

Citro Owners

Annual Review Notification

Dear Valued Homeowner,

You are receiving this notification by mail in accordance with your chosen method for association document delivery. We invite you to consider the benefits of opting-in to **email delivery**, which include added convenience, faster access, enhanced security, and a positive environmental impact. To opt-in, please follow these steps:



- **Login:** Visit the Resident Portal at <https://portal.connectresident.com/> or scan the QR code to login. **New users**, please select 'Create Account' and follow the prompts to register.
- **Access Account Settings:** After logging in, click the top left menu to find 'My Account.'
- **Opt-In:** Go to 'My Communications Preferences,' ensure your email is properly entered, select all checkboxes under 'Email' and unselect those under 'Letters' if you prefer email only.

Annual Review Statement Summary (Civil Code Requirements): The annual review is conducted by an independent Certified Public Accountant in accordance with California Civil Code §5305, which requires the Association to distribute a review of the prior fiscal year's financial statements. This review includes all operating and replacement fund accounts and is performed in accordance with the Association's governing documents. In addition, the Association provides required annual disclosures consistent with Civil Code §§5305 and 4041, including information on how members receive notices and how to access the full review Report and Annual Policy materials.

For the fiscal year ending 12/31/2025, the association's actual financial results were as follows:

- Total Revenues: \$ 2,173,074
- Total Expenses: \$ 1,757,480
- Ending Fund Balances: \$ 1,014,454
- Reserve Fund Balance: \$ 777,441

The complete Annual Review Report and Annual Policy Statement are available within the Resident Portal, which can be accessed by scanning the QR code above, or by visiting:
<https://portal.connectresident.com/>.

A complete copy of the Annual Review Report and the Annual Policy Statement may also be obtained without charge by contacting your Community Association Manager, Brandon Garza, at Brandon.Garza@fsresidential.com

What is included in the Review Report?

Per Civil Code §5305 and the association's governing documents, the Board of Directors is required to distribute the following documents annually to each member. Additionally, the board is to provide members with information regarding the association's financial review, including the independent reviewer's report, year-end financial statements, and related disclosures. These materials ensure transparency, compliance with applicable laws, and provide members with a clear understanding of the association's financial operations and governance.

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| • Year-end financial statements for the association | • Statement of Cash Flows |
| • Independent Reviewor's Report | • Notes on Financial Statements |
| • Annual Homeowner Disclosure Form | • Billing Disclosure Form (Civil Code §4525/§4530) |
| • Balance Sheet | • Board Representation Letter (if applicable) |
| • Statement of Revenues and Expenses and Changes in Fund Balances. | • Tax Filing Confirmation (if applicable) |

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