

**APPROVED 2026 CEDAR CREEK OPERATING BUDGET (DUES = \$2,800)**

ACCOUNT #	DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 BUDGET
<b>OPERATING FUND REVENUES:</b>				
40-4010	Operating Fund Assessment	555,107	555,107	493,478
40-4020	Operating Interest Income			
40-4025	Reserve Interest Income			5,000
40-4030	Late Fee Income			
40-4060	Lease/Sales/ARC App Fees			
40-4070	Miscellaneous Income			
40-4075	Access Control Barcodes & Fobs			
40-4140	Canoe/Kayak Fee Income			
40-4150	Capital Contribution			
40-4999	Bad Debt Expense (Contra-Income)			
<b>Total Operating Fund Revenue</b>		<b>555,107</b>	<b>555,107</b>	<b>498,478</b>
<b>OPERATING FUND EXPENSES:</b>				
<b>Administrative</b>				
51-5105	Accounting - CPA/Tax Prep	7,000	7,000	8,000
51-5125	Corp Filing Fees/Taxes/Licenses	800	475	500
51-5135	Federal, State & Local Taxes	-	5,000	5,000
51-5140	Legal - General Counsel	17,000	18,000	15,000
51-5141	Legal - Collection Fees	-	4,847	5,000
51-5142	Legal - Collection Fees Recovered	-		(5,000)
51-5155	Office & Administrative	9,000	9,000	8,000
51-5175	Property Management Contract	28,536	28,536	28,536
51-5160	Website	780	-	1,000
56-5615	Social Committee Expense	2,400	1,000	2,500
<b>Administrative Total</b>		<b>65,516</b>	<b>73,858</b>	<b>68,536</b>
<b>Utilities</b>				
52-5210	Electricity	35,000	30,000	30,000
52-5230	Telephone (Free from i5 Fiber)	3,000	2,500	0
52-5240	Cabana Water & Sewer	6,000	5,000	5,000
52-5270	Irrigation Water	42,000	35,000	35,000
<b>Utilities Total</b>		<b>86,000</b>	<b>72,500</b>	<b>70,000</b>
<b>Water Management</b>				
54-5420	Lake Maintenance	11,010	13,581	14,000
54-5430	Flood Maintenance	30,000	30,000	18,500
<b>Water Management Total</b>		<b>41,010</b>	<b>43,581</b>	<b>32,500</b>
<b>Amenities</b>				
53-5315	Janitorial Contract & Supplies	8,000	6,000	6,000
53-5320	Cabana Dumpster	3,500	3,000	3,000
53-5330	Pest Control-Building	2,000	2,000	2,000
53-5345	Holiday Decorations	3,000	3,000	3,000
54-5400	Pool & Spa Contract	18,000	18,000	18,000
54-5410	Pool/Cabana Supplies	5,000	2,000	3,000
57-5735	Amenity Repairs	18,000	11,000	12,000
75-7507	Capital Contribution Use - Amenities			
<b>Amenities Total</b>		<b>57,500</b>	<b>45,000</b>	<b>47,000</b>
<b>Grounds</b>				
57-5720	Landscape Contract	110,400	110,400	120,500
57-5721	Landscape Maintenance	53,000	53,000	50,000
57-5722	Mulch	15,000	8,655	20,000
57-5724	Irrigation Expense (Maint/Repairs)	15,000	10,000	20,000
57-5726	Gate Maintenance/Repairs	5,000	3,000	10,000
57-5730	Gate Contract	9,000	5,000	2,000
<b>Grounds Total</b>		<b>207,400</b>	<b>190,055</b>	<b>222,500</b>
<b>Insurance</b>				
60-6040	Insurance-Liability & Property	35,000	35,000	16,500
60-6045	Ins- D&O, Crime & Umb/Equip	4,000	4,000	3,500
60-6050	Insurance-Workers Comp	600	600	600
<b>Insurance Total</b>		<b>39,600</b>	<b>39,600</b>	<b>20,600</b>
<b>Miscellaneous</b>				
56-5610	Contingency Expense	30,081	-	37,342
<b>Contingency Total</b>		<b>30,081</b>	<b>-</b>	<b>37,342</b>
<b>Total Operating Expenses</b>		<b>527,107</b>	<b>464,594</b>	<b>498,478</b>
<b>Total Operating Income/(Loss)*</b>		<b>28,000</b>	<b>90,513</b>	<b>-</b>

\* 2025 had an amount Due to Replacement Fund for a prior year adjustment not reflected here.

**APPROVED 2026 CEDAR CREEK REPLACEMENT FUND BUDGET (DUES = \$2,800)**

<b>q</b>	<b>DESCRIPTION</b> <small>(With incl accts from old sys if applic)</small>	<b>ESTIMATED USEFUL LIFE</b>	<b>REMAINING LIFE</b>	<b>ESTIMATED REPLACEMENT COST</b>	<b>PROJECTED BALANCE 12/31/2025</b>	<b>ADDITIONAL RESERVE REQUIRED</b>	<b>2026 ANNUAL FUNDING REQD</b>
25-2505	<b>BUILDING EXTERIOR PAINT</b> Paint- Clubhouse & Gate	8	3	11,500	7,061	4,439	1,480
25-2508	<b>TILE ROOF</b>	20	19	47,750	10,910	36,840	1,939
25-2509	<b>PAVEMENT (Concrete/Asphalt)</b> Roads & Paved Sidewalks Concrete/Cabana Lot Restore	25	18	720,000	104,509	615,491	34,194
25-2510	<b>POOL EQUIPMENT</b> Pool Equipment Pool Furniture Pool & Spa Heaters	8	4	50,100	27,638	22,462	5,616
25-2513	<b>POOL/SPA RESURFACING</b>	12	12	66,100	15,000	51,100	4,258
25-2515	<b>AMENITY STRUCTURES</b> Chickee Hut Kayak Dock Kayak Storage Rack Playground	20	5	82,850	26,661	56,189	11,238
25-2516	<b>PRIVACY WALL/FENCES</b> Paint- Privacy Wall Fence- Privacy Wall Fencing- Metal Metal Pool Deck Fence	20	9	155,000	96,540	58,460	6,496
25-2518	<b>CONCRETE &amp; SIDEWALKS (Pavers)</b> Pavers & Sidewalks Pool Deck	35	17	208,700	28,226	180,474	10,616
25-2520	<b>BUILDING INTERIOR</b> Clubhouse Interior Reno HVAC Clubhouse	30	30	200,000	10,000	190,000	6,333
25-2524	<b>SIGNS/LIGHTS</b> Monument Signage Deferred Signage & Lighting	25	9	34,900	25,365	9,535	1,059
25-2527	<b>SECURITY &amp; GATES</b> Paint- Gates Security Gates Security Surveillance	15	4	96,040	24,330	71,710	17,928
25-2531	<b>TENNIS/BOCCE BALL</b> Tennis Court Lighting Deferred Tennis Courts Bocce Court Resurfacing	15	12	141,500	14,421	127,079	10,590
25-2532	<b>IRRIGATION</b>	20	7	200,000	86,066	113,934	16,276
25-2534	<b>WATER MANAGEMENT</b> Storm System Maintenance Water Management	10	10	100,000	21,000	79,000	7,900
25-2545	<b>LAKE RESTORATION (See Lake Strategic Plan)</b>	7	7	945,000	-	945,000	135,000
<b>TOTALS</b>				3,059,440	497,727	2,561,713	270,922
				<b>Total Dues to be Collected (\$2,800/member)</b>			764,400
				<b>Funds left for Operating</b>			493,478