347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
07/31/2026

ASSETS		
OPERATING FUNDS		
US BANK - OPERATING CHECKING	566,967.32	
US BANK SAVINGS	409,644.73	
DUE (TO)/FROM RESERVES	105,414.76	
TOTAL OPERATING FUNDS		1,082,026.81
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	286,565.04	
RESERVE US BANK MMA	768,135.37	
MORGAN STANLEY RESERVE	584,589.32	
MORGAN STANLEY RESERVE	3,441,630.53	
UNAMORTIZED PREMIUM/DISCOUNT	(157,975.76)	
RESERVES - ACCRUED INTEREST	17,297.35	
DUE (TO)/FROM OPERATING	(105,414.76)	
UNREALIZED RSV GAIN/LOSS	132,564.11	
TOTAL RESERVE FUNDS		4,967,391.20
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	380,111.64	
ACCOUNTS RECEIVABLE - PARCELS	742.65	
PRE-LEGAL RECEIVABLE	43,291.95	
CONTINGENT PAYABLE	(43,291.95)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(105,719.99)	
TOTAL ACCOUNTS RECEIVABLE		275,134.30
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	35,820.00	
PREPAID EXPENSES	3,749.66	
PREPAID INCOME TAX EXPENSE	54,247.00	
TOTAL OTHER ASSETS		93,816.66

TOTAL ASSETS		**6,421,393.19**
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	**163,769.62**	
CORPORATE TAXES	**19,390.84**	
DESIGN REVIEW FEE'S	**22.00**	
PREPAID ASSESSMENTS	**219,847.93**	
PREPAID ASSESSMENTS - PARCELS	**1,686.96**	
REFUNDABLE DEPOSIT KEYS	**12,825.00**	
UNEARNED REVENUE	**630,483.31**	
SECURITY DEPOSITS	**29,217.00**	
TOTAL OPERATING LIABILITIES		**1,077,242.66**
RESERVE		
ACCUMULATED GENERAL	**4,507,568.76**	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	**389,821.25**	
UNREALIZED GAIN/LOSS INVESTMENTS	**53,338.78**	
GAIN (LOSS) ON INVESTMENT	**16,662.41**	
TOTAL RESERVE		**4,967,391.20**
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	**243,388.84**	
PRIOR YEAR ADJUSTMENT	**(17,259.33)**	
CURRENT YEAR RESERVE EQUITY	**(389,821.25)**	
CURRENT SURPLUS/(DEFICIT)	**540,451.07**	
TOTAL SURPLUS/(DEFICIT)		**376,759.33**
TOTAL LIABILITIES & EQUITY		**6,421,393.19**

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF REVENUES & EXPENSES 07/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				I N C O M E				
222,202	219,708	2,494	4000	ASSESSMENT INCOME	1,552,323	1,537,956	14,367	2,636,496
4,412	4,413	(1)	4000P	PARCEL ASSESSMENTS	30,886	30,888	(2)	52,951
81,320	78,952	2,368	4001	COMMERCIAL DUES	555,034	552,664	2,370	947,424
886	1,000	(114)	4030	INTEREST INCOME	6,024	7,000	(976)	12,000
900	100	800	4050FR	FILE REVIEW FEE	2,700	700	2,000	1,200
175	175	0	4050MU	MONITOR TRUSTEE SALE	700	1,225	(525)	2,100
0	434	(434)	4050RR	FILE TRANSFER FEES	2,735	3,038	(303)	5,208
0	100	(100)	4050T	FORECLOSURE/TRUSTEE SALES	1,200	700	500	1,200
12,001	1,833	10,168	4070	LATE FEE INCOME	27,464	12,831	14,633	22,000
315	210	105	4075	NSF FEE	1,050	1,470	(420)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	12,040	(12,040)	20,640
7,416	9,864	(2,448)	4205	BUILDER ASSESSMENT	52,452	69,048	(16,596)	118,368
7,090	2,080	5,010	4900	VIOLATION FINES	32,640	14,560	18,080	24,960
0	0	0	4925	WORK ORDER/REIMBURSEABLE INCOME	1,000	0	1,000	0
8,460	8,250	210	4950	REBILL FEE	23,970	24,750	(780)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(557,291)	(557,291)	0	(955,359)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(14,665)	(14,665)	0	(25,140)
263,468	247,131	16,337		TOTAL INCOME	1,718,223	1,696,914	21,309	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				
10,293	10,061	232	5000	MANAGEMENT FEE	71,424	70,427	997	120,735
3,750	3,465	285	5000RO	OFFICE LEASE	25,596	24,255	1,341	41,575
1,565	261	1,304	5005	RESERVE STUDY	3,130	1,827	1,303	3,130
32,189	39,750	(7,561)	5007w	SALARIES & BENEFITS	251,061	278,250	(27,189)	477,000
8,460	8,250	210	5009A	REBILL FEE EXPENSE	23,970	24,750	(780)	33,000
315	210	105	5009B	NSF FEE EXPENSE	1,050	1,470	(420)	2,520
3,162	3,242	(81)	5010	LEGAL EXPENSE	20,112	22,694	(2,582)	38,900
1,643	1,000	643	5020	LIEN/COLLECTION COST	11,185	7,000	4,185	12,000
900	100	800	5020F	FILE REVIEW FEE	2,700	700	2,000	1,200
175	175	0	5020M	MONITOR TRUSTEE SALE	700	1,225	(525)	2,100
0	434	(434)	5020RR	FILE TRANSFER FEE EXPENSE	2,735	3,038	(303)	5,208
0	400	(400)	5020T	FORECLOSURE/TRUSTEE SALES	1,200	800	400	1,200
5,475	0	5,475	5030	AUDIT/TAX PREPARATION	7,970	5,500	2,470	12,870
0	0	0	5033F	ADVERTISING	340	1,200	(860)	2,400
35	35	0	5037	BANK CHARGES & CC FEES	245	245	0	420
0	150	(150)	5039	WEBSITE	480	1,050	(570)	1,800
9,705	10,295	(590)	5040	ADMINISTRATION	67,863	69,290	(1,427)	120,765
143	166	(23)	5046	NEWSLETTER	1,140	1,162	(22)	1,992
0	625	(625)	5047B	OFFICE EQUIPMENT RENTAL	610	4,375	(3,765)	7,500
538	650	(112)	5048	OFFICE EXPENSES	3,250	4,550	(1,300)	7,800
0	423	(423)	5052	PRINTING	(118)	2,961	(3,079)	5,078
860	740	120	5054	ARCHITECTURAL EXPENSE	4,940	5,180	(240)	8,880
0	0	0	5055	MEETING EXPENSE	20,124	24,000	(3,876)	24,000
100	100	0	5059	POSTAGE	1,596	7,300	(5,704)	8,568
800	890	(90)	5059V	VIOLATION NOTICES	7,540	6,230	1,310	10,680
0	1,250	(1,250)	5065	PROFESSIONAL FEES	1,213	3,750	(2,537)	5,000
0	0	0	5068	GIFTS	(780)	0	(780)	500
0	0	0	5070	PROPERTY TAXES	9	250	(241)	500
0	0	0	5080	CORPORATE TAXES	0	42,000	(42,000)	42,000
83	1,750	(1,667)	5088	BAD DEBT EXPENSE	7,647	12,250	(4,603)	21,000
4,440	4,731	(291)	5090	INSURANCE	30,528	33,117	(2,590)	56,766
0	5,000	(5,000)	5090D	INSURANCE DEDUCTIBLE	0	5,000	(5,000)	5,000
0	92	(92)	P5005A	RESERVE STUDY	1,100	644	456	1,100
0	0	0	P5080	TAX - CORPORATION	0	2,104	(2,104)	2,104
38	37	1	P5090	INSURANCE	251	262	(12)	450
84,667	94,282	(9,615)		TOTAL ADMINISTRATIVE	570,810	668,856	(98,046)	1,085,741
				U T I L I T I E S				

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF REVENUES & EXPENSES 07/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
25,890	17,000	8,890	5100	WATER/SEWER	103,357	119,000	(15,643)	204,000
1,488	1,267	221	5120	ELECTRIC	9,277	8,869	408	15,204
1,190	270	920	5151	TELEPHONE	3,889	1,886	2,003	3,232
738	369	369	5151B	INTERNET	4,762	2,588	2,174	4,437
209	70	139	5152	ALARM MONITORING	626	490	136	1,015
60	178	(118)	P5100	WATER/SEWER	774	1,246	(472)	2,136
0	47	(47)	P5120	ELECTRIC	287	332	(45)	570
29,575	19,201	10,374		TOTAL UTILITIES	122,972	134,411	(11,439)	230,594
				L A N D S C A P I N G				
108,562	108,562	0	5200	LANDSCAPE CONTRACT	759,925	759,934	(9)	1,302,744
0	0	0	5218	MAJOR PROJECTS	29,021	14,500	14,521	38,500
641	1,167	(526)	5220	IRRIGATION REPAIRS	4,656	8,169	(3,513)	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	2,800	(2,651)	4,800
0	3,000	(3,000)	5228	EROSION CONTROL	0	21,000	(21,000)	36,000
7,061	2,500	4,561	5240	TREE TRIMMING/REMOVAL	15,021	17,500	(2,479)	30,000
760	760	0	P5200	LANDSCAPE CONTRACT	5,326	5,319	7	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	56	(56)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
117,023	116,397	626		TOTAL LANDSCAPE	815,894	829,278	(13,384)	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	1,631	1,610	21	5,800
233	230	3		TOTAL POOLS	1,631	1,610	21	5,800
				G A T E S				
260	260	0	P5500	GATE MAINTENANCE CONTRACT	1,820	1,820	0	3,120
0	100	(100)	P5511	GATE REPAIRS	0	300	(300)	400
128	136	(8)	P5517	GATE PHONE	899	952	(53)	1,632
388	496	(108)		TOTAL GATES	2,719	3,072	(353)	5,152
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	765	3,500	(2,735)	6,000
0	500	(500)	5700K	KEYS/LOCK REPAIR	982	3,500	(2,518)	6,000
0	400	(400)	5722	ELECTRIC REPAIRS/SUPPLIES	450	2,800	(2,350)	4,800
465	692	(227)	5740	SIGN MAINTENANCE	465	4,844	(4,379)	8,300
2,345	2,386	(41)	5769A	JANITORIAL	16,462	16,702	(240)	28,630
2,290	2,239	51	5774	PET WASTE REMOVAL	13,740	15,673	(1,933)	26,868
645	2,062	(1,417)	5779CC	SECURITY PATROL	10,962	14,434	(3,472)	24,744
150	1,167	(1,017)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,545	8,166	(6,621)	14,000
5,544	2,248	3,296	5845	PARK MAINT	5,544	6,744	(1,200)	8,992
430	417	13	5850	EXTERMINATING	2,113	2,917	(804)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	1,400	(1,400)	2,400
0	0	0	P5739	STREET SWEEPING	539	539	0	1,078
0	0	0	P5800	COMMON AREA MAINTENANCE	0	100	(100)	200
11,868	12,811	(943)		TOTAL COMMON AREA	53,567	81,319	(27,752)	137,012
243,755	243,417	338		TOTAL OPERATING EXPENSES	1,567,593	1,718,546	(150,953)	2,899,565
19,714	3,714	16,000		OPERATING FUND SURPLUS/(DEFICIT)	150,630	(21,632)	172,262	3

347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF REVENUES & EXPENSES
07/31/2026

CURRENT PERIOD ACTUAL	CURRENT PERIOD BUDGET	CURRENT PERIOD OVER (UNDER)			YEAR-TO-DATE ACTUAL	YEAR-TO-DATE BUDGET	YEAR-TO-DATE OVER (UNDER)	ANNUAL BUDGET
				RESERVE FUND				
				I N C O M E				
79,613	79,613	0	7010	TRANSFER FROM OPERATING	557,291	557,291	0	955,359
(918)	12,500	(13,418)	7034	INTEREST RESERVE FUND	72,847	87,500	(14,653)	150,000
314	0	314	7069	GAIN (LOSS) ON INVESTMENTS	12,924	0	12,924	0
2,095	2,095	0	P7010	PARCEL TRANSFER TO RESERVES	14,665	14,665	0	25,140
618	717	(99)	P7034	INTEREST RESERVE FUNDS	4,717	5,016	(299)	8,600
(799)	0	(799)	8537	BANK/INVESTMENT CHARGES	(5,198)	0	(5,198)	0
80,922	94,925	(14,003)		TOTAL RESERVE INCOME	657,245	664,472	(7,227)	1,139,099
				E X P E N D I T U R E S				
18,212	0	18,212	8316	CORPORATE TAXES	18,212	0	18,212	0
27,626	5,000	22,626	8510	GENERAL RESERVE EXPENSE	28,926	30,400	(1,474)	49,200
0	139,800	(139,800)	8520	PAINTING	26,288	139,800	(113,512)	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
57,943	0	57,943	8575	IRRIGATION SYSTEMS	62,643	0	62,643	259,700
0	0	0	8578D	DRAINAGE BASIN	95,400	365,000	(269,600)	365,000
1,179	0	1,179	P8316	CORPORATE TAXES	1,179	0	1,179	0
455	0	455	P8510	PARCEL - GENERAL RESERVE EXPENSE	27,145	10,433	16,712	10,433
105,415	144,800	(39,385)		TOTAL RESERVE EXPENDITURES	267,424	545,633	(278,209)	1,406,833
(24,493)	(49,875)	25,382		RESERVE FUND SURPLUS/(DEFICIT)	389,821	118,839	270,982	(267,734)

FirstService RESIDENTIAL

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 07/31/2026

		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	$ 222,031	$ 222,202	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,552,323
4000P	PARCEL ASSESSMENTS	4,412	4,412	4,412	4,412	4,412	4,412	4,412	0	0	0	0	0	30,886
4001	COMMERCIAL DUES	78,952	78,952	78,952	78,952	78,952	78,952	81,320	0	0	0	0	0	555,034
4030	INTEREST INCOME	877	792	879	852	882	856	886	0	0	0	0	0	6,024
4050FR	FILE REVIEW FEE	150	750	450	150	150	150	900	0	0	0	0	0	2,700
4050MU	MONITOR TRUSTEE SALE	0	350	0	175	0	0	175	0	0	0	0	0	700
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	12,001	0	0	0	0	0	27,464
4075	NSF FEE	420	(35)	35	280	35	0	315	0	0	0	0	0	1,050
4205	BUILDER ASSESSMENT	7,200	7,200	6,768	7,956	7,956	7,956	7,416	0	0	0	0	0	52,452
4900	VIOLATION FINES	4,140	3,640	3,750	5,360	4,160	4,500	7,090	0	0	0	0	0	32,640
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	8,460	0	0	0	0	0	23,970
6010	GENERAL RESERVE TRANSFER	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	0	0	0	0	0	(557,291)
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	0	(14,665)
	TOTAL INCOME	$ 246,395	$ 235,765	$ 236,500	$ 259,922	$ 238,529	$ 237,645	$ 263,468	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,718,223
	EXPENSES													
	ADMINISTRATIVE													
5000	MANAGEMENT FEE	$ 10,066	$ 10,095	$ 10,088	$ 10,285	$ 10,302	$ 10,296	$ 10,293	$ 0	$ 0	$ 0	$ 0	$ 0	$ 71,424
5000RO	OFFICE LEASE	3,384	3,384	3,384	4,196	3,750	3,750	3,750	0	0	0	0	0	25,596
5005	RESERVE STUDY	0	0	1,565	0	0	0	1,565	0	0	0	0	0	3,130
5007w	SALARIES & BENEFITS	35,740	37,751	37,145	36,809	36,377	35,049	32,189	0	0	0	0	0	251,061
5009A	REBILL FEE EXPENSE	7,200	(90)	60	8,340	0	0	8,460	0	0	0	0	0	23,970
5009B	NSF FEE EXPENSE	420	(35)	35	280	35	0	315	0	0	0	0	0	1,050
5020	LIEN/COLLECTION COST	0	1,907	2,005	665	4,167	798	1,643	0	0	0	0	0	11,185
5020F	FILE REVIEW FEE	150	750	450	150	150	150	900	0	0	0	0	0	2,700
5020M	MONITOR TRUSTEE SALE	0	350	0	175	0	0	175	0	0	0	0	0	700
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	5,475	0	0	0	0	0	7,970
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	35	0	0	0	0	0	245
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	9,705	0	0	0	0	0	67,863
5046	NEWSLETTER	285	143	143	143	143	143	143	0	0	0	0	0	1,140
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	538	0	0	0	0	0	3,250
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	860	0	0	0	0	0	4,940
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	3,162	0	0	0	0	0	20,112
5059	POSTAGE	543	2,301	(2,067)	0	520	198	100	0	0	0	0	0	1,596
5059V	VIOLATION NOTICES	0	0	2,840	1,130	1,630	1,140	800	0	0	0	0	0	7,540
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	83	0	0	0	0	0	7,647
5090	INSURANCE	4,252	4,252	4,264	4,440	4,440	4,440	4,440	0	0	0	0	0	30,528
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	38	0	0	0	0	0	251
	TOTAL ADMINISTRATIVE	$ 72,913	$ 81,412	$ 87,387	$ 81,412	$ 80,298	$ 82,721	$ 84,667	$ 0	$ 0	$ 0	$ 0	$ 0	$ 570,810
	UTILITIES													
5100	WATER/SEWER	$ 13,550	$ 21,867	$ 12,990	$ 10,335	$ 7,088	$ 11,638	$ 25,890	$ 0	$ 0	$ 0	$ 0	$ 0	$ 103,357
5120	ELECTRIC	1,481	1,362	1,055	1,259	1,251	1,381	1,488	0	0	0	0	0	9,277
5151	TELEPHONE	450	450	450	450	450	450	1,190	0	0	0	0	0	3,889
5151B	INTERNET	333	738	738	738	738	738	738	0	0	0	0	0	4,762
5152	ALARM MONITORING	209	0	0	209	0	0	209	0	0	0	0	0	626
P5100	WATER/SEWER	19	133	260	88	(62)	274	60	0	0	0	0	0	774
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	$ 29,575	$ 0	$ 0	$ 0	$ 0	$ 0	$ 122,972
	LANDSCAPING													
5200	LANDSCAPE CONTRACT	$ 108,562	$ 108,562	$ 108,562	$ 108,554	$ 108,562	$ 108,562	$ 108,562	$ 0	$ 0	$ 0	$ 0	$ 0	$ 759,925
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)	641	0	0	0	0	0	4,656
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	7,061	0	0	0	0	0	15,021
P5200	LANDSCAPE CONTRACT	760	760	760	767	760	760	760	0	0	0	0	0	5,326
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	$ 117,023	$ 0	$ 0	$ 0	$ 0	$ 0	$ 815,894

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 07/31/2026

		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	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,631
	TOTAL POOLS/SPA/CLUBHOUSE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,631
	GATES													
P5500	GATE MAINTENANCE CONTRACT	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,820
P5517	GATE PHONE	128	128	128	128	128	128	128	0	0	0	0	0	899
	TOTAL GATES	$ 388	$ 388	$ 388	$ 388	$ 388	$ 388	$ 388	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,719
	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
5740	SIGN MAINTENANCE	0	0	0	0	0	0	465	0	0	0	0	0	465
5769A	JANITORIAL	2,340	2,400	2,345	2,345	2,345	2,345	2,345	0	0	0	0	0	16,462
5774	PET WASTE REMOVAL	0	0	4,580	2,290	2,290	2,290	2,290	0	0	0	0	0	13,740
5779CC	SECURITY PATROL	1,612	967	2,741	1,773	1,451	1,773	645	0	0	0	0	0	10,962
5800	COMMON AREA MAINTENANCE/REPAIR	0	570	0	600	0	225	150	0	0	0	0	0	1,545
5845	PARK MAINT	0	0	0	0	0	0	5,544	0	0	0	0	0	5,544
5850	EXTERMINATING	142	268	205	655	140	273	430	0	0	0	0	0	2,113
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	$ 11,868	$ 0	$ 0	$ 0	$ 0	$ 0	$ 53,567
	TOTAL OPERATING EXPENSES	$ 209,521	$ 223,479	$ 228,084	$ 221,757	$ 208,738	$ 232,258	$ 243,755	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,567,593
	TOTAL OPERATING FUND SURPLUS/(	$ 36,873	$ 12,285	$ 8,415	$ 38,165	$ 29,791	$ 5,386	$ 19,714	$ 0	$ 0	$ 0	$ 0	$ 0	$ 150,630

347Z VISTOSO COMMUNITY CONSOLIDATED
STATEMENT OF OPERATIONS
07/31/2026

		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	$ 79,613	$ 79,613	$ 0	$ 0	$ 0	$ 0	$ 0	$ 557,291
7034	INTEREST RESERVE FUND	11,956	32,595	(39,829)	49,479	22,210	(2,648)	(918)	0	0	0	0	0	72,847
7069	GAIN (LOSS) ON INVESTMENTS	152	1,856	(969)	1,435	0	10,137	314	0	0	0	0	0	12,924
P7010	PARCEL TRANSFER TO RESERVES	2,095	2,095	2,095	2,095	2,095	2,095	2,095	0	0	0	0	0	14,665
P7034	INTEREST RESERVE FUNDS	747	767	712	637	645	592	618	0	0	0	0	0	4,717
	TOTAL RESERVE INCOME	$ 94,563	$ 116,926	$ 41,622	$ 133,260	$ 104,563	$ 89,789	$ 81,721	$ 0	$ 0	$ 0	$ 0	$ 0	$ 662,443
	EXPENDITURES													
8316	CORPORATE TAXES	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 18,212	$ 0	$ 0	$ 0	$ 0	$ 0	$ 18,212
8510	GENERAL RESERVE EXPENSE	1,300	0	0	0	0	0	27,626	0	0	0	0	0	28,926
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	799	0	0	0	0	0	5,198
8575	IRRIGATION SYSTEMS	4,700	0	0	0	0	0	57,943	0	0	0	0	0	62,643
8578D	DRAINAGE BASIN	93,095	1,750	555	0	0	0	0	0	0	0	0	0	95,400
P8316	CORPORATE TAXES	0	0	0	0	0	0	1,179	0	0	0	0	0	1,179
P8510	PARCEL - GENERAL RESERVE EXPEN	0	0	0	26,690	0	0	455	0	0	0	0	0	27,145
	TOTAL RESERVE EXPENDITURES	$ 104,169	$ 2,422	$ 1,311	$ 35,023	$ 773	$ 22,710	$ 106,214	$ 0	$ 0	$ 0	$ 0	$ 0	$ 272,622
	TOTAL RSV FUND SURPLUS/(DEFICI	$ (9,606)	$ 114,504	$ 40,310	$ 98,237	$ 103,790	$ 67,079	$ (24,493)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 389,821

347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
07/31/2026

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	552,505.69	
US BANK SAVINGS	409,644.73	
DUE (TO)/FROM RESERVES	103,780.76	
TOTAL OPERATING FUNDS		1,065,931.18
RESERVE FUNDS		
RESERVE US BANK MMA	768,135.37	
MORGAN STANLEY RESERVE	584,589.32	
MORGAN STANLEY RESERVE	3,441,630.53	
UNAMORTIZED PREMIUM/DISCOUNT	(157,975.76)	
RESERVES - ACCRUED INTEREST	17,297.35	
DUE (TO)/FROM OPERATING	(103,780.76)	
UNREALIZED RSV GAIN/LOSS	132,564.11	
TOTAL RESERVE FUNDS		4,682,460.16
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	379,687.71	
PRE-LEGAL RECEIVABLE	43,561.95	
CONTINGENT PAYABLE	(43,561.95)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(105,719.99)	
TOTAL ACCOUNTS RECEIVABLE		273,967.72
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	35,520.00	
PREPAID EXPENSES	3,749.66	
PREPAID INCOME TAX EXPENSE	54,247.00	
TOTAL OTHER ASSETS		93,516.66
TOTAL ASSETS		6,118,899.94

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	162,064.20	
CORPORATE TAXES	18,211.61	
DESIGN REVIEW FEE'S	22.00	
PREPAID ASSESSMENTS	219,232.36	
REFUNDABLE DEPOSIT KEYS	12,825.00	
UNEARNED REVENUE	621,658.64	
SECURITY DEPOSITS	29,217.00	
TOTAL OPERATING LIABILITIES		1,063,230.81
RESERVE		
ACCUMULATED GENERAL	4,213,695.65	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	398,763.32	
UNREALIZED GAIN/LOSS INVESTMENTS	53,338.78	
GAIN (LOSS) ON INVESTMENT	16,662.41	
TOTAL RESERVE		4,682,460.16
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	241,636.59	
PRIOR YEAR ADJUSTMENT	(17,259.33)	
CURRENT YEAR RESERVE EQUITY	(398,763.32)	
CURRENT SURPLUS/(DEFICIT)	547,595.03	
TOTAL SURPLUS/(DEFICIT)		373,208.97
TOTAL LIABILITIES & EQUITY		6,118,899.94

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
07/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				I N C O M E				
222,202	219,708	2,494	4000	ASSESSMENT INCOME	1,552,323	1,537,956	14,367	2,636,496
81,320	78,952	2,368	4001	COMMERCIAL DUES	555,034	552,664	2,370	947,424
886	1,000	(114)	4030	INTEREST INCOME	6,024	7,000	(976)	12,000
900	100	800	4050FR	FILE REVIEW FEE	2,700	700	2,000	1,200
175	175	0	4050MU	MONITOR TRUSTEE SALE	700	1,225	(525)	2,100
0	434	(434)	4050RR	FILE TRANSFER FEES	2,735	3,038	(303)	5,208
0	100	(100)	4050T	FORECLOSURE/TRUSTEE SALES	1,200	700	500	1,200
12,001	1,833	10,168	4070	LATE FEE INCOME	27,464	12,831	14,633	22,000
315	210	105	4075	NSF FEE	1,050	1,470	(420)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	12,040	(12,040)	20,640
7,416	9,864	(2,448)	4205	BUILDER ASSESSMENT	52,452	69,048	(16,596)	118,368
7,090	2,080	5,010	4900	VIOLATION FINES	32,640	14,560	18,080	24,960
0	0	0	4925	WORK ORDER/REIMBURSEABLE INCOME	1,000	0	1,000	0
8,460	8,250	210	4950	REBILL FEE	23,970	24,750	(780)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(557,291)	(557,291)	0	(955,359)
261,151	244,813	16,338		TOTAL INCOME	1,702,002	1,680,691	21,311	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				
10,293	10,061	232	5000	MANAGEMENT FEE	71,424	70,427	997	120,735
3,750	3,465	285	5000RO	OFFICE LEASE	25,596	24,255	1,341	41,575
1,565	261	1,304	5005	RESERVE STUDY	3,130	1,827	1,303	3,130
32,189	39,750	(7,561)	5007w	SALARIES & BENEFITS	251,061	278,250	(27,189)	477,000
8,460	8,250	210	5009A	REBILL FEE EXPENSE	23,970	24,750	(780)	33,000
315	210	105	5009B	NSF FEE EXPENSE	1,050	1,470	(420)	2,520
3,162	3,242	(81)	5010	LEGAL EXPENSE	20,112	22,694	(2,582)	38,900
1,643	1,000	643	5020	LIEN/COLLECTION COST	11,185	7,000	4,185	12,000
900	100	800	5020F	FILE REVIEW FEE	2,700	700	2,000	1,200
175	175	0	5020M	MONITOR TRUSTEE SALE	700	1,225	(525)	2,100
0	434	(434)	5020RR	FILE TRANSFER FEE EXPENSE	2,735	3,038	(303)	5,208
0	400	(400)	5020T	FORECLOSURE/TRUSTEE SALES	1,200	800	400	1,200
5,475	0	5,475	5030	AUDIT/TAX PREPARATION	7,970	5,500	2,470	12,870
0	0	0	5033F	ADVERTISING	340	1,200	(860)	2,400
35	35	0	5037	BANK CHARGES & CC FEES	245	245	0	420
0	150	(150)	5039	WEBSITE	480	1,050	(570)	1,800
9,705	10,295	(590)	5040	ADMINISTRATION	67,863	69,290	(1,427)	120,765
143	166	(23)	5046	NEWSLETTER	1,140	1,162	(22)	1,992
0	625	(625)	5047B	OFFICE EQUIPMENT RENTAL	610	4,375	(3,765)	7,500
538	650	(112)	5048	OFFICE EXPENSES	3,250	4,550	(1,300)	7,800
0	423	(423)	5052	PRINTING	(118)	2,961	(3,079)	5,078
860	740	120	5054	ARCHITECTURAL EXPENSE	4,940	5,180	(240)	8,880
0	0	0	5055	MEETING EXPENSE	20,124	24,000	(3,876)	24,000
100	100	0	5059	POSTAGE	1,596	7,300	(5,704)	8,568
800	890	(90)	5059V	VIOLATION NOTICES	7,540	6,230	1,310	10,680
0	1,250	(1,250)	5065	PROFESSIONAL FEES	1,213	3,750	(2,537)	5,000
0	0	0	5068	GIFTS	(780)	0	(780)	500
0	0	0	5070	PROPERTY TAXES	9	250	(241)	500
0	0	0	5080	CORPORATE TAXES	0	42,000	(42,000)	42,000
83	1,750	(1,667)	5088	BAD DEBT EXPENSE	7,647	12,250	(4,603)	21,000
4,440	4,731	(291)	5090	INSURANCE	30,528	33,117	(2,590)	56,766
0	5,000	(5,000)	5090D	INSURANCE DEDUCTIBLE	0	5,000	(5,000)	5,000
84,630	94,153	(9,523)		TOTAL ADMINISTRATIVE	569,459	665,846	(96,387)	1,082,087
				U T I L I T I E S				
25,890	17,000	8,890	5100	WATER/SEWER	103,357	119,000	(15,643)	204,000
1,488	1,267	221	5120	ELECTRIC	9,277	8,869	408	15,204
1,190	270	920	5151	TELEPHONE	3,889	1,886	2,003	3,232
738	369	369	5151B	INTERNET	4,762	2,588	2,174	4,437

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
209	70	139	5152	ALARM MONITORING	626	490	136	1,015
29,514	18,976	10,538		TOTAL UTILITIES	121,911	132,833	(10,922)	227,888
				L A N D S C A P I N G				
108,562	108,562	0	5200	LANDSCAPE CONTRACT	759,925	759,934	(9)	1,302,744
0	0	0	5218	MAJOR PROJECTS	29,021	14,500	14,521	38,500
641	1,167	(526)	5220	IRRIGATION REPAIRS	4,656	8,169	(3,513)	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	2,800	(2,651)	4,800
0	3,000	(3,000)	5228	EROSION CONTROL	0	21,000	(21,000)	36,000
7,061	2,500	4,561	5240	TREE TRIMMING/REMOVAL	15,021	17,500	(2,479)	30,000
116,264	115,629	635		TOTAL LANDSCAPE	808,772	823,903	(15,131)	1,426,048
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	765	3,500	(2,735)	6,000
0	500	(500)	5700K	KEYS/LOCK REPAIR	982	3,500	(2,518)	6,000
0	400	(400)	5722	ELECTRIC REPAIRS/SUPPLIES	450	2,800	(2,350)	4,800
465	692	(227)	5740	SIGN MAINTENANCE	465	4,844	(4,379)	8,300
2,345	2,386	(41)	5769A	JANITORIAL	16,462	16,702	(240)	28,630
2,290	2,239	51	5774	PET WASTE REMOVAL	13,740	15,673	(1,933)	26,868
645	2,062	(1,417)	5779CC	SECURITY PATROL	10,962	14,434	(3,472)	24,744
150	1,167	(1,017)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,545	8,166	(6,621)	14,000
5,544	2,248	3,296	5845	PARK MAINT	5,544	6,744	(1,200)	8,992
430	417	13	5850	EXTERMINATING	2,113	2,917	(804)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	1,400	(1,400)	2,400
11,868	12,811	(943)		TOTAL COMMON AREA	53,028	80,680	(27,652)	135,734
242,276	241,569	707		TOTAL OPERATING EXPENSES	1,553,170	1,703,262	(150,092)	2,871,757
18,875	3,244	15,631		OPERATING FUND SURPLUS/(DEFICIT)	148,831	(22,571)	171,402	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	557,291	557,291	0	955,359
(918)	12,500	(13,418)	7034	INTEREST RESERVE FUND	72,847	87,500	(14,653)	150,000
314	0	314	7069	GAIN (LOSS) ON INVESTMENTS	12,924	0	12,924	0
(799)	0	(799)	8537	BANK/INVESTMENT CHARGES	(5,198)	0	(5,198)	0
78,209	92,113	(13,904)		TOTAL RESERVE INCOME	637,864	644,791	(6,927)	1,105,359
				E X P E N D I T U R E S				
18,212	0	18,212	8316	CORPORATE TAXES	18,212	0	18,212	0
27,626	5,000	22,626	8510	GENERAL RESERVE EXPENSE	28,926	30,400	(1,474)	49,200
0	139,800	(139,800)	8520	PAINTING	26,288	139,800	(113,512)	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
57,943	0	57,943	8575	IRRIGATION SYSTEMS	62,643	0	62,643	259,700
0	0	0	8578D	DRAINAGE BASIN	95,400	365,000	(269,600)	365,000
103,780	144,800	(41,020)		TOTAL RESERVE EXPENDITURES	239,100	535,200	(296,100)	1,396,400
(25,571)	(52,687)	27,116		RESERVE FUND SURPLUS/(DEFICIT)	398,764	109,591	289,173	(291,041)

FirstService RESIDENTIAL

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
07/31/2026

		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	$ 222,031	$ 222,202	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,552,323
4001	COMMERCIAL DUES	78,952	78,952	78,952	78,952	78,952	78,952	81,320	0	0	0	0	0	555,034
4030	INTEREST INCOME	877	792	879	852	882	856	886	0	0	0	0	0	6,024
4050FR	FILE REVIEW FEE	150	750	450	150	150	150	900	0	0	0	0	0	2,700
4050MU	MONITOR TRUSTEE SALE	0	350	0	175	0	0	175	0	0	0	0	0	700
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	12,001	0	0	0	0	0	27,464
4075	NSF FEE	420	(35)	35	280	35	0	315	0	0	0	0	0	1,050
4205	BUILDER ASSESSMENT	7,200	7,200	6,768	7,956	7,956	7,956	7,416	0	0	0	0	0	52,452
4900	VIOLATION FINES	4,140	3,640	3,750	5,360	4,160	4,500	7,090	0	0	0	0	0	32,640
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	8,460	0	0	0	0	0	23,970
6010	GENERAL RESERVE TRANSFER	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	0	0	0	0	0	(557,291)
	TOTAL INCOME	$ 244,077	$ 233,447	$ 234,182	$ 257,605	$ 236,212	$ 235,327	$ 261,151	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,702,002
	EXPENSES													
	ADMINISTRATIVE													
5000	MANAGEMENT FEE	$ 10,066	$ 10,095	$ 10,088	$ 10,285	$ 10,302	$ 10,296	$ 10,293	$ 0	$ 0	$ 0	$ 0	$ 0	$ 71,424
5000RO	OFFICE LEASE	3,384	3,384	3,384	4,196	3,750	3,750	3,750	0	0	0	0	0	25,596
5005	RESERVE STUDY	0	0	1,565	0	0	0	1,565	0	0	0	0	0	3,130
5007w	SALARIES & BENEFITS	35,740	37,751	37,145	36,809	36,377	35,049	32,189	0	0	0	0	0	251,061
5009A	REBILL FEE EXPENSE	7,200	(90)	60	8,340	0	0	8,460	0	0	0	0	0	23,970
5009B	NSF FEE EXPENSE	420	(35)	35	280	35	0	315	0	0	0	0	0	1,050
5020	LIEN/COLLECTION COST	0	1,907	2,005	665	4,167	798	1,643	0	0	0	0	0	11,185
5020F	FILE REVIEW FEE	150	750	450	150	150	150	900	0	0	0	0	0	2,700
5020M	MONITOR TRUSTEE SALE	0	350	0	175	0	0	175	0	0	0	0	0	700
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	5,475	0	0	0	0	0	7,970
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	35	0	0	0	0	0	245
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	9,705	0	0	0	0	0	67,863
5046	NEWSLETTER	285	143	143	143	143	143	143	0	0	0	0	0	1,140
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	538	0	0	0	0	0	3,250
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	860	0	0	0	0	0	4,940
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	3,162	0	0	0	0	0	20,112
5059	POSTAGE	543	2,301	(2,067)	0	520	198	100	0	0	0	0	0	1,596
5059V	VIOLATION NOTICES	0	0	2,840	1,130	1,630	1,140	800	0	0	0	0	0	7,540
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	83	0	0	0	0	0	7,647
5090	INSURANCE	4,252	4,252	4,264	4,440	4,440	4,440	4,440	0	0	0	0	0	30,528
	TOTAL ADMINISTRATIVE	$ 72,880	$ 81,378	$ 86,803	$ 81,374	$ 80,260	$ 82,133	$ 84,630	$ 0	$ 0	$ 0	$ 0	$ 0	$ 569,459
	UTILITIES													
5100	WATER/SEWER	$ 13,550	$ 21,867	$ 12,990	$ 10,335	$ 7,088	$ 11,638	$ 25,890	$ 0	$ 0	$ 0	$ 0	$ 0	$ 103,357
5120	ELECTRIC	1,481	1,362	1,055	1,259	1,251	1,381	1,488	0	0	0	0	0	9,277
5151	TELEPHONE	450	450	450	450	450	450	1,190	0	0	0	0	0	3,889
5151B	INTERNET	333	738	738	738	738	738	738	0	0	0	0	0	4,762
5152	ALARM MONITORING	209	0	0	209	0	0	209	0	0	0	0	0	626
	TOTAL UTILITIES	$ 16,022	$ 24,417	$ 15,233	$ 12,991	$ 9,527	$ 14,206	$ 29,514	$ 0	$ 0	$ 0	$ 0	$ 0	$ 121,911
	LANDSCAPING													
5200	LANDSCAPE CONTRACT	$ 108,562	$ 108,562	$ 108,562	$ 108,554	$ 108,562	$ 108,562	$ 108,562	$ 0	$ 0	$ 0	$ 0	$ 0	$ 759,925
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)	641	0	0	0	0	0	4,656
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	7,061	0	0	0	0	0	15,021
	TOTAL LANDSCAPE	$ 113,296	$ 111,661	$ 113,509	$ 117,555	$ 110,242	$ 126,245	$ 116,264	$ 0	$ 0	$ 0	$ 0	$ 0	$ 808,772
	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
5740	SIGN MAINTENANCE	0	0	0	0	0	0	465	0	0	0	0	0	465
5769A	JANITORIAL	2,340	2,400	2,345	2,345	2,345	2,345	2,345	0	0	0	0	0	16,462
5774	PET WASTE REMOVAL	0	0	4,580	2,290	2,290	2,290	2,290	0	0	0	0	0	13,740

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
07/31/2026

		January **********	February **********	March **********	April **********	May **********	June **********	July **********	August **********	September **********	October **********	November **********	December **********	YEAR-TO-DATE **********
5779CC	SECURITY PATROL	1,612	967	2,741	1,773	1,451	1,773	645	0	0	0	0	0	10,962
5800	COMMON AREA MAINTENANCE/REPAIR	0	570	0	600	0	225	150	0	0	0	0	0	1,545
5845	PARK MAINT	0	0	0	0	0	0	5,544	0	0	0	0	0	5,544
5850	EXTERMINATING	142	268	205	655	140	273	430	0	0	0	0	0	2,113
	TOTAL COMMON AREA	$ 4,094	$ 4,205	$ 10,154	$ 8,269	$ 7,082	$ 7,356	$ 11,868	$ 0	$ 0	$ 0	$ 0	$ 0	$ 53,028
	TOTAL OPERATING EXPENSES	$ 206,291	$ 221,662	$ 225,700	$ 220,189	$ 207,111	$ 229,941	$ 242,276	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,553,170
	TOTAL OPERATING FUND SURPLUS/(	$ 37,786	$ 11,786	$ 8,482	$ 37,415	$ 29,100	$ 5,386	$ 18,875	$ 0	$ 0	$ 0	$ 0	$ 0	$ 148,831

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
07/31/2026

		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	$ 79,613	$ 79,613	$ 0	$ 0	$ 0	$ 0	$ 0	$ 557,291
7034	INTEREST RESERVE FUND	11,956	32,595	(39,829)	49,479	22,210	(2,648)	(918)	0	0	0	0	0	72,847
7069	GAIN (LOSS) ON INVESTMENTS	152	1,856	(969)	1,435	0	10,137	314	0	0	0	0	0	12,924
	TOTAL RESERVE INCOME	$ 91,721	$ 114,064	$ 38,815	$ 130,528	$ 101,823	$ 87,102	$ 79,008	$ 0	$ 0	$ 0	$ 0	$ 0	$ 643,061
	E X P E N D I T U R E S													
8316	CORPORATE TAXES	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 18,212	$ 0	$ 0	$ 0	$ 0	$ 0	$ 18,212
8510	GENERAL RESERVE EXPENSE	1,300	0	0	0	0	0	27,626	0	0	0	0	0	28,926
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	799	0	0	0	0	0	5,198
8575	IRRIGATION SYSTEMS	4,700	0	0	0	0	0	57,943	0	0	0	0	0	62,643
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	$ 104,580	$ 0	$ 0	$ 0	$ 0	$ 0	$ 244,298
	TOTAL RSV FUND SURPLUS/(DEFICI	$ (12,448)	$ 111,642	$ 37,504	$ 122,195	$ 101,051	$ 64,392	$ (25,571)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 398,764

347A VISTOSO- SIENA
BALANCE SHEET
07/31/2026

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	14,461.63	
DUE (TO)/FROM RESERVES	1,634.00	
TOTAL OPERATING FUNDS		16,095.63
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	286,565.04	
DUE (TO)/FROM OPERATING	(1,634.00)	
TOTAL RESERVE FUNDS		284,931.04
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	423.93	
ACCOUNTS RECEIVABLE - PARCELS	742.65	
PRE-LEGAL RECEIVABLE	(270.00)	
CONTINGENT PAYABLE	270.00	
TOTAL ACCOUNTS RECEIVABLE		1,166.58
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	300.00	
TOTAL OTHER ASSETS		300.00
TOTAL ASSETS		302,493.25
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	1,705.42	
CORPORATE TAXES	1,179.23	
PREPAID ASSESSMENTS	615.57	
PREPAID ASSESSMENTS - PARCELS	1,686.96	
UNEARNED REVENUE	8,824.67	
TOTAL OPERATING LIABILITIES		14,011.85

RESERVE		
ACCUMULATED GENERAL	293,873.11	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	(8,942.07)	
TOTAL RESERVE		284,931.04
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	1,752.25	
CURRENT YEAR RESERVE EQUITY	8,942.07	
CURRENT SURPLUS/(DEFICIT)	(7,143.96)	
TOTAL SURPLUS/(DEFICIT)		3,550.36
TOTAL LIABILITIES & EQUITY		302,493.25

347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
07/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				INCOME				
4,412	4,413	(1)	4000P	PARCEL ASSESSMENTS	30,886	30,888	(2)	52,951
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(14,665)	(14,665)	0	(25,140)
2,317	2,318	(1)		TOTAL INCOME	16,221	16,223	(2)	27,811
				EXPENSES				
				ADMINISTRATIVE				
0	92	(92)	P5005A	RESERVE STUDY	1,100	644	456	1,100
0	0	0	P5080	TAX - CORPORATION	0	2,104	(2,104)	2,104
38	37	1	P5090	INSURANCE	251	262	(12)	450
38	129	(92)		TOTAL ADMINISTRATIVE	1,351	3,010	(1,660)	3,654
				UTILITIES				
60	178	(118)	P5100	WATER/SEWER	774	1,246	(472)	2,136
0	47	(47)	P5120	ELECTRIC	287	332	(45)	570
60	225	(165)		TOTAL UTILITIES	1,061	1,578	(517)	2,706
				LANDSCAPING				
760	760	0	P5200	LANDSCAPE CONTRACT	5,326	5,319	7	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	56	(56)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
760	768	(8)		TOTAL LANDSCAPE	7,122	5,375	1,747	9,218
				POOL/SPA/CLUBHOUSE				
233	230	3	P5350	FOUNTAIN MAINTENANCE	1,631	1,610	21	5,800
233	230	3		TOTAL POOLS	1,631	1,610	21	5,800
				GATES				
260	260	0	P5500	GATE MAINTENANCE CONTRACT	1,820	1,820	0	3,120
0	100	(100)	P5511	GATE REPAIRS	0	300	(300)	400
128	136	(8)	P5517	GATE PHONE	899	952	(53)	1,632
388	496	(108)		TOTAL GATES	2,719	3,072	(353)	5,152
				COMMON AREA				
0	0	0	P5739	STREET SWEEPING	539	539	0	1,078
0	0	0	P5800	COMMON AREA MAINTENANCE	0	100	(100)	200
0	0	0		TOTAL COMMON AREA	539	639	(100)	1,278
1,479	1,848	(369)		TOTAL OPERATING EXPENSES	14,423	15,284	(861)	27,808
838	470	368		OPERATING FUND SURPLUS/(DEFICIT)	1,798	939	859	3

FirstService RESIDENTIAL

347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
07/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				RESERVE FUND				
				I N C O M E				
2,095	2,095	0	P7010	PARCEL TRANSFER TO RESERVES	14,665	14,665	0	25,140
618	717	(99)	P7034	INTEREST RESERVE FUNDS	4,717	5,016	(299)	8,600
2,713	2,812	(99)		TOTAL RESERVE INCOME	19,382	19,681	(299)	33,740
				E X P E N D I T U R E S				
1,179	0	1,179	P8316	CORPORATE TAXES	1,179	0	1,179	0
455	0	455	P8510	PARCEL - GENERAL RESERVE EXPENSE	27,145	10,433	16,712	10,433
1,634	0	1,634		TOTAL RESERVE EXPENDITURES	28,324	10,433	17,891	10,433
1,078	2,812	(1,734)		RESERVE FUND SURPLUS/(DEFICIT)	(8,942)	9,248	(18,190)	23,307

FirstService RESIDENTIAL

347A VISTOSO- SIENA
STATEMENT OF OPERATIONS
07/31/2026

		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	$ 4,412	$ 4,412	$ 0	$ 0	$ 0	$ 0	$ 0	$ 30,886
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	0	(14,665)
	TOTAL INCOME	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 0	$ 0	$ 0	$ 0	$ 0	$ 16,221
	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	38	0	0	0	0	0	251
	TOTAL ADMINISTRATIVE	$ 34	$ 34	$ 584	$ 38	$ 38	$ 588	$ 38	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,351
	UTILITIES													
P5100	WATER/SEWER	$ 19	$ 133	$ 260	$ 88	$ (62)	$ 274	$ 60	$ 0	$ 0	$ 0	$ 0	$ 0	$ 774
P5120	ELECTRIC	0	0	159	53	0	75	0	0	0	0	0	0	287
	TOTAL UTILITIES	$ 19	$ 133	$ 420	$ 141	$ (62)	$ 349	$ 60	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,061
	LANDSCAPING													
P5200	LANDSCAPE CONTRACT	$ 760	$ 760	$ 760	$ 767	$ 760	$ 760	$ 760	$ 0	$ 0	$ 0	$ 0	$ 0	$ 5,326
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	$ 760	$ 0	$ 0	$ 0	$ 0	$ 0	$ 7,122
	POOL/SPA/ CLUBHOUSE													
P5350	FOUNTAIN MAINTENANCE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,631
	TOTAL POOLS/SPA/CLUBHOUSE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,631
	GATES													
P5500	GATE MAINTENANCE CONTRACT	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,820
P5517	GATE PHONE	128	128	128	128	128	128	128	0	0	0	0	0	899
	TOTAL GATES	$ 388	$ 388	$ 388	$ 388	$ 388	$ 388	$ 388	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,719
	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	$ 1,479	$ 0	$ 0	$ 0	$ 0	$ 0	$ 14,423
	TOTAL OPERATING FUND SURPLUS/(	$ (913)	$ 500	$ (67)	$ 750	$ 691	$ 0	$ 838	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,798

347A VISTOSO- SIENA
STATEMENT OF OPERATIONS
07/31/2026

		January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	RESERVE FUND													
	I N C O M E													
P7010	PARCEL TRANSFER TO RESERVES	$ 2,095	$ 2,095	$ 2,095	$ 2,095	$ 2,095	$ 2,095	$ 2,095	$ 0	$ 0	$ 0	$ 0	$ 0	$ 14,665
P7034	INTEREST RESERVE FUNDS	747	767	712	637	645	592	618	0	0	0	0	0	4,717
	TOTAL RESERVE INCOME	$ 2,842	$ 2,862	$ 2,807	$ 2,732	$ 2,740	$ 2,687	$ 2,713	$ 0	$ 0	$ 0	$ 0	$ 0	$ 19,382
	E X P E N D I T U R E S													
P8316	CORPORATE TAXES	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,179	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,179
P8510	PARCEL - GENERAL RESERVE EXPEN	0	0	0	26,690	0	0	455	0	0	0	0	0	27,145
	TOTAL RESERVE EXPENDITURES	$ 0	$ 0	$ 0	$ 26,690	$ 0	$ 0	$ 1,634	$ 0	$ 0	$ 0	$ 0	$ 0	$ 28,324
	TOTAL RSV FUND SURPLUS/(DEFICI	$ 2,842	$ 2,862	$ 2,807	$ (23,958)	$ 2,740	$ 2,687	$ 1,078	$ 0	$ 0	$ 0	$ 0	$ 0	$ (8,942)