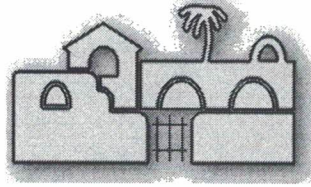


# Balance Sheet Prev Year Comparison

As of December 31, 2025



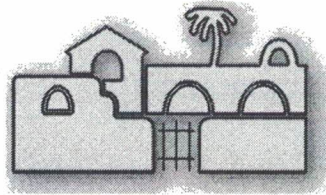
	<u>Dec 31, 25</u>	<u>Dec 31, 24</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>Operating Account</b>				
1000 · Cash in Bank - Checking x2868	3,385.51	6,822.79	-3,437.28	-50.38%
1010 · Cash in Bank - Savings x8891	39,185.35	29,610.22	9,575.13	32.34%
1015 · Petty Cash	67.00	174.00	-107.00	-61.49%
1021 · Edward Jones CD's	153,628.52	105,563.99	48,064.53	45.53%
1029 · Edward Jones Cash Account	960.37	31,383.51	-30,423.14	-96.94%
<b>Total Operating Account</b>	<u>197,226.75</u>	<u>173,554.51</u>	<u>23,672.24</u>	<u>13.64%</u>
<b>Reserve Account</b>				
<b>1030 · Edward Jones Reserve Account</b>				
1031 · Edward Jones - Mkt Value	18,660.13	8,623.98	10,036.15	116.38%
1030 · Edward Jones Reserve Account - Other	119,419.56	113,711.41	5,708.15	5.02%
<b>Total 1030 · Edward Jones Reserve Account</b>	<u>138,079.69</u>	<u>122,335.39</u>	<u>15,744.30</u>	<u>12.87%</u>
<b>1040 · GGVCF</b>				
1041 · GGVCF - Mkt Value	39,868.04	25,326.42	14,541.62	57.42%
1040 · GGVCF - Other	75,000.00	75,000.00	0.00	0.0%
<b>Total 1040 · GGVCF</b>	<u>114,868.04</u>	<u>100,326.42</u>	<u>14,541.62</u>	<u>14.49%</u>
<b>Total Reserve Account</b>	<u>252,947.73</u>	<u>222,661.81</u>	<u>30,285.92</u>	<u>13.6%</u>
<b>Total Checking/Savings</b>	<u>450,174.48</u>	<u>396,216.32</u>	<u>53,958.16</u>	<u>13.62%</u>
<b>Accounts Receivable</b>				
1100 · Accounts Receivable	2,083.00	960.00	1,123.00	116.98%
<b>Total Accounts Receivable</b>	<u>2,083.00</u>	<u>960.00</u>	<u>1,123.00</u>	<u>116.98%</u>
<b>Other Current Assets</b>				
1200 · Prepaid Expenses	3,046.00	2,925.00	121.00	4.14%
<b>Total Other Current Assets</b>	<u>3,046.00</u>	<u>2,925.00</u>	<u>121.00</u>	<u>4.14%</u>
<b>Total Current Assets</b>	<u>455,303.48</u>	<u>400,101.32</u>	<u>55,202.16</u>	<u>13.8%</u>
<b>Fixed Assets</b>				
<b>Fixed Assets</b>				
1610 · Common Area Taxable Land	6,000.00	6,000.00	0.00	0.0%
1620 · Buildings - Major Assets	666,576.45	655,892.20	10,684.25	1.63%
1650 · Furniture	4,385.17	4,385.17	0.00	0.0%
1700 · Equipment	11,081.04	11,081.04	0.00	0.0%
1900 · Accumulated Depreciation	-390,067.05	-362,396.44	-27,670.61	-7.64%
<b>Total Fixed Assets</b>	<u>297,975.61</u>	<u>314,961.97</u>	<u>-16,986.36</u>	<u>-5.39%</u>
<b>Total Fixed Assets</b>	<u>297,975.61</u>	<u>314,961.97</u>	<u>-16,986.36</u>	<u>-5.39%</u>
<b>TOTAL ASSETS</b>	<u><b>753,279.09</b></u>	<u><b>715,063.29</b></u>	<u><b>38,215.80</b></u>	<u><b>5.34%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
2900 · Assessments Received in Advance	155,610.00	152,490.00	3,120.00	2.05%
<b>Total Liabilities</b>	<u>155,610.00</u>	<u>152,490.00</u>	<u>3,120.00</u>	<u>2.05%</u>
<b>Equity</b>				
32000 · Retained Earnings	562,573.29	543,217.71	19,355.58	3.56%
Net Income	35,095.80	19,355.58	15,740.22	81.32%
<b>Total Equity</b>	<u>597,669.09</u>	<u>562,573.29</u>	<u>35,095.80</u>	<u>6.24%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>753,279.09</b></u>	<u><b>715,063.29</b></u>	<u><b>38,215.80</b></u>	<u><b>5.34%</b></u>

# Esperanza Estates HOA

## Profit & Loss Budget vs. Actual

January through December 2025

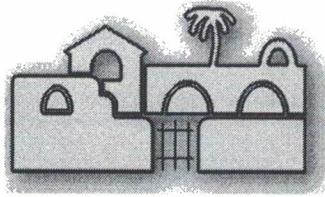
FINAL



	TOTAL			
	Dec 2025	Jan - Dec Actual	Jan - Dec Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Income</b>				
4000 · Annual Assessment	0.00	199,500.00	199,500.00	0.00
4100 · Transfer Fees	0.00	2,100.00	2,000.00	100.00
4200 · Annual Assessment Late Fees	0.00	285.00	550.00	-265.00
4250 · Delinquent Payment Interest	0.00	126.00	50.00	76.00
4300 · Directory Sales	0.00	50.00	100.00	-50.00
4500 · Interest Income from Investment	5,101.64	11,512.66	4,500.00	7,012.66
4550 · Gain/Loss on Value of Invest	-4,382.10	25,415.37	0.00	25,415.37
4700 · Pickleball Revenue	0.00	605.00	1,200.00	-595.00
4900 · Misc Income	0.00	100.00	0.00	100.00
<b>Total Income</b>	<u>719.54</u>	<u>239,694.03</u>	<u>207,900.00</u>	<u>31,794.03</u>
<b>Total Income</b>	<u>719.54</u>	<u>239,694.03</u>	<u>207,900.00</u>	<u>31,794.03</u>
<b>Gross Profit</b>	719.54	239,694.03	207,900.00	31,794.03
<b>Expense</b>				
<b>Expenses</b>				
<b>ADM Expenses</b>				
7000 · ADM Compilation Report	0.00	0.00	250.00	-250.00
7060 · ADM Tax Preparation & Filing	0.00	500.00	500.00	0.00
7070 · ADM Trash Removal Service	5,595.00	66,650.00	66,600.00	50.00
7100 · ADM Directory	0.00	525.20	450.00	75.20
7190 · ADM Depreciation	27,670.61	27,670.61	26,465.00	1,205.61
7200 · ADM GVC Dues & others	0.00	4,900.00	4,900.00	0.00
7250 · ADM Insurance Policies	0.00	5,732.00	4,400.00	1,332.00
7300 · ADM Legal Fees	0.00	574.05	270.00	304.05
7350 · ADM MMM & Periodico expenses	38.67	843.32	600.00	243.32
7400 · ADM Postage	13.12	218.00	500.00	-282.00
7450 · ADM Printing	0.00	67.35	200.00	-132.65
7600 · ADM Supplies	0.00	386.24	325.00	61.24
7700 · ADM HOA Taxes & Filing Fees	0.00	1,451.20	2,400.00	-948.80
7800 · ADM Financial Service Charges	147.01	736.97	700.00	36.97
7825 · ADM Newcomer Expense	204.89	204.89	150.00	54.89
7850 · ADM Volunteer Committee	0.00	315.00	150.00	165.00
7851 · ADM - Raymond James Fees	0.00	837.60	700.00	137.60
7875 · Annual Meeting Expense	0.00	395.00	400.00	-5.00
7900 · ADM Miscellaneous	58.00	87.00	0.00	87.00
<b>Total ADM Expenses</b>	<u>33,727.30</u>	<u>112,094.43</u>	<u>109,960.00</u>	<u>2,134.43</u>

**Esperanza Estates HOA**  
**Profit & Loss Budget vs. Actual**  
January through December 2025

FINAL



	TOTAL			\$ Over Budget
	Dec 2025	Jan - Dec Actual	Jan - Dec Budget	
<b>CAM Expenses</b>				
5000 · CAM Contract Services	3,250.00	38,785.00	39,000.00	-215.00
5100 · CAM Labor & Materials	540.00	5,473.93	10,000.00	-4,526.07
5200 · CAM Paint & Structural Repair	0.00	0.00	1,000.00	-1,000.00
5300 · CAM Palm & Tree Trimming	0.00	14,430.00	10,500.00	3,930.00
5400 · CAM Esperanza Park Utilities	54.65	621.66	700.00	-78.34
5450 · CAM EE Monument Utilities	30.04	377.87	400.00	-22.13
5500 · CAM Weed Spray Program	0.00	89.48	1,500.00	-1,410.52
5700 · Plant/Tree Replacement	0.00	0.00	500.00	-500.00
<b>Total CAM Expenses</b>	<b>3,874.69</b>	<b>59,777.94</b>	<b>63,600.00</b>	<b>-3,822.06</b>
<b>REC Expenses</b>				
6000 · REC Pool/Ramada Electricity	498.86	5,527.87	4,500.00	1,027.87
6050 · REC Pool/Ramada Water & Sewer	134.71	1,518.55	2,000.00	-481.45
6100 · REC Pool Natural Gas	1,080.79	8,580.09	13,000.00	-4,419.91
6200 · REC Pool Service and Supplies	1,100.75	10,551.65	8,500.00	2,051.65
6250 · REC Pool Custodial	175.00	2,100.00	2,100.00	0.00
6300 · REC Pool Repairs	0.00	2,091.00	1,700.00	391.00
6400 · REC Pool/Ramada Phone & WiFi	68.59	822.85	840.00	-17.15
6425 · REC Ramada Supplies & Labor	0.00	447.88	400.00	47.88
6500 · REC Ramada Repair & Supplies	6.36	14.36	400.00	-385.64
6600 · REC Courts Repair & Supplies	-133.51	730.38	600.00	130.38
6700 · REC Courts Water & Sewer	25.73	341.23	300.00	41.23
<b>Total REC Expenses</b>	<b>2,957.28</b>	<b>32,725.86</b>	<b>34,340.00</b>	<b>-1,614.14</b>
<b>Total Expenses</b>	<b>40,559.27</b>	<b>204,598.23</b>	<b>207,900.00</b>	<b>-3,301.77</b>
<b>Total Expense</b>	<b>40,559.27</b>	<b>204,598.23</b>	<b>207,900.00</b>	<b>-3,301.77</b>
<b>Net Ordinary Income</b>	<b>-39,839.73</b>	<b>35,095.80</b>	<b>0.00</b>	<b>35,095.80</b>
<b>Net Income</b>	<b>-39,839.73</b>	<b>35,095.80</b>	<b>0.00</b>	<b>35,095.80</b>