

## Balance Sheet

Properties: Gateway Park Master Association - Gateway Park Blvd, Lake Ave Berthoud, CO 80513

As of: 12/31/2025

Accounting Basis: Accrual

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Balance
<b>ASSETS</b>	
<b>Cash</b>	
<b>CASH</b>	
Operating	8,692.61
Reserves Savings	108,940.55
Reserves CD/Money Market	213,361.30
Reserves Loan	91,064.70
<b>Total CASH</b>	<b>422,059.16</b>
<b>Total Cash</b>	<b>422,059.16</b>
<b>ASSETS</b>	
Accounts Receivable	8,797.50
<b>Total ASSETS</b>	<b>8,797.50</b>
<b>TOTAL ASSETS</b>	<b>430,856.66</b>
<b>LIABILITIES &amp; CAPITAL</b>	
<b>Liabilities</b>	
<b>LIABILITIES</b>	
Accounts Payable	3,398.70
Prepaid Assessments	20,900.00
Notes Payable - FNBO	289,682.60
<b>Total LIABILITIES</b>	<b>313,981.30</b>
<b>Total Liabilities</b>	<b>313,981.30</b>
<b>Capital</b>	
<b>CAPITAL</b>	
AppFolio Opening Balance Equity	-292,225.34
<b>Total CAPITAL</b>	<b>-292,225.34</b>
Calculated Retained Earnings	113,411.42
Calculated Prior Years Retained Earnings	295,689.28
<b>Total Capital</b>	<b>116,875.36</b>
<b>TOTAL LIABILITIES &amp; CAPITAL</b>	<b>430,856.66</b>

# Income Statement

## Heath Owners Association Services

Properties: Gateway Park Master Association - Gateway Park Blvd, Lake Ave Berthoud, CO 80513

As of: Dec 2025

Accounting Basis: Accrual

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Selected Month	Year to Month End
<b>Operating Income &amp; Expense</b>		
<b>Income</b>		
<b>INCOME</b>		
Association Dues	0.00	225,000.12
Late Fees	0.00	20.00
Interest Charge	0.00	5.23
Interest Revenue	2,596.83	8,826.96
Transfer In Reserves	0.00	0.00
<b>Total INCOME</b>	<b>2,596.83</b>	<b>233,852.31</b>
<b>Total Operating Income</b>	<b>2,596.83</b>	<b>233,852.31</b>
<b>Expense</b>		
<b>EXPENSE</b>		
Management and Accounting	975.00	11,700.00
<b>Administrative Fee</b>		
Administrative Other	0.00	300.00
<b>Total Administrative Fee</b>	<b>0.00</b>	<b>300.00</b>
<b>Tax Preparation</b>		
1120H	0.00	250.00
<b>Total Tax Preparation</b>	<b>0.00</b>	<b>250.00</b>
<b>Office</b>		
Printing	10.20	123.20
Envelopes and Postage	17.51	128.41
Checks	0.50	9.75
<b>Total Office</b>	<b>28.21</b>	<b>261.36</b>
<b>Compliance</b>		
Department of Regulatory Agencies (DORA)	0.00	44.00
Secretary of State (SOS)	0.00	25.00
<b>Total Compliance</b>	<b>0.00</b>	<b>69.00</b>
Insurance	511.34	2,747.34
Legal	0.00	934.00
<b>Grounds Maintenance and Repair</b>		
Landscape Contract	0.00	36,757.89
Tree and Shrub Maintenance	0.00	9,458.05
Irrigation System Maintenance and Repairs	0.00	8,541.25
Snow Removal	319.96	4,183.66
<b>Total Grounds Maintenance and Repair</b>	<b>319.96</b>	<b>58,940.85</b>
<b>Building Maintenance and Repairs</b>		
Pumphouse - Pond	0.00	13,018.05
<b>Total Building Maintenance and Repairs</b>	<b>0.00</b>	<b>13,018.05</b>
Maintenance and Repairs - Building	0.00	15.40
Water Assessments	0.00	5,389.64

## Income Statement

Account Name	Selected Month	Year to Month End
<b>Utilities</b>		
Electric	318.76	8,351.23
Water/Sewer	36.56	370.97
<b>Total Utilities</b>	<b>355.32</b>	<b>8,722.20</b>
Website Maintenance	0.00	467.93
Interest Charges	917.75	11,570.24
Transfer Out Reserves	0.00	0.00
<b>Total EXPENSE</b>	<b>3,107.58</b>	<b>114,386.01</b>
Pet Waste Station/Pickup	151.00	1,857.00
Backflow Testing/Repairs/Etc	0.00	110.00
<b>CAPITAL EXPENSE</b>		
Asphalt - Capital	0.00	0.00
Pumphouse- Capital	0.00	4,087.88
Roof- Capital	0.00	0.00
<b>Total CAPITAL EXPENSE</b>	<b>0.00</b>	<b>4,087.88</b>
<b>Total Operating Expense</b>	<b>3,258.58</b>	<b>120,440.89</b>
<b>NOI - Net Operating Income</b>	<b>-661.75</b>	<b>113,411.42</b>
Total Income	2,596.83	233,852.31
Total Expense	3,258.58	120,440.89
<b>Net Income</b>	<b>-661.75</b>	<b>113,411.42</b>