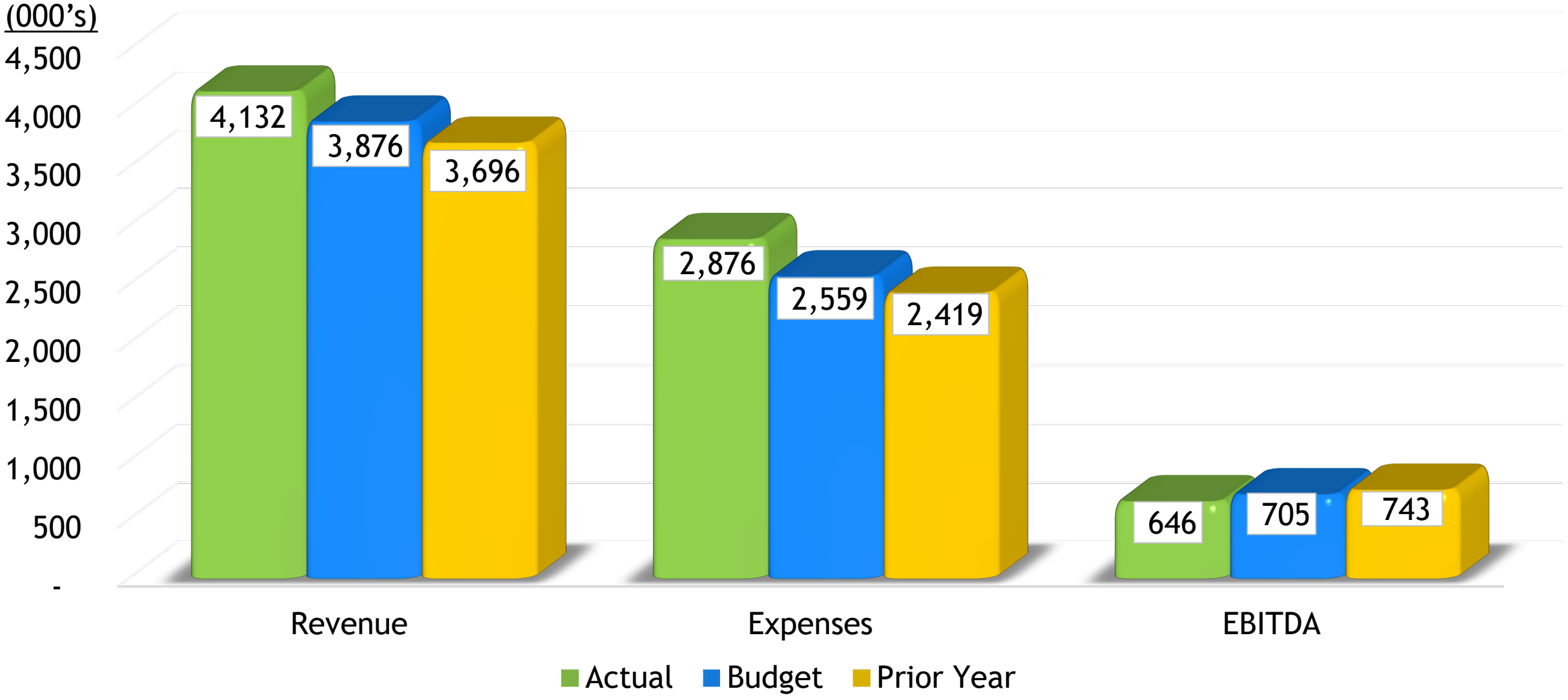
BELLA VISTA
PROPERTY OWNERS ASSOCIATION

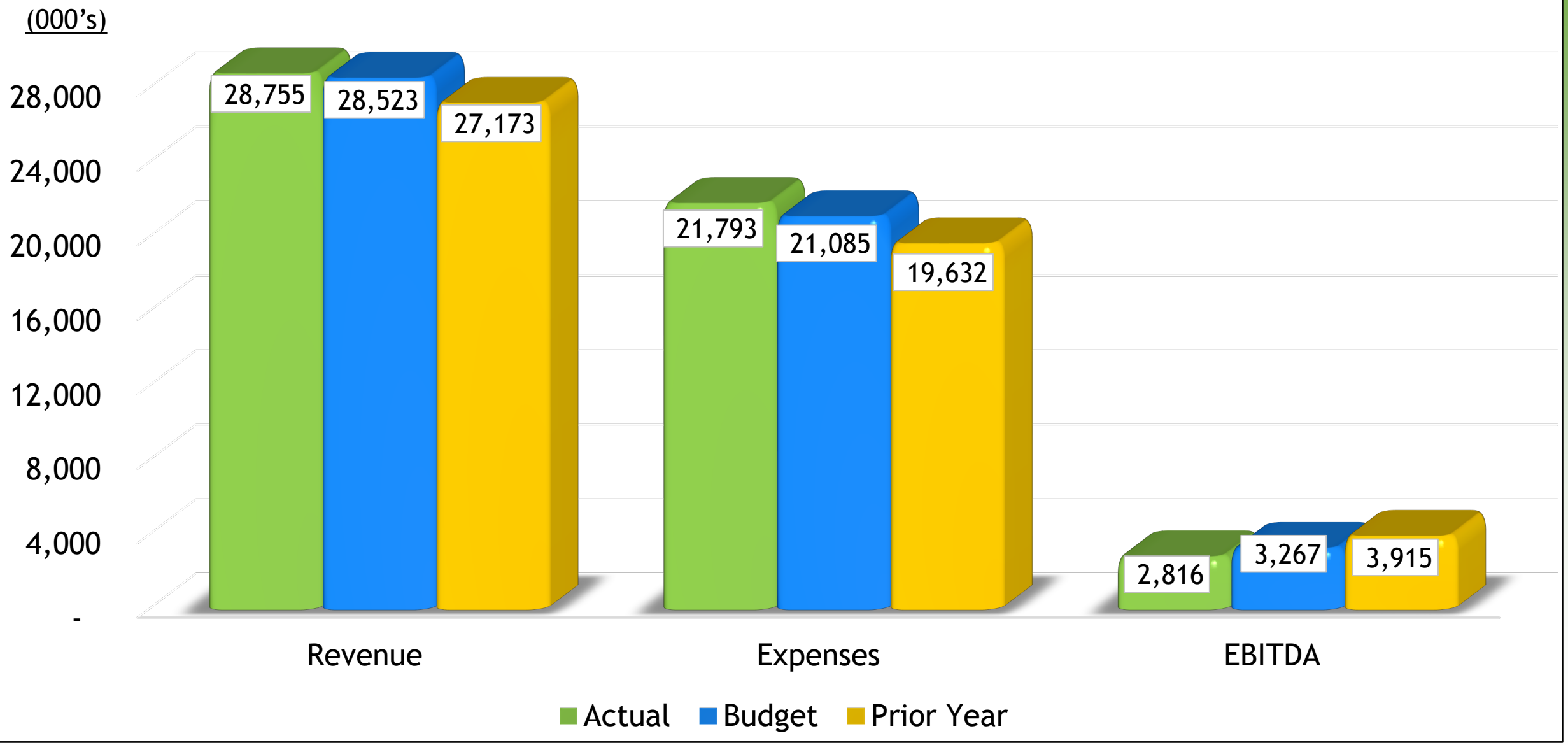
FINANCIAL OVERVIEW
AUGUST 2025

The financial reports included in this presentation will be posted to the POA's website: https://bellavistapoa.com/governance/financials

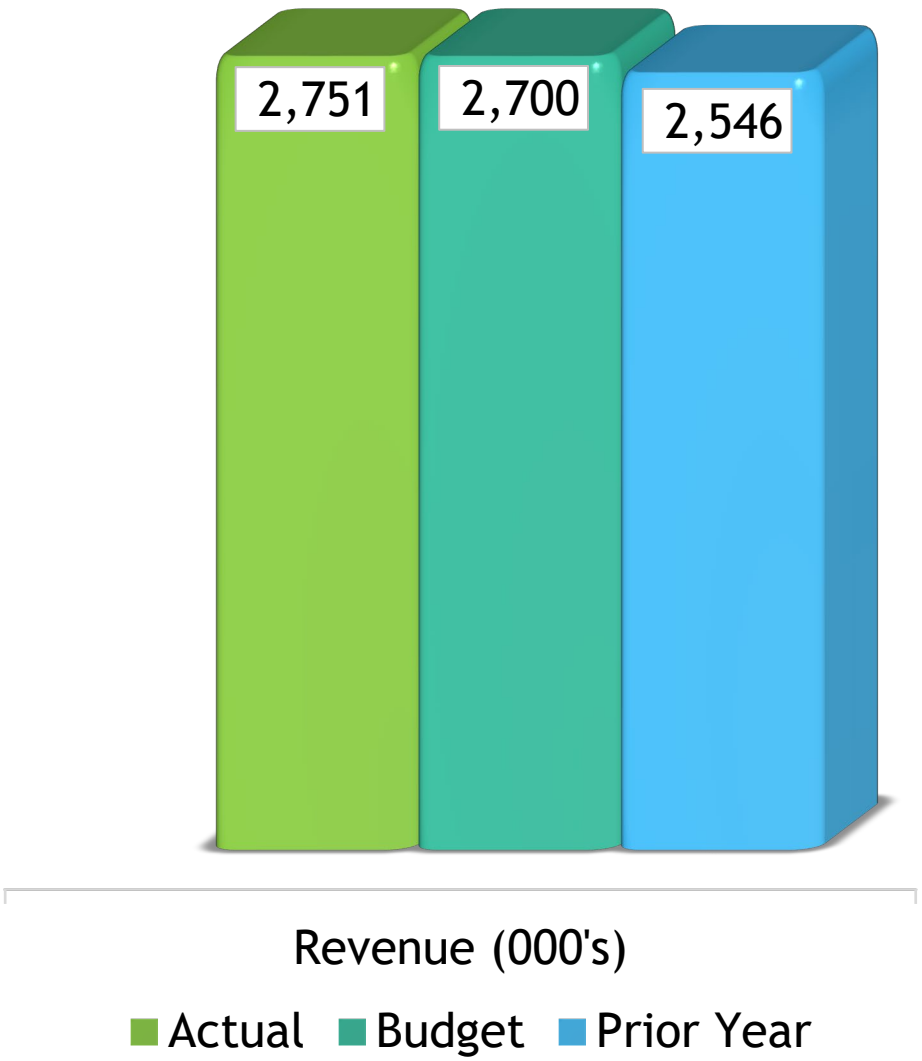
CONSOLIDATED FINANCIAL OVERVIEW FOR THE MONTH OF AUGUST



CONSOLIDATED FINANCIAL OVERVIEW - YTD



POA Revenue - Month of August



Notable Variances

Better than budget in August:

- **Income on Property Lots -** $86K better
- **Rebates & Other Income** - $24K better
- **Past Due Collections -** $15K better
- **RV Income** - $13K better

Worse than budget in August:

- **F&B Income** - $24K worse
- **Transfer Fees** - $18K worse
- **Assessments** - $16K worse
- **Golf Fees** - $14K worse

POA Operating Expenses - August

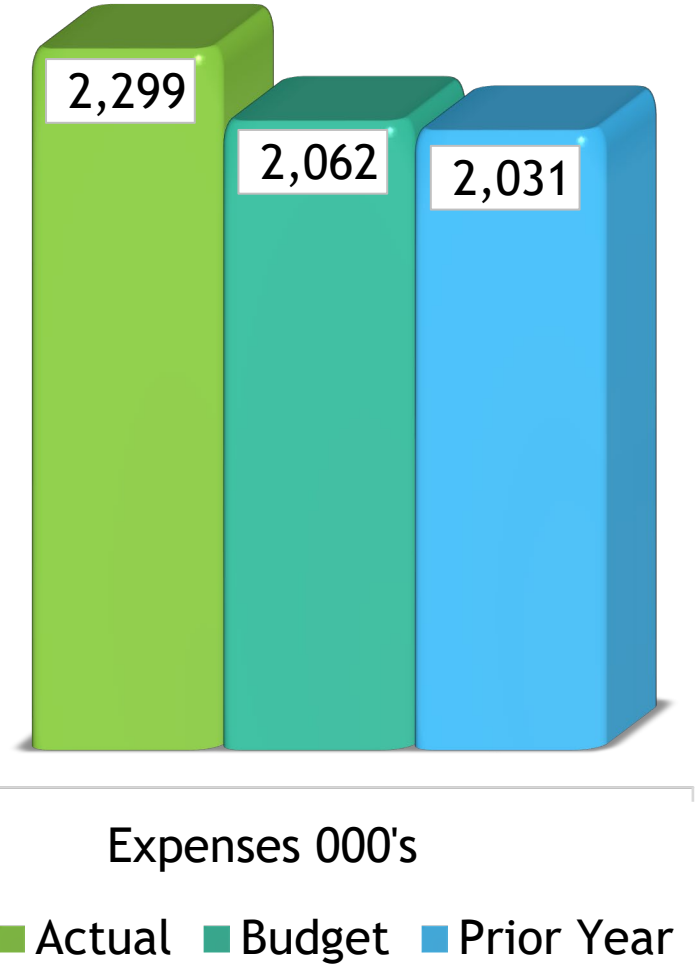
Notable Variances

Better than budget in August:

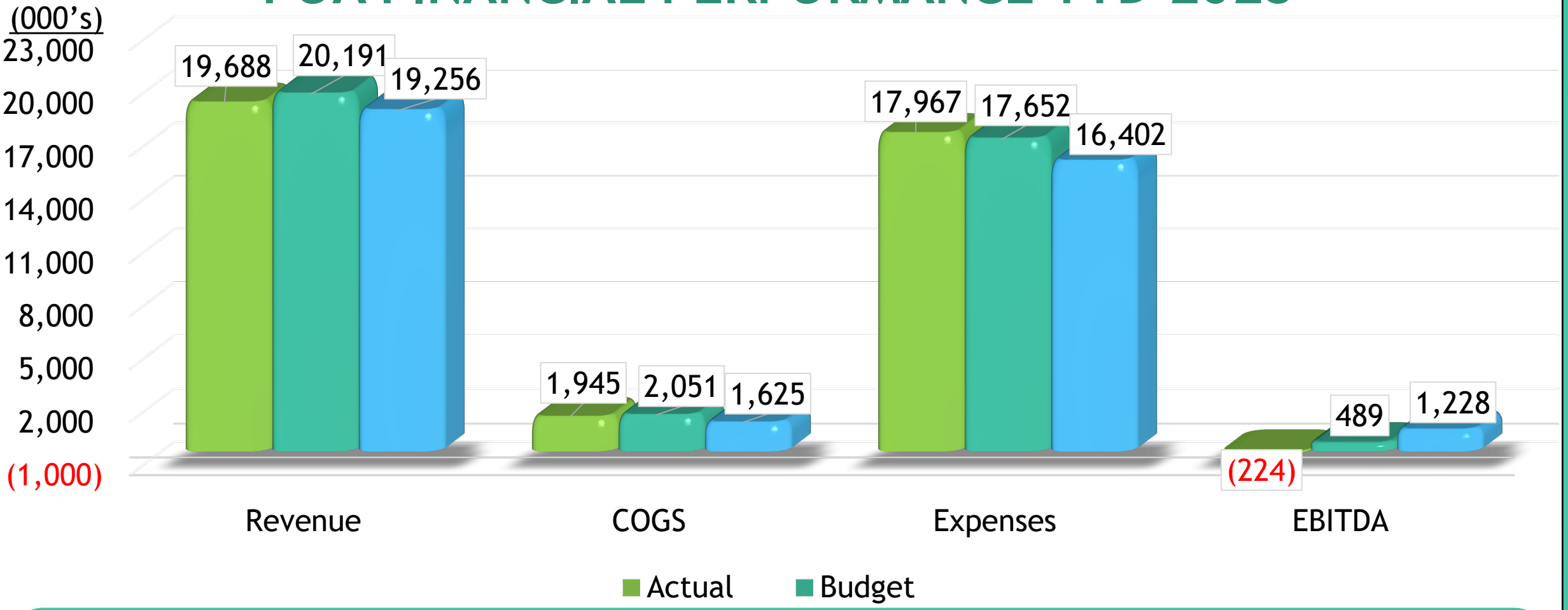
- **Insurance** - $58K better
- **Fuel & Oil** - $9K better
- **Taxes & Permits** - $4K better

Worse than budget in August:

- **Employee Benefits** - $110K worse
- **Salaries & Wages** - $79K worse
- **Utilities** - $20K worse
- **Professional Services** - $17K worse
- **Maintenance & Repairs** - $13K worse

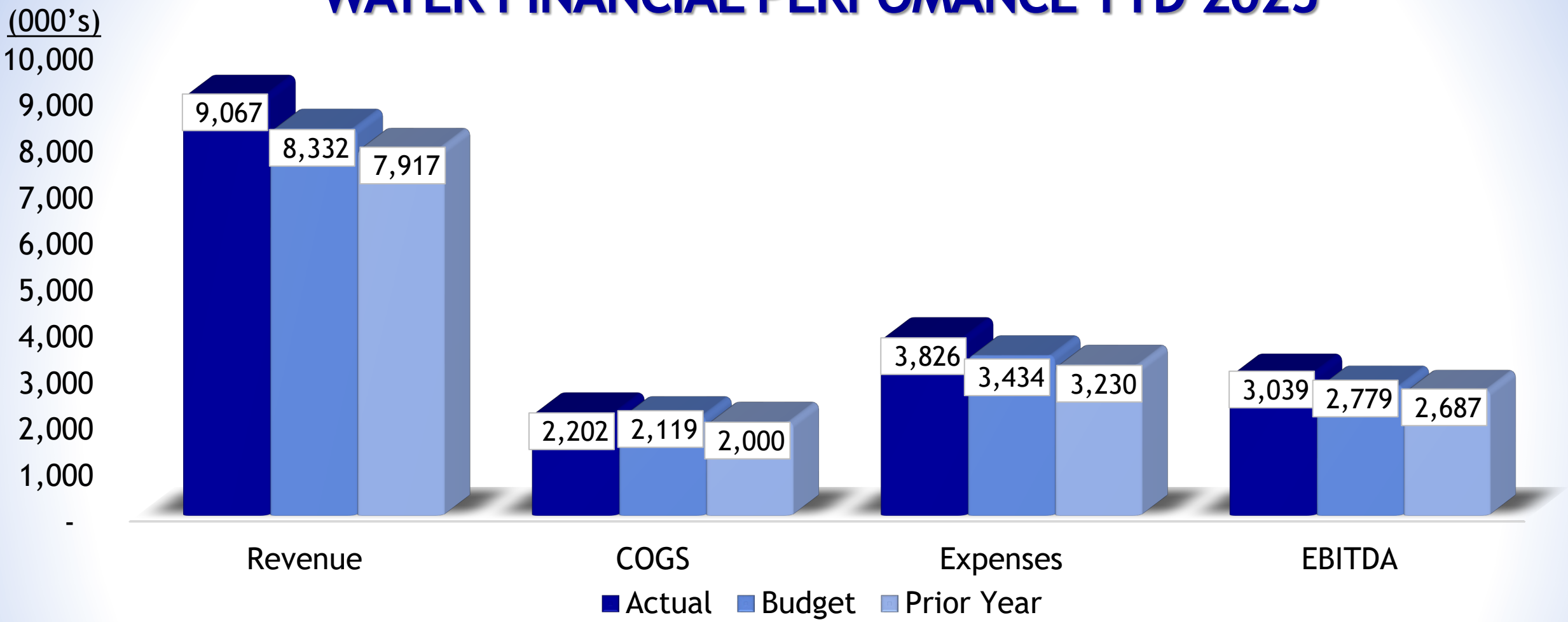


POA FINANCIAL PERFORMANCE YTD 2025



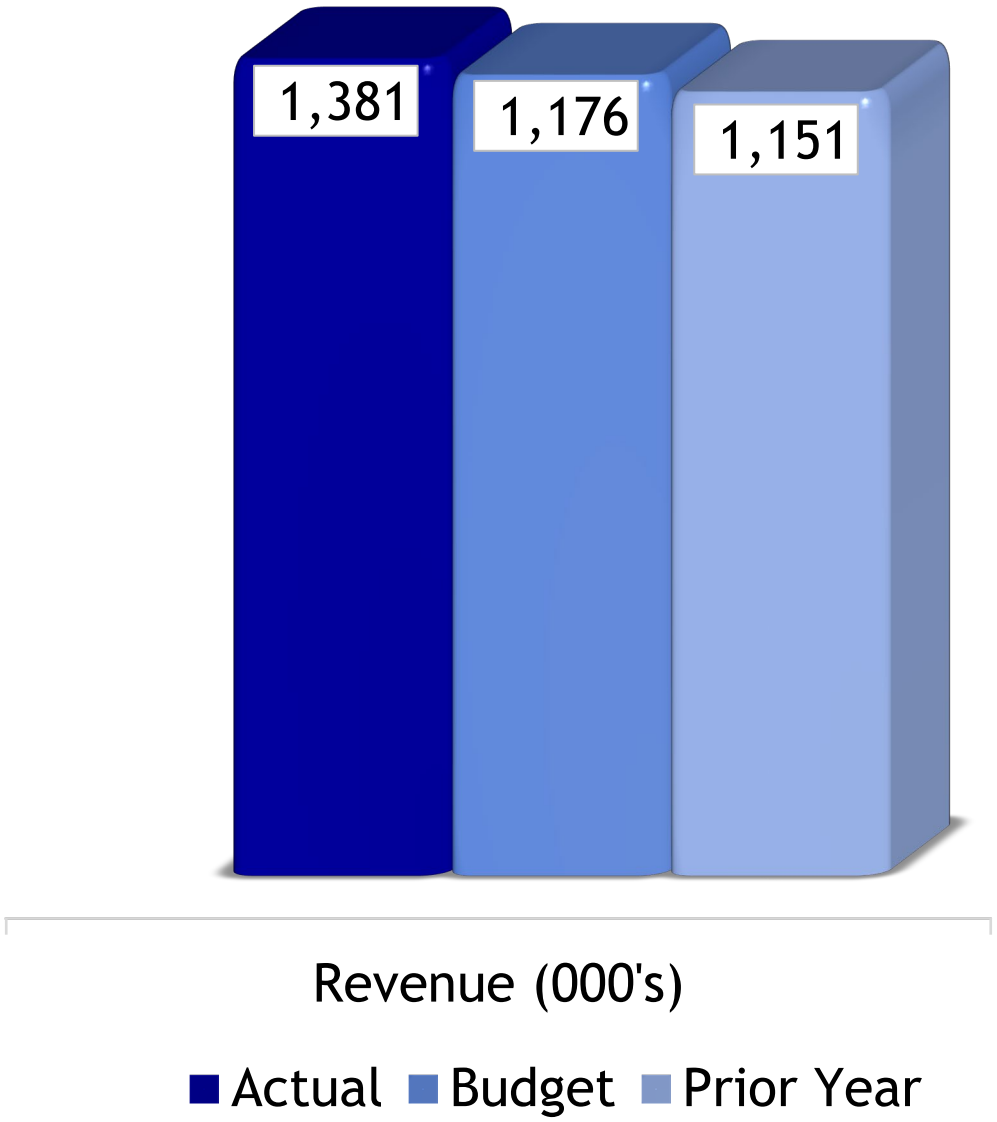
- REVENUE - $503K less than budget and $432K better than prior year
- COGS - $106K better than budget and $319K more than prior year due to sales
- EXPENSES - $315K more than budget and $1.6M more than prior year
- EBITDA - $712K less than budget and $1.5M less than prior year

WATER FINANCIAL PERFOMANCE YTD 2025



- REVENUE - $736K better than budget and $1.2M better than prior year
- COGS - $83K more than budget and $202K more than prior year due to sales
- EXPENSES - $392K more than budget and $596K more than prior year
- EBITDA - $261K better than budget and $353K better than prior year

Water Revenue Month of August



Better than budget in August:

- **Water Sales -** $180K better (YTD $28K better)
- **Capital Buy-In Fees -** $8K better (YTD $344K better)
- **New Service Connections -** $7K better (YTD $295K better)

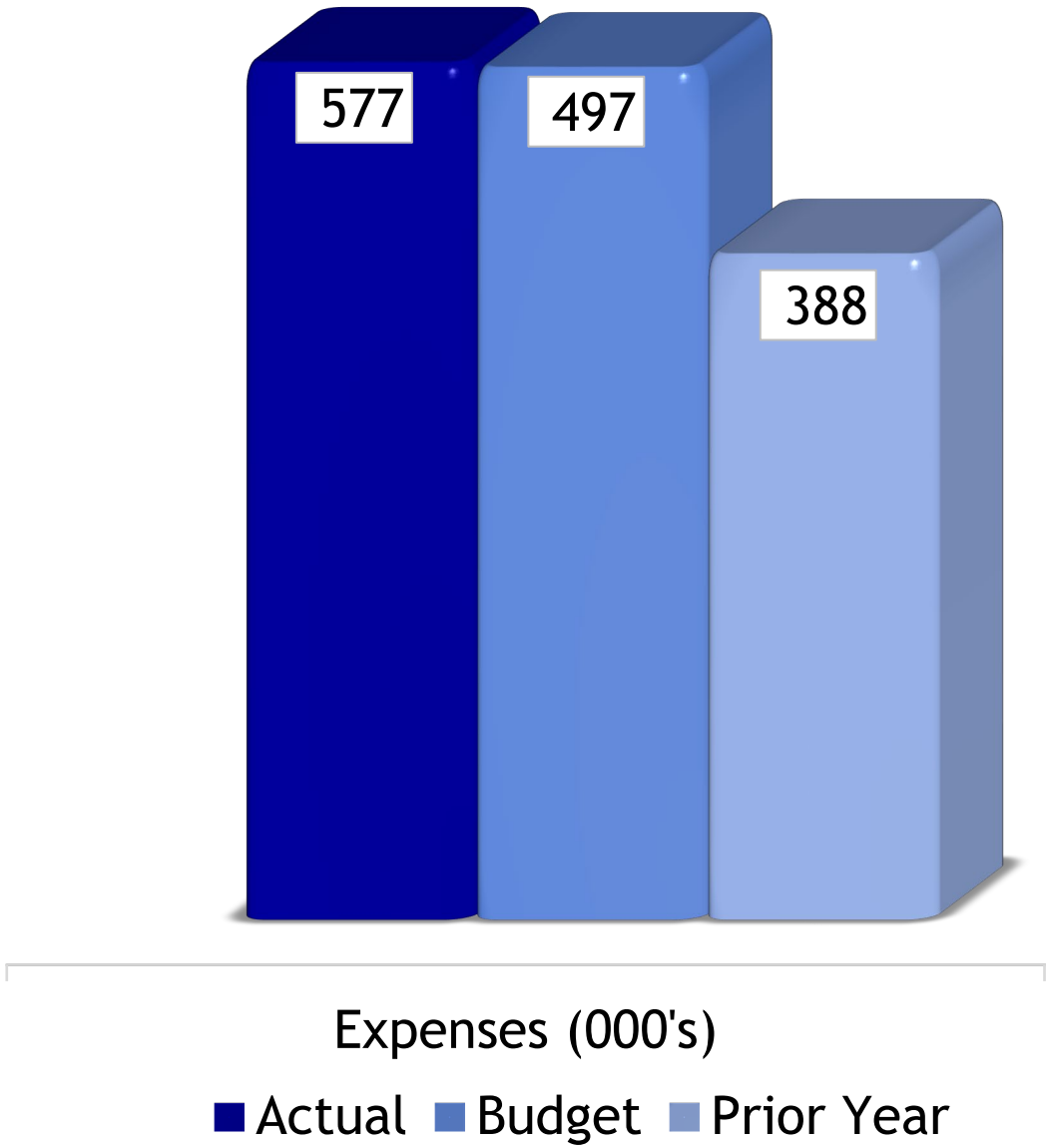
Water Operating Expenses Month of August

Better than budget in August:

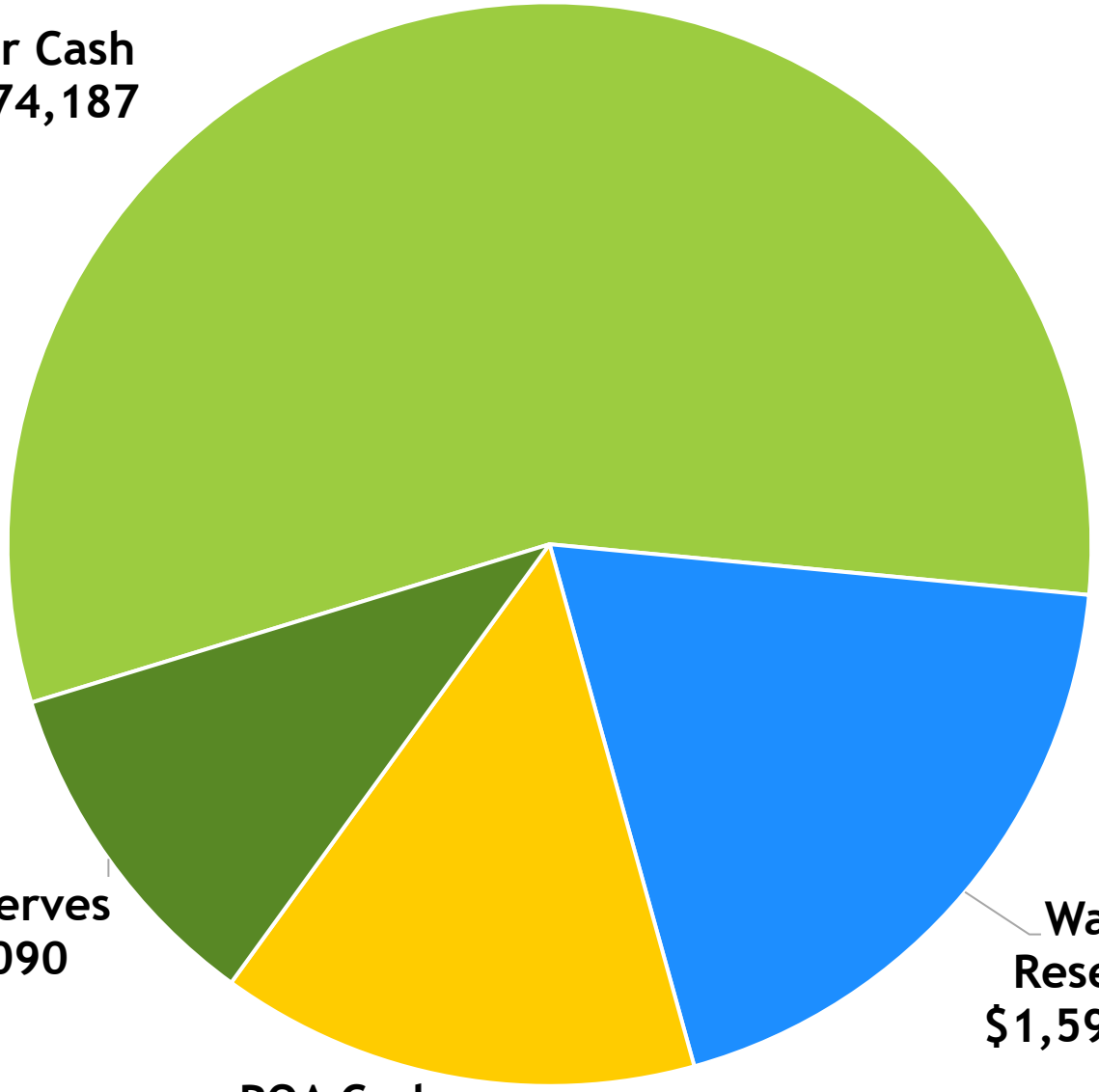
- **Liability & Casualty Insurance -** $15K better

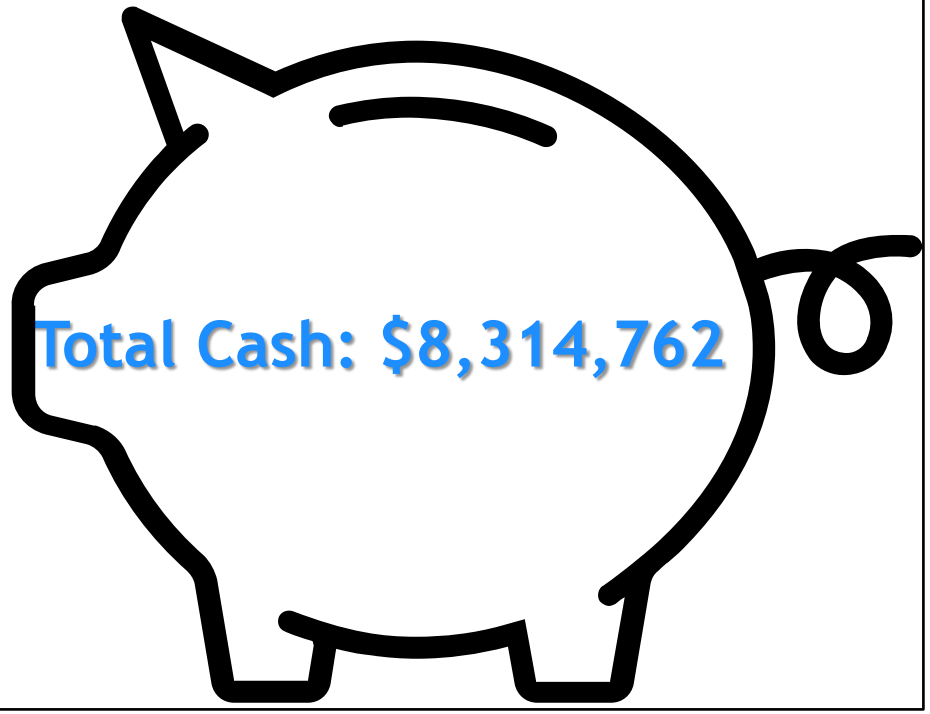
Worse than budget in August:

- **Meter Installation Materials -** $56K worse
- **Employee Health, Dental & Life Insurance** - $35K worse
- **Water Distribution Equipment -** $16K worse



August 2025 Cash Position





The ONE-PAGER

BELLA VISTA PROPERTY OWNERS ASSOCIATION

YTD August 2025

EBITDA Variances to Budget

Department	Amount
Better Than Budget	
Water	260,562
Legal	205,778
Golf Maintenance	145,026
Maintenance & Construction	96,121
Lakes and Parks	89,438
Accounting	70,397
Recreation	30,226
Member Resources	24,186
Human Resources	17,485
Central Administration	16,904
Marketing and Communications	11,966
Information Technology	5,533
Worse Than Budget	
Outside Recreation	(11,731)
Clubhouses	(41,087)
Golf Operations	(368,044)
Food and Beverage	(414,005)
General Income & Expense	(590,353)

POA w/o Water EBITDA Variances to Budget

Gross Profit	(396,929)
Expenses	(315,223)
EBITDA	(712,152)

Debt Balances

Water Department	3,104,951
Line of Credit	0
Bank Loan	5,821,915

Available Cash & Reserves

POA	1,188,880
POA Reserve	855,090
Water Department	4,674,187
Water Reserve	1,596,605

*More Detailed Financial Information can be found at:
www.bellavistapoa.com/governance/financials