

**Highland Lakes Reserve POA, Inc**  
**Profit & Loss Budget Overview**  
 January through December 2025

	Jan - Dec 25
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Annual Dues	237,000.00
Gate Remotes	900.00
Interest Income	15,000.00
<b>Other income</b>	
Estoppel Fees	1,800.00
Late Fees/Interest	600.00
Plan and Specification Review	10,500.00
<b>Total Other income</b>	12,900.00
<b>Total Income</b>	265,800.00
<b>Gross Profit</b>	265,800.00
<b>Expense</b>	
<b>Administrative/ Management</b>	
Plan Submission and upload	1,050.00
Administrative/ Management - Other	9,000.00
<b>Total Administrative/ Management</b>	10,050.00
<b>Annual Owners Meeting Expense</b>	525.00
<b>Annual Reports</b>	62.00
<b>Attorney Fees</b>	2,400.00
<b>Computer and Internet Expenses</b>	
Internet/Gate Cameras	3,000.00
Computer and Internet Expenses - Other	1,446.00
<b>Total Computer and Internet Expenses</b>	4,446.00
<b>Copy and Reproduction Costs</b>	600.00
<b>Insurance</b>	
Fidelity Bond	675.00
Insurance/Liability	7,000.00
Insurance/Property	5,000.00
Officers & Directors	1,300.00
<b>Total Insurance</b>	13,975.00
<b>Office Supplies</b>	240.00
<b>Postage and Delivery</b>	350.00
<b>Professional Fees</b>	850.00
<b>Repairs and Maintenance</b>	
<b>Common Area Mowing</b>	
Boat ramp/park	9,600.00
Entrances	29,808.00
Ponds/Eagles Nest	11,640.00
Common Area Mowing - Other	10,800.00
<b>Total Common Area Mowing</b>	61,848.00
<b>Entrance/Hwy 66/Maintenance</b>	
Entry/Hwy 66 Repair and Replace	2,400.00
Mulch	5,000.00
Spray/Fertilizer	2,100.00
Tree Trimming	2,000.00
<b>Total Entrance/Hwy 66/Maintenance</b>	11,500.00
<b>Entrance/Sparta/Maintenance</b>	
Entry Sparta/Repair and Replace	2,400.00

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Cash Basis

# Highland Lakes Reserve POA, Inc

## Profit & Loss Budget Overview

January through December 2025

	<u>Jan - Dec 25</u>
Landscape Treatment	6,000.00
Mulch	5,000.00
Spray/Fertilizer	2,100.00
Tree Trimming	2,000.00
<b>Total Entrance/Sparta/Maintenance</b>	<b>17,500.00</b>
Fence Line Vegetation	600.00
Landscaping/Irrigation	3,600.00
Pond Maintenance	14,400.00
Repairs Common Area	6,000.00
<b>Total Repairs and Maintenance</b>	<b>115,448.00</b>
Utilities	8,100.00
<b>Total Expense</b>	<b>157,046.00</b>
<b>Net Ordinary Income</b>	<b>108,754.00</b>
<b>Other Income/Expense</b>	
Other Expense	
<b>CAPITAL IMPROVEMENTS</b>	<b>108,754.00</b>
<b>Total Other Expense</b>	<b>108,754.00</b>
<b>Net Other Income</b>	<b>-108,754.00</b>
<b>Net Income</b>	<b>0.00</b>