



SPOA Operating Fund Balance Sheet

As Of Day: 12/31/2025

Sienna SPOA
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		Balance
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Cash		
10100	FCB-SPPOA Operating CD	222,989.78
10300	FCB-SPPOA Reserve CD	222,989.80
10500	FCB-Operating Acct *4441	973,638.23
10510	FCB-Reserve Acct *4450	677,320.62
10550	FCB-Construction Acct *4468	111,122.97
11000	CSB - Reserve Investment Account	100,006.16
Total Cash		2,308,067.56
Accounts Receivable		
13000	Full Year Assessment Receivable	133,312.54
13500	Miscellaneous Receivable	(994.00)
13610	A/R - Misc Income	200.69
13612	A/R - Missouri City Reimbursements	2,340.00
13650	A/R-Reimbursable Damage to Property	14,477.33
20200	A/R - SRA I/C	161,418.13
Total Accounts Receivable		310,754.69
Current Assets		
13900	Prepaid Insurance	12,930.92
Total Current Assets		12,930.92
Total Assets		2,631,753.17
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Liabilities		
30100	Accounts Payable	21,694.30
30110	Accrued Liabilities	28,000.00
30120	Construction Deposits	108,911.51
30300	A/P - SRA I/C	162,509.45
30303	Due To/From Private Streets	2,150,058.19
33000	Prepaid Assessments	160,579.72
Total Liabilities		2,631,753.17
Total Liabilities & Equity		2,631,753.17
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SPOA Operating Fund Income Statement

Sienna SPOA
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01/01/2025 - 12/31/2025

Account Number	Account Name	Current Month	Budget Monthly	Variance	YTD Actual	YTD Budget	YTD Variance	Yearly Budget
Income								
Assessment Income								
60100	Full Year Assessment	2,469,728.60	2,455,100.42	14,628.18	2,469,728.60	2,455,100.42	14,628.18	2,455,100.42
60200	Mid Year Assessment	13,968.36	55,991.00	(42,022.64)	13,968.36	55,991.00	(42,022.64)	55,991.00
60210	Bees Creek Loop Rd. Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60215	Sienna Circle Rd Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assessment Income		2,483,696.96	2,511,091.42	(27,394.46)	2,483,696.96	2,511,091.42	(27,394.46)	2,511,091.42
Other Income								
60310	Transfer Fees	7,990.00	1,200.00	6,790.00	7,990.00	1,200.00	6,790.00	1,200.00
65100	Interest Income	26,145.87	34,016.00	(7,870.13)	26,145.87	34,016.00	(7,870.13)	34,016.00
65200	Interest on Property Owner Balance	6,145.35	3,300.00	2,845.35	6,145.35	3,300.00	2,845.35	3,300.00
65300	Late Fees/Collection Fees	3,900.00	2,200.00	1,700.00	3,900.00	2,200.00	1,700.00	2,200.00
66200	Other Miscellaneous Income	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	0.00
66210	Other Income - SMD Contribution	364,233.00	369,000.00	(4,767.00)	364,233.00	369,000.00	(4,767.00)	369,000.00
66300	Estoppel Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Income		412,314.22	409,716.00	2,598.22	412,314.22	409,716.00	2,598.22	409,716.00
Reserve & Capital Income								
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPCATF Income								
68420	SATCF Restricted Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total SPCATF Income		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income		2,896,011.18	2,920,807.42	(24,796.24)	2,896,011.18	2,920,807.42	(24,796.24)	2,920,807.42
Expenses								
General Property Maintenance								
70100	Dumpster/Trash	1,398.93	3,400.00	2,001.07	1,398.93	3,400.00	2,001.07	3,400.00
70200	Electrical Repairs	0.00	4,800.00	4,800.00	0.00	4,800.00	4,800.00	4,800.00
70400	Fence/Walls	0.00	9,500.00	9,500.00	0.00	9,500.00	9,500.00	9,500.00
70405	Fountain Maintenance Contract	3,300.00	3,300.00	0.00	3,300.00	3,300.00	0.00	3,300.00
70410	Fountain Maintenance Chemicals	1,575.00	5,220.00	3,645.00	1,575.00	5,220.00	3,645.00	5,220.00
70430	Holiday Decorations	185,876.00	190,319.30	4,443.30	185,876.00	190,319.30	4,443.30	190,319.30
70600	Maintenance Staff & Equip Exp to SPRAI	459,300.96	459,615.00	314.04	459,300.96	459,615.00	314.04	459,615.00
70700	Sheriff's Patrol	103,388.22	108,702.75	5,314.53	103,388.22	108,702.75	5,314.53	108,702.75
70800	Monument/Street Signs LED	0.00	8,250.00	8,250.00	0.00	8,250.00	8,250.00	8,250.00
70900	Pest & Mosquito Control	4,990.00	3,500.00	(1,490.00)	4,990.00	3,500.00	(1,490.00)	3,500.00
70920	Street Light Repairs	0.00	4,050.00	4,050.00	0.00	4,050.00	4,050.00	4,050.00
70930	Curb/Street Repairs	0.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00
70940	Tunnel Repairs(SP at Steep Bank)	(548.56)	650.00	1,198.56	(548.56)	650.00	1,198.56	650.00
70950	Well Maintenance & Repairs	20.00	70.00	50.00	20.00	70.00	50.00	70.00
71400	General Property Maint Supplies	700.60	1,050.00	349.40	700.60	1,050.00	349.40	1,050.00
79998	Catastrophic Event (Insurable Expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Property Maintenance		760,001.15	810,427.05	50,425.90	760,001.15	810,427.05	50,425.90	810,427.05
Landscaping								
72100	Grounds Maintenance Contract (non-shared)	738,845.70	733,900.71	(4,944.99)	738,845.70	733,900.71	(4,944.99)	733,900.71



SPOA Operating Fund Income Statement

01/01/2025 - 12/31/2025

Account Number	Account Name	Current Month	Budget Monthly	Variance	YTD Actual	YTD Budget	YTD Variance	Yearly Budget
72150	Acreage Mowing	15,366.00	17,772.00	2,406.00	15,366.00	17,772.00	2,406.00	17,772.00
72200	Irrigation Repairs	35,211.11	30,000.00	(5,211.11)	35,211.11	30,000.00	(5,211.11)	30,000.00
72210	Water Management	13,515.00	15,300.00	1,785.00	13,515.00	15,300.00	1,785.00	15,300.00
72220	Horticulturist	5,822.00	1,876.00	(3,946.00)	5,822.00	1,876.00	(3,946.00)	1,876.00
72230	Seasonal Color	62,768.80	79,756.00	16,987.20	62,768.80	79,756.00	16,987.20	79,756.00
72400	Tree Maintenance	74,870.00	74,870.00	0.00	74,870.00	74,870.00	0.00	74,870.00
72410	Tree Maintenance Extra Service	63,987.00	53,850.00	(10,137.00)	63,987.00	53,850.00	(10,137.00)	53,850.00
72500	Other Landscaping	44,554.23	56,678.00	12,123.77	44,554.23	56,678.00	12,123.77	56,678.00
72600	MMD Landscaping	322,305.45	361,660.00	39,354.55	322,305.45	361,660.00	39,354.55	361,660.00
Total Landscaping		1,377,245.29	1,425,662.71	48,417.42	1,377,245.29	1,425,662.71	48,417.42	1,425,662.71

Lakes/waterways

73100	Lake Maintenance Contract (DO NOT USE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73200	Extra Lake Services (DO NOT USE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73500	Lake Maintenance Contracts	10,296.00	11,232.00	936.00	10,296.00	11,232.00	936.00	11,232.00
73510	Lake Extra Services	9,236.67	10,010.00	773.33	9,236.67	10,010.00	773.33	10,010.00
Total Lakes/waterways		19,532.67	21,242.00	1,709.33	19,532.67	21,242.00	1,709.33	21,242.00

Electricity

81100	Street Light Electricity	4,265.87	2,400.00	(1,865.87)	4,265.87	2,400.00	(1,865.87)	2,400.00
81200	Irrigation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81300	Misc Electricity (Signs, lakes)	26,133.96	26,400.00	266.04	26,133.96	26,400.00	266.04	26,400.00
Total Electricity		30,399.83	28,800.00	(1,599.83)	30,399.83	28,800.00	(1,599.83)	28,800.00

Water, Sewer & Gas

83100	Irrigation Water	44.00	240.00	196.00	44.00	240.00	196.00	240.00
83200	Fountain on Sienna Pkwy	5.00	0.00	(5.00)	5.00	0.00	(5.00)	0.00
83250	GRP Fee	82,613.24	68,819.00	(13,794.24)	82,613.24	68,819.00	(13,794.24)	68,819.00
Total Water, Sewer & Gas		82,662.24	69,059.00	(13,603.24)	82,662.24	69,059.00	(13,603.24)	69,059.00

Comm Standards

89100	ARC Inspection Expense	140,268.19	158,972.00	18,703.81	140,268.19	158,972.00	18,703.81	158,972.00
89150	ARC Guidelines	2,450.00	0.00	(2,450.00)	2,450.00	0.00	(2,450.00)	0.00
89200	ARC Fees	(65,672.56)	(36,000.00)	29,672.56	(65,672.56)	(36,000.00)	29,672.56	(36,000.00)
89300	Deed Restriction Fines	(35,418.02)	0.00	35,418.02	(35,418.02)	0.00	35,418.02	0.00
89310	Certificate of Compliance-New	(1,980.00)	(2,400.00)	(420.00)	(1,980.00)	(2,400.00)	(420.00)	(2,400.00)
89320	Certificate of Compliance-Resale	(2,525.00)	(1,800.00)	725.00	(2,525.00)	(1,800.00)	725.00	(1,800.00)
89400	Self Help Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89500	Self Help Reimbursement	(8,205.00)	(4,800.00)	3,405.00	(8,205.00)	(4,800.00)	3,405.00	(4,800.00)
89800	Self Help Expense	6,555.00	4,000.00	(2,555.00)	6,555.00	4,000.00	(2,555.00)	4,000.00
Total Comm Standards		35,472.61	117,972.00	82,499.39	35,472.61	117,972.00	82,499.39	117,972.00

General Administrative

91500	Postage & Delivery Service	0.00	150.00	150.00	0.00	150.00	150.00	150.00
91900	Miscellaneous Administrative Expenses	22,737.96	21,777.60	(960.36)	22,737.96	21,777.60	(960.36)	21,777.60
92400	Credit Card Fees	(105.00)	0.00	105.00	(105.00)	0.00	105.00	0.00
Total General Administrative		22,632.96	21,927.60	(705.36)	22,632.96	21,927.60	(705.36)	21,927.60

Professional Services

92100	Audit and Tax Preparation	9,750.00	9,750.00	0.00	9,750.00	9,750.00	0.00	9,750.00
92200	Bank Fees	(0.30)	0.00	0.30	(0.30)	0.00	0.30	0.00
92500	Legal Fees-Corporate	44,225.47	7,600.00	(36,625.47)	44,225.47	7,600.00	(36,625.47)	7,600.00
92600	Legal Fees-Billable	7,867.83	6,600.00	(1,267.83)	7,867.83	6,600.00	(1,267.83)	6,600.00
92700	Legal Fees-Reimbursement	(6,750.33)	(6,600.00)	150.33	(6,750.33)	(6,600.00)	150.33	(6,600.00)
92900	Reserve Report	450.00	650.00	200.00	450.00	650.00	200.00	650.00
93400	Other Professional Services	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00
93500	Administrative Fee to SPRAI	113,688.00	108,888.00	(4,800.00)	113,688.00	108,888.00	(4,800.00)	108,888.00



SPOA Reserve Fund Balance Sheet

As Of Day: 12/31/2025

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		Balance
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Accounts Receivable		
13610	A/R - Misc Income	869.21
Total Accounts Receivable		869.21
Total Assets		869.21
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Liabilities		
30100	Accounts Payable	(4,845.00)
30303	Due To/From Private Streets	(1,648,438.44)
Total Liabilities		(1,653,283.44)
Owners Equity		
50110	Reserve Fund	1,531,235.98
Total Owners Equity		1,531,235.98
Net Income / (Loss)		
	Net Income / (Loss)	122,916.67
Total Net Income / (Loss)		122,916.67
Total Liabilities & Equity		869.21
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SPOA Reserve Fund Income Statement

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01/01/2025 - 12/31/2025

Account Number	Account Name	Current Month	Budget Monthly	Variance	YTD Actual	YTD Budget	YTD Variance	Yearly Budget
Income								
Other Income								
65100	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65150	Reserve Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66210	Other Income - SMD Contribution	129,401.00	105,000.00	24,401.00	129,401.00	105,000.00	24,401.00	105,000.00
Total Other Income		129,401.00	105,000.00	24,401.00	129,401.00	105,000.00	24,401.00	105,000.00
Reserve & Capital Income								
68100	Reserve Contributions from Asm't	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00
68150	Reserve Contribution-New Sales (res&comm	99,854.10	70,299.00	29,555.10	99,854.10	70,299.00	29,555.10	70,299.00
68200	Cap Fee from SPRAI	1,533.00	0.00	1,533.00	1,533.00	0.00	1,533.00	0.00
68500	Interest on Reserves	11,077.14	25,000.00	(13,922.86)	11,077.14	25,000.00	(13,922.86)	25,000.00
Total Reserve & Capital Income		362,464.24	345,299.00	17,165.24	362,464.24	345,299.00	17,165.24	345,299.00
Total Income		491,865.24	450,299.00	41,566.24	491,865.24	450,299.00	41,566.24	450,299.00
Expenses								
Reserve & Capital Expense								
98300	Common Areas-General	45,320.04	126,670.00	81,349.96	45,320.04	126,670.00	81,349.96	126,670.00
98310	Landscaping	266,876.03	267,905.00	1,028.97	266,876.03	267,905.00	1,028.97	267,905.00
98330	Walls/Fences/Rails Painting	25,100.00	168,259.00	143,159.00	25,100.00	168,259.00	143,159.00	168,259.00
98335	Walls/Fences/Rails Replacement	31,652.50	71,460.00	39,807.50	31,652.50	71,460.00	39,807.50	71,460.00
98400	Pools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Reserve & Capital Expense		368,948.57	634,294.00	265,345.43	368,948.57	634,294.00	265,345.43	634,294.00
Total Expenses		368,948.57	634,294.00	265,345.43	368,948.57	634,294.00	265,345.43	634,294.00
Net Income/(Loss)		122,916.67	(183,995.00)	306,911.67	122,916.67	(183,995.00)	306,911.67	(183,995.00)



SPOA Private Streets Fund

Balance Sheet

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As Of Day: 12/31/2025

Balance

Liabilities		
30303	Due To/From Private Streets	(177,766.90)
Total Liabilities		(177,766.90)
Owners Equity		
39100	Unrestricted Fund Balance	5,964.01
50115	Bees Creek Loop Rd Reserve	36,268.80
50120	Sienna Ranch Road Reserve	123,895.80
Total Owners Equity		166,128.61
Net Income / (Loss)		
	Net Income / (Loss)	11,638.29
Total Net Income / (Loss)		11,638.29
Total Liabilities & Equity		0.00



SPOA Private Streets Fund Income Statement

Sienna SPOA
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01/01/2025 - 12/31/2025

Account Number	Account Name	Current Month	Budget Monthly	Variance	YTD Actual	YTD Budget	YTD Variance	Yearly Budget
Income								
Assessment Income								
60210	Bees Creek Loop Rd. Assessment	9,782.29	7,066.00	2,716.29	9,782.29	7,066.00	2,716.29	7,066.00
60215	Sienna Circle Rd Assessment	1,856.00	1,856.00	0.00	1,856.00	1,856.00	0.00	1,856.00
Total Assessment Income		<u>11,638.29</u>	<u>8,922.00</u>	<u>2,716.29</u>	<u>11,638.29</u>	<u>8,922.00</u>	<u>2,716.29</u>	<u>8,922.00</u>
Total Income		11,638.29	8,922.00	2,716.29	11,638.29	8,922.00	2,716.29	8,922.00
Expenses								
Reserve & Capital Expense								
98310	Landscaping	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Reserve & Capital Expense		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income/(Loss)		11,638.29	8,922.00	2,716.29	11,638.29	8,922.00	2,716.29	8,922.00



SPOA SPCATF Fund

Balance Sheet

As Of Day: 12/31/2025

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Balance

Liabilities		
30303	Due To/From Private Streets	(106,014.80)
Total Liabilities		(106,014.80)
Owners Equity		
50130	SATCFI Fund	93,812.00
Total Owners Equity		93,812.00
Net Income / (Loss)		
	Net Income / (Loss)	12,202.80
Total Net Income / (Loss)		12,202.80
Total Liabilities & Equity		0.00



SPOA SPCATF Fund Income Statement

Sienna SPOA
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01/01/2025 - 12/31/2025

Account Number	Account Name	Current Month	Budget Monthly	Variance	YTD Actual	YTD Budget	YTD Variance	Yearly Budget
Income								
SPCATF Income								
68420	SATCF Restricted Income	93,718.80	97,100.00	(3,381.20)	93,718.80	97,100.00	(3,381.20)	97,100.00
Total SPCATF Income		<u>93,718.80</u>	<u>97,100.00</u>	<u>(3,381.20)</u>	<u>93,718.80</u>	<u>97,100.00</u>	<u>(3,381.20)</u>	<u>97,100.00</u>
Total Income		93,718.80	97,100.00	(3,381.20)	93,718.80	97,100.00	(3,381.20)	97,100.00
Expenses								
General Property Maintenance								
70940	Tunnel Repairs(SP at Steep Bank)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Property Maintenance		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
SPCATF Expense								
97000	Grant Expenses	81,516.00	0.00	(81,516.00)	81,516.00	0.00	(81,516.00)	0.00
Total SPCATF Expense		<u>81,516.00</u>	<u>0.00</u>	<u>(81,516.00)</u>	<u>81,516.00</u>	<u>0.00</u>	<u>(81,516.00)</u>	<u>0.00</u>
Total Expenses		81,516.00	0.00	(81,516.00)	81,516.00	0.00	(81,516.00)	0.00
Net Income/(Loss)		12,202.80	97,100.00	(84,897.20)	12,202.80	97,100.00	(84,897.20)	97,100.00



SPOA Long Term Capital Fund Balance Sheet

As Of Day: 12/31/2025

Sienna SPOA
02/19/2026 02:41:18 PM

		Balance
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Liabilities		
30303	Due To/From Private Streets	(217,838.05)
Total Liabilities		(217,838.05)
Owners Equity		
39100	Unrestricted Fund Balance	113,335.63
Total Owners Equity		113,335.63
Net Income / (Loss)		
	Net Income / (Loss)	104,502.42
Total Net Income / (Loss)		104,502.42
Total Liabilities & Equity		0.00
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SPOA Long Term Capital Fund Income Statement

Sienna SPOA
02/19/2026 02:41:23 PM

01/01/2025 - 12/31/2025

Account Number	Account Name	Current Month	Budget Monthly	Variance	YTD Actual	YTD Budget	YTD Variance	Yearly Budget
Income								
Other Income								
65100	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67200	Grant Income	104,502.42	0.00	104,502.42	104,502.42	0.00	104,502.42	0.00
Total Other Income		<u>104,502.42</u>	<u>0.00</u>	<u>104,502.42</u>	<u>104,502.42</u>	<u>0.00</u>	<u>104,502.42</u>	<u>0.00</u>
Total Income		<u>104,502.42</u>	<u>0.00</u>	<u>104,502.42</u>	<u>104,502.42</u>	<u>0.00</u>	<u>104,502.42</u>	<u>0.00</u>
Net Income/(Loss)		<u>104,502.42</u>	<u>0.00</u>	<u>104,502.42</u>	<u>104,502.42</u>	<u>0.00</u>	<u>104,502.42</u>	<u>0.00</u>