Account	Description	2026 Budget	2026 YTD (8/31)	2027 Budget	Comments / Basis
Operating Accounts					
Income Accounts					
INCOME ASSESSMENTS OPERATING					
40-4010-00	Operating Assessments	$588,840	$441,570	$588,760	359 units
40-4025-00	License Fees - Station Square	$59,048	$29,524	$59,040	License income from Station Square. 36 units
OTHER INCOME - OPERATING					
41-4100-00	Late Fees	$4,000	$3,485	$4,000	Late fees and legal reimbursements.
41-4106-00	Key/Lock/Card Fees	$0	$170	$0	Included in Other Income
41-4107-00	NSF Fees	$0	$35	$0	Included in Other Income
41-4108-00	Admin Fees	$0	$75	$0	Included in Other Income
41-4199-00	Other Income - Operating	$1,000	$0	$1,000	Key, lock, card fees, NSF fees, administrative fees, closing doc fees
Income Accounts Total		**$652,888**	**$474,859**	**$652,800**	Excludes Social account
Expense Accounts					
UTILITIES					
72-7201-00	Electric-Lighting Utilites	$3,300	$2,446	$3,300	Common area electricity.
72-7207-00	Telephone	$2,600	$2,498	$3,250	Telephone, Fax, Supplies
72-7208-00	Scavenger Service	$3,600	$2,273	$3,708	
MAINTENANCE & BUILDING EXPENSES					
74-7407-00	Fitness Center Maintenance	$1,545	$122	$1,000	FC HVAC, plumbing, doors, lights (space maintenance, not fitnesss equipment)
74-7445-00	Fence Maintenance and Repairs	$1,000	$2,713	$1,000	Annual repairs and partial replacements.
FITNESS CENTER					
75-7515-00	Fitness Equipment Maintenance	$1,600	$339	$2,400	Equipment preventive maintenance and repairs
75-7516-00	Fitness Center Operation	$14,523	$7,841	$14,959	Cleaning, key fobs, security, and supplies.
75-7517-00	Fitness Center Rent	$22,712	$15,160	$23,153	Lease of exercise room. Fixed rate until 5/1/29
GROUNDS MAINTENANCE					
78-7800-00	Landscape Contract	$87,350	$44,060	$89,625	Turf / Landscaping contract
78-7801-00	Edible Landscape Additional	$15,500	$6,921	$12,533	Edible landscape contract
78-7803-00	Plantings	$1,288	$0	$1,288	Landscape area planting
78-7805-00	Tree Pruning	$15,450	$10,950	$0	
78-7806-00	Tree Maintenance	$10,300	$0	$26,214	Tree and bush maintenance
78-7810-00	Lot 4 & 5 Lease	$10,000	$0	$0	
78-7817-00	Winter Garbage Removal	$8,800	$2,200	$8,800	Winter garbage cans. Updated based on Manfredini proposal
78-7822-00	Lake and Ponds	$34,400	$32,443	$47,190	Lake and Ponds Management, including contracted manager
78-7825-00	Burns	$15,450	$302	$9,270	Contractor burns
78-7834-00	Snow Removal - Additional	$3,090	$0	$2,275	
78-7837-00	Playgrounds	$17,300	$19,766	$17,819	Mulch, inspections, repair.
78-7860-00	Trails	$64,625	$7,900	$71,600	
78-7865-00	Storage/Transportation	$6,000	$13,170	$6,000	Horse stall; pasture restoration; truck expenses
COMMUNITY SERVICES					
82-8212-00	Newsletter-Mailings/Postage	$2,060	$1,509	$2,060	Newsletter Distribution
82-8213-00	Website	$2,000	$2,861	$1,400	Annual site hosting and e-mail/domain.
82-8214-00	Newsletter Editorial	$2,472	$1,400	$2,472	Newsletter editorial content creation
82-8215-00	Newsletter Printing	$6,000	$4,934	$6,900	Increased to allow for additional printing.
GENERAL & ADMINISTRATIVE					
85-8501-00	Office Expense	$6,000	$4,210	$6,000	Miscellaneous admin / office expenses
85-8502-00	Management Fees	$64,800	$43,200	$64,800	Foster Premier contract renewed two years at current rate through 2027.
85-8503-00	Legal Expense - Unit Owner	$4,000	$1,917	$3,000	Unit owner collections
85-8504-00	Legal Expense - General	$15,450	$1,894	$15,914	General legal counsel
85-8505-00	Other Professional Fees	$0	$399	$0	
85-8506-00	Accounting/Tax Preparation	$4,570	$525	$4,570	Accounting and tax preparation.
85-8510-00	Income Tax Expense - Operating	$13,905	$1,416	$8,539	Income tax on reserve interest income.
85-8515-00	Bank Fees - Operating	$515	$47	$258	Operating bank fees
85-8522-00	Postage and Mail	$5,150	$1,113	$2,575	Violations, Budget and election mailings
85-8523-00	Printing, Reproduction	$5,150	$444	$2,575	Budget and election mailings
85-8527-00	Real Estate Taxes	$155	$0	$0	
85-8535-00	Meeting/Secretarial Expense	$3,000	$550	$1,500	Recording Secretary / Meeting support
85-8540-00	Records Storage	$1,545	$2,180	$3,648	2027 rate increase
85-8550-00	Envioronmental Management	$65,000	$3,069	$95,000	Absorbs prairies, meadows and wetlands scope from 2026 onward
INSURANCE					
86-8600-00	Insurance Expense	$12,463	$4,629	$9,466	2026 actual plus 5% renewal increase
RESERVE TRANSFERS					
90-9001-00	Common Facilities Reserve Transfer	$98,220	$73,665	$74,741	Transfer to Replacement Reserves
Expense Accounts Total		**$554,667**	**$247,342**	**$578,059**	**Total Operating Expenses (excl reserve transfer)**
TOTAL EXPENSE (INCL. RESERVES)		**$652,887**	**$321,007**	**$652,800**	**Includes reserve transfer**

Account	Description	2026 Budget	2026 YTD (8/31)	2027 Budget	Comments / Basis
Reserve Accounts					
RESERVE INCOME					
45-4510-00	Reserve Assessments - Common Facilities	$98,220	$73,665	$74,741	Budgeted contribution / transfer from operating
46-4650-00	Interest Income - Bank - Reserve	$30,000	$23,202	$34,157	Projected interest earnings on reserve investments
46-4699-00	Other Income - Reserve	$0	$0	$1,000	Projected other reserve income
Reserve Income Total		**$128,220**	**$96,867**	**$109,898**	**Total reserve income**
RESERVE CAPITAL EXPENDITURES					
91-9100-00	Reserve Expense	$0	$1,425	$3,500	2027 stormwater system inspection
91-9110-00	Playgrounds - Turks Cap Road	$0	$0	$54,882	
91-9111-00	Playgrounds - Thimbleweed Road	$0	$0	$69,295	
91-9112-00	Playgrounds - Sunflower & Lupine Courts	$0	$0	$30,000	Unsafe playground mitigation
91-9120-00	Reserve Study Update	$0	$0	$5,000	New Reserve Study update
91-9135-00	Ponds - Sediment Removal (Partial)	$0	$0	$13,300	Partial pull-forward from 2031
91-9140-00	Landscaping Capital (Trees)	$11,087	$0	$11,475	Tree planting
91-9145-00	Restore Trails Cap Exp	$58,800	$33,855	$0	Reclassed to operating for 2027
	Sediment Removal - Lakes	$18,700			
91-9148-00	Lakes and Ponds Cap Exp	$56,000	$20,323	$27,000	Water quality testing, boat replacement, aquatic plant survey.
91-9149-00	Gazebo / Barbecue Shelter Renovations	$11,475	$0	$11,475	Blazing Star/Shooting Star barbecue shelter
91-9155-00	Fitness Center Equipment Cap Exp	$5,000	$5,812	$0	
91-9156-00	Fences Reserve Expense	$15,000	$0	$0	
91-9157-00	Seawall - Village Green Reserve Expense	$27,968	$33,535	$0	
91-9158-00	Signage Reserve Expense	$22,174	$725	$0	
91-9160-00	Prairie Restoration (Capital)	$0	$0	$101,000	Environmental maintenance / invasives control
91-9170-00	Storage Shed	$0	$0	$24,000	New maintenance storage shed
Reserve Capital Expenditures Total		**$226,204**	**$95,675**	**$350,927**	**Total Reserve Capital Expenditures**
NET RESERVE SURPLUS / (DEFICIT)		**-$97,984**	**$1,193**	**-$241,029**	**Net change in reserve fund balance**