

Code	Title	Description	12- Month Budget 2025	12- Month Actuals 2025	12- Month Budget 2026	Notes
	Income					
	Assessments					
6110-0000	Homeowners	Lots with a Home	\$ 227,850.00	\$ 169,019.80	\$ 242,000.00	205 current 15 to be built next year?? 220 home lots *1100
6110-7000	Vacant Lots - Private Owners/Builders	Empty Lots	\$ 46,200.00	\$ 57,420.00	\$ 50,400.00	72 for 2026 *700
	Developer lots	83 Lots we do not receive income from				
6229-5000	Bad Debt Expense - Uncollectable Income					
	Delinquencies					
	Prepaid Income			\$ 44,436.30		
	Reimbursements					
6185-0000	Legal Reimbursement			\$ 228.00		
6170-0000	Insurance Reimbursement			\$ 5,625.55		
	Fees					
6229-0000	HOA Assessment Late			\$ -		See Fines, Code 6114-1000
6213-2000	HOA Doc Fee	Build in progress++15*50	\$ 750.00	\$ 1,925.00	\$ 750.00	
6117-1000	New Home Construction (Road Maint Fee)	Build in progress++30*300	\$ 9,000.00	\$ 3,600.00		To be removed 2026 budget
6175-0000	Architectural Review Fee	Build in progress++30*600	\$ 18,000.00	\$ 19,100.00		To be removed 2026 budget
6117-1000	Construction, ACC Review and Maintenance fee	New homes submitted for build. 15 homes *1500			\$ 22,500.00	codes 6117-1000 and 6175-0000 combined to here.
6213-0000	Buyer's / Seller's Transfer Fee	Build in progress++15*400	\$ 12,000.00	\$ 15,800.00	\$ 6,000.00	15*400
6114-1000	Fines			\$ 745.00		
6200-0000	Interest	12*210	\$ 2,520.00	\$ 5,832.43	\$ 5,000.00	

Code	Title	Description	12- Month Budget 2025	12- Month Actuals 2025	12- Month Budget 2026	Notes
6224-0003	Gate Stickers		\$ 260.00	\$ 5,420.00	\$ 2,000.00	Sold fobs this year + Golf cart stickers @ \$50
Needs code	Contractor deposit forfeit	Deposit withheld or forfeited				New line item
Needs code	Contractors security deposits	1000*15			\$ 15,000.00	New Line 15 builds @\$1,000
	Other					
	Total Income		\$ 316,580.00	\$ 329,152.08	\$ 343,650.00	

Code	Title	Description	12- Month Budget 2025	12- Month Actuals 2025	12- Month Budget 2026	Notes
	Expenses					
	Reserve Deposits					
7150-0000	Capital Reserve Deposit	Capital projects	\$ 49,235.92	\$ 15,014.42	\$ 55,000.00	14500 used towards lights and street crack sealing. \$5,000 towards park. Actuals needed for 2025 is 29735.92
	Taxes and Insurance					
7400-0000	Real Estate/Conservancy Taxes					
7210-0000	Real Estate Taxes			\$ 1,344.81	\$ 1,400.00	7222 IRS Tax \$277 Acct Fees \$400 / Add using new ID Code
7320-0000	Property Insurance		\$ 5,600.00	\$ 5,583.00	\$ 6,000.00	
7620-0000	Rental Space	Rental space for meetings	\$ 1,700.00	\$ -	\$ 500.00	2 meetings
7405-0000	ACC McAlpine Consulting Service Charges	ACC review fee	\$ 18,000.00	\$ 11,000.00	\$ 9,000.00	15 est to be built in 2026 *600
7420-0000	Website Domain	website	\$ 175.00	\$ 150.37	\$ 175.00	
7960-0000	Signs	New Work		\$ -		
7402-0000	Miscellaneous	Storms, trees, emergencies	\$ 1,500.00	\$ -	\$ 1,500.00	
8210-0000	Exterminating	Gatehouses	\$ 100.00	\$ -	\$ 100.00	
	Contracts					
7610-0000	1st American Management	PPNW as of Oct 25				
7610-0000	Monthly Fee	\$2,800*12	\$ 36,600.00	\$ 28,090.93	\$ 36,960.00	\$14 @220 houses * 12 months
7610-0000	Administrative	\$2,000*4	\$ 8,000.00	\$ 250.01	\$ 1,000.00	
7950-0000	Snow Removal		\$ 30,000.00	\$ 10,000.00	\$ 30,000.00	
8220-0000	Trash and Recycle (Republic)	T: \$21.92 / R: \$5.15 Drop \$15	\$ 72,580.08	\$ 48,663.11	\$ 67,624.80	220 homes for next year.

Code	Title	Description	12- Month Budget 2025	12- Month Actuals 2025	12- Month Budget 2026	Notes
8225-0100	S&K Gates		\$ 5,100.00	\$ 3,798.00	\$ 5,100.00	\$16,900 total a year to this company
8225-7000	Camera		\$ 4,800.00	\$ 3,930.00	\$ 4,800.00	
8225-6000	Alarm		\$ 3,000.00	\$ 2,489.50	\$ 3,000.00	
8225-2000	Phone / Internet		\$ 4,000.00	\$ 3,350.00	\$ 4,000.00	
	Legal Expenses					
7399-0000	Legal Fees - Collections	Delinquencies	\$ 4,000.00	\$ 2,750.23	\$ 2,500.00	
7400-0004	Legal Fees - Counsel and Covenant Committee (6,500)	Labor and Services	\$ 17,500.00	\$ 12,361.47	\$ 20,000.00	\$6,500 was included for Covenant comm.
	Maintenance					
7969-2000	Front Waterfall		\$ 500.00	\$ -	\$ 500.00	
7987-0000	Lights		\$ 15,000.00	\$ 14,547.72	\$ 22,243.80	Street lights
	Repairs					
7982-0000	Road Repairs		\$ 10,000.00	\$ 6,900.00	\$ 24,000.00	
7971-0000	Security Gate Damage			\$ -	\$ 2,000.00	Gates and arms / Insurance if someone hits gates
7971-0000	Security Gate Maintenance guard house	New cameras / quotes / maintenance	\$ 7,000.00	\$ 7,966.90	\$ 5,000.00	Guardhouse and future build out
	Administrative					
7500-0000	Administrative		\$ 100.00	\$ 1,173.16	\$ 1,000.00	
	Supplies					
7910-0000	Maintenance Supplies			\$ 93.45		
7913-0000	Gate Decal Expense			\$ 4,902.00	\$ 1,000.00	Fobs
7502-0000	Office Supplies		\$ 1,000.00	\$ -	\$ 500.00	
7502-0000	HOA Board		\$ 150.00	\$ -	\$ 150.00	
7502-0000	Front Gatehouse	Keys, toilet paper, light bulbs, etc.	\$ 50.00	\$ -	\$ 50.00	
7929-0000	Seasonal & Holiday Décor		\$ 2,500.00	\$ -	\$ 2,500.00	

Code	Title	Description	12- Month Budget 2025	12- Month Actuals 2025	12- Month Budget 2026	Notes
7929-0000	Gatehouse Flags	2 flags and half the cost of new ropes 2r life	\$ 215.00	\$ -	\$ 215.00	
	Committee Budgets					
7963-0000	Landscape and Lights by front waterfall	Round up/Flowers/ Buckets/ hoses / bushes/ plant food etc.	\$ 1,000.00	\$ 459.22	\$ 1,000.00	
7963-0000	Mulch	9 corner beds	\$ 4,500.00	\$ 4,800.00	\$ -	NO Mulch 2026 / Turn over to lot owners
7963-0000	Bush/tree removal/replacement s.gate	Overgrown bushes being requested to be removed	\$ 1,000.00	\$ -	\$ -	
7960-0000	Grounds Care/Grounds Care Supplies	2025 had budgeted money for new landscape lights at wall.	\$ 5,000.00	\$ 66.02	\$ 1,000.00	Over grown bushes or trees needing removal in back.
8306-0000	Social		\$ 2,000.00	\$ 246.07	\$ 2,000.00	
	Utilities/Other Services					
8120-0001	Electric Common	\$600*12	\$ 7,200.00	\$ 6,589.00	\$ 7,920.00	10% increase
8130-0001	Water Common	\$30*\$12	\$ 360.00	\$ 317.23	\$ 396.00	10% increase
7454-0000	Telephone/Internet	\$72*12	\$ 864.00	\$ 755.10	\$ 950.40	10% increase
	New line items					
7225-0000	Income taxes 2024 State tax			\$ 65.00	\$ 65.00	
Needs code	Park Donations and development				\$ 7,500.00	Board would like to see a pickleball/basketball court and large pavilion added to the community.
9500-1100	New Construction Refund Sec. Deposit				\$ 15,000.00	15 houses completed deposit returned
	Total Expenses		\$ 320,330.00	\$ 197,656.72	\$ 343,650.00	