

| 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 submited 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 | |

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| 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 | |

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| | 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 |
| | 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. |

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| 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 | |
| | Legal Fees - Counsel and Covenance Committee (6,500) | Labor and Services | \$ 17,500.00 | \$ 12,361.47 | \$ 20,000.00 | \$6,500 was included for Covenance 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 | |
| | 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 | |

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| 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 | |