

**Preston Highlands North Estates Homeowners Association, Inc.**  
**2026 Budget**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget	Increase (Decrease)
<b>REVENUE</b>															
Assessment Revenues	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	252,720.00	252,720.00	0.00
Working Capital/Member Fees	200.00	200.00	200.00	200.00	200.00	200.00	400.00	400.00	200.00	200.00	200.00	200.00	2,800.00	2,800.00	0.00
Other Income	3,158.34	3,158.34	3,158.34	3,158.34	3,158.34	3,158.34	3,158.34	3,158.34	3,158.34	3,158.34	3,158.34	3,158.26	37,900.00	34,100.00	3,800.00
Amenity Revenues	0.00	0.00	0.00	0.00	0.00	150.00	150.00	125.00	75.00	0.00	0.00	0.00	500.00	500.00	0.00
<b>TOTAL REVENUE</b>	<b>24,418.34</b>	<b>24,418.34</b>	<b>24,418.34</b>	<b>24,418.34</b>	<b>24,418.34</b>	<b>24,568.34</b>	<b>24,768.34</b>	<b>24,743.34</b>	<b>24,493.34</b>	<b>24,418.34</b>	<b>24,418.34</b>	<b>24,418.26</b>	<b>293,920.00</b>	<b>290,120.00</b>	<b>3,800.00</b>
<b>EXPENSES</b>															
Administrative:															
Management Fees	1,900.00	1,900.00	1,900.00	1,900.00	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00	23,256.00	23,484.00	(228.00)
Professional Fees	939.84	939.84	939.84	2,539.84	939.84	939.84	939.84	939.84	939.84	939.84	939.84	939.76	12,878.00	17,515.00	(4,637.00)
Supplies	639.57	639.57	639.57	639.57	639.57	639.57	639.57	639.57	639.56	639.56	639.56	639.76	7,675.00	8,519.00	(844.00)
Insurance	1,083.33	1,083.33	1,083.33	1,083.33	1,083.34	1,083.34	1,083.34	1,083.34	1,083.34	1,083.34	1,083.34	1,083.30	13,000.00	8,698.00	4,302.00
Other Miscellaneous	239.50	239.50	239.50	239.50	239.50	239.50	239.50	239.50	239.50	239.50	239.50	239.50	2,874.00	3,960.00	(1,086.00)
Community Activities	420.76	420.84	420.84	420.84	420.84	420.84	420.84	420.84	420.84	420.84	420.84	420.84	5,050.00	5,050.00	0.00
Landscape & Common Area Maintenance															
Utilities	3,416.67	3,416.67	3,416.67	3,416.67	3,416.67	3,416.67	3,416.67	3,416.67	3,416.66	3,416.66	3,416.66	3,416.66	41,000.00	40,001.00	999.00
Maintenance	7,098.05	7,098.09	9,678.59	7,098.09	7,098.09	7,098.09	7,098.09	7,098.13	7,098.09	9,678.59	7,098.09	10,182.01	93,422.00	87,008.00	6,414.00
Irrigation	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	10,500.00	11,330.00	(830.00)
Pool/Pavilion	4,105.45	4,105.41	4,105.41	4,105.41	4,105.41	4,105.41	4,105.41	4,105.41	4,105.41	4,105.41	4,105.41	4,105.45	49,265.00	64,555.00	(15,290.00)
Repair & Replacement Reserves	2,916.66	2,916.66	2,916.66	2,916.66	2,916.66	2,916.66	2,916.66	2,916.66	2,916.66	2,916.66	2,916.66	2,916.74	35,000.00	20,000.00	15,000.00
<b>TOTAL EXPENSES</b>	<b>23,634.83</b>	<b>23,634.91</b>	<b>26,215.41</b>	<b>25,234.91</b>	<b>23,691.92</b>	<b>23,691.92</b>	<b>23,691.92</b>	<b>23,691.96</b>	<b>23,691.90</b>	<b>26,272.40</b>	<b>23,691.90</b>	<b>26,776.02</b>	<b>293,920.00</b>	<b>290,120.00</b>	<b>3,800.00</b>
<b>NET INCOME PER BUDGET</b>	<b>783.51</b>	<b>783.43</b>	<b>(1,797.07)</b>	<b>(816.57)</b>	<b>726.42</b>	<b>876.42</b>	<b>1,076.42</b>	<b>1,051.38</b>	<b>801.44</b>	<b>(1,854.06)</b>	<b>726.44</b>	<b>(2,357.76)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>
<b>BUDGET BALANCE</b>	<b>783.51</b>	<b>783.43</b>	<b>(1,797.07)</b>	<b>(816.57)</b>	<b>726.42</b>	<b>876.42</b>	<b>1,076.42</b>	<b>1,051.38</b>	<b>801.44</b>	<b>(1,854.06)</b>	<b>726.44</b>	<b>(2,357.76)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>

Approved By: James P Thomas  
James P Thomas (Sep 5, 2025 10:30:35 CDT)

Date: Sep 5, 2025

Back to Main Menu

Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget

Back to Revenue Menu

Assessment Revenues

2025 Assessment Revenues  
2026 Assessment Revenues  
Budget Increase / (Decrease)

255,520.00  
255,520.00  
0.00

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
Homeowner Assessments	5001-0001	126,360.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	252,720.00	252,720.00
<b>Total Assessment Revenues</b>		126,360.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	21,060.00	252,720.00	252,720.00
<b>Working Capital/Member Fees</b>																
Working Capital	5002-0001	3,400.00	200.00	200.00	200.00	200.00	200.00	200.00	400.00	400.00	200.00	200.00	200.00	200.00	2,800.00	2,800.00
<b>Total Working Capital/Member Fees</b>		3,400.00	200.00	200.00	200.00	200.00	200.00	200.00	400.00	400.00	200.00	200.00	200.00	200.00	2,800.00	2,800.00
<b>Total Assessment Revenues</b>		129,760.00	21,260.00	21,260.00	21,260.00	21,260.00	21,260.00	21,260.00	21,460.00	21,460.00	21,260.00	21,260.00	21,260.00	21,260.00	255,520.00	255,520.00

ACTIVITY CALCULATION AREA:

2026 Assessment Revenue assumes the following:

Assessment timing: Annual  
Increase from prior year: 0%

Unit count at 1/1 assumed is- Owner- 486      Rate: \$ 520.00      Total Assessment: \$ 252,720  
Working capital: \$ 200.00

Back to Main Menu

Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget

Back to Revenue Menu

Other Income

2025 Other Income	34,100.00
2026 Other Income	<u>37,900.00</u>
Budget Increase / (Decrease)	3,800.00

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
Interest - Non-Restricted Investments	5003-0001	3,677.04	291.67	291.67	291.67	291.67	291.67	291.67	291.67	291.67	291.67	291.67	291.67	291.63	3,500.00	1,000.00
Interest - Restricted Investments	5003-0002	4,510.40	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.37	4,000.00	2,000.00
Late Fees	5003-0003	4,350.00	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.63	5,000.00	3,000.00
Assessment Interest Charges	5003-0005	(88.38)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Violations	5003-0013	13,475.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00	3,500.00
Pool Card/Key Revenue	5003-0023	195.00	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.63	200.00	600.00
Collection Fees Revenue	5003-0026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
Leased Unit Fee	5003-0060	19,500.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	19,200.00	16,000.00
<b>Total Other Income</b>		<b>45,619.06</b>	<b>3,158.34</b>	<b>3,158.34</b>	<b>3,158.34</b>	<b>3,158.34</b>	<b>3,158.34</b>	<b>3,158.34</b>	<b>3,158.34</b>	<b>3,158.34</b>	<b>3,158.34</b>	<b>3,158.34</b>	<b>3,158.34</b>	<b>3,158.26</b>	<b>37,900.00</b>	<b>34,100.00</b>

ACTIVITY CALCULATION AREA:

Anticipated interest earned on investment accounts. Based on numbers from the board.

Back to Main Menu

Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget

Back to Revenue Menu

Amenity Revenues

2025 Amenity Revenues	500.00
2026 Amenity Revenues	500.00
Budget Increase / (Decrease)	0.00

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
Community Center Rental	5006-0002	525.00	0.00	0.00	0.00	0.00	0.00	150.00	150.00	125.00	75.00	0.00	0.00	0.00	500.00	500.00
<b>Total Amenity Revenues</b>		525.00	0.00	0.00	0.00	0.00	0.00	150.00	150.00	125.00	75.00	0.00	0.00	0.00	500.00	500.00

ACTIVITY CALCULATION AREA:

Based on numbers from the board.

Back to Main Menu

Preston Highlands North Estates Homeowners Association, Inc.

2026 Budget

Management Fees

2025 Management Fees  
2026 Management Fees  
Budget Increase / (Decrease)

23,484.00  
23,256.00  
(228.00)

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
Management Fees	7006-0001	22,800.00	1,900.00	1,900.00	1,900.00	1,900.00	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00	23,256.00	23,484.00
<b>Total Management Fees</b>		22,800.00	1,900.00	1,900.00	1,900.00	1,900.00	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00	23,256.00	23,484.00

ACTIVITY CALCULATION AREA:

MANAGEMENT FEE- Based on the current management contract with 3% increase in May.

Back to Main Menu

Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget

Back to Expense Menu

Professional Fees

2025 Professional Fees  
2026 Professional Fees  
Budget Increase / (Decrease)

17,515.00  
12,878.00  
(4,637.00)

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
Legal	7008-0001	3,450.50	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.63	5,000.00	4,000.00
Audit	7008-0002	2,334.24	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
Tax Preparation	7008-0006	525.00	0.00	0.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	500.00
Reserve Study	7008-0007	1,960.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Mailings	7008-0010	781.00	85.33	85.33	85.33	85.33	85.33	85.33	85.33	85.33	85.33	85.33	85.33	85.37	1,024.00	1,004.00
Other Professional Fees	7008-0011	3,071.50	271.17	271.17	271.17	271.17	271.17	271.17	271.17	271.17	271.17	271.17	271.17	271.13	3,254.00	3,681.00
Collection Services	7008-0020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,712.00
Violation Enforcement	7008-0024	3,075.00	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.63	2,000.00	618.00
<b>Total Professional Fees</b>		<b>15,197.24</b>	<b>939.84</b>	<b>939.84</b>	<b>939.84</b>	<b>2,539.84</b>	<b>939.84</b>	<b>939.84</b>	<b>939.84</b>	<b>939.84</b>	<b>939.84</b>	<b>939.84</b>	<b>939.84</b>	<b>939.76</b>	<b>12,878.00</b>	<b>17,515.00</b>

ACTIVITY CALCULATION AREA:

LEGAL - Based on numbers from the board

AUDIT - Based on numbers from the board

TAX PREPARATION - Based on numbers from the board

RESERVE STUDY - Based on numbers from the board

COMMUNITY MAILINGS - Based on numbers from the board

OTHER PROFESSIONAL FEES - Based on numbers from the board

VIOLATION ENFORCEMENT - Based on numbers from the board

Back to Main Menu

Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget

Back to Expense Menu

Supplies

2025 Supplies  
2026 Supplies  
Budget Increase / (Decrease)

8,519.00  
7,675.00  
(844.00)

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
Postage	7010-0001	98.08	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.63	200.00	1,710.00
Admin/Office Supplies & Misc.	7010-0002	68.03	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.37	100.00	37.00
Community Mass Mailings	7010-0003	3,182.69	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00	2,428.00
Courier Services	7010-0005	24.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Copies	7010-0008	19.50	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.12	25.00	60.00
Scanned Documents	7010-0010	42.90	4.16	4.16	4.16	4.16	4.16	4.16	4.16	4.16	4.16	4.16	4.16	4.24	50.00	64.00
Violation Notices	7010-0011	3,271.72	216.67	216.67	216.67	216.67	216.67	216.67	216.67	216.67	216.66	216.66	216.66	216.66	2,600.00	2,000.00
Collection Notices	7010-0012	924.12	108.33	108.33	108.33	108.33	108.33	108.33	108.33	108.33	108.33	108.33	108.33	108.37	1,300.00	664.00
Amenity Access Fees	7010-0013	285.00	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.37	400.00	556.00
Miscellaneous	7010-0022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
<b>Total Supplies</b>		<b>7,916.93</b>	<b>639.57</b>	<b>639.57</b>	<b>639.57</b>	<b>639.57</b>	<b>639.57</b>	<b>639.57</b>	<b>639.57</b>	<b>639.57</b>	<b>639.56</b>	<b>639.56</b>	<b>639.56</b>	<b>639.76</b>	<b>7,675.00</b>	<b>8,519.00</b>

ACTIVITY CALCULATION AREA:

- POSTAGE - Based on numbers from the board
- ADMIN/OFFICE SUPPLIES & MISC. - Based on numbers from the board
- COMMUNITY MASS MAILINGS - Based on numbers from the board
- COURIER SERVICES - Based on numbers from the board
- COPIES - Based on numbers from the board
- SCANNED DOCUMENTS - Based on numbers from the board
- VIOLATION NOTICES - Based on numbers from the board
- COLLECTION NOTICES - Based on numbers from the board

Back to Main Menu

Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget

Back to Expense Menu

Insurance

2025 Insurance 8,698.00  
2026 Insurance 13,000.00  
Budget Increase / (Decrease) 4,302.00

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
General Liability	7012-0001	3,428.98	358.33	358.33	358.33	358.33	358.33	358.33	358.33	358.33	358.33	358.33	358.33	358.37	4,300.00	786.50
Directors & Officers	7012-0002	2,051.91	244.00	244.00	244.00	244.00	244.00	244.00	244.00	244.00	244.00	244.00	244.00	244.00	2,928.00	2,923.00
Umbrella	7012-0003	1,500.00	102.92	102.92	102.92	102.92	102.92	102.92	102.92	102.92	102.92	102.92	102.92	102.88	1,235.00	786.50
Fidelity	7012-0004	134.05	11.41	11.41	11.41	11.41	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	137.00	138.00
Property	7012-0009	4,572.80	366.67	366.67	366.67	366.67	366.67	366.67	366.67	366.67	366.67	366.67	366.67	366.63	4,400.00	4,064.00
<b>Total Insurance</b>		11,687.74	1,083.33	1,083.33	1,083.33	1,083.33	1,083.34	1,083.34	1,083.34	1,083.34	1,083.34	1,083.34	1,083.34	1,083.30	13,000.00	8,698.00

ACTIVITY CALCULATION AREA:

Insurance - Based on numbers from the board

[Back to Main Menu](#)

Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget

[Back to Expense Menu](#)

[Other Miscellaneous](#)

2025 Other Miscellaneous	3,960.00
2026 Other Miscellaneous	<u>2,874.00</u>
Budget Increase / (Decrease)	(1,086.00)

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
Bad Debt	7022-0005	601.66	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00	3,754.00
Storage	7022-0006	170.10	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	174.00	170.10
Travel Reimbursement	7022-0007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.90
Website & Internet Services	7022-0009	23.75	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	1,000.00	0.00
Dues & Subscriptions	7022-0010	200.00	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.63	200.00	0.00
Other	7022-9998	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Miscellaneous</b>		<b>1,000.51</b>	<b>239.50</b>	<b>239.50</b>	<b>239.50</b>	<b>239.50</b>	<b>239.50</b>	<b>239.50</b>	<b>239.50</b>	<b>239.50</b>	<b>239.50</b>	<b>239.50</b>	<b>239.50</b>	<b>239.50</b>	<b>2,874.00</b>	<b>3,960.00</b>

**ACTIVITY CALCULATION AREA:**

BAD DEBT - Based on numbers from the board

STORAGE - Based on numbers from the board

TRAVEL REIMBURSEMENT - Based on numbers from the board

WEBSITE & INTERNET SERVICES - Based on numbers from the board

DUES & SUBSCRIPTIONS - Based on numbers from the board

OTHER - Based on numbers from the board

Back to Main Menu

Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget

Back to Expense Menu

Community Activities

2025 Community Activities 5,050.00  
2026 Community Activities 5,050.00  
Budget Increase / (Decrease) 0.00

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
Community Activities	7024-0001	2,840.19	416.63	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	5,000.00	5,000.00
Meetings - Town Hall/Annual	7024-0002	0.00	4.13	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	50.00	50.00
<b>Total Community Activities</b>		2,840.19	420.76	420.84	420.84	420.84	420.84	420.84	420.84	420.84	420.84	420.84	420.84	420.84	5,050.00	5,050.00

ACTIVITY CALCULATION AREA:

COMMUNITY ACTIVITIES - Based on numbers from the board  
MEETINGS - TOWN HALL/ANNUAL - Based on numbers from the board

Back to Main Menu

Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget

2025 Landscape & Common Area Maintenance  
2026 Landscape & Common Area Maintenance  
Budget Increase / (Decrease)

127,009.00  
134,422.00  
7,413.00

Back to Expense Menu

Landscape & Common Area Maintenance

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
Water	7050-0001	40,226.51	2,666.67	2,666.67	2,666.67	2,666.67	2,666.67	2,666.67	2,666.67	2,666.67	2,666.66	2,666.66	2,666.66	2,666.66	32,000.00	30,001.00
Electric	7050-0002	7,382.08	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	9,000.00	10,000.00
<b>Total Utilities</b>		<b>47,608.59</b>	<b>3,416.67</b>	<b>3,416.67</b>	<b>3,416.67</b>	<b>3,416.67</b>	<b>3,416.67</b>	<b>3,416.67</b>	<b>3,416.67</b>	<b>3,416.67</b>	<b>3,416.66</b>	<b>3,416.66</b>	<b>3,416.66</b>	<b>3,416.66</b>	<b>41,000.00</b>	<b>40,001.00</b>
<b>Maintenance</b>																
General Maintenance	7052-0001	45,779.82	3,889.75	3,889.75	3,889.75	3,889.75	3,889.75	3,889.75	3,889.75	3,889.79	3,889.75	3,889.75	3,889.75	3,889.71	46,677.00	46,229.00
Color	7052-0002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
Trees	7052-0003	2,775.00	0.00	0.00	2,580.50	0.00	0.00	0.00	0.00	0.00	0.00	2,580.50	0.00	0.00	5,161.00	5,000.00
Holiday Decorations	7052-0008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,084.00	4,084.00	3,992.00
General Maint - Phase II	7052-0026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,756.00
Landscape Improvements	7052-0031	3,655.00	2,166.63	2,166.67	2,166.67	2,166.67	2,166.67	2,166.67	2,166.67	2,166.67	2,166.67	2,166.67	2,166.67	1,166.67	25,000.00	5,000.00
Pest Insecticide	7052-0038	543.00	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	500.00	325.00
Electrical Maintenance	7052-0075	113.28	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.63	2,000.00	3,090.00
Fence Repair	7052-0076	0.00	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	10,000.00	1,000.00
Other C/A Maintenance	7052-9997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,616.00
<b>Total Maintenance</b>		<b>52,866.10</b>	<b>7,098.05</b>	<b>7,098.09</b>	<b>9,678.59</b>	<b>7,098.09</b>	<b>7,098.09</b>	<b>7,098.09</b>	<b>7,098.09</b>	<b>7,098.13</b>	<b>7,098.09</b>	<b>9,678.59</b>	<b>7,098.09</b>	<b>10,182.01</b>	<b>93,422.00</b>	<b>87,008.00</b>
<b>Total Landscape &amp; Common Area Maintenance</b>		<b>100,474.69</b>	<b>10,514.72</b>	<b>10,514.76</b>	<b>13,095.26</b>	<b>10,514.76</b>	<b>10,514.76</b>	<b>10,514.76</b>	<b>10,514.76</b>	<b>10,514.80</b>	<b>10,514.75</b>	<b>13,095.25</b>	<b>10,514.75</b>	<b>13,598.67</b>	<b>134,422.00</b>	<b>127,009.00</b>

ACTIVITY CALCULATION AREA:

WATER - Based on numbers from the board  
ELECTRIC - Based on numbers from the board

Increase % 0%  
Increase % 0%

General Maintenance includes routine maintenance of the common areas including but not limited to seasonal color changes, trees, holiday décor, landscape improvements, pest insecticide, electrical maintenance, fence repair, and other common area maintenance. Based on numbers from the board.

Back to Main Menu

Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget

Back to Expense Menu

Irrigation

2025 Irrigation 11,330.00  
2026 Irrigation 10,500.00  
Budget Increase / (Decrease) (830.00)

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
Irrigation Repairs	7060-0003	8,505.68	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	10,500.00	11,330.00
<b>Total Irrigation</b>		8,505.68	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	10,500.00	11,330.00

ACTIVITY CALCULATION AREA:

Irrigation repairs and backflow inspections in the common areas. Based on numbers from the board

Back to Main Menu

Back to Expense Menu

Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget

Pool/Pavilion

2025 Pool/Pavilion  
2026 Pool/Pavilion  
Budget Increase / (Decrease)

64,555.00  
49,265.00  
(15,290.00)

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
Contract Maintenance	7064-0001	13,800.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	13,800.00	13,800.00
Telephone	7064-0004	823.56	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	840.00	816.00
Pool Permits	7064-0008	459.00	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	500.00	500.00
Janitorial	7064-0010	6,750.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00	2,400.00
Pool Repairs	7064-0013	15,377.70	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.37	4,000.00	2,735.00
Pavilion Repairs	7064-0014	8,705.31	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.63	5,000.00	10,000.00
Pool Opening & Closing	7064-0027	608.45	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	500.00	0.00
Pavilion Equipment	7064-0029	32,502.92	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	15,000.00	30,000.00
Plumbing	7064-0037	529.41	87.87	87.83	87.83	87.83	87.83	87.83	87.83	87.83	87.83	87.83	87.83	87.83	1,054.00	1,030.00
Signage	7064-0039	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Gate Repairs	7064-0040	0.00	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.37	400.00	412.00
Pool Gate Cards/Keys	7064-0041	0.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	300.00	400.00
Internet/Telephone Bundle	7064-0046	853.77	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	1,000.00	1,545.00
Gate Software Maintenance	7064-0052	208.45	72.58	72.58	72.58	72.58	72.58	72.58	72.58	72.58	72.58	72.58	72.58	72.62	871.00	617.00
<b>Total Pool/Pavilion</b>		<b>80,618.57</b>	<b>4,105.45</b>	<b>4,105.41</b>	<b>4,105.41</b>	<b>4,105.41</b>	<b>4,105.41</b>	<b>4,105.41</b>	<b>4,105.41</b>	<b>4,105.41</b>	<b>4,105.41</b>	<b>4,105.41</b>	<b>4,105.41</b>	<b>4,105.45</b>	<b>49,265.00</b>	<b>64,555.00</b>

ACTIVITY CALCULATION AREA:

Contract maintenance, pool chemicals, pool supplies, janitorial, gate repairs, and other pool area maintenance. Based on numbers from the board.

Pool Mgmt Contract

Back to Main Menu

Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget

Back to Expense Menu

Repair & Replacement Reserves

2025 Repair & Replacement Reserves 20,000.00  
2026 Repair & Replacement Reserves 35,000.00  
Budget Increase / (Decrease) 15,000.00

Description	G/L Acct.#	12 Month Actual ending Jun 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2025 Budget
Repair & Replacement Reserves	7500-0001	36,683.09	2,583.33	2,583.33	2,583.33	2,583.33	2,583.33	2,583.33	2,583.33	2,583.33	2,583.33	2,583.33	2,583.33	2,583.37	31,000.00	18,000.00
Interest On Reserves	7500-0002	4,510.40	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.37	4,000.00	2,000.00
<b>Total Repair &amp; Replacement Reserves</b>		<b>41,193.49</b>	<b>2,916.66</b>	<b>2,916.66</b>	<b>2,916.66</b>	<b>2,916.66</b>	<b>2,916.66</b>	<b>2,916.66</b>	<b>2,916.66</b>	<b>2,916.66</b>	<b>2,916.66</b>	<b>2,916.66</b>	<b>2,916.66</b>	<b>2,916.74</b>	<b>35,000.00</b>	<b>20,000.00</b>

ACTIVITY CALCULATION AREA:

Budgeted contribution based on numbers from the board and interest on the reserve account for future repair and replacement of commonly owned assets based on numbers from the board.

The estimated reserve balance at 1/1/25 is:

\$ 153,329.62

**Preston Highlands North Estates Homeowners Association, Inc.  
2026 Budget**

	<u><u>Total</u></u>	
<b>REVENUE</b>		
Assessment Revenues	252,720.00	Assessments are based on each owner paying \$520 annually.
Working Capital/Member Fees	2,800.00	
Other Income	37,900.00	Income is based on interest earned on invested reserve and operating funds.
Amenity Revenues	<u>500.00</u>	
<b>TOTAL REVENUE</b>	<b>293,920.00</b>	
<b>EXPENSES</b>		
Administrative:	59,683.00	Administrative expenses include management fees, legal, tax preparation and/or audit services, community mailings, other professional fees, administrative supplies, insurance, taxes, and electronic storage.
Community Activities	5,050.00	Community Activities include funds for required meetings, venues, and social activities.
Landscape & Common Area Maintenance		
Utilities	41,000.00	Water and electric usage for common areas.
Maintenance	93,422.00	Maintenance includes routine maintenance of the common areas including but not limited to seasonal color changes, tree trimming/thinning, site signage, and landscape improvements.
Irrigation	10,500.00	Provides for the routine maintenance and repairs of the irrigation systems.
Pool/Pavilion	49,265.00	
Repair & Replacement Reserves	<u>35,000.00</u>	Provides for future repair and replacement funds designated for the commonly owned association assets.
<b>TOTAL EXPENSES</b>	<b>293,920.00</b>	
<b>NET INCOME PER BUDGET</b>	<u><u>0.00</u></u>	
<b>TOTAL EXPENSES</b>	<b>293,920.00</b>	
<b>NET INCOME PER BUDGET</b>	<u><u>0.00</u></u>	







# 491 021 BOD DRAFT 2026 Budget #2

Final Audit Report

2025-09-05

Created:	2025-09-05
By:	lauren potter (lpotter@cmamanagement.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAADKwsPWUeFAomp5L6Hc_XYNiRJYOae3pl

## "491 021 BOD DRAFT 2026 Budget #2" History

-  Document created by lauren potter (lpotter@cmamanagement.com)  
2025-09-05 - 3:17:45 PM GMT- IP address: 47.190.81.115
-  Document emailed to president@phnfrisco.com for signature  
2025-09-05 - 3:18:41 PM GMT
-  Email viewed by president@phnfrisco.com  
2025-09-05 - 3:29:13 PM GMT- IP address: 66.69.180.111
-  Signer president@phnfrisco.com entered name at signing as James P Thomas  
2025-09-05 - 3:30:33 PM GMT- IP address: 66.69.180.111
-  Document e-signed by James P Thomas (president@phnfrisco.com)  
Signature Date: 2025-09-05 - 3:30:35 PM GMT - Time Source: server- IP address: 66.69.180.111
-  Agreement completed.  
2025-09-05 - 3:30:35 PM GMT

