

Mountain Vista Metropolitan District

Balance Sheet

As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
3079 - Kirkpatrick Checking	847,530.55
UMB Bond Fund 157277.1	356,319.81
UMB Series 2021 Project Fund	0.01
1072 - Bill.com Money Out Clearing	-30.00
Total Checking/Savings	1,203,820.37
Other Current Assets	
Property Tax Receivable	337,070.41
12000 - Undeposited Funds	148.27
Total Other Current Assets	337,218.68
Total Current Assets	1,541,039.05
Fixed Assets	
Construction in Progress	10,366,028.70
Total Fixed Assets	10,366,028.70
Other Assets	
Suspense	12,431.16
Total Other Assets	12,431.16
TOTAL ASSETS	11,919,498.91
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	53,475.87
Total Accounts Payable	53,475.87
Other Current Liabilities	
Accrued Interest	426,108.00
Prepaid Trash Fees	1,255.00
Deferred Property Tax Revenue	337,070.41
Total Other Current Liabilities	764,433.41
Total Current Liabilities	817,909.28
Long Term Liabilities	
26000 - Series 2021 Bonds	10,800,000.00
26500 - Barnes Road Set Aside	1,200,000.00
Total Long Term Liabilities	12,000,000.00
Total Liabilities	12,817,909.28
Equity	
30000 - Opening Balance Equity	132,142.06
32000 - Retained Earnings	-878,811.41
Net Income	-151,741.02
Total Equity	-898,410.37
TOTAL LIABILITIES & EQUITY	11,919,498.91

Mountain Vista Metropolitan District
Profit & Loss Budget vs. Actual
January through June 2025

General Fund					
	TOTAL				
	Jun 25	Jan - Jun 25	Budget	\$ Over Budget	% of Budget
Income					
Fema Funds	0.00	213,253.03			
Building Permit Fees					
1-0010 · Single Family - Fee	0.00	2,000.00			
Building Permit Fees - Other	0.00	0.00	140,000.00	-140,000.00	0.0%
Total Building Permit Fees	0.00	2,000.00	140,000.00	-138,000.00	1.43%
Treasurer Taxes					
Current Year Tax	1,956.31	90,902.55	159,610.00	-68,707.45	56.95%
Prior Year Tax	0.00	3.98			
Delinquent Interest	0.00	0.47			
Specific Ownership Tax	1,255.55	6,329.69	11,173.00	-4,843.31	56.65%
Tax · Tax Abatement	0.00	0.54			
Interest Abatement	0.00	-0.17			
Total Treasurer Taxes	3,211.86	97,237.06	170,783.00	-73,545.94	56.94%
1-2000 · Late Fee	193.00	1,231.00			
1-2010 · Trash Service	1,362.40	46,479.05	96,403.00	-49,923.95	48.21%
1-2015 · Covenant Enforcement	0.00	882.15			
1-3000 · Interest Income	0.00	10.21			
Total Income	4,767.26	361,092.50	407,186.00	-46,093.50	88.68%
Expense					
Treasurer Fee					
Treasurer Collection Fee	29.35	1,363.60	1,446.00	-82.40	94.3%
Total Treasurer Fee	29.35	1,363.60	1,446.00	-82.40	94.3%
1-1200 · Professional Services					
1-1210 · Audit/ Accounting	0.00	10,275.00	10,275.00	0.00	100.0%
1-1220 · District Managment	4,500.00	27,037.78	54,000.00	-26,962.22	50.07%
1-1230 · Trash Service	94.86	40,860.21	96,403.00	-55,542.79	42.39%
1-1250 · Legal	199.50	3,896.88	10,000.00	-6,103.12	38.97%
Total 1-1200 · Professional Services	4,794.36	82,069.87	170,678.00	-88,608.13	48.09%
1-1300 · Bank Fees	0.00	0.10			
Capital Improvements					
1-1305 · Accessibility Compliance	0.00	0.00	3,500.00	-3,500.00	0.0%
Total Capital Improvements	0.00	0.00	3,500.00	-3,500.00	0.0%
1-1310 · Copies & Postage	78.27	910.93	3,900.00	-2,989.07	23.36%
1-1320 · Office Supplies	0.00	0.00	100.00	-100.00	0.0%
1-1400 · Dues & Subscriptions	0.00	855.93	2,000.00	-1,144.07	42.8%
1-1450 · Insurance	0.00	13,418.00	15,000.00	-1,582.00	89.45%
1-1500 · Board Election	0.00	2,465.73	10,000.00	-7,534.27	24.66%
1-1600 · Landscape Maintenance & Repairs	10,590.75	68,221.30	120,892.00	-52,670.70	56.43%
1-1605 · Park & Playground Maintenance	0.00	1,350.00	2,500.00	-1,150.00	54.0%
1-1620 · Stormwater Fee	737.55	3,733.20	20,000.00	-16,266.80	18.67%
1-1610 · Utilities	8,696.77	15,745.57	77,000.00	-61,254.43	20.45%
1-1630 · Miscellaneous	0.00	0.00	50,000.00	-50,000.00	0.0%
Total Expense	24,927.05	190,134.23	477,016.00	-286,881.77	39.86%
Net Income	-20,159.79	170,958.27	-69,830.00	240,788.27	-244.82%

Mountain Vista Metropolitan District

Profit & Loss Budget vs. Actual

January through June 2025

Debt Service Fund

	TOTAL				
	Jun 25	Jan - Jun 25	Budget	\$ Over Budget	% of Budget
Income					
Treasurer Taxes					
Current Year Tax	7,641.50	355,072.04	623,435.00	-268,362.96	56.95%
Prior Year Tax	0.00	15.53			
Delinquent Interest	0.00	1.86			
Specific Ownership Tax	4,904.29	24,724.27	43,640.00	-18,915.73	56.66%
Tax · Tax Abatement	0.00	2.12			
Interest Abatement	0.00	-0.67			
Total Treasurer Taxes	12,545.79	379,815.15	667,075.00	-287,259.85	56.94%
1-3000 · Interest Income	1,072.74	2,733.82	15,000.00	-12,266.18	18.23%
Total Income	13,618.53	382,548.97	682,075.00	-299,526.03	56.09%
Expense					
Treasurer Fee					
Treasurer Collection Fee	114.62	5,326.30	9,352.00	-4,025.70	56.95%
Total Treasurer Fee	114.62	5,326.30	9,352.00	-4,025.70	56.95%
1-1270 · Bond Costs					
Trustee Fee	0.00	4,000.00	4,000.00	0.00	100.0%
Interest Expense	0.00	0.00	672,724.00	-672,724.00	0.0%
Total 1-1270 · Bond Costs	0.00	4,000.00	676,724.00	-672,724.00	0.59%
1-1300 · Bank Fees	60.02	105.51			
Total Expense	174.64	9,431.81	686,076.00	-676,644.19	1.38%
Net Income	13,443.89	373,117.16	-4,001.00	377,118.16	-9,325.6%

Mountain Vista Metropolitan District

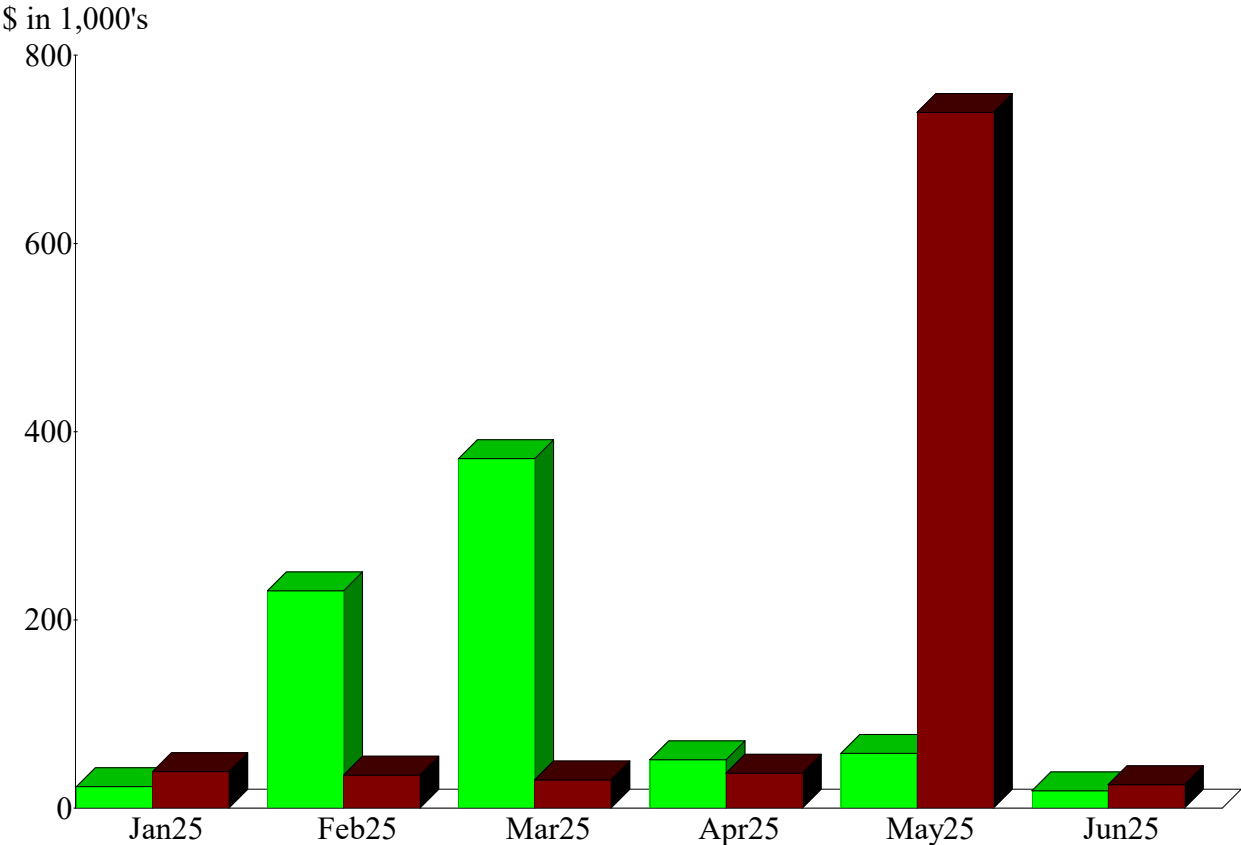
Profit & Loss Budget vs. Actual

January through June 2025

Project Fund

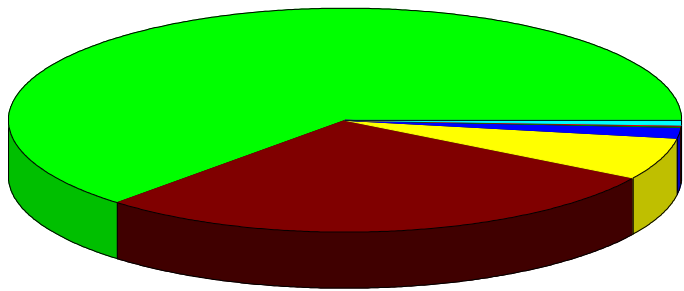
	TOTAL				
	Jun 25	Jan - Jun 25	Budget	\$ Over Budget	% of Budget
Income					
1-3000 · Interest Income	0.00	10,165.99			
Total Income	0.00	10,165.99			
Expense					
1-1200 · Professional Services					
1-1240 · Consulting	0.00	10,900.00			
Total 1-1200 · Professional Services	0.00	10,900.00			
1-1300 · Bank Fees	0.00	652.70			
Capital Improvements	0.00	694,429.74			
Total Expense	0.00	705,982.44			
Net Income	0.00	-695,816.45			

Income and Expense by Month
January through June 2025



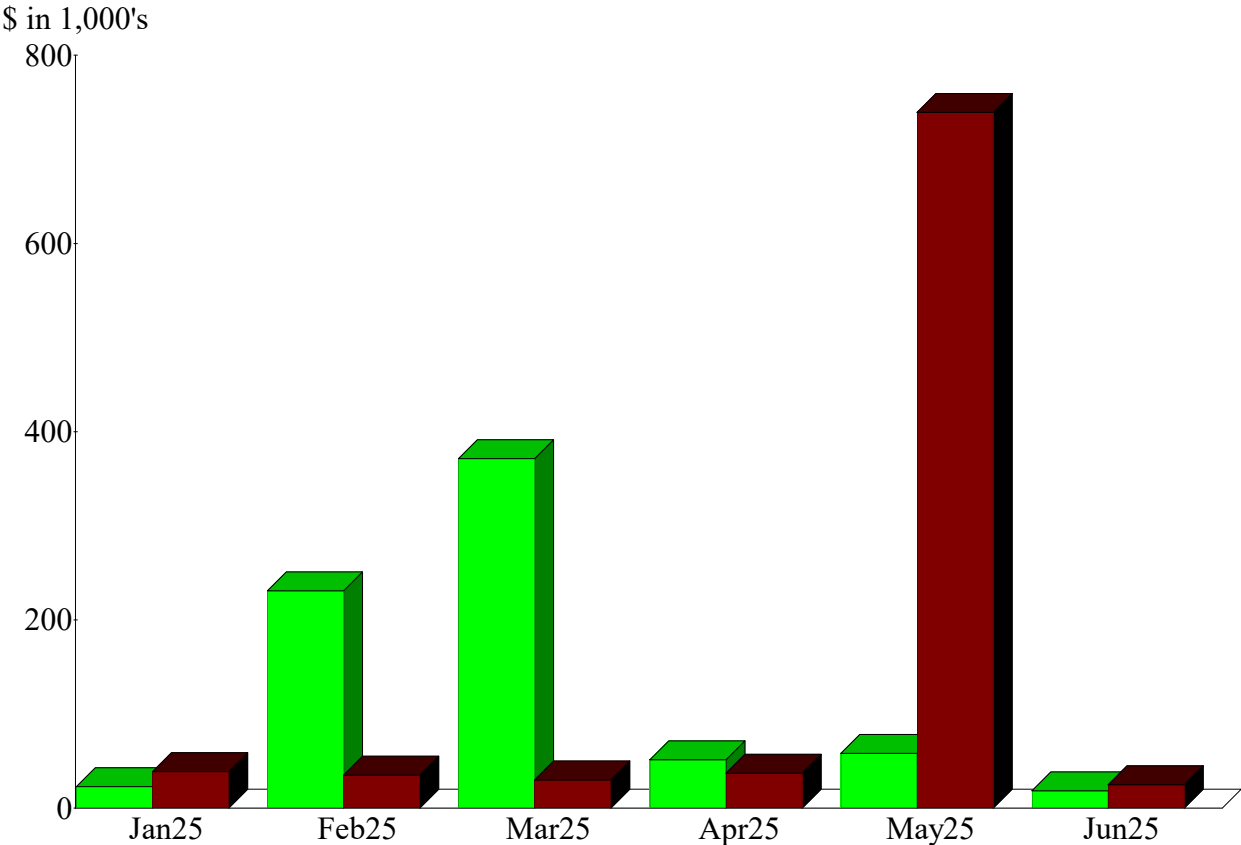
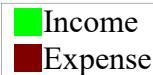
Income Summary
January through June 2025

Treasurer Taxes	63.29%
Fema Funds	28.29
1-2010 · Trash Service	6.17
1-3000 · Interest Income	1.71
Building Permit Fees	0.27
1-2000 · Late Fee	0.16
1-2015 · Covenant Enforcement	0.12
Total	\$753,807.46



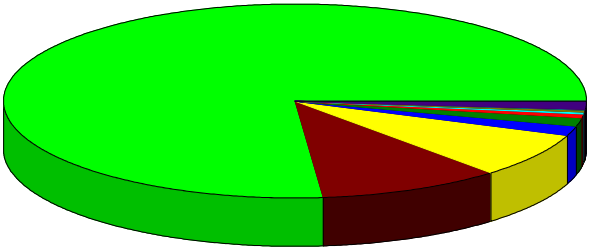
By Account

Income and Expense by Month
January through June 2025



Expense Summary
January through June 2025

Capital Improvements	76.69%
1-1200 · Professional Services	10.27
1-1600 · Landscape Maintenance & Repairs	7.53
1-1610 · Utilities	1.74
1-1450 · Insurance	1.48
Treasurer Fee	0.74
1-1270 · Bond Costs	0.44
1-1620 · Stormwater Fee	0.41
1-1500 · Board Election	0.27
1-1605 · Park & Playground Maintenance	0.15
Other	0.28
Total	\$905,548.48



By Account