

# Fiesta Gardens Homes Association Inc.

## Profit and Loss

October 2025

Current Period			Description	Year To Date			Approved	2025 Comments
Actual	Budget	Variance		Actual	Budget	Variance	2025 Budget	
			<b>Income</b>					
			<u>Operating Revenue</u>					
333		333	Regular Assessments	295,169	290,822	4,347	290,822	monthly paymts
2,050	992	1,058	Clubhouse Rental (Pool Party)	27,420	9,920	17,500	11,904	more rentals + inc. fees
629	0	629	Guest Passes	3,209	917	2,292	1,100	YTD: \$644 cash from 2024
120	60	60	Bee Ads	900	600	300	720	
		0	Swim School	31,453	15,910	15,543	15,910	
3,132	1,052	2,080	<b>Subtotal</b>	358,151	318,169	39,982	320,456	
			<u>Interest, Late Charges, Collection Fees</u>					
210	42	169	Interest Inc - Repl. Res. Fund	1,583	417	1,166	500	
0	83	(83)	Late Charges	9,862	833	9,029	1,000	settlement of lawsuit
5,000	0	5,000	Misc Income	15,519	0	15,519	0	primarily settlm't of lawsuit
0	8	(8)	Collection Charges	0	83	(83)	100	
5,210	133	5,077	<b>Subtotal</b>	26,964	1,333	25,630	1,600	
<b>8,342</b>	<b>1,185</b>	<b>7,156</b>	<b>Total Income</b>	<b>385,114</b>	<b>319,502</b>	<b>65,612</b>	<b>322,056</b>	
			<b>Expenses</b>					
			<u>Lifeguard Expense</u>					
1,545	5,719	4,174	Lifeguards	61,701	57,186	(4,515)	57,186	wage inc by \$1, more hrs
525	293	(232)	Insurance Exp - W/C	2,098	2,932	834	3,518	qtrly pymt in Jan, Apr, Jul, Oct
132	494	362	Payroll Taxes	5,953	5,926	(27)	5,926	
139	167	28	Payroll Service	2,260	1,669	(591)	2,003	more lifeguards
<b>2,341</b>	<b>6,673</b>	<b>4,332</b>	<b>Lifeguard Expense Subtotal</b>	<b>72,011</b>	<b>67,713</b>	<b>(4,298)</b>	<b>68,633</b>	
			<u>Pool Expense</u>					
1,450	1,863	413	<b>Pool Expense total</b>	28,789	18,629	(10,160)	<b>22,355</b>	
			<u>Park Expense</u>					
650	670	20	Landscape-Contract	7,621	6,695	(926)	8,034	
0	0	0	Common Area - Maintenance	846	0	(846)	0	
0	78	78	Pest Control	612	779	167	935	qtrly pymt in Jan, Apr, Jul
726	0	(726)	Cabana Supplies and Equipment	7,783	0	(7,783)	0	cleaning services pd by inc. cabana fees
0	0	0	Tennis Court- Service & Repair	0	0	0	0	
1,376	747	(628)	<b>Park Expense Subtotal</b>	16,862	7,474	(9,388)	<b>8,969</b>	
			<u>Utilities</u>					
612	720	108	Gas	3,709	7,195	3,486	8,634	
2,212	1,299	(913)	Electricity	16,367	12,992	(3,375)	15,590	
193	216	23	Refuse	2,048	2,163	115	2,596	
273	280	8	Telephone & Internet	2,725	2,803	78	3,364	
2,396	1,833	(563)	Water	18,587	18,333	(254)	22,000	
110	525	415	Clubhouse Facilities (alarm)	1,100	5,254	4,154	6,305	
<b>5,796</b>	<b>4,874</b>	<b>(922)</b>	<b>Utilities Subtotal</b>	<b>44,536</b>	<b>48,741</b>	<b>4,205</b>	<b>58,489</b>	

<b><u>Administrative Expenses</u></b>								
0	220	220	<b>Audit &amp; Tax Preparation</b>	1,640	2,204	564	2,645	
0	8	8	<b>Civic Expenses</b>	0	83	83	100	
25	0	(25)	<b>Collection Expenses + Bank Charges</b>	25	0	(25)	0	
348	333	(14)	<b>D &amp; O Ins. Expense</b>	3,236	3,333	97	4,000	qtrly pymt in Jan, Apr, Jul, Oct
1,299	1,458	159	<b>Insurance Expense</b>	12,989	14,583	1,594	17,500	
0	42	42	<b>Mailings, Postage &amp; Copies</b>	252	417	165	500	
567	250	(317)	<b>Meeting Expenses/Social Functions</b>	1,308	2,500	1,192	3,000	
425	425	0	<b>Newsletter Editor</b>	4,250	4,250	0	5,100	
0	65	65	<b>Newsletter Postage/ Printing</b>	119	650	531	780	
5,825	293	(5,531)	<b>Office Software &amp; Supplies</b>	8,657	2,934	(5,723)	3,521	Non-cash write off of \$5.5K ManageCasa
48		(48)	<b>Payment Processing Fees</b>	6,771	5,300	(1,471)	5,300	QB fees
924			<b>Permits &amp; License</b>	959	33	(925)	40	
0	0	0	<b>Professional Services</b>	22,436	0	(22,436)	0	<b>legal fees from 2024 + foreclosure</b>
0	74	74	<b>Reserve Study</b>	0	742	742	890	
300	300	0	<b>Secretary</b>	3,000	3,000	0	3,600	
0	125	125	<b>Taxes - Income</b>	0	1,250	1,250	1,500	
0	2,000	2,000	<b>Taxes - Property</b>	11,822	20,000	8,178	24,000	Property taxes \$13.4K offset by late penalty appeal accepted by City
2,000	2,000	0	<b>Treasurer</b>	20,000	20,000	0	24,000	
0	44	44	<b>Web Site</b>	324	438	114	526	
<b>11,760</b>	<b>7,639</b>	<b>(3,198)</b>	<b>Admin Expenses Subtotal</b>	<b>97,787</b>	<b>81,718</b>	<b>(16,069)</b>	<b>97,002</b>	
<b>22,722</b>	<b>21,795</b>	<b>(3)</b>	<b>Total Expenses</b>	<b>259,986</b>	<b>224,275</b>	<b>(35,710)</b>	<b>255,448</b>	
<b>(14,381)</b>	<b>(20,610)</b>	<b>6,230</b>	<b>Net Income</b>	<b>125,129</b>	<b>95,227</b>	<b>29,902</b>	<b>66,608</b>	

# Fiesta Gardens Homes Association In Balance Sheet

As of October 31, 2025

ASSETS	as of 9/30/25	MoM flux	2025 Comments
<b>CURRENT ASSETS</b>			
Cash - Operating Fund	81,586	91,505	(9,919)
Cash - Reserve Fund	165,063	164,873	190
Cash - Cabana Rebuild			0
Accounts Receivable: Other	35	32	3
Accounts Receivable 2025 Dues	13,132	12,614	518
A/R (Emergency Assessment)	5,280	5,115	165 reclass
A/R 2024 and prior periods	11,217	11,382	(165) reclass
Other Current Assets	12,348	13,322	(974)
<b>TOTAL CURRENT ASSETS</b>	<b>288,662</b>	<b>298,843</b>	<b>(10,181)</b>
<b>FIXED ASSETS</b>			
New Cabana Costs to Date	1,793,804	1,793,804	0
HOA All in One Property Management System	0	5,525	(5,525) non-cash write off
<b>TOTAL FIXED ASSETS</b>	<b>1,793,804</b>	<b>1,799,329</b>	<b>(5,525)</b>
<b>TOTAL ASSETS</b>	<b>2,082,466</b>	<b>2,098,172</b>	<b>(15,706)</b>
LIABILITIES AND FUND BALANCE	as of 9/30/25	MoM flux	2025 Comments
<b>LIABILITES</b>			
Accounts Payable	698	3,218	(2,520)
Payroll Taxes Payable	206	(466)	672
Accrued Expenses	2,847	2,847	0
Prepaid Assessments	99,300	99,300	0
Construction Contract Retention Payable	5,325	5,325	0
<b>TOTAL LIABILITIES</b>	<b>108,376</b>	<b>110,223</b>	<b>(1,848)</b>
<b>FUND BALANCE</b>			
Current Year Net Income/Loss	125,129	138,987	
<b>TOTAL FUND BALANCE</b>	<b>1,974,090</b>	<b>1,987,949</b>	
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>2,082,466</b>	<b>2,098,172</b>	