

**San Ignacio Vistas, Inc.**  
**Statement of Assets, Liabilities and Fund Balances**  
**(Modified Cash Basis)**  
**December 31, 2023 with Comparative Totals for 2022**  
**Audited February/2024**

	<b>Operating Fund</b>	<b>Reserve Fund</b>	<b>Total All Funds</b>	
			<b>2023</b>	<b>2022</b>
<b>ASSETS</b>				
Cash	\$ 15,917	\$ 184,182	\$ 200,099	\$ 285,563
Investments	60,835		60,835	
Due from Operating Fund				
<b>TOTAL ASSETS</b>	<b>\$ 76,752</b>	<b>\$ 184,182</b>	<b>\$ 260,934</b>	<b>\$ 285,563</b>
<b>LIABILITIES</b>				
Assessments Received in Advance			\$ -	\$ 48,530
Due to Reserve Fund			-	\$ 18,170
<b>TOTAL LIABILITIES</b>	-	-	-	\$ 66,700
<b>FUND BALANCES</b>	<b>\$ 76,752</b>	<b>\$ 184,182</b>	<b>\$ 260,934</b>	<b>218,863</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 76,752</b>	<b>\$ 184,182</b>	<b>\$ 260,934</b>	<b>\$ 218,863 *</b>

Rounding \*

Prepared by: M. Bishop, Treasurer

**San Ignacio Vistas, Inc.**  
**Statement of Revenue, Expenses and Changes in Fund Balances**  
**(Modified Cash Basis)**  
**Year Ended December 31, 2023 with Comparative Totals for 2022**  
**Audited February/2024**

	<u>Operating Fund</u>		<u>Reserve Fund</u>		<u>Actual Total All Funds</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>2023</u>	<u>2022</u>
<b>REVENUE</b>						
<b>Assessments</b>	\$ 94,740	\$ 94,740	\$ 37,500	\$ 37,500	\$ 132,240	\$ 132,240
<b>Transfer and Document Fees</b>	4,000	5,750			5,750	3,600
<b>Investment Income</b>	265	3,948	3,800	8,650	12,598	1,567
	<u>99,005</u>	<u>104,438</u>	<u>41,300</u>	<u>46,150</u>	<u>150,588</u>	<u>137,407</u>
<b>TOTAL REVENUE</b>						
	<u>99,005</u>	<u>104,438</u>	<u>41,300</u>	<u>46,150</u>	<u>150,588</u>	<u>137,407</u>
<b>EXPENSES</b>						
<b>Maintenance</b>	64,416	71,875	-	-	71,875	51,356
<b>Administrative</b>	27,968	28,469	-	-	28,469	31,352
<b>Other</b>	7,236	8,171	-	-	8,171	7,081
	<u>99,620</u>	<u>108,515</u>	<u>-</u>	<u>-</u>	<u>108,515</u>	<u>89,789</u>
<b>TOTAL EXPENSES</b>						
	<u>99,620</u>	<u>108,515</u>	<u>-</u>	<u>-</u>	<u>108,515</u>	<u>89,789</u>
<b>EXCESS REVENUE (EXPENSES)</b>	(615)	(4,077)	41,300	46,150	42,073	47,618
<b>FUND BALANCES</b>						
<b>Beginning of Year</b>	<u>17,891</u>	<u>81,336</u>	<u>100,733</u>	<u>137,525</u>	<u>218,861</u>	<u>171,204</u>
<b>END OF YEAR</b>	<u>\$ 17,276</u>	<u>\$ 77,259</u>	<u>\$ 142,033</u>	<u>\$ 183,675</u>	<u>\$ 260,934</u>	<u>\$ 218,822</u>

Rounding ↗

Prepared by: M. Bishop, Treasurer