

Highlands Ranch Community Association, Inc. 2026 Budget Message

The annual budget for the Highlands Ranch Community Association, Inc. (HRCA) is a financial and operational document that is designed to carry out the legal obligations of the HRCA. The annual budget also follows the policies of the Board of Directors, which reflects the requests for services and facilities by the members. The following summary of the Administrative Fund and Recreation Fund provides an overview of the budget, including revenues and expenses, capital outlay, reserve allocation and expense, and bonded debt (principal and interest).

HRCA Funds

Administrative Operating Fund. The Administrative Operating Fund is separate and distinct from the Recreation Fund. Administrative Fund expenses include items such as covenant control, community relations, finance, and portions of management expenses for HRCA activities and responsibilities. Revenues are generated through the Administrative Function Common Assessment (AFCA) which is paid by all owners of privately owned sites (commercial and residential) annexed into the HRCA, fees for certain cost-related administrative items and event revenue.

Administrative Reserve Fund. Annually, the HRCA has reserved funds for the replacement of Administrative Function assets. Typical expenditures are for computer and telephone equipment, software, and office furniture.

Recreation Operating Fund. The Recreation Operating Fund revenues include several categories. The revenues are separated based on-site specific revenues, multi-facility program revenues and the Recreation Function Common Assessment (RFCA). Expenses are categorized by operating and staff expenses at specific facilities, multi-facility program and staff expenses, and debt service. Only owners of privately owned sites that have been annexed into the Recreation Function are obligated to pay the RFCA.

Recreation Reserve Fund. Annually, the HRCA has reserved funds for replacement of major assets over a period of years. A roof is an example of an asset for which the HRCA annually sets aside a portion of the replacement cost so when the roof is in need of repair or replacement, funds are available without asking the members for special assessments to cover the expense. In January 2022, the HRCA received an updated reserve study from the independent engineering firm, Borne Consulting. The reserve study identified repairs and replacements and forecasts the time for the repair as well as the cost. HRCA will budget in future years to conduct another Reserve Study to confirm the future needs of the Recreation Reserve Fund.

Backcountry Fund. The Backcountry Fund is a sub-fund of the Recreation fund and is supported by program revenues, contributions from the Highlands Ranch Backcountry Conservation and Education Fund 501c3 and transfers from the Recreation Fund. The mission of the Backcountry Wilderness area is to “Provide visitors with unprecedented opportunities to enjoy nature near where they live, while protecting and conserving natural, cultural, archaeological, and historical resources for the enjoyment of future generations.”

Backcountry Reserve Fund. Annually, the HRCA has reserved funds for the replacement of Backcountry Function assets. Typical expenditures are for livestock, maintenance equipment and property improvements.

OSCA Fund. Funded by transaction related to the Open Space Conservation Agreement (“OSCA”) with Shea Homes Limited Partnership (“Shea Homes”). The final contributions to the OSCA fund occurred in 2018.

Debt Service and Plant Funds. Funded by transfers from the Recreation Operating Fund, the Debt Service Fund has been established to accumulate funds that are utilized to retire the bond obligations established in 1995, 1999, and 2005. The 2005 Bonds were paid off in December 2024 and no debt service is included in the 2026 Budget.

2026 Assessments

The HRCA has always made a committed effort to minimize Community Assessment increases. Additionally, Section 8.19 of the Community Declaration states that the Board, in budgeting and levying assessments, shall endeavor, whenever possible, to fund the Reserve Funds by regularly schedule payments, included as a part of Common Assessments, rather than by large Special Assessments. The proposed 2026 assessment amounts bring our Recreation Operating fund balance above minimum level, increase the Recreation Reserve fund balance by \$780,000, keep our aging facilities in excellent condition and provide competitive compensation for staff to ensure we can continue to improve the services and facilities we provide for homeowners.

There is an overall annual increase of \$12.00 (1.75%) in total Homeowner Assessments for 2026. The total quarterly Homeowner assessment will be \$174.00. The CPI (Consumer Price Index – Denver, Aurora, Lakewood – Housing - Shelter) as of July 2025 was 2.0%.

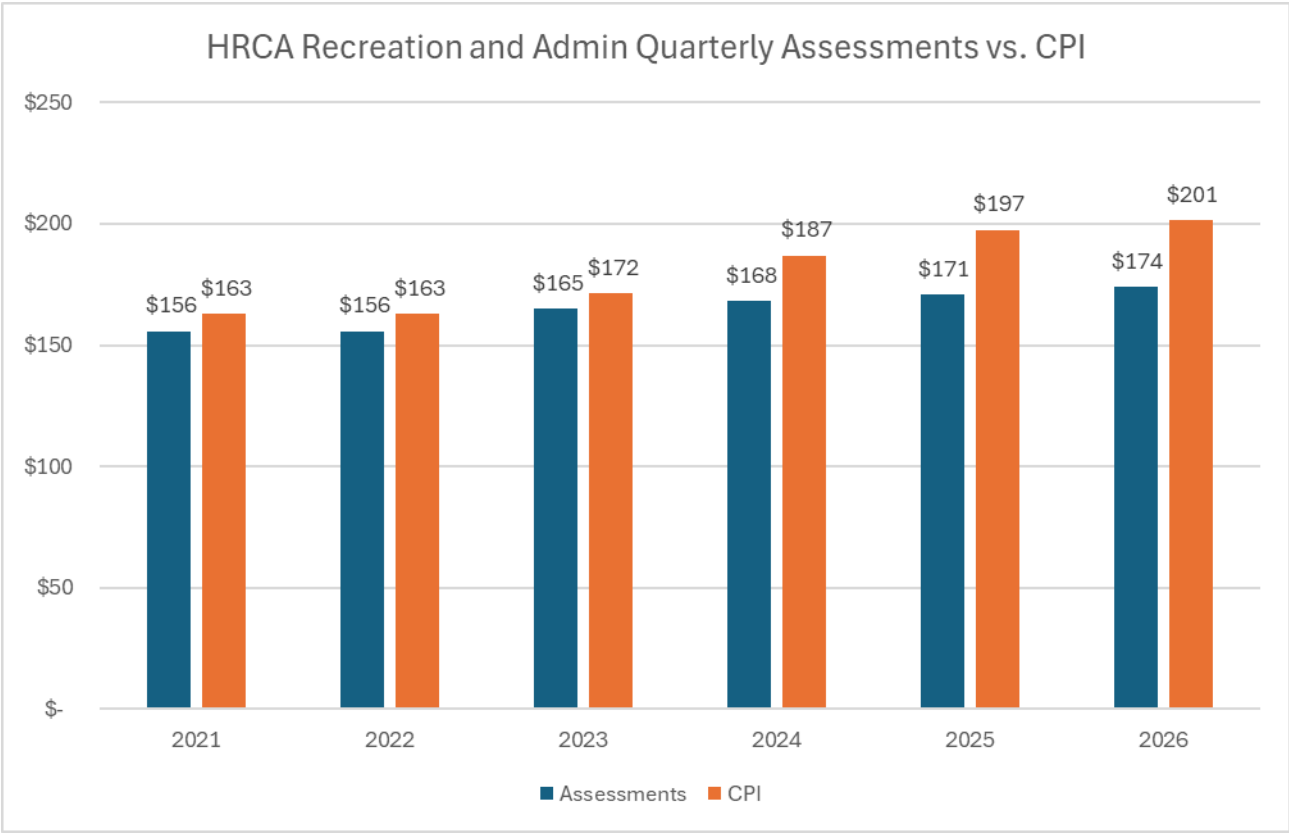
Total Assessment Increase		
Per Month	Per Quarter	Annual
\$ 1.00	\$ 3.00	\$ 12.00

Admin Assessment Increase		
Per Month	Per Quarter	Annual
\$ -	\$ -	\$ -

Recreation Assessment Increase		
Per Month	Per Quarter	Annual
\$ 1.00	\$ 3.00	\$ 12.00

Admin Assessments (AFCA). \$16.00/QTR or \$64.00/year, no increase.

Recreation Assessments (RFCA). \$158.00/QTR or \$632.00/year, an annual increase of \$12.00.



Between 2021 and 2026, during a period of elevated inflation, HRCA assessments have consistently remained below the Consumer Price Index (CPI). Using 2020 as the baseline, the 2026 quarterly assessment of \$174.00 is \$27.48 less than the CPI equivalent. This results in annual household savings of approximately \$109.93.

2026 Budget Assumptions

The HRCA budget anticipates the level of services to be provided, the costs of doing so, and the funds that will be available to provide these services. Types of services and facilities provided are determined by the Community Declaration. The Board of Directors determines the level of service with input from membership, committees, and Delegates.

Major assumptions affecting the 2026 budget are as follows:

- Assessments: 48 additional properties.
- Reserve and Capital Expenditures: Total \$4,936,506 Additional information is provided in the detailed budget file.
 - Recreation Reserve Expenditures: Total of \$4,101,515.
 - Recreation Capital Expenditures: \$85,000
 - Backcountry Capital (OSCA) and Reserve: \$531,500 and \$141,000 respectively. \$400,000 of capital expenditures related to planning and development of Base Camp and Wildcat Regional Park.
 - Administration Reserve and Capital Expenditures: Total \$77,491, all related to IT equipment.
- Payroll: 4% annual performance-based increases, 4.6 FTE increase and select wage adjustments.
 - Performance increase based on survey of Denver Metro Area organizations.
 - One of the additional FTE's is program related and generate revenue. 2.5 of the additional FTE's are related to cost savings measures.
- Benefits: 6% cost increase for medical. Increased employee share to partially offset 10% renewal increase.
- Insurance: 5% increase to property, liability, D&O, cyber, etc. based on September 2025 renewal.
- Utilities: 10% increase in gas, 5% increase in electricity and 3% increase in water.
- Carryover \$50K for community survey from 2025 Budget.
- Two Clear the Clutter events, \$100K.
- Reserve study: \$65K for Reserve Study, last Reserve Study was completed in 2022.
- 100 basis point reduction in interest rates compared to August 2025, net interest income down \$297K.
- Approximately \$430K in annual cost savings initiatives identified, both in progress and future.

Highlands Ranch Community Association
Net Fund Balances (in millions)
2026 Proposed Budget

Administration Fund				
	Forecast		Budget	
	2025		2026	
Administration: Operations				
<i>Min - 1 Month OpEx</i>	\$	0.28	\$	0.29
<i>Mid - 2 Months OpEx</i>	\$	0.56	\$	0.59
<i>Max - 3 Months OpEx</i>	\$	0.83	\$	0.88
Admin Ops Fund Balance	\$	3.69	\$	3.46
<i>Var. to min</i>	\$	3.41	\$	3.17
<i>Var. to mid</i>	\$	3.13	\$	2.87
<i>Var. to max</i>	\$	2.86	\$	2.58

Recreation Fund				
	Forecast		Budget	
	2025		2026	
Recreation: Operations				
<i>Min - 1 Month OpEx</i>	\$	1.81	\$	1.80
<i>Mid - 2 Months OpEx</i>	\$	3.63	\$	3.59
<i>Max - 3 Months OpEx</i>	\$	5.44	\$	5.39
Recreation Ops Fund Balance	\$	1.45	\$	1.87
<i>Var. to min</i>	\$	(0.37)	\$	0.08
<i>Var. to mid</i>	\$	(2.18)	\$	(1.72)
<i>Var. to max</i>	\$	(4.00)	\$	(3.51)

Administration: Reserve ¹				
<i>Min - 1 Year Expenditures</i>	\$	0.08	\$	0.08
<i>Mid - 1.5 Years Expenditures</i>	\$	0.11	\$	0.12
<i>Max - 2 Years Expenditures</i>	\$	0.15	\$	0.16
Admin Res Fund Balance	\$	0.39	\$	0.33
<i>Var. to min</i>	\$	0.32	\$	0.25
<i>Var. to mid</i>	\$	0.28	\$	0.21
<i>Var. to max</i>	\$	0.24	\$	0.17

Recreation: Reserve ¹				
<i>Min - 1 Year Expenditures</i>	\$	3.94	\$	3.56
<i>Mid - 1.5 Years Expenditures</i>	\$	5.91	\$	5.34
<i>Max - 2 Years Expenditures</i>	\$	7.88	\$	7.13
Recreation Res Fund Balance	\$	2.19	\$	2.97
<i>Var. to min</i>	\$	(1.76)	\$	(0.60)
<i>Var. to mid</i>	\$	(3.73)	\$	(2.38)
<i>Var. to max</i>	\$	(5.70)	\$	(4.16)

Backcountry Fund				
	Forecast		Budget	
	2025		2026	
Backcountry: Operations				
<i>Min - 1 Month OpEx</i>	\$	0.09	\$	0.11
<i>Mid - 2 Months OpEx</i>	\$	0.18	\$	0.21
<i>Max - 3 Months OpEx</i>	\$	0.27	\$	0.32
Backcountry Ops Fund Balance	\$	0.00	\$	0.02
<i>Var. to min</i>	\$	(0.09)	\$	(0.08)
<i>Var. to mid</i>	\$	(0.18)	\$	(0.19)
<i>Var. to max</i>	\$	(0.26)	\$	(0.30)

Notes:
¹ Minimum reserve fund balances calculated on future 5 years of forecasted expenditures.

Backcountry: Reserve ¹				
<i>Min - 1 Year Expenditures</i>	\$	0.07	\$	0.10
<i>Mid - 1.5 Years Expenditures</i>	\$	0.10	\$	0.14
<i>Max - 2 Years Expenditures</i>	\$	0.13	\$	0.19
Backcountry Res Fund Balance	\$	0.20	\$	0.06
<i>Var. to min</i>	\$	0.14	\$	(0.03)
<i>Var. to mid</i>	\$	0.10	\$	(0.08)
<i>Var. to max</i>	\$	0.07	\$	(0.13)



HIGHLANDS RANCH

COMMUNITY ASSOCIATION

Highlands Ranch Community Association

2026 Budget



HIGHLANDS RANCH

COMMUNITY ASSOCIATION

2026 Budget

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Highlands Ranch Community Association, Inc.
Statement of Revenues and Expenses for All Funds
2026 Budget

	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE	ELIMINATIONS	TOTAL	2024	LTM 7/25	FY 2024		2026 Budget Variance	
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE	& PLANT					\$	%	\$	%
Revenues																
Homeowner assessments	\$ 2,038,912	\$ -	\$ -	\$ 19,341,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,380,640	20,615,578	20,834,039	765,062	3.7%	546,601	2.6%
Homeowner fees	1,023,686	-	-	-	-	-	-	-	-	1,023,686	934,116	1,054,365	89,570	9.6%	(30,679)	-2.9%
Recreation programs	-	-	-	7,296,689	-	1,179,037	-	-	-	8,475,726	7,737,882	7,884,317	737,844	9.5%	591,409	7.5%
Facility operations	-	-	-	1,242,280	-	18,320	-	-	(66,000)	1,194,600	1,281,185	1,275,177	(86,585)	-6.8%	(80,577)	-6.3%
Community events	524,525	-	-	-	-	-	-	-	-	524,525	483,040	485,915	41,485	8.6%	38,610	7.9%
Interest	136,174	13,842	195,146	173,813	92,256	-	4,800	-	-	616,030	1,065,013	932,090	(448,983)	-42.2%	(316,060)	-33.9%
Other revenue	257,751	-	-	44,730	-	227,500	-	-	-	529,981	682,570	487,724	(152,589)	-22.4%	42,257	8.7%
Total revenues	3,981,048	13,842	195,146	28,099,240	92,256	1,424,857	4,800	-	(66,000)	33,745,188	32,799,384	32,953,626	945,804	2.9%	791,562	2.4%
Expenses																
Salaries	1,890,198	-	-	12,700,964	-	1,355,506	-	-	-	15,946,668	14,286,483	14,643,962	(1,660,185)	-11.6%	(1,302,706)	-8.9%
Employee benefits	584,677	-	-	3,263,207	-	288,150	-	-	-	4,136,035	3,468,460	3,636,085	(667,575)	-19.2%	(499,950)	-13.7%
Depreciation Expense	-	126,504	-	-	-	-	97,170	4,128,561	-	4,352,235	3,228,229	3,416,604	(1,124,007)	-34.8%	(935,631)	-27.4%
Facility operations	18,620	-	-	1,386,745	-	183,300	-	-	-	1,588,665	2,002,304	1,959,268	413,639	20.7%	370,603	18.9%
Program	-	-	-	1,189,723	-	183,172	-	-	-	1,372,895	1,416,150	1,348,177	43,255	3.1%	(24,718)	-1.8%
Occupancy	72,277	-	-	1,600,179	-	-	-	-	(66,000)	1,606,456	1,562,010	1,628,924	(44,446)	-2.8%	22,469	1.4%
Information Technology Expenses	157,671	-	-	565,512	-	-	-	-	-	723,184	838,925	815,821	115,741	13.8%	92,637	11.4%
General & Administrative	353,124	-	-	481,197	-	6,780	-	-	-	841,102	759,213	788,525	(81,889)	-10.8%	(52,576)	-6.7%
Insurance	79,176	-	-	546,859	-	38,096	-	-	-	664,130	592,572	618,200	(71,558)	-12.1%	(45,930)	-7.4%
Professional services	374,564	-	-	176,186	-	-	-	-	-	550,750	557,978	545,837	7,228	1.3%	(4,913)	-0.9%
Communications and marketing	112,964	-	-	231,612	-	-	-	-	-	344,576	467,054	514,694	122,478	26.2%	170,118	33.1%
Community events	564,345	-	-	-	-	-	-	-	-	564,345	403,753	480,907	(160,592)	-39.8%	(83,438)	-17.4%
Interest	-	-	-	-	-	-	-	-	-	-	180,232	71,248	180,232	100.0%	71,248	100.0%
Other operating expenses	2,100	-	-	6,396	-	400	-	-	-	8,896	12,408	31,841	3,512	28.3%	22,945	72.1%
Total expenses	4,209,717	126,504	-	22,148,581	-	2,055,404	97,170	4,128,561	(66,000)	32,699,937	29,775,770	30,500,093	(2,924,167)	-9.8%	(2,199,844)	-7.2%
(Gains) / Losses	-	-	-	-	-	-	-	-	-	-	492,161	106,810	492,161	100.0%	106,810	100.0%
Excess (deficiency) of revenues over expenses	(228,670)	(112,662)	195,146	5,950,659	92,256	(630,547)	(92,370)	(4,128,561)	-	1,045,251	2,531,453	2,346,723	(1,486,202)	-58.7%	(1,301,472)	-55.5%
Transfers to Bond Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
Transfers to Backcountry Fund	-	-	-	(650,000)	-	650,000	-	-	-	-	-	-	-	0.0%	-	0.0%
Transfers for Capital Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
Transfers for Reserves	-	-	(531,500)	(4,875,000)	688,485	-	531,500	4,186,515	-	-	(0)	0	(0)	0.0%	0	0.0%
Total transfers	-	-	(531,500)	(5,525,000)	688,485	650,000	531,500	4,186,515	-	-	(0)	0	(0)	100.0%	0	100.0%
Net revenues (expenses)	\$ (228,670)	\$ (112,662)	\$ (336,354)	\$ 425,659	\$ 780,741	\$ 19,453	\$ 439,130	\$ 57,954	\$ -	\$ 1,045,251	\$ 2,531,453	\$ 2,346,723	\$ (1,486,202)	-58.7%	\$ (1,301,472)	-55.5%

**Highlands Ranch Community Association
Statement of Cash Flows for All Funds
2026 Budget**

	ADMINISTRATIVE		OSCA	RECREATION		BACKCOUNTRY		DEBT SERVICE & PLANT	TOTAL
	OPERATING	RESERVE		OPERATING	RESERVE	OPERATING	RESERVE		
Cash flows from operating activities									
Excess (deficiency) of revenues over expenses	\$ (228,670)	\$ (112,662)	\$ (336,354)	\$ 425,659	\$ 780,741	\$ 19,453	\$ 439,130	\$ 57,954	\$ 1,045,251
Adjustment to reconcile excess (deficiency) of revenues over expenses to net cash from (used for) operating activities									
Depreciation expense	-	126,504	-	-	-	-	97,170	4,128,561	4,352,235
Net cash from (used for) operating activities	(228,670)	13,842	(336,354)	425,659	780,741	19,453	536,300	4,186,515	5,397,486
Cash flows from investing activities									
Purchases of property and equipment	-	(77,491)	-	-	-	-	(672,500)	(4,186,515)	(4,936,506)
Net cash from (used for) investing activities	-	(77,491)	-	-	-	-	(672,500)	(4,186,515)	(4,936,506)
Cash flows from financing activities									
Net borrowing and transfers among funds	-	-	-	-	-	-	-	-	-
Net cash from (used for) financing activities	-	-	-	-	-	-	-	-	-
Net change in cash and cash equivalents	(228,670)	(63,649)	(336,354)	425,659	780,741	19,453	(136,200)	-	460,980
Forecasted Cash and cash equivalents, beginning of year	3,885,960	428,513	5,451,789	3,966,903	2,479,028	180,926	204,544	-	16,597,663
Cash and cash equivalents, end of year	\$ 3,657,290	\$ 364,863	\$ 5,115,435	\$ 4,392,562	\$ 3,259,769	\$ 200,380	\$ 68,344	\$ -	\$ 17,058,643

**Highlands Ranch Community Association
Net Fund Balances (in millions)
2026 Budget**

Administration Fund				
	Forecast		Budget	
	2025		2026	
Administration: Operations				
<i>Min - 1 Month OpEx</i>	\$	0.28	\$	0.29
<i>Mid - 2 Months OpEx</i>	\$	0.56	\$	0.59
<i>Max - 3 Months OpEx</i>	\$	0.83	\$	0.88
Admin Ops Fund Balance	\$	3.69	\$	3.46
<i>Var. to min</i>	\$	3.41	\$	3.17
<i>Var. to mid</i>	\$	3.13	\$	2.87
<i>Var. to max</i>	\$	2.86	\$	2.58
Administration: Reserve ¹				
<i>Min - 1 Year Expenditures</i>	\$	0.08	\$	0.08
<i>Mid - 1.5 Years Expenditures</i>	\$	0.11	\$	0.12
<i>Max - 2 Years Expenditures</i>	\$	0.15	\$	0.16
Admin Res Fund Balance	\$	0.39	\$	0.33
<i>Var. to min</i>	\$	0.32	\$	0.25
<i>Var. to mid</i>	\$	0.28	\$	0.21
<i>Var. to max</i>	\$	0.24	\$	0.17

Recreation Fund				
	Forecast		Budget	
	2025		2026	
Recreation: Operations				
<i>Min - 1 Month OpEx</i>	\$	1.81	\$	1.80
<i>Mid - 2 Months OpEx</i>	\$	3.63	\$	3.59
<i>Max - 3 Months OpEx</i>	\$	5.44	\$	5.39
Recreation Ops Fund Balance	\$	1.45	\$	1.87
<i>Var. to min</i>	\$	(0.37)	\$	0.08
<i>Var. to mid</i>	\$	(2.18)	\$	(1.72)
<i>Var. to max</i>	\$	(4.00)	\$	(3.51)
Recreation: Reserve ¹				
<i>Min - 1 Year Expenditures</i>	\$	3.94	\$	3.56
<i>Mid - 1.5 Years Expenditures</i>	\$	5.91	\$	5.34
<i>Max - 2 Years Expenditures</i>	\$	7.88	\$	7.13
Recreation Res Fund Balance	\$	2.19	\$	2.97
<i>Var. to min</i>	\$	(1.76)	\$	(0.60)
<i>Var. to mid</i>	\$	(3.73)	\$	(2.38)
<i>Var. to max</i>	\$	(5.70)	\$	(4.16)

Backcountry Fund				
	Forecast		Budget	
	2025		2026	
Backcountry: Operations				
<i>Min - 1 Month OpEx</i>	\$	0.09	\$	0.11
<i>Mid - 2 Months OpEx</i>	\$	0.18	\$	0.21
<i>Max - 3 Months OpEx</i>	\$	0.27	\$	0.32
Backcountry Ops Fund Balance	\$	0.00	\$	0.02
<i>Var. to min</i>	\$	(0.09)	\$	(0.08)
<i>Var. to mid</i>	\$	(0.18)	\$	(0.19)
<i>Var. to max</i>	\$	(0.26)	\$	(0.30)
Backcountry: Reserve ¹				
<i>Min - 1 Year Expenditures</i>	\$	0.07	\$	0.10
<i>Mid - 1.5 Years Expenditures</i>	\$	0.10	\$	0.14
<i>Max - 2 Years Expenditures</i>	\$	0.13	\$	0.19
Backcountry Res Fund Balance	\$	0.20	\$	0.06
<i>Var. to min</i>	\$	0.14	\$	(0.03)
<i>Var. to mid</i>	\$	0.10	\$	(0.08)
<i>Var. to max</i>	\$	0.07	\$	(0.13)

Notes:

¹ Minimum reserve fund balances calculated on future 5 years of forecasted expenditures.

2026 REC RESERVE BUDGET

NORTHRIDGE				
	Item	Reserve Study Year	Budget	Justification
1	Replace Exercise Equipment	2026	\$ 63,000	Replace cardio equipment
2	Replace Free Weight Equipment	2026	\$ 30,000	Replace free weight equipment- Last replaced in 2012
3	Replace Interior Doors	2026	\$ 30,000	Replace variety of doors on lower level (pool doors, locker room, etc..)
5	Replace AHU Gym	2026	\$ 260,000	Air Handling units in the gymnasium
6	Replace ADA Lifts	2026	\$ 25,000	Current models old and no replacement parts available
7	Replace Janitorial Equipment	2026	\$ 9,000	Side to side scrubber, iMop
8	Replace Tennis Equipment	2026	\$ 11,000	Ball Machine, Nets, windscreens, rollers, etc....
9	Replace Flooring in Facility	2026	\$ 55,000	Replace carpet throughout facility
10	Replace Gym Equipment	2026	\$ 3,000	Replace PB nets, VB nets
11	Replace Expansion Joints	2026	\$ 15,000	Caulking joints around facility and pool to prevent water intrusion
12	Replace Grounds Equipment	2026	\$ 15,000	Replace tractor for snow removal
13	Tennis Pavilion Repairs	2026	\$ 35,000	Burgundy strip overlayment to prevent deterioration of fabric
14	Replace Martial Arts Mats	2026	\$ 16,000	Martial Arts mats are currently about 12 years old; need replacing
16	Locker Room Partitions		\$ 36,000	Partitions stained from chemicals.
17	Replace Indoor Pool Filters	2025	\$ 106,000	Carry over from 2025- filters ordered but never received due to contractor issue
Annual	Parking Lot Maintenance	2026	\$ 8,500	Asphalt Maintenance- crack fill, infrared patching and striping
Annual	Replace concrete section	2026	\$ 18,000	Replace concrete sections
Annual	Furniture Furnishings	2026	\$ 5,000	Replace furniture, desks throughout facility
Annual	Landscaping Upgrades	2026	\$ 6,000	Tree removal, clean up landscape beds
Annual	Annual Roof Repairs	2026	\$ 5,000	Annual Roof repairs
Annual	Mechanical Critical Repair Parts	2026	\$ 14,000	Replacement of critical mechanical parts, pumps, motors, etc..
Annual	Aquatic Critical Repair Parts	2026	\$ 8,000	Replacement of critical aquatic parts (impellers, pumps, motors, etc....
Annual	Pool Equipment	2026	\$ 17,815	Replacement of pool equipment (i.e. lap lanes, lg stands, auto fills, etc...)
	TOTAL:		\$ 791,315.00	

SOUTHRIDGE				
	Item	Reserve Study Year	Budget	Justification
1	Replace Exercise Equipment	2026	\$ 68,000	Replace exercise equipment
2	Replace Free Weight Equipment	2026	\$ 60,000	Replace free weight equipment- Last replaced in 2014
3	Prep and Stain Fascia	2026	\$ 47,000	FAC estimation \$12,500, Metal option \$47,000
4	Replace Expansion Joints	2026	\$ 10,000	Caulking joints around facility and pool to prevent water intrusion
5	Replaster Outdoor Pool	2026	\$ 62,000	Replaster ODP - last completed in 2016
6	Replace Pool Furniture	2026	\$ 14,000	Replace worn out pool furniture in pool area
7	Replace Fitness Programming Equipment	2026	\$ 11,000	Replace fitness programming equipment
8	Replace Pottery Equip (Kiln)	2026	\$ 7,500	Kiln was recommended to be replaced as it is original
9	Great Hall Repairs		\$ 9,500	Repairs to stained concrete throughout great hall
10	Golf Simulator Computer		\$ 5,500	Replace computer in the Golf Simulator
11	Women's Locker Room Epoxy		\$ 14,500	Resurface Epoxy Flooring in the Women's Locker Room
12	Replace Tennis Equipment	2026	\$ 4,000	Windscreens, Tennis nets, court rollers, etc....
13	Pool Painting	2026	\$ 98,000	Epoxy paint in pool area (walls, ceilings)
14	Partition Replacement in WMA	2026	\$ 110,000	Replace partitions, repairs becoming extremely costly; original from 2005
15	Waterfall Refurb		\$ 30,000	Refurbish waterfall in ODP- Original since 2005, cracking occurring
16	Replace Refrigerator in Kitchen (Commercial)		\$ 5,000	Replace fridge in kitchen with larger comm fridge for events/ programs
17	Lighting		\$ 15,000	Replace aircraft cable hanging
Annual	Parking Lot Maintenance	2026	\$ 15,000	Asphalt Maintenance- crack fill, infrared patching and striping
Annual	Replace concrete section	2026	\$ 10,000	Replace sections of concrete
Annual	Furniture Furnishings	2026	\$ 5,000	Replace furniture, desks throughout facility
Annual	Landscaping Upgrades	2026	\$ 15,000	Upgrade beds throughout property
Annual	Annual Roof Repairs	2026	\$ 6,000	Annual Roof repairs
Annual	Mechanical Critical Repair Parts	2026	\$ 14,000	Replacement of critical mechanical parts, pumps, motors, etc..
Annual	Aquatic Critical Repair Parts	2026	\$ 8,000	Replacement of critical aquatic parts (impellers, pumps, motors, etc....
Annual	Pool Equipment	2026	\$ 26,000	UV Maintenance, Replace Sails over waterfall
	TOTAL:		\$ 670,000	

2026 REC CAPITAL BUDGET

NORTHRIDGE

Item	Budget	Justification
Dry Changing Area	\$ 20,000	Improve locker rooms
Water line to Tennis Pavilion	\$ 20,000	Cost savings, replace delivered water bottles with drinking fountains.
TOTAL:	\$ 40,000	

EASTRIDGE

Item	Budget	Justification
Digital Signs	\$ 20,000	Improve on property signage
TOTAL:	\$ 20,000.00	

WESTRIDGE

Item	Budget	Justification
contingency	\$ 25,000	
TOTAL:	\$ 25,000	

TOTAL: \$ 85,000

HRCA IT BUDGET - CAPITAL

Item	Budget	Justification
23 Computers	\$ 20,540	Replace all computers 2021 or older
20 Wireless Access Points	\$ 12,000	Replace old Wireless Access Points
7 Network Switches	\$ 14,951	Replace old network switches
Development	\$ 20,000	Fund for development projects
Emergency Fund	\$ 10,000	
TOTAL:	\$ 77,491	

BACKCOUNTRY CAPITAL [PAID FROM OSCA]			
Item	Budget	Justification	Anticipated Timing
Livestock Panels	\$ 2,000.00	Increase flexibility/use of existing arenas in order to increase capacity of camps, divide corrals, etc.	1st-4th Quarter
T-Post Driver attachment for skid steer tractor	\$ 2,500.00	To use on barbed wire fencing replacement/repair	1st qtr
Truck	\$ 80,000.00	Additional truck (diesel) for property maintenance team. Haul skid steer/fire mitigation and dump trailer	1st qtr
Signs	\$ 5,000.00	Security, Safety, Marketing	1st - 3rd Quarter
Preschool Furniture/Learning Materials	\$ 10,000.00	Outdoor furniture/amenities and learning materials for year around preschool	1st Qtr
Horse Tack	\$ 5,000.00	Additional tack for horses purchased previously, and to purchase own tack rather than rent.	1st-4th Quarter
Barbed Wire Fencing	\$ 25,000.00	New perimeter fencing	1st-3rd qtr
Outdoor Arena Rails/Finish (from 2025)	\$ 2,000.00	Additional riding/lesson area	1st-2nd qtr
Architect/Planning/Site Plan/site improvements, etc.	\$ 400,000.00	Roll-over from 2023 and 2024. Additional Base Camp Site Planning, infrastructure, etc.	1st-4th quarter
TOTAL:	\$ 531,500.00		

BACKCOUNTRY RESERVE			
Item	Budget	Justification	Anticipated Timing
1000 gallon stock tanks	\$ 3,000.00	Additional water sources for wildlife	2nd qtr
Mountain Bike	\$ 2,000.00		1st
Horses (2)	\$ 6,000.00	Replace senior horses that pass or we find a good home for.	1st-4th Quarter
UTV	\$ 35,000.00	Additional staff, need additional UTV	1st-2nd qtr
Security Cameras	\$ 5,000.00	Replace/repair security cameras	1st-3rd quarter
Trail Counter replacements (from 2024)	\$ 10,000.00	Replace trail counters that are malfunctioning (rollover from 2025)	1st-3rd quarter
Track Loader/Skidsteer	\$ 80,000.00	Replace/Trade In the CAT 299D Compact Track Loader	1st
TOTAL:	\$ 141,000.00		

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HRCA Consolidated
2026 Budget Detail

Ordinary Income/Expense

Income	Total 2024	LTM 7/25	2026 Budget	2026 Budget Variance			
				LTM 7/25		FY 2024	
				\$	%	\$	%
4000 - Assessments Revenue-Homeowners	20,615,578	20,834,039	21,380,640	546,601	2.6%	765,062	3.7%
4002 - VersaPay CC fee income	20,967	64,932	-	(64,932)	-100.0%	(20,967)	-100.0%
4005 - Late Fee Revenue - Assessments	177,429	207,750	187,906	(19,844)	-9.6%	10,477	5.9%
4010 - Assessment Interest	(3)	-	-	-	0.0%	3	-100.0%
4015 - Lien Fee Revenue - Assessments	769	-	-	-	0.0%	(769)	-100.0%
4025 - Resales Transfer Fee Revenue	225,575	270,550	284,079	13,529	5.0%	58,504	25.9%
4030 - Refinance Fee Revenue	450	400	-	(400)	-100.0%	(450)	-100.0%
4035 - Legal Fee Revenue - Assessments	75,240	43,524	41,192	(2,332)	-5.4%	(34,048)	-45.3%
4036 - Status Letter Fee Revenue	204,255	220,350	241,808	21,458	9.7%	37,553	18.4%
4037 - Status Letter Rush Fee Revenue	32,860	37,810	39,701	1,891	5.0%	6,841	20.8%
4040 - CIS Fine Revenue	49,161	70,613	71,000	387	0.5%	21,839	44.4%
4100 - Program Revenue	7,847,863	7,852,507	8,356,694	504,187	6.4%	508,831	6.5%
4110 - Grant Revenue	155,639	37,733	35,750	(1,983)	-5.3%	(119,889)	-77.0%
4120 - Sponsorship Revenue	89,714	98,763	104,800	6,037	6.1%	15,086	16.8%
4125 - Preschool Fundraising Revenue	6,596	5,588	1,000	(4,588)	-82.1%	(5,596)	-84.8%
4130 - Archery Range Revenue	106,993	112,989	118,032	5,043	4.5%	11,039	10.3%
4135 - BC Outdoor Education (HRCAA)	5,000	-	-	-	0.0%	(5,000)	-100.0%
4140 - Donation & Fundraising Revenue	26,316	12,096	26,500	14,404	119.1%	184	0.7%
4200 - Drop In Childcare/Nursery Rev.	(982)	(959)	-	959	-100.0%	982	-100.0%
4201 - Legal Fee Revenue - Architecture	31,927	39,033	49,200	10,167	26.0%	17,274	54.1%
4205 - Guest Fee Revenue	244,388	239,342	242,500	3,158	1.3%	(1,888)	-0.8%
4210 - Climbing Wall Operatng Revenue	570	760	950	190	25.0%	380	66.7%
4215 - Vending Commission Revenue	38,763	46,520	45,310	(1,210)	-2.6%	6,547	16.9%
4225 - Pro Shop Revenue	31,078	27,842	33,900	6,058	21.8%	2,822	9.1%
4230 - Membership Revenue	125,846	113,182	113,000	(182)	-0.2%	(12,846)	-10.2%
4235 - Contract Membership Revenue	47,610	47,682	-	(47,682)	-100.0%	(47,610)	-100.0%
4240 - Non-Resident & Business Membership Revenue	114,553	120,918	135,500	14,582	12.1%	20,947	18.3%
4245 - Facility Rental Revenue	581,790	569,876	580,020	10,144	1.8%	(1,770)	-0.3%
4246 - Birthday Party Revenue	80,746	87,578	91,100	3,522	4.0%	10,354	12.8%
4250 - Grazing Lease Revenue	7,473	7,631	8,036	405	5.3%	563	7.5%
4265 - Other Operating Revenue	1,560	425	600	175	41.2%	(960)	-61.5%
4400 - Community Events Revenue - HRCA	259,469	399,148	524,525	125,377	31.4%	265,056	102.2%
4515 - Arch Review Services Revenue	113,927	98,977	108,200	9,223	9.3%	(5,727)	-5.0%
4520 - Advertising Revenue	500	-	-	-	0.0%	(500)	-100.0%
4525 - Payment from HRCAA	40,932	112,034	153,151	41,117	36.7%	112,220	274.2%
4527 - Payment from Backcountry 501c3	191,701	199,177	209,300	10,123	5.1%	17,599	9.2%
4530 - Miscellaneous Revenue	136,047	(9,137)	480	9,617	-105.3%	(135,567)	-99.6%
4545 - BC - ATT Cell Tower Lease	9,350	14,804	10,284	(4,520)	-30.5%	934	10.0%
4555 - Investment Interest/Divdnd Rev	1,065,013	932,090	616,030	(316,060)	-33.9%	(448,983)	-42.2%
Total - Income	32,762,662	32,916,568	33,811,188	894,620	2.7%	1,048,526	3.2%
Gross Profit							
Expense							
5000 - Gross Payroll Expense	3,408,333	3,490,694	3,890,761	(400,068)	-11.5%	(482,429)	-14.2%
5010 - Accrued Vacation Payroll Expense	27,489	23,784	34,635	(10,851)	-45.6%	(7,146)	-26.0%
5012 - Backcountry Staff Expense	341,149	362,463	380,539	(18,077)	-5.0%	(39,390)	-11.5%
5013 - Non-Program Seasonal Staff - Backcountry	85,034	79,113	135,649	(56,536)	-71.5%	(50,615)	-59.5%
5015 - Program Staff Expense	4,181,959	4,282,719	4,655,647	(372,928)	-8.7%	(473,688)	-11.3%
5020 - Facilities Staff Expense	1,300,619	1,334,280	1,432,944	(98,664)	-7.4%	(132,325)	-10.2%
5023 - Professional II Staff Expense	1,670,490	1,716,578	1,798,498	(81,920)	-4.8%	(128,009)	-7.7%
5030 - Maintenance Staff Expense	381,973	385,947	407,794	(21,847)	-5.7%	(25,821)	-6.8%
5032 - Janitorial Staff Expense	329,862	350,310	399,542	(49,232)	-14.1%	(69,680)	-21.1%
5038 - Lifeguard Staff Expense	2,343,013	2,396,814	2,587,272	(190,458)	-7.9%	(244,258)	-10.4%
5040 - Batting Cage Staff Expense	19,759	21,321	19,282	2,040	9.6%	478	2.4%
5043 - Tennis Pavilion Operating Staff Expense	189,047	189,353	196,887	(7,534)	-4.0%	(7,841)	-4.1%
5045 - H.S.A. Employer Contribution	39,686	34,756	32,089	2,667	7.7%	7,597	19.1%
5048 - Birthday Party Staff Expense	32,545	33,235	40,152	(6,918)	-20.8%	(7,608)	-23.4%
5050 - Staff Training Expense	1,543	2,669	6,400	(3,731)	-139.8%	(4,857)	-314.7%
5055 - Administrative Staff Exp To Rc	2,700	1,135	1,700	(565)	-49.8%	1,000	37.0%
5058 - FICA Payroll Expense	1,062,025	1,087,751	1,215,714	(127,963)	-11.8%	(153,689)	-14.5%
5060 - Workmens Comp. Insurance Exp	103,916	106,783	118,523	(11,741)	-11.0%	(14,607)	-14.1%
5062 - FAMILI	70,789	93,103	76,048	17,055	18.3%	(5,260)	-7.4%
5063 - FUTA & SUTA Payroll Expense	109,963	119,724	128,843	(9,119)	-7.6%	(18,880)	-17.2%
5068 - Employee Medical Insurance Exp	1,446,832	1,507,979	1,831,309	(323,331)	-21.4%	(384,477)	-26.6%
5070 - Employee Dental Insurance Exp	55,254	56,682	54,529	2,153	3.8%	725	1.3%
5073 - Employee Life Ins. STD/LTD Exp	67,615	70,051	71,128	(1,076)	-1.5%	(3,513)	-5.2%
5075 - AFLAC Post-Tax	(22)	(516)	-	(516)	100.0%	(22)	100.0%
5078 - Retirement Plan Contributn Exp	321,824	337,194	358,691	(21,497)	-6.4%	(36,868)	-11.5%
5080 - Retirement Plan Adminstrtv Fee	122	127	228	(101)	-79.6%	(106)	-86.7%
5083 - Employee Vision Insurance	(63)	46	1,174	(1,128)	-2456.1%	(1,237)	1978.8%
5085 - Employee Recruitment Expense	17,323	12,965	10,900	2,065	15.9%	6,423	37.1%
5088 - Employee Development	44,454	60,452	86,800	(26,349)	-43.6%	(42,346)	-95.3%
5090 - Employee Motivation & Goodwill Expense	62,447	80,929	67,880	13,049	16.1%	(5,433)	-8.7%
5095 - Employee Relations Committee	26,601	32,949	31,050	1,899	5.8%	(4,449)	-16.7%
5100 - Comm Events Exp - General	207,809	358,919	468,545	(109,626)	-30.5%	(260,736)	-125.5%
5105 - Program Marketing Expense	17,476	33,670	13,000	20,670	61.4%	4,476	25.6%
5110 - Recreation Games Expense	9,362	11,807	16,400	(4,593)	-38.9%	(7,038)	-75.2%
5115 - Program Contract Labor Expense	938,152	899,818	903,638	(3,820)	-0.4%	34,514	3.7%
5120 - Program Supplies & Expenses	584,726	466,764	396,257	70,507	15.1%	188,469	32.2%
5125 - Day Camp Excursions	19,180	15,705	40,000	(24,295)	-154.7%	(20,820)	-108.6%
5130 - Therapeutic Rec Grant Expenses	220	-	-	-	0.0%	220	100.0%
5200 - Volunteer and Committee Expense	49,264	40,859	37,800	3,059	7.5%	11,464	23.3%
5205 - Climbing Wall Supply Expense	5,997	5,102	6,000	(898)	-17.6%	(3)	-0.1%
5210 - Membership Information Expense	21,354	22,425	25,000	(2,575)	-11.5%	(3,646)	-17.1%
5215 - Cafeteria Plan Administrative Fee	2,774	3,113	3,516	(403)	-13.0%	(742)	-26.7%
5220 - Health Compliance Expense	7,888	5,544	6,576	(1,032)	-18.6%	1,312	16.6%
5225 - Employee Uniforms Expense	109,117	100,720	77,100	23,620	23.5%	32,017	29.3%
5230 - Facility Maintenance - Signage & Exteriors	14,537	34,098	14,000	20,098	58.9%	537	3.7%
5235 - Vegetation, Natural Resource & Noxious Weed Management	56,691	76,576	85,000	(8,424)	-11.0%	(28,309)	-49.9%
5240 - Facility Maintenance Expense & Supplies - General	843,431	815,983	597,000	218,983	26.8%	246,431	29.2%

HRCRA Consolidated
2026 Budget Detail

Ordinary Income/Expense

Income	Total 2024	LTM 7/25	2026 Budget	2026 Budget Variance			
				LTM 7/25		FY 2024	
				\$	%	\$	%
5245 - Facility Rental Expense	10,341	16,343	13,300	3,043	18.6%	(2,959)	-28.6%
5246 - Golf Simulator Expense	4,263	5,492	7,000	(1,508)	-27.5%	(2,737)	-64.2%
5247 - Tennis Pavilion operating expense	2,958	10,007	8,400	1,607	16.1%	(5,442)	-184.0%
5250 - Rec. Equipment Maintenance Expense	50,115	52,723	49,325	3,398	6.4%	790	1.6%
5255 - Facility Maintenance Landscape Expense	119,014	134,717	97,500	37,217	27.6%	21,514	18.1%
5260 - Contract Landscaping Expense	69,753	70,671	77,340	(6,669)	-9.4%	(7,587)	-10.9%
5263 - Snow Removal Expense	68,001	79,525	115,500	(35,975)	-45.2%	(47,499)	-69.8%
5265 - Facility Security Expense	29,669	23,615	14,600	9,015	38.2%	15,069	50.8%
5275 - Pro Shop Supply Expense	44,591	41,214	45,500	(4,286)	-10.4%	(909)	-2.0%
5280 - Portable Restroom Expense	15,804	14,566	18,300	(3,734)	-25.6%	(2,496)	-15.8%
5285 - Pool Maintenance & Repair Expense	332,833	336,999	257,530	79,469	23.6%	75,303	22.6%
5299 - Casualty Loss	9,828	-	-	-	0.0%	9,828	100.0%
5400 - Depreciation Expense	3,228,229	3,416,604	4,352,235	(935,631)	-27.4%	(1,124,007)	-34.8%
5500 - Bond Interest Expense	171,261	62,277	-	62,277	100.0%	171,261	100.0%
5510 - Bond Issuance Expense	8,971	8,971	-	8,971	100.0%	8,971	100.0%
5520 - Sales Tax Expense	-	1,307	-	1,307	100.0%	-	0.0%
5530 - Bad Debt Expense	(36,723)	(18,622)	-	(18,622)	100.0%	(36,723)	100.0%
5535 - Miscellaneous Expense	4,195	2,988	-	2,988	100.0%	4,195	100.0%
5540 - Misc Consult & Feasib Studies	15,406	76,739	160,600	(83,861)	-109.3%	(145,194)	-942.5%
5545 - Community Cleanup Expense	1,846	1,331	2,400	(1,069)	-80.3%	(554)	-30.0%
5560 - Employee Mileage & Parking	7,906	9,093	8,896	197	2.2%	(990)	-12.5%
5565 - Vehicle Expense	53,305	45,466	46,720	(1,254)	-2.8%	6,585	12.4%
5567 - Archery Range Expense	28,839	29,870	33,000	(3,130)	-10.5%	(4,161)	-14.4%
5570 - Memberships/Subscriptions Exp	21,101	26,903	61,595	(34,692)	-129.0%	(40,494)	-191.9%
5600 - Marketing Plan Implementation	4,134	17,343	12,600	4,743	27.3%	(8,466)	-204.8%
5605 - Activities Guide Expense	54,821	67,846	78,000	(10,154)	-15.0%	(23,179)	-42.3%
5615 - Advertising Expense	3,653	6,500	8,400	(1,900)	-29.2%	(4,748)	-130.0%
5700 - Legal Fees	210,549	196,747	132,984	63,763	32.4%	77,565	36.8%
5705 - Payroll Services	106,647	112,874	125,196	(12,322)	-10.9%	(18,549)	-17.4%
5710 - Audit & Accounting Services	56,500	54,750	65,970	(11,220)	-20.5%	(9,470)	-16.8%
5712 - Contractor Services	168,876	104,727	66,000	38,727	37.0%	102,876	60.9%
5720 - Trustee Expense - NWB (Bonds)	2,783	2,750	-	2,750	100.0%	2,783	100.0%
5726 - Computer - IT Managed Services	367,185	358,425	233,768	124,657	34.8%	133,417	36.3%
5727 - Computer - IT Software Services	386,107	385,080	425,398	(40,317)	-10.5%	(39,291)	-10.2%
5728 - Computer - IT Hardware	37,660	22,862	14,750	8,112	35.5%	22,910	60.8%
5730 - Bank, Credit Card & ACH Expense	439,511	493,991	507,351	(13,359)	-2.7%	(67,839)	-15.4%
5735 - Cash (Over) / Short	307	17	-	17	100.0%	307	100.0%
5745 - Community & Business Relations Expense	240	882	1,200	(318)	-36.0%	(960)	-400.9%
5755 - Cellular Phone Expense	24,180	19,461	20,400	(939)	-4.8%	3,780	15.6%
5760 - Telephone Service Expense	47,974	49,454	49,268	186	0.4%	(1,294)	-2.7%
5765 - Facility Cable Charges Expense	17,785	21,924	23,090	(1,166)	-5.3%	(5,305)	-29.8%
5770 - Office Supply Expense	92,359	87,697	83,186	4,511	5.1%	9,173	9.9%
5772 - Election Expenses	10,817	8,736	8,736	-	0.0%	2,081	19.2%
5775 - Postage Expense	216,294	214,810	156,140	58,670	27.3%	60,154	27.8%
5785 - Printing Expense	67,524	58,264	34,436	23,828	40.9%	33,088	49.0%
5790 - Newsletter Expense	99,263	115,294	42,000	73,294	63.6%	57,263	57.7%
5800 - Liability Insurance Expense	592,572	618,200	664,131	(45,930)	-7.4%	(71,558)	-12.1%
5900 - Office Lease Expense	66,000	68,450	66,000	2,450	3.6%	-	0.0%
5905 - Lease Office Equipment Expense	51,314	39,160	39,185	(25)	-0.1%	12,129	23.6%
5910 - Lease Postage Meter Expense	3,892	968	-	968	100.0%	3,892	100.0%
5920 - Facility Gas Expense	209,265	234,076	256,293	(22,217)	-9.5%	(47,028)	-22.5%
5925 - Facility Electricity Expense	481,087	535,002	556,524	(21,522)	-4.0%	(75,437)	-15.7%
5930 - Facility Water Expense	180,892	194,218	196,952	(2,734)	-1.4%	(16,060)	-8.9%
5935 - Janitorial Services/Supply Expense	262,668	249,109	275,072	(25,963)	-10.4%	(12,404)	-4.7%
5940 - HVAC-Contract & Maintenance Expense	36,522	26,627	27,180	(553)	-2.1%	9,342	25.6%
5950 - Contract Janitorial Services	307,792	299,518	271,345	28,173	9.4%	36,447	11.8%
5955 - Equipment Expense	131,338	61,216	17,150	44,066	72.0%	114,188	86.9%
6000 - Certifications Exp - Aquatics	65,797	66,756	79,250	(12,494)	-18.7%	(13,453)	-20.4%
6020 - Grants and Donations	40,978	58,009	95,800	(37,791)	-65.1%	(54,822)	-133.8%
7500 - (Gain) Loss on Asset Sale/Disposal	492,161	106,810	-	106,810	100.0%	492,161	100.0%
9000 - Transfer - Capital Equipment	-	-	-	-	0.0%	-	0.0%
9005 - Transfer - Reserves	(0)	0	-	0	100.0%	(0)	100.0%
9010 - Transfer To Bond Fund	-	-	-	-	0.0%	-	0.0%
9035 - Transfer to Backcountry Fund	-	-	-	-	0.0%	-	0.0%
Total - Expense	30,231,209	30,569,845	32,765,937	(2,196,092)	-7.2%	(2,534,728)	-97.6%
Net revenues (expenses)	2,531,453	2,346,723	1,045,251	3,090,712	131.7%	3,583,254	3114.9%

Admin : Operating
2026 Budget Detail

Ordinary Income/Expense

Income	Total 2024	LTM 7/25	2026 Budget
4000 - Assessments Revenue-Homeowners	1,984,814	2,022,551	2,038,912
4002 - VersaPay CC fee income	20,967	64,932	-
4005 - Late Fee Revenue - Assessments	177,429	207,750	187,906
4010 - Assessment Interest	(3)	-	-
4015 - Lien Fee Revenue - Assessments	769	-	-
4025 - Resales Transfer Fee Revenue	225,575	270,550	284,079
4030 - Refinance Fee Revenue	450	400	-
4035 - Legal Fee Revenue - Assessments	75,240	43,524	41,192
4036 - Status Letter Fee Revenue	204,255	220,350	241,808
4037 - Status Letter Rush Fee Revenue	32,860	37,810	39,701
4040 - CIS Fine Revenue	49,161	70,613	71,000
4100 - Program Revenue	223,571	86,767	-
4120 - Sponsorship Revenue	89,714	96,763	102,800
4201 - Legal Fee Revenue - Architecture	31,927	39,033	49,200
4265 - Other Operating Revenue	1,560	425	600
4400 - Community Events Revenue - HRCA	259,469	399,148	524,525
4515 - Arch Review Services Revenue	113,927	98,977	108,200
4520 - Advertising Revenue	500	-	-
4525 - Payment from HRCAA	40,932	112,034	153,151
4527 - Payment from Backcountry 501c3	1,705	1,887	1,800
4530 - Miscellaneous Revenue	191	191	-
4555 - Investment Interest/Divdnd Rev	188,928	152,697	136,174
Total - Income	3,723,939	3,926,403	3,981,048
Gross Profit			
Expense			
5000 - Gross Payroll Expense	1,652,445	1,684,147	1,888,498
5010 - Accrued Vacation Payroll Expense	(11,151)	20,382	20,382
5015 - Program Staff Expense	23,179	9,556	-
5045 - H.S.A. Employer Contribution	13,183	11,798	11,796
5050 - Staff Training Expense	159	140	1,400
5055 - Administrative Staff Exp To Rc	1,700	1,135	1,700
5058 - FICA Payroll Expense	123,201	124,709	144,120
5060 - Workmens Comp. Insurance Exp	5,364	5,463	5,866
5062 - FAML I	8,196	10,141	8,969
5063 - FUTA & SUTA Payroll Expense	7,986	9,381	12,103
5068 - Employee Medical Insurance Exp	188,535	188,200	251,385
5070 - Employee Dental Insurance Exp	8,893	8,944	9,048
5073 - Employee Life Ins. STD/LTD Exp	8,006	7,763	7,524
5075 - AFLAC Post-Tax	-	(59)	-
5078 - Retirement Plan Contributn Exp	53,805	66,947	78,981
5080 - Retirement Plan Adminstrtv Fee	31	32	36
5083 - Employee Vision Insurance	(62)	(100)	168
5085 - Employee Recruitment Expense	3,441	1,861	1,500
5088 - Employee Development	6,668	14,702	10,800
5090 - Employee Motivation & Goodwill Expense	23,576	21,804	13,600
5095 - Employee Relations Committee	7,183	6,696	6,050
5100 - Comm Events Exp - General	207,809	358,919	468,545
5105 - Program Marketing Expense	7,094	15,827	1,000
5115 - Program Contract Labor Expense	32,621	15,543	-
5120 - Program Supplies & Expenses	122,345	48,436	-
5200 - Volunteer and Committee Expense	49,264	40,859	37,800
5215 - Cafeteria Plan Administrative Fee	694	778	876
5220 - Health Compliance Expense	31	76	72
5225 - Employee Uniforms Expense	3,009	2,713	2,700
5530 - Bad Debt Expense	(4,480)	(4,815)	-
5535 - Miscellaneous Expense	2,604	2,604	-
5540 - Misc Consult & Feasib Studies	10,700	40,200	160,600
5545 - Community Cleanup Expense	1,846	1,331	2,400
5560 - Employee Mileage & Parking	1,290	1,666	2,100
5565 - Vehicle Expense	15,298	14,648	14,720
5570 - Memberships/Subscriptions Exp	12,514	17,322	35,960
5600 - Marketing Plan Implementation	1,784	8,174	3,600
5615 - Advertising Expense	1,177	2,615	2,400
5700 - Legal Fees	168,829	134,748	130,104
5705 - Payroll Services	26,662	28,218	31,494
5710 - Audit & Accounting Services	14,125	13,688	16,366
5712 - Contractor Services	71,180	49,545	36,000
5726 - Computer - IT Managed Services	92,491	89,312	58,041
5727 - Computer - IT Software Services	87,408	83,461	83,413
5728 - Computer - IT Hardware	5,315	4,685	6,913
5730 - Bank, Credit Card & ACH Expense	138,445	204,164	215,387
5745 - Community & Business Relations Expense	240	882	1,200
5755 - Cellular Phone Expense	14,906	11,936	10,620
5760 - Telephone Service Expense	9,093	9,269	9,304
5770 - Office Supply Expense	42,572	37,233	33,486
5772 - Election Expenses	10,817	8,736	8,736
5775 - Postage Expense	92,765	86,996	82,505
5785 - Printing Expense	14,898	11,934	5,459
5790 - Newsletter Expense	24,817	28,741	18,000
5800 - Liability Insurance Expense	69,268	74,690	79,176
5900 - Office Lease Expense	66,000	68,450	66,000
5905 - Lease Office Equipment Expense	11,425	7,832	7,536
5910 - Lease Postage Meter Expense	3,892	968	-
5925 - Facility Electricity Expense	6,746	6,331	6,277
5955 - Equipment Expense	11,564	1,229	1,200
6020 - Grants and Donations	40,978	57,009	95,800
7500 - (Gain) Loss on Asset Sale/Disposal	-	-	-
9000 - Transfer - Capital Equipment	-	-	-
9005 - Transfer - Reserves	-	-	-
9010 - Transfer To Bond Fund	-	-	-

2026 Budget Variance			
LTM 7/25		FY 2024	
\$	%	\$	%
16,361	0.8%	54,098	2.7%
(64,932)	-100.0%	(20,967)	-100.0%
(19,844)	-9.6%	10,477	5.9%
-	0.0%	3	-100.0%
-	0.0%	(769)	-100.0%
13,529	5.0%	58,504	25.9%
(400)	-100.0%	(450)	-100.0%
(2,332)	-5.4%	(34,048)	-45.3%
21,458	9.7%	37,553	18.4%
1,891	5.0%	6,841	20.8%
387	0.5%	21,839	44.4%
(86,767)	-100.0%	(223,571)	-100.0%
6,037	6.2%	13,086	14.6%
10,167	26.0%	17,274	54.1%
175	41.2%	(960)	-61.5%
125,377	31.4%	265,056	102.2%
9,223	9.3%	(5,727)	-5.0%
-	0.0%	(500)	-100.0%
41,117	36.7%	112,220	274.2%
(87)	-4.6%	95	5.6%
(191)	-100.0%	(191)	-100.0%
(16,523)	-10.8%	(52,754)	-27.9%
54,645	1.4%	257,108	6.9%
(204,352)	-12.1%	(236,053)	-14.3%
(0)	0.0%	(31,533)	282.8%
9,556	100.0%	23,179	100.0%
2	0.0%	1,387	10.5%
(1,260)	-896.7%	(1,241)	-778.3%
(565)	-49.8%	-	0.0%
(19,410)	-15.6%	(20,919)	-17.0%
(404)	-7.4%	(503)	-9.4%
1,172	11.6%	(773)	-9.4%
(2,722)	-29.0%	(4,117)	-51.6%
(63,186)	-33.6%	(62,850)	-33.3%
(104)	-1.2%	(155)	-1.7%
239	3.1%	482	6.0%
(59)	100.0%	-	0.0%
(12,035)	-18.0%	(25,177)	-46.8%
(4)	-13.4%	(5)	-17.9%
(268)	267.9%	(230)	372.6%
361	19.4%	1,941	56.4%
3,902	26.5%	(4,132)	-62.0%
8,204	37.6%	9,976	42.3%
646	9.6%	1,133	15.8%
(109,626)	-30.5%	(260,736)	-125.5%
14,827	93.7%	6,094	85.9%
15,543	100.0%	32,621	100.0%
48,436	100.0%	122,345	100.0%
3,059	7.5%	11,464	23.3%
(98)	-12.6%	(182)	-26.3%
4	5.3%	(41)	-132.3%
13	0.5%	309	10.3%
(4,815)	100.0%	(4,480)	100.0%
2,604	100.0%	2,604	100.0%
(120,400)	-299.5%	(149,900)	-1400.9%
(1,069)	-80.3%	(554)	-30.0%
(434)	-26.0%	(810)	-62.9%
(72)	-0.5%	578	3.8%
(18,638)	-107.6%	(23,446)	-187.4%
4,574	56.0%	(1,816)	-101.8%
215	8.2%	(1,223)	-104.0%
4,644	3.4%	38,725	22.9%
(3,276)	-11.6%	(4,832)	-18.1%
(2,679)	-19.6%	(2,241)	-15.9%
13,545	27.3%	35,180	49.4%
31,271	35.0%	34,450	37.2%
48	0.1%	3,995	4.6%
(2,227)	-47.5%	(1,598)	-30.1%
(11,223)	-5.5%	(76,942)	-55.6%
(318)	-36.0%	(960)	-400.9%
1,316	11.0%	4,286	28.8%
(35)	-0.4%	(211)	-2.3%
3,747	10.1%	9,086	21.3%
-	0.0%	2,081	19.2%
4,491	5.2%	10,260	11.1%
6,475	54.3%	9,439	63.4%
10,741	37.4%	6,817	27.5%
(4,486)	-6.0%	(9,907)	-14.3%
2,450	3.6%	-	0.0%
296	3.8%	3,889	34.0%
968	100.0%	3,892	100.0%
55	0.9%	469	7.0%
29	2.4%	10,364	89.6%
(38,791)	-68.0%	(54,822)	-133.8%
-	0.0%	-	0.0%
-	0.0%	-	0.0%
-	0.0%	-	0.0%
-	0.0%	-	0.0%

Admin : Operating
2026 Budget Detail

Ordinary Income/Expense

	Income	Total 2024	LTM 7/25	2026 Budget
9035 - Transfer to Backcountry Fund		-	-	-
Total - Expense		3,614,374	3,780,595	4,209,717
Net revenues (expenses)		109,565	145,808	(228,670)

2026 Budget Variance			
LTM 7/25		FY 2024	
\$	%	\$	%
-	0.0%	-	0.0%
(429,122)	-11.4%	(595,343)	-184.0%
483,767	331.8%	852,451	-1231.9%

Rec : Operating
2026 Budget Detail

Ordinary Income/Expense

Income	Total 2024	LTM 7/25	2026 Budget
4000 - Assessments Revenue-Homeowners	18,630,764	18,811,488	19,341,728
4100 - Program Revenue	6,596,862	6,778,420	7,295,689
4110 - Grant Revenue	116,139	34,233	32,750
4120 - Sponsorship Revenue	-	2,000	2,000
4125 - Preschool Fundraising Revenue	6,596	5,588	1,000
4140 - Donation & Fundraising Revenue	13,000	12,086	9,500
4200 - Drop In Childcare/Nursery Rev.	(982)	(959)	-
4205 - Guest Fee Revenue	244,388	239,342	242,500
4210 - Climbing Wall Operatng Revenue	570	760	950
4215 - Vending Commission Revenue	38,763	46,520	45,310
4225 - Pro Shop Revenue	31,078	27,842	33,900
4230 - Membership Revenue	125,846	113,182	113,000
4235 - Contract Membership Revenue	47,610	47,682	-
4240 - Non-Resident & Business Membership Revenue	114,553	120,918	135,500
4245 - Facility Rental Revenue	581,790	569,876	580,020
4246 - Birthday Party Revenue	80,746	87,578	91,100
4530 - Miscellaneous Revenue	135,592	(9,580)	480
4555 - Investment Interest/Divdnd Rev	267,983	265,317	173,813
Total - Income	27,031,297	27,152,294	28,099,240
Gross Profit			
Expense			
5000 - Gross Payroll Expense	1,755,888	1,806,547	2,002,263
5010 - Accrued Vacation Payroll Expense	36,925	14,254	14,253
5015 - Program Staff Expense	3,356,315	3,479,887	3,816,329
5020 - Facilities Staff Expense	1,300,619	1,334,280	1,432,944
5023 - Professional II Staff Expense	1,670,490	1,716,578	1,798,498
5030 - Maintenance Staff Expense	381,973	385,947	407,794
5032 - Janitorial Staff Expense	329,862	350,310	399,542
5038 - Lifeguard Staff Expense	2,343,013	2,396,814	2,587,272
5040 - Batting Cage Staff Expense	19,759	21,321	19,282
5043 - Tennis Pavilion Operating Staff Expense	189,047	189,353	196,887
5045 - H.S.A. Employer Contribution	24,176	21,711	19,608
5048 - Birthday Party Staff Expense	32,545	33,235	40,152
5050 - Staff Training Expense	535	36	-
5055 - Administrative Staff Exp To Rc	1,000	-	-
5058 - FICA Payroll Expense	847,692	870,805	967,950
5060 - Workmens Comp. Insurance Exp	95,536	98,484	111,391
5062 - FAMILI	57,656	76,601	60,305
5063 - FUTA & SUTA Payroll Expense	92,736	100,599	103,885
5068 - Employee Medical Insurance Exp	1,119,967	1,212,329	1,463,867
5070 - Employee Dental Insurance Exp	41,626	43,862	44,448
5073 - Employee Life Ins. STD/LTD Exp	54,797	57,418	58,613
5075 - AFLAC Post-Tax	(22)	(457)	-
5078 - Retirement Plan Contributn Exp	234,172	236,435	245,498
5080 - Retirement Plan Adminstrtv Fee	92	95	192
5083 - Employee Vision Insurance	25	140	375
5085 - Employee Recruitment Expense	13,673	11,015	9,400
5088 - Employee Development	37,787	45,749	76,000
5090 - Employee Motivation & Goodwill Expense	38,478	59,015	53,280
5095 - Employee Relations Committee	19,418	26,253	25,000
5105 - Program Marketing Expense	10,381	17,843	12,000
5110 - Recreation Games Expense	9,362	11,807	16,400
5115 - Program Contract Labor Expense	905,531	884,275	903,638
5120 - Program Supplies & Expenses	247,208	264,003	246,085
5125 - Day Camp Excursions	19,180	15,705	40,000
5130 - Therapeutic Rec Grant Expenses	220	-	-
5205 - Climbing Wall Supply Expense	5,997	5,102	6,000
5210 - Membership Information Expense	21,354	22,425	25,000
5215 - Cafeteria Plan Administrative Fee	2,081	2,334	2,640
5220 - Health Compliance Expense	7,857	5,468	6,504
5225 - Employee Uniforms Expense	101,241	94,777	67,400
5230 - Facility Maintenance - Signage & Exteriors	2,762	12,370	14,000
5240 - Facility Maintenance Expense & Supplies - General	560,578	604,237	552,000
5245 - Facility Rental Expense	10,341	16,343	13,300
5246 - Golf Simulator Expense	4,263	5,492	7,000
5247 - Tennis Pavilion operating expense	1,958	6,693	8,400
5250 - Rec. Equipment Maintenance Expense	50,115	52,723	49,325
5255 - Facility Maintenance Landscape Expense	91,573	112,680	97,500
5260 - Contract Landscaping Expense	69,753	70,671	77,340
5263 - Snow Removal Expense	68,001	79,525	115,500
5265 - Facility Security Expense	28,285	22,231	14,600
5275 - Pro Shop Supply Expense	44,591	41,214	45,500
5285 - Pool Maintenance & Repair Expense	247,073	261,743	257,530
5299 - Casualty Loss	9,828	-	-
5520 - Sales Tax Expense	-	1,307	-
5530 - Bad Debt Expense	(32,243)	(13,806)	-
5535 - Miscellaneous Expense	1,590	383	-
5540 - Misc Consult & Feasib Studies	1,593	7,429	-
5560 - Employee Mileage & Parking	6,206	7,032	6,396
5565 - Vehicle Expense	5,193	4,304	4,000
5570 - Memberships/Subscriptions Exp	8,588	9,581	25,635
5600 - Marketing Plan Implementation	2,350	9,169	9,000
5605 - Activities Guide Expense	54,821	67,846	78,000
5615 - Advertising Expense	2,476	3,885	6,000
5700 - Legal Fees	3,570	1,365	2,880
5705 - Payroll Services	79,985	84,655	93,702
5710 - Audit & Accounting Services	42,375	41,063	49,604
5712 - Contractor Services	97,697	55,183	30,000
5720 - Trustee Expense - NWB (Bonds)	2,783	2,750	-
5726 - Computer - IT Managed Services	274,694	269,112	175,726
5727 - Computer - IT Software Services	298,641	301,482	341,985
5728 - Computer - IT Hardware	23,719	18,177	7,838
5730 - Bank, Credit Card & ACH Expense	300,896	289,309	291,184
5735 - Cash (Over) / Short	307	17	-
5755 - Cellular Phone Expense	7,558	6,776	6,780
5760 - Telephone Service Expense	38,881	40,185	39,964
5765 - Facility Cable Charges Expense	17,785	21,924	23,090
5770 - Office Supply Expense	46,847	46,143	46,700

2026 Budget Variance			
LTM 7/25		FY 2024	
\$	%	\$	%
530,240	2.8%	710,964	3.8%
517,269	7.6%	698,827	10.6%
(1,483)	-4.3%	(83,389)	-71.8%
-	0.0%	2,000	0.0%
(4,588)	-82.1%	(5,596)	-84.8%
(2,586)	-21.4%	(3,500)	-26.9%
959	-100.0%	982	-100.0%
3,158	1.3%	(1,888)	-0.8%
190	25.0%	380	66.7%
(1,210)	-2.6%	6,547	16.9%
6,058	21.8%	2,822	9.1%
(182)	-0.2%	(12,846)	-10.2%
(47,682)	-100.0%	(47,610)	-100.0%
14,582	12.1%	20,947	18.3%
10,144	1.8%	(1,770)	-0.3%
3,522	4.0%	10,354	12.8%
10,060	-105.0%	(135,112)	-99.6%
(91,504)	-34.5%	(94,170)	-35.1%
946,946	3.5%	1,067,943	4.0%
(195,716)	-10.8%	(246,375)	-14.0%
1	0.0%	22,672	61.4%
(336,442)	-9.7%	(460,014)	-13.7%
(98,664)	-7.4%	(132,325)	-10.2%
(81,920)	-4.8%	(128,009)	-7.7%
(21,847)	-5.7%	(25,821)	-6.8%
(49,232)	-14.1%	(69,680)	-21.1%
(190,458)	-7.9%	(244,258)	-10.4%
2,040	9.6%	478	2.4%
(7,534)	-4.0%	(7,841)	-4.1%
2,103	9.7%	4,568	18.9%
(6,918)	-20.8%	(7,608)	-23.4%
36	100.0%	535	100.0%
-	0.0%	1,000	100.0%
(97,144)	-11.2%	(120,258)	-14.2%
(12,907)	-13.1%	(15,855)	-16.6%
16,296	21.3%	(2,649)	-4.6%
(3,285)	-3.3%	(11,149)	-12.0%
(251,538)	-20.7%	(343,899)	-30.7%
(586)	-1.3%	(2,822)	-6.8%
(1,196)	-2.1%	(3,816)	-7.0%
(457)	100.0%	(22)	100.0%
(9,062)	-3.8%	(11,326)	-4.8%
(97)	-101.6%	(100)	-109.7%
(235)	-167.6%	(350)	-1398.1%
1,615	14.7%	4,273	31.3%
(30,251)	-66.1%	(38,213)	-101.1%
5,735	9.7%	(14,802)	-38.5%
1,253	4.8%	(5,582)	-28.7%
5,843	32.7%	(1,619)	-15.6%
(4,593)	-38.9%	(7,038)	-75.2%
(19,363)	-2.2%	1,893	0.2%
17,918	6.8%	1,123	0.5%
(24,295)	-154.7%	(20,820)	-108.6%
-	0.0%	220	100.0%
(898)	-17.6%	(3)	-0.1%
(2,575)	-11.5%	(3,646)	-17.1%
(306)	-13.1%	(559)	-26.9%
(1,036)	-18.9%	1,353	17.2%
27,377	28.9%	33,841	33.4%
(1,630)	-13.2%	(11,238)	-406.8%
52,237	8.6%	8,578	1.5%
3,043	18.6%	(2,959)	-28.6%
(1,508)	-27.5%	(2,737)	-64.2%
(1,707)	-25.5%	(6,442)	-329.0%
3,398	6.4%	790	1.6%
15,180	13.5%	(5,927)	-6.5%
(6,669)	-9.4%	(7,587)	-10.9%
(35,975)	-45.2%	(47,499)	-69.8%
7,631	34.3%	13,685	48.4%
(4,286)	-10.4%	(909)	-2.0%
4,213	1.6%	(10,457)	-4.2%
-	0.0%	9,828	100.0%
1,307	100.0%	-	0.0%
(13,806)	100.0%	(32,243)	100.0%
383	100.0%	1,590	100.0%
7,429	100.0%	1,593	100.0%
636	9.0%	(190)	-3.1%
304	7.1%	1,193	23.0%
(16,054)	-167.6%	(17,047)	-198.5%
169	1.8%	(6,650)	-283.0%
(10,154)	-15.0%	(23,179)	-42.3%
(2,115)	-54.5%	(3,524)	-142.4%
(1,515)	-111.0%	690	19.3%
(9,047)	-10.7%	(13,717)	-17.1%
(8,541)	-20.8%	(7,229)	-17.1%
25,183	45.6%	67,697	69.3%
2,750	100.0%	2,783	100.0%
93,386	34.7%	98,968	36.0%
(40,503)	-13.4%	(43,343)	-14.5%
10,339	56.9%	15,881	67.0%
(1,875)	-0.6%	9,712	3.2%
17	100.0%	307	100.0%
(4)	-0.1%	778	10.3%
221	0.5%	(1,083)	-2.8%
(1,166)	-5.3%	(5,305)	-29.8%
(557)	-1.2%	147	0.3%

Rec : Operating
2026 Budget Detail

Ordinary Income/Expense

Income	Total 2024	LTM 7/25	2026 Budget
5775 - Postage Expense	123,529	127,814	73,635
5785 - Printing Expense	52,626	46,330	28,977
5790 - Newsletter Expense	74,446	86,553	24,000
5800 - Liability Insurance Expense	481,655	505,635	546,859
5905 - Lease Office Equipment Expense	39,889	31,328	31,649
5920 - Facility Gas Expense	209,265	234,076	256,293
5925 - Facility Electricity Expense	474,341	528,671	550,247
5930 - Facility Water Expense	180,892	194,218	196,952
5935 - Janitorial Services/Supply Expense	262,668	249,109	275,072
5940 - HVAC-Contract & Maintenance Expense	36,522	26,627	27,180
5950 - Contract Janitorial Services	307,792	299,518	271,345
5955 - Equipment Expense	24,683	16,759	15,950
6000 - Certifications Exp - Aquatics	65,797	66,756	79,250
9005 - Transfer - Reserves	6,249,998	6,842,082	4,875,000
9010 - Transfer To Bond Fund	(187,385)	(187,991)	-
9035 - Transfer to Backcountry Fund	575,000	589,583	650,000
Total - Expense	26,873,342	28,130,615	27,673,581
Net revenues (expenses)	157,955	(978,321)	425,659

2026 Budget Variance			
LTM 7/25		FY 2024	
\$	%	\$	%
54,179	42.4%	49,894	40.4%
17,353	37.5%	23,649	44.9%
62,553	72.3%	50,446	67.8%
(41,223)	-8.2%	(65,203)	-13.5%
(321)	-1.0%	8,240	20.7%
(22,217)	-9.5%	(47,028)	-22.5%
(21,576)	-4.1%	(75,906)	-16.0%
(2,734)	-1.4%	(16,060)	-8.9%
(25,963)	-10.4%	(12,404)	-4.7%
(553)	-2.1%	9,342	25.6%
28,173	9.4%	36,447	11.8%
809	4.8%	8,733	35.4%
(12,494)	-18.7%	(13,453)	-20.4%
1,967,082	28.7%	1,374,998	22.0%
(187,991)	100.0%	(187,385)	100.0%
(60,417)	-10.2%	(75,000)	-13.0%
457,035	1.6%	(800,239)	-35.2%
489,911	-50.1%	1,868,182	1741.1%

BC : Operating
2026 Budget Detail

Ordinary Income/Expense

Income	Total 2024	LTM 7/25	2026 Budget
4100 - Program Revenue	1,027,430	987,320	1,061,005
4110 - Grant Revenue	3,500	3,500	3,000
4130 - Archery Range Revenue	106,993	112,989	118,032
4135 - BC Outdoor Education (HRCAA)	5,000	-	-
4140 - Donation & Fundraising Revenue	13,316	10	17,000
4250 - Grazing Lease Revenue	7,473	7,631	8,036
4527 - Payment from Backcountry 501c3	189,996	197,290	207,500
4530 - Miscellaneous Revenue	264	252	-
4545 - BC - ATT Cell Tower Lease	9,350	14,804	10,284
Total - Income	1,363,323	1,323,796	1,424,857
Gross Profit			
Expense			
5010 - Accrued Vacation Payroll Expense	1,715	(10,851)	-
5012 - Backcountry Staff Expense	341,149	362,463	380,539
5013 - Non-Program Seasonal Staff - Backcountry	85,034	79,113	135,649
5015 - Program Staff Expense	802,465	793,276	839,318
5045 - H.S.A. Employer Contribution	2,326	1,246	685
5050 - Staff Training Expense	849	2,493	5,000
5058 - FICA Payroll Expense	91,132	92,237	103,645
5060 - Workmens Comp. Insurance Exp	3,016	2,836	1,266
5062 - FAMILI	4,937	6,361	6,774
5063 - FUTA & SUTA Payroll Expense	9,241	9,744	12,855
5068 - Employee Medical Insurance Exp	138,329	107,450	116,057
5070 - Employee Dental Insurance Exp	4,735	3,877	1,033
5073 - Employee Life Ins. STD/LTD Exp	4,811	4,871	4,990
5078 - Retirement Plan Contributn Exp	33,847	33,812	34,212
5083 - Employee Vision Insurance	(26)	6	632
5085 - Employee Recruitment Expense	209	90	-
5090 - Employee Motivation & Goodwill Expense	393	110	1,000
5120 - Program Supplies & Expenses	215,173	152,778	150,172
5225 - Employee Uniforms Expense	4,866	3,230	7,000
5235 - Vegetation, Natural Resource & Noxious Weed Management	56,691	76,576	85,000
5240 - Facility Maintenance Expense & Supplies - General	35,806	34,314	45,000
5280 - Portable Restroom Expense	15,804	14,566	18,300
5560 - Employee Mileage & Parking	411	370	400
5565 - Vehicle Expense	32,814	26,515	28,000
5567 - Archery Range Expense	28,839	29,870	33,000
5727 - Computer - IT Software Services	57	137	-
5730 - Bank, Credit Card & ACH Expense	171	518	780
5755 - Cellular Phone Expense	1,715	749	3,000
5770 - Office Supply Expense	2,940	4,320	3,000
5800 - Liability Insurance Expense	41,648	37,874	38,096
5955 - Equipment Expense	5,678	368	-
9035 - Transfer to Backcountry Fund	(575,000)	(589,583)	(650,000)
Total - Expense	1,391,776	1,281,736	1,405,403
Net revenues (expenses)	(28,453)	42,060	19,453

2026 Budget Variance			
LTM 7/25		FY 2024	
\$	%	\$	%
73,686	7.5%	33,575	3.3%
(500)	-14.3%	(500)	-14.3%
5,043	4.5%	11,039	10.3%
-	0.0%	(5,000)	-100.0%
16,990	176248.5%	3,684	27.7%
405	5.3%	563	7.5%
10,210	5.2%	17,504	9.2%
(252)	-100.0%	(264)	-100.0%
(4,520)	-30.5%	934	10.0%
101,061	7.6%	61,534	4.5%
(10,851)	100.0%	1,715	100.0%
(18,077)	-5.0%	(39,390)	-11.5%
(56,536)	-71.5%	(50,615)	-59.5%
(46,042)	-5.8%	(36,853)	-4.6%
562	45.1%	1,642	70.6%
(2,507)	-100.6%	(4,151)	-489.0%
(11,408)	-12.4%	(12,513)	-13.7%
1,570	55.4%	1,750	58.0%
(413)	-6.5%	(1,837)	-37.2%
(3,111)	-31.9%	(3,615)	-39.1%
(8,607)	-8.0%	22,272	16.1%
2,843	73.3%	3,702	78.2%
(119)	-2.5%	(179)	-3.7%
(400)	-1.2%	(366)	-1.1%
(626)	-10426.6%	(657)	2540.5%
90	100.0%	209	100.0%
(890)	-807.0%	(607)	-154.3%
2,606	1.7%	65,001	30.2%
(3,770)	-116.7%	(2,134)	-43.9%
(8,424)	-11.0%	(28,309)	-49.9%
(10,686)	-31.1%	(9,194)	-25.7%
(3,734)	-25.6%	(2,496)	-15.8%
(30)	-8.0%	11	2.6%
(1,485)	-5.6%	4,814	14.7%
(3,130)	-10.5%	(4,161)	-14.4%
137	100.0%	57	100.0%
(262)	-50.5%	(609)	-357.2%
(2,251)	-300.4%	(1,285)	-74.9%
1,320	30.6%	(60)	-2.0%
(221)	-0.6%	3,553	8.5%
368	100.0%	5,678	100.0%
60,417	-10.2%	75,000	-13.0%
(123,667)	-9.6%	(13,628)	-16.2%
224,728	534.3%	75,162	-245.4%

Debt/Plant
2026 Budget Detail

Ordinary Income/Expense

	Income	Total 2024	LTM 7/25	2026 Budget
4555 - Investment Interest/Divdnd Rev		147,666	52,167	-
Total - Income		147,666	52,167	-
Gross Profit				
Expense				
5400 - Depreciation Expense		3,030,727	3,211,644	4,128,561
5500 - Bond Interest Expense		171,261	62,277	-
5510 - Bond Issuance Expense		8,971	8,971	-
7500 - (Gain) Loss on Asset Sale/Disposal		421,025	37,291	-
9000 - Transfer - Capital Equipment		-	-	-
9005 - Transfer - Reserves		(5,096,362)	(5,663,580)	(4,186,515)
9010 - Transfer To Bond Fund		187,385	187,991	-
Total - Expense		(1,276,993)	(2,151,927)	(57,954)
Net revenues (expenses)		1,424,659	2,204,095	57,954

2026 Budget Variance			
LTM 7/25		FY 2024	
\$	%	\$	%
(52,167)	-100.0%	(147,666)	-100.0%
(52,167)	-100.0%	(147,666)	-100.0%
(916,918)	-28.5%	(1,097,835)	-36.2%
62,277	100.0%	171,261	100.0%
8,971	100.0%	8,971	100.0%
37,291	100.0%	421,025	100.0%
-	0.0%	-	0.0%
(1,477,065)	26.1%	(909,847)	17.9%
187,991	100.0%	187,385	100.0%
(2,093,974)	97.3%	(1,219,040)	2813.4%
2,041,806	92.6%	1,071,374	2472.6%

Admin : Reserve
2026 Budget Detail

Ordinary Income/Expense

	Income	Total 2024	LTM 7/25	2026 Budget
4555 - Investment Interest/Divdnd Rev		23,377	17,979	13,842
Total - Income		23,377	17,979	13,842
Gross Profit				
Expense				
5400 - Depreciation Expense		94,396	105,642	126,504
5560 - Employee Mileage & Parking		-	24	-
5728 - Computer - IT Hardware		1,547	-	-
Total - Expense		95,943	105,667	126,504
Net revenues (expenses)		(72,566)	(87,688)	(112,662)

2026 Budget Variance			
LTM 7/25		FY 2024	
\$	%	\$	%
(4,137)	-23.0%	(9,535)	-40.8%
(4,137)	-23.0%	(9,535)	-40.8%
(20,862)	-19.7%	(32,108)	-34.0%
24	100.0%	-	0.0%
-	0.0%	1,547	100.0%
(20,837)	-19.7%	(30,561)	-289.9%
16,700	-19.0%	21,026	-224.8%

Rec Reserve
2026 Budget Detail

Ordinary Income/Expense

Income	Total 2024	LTM 7/25	2026 Budget
4110 - Grant Revenue	36,000	-	-
4555 - Investment Interest/Divdnd Rev	157,724	177,438	92,256
Total - Income	193,724	177,438	92,256
Gross Profit			
Expense			
5230 - Facility Maintenance - Signage & Exteriors	11,775	21,728	-
5240 - Facility Maintenance Expense & Supplies - General	246,189	176,572	-
5247 - Tennis Pavilion operating expense	1,000	3,315	-
5255 - Facility Maintenance Landscape Expense	27,441	22,037	-
5265 - Facility Security Expense	1,384	1,384	-
5285 - Pool Maintenance & Repair Expense	85,760	75,257	-
5728 - Computer - IT Hardware	4,866	-	-
5955 - Equipment Expense	80,307	31,716	-
9005 - Transfer - Reserves	(1,153,636)	(1,178,502)	(688,485)
Total - Expense	(694,914)	(846,494)	(688,485)
Net revenues (expenses)	888,638	1,023,932	780,741

2026 Budget Variance			
LTM 7/25		FY 2024	
\$	%	\$	%
-	0.0%	(36,000)	-100.0%
(85,182)	-48.0%	(65,468)	-41.5%
(85,182)	-48.0%	(101,468)	-52.4%
21,728	100.0%	11,775	100.0%
176,572	100.0%	246,189	100.0%
3,315	100.0%	1,000	100.0%
22,037	100.0%	27,441	100.0%
1,384	100.0%	1,384	100.0%
75,257	100.0%	85,760	100.0%
-	0.0%	4,866	100.0%
31,716	100.0%	80,307	100.0%
(490,017)	41.6%	(465,151)	40.3%
(158,009)	18.7%	(6,429)	11.2%
72,826	7.1%	(95,039)	-148.8%

BC : Reserve
2026 Budget Detail

Ordinary Income/Expense

	Income	Total 2024	LTM 7/25	2026 Budget
4555 - Investment Interest/Divdnd Rev		6,229	6,705	4,800
Total - Income		6,229	6,705	4,800
Gross Profit				
Expense				
5120 - Program Supplies & Expenses		-	1,547	-
5240 - Facility Maintenance Expense & Supplies - General		859	859	-
5400 - Depreciation Expense		103,106	99,318	97,170
5728 - Computer - IT Hardware		2,213	-	-
5955 - Equipment Expense		9,105	7,666	-
7500 - (Gain) Loss on Asset Sale/Disposal		71,136	69,519	-
9005 - Transfer - Reserves		(116,987)	(78,515)	(531,500)
Total - Expense		69,432	100,394	(434,330)
Net revenues (expenses)		(63,203)	(93,690)	439,130

2026 Budget Variance			
LTM 7/25		FY 2024	
\$	%	\$	%
(1,905)	-28.4%	(1,429)	-22.9%
(1,905)	-28.4%	(1,429)	-22.9%
1,547	100.0%	-	0.0%
859	100.0%	859	100.0%
2,148	2.2%	5,936	5.8%
-	0.0%	2,213	100.0%
7,666	100.0%	9,105	100.0%
69,519	100.0%	71,136	100.0%
452,985	-576.9%	414,513	-354.3%
534,724	532.6%	503,762	-1391.8%
(536,629)	572.8%	(505,191)	-1380.5%

OSCA
2026 Budget Detail

Ordinary Income/Expense

	Income	Total 2024	LTM 7/25	2026 Budget
4555 - Investment Interest/Divdnd Rev		273,107	259,786	195,146
Total - Income		273,107	259,786	195,146
Gross Profit				
Expense				
5540 - Misc Consult & Feasib Studies		3,113	29,109	-
5700 - Legal Fees		38,150	60,634	-
9005 - Transfer - Reserves		116,987	78,515	531,500
Total - Expense		158,249	168,258	531,500
Net revenues (expenses)		114,858	91,528	(336,354)

2026 Budget Variance			
LTM 7/25		FY 2024	
\$	%	\$	%
(64,640)	-24.9%	(77,961)	-28.5%
(64,640)	-24.9%	(77,961)	-28.5%
29,109	100.0%	3,113	100.0%
60,634	100.0%	38,150	100.0%
(452,985)	-576.9%	(414,513)	-354.3%
(363,242)	-215.9%	(373,251)	-842.7%
298,602	326.2%	295,290	-1099.2%