

		2024.....		2025.....		2026		2026 Budget vs 2025 Budget	2026 Budget vs 2025 Projection
<u>Account #</u>	<u>Account Name</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Diference</u>	<u>Budget</u>	<u>Difference</u>	<u>Variance</u>
*** REVENUE									
40000	Owner Assessments	4,087,418	4,089,000	4,352,659	4,352,668	(9)	4,411,883	59,224	59,215
40002	00 Reserve Income	972,900	972,900	1,057,500	1,057,500	0	1,156,205	98,705	98,705
40011	Late Fee Income	2,400	3,300	1,800	2,575	(775)	1,500	(300)	(1,075)
40024	Chit Assessments	84,600	84,600	246,750	246,752	(2)	246,750	0	(2)
40025	Returned Check Fees	720	780	720	480	240	500	(220)	20
40029	Chit Add-On	2,000	0	2,000	2,000	0	0	(2,000)	(2,000)
40030	Screening Fees	15,750	9,800	10,500	12,950	(2,450)	12,250	1,750	(700)
40052	Newsletter Income	5,700	3,490	3,500	6,301	(2,801)	4,000	500	(2,301)
40053	Phone Directory Income	0		0	0	0	0	0	0
40060	Barcode Income	1,800	4,410	4,500	3,930	570	3,500	(1,000)	(430)
40072	Comcast Income	20,148	20,143	20,143	20,146	(3)	20,143	0	(3)
40078	Late Fee Interest	2,000	8,424	2,000	3,766	(1,766)	2,000	0	(1,766)
40080	Interest Income	7,000	28,943	20,000	33,816	(13,816)	20,000	0	(13,816)
40090	Miscellaneous Income	600	271	5,000	2,528	2,472	500	(4,500)	(2,028)
40093	Capital Contribution	95,355	59,655	71,430	87,661	(16,231)	87,500	16,070	(161)
40095	Prior Yrs Srpl/(Def)					0	175,000		
40115	0 Administrative Fee	1,800	3,155	1,100	3,417	(2,317)	3,270	2,170	(147)
41030	NYE income	10,000	0	10,000	10,000	0	9,900	(100)	(100)
41040	Show Series Income	32,500	26,569	55,500	55,160	340	72,875	17,375	17,715
41043	Fitness Program	26,032	33,240	35,600	29,981	5,619	35,000	(600)	5,019
41049	HOA Sponsored Event	13,500	6,830	8,100	15,760	(7,660)	26,125	18,025	10,365
42020	Cable Income	1,023,660	1,023,660	1,057,495	1,057,499	(4)	1,099,800	42,305	42,301
*** REVENUE		6,405,883	6,379,170	6,966,297	7,004,890	(38,593)	7,388,701	247,404	208,811

		2024.....		2025.....			2026	2026 Budget vs 2025 Budget	2026 Budget vs 2025 Projection
<u>Account #</u>	<u>Account Name</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Difference</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>
*** ADMINISTRATIVE									
50005	Accounting & Auditing	8,600	8,600	8,600	8,216	384	9,050	450	834
50012	00 Bad Debts	15,000	15,001	12,000	12,000	0	12,000	0	0
50015	Bank Charges	840	650	840	530	310	840	0	310
50022	Computer Technical	31,716	31,312	33,620	34,699	(1,079)	36,692	3,072	1,993
50024	Copier Lease	4,920	4,844	5,166	6,489	(1,323)	6,300	1,134	(189)
50025	Copying costs	1,560	1,174	2,000	2,710	(710)	3,600	1,600	890
50038	Employee Expenses	4,000	4,803	4,000	4,016	(16)	5,200	1,200	1,184
50045	00 Legal Fees	18,000	5,011	16,000	16,261	(261)	16,000	0	(261)
50050	00 License, Taxes, Permit	11,395	4,447	10,187	7,118	3,069	6,408	(3,779)	(710)
50052	Newsletters	600	660	700	1,550	(850)	3,880	3,180	2,330
50055	Series Talent	27,000	7,250	40,950	40,950	0	66,032	25,082	25,082
50056	Contract - Music & Sound	3,000	1,168	0	(1)	1		0	1
50063	Miscellaneous	2,500	0	5,050	1,683	3,367	5,000	(50)	3,317
50065	HOA Sponsored Events	40,000	11,034	34,850	34,854	(4)	35,625	775	771
50075	On-Site Office Supplies	13,200	8,361	13,200	14,965	(1,765)	12,000	(1,200)	(2,965)
50076	Phone Directory	0	0	0	0	0		0	0
50080	Postage	2,160	495	2,000	1,264	736	2,000	0	736
50082	HOA Special Mailing	9,000	3,620	9,000	7,458	1,542	6,000	(3,000)	(1,458)
50089	NYE Event	10,000	0	10,000	10,000	0	9,900	(100)	(100)
50090	45 Profesional Services Res Study	6,000	1,500	6,000	6,000	0	2,000	(4,000)	(4,000)
50104	Income Taxes					0	7,000		
50099	Miscellaneous	6,504	450	2,100	1,125	975	2,000	(100)	875
ADMINISTRATIVE		215,995	110,380	216,263	211,887	4,376	247,527	24,264	28,640

		2024.....		2025.....			2026	2026 Budget vs	2026 Budget vs
								2025 Budget	2025 Projection
<u>Account #</u>	<u>Account Name</u>	<u>Budget</u>	Actual	Budget	Projected	Difference	Budget	<u>Variance</u>	<u>Variance</u>
*** PROPERTY INSURANCE ***									
52030	Insurance	320,000	325,224	<u>394,410</u>	330,554	63,856	382,141	(12,269)	51,587
*** PROPERTY INSURANCE ***		320,000	325,224	394,410	330,554	63,856	382,141	(12,269)	51,587

		2024.....		2025.....			2026	2026 Budget vs 2025 Budget	2026 Budget vs 2025 Projection
<u>Account #</u>	<u>Account Name</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Difference</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>
*** UTILITIES ***									
54050	08 Electricity Sprinkler	3,900	3,460	4,100	3,942	158	4,515	415	573
54050	09 Electricity Street Lighting	84,000	80,036	85,000	83,686	1,314	89,250	4,250	5,564
54050	12 Electricity Guardhouse	4,235	3,430	3,600	3,977	(377)	4,120	520	143
54050	15 Electricity Clubhouse	99,840	76,536	112,000	101,424	10,576	117,600	5,600	16,176
54050	28 Electricity Pumps	8,460	7,870	8,600	8,290	310	9,030	430	740
54050	30 Electricity Fountains	55,394	45,377	54,000	54,233	(233)	57,000	3,000	2,767
54070	03 Water & Sewer Gatehouse	5,340	11,769	8,900	10,814	(1,914)	12,000	3,100	1,186
54070	15 Water & Sewer Clubhouse	55,394	61,269	60,000	59,800	200	72,000	12,000	12,200
54070	42 Reclaimed Water Fees	99,000	68,697	78,000	101,819	(23,819)	100,000	22,000	(1,819)
54081	Propane	1,500	1,508	7,500	4,100	3,400	12,000	4,500	7,900
54100	00 Telephone	11,400	10,981	9,800	11,466	(1,666)	12,840	3,040	1,374
54100	23 Contract - Guardhouse Phone/ISP	4,320	4,019	4,000	4,448	(448)	5,076	1,076	628
54070	30 Water & Sewer Irrigation	8,520	7,569	8,400	9,221	(821)	12,000	3,600	2,779
*** UTILITIES ***		441,303	382,521	443,900	457,220	(13,320)	507,431	63,531	50,211

		2024.....		2025.....		2026		2026 Budget vs 2025 Budget	2026 Budget vs 2025 Projection
<u>Account #</u>	<u>Account Name</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Difference</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>
*** CONTRACTS ***									
60010	Contract - Alarm System	129,000	128,994	128,988	129,106	(118)	128,988	0	(118)
60011	CH - Cafe Subsidy	84,600	83,989	246,750	246,751	(1)	246,750	0	(1)
60012	Café Chit Add On	2,000	0	2,000	2,000	0	0	(2,000)	(2,000)
60013	Cable Television	1,023,660	1,032,755	1,057,495	1,043,211	14,284	1,099,800	42,305	56,589
60021	Contract Sound	0		1,200	1,200	0	1,236	36	36
60029	22 Contract Labor Personnel	311,819	279,302	361,319	350,030	11,289	426,187	64,868	76,157
60050	Contract – Fire/Burglar	2,820	2,896	3,024	2,855	169	3,876	852	1,021
60057	Contract – Entry Fountain	17,520	17,340	17,880	17,880	0	18,417	537	537
60066	Health Insurance	55,730	47,940	73,836	67,962	5,874	86,722	12,886	18,760
60068-00	AED Machines-Ltd.					0	4,536		
60071	Contract - Exercise	800	803	2,750	917	1,833	3,000	250	2,083
60072	Contract - Total Health	48,032	52,330	62,000	52,418	9,582	61,400	(600)	8,982
60074	Contract - HVAC	7,200	0	12,000	4,000	8,000	16,000	4,000	12,000
60075	Janitorial	75,144	77,236	129,694	107,962	21,732	145,344	15,650	37,382
60078	Interior Plant	0		0	0	0		0	0
60085	Lake Maintenance &	49,440	49,650	51,331	51,500	(169)	51,331	0	(169)
60086	Contract – Lake Fountain	1,600	1,545	1,600	1,594	6	1,600	0	6
60090	Contract - Grounds	1,101,684	1,101,684	1,134,734	1,134,733	1	1,134,734	0	1
60091	Contract - Tree Trimming	138,766	121,251	144,000	144,000	0	210,000	66,000	66,000
60096	Offsite Storage	3,720	4,767	6,060	7,898	(1,838)	12,000	5,940	4,102
61000	Property Management	187,116	175,911	203,823	210,391	(6,568)	71,400	(132,423)	(138,991)
61001	Maintenance & Janitorial	116,113	114,268	148,304	136,291	12,013	200,280	51,976	63,989
61010	Pest Control - Other	8,460	4,255	3,228	2,817	411	3,228	0	411
61011	Contract - Exterior Pest	9,072	10,725	13,296	10,843	2,453	14,366	1,070	3,523
61020	Contract - Pool/Spa	41,700	41,280	43,000	44,092	(1,092)	44,824	1,824	732
61030	Contract - Security Camera	3,600	3,351	3,456	3,385	71	3,552	96	167
61039	Pickleball	0		15,600	15,200	400	61,218	45,618	46,018
61040	Bocce	0		6,600	6,600	0	6,864	264	264
61041	00 Contract - Tennis	88,156	85,646	89,700	89,172	528	92,756	3,056	3,584
61045	00 Contract – Guardhouse	197,437	207,800	207,308	212,598	(5,290)	195,000	(12,308)	(17,598)
61045	01 Guardhouse Sec Added	5,000	0	5,000	2,620	2,380	5,000	0	2,380
61045	05 Contract - Guarhouse -	3,240	3,048	3,180	3,092	88	5,688	2,508	2,596
61055	Trash Removal	15,840	16,264	18,000	5,722	12,278	18,000	0	12,278
*** CONTRACTS ***		3,729,269	3,665,030	4,197,156	4,108,840	88,316	4,324,097	172,405	260,721

		2024.....		2025.....			2026	2026 Budget vs 2025 Budget	2026 Budget vs 2025 Projection
<u>Account #</u>	<u>Account Name</u>	<u>Budget</u>	<u>Projected</u>	Budget	Projected	Difference	Budget	<u>Variance</u>	<u>Variance</u>
*** REPAIRS / MAINTENANCE ***									
70005	R&M - HVAC	6,444	5,295	4,000	6,662	(2,662)	5,000	1,000	(1,662)
70030	Clubhouse R&M	30,000	117,736	37,000	54,005	(17,005)	50,000	13,000	(4,005)
70051	R&M - Exercise Equipment	6,000	370	2,500	1,836	664	2,500	0	664
70054	R&M - Access Control	5,400	3,697	7,000	5,254	1,746	7,400	400	2,146
70056	R&M - Music & Sound	1,500	0	1,500	5,144	(3,644)	2,000	500	(3,144)
70057	R&M - Guardhouse	5,000	27	3,800	2,040	1,760	3,800	0	1,760
70060	R&M - General	42,900	46,224	50,000	52,907	(2,907)	57,200	7,200	4,293
70068	R&M - Lighting	2,400	1,200	2,400	800	1,600	4,800	2,400	4,000
70074	R&M - Weirs	15,000	16,250	5,000	5,000	0	5,000	0	0
70078	Cafe Equipment R&M	900	1,717	3,000	3,051	(51)	2,000	(1,000)	(1,051)
70080	R&M - Sidewalk Repair	60,000	60,131	60,000	60,000	0	60,000	0	0
70087	R&M - Pickle Ball	8,750	10,272	8,700	8,482	218	16,000	7,300	7,518
70088	R&M - Lake Fountain	1,980	1,820	2,000	1,438	562	2,000	0	562
70089	R&M - Other Sports	7,500	9,248	10,200	21,017	(10,817)	6,000	(4,200)	(15,017)
70092	R&M - Entry Fountain	1,500	0	1,888	1,052	836	2,000	112	948
70095	R&M - Pool/Spa	21,600	21,600	21,600	26,959	(5,359)	21,600	0	(5,359)
70103	CH - Holiday Lights	10,000	10,000	12,000	12,000	0	17,000	5,000	5,000
70120	R&M - Tennis	11,720	11,720	20,000	29,983	(9,983)	34,000	14,000	4,017
70125	R&M - Signage	2,400	2,400	3,000	4,727	(1,727)	3,000	0	(1,727)
70134	Sod & Shrub Replacement	38,000	38,004	38,000	38,192	(192)	48,000	10,000	9,808
70135	Grounds Spec. Maint.	28,000	27,996	20,000	30,832	(10,832)	25,000	5,000	(5,832)
70139	Tree Removal/Replacement	40,000	40,000	40,000	40,319	(319)	50,000	10,000	9,681
70145	Ground Cover	28,000	28,000	36,000	36,253	(253)	40,000	4,000	3,747
70152	Contract Artistic Beds	30,000	30,000	30,000	29,000	1,000	40,000	10,000	11,000
70153	R&M - Lakes	33,000	33,000	33,000	41,004	(8,004)	40,000	7,000	(1,004)
70175	Janitorial Supplies	14,000	14,000	20,000	20,125	(125)	30,000	10,000	9,875
70177	Irrigation Supplies	40,000	40,000	45,000	44,460	540	47,000	2,000	2,540
70735	Lake Errosion Projects	95,000	95,000	100,000	98,325	1,675	100,000	0	1,675
*** REPAIRS / MAINTENANCE ***		586,994	665,707	617,588	680,867	(63,279)	721,300	103,712	40,433

		2025.....			2026			2026 Budget vs 2025 Budget	2026 Budget vs 2025 Projection
<u>Account #</u>	<u>Account Name</u>	<u>Budget</u>	<u>Projected</u>	<u>Difference</u>	<u>Budget</u>			<u>Variance</u>	<u>Variance</u>
*** RESERVE TRANSFERS ***									
70298	00 Adjustment - Prior Year	<u>141000</u>	<u>141000</u>	<u>0</u>	<u>0</u>			<u>(141,000.00)</u>	<u>(141,000.00)</u>
80000	00 Reserve Transfers	<u>972900</u>	<u>972900</u>	<u>0</u>	<u>1156205</u>			<u>183,305.00</u>	<u>183,305.00</u>
*** RESERVE TRANSFERS ***		<u>1113900</u>	<u>1113900</u>	<u>0</u>	<u>1156205</u>			<u>42,305.00</u>	<u>42,305.00</u>
*** Total Expense ***		<u>5,869,317</u>	<u>6,903,268</u>	<u>79,949</u>	<u>7,338,701</u>			<u>393,948</u>	<u>473,897</u>

.....2025..... 2026

<u>Account #</u>	<u>Account Name</u>			Increase \$	Increase %
Recommended Budget Spending Level		2025	2026		
	Net Maintenance Assessment Reserve Assessment:	\$1,543.50	\$1,564.50		
	Pooled Fund & Paint	\$375.00	\$410.00		
	Self Insurance Fund	\$0.00	\$0.00		
	Cable/Internet/Phone	\$375.00	\$390.00		
	Chit Assessment	\$87.50	\$87.50		
	Total Quarterly Assessment	<u>\$2,381.00</u>	<u>\$2,452.00</u>	<u>\$71.00</u>	<u>2.98%</u>