Highlands Park POA

FY2026 Budget

January - December 2026

		FY2025 Budget	FY2025 Actuals	FY2025 Budget vs Actuals Variance	FY2026 Budget
2023 Total Dues					
2025 Total Dues					
Income					
4200	Annual Operating Assessments	$ 28,980.00	$ 28,980.00	$ -	$ 28,980.00
4290	Operating Interest Earned	$ -	$ 108.20	$ 108.20	
4700	HOA Transfer Fee	$ -	$ 1,200.00	$ 1,200.00	
4800	Design Review Income	$ -	$ 3,005.03	$ 3,005.03	
4910	Violations Income	$ -	$ -	$ -	
Total Income		**$ 28,980.00**	**$ 33,293.23**	**$ 4,313.23**	**$ 28,980.00**
Expenses					
5110	General Repairs & Maintenance	$ 2,700.00	$ 69.97	$ 2,630.03	$ 1,000.00
5230	Fire Mitigation	$ 350.00	$ -	$ 350.00	$ 350.00
5610	Grounds & Landscaping - General	$ 9,956.00	$ 10,255.44	$ (299.44)	$ 9,595.00
5810	Electricity	$ 190.00	$ 192.66	$ (2.66)	$ 197.00
5860	Water	$ 550.00	$ 22.68	$ 527.32	$ 25.00
6110	Accounting	$ 300.00	$ 500.00	$ (200.00)	$ 500.00
6120	Tax Expense	$ -	$ 521.00	$ (521.00)	$ 521.00
6210	General Liability Insurance	$ 2,912.00	$ 3,087.30	$ (175.30)	$ 3,087.00
6310	Legal Fees	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00
6330	Design Review Admin	$ 2,500.00	$ (1,250.00)	$ 3,750.00	$ 500.00
6410	Administrative - General	$ 350.00	$ 219.94	$ 130.06	$ 300.00
6420	Meeting Expense	$ 650.00	$ 735.71	$ (85.71)	$ 735.00
6450	Registration Fees	$ 67.00	$ -	$ 67.00	$ 67.00
6460	Website	$ 75.00	$ 86.25	$ (11.25)	$ 75.00
6500	Management Fees	$ 18,173.00	$ 18,173.04	$ (0.04)	$ 18,718.00
Total Expenses		**$ 39,773.00**	**$ 32,613.99**	**$ 7,159.01**	**$ 36,670.00**
Net Operating Income		**$ (10,793.00)**	**$ 679.24**	**$ (11,472.24)**	**$ (7,690.00)**
Other Income					
7320	Investment Interest Income	$ 2,000.00	$ 2,535.02	$ (535.02)	$ 2,000.00
Total Other Income		**$ 2,000.00**	**$ 2,535.02**		**$ 2,000.00**
Other Expenses					
8200	Reserve Expenses	0	0	$ -	
Total Other Expenses		**0**	**0**	**$ -**	**$ 2,000.00**
Total Net Income/(Loss)		**$ (8,793.00)**	**$ 3,214.26**	**$ (12,007.26)**	**$ (5,690.00)**

	2025	2026	Diff	%Diff
Operating Dues	$ 28,980.00	$ 28,980.00	$ -	0%
By Unit	$ 180.00	$ 180.00	$ -	0%