347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
08/31/2026

ASSETS		
OPERATING FUNDS		
US BANK - OPERATING CHECKING	576,667.66	
US BANK SAVINGS	410,532.84	
DUE (TO)/FROM RESERVES	85,757.37	
TOTAL OPERATING FUNDS		1,072,957.87
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	287,648.71	
RESERVE US BANK MMA	745,665.65	
MORGAN STANLEY RESERVE	585,893.23	
MORGAN STANLEY RESERVE	3,442,811.54	
UNAMORTIZED PREMIUM/DISCOUNT	(156,167.45)	
RESERVES - ACCRUED INTEREST	24,151.81	
DUE (TO)/FROM OPERATING	(85,757.37)	
UNREALIZED RSV GAIN/LOSS	142,330.55	
TOTAL RESERVE FUNDS		4,986,576.67
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	353,687.27	
ACCOUNTS RECEIVABLE - PARCELS	742.65	
PRE-LEGAL RECEIVABLE	54,623.44	
CONTINGENT PAYABLE	(54,623.44)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(105,719.99)	
TOTAL ACCOUNTS RECEIVABLE		248,709.93
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	31,342.50	
PREPAID EXPENSES	3,749.66	
PREPAID INCOME TAX EXPENSE	54,247.00	
TOTAL OTHER ASSETS		89,339.16

347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
08/31/2026

TOTAL ASSETS		**6,400,607.85**
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	410,665.69	
CORPORATE TAXES	24,963.76	
DESIGN REVIEW FEE'S	22.00	
PREPAID ASSESSMENTS	227,300.26	
PREPAID ASSESSMENTS - PARCELS	1,686.96	
REFUNDABLE DEPOSIT KEYS	12,675.00	
UNEARNED REVENUE	315,241.66	
SECURITY DEPOSITS	29,217.00	
TOTAL OPERATING LIABILITIES		**1,021,772.33**
RESERVE		
ACCUMULATED GENERAL	4,507,568.76	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	409,006.72	
UNREALIZED GAIN/LOSS INVESTMENTS	53,338.78	
GAIN (LOSS) ON INVESTMENT	16,662.41	
TOTAL RESERVE		**4,986,576.67**
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	243,388.84	
PRIOR YEAR ADJUSTMENT	(17,259.33)	
CURRENT YEAR RESERVE EQUITY	(409,006.72)	
CURRENT SURPLUS/(DEFICIT)	575,136.06	
TOTAL SURPLUS/(DEFICIT)		**392,258.85**
TOTAL LIABILITIES & EQUITY		**6,400,607.85**

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF REVENUES & EXPENSES 08/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				I N C O M E				
222,331	219,708	2,623	4000	ASSESSMENT INCOME	1,774,654	1,757,664	16,990	2,636,496
4,412	4,412	0	4000P	PARCEL ASSESSMENTS	35,299	35,300	(1)	52,951
81,320	78,952	2,368	4001	COMMERCIAL DUES	636,353	631,616	4,737	947,424
888	1,000	(112)	4030	INTEREST INCOME	6,913	8,000	(1,087)	12,000
(150)	100	(250)	4050FR	FILE REVIEW FEE	2,550	800	1,750	1,200
175	175	0	4050MU	MONITOR TRUSTEE SALE	875	1,400	(525)	2,100
450	434	16	4050RR	FILE TRANSFER FEES	3,185	3,472	(287)	5,208
0	100	(100)	4050T	FORECLOSURE/TRUSTEE SALES	1,200	800	400	1,200
36	1,833	(1,797)	4070	LATE FEE INCOME	27,500	14,664	12,836	22,000
140	210	(70)	4075	NSF FEE	1,190	1,680	(490)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	13,760	(13,760)	20,640
7,416	9,864	(2,448)	4205	BUILDER ASSESSMENT	59,868	78,912	(19,044)	118,368
4,620	2,080	2,540	4900	VIOLATION FINES	37,260	16,640	20,620	24,960
0	0	0	4925	WORK ORDER/REIMBURSEABLE INCOME	1,000	0	1,000	0
90	0	90	4950	REBILL FEE	24,060	24,750	(690)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(636,904)	(636,904)	0	(955,359)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(16,760)	(16,760)	0	(25,140)
240,020	238,880	1,140		TOTAL INCOME	1,958,243	1,935,794	22,449	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				
10,330	10,061	269	5000	MANAGEMENT FEE	81,754	80,488	1,266	120,735
3,750	3,465	285	5000RO	OFFICE LEASE	29,346	27,720	1,626	41,575
0	261	(261)	5005	RESERVE STUDY	3,130	2,088	1,042	3,130
27,537	39,750	(12,213)	5007w	SALARIES & BENEFITS	278,598	318,000	(39,402)	477,000
90	0	90	5009A	REBILL FEE EXPENSE	24,060	24,750	(690)	33,000
140	210	(70)	5009B	NSF FEE EXPENSE	1,190	1,680	(490)	2,520
2,765	3,242	(477)	5010	LEGAL EXPENSE	22,877	25,936	(3,059)	38,900
0	1,000	(1,000)	5020	LIEN/COLLECTION COST	11,185	8,000	3,185	12,000
(150)	100	(250)	5020F	FILE REVIEW FEE	2,550	800	1,750	1,200
175	175	0	5020M	MONITOR TRUSTEE SALE	875	1,400	(525)	2,100
450	434	16	5020RR	FILE TRANSFER FEE EXPENSE	3,185	3,472	(287)	5,208
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	1,200	800	400	1,200
0	5,475	(5,475)	5030	AUDIT/TAX PREPARATION	7,970	10,975	(3,005)	12,870
30	0	30	5033F	ADVERTISING	370	1,200	(830)	2,400
35	35	0	5037	BANK CHARGES & CC FEES	280	280	0	420
0	150	(150)	5039	WEBSITE	480	1,200	(720)	1,800
9,742	10,295	(553)	5040	ADMINISTRATION	77,605	79,585	(1,980)	120,765
146	166	(20)	5046	NEWSLETTER	1,286	1,328	(42)	1,992
0	625	(625)	5047B	OFFICE EQUIPMENT RENTAL	610	5,000	(4,390)	7,500
593	650	(57)	5048	OFFICE EXPENSES	3,843	5,200	(1,357)	7,800
0	423	(423)	5052	PRINTING	(118)	3,384	(3,502)	5,078
1,520	740	780	5054	ARCHITECTURAL EXPENSE	6,460	5,920	540	8,880
0	0	0	5055	MEETING EXPENSE	20,124	24,000	(3,876)	24,000
150	0	150	5059	POSTAGE	1,746	7,300	(5,554)	8,568
1,080	890	190	5059V	VIOLATION NOTICES	8,620	7,120	1,500	10,680
560	0	560	5065	PROFESSIONAL FEES	1,773	3,750	(1,977)	5,000
0	0	0	5068	GIFTS	(780)	0	(780)	500
(3,881)	0	(3,881)	5070	PROPERTY TAXES	(3,872)	250	(4,122)	500
0	0	0	5080	CORPORATE TAXES	0	42,000	(42,000)	42,000
221	1,750	(1,529)	5088	BAD DEBT EXPENSE	7,868	14,000	(6,132)	21,000
4,440	4,731	(291)	5090	INSURANCE	34,968	37,848	(2,881)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	5,000	(5,000)	5,000
0	92	(92)	P5005A	RESERVE STUDY	1,100	736	364	1,100
0	0	0	P5080	TAX - CORPORATION	0	2,104	(2,104)	2,104
38	38	(1)	P5090	INSURANCE	288	300	(12)	450
59,761	84,758	(24,997)		TOTAL ADMINISTRATIVE	630,570	753,614	(123,044)	1,085,741
				U T I L I T I E S				

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF REVENUES & EXPENSES 08/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
21,384	17,000	4,384	5100	WATER/SEWER	124,742	136,000	(11,258)	204,000
1,509	1,267	242	5120	ELECTRIC	10,785	10,136	649	15,204
451	269	182	5151	TELEPHONE	4,340	2,155	2,185	3,232
740	370	370	5151B	INTERNET	5,501	2,958	2,543	4,437
0	245	(245)	5152	ALARM MONITORING	626	735	(109)	1,015
232	178	54	P5100	WATER/SEWER	1,006	1,424	(418)	2,136
0	48	(48)	P5120	ELECTRIC	287	380	(93)	570
24,316	19,377	4,939		TOTAL UTILITIES	147,288	153,788	(6,500)	230,594
				L A N D S C A P I N G				
108,562	108,562	0	5200	LANDSCAPE CONTRACT	868,487	868,496	(9)	1,302,744
20,701	15,000	5,701	5218	MAJOR PROJECTS	49,722	29,500	20,222	38,500
1,277	1,167	110	5220	IRRIGATION REPAIRS	5,933	9,336	(3,403)	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	3,200	(3,051)	4,800
0	3,000	(3,000)	5228	EROSION CONTROL	0	24,000	(24,000)	36,000
0	2,500	(2,500)	5240	TREE TRIMMING/REMOVAL	15,021	20,000	(4,979)	30,000
760	760	0	P5200	LANDSCAPE CONTRACT	6,086	6,079	7	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	64	(64)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
131,299	131,397	(98)		TOTAL LANDSCAPE	947,194	960,675	(13,481)	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	1,864	1,840	24	5,800
233	230	3		TOTAL POOLS	1,864	1,840	24	5,800
				G A T E S				
260	260	0	P5500	GATE MAINTENANCE CONTRACT	2,080	2,080	0	3,120
0	0	0	P5511	GATE REPAIRS	0	300	(300)	400
293	136	157	P5517	GATE PHONE	1,193	1,088	105	1,632
553	396	157		TOTAL GATES	3,273	3,468	(195)	5,152
				C O M M O N A R E A				
740	500	240	5700	BUILDING MAINTENANCE	1,505	4,000	(2,495)	6,000
298	500	(202)	5700K	KEYS/LOCK REPAIR	1,280	4,000	(2,720)	6,000
248	400	(152)	5722	ELECTRIC REPAIRS/SUPPLIES	698	3,200	(2,502)	4,800
0	692	(692)	5740	SIGN MAINTENANCE	465	5,536	(5,071)	8,300
2,345	2,386	(41)	5769A	JANITORIAL	18,807	19,088	(281)	28,630
2,290	2,239	51	5774	PET WASTE REMOVAL	16,030	17,912	(1,882)	26,868
1,935	2,062	(127)	5779CC	SECURITY PATROL	12,897	16,496	(3,599)	24,744
0	1,167	(1,167)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,545	9,333	(7,788)	14,000
0	0	0	5845	PARK MAINT	5,544	6,744	(1,200)	8,992
212	417	(205)	5850	EXTERMINATING	2,325	3,334	(1,009)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	1,600	(1,600)	2,400
291	270	21	P5739	STREET SWEEPING	830	809	21	1,078
0	0	0	P5800	COMMON AREA MAINTENANCE	0	100	(100)	200
8,358	10,833	(2,475)		TOTAL COMMON AREA	61,925	92,152	(30,227)	137,012
224,520	246,991	(22,471)		TOTAL OPERATING EXPENSES	1,792,113	1,965,537	(173,424)	2,899,565
15,500	(8,111)	23,611		OPERATING FUND SURPLUS/(DEFICIT)	166,129	(29,743)	195,872	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	636,904	636,904	0	955,359
21,669	12,500	9,169	7034	INTEREST RESERVE FUND	94,516	100,000	(5,484)	150,000
1,738	0	1,738	7069	GAIN (LOSS) ON INVESTMENTS	14,661	0	14,661	0
2,095	2,095	0	P7010	PARCEL TRANSFER TO RESERVES	16,760	16,760	0	25,140
623	716	(93)	P7034	INTEREST RESERVE FUNDS	5,340	5,732	(392)	8,600
(795)	0	(795)	8537	BANK/INVESTMENT CHARGES	(5,993)	0	(5,993)	0
104,943	94,924	10,019		TOTAL RESERVE INCOME	762,188	759,396	2,792	1,139,099
				E X P E N D I T U R E S				
5,417	0	5,417	8316	CORPORATE TAXES	23,629	0	23,629	0
(19,501)	8,800	(28,301)	8510	GENERAL RESERVE EXPENSE	9,425	39,200	(29,775)	49,200
21,938	0	21,938	8520	PAINTING	48,227	139,800	(91,573)	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	57,500	(57,500)	8541	GRANITE REPLACEMENT	0	57,500	(57,500)	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
76,143	0	76,143	8575	IRRIGATION SYSTEMS	138,786	0	138,786	259,700
0	0	0	8578D	DRAINAGE BASIN	95,400	365,000	(269,600)	365,000
156	0	156	P8316	CORPORATE TAXES	1,335	0	1,335	0
1,604	0	1,604	P8510	PARCEL - GENERAL RESERVE EXPENSE	28,749	10,433	18,316	10,433
85,757	66,300	19,457		TOTAL RESERVE EXPENDITURES	353,181	611,933	(258,752)	1,406,833
19,185	28,624	(9,439)		RESERVE FUND SURPLUS/(DEFICIT)	409,007	147,463	261,544	(267,734)

FirstService RESIDENTIAL

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 08/31/2026

		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	$ 222,331	$ 0	$ 0	$ 0	$ 0	$ 1,774,654
4000P	PARCEL ASSESSMENTS	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	0	0	0	0	35,299
4001	COMMERCIAL DUES	78,952	78,952	78,952	78,952	78,952	78,952	81,320	81,320	0	0	0	0	636,353
4030	INTEREST INCOME	877	792	879	852	882	856	886	888	0	0	0	0	6,913
4050FR	FILE REVIEW FEE	150	750	450	150	150	150	900	(150)	0	0	0	0	2,550
4050MU	MONITOR TRUSTEE SALE	0	350	0	175	0	0	175	175	0	0	0	0	875
4050RR	FILE TRANSFER FEES	0	0	1,140	600	900	95	0	450	0	0	0	0	3,185
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	36	0	0	0	0	27,500
4075	NSF FEE	420	(35)	35	280	35	0	315	140	0	0	0	0	1,190
4205	BUILDER ASSESSMENT	7,200	7,200	6,768	7,956	7,956	7,956	7,416	7,416	0	0	0	0	59,868
4900	VIOLATION FINES	4,140	3,640	3,750	5,360	4,160	4,500	7,090	4,620	0	0	0	0	37,260
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	90	0	0	0	0	24,060
6010	GENERAL RESERVE TRANSFER	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	0	0	0	0	(636,904)
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	(16,760)
	TOTAL INCOME	$ 246,395	$ 235,765	$ 236,500	$ 259,922	$ 238,529	$ 237,645	$ 263,468	$ 240,020	$ 0	$ 0	$ 0	$ 0	$ 1,958,243
	EXPENSES													
	ADMINISTRATIVE													
5000	MANAGEMENT FEE	$ 10,066	$ 10,095	$ 10,088	$ 10,285	$ 10,302	$ 10,296	$ 10,293	$ 10,330	$ 0	$ 0	$ 0	$ 0	$ 81,754
5000RO	OFFICE LEASE	3,384	3,384	3,384	4,196	3,750	3,750	3,750	3,750	0	0	0	0	29,346
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	27,537	0	0	0	0	278,598
5009A	REBILL FEE EXPENSE	7,200	(90)	60	8,340	0	0	8,460	90	0	0	0	0	24,060
5009B	NSF FEE EXPENSE	420	(35)	35	280	35	0	315	140	0	0	0	0	1,190
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	(150)	0	0	0	0	2,550
5020M	MONITOR TRUSTEE SALE	0	350	0	175	0	0	175	175	0	0	0	0	875
5020RR	FILE TRANSFER FEE EXPENSE	0	0	1,140	600	900	95	0	450	0	0	0	0	3,185
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	30	0	0	0	0	370
5037	BANK CHARGES & CC FEES	35	35	35	35	35	35	35	35	0	0	0	0	280
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	9,742	0	0	0	0	77,605
5046	NEWSLETTER	285	143	143	143	143	143	143	146	0	0	0	0	1,286
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	593	0	0	0	0	3,843
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	1,520	0	0	0	0	6,460
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	2,765	0	0	0	0	22,877
5059	POSTAGE	543	2,301	(2,067)	0	520	198	100	150	0	0	0	0	1,746
5059V	VIOLATION NOTICES	0	0	2,840	1,130	1,630	1,140	800	1,080	0	0	0	0	8,620
5065	PROFESSIONAL FEES	0	0	0	0	500	713	0	560	0	0	0	0	1,773
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	(3,881)	0	0	0	0	(3,872)
5088	BAD DEBT EXPENSE	0	1,565	(4,145)	0	475	9,668	83	221	0	0	0	0	7,868
5090	INSURANCE	4,252	4,252	4,264	4,440	4,440	4,440	4,440	4,440	0	0	0	0	34,968
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	38	0	0	0	0	288
	TOTAL ADMINISTRATIVE	$ 72,913	$ 81,412	$ 87,387	$ 81,412	$ 80,298	$ 82,721	$ 84,667	$ 59,761	$ 0	$ 0	$ 0	$ 0	$ 630,570
	UTILITIES													
5100	WATER/SEWER	$ 13,550	$ 21,867	$ 12,990	$ 10,335	$ 7,088	$ 11,638	$ 25,890	$ 21,384	$ 0	$ 0	$ 0	$ 0	$ 124,742
5120	ELECTRIC	1,481	1,362	1,055	1,259	1,251	1,381	1,488	1,509	0	0	0	0	10,785
5151	TELEPHONE	450	450	450	450	450	450	1,190	451	0	0	0	0	4,340
5151B	INTERNET	333	738	738	738	738	738	738	740	0	0	0	0	5,501
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	232	0	0	0	0	1,006
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	$ 24,316	$ 0	$ 0	$ 0	$ 0	$ 147,288
	LANDSCAPING													
5200	LANDSCAPE CONTRACT	$ 108,562	$ 108,562	$ 108,562	$ 108,554	$ 108,562	$ 108,562	$ 108,562	$ 108,562	$ 0	$ 0	$ 0	$ 0	$ 868,487
5218	MAJOR PROJECTS	1,200	2,545	0	8,208	0	17,068	0	20,701	0	0	0	0	49,722
5220	IRRIGATION REPAIRS	1,871	555	1,522	793	0	(726)	641	1,277	0	0	0	0	5,933
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	760	0	0	0	0	6,086
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	$ 131,299	$ 0	$ 0	$ 0	$ 0	$ 947,194

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 08/31/2026

		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	$ 233	$ 0	$ 0	$ 0	$ 0	$ 1,864
	TOTAL POOLS/SPA/CLUBHOUSE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 1,864
	GATES													
P5500	GATE MAINTENANCE CONTRACT	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 0	$ 0	$ 0	$ 0	$ 2,080
P5517	GATE PHONE	128	128	128	128	128	128	128	293	0	0	0	0	1,193
	TOTAL GATES	$ 388	$ 388	$ 388	$ 388	$ 388	$ 388	$ 388	$ 553	$ 0	$ 0	$ 0	$ 0	$ 3,273
	COMMON AREA													
5700	BUILDING MAINTENANCE	$ 0	$ 0	$ 0	$ 365	$ 400	$ 0	$ 0	$ 740	$ 0	$ 0	$ 0	$ 0	$ 1,505
5700K	KEYS/LOCK REPAIR	0	0	284	241	457	0	0	298	0	0	0	0	1,280
5722	ELECTRIC REPAIRS/SUPPLIES	0	0	0	0	0	450	0	248	0	0	0	0	698
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	2,345	0	0	0	0	18,807
5774	PET WASTE REMOVAL	0	0	4,580	2,290	2,290	2,290	2,290	2,290	0	0	0	0	16,030
5779CC	SECURITY PATROL	1,612	967	2,741	1,773	1,451	1,773	645	1,935	0	0	0	0	12,897
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	212	0	0	0	0	2,325
P5739	STREET SWEEPING	0	269	0	0	269	0	0	291	0	0	0	0	830
	TOTAL COMMON AREA	$ 4,094	$ 4,474	$ 10,154	$ 8,269	$ 7,352	$ 7,356	$ 11,868	$ 8,358	$ 0	$ 0	$ 0	$ 0	$ 61,925
	TOTAL OPERATING EXPENSES	$ 209,521	$ 223,479	$ 228,084	$ 221,757	$ 208,738	$ 232,258	$ 243,755	$ 224,520	$ 0	$ 0	$ 0	$ 0	$ 1,792,113
	TOTAL OPERATING FUND SURPLUS/(	$ 36,873	$ 12,285	$ 8,415	$ 38,165	$ 29,791	$ 5,386	$ 19,714	$ 15,500	$ 0	$ 0	$ 0	$ 0	$ 166,129

FirstService RESIDENTIAL

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 08/31/2026

		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	$ 79,613	$ 0	$ 0	$ 0	$ 0	$ 636,904
7034	INTEREST RESERVE FUND	11,956	32,595	(39,829)	49,479	22,210	(2,648)	(918)	21,669	0	0	0	0	94,516
7069	GAIN (LOSS) ON INVESTMENTS	152	1,856	(969)	1,435	0	10,137	314	1,738	0	0	0	0	14,661
P7010	PARCEL TRANSFER TO RESERVES	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	0	0	0	0	16,760
P7034	INTEREST RESERVE FUNDS	747	767	712	637	645	592	618	623	0	0	0	0	5,340
	TOTAL RESERVE INCOME	$ 94,563	$ 116,926	$ 41,622	$ 133,260	$ 104,563	$ 89,789	$ 81,721	$ 105,738	$ 0	$ 0	$ 0	$ 0	$ 768,181
	E X P E N D I T U R E S													
8316	CORPORATE TAXES	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 18,212	$ 5,417	$ 0	$ 0	$ 0	$ 0	$ 23,629
8510	GENERAL RESERVE EXPENSE	1,300	0	0	0	0	0	27,626	(19,501)	0	0	0	0	9,425
8520	PAINTING	4,350	0	0	0	0	21,938	0	21,938	0	0	0	0	48,227
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	795	0	0	0	0	5,993
8575	IRRIGATION SYSTEMS	4,700	0	0	0	0	0	57,943	76,143	0	0	0	0	138,786
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	156	0	0	0	0	1,335
P8510	PARCEL - GENERAL RESERVE EXPEN	0	0	0	26,690	0	0	455	1,604	0	0	0	0	28,749
	TOTAL RESERVE EXPENDITURES	$ 104,169	$ 2,422	$ 1,311	$ 35,023	$ 773	$ 22,710	$ 106,214	$ 86,552	$ 0	$ 0	$ 0	$ 0	$ 359,174
	TOTAL RSV FUND SURPLUS/(DEFICI	$ (9,606)	$ 114,504	$ 40,310	$ 98,237	$ 103,790	$ 67,079	$ (24,493)	$ 19,185	$ 0	$ 0	$ 0	$ 0	$ 409,007

347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
08/31/2026

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	565,315.26	
US BANK SAVINGS	410,532.84	
DUE (TO)/FROM RESERVES	83,997.54	
TOTAL OPERATING FUNDS		1,059,845.64
RESERVE FUNDS		
RESERVE US BANK MMA	745,665.65	
MORGAN STANLEY RESERVE	585,893.23	
MORGAN STANLEY RESERVE	3,442,811.54	
UNAMORTIZED PREMIUM/DISCOUNT	(156,167.45)	
RESERVES - ACCRUED INTEREST	24,151.81	
DUE (TO)/FROM OPERATING	(83,997.54)	
UNREALIZED RSV GAIN/LOSS	142,330.55	
TOTAL RESERVE FUNDS		4,700,687.79
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	353,123.34	
PRE-LEGAL RECEIVABLE	54,623.44	
CONTINGENT PAYABLE	(54,623.44)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(105,719.99)	
TOTAL ACCOUNTS RECEIVABLE		247,403.35
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	31,080.00	
PREPAID EXPENSES	3,749.66	
PREPAID INCOME TAX EXPENSE	54,247.00	
TOTAL OTHER ASSETS		89,076.66
TOTAL ASSETS		6,100,037.66

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	407,795.17	
CORPORATE TAXES	23,628.86	
DESIGN REVIEW FEE'S	22.00	
PREPAID ASSESSMENTS	226,684.69	
REFUNDABLE DEPOSIT KEYS	12,675.00	
UNEARNED REVENUE	310,829.32	
SECURITY DEPOSITS	29,217.00	
TOTAL OPERATING LIABILITIES		1,010,852.04
RESERVE		
ACCUMULATED GENERAL	4,213,695.65	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	416,990.95	
UNREALIZED GAIN/LOSS INVESTMENTS	53,338.78	
GAIN (LOSS) ON INVESTMENT	16,662.41	
TOTAL RESERVE		4,700,687.79
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	241,636.59	
PRIOR YEAR ADJUSTMENT	(17,259.33)	
CURRENT YEAR RESERVE EQUITY	(416,990.95)	
CURRENT SURPLUS/(DEFICIT)	581,111.52	
TOTAL SURPLUS/(DEFICIT)		388,497.83
TOTAL LIABILITIES & EQUITY		6,100,037.66

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
08/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				I N C O M E				
222,331	219,708	2,623	4000	ASSESSMENT INCOME	1,774,654	1,757,664	16,990	2,636,496
81,320	78,952	2,368	4001	COMMERCIAL DUES	636,353	631,616	4,737	947,424
888	1,000	(112)	4030	INTEREST INCOME	6,913	8,000	(1,087)	12,000
(150)	100	(250)	4050FR	FILE REVIEW FEE	2,550	800	1,750	1,200
175	175	0	4050MU	MONITOR TRUSTEE SALE	875	1,400	(525)	2,100
450	434	16	4050RR	FILE TRANSFER FEES	3,185	3,472	(287)	5,208
0	100	(100)	4050T	FORECLOSURE/TRUSTEE SALES	1,200	800	400	1,200
36	1,833	(1,797)	4070	LATE FEE INCOME	27,500	14,664	12,836	22,000
140	210	(70)	4075	NSF FEE	1,190	1,680	(490)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	13,760	(13,760)	20,640
7,416	9,864	(2,448)	4205	BUILDER ASSESSMENT	59,868	78,912	(19,044)	118,368
4,620	2,080	2,540	4900	VIOLATION FINES	37,260	16,640	20,620	24,960
0	0	0	4925	WORK ORDER/REIMBURSEABLE INCOME	1,000	0	1,000	0
90	0	90	4950	REBILL FEE	24,060	24,750	(690)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(636,904)	(636,904)	0	(955,359)
237,702	236,563	1,139		TOTAL INCOME	1,939,704	1,917,254	22,450	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				
10,330	10,061	269	5000	MANAGEMENT FEE	81,754	80,488	1,266	120,735
3,750	3,465	285	5000RO	OFFICE LEASE	29,346	27,720	1,626	41,575
0	261	(261)	5005	RESERVE STUDY	3,130	2,088	1,042	3,130
27,537	39,750	(12,213)	5007w	SALARIES & BENEFITS	278,598	318,000	(39,402)	477,000
90	0	90	5009A	REBILL FEE EXPENSE	24,060	24,750	(690)	33,000
140	210	(70)	5009B	NSF FEE EXPENSE	1,190	1,680	(490)	2,520
2,765	3,242	(477)	5010	LEGAL EXPENSE	22,877	25,936	(3,059)	38,900
0	1,000	(1,000)	5020	LIEN/COLLECTION COST	11,185	8,000	3,185	12,000
(150)	100	(250)	5020F	FILE REVIEW FEE	2,550	800	1,750	1,200
175	175	0	5020M	MONITOR TRUSTEE SALE	875	1,400	(525)	2,100
450	434	16	5020RR	FILE TRANSFER FEE EXPENSE	3,185	3,472	(287)	5,208
0	0	0	5020T	FORECLOSURE/TRUSTEE SALES	1,200	800	400	1,200
0	5,475	(5,475)	5030	AUDIT/TAX PREPARATION	7,970	10,975	(3,005)	12,870
30	0	30	5033F	ADVERTISING	370	1,200	(830)	2,400
35	35	0	5037	BANK CHARGES & CC FEES	280	280	0	420
0	150	(150)	5039	WEBSITE	480	1,200	(720)	1,800
9,742	10,295	(553)	5040	ADMINISTRATION	77,605	79,585	(1,980)	120,765
146	166	(20)	5046	NEWSLETTER	1,286	1,328	(42)	1,992
0	625	(625)	5047B	OFFICE EQUIPMENT RENTAL	610	5,000	(4,390)	7,500
593	650	(57)	5048	OFFICE EXPENSES	3,843	5,200	(1,357)	7,800
0	423	(423)	5052	PRINTING	(118)	3,384	(3,502)	5,078
1,520	740	780	5054	ARCHITECTURAL EXPENSE	6,460	5,920	540	8,880
0	0	0	5055	MEETING EXPENSE	20,124	24,000	(3,876)	24,000
150	0	150	5059	POSTAGE	1,746	7,300	(5,554)	8,568
1,080	890	190	5059V	VIOLATION NOTICES	8,620	7,120	1,500	10,680
560	0	560	5065	PROFESSIONAL FEES	1,773	3,750	(1,977)	5,000
0	0	0	5068	GIFTS	(780)	0	(780)	500
(3,881)	0	(3,881)	5070	PROPERTY TAXES	(3,872)	250	(4,122)	500
0	0	0	5080	CORPORATE TAXES	0	42,000	(42,000)	42,000
221	1,750	(1,529)	5088	BAD DEBT EXPENSE	7,868	14,000	(6,132)	21,000
4,440	4,731	(291)	5090	INSURANCE	34,968	37,848	(2,881)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	5,000	(5,000)	5,000
59,723	84,628	(24,905)		TOTAL ADMINISTRATIVE	629,182	750,474	(121,292)	1,082,087
				U T I L I T I E S				
21,384	17,000	4,384	5100	WATER/SEWER	124,742	136,000	(11,258)	204,000
1,509	1,267	242	5120	ELECTRIC	10,785	10,136	649	15,204
451	269	182	5151	TELEPHONE	4,340	2,155	2,185	3,232
740	370	370	5151B	INTERNET	5,501	2,958	2,543	4,437

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
0	245	(245)	5152	ALARM MONITORING	626	735	(109)	1,015
24,084	19,151	4,933		TOTAL UTILITIES	145,995	151,984	(5,989)	227,888
				L A N D S C A P I N G				
108,562	108,562	0	5200	LANDSCAPE CONTRACT	868,487	868,496	(9)	1,302,744
20,701	15,000	5,701	5218	MAJOR PROJECTS	49,722	29,500	20,222	38,500
1,277	1,167	110	5220	IRRIGATION REPAIRS	5,933	9,336	(3,403)	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	3,200	(3,051)	4,800
0	3,000	(3,000)	5228	EROSION CONTROL	0	24,000	(24,000)	36,000
0	2,500	(2,500)	5240	TREE TRIMMING/REMOVAL	15,021	20,000	(4,979)	30,000
130,540	130,629	(89)		TOTAL LANDSCAPE	939,312	954,532	(15,220)	1,426,048
				C O M M O N A R E A				
740	500	240	5700	BUILDING MAINTENANCE	1,505	4,000	(2,495)	6,000
298	500	(202)	5700K	KEYS/LOCK REPAIR	1,280	4,000	(2,720)	6,000
248	400	(152)	5722	ELECTRIC REPAIRS/SUPPLIES	698	3,200	(2,502)	4,800
0	692	(692)	5740	SIGN MAINTENANCE	465	5,536	(5,071)	8,300
2,345	2,386	(41)	5769A	JANITORIAL	18,807	19,088	(281)	28,630
2,290	2,239	51	5774	PET WASTE REMOVAL	16,030	17,912	(1,882)	26,868
1,935	2,062	(127)	5779CC	SECURITY PATROL	12,897	16,496	(3,599)	24,744
0	1,167	(1,167)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,545	9,333	(7,788)	14,000
0	0	0	5845	PARK MAINT	5,544	6,744	(1,200)	8,992
212	417	(205)	5850	EXTERMINATING	2,325	3,334	(1,009)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	1,600	(1,600)	2,400
8,067	10,563	(2,496)		TOTAL COMMON AREA	61,095	91,243	(30,148)	135,734
222,414	244,971	(22,557)		TOTAL OPERATING EXPENSES	1,775,584	1,948,233	(172,649)	2,871,757
15,289	(8,408)	23,697		OPERATING FUND SURPLUS/(DEFICIT)	164,120	(30,979)	195,099	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	636,904	636,904	0	955,359
21,669	12,500	9,169	7034	INTEREST RESERVE FUND	94,516	100,000	(5,484)	150,000
1,738	0	1,738	7069	GAIN (LOSS) ON INVESTMENTS	14,661	0	14,661	0
(795)	0	(795)	8537	BANK/INVESTMENT CHARGES	(5,993)	0	(5,993)	0
102,225	92,113	10,112		TOTAL RESERVE INCOME	740,089	736,904	3,185	1,105,359
				E X P E N D I T U R E S				
5,417	0	5,417	8316	CORPORATE TAXES	23,629	0	23,629	0
(19,501)	8,800	(28,301)	8510	GENERAL RESERVE EXPENSE	9,425	39,200	(29,775)	49,200
21,938	0	21,938	8520	PAINTING	48,227	139,800	(91,573)	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	57,500	(57,500)	8541	GRANITE REPLACEMENT	0	57,500	(57,500)	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
76,143	0	76,143	8575	IRRIGATION SYSTEMS	138,786	0	138,786	259,700
0	0	0	8578D	DRAINAGE BASIN	95,400	365,000	(269,600)	365,000
83,998	66,300	17,698		TOTAL RESERVE EXPENDITURES	323,097	601,500	(278,403)	1,396,400
18,228	25,813	(7,585)		RESERVE FUND SURPLUS/(DEFICIT)	416,991	135,404	281,587	(291,041)

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
08/31/2026

		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	$ 222,331	$ 0	$ 0	$ 0	$ 0	$ 1,774,654
4001	COMMERCIAL DUES	78,952	78,952	78,952	78,952	78,952	78,952	81,320	81,320	0	0	0	0	636,353
4030	INTEREST INCOME	877	792	879	852	882	856	886	888	0	0	0	0	6,913
4050FR	FILE REVIEW FEE	150	750	450	150	150	150	900	(150)	0	0	0	0	2,550
4050MU	MONITOR TRUSTEE SALE	0	350	0	175	0	0	175	175	0	0	0	0	875
4050RR	FILE TRANSFER FEES	0	0	1,140	600	900	95	0	450	0	0	0	0	3,185
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	36	0	0	0	0	27,500
4075	NSF FEE	420	(35)	35	280	35	0	315	140	0	0	0	0	1,190
4205	BUILDER ASSESSMENT	7,200	7,200	6,768	7,956	7,956	7,956	7,416	7,416	0	0	0	0	59,868
4900	VIOLATION FINES	4,140	3,640	3,750	5,360	4,160	4,500	7,090	4,620	0	0	0	0	37,260
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	90	0	0	0	0	24,060
6010	GENERAL RESERVE TRANSFER	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	0	0	0	0	(636,904)
	TOTAL INCOME	$ 244,077	$ 233,447	$ 234,182	$ 257,605	$ 236,212	$ 235,327	$ 261,151	$ 237,702	$ 0	$ 0	$ 0	$ 0	$ 1,939,704
	EXPENSES													
	ADMINISTRATIVE													
5000	MANAGEMENT FEE	$ 10,066	$ 10,095	$ 10,088	$ 10,285	$ 10,302	$ 10,296	$ 10,293	$ 10,330	$ 0	$ 0	$ 0	$ 0	$ 81,754
5000RO	OFFICE LEASE	3,384	3,384	3,384	4,196	3,750	3,750	3,750	3,750	0	0	0	0	29,346
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	27,537	0	0	0	0	278,598
5009A	REBILL FEE EXPENSE	7,200	(90)	60	8,340	0	0	8,460	90	0	0	0	0	24,060
5009B	NSF FEE EXPENSE	420	(35)	35	280	35	0	315	140	0	0	0	0	1,190
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	(150)	0	0	0	0	2,550
5020M	MONITOR TRUSTEE SALE	0	350	0	175	0	0	175	175	0	0	0	0	875
5020RR	FILE TRANSFER FEE EXPENSE	0	0	1,140	600	900	95	0	450	0	0	0	0	3,185
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	30	0	0	0	0	370
5037	BANK CHARGES & CC FEES	35	35	35	35	35	35	35	35	0	0	0	0	280
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	9,742	0	0	0	0	77,605
5046	NEWSLETTER	285	143	143	143	143	143	143	146	0	0	0	0	1,286
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	593	0	0	0	0	3,843
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	1,520	0	0	0	0	6,460
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	2,765	0	0	0	0	22,877
5059	POSTAGE	543	2,301	(2,067)	0	520	198	100	150	0	0	0	0	1,746
5059V	VIOLATION NOTICES	0	0	2,840	1,130	1,630	1,140	800	1,080	0	0	0	0	8,620
5065	PROFESSIONAL FEES	0	0	0	0	500	713	0	560	0	0	0	0	1,773
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	(3,881)	0	0	0	0	(3,872)
5088	BAD DEBT EXPENSE	0	1,565	(4,145)	0	475	9,668	83	221	0	0	0	0	7,868
5090	INSURANCE	4,252	4,252	4,264	4,440	4,440	4,440	4,440	4,440	0	0	0	0	34,968
	TOTAL ADMINISTRATIVE	$ 72,880	$ 81,378	$ 86,803	$ 81,374	$ 80,260	$ 82,133	$ 84,630	$ 59,723	$ 0	$ 0	$ 0	$ 0	$ 629,182
	UTILITIES													
5100	WATER/SEWER	$ 13,550	$ 21,867	$ 12,990	$ 10,335	$ 7,088	$ 11,638	$ 25,890	$ 21,384	$ 0	$ 0	$ 0	$ 0	$ 124,742
5120	ELECTRIC	1,481	1,362	1,055	1,259	1,251	1,381	1,488	1,509	0	0	0	0	10,785
5151	TELEPHONE	450	450	450	450	450	450	1,190	451	0	0	0	0	4,340
5151B	INTERNET	333	738	738	738	738	738	738	740	0	0	0	0	5,501
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	$ 24,084	$ 0	$ 0	$ 0	$ 0	$ 145,995
	LANDSCAPING													
5200	LANDSCAPE CONTRACT	$ 108,562	$ 108,562	$ 108,562	$ 108,554	$ 108,562	$ 108,562	$ 108,562	$ 108,562	$ 0	$ 0	$ 0	$ 0	$ 868,487
5218	MAJOR PROJECTS	1,200	2,545	0	8,208	0	17,068	0	20,701	0	0	0	0	49,722
5220	IRRIGATION REPAIRS	1,871	555	1,522	793	0	(726)	641	1,277	0	0	0	0	5,933
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	$ 130,540	$ 0	$ 0	$ 0	$ 0	$ 939,312
	COMMON AREA													
5700	BUILDING MAINTENANCE	$ 0	$ 0	$ 0	$ 365	$ 400	$ 0	$ 0	$ 740	$ 0	$ 0	$ 0	$ 0	$ 1,505
5700K	KEYS/LOCK REPAIR	0	0	284	241	457	0	0	298	0	0	0	0	1,280
5722	ELECTRIC REPAIRS/SUPPLIES	0	0	0	0	0	450	0	248	0	0	0	0	698
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	2,345	0	0	0	0	18,807
5774	PET WASTE REMOVAL	0	0	4,580	2,290	2,290	2,290	2,290	2,290	0	0	0	0	16,030

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
08/31/2026

		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	1,935	0	0	0	0	12,897
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	212	0	0	0	0	2,325
	TOTAL COMMON AREA	$ 4,094	$ 4,205	$ 10,154	$ 8,269	$ 7,082	$ 7,356	$ 11,868	$ 8,067	$ 0	$ 0	$ 0	$ 0	$ 61,095
	TOTAL OPERATING EXPENSES	$ 206,291	$ 221,662	$ 225,700	$ 220,189	$ 207,111	$ 229,941	$ 242,276	$ 222,414	$ 0	$ 0	$ 0	$ 0	$ 1,775,584
	TOTAL OPERATING FUND SURPLUS/(	$ 37,786	$ 11,786	$ 8,482	$ 37,415	$ 29,100	$ 5,386	$ 18,875	$ 15,289	$ 0	$ 0	$ 0	$ 0	$ 164,120

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
08/31/2026

		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	$ 79,613	$ 0	$ 0	$ 0	$ 0	$ 636,904
7034	INTEREST RESERVE FUND	11,956	32,595	(39,829)	49,479	22,210	(2,648)	(918)	21,669	0	0	0	0	94,516
7069	GAIN (LOSS) ON INVESTMENTS	152	1,856	(969)	1,435	0	10,137	314	1,738	0	0	0	0	14,661
	TOTAL RESERVE INCOME	$ 91,721	$ 114,064	$ 38,815	$ 130,528	$ 101,823	$ 87,102	$ 79,008	$ 103,020	$ 0	$ 0	$ 0	$ 0	$ 746,081
	E X P E N D I T U R E S													
8316	CORPORATE TAXES	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 18,212	$ 5,417	$ 0	$ 0	$ 0	$ 0	$ 23,629
8510	GENERAL RESERVE EXPENSE	1,300	0	0	0	0	0	27,626	(19,501)	0	0	0	0	9,425
8520	PAINTING	4,350	0	0	0	0	21,938	0	21,938	0	0	0	0	48,227
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	795	0	0	0	0	5,993
8575	IRRIGATION SYSTEMS	4,700	0	0	0	0	0	57,943	76,143	0	0	0	0	138,786
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	$ 84,792	$ 0	$ 0	$ 0	$ 0	$ 329,090
	TOTAL RSV FUND SURPLUS/(DEFICI	$ (12,448)	$ 111,642	$ 37,504	$ 122,195	$ 101,051	$ 64,392	$ (25,571)	$ 18,228	$ 0	$ 0	$ 0	$ 0	$ 416,991

347A VISTOSO- SIENA
BALANCE SHEET
08/31/2026

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	11,352.40	
DUE (TO)/FROM RESERVES	1,759.83	
TOTAL OPERATING FUNDS		13,112.23
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	287,648.71	
DUE (TO)/FROM OPERATING	(1,759.83)	
TOTAL RESERVE FUNDS		285,888.88
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	563.93	
ACCOUNTS RECEIVABLE - PARCELS	742.65	
TOTAL ACCOUNTS RECEIVABLE		1,306.58
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	262.50	
TOTAL OTHER ASSETS		262.50
TOTAL ASSETS		300,570.19
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	2,870.52	
CORPORATE TAXES	1,334.90	
PREPAID ASSESSMENTS	615.57	
PREPAID ASSESSMENTS - PARCELS	1,686.96	
UNEARNED REVENUE	4,412.34	
TOTAL OPERATING LIABILITIES		10,920.29
RESERVE		

ACCUMULATED GENERAL	293,873.11	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	(7,984.23)	
TOTAL RESERVE		285,888.88
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	1,752.25	
CURRENT YEAR RESERVE EQUITY	7,984.23	
CURRENT SURPLUS/(DEFICIT)	(5,975.46)	
TOTAL SURPLUS/(DEFICIT)		3,761.02
TOTAL LIABILITIES & EQUITY		300,570.19

347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
08/31/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				INCOME				
4,412	4,412	0	4000P	PARCEL ASSESSMENTS	35,299	35,300	(1)	52,951
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(16,760)	(16,760)	0	(25,140)
2,317	2,317	0		TOTAL INCOME	18,539	18,540	(1)	27,811
				EXPENSES				
				ADMINISTRATIVE				
0	92	(92)	P5005A	RESERVE STUDY	1,100	736	364	1,100
0	0	0	P5080	TAX - CORPORATION	0	2,104	(2,104)	2,104
38	38	(1)	P5090	INSURANCE	288	300	(12)	450
38	130	(93)		TOTAL ADMINISTRATIVE	1,388	3,140	(1,752)	3,654
				UTILITIES				
232	178	54	P5100	WATER/SEWER	1,006	1,424	(418)	2,136
0	48	(48)	P5120	ELECTRIC	287	380	(93)	570
232	226	6		TOTAL UTILITIES	1,293	1,804	(511)	2,706
				LANDSCAPING				
760	760	0	P5200	LANDSCAPE CONTRACT	6,086	6,079	7	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	64	(64)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
760	768	(8)		TOTAL LANDSCAPE	7,882	6,143	1,739	9,218
				POOL/SPA/CLUBHOUSE				
233	230	3	P5350	FOUNTAIN MAINTENANCE	1,864	1,840	24	5,800
233	230	3		TOTAL POOLS	1,864	1,840	24	5,800
				GATES				
260	260	0	P5500	GATE MAINTENANCE CONTRACT	2,080	2,080	0	3,120
0	0	0	P5511	GATE REPAIRS	0	300	(300)	400
293	136	157	P5517	GATE PHONE	1,193	1,088	105	1,632
553	396	157		TOTAL GATES	3,273	3,468	(195)	5,152
				COMMON AREA				
291	270	21	P5739	STREET SWEEPING	830	809	21	1,078
0	0	0	P5800	COMMON AREA MAINTENANCE	0	100	(100)	200
291	270	21		TOTAL COMMON AREA	830	909	(79)	1,278
2,107	2,020	87		TOTAL OPERATING EXPENSES	16,530	17,304	(774)	27,808
211	297	(86)		OPERATING FUND SURPLUS/(DEFICIT)	2,009	1,236	773	3

FirstService RESIDENTIAL

347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
08/31/2026

********** 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	16,760	16,760	0	25,140
623	716	(93)	P7034	INTEREST RESERVE FUNDS	5,340	5,732	(392)	8,600
2,718	2,811	(93)		TOTAL RESERVE INCOME	22,100	22,492	(392)	33,740
				E X P E N D I T U R E S				
156	0	156	P8316	CORPORATE TAXES	1,335	0	1,335	0
1,604	0	1,604	P8510	PARCEL - GENERAL RESERVE EXPENSE	28,749	10,433	18,316	10,433
1,760	0	1,760		TOTAL RESERVE EXPENDITURES	30,084	10,433	19,651	10,433
958	2,811	(1,853)		RESERVE FUND SURPLUS/(DEFICIT)	(7,984)	12,059	(20,043)	23,307

FirstService RESIDENTIAL

347A VISTOSO- SIENA
STATEMENT OF OPERATIONS
08/31/2026

		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	$ 4,412	$ 0	$ 0	$ 0	$ 0	$ 35,299
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	0	(16,760)
	TOTAL INCOME	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 0	$ 0	$ 0	$ 0	$ 18,539
	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	38	0	0	0	0	288
	TOTAL ADMINISTRATIVE	$ 34	$ 34	$ 584	$ 38	$ 38	$ 588	$ 38	$ 38	$ 0	$ 0	$ 0	$ 0	$ 1,388
	UTILITIES													
P5100	WATER/SEWER	$ 19	$ 133	$ 260	$ 88	$ (62)	$ 274	$ 60	$ 232	$ 0	$ 0	$ 0	$ 0	$ 1,006
P5120	ELECTRIC	0	0	159	53	0	75	0	0	0	0	0	0	287
	TOTAL UTILITIES	$ 19	$ 133	$ 420	$ 141	$ (62)	$ 349	$ 60	$ 232	$ 0	$ 0	$ 0	$ 0	$ 1,293
	LANDSCAPING													
P5200	LANDSCAPE CONTRACT	$ 760	$ 760	$ 760	$ 767	$ 760	$ 760	$ 760	$ 760	$ 0	$ 0	$ 0	$ 0	$ 6,086
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	$ 760	$ 0	$ 0	$ 0	$ 0	$ 7,882
	POOL/SPA/ CLUBHOUSE													
P5350	FOUNTAIN MAINTENANCE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 1,864
	TOTAL POOLS/SPA/CLUBHOUSE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 0	$ 1,864
	GATES													
P5500	GATE MAINTENANCE CONTRACT	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 0	$ 0	$ 0	$ 0	$ 2,080
P5517	GATE PHONE	128	128	128	128	128	128	128	293	0	0	0	0	1,193
	TOTAL GATES	$ 388	$ 388	$ 388	$ 388	$ 388	$ 388	$ 388	$ 553	$ 0	$ 0	$ 0	$ 0	$ 3,273
	COMMON AREA													
P5739	STREET SWEEPING	$ 0	$ 269	$ 0	$ 0	$ 269	$ 0	$ 0	$ 291	$ 0	$ 0	$ 0	$ 0	$ 830
	TOTAL COMMON AREA	$ 0	$ 269	$ 0	$ 0	$ 269	$ 0	$ 0	$ 291	$ 0	$ 0	$ 0	$ 0	$ 830
	TOTAL OPERATING EXPENSES	$ 3,230	$ 1,818	$ 2,384	$ 1,568	$ 1,627	$ 2,318	$ 1,479	$ 2,107	$ 0	$ 0	$ 0	$ 0	$ 16,530
	TOTAL OPERATING FUND SURPLUS/(	$ (913)	$ 500	$ (67)	$ 750	$ 691	$ 0	$ 838	$ 211	$ 0	$ 0	$ 0	$ 0	$ 2,009

347A VISTOSO- SIENA
STATEMENT OF OPERATIONS
08/31/2026

		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	$ 2,095	$ 0	$ 0	$ 0	$ 0	$ 16,760
P7034	INTEREST RESERVE FUNDS	747	767	712	637	645	592	618	623	0	0	0	0	5,340
	TOTAL RESERVE INCOME	$ 2,842	$ 2,862	$ 2,807	$ 2,732	$ 2,740	$ 2,687	$ 2,713	$ 2,718	$ 0	$ 0	$ 0	$ 0	$ 22,100
	E X P E N D I T U R E S													
P8316	CORPORATE TAXES	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,179	$ 156	$ 0	$ 0	$ 0	$ 0	$ 1,335
P8510	PARCEL - GENERAL RESERVE EXPEN	0	0	0	26,690	0	0	455	1,604	0	0	0	0	28,749
	TOTAL RESERVE EXPENDITURES	$ 0	$ 0	$ 0	$ 26,690	$ 0	$ 0	$ 1,634	$ 1,760	$ 0	$ 0	$ 0	$ 0	$ 30,084
	TOTAL RSV FUND SURPLUS/(DEFICI	$ 2,842	$ 2,862	$ 2,807	$ (23,958)	$ 2,740	$ 2,687	$ 1,078	$ 958	$ 0	$ 0	$ 0	$ 0	$ (7,984)