347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
09/30/2026

ASSETS		
OPERATING FUNDS		
US BANK - OPERATING CHECKING	337,581.47	
US BANK SAVINGS	411,394.14	
DUE (TO)/FROM RESERVES	(2,277.75)	
TOTAL OPERATING FUNDS		746,697.86
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	288,588.53	
RESERVE US BANK MMA	742,882.64	
MORGAN STANLEY RESERVE	587,737.59	
MORGAN STANLEY RESERVE	3,443,995.38	
UNAMORTIZED PREMIUM/DISCOUNT	(154,296.47)	
RESERVES - ACCRUED INTEREST	30,780.86	
DUE (TO)/FROM OPERATING	2,277.75	
UNREALIZED RSV GAIN/LOSS	92,202.63	
TOTAL RESERVE FUNDS		5,034,168.91
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	333,009.59	
ACCOUNTS RECEIVABLE - PARCELS	308.65	
PRE-LEGAL RECEIVABLE	46,474.55	
CONTINGENT PAYABLE	(46,474.55)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(114,002.01)	
TOTAL ACCOUNTS RECEIVABLE		219,316.23
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	26,865.00	
PREPAID EXPENSES	3,749.66	
PREPAID INCOME TAX EXPENSE	35,418.72	
TOTAL OTHER ASSETS		66,033.38

347Z VISTOSO COMMUNITY CONSOLIDATED
BALANCE SHEET
09/30/2026

TOTAL ASSETS		**6,069,240.60**
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	**104,001.99**	
CORPORATE TAXES	**16,261.01**	
DESIGN REVIEW FEE'S	**22.00**	
PREPAID ASSESSMENTS	**462,263.66**	
PREPAID ASSESSMENTS - PARCELS	**4,941.96**	
REFUNDABLE DEPOSIT KEYS	**12,750.00**	
SECURITY DEPOSITS	**29,217.00**	
TOTAL OPERATING LIABILITIES		**629,457.62**
RESERVE		
ACCUMULATED GENERAL	**4,507,568.76**	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	**456,598.96**	
UNREALIZED GAIN/LOSS INVESTMENTS	**53,338.78**	
GAIN (LOSS) ON INVESTMENT	**16,662.41**	
TOTAL RESERVE		**5,034,168.91**
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	**243,388.84**	
PRIOR YEAR ADJUSTMENT	**(17,259.33)**	
CURRENT YEAR RESERVE EQUITY	**(456,598.96)**	
CURRENT SURPLUS/(DEFICIT)	**636,083.52**	
TOTAL SURPLUS/(DEFICIT)		**405,614.07**
TOTAL LIABILITIES & EQUITY		**6,069,240.60**

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF REVENUES & EXPENSES 09/30/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				I N C O M E				
222,268	219,708	2,560	4000	ASSESSMENT INCOME	1,996,923	1,977,372	19,551	2,636,496
4,412	4,413	(1)	4000P	PARCEL ASSESSMENTS	39,711	39,713	(2)	52,951
81,320	78,952	2,368	4001	COMMERCIAL DUES	717,673	710,568	7,105	947,424
861	1,000	(139)	4030	INTEREST INCOME	7,774	9,000	(1,226)	12,000
300	100	200	4050FR	FILE REVIEW FEE	2,850	900	1,950	1,200
350	175	175	4050MU	MONITOR TRUSTEE SALE	1,225	1,575	(350)	2,100
150	434	(284)	4050RR	FILE TRANSFER FEES	3,335	3,906	(571)	5,208
800	100	700	4050T	FORECLOSURE/TRUSTEE SALES	2,000	900	1,100	1,200
68	1,833	(1,765)	4070	LATE FEE INCOME	27,568	16,497	11,071	22,000
140	210	(70)	4075	NSF FEE	1,330	1,890	(560)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	15,480	(15,480)	20,640
7,416	9,864	(2,448)	4205	BUILDER ASSESSMENT	67,284	88,776	(21,492)	118,368
5,830	2,080	3,750	4900	VIOLATION FINES	43,090	18,720	24,370	24,960
225	0	225	4922	KEYS	225	0	225	0
0	0	0	4925	WORK ORDER/REIMBURSEABLE INCOME	1,000	0	1,000	0
31	0	31	4950	REBILL FEE	24,091	24,750	(659)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(716,517)	(716,517)	0	(955,359)
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(18,855)	(18,855)	0	(25,140)
242,464	238,881	3,583		TOTAL INCOME	2,200,707	2,174,675	26,032	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				
10,324	10,061	263	5000	MANAGEMENT FEE	92,077	90,549	1,528	120,735
3,750	3,465	285	5000RO	OFFICE LEASE	33,096	31,185	1,911	41,575
0	261	(261)	5005	RESERVE STUDY	3,130	2,349	781	3,130
29,714	39,750	(10,036)	5007w	SALARIES & BENEFITS	308,312	357,750	(49,438)	477,000
31	0	31	5009A	REBILL FEE EXPENSE	24,091	24,750	(659)	33,000
140	210	(70)	5009B	NSF FEE EXPENSE	1,330	1,890	(560)	2,520
0	3,242	(3,242)	5010	LEGAL EXPENSE	22,877	29,178	(6,301)	38,900
824	1,000	(176)	5020	LIEN/COLLECTION COST	12,009	9,000	3,009	12,000
300	100	200	5020F	FILE REVIEW FEE	2,850	900	1,950	1,200
350	175	175	5020M	MONITOR TRUSTEE SALE	1,225	1,575	(350)	2,100
150	434	(284)	5020RR	FILE TRANSFER FEE EXPENSE	3,335	3,906	(571)	5,208
800	0	800	5020T	FORECLOSURE/TRUSTEE SALES	2,000	800	1,200	1,200
0	0	0	5030	AUDIT/TAX PREPARATION	7,970	10,975	(3,005)	12,870
67	600	(533)	5033F	ADVERTISING	438	1,800	(1,362)	2,400
35	35	0	5037	BANK CHARGES & CC FEES	315	315	0	420
0	150	(150)	5039	WEBSITE	480	1,350	(870)	1,800
9,736	10,295	(559)	5040	ADMINISTRATION	87,341	89,880	(2,539)	120,765
146	166	(20)	5046	NEWSLETTER	1,432	1,494	(62)	1,992
305	625	(320)	5047B	OFFICE EQUIPMENT RENTAL	916	5,625	(4,709)	7,500
66	650	(584)	5048	OFFICE EXPENSES	3,909	5,850	(1,941)	7,800
0	423	(423)	5052	PRINTING	(118)	3,807	(3,925)	5,078
240	740	(500)	5054	ARCHITECTURAL EXPENSE	6,700	6,660	40	8,880
0	0	0	5055	MEETING EXPENSE	20,124	24,000	(3,876)	24,000
60	0	60	5059	POSTAGE	1,806	7,300	(5,494)	8,568
950	890	60	5059V	VIOLATION NOTICES	9,570	8,010	1,560	10,680
758	0	758	5065	PROFESSIONAL FEES	2,532	3,750	(1,218)	5,000
0	0	0	5068	GIFTS	(780)	0	(780)	500
0	250	(250)	5070	PROPERTY TAXES	(3,872)	500	(4,372)	500
0	0	0	5080	CORPORATE TAXES	0	42,000	(42,000)	42,000
8,548	1,750	6,798	5088	BAD DEBT EXPENSE	16,416	15,750	666	21,000
4,440	4,731	(291)	5090	INSURANCE	39,408	42,579	(3,172)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	5,000	(5,000)	5,000
0	92	(92)	P5005A	RESERVE STUDY	1,100	828	272	1,100
0	0	0	P5080	TAX - CORPORATION	0	2,104	(2,104)	2,104
38	37	1	P5090	INSURANCE	326	337	(12)	450
71,772	80,132	(8,360)		TOTAL ADMINISTRATIVE	702,342	833,746	(131,404)	1,085,741
				U T I L I T I E S				

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
25,875	17,000	8,875	5100	WATER/SEWER	150,617	153,000	(2,383)	204,000
1,510	1,267	243	5120	ELECTRIC	12,296	11,403	893	15,204
566	269	297	5151	TELEPHONE	4,905	2,424	2,481	3,232
740	370	370	5151B	INTERNET	6,241	3,328	2,913	4,437
0	70	(70)	5152	ALARM MONITORING	626	805	(179)	1,015
176	178	(2)	P5100	WATER/SEWER	1,182	1,602	(420)	2,136
0	47	(47)	P5120	ELECTRIC	287	427	(140)	570
28,867	19,201	9,666		TOTAL UTILITIES	176,155	172,989	3,166	230,594
				L A N D S C A P I N G				
108,562	108,562	0	5200	LANDSCAPE CONTRACT	977,049	977,058	(9)	1,302,744
2,011	3,000	(989)	5218	MAJOR PROJECTS	51,733	32,500	19,233	38,500
776	1,167	(391)	5220	IRRIGATION REPAIRS	6,709	10,503	(3,794)	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	3,600	(3,451)	4,800
8,658	3,000	5,658	5228	EROSION CONTROL	8,658	27,000	(18,342)	36,000
0	2,500	(2,500)	5240	TREE TRIMMING/REMOVAL	15,021	22,500	(7,479)	30,000
760	760	0	P5200	LANDSCAPE CONTRACT	6,846	6,839	7	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	72	(72)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
120,767	119,397	1,370		TOTAL LANDSCAPE	1,067,960	1,080,072	(12,112)	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	2,097	2,070	27	5,800
233	230	3		TOTAL POOLS	2,097	2,070	27	5,800
				G A T E S				
260	260	0	P5500	GATE MAINTENANCE CONTRACT	2,340	2,340	0	3,120
0	0	0	P5511	GATE REPAIRS	0	300	(300)	400
128	136	(8)	P5517	GATE PHONE	1,321	1,224	97	1,632
388	396	(8)		TOTAL GATES	3,661	3,864	(203)	5,152
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	1,505	4,500	(2,995)	6,000
0	500	(500)	5700K	KEYS/LOCK REPAIR	1,280	4,500	(3,220)	6,000
0	400	(400)	5722	ELECTRIC REPAIRS/SUPPLIES	698	3,600	(2,902)	4,800
0	692	(692)	5740	SIGN MAINTENANCE	465	6,228	(5,763)	8,300
2,345	2,386	(41)	5769A	JANITORIAL	21,151	21,474	(323)	28,630
2,290	2,239	51	5774	PET WASTE REMOVAL	18,320	20,151	(1,831)	26,868
1,935	2,062	(127)	5779CC	SECURITY PATROL	14,831	18,558	(3,727)	24,744
0	1,167	(1,167)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,545	10,500	(8,955)	14,000
0	0	0	5845	PARK MAINT	5,544	6,744	(1,200)	8,992
513	417	96	5850	EXTERMINATING	2,838	3,751	(913)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	1,800	(1,800)	2,400
0	0	0	P5739	STREET SWEEPING	830	809	21	1,078
0	0	0	P5800	COMMON AREA MAINTENANCE	0	100	(100)	200
7,082	10,563	(3,481)		TOTAL COMMON AREA	69,007	102,715	(33,708)	137,012
229,109	229,919	(810)		TOTAL OPERATING EXPENSES	2,021,222	2,195,456	(174,234)	2,899,565
13,355	8,962	4,393		OPERATING FUND SURPLUS/(DEFICIT)	179,484	(20,781)	200,265	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	716,517	716,517	0	955,359
(35,416)	12,500	(47,916)	7034	INTEREST RESERVE FUND	59,100	112,500	(53,400)	150,000
(799)	0	(799)	7069	GAIN (LOSS) ON INVESTMENTS	13,862	0	13,862	0
2,095	2,095	0	P7010	PARCEL TRANSFER TO RESERVES	18,855	18,855	0	25,140
605	717	(112)	P7034	INTEREST RESERVE FUNDS	5,944	6,449	(505)	8,600
(783)	0	(783)	8537	BANK/INVESTMENT CHARGES	(6,776)	0	(6,776)	0
45,314	94,925	(49,611)		TOTAL RESERVE INCOME	807,503	854,321	(46,818)	1,139,099
				E X P E N D I T U R E S				
(8,854)	0	(8,854)	8316	CORPORATE TAXES	14,775	0	14,775	0
2,075	10,000	(7,925)	8510	GENERAL RESERVE EXPENSE	11,500	49,200	(37,700)	49,200
4,350	0	4,350	8520	PAINTING	52,577	139,800	(87,223)	139,800
0	0	0	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	0	0	140,000
0	7,800	(7,800)	8526	FOUNTAIN REPLACEMENT	0	7,800	(7,800)	7,800
0	0	0	8530	ASPHALT SEAL COATING	7,631	0	7,631	3,400
0	0	0	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
0	259,700	(259,700)	8575	IRRIGATION SYSTEMS	138,786	259,700	(120,914)	259,700
0	0	0	8578D	DRAINAGE BASIN	95,400	365,000	(269,600)	365,000
151	0	151	P8316	CORPORATE TAXES	1,486	0	1,486	0
0	0	0	P8510	PARCEL - GENERAL RESERVE EXPENSE	28,749	10,433	18,316	10,433
(2,278)	277,500	(279,778)		TOTAL RESERVE EXPENDITURES	350,904	889,433	(538,529)	1,406,833
47,592	(182,575)	230,167		RESERVE FUND SURPLUS/(DEFICIT)	456,599	(35,112)	491,711	(267,734)

FirstService RESIDENTIAL

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 09/30/2026

		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	$ 222,202	$ 222,331	$ 222,268	$ 0	$ 0	$ 0	$ 1,996,923
4000P	PARCEL ASSESSMENTS	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	0	0	0	39,711
4001	COMMERCIAL DUES	78,952	78,952	78,952	78,952	78,952	78,952	81,320	81,320	81,320	0	0	0	717,673
4030	INTEREST INCOME	877	792	879	852	882	856	886	888	861	0	0	0	7,774
4050FR	FILE REVIEW FEE	150	750	450	150	150	150	900	(150)	300	0	0	0	2,850
4050MU	MONITOR TRUSTEE SALE	0	350	0	175	0	0	175	175	350	0	0	0	1,225
4050RR	FILE TRANSFER FEES	0	0	1,140	600	900	95	0	450	150	0	0	0	3,335
4050T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	400	400	0	0	800	0	0	0	2,000
4070	LATE FEE INCOME	3,647	(95)	24	11,888	0	0	12,001	36	68	0	0	0	27,568
4075	NSF FEE	420	(35)	35	280	35	0	315	140	140	0	0	0	1,330
4205	BUILDER ASSESSMENT	7,200	7,200	6,768	7,956	7,956	7,956	7,416	7,416	7,416	0	0	0	67,284
4900	VIOLATION FINES	4,140	3,640	3,750	5,360	4,160	4,500	7,090	4,620	5,830	0	0	0	43,090
4922	KEYS	0	0	0	0	0	0	0	0	225	0	0	0	225
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	31	0	0	0	24,091
6010	GENERAL RESERVE TRANSFER	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	0	0	0	(716,517)
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	(18,855)
	TOTAL INCOME	$ 246,395	$ 235,765	$ 236,500	$ 259,922	$ 238,529	$ 237,645	$ 263,468	$ 240,020	$ 242,464	$ 0	$ 0	$ 0	$ 2,200,707
	EXPENSES													
	ADMINISTRATIVE													
5000	MANAGEMENT FEE	$ 10,066	$ 10,095	$ 10,088	$ 10,285	$ 10,302	$ 10,296	$ 10,293	$ 10,330	$ 10,324	$ 0	$ 0	$ 0	$ 92,077
5000RO	OFFICE LEASE	3,384	3,384	3,384	4,196	3,750	3,750	3,750	3,750	3,750	0	0	0	33,096
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	29,714	0	0	0	308,312
5009A	REBILL FEE EXPENSE	7,200	(90)	60	8,340	0	0	8,460	90	31	0	0	0	24,091
5009B	NSF FEE EXPENSE	420	(35)	35	280	35	0	315	140	140	0	0	0	1,330
5020	LIEN/COLLECTION COST	0	1,907	2,005	665	4,167	798	1,643	0	824	0	0	0	12,009
5020F	FILE REVIEW FEE	150	750	450	150	150	150	900	(150)	300	0	0	0	2,850
5020M	MONITOR TRUSTEE SALE	0	350	0	175	0	0	175	175	350	0	0	0	1,225
5020RR	FILE TRANSFER FEE EXPENSE	0	0	1,140	600	900	95	0	450	150	0	0	0	3,335
5020T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	400	400	0	0	800	0	0	0	2,000
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	67	0	0	0	438
5037	BANK CHARGES & CC FEES	35	35	35	35	35	35	35	35	35	0	0	0	315
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	9,736	0	0	0	87,341
5046	NEWSLETTER	285	143	143	143	143	143	143	146	146	0	0	0	1,432
5047B	OFFICE EQUIPMENT RENTAL	0	0	305	0	0	305	0	0	305	0	0	0	916
5048	OFFICE EXPENSES	955	12	524	960	261	0	538	593	66	0	0	0	3,909
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	240	0	0	0	6,700
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	60	0	0	0	1,806
5059V	VIOLATION NOTICES	0	0	2,840	1,130	1,630	1,140	800	1,080	950	0	0	0	9,570
5065	PROFESSIONAL FEES	0	0	0	0	500	713	0	560	758	0	0	0	2,532
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	8,548	0	0	0	16,416
5090	INSURANCE	4,252	4,252	4,264	4,440	4,440	4,440	4,440	4,440	4,440	0	0	0	39,408
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	38	0	0	0	326
	TOTAL ADMINISTRATIVE	$ 72,913	$ 81,412	$ 87,387	$ 81,412	$ 80,298	$ 82,721	$ 84,667	$ 59,761	$ 71,772	$ 0	$ 0	$ 0	$ 702,342
	UTILITIES													
5100	WATER/SEWER	$ 13,550	$ 21,867	$ 12,990	$ 10,335	$ 7,088	$ 11,638	$ 25,890	$ 21,384	$ 25,875	$ 0	$ 0	$ 0	$ 150,617
5120	ELECTRIC	1,481	1,362	1,055	1,259	1,251	1,381	1,488	1,509	1,510	0	0	0	12,296
5151	TELEPHONE	450	450	450	450	450	450	1,190	451	566	0	0	0	4,905
5151B	INTERNET	333	738	738	738	738	738	738	740	740	0	0	0	6,241
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	176	0	0	0	1,182
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	$ 28,867	$ 0	$ 0	$ 0	$ 176,155
	LANDSCAPING													
5200	LANDSCAPE CONTRACT	$ 108,562	$ 108,562	$ 108,562	$ 108,554	$ 108,562	$ 108,562	$ 108,562	$ 108,562	$ 108,562	$ 0	$ 0	$ 0	$ 977,049
5218	MAJOR PROJECTS	1,200	2,545	0	8,208	0	17,068	0	20,701	2,011	0	0	0	51,733
5220	IRRIGATION REPAIRS	1,871	555	1,522	793	0	(726)	641	1,277	776	0	0	0	6,709
5222	BACKFLOW INSPEC/RPRS	149	0	0	0	0	0	0	0	0	0	0	0	149
5228	EROSION CONTROL	0	0	0	0	0	0	0	0	8,658	0	0	0	8,658
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	760	0	0	0	6,846
P5240	PLANT REPLACEMENT	1,796	0	0	0	0	0	0	0	0	0	0	0	1,796

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 09/30/2026

		January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
	TOTAL LANDSCAPE	$ 115,852	$ 112,421	$ 114,269	$ 118,323	$ 111,002	$ 127,005	$ 117,023	$ 131,299	$ 120,767	$ 0	$ 0	$ 0	$ 1,067,960
	POOL/SPA/ CLUBHOUSE													
P5350	FOUNTAIN MAINTENANCE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 2,097
	TOTAL POOLS/SPA/CLUBHOUSE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 2,097
	GATES													
P5500	GATE MAINTENANCE CONTRACT	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 0	$ 0	$ 0	$ 2,340
P5517	GATE PHONE	128	128	128	128	128	128	128	293	128	0	0	0	1,321
	TOTAL GATES	$ 388	$ 388	$ 388	$ 388	$ 388	$ 388	$ 388	$ 553	$ 388	$ 0	$ 0	$ 0	$ 3,661
	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	2,345	0	0	0	21,151
5774	PET WASTE REMOVAL	0	0	4,580	2,290	2,290	2,290	2,290	2,290	2,290	0	0	0	18,320
5779CC	SECURITY PATROL	1,612	967	2,741	1,773	1,451	1,773	645	1,935	1,935	0	0	0	14,831
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	513	0	0	0	2,838
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	$ 7,082	$ 0	$ 0	$ 0	$ 69,007
	TOTAL OPERATING EXPENSES	$ 209,521	$ 223,479	$ 228,084	$ 221,757	$ 208,738	$ 232,258	$ 243,755	$ 224,520	$ 229,109	$ 0	$ 0	$ 0	$ 2,021,222
	TOTAL OPERATING FUND SURPLUS/(	$ 36,873	$ 12,285	$ 8,415	$ 38,165	$ 29,791	$ 5,386	$ 19,714	$ 15,500	$ 13,355	$ 0	$ 0	$ 0	$ 179,484

347Z VISTOSO COMMUNITY CONSOLIDATED STATEMENT OF OPERATIONS 09/30/2026

		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	$ 79,613	$ 79,613	$ 79,613	$ 0	$ 0	$ 0	$ 716,517
7034	INTEREST RESERVE FUND	11,956	32,595	(39,829)	49,479	22,210	(2,648)	(918)	21,669	(35,416)	0	0	0	59,100
7069	GAIN (LOSS) ON INVESTMENTS	152	1,856	(969)	1,435	0	10,137	314	1,738	(799)	0	0	0	13,862
P7010	PARCEL TRANSFER TO RESERVES	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	0	0	0	18,855
P7034	INTEREST RESERVE FUNDS	747	767	712	637	645	592	618	623	605	0	0	0	5,944
	TOTAL RESERVE INCOME	$ 94,563	$ 116,926	$ 41,622	$ 133,260	$ 104,563	$ 89,789	$ 81,721	$ 105,738	$ 46,098	$ 0	$ 0	$ 0	$ 814,279
	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	$ (8,854)	$ 0	$ 0	$ 0	$ 14,775
8510	GENERAL RESERVE EXPENSE	1,300	0	0	0	0	0	27,626	(19,501)	2,075	0	0	0	11,500
8520	PAINTING	4,350	0	0	0	0	21,938	0	21,938	4,350	0	0	0	52,577
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	783	0	0	0	6,776
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	151	0	0	0	1,486
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	$ (1,494)	$ 0	$ 0	$ 0	$ 357,680
	TOTAL RSV FUND SURPLUS/(DEFICI	$ (9,606)	$ 114,504	$ 40,310	$ 98,237	$ 103,790	$ 67,079	$ (24,493)	$ 19,185	$ 47,592	$ 0	$ 0	$ 0	$ 456,599

347 VISTOSO COMMUNITY ASSOCIATION
BALANCE SHEET
09/30/2026

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	325,816.69	
US BANK SAVINGS	411,394.14	
DUE (TO)/FROM RESERVES	(2,429.00)	
TOTAL OPERATING FUNDS		734,781.83
RESERVE FUNDS		
RESERVE US BANK MMA	742,882.64	
MORGAN STANLEY RESERVE	587,737.59	
MORGAN STANLEY RESERVE	3,443,995.38	
UNAMORTIZED PREMIUM/DISCOUNT	(154,296.47)	
RESERVES - ACCRUED INTEREST	30,780.86	
DUE (TO)/FROM OPERATING	2,429.00	
UNREALIZED RSV GAIN/LOSS	92,202.63	
TOTAL RESERVE FUNDS		4,745,731.63
DEPOSITS		
REFUNDABLE DEPOSITS SECURITY DEPOSITS	3,024.22	
TOTAL DEPOSITS		3,024.22
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	332,312.03	
PRE-LEGAL RECEIVABLE	46,609.55	
CONTINGENT PAYABLE	(46,609.55)	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(114,002.01)	
TOTAL ACCOUNTS RECEIVABLE		218,310.02
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	26,640.00	
PREPAID EXPENSES	3,749.66	
PREPAID INCOME TAX EXPENSE	35,418.72	
TOTAL OTHER ASSETS		65,808.38
TOTAL ASSETS		5,767,656.08

LIABILITIES & EQUITY		
OPERATING LIABILITIES		
ACCRUED EXPENSES	**104,001.99**	
CORPORATE TAXES	**14,774.86**	
DESIGN REVIEW FEE'S	**22.00**	
PREPAID ASSESSMENTS	**460,028.09**	
REFUNDABLE DEPOSIT KEYS	**12,750.00**	
SECURITY DEPOSITS	**29,217.00**	
TOTAL OPERATING LIABILITIES		**620,793.94**
RESERVE		
ACCUMULATED GENERAL	**4,213,695.65**	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	**462,034.79**	
UNREALIZED GAIN/LOSS INVESTMENTS	**53,338.78**	
GAIN (LOSS) ON INVESTMENT	**16,662.41**	
TOTAL RESERVE		**4,745,731.63**
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	**241,636.59**	
PRIOR YEAR ADJUSTMENT	**(17,259.33)**	
CURRENT YEAR RESERVE EQUITY	**(462,034.79)**	
CURRENT SURPLUS/(DEFICIT)	**638,788.04**	
TOTAL SURPLUS/(DEFICIT)		**401,130.51**
TOTAL LIABILITIES & EQUITY		**5,767,656.08**

FirstService RESIDENTIAL

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF REVENUES & EXPENSES
09/30/2026

ACTUAL	CURRENT PERIOD BUDGET	OVER (UNDER)			YEAR-TO-DATE ACTUAL	BUDGET	OVER (UNDER)	ANNUAL BUDGET
				I N C O M E				
222,268	219,708	2,560	4000	ASSESSMENT INCOME	1,996,923	1,977,372	19,551	2,636,496
81,320	78,952	2,368	4001	COMMERCIAL DUES	717,673	710,568	7,105	947,424
861	1,000	(139)	4030	INTEREST INCOME	7,774	9,000	(1,226)	12,000
300	100	200	4050FR	FILE REVIEW FEE	2,850	900	1,950	1,200
350	175	175	4050MU	MONITOR TRUSTEE SALE	1,225	1,575	(350)	2,100
150	434	(284)	4050RR	FILE TRANSFER FEES	3,335	3,906	(571)	5,208
800	100	700	4050T	FORECLOSURE/TRUSTEE SALES	2,000	900	1,100	1,200
68	1,833	(1,765)	4070	LATE FEE INCOME	27,568	16,497	11,071	22,000
140	210	(70)	4075	NSF FEE	1,330	1,890	(560)	2,520
0	1,720	(1,720)	4076	VIOLATION ADMIN FEE	0	15,480	(15,480)	20,640
7,416	9,864	(2,448)	4205	BUILDER ASSESSMENT	67,284	88,776	(21,492)	118,368
5,830	2,080	3,750	4900	VIOLATION FINES	43,090	18,720	24,370	24,960
225	0	225	4922	KEYS	225	0	225	0
0	0	0	4925	WORK ORDER/REIMBURSEABLE INCOME	1,000	0	1,000	0
31	0	31	4950	REBILL FEE	24,091	24,750	(659)	33,000
(79,613)	(79,613)	0	6010	GENERAL RESERVE TRANSFER	(716,517)	(716,517)	0	(955,359)
240,147	236,563	3,584		TOTAL INCOME	2,179,851	2,153,817	26,034	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				
10,324	10,061	263	5000	MANAGEMENT FEE	92,077	90,549	1,528	120,735
3,750	3,465	285	5000RO	OFFICE LEASE	33,096	31,185	1,911	41,575
0	261	(261)	5005	RESERVE STUDY	3,130	2,349	781	3,130
29,714	39,750	(10,036)	5007w	SALARIES & BENEFITS	308,312	357,750	(49,438)	477,000
31	0	31	5009A	REBILL FEE EXPENSE	24,091	24,750	(659)	33,000
140	210	(70)	5009B	NSF FEE EXPENSE	1,330	1,890	(560)	2,520
0	3,242	(3,242)	5010	LEGAL EXPENSE	22,877	29,178	(6,301)	38,900
824	1,000	(176)	5020	LIEN/COLLECTION COST	12,009	9,000	3,009	12,000
300	100	200	5020F	FILE REVIEW FEE	2,850	900	1,950	1,200
350	175	175	5020M	MONITOR TRUSTEE SALE	1,225	1,575	(350)	2,100
150	434	(284)	5020RR	FILE TRANSFER FEE EXPENSE	3,335	3,906	(571)	5,208
800	0	800	5020T	FORECLOSURE/TRUSTEE SALES	2,000	800	1,200	1,200
0	0	0	5030	AUDIT/TAX PREPARATION	7,970	10,975	(3,005)	12,870
67	600	(533)	5033F	ADVERTISING	438	1,800	(1,362)	2,400
35	35	0	5037	BANK CHARGES & CC FEES	315	315	0	420
0	150	(150)	5039	WEBSITE	480	1,350	(870)	1,800
9,736	10,295	(559)	5040	ADMINISTRATION	87,341	89,880	(2,539)	120,765
146	166	(20)	5046	NEWSLETTER	1,432	1,494	(62)	1,992
305	625	(320)	5047B	OFFICE EQUIPMENT RENTAL	916	5,625	(4,709)	7,500
66	650	(584)	5048	OFFICE EXPENSES	3,909	5,850	(1,941)	7,800
0	423	(423)	5052	PRINTING	(118)	3,807	(3,925)	5,078
240	740	(500)	5054	ARCHITECTURAL EXPENSE	6,700	6,660	40	8,880
0	0	0	5055	MEETING EXPENSE	20,124	24,000	(3,876)	24,000
60	0	60	5059	POSTAGE	1,806	7,300	(5,494)	8,568
950	890	60	5059V	VIOLATION NOTICES	9,570	8,010	1,560	10,680
758	0	758	5065	PROFESSIONAL FEES	2,532	3,750	(1,218)	5,000
0	0	0	5068	GIFTS	(780)	0	(780)	500
0	250	(250)	5070	PROPERTY TAXES	(3,872)	500	(4,372)	500
0	0	0	5080	CORPORATE TAXES	0	42,000	(42,000)	42,000
8,548	1,750	6,798	5088	BAD DEBT EXPENSE	16,416	15,750	666	21,000
4,440	4,731	(291)	5090	INSURANCE	39,408	42,579	(3,172)	56,766
0	0	0	5090D	INSURANCE DEDUCTIBLE	0	5,000	(5,000)	5,000
71,734	80,003	(8,269)		TOTAL ADMINISTRATIVE	700,917	830,477	(129,560)	1,082,087
				U T I L I T I E S				
25,875	17,000	8,875	5100	WATER/SEWER	150,617	153,000	(2,383)	204,000
1,510	1,267	243	5120	ELECTRIC	12,296	11,403	893	15,204
566	269	297	5151	TELEPHONE	4,905	2,424	2,481	3,232

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
740	370	370	5151B	INTERNET	6,241	3,328	2,913	4,437
0	70	(70)	5152	ALARM MONITORING	626	805	(179)	1,015
28,691	18,976	9,715		TOTAL UTILITIES	174,685	170,960	3,725	227,888
				L A N D S C A P I N G				
108,562	108,562	0	5200	LANDSCAPE CONTRACT	977,049	977,058	(9)	1,302,744
2,011	3,000	(989)	5218	MAJOR PROJECTS	51,733	32,500	19,233	38,500
776	1,167	(391)	5220	IRRIGATION REPAIRS	6,709	10,503	(3,794)	14,004
0	400	(400)	5222	BACKFLOW INSPEC/RPRS	149	3,600	(3,451)	4,800
8,658	3,000	5,658	5228	EROSION CONTROL	8,658	27,000	(18,342)	36,000
0	2,500	(2,500)	5240	TREE TRIMMING/REMOVAL	15,021	22,500	(7,479)	30,000
120,007	118,629	1,378		TOTAL LANDSCAPE	1,059,318	1,073,161	(13,843)	1,426,048
				C O M M O N A R E A				
0	500	(500)	5700	BUILDING MAINTENANCE	1,505	4,500	(2,995)	6,000
0	500	(500)	5700K	KEYS/LOCK REPAIR	1,280	4,500	(3,220)	6,000
0	400	(400)	5722	ELECTRIC REPAIRS/SUPPLIES	698	3,600	(2,902)	4,800
0	692	(692)	5740	SIGN MAINTENANCE	465	6,228	(5,763)	8,300
2,345	2,386	(41)	5769A	JANITORIAL	21,151	21,474	(323)	28,630
2,290	2,239	51	5774	PET WASTE REMOVAL	18,320	20,151	(1,831)	26,868
1,935	2,062	(127)	5779CC	SECURITY PATROL	14,831	18,558	(3,727)	24,744
0	1,167	(1,167)	5800	COMMON AREA MAINTENANCE/REPAIRS	1,545	10,500	(8,955)	14,000
0	0	0	5845	PARK MAINT	5,544	6,744	(1,200)	8,992
513	417	96	5850	EXTERMINATING	2,838	3,751	(913)	5,000
0	200	(200)	5895	TENNIS COURT MAINTENANCE	0	1,800	(1,800)	2,400
7,082	10,563	(3,481)		TOTAL COMMON AREA	68,177	101,806	(33,629)	135,734
227,514	228,171	(657)		TOTAL OPERATING EXPENSES	2,003,098	2,176,404	(173,306)	2,871,757
12,633	8,392	4,241		OPERATING FUND SURPLUS/(DEFICIT)	176,753	(22,587)	199,340	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	716,517	716,517	0	955,359
(35,416)	12,500	(47,916)	7034	INTEREST RESERVE FUND	59,100	112,500	(53,400)	150,000
(799)	0	(799)	7069	GAIN (LOSS) ON INVESTMENTS	13,862	0	13,862	0
(783)	0	(783)	8537	BANK/INVESTMENT CHARGES	(6,776)	0	(6,776)	0
42,615	92,113	(49,498)		TOTAL RESERVE INCOME	782,704	829,017	(46,313)	1,105,359
				E X P E N D I T U R E S				
(8,854)	0	(8,854)	8316	CORPORATE TAXES	14,775	0	14,775	0
2,075	10,000	(7,925)	8510	GENERAL RESERVE EXPENSE	11,500	49,200	(37,700)	49,200
4,350	0	4,350	8520	PAINTING	52,577	139,800	(87,223)	139,800
0	0	0	8525	MONUMENT SIGNS RESERVE EXPENDITU	0	0	0	140,000
0	7,800	(7,800)	8526	FOUNTAIN REPLACEMENT	0	7,800	(7,800)	7,800
0	0	0	8530	ASPHALT SEAL COATING	7,631	0	7,631	3,400
0	0	0	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
0	259,700	(259,700)	8575	IRRIGATION SYSTEMS	138,786	259,700	(120,914)	259,700
0	0	0	8578D	DRAINAGE BASIN	95,400	365,000	(269,600)	365,000
(2,429)	277,500	(279,929)		TOTAL RESERVE EXPENDITURES	320,668	879,000	(558,332)	1,396,400
45,044	(185,387)	230,431		RESERVE FUND SURPLUS/(DEFICIT)	462,035	(49,983)	512,018	(291,041)

FirstService RESIDENTIAL

347 VISTOSO COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
09/30/2026

		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	$ 222,202	$ 222,331	$ 222,268	$ 0	$ 0	$ 0	$ 1,996,923
4001	COMMERCIAL DUES	78,952	78,952	78,952	78,952	78,952	78,952	81,320	81,320	81,320	0	0	0	717,673
4030	INTEREST INCOME	877	792	879	852	882	856	886	888	861	0	0	0	7,774
4050FR	FILE REVIEW FEE	150	750	450	150	150	150	900	(150)	300	0	0	0	2,850
4050MU	MONITOR TRUSTEE SALE	0	350	0	175	0	0	175	175	350	0	0	0	1,225
4050RR	FILE TRANSFER FEES	0	0	1,140	600	900	95	0	450	150	0	0	0	3,335
4050T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	400	400	0	0	800	0	0	0	2,000
4070	LATE FEE INCOME	3,647	(95)	24	11,888	0	0	12,001	36	68	0	0	0	27,568
4075	NSF FEE	420	(35)	35	280	35	0	315	140	140	0	0	0	1,330
4205	BUILDER ASSESSMENT	7,200	7,200	6,768	7,956	7,956	7,956	7,416	7,416	7,416	0	0	0	67,284
4900	VIOLATION FINES	4,140	3,640	3,750	5,360	4,160	4,500	7,090	4,620	5,830	0	0	0	43,090
4922	KEYS	0	0	0	0	0	0	0	0	225	0	0	0	225
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	31	0	0	0	24,091
6010	GENERAL RESERVE TRANSFER	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	(79,613)	0	0	0	(716,517)
	TOTAL INCOME	$ 244,077	$ 233,447	$ 234,182	$ 257,605	$ 236,212	$ 235,327	$ 261,151	$ 237,702	$ 240,147	$ 0	$ 0	$ 0	$ 2,179,851
	EXPENSES													
	ADMINISTRATIVE													
5000	MANAGEMENT FEE	$ 10,066	$ 10,095	$ 10,088	$ 10,285	$ 10,302	$ 10,296	$ 10,293	$ 10,330	$ 10,324	$ 0	$ 0	$ 0	$ 92,077
5000RO	OFFICE LEASE	3,384	3,384	3,384	4,196	3,750	3,750	3,750	3,750	3,750	0	0	0	33,096
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	29,714	0	0	0	308,312
5009A	REBILL FEE EXPENSE	7,200	(90)	60	8,340	0	0	8,460	90	31	0	0	0	24,091
5009B	NSF FEE EXPENSE	420	(35)	35	280	35	0	315	140	140	0	0	0	1,330
5020	LIEN/COLLECTION COST	0	1,907	2,005	665	4,167	798	1,643	0	824	0	0	0	12,009
5020F	FILE REVIEW FEE	150	750	450	150	150	150	900	(150)	300	0	0	0	2,850
5020M	MONITOR TRUSTEE SALE	0	350	0	175	0	0	175	175	350	0	0	0	1,225
5020RR	FILE TRANSFER FEE EXPENSE	0	0	1,140	600	900	95	0	450	150	0	0	0	3,335
5020T	FORECLOSURE/TRUSTEE SALES	0	0	400	0	400	400	0	0	800	0	0	0	2,000
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	67	0	0	0	438
5037	BANK CHARGES & CC FEES	35	35	35	35	35	35	35	35	35	0	0	0	315
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	9,736	0	0	0	87,341
5046	NEWSLETTER	285	143	143	143	143	143	143	146	146	0	0	0	1,432
5047B	OFFICE EQUIPMENT RENTAL	0	0	305	0	0	305	0	0	305	0	0	0	916
5048	OFFICE EXPENSES	955	12	524	960	261	0	538	593	66	0	0	0	3,909
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	240	0	0	0	6,700
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	60	0	0	0	1,806
5059V	VIOLATION NOTICES	0	0	2,840	1,130	1,630	1,140	800	1,080	950	0	0	0	9,570
5065	PROFESSIONAL FEES	0	0	0	0	500	713	0	560	758	0	0	0	2,532
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	8,548	0	0	0	16,416
5090	INSURANCE	4,252	4,252	4,264	4,440	4,440	4,440	4,440	4,440	4,440	0	0	0	39,408
	TOTAL ADMINISTRATIVE	$ 72,880	$ 81,378	$ 86,803	$ 81,374	$ 80,260	$ 82,133	$ 84,630	$ 59,723	$ 71,734	$ 0	$ 0	$ 0	$ 700,917
	UTILITIES													
5100	WATER/SEWER	$ 13,550	$ 21,867	$ 12,990	$ 10,335	$ 7,088	$ 11,638	$ 25,890	$ 21,384	$ 25,875	$ 0	$ 0	$ 0	$ 150,617
5120	ELECTRIC	1,481	1,362	1,055	1,259	1,251	1,381	1,488	1,509	1,510	0	0	0	12,296
5151	TELEPHONE	450	450	450	450	450	450	1,190	451	566	0	0	0	4,905
5151B	INTERNET	333	738	738	738	738	738	738	740	740	0	0	0	6,241
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	$ 28,691	$ 0	$ 0	$ 0	$ 174,685
	LANDSCAPING													
5200	LANDSCAPE CONTRACT	$ 108,562	$ 108,562	$ 108,562	$ 108,554	$ 108,562	$ 108,562	$ 108,562	$ 108,562	$ 108,562	$ 0	$ 0	$ 0	$ 977,049
5218	MAJOR PROJECTS	1,200	2,545	0	8,208	0	17,068	0	20,701	2,011	0	0	0	51,733
5220	IRRIGATION REPAIRS	1,871	555	1,522	793	0	(726)	641	1,277	776	0	0	0	6,709
5222	BACKFLOW INSPEC/RPRS	149	0	0	0	0	0	0	0	0	0	0	0	149
5228	EROSION CONTROL	0	0	0	0	0	0	0	0	8,658	0	0	0	8,658
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	$ 120,007	$ 0	$ 0	$ 0	$ 1,059,318
	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

		January	February	March	April	May	June	July	August	September	October	November	December	YEAR-TO-DATE
		**********	**********	**********	**********	**********	**********	**********	**********	**********	**********	**********	**********	**********
5769A	JANITORIAL	2,340	2,400	2,345	2,345	2,345	2,345	2,345	2,345	2,345	0	0	0	21,151
5774	PET WASTE REMOVAL	0	0	4,580	2,290	2,290	2,290	2,290	2,290	2,290	0	0	0	18,320
5779CC	SECURITY PATROL	1,612	967	2,741	1,773	1,451	1,773	645	1,935	1,935	0	0	0	14,831
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	513	0	0	0	2,838
	TOTAL COMMON AREA	$ 4,094	$ 4,205	$ 10,154	$ 8,269	$ 7,082	$ 7,356	$ 11,868	$ 8,067	$ 7,082	$ 0	$ 0	$ 0	$ 68,177
	TOTAL OPERATING EXPENSES	$ 206,291	$ 221,662	$ 225,700	$ 220,189	$ 207,111	$ 229,941	$ 242,276	$ 222,414	$ 227,514	$ 0	$ 0	$ 0	$ 2,003,098
	TOTAL OPERATING FUND SURPLUS/(	$ 37,786	$ 11,786	$ 8,482	$ 37,415	$ 29,100	$ 5,386	$ 18,875	$ 15,289	$ 12,633	$ 0	$ 0	$ 0	$ 176,753

		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	$ 79,613	$ 0	$ 0	$ 0	$ 716,517
7034	INTEREST RESERVE FUND	11,956	32,595	(39,829)	49,479	22,210	(2,648)	(918)	21,669	(35,416)	0	0	0	59,100
7069	GAIN (LOSS) ON INVESTMENTS	152	1,856	(969)	1,435	0	10,137	314	1,738	(799)	0	0	0	13,862
	TOTAL RESERVE INCOME	$ 91,721	$ 114,064	$ 38,815	$ 130,528	$ 101,823	$ 87,102	$ 79,008	$ 103,020	$ 43,398	$ 0	$ 0	$ 0	$ 789,479
	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	$ (8,854)	$ 0	$ 0	$ 0	$ 14,775
8510	GENERAL RESERVE EXPENSE	1,300	0	0	0	0	0	27,626	(19,501)	2,075	0	0	0	11,500
8520	PAINTING	4,350	0	0	0	0	21,938	0	21,938	4,350	0	0	0	52,577
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	783	0	0	0	6,776
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	$ (1,646)	$ 0	$ 0	$ 0	$ 327,444
	TOTAL RSV FUND SURPLUS/(DEFICI	$ (12,448)	$ 111,642	$ 37,504	$ 122,195	$ 101,051	$ 64,392	$ (25,571)	$ 18,228	$ 45,044	$ 0	$ 0	$ 0	$ 462,035

ASSETS		
OPERATING FUNDS		
OPERATING - US BANK	11,764.78	
DUE (TO)/FROM RESERVES	151.25	
TOTAL OPERATING FUNDS		11,916.03
RESERVE FUNDS		
RESERVE USBANK -SIENA RSV	288,588.53	
DUE (TO)/FROM OPERATING	(151.25)	
TOTAL RESERVE FUNDS		288,437.28
ACCOUNTS RECEIVABLE		
ACCOUNTS RECEIVABLE	697.56	
ACCOUNTS RECEIVABLE - PARCELS	308.65	
PRE-LEGAL RECEIVABLE	(135.00)	
CONTINGENT PAYABLE	135.00	
TOTAL ACCOUNTS RECEIVABLE		1,006.21
OTHER ASSETS		
PREPAID EXPENSE INSURANCE	225.00	
TOTAL OTHER ASSETS		225.00
TOTAL ASSETS		301,584.52
LIABILITIES & EQUITY		
OPERATING LIABILITIES		
CORPORATE TAXES	1,486.15	
PREPAID ASSESSMENTS	2,235.57	
PREPAID ASSESSMENTS - PARCELS	4,941.96	
TOTAL OPERATING LIABILITIES		8,663.68
RESERVE		

ACCUMULATED GENERAL	**293,873.11**	
C/Y GENERAL RESERVE SURPLUS/(DEFICIT)	**(5,435.83)**	
TOTAL RESERVE		**288,437.28**
OPERATING SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT)	**1,752.25**	
CURRENT YEAR RESERVE EQUITY	**5,435.83**	
CURRENT SURPLUS/(DEFICIT)	**(2,704.52)**	
TOTAL SURPLUS/(DEFICIT)		**4,483.56**
TOTAL LIABILITIES & EQUITY		**301,584.52**

FirstService RESIDENTIAL

347A VISTOSO- SIENA
STATEMENT OF REVENUES & EXPENSES
09/30/2026

********** ACTUAL	CURRENT PERIOD BUDGET	********** OVER (UNDER)			********** ACTUAL	YEAR-TO-DATE BUDGET	********** OVER (UNDER)	ANNUAL BUDGET
				INCOME				
4,412	4,413	(1)	4000P	PARCEL ASSESSMENTS	39,711	39,713	(2)	52,951
(2,095)	(2,095)	0	P6010	GENERAL RESERVE TRANSFER	(18,855)	(18,855)	0	(25,140)
2,317	2,318	(1)		TOTAL INCOME	20,856	20,858	(2)	27,811
				EXPENSES				
				ADMINISTRATIVE				
0	92	(92)	P5005A	RESERVE STUDY	1,100	828	272	1,100
0	0	0	P5080	TAX - CORPORATION	0	2,104	(2,104)	2,104
38	37	1	P5090	INSURANCE	326	337	(12)	450
38	129	(92)		TOTAL ADMINISTRATIVE	1,426	3,269	(1,844)	3,654
				UTILITIES				
176	178	(2)	P5100	WATER/SEWER	1,182	1,602	(420)	2,136
0	47	(47)	P5120	ELECTRIC	287	427	(140)	570
176	225	(49)		TOTAL UTILITIES	1,469	2,029	(560)	2,706
				LANDSCAPING				
760	760	0	P5200	LANDSCAPE CONTRACT	6,846	6,839	7	9,118
0	8	(8)	P5220	IRRIGATION REPAIRS	0	72	(72)	100
0	0	0	P5240	PLANT REPLACEMENT	1,796	0	1,796	0
760	768	(8)		TOTAL LANDSCAPE	8,642	6,911	1,731	9,218
				POOL/SPA/CLUBHOUSE				
233	230	3	P5350	FOUNTAIN MAINTENANCE	2,097	2,070	27	5,800
233	230	3		TOTAL POOLS	2,097	2,070	27	5,800
				GATES				
260	260	0	P5500	GATE MAINTENANCE CONTRACT	2,340	2,340	0	3,120
0	0	0	P5511	GATE REPAIRS	0	300	(300)	400
128	136	(8)	P5517	GATE PHONE	1,321	1,224	97	1,632
388	396	(8)		TOTAL GATES	3,661	3,864	(203)	5,152
				COMMON AREA				
0	0	0	P5739	STREET SWEEPING	830	809	21	1,078
0	0	0	P5800	COMMON AREA MAINTENANCE	0	100	(100)	200
0	0	0		TOTAL COMMON AREA	830	909	(79)	1,278
1,595	1,748	(153)		TOTAL OPERATING EXPENSES	18,124	19,052	(928)	27,808
723	570	153		OPERATING FUND SURPLUS/(DEFICIT)	2,732	1,806	926	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	18,855	18,855	0	25,140
605	717	(112)	P7034	INTEREST RESERVE FUNDS	5,944	6,449	(505)	8,600
2,700	2,812	(112)		TOTAL RESERVE INCOME	24,799	25,304	(505)	33,740
				E X P E N D I T U R E S				
151	0	151	P8316	CORPORATE TAXES	1,486	0	1,486	0
0	0	0	P8510	PARCEL - GENERAL RESERVE EXPENSE	28,749	10,433	18,316	10,433
151	0	151		TOTAL RESERVE EXPENDITURES	30,235	10,433	19,802	10,433
2,548	2,812	(264)		RESERVE FUND SURPLUS/(DEFICIT)	(5,436)	14,871	(20,307)	23,307

FirstService RESIDENTIAL

347A VISTOSO- SIENA
STATEMENT OF OPERATIONS
09/30/2026

		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	$ 4,412	$ 4,412	$ 4,412	$ 0	$ 0	$ 0	$ 39,711
P6010	GENERAL RESERVE TRANSFER	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)	0	0	0	(18,855)
	TOTAL INCOME	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 2,317	$ 0	$ 0	$ 0	$ 20,856
	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	38	0	0	0	326
	TOTAL ADMINISTRATIVE	$ 34	$ 34	$ 584	$ 38	$ 38	$ 588	$ 38	$ 38	$ 38	$ 0	$ 0	$ 0	$ 1,426
	UTILITIES													
P5100	WATER/SEWER	$ 19	$ 133	$ 260	$ 88	$ (62)	$ 274	$ 60	$ 232	$ 176	$ 0	$ 0	$ 0	$ 1,182
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	$ 176	$ 0	$ 0	$ 0	$ 1,469
	LANDSCAPING													
P5200	LANDSCAPE CONTRACT	$ 760	$ 760	$ 760	$ 767	$ 760	$ 760	$ 760	$ 760	$ 760	$ 0	$ 0	$ 0	$ 6,846
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	$ 760	$ 0	$ 0	$ 0	$ 8,642
	POOL/SPA/ CLUBHOUSE													
P5350	FOUNTAIN MAINTENANCE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 2,097
	TOTAL POOLS/SPA/CLUBHOUSE	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 0	$ 0	$ 0	$ 2,097
	GATES													
P5500	GATE MAINTENANCE CONTRACT	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 260	$ 0	$ 0	$ 0	$ 2,340
P5517	GATE PHONE	128	128	128	128	128	128	128	293	128	0	0	0	1,321
	TOTAL GATES	$ 388	$ 388	$ 388	$ 388	$ 388	$ 388	$ 388	$ 553	$ 388	$ 0	$ 0	$ 0	$ 3,661
	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	$ 1,595	$ 0	$ 0	$ 0	$ 18,124
	TOTAL OPERATING FUND SURPLUS/(	$ (913)	$ 500	$ (67)	$ 750	$ 691	$ 0	$ 838	$ 211	$ 723	$ 0	$ 0	$ 0	$ 2,732

		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	$ 2,095	$ 0	$ 0	$ 0	$ 18,855
P7034	INTEREST RESERVE FUNDS	747	767	712	637	645	592	618	623	605	0	0	0	5,944
	TOTAL RESERVE INCOME	$ 2,842	$ 2,862	$ 2,807	$ 2,732	$ 2,740	$ 2,687	$ 2,713	$ 2,718	$ 2,700	$ 0	$ 0	$ 0	$ 24,799
	E X P E N D I T U R E S													
P8316	CORPORATE TAXES	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,179	$ 156	$ 151	$ 0	$ 0	$ 0	$ 1,486
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	$ 151	$ 0	$ 0	$ 0	$ 30,235
	TOTAL RSV FUND SURPLUS/(DEFICI	$ 2,842	$ 2,862	$ 2,807	$ (23,958)	$ 2,740	$ 2,687	$ 1,078	$ 958	$ 2,548	$ 0	$ 0	$ 0	$ (5,436)