

Highland Lakes Reserve POA, Inc Profit & Loss Budget Overview January through December 2026

	Jan - Dec 26
Ordinary Income/Expense	
Income	
Annual Dues	
2026 Dues	237,000.00
Total Annual Dues	237,000.00
Gate Remotes	900.00
Interest Income	15,000.00
Other income	
Estoppel Fees	1,800.00
Late Fees/Interest	600.00
Plan and Specification Review	10,500.00
Total Other income	12,900.00
Total Income	265,800.00
Gross Profit	265,800.00
Expense	
Administrative/ Management	
Management Fees	9,000.00
Plan Submission and upload	1,050.00
Total Administrative/ Management	10,050.00
Annual Owners Meeting Expense	525.00
Annual Reports	62.00
Attorney Fees	2,400.00
Computer and Internet Expenses	
Internet/Gate Cameras	3,000.00
Computer and Internet Expenses - Other	1,446.00
Total Computer and Internet Expenses	4,446.00
Copy and Reproduction Costs	600.00
Insurance	
Fidelity Bond	675.00
Insurance/Liability	7,000.00
Insurance/Property	5,000.00
Officers & Directors	1,300.00
Total Insurance	13,975.00
Office Supplies	240.00
Postage and Delivery	350.00
Professional Fees	850.00
Repairs and Maintenance	
Common Area Mowing	
Boat ramp/park	9,600.00
Entrances	29,808.00
Ponds/Eagles Nest	11,640.00
Common Area Mowing - Other	10,800.00
Total Common Area Mowing	61,848.00
Docks	0.00
Entrance/Hwy 66/Maintenance	
Entry/Hwy 66 Repair and Replace	2,400.00
Mulch	5,000.00
Spray/Fertilizer	2,100.00
Tree Trimming	2,000.00
Total Entrance/Hwy 66/Maintenance	11,500.00
Entrance/Sparta/Maintenance	
Entry Sparta/Repair and Replace	2,400.00

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11/17/25
Cash Basis

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	<u>Jan - Dec 26</u>
Landscape Treatment	6,000.00
Mulch	5,000.00
Spray/Fertilizer	2,100.00
Tree Trimming	<u>2,000.00</u>
Total Entrance/Sparta/Maintenance	17,500.00
Fence Line Vegetation	600.00
Landscaping/Irrigation	3,600.00
Pond Maintenance	14,400.00
Repairs Common Area	
Lake Ruth Maintenance	6,000.00
Repairs Common Area - Other	<u>6,000.00</u>
Total Repairs Common Area	12,000.00
Repairs and Maintenance - Other	<u>0.00</u>
Total Repairs and Maintenance	121,448.00
Utilities	<u>8,100.00</u>
Total Expense	<u>163,046.00</u>
Net Ordinary Income	102,754.00
Other Income/Expense	
Other Expense	
CAPITAL IMPROVEMENTS	30,000.00
Reserve Transfer	<u>72,754.00</u>
Total Other Expense	<u>102,754.00</u>
Net Other Income	<u>-102,754.00</u>
Net Income	<u><u>0.00</u></u>