

Cypress Forest

2027 Budget

<u>GL Acct #</u>	<u>Account Description</u>	<u>2026 Annual Budget</u>	<u>2026 Jan-August Actuals</u>	<u>2026 Sept-Dec Projected</u>	<u>2026 Actuals + Projected</u>	<u>2027 Estimated Budget</u>	<u>Notes</u>
Income							
Income							
4000	Residential Assessments	\$ 47,775.00	\$ 47,675.00	\$ -	\$ 47,675.00	\$ 47,775.00	
4102	Application Fees	\$ 150.00	\$ -	\$ 100.00	\$ 100.00	\$ 150.00	
4101	Late Fees & Interest	\$ -	\$ 247.25	\$ 729.00	\$ 976.25	\$ -	
5318	Legal Reimbursements	\$ -	\$ 3,797.46	\$ 1,100.00	\$ 4,897.46	\$ -	
4115	Miscellaneous Income	\$ 3,320.00	\$ 502.68	\$ 2,751.34	\$ 3,254.02	\$ 3,400.00	Interest earned on \$85k of CD's at 4%
4115	Interest Earned - Operating Accounts	\$ 5.00	\$ 23.79	\$ 7.93	\$ 31.72	\$ 30.00	
Income Totals		\$ 51,250.00	\$ 52,246.18	\$ 4,688.27	\$ 56,934.45	\$ 51,355.00	
Per Owner Assessment Amount						\$ 325.00	
Expense							
Administrative							
5204	Bad Debt	\$ 900.00	\$ 98.64	\$ 50.00	\$ 148.64	\$ 640.00	
5025	Bank Fees	\$ 30.00	\$ 20.00	\$ 20.00	\$ 40.00	\$ 40.00	
5071	Decorations	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	
5209	Meeting Room Rentals/Zoom	\$ 280.00	\$ 45.41	\$ 90.00	\$ 135.41	\$ 120.00	
5202	Office Supplies	\$ 700.00	\$ -		\$ -	\$ -	
5203	Record Storage	\$ 400.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	
5206	Web Site Maintenance	\$ 425.00	\$ 258.46	\$ 125.00	\$ 383.46	\$ 425.00	Host has increased fees significantly.
5314	Other Administrative Services	\$ 250.00	\$ 5.00	\$ 5.00	\$ 10.00	\$ 25.00	
5071	Community Events	\$ 350.00	\$ -	\$ 350.00	\$ 350.00	\$ 600.00	NNO Primarily; board would like to see more community events
5201	Postage, Printing and Copying	\$ 2,300.00	\$ 1,323.38	\$ 661.69	\$ 1,985.07	\$ 2,223.28	
Administrative Totals		\$ 5,935.00	\$ 1,750.89	\$ 1,701.69	\$ 3,452.58	\$ 4,473.28	
Insurance							
5400	D&O Insurance Premiums	\$ 1,875.96	\$ 1,737.00	\$ -	\$ 1,737.00	\$ 1,893.33	Anticipated 9% increase
5401	Property Insurance Premiums	\$ 1,690.20	\$ 1,642.00	\$ -	\$ 1,642.00	\$ 1,789.78	Anticipated 9% increase
Insurance Totals		\$ 3,566.16	\$ 3,379.00	\$ -	\$ 3,379.00	\$ 3,683.11	
Utilities							
5100	Electric Service	\$ 600.00	\$ 221.91	\$ 110.96	\$ 332.87	\$ 385.00	

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5101	Water Service	\$ 1,300.00	\$ 1,742.19	\$ 871.10	\$ 2,613.29	\$ 1,888.00	
Utilities Totals		\$ 1,900.00	\$ 1,964.10	\$ 982.05	\$ 2,946.15	\$ 2,273.00	
Landscaping							
5000	Grounds & Landscaping - Contract	\$ 14,067.08	\$ 11,459.45	\$ 5,729.73	\$ 17,189.18	\$ 12,995.30	Budget amount based on renewal received 7/14/2026
5002	Landscape Replacement & Installation	\$ 540.00	\$ 1,266.53	\$ 633.27	\$ 1,899.80	\$ 2,850.00	
5001	Irrigation Repair & Maintenance	\$ 3,050.00	\$ 2,136.43	\$ 1,068.22	\$ 3,204.65	\$ 3,500.00	Backflow inspections are now consistent with MOC and need to be weighted in.
Landscaping Totals		\$ 17,657.08	\$ 14,862.41	\$ 7,431.21	\$ 22,293.62	\$ 19,345.30	
Repair & Maintenance							
5034	Electrical Supplies / Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	Removal or repair of street lights
5015	General Repair & Maintenance	\$ -	\$ 316.63	\$ 158.32	\$ 474.95	\$ 2,400.00	Painting of signs + pressure washing
5034	Lighting Supplies/Repair & Maintenance	\$ -		\$ -	\$ -	\$ 350.00	
Repair & Maintenance Totals		\$ -	\$ 316.63	\$ 158.32	\$ 474.95	\$ 5,250.00	
Professional Services							
5308	Audit & Tax Services	\$ 400.00	\$ 382.76	\$ -	\$ 382.76	\$ 480.00	
5302	Legal Services	\$ -	\$ 1,018.15	\$ 509.08	\$ 1,527.23	\$ 1,547.00	
5300	Legal Services - Collections	\$ 1,500.00	\$ 5,217.31	\$ 2,608.66	\$ 7,825.97	\$ 3,248.00	
5302	Legal Services - General Counsel	\$ 600.00	\$ (1,808.85)	\$ -	\$ (1,808.85)	\$ 1,500.00	
5301-1	Legal Services - Deed restrictions	\$ 450.00	\$ -		\$ -	\$ 1,650.00	
5200	Management Fees	\$ 9,700.00	\$ 5,356.00	\$ 2,678.00	\$ 8,034.00	\$ 8,275.02	
Professional Services Totals		\$ 12,650.00	\$ 10,165.37	\$ 5,795.73	\$ 15,961.10	\$ 16,700.02	
Taxes							
5208	Property /Real Estate Tax	\$ 60.00	\$ -	\$ 60.00	\$ 60.00	\$ 60.00	
	Federal Income Tax (On Interest Income)	\$ 996.00	\$ -	\$ 409.00	\$ 409.00	\$ 1,020.00	30% of interest income
Taxes Totals		\$ 1,056.00	\$ -	\$ 469.00	\$ 469.00	\$ 1,080.00	
Other Expenses							
	Reserve Contribution Expense	\$ 8,460.00	\$ -	\$ -	\$ -	\$ -	
Total Expenses		\$ 51,224.24	\$ 32,438.40	\$ 16,537.99	\$ 48,976.39	\$ 52,804.71	
Net (+/-) Income/Loss		\$ 25.76	\$ 19,807.78	\$ (11,849.72)	\$ 7,958.06	\$ (1,449.71)	operating surplus (+)/deficit (-)