

Kooskooskee Homeowners' Association
2025 Budget vs. Actual Jan 1st. - Dec 31st. 2025

	Annual Budget	Actual to Date
REVENUE		
41000 Dues	100,000.00	122,657.95
42200 Interest Income	3,000.00	6,219.62
Other Income		
44000 Late & Misc. Fees	0.00	
48000 Community Sale Net Revenue	0.00	
49000 Insurance Claim Revenue	0.00	
TOTAL REVENUE	103,000.00	128,877.57
Miscellaneous Expenses		
50100 Annual Meeting Place	200.00	202.00
50200 Other Misc.	1,525.00	
50300 Social Committee	200.00	412.11
50301 Welcoming Committee	150.00	459.69
50500 Taxes	1,500.00	2,269.78
50900 STAC Committee		
TOTAL MISCELLANEOUS EXPENSES	3,575.00	3,343.58
Operating Expenses		
60050 Bank Charges	0.00	20.00
60200 Insurance	34,000.00	37,943.95
60210 Insurance Claim Expense	0.00	
60300 Printed Material/Newsletter	100.00	77.39
60400 Office Supplies	100.00	208.07
60600 Postage	325.00	404.79
60700 Website Communications	500.00	9.82
60800 Business License	50.00	50.00
TOTAL OPERATING EXPENSE	35,075.00	38,714.02
Professional Services		
65050 Professional Services - Other	0.00	
65100 Accounting	7,500.00	9,321.20
65150 Financial Review	0.00	
65200 Legal	2,500.00	
TOTAL PROFESSIONAL SERVICES	10,000.00	9,291.20

Property Maintenance		
70100 Irrigation Service and Repairs	2,500.00	5,568.88
70200 Landscaping Contract	24,000.00	26,992.00
70400 Plants and Bark Dust	5,500.00	1,242.00
70500 Creek Cleaning	1,500.00	3,999.00
70501 Spraying/Fertilizing	700.00	838.75
70503 Pest Control	750.00	1,061.12
70504 Tree Pruning/Removal	6,000.00	5,050.00
70505 Infrastructure	2,500.00	1,268.93
70600 Contingency	2,000.00	
70700 Lighting Repairs	1,000.00	2,076.36
TOTAL PROPERTY MAINTENANCE	46,450.00	48,097.04

Utilities		
75100 Electricity	700.00	561.44
75200 Water	6,000.00	355.85
TOTAL UTILITIES	6,700.00	917.29

Reserve Fund	1,200.00	
Total Budget Expenses	103,000.00	100,363.13
Total Reserve Expenses		23,703.10
Total Expenses		124,066.23
Ending Balance	0.00	

Rule 15 Insurance deductible set aside 5,000.00

	Replace Cost	Spent this year	Ending Balance
Reserve Fund Report Study 3/2024			
Irrigation	17,389		
Lighting	11,593		
Fencing	45,374		
Signs	13,048		
Pathway	15,123		
Creek Erosion	54,370	23,703.10	
Total	156,897		
Money set aside in reserves	166,353	23,703.10	142,649.90

	December	
	Interest	Ending
Northwest Bank	Income	Balance
Operating Account ****8355	275.03	117,101.69
Reserve Account ****8751	245.50	100,000.00
DDM Sweep Account ****3120 ¹		67,679.71
	Interest	Ending
Maps	Income	Balance
Kooskooskee HOA Savings ****7529	0.00	5.01
Kooskooskee HOA Checking ****7574	1.83	25,695.53
KHA Reserve ****2179	0.00	113.54
KHA Operating Advanced Money Market ****1906	0.00	128.67