

**Tartan West Community Association**  
**Actual to Budget Comparison**

**Budget Year**  
**Homes**

Account Number	Account Name	2025 Actual+Budget	2025 Budget	2026 Budget	2026 \$/Unit	2026 Budget to 2025 Actual	2026 Budget to 2025 Budget
<b>4002-0000</b>	<b>OPERATING INCOME</b>						
<b>4005-0000</b>	<b>INCOME</b>						
4025-0000	Association Fees	\$415,106.50	\$475,300.00	\$385,300.00	\$993.04	-7.18%	-18.94%
4045-0000	Utility Reimbursement	\$13,671.48	\$6,000.00	\$6,000.00	\$15.46	-56.11%	0.00%
4060-0000	Arc Fee Income	\$465.00	\$1,200.00	\$600.00	\$1.55	29.03%	-50.00%
4080-0000	Late Charges	\$2,940.50	\$2,400.00	\$2,400.00	\$6.19	-18.38%	0.00%
4085-0000	Fees & Violations	\$40.00	\$120.00	\$120.00	\$0.31	200.00%	0.00%
4090-0000	Interest	\$361.73	\$150.00	\$150.00	\$0.39	-58.53%	0.00%
4100-0000	Move-In/Move-Out Fees	\$4,100.00	\$6,000.00	\$3,600.00	\$9.28	-12.20%	-40.00%
4140-0000	Owner Reimbursable	-\$3,533.94	\$0.00	\$0.00	\$0.00	-100.00%	0.00%
4150-0000	Miscellaneous	\$633.00	\$600.00	\$600.00	\$1.55	-5.21%	0.00%
4160-0000	Prepaid Fees	\$6,362.50	\$0.00	\$90,000.00	\$231.96	1314.54%	0.00%
<b>4179-0000</b>	<b>TOTAL INCOME</b>	<b>\$440,146.77</b>	<b>\$491,770.00</b>	<b>\$488,770.00</b>	<b>\$1,259.72</b>	<b>11.05%</b>	<b>-0.61%</b>
<b>4180-0000</b>	<b>RESERVE FUNDING</b>						
4190-0000	Reserve Funding	-\$75,220.00	-\$75,220.00	-\$100,000.00	-\$257.73	32.94%	32.94%
4195-0000	Add'l Reserve Funding	-\$4,100.00	-\$6,000.00	-\$3,600.00	-\$9.28	-12.20%	-40.00%
<b>4199-0000</b>	<b>TOTAL RESERVE FUNDING</b>	<b>-\$79,320.00</b>	<b>-\$81,220.00</b>	<b>-\$103,600.00</b>	<b>-\$267.01</b>	<b>30.61%</b>	<b>27.55%</b>
<b>4990-0000</b>	<b>TOTAL OPERATING INCOME</b>	<b>\$360,826.77</b>	<b>\$410,550.00</b>	<b>\$385,170.00</b>	<b>\$992.71</b>	<b>6.75%</b>	<b>-6.18%</b>
<b>5000-0000</b>	<b>OPERATING EXPENSES</b>						
<b>5003-0000</b>	<b>UTILITIES</b>						
5010-0000	Gas	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
5020-0000	Electric	\$49,618.01	\$60,000.00	\$55,500.00	\$143.04	11.85%	-7.50%
<b>5099-0000</b>	<b>TOTAL UTILITIES</b>	<b>\$49,618.01</b>	<b>\$60,000.00</b>	<b>\$55,500.00</b>	<b>\$143.04</b>	<b>11.85%</b>	<b>-7.50%</b>
<b>5100-0000</b>	<b>MAINTENANCE</b>						
5110-0000	Maintenance Labor	\$7,279.92	\$7,279.94	\$7,279.94	\$18.76	0.00%	0.00%
5120-0000	Maintenance Supplies	\$159.26	\$300.00	\$300.00	\$0.77	88.37%	0.00%
5180-0000	Electrical Repair and Supplies	\$2,685.68	\$5,000.04	\$5,000.04	\$12.89	86.17%	0.00%
5240-0000	Plumbing	\$0.00	\$1,000.00	\$0.00	\$0.00	0.00%	-100.00%
5360-0000	Misc. Maintenance	\$465.69	\$300.00	\$300.00	\$0.77	-35.58%	0.00%
<b>5399-0000</b>	<b>TOTAL MAINTENANCE</b>	<b>\$10,590.55</b>	<b>\$13,879.98</b>	<b>\$12,879.98</b>	<b>\$33.20</b>	<b>21.62%</b>	<b>-7.20%</b>
<b>5500-0000</b>	<b>GROUNDS</b>						
5510-0000	Landscape Contract	\$199,427.40	\$191,760.00	\$205,695.18	\$530.14	3.14%	7.27%
5530-0000	Pest Control	\$2,444.55	\$2,800.00	\$2,800.00	\$7.22	14.54%	0.00%
5540-0000	Irrigation	\$8,781.11	\$5,600.00	\$8,400.00	\$21.65	-4.34%	50.00%
5590-0000	Pond Maintenance	\$32,551.76	\$30,000.00	\$33,000.00	\$85.05	1.38%	10.00%
5600-0000	Fountain	\$353.17	\$4,600.00	\$7,101.84	\$18.30	1910.88%	54.39%
5650-0000	Tree Care	\$7,330.01	\$6,000.00	\$6,000.00	\$15.46	-18.14%	0.00%
5790-0000	Misc. Grounds	\$8,821.96	\$10,000.00	\$5,000.00	\$12.89	-43.32%	-50.00%
<b>5799-0000</b>	<b>TOTAL GROUNDS</b>	<b>\$259,709.96</b>	<b>\$250,760.00</b>	<b>\$267,997.02</b>	<b>\$690.71</b>	<b>3.19%</b>	<b>6.87%</b>
<b>5800-0000</b>	<b>ADMINISTRATIVE</b>						
5810-0000	Bank Fees	\$10.00	\$0.00	\$0.00	\$0.00	-100.00%	0.00%
5820-0000	Office Expense	\$2,825.58	\$3,120.00	\$2,260.00	\$5.82	-20.02%	-27.56%
5825-0000	Postage	\$261.00	\$533.00	\$533.00	\$1.37	104.21%	0.00%
5862-0000	Vehicle Expense	\$200.00	\$600.00	\$600.00	\$1.55	200.00%	0.00%
5865-0000	Architectural Expense	\$1,400.00	\$4,200.00	\$1,200.00	\$3.09	-14.29%	-71.43%
5870-0000	Management Fees	\$26,400.00	\$26,400.00	\$26,400.00	\$68.04	0.00%	0.00%
5880-0000	Legal/Accounting	\$12,419.07	\$4,239.96	\$8,350.00	\$21.52	-32.76%	96.94%
5885-0000	Professional Services	\$881.43	\$1,950.00	\$1,950.00	\$5.03	121.23%	0.00%
5891-0000	Owner Direct Bill	\$2,572.80	\$0.00	\$0.00	\$0.00	-100.00%	0.00%
5895-0000	Misc. Administration	\$0.00	\$0.00	\$3,000.00	\$7.73	0.00%	0.00%
<b>5899-0000</b>	<b>TOTAL ADMINISTRATIVE</b>	<b>\$46,969.88</b>	<b>\$41,042.96</b>	<b>\$44,293.00</b>	<b>\$114.16</b>	<b>-5.70%</b>	<b>7.92%</b>
<b>5900-0000</b>	<b>INSURANCE AND TAXES</b>						
5940-0000	Insurance	\$4,147.00	\$4,037.65	\$4,500.00	\$11.60	8.51%	11.45%
<b>5998-0000</b>	<b>TOTAL INSURANCE AND TAXES</b>	<b>\$4,147.00</b>	<b>\$4,037.65</b>	<b>\$4,500.00</b>	<b>\$11.60</b>	<b>8.51%</b>	<b>11.45%</b>
<b>5999-0000</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>\$371,035.40</b>	<b>\$369,720.59</b>	<b>\$385,170.00</b>	<b>\$992.71</b>	<b>3.81%</b>	<b>4.18%</b>
<b>6001-0000</b>	<b>TOTAL OPERATING NET INCOME</b>	<b>-\$10,208.63</b>	<b>\$40,829.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-100.00%</b>	<b>-100.00%</b>
<b>6501-0000</b>	<b>RESERVE INCOME</b>						
6510-0000	Reserve Income	\$75,220.00	\$75,220.00	\$100,000.00	\$257.73	32.94%	32.94%
6520-0000	Reserve Contribution	\$4,100.00	\$6,000.00	\$3,600.00	\$9.28	-12.20%	-40.00%
6530-0000	Reserve Interest	\$511.79	\$450.00	\$450.00	\$1.16	-12.07%	0.00%
<b>6599-0000</b>	<b>TOTAL RESERVE INCOME</b>	<b>\$79,831.79</b>	<b>\$81,670.00</b>	<b>\$104,050.00</b>	<b>\$268.17</b>	<b>30.34%</b>	<b>27.40%</b>

<b>6600-0000</b>	<b>RESERVE EXPENSES</b>						
6601-0000	Reserve Study	\$4,437.00	\$0.00	\$0.00	\$0.00	-100.00%	0.00%
6620-0000	Building Improvements	\$0.00	\$1,207.00	\$12,000.00	\$30.93	0.00%	894.20%
6625-0000	Community Features	\$20,740.56	\$43,272.00	\$3,500.00	\$9.02	-83.12%	-91.91%
6630-0000	Landscape Repair/Improvement	\$6,230.23	\$6,956.00	\$15,000.00	\$38.66	140.76%	115.64%
6680-0000	Pond Improvements	\$2,111.84	\$22,082.00	\$30,465.00	\$78.52	1342.58%	37.96%
6700-0000	Irrigation Repair/Improvement	\$3,887.74	\$13,718.00	\$7,500.00	\$19.33	92.91%	-45.33%
6710-0000	Signage Overhaul/Replacement	\$0.00	\$3,726.00	\$4,000.00	\$10.31	0.00%	7.35%
6720-0000	Playground Improvements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
6950-0000	Miscellaneous Projects	\$3,411.00	\$17,587.00	\$16,420.00	\$42.32	381.38%	-6.64%
<b>6989-0000</b>	<b>TOTAL RESERVE EXPENSES</b>	<b>\$40,818.37</b>	<b>\$108,548.00</b>	<b>\$88,885.00</b>	<b>\$229.09</b>	<b>117.76%</b>	<b>-18.11%</b>
<b>6999-0000</b>	<b>TOTAL RESERVE NET INCOME</b>	<b>\$39,013.42</b>	<b>-\$26,878.00</b>	<b>\$15,165.00</b>	<b>\$39.09</b>	<b>-61.13%</b>	<b>-156.42%</b>
<b>9999-0000</b>	<b>NET INCOME</b>	<b>\$28,804.79</b>	<b>\$13,951.41</b>	<b>\$15,165.00</b>	<b>\$39.09</b>	<b>-47.35%</b>	<b>8.70%</b>

**Balance Sheet (Period Change)**

Tartan West Community Association

Month = Dec 2025

Book = Cash

ACCOUNT		BALANCE CURRENT PERIOD	BEGINNING BALANCE	NET CHANGE
1000-0000	ASSETS			
1100-0000	CASH			
1110-0000	Operating Cash	240,807.95	32,793.85	208,014.10
1112-0000	Cash 3	19,032.31	19,029.89	2.42
1122-0000	Replacement Reserve Cash	98,794.24	99,073.28	-279.04
1123-0000	Reserve Cash 2	100,654.30	100,632.94	21.36
1199-0000	TOTAL CASH	459,288.80	251,529.96	207,758.84
1999-0000	TOTAL ASSETS	459,288.80	251,529.96	207,758.84
2000-0000	LIABILITIES AND EQUITY			
3000-0000	EQUITY			
3030-0000	Retained Earnings	115,669.23	-92,085.26	207,754.49
3040-0000	Prior Years Retained Earnings	144,509.00	144,509.00	0.00
3060-0000	Retained Earnings - Reserve	199,110.57	199,106.22	4.35
3899-0000	TOTAL EQUITY	459,288.80	251,529.96	207,758.84
3999-0000	TOTAL LIABILITIES AND EQUITY	459,288.80	251,529.96	207,758.84

**Budget Comparison**  
Tartan West Community Association  
Month = Dec 2025  
Book = Cash

ACCOUNT	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual	
4000-0000	INCOME									
4001-0000	OPERATING NET INCOME									
4002-0000	OPERATING INCOME									
4005-0000	INCOME									
4025-0000	Association Fees	0.00	90,000.00	-90,000.00	-100.00	325,105.50	475,300.00	-150,193.50	-31.60	475,300.00
4045-0000	Utility Reimbursement	702.08	500.00	202.08	40.42	14,779.26	6,000.00	8,779.26	146.32	6,000.00
4060-0000	Arc Fee Income	0.00	100.00	-100.00	-100.00	195.00	1,200.00	-1,005.00	-83.75	1,200.00
4080-0000	Late Charges	150.00	200.00	-50.00	-25.00	2,390.50	2,400.00	-9.50	-0.40	2,400.00
4085-0000	Fees & Violations	0.00	10.00	-10.00	-100.00	0.00	120.00	-120.00	-100.00	120.00
4090-0000	Interest	3.93	12.50	-8.57	-68.56	349.06	150.00	199.06	132.71	150.00
4100-0000	Move-In/Move-Out Fees	0.00	500.00	-500.00	-100.00	2,700.00	6,000.00	-3,300.00	-55.00	6,000.00
4140-0000	Owner Reimbursable	125.00	0.00	125.00	N/A	-3,408.94	0.00	-3,408.94	N/A	0.00
4150-0000	Miscellaneous	0.00	50.00	-50.00	-100.00	433.00	600.00	-167.00	-27.83	600.00
4160-0000	Prepaid Fees	216,887.50	0.00	216,887.50	N/A	224,800.00	0.00	224,800.00	N/A	0.00
4179-0000	TOTAL INCOME	217,868.51	91,372.50	126,496.01	138.44	567,344.38	491,770.00	75,574.38	15.37	491,770.00
4180-0000	RESERVE FUNDING									
4190-0000	Reserve Funding	0.00	0.00	0.00	N/A	-75,220.00	-75,220.00	0.00	0.00	-75,220.00
4195-0000	Add'l Reserve Funding	0.00	-500.00	500.00	100.00	-2,700.00	-6,000.00	3,300.00	55.00	-6,000.00
4199-0000	TOTAL RESERVE FUNDING	0.00	-500.00	500.00	100.00	-77,920.00	-81,220.00	3,300.00	4.06	-81,220.00
4990-0000	TOTAL OPERATING INCOME	217,868.51	90,872.50	126,996.01	139.75	489,424.38	410,550.00	78,874.38	19.21	410,550.00
5000-0000	OPERATING EXPENSES									
5002-0000	UTILITIES									
5020-0000	Electric	5,270.30	2,500.00	-2,770.30	-110.81	52,247.03	60,000.00	7,752.97	12.92	60,000.00
5099-0000	TOTAL UTILITIES	5,270.30	2,500.00	-2,770.30	-110.81	52,247.03	60,000.00	7,752.97	12.92	60,000.00
5100-0000	MAINTENANCE									
5110-0000	Maintenance Labor	606.66	606.66	0.00	0.00	7,279.92	7,279.94	0.02	0.00	7,279.94
5120-0000	Maintenance Supplies	0.00	25.00	25.00	100.00	59.26	300.00	240.74	80.25	300.00

**Budget Comparison**

Tartan West Community Association  
 Month = Dec 2025  
 Book = Cash

ACCOUNT	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
5180-0000 Electrical Repair and Supplies	0.00	416.67	416.67	100.00	1,019.00	5,000.04	3,981.04	79.62	5,000.04
5240-0000 Plumbing	0.00	0.00	0.00	N/A	0.00	1,000.00	1,000.00	100.00	1,000.00
5360-0000 Misc. Maintenance	0.00	25.00	25.00	100.00	365.69	300.00	-65.69	-21.90	300.00
<b>5399-0000 TOTAL MAINTENANCE</b>	<b>606.66</b>	<b>1,073.33</b>	<b>466.67</b>	<b>43.48</b>	<b>8,723.87</b>	<b>13,879.98</b>	<b>5,156.11</b>	<b>37.15</b>	<b>13,879.98</b>
<b>5500-0000 GROUNDS</b>									
5510-0000 Landscape Contract	0.00	0.00	0.00	N/A	201,434.28	191,760.00	-9,674.28	-5.04	191,760.00
5530-0000 Pest Control	0.00	0.00	0.00	N/A	2,444.55	2,800.00	355.45	12.69	2,800.00
5540-0000 Irrigation	0.00	0.00	0.00	N/A	7,181.11	5,600.00	-1,581.11	-28.23	5,600.00
5590-0000 Pond Maintenance	366.88	0.00	-366.88	N/A	33,586.48	30,000.00	-3,586.48	-11.95	30,000.00
5600-0000 Fountain	0.00	0.00	0.00	N/A	1,416.45	4,600.00	3,183.55	69.21	4,600.00
5650-0000 Tree Care	0.00	500.00	500.00	100.00	5,330.01	6,000.00	669.99	11.17	6,000.00
5790-0000 Misc. Grounds	130.93	0.00	-130.93	N/A	11,215.60	10,000.00	-1,215.60	-12.16	10,000.00
<b>5799-0000 TOTAL GROUNDS</b>	<b>497.81</b>	<b>500.00</b>	<b>2.19</b>	<b>0.44</b>	<b>262,608.48</b>	<b>250,760.00</b>	<b>-11,848.48</b>	<b>-4.72</b>	<b>250,760.00</b>
<b>5800-0000 ADMINISTRATIVE</b>									
5810-0000 Bank Fees	0.00	0.00	0.00	N/A	10.00	0.00	-10.00	N/A	0.00
5820-0000 Office Expense	-52.95	260.00	312.95	120.37	2,515.63	3,120.00	604.37	19.37	3,120.00
5825-0000 Postage	547.20	252.00	-295.20	-117.14	548.68	533.00	-15.68	-2.94	533.00
5862-0000 Vehicle Expense	0.00	50.00	50.00	100.00	0.00	600.00	600.00	100.00	600.00
5865-0000 Architectural Expense	0.00	350.00	350.00	100.00	130.00	4,200.00	4,070.00	96.90	4,200.00
5870-0000 Management Fees	2,200.00	2,200.00	0.00	0.00	26,400.00	26,400.00	0.00	0.00	26,400.00
5880-0000 Legal/Accounting	325.00	353.33	28.33	8.02	12,650.23	4,239.96	-8,410.27	-198.36	4,239.96
5885-0000 Professional Services	720.00	100.00	-620.00	-620.00	1,201.43	1,950.00	748.57	38.39	1,950.00
5891-0000 Owner Direct Bill	0.00	0.00	0.00	N/A	2,572.80	0.00	-2,572.80	N/A	0.00
<b>5899-0000 TOTAL ADMINISTRATIVE</b>	<b>3,739.25</b>	<b>3,565.33</b>	<b>-173.92</b>	<b>-4.88</b>	<b>46,028.77</b>	<b>41,042.96</b>	<b>-4,985.81</b>	<b>-12.15</b>	<b>41,042.96</b>
<b>5900-0000 INSURANCE AND TAXES</b>									
5940-0000 Insurance	0.00	0.00	0.00	N/A	4,147.00	4,037.65	-109.35	-2.71	4,037.65
<b>5998-0000 TOTAL INSURANCE AND TAXES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>N/A</b>	<b>4,147.00</b>	<b>4,037.65</b>	<b>-109.35</b>	<b>-2.71</b>	<b>4,037.65</b>
<b>5999-0000 TOTAL OPERATING EXPENSES</b>	<b>10,114.02</b>	<b>7,638.66</b>	<b>-2,475.36</b>	<b>-32.41</b>	<b>373,755.15</b>	<b>369,720.59</b>	<b>-4,034.56</b>	<b>-1.09</b>	<b>369,720.59</b>
<b>6001-0000 TOTAL OPERATING NET INCOME</b>	<b>207,754.49</b>	<b>83,233.84</b>	<b>124,520.65</b>	<b>149.60</b>	<b>115,669.23</b>	<b>40,829.41</b>	<b>74,839.82</b>	<b>183.30</b>	<b>40,829.41</b>

**Budget Comparison**  
 Tartan West Community Association  
 Month = Dec 2025  
 Book = Cash

ACCOUNT	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual	
6500-0000	RESERVE NET INCOME									
6501-0000	RESERVE INCOME									
6510-0000	0.00	0.00	0.00	N/A	75,220.00	75,220.00	0.00	0.00	75,220.00	
6520-0000	300.00	500.00	-200.00	-40.00	3,000.00	6,000.00	-3,000.00	-50.00	6,000.00	
6530-0000	42.32	37.50	4.82	12.85	533.60	450.00	83.60	18.58	450.00	
6599-0000	<b>TOTAL RESERVE INCOME</b>	<b>342.32</b>	<b>537.50</b>	<b>-195.18</b>	<b>-36.31</b>	<b>78,753.60</b>	<b>81,670.00</b>	<b>-2,916.40</b>	<b>-3.57</b>	<b>81,670.00</b>
6600-0000	RESERVE EXPENSES									
6601-0000	0.00	0.00	0.00	N/A	4,437.00	0.00	-4,437.00	N/A	0.00	
6620-0000	0.00	0.00	0.00	N/A	0.00	1,207.00	1,207.00	100.00	1,207.00	
6625-0000	337.97	0.00	-337.97	N/A	21,078.53	43,272.00	22,193.47	51.29	43,272.00	
6630-0000	0.00	0.00	0.00	N/A	6,230.23	6,956.00	725.77	10.43	6,956.00	
6680-0000	0.00	0.00	0.00	N/A	2,111.84	22,082.00	19,970.16	90.44	22,082.00	
6700-0000	0.00	0.00	0.00	N/A	11,066.31	13,718.00	2,651.69	19.33	13,718.00	
6710-0000	0.00	0.00	0.00	N/A	0.00	3,726.00	3,726.00	100.00	3,726.00	
6950-0000	0.00	0.00	0.00	N/A	6,605.00	17,587.00	10,982.00	62.44	17,587.00	
6989-0000	<b>TOTAL RESERVE EXPENSES</b>	<b>337.97</b>	<b>0.00</b>	<b>-337.97</b>	<b>N/A</b>	<b>51,528.91</b>	<b>108,548.00</b>	<b>57,019.09</b>	<b>52.53</b>	<b>108,548.00</b>
6999-0000	<b>TOTAL RESERVE NET INCOME</b>	<b>4.35</b>	<b>537.50</b>	<b>-533.15</b>	<b>-99.19</b>	<b>27,224.69</b>	<b>-26,878.00</b>	<b>54,102.69</b>	<b>201.29</b>	<b>-26,878.00</b>
9999-0000	<b>NET INCOME</b>	<b>207,758.84</b>	<b>83,771.34</b>	<b>123,987.50</b>	<b>148.01</b>	<b>142,893.92</b>	<b>13,951.41</b>	<b>128,942.51</b>	<b>924.23</b>	<b>13,951.41</b>

**Budget Comparison**  
 Tarlan West Community Association  
 Month = Jan 2026  
 Book = Cash

ACCOUNT	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4000-0000	INCOME								
4001-0000	OPERATING NET INCOME								
4002-0000	OPERATING INCOME								
4005-0000	INCOME								
4025-0000	184,952.08	385,300.00	-200,347.92	-52.00	184,952.08	385,300.00	-200,347.92	-52.00	475,300.00
4045-0000	0.00	500.00	-500.00	-100.00	0.00	500.00	-500.00	-100.00	6,000.00
4060-0000	0.00	50.00	-50.00	-100.00	0.00	50.00	-50.00	-100.00	600.00
4080-0000	0.00	200.00	-200.00	-100.00	0.00	200.00	-200.00	-100.00	2,400.00
4085-0000	0.00	10.00	-10.00	-100.00	0.00	10.00	-10.00	-100.00	120.00
4090-0000	9.47	12.50	-3.03	-24.24	9.47	12.50	-3.03	-24.24	150.00
4100-0000	0.00	300.00	-300.00	-100.00	0.00	300.00	-300.00	-100.00	3,600.00
4150-0000	36.00	50.00	-14.00	-28.00	36.00	50.00	-14.00	-28.00	600.00
4160-0000	10,013.50	0.00	10,013.50	N/A	10,013.50	0.00	10,013.50	N/A	0.00
4179-0000	195,011.05	386,422.50	-191,411.45	-49.53	195,011.05	386,422.50	-191,411.45	-49.53	488,770.00
4180-0000	RESERVE FUNDING								
4190-0000	-100,000.00	-8,333.00	-91,667.00	-1,100.05	-100,000.00	-8,333.00	-91,667.00	-1,100.05	-100,000.00
4195-0000	0.00	-300.00	300.00	100.00	0.00	-300.00	300.00	100.00	-3,600.00
4199-0000	-100,000.00	-8,633.00	-91,367.00	-1,058.35	-100,000.00	-8,633.00	-91,367.00	-1,058.35	-103,600.00
4990-0000	95,011.05	377,789.50	-282,778.45	-74.85	95,011.05	377,789.50	-282,778.45	-74.85	385,170.00
5000-0000	OPERATING EXPENSES								
5002-0000	UTILITIES								
5020-0000	3,041.98	4,000.00	958.04	23.95	3,041.98	4,000.00	958.04	23.95	55,500.00
5099-0000	3,041.98	4,000.00	958.04	23.95	3,041.98	4,000.00	958.04	23.95	55,500.00
5100-0000	MAINTENANCE								
5110-0000	606.66	606.66	0.00	0.00	606.66	606.66	0.00	0.00	7,279.94
5120-0000	0.00	25.00	25.00	100.00	0.00	25.00	25.00	100.00	300.00
5160-0000	0.00	416.67	416.67	100.00	0.00	416.67	416.67	100.00	5,000.04

**Budget Comparison**  
Tartan West Community Association  
Month = Jan 2026  
Book = Cash

ACCOUNT		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
5360-0000	Misc. Maintenance	0.00	25.00	25.00	100.00	0.00	25.00	25.00	100.00	300.00
5399-0000	<b>TOTAL MAINTENANCE</b>	<b>608.66</b>	<b>1,073.33</b>	<b>468.67</b>	<b>43.48</b>	<b>608.66</b>	<b>1,073.33</b>	<b>468.67</b>	<b>43.48</b>	<b>12,879.98</b>
5500-0000	<b>GROUNDS</b>									
5510-0000	Landscape Contract	0.00	20,569.52	20,569.52	100.00	0.00	20,569.52	20,569.52	100.00	205,695.18
5530-0000	Pest Control	0.00	1,400.00	1,400.00	100.00	0.00	1,400.00	1,400.00	100.00	2,800.00
5540-0000	Irrigation	0.00	700.00	700.00	100.00	0.00	700.00	700.00	100.00	8,400.00
5590-0000	Pond Maintenance	0.00	2,750.00	2,750.00	100.00	0.00	2,750.00	2,750.00	100.00	33,000.00
5600-0000	Fountain	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	5,101.84
5650-0000	Tree Care	0.00	500.00	500.00	100.00	0.00	500.00	500.00	100.00	6,000.00
5790-0000	Misc. Grounds	0.00	500.00	500.00	100.00	0.00	500.00	500.00	100.00	5,000.00
5799-0000	<b>TOTAL GROUNDS</b>	<b>0.00</b>	<b>26,419.52</b>	<b>26,419.52</b>	<b>100.00</b>	<b>0.00</b>	<b>26,419.52</b>	<b>26,419.52</b>	<b>100.00</b>	<b>265,997.02</b>
5800-0000	<b>ADMINISTRATIVE</b>									
5820-0000	Office Expense	9.00	188.33	179.33	95.22	9.00	188.33	179.33	95.22	2,256.33
5825-0000	Postage	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	533.00
5862-0000	Vehicle Expense	0.00	50.00	50.00	100.00	0.00	50.00	50.00	100.00	600.00
5865-0000	Architectural Expense	0.00	100.00	100.00	100.00	0.00	100.00	100.00	100.00	1,200.00
5870-0000	Management Fees	2,200.00	2,200.00	0.00	0.00	2,200.00	2,200.00	0.00	0.00	28,400.00
5880-0000	Legal/Accounting	300.00	695.83	395.83	56.89	300.00	695.83	395.83	56.89	8,350.00
5885-0000	Professional Services	150.00	100.00	-50.00	-50.00	150.00	100.00	-50.00	-50.00	1,950.00
5895-0000	Misc. Administration	0.00	416.85	416.85	100.00	0.00	416.85	416.85	100.00	5,000.00
5899-0000	<b>TOTAL ADMINISTRATIVE</b>	<b>2,659.00</b>	<b>3,751.01</b>	<b>1,092.01</b>	<b>29.11</b>	<b>2,659.00</b>	<b>3,751.01</b>	<b>1,092.01</b>	<b>29.11</b>	<b>48,289.33</b>
5900-0000	<b>INSURANCE AND TAXES</b>									
5940-0000	Insurance	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	4,500.00
5998-0000	<b>TOTAL INSURANCE AND TAXES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>N/A</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>N/A</b>	<b>4,500.00</b>
5999-0000	<b>TOTAL OPERATING EXPENSES</b>	<b>6,307.62</b>	<b>35,243.86</b>	<b>28,936.24</b>	<b>82.10</b>	<b>6,307.62</b>	<b>35,243.86</b>	<b>28,936.24</b>	<b>82.10</b>	<b>385,166.33</b>
6001-0000	<b>TOTAL OPERATING NET INCOME</b>	<b>88,703.43</b>	<b>342,545.64</b>	<b>-253,842.21</b>	<b>-74.10</b>	<b>88,703.43</b>	<b>342,545.64</b>	<b>-253,842.21</b>	<b>-74.10</b>	<b>3.67</b>
6500-0000	<b>RESERVE NET INCOME</b>									
6501-0000	<b>RESERVE INCOME</b>									

**Budget Comparison**  
 Terten West Community Association  
 Month = Jan 2026  
 Book = Cash

ACCOUNT		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
6510-0000	Reserve Income	100,000.00	8,333.33	91,666.67	1,100.00	100,000.00	8,333.33	91,666.67	1,100.00	100,000.00
6520-0000	Reserve Contribution	300.00	300.00	0.00	0.00	300.00	300.00	0.00	0.00	3,600.00
6530-0000	Reserve Interest	43.81	37.50	6.31	16.83	43.81	37.50	6.31	16.83	450.00
6599-0000	<b>TOTAL RESERVE INCOME</b>	<b>100,343.81</b>	<b>8,670.83</b>	<b>91,672.98</b>	<b>1,057.26</b>	<b>100,343.81</b>	<b>8,670.83</b>	<b>91,672.98</b>	<b>1,057.26</b>	<b>104,050.00</b>
6600-0000	<b>RESERVE EXPENSES</b>									
6620-0000	Building Improvements	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	12,000.00
6625-0000	Community Features	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	3,500.00
6630-0000	Landscape Repair/Improvement	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	15,000.00
6660-0000	Pond Improvements	48,572.00	0.00	-48,572.00	N/A	48,572.00	0.00	-48,572.00	N/A	30,465.00
6700-0000	Irrigation Repair/Improvement	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	7,500.00
6710-0000	Signage Overhaul/Replacement	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	4,000.00
6950-0000	Miscellaneous Projects	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	16,420.00
6989-0000	<b>TOTAL RESERVE EXPENSES</b>	<b>48,572.00</b>	<b>0.00</b>	<b>-48,572.00</b>	<b>N/A</b>	<b>48,572.00</b>	<b>0.00</b>	<b>-48,572.00</b>	<b>N/A</b>	<b>68,885.00</b>
6999-0000	<b>TOTAL RESERVE NET INCOME</b>	<b>51,771.81</b>	<b>8,670.83</b>	<b>43,100.98</b>	<b>497.08</b>	<b>51,771.81</b>	<b>8,670.83</b>	<b>43,100.98</b>	<b>497.08</b>	<b>15,165.00</b>
9999-0000	<b>NET INCOME</b>	<b>140,475.24</b>	<b>351,216.47</b>	<b>-210,741.23</b>	<b>-60.00</b>	<b>140,475.24</b>	<b>351,216.47</b>	<b>-210,741.23</b>	<b>-60.00</b>	<b>15,166.67</b>