ANNUAL - Summary of Assessments & Water Fee/ Water Rates

	2025 Rate	ANNUAL 2026 Rate	ANNUAL 2027 Proposed	$ Change	% Change
Assessment	771.72	793.44	817.20	23.76	
Subtotal Operations Assessments	**$ 771.72**	**$ 793.44**	**$ 817.20**	**$ 23.76**	**3.0%**
General Reserve	736.68	758.76	781.80	23.04	3.0%
Future Reserve	16.80	17.28	18.00	0.72	4.2%
Water Reserve	495.84	510.72	526.20	15.48	3.0%
Subtotal Reserve Assessments	**$ 1,249.32**	**$ 1,286.76**	**$ 1,326.00**	**$ 39.24**	**3.0%**
TOTAL Assessments	**$ 2,021.04**	**$ 2,080.20**	**$ 2,143.20**	**$ 63.00**	**3.0%**

MONTHLY - Summary of Assessments

	2025 Rate	MONTHLY 2026 Rate	MONTHLY 2027 Proposed	$ Change	% Change
Assessment	64.31	66.12	68.10	1.98	
Subtotal Operations Assessments	**$ 64.31**	**66.12**	**68.10**	**$ 1.98**	**3.0%**
General Reserve	61.39	63.23	65.15	1.92	3.0%
Future Reserve	1.40	1.44	1.50	0.06	4.2%
Water Reserve	41.32	42.56	43.85	1.29	3.0%
Subtotal Reserve Assessments	**$ 104.11**	**$ 107.23**	**$ 110.50**	**$ 3.27**	**3.0%**
TOTAL Assessments	**$ 168.42**	**$ 173.35**	**$ 178.60**	**$ 5.25**	**3.0%**

Water - Quarterly Consumption Rates	2025 Rate	2026 Rate	2027 Proposed	$ Change	% Change
Tier 1 Base Rate (Quarterly) 0- 1,800 CF flate rate	$ 76.79	$ 79.10	$ 81.47	2.37	3.0%
Tier 2 - per 100 CF - 1,801 to 3,000 CF	$ 4.10	$ 4.22	$ 4.35	0.13	3.1%
Tier 3- per 100 CF - above 3,001 CF	$ 5.46	$ 5.62	$ 5.79	0.17	3.0%

Account Name	Jan - Dec 2023	Jan - Dec 2024	Jan - Dec 2025	2026 Budget	2027 Budget DRAFT	variance $	variance %
Operations Income							
40000 ASSESSMENT INCOME							
40026 OPERATIONS ASSMT 2026	$ 1,015,357	$ 1,035,345	$ 1,046,976	$ 1,075,111	1,107,306	$ 32,195	3.0%
40020.1 UNCOLL OPS ASSMT	(19,516)	(62,087)	(102,132)	(86,009)	(88,584)	(2,575)	3.0%
Total 40000 ASSESSMENT INCOME	**$ 995,841**	**$ 973,258**	**$ 944,844**	**$ 989,102**	**1,018,722**	**$ 29,620**	**3.0%**
41001 CREDIT CARD INCOME	20,395	21,752	23,434	18,000	18,000	-	0.0%
41001.1 UNCOLL CC INCOME	(26)	20	5	-	-	-	0.0%
Total 41001 CREDIT CARD INCOME	**20,369**	**21,772**	**23,439**	**18,000**	**18,000**	-	**0.0%**
41002 FINANCE CHARGES INCOME			22,950	25,000	-	(25,000)	-100.0%
41002.1 UNCOLL FIN CHARGES	27		(5,627)	-	-	-	0.0%
Total 41002 FINANCE CHARGES INCOME	**27**	**-**	**17,323**	**25,000**	**-**	**(25,000)**	**-100.0%**
41003 FEES						-	0.0%
41003.1 UNCOLL FEES	(176)	(15,392)	(44,997)	-	-	-	0.0%
41003.2 LIENS	7,550	9,750	50,625	4,000	1,500	(2,500)	-62.5%
41003.3 RENTERS FEES	32,750	35,250	12,000	24,750	25,000	250	1.0%
41003.4 TRANSFER FEES	77,160	37,250	36,500	33,000	33,000	-	0.0%
41003.5 OTHER FEES	2,752	20,087	44,466	4,531	5,000	469	10.4%
Total 41003 FEES	**120,036**	**86,945**	**98,594**	**66,281**	**64,500**	**(1,781)**	**-2.7%**
41004 FINES	286,699	52,397	516,717	15,000	6,814	(8,186)	-54.6%
41004.1 UNCOLL FINES	404,275	(8,381)	(429,479)	-	-	-	0.0%
Total 41004 FINES	**690,974**	**44,016**	**87,238**	**15,000**	**6,814**	**(8,186)**	**-54.6%**
41006 GATE CARD INCOME	11,860	12,840	12,010	12,456	12,500	44	0.4%
41006.1 UNCOLL GATE CARD INCOME	21	(54)	(69)	-	-	-	0.0%
Total 41006 GATE CARD INCOME	**11,881**	**12,786**	**11,941**	**12,456**	**12,500**	**44**	**0.4%**
41007 MAILBOX INCOME	2,160	1,890	2,295	2,500	2,500	-	0.0%
41007.1 UNCOLL MAILBOX INCOME	-	-	(135)	-	-	-	0.0%
Total 41007 MAILBOX INCOME	**2,160**	**1,890**	**2,160**	**2,500**	**2,500**	-	**0.0%**
41008 MISC/WOOD INCOME		1,870	414	-	-	-	0.0%
41008.1 UNCOLL MISC/WOOD INCOME			-	-	-	-	0.0%
Total 41008 MISC/WOOD INCOME	**-**	**1,870**	**414**	**-**	**-**	-	**0.0%**
41009 INTEREST INCOME	10,081	11,228	5,847	4,500	4,500	-	0.0%
41103 ACC INCOME	8,550	8,850	9,985	5,600	5,600	-	0.0%

Account Name	Jan - Dec 2023	Jan - Dec 2024	Jan - Dec 2025	2026 Budget	2027 Budget DRAFT	variance $	variance %
41103.1 UNCOLL ACC INCOME	(30)	(29)	59	-	-	-	0.0%
Total 41103 ACC INCOME	**8,520**	**8,821**	**10,044**	**5,600**	**5,600**	-	**0.0%**
49010 INSURANCE PROCEEDS	741	1,000	-	-	-	-	0.0%
49012 FEDERAL INCOME TAX REFUND			-	-	-	-	0.0%
Total Income	**$ 1,860,629**	**$ 1,163,586**	**$ 1,201,842**	**$ 1,138,439**	**1,133,136**	**$ (5,303)**	**-0.5%**
ADMINISTRATION EXPENSES							
60007 ADMINISTRATION EXPENSES							
61007 BOARD EXPENSE	529	11	376	**1,250**	1,800	550	44.0%
61012.1 GM CONTINGENCY	3,867	6,289	6,060	**5,502**	5,600	98	1.8%
61015 DUES AND SUBSCRIPTIONS	13,447	15,638	15,735	**16,586**	16,804	218	1.3%
61040 PRINTING & COPYING	2,178	1,274	2,596	**7,895**	5,000	(2,895)	-36.7%
61045 POSTAGE	1,021	2,715	3,014	**4,000**	4,000	-	0.0%
61066 TRAINING EXPENSE	424		-	**375**	700	325	86.7%
65016 LEASE/RENT EXPENSE	4,952	4,888	6,085	**5,128**	5,130	2	0.0%
Total 60007 ADMINISTRATION EXPENSES	**26,417**	**30,814**	**33,867**	**40,736**	**39,034**	**(1,702)**	**-4.2%**
61000 PROFESSIONAL SERVICES						-	0.0%
61000.3 LEGAL EXPENSE	26,350	14,852	13,745	**15,000**	15,000	-	0.0%
61000.6 COMMUNITY SUPPORT	7,787	26,506	33,933	**36,800**	45,800	9,000	24.5%
61011 COMPUTER SUPPORT SERVICES	9,637	11,083	10,732	**10,800**	10,800	-	0.0%
63010 DEPUTY SHERIFF STIPEND	13,626	9,110	22,770	**30,000**	30,000	-	0.0%
OTHER PROFESSIONAL SERVICES		4,652	-		-	-	0.0%
Total 61000 PROFESSIONAL SERVICES	**57,400**	**66,203**	**81,180**	**92,600**	**101,600**	**9,000**	**9.7%**
61006 BANK FEES	951	340	604	**1,000**	1,000	-	0.0%
61004 CREDIT CARD FEE EXPENSE	21,165	22,726	22,020	**18,000**	18,000	-	0.0%
61006.1 OVER/SHORT EXPENSE	77	0	9	-	-	-	0.0%
Total 61006 BANK FEES	**22,193**	**23,066**	**22,634**	**19,000**	**19,000**	-	**0.0%**
61010 COLLECTION COSTS		4,476	-	-	-	-	0.0%

Account Name	Jan - Dec 2023	Jan - Dec 2024	Jan - Dec 2025	2026 Budget	2027 Budget DRAFT	variance $	variance %
61020 UTILITIES EXPENSE			-	-	-	-	0.0%
61020.1 ELECTRICITY EXPENSE	1,618	3,154	3,899	4,738	5,303	565	11.9%
61020.2 TELEPHONE/INTERNET EXPENSE	13,723	14,238	16,960	17,505	17,943	438	2.5%
Total 61020 UTILITIES EXPENSE	**15,342**	**17,392**	**20,859**	**22,243**	**23,246**	**1,003**	**4.5%**
61031 BUSINESS INSURANCE EXPENSE	49,999	60,522	76,382	88,683	92,400	3,717	4.2%
61050 SUPPLIES						-	0.0%
61050.1 OFFICE SUPPLIES	5,232	8,910	6,720	7,043	7,045	2	0.0%
61050.3 SAFETY GEAR & CLOTHING	420	151	-	412	415	3	0.7%
Total 61050 SUPPLIES	**5,653**	**9,061**	**6,720**	**7,455**	**7,460**	**5**	**0.1%**
61055 PAYROLL EXPENSE	193,616	215,240	223,829	199,648	186,810	(12,838)	-6.4%
61025 EMPLOYEE BENEFITS	7,168	11,492	7,103	20,220	41,849	21,629	107.0%
61056 PAYROLL TAXES	18,044	23,912	16,402	23,290	21,792	(1,498)	-6.4%
Total 61055 PAYROLL EXPENSE	**218,829**	**250,645**	**247,334**	**243,158**	**250,451**	**7,293**	**3.0%**
61090 ALLOCATED EXPENSES	(152,697)	(170,932)	(179,558)	(144,047)	(168,687)	(24,640)	17.1%
62020 REPAIRS, MAINTENANCE, & GROUNDS						-	0.0%
62020.7 EQUIPMENT		6,543	-	-	-	-	0.0%
Total 62020 REPAIRS, MAINTENANCE, & GRO	**-**	**6,543**	**-**	**-**	**-**	**-**	**0.0%**
65020 COMMUNITY SUPPORT						-	0.0%
65020.2 FISHING DERBY	3,094	3,169	3,094	3,180	3,680	500	15.7%
65020.4 MAC MEMBER ACTIVITIES COMMIT	5,655	5,423	5,947	5,500	5,500	-	0.0%
65020.5 MAC MILEAGE REIMBURSEMENT			-	300	300	-	0.0%
65025 CPC	601	179	-	500	500	-	0.0%
Total 65020 COMMUNITY SUPPORT	**9,350**	**8,771**	**9,041**	**9,480**	**9,980**	**500**	**5.3%**
66040 BUSINESS TAXES	6,583	13,701	16,491	12,639	12,626	(13)	-0.1%
61057 PROPERTY TAX	1,876	1,876	5,089	4,800	1,876	(2,924)	-60.9%
62026 LICENSES AND FEES	5	387	192	400	400	-	0.0%
Total 66040 BUSINESS TAXES	**8,464**	**15,964**	**21,771**	**17,839**	**14,902**	**(2,937)**	**-16.5%**
66050 REGULATORY COMPLIANCE						-	0.0%
61000.1 AUDIT & TAX PREP EXPENSE	19,500	11,440	16,276	12,000	12,000	-	0.0%
61000.5 HR EXPENSE	9,253	4,603	2,991	18,000	12,000	(6,000)	-33.3%

Account Name	Jan - Dec 2023	Jan - Dec 2024	Jan - Dec 2025	2026 Budget	2027 Budget DRAFT	variance $	variance %
Total 66050 REGULATORY COMPLIANCE	**28,753**	**16,042**	**19,267**	**30,000**	**24,000**	**(6,000)**	**-20.0%**
66060 CCRs & MANDATES						-	0.0%
61000.2 ACCOUNTING EXPENSE (CPA)	30,000	32,906	54,720	49,316	43,541	(5,775)	-11.7%
65020.1 COMMUNITY MEETING EXPENSE	11,594	6,917	6,787	9,000	25,600	16,600	184.4%
Total 66060 CCRs & MANDATES	**41,594**	**39,823**	**61,507**	**58,316**	**69,141**	**10,825**	**18.6%**
Total Administration & Other/ Misc. Expenses	**331,296**	**378,392**	**421,004**	**485,463**	**482,527**	**(2,936)**	**-0.6%**
Maintenance Expenses							
60007 ADMINISTRATION EXPENSES							
61070 MILEAGE REIMBURSEMENT			-	-	-	-	0.0%
61066 TRAINING EXPENSE			-	500	500	-	0.0%
65016 LEASE/RENT EXPENSE	2,871	2,871	2,192	2,823	2,871	48	1.7%
Total 60007 ADMINISTRATION EXPENSES	**2,871**	**2,871**	**2,192**	**3,323**	**3,371**	**48**	**1.4%**
61020 UTILITIES EXPENSE						-	0.0%
61020.1 ELECTRICITY EXPENSE	11,016	6,924	5,213	11,955	7,499	(4,456)	-37.3%
61020.2 TELEPHONE/INTERNET EXPENSE	3,394	3,393	1,587	1,058	2,284	1,226	115.9%
61020.4 PROPANE EXPENSE	2,579	793	689	3,591	3,681	90	2.5%
61020.5 REFUSE EXPENSE	5,887	4,079	6,532	6,089	6,241	152	2.5%
Total 61020 UTILITIES EXPENSE	**22,876**	**15,190**	**14,021**	**22,693**	**19,705**	**(2,988)**	**-13.2%**
61050 SUPPLIES						-	0.0%
61050.2 CUSTODIAL SUPPLIES	5,100	3,193	4,542	5,346	5,346	-	0.0%
61050.3 SAFETY GEAR & CLOTHING	1,337	1,718	4,021	4,697	4,697	-	0.0%
61050.4 CHEMICAL SUPPLIES		201	-	-	-	-	0.0%
62015 FUEL EXPENSE	18,591	13,645	15,908	14,594	14,594	-	0.0%
62046 SMALL TOOLS & EQUIPMENT	3,972	7,479	4,386	5,459	5,459	-	0.0%
Total 61050 SUPPLIES	**29,000**	**26,237**	**28,857**	**30,096**	**30,096**	**-**	**0.0%**
61055 PAYROLL EXPENSE	186,815	207,007	229,532	250,144	260,931	10,787	4.3%
61025 EMPLOYEE BENEFITS	23,016	27,372	35,564	35,836	35,850	14	0.0%
61056 PAYROLL TAXES	22,779	22,860	47,979	31,987	33,382	1,395	4.4%

Account Name	Jan - Dec 2023	Jan - Dec 2024	Jan - Dec 2025	2026 Budget	2027 Budget DRAFT	variance $	variance %
Total 61055 PAYROLL EXPENSE	**232,610**	**257,240**	**313,074**	**317,967**	**330,163**	**12,196**	**3.8%**
62020 REPAIRS, MAINTENANCE, & GROUNDS						-	0.0%
50001 COST OF SALES MAILBOXES	2,138	791	1,732	2,668	2,668	-	0.0%
61021.2 SNOW REMOVAL	623	155	1,236	7,045	7,045	-	0.0%
61021.3 MAINT EQUIPMENT RENTAL			-	3,656	3,656	-	0.0%
62020.1 GROUNDS EXPENSE	13,144	14,328	16,381	14,878	14,878	-	0.0%
62020.2 TREE/DEBRIS REMOVAL	13,475	12,500	21,179	26,677	26,677	-	0.0%
62020.4 ROAD EXPENSES	8,882	908	142	2,380	2,380	-	0.0%
62020.5 GATE EXPENSES	20,536	7,091	10,928	6,180	6,180	-	0.0%
62020.6 STRUCTURAL	3,248	2,295	1,371	7,091	7,091	-	0.0%
62020.7 EQUIPMENT	11,130	17,708	16,657	16,013	16,013	-	0.0%
62020.8 LAKES	11,285	11,325	11,867	11,497	11,497	-	0.0%
62020.9 VANDALISM	4,890	500	4,176	5,150	5,150	-	0.0%
62021.2 JUNK HAULING	-	-	-	-	-	-	0.0%
62021 OUTSIDE MECHANIC	11,427	9,125	12,241	16,131	16,131	-	0.0%
62022 SAND & GRAVEL	6,358	8,520	3,092	10,135	10,135	-	0.0%
62024 SEPTIC MAINTENANCE	616	650	1,949	9,237	5,000	(4,237)	-45.9%
Total 62020 REPAIRS, MAINTENANCE, & GRO	**107,752**	**85,895**	**102,952**	**138,738**	**134,501**	**(4,237)**	**-3.1%**
66040 BUSINESS TAXES							
62026 LICENSES AND FEES	600	783	620	1,246	1,246	-	0.0%
Total 66040 BUSINESS TAXES	**600**	**783**	**620**	**1,246**	**1,246**	**-**	**0.0%**
66060 CCRs & MANDATES						-	0.0%
50000 COST OF SALES GATE CARDS		6,888	-	7,508	7,280	(228)	-3.0%
63020 SECURITY SYSTEM	12,459	6,558	1,610	21,786	21,786	-	0.0%
Total 66060 CCRs & MANDATES	**12,459**	**13,445**	**1,610**	**29,294**	**29,066**	**(228)**	**-0.8%**
Total Maintenance Expenses	**408,167**	**401,661**	**463,326**	**543,357**	**548,148**	**4,791**	**0.9%**

Account Name	Jan - Dec 2023	Jan - Dec 2024	Jan - Dec 2025	2026 Budget	2027 Budget DRAFT	variance $	variance %
Pool Expenses							
60007 ADMINISTRATION EXPENSES							
61015 DUES AND SUBSCRIPTIONS	1,305	2,250	-	1,125	1,125	-	0.0%
61040 PRINTING & COPYING	271		-	-	-	-	0.0%
61066 TRAINING EXPENSE	325	325	-	535	550	15	2.8%
Total 60007 ADMINISTRATION EXPENSES	**1,901**	**2,575**	**-**	**1,660**	**1,675**	**15**	**0.9%**
61000 PROFESSIONAL SERVICES			500	-	-	-	0.0%
61020 UTILITIES EXPENSE						-	0.0%
61020.1 ELECTRICITY EXPENSE	7,921	9,767	9,226	12,832	14,363	1,531	11.9%
61020.2 TELEPHONE/INTERNET EXPENSE	487	487	487	529	542	13	2.5%
61020.4 PROPANE EXPENSE	14,096	16,117	11,399	14,644	15,010	366	2.5%
Total 61020 UTILITIES EXPENSE	**22,505**	**26,372**	**21,112**	**28,005**	**29,915**	**1,910**	**6.8%**
61050 SUPPLIES						-	0.0%
61050.1 OFFICE SUPPLIES	1,128		-	-	-	-	0.0%
61050.2 CUSTODIAL SUPPLIES	394	253	303	535	2,000	1,465	273.8%
61050.3 SAFETY GEAR & CLOTHING	3,431	525	1,723	3,530	2,500	(1,030)	-29.2%
61050.4 CHEMICAL SUPPLIES	5,218	10,469	5,708	6,125	3,200	(2,925)	-47.8%
62046 SMALL TOOLS & EQUIPMENT	1,142	706	3,298	3,488	3,500	12	0.3%
Total 61050 SUPPLIES	**11,313**	**11,954**	**11,032**	**13,678**	**11,200**	**(2,478)**	**-18.1%**
61055 PAYROLL EXPENSE	49,545	48,306	44,309	52,534	47,452	(5,082)	-9.7%
61025 EMPLOYEE BENEFITS	384		-	827	-	(827)	-100.0%
61056 PAYROLL TAXES	6,067	5,688	6,523	6,508	5,865	(643)	-9.9%
Total 61055 PAYROLL EXPENSE	**55,996**	**53,993**	**50,832**	**59,869**	**53,317**	**(6,552)**	**-10.9%**
62020 REPAIRS, MAINTENANCE, & GROUNDS						-	0.0%
62020.1 GROUNDS EXPENSE		692	-	-	500	500	0.0%
62020.6 STRUCTURAL	27	2,912	103	2,067	1,760	(307)	-14.9%
62020.7 EQUIPMENT			2,893	1,604	500	(1,104)	-68.8%
69001 POOL PROJECT			-	-	-	-	0.0%
Total 62020 REPAIRS, MAINTENANCE, & GRO	**27**	**3,604**	**2,996**	**3,671**	**2,760**	**(911)**	**-24.8%**
66040 BUSINESS TAXES						-	0.0%

Account Name	Jan - Dec 2023	Jan - Dec 2024	Jan - Dec 2025	2026 Budget	2027 Budget DRAFT	variance $	variance %
62026 LICENSES AND FEES	435	1,550	2,050	2,050	2,050	-	0.0%
Total 66040 BUSINESS TAXES	**435**	**1,550**	**2,050**	**2,050**	**2,050**	**-**	**0.0%**
66060 CCRs & MANDATES						-	0.0%
63020 SECURITY SYSTEM			1,739	686	1,544	858	125.0%
Total 66060 CCRs & MANDATES	**-**	**-**	**1,739**	**686**	**1,544**	**858**	**125.0%**
Total Pool Expenses	**92,176**	**100,047**	**90,261**	**109,619**	**102,461**	**(7,158)**	**-6.5%**
TOTAL REVENUE OPERATIONS	1,860,629	1,163,586	1,201,842	1,138,439	1,133,136	(5,303)	-0.5%
TOTAL EXPENSE OPERATIONS	831,639	880,100	974,591	1,138,439	1,133,136	(5,303)	-0.5%
Net Operation Income (Loss)	1,028,990	283,486	227,252	(0)	0	**0**	**-143%**
	Jan - Dec 2023	**Jan - Dec 2024**	**Jan - Dec 2025**	**2026 Budget**	**2027 Budget**	**variance $**	**variance %**
Water System Income							
45001 WATER CONSUMPTION RATE							
45925 WATER CONSUMPTION 2025	199,154	490,679	509,604	-	-	-	0.0%
45001.1 UNCOLL WATER CONSUMP RATE	(3,173)	(6,319)	(13,294)	(41,326)	(23,688)	17,638	-42.7%
45926 WATER CONSUMPTION 2026			-	516,562	538,873	22,311	4.3%
Total 45001 WATER CONSUMPTION RATE	**195,981**	**484,360**	**496,310**	**475,236**	**515,185**	**39,949**	**8.4%**
45120 WATER SERVICE FEE						-	0.0%
45123 WATER SERVICE FEE	195,283	-	-	-	-	-	0.0%
45120.1 UNCOLL WATER SERVICE FEE	(2,903)	2,293	1,521	-	-	-	0.0%
Total 45120 WATER SERVICE FEE	**192,380**	**2,293**	**1,521**	**-**	**-**	**-**	**0.0%**
Total Water System Income	**388,361**	**486,653**	**497,831**	**475,236**	**515,185**	**39,949**	**8.4%**
Water System Expenses							
60007 ADMINISTRATION EXPENSES							
61015 DUES AND SUBSCRIPTIONS	1,022	3,847	518	2,785	3,960	1,175	42.2%

Account Name	Jan - Dec 2023	Jan - Dec 2024	Jan - Dec 2025	2026 Budget	2027 Budget DRAFT	variance $	variance %
61040 PRINTING & COPYING	2,277	765	2,445	2,500	2,500	-	0.0%
61045 POSTAGE	4,040	3,625	4,248	3,800	3,800	-	0.0%
61066 TRAINING EXPENSE	825	426	129	500	500	-	0.0%
Total 60007 ADMINISTRATION EXPENSES	**8,164**	**8,663**	**7,340**	**9,585**	**10,760**	**1,175**	**12.3%**
61000 PROFESSIONAL SERVICES							
61000.6 COMMUNITY SUPPORT			3,721	9,200	9,200	-	0.0%
Total 61000 PROFESSIONAL SERVICES	**-**	**-**	**3,721**	**9,200**	**9,200**	**-**	**0.0%**
61020 UTILITIES EXPENSE							
61020.1 ELECTRICITY EXPENSE	13,341	20,349	20,581	12,869	14,404	1,535	11.9%
61020.4 PROPANE EXPENSE		1,898	1,669	4,848	3,000	(1,848)	-38.1%
Total 61020 UTILITIES EXPENSE	**13,341**	**22,248**	**22,250**	**17,717**	**17,404**	**(313)**	**-1.8%**
61031 BUSINESS INSURANCE EXPENSE	49,999	60,522	76,382	88,683	92,400	3,717	4.2%
61050 SUPPLIES							
61050.3 SAFETY GEAR & CLOTHING		25	-	771	771	-	0.0%
61050.4 CHEMICAL SUPPLIES	38	4,291	16,614	35,241	35,241	-	0.0%
62046 SMALL TOOLS & EQUIPMENT	8,143	1,267	1,246	1,070	1,070	-	0.0%
Total 61050 SUPPLIES	**8,181**	**5,584**	**17,860**	**37,082**	**37,082**	**-**	**0.0%**
61055 PAYROLL EXPENSE	47,468	83,677	68,098	74,825	77,385	2,560	3.4%
61025 EMPLOYEE BENEFITS	7,073	10,878	8,292	19,329	19,508	179	0.9%
61056 PAYROLL TAXES	6,415	14,053	11,134	9,616	9,946	330	3.4%
Total 61055 PAYROLL EXPENSE	**60,956**	**108,608**	**87,524**	**103,770**	**106,839**	**3,069**	**3.0%**
61090 ALLOCATED EXPENSES	152,697	170,932	179,558	144,047	168,687	24,640	17.1%
62020 REPAIRS, MAINTENANCE, & GROUNDS							
62020.1 GROUNDS EXPENSE		774	4,550	7,958	7,958	-	0.0%
62020.3 WATER SYSTEM	14,423	14,246	11,683	7,068	7,068	-	0.0%
62020.7 EQUIPMENT			2,936	-	-	-	0.0%
Total 62020 REPAIRS, MAINTENANCE, & GRO	**14,423**	**15,019**	**19,168**	**15,026**	**15,026**	**-**	**0.0%**
66040 BUSINESS TAXES	(4,083)	5,458	19,526	23,900	23,900	0	0.0%
62026 LICENSES AND FEES	2,052	2,052	2,052	2,263	2,263	-	0.0%
Total 66040 BUSINESS TAXES	**(2,031)**	**7,510**	**21,578**	**26,163**	**26,163**	**0**	**0.0%**

Account Name	Jan - Dec 2023	Jan - Dec 2024	Jan - Dec 2025	2026 Budget	2027 Budget DRAFT	variance $	variance %
66050 REGULATORY COMPLIANCE							
61000.9 WATER MANAGEMENT	22,342	6,891	-	-	-	-	0.0%
Total 66050 REGULATORY COMPLIANCE	**22,342**	**6,891**	**-**	**-**	**-**	**-**	**0.0%**
66060 CCRs & MANDATES							
61000.2 ACCOUNTING EXPENSE (CPA)	30,000	32,949	14,160	21,136	29,027	7,891	37.3%
63020 SECURITY SYSTEM			2,329	2,828	2,597	(231)	-8.2%
Total 66060 CCRs & MANDATES	**30,000**	**32,949**	**16,489**	**23,964**	**31,624**	**7,660**	**32.0%**
Total Water System Expenses	**358,071**	**438,926**	**451,869**	**475,236**	**515,185**	**39,949**	**8.4%**
Net Operating Income (Loss) Water Sytem	**30,291**	**47,727**	**45,963**	**(0)**	**(0)**	**0**	**-82.5%**
	Jan - Dec 2023	**Jan - Dec 2024**	**Jan - Dec 2025**	**2026 Budget**	**2027 Budget**	**variance $**	**variance %**
Operations Contingency Income							
40000 ASSESSMENT INCOME							
PRIOR YEAR ASSESSMENT INCOME							
41000.1 UNCOLL ASSMTS PRIOR YEARS	24,999	65,439	515,897	-	30,000	30,000	0.0%
41000.2 PRIOR YEAR ASSESSMENTS	(1,372)	57,483	24,194		-	-	0.0%
Total 40000 ASSESSMENT INCOME	**23,627**	**122,922**	**540,091**	**-**	**30,000**	**30,000**	**0.0%**
41004 FINES	(20,100)		-		-	-	0.0%
41008 MISC/WOOD INCOME		2,000	-		-	-	0.0%
41009 INTEREST INCOME		1,251	550		1,000	1,000	0.0%
49010 INSURANCE PROCEEDS		4,000	6,000	-	-	-	0.0%
Total Other Income	**(20,100)**	**7,251**	**6,550**	**-**	**1,000**	**1,000**	**0.0%**
Total Income Operations Contingency	**3,527**	**130,173**	**546,642**	**-**	**31,000**	**31,000**	**0.0%**
Operations Contingency Expenses							
60007 ADMINISTRATION EXPENSES							
61040 PRINTING & COPYING		4,012	-			-	0.0%
Total 60007 ADMINISTRATION EXPENSES	**-**	**4,012**	**-**	**-**	**-**	**-**	**0.0%**
61000 PROFESSIONAL SERVICES						-	0.0%

Account Name	Jan - Dec 2023	Jan - Dec 2024	Jan - Dec 2025		2026 Budget		2027 Budget DRAFT	variance $	variance %
61000.3 LEGAL EXPENSE	70,781	44,614	87,313		50,000		50,000	-	0.0%
61000.4 LEGAL FRAUD INVESTIGATION EXP	4,248	11,491	3,240				7,800	7,800	0.0%
Total 61000 PROFESSIONAL SERVICES	**75,029**	**56,105**	**90,553**		**50,000**		**57,800**	**7,800**	**15.6%**
61005 BAD DEBT EXPENSE	645,241		-					-	0.0%
61055 PAYROLL EXPENSE	(2,635)		-					-	0.0%
61080 Accrued Vacation Expense		9,892	17,276					-	0.0%
Total 61055 PAYROLL EXPENSE	**(2,635)**	**9,892**	**17,276**		**-**		**-**	**-**	**0.0%**
Total Expenses Operations Contingency	**717,635**	**70,009**	**107,829**		**50,000**		**57,800**	**7,800**	**15.6%**
Net Ops Contingency Income (Loss)	**(714,108)**	**60,165**	**438,812**		**(50,000)**		**(26,800)**	**23,200**	**-46.4%**

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2027 RESERVES PLANNING - 08/05/2026

Reserve Fund Anticipated Cash In	Board Approved 2026	2027		2028		2029	
Beginning Cash Balance- Balance as of 06/30/2026				1,297,207		699,705	
General Reserve Cash	1,843,076	1,658,316					
Future Reserves Cash	123,548						
Impact Fees Cash	127,550						
Water Reserves Cash	2,232,461	1,570,906					
OPERATIONS CASH							
Assessment Inc- General	$ 255,455	$ 1,059,339		$ 1,059,339		$ 1,059,339	
Assessment Inc- Future	$ 5,811	$ 24,390		$ 24,390		$ 24,390	
Assessment Inc- Water	$ 171,940	$ 713,001		$ 713,001		$ 713,001	
Impact Fees Collection - Projected	$ 5,000	$ 12,000		$ 6,000		$ 6,000	
Interest Income-Projected	$ 5,000	$ 10,000		$ 10,000		$ 10,000	
Prior Year's COLA's		$ -		$ -		$ 53,902	
COLA 2028 and after - 3%	$ -	$ -		$ 53,902		$ 55,519	
Projected Total Cash Available In Reserves	**$4,769,841**	**$5,047,951**		**$3,163,839**		**$2,621,856**	
Component	**2026**	**2027**		**2028**		**2029**	
ROADS & WATER							
DESIGN- General Reserves							
10 - Bluewater DR SE & Associated Roadways II	$ 29,728						
4- Rampart DR I		$ 86,421	A				
5- Lake & Pool Access- Design		$ 9,964	A				
5- Rampart DR II		$ 46,693	A				
6 - Upland RD, Clearland BLVD, and Cul-De-Sacs						$ 117,337	A
CONSTRUCTION- General Reserves							
9 - Bluewater DR SE & Associated Roadways I	$ 517,643						
5- LAKE & POOL ACCESS- CONSTRUCTION				$ 70,600	A		
5- Rampart DR II				$ 330,839	A		
4- Rampart DR I				$ 612,324	A		
DESIGN- Water Reserves							
10 - Bluewater DR SE & Associated Roadways II	$ 29,728						
4- Rampart DR I		$ 86,421	A				
5- Lake & Pool Access- Design		$ 9,964	A				
5- Rampart DR II		$ 46,693	A				
6 - Upland RD, Clearland BLVD, and Cul-De-Sacs						$ 117,337	A
CONSTRUCTION- Water Reserves							
9 - Bluewater DR SE & Associated Roadways I	$ 517,643						
5- LAKE & POOL ACCESS- CONSTRUCTION				$ 70,600	A		
5- Rampart DR II				$ 330,839	A		
4- Rampart DR I				$ 612,324	A		
SUBTOTAL - ROADS/ WATER PLAN	**$ 1,094,741**	**$ 286,156**		**$ 2,027,526**		**$ 234,674**	
GENERAL RESERVE PROJECTS - OTHER							
Bathroom & Change Room: Refurbish, Longmire	complete						
Bathroom: Refurbish, Division 7 (AKA Harrington Park)		$ 11,021	E				
Bathroom: Refurbish, Otter Beach						$ 23,384	E
Bathroom: Refurbish, Sports Court		$ 11,021	E				
Bathroom: Refurbish, Sunset		$ 22,042	E				
Bathroom: Refurbish, Windy		$ 11,021	E				
Benches & Picnic Tables: Replace w/ metal	$ 10,000	$ 10,300	C	$ 10,609	C	$ 10,927	C
Bridge, Bear Island: Repair/Replace	$ 6,750						
Bridge, Blue Lake, Lower Spillway: Repair/Replace	$ 8,800						
Cabana, Hi Lo		$ 29,664	F				
Cabana, Pool				$ 28,114	F		
Cabana, Sunset						$ 28,957	F
Computer & Software: Update		$ 22,866	A				
Entry Sign: Replacement		$ 3,502	A				
Fence: Chainlink, Repair	$ 4,260	$ 4,388	B	$ 4,519	B	$ 4,655	B
Mailbox Cluster: Replace, Front Gate - office		$ 24,926	A				
Maintenance Eqpt, Back Hoe: Replace						$ 114,736	A
Maintenance Eqpt, Brine Sprayer	$ 3,700						
Maintenance Eqpt, Kubota RTV 1100				$ 29,917	A		
Maintenance Eqpt, Kubota RTV, 900, old				$ 28,750	A		
Maintenance Eqpt, Paint Striper, Graco HD 200C				$ 8,805	A		
Maintenance Eqpt, Plow, new, F350						$ 9,288	A
Maintenance Eqpt, Sander, newer, F350						$ 10,785	A
Maintenance Eqpt, Trailer, Flatbed for Excavator		$ 7,375	A				
Maintenance Eqpt, Truck, F150, 2008						$ 54,636	A
Maintenance Eqpt, Truck, F350, 2010						$ 60,428	A
Maintenance Eqpt, Truck, Mazda, 2006		$ 31,621	A				

Component	2026	2027		2028		2029	
Project Management	$ 40,396	$ 108,371	A	$ 114,971	A	$ 118,420	A
Front Gate Area Project- GENERAL	$ 75,848	$ 1,470,858	A				
Pool, Pool Bldg, Roof: Replace, Front						$ 19,669	B
Pool: Spa, Heater: Replace	complete						
Recreation Equipment, Perimeter, with skate spot				$ 45,300	D		
Recreation Equipment, Reichel Beach						$ 26,225	D
Recreation Equipment, Vine Lane				$ 11,139	D		
Septic System, Loop: Replace- bathroom not open				$ 50,181	F		
Septic System, Reichel Beach: Replace		$ 52,633	E				
Septic System, Sunset Beach: Replace		$ 55,414	E				
Sport, Ballfield, Division 7: Upgrade				$ 12,625			
Sport, Baseball backstop Longmire				$ 9,548			
Sport, Horseshoe Pit, Longmire, Roof: Replace		$ 4,326	E				
Sports Court, Rampart: Resurface		$ 102,382	E				
1/3 Trails: Horseshoe Trail: Major Maintenance				$ 31,827	C		
Emergency Capital Contingency	$ 10,000	$ 10,000	A	$ 10,609	A	$ 10,927	A
SUBTOTAL - OTHER GENERAL RESERVES	**$ 159,754**	**$ 1,993,731**		**$ 396,916**		**$ 493,040**	
WATER RESERVE PROJECTS - OTHER							
Front Gate Area Project- WATER	$ 75,848	$ 1,470,858	A				
Interface, Well #1/2 with Well #6/7	$ 82,512						
Maintenance Eqpt, Truck, Toyota Tacoma, 2016						$ 31,798	A
Reservoir Cathodic Protection 2	$ 27,100						
Sanitary Survey	$ 7,875						
Water System Plan - Update	$ 42,900						
Well #6/7: Chlorination Treatment System	$ 49,890						
SUBTOTAL - OTHER WATER RESERVES	**$ 286,125**	**$ 1,470,858**		**$ -**		**$ 31,798**	

	2026	2027		2028		2029	
EXPENSES	**$ 1,540,620**	**$ 3,750,744**		**$ 2,424,442**		**$ 759,512**	
Contingency- Roads/ Water Plan Reserves (0%)	**$ -**	**$ -**		**$ -**		**$ -**	
Contingency- General Reserves (10%)	**$ -**	**$ -**		**$ 39,692**		**$ 49,304**	
Contingency- Water Reserves (10%)	**$ -**	**$ -**		**$ -**		**$ 3,180**	
Total Expenses	**$ 1,540,620**	**$ 3,750,744**		**$ 2,464,134**		**$ 811,996**	
Expected Residual at Year-end: (Revenues - Expenses - Reserves Carryover)	**$3,229,221**	**$1,297,207**		**$699,705**		**$1,809,860**	

General Reserve, Future, & Impact Fee Fund Projected Cash

	2026	2027	2028	2029
General Reserves Beginning Cash	2,094,174	1,658,316	625,236	307,107
Impact Fees	$ 5,000	$ 12,000	$ 6,000	$ 6,000
Interest	$ 5,000	$ 8,000	$ 10,000	$ 10,000
General & Futures Reserve Assessments	261,266	1,083,729	1,083,729	1,083,729
COLA		-	32,512	33,487
PRIOR YEAR COLA		-	-	32,512
Expenses - General Reserves	(707,125)	(2,136,808)	(1,450,370)	(659,680)
General Reserves Ending Cash	**$ 1,658,316**	**$ 625,236**	**$ 307,107**	**$ 813,154**
Fully Funded	**$ 8,161,566**	**$ 7,618,681**	**$ 7,757,990**	**$ 8,022,814**
% Funded	**20.3%**	**8.2%**	**4.0%**	**10.1%**

Water Reserves Projected Cash

	2026	2027	2028	2029
Water Reserves Beginning Cash	2,232,461	1,570,906	671,971	392,598
Water Reserves Assessments	171,940	713,001	713,001	713,001
Interest		$ 2,000		$ -
COLA		-	21,390	22,032
PRIOR YEAR COLA		-	-	21,390
Expenses - Water Reserves	(833,496)	(1,613,936)	(1,013,763)	(152,315)
Water Reserves Ending Cash	**$ 1,570,906**	**$ 671,971**	**$ 392,598**	**$ 996,706**
Fully Funded	**$ 8,121,428**	**$ 7,781,419**	**$ 7,435,175**	**$ 7,253,980**
% Funded	**19.3%**	**8.6%**	**5.3%**	**13.7%**

TOAL RESERVE FUNDS

2026	2027	2028	2029

Component	2026	2027	2028	2029
Beginning Cash	4,326,635	3,229,221	1,297,207	699,705
CASH IN	443,206	1,818,730	1,866,632	1,922,151
CASH OUT	(1,540,620)	(3,750,744)	(2,464,134)	(811,996)
ENDING CASH	**$ 3,229,221**	**$ 1,297,207**	**$ 699,705**	**$ 1,809,860**
Fully Funded	**$ 16,282,994**	**$ 15,400,100**	**$ 15,193,165**	**$ 15,276,794**
% Funded	**19.8%**	**8.4%**	**4.6%**	**11.8%**