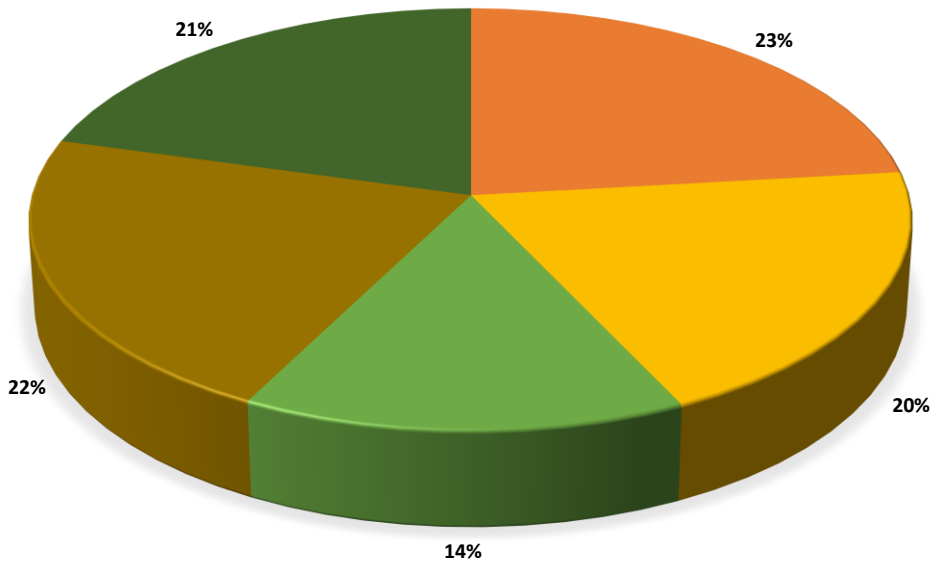
10/31/2025 Budget	Dues $500	
ADMINISTRATION	$15,196.89	
LANDSCAPING - COMMON AREA	$12,908.04	
MAINTENANCE & REPAIR	$9,600.59	
RESERVES		$20,000
POOL SERVICING	$14,249.29	
UTILITIES	$13,537.87	

KOA Balance Sheet 10/31/2025		
Assets		
KOA Bank Operating Balance	$18,916.34	
KOA Bank Reserve Balance	$20,000.00	
TOTAL ASSETS		$38,916.34
Liabilities & Equity		
Liabilities		
Total Outstandings (Owner Past Due)	$0.00	
November Payables 2025	$3,289.13	
TOTAL LIABILITIES	$3,289.13	
Equity		
Net Income (Loss)	$35,627.21	
TOTAL LIABILITIES & EQUITY		$38,916.34

YEAR TO DATE SPEND	$65,492.68



A well-structured HOA budget is the GPS for your community's journey

2025 KOA Financial Summary

$65,492.68 2025 Committed Spend (planned through 11/30/25)
106.2% 2025 Committed Spend % against 2025 Budget ($61,692)
$64,500.00 2025 Dues Collected - 100% of Budgeted Revenue
$18,916.34 Operating Capital (as of 10/31/25)
$38,916.34 Bank Balance as of 10/31/25 (includes $20K allocated Reserves)

2026 Capital Budget - Proposed

$62,597.00 ***2026 Capital Budget (1.3% increase over 2025)***
Raise 2026 dues to $525 (4.8%) $67,725.00 *2026 Best Case Dues Revenue ($525 x 129 Owners)*
-$1,050.00 *ASSUMPTION - if 2 Owners slow/can't pay - (129-2=127)*
$66,675.00 2026 Expected Net Working Capital (worse case)
$4,078.00 + or - 2026 Revenue against 2026 Budgeted Expenses

2026 Planned Projects / Additional Expenses

-Tennis court crack repair - $1,200 (do in Fall 2025 - use reserves)
-Tuck point for brick wall - $1,000
-Plan on insurance increase - $1,100
TOTAL $3,300.00