

POINT LAKE MASTER ASSOCIATION INC APPROVED OPERATING 2026 BUDGET

Account	Year to Date - Sep 2025			2025 Approved		2026 Approved	
	Actual	Budget	Variance	Budget	Monthly	Budget	Monthly
Income							
40000 Association Fee	129,536.68	133,344.99	-3,808.31	177,793.33	14816.11	172,807.17	14400.60
40002 Reserve Funding	14,570.01	14,570.01	0	19,426.67	1618.89	23,273.86	1939.49
Income Total	144,106.69	147,915.00	-3,808.31	197,220.00	16435.00	196,081.03	16340.09
Other Income							
40301 Interest - Bank Account	4.51	0	4.51	0	0	0	0
40303 Late Fee Income	-370	0	-370	0	0	0	0
40318 Gate Remote \ Key Fob	25	0	25	0	0	0	0
40319 Parking Decals	50	0	50	0	0	0	0
40901 Miscellaneous Income	0.33	0	0.33	0	0	0	0
Other Income Total	-290.16	0	-290.16	0	0	0	0
Total Income	143,816.53	147,915.00	-4,098.47	197,220.00	16435.00	196,081.03	16340.09

Account	Year to Date			2025-Yearly		2025-Yearly	
	Actual	Budget	Variance	Budget	Monthly	Budget	Monthly

Administrative

60100 Accounting Services	0	299.97	299.97	400	33.33333333	500	41.66666667
60102 Annual Admin Fee	250	0	-250	0	0	0	0
60104 Bank Fees	12	0	-12	0	0	0	0
60108 Corporate Annual Report	61.25	45.9	-15.35	61.25	5.104166667	61.25	5.104166667
60116 Legal and Professional Fees	0	225	225	300	25	300	25
60118 Licenses and Permits	348.35	375.03	26.68	500	41.66666667	500	41.66666667
60132 Printing \ Postage and Coupons	2,432.41	877.23	-1,555.18	1,169.68	97.47333333	1,169.68	97.47333333
Administrative Total	3,104.01	1,823.13	-1,280.88	2,430.93	202.58	2,530.93	210.91

Insurance

60209 Insurance - Package	16,954.90	12,375.00	-4,579.90	16,500.00	1375	24,867.00	2072.25
60222 Insurance - Payment processing Fee	5	0	-5	0		0	
Insurance Total	16,959.90	12,375.00	-4,584.90	16,500.00	1375.00	24,867.00	2072.25

Contracts

60301 Management Services	18,513.00	18,513.00	0	24,684.00	2057	24,684.00	2057
60310 Janitorial Services - Contract	7,200.00	7,200.00	0	9,600.00	800	9,600.00	800
60312 Landscaping - Common areas and Fro...	17,062.50	13,500.00	-3,562.50	18,000.00	1500	35,100.00	2925
60317 Parking Enforcement - Contract	6,694.99	10,332.99	3,638.00	13,777.32	1148.11	5,040.00	420
60319 Pool Maintenance - Contract	4,230.00	4,230.00	0	5,640.00	470	5,640.00	470
60406 Bulk Trash Pickup	75	675	600	900	75	900	75
60324 Waste Service \ Trash Removal - Co...	37,643.49	37,643.49	0	50,191.32	4182.61	50,191.32	4182.61
Contracts Total	91,418.98	92,094.48	675.50	122,792.64	10232.72	131,155.32	10929.61

Repairs and Maintenance

60401 General Maintenance & Repairs	1,947.59	1,125.00	-822.59	1,500.00	125	1,500.00	125
60414 Electrical Repairs	1,350.00	187.47	-1,162.53	250	20.83333333	250	20.83333333
60462 Tree Trimming	4,250.00	12,781.44	8,531.44	17,041.96	1420.163333	0.00	0
60455 Security Syst.\Cameras Maintenance...	1,741.00	2,999.97	1,258.97	4,000.00	333.3333333	3,000.00	250
60451 Repairs and Maintenance Supplies	1,628.16	891.63	-736.53	1,188.80	99.06666667	1,188.80	99.06666667
60447 Pool Repairs & Maintenance Non-Con...	1,431.79	450	-981.79	600	50	1000	83.33333333
60423 Fire Equipment Annual Inspection	65.15	112.5	47.35	150	12.5	150	12.5
Repairs and Maintenance Total	12,413.69	18,548.01	6,134.32	24,730.76	2060.90	7,088.80	590.73

Utilities

60506 Electricity	2,566.10	2,166.75	-399.35	2,889.00	240.75	3,665.12	305.4266667
60513 Water and Sewer	979.42	6,337.53	5,358.11	8,450.00	704.1666667	3,500.00	291.6666667
Utilities Total	3,545.52	8,504.28	4,958.76	11,339.00	944.92	7,165.12	597.09

Non-Operating Expenses

70008 Reserve - Club House Renovations \...	757.53	757.53	0	1,010.00	84.16666667	2,000.00	166.6666667
70031 Reserve - Paving \ Resurfacing	12,875.04	12,875.04	0	17,166.67	1430.555833	18,073.86	1506.155
70046 Reserve - Sidewalk Restoration	937.53	937.53	0	1,250.00	104.1666667	2,000.00	166.6666667
Recertification						1,200.00	100
Non-Operating Expenses Total	14,570.10	14,570.10	0	19,426.67	1618.89	23,273.86	1939.49

Total Expense	142,012.20	147,915.00	5,902.80	197,220.00	16435	196,081.03	16340.08583
Net Income	1,804.33	0	1,804.33				

Payment Per Unit

	Annual	Monthly
\$	1,140.01	\$ 95.00