# 347Z VISTOSO COMMUNITY CONSOLIDATED
# BALANCE SHEET
# 06/30/2026

| | | |
|---|---|---|
| **ASSETS** | | |
| **OPERATING FUNDS** | | |
| US BANK - OPERATING CHECKING | 376,753.78 | |
| US BANK SAVINGS | 408,758.54 | |
| DUE (TO)/FROM RESERVES | 21,938.45 | |
| **TOTAL OPERATING FUNDS** | | 807,450.77 |
| **RESERVE FUNDS** | | |
| RESERVE USBANK -SIENA RSV | 283,852.45 | |
| RESERVE US BANK MMA | 708,855.87 | |
| MORGAN STANLEY RESERVE | 584,095.01 | |
| MORGAN STANLEY RESERVE | 3,437,630.36 | |
| UNAMORTIZED PREMIUM/DISCOUNT | (160,033.00) | |
| RESERVES - ACCRUED INTEREST | 13,297.87 | |
| DUE (TO)/FROM OPERATING | (21,938.45) | |
| UNREALIZED RSV GAIN/LOSS | 146,124.31 | |
| **TOTAL RESERVE FUNDS** | | 4,991,884.42 |
| **DEPOSITS** | | |
| REFUNDABLE DEPOSITS SECURITY DEPOSITS | 3,024.22 | |
| **TOTAL DEPOSITS** | | 3,024.22 |
| **ACCOUNTS RECEIVABLE** | | |
| ACCOUNTS RECEIVABLE | 307,450.12 | |
| ACCOUNTS RECEIVABLE - PARCELS | 365.65 | |
| PRE-LEGAL RECEIVABLE | 41,692.13 | |
| CONTINGENT PAYABLE | (41,692.13) | |
| ALLOWANCE FOR DOUBTFUL ACCOUNTS | (105,719.99) | |
| **TOTAL ACCOUNTS RECEIVABLE** | | 202,095.78 |
| **OTHER ASSETS** | | |
| PREPAID EXPENSE INSURANCE | 40,297.50 | |
| PREPAID EXPENSES | 3,749.66 | |
| PREPAID INCOME TAX EXPENSE | 79,925.00 | |
| **TOTAL OTHER ASSETS** | | 123,972.16 |

| | | |
|---|---|---|
| **TOTAL ASSETS** | | **6,128,427.35** |
| **LIABILITIES & EQUITY** | | |
| **OPERATING LIABILITIES** | | |
| **ACCRUED EXPENSES** | **145,568.77** | |
| **PREPAID ASSESSMENTS** | **561,583.53** | |
| **PREPAID ASSESSMENTS - PARCELS** | **4,527.96** | |
| **REFUNDABLE DEPOSIT KEYS** | **12,900.00** | |
| **SECURITY DEPOSITS** | **29,217.00** | |
| **TOTAL OPERATING LIABILITIES** | | **753,797.26** |
| **RESERVE** | | |
| **ACCUMULATED GENERAL** | **4,507,568.76** | |
| **C/Y GENERAL RESERVE SURPLUS/(DEFICIT)** | **414,314.47** | |
| **UNREALIZED GAIN/LOSS INVESTMENTS** | **53,338.78** | |
| **GAIN (LOSS) ON INVESTMENT** | **16,662.41** | |
| **TOTAL RESERVE** | | **4,991,884.42** |
| **OPERATING SURPLUS (DEFICIT)** | | |
| **ACCUMULATED SURPLUS (DEFICIT)** | **269,088.84** | |
| **PRIOR YEAR ADJUSTMENT** | **(17,259.33)** | |
| **CURRENT YEAR RESERVE EQUITY** | **(414,314.47)** | |
| **CURRENT SURPLUS/(DEFICIT)** | **545,230.63** | |
| **TOTAL SURPLUS/(DEFICIT)** | | **382,745.67** |
| **TOTAL LIABILITIES & EQUITY** | | **6,128,427.35** |

# 347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF REVENUES & EXPENSES 06/30/2026

| ACTUAL | CURRENT PERIOD BUDGET | OVER (UNDER) | | | ACTUAL | YEAR-TO-DATE BUDGET | OVER (UNDER) | ANNUAL BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | I N C O M E | | | | |
| 222,031 | 219,708 | 2,323 | 4000 | ASSESSMENT INCOME | 1,330,122 | 1,318,248 | 11,874 | 2,636,496 |
| 4,412 | 4,412 | 0 | 4000P | PARCEL ASSESSMENTS | 26,474 | 26,475 | (1) | 52,951 |
| 78,952 | 78,952 | 0 | 4001 | COMMERCIAL DUES | 473,714 | 473,712 | 2 | 947,424 |
| 856 | 1,000 | (144) | 4030 | INTEREST INCOME | 5,138 | 6,000 | (862) | 12,000 |
| 150 | 100 | 50 | 4050FR | FILE REVIEW FEE | 1,800 | 600 | 1,200 | 1,200 |
| 0 | 175 | (175) | 4050MU | MONITOR TRUSTEE SALE | 525 | 1,050 | (525) | 2,100 |
| 95 | 434 | (339) | 4050RR | FILE TRANSFER FEES | 2,735 | 2,604 | 131 | 5,208 |
| 400 | 100 | 300 | 4050T | FORECLOSURE/TRUSTEE SALES | 1,200 | 600 | 600 | 1,200 |
| 0 | 1,833 | (1,833) | 4070 | LATE FEE INCOME | 15,463 | 10,998 | 4,465 | 22,000 |
| 0 | 210 | (210) | 4075 | NSF FEE | 735 | 1,260 | (525) | 2,520 |
| 0 | 1,720 | (1,720) | 4076 | VIOLATION ADMIN FEE | 0 | 10,320 | (10,320) | 20,640 |
| 7,956 | 9,864 | (1,908) | 4205 | BUILDER ASSESSMENT | 45,036 | 59,184 | (14,148) | 118,368 |
| 4,500 | 2,080 | 2,420 | 4900 | VIOLATION FINES | 25,550 | 12,480 | 13,070 | 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 | (477,678) | (477,678) | 0 | (955,359) |
| (2,095) | (2,095) | 0 | P6010 | GENERAL RESERVE TRANSFER | (12,570) | (12,570) | 0 | (25,140) |
| 237,645 | 238,880 | (1,235) | | TOTAL INCOME | 1,454,754 | 1,449,783 | 4,971 | 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 | | | | |
| 10,296 | 10,061 | 235 | 5000 | MANAGEMENT FEE | 61,132 | 60,366 | 766 | 120,735 |
| 3,750 | 3,465 | 285 | 5000RO | OFFICE LEASE | 21,847 | 20,790 | 1,057 | 41,575 |
| 0 | 261 | (261) | 5005 | RESERVE STUDY | 1,565 | 1,566 | (1) | 3,130 |
| 35,049 | 39,750 | (4,701) | 5007w | SALARIES & BENEFITS | 218,872 | 238,500 | (19,628) | 477,000 |
| 0 | 0 | 0 | 5009A | REBILL FEE EXPENSE | 15,510 | 16,500 | (990) | 33,000 |
| 0 | 210 | (210) | 5009B | NSF FEE EXPENSE | 735 | 1,260 | (525) | 2,520 |
| 2,162 | 3,242 | (1,080) | 5010 | LEGAL EXPENSE | 16,950 | 19,452 | (2,502) | 38,900 |
| 798 | 1,000 | (202) | 5020 | LIEN/COLLECTION COST | 9,542 | 6,000 | 3,542 | 12,000 |
| 150 | 100 | 50 | 5020F | FILE REVIEW FEE | 1,800 | 600 | 1,200 | 1,200 |
| 0 | 175 | (175) | 5020M | MONITOR TRUSTEE SALE | 525 | 1,050 | (525) | 2,100 |
| 95 | 434 | (339) | 5020RR | FILE TRANSFER FEE EXPENSE | 2,735 | 2,604 | 131 | 5,208 |
| 400 | 0 | 400 | 5020T | FORECLOSURE/TRUSTEE SALES | 1,200 | 400 | 800 | 1,200 |
| 2,495 | 0 | 2,495 | 5030 | AUDIT/TAX PREPARATION | 2,495 | 5,500 | (3,005) | 12,870 |
| 0 | 0 | 0 | 5033F | ADVERTISING | 340 | 1,200 | (860) | 2,400 |
| 35 | 35 | 0 | 5037 | BANK CHARGES & CC FEES | 210 | 210 | 0 | 420 |
| 0 | 150 | (150) | 5039 | WEBSITE | 480 | 900 | (420) | 1,800 |
| 9,708 | 10,295 | (587) | 5040 | ADMINISTRATION | 58,158 | 58,995 | (837) | 120,765 |
| 143 | 166 | (23) | 5046 | NEWSLETTER | 998 | 996 | 2 | 1,992 |
| 305 | 625 | (320) | 5047B | OFFICE EQUIPMENT RENTAL | 610 | 3,750 | (3,140) | 7,500 |
| 0 | 650 | (650) | 5048 | OFFICE EXPENSES | 2,711 | 3,900 | (1,189) | 7,800 |
| 0 | 423 | (423) | 5052 | PRINTING | (118) | 2,538 | (2,656) | 5,078 |
| 580 | 740 | (160) | 5054 | ARCHITECTURAL EXPENSE | 4,080 | 4,440 | (360) | 8,880 |
| 0 | 0 | 0 | 5055 | MEETING EXPENSE | 20,124 | 24,000 | (3,876) | 24,000 |
| 198 | 0 | 198 | 5059 | POSTAGE | 1,495 | 7,200 | (5,705) | 8,568 |
| 1,140 | 890 | 250 | 5059V | VIOLATION NOTICES | 6,740 | 5,340 | 1,400 | 10,680 |
| 713 | 0 | 713 | 5065 | PROFESSIONAL FEES | 1,213 | 2,500 | (1,287) | 5,000 |
| 0 | 0 | 0 | 5068 | GIFTS | (780) | 0 | (780) | 500 |
| 9 | 250 | (241) | 5070 | PROPERTY TAXES | 9 | 250 | (241) | 500 |
| 0 | 0 | 0 | 5080 | CORPORATE TAXES | 0 | 42,000 | (42,000) | 42,000 |
| 9,668 | 1,750 | 7,918 | 5088 | BAD DEBT EXPENSE | 7,564 | 10,500 | (2,937) | 21,000 |
| 4,440 | 4,731 | (291) | 5090 | INSURANCE | 26,088 | 28,386 | (2,299) | 56,766 |
| 0 | 0 | 0 | 5090D | INSURANCE DEDUCTIBLE | 0 | 0 | 0 | 5,000 |
| 550 | 92 | 458 | P5005A | RESERVE STUDY | 1,100 | 552 | 548 | 1,100 |
| 0 | 0 | 0 | P5080 | TAX - CORPORATION | 0 | 2,104 | (2,104) | 2,104 |
| 38 | 38 | (1) | P5090 | INSURANCE | 213 | 225 | (12) | 450 |
| 82,721 | 79,533 | 3,188 | | TOTAL ADMINISTRATIVE | 486,143 | 574,574 | (88,431) | 1,085,741 |
| | | | | U T I L I T I E S | | | | |

# 347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF REVENUES & EXPENSES 06/30/2026

| ********** ACTUAL | CURRENT PERIOD BUDGET | ********** OVER (UNDER) | | | ********** ACTUAL | YEAR-TO-DATE BUDGET | ********** OVER (UNDER) | ANNUAL BUDGET |
|---|---|---|---|---|---|---|---|---|
| 11,638 | 17,000 | (5,362) | 5100 | WATER/SEWER | 77,467 | 102,000 | (24,533) | 204,000 |
| 1,381 | 1,267 | 114 | 5120 | ELECTRIC | 7,789 | 7,602 | 187 | 15,204 |
| 450 | 269 | 181 | 5151 | TELEPHONE | 2,699 | 1,616 | 1,083 | 3,232 |
| 738 | 370 | 368 | 5151B | INTERNET | 4,024 | 2,219 | 1,805 | 4,437 |
| 0 | 70 | (70) | 5152 | ALARM MONITORING | 418 | 420 | (2) | 1,015 |
| 274 | 178 | 96 | P5100 | WATER/SEWER | 714 | 1,068 | (354) | 2,136 |
| 75 | 48 | 27 | P5120 | ELECTRIC | 287 | 285 | 2 | 570 |
| 14,555 | 19,202 | (4,647) | | TOTAL UTILITIES | 93,398 | 115,210 | (21,812) | 230,594 |
| | | | | L A N D S C A P I N G | | | | |
| 108,562 | 108,562 | 0 | 5200 | LANDSCAPE CONTRACT | 651,363 | 651,372 | (9) | 1,302,744 |
| 17,068 | 8,500 | 8,568 | 5218 | MAJOR PROJECTS | 29,021 | 14,500 | 14,521 | 38,500 |
| (726) | 1,167 | (1,893) | 5220 | IRRIGATION REPAIRS | 4,015 | 7,002 | (2,987) | 14,004 |
| 0 | 400 | (400) | 5222 | BACKFLOW INSPEC/RPRS | 149 | 2,400 | (2,251) | 4,800 |
| 0 | 3,000 | (3,000) | 5228 | EROSION CONTROL | 0 | 18,000 | (18,000) | 36,000 |
| 1,341 | 2,500 | (1,159) | 5240 | TREE TRIMMING/REMOVAL | 7,960 | 15,000 | (7,040) | 30,000 |
| 760 | 760 | 0 | P5200 | LANDSCAPE CONTRACT | 4,566 | 4,559 | 7 | 9,118 |
| 0 | 8 | (8) | P5220 | IRRIGATION REPAIRS | 0 | 48 | (48) | 100 |
| 0 | 0 | 0 | P5240 | PLANT REPLACEMENT | 1,796 | 0 | 1,796 | 0 |
| 127,005 | 124,897 | 2,108 | | TOTAL LANDSCAPE | 698,871 | 712,881 | (14,010) | 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 | 1,398 | 1,380 | 18 | 5,800 |
| 233 | 230 | 3 | | TOTAL POOLS | 1,398 | 1,380 | 18 | 5,800 |
| | | | | G A T E S | | | | |
| 260 | 260 | 0 | P5500 | GATE MAINTENANCE CONTRACT | 1,560 | 1,560 | 0 | 3,120 |
| 0 | 0 | 0 | P5511 | GATE REPAIRS | 0 | 200 | (200) | 400 |
| 128 | 136 | (8) | P5517 | GATE PHONE | 771 | 816 | (45) | 1,632 |
| 388 | 396 | (8) | | TOTAL GATES | 2,331 | 2,576 | (245) | 5,152 |
| | | | | C O M M O N A R E A | | | | |
| 0 | 500 | (500) | 5700 | BUILDING MAINTENANCE | 765 | 3,000 | (2,235) | 6,000 |
| 0 | 500 | (500) | 5700K | KEYS/LOCK REPAIR | 982 | 3,000 | (2,018) | 6,000 |
| 450 | 400 | 50 | 5722 | ELECTRIC REPAIRS/SUPPLIES | 450 | 2,400 | (1,950) | 4,800 |
| 0 | 692 | (692) | 5740 | SIGN MAINTENANCE | 0 | 4,152 | (4,152) | 8,300 |
| 2,345 | 2,386 | (41) | 5769A | JANITORIAL | 14,118 | 14,316 | (198) | 28,630 |
| 2,290 | 2,239 | 51 | 5774 | PET WASTE REMOVAL | 11,450 | 13,434 | (1,984) | 26,868 |
| 1,773 | 2,062 | (289) | 5779CC | SECURITY PATROL | 10,317 | 12,372 | (2,055) | 24,744 |
| 225 | 1,166 | (941) | 5800 | COMMON AREA MAINTENANCE/REPAIRS | 1,395 | 6,999 | (5,604) | 14,000 |
| 0 | 0 | 0 | 5845 | PARK MAINT | 0 | 4,496 | (4,496) | 8,992 |
| 273 | 417 | (144) | 5850 | EXTERMINATING | 1,683 | 2,500 | (817) | 5,000 |
| 0 | 200 | (200) | 5895 | TENNIS COURT MAINTENANCE | 0 | 1,200 | (1,200) | 2,400 |
| 0 | 0 | 0 | P5739 | STREET SWEEPING | 539 | 539 | 0 | 1,078 |
| 0 | 0 | 0 | P5800 | COMMON AREA MAINTAINENCE | 0 | 100 | (100) | 200 |
| 7,356 | 10,562 | (3,206) | | TOTAL COMMON AREA | 41,699 | 68,508 | (26,809) | 137,012 |
| 232,258 | 234,820 | (2,562) | | TOTAL OPERATING EXPENSES | 1,323,838 | 1,475,129 | (151,291) | 2,899,565 |
| 5,386 | 4,060 | 1,326 | | OPERATING FUND SURPLUS/(DEFICIT) | 130,916 | (25,346) | 156,262 | 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 | 477,678 | 477,678 | 0 | 955,359 |
| (2,648) | 12,500 | (15,148) | 7034 | INTEREST RESERVE FUND | 73,765 | 75,000 | (1,235) | 150,000 |
| 10,137 | 0 | 10,137 | 7069 | GAIN (LOSS) ON INVESTMENTS | 12,610 | 0 | 12,610 | 0 |
| 2,095 | 2,095 | 0 | P7010 | PARCEL TRANSFER TO RESERVES | 12,570 | 12,570 | 0 | 25,140 |
| 592 | 716 | (124) | P7034 | INTEREST RESERVE FUNDS | 4,099 | 4,299 | (200) | 8,600 |
| (772) | 0 | (772) | 8537 | BANK/INVESTMENT CHARGES | (4,398) | 0 | (4,398) | 0 |
| 89,017 | 94,924 | (5,907) | | TOTAL RESERVE INCOME | 576,324 | 569,547 | 6,777 | 1,139,099 |
| | | | | E X P E N D I T U R E S | | | | |
| 0 | 21,000 | (21,000) | 8510 | GENERAL RESERVE EXPENSE | 1,300 | 25,400 | (24,100) | 49,200 |
| 21,938 | 0 | 21,938 | 8520 | PAINTING | 26,288 | 0 | 26,288 | 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 | 0 | 0 | P8510 | PARCEL - GENERAL RESERVE EXPENSE | 26,690 | 10,433 | 16,257 | 10,433 |
| 21,938 | 21,000 | 938 | | TOTAL RESERVE EXPENDITURES | 162,009 | 400,833 | (238,824) | 1,406,833 |
| 67,079 | 73,924 | (6,845) | | RESERVE FUND SURPLUS/(DEFICIT) | 414,314 | 168,714 | 245,600 | (267,734) |

# 347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 06/30/2026

| | | 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 | $ 222,389 | $ 222,031 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,330,122 |
| 4000P | PARCEL ASSESSMENTS | 4,412 | 4,412 | 4,412 | 4,412 | 4,412 | 4,412 | 0 | 0 | 0 | 0 | 0 | 0 | 26,474 |
| 4001 | COMMERCIAL DUES | 78,952 | 78,952 | 78,952 | 78,952 | 78,952 | 78,952 | 0 | 0 | 0 | 0 | 0 | 0 | 473,714 |
| 4030 | INTEREST INCOME | 877 | 792 | 879 | 852 | 882 | 856 | 0 | 0 | 0 | 0 | 0 | 0 | 5,138 |
| 4050FR | FILE REVIEW FEE | 150 | 750 | 450 | 150 | 150 | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 1,800 |
| 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 | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 2,735 |
| 4050T | FORECLOSURE/TRUSTEE SALES | 0 | 0 | 400 | 0 | 400 | 400 | 0 | 0 | 0 | 0 | 0 | 0 | 1,200 |
| 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 | 7,956 | 0 | 0 | 0 | 0 | 0 | 0 | 45,036 |
| 4900 | VIOLATION FINES | 4,140 | 3,640 | 3,750 | 5,360 | 4,160 | 4,500 | 0 | 0 | 0 | 0 | 0 | 0 | 25,550 |
| 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) | (79,613) | 0 | 0 | 0 | 0 | 0 | 0 | (477,678) |
| P6010 | GENERAL RESERVE TRANSFER | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | 0 | 0 | 0 | 0 | 0 | 0 | (12,570) |
| | TOTAL INCOME | $ 246,395 | $ 235,765 | $ 236,500 | $ 259,922 | $ 238,529 | $ 237,645 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,454,754 |
| | EXPENSES | | | | | | | | | | | | | |
| | ADMINISTRATIVE | | | | | | | | | | | | | |
| 5000 | MANAGEMENT FEE | $ 10,066 | $ 10,095 | $ 10,088 | $ 10,285 | $ 10,302 | $ 10,296 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 61,132 |
| 5000RO | OFFICE LEASE | 3,384 | 3,384 | 3,384 | 4,196 | 3,750 | 3,750 | 0 | 0 | 0 | 0 | 0 | 0 | 21,847 |
| 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 | 35,049 | 0 | 0 | 0 | 0 | 0 | 0 | 218,872 |
| 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 | 798 | 0 | 0 | 0 | 0 | 0 | 0 | 9,542 |
| 5020F | FILE REVIEW FEE | 150 | 750 | 450 | 150 | 150 | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 1,800 |
| 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 | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 2,735 |
| 5020T | FORECLOSURE/TRUSTEE SALES | 0 | 0 | 400 | 0 | 400 | 400 | 0 | 0 | 0 | 0 | 0 | 0 | 1,200 |
| 5030 | AUDIT/TAX PREPARATION | 0 | 0 | 0 | 0 | 0 | 2,495 | 0 | 0 | 0 | 0 | 0 | 0 | 2,495 |
| 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 | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 210 |
| 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 | 9,708 | 0 | 0 | 0 | 0 | 0 | 0 | 58,158 |
| 5046 | NEWSLETTER | 285 | 143 | 143 | 143 | 143 | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 998 |
| 5047B | OFFICE EQUIPMENT RENTAL | 0 | 0 | 305 | 0 | 0 | 305 | 0 | 0 | 0 | 0 | 0 | 0 | 610 |
| 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 | 580 | 0 | 0 | 0 | 0 | 0 | 0 | 4,080 |
| 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 | 2,162 | 0 | 0 | 0 | 0 | 0 | 0 | 16,950 |
| 5059 | POSTAGE | 543 | 2,301 | (2,067) | 0 | 520 | 198 | 0 | 0 | 0 | 0 | 0 | 0 | 1,495 |
| 5059V | VIOLATION NOTICES | 0 | 0 | 2,840 | 1,130 | 1,630 | 1,140 | 0 | 0 | 0 | 0 | 0 | 0 | 6,740 |
| 5065 | PROFESSIONAL FEES | 0 | 0 | 0 | 0 | 500 | 713 | 0 | 0 | 0 | 0 | 0 | 0 | 1,213 |
| 5068 | GIFTS | 0 | (780) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (780) |
| 5070 | PROPERTY TAXES | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 5088 | BAD DEBT EXPENSE | 0 | 1,565 | (4,145) | 0 | 475 | 9,668 | 0 | 0 | 0 | 0 | 0 | 0 | 7,564 |
| 5090 | INSURANCE | 4,252 | 4,252 | 4,264 | 4,440 | 4,440 | 4,440 | 0 | 0 | 0 | 0 | 0 | 0 | 26,088 |
| P5005A | RESERVE STUDY | 0 | 0 | 550 | 0 | 0 | 550 | 0 | 0 | 0 | 0 | 0 | 0 | 1,100 |
| P5090 | INSURANCE | 34 | 34 | 34 | 38 | 38 | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 213 |
| | TOTAL ADMINISTRATIVE | $ 72,913 | $ 81,412 | $ 87,387 | $ 81,412 | $ 80,298 | $ 82,721 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 486,143 |
| | UTILITIES | | | | | | | | | | | | | |
| 5100 | WATER/SEWER | $ 13,550 | $ 21,867 | $ 12,990 | $ 10,335 | $ 7,088 | $ 11,638 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 77,467 |
| 5120 | ELECTRIC | 1,481 | 1,362 | 1,055 | 1,259 | 1,251 | 1,381 | 0 | 0 | 0 | 0 | 0 | 0 | 7,789 |
| 5151 | TELEPHONE | 450 | 450 | 450 | 450 | 450 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 2,699 |
| 5151B | INTERNET | 333 | 738 | 738 | 738 | 738 | 738 | 0 | 0 | 0 | 0 | 0 | 0 | 4,024 |
| 5152 | ALARM MONITORING | 209 | 0 | 0 | 209 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 418 |
| P5100 | WATER/SEWER | 19 | 133 | 260 | 88 | (62) | 274 | 0 | 0 | 0 | 0 | 0 | 0 | 714 |
| P5120 | ELECTRIC | 0 | 0 | 159 | 53 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 287 |
| | TOTAL UTILITIES | $ 16,041 | $ 24,550 | $ 15,653 | $ 13,132 | $ 9,465 | $ 14,555 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 93,398 |
| | LANDSCAPING | | | | | | | | | | | | | |
| 5200 | LANDSCAPE CONTRACT | $ 108,562 | $ 108,562 | $ 108,562 | $ 108,554 | $ 108,562 | $ 108,562 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 651,363 |
| 5218 | MAJOR PROJECTS | 1,200 | 2,545 | 0 | 8,208 | 0 | 17,068 | 0 | 0 | 0 | 0 | 0 | 0 | 29,021 |
| 5220 | IRRIGATION REPAIRS | 1,871 | 555 | 1,522 | 793 | 0 | (726) | 0 | 0 | 0 | 0 | 0 | 0 | 4,015 |
| 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 | 1,341 | 0 | 0 | 0 | 0 | 0 | 0 | 7,960 |
| P5200 | LANDSCAPE CONTRACT | 760 | 760 | 760 | 767 | 760 | 760 | 0 | 0 | 0 | 0 | 0 | 0 | 4,566 |
| 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 | $ 127,005 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 698,871 |

# 347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 06/30/2026

| | | January | February | March | April | May | June | July | August | September | October | November | December | YEAR-TO-DATE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | POOL/SPA/ CLUBHOUSE | | | | | | | | | | | | | |
| P5350 | FOUNTAIN MAINTENANCE | $ 233 | $ 233 | $ 233 | $ 233 | $ 233 | $ 233 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,398 |
| | TOTAL POOLS/SPA/CLUBHOUSE | $ 233 | $ 233 | $ 233 | $ 233 | $ 233 | $ 233 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,398 |
| | GATES | | | | | | | | | | | | | |
| P5500 | GATE MAINTENANCE CONTRACT | $ 260 | $ 260 | $ 260 | $ 260 | $ 260 | $ 260 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,560 |
| P5517 | GATE PHONE | 128 | 128 | 128 | 128 | 128 | 128 | 0 | 0 | 0 | 0 | 0 | 0 | 771 |
| | TOTAL GATES | $ 388 | $ 388 | $ 388 | $ 388 | $ 388 | $ 388 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 2,331 |
| | 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 |
| 5722 | ELECTRIC REPAIRS/SUPPLIES | 0 | 0 | 0 | 0 | 0 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 450 |
| 5769A | JANITORIAL | 2,340 | 2,400 | 2,345 | 2,345 | 2,345 | 2,345 | 0 | 0 | 0 | 0 | 0 | 0 | 14,118 |
| 5774 | PET WASTE REMOVAL | 0 | 0 | 4,580 | 2,290 | 2,290 | 2,290 | 0 | 0 | 0 | 0 | 0 | 0 | 11,450 |
| 5779CC | SECURITY PATROL | 1,612 | 967 | 2,741 | 1,773 | 1,451 | 1,773 | 0 | 0 | 0 | 0 | 0 | 0 | 10,317 |
| 5800 | COMMON AREA MAINTENANCE/REPAIR | 0 | 570 | 0 | 600 | 0 | 225 | 0 | 0 | 0 | 0 | 0 | 0 | 1,395 |
| 5850 | EXTERMINATING | 142 | 268 | 205 | 655 | 140 | 273 | 0 | 0 | 0 | 0 | 0 | 0 | 1,683 |
| 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 | $ 7,356 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 41,699 |
| | TOTAL OPERATING EXPENSES | $ 209,521 | $ 223,479 | $ 228,084 | $ 221,757 | $ 208,738 | $ 232,258 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,323,838 |
| | TOTAL OPERATING FUND SURPLUS/( | $ 36,873 | $ 12,285 | $ 8,415 | $ 38,165 | $ 29,791 | $ 5,386 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 130,916 |

# 347Z VISTOSO COMMUNITY CONSOLIDATED
# STATEMENT OF OPERATIONS
# 06/30/2026

| | | 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 | $ 79,613 | $ 79,613 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 477,678 |
| 7034 | INTEREST RESERVE FUND | 11,956 | 32,595 | (39,829) | 49,479 | 22,210 | (2,648) | 0 | 0 | 0 | 0 | 0 | 0 | 73,765 |
| 7069 | GAIN (LOSS) ON INVESTMENTS | 152 | 1,856 | (969) | 1,435 | 0 | 10,137 | 0 | 0 | 0 | 0 | 0 | 0 | 12,610 |
| P7010 | PARCEL TRANSFER TO RESERVES | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 0 | 0 | 0 | 0 | 0 | 0 | 12,570 |
| P7034 | INTEREST RESERVE FUNDS | 747 | 767 | 712 | 637 | 645 | 592 | 0 | 0 | 0 | 0 | 0 | 0 | 4,099 |
| | TOTAL RESERVE INCOME | $ 94,563 | $ 116,926 | $ 41,622 | $ 133,260 | $ 104,563 | $ 89,789 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 580,722 |
| | 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 | 21,938 | 0 | 0 | 0 | 0 | 0 | 0 | 26,288 |
| 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 | 772 | 0 | 0 | 0 | 0 | 0 | 0 | 4,398 |
| 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 | $ 22,710 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 166,408 |
| | TOTAL RSV FUND SURPLUS/(DEFICI | $ (9,606) | $ 114,504 | $ 40,310 | $ 98,237 | $ 103,790 | $ 67,079 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 414,314 |

# 347 VISTOSO COMMUNITY ASSOCIATION
## BALANCE SHEET
## 06/30/2026

| | | |
|---|---|---|
| **ASSETS** | | |
| **OPERATING FUNDS** | | |
| OPERATING - US BANK | 365,993.82 | |
| US BANK SAVINGS | 408,758.54 | |
| DUE (TO)/FROM RESERVES | 21,938.45 | |
| **TOTAL OPERATING FUNDS** | | 796,690.81 |
| **RESERVE FUNDS** | | |
| RESERVE US BANK MMA | 708,855.87 | |
| MORGAN STANLEY RESERVE | 584,095.01 | |
| MORGAN STANLEY RESERVE | 3,437,630.36 | |
| UNAMORTIZED PREMIUM/DISCOUNT | (160,033.00) | |
| RESERVES - ACCRUED INTEREST | 13,297.87 | |
| DUE (TO)/FROM OPERATING | (21,938.45) | |
| UNREALIZED RSV GAIN/LOSS | 146,124.31 | |
| **TOTAL RESERVE FUNDS** | | 4,708,031.97 |
| **DEPOSITS** | | |
| REFUNDABLE DEPOSITS SECURITY DEPOSITS | 3,024.22 | |
| **TOTAL DEPOSITS** | | 3,024.22 |
| **ACCOUNTS RECEIVABLE** | | |
| ACCOUNTS RECEIVABLE | 307,444.44 | |
| PRE-LEGAL RECEIVABLE | 41,962.13 | |
| CONTINGENT PAYABLE | (41,962.13) | |
| ALLOWANCE FOR DOUBTFUL ACCOUNTS | (105,719.99) | |
| **TOTAL ACCOUNTS RECEIVABLE** | | 201,724.45 |
| **OTHER ASSETS** | | |
| PREPAID EXPENSE INSURANCE | 39,960.00 | |
| PREPAID EXPENSES | 3,749.66 | |
| PREPAID INCOME TAX EXPENSE | 79,925.00 | |
| **TOTAL OTHER ASSETS** | | 123,634.66 |
| **TOTAL ASSETS** | | 5,833,106.11 |

| | | |
|---|---|---|
| LIABILITIES & EQUITY | | |
| OPERATING LIABILITIES | | |
| ACCRUED EXPENSES | 143,357.94 | |
| PREPAID ASSESSMENTS | 559,565.96 | |
| REFUNDABLE DEPOSIT KEYS | 12,900.00 | |
| SECURITY DEPOSITS | 29,217.00 | |
| TOTAL OPERATING LIABILITIES | | 745,040.90 |
| RESERVE | | |
| ACCUMULATED GENERAL | 4,213,695.65 | |
| C/Y GENERAL RESERVE SURPLUS/(DEFICIT) | 424,335.13 | |
| UNREALIZED GAIN/LOSS INVESTMENTS | 53,338.78 | |
| GAIN (LOSS) ON INVESTMENT | 16,662.41 | |
| TOTAL RESERVE | | 4,708,031.97 |
| OPERATING SURPLUS (DEFICIT) | | |
| ACCUMULATED SURPLUS (DEFICIT) | 267,336.59 | |
| PRIOR YEAR ADJUSTMENT | (17,259.33) | |
| CURRENT YEAR RESERVE EQUITY | (424,335.13) | |
| CURRENT SURPLUS/(DEFICIT) | 554,291.11 | |
| TOTAL SURPLUS/(DEFICIT) | | 380,033.24 |
| TOTAL LIABILITIES & EQUITY | | 5,833,106.11 |

# 347 VISTOSO COMMUNITY ASSOCIATION
# STATEMENT OF REVENUES & EXPENSES
# 06/30/2026

| ********** ACTUAL | CURRENT PERIOD BUDGET | ********** OVER (UNDER) | | | ********** ACTUAL | YEAR-TO-DATE BUDGET | ********** OVER (UNDER) | ANNUAL BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | I N C O M E | | | | |
| 222,031 | 219,708 | 2,323 | 4000 | ASSESSMENT INCOME | 1,330,122 | 1,318,248 | 11,874 | 2,636,496 |
| 78,952 | 78,952 | 0 | 4001 | COMMERCIAL DUES | 473,714 | 473,712 | 2 | 947,424 |
| 856 | 1,000 | (144) | 4030 | INTEREST INCOME | 5,138 | 6,000 | (862) | 12,000 |
| 150 | 100 | 50 | 4050FR | FILE REVIEW FEE | 1,800 | 600 | 1,200 | 1,200 |
| 0 | 175 | (175) | 4050MU | MONITOR TRUSTEE SALE | 525 | 1,050 | (525) | 2,100 |
| 95 | 434 | (339) | 4050RR | FILE TRANSFER FEES | 2,735 | 2,604 | 131 | 5,208 |
| 400 | 100 | 300 | 4050T | FORECLOSURE/TRUSTEE SALES | 1,200 | 600 | 600 | 1,200 |
| 0 | 1,833 | (1,833) | 4070 | LATE FEE INCOME | 15,463 | 10,998 | 4,465 | 22,000 |
| 0 | 210 | (210) | 4075 | NSF FEE | 735 | 1,260 | (525) | 2,520 |
| 0 | 1,720 | (1,720) | 4076 | VIOLATION ADMIN FEE | 0 | 10,320 | (10,320) | 20,640 |
| 7,956 | 9,864 | (1,908) | 4205 | BUILDER ASSESSMENT | 45,036 | 59,184 | (14,148) | 118,368 |
| 4,500 | 2,080 | 2,420 | 4900 | VIOLATION FINES | 25,550 | 12,480 | 13,070 | 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 | (477,678) | (477,678) | 0 | (955,359) |
| 235,327 | 236,563 | (1,236) | | TOTAL INCOME | 1,440,850 | 1,435,878 | 4,972 | 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 | | | | |
| 10,296 | 10,061 | 235 | 5000 | MANAGEMENT FEE | 61,132 | 60,366 | 766 | 120,735 |
| 3,750 | 3,465 | 285 | 5000RO | OFFICE LEASE | 21,847 | 20,790 | 1,057 | 41,575 |
| 0 | 261 | (261) | 5005 | RESERVE STUDY | 1,565 | 1,566 | (1) | 3,130 |
| 35,049 | 39,750 | (4,701) | 5007w | SALARIES & BENEFITS | 218,872 | 238,500 | (19,628) | 477,000 |
| 0 | 0 | 0 | 5009A | REBILL FEE EXPENSE | 15,510 | 16,500 | (990) | 33,000 |
| 0 | 210 | (210) | 5009B | NSF FEE EXPENSE | 735 | 1,260 | (525) | 2,520 |
| 2,162 | 3,242 | (1,080) | 5010 | LEGAL EXPENSE | 16,950 | 19,452 | (2,502) | 38,900 |
| 798 | 1,000 | (202) | 5020 | LIEN/COLLECTION COST | 9,542 | 6,000 | 3,542 | 12,000 |
| 150 | 100 | 50 | 5020F | FILE REVIEW FEE | 1,800 | 600 | 1,200 | 1,200 |
| 0 | 175 | (175) | 5020M | MONITOR TRUSTEE SALE | 525 | 1,050 | (525) | 2,100 |
| 95 | 434 | (339) | 5020RR | FILE TRANSFER FEE EXPENSE | 2,735 | 2,604 | 131 | 5,208 |
| 400 | 0 | 400 | 5020T | FORECLOSURE/TRUSTEE SALES | 1,200 | 400 | 800 | 1,200 |
| 2,495 | 0 | 2,495 | 5030 | AUDIT/TAX PREPARATION | 2,495 | 5,500 | (3,005) | 12,870 |
| 0 | 0 | 0 | 5033F | ADVERTISING | 340 | 1,200 | (860) | 2,400 |
| 35 | 35 | 0 | 5037 | BANK CHARGES & CC FEES | 210 | 210 | 0 | 420 |
| 0 | 150 | (150) | 5039 | WEBSITE | 480 | 900 | (420) | 1,800 |
| 9,708 | 10,295 | (587) | 5040 | ADMINISTRATION | 58,158 | 58,995 | (837) | 120,765 |
| 143 | 166 | (23) | 5046 | NEWSLETTER | 998 | 996 | 2 | 1,992 |
| 305 | 625 | (320) | 5047B | OFFICE EQUIPMENT RENTAL | 610 | 3,750 | (3,140) | 7,500 |
| 0 | 650 | (650) | 5048 | OFFICE EXPENSES | 2,711 | 3,900 | (1,189) | 7,800 |
| 0 | 423 | (423) | 5052 | PRINTING | (118) | 2,538 | (2,656) | 5,078 |
| 580 | 740 | (160) | 5054 | ARCHITECTURAL EXPENSE | 4,080 | 4,440 | (360) | 8,880 |
| 0 | 0 | 0 | 5055 | MEETING EXPENSE | 20,124 | 24,000 | (3,876) | 24,000 |
| 198 | 0 | 198 | 5059 | POSTAGE | 1,495 | 7,200 | (5,705) | 8,568 |
| 1,140 | 890 | 250 | 5059V | VIOLATION NOTICES | 6,740 | 5,340 | 1,400 | 10,680 |
| 713 | 0 | 713 | 5065 | PROFESSIONAL FEES | 1,213 | 2,500 | (1,287) | 5,000 |
| 0 | 0 | 0 | 5068 | GIFTS | (780) | 0 | (780) | 500 |
| 9 | 250 | (241) | 5070 | PROPERTY TAXES | 9 | 250 | (241) | 500 |
| 0 | 0 | 0 | 5080 | CORPORATE TAXES | 0 | 42,000 | (42,000) | 42,000 |
| 9,668 | 1,750 | 7,918 | 5088 | BAD DEBT EXPENSE | 7,564 | 10,500 | (2,937) | 21,000 |
| 4,440 | 4,731 | (291) | 5090 | INSURANCE | 26,088 | 28,386 | (2,299) | 56,766 |
| 0 | 0 | 0 | 5090D | INSURANCE DEDUCTIBLE | 0 | 0 | 0 | 5,000 |
| 82,133 | 79,403 | 2,730 | | TOTAL ADMINISTRATIVE | 484,830 | 571,693 | (86,863) | 1,082,087 |
| | | | | U T I L I T I E S | | | | |
| 11,638 | 17,000 | (5,362) | 5100 | WATER/SEWER | 77,467 | 102,000 | (24,533) | 204,000 |
| 1,381 | 1,267 | 114 | 5120 | ELECTRIC | 7,789 | 7,602 | 187 | 15,204 |
| 450 | 269 | 181 | 5151 | TELEPHONE | 2,699 | 1,616 | 1,083 | 3,232 |
| 738 | 370 | 368 | 5151B | INTERNET | 4,024 | 2,219 | 1,805 | 4,437 |

| ********** ACTUAL | CURRENT PERIOD BUDGET | ********** OVER (UNDER) | | | ********** ACTUAL | YEAR-TO-DATE BUDGET | ********** OVER (UNDER) | ANNUAL BUDGET |
|---|---|---|---|---|---|---|---|---|
| 0 | 70 | (70) | 5152 | ALARM MONITORING | 418 | 420 | (2) | 1,015 |
| 14,206 | 18,976 | (4,770) | | TOTAL UTILITIES | 92,397 | 113,857 | (21,460) | 227,888 |
| | | | | L A N D S C A P I N G | | | | |
| 108,562 | 108,562 | 0 | 5200 | LANDSCAPE CONTRACT | 651,363 | 651,372 | (9) | 1,302,744 |
| 17,068 | 8,500 | 8,568 | 5218 | MAJOR PROJECTS | 29,021 | 14,500 | 14,521 | 38,500 |
| (726) | 1,167 | (1,893) | 5220 | IRRIGATION REPAIRS | 4,015 | 7,002 | (2,987) | 14,004 |
| 0 | 400 | (400) | 5222 | BACKFLOW INSPEC/RPRS | 149 | 2,400 | (2,251) | 4,800 |
| 0 | 3,000 | (3,000) | 5228 | EROSION CONTROL | 0 | 18,000 | (18,000) | 36,000 |
| 1,341 | 2,500 | (1,159) | 5240 | TREE TRIMMING/REMOVAL | 7,960 | 15,000 | (7,040) | 30,000 |
| 126,245 | 124,129 | 2,116 | | TOTAL LANDSCAPE | 692,508 | 708,274 | (15,766) | 1,426,048 |
| | | | | C O M M O N A R E A | | | | |
| 0 | 500 | (500) | 5700 | BUILDING MAINTENANCE | 765 | 3,000 | (2,235) | 6,000 |
| 0 | 500 | (500) | 5700K | KEYS/LOCK REPAIR | 982 | 3,000 | (2,018) | 6,000 |
| 450 | 400 | 50 | 5722 | ELECTRIC REPAIRS/SUPPLIES | 450 | 2,400 | (1,950) | 4,800 |
| 0 | 692 | (692) | 5740 | SIGN MAINTENANCE | 0 | 4,152 | (4,152) | 8,300 |
| 2,345 | 2,386 | (41) | 5769A | JANITORIAL | 14,118 | 14,316 | (198) | 28,630 |
| 2,290 | 2,239 | 51 | 5774 | PET WASTE REMOVAL | 11,450 | 13,434 | (1,984) | 26,868 |
| 1,773 | 2,062 | (289) | 5779CC | SECURITY PATROL | 10,317 | 12,372 | (2,055) | 24,744 |
| 225 | 1,166 | (941) | 5800 | COMMON AREA MAINTENANCE/REPAIRS | 1,395 | 6,999 | (5,604) | 14,000 |
| 0 | 0 | 0 | 5845 | PARK MAINT | 0 | 4,496 | (4,496) | 8,992 |
| 273 | 417 | (144) | 5850 | EXTERMINATING | 1,683 | 2,500 | (817) | 5,000 |
| 0 | 200 | (200) | 5895 | TENNIS COURT MAINTENANCE | 0 | 1,200 | (1,200) | 2,400 |
| 7,356 | 10,562 | (3,206) | | TOTAL COMMON AREA | 41,160 | 67,869 | (26,709) | 135,734 |
| 229,941 | 233,070 | (3,129) | | TOTAL OPERATING EXPENSES | 1,310,895 | 1,461,693 | (150,798) | 2,871,757 |
| 5,386 | 3,493 | 1,893 | | OPERATING FUND SURPLUS/(DEFICIT) | 129,956 | (25,815) | 155,771 | 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 | 477,678 | 477,678 | 0 | 955,359 |
| (2,648) | 12,500 | (15,148) | 7034 | INTEREST RESERVE FUND | 73,765 | 75,000 | (1,235) | 150,000 |
| 10,137 | 0 | 10,137 | 7069 | GAIN (LOSS) ON INVESTMENTS | 12,610 | 0 | 12,610 | 0 |
| (772) | 0 | (772) | 8537 | BANK/INVESTMENT CHARGES | (4,398) | 0 | (4,398) | 0 |
| 86,330 | 92,113 | (5,783) | | TOTAL RESERVE INCOME | 559,655 | 552,678 | 6,977 | 1,105,359 |
| | | | | E X P E N D I T U R E S | | | | |
| 0 | 21,000 | (21,000) | 8510 | GENERAL RESERVE EXPENSE | 1,300 | 25,400 | (24,100) | 49,200 |
| 21,938 | 0 | 21,938 | 8520 | PAINTING | 26,288 | 0 | 26,288 | 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 |
| 21,938 | 21,000 | 938 | | TOTAL RESERVE EXPENDITURES | 135,319 | 390,400 | (255,081) | 1,396,400 |
| 64,392 | 71,113 | (6,721) | | RESERVE FUND SURPLUS/(DEFICIT) | 424,335 | 162,278 | 262,057 | (291,041) |

FirstService RESIDENTIAL

# 347 VISTOSO COMMUNITY ASSOCIATION
# STATEMENT OF OPERATIONS
# 06/30/2026

| | | 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 | $ 222,389 | $ 222,031 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,330,122 |
| 4001 | COMMERCIAL DUES | 78,952 | 78,952 | 78,952 | 78,952 | 78,952 | 78,952 | 0 | 0 | 0 | 0 | 0 | 0 | 473,714 |
| 4030 | INTEREST INCOME | 877 | 792 | 879 | 852 | 882 | 856 | 0 | 0 | 0 | 0 | 0 | 0 | 5,138 |
| 4050FR | FILE REVIEW FEE | 150 | 750 | 450 | 150 | 150 | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 1,800 |
| 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 | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 2,735 |
| 4050T | FORECLOSURE/TRUSTEE SALES | 0 | 0 | 400 | 0 | 400 | 400 | 0 | 0 | 0 | 0 | 0 | 0 | 1,200 |
| 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 | 7,956 | 0 | 0 | 0 | 0 | 0 | 0 | 45,036 |
| 4900 | VIOLATION FINES | 4,140 | 3,640 | 3,750 | 5,360 | 4,160 | 4,500 | 0 | 0 | 0 | 0 | 0 | 0 | 25,550 |
| 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) | (79,613) | 0 | 0 | 0 | 0 | 0 | 0 | (477,678) |
| | TOTAL INCOME | $ 244,077 | $ 233,447 | $ 234,182 | $ 257,605 | $ 236,212 | $ 235,327 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,440,850 |
| | EXPENSES | | | | | | | | | | | | | |
| | ADMINISTRATIVE | | | | | | | | | | | | | |
| 5000 | MANAGEMENT FEE | $ 10,066 | $ 10,095 | $ 10,088 | $ 10,285 | $ 10,302 | $ 10,296 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 61,132 |
| 5000RO | OFFICE LEASE | 3,384 | 3,384 | 3,384 | 4,196 | 3,750 | 3,750 | 0 | 0 | 0 | 0 | 0 | 0 | 21,847 |
| 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 | 35,049 | 0 | 0 | 0 | 0 | 0 | 0 | 218,872 |
| 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 | 798 | 0 | 0 | 0 | 0 | 0 | 0 | 9,542 |
| 5020F | FILE REVIEW FEE | 150 | 750 | 450 | 150 | 150 | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 1,800 |
| 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 | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 2,735 |
| 5020T | FORECLOSURE/TRUSTEE SALES | 0 | 0 | 400 | 0 | 400 | 400 | 0 | 0 | 0 | 0 | 0 | 0 | 1,200 |
| 5030 | AUDIT/TAX PREPARATION | 0 | 0 | 0 | 0 | 0 | 2,495 | 0 | 0 | 0 | 0 | 0 | 0 | 2,495 |
| 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 | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 210 |
| 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 | 9,708 | 0 | 0 | 0 | 0 | 0 | 0 | 58,158 |
| 5046 | NEWSLETTER | 285 | 143 | 143 | 143 | 143 | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 998 |
| 5047B | OFFICE EQUIPMENT RENTAL | 0 | 0 | 305 | 0 | 0 | 305 | 0 | 0 | 0 | 0 | 0 | 0 | 610 |
| 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 | 580 | 0 | 0 | 0 | 0 | 0 | 0 | 4,080 |
| 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 | 2,162 | 0 | 0 | 0 | 0 | 0 | 0 | 16,950 |
| 5059 | POSTAGE | 543 | 2,301 | (2,067) | 0 | 520 | 198 | 0 | 0 | 0 | 0 | 0 | 0 | 1,495 |
| 5059V | VIOLATION NOTICES | 0 | 0 | 2,840 | 1,130 | 1,630 | 1,140 | 0 | 0 | 0 | 0 | 0 | 0 | 6,740 |
| 5065 | PROFESSIONAL FEES | 0 | 0 | 0 | 0 | 500 | 713 | 0 | 0 | 0 | 0 | 0 | 0 | 1,213 |
| 5068 | GIFTS | 0 | (780) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (780) |
| 5070 | PROPERTY TAXES | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 5088 | BAD DEBT EXPENSE | 0 | 1,565 | (4,145) | 0 | 475 | 9,668 | 0 | 0 | 0 | 0 | 0 | 0 | 7,564 |
| 5090 | INSURANCE | 4,252 | 4,252 | 4,264 | 4,440 | 4,440 | 4,440 | 0 | 0 | 0 | 0 | 0 | 0 | 26,088 |
| | TOTAL ADMINISTRATIVE | $ 72,880 | $ 81,378 | $ 86,803 | $ 81,374 | $ 80,260 | $ 82,133 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 484,830 |
| | UTILITIES | | | | | | | | | | | | | |
| 5100 | WATER/SEWER | $ 13,550 | $ 21,867 | $ 12,990 | $ 10,335 | $ 7,088 | $ 11,638 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 77,467 |
| 5120 | ELECTRIC | 1,481 | 1,362 | 1,055 | 1,259 | 1,251 | 1,381 | 0 | 0 | 0 | 0 | 0 | 0 | 7,789 |
| 5151 | TELEPHONE | 450 | 450 | 450 | 450 | 450 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 2,699 |
| 5151B | INTERNET | 333 | 738 | 738 | 738 | 738 | 738 | 0 | 0 | 0 | 0 | 0 | 0 | 4,024 |
| 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 | $ 14,206 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 92,397 |
| | LANDSCAPING | | | | | | | | | | | | | |
| 5200 | LANDSCAPE CONTRACT | $ 108,562 | $ 108,562 | $ 108,562 | $ 108,554 | $ 108,562 | $ 108,562 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 651,363 |
| 5218 | MAJOR PROJECTS | 1,200 | 2,545 | 0 | 8,208 | 0 | 17,068 | 0 | 0 | 0 | 0 | 0 | 0 | 29,021 |
| 5220 | IRRIGATION REPAIRS | 1,871 | 555 | 1,522 | 793 | 0 | (726) | 0 | 0 | 0 | 0 | 0 | 0 | 4,015 |
| 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 | 1,341 | 0 | 0 | 0 | 0 | 0 | 0 | 7,960 |
| | TOTAL LANDSCAPE | $ 113,296 | $ 111,661 | $ 113,509 | $ 117,555 | $ 110,242 | $ 126,245 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 692,508 |
| | 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 |
| 5722 | ELECTRIC REPAIRS/SUPPLIES | 0 | 0 | 0 | 0 | 0 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 450 |
| 5769A | JANITORIAL | 2,340 | 2,400 | 2,345 | 2,345 | 2,345 | 2,345 | 0 | 0 | 0 | 0 | 0 | 0 | 14,118 |
| 5774 | PET WASTE REMOVAL | 0 | 0 | 4,580 | 2,290 | 2,290 | 2,290 | 0 | 0 | 0 | 0 | 0 | 0 | 11,450 |
| 5779CC | SECURITY PATROL | 1,612 | 967 | 2,741 | 1,773 | 1,451 | 1,773 | 0 | 0 | 0 | 0 | 0 | 0 | 10,317 |

| | | January | February | March | April | May | June | July | August | September | October | November | December | YEAR-TO-DATE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5800 | COMMON AREA MAINTENANCE/REPAIR | 0 | 570 | 0 | 600 | 0 | 225 | 0 | 0 | 0 | 0 | 0 | 0 | 1,395 |
| 5850 | EXTERMINATING | 142 | 268 | 205 | 655 | 140 | 273 | 0 | 0 | 0 | 0 | 0 | 0 | 1,683 |
| | TOTAL COMMON AREA | $ 4,094 | $ 4,205 | $ 10,154 | $ 8,269 | $ 7,082 | $ 7,356 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 41,160 |
| | TOTAL OPERATING EXPENSES | $ 206,291 | $ 221,662 | $ 225,700 | $ 220,189 | $ 207,111 | $ 229,941 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,310,895 |
| | TOTAL OPERATING FUND SURPLUS/( | $ 37,786 | $ 11,786 | $ 8,482 | $ 37,415 | $ 29,100 | $ 5,386 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 129,956 |

# 347 VISTOSO COMMUNITY ASSOCIATION
# STATEMENT OF OPERATIONS
# 06/30/2026

| | | 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 | $ 79,613 | $ 79,613 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 477,678 |
| 7034 | INTEREST RESERVE FUND | 11,956 | 32,595 | (39,829) | 49,479 | 22,210 | (2,648) | 0 | 0 | 0 | 0 | 0 | 0 | 73,765 |
| 7069 | GAIN (LOSS) ON INVESTMENTS | 152 | 1,856 | (969) | 1,435 | 0 | 10,137 | 0 | 0 | 0 | 0 | 0 | 0 | 12,610 |
| | TOTAL RESERVE INCOME | $ 91,721 | $ 114,064 | $ 38,815 | $ 130,528 | $ 101,823 | $ 87,102 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 564,053 |
| | 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 | 21,938 | 0 | 0 | 0 | 0 | 0 | 0 | 26,288 |
| 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 | 772 | 0 | 0 | 0 | 0 | 0 | 0 | 4,398 |
| 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 | $ 22,710 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 139,718 |
| | TOTAL RSV FUND SURPLUS/(DEFICI | $ (12,448) | $ 111,642 | $ 37,504 | $ 122,195 | $ 101,051 | $ 64,392 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 424,335 |

# 347A VISTOSO- SIENA
# BALANCE SHEET
# 06/30/2026

| | | |
|---|---|---|
| **ASSETS** | | |
| **OPERATING FUNDS** | | |
| **OPERATING - US BANK** | **10,759.96** | |
| **TOTAL OPERATING FUNDS** | | **10,759.96** |
| **RESERVE FUNDS** | | |
| **RESERVE USBANK -SIENA RSV** | **283,852.45** | |
| **TOTAL RESERVE FUNDS** | | **283,852.45** |
| **ACCOUNTS RECEIVABLE** | | |
| **ACCOUNTS RECEIVABLE** | **5.68** | |
| **ACCOUNTS RECEIVABLE - PARCELS** | **365.65** | |
| **PRE-LEGAL RECEIVABLE** | **(270.00)** | |
| **CONTINGENT PAYABLE** | **270.00** | |
| **TOTAL ACCOUNTS RECEIVABLE** | | **371.33** |
| **OTHER ASSETS** | | |
| **PREPAID EXPENSE INSURANCE** | **337.50** | |
| **TOTAL OTHER ASSETS** | | **337.50** |
| **TOTAL ASSETS** | | **295,321.24** |
| **LIABILITIES & EQUITY** | | |
| **OPERATING LIABILITIES** | | |
| **ACCRUED EXPENSES** | **2,210.83** | |
| **PREPAID ASSESSMENTS** | **2,017.57** | |
| **PREPAID ASSESSMENTS - PARCELS** | **4,527.96** | |
| **TOTAL OPERATING LIABILITIES** | | **8,756.36** |
| **RESERVE** | | |
| **ACCUMULATED GENERAL** | **293,873.11** | |
| **C/Y GENERAL RESERVE SURPLUS/(DEFICIT)** | **(10,020.66)** | |

| | | |
|---|---|---|
| **TOTAL RESERVE** | | **283,852.45** |
| **OPERATING SURPLUS (DEFICIT)** | | |
| **ACCUMULATED SURPLUS (DEFICIT)** | **1,752.25** | |
| **CURRENT YEAR RESERVE EQUITY** | **10,020.66** | |
| **CURRENT SURPLUS/(DEFICIT)** | **(9,060.48)** | |
| **TOTAL SURPLUS/(DEFICIT)** | | **2,712.43** |
| **TOTAL LIABILITIES & EQUITY** | | **295,321.24** |

# 347A VISTOSO- SIENA
# STATEMENT OF REVENUES & EXPENSES
# 06/30/2026

| ********** ACTUAL | CURRENT PERIOD BUDGET | ********** OVER (UNDER) | | | ********** ACTUAL | YEAR-TO-DATE BUDGET | ********** OVER (UNDER) | ANNUAL BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | INCOME | | | | |
| 4,412 | 4,412 | 0 | 4000P | PARCEL ASSESSMENTS | 26,474 | 26,475 | (1) | 52,951 |
| (2,095) | (2,095) | 0 | P6010 | GENERAL RESERVE TRANSFER | (12,570) | (12,570) | 0 | (25,140) |
| 2,317 | 2,317 | 0 | | TOTAL INCOME | 13,904 | 13,905 | (1) | 27,811 |
| | | | | EXPENSES | | | | |
| | | | | ADMINISTRATIVE | | | | |
| 550 | 92 | 458 | P5005A | RESERVE STUDY | 1,100 | 552 | 548 | 1,100 |
| 0 | 0 | 0 | P5080 | TAX - CORPORATION | 0 | 2,104 | (2,104) | 2,104 |
| 38 | 38 | (1) | P5090 | INSURANCE | 213 | 225 | (12) | 450 |
| 588 | 130 | 458 | | TOTAL ADMINISTRATIVE | 1,313 | 2,881 | (1,568) | 3,654 |
| | | | | UTILITIES | | | | |
| 274 | 178 | 96 | P5100 | WATER/SEWER | 714 | 1,068 | (354) | 2,136 |
| 75 | 48 | 27 | P5120 | ELECTRIC | 287 | 285 | 2 | 570 |
| 349 | 226 | 123 | | TOTAL UTILITIES | 1,001 | 1,353 | (352) | 2,706 |
| | | | | LANDSCAPING | | | | |
| 760 | 760 | 0 | P5200 | LANDSCAPE CONTRACT | 4,566 | 4,559 | 7 | 9,118 |
| 0 | 8 | (8) | P5220 | IRRIGATION REPAIRS | 0 | 48 | (48) | 100 |
| 0 | 0 | 0 | P5240 | PLANT REPLACEMENT | 1,796 | 0 | 1,796 | 0 |
| 760 | 768 | (8) | | TOTAL LANDSCAPE | 6,362 | 4,607 | 1,755 | 9,218 |
| | | | | POOL/SPA/CLUBHOUSE | | | | |
| 233 | 230 | 3 | P5350 | FOUNTAIN MAINTENANCE | 1,398 | 1,380 | 18 | 5,800 |
| 233 | 230 | 3 | | TOTAL POOLS | 1,398 | 1,380 | 18 | 5,800 |
| | | | | GATES | | | | |
| 260 | 260 | 0 | P5500 | GATE MAINTENANCE CONTRACT | 1,560 | 1,560 | 0 | 3,120 |
| 0 | 0 | 0 | P5511 | GATE REPAIRS | 0 | 200 | (200) | 400 |
| 128 | 136 | (8) | P5517 | GATE PHONE | 771 | 816 | (45) | 1,632 |
| 388 | 396 | (8) | | TOTAL GATES | 2,331 | 2,576 | (245) | 5,152 |
| | | | | COMMON AREA | | | | |
| 0 | 0 | 0 | P5739 | STREET SWEEPING | 539 | 539 | 0 | 1,078 |
| 0 | 0 | 0 | P5800 | COMMON AREA MAINTAINENCE | 0 | 100 | (100) | 200 |
| 0 | 0 | 0 | | TOTAL COMMON AREA | 539 | 639 | (100) | 1,278 |
| 2,318 | 1,750 | 568 | | TOTAL OPERATING EXPENSES | 12,944 | 13,436 | (492) | 27,808 |
| 0 | 567 | (567) | | OPERATING FUND SURPLUS/(DEFICIT) | 960 | 469 | 491 | 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 | 12,570 | 12,570 | 0 | 25,140 |
| 592 | 716 | (124) | P7034 | INTEREST RESERVE FUNDS | 4,099 | 4,299 | (200) | 8,600 |
| 2,687 | 2,811 | (124) | | TOTAL RESERVE INCOME | 16,669 | 16,869 | (200) | 33,740 |
| | | | | E X P E N D I T U R E S | | | | |
| 0 | 0 | 0 | P8510 | PARCEL - GENERAL RESERVE EXPENSE | 26,690 | 10,433 | 16,257 | 10,433 |
| 0 | 0 | 0 | | TOTAL RESERVE EXPENDITURES | 26,690 | 10,433 | 16,257 | 10,433 |
| 2,687 | 2,811 | (124) | | RESERVE FUND SURPLUS/(DEFICIT) | (10,021) | 6,436 | (16,457) | 23,307 |

# 347A VISTOSO- SIENA
# STATEMENT OF OPERATIONS
# 06/30/2026

| | | 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 | $ 4,412 | $ 4,412 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 26,474 |
| P6010 | GENERAL RESERVE TRANSFER | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | (2,095) | 0 | 0 | 0 | 0 | 0 | 0 | (12,570) |
| | TOTAL INCOME | $ 2,317 | $ 2,317 | $ 2,317 | $ 2,317 | $ 2,317 | $ 2,317 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 13,904 |
| | EXPENSES | | | | | | | | | | | | | |
| | ADMINISTRATIVE | | | | | | | | | | | | | |
| P5005A | RESERVE STUDY | $ 0 | $ 0 | $ 550 | $ 0 | $ 0 | $ 550 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,100 |
| P5090 | INSURANCE | 34 | 34 | 34 | 38 | 38 | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 213 |
| | TOTAL ADMINISTRATIVE | $ 34 | $ 34 | $ 584 | $ 38 | $ 38 | $ 588 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,313 |
| | UTILITIES | | | | | | | | | | | | | |
| P5100 | WATER/SEWER | $ 19 | $ 133 | $ 260 | $ 88 | $ (62) | $ 274 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 714 |
| P5120 | ELECTRIC | 0 | 0 | 159 | 53 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 287 |
| | TOTAL UTILITIES | $ 19 | $ 133 | $ 420 | $ 141 | $ (62) | $ 349 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,001 |
| | LANDSCAPING | | | | | | | | | | | | | |
| P5200 | LANDSCAPE CONTRACT | $ 760 | $ 760 | $ 760 | $ 767 | $ 760 | $ 760 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 4,566 |
| 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 | $ 760 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 6,362 |
| | POOL/SPA/ CLUBHOUSE | | | | | | | | | | | | | |
| P5350 | FOUNTAIN MAINTENANCE | $ 233 | $ 233 | $ 233 | $ 233 | $ 233 | $ 233 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,398 |
| | TOTAL POOLS/SPA/CLUBHOUSE | $ 233 | $ 233 | $ 233 | $ 233 | $ 233 | $ 233 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,398 |
| | GATES | | | | | | | | | | | | | |
| P5500 | GATE MAINTENANCE CONTRACT | $ 260 | $ 260 | $ 260 | $ 260 | $ 260 | $ 260 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,560 |
| P5517 | GATE PHONE | 128 | 128 | 128 | 128 | 128 | 128 | 0 | 0 | 0 | 0 | 0 | 0 | 771 |
| | TOTAL GATES | $ 388 | $ 388 | $ 388 | $ 388 | $ 388 | $ 388 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 2,331 |
| | 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 | $ 2,318 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 12,944 |
| | 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 | | | | | | | | | | | | | |
| | INCOME | | | | | | | | | | | | | |
| P7010 | PARCEL TRANSFER TO RESERVES | $ 2,095 | $ 2,095 | $ 2,095 | $ 2,095 | $ 2,095 | $ 2,095 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 12,570 |
| P7034 | INTEREST RESERVE FUNDS | 747 | 767 | 712 | 637 | 645 | 592 | 0 | 0 | 0 | 0 | 0 | 0 | 4,099 |
| | TOTAL RESERVE INCOME | $ 2,842 | $ 2,862 | $ 2,807 | $ 2,732 | $ 2,740 | $ 2,687 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 16,669 |
| | EXPENDITURES | | | | | | | | | | | | | |
| 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 | $ 2,687 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ (10,021) |