

**Kooskooskee Homeowners' Association**  
**2026 Budget vs. Actual Jan 1st. - Jan 31st. 2026**

<b>OPERATING REVENUE</b>	Budget	Actual
41000 Dues	100,000.00	30,839.67
42200 Interest Income	5,000.00	474.04
<b>Other Income</b>		
44000 Late & Misc. Fees	-	1.00
48000 Community Sale Net Revenue	-	
49000 Insurance Claim Revenue	-	
<b>TOTAL REVENUE</b>	<b>105,000.00</b>	<b>31,314.71</b>
<b>Miscellaneous Expenses</b>		
50100 Annual Meeting Place	200.00	
50200 Other Misc.		
50300 Social Committee	500.00	112.79
50301 Welcome Committee	150.00	
50500 Taxes	500.00	
50900 STAC Committee		
<b>TOTAL MISCELLANEOUS EXPENSES</b>	<b>1,350.00</b>	<b>112.79</b>
<b>Operating Expenses</b>		
60050 Bank Charges	-	5.00
60200 Insurance	43,000.00	38,345.00
60210 Insurance Claim Expense	-	
60300 Printed Material/Newsletter	100.00	
60400 Office Supplies	300.00	
60600 Postage	500.00	70.00
60700 Website Communications	100.00	
60800 Business License	50.00	
<b>TOTAL OPERATING EXPENSE</b>	<b>44,050.00</b>	<b>38,420.00</b>
<b>Professional Services</b>		
65050 Professional Services - Other	-	
65100 Accounting	7,000.00	568.35
65150 Financial Review	-	
65200 Legal	1,500.00	
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>8,500.00</b>	<b>568.35</b>
<b>Property Maintenance</b>		
70100 Irrigation Service and Repairs	3,600.00	
70200 Landscaping Contract	24,700.00	2,053.00
70400 Plants and Bark Dust	5,000.00	
70500 Creek Cleaning	1,500.00	
70501 Spraying/Fertilizing	800.00	
70503 Pest Control	1,000.00	269.77
70504 Tree Pruning/Removal	5,000.00	466.95

70505 Infrastructure		3,700.00	
70600 Contingency		2,000.00	
70700 Lighting Repairs		1,000.00	
<b>TOTAL PROPERTY MAINTENANCE</b>		<b>48,300.00</b>	<b>2,789.72</b>
<b>Utilities</b>			
75100 Electricity		600.00	52.77
75200 Water		1,000.00	
<b>TOTAL UTILITIES</b>		<b>1,600.00</b>	<b>52.77</b>
<b>Reserve Fund</b>		1,200.00	
<b>Total Expenses</b>		105,000.00	41,943.63
<b>Ending Balance</b>		-	
<b>Reserve Fund Study Replacement Cost</b>			
		Spent 2025	Spent this Period
Irrigation	17,389		
Lighting	11,593		
Fencing	45,374		
Signs	13,048		
Pathway	15,123		
Creek Erosion	54,370	23,703.10	2,342.00
Total	156,897	23,703.10	2,342.00
<b>Money set aside in reserves</b>		<b>133,193.90</b>	<b>130,851.90</b>
<b>Rule 15 Insurance Set Aside</b>		<b>5,000.00</b>	
<b>Bank Statement, Activity</b>			
NW Bank Operating Account Beginning Balance			117,102.00
Operating Account Credits			31,091.00
Operating Account Debits		45,941.00	
Operating Account Interest earned			258.00
<b>Operating Account Ending Balance</b>			<b>102,510.00</b>
NW Bank Reserve Account Beginning Balance			100,000.00
Reserve Account Credits			25,918.00
Reserve Account Debits		25,918.00	
Reserve Account Interest earned			216.00
<b>Reserve Account Ending Balance</b>			<b>100,000.00</b>
NW Bank Sweep Account Beginning Balance			67,680.00
Bank Sweep Account Credits			26,346.00
Bank Sweep Account Debits		-	
Bank Sweep Account Interest earned			183.00
<b>Bank Sweep Account Ending Balance</b>			<b>94,025.00</b>
<b>TOTAL Bank</b>			<b>296,536.00</b>