

**Kooskooskee Homeowners' Association**  
**2026 Budget vs. Actual March 2026**

OPERATING REVENUE	Budget	Actual
41000 Dues	100,000.00	48,086.66
42200 Interest Income	5,000.00	2,333.83
<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>50,421.49</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	17.46
50500 Taxes	500.00	
50900 STAC Committee		
<b>TOTAL MISCELLANEOUS EXPENSES</b>	<b>1,350.00</b>	<b>130.25</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	35.99
60600 Postage	500.00	178.00
60700 Website Communications	100.00	
60800 Business License	50.00	50.00
<b>TOTAL OPERATING EXPENSE</b>	<b>44,050.00</b>	<b>38,613.99</b>
<b>Professional Services</b>		
65050 Professional Services - Other	-	
65100 Accounting	7,000.00	2,300.85
65150 Financial Review	-	
65200 Legal	1,500.00	640.40
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>8,500.00</b>	<b>2,941.25</b>
<b>Property Maintenance</b>		
70100 Irrigation Service and Repairs	3,600.00	115.00
70200 Landscaping Contract	24,700.00	8,212.00
70400 Plants and Bark Dust	5,000.00	209.90
70500 Creek Cleaning	1,500.00	
70501 Spraying/Fertilizing	800.00	323.00
70503 Pest Control	1,000.00	539.54
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	31.89
<b>TOTAL PROPERTY MAINTENANCE</b>	<b>48,300.00</b>	<b>9,898.28</b>
<b>Utilities</b>		
75100 Electricity	600.00	202.19
75200 Water	1,000.00	
<b>TOTAL UTILITIES</b>	<b>1,600.00</b>	<b>202.19</b>
<b>Reserve Fund</b>	<b>1,200.00</b>	
<b>Total Expenses</b>	<b>105,000.00</b>	<b>51,785.96</b>
<b>Ending Balance</b>	<b>-</b>	
<b>Reserve Fund Study Replacement Cost</b>		
	Spent 2025	Spent 2026
Irrigation 17,389		
Lighting 11,593		
Fencing 45,374		
Signs 13,048		
Pathway 15,123		
Creek Erosion 54,370	23,703.10	9,722.68
Total 156,897	23,703.10	9,722.68
<b>Money set aside in reserves</b>	<b>133,193.90</b>	<b>123,471.22</b>
<b>Rule 15 Insurance Set Aside</b>	<b>5,000.00</b>	
<b>Bank Statement, Activity</b>		
NW Bank Operating Account Beginning Balance		94,145.35
Operating Account Credits		11,031.66
Operating Account Debits	3,231.65	
Operating Account Interest earned		201.99
<b>Operating Account Ending Balance</b>		<b>101,742.37</b>
NW Bank Reserve Account Beginning Balance		100,000.00
Reserve Account Credits		250.00
Reserve Account Debits	453.21	
Reserve Account Interest earned		203.21
<b>Reserve Account Ending Balance</b>		<b>100,000.00</b>
NW Bank Sweep Account Beginning Balance		94,837.20
Bank Sweep Account Credits		467.60
Bank Sweep Account Debits	-	
Bank Sweep Account Interest earned		223.11
<b>Bank Sweep Account Ending Balance</b>		<b>95,527.91</b>
<b>TOTAL Bank</b>		<b>297,270.28</b>