

Vista Ridge Master Homeowners Association, Inc.
Balance Sheet
Period Through: 12/31/2025

Assets

Cash - Operating Fund	
130000 - Cash - Operating Fund	\$4,355.60
Cash - Operating Fund Total	\$4,355.60

Cash - Reserve Fund	
140000 - Cash - Reserve Fund	\$1,842,434.90
Cash - Reserve Fund Total	\$1,842,434.90

Accounts Receivable	
100000 - A/R - Owners	\$38,930.91
Accounts Receivable Total	\$38,930.91

Other Asset	
100500 - Suspense - Operating Fund	\$3,145.62
100550 - Prepaid Expense	\$8,689.40
120805 - Due to Reserve Account	\$40,000.00
Other Asset Total	\$51,835.02

Assets Total	\$1,937,556.43
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Liabilities and Equity

Liability	
200000 - A/P	\$16,747.80
200056 - A/P - Great Colorado Payback	\$1,473.00
200800 - Due From Operating Account	\$40,000.00
210000 - Prepaid Assessments	\$41,767.90
Liability Total	\$99,988.70

Equity	
300020 - Equity - Working Capital Fund	\$419,701.99
Equity Total	\$419,701.99

Operating Equity	(\$381,977.38)
Reserve Equity	\$1,693,535.43

Operating Net Income	(\$82,591.78)
Reserve Net Income	\$188,899.47

Liabilities & Equity Total	\$1,937,556.43
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Vista Ridge Master Homeowners Association, Inc.
Income Statement - Prior Year Comparison
12/1/2025 - 12/31/2025

	12/1/2025 - 12/31/2025			Year To Date				
	2025 Actual	2024 Actual	Variance	YTD 2025	YTD 2024	Variance	Annual Budget	Remaining
Income								
<u>Income</u>								
400000 - Assessments - Owners	\$163,350.00	\$154,275.00	\$9,075.00	\$1,960,110.00	\$1,851,135.00	\$108,975.00	\$1,862,190.00	(\$97,920.00)
410000 - Interest - Operating Fund	\$0.04	\$0.02	\$0.02	\$0.35	\$0.11	\$0.24	\$0.00	(\$0.35)
420000 - Late/Interest Fee	\$650.62	\$404.96	\$245.66	\$6,234.99	\$4,393.22	\$1,841.77	\$3,600.00	(\$2,634.99)
420010 - Lien Fee Reimbursable	\$180.10	\$0.00	\$180.10	\$980.10	\$600.00	\$380.10	\$600.00	(\$380.10)
420015 - Legal Collection Fee Reimbursable	\$280.00	\$375.00	(\$95.00)	\$2,344.50	\$3,289.98	(\$945.48)	\$18,000.00	\$15,655.50
420030 - Fines	\$0.00	\$0.00	\$0.00	\$300.00	\$1,150.00	(\$850.00)	\$1,200.00	\$900.00
420033 - Posting Fee Income	\$0.00	\$0.00	\$0.00	\$0.00	\$375.00	(\$375.00)	\$0.00	\$0.00
460090 - Clubhouse Rental Fees	\$3,060.00	\$2,390.00	\$670.00	\$25,468.00	\$25,936.00	(\$468.00)	\$24,000.00	(\$1,468.00)
460120 - Coupon Books	\$13.50	\$9.00	\$4.50	\$49.50	\$24.00	\$25.50	\$0.00	(\$49.50)
460290 - Miscellaneous Income	\$240.00	\$0.00	\$240.00	\$717.00	\$1,156.00	(\$439.00)	\$0.00	(\$717.00)
460400 - Pool ID/Guest Pass	\$145.00	\$124.00	\$21.00	\$19,011.00	\$16,505.00	\$2,506.00	\$18,000.00	(\$1,011.00)
<u>Total Income</u>	\$167,919.26	\$157,577.98	\$10,341.28	\$2,015,215.44	\$1,904,564.31	\$110,651.13	\$1,927,590.00	(\$87,625.44)
Total Income	\$167,919.26	\$157,577.98	\$10,341.28	\$2,015,215.44	\$1,904,564.31	\$110,651.13	\$1,927,590.00	(\$87,625.44)
Expense								
<u>Administrative</u>								
602000 - Administrative	\$1,209.65	\$480.94	(\$728.71)	\$24,278.45	\$12,025.06	(\$12,253.39)	\$20,000.00	(\$4,278.45)
602058 - CTA Management	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00
602071 - Posting Fee Expense	\$0.00	\$360.00	\$360.00	\$0.00	\$1,700.00	\$1,700.00	\$0.00	\$0.00
602090 - Office Equipment Lease	\$391.56	\$399.06	\$7.50	\$4,878.38	\$4,670.71	(\$207.67)	\$4,800.00	(\$78.38)
603000 - Insurance	\$58,770.34	\$50,758.00	(\$8,012.34)	\$68,635.44	\$60,504.00	(\$8,131.44)	\$44,500.00	(\$24,135.44)
<u>Total Administrative</u>	\$60,371.55	\$52,298.00	(\$8,073.55)	\$97,792.27	\$79,199.77	(\$18,592.50)	\$69,300.00	(\$28,492.27)
<u>Building Maintenance/Repairs</u>								
625320 - Door Mats	\$505.23	\$291.26	(\$213.97)	\$3,945.84	\$3,829.25	(\$116.59)	\$3,777.00	(\$168.84)
625500 - Janitorial	\$1,069.36	\$3,621.00	\$2,551.64	\$23,094.56	\$23,072.18	(\$22.38)	\$23,996.00	\$901.44
625810 - Elevator Maintenance & Repairs	\$42.00	\$318.24	\$276.24	\$6,271.60	\$7,211.59	\$939.99	\$7,200.00	\$928.40
625900 - HVAC Maintenance Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
625915 - HVAC Maintenance & Repairs	\$2,297.48	\$0.00	(\$2,297.48)	\$5,811.48	\$7,792.00	\$1,980.52	\$7,200.00	\$1,388.52
650027 - Clubhouse Elevator Maintenance & Repair	\$311.63	\$0.00	(\$311.63)	\$311.63	\$0.00	(\$311.63)	\$0.00	(\$311.63)
650030 - Clubhouse Supplies	\$1,178.39	\$1,019.85	(\$158.54)	\$15,673.89	\$16,386.87	\$712.98	\$18,000.00	\$2,326.11
650040 - Clubhouse Repairs	\$0.00	\$315.00	\$315.00	\$4,055.50	\$4,484.14	\$428.64	\$6,000.00	\$1,944.50
650810 - Exercise								

Vista Ridge Master Homeowners Association, Inc.
Income Statement - Prior Year Comparison
12/1/2025 - 12/31/2025

	12/1/2025 - 12/31/2025			Year To Date				
	2025 Actual	2024 Actual	Variance	YTD 2025	YTD 2024	Variance	Annual Budget	Remaining
Equipment Maintenance & Repairs	\$906.95	\$49.95	(\$857.00)	\$3,025.60	\$4,549.40	\$1,523.80	\$4,400.00	\$1,374.40
<u>Total Building Maintenance/Repairs</u>	\$6,311.04	\$5,615.30	(\$695.74)	\$62,190.10	\$67,325.43	\$5,135.33	\$70,573.00	\$8,382.90
<u>Grounds Maintenance/ Repairs</u>								
607000 - Grounds Maintenance	\$4,103.00	\$3,729.00	(\$374.00)	\$76,615.00	\$70,432.00	(\$6,183.00)	\$75,875.00	(\$740.00)
607100 - Fertilization/Weed/Insect Control	\$0.00	\$0.00	\$0.00	\$7,427.00	\$6,937.00	(\$490.00)	\$7,945.00	\$518.00
607220 - Tree/Shrub/Plant Replacement	\$0.00	\$0.00	\$0.00	\$17,156.16	\$1,803.53	(\$15,352.63)	\$15,000.00	(\$2,156.16)
607400 - Grounds Repairs - Sprinklers	\$2,558.25	\$6,520.82	\$3,962.57	\$28,224.75	\$30,193.00	\$1,968.25	\$28,000.00	(\$224.75)
607410 - Grounds Repairs - Other	\$841.07	\$0.00	(\$841.07)	\$2,307.00	\$4,219.65	\$1,912.65	\$20,000.00	\$17,693.00
610011 - Golf Course Expenses	\$0.00	\$0.00	\$0.00	\$19,378.72	\$22,996.16	\$3,617.44	\$25,000.00	\$5,621.28
615000 - Lighting Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00
620000 - Pest Control	\$683.34	\$132.90	(\$550.44)	\$4,045.16	\$3,432.32	(\$612.84)	\$4,084.00	\$38.84
621000 - Snow Removal	\$846.00	\$594.00	(\$252.00)	\$12,769.30	\$7,637.75	(\$5,131.55)	\$18,000.00	\$5,230.70
<u>Total Grounds Maintenance/ Repairs</u>	\$9,031.66	\$10,976.72	\$1,945.06	\$167,923.09	\$147,651.41	(\$20,271.68)	\$195,104.00	\$27,180.91
<u>Miscellaneous/Contingency</u>								
655000 - Social Activities Expense	\$8,914.25	\$8,767.10	(\$147.15)	\$56,775.03	\$49,760.15	(\$7,014.88)	\$40,000.00	(\$16,775.03)
655010 - Community Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
655020 - Community Center Repairs	\$0.00	\$0.00	\$0.00	\$450.00	\$0.00	(\$450.00)	\$0.00	(\$450.00)
655030 - Community Center Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$60.43	\$60.43	\$0.00	\$0.00
660000 - Transfer to Reserves	\$46,785.87	\$90,871.00	\$44,085.13	\$684,430.00	\$521,355.00	(\$163,075.00)	\$561,430.00	(\$123,000.00)
680000 - Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$220.00	\$102.00	(\$118.00)	\$1,200.00	\$980.00
<u>Total Miscellaneous/Contingency</u>	\$55,700.12	\$99,638.10	\$43,937.98	\$741,875.03	\$571,277.58	(\$170,597.45)	\$602,630.00	(\$139,245.03)
<u>Payroll & Employee Benefits</u>								
651000 - Payroll - Onsite	\$21,727.95	\$12,650.69	(\$9,077.26)	\$211,662.70	\$199,574.29	(\$12,088.41)	\$205,483.00	(\$6,179.70)
651730 - Employee Development	\$1,183.21	\$52.84	(\$1,130.37)	\$1,561.40	\$1,987.08	\$425.68	\$3,000.00	\$1,438.60
<u>Total Payroll & Employee Benefits</u>	\$22,911.16	\$12,703.53	(\$10,207.63)	\$213,224.10	\$201,561.37	(\$11,662.73)	\$208,483.00	(\$4,741.10)
<u>Pool Maintenance/Repairs</u>								
640010 - Pool Lifeguarding	\$0.00	\$1,060.00	\$1,060.00	\$144,866.57	\$151,847.51	\$6,980.94	\$145,000.00	\$133.43
640030 - Pool Chemicals	\$0.00	\$2,255.62	\$2,255.62	\$20,505.69	\$34,960.30	\$14,454.61	\$21,000.00	\$494.31
640035 - Pool Repairs	\$0.00	\$2,750.00	\$2,750.00	\$42,368.56	\$15,265.19	(\$27,103.37)	\$10,000.00	(\$32,368.56)
640040 - Pool Supplies	\$0.00	\$0.00	\$0.00	\$1,819.54	\$608.42	(\$1,211.12)	\$2,400.00	\$580.46

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Income Statement - Prior Year Comparison
12/1/2025 - 12/31/2025

	12/1/2025 - 12/31/2025			Year To Date				
	2025 Actual	2024 Actual	Variance	YTD 2025	YTD 2024	Variance	Annual Budget	Remaining
650500 - Tennis Court Maintenance & Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00
<u>Total Pool Maintenance/Repairs</u>	\$0.00	\$6,065.62	\$6,065.62	\$209,560.36	\$202,681.42	(\$6,878.94)	\$179,600.00	(\$29,960.36)
<u>Professional Fees</u>								
605000 - Management	\$13,947.50	\$13,400.00	(\$547.50)	\$165,087.50	\$154,407.50	(\$10,680.00)	\$164,400.00	(\$687.50)
605008 - Tax Preparation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
606000 - Legal	\$420.00	\$927.50	\$507.50	\$9,134.50	\$27,753.20	\$18,618.70	\$18,000.00	\$8,865.50
<u>Total Professional Fees</u>	\$14,367.50	\$14,327.50	(\$40.00)	\$174,222.00	\$182,160.70	\$7,938.70	\$182,400.00	\$8,178.00
<u>Utilities</u>								
600200 - Water/Sewer	\$2,311.63	\$4,029.11	\$1,717.48	\$98,105.97	\$103,153.70	\$5,047.73	\$96,500.00	(\$1,605.97)
600700 - Gas/Electricity	\$2,780.36	\$2,291.94	(\$488.42)	\$57,728.01	\$53,043.52	(\$4,684.49)	\$52,000.00	(\$5,728.01)
600916 - Technology	\$4,826.28	\$1,674.63	(\$3,151.65)	\$28,069.79	\$24,438.65	(\$3,631.14)	\$25,000.00	(\$3,069.79)
614000 - Trash Removal	\$20,836.20	\$20,237.25	(\$598.95)	\$247,116.50	\$238,314.07	(\$8,802.43)	\$246,000.00	(\$1,116.50)
<u>Total Utilities</u>	\$30,754.47	\$28,232.93	(\$2,521.54)	\$431,020.27	\$418,949.94	(\$12,070.33)	\$419,500.00	(\$11,520.27)
<u>Other</u>								
602080 - Lien Processing Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Total Other</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expense	\$199,447.50	\$229,857.70	\$30,410.20	\$2,097,807.22	\$1,870,807.62	(\$226,999.60)	\$1,927,590.00	(\$170,217.22)
Reserve Income								
<u>Reserve Income</u>								
800000 - Transfer from Operating	\$46,785.87	\$90,871.00	(\$44,085.13)	\$684,430.00	\$521,355.00	\$163,075.00	\$0.00	(\$684,430.00)
810010 - Reserves - Miscellaneous Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
820000 - Interest - Reserve Fund	\$228.19	\$208.15	\$20.04	\$2,693.91	\$2,441.81	\$252.10	\$0.00	(\$2,693.91)
<u>Total Reserve Income</u>	\$47,014.06	\$91,079.15	(\$44,065.09)	\$687,123.91	\$523,796.81	\$163,327.10	\$0.00	(\$687,123.91)
Total Reserve Income	\$47,014.06	\$91,079.15	(\$44,065.09)	\$687,123.91	\$523,796.81	\$163,327.10	\$0.00	(\$687,123.91)
Reserve Expense								
<u>Reserve Expense</u>								
901105 - Reserve Expense - Xeriscaping	\$0.00	\$0.00	\$0.00	\$368,781.53	\$0.00	(\$368,781.53)	\$0.00	(\$368,781.53)
905035 - Reserve Expense - Pool Improvements	\$0.00	\$0.00	\$0.00	\$15,401.71	\$0.00	(\$15,401.71)	\$0.00	(\$15,401.71)
901100 - Reserve Expense - Major Landscape Improvements	\$0.00	\$28,384.42	\$28,384.42	\$55,922.03	\$55,877.17	(\$44.86)	\$0.00	(\$55,922.03)
901200 - Reserve Expense - Drainage Repairs & Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$170,875.58	\$170,875.58	\$0.00	\$0.00
902541 - Reserve Expense - Asphalt Repairs Clubhouse Parking Lot	\$0.00	\$0.00	\$0.00	\$0.00	\$71,710.00	\$71,710.00	\$0.00	\$0.00

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12/1/2025 - 12/31/2025

	12/1/2025 - 12/31/2025			Year To Date				
	2025 Actual	2024 Actual	Variance	YTD 2025	YTD 2024	Variance	Annual Budget	Remaining
904500 - Reserve Expense - Elevator Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$6,380.92	\$6,380.92	\$0.00	\$0.00
904600 - Reserve Expense - Security/Video Recording Upgrades	\$0.00	\$0.00	\$0.00	\$0.00	\$1,180.02	\$1,180.02	\$0.00	\$0.00
905044 - Reserve Expense - Pool Play Structure Repairs & Maintenance	\$0.00	\$0.00	\$0.00	\$4,050.00	\$0.00	(\$4,050.00)	\$0.00	(\$4,050.00)
905045 - Reserve Expense - Pool Repairs	\$0.00	\$0.00	\$0.00	\$3,925.91	\$0.00	(\$3,925.91)	\$0.00	(\$3,925.91)
905405 - Reserve Expense - Spa Cover Replacement	\$0.00	\$0.00	\$0.00	(\$3,925.91)	\$0.00	\$3,925.91	\$0.00	\$3,925.91
905615 - Reserve Expense - Clubhouse Improvements	\$0.00	\$0.00	\$0.00	\$4,905.91	\$5,250.00	\$344.09	\$0.00	(\$4,905.91)
905677 - Reserve Expense - Clubhouse & Skyline Pool Pumps Repairs & Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$15,640.00	\$15,640.00	\$0.00	\$0.00
905710 - Reserve Expense - AV Equipment Upgrades	\$0.00	\$0.00	\$0.00	\$0.00	\$10,930.02	\$10,930.02	\$0.00	\$0.00
905815 - Reserve Expense - Tennis Court Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$35,679.45	\$35,679.45	\$0.00	\$0.00
905926 - Reserve Expense - Playground Maintenance & Repairs	\$0.00	\$0.00	\$0.00	\$40,323.26	\$37,027.14	(\$3,296.12)	\$0.00	(\$40,323.26)
960011 - Reserve Expense - Member Management Software	\$0.00	\$0.00	\$0.00	\$8,640.00	\$15,275.01	\$6,635.01	\$0.00	(\$8,640.00)
960015 - Reserve Expense - Bank Charges	\$0.00	\$0.00	\$0.00	\$200.00	\$175.00	(\$25.00)	\$0.00	(\$200.00)
Total Reserve Expense	\$0.00	\$28,384.42	\$28,384.42	\$498,224.44	\$426,000.31	(\$72,224.13)	\$0.00	(\$498,224.44)
Total Reserve Expense	\$0.00	\$28,384.42	\$28,384.42	\$498,224.44	\$426,000.31	(\$72,224.13)	\$0.00	(\$498,224.44)
Net Income	\$15,485.82	(\$9,584.99)	\$25,070.81	\$106,307.69	\$131,553.19	(\$25,245.50)	\$0.00	
Total Other Net Income	(\$31,528.24)	(\$72,279.72)	\$40,751.48	(\$82,591.78)	\$33,756.69	(\$116,348.47)	\$0.00	
Reserve Net Income	\$47,014.06	\$62,694.73	(\$15,680.67)	\$188,899.47	\$97,796.50	\$91,102.97	\$0.00	