

Vista Ridge Master Homeowners Association, Inc.
Balance Sheet
Period Through: 8/31/2026

Assets

Cash - Operating Fund		
130000 - Cash - Operating Fund	\$88,309.57	
Cash - Operating Fund Total	\$88,309.57	
 Cash - Reserve Fund		
140000 - Cash - Reserve Fund	\$2,081,195.71	
Cash - Reserve Fund Total	\$2,081,195.71	
 Accounts Receivable		
100000 - A/R - Owners	\$27,402.59	
Accounts Receivable Total	\$27,402.59	
 Other Asset		
100500 - Suspense - Operating Fund	\$8,711.80	
100550 - Prepaid Expense	\$1,039.40	
100800 - Due to Operating Account	\$1,216.33	
Other Asset Total	\$10,967.53	
 Assets Total		\$2,207,875.40
 Liabilities and Equity		
Liability		
200000 - A/P	\$7,713.31	
200056 - A/P - Great Colorado Payback	\$1,473.00	
210000 - Prepaid Assessments	\$59,134.52	
220805 - Due From Reserves	\$1,216.33	
Liability Total	\$69,537.16	
 Equity		
300020 - Equity - Working Capital Fund	\$419,701.99	
Equity Total	\$419,701.99	
 Operating Equity	(\$464,569.16)	
Reserve Equity	\$1,882,434.90	
 Operating Net Income	\$103,226.03	
Reserve Net Income	\$197,544.48	
 Liabilities & Equity Total		\$2,207,875.40

Vista Ridge Master Homeowners Association, Inc.
Income Statement - Prior Year Comparison
8/1/2026 - 8/31/2026

	8/1/2026 - 8/31/2026			Year To Date				
	2026 Actual	2025 Actual	Variance	YTD 2026	YTD 2025	Variance	Annual Budget	Remaining
Income								
<u>Income</u>								
400000 - Assessments - Owners	\$168,795.00	\$163,350.00	\$5,445.00	\$1,350,534.00	\$1,306,710.00	\$43,824.00	\$1,924,263.00	\$573,729.00
410000 - Interest - Operating Fund	\$0.06	\$0.04	\$0.02	\$0.37	\$0.19	\$0.18	\$0.00	(\$0.37)
420000 - Late/Interest Fee	\$498.26	\$312.76	\$185.50	\$3,569.39	\$4,599.10	(\$1,029.71)	\$3,600.00	\$30.61
420010 - Lien Fee Reimbursable	\$541.70	\$0.00	\$541.70	\$722.50	\$700.00	\$22.50	\$600.00	(\$122.50)
420015 - Legal Collection Fee Reimbursable	\$1,539.50	\$0.00	\$1,539.50	\$5,216.00	\$1,747.50	\$3,468.50	\$18,000.00	\$12,784.00
420030 - Fines	\$50.00	\$200.00	(\$150.00)	\$100.00	\$250.00	(\$150.00)	\$1,200.00	\$1,100.00
440045 - Cost Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
460090 - Clubhouse Rental Fees	\$3,440.00	\$1,275.00	\$2,165.00	\$15,025.00	\$15,613.00	(\$588.00)	\$24,000.00	\$8,975.00
460120 - Coupon Books	\$4.65	\$0.00	\$4.65	\$40.95	\$36.00	\$4.95	\$0.00	(\$40.95)
460290 - Miscellaneous Income	\$77.00	\$24.00	\$53.00	\$667.00	\$357.00	\$310.00	\$0.00	(\$667.00)
460330 - Oil & Gas Income	\$0.00	\$0.00	\$0.00	\$36.87	\$0.00	\$36.87	\$0.00	(\$36.87)
460400 - Pool ID/Guest Pass	\$2,032.00	\$2,200.00	(\$168.00)	\$18,327.00	\$18,076.00	\$251.00	\$18,000.00	(\$327.00)
<u>Total Income</u>	\$176,978.17	\$167,361.80	\$9,616.37	\$1,394,239.08	\$1,348,088.79	\$46,150.29	\$1,989,663.00	\$595,423.92
Total Income	\$176,978.17	\$167,361.80	\$9,616.37	\$1,394,239.08	\$1,348,088.79	\$46,150.29	\$1,989,663.00	\$595,423.92
Expense								
<u>Administrative</u>								
602000 - Administrative	\$4,664.97	\$1,326.14	(\$3,338.83)	\$18,245.59	\$18,989.23	\$743.64	\$24,000.00	\$5,754.41
602090 - Office Equipment Lease	\$0.00	\$406.16	\$406.16	\$3,243.15	\$3,307.68	\$64.53	\$5,400.00	\$2,156.85
603000 - Insurance	\$0.00	\$0.00	\$0.00	(\$466.00)	\$9,865.10	\$10,331.10	\$63,000.00	\$63,466.00
<u>Total Administrative</u>	\$4,664.97	\$1,732.30	(\$2,932.67)	\$21,022.74	\$32,162.01	\$11,139.27	\$92,400.00	\$71,377.26
<u>Building Maintenance/Repairs</u>								
625320 - Door Mats	\$336.82	\$291.26	(\$45.56)	\$2,862.97	\$2,475.71	(\$387.26)	\$3,840.00	\$977.03
625500 - Janitorial	\$1,957.00	\$2,331.00	\$374.00	\$18,300.45	\$16,769.20	(\$1,531.25)	\$24,000.00	\$5,699.55
625810 - Elevator Maintenance & Repairs	\$339.68	\$395.63	\$55.95	\$3,025.39	\$5,210.71	\$2,185.32	\$7,200.00	\$4,174.61
625900 - HVAC Maintenance Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
625915 - HVAC Maintenance & Repairs	\$0.00	\$0.00	\$0.00	\$3,830.00	\$2,657.00	(\$1,173.00)	\$7,200.00	\$3,370.00
650027 - Clubhouse Elevator Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
650030 - Clubhouse Supplies	\$1,915.93	\$3,355.60	\$1,439.67	\$9,430.34	\$10,597.04	\$1,166.70	\$18,000.00	\$8,569.66
650040 - Clubhouse Repairs	\$430.00	\$14,930.00	\$14,500.00	\$3,661.54	\$18,477.50	\$14,815.96	\$10,200.00	\$6,538.46
650810 - Exercise Equipment Maintenance & Repairs	\$59.90	\$1,002.55	\$942.65	\$4,647.59	\$1,818.80	(\$2,828.79)	\$3,400.00	(\$1,247.59)
<u>Total Building Maintenance/Repairs</u>	\$5,039.33	\$22,306.04	\$17,266.71	\$45,758.28	\$58,005.96	\$12,247.68	\$73,840.00	\$28,081.72
<u>Grounds Maintenance/ Repairs</u>								
607000 - Grounds Maintenance	\$8,272.00	\$7,458.00	(\$814.00)	\$53,768.00	\$48,477.00	(\$5,291.00)	\$83,445.00	\$29,677.00

Vista Ridge Master Homeowners Association, Inc.
Income Statement - Prior Year Comparison
8/1/2026 - 8/31/2026

	8/1/2026 - 8/31/2026			Year To Date				
	2026 Actual	2025 Actual	Variance	YTD 2026	YTD 2025	Variance	Annual Budget	Remaining
607100 - Fertilization/Weed/Insect Control	\$1,073.00	\$1,061.00	(\$12.00)	\$6,438.00	\$6,366.00	(\$72.00)	\$7,511.00	\$1,073.00
607220 - Tree/Shrub/Plant Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$2,046.51	\$2,046.51	\$10,000.00	\$10,000.00
607400 - Grounds Repairs - Sprinklers	\$7,055.41	\$1,794.42	(\$5,260.99)	\$42,871.91	\$11,393.45	(\$31,478.46)	\$23,000.00	(\$19,871.91)
607410 - Grounds Repairs - Other	\$0.00	\$1,465.93	\$1,465.93	\$8,833.22	\$1,465.93	(\$7,367.29)	\$20,000.00	\$11,166.78
610011 - Golf Course Expenses	\$0.00	\$4,501.99	\$4,501.99	\$3,457.34	\$10,615.57	\$7,158.23	\$24,000.00	\$20,542.66
615000 - Lighting Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00
620000 - Pest Control	\$538.48	\$494.02	(\$44.46)	\$2,982.12	\$2,506.68	(\$475.44)	\$4,540.00	\$1,557.88
621000 - Snow Removal	\$0.00	\$0.00	\$0.00	\$1,071.00	\$11,923.30	\$10,852.30	\$20,000.00	\$18,929.00
<u>Total Grounds Maintenance/Repairs</u>	\$16,938.89	\$16,775.36	(\$163.53)	\$119,421.59	\$94,794.44	(\$24,627.15)	\$193,696.00	\$74,274.41
<u>Miscellaneous/Contingency</u>								
655000 - Social Activities Expense	\$5,338.80	\$6,303.43	\$964.63	\$35,060.44	\$25,707.73	(\$9,352.71)	\$50,000.00	\$14,939.56
655020 - Community Center Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
660000 - Transfer to Reserves	\$0.00	\$46,785.83	\$46,785.83	\$381,667.56	\$497,286.64	\$115,619.08	\$532,573.00	\$150,905.44
680000 - Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$180.00	\$0.00	(\$180.00)	\$1,200.00	\$1,020.00
690000 - Bad Debt	\$0.00	\$0.00	\$0.00	\$1,114.75	\$0.00	(\$1,114.75)	\$0.00	(\$1,114.75)
<u>Total Miscellaneous/Contingency</u>	\$5,338.80	\$53,089.26	\$47,750.46	\$418,022.75	\$522,994.37	\$104,971.62	\$583,773.00	\$165,750.25
<u>Payroll & Employee Benefits</u>								
651000 - Payroll - Onsite	\$23,292.92	\$24,473.39	\$1,180.47	\$148,780.19	\$138,934.24	(\$9,845.95)	\$222,352.00	\$73,571.81
651730 - Employee Development	\$78.22	\$86.12	\$7.90	\$238.15	\$276.60	\$38.45	\$3,000.00	\$2,761.85
<u>Total Payroll & Employee Benefits</u>	\$23,371.14	\$24,559.51	\$1,188.37	\$149,018.34	\$139,210.84	(\$9,807.50)	\$225,352.00	\$76,333.66
<u>Pool Maintenance/Repairs</u>								
640010 - Pool Lifeguarding	\$41,567.65	\$0.00	(\$41,567.65)	\$128,178.54	\$56,173.63	(\$72,004.91)	\$150,000.00	\$21,821.46
640030 - Pool Chemicals	\$0.00	\$8,390.68	\$8,390.68	\$10,854.74	\$17,753.85	\$6,899.11	\$21,000.00	\$10,145.26
640035 - Pool Repairs	\$4,933.62	\$20,432.15	\$15,498.53	\$9,629.45	\$32,005.32	\$22,375.87	\$8,000.00	(\$1,629.45)
640040 - Pool Supplies	\$374.51	\$180.35	(\$194.16)	\$7,188.26	\$1,163.57	(\$6,024.69)	\$2,400.00	(\$4,788.26)
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>	\$46,875.78	\$29,003.18	(\$17,872.60)	\$155,850.99	\$107,096.37	(\$48,754.62)	\$182,600.00	\$26,749.01
<u>Professional Fees</u>								
605000 - Management	\$14,155.00	\$13,700.00	(\$455.00)	\$113,680.00	\$109,600.00	(\$4,080.00)	\$169,332.00	\$55,652.00
605008 - Tax Preparation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
606000 - Legal	\$175.00	\$0.00	(\$175.00)	\$5,286.50	\$4,922.50	(\$364.00)	\$18,000.00	\$12,713.50
<u>Total Professional Fees</u>	\$14,330.00	\$13,700.00	(\$630.00)	\$118,966.50	\$114,522.50	(\$4,444.00)	\$187,332.00	\$68,365.50
<u>Utilities</u>								
600200 - Water/Sewer	\$17,811.38	\$19,699.88	\$1,888.50	\$46,663.05	\$36,463.05	(\$10,200.00)	\$100,000.00	\$53,336.95

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8/1/2026 - 8/31/2026

	8/1/2026 - 8/31/2026			Year To Date				
	2026 Actual	2025 Actual	Variance	YTD 2026	YTD 2025	Variance	Annual Budget	Remaining
600700 - Gas/Electricity	\$8,018.19	\$7,366.18	(\$652.01)	\$30,555.25	\$36,076.38	\$5,521.13	\$60,000.00	\$29,444.75
600916 - Technology	\$2,278.63	\$2,188.93	(\$89.70)	\$18,173.64	\$18,119.24	(\$54.40)	\$26,000.00	\$7,826.36
614000 - Trash Removal	\$20,994.40	\$20,395.45	(\$598.95)	\$167,559.92	\$162,712.45	(\$4,847.47)	\$264,670.00	\$97,110.08
<u>Total Utilities</u>	\$49,102.60	\$49,650.44	\$547.84	\$262,951.86	\$253,371.12	(\$9,580.74)	\$450,670.00	\$187,718.14
<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	\$165,661.51	\$210,816.09	\$45,154.58	\$1,291,013.05	\$1,322,157.61	\$31,144.56	\$1,989,663.00	\$698,649.95
Reserve Income								
<u>Reserve Income</u>								
800000 - Transfer from Operating	\$0.00	\$46,785.83	(\$46,785.83)	\$381,667.56	\$497,286.64	(\$115,619.08)	\$0.00	(\$381,667.56)
820000 - Interest - Reserve Fund	\$138.78	\$243.16	(\$104.38)	\$3,588.43	\$1,785.31	\$1,803.12	\$0.00	(\$3,588.43)
<u>Total Reserve Income</u>	\$138.78	\$47,028.99	(\$46,890.21)	\$385,255.99	\$499,071.95	(\$113,815.96)	\$0.00	(\$385,255.99)
Total Reserve Income	\$138.78	\$47,028.99	(\$46,890.21)	\$385,255.99	\$499,071.95	(\$113,815.96)	\$0.00	(\$385,255.99)
Reserve Expense								
<u>Reserve Expense</u>								
901105 - Reserve Expense - Xeriscaping	\$0.00	\$0.00	\$0.00	\$0.00	\$7,318.33	\$7,318.33	\$0.00	\$0.00
905035 - Reserve Expense - Pool Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$15,401.71	\$15,401.71	\$0.00	\$0.00
901100 - Reserve Expense - Major Landscape Improvements	\$0.00	\$0.00	\$0.00	\$84,165.87	\$0.00	(\$84,165.87)	\$0.00	(\$84,165.87)
901200 - Reserve Expense - Drainage Repairs & Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$6,361.54	\$6,361.54	\$0.00	\$0.00
902555 - Reserve Expense - Concrete Repairs & Replacement	\$9,456.99	\$0.00	(\$9,456.99)	\$57,139.31	\$0.00	(\$57,139.31)	\$0.00	(\$57,139.31)
905045 - Reserve Expense - Pool Repairs	\$0.00	\$3,925.91	\$3,925.91	\$25,000.00	\$3,925.91	(\$21,074.09)	\$0.00	(\$25,000.00)
905615 - Reserve Expense - Clubhouse Improvements	\$0.00	\$7,465.00	\$7,465.00	\$0.00	\$7,465.00	\$7,465.00	\$0.00	\$0.00
905710 - Reserve Expense - AV Equipment Upgrades	\$0.00	\$0.00	\$0.00	\$0.00	\$980.00	\$980.00	\$0.00	\$0.00
905900 - Reserve Expense - Volleyball Court Maintenance	\$0.00	\$0.00	\$0.00	\$1,216.33	\$0.00	(\$1,216.33)	\$0.00	(\$1,216.33)
905926 - Reserve Expense - Playground Maintenance & Repairs	\$0.00	\$0.00	\$0.00	\$11,550.00	\$190,912.44	\$179,362.44	\$0.00	(\$11,550.00)
960011 - Reserve Expense - Member Management Software	\$0.00	\$0.00	\$0.00	\$8,640.00	\$8,640.00	\$0.00	\$0.00	(\$8,640.00)
960015 - Reserve Expense - Bank Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00	\$0.00
<u>Total Reserve Expense</u>	\$9,456.99	\$11,390.91	\$1,933.92	\$187,711.51	\$241,179.93	\$53,468.42	\$0.00	(\$187,711.51)

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8/1/2026 - 8/31/2026

	8/1/2026 - 8/31/2026			Year To Date				
	2026 Actual	2025 Actual	Variance	YTD 2026	YTD 2025	Variance	Annual Budget	Remaining
Total Reserve Expense	\$9,456.99	\$11,390.91	\$1,933.92	\$187,711.51	\$241,179.93	\$53,468.42	\$0.00	(\$187,711.51)
Net Income	\$1,998.45	(\$7,816.21)	\$9,814.66	\$300,770.51	\$283,823.20	\$16,947.31	\$0.00	
Total Other Net Income	\$11,316.66	(\$43,454.29)	\$54,770.95	\$103,226.03	\$25,931.18	\$77,294.85	\$0.00	
Reserve Net Income	(\$9,318.21)	\$35,638.08	(\$44,956.29)	\$197,544.48	\$257,892.02	(\$60,347.54)	\$0.00	