1,055	1,259	1,251	0	0	0	0	0	0	0	6,408
5151	TELEPHONE	450	450	450	450	450	0	0	0	0	0	0	0	2,249
5151B	INTERNET	333	738	738	738	738	0	0	0	0	0	0	0	3,286
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	$ 9,527	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 78,190
	LANDSCAPING													
5200	LANDSCAPE CONTRACT	$ 108,562	$ 108,562	$ 108,562	$ 108,554	$ 108,562	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 542,801
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	1,680	0	0	0	0	0	0	0	6,619
	TOTAL LANDSCAPE	$ 113,296	$ 111,661	$ 113,509	$ 117,555	$ 110,242	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 566,263
	COMMON AREA													
5700	BUILDING MAINTENANCE	$ 0	$ 0	$ 0	$ 365	$ 400	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 765
5700K	KEYS/LOCK REPAIR	0	0	284	241	457	0	0	0	0	0	0	0	982
5769A	JANITORIAL	2,340	2,400	2,345	2,345	2,345	0	0	0	0	0	0	0	11,773
5774	PET WASTE REMOVAL	0	0	4,580	2,290	2,290	0	0	0	0	0	0	0	9,160
5779CC	SECURITY PATROL	1,612	967	2,741	1,773	1,451	0	0	0	0	0	0	0	8,544
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	140	0	0	0	0	0	0	0	1,410

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
05/31/2026

	January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
TOTAL COMMON AREA	$ 4,094	$ 4,205	$ 10,154	$ 8,269	$ 7,082	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 33,804
TOTAL OPERATING EXPENSES	$ 206,291	$ 221,662	$ 225,700	$ 220,189	$ 207,111	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,080,954
TOTAL OPERATING FUND SURPLUS/(	$ 37,786	$ 11,786	$ 8,482	$ 37,415	$ 29,100	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 124,570

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
05/31/2026

		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	$ 79,613	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 398,065
7034	INTEREST RESERVE FUND	11,956	32,595	(39,829)	49,479	22,210	0	0	0	0	0	0	0	76,413
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	$ 101,823	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 476,951
	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	773	0	0	0	0	0	0	0	3,627
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	$ 773	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 117,008
	TOTAL RSV FUND SURPLUS/(DEFICI	$ (12,448)	$ 111,642	$ 37,504	$ 122,195	$ 101,051	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 359,943

347A VISTOSO- SIENA
BALANCE SHEET
05/31/2026

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	8,505.50	
TOTAL OPERATING FUNDS		8,505.50
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	281,165.52	
TOTAL RESERVE FUNDS		281,165.52
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	(64.32)	
ACCOUNTS RECEIVABLE - PARCELS	365.65	
PRE-LEGAL RECEIVABLE	(270.00)	
CONTINGENT PAYABLE	270.00	
TOTAL ACCOUNTS RECEIVABLE		301.33
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	375.00	
TOTAL OTHER ASSETS		375.00
TOTAL ASSETS		290,347.35
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	1,494.23	
PREPAID ASSESSMENTS	(34.43)	
PREPAID ASSESSMENTS - PARCELS	597.00	
UNEARNED REVENUE	4,412.34	
TOTAL OPERATING LIABILITIES		6,469.14
RESERVE		
ACCUMULATED GENERAL	293,873.11	

C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	**(12,707.59)**	
TOTAL RESERVE		**281,165.52**
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	**1,752.25**	
CURRENT YEAR RESERVE EQUITY	**12,707.59**	
CURRENT SURPLUS/(DEFICIT)	**(11,747.15)**	
TOTAL SURPLUS/(DEFICIT)		**2,712.69**
TOTAL LIABILITIES & EQUITY		**290,347.35**

347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
05/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				INCOME				
4,412	4,413	(1)	4000P	PARCEL ASSESSMENTS	22,062	22,063	(1)	52,951
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(10,475)	(10,475)	0	(25,140)
2,317	2,318	(1)		TOTAL INCOME	11,587	11,588	(1)	27,811
				EXPENSES				
				ADMINISTRATIVE				
0	92	(92)	P5005A	RESERVE STUDY	550	460	90	1,100
0	0	0	P5080	TAX - CORPORATION	0	2,104	(2,104)	2,104
38	37	1	P5090	INSURANCE	176	187	(12)	450
38	129	(92)		TOTAL ADMINISTRATIVE	726	2,751	(2,026)	3,654
				UTILITIES				
(62)	178	(240)	P5100	WATER/SEWER	440	890	(450)	2,136
0	47	(47)	P5120	ELECTRIC	212	237	(25)	570
(62)	225	(287)		TOTAL UTILITIES	652	1,127	(475)	2,706
				LANDSCAPING				
760	760	0	P5200	LANDSCAPE CONTRACT	3,807	3,799	8	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	40	(40)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
760	768	(8)		TOTAL LANDSCAPE	5,603	3,839	1,764	9,218
				POOL/SPA/CLUBHOUSE				
233	230	3	P5350	FOUNTAIN MAINTENANCE	1,165	1,150	15	5,800
233	230	3		TOTAL POOLS	1,165	1,150	15	5,800
				GATES				
260	260	0	P5500	GATE MAINTENANCE CONTRACT	1,300	1,300	0	3,120
0	0	0	P5511	GATE REPAIRS	0	200	(200)	400
128	136	(8)	P5517	GATE PHONE	642	680	(38)	1,632
388	396	(8)		TOTAL GATES	1,942	2,180	(238)	5,152
				COMMON AREA				
269	269	0	P5739	STREET SWEEPING	539	539	0	1,078
0	100	(100)	P5800	COMMON AREA MAINTAINENCE	0	100	(100)	200
269	369	(100)		TOTAL COMMON AREA	539	639	(100)	1,278
1,627	2,117	(490)		TOTAL OPERATING EXPENSES	10,626	11,686	(1,060)	27,808
691	201	490		OPERATING FUND SURPLUS/(DEFICIT)	960	(98)	1,058	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	10,475	10,475	0	25,140
645	717	(72)	P7034	INTEREST RESERVE FUNDS	3,507	3,583	(76)	8,600
2,740	2,812	(72)		TOTAL RESERVE INCOME	13,982	14,058	(76)	33,740
				E X P E N D I T U R E S				
0	10,433	(10,433)	P8510	PARCEL - GENERAL RESERVE EXPENSE	26,690	10,433	16,257	10,433
0	10,433	(10,433)		TOTAL RESERVE EXPENDITURES	26,690	10,433	16,257	10,433
2,740	(7,621)	10,361		RESERVE FUND SURPLUS/(DEFICIT)	(12,708)	3,625	(16,333)	23,307

FirstService RESIDENTIAL

347A VISTOSO- SIENA
STATEMENT OF OPERATIONS
05/31/2026

		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	$ 4,412	$ 4,412	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 22,062
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	0	0	0	(10,475)
	TOTAL INCOME	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 11,587
	EXPENSES													
	ADMINISTRATIVE													
P5005A	RESERVE STUDY	$ 0	$ 0	$ 550	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 550
P5090	INSURANCE	34	34	34	38	38	0	0	0	0	0	0	0	176
	TOTAL ADMINISTRATIVE	$ 34	$ 34	$ 584	$ 38	$ 38	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 726
	UTILITIES													
P5100	WATER/SEWER	$ 19	$ 133	$ 260	$ 88	$ (62)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 440
P5120	ELECTRIC	0	0	159	53	0	0	0	0	0	0	0	0	212
	TOTAL UTILITIES	$ 19	$ 133	$ 420	$ 141	$ (62)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 652
	LANDSCAPING													
P5200	LANDSCAPE CONTRACT	$ 760	$ 760	$ 760	$ 767	$ 760	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,807
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	$ 760	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 5,603
	POOL/SPA/ CLUBHOUSE													
P5350	FOUNTAIN MAINTENANCE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,165
	TOTAL POOLS/SPA/CLUBHOUSE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,165
	GATES													
P5500	GATE MAINTENANCE CONTRACT	$ 260	$ 260	$ 260	$ 260	$ 260	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,300
P5517	GATE PHONE	128	128	128	128	128	0	0	0	0	0	0	0	642
	TOTAL GATES	$ 388	$ 388	$ 388	$ 388	$ 388	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,942
	COMMON AREA													
P5739	STREET SWEEPING	$ 0	$ 269	$ 0	$ 0	$ 269	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 539
	TOTAL COMMON AREA	$ 0	$ 269	$ 0	$ 0	$ 269	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 539
	TOTAL OPERATING EXPENSES	$ 3,230	$ 1,818	$ 2,384	$ 1,568	$ 1,627	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 10,626
	TOTAL OPERATING FUND SURPLUS/(	$ (913)	$ 500	$ (67)	$ 750	$ 691	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 960

		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	$ 2,095	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 10,475
P7034	INTEREST RESERVE FUNDS	747	767	712	637	645	0	0	0	0	0	0	0	3,507
	TOTAL RESERVE INCOME	$ 2,842	$ 2,862	$ 2,807	$ 2,732	$ 2,740	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 13,982
	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
	TOTAL RSV FUND SURPLUS/(DEFICI	$ 2,842	$ 2,862	$ 2,807	$ (23,958)	$ 2,740	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (12,708)