



# SPOA Operating Fund Balance Sheet

As Of Day: 06/30/2026

Sienna SPOA  
07/29/2026 11:33:07 AM

|                           |                                     | Balance            |
|---------------------------|-------------------------------------|--------------------|
| <hr/>                     |                                     |                    |
| Cash                      |                                     |                    |
| 10100                     | FCB-SPPOA Operating CD              | 222,989.78         |
| 10300                     | FCB-SPPOA Reserve CD                | 222,989.80         |
| 10500                     | FCB-Operating Acct *4441            | 1,134,290.12       |
| 10510                     | FCB-Reserve Acct *4450              | 588,966.85         |
| 10550                     | FCB-Construction Acct *4468         | 143,154.77         |
| 11000                     | CSB - Reserve Investment Account    | 1,239,099.04       |
| Total Cash                |                                     | <hr/> 3,551,490.36 |
| Accounts Receivable       |                                     |                    |
| 13000                     | Full Year Assessment Receivable     | 187,321.58         |
| 13500                     | Miscellaneous Receivable            | 41,836.00          |
| 13610                     | A/R - Misc Income                   | 83.37              |
| 13650                     | A/R-Reimbursable Damage to Property | 20,332.95          |
| 13670                     | Interest Receivable - Operating     | 3,685.76           |
| 13671                     | Interest Receivable - Reserve       | 3,685.76           |
| 13700                     | Allowance For Doubtful Accounts     | (35,662.00)        |
| 20200                     | A/R - SRA I/C                       | 1,545.00           |
| 20205                     | A/R - SBA I/C                       | 850.00             |
| Total Accounts Receivable |                                     | <hr/> 223,678.42   |
| Current Assets            |                                     |                    |
| 13900                     | Prepaid Insurance                   | 36,264.66          |
| Total Current Assets      |                                     | <hr/> 36,264.66    |
| Total Assets              |                                     | <hr/> 3,811,433.44 |
| Liabilities               |                                     |                    |
| 30100                     | Accounts Payable                    | 88,690.71          |
| 30110                     | Accrued Liabilities                 | 28,000.00          |
| 30120                     | Construction Deposits               | 109,716.00         |
| 30300                     | A/P - SRA I/C                       | 104,332.07         |
| 30301                     | A/P - SBA I/C                       | (812.59)           |
| 30303                     | Due To/From Private Streets         | 1,807,890.37       |
| 30400                     | Due to from Reserve                 | 6,919.95           |
| 33000                     | Prepaid Assessments                 | 9,387.46           |
| 33300                     | Unearned Income                     | 1,268,359.89       |
| Total Liabilities         |                                     | <hr/> 3,422,483.86 |
| Owners Equity             |                                     |                    |
| 39100                     | Unrestricted Fund Balance           | 178,022.40         |
| Total Owners Equity       |                                     | <hr/> 178,022.40   |
| Net Income / (Loss)       |                                     |                    |
| Net Income / (Loss)       |                                     | <hr/> 211,827.18   |
| Total Net Income / (Loss) |                                     | <hr/> 211,827.18   |



# SPOA Operating Fund Balance Sheet

As Of Day: 06/30/2026

Sienna SPOA  
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|                            | Balance      |
|----------------------------|--------------|
| Total Liabilities & Equity | 3,812,333.44 |



# SPOA Operating Fund Income Statement

Sienna SPOA  
07/29/2026 11:33:13 AM

06/01/2026 - 06/30/2026

| Account Number                      | Account Name                              | Current Month     | Budget Monthly    | Variance            | YTD Actual          | YTD Budget          | YTD Variance      | Yearly Budget       |
|-------------------------------------|-------------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------------|
| <b>Income</b>                       |                                           |                   |                   |                     |                     |                     |                   |                     |
| <b>Assessment Income</b>            |                                           |                   |                   |                     |                     |                     |                   |                     |
| 60100                               | Full Year Assessment                      | 211,393.31        | 211,304.00        | 89.31               | 1,265,261.61        | 1,267,824.00        | (2,562.39)        | 2,535,642.00        |
| 60200                               | Mid Year Assessment                       | 0.00              | 0.00              | 0.00                | 0.00                | 6,750.00            | (6,750.00)        | 9,450.00            |
| 60210                               | Bees Creek Loop Rd. Assessment            | 0.00              | 0.00              | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                |
| Total Assessment Income             |                                           | <b>211,393.31</b> | <b>211,304.00</b> | <b>89.31</b>        | <b>1,265,261.61</b> | <b>1,274,574.00</b> | <b>(9,312.39)</b> | <b>2,545,092.00</b> |
| <b>Other Income</b>                 |                                           |                   |                   |                     |                     |                     |                   |                     |
| 60310                               | Transfer Fees                             | 0.00              | 0.00              | 0.00                | 1,650.00            | 600.00              | 1,050.00          | 1,000.00            |
| 65100                               | Interest Income                           | 4,115.22          | 2,141.00          | 1,974.22            | 15,321.74           | 12,846.00           | 2,475.74          | 25,688.00           |
| 65150                               | Reserve Interest                          | 0.00              | 0.00              | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                |
| 65200                               | Interest on Property Owner Balance        | (92.86)           | 600.00            | (692.86)            | 4,732.93            | 3,600.00            | 1,132.93          | 7,200.00            |
| 65300                               | Late Fees/Collection Fees                 | (485.30)          | 300.00            | (785.30)            | 3,164.70            | 1,500.00            | 1,664.70          | 3,300.00            |
| 66200                               | Other Miscellaneous Income                | 0.00              | 0.00              | 0.00                | 1,560.00            | 0.00                | 1,560.00          | 0.00                |
| 66210                               | Other Income - SMD Contribution           | 0.00              | 0.00              | 0.00                | 374,917.00          | 369,000.00          | 5,917.00          | 369,000.00          |
| Total Other Income                  |                                           | <b>3,537.06</b>   | <b>3,041.00</b>   | <b>496.06</b>       | <b>401,346.37</b>   | <b>387,546.00</b>   | <b>13,800.37</b>  | <b>406,188.00</b>   |
| <b>Reserve &amp; Capital Income</b> |                                           |                   |                   |                     |                     |                     |                   |                     |
| 68150                               | Reserve Contribution-New Sales (res&comm) | 0.00              | 0.00              | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                |
| 68200                               | Cap Fee from SPRAI                        | 0.00              | 0.00              | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                |
| Total Reserve & Capital Income      |                                           | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>         |
| <b>SPCATF Income</b>                |                                           |                   |                   |                     |                     |                     |                   |                     |
| 68420                               | SATCF Restricted Income                   | 0.00              | 0.00              | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                |
| Total SPCATF Income                 |                                           | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>         |
| <b>Total Income</b>                 |                                           | <b>214,930.37</b> | <b>214,345.00</b> | <b>585.37</b>       | <b>1,666,607.98</b> | <b>1,662,120.00</b> | <b>4,487.98</b>   | <b>2,951,280.00</b> |
| <b>Expenses</b>                     |                                           |                   |                   |                     |                     |                     |                   |                     |
| <b>General Property Maintenance</b> |                                           |                   |                   |                     |                     |                     |                   |                     |
| 70100                               | Dumpster/Trash                            | 0.00              | 800.00            | 800.00              | 0.00                | 800.00              | 800.00            | 800.00              |
| 70200                               | Electrical Repairs                        | 0.00              | 250.00            | 250.00              | 2,369.85            | 1,750.00            | (619.85)          | 4,800.00            |
| 70400                               | Fence/Walls                               | 0.00              | 500.00            | 500.00              | 7,239.46            | 9,000.00            | 1,760.54          | 9,500.00            |
| 70405                               | Fountain Maintenance Contract             | 275.00            | 275.00            | 0.00                | 1,735.80            | 1,650.00            | (85.80)           | 3,300.00            |
| 70410                               | Fountain Maintenance Chemicals            | 262.60            | 545.00            | 282.40              | 844.20              | 2,670.00            | 1,825.80          | 5,220.00            |
| 70430                               | Holiday Decorations                       | 156,836.13        | 150.00            | (156,686.13)        | 156,836.13          | 165,950.00          | 9,113.87          | 216,367.00          |
| 70600                               | Maintenance Staff & Equip Exp to SPRAI    | 43,742.66         | 43,743.00         | 0.34                | 262,455.96          | 262,458.00          | 2.04              | 524,912.00          |
| 70700                               | Sheriff's Patrol                          | 0.00              | 11,689.00         | 11,689.00           | 76,544.80           | 70,134.00           | (6,410.80)        | 140,267.00          |
| 70800                               | Monument/Street Signs LED                 | 73.04             | 0.00              | (73.04)             | 73.04               | 4,000.00            | 3,926.96          | 4,250.00            |
| 70900                               | Pest & Mosquito Control                   | 0.00              | 0.00              | 0.00                | 0.00                | 3,500.00            | 3,500.00          | 3,500.00            |
| 70920                               | Street Light Repairs                      | 0.00              | 0.00              | 0.00                | 0.00                | 1,000.00            | 1,000.00          | 1,800.00            |
| 70930                               | Curb/Street Repairs                       | 950.00            | 0.00              | (950.00)            | 1,300.00            | 4,000.00            | 2,700.00          | 5,000.00            |
| 70940                               | Tunnel Repairs(SP at Steep Bank)          | 461.42            | 0.00              | (461.42)            | 1,061.42            | 300.00              | (761.42)          | 650.00              |
| 70950                               | Well Maintenance & Repairs                | 51.50             | 0.00              | (51.50)             | 103.00              | 0.00                | (103.00)          | 25.00               |
| 71400                               | General Property Maint Supplies           | 0.00              | 100.00            | 100.00              | 0.00                | 650.00              | 650.00            | 1,050.00            |
| Total General Property Maintenance  |                                           | <b>202,652.35</b> | <b>58,052.00</b>  | <b>(144,600.35)</b> | <b>510,563.66</b>   | <b>527,862.00</b>   | <b>17,298.34</b>  | <b>921,441.00</b>   |
| <b>Landscaping</b>                  |                                           |                   |                   |                     |                     |                     |                   |                     |
| 72100                               | Grounds Maintenance Contract (non-shared) | 75,731.98         | 75,733.00         | 1.02                | 409,893.85          | 408,923.00          | (970.85)          | 744,269.00          |
| 72150                               | Acreage Mowing                            | 2,200.00          | 2,200.00          | 0.00                | 6,600.00            | 7,700.00            | 1,100.00          | 15,400.00           |
| 72200                               | Irrigation Repairs                        | 4,500.00          | 7,500.00          | 3,000.00            | 19,090.99           | 21,100.00           | 2,009.01          | 34,500.00           |



# SPOA Operating Fund Income Statement

Sienna SPOA  
07/29/2026 11:33:13 AM

06/01/2026 - 06/30/2026

| Account Number    | Account Name                   | Current Month | Budget Monthly | Variance  | YTD Actual | YTD Budget | YTD Variance | Yearly Budget |
|-------------------|--------------------------------|---------------|----------------|-----------|------------|------------|--------------|---------------|
| 72210             | Water Management               | 0.00          | 0.00           | 0.00      | 11,115.00  | 17,550.00  | 6,435.00     | 17,550.00     |
| 72220             | Horticulturist                 | 0.00          | 0.00           | 0.00      | 1,460.00   | 1,028.00   | (432.00)     | 2,056.00      |
| 72230             | Seasonal Color                 | 0.00          | 0.00           | 0.00      | 20,903.67  | 22,070.00  | 1,166.33     | 66,210.00     |
| 72400             | Tree Maintenance               | 6,500.00      | 6,500.00       | 0.00      | 51,870.00  | 51,870.00  | 0.00         | 82,870.00     |
| 72410             | Tree Maintenance Extra Service | 7,000.00      | 7,000.00       | 0.00      | 41,380.00  | 39,000.00  | (2,380.00)   | 72,233.00     |
| 72500             | Other Landscaping              | 0.00          | 11,038.00      | 11,038.00 | 1,629.67   | 26,126.00  | 24,496.33    | 60,772.00     |
| 72600             | MMD Landscaping                | 21,094.20     | 22,196.00      | 1,101.80  | 140,287.33 | 177,040.00 | 36,752.67    | 360,395.00    |
| Total Landscaping |                                | 117,026.18    | 132,167.00     | 15,140.82 | 704,230.51 | 772,407.00 | 68,176.49    | 1,456,255.00  |

## Lakes/waterways

|                       |                            |          |          |        |          |           |          |           |
|-----------------------|----------------------------|----------|----------|--------|----------|-----------|----------|-----------|
| 73500                 | Lake Maintenance Contracts | 936.00   | 936.00   | 0.00   | 5,616.00 | 5,616.00  | 0.00     | 11,232.00 |
| 73510                 | Lake Extra Services        | 1,032.52 | 1,201.00 | 168.48 | 2,846.86 | 5,205.00  | 2,358.14 | 10,009.00 |
| Total Lakes/waterways |                            | 1,968.52 | 2,137.00 | 168.48 | 8,462.86 | 10,821.00 | 2,358.14 | 21,241.00 |

## Electricity

|                   |                                 |          |          |          |           |           |          |           |
|-------------------|---------------------------------|----------|----------|----------|-----------|-----------|----------|-----------|
| 81100             | Street Light Electricity        | 446.69   | 280.00   | (166.69) | 1,775.49  | 1,680.00  | (95.49)  | 3,360.00  |
| 81300             | Misc Electricity (Signs, lakes) | 1,681.69 | 2,100.00 | 418.31   | 9,843.01  | 12,600.00 | 2,756.99 | 25,200.00 |
| Total Electricity |                                 | 2,128.38 | 2,380.00 | 251.62   | 11,618.50 | 14,280.00 | 2,661.50 | 28,560.00 |

## Water, Sewer & Gas

|                          |                  |          |          |          |           |           |           |           |
|--------------------------|------------------|----------|----------|----------|-----------|-----------|-----------|-----------|
| 83100                    | Irrigation Water | 16.00    | 20.00    | 4.00     | 96.00     | 120.00    | 24.00     | 240.00    |
| 83250                    | GRP Fee          | 3,198.10 | 7,651.00 | 4,452.90 | 13,088.15 | 23,526.00 | 10,437.85 | 80,530.00 |
| Total Water, Sewer & Gas |                  | 3,214.10 | 7,671.00 | 4,456.90 | 13,184.15 | 23,646.00 | 10,461.85 | 80,770.00 |

## Comm Standards

|                      |                                  |            |            |            |             |             |            |             |
|----------------------|----------------------------------|------------|------------|------------|-------------|-------------|------------|-------------|
| 89100                | ARC Inspection Expense           | 10,946.58  | 13,947.00  | 3,000.42   | 71,703.58   | 85,682.00   | 13,978.42  | 171,859.00  |
| 89150                | ARC Guidelines                   | 0.00       | 0.00       | 0.00       | 155.00      | 0.00        | (155.00)   | 0.00        |
| 89200                | ARC Fees                         | (3,350.00) | (3,000.00) | 350.00     | (22,850.00) | (18,000.00) | 4,850.00   | (36,000.00) |
| 89300                | Deed Restriction Fines           | (2,220.00) | 0.00       | 2,220.00   | (16,720.00) | 0.00        | 16,720.00  | 0.00        |
| 89310                | Certificate of Compliance-New    | 0.00       | (1,200.00) | (1,200.00) | (225.00)    | (2,400.00)  | (2,175.00) | (2,400.00)  |
| 89320                | Certificate of Compliance-Resale | 0.00       | 0.00       | 0.00       | 0.00        | (1,200.00)  | (1,200.00) | (1,800.00)  |
| 89400                | Self Help Expenses               | 532.01     | 750.00     | 217.99     | 532.01      | 2,000.00    | 1,467.99   | 4,000.00    |
| 89500                | Self Help Reimbursement          | (681.02)   | (900.00)   | (218.98)   | 348.98      | (2,400.00)  | (2,748.98) | (4,800.00)  |
| Total Comm Standards |                                  | 5,227.57   | 9,597.00   | 4,369.43   | 32,944.57   | 63,682.00   | 30,737.43  | 130,859.00  |

## General Administrative

|                              |                                       |          |          |       |           |           |        |           |
|------------------------------|---------------------------------------|----------|----------|-------|-----------|-----------|--------|-----------|
| 91500                        | Postage & Delivery Service            | 0.00     | 50.00    | 50.00 | 0.00      | 100.00    | 100.00 | 150.00    |
| 91900                        | Miscellaneous Administrative Expenses | 1,817.42 | 1,818.00 | 0.58  | 10,904.52 | 10,908.00 | 3.48   | 21,815.00 |
| Total General Administrative |                                       | 1,817.42 | 1,868.00 | 50.58 | 10,904.52 | 11,008.00 | 103.48 | 21,965.00 |

## Professional Services

|                             |                             |           |           |            |            |            |             |            |
|-----------------------------|-----------------------------|-----------|-----------|------------|------------|------------|-------------|------------|
| 92100                       | Audit and Tax Preparation   | 9,750.00  | 8,550.00  | (1,200.00) | 9,750.00   | 8,550.00   | (1,200.00)  | 9,750.00   |
| 92200                       | Bank Fees                   | 0.00      | 0.00      | 0.00       | 0.00       | 0.00       | 0.00        | 0.00       |
| 92500                       | Legal Fees-Corporate        | 4,637.50  | 900.00    | (3,737.50) | 17,558.74  | 3,800.00   | (13,758.74) | 7,600.00   |
| 92600                       | Legal Fees-Billable         | 0.00      | 900.00    | 900.00     | 5,257.50   | 4,500.00   | (757.50)    | 9,900.00   |
| 92700                       | Legal Fees-Reimbursement    | (35.00)   | (900.00)  | (865.00)   | (2,220.00) | (4,500.00) | (2,280.00)  | (9,900.00) |
| 92900                       | Reserve Report              | 0.00      | 0.00      | 0.00       | 2,715.00   | 2,200.00   | (515.00)    | 4,400.00   |
| 93400                       | Other Professional Services | 0.00      | 0.00      | 0.00       | 3,000.00   | 3,000.00   | 0.00        | 3,000.00   |
| 93500                       | Administrative Fee to SPRAI | 9,090.00  | 9,090.00  | 0.00       | 54,540.00  | 54,540.00  | 0.00        | 109,074.00 |
| Total Professional Services |                             | 23,442.50 | 18,540.00 | (4,902.50) | 90,601.24  | 72,090.00  | (18,511.24) | 133,824.00 |

## Member Communications

|                             |                           |        |        |          |        |          |          |          |
|-----------------------------|---------------------------|--------|--------|----------|--------|----------|----------|----------|
| 94200                       | Assessment Mailing        | 0.00   | 0.00   | 0.00     | 81.60  | 0.00     | (81.60)  | 200.00   |
| 94500                       | Website                   | 0.00   | 150.00 | 150.00   | 201.73 | 800.00   | 598.27   | 950.00   |
| 94700                       | Website Expense           | 464.16 | 0.00   | (464.16) | 464.16 | 0.00     | (464.16) | 0.00     |
| 94900                       | Welcome Packages/Programs | 0.00   | 0.00   | 0.00     | 0.00   | 3,000.00 | 3,000.00 | 3,000.00 |
| Total Member Communications |                           | 464.16 | 150.00 | (314.16) | 747.49 | 3,800.00 | 3,052.51 | 4,150.00 |

## Insurance & Taxes



# SPOA Operating Fund Income Statement

Sienna SPOA  
07/29/2026 11:33:13 AM

06/01/2026 - 06/30/2026

| Account Number                       | Account Name                     | Current Month | Budget Monthly | Variance     | YTD Actual   | YTD Budget   | YTD Variance | Yearly Budget |
|--------------------------------------|----------------------------------|---------------|----------------|--------------|--------------|--------------|--------------|---------------|
| 95200                                | Property Taxes                   | 0.00          | 0.00           | 0.00         | 294.04       | 296.00       | 1.96         | 296.00        |
| 95500                                | Director & Officers Insurance    | 1,436.50      | 1,528.00       | 91.50        | 7,259.42     | 8,803.00     | 1,543.58     | 17,971.00     |
| 95700                                | General Liability Insurance      | 1,458.92      | 1,466.00       | 7.08         | 7,044.92     | 8,451.00     | 1,406.08     | 17,247.00     |
| 95850                                | Umbrella Insurance               | 367.50        | 364.00         | (3.50)       | 1,755.82     | 2,099.00     | 343.18       | 4,283.00      |
| 95900                                | Workers Comp Insurance           | 33.42         | 35.00          | 1.58         | 167.10       | 200.00       | 32.90        | 418.00        |
| Total Insurance & Taxes              |                                  | 3,296.34      | 3,393.00       | 96.66        | 16,521.30    | 19,849.00    | 3,327.70     | 40,215.00     |
| <b>Misc Expenses</b>                 |                                  |               |                |              |              |              |              |               |
| 96000                                | Bad Debt                         | 0.00          | 0.00           | 0.00         | 0.00         | 1,000.00     | 1,000.00     | 2,000.00      |
| 98110                                | Reserve Contribution-Assessments | 9,167.00      | 9,167.00       | 0.00         | 55,002.00    | 55,002.00    | 0.00         | 110,000.00    |
| Total Misc Expenses                  |                                  | 9,167.00      | 9,167.00       | 0.00         | 55,002.00    | 56,002.00    | 1,000.00     | 112,000.00    |
| <b>Reserve &amp; Capital Expense</b> |                                  |               |                |              |              |              |              |               |
| 98100                                | Reserve Expenditures             | 0.00          | 0.00           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00          |
| Total Reserve & Capital Expense      |                                  | 0.00          | 0.00           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00          |
| <b>Total Expenses</b>                |                                  | 370,404.52    | 245,122.00     | (125,282.52) | 1,454,780.80 | 1,575,447.00 | 120,666.20   | 2,951,280.00  |
| <b>Net Income/(Loss)</b>             |                                  | (155,474.15)  | (30,777.00)    | (124,697.15) | 211,827.18   | 86,673.00    | 125,154.18   | 0.00          |



# SPOA Reserve Fund Balance Sheet

As Of Day: 06/30/2026

Sienna SPOA  
07/29/2026 11:33:20 AM

## Balance

|                            |                             |                       |
|----------------------------|-----------------------------|-----------------------|
| Accounts Receivable        |                             |                       |
| 13610                      | A/R - Misc Income           | 751.90                |
| Total Accounts Receivable  |                             | <b>751.90</b>         |
| Total Assets               |                             | <b>751.90</b>         |
| Liabilities                |                             |                       |
| 30100                      | Accounts Payable            | (2,995.00)            |
| 30303                      | Due To/From Private Streets | (1,297,845.84)        |
| 30400                      | Due to from Reserve         | (83.18)               |
| Total Liabilities          |                             | <b>(1,300,924.02)</b> |
| Owners Equity              |                             |                       |
| 39100                      | Unrestricted Fund Balance   | (307,714.57)          |
| 50110                      | Reserve Fund                | 1,726,225.22          |
| Total Owners Equity        |                             | <b>1,418,510.65</b>   |
| Net Income / (Loss)        |                             |                       |
|                            | Net Income / (Loss)         | (117,734.73)          |
| Total Net Income / (Loss)  |                             | <b>(117,734.73)</b>   |
| Total Liabilities & Equity |                             | <b>(148.10)</b>       |



# SPOA Reserve Fund Income Statement

Sienna SPOA  
07/29/2026 11:33:28 AM

06/01/2026 - 06/30/2026

| Account Number                       | Account Name                             | Current Month     | Budget Monthly     | Variance           | YTD Actual          | YTD Budget          | YTD Variance       | Yearly Budget       |
|--------------------------------------|------------------------------------------|-------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| <b>Income</b>                        |                                          |                   |                    |                    |                     |                     |                    |                     |
| <b>Other Income</b>                  |                                          |                   |                    |                    |                     |                     |                    |                     |
| 65150                                | Reserve Interest                         | 0.00              | 0.00               | 0.00               | 0.00                | 0.00                | 0.00               | 0.00                |
| 66210                                | Other Income - SMD Contribution          | 0.00              | 10,750.00          | (10,750.00)        | 135,871.00          | 64,500.00           | 71,371.00          | 129,000.00          |
| Total Other Income                   |                                          | <b>0.00</b>       | <b>10,750.00</b>   | <b>(10,750.00)</b> | <b>135,871.00</b>   | <b>64,500.00</b>    | <b>71,371.00</b>   | <b>129,000.00</b>   |
| <b>Reserve &amp; Capital Income</b>  |                                          |                   |                    |                    |                     |                     |                    |                     |
| 68100                                | Reserve Contributions from Asm't         | 9,167.00          | 9,167.00           | 0.00               | 55,002.00           | 55,002.00           | 0.00               | 110,000.00          |
| 68150                                | Reserve Contribution-New Sales (res&comm | 0.00              | 0.00               | 0.00               | 3,847.53            | 13,500.00           | (9,652.47)         | 27,900.00           |
| 68200                                | Cap Fee from SPRAI                       | 900.00            | 0.00               | 900.00             | 4,476.00            | 0.00                | 4,476.00           | 0.00                |
| 68500                                | Interest on Reserves                     | 663.38            | 1,766.00           | (1,102.62)         | 4,178.08            | 10,596.00           | (6,417.92)         | 21,188.00           |
| Total Reserve & Capital Income       |                                          | <b>10,730.38</b>  | <b>10,933.00</b>   | <b>(202.62)</b>    | <b>67,503.61</b>    | <b>79,098.00</b>    | <b>(11,594.39)</b> | <b>159,088.00</b>   |
| <b>Total Income</b>                  |                                          | <b>10,730.38</b>  | <b>21,683.00</b>   | <b>(10,952.62)</b> | <b>203,374.61</b>   | <b>143,598.00</b>   | <b>59,776.61</b>   | <b>288,088.00</b>   |
| <b>Expenses</b>                      |                                          |                   |                    |                    |                     |                     |                    |                     |
| <b>Reserve &amp; Capital Expense</b> |                                          |                   |                    |                    |                     |                     |                    |                     |
| 98100                                | Reserve Expenditures                     | 0.00              | 0.00               | 0.00               | 0.00                | 0.00                | 0.00               | 0.00                |
| 98300                                | Common Areas-General                     | 2,908.56          | 62,527.00          | 59,618.44          | 157,134.39          | 140,294.00          | (16,840.39)        | 147,682.00          |
| 98310                                | Landscaping                              | 14,280.00         | 0.00               | (14,280.00)        | 150,855.17          | 260,907.00          | 110,051.83         | 268,978.00          |
| 98320                                | Lakes/Bayous                             | 0.00              | 0.00               | 0.00               | 1,101.02            | 14,970.00           | 13,868.98          | 14,970.00           |
| 98322                                | Lighting                                 | 0.00              | 0.00               | 0.00               | 9,218.76            | 0.00                | (9,218.76)         | 0.00                |
| 98330                                | Walls/Fences/Rails Painting              | 0.00              | 0.00               | 0.00               | 0.00                | 36,000.00           | 36,000.00          | 36,000.00           |
| 98335                                | Walls/Fences/Rails Replacement           | 0.00              | 0.00               | 0.00               | 2,800.00            | 52,543.00           | 49,743.00          | 52,543.00           |
| 98700                                | Private Streets - Bees Loop              | 0.00              | 0.00               | 0.00               | 0.00                | 405.00              | 405.00             | 405.00              |
| Total Reserve & Capital Expense      |                                          | <b>17,188.56</b>  | <b>62,527.00</b>   | <b>45,338.44</b>   | <b>321,109.34</b>   | <b>505,119.00</b>   | <b>184,009.66</b>  | <b>520,578.00</b>   |
| <b>Total Expenses</b>                |                                          | <b>17,188.56</b>  | <b>62,527.00</b>   | <b>45,338.44</b>   | <b>321,109.34</b>   | <b>505,119.00</b>   | <b>184,009.66</b>  | <b>520,578.00</b>   |
| <b>Net Income/(Loss)</b>             |                                          | <b>(6,458.18)</b> | <b>(40,844.00)</b> | <b>34,385.82</b>   | <b>(117,734.73)</b> | <b>(361,521.00)</b> | <b>243,786.27</b>  | <b>(232,490.00)</b> |



# SPOA Private Streets Fund Balance Sheet

As Of Day: 06/30/2026

Sienna SPOA  
07/29/2026 11:33:34 AM

|                            |                                 | Balance              |
|----------------------------|---------------------------------|----------------------|
| <hr/>                      |                                 |                      |
| Accounts Receivable        |                                 |                      |
| 13000                      | Full Year Assessment Receivable | 1,092.44             |
| Total Accounts Receivable  |                                 | <hr/> 1,092.44       |
| Total Assets               |                                 | <hr/> 1,092.44 <hr/> |
| Liabilities                |                                 |                      |
| 30303                      | Due To/From Private Streets     | (178,979.97)         |
| 30400                      | Due to from Reserve             | (6,836.77)           |
| Total Liabilities          |                                 | <hr/> (185,816.74)   |
| Owners Equity              |                                 |                      |
| 39100                      | Unrestricted Fund Balance       | 17,602.30            |
| 50115                      | Bees Creek Loop Rd Reserve      | 36,268.80            |
| 50120                      | Sienna Ranch Road Reserve       | 123,895.80           |
| Total Owners Equity        |                                 | <hr/> 177,766.90     |
| Net Income / (Loss)        |                                 |                      |
|                            | Net Income / (Loss)             | 9,142.28             |
| Total Net Income / (Loss)  |                                 | <hr/> 9,142.28       |
| Total Liabilities & Equity |                                 | <hr/> 1,092.44 <hr/> |



# SPOA Private Streets Fund Income Statement

Sienna SPOA  
07/29/2026 11:33:39 AM

06/01/2026 - 06/30/2026

| Account Number           | Account Name                   | Current Month | Budget Monthly | Variance    | YTD Actual      | YTD Budget      | YTD Variance | Yearly Budget   |
|--------------------------|--------------------------------|---------------|----------------|-------------|-----------------|-----------------|--------------|-----------------|
| <b>Income</b>            |                                |               |                |             |                 |                 |              |                 |
| <b>Assessment Income</b> |                                |               |                |             |                 |                 |              |                 |
| 60210                    | Bees Creek Loop Rd. Assessment | 0.00          | 0.00           | 0.00        | 7,286.28        | 7,286.00        | 0.28         | 7,286.00        |
| 60215                    | Sienna Circle Rd Assessment    | 0.00          | 0.00           | 0.00        | 1,856.00        | 1,856.00        | 0.00         | 1,856.00        |
| Total Assessment Income  |                                | <b>0.00</b>   | <b>0.00</b>    | <b>0.00</b> | <b>9,142.28</b> | <b>9,142.00</b> | <b>0.28</b>  | <b>9,142.00</b> |
| <b>Total Income</b>      |                                | <b>0.00</b>   | <b>0.00</b>    | <b>0.00</b> | <b>9,142.28</b> | <b>9,142.00</b> | <b>0.28</b>  | <b>9,142.00</b> |
| <b>Net Income/(Loss)</b> |                                | <b>0.00</b>   | <b>0.00</b>    | <b>0.00</b> | <b>9,142.28</b> | <b>9,142.00</b> | <b>0.28</b>  | <b>9,142.00</b> |



# SPOA SPCATF Fund

## Balance Sheet

As Of Day: 06/30/2026

Sienna SPOA  
07/29/2026 11:33:44 AM

### Balance

|                            |                             |                     |
|----------------------------|-----------------------------|---------------------|
| Liabilities                |                             |                     |
| 30303                      | Due To/From Private Streets | (113,565.50)        |
| Total Liabilities          |                             | <b>(113,565.50)</b> |
| Owners Equity              |                             |                     |
| 39100                      | Unrestricted Fund Balance   | 17,342.80           |
| 50130                      | SATCFI Fund                 | 93,812.00           |
| Total Owners Equity        |                             | <b>111,154.80</b>   |
| Net Income / (Loss)        |                             |                     |
|                            | Net Income / (Loss)         | 2,410.70            |
| Total Net Income / (Loss)  |                             | <b>2,410.70</b>     |
| Total Liabilities & Equity |                             | <b>0.00</b>         |



# SPOA SPCATF Fund Income Statement

Sienna SPOA  
07/29/2026 11:33:49 AM

06/01/2026 - 06/30/2026

| Account Number      | Account Name            | Current Month | Budget Monthly | Variance | YTD Actual | YTD Budget | YTD Variance | Yearly Budget |
|---------------------|-------------------------|---------------|----------------|----------|------------|------------|--------------|---------------|
| Income              |                         |               |                |          |            |            |              |               |
| SPCATF Income       |                         |               |                |          |            |            |              |               |
| 68420               | SATCF Restricted Income | 0.00          | 0.00           | 0.00     | 2,410.70   | 10,000.00  | (7,589.30)   | 16,000.00     |
| Total SPCATF Income |                         | 0.00          | 0.00           | 0.00     | 2,410.70   | 10,000.00  | (7,589.30)   | 16,000.00     |
| Total Income        |                         | 0.00          | 0.00           | 0.00     | 2,410.70   | 10,000.00  | (7,589.30)   | 16,000.00     |
| Net Income/(Loss)   |                         | 0.00          | 0.00           | 0.00     | 2,410.70   | 10,000.00  | (7,589.30)   | 16,000.00     |



# SPOA Long Term Capital Fund Balance Sheet

As Of Day: 06/30/2026

Sienna SPOA  
07/29/2026 11:33:55 AM

## Balance

|                            |                             |                    |
|----------------------------|-----------------------------|--------------------|
| <hr/>                      |                             |                    |
| Liabilities                |                             |                    |
| 30303                      | Due To/From Private Streets | (217,499.06)       |
| Total Liabilities          |                             | <hr/> (217,499.06) |
|                            |                             |                    |
| Owners Equity              |                             |                    |
| 39100                      | Unrestricted Fund Balance   | 217,499.06         |
| Total Owners Equity        |                             | <hr/> 217,499.06   |
| Total Liabilities & Equity |                             | <hr/> <hr/> 0.00   |



# SPOA Long Term Capital Fund Income Statement

Sienna SPOA  
07/29/2026 11:34:00 AM

06/01/2026 - 06/30/2026

| Account Number | Account Name | Current Month | Budget Monthly | Variance | YTD Actual | YTD Budget | YTD Variance | Yearly Budget |
|----------------|--------------|---------------|----------------|----------|------------|------------|--------------|---------------|
|----------------|--------------|---------------|----------------|----------|------------|------------|--------------|---------------|