12 Month Budget by Chart of Accounts
Hidden Trails Community Association
01-Operating
2026 Budget

Revenue	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	PY Budget	$ Change	% Change
Income																
401 Association Dues	218,246	218,246	218,246	218,246	218,246	218,246	218,246	218,246	218,246	218,246	218,246	218,246	2,618,952	2,451,852	167,100	7%
411 ARC Revenue	300	500	500	350	250	500	350	300	500	500	350	350	4,750	4,750	0	0%
423 Bad Debt Expense	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(66,000)	10,872	(76,872)	-707%
438 Rental Fees	1,000	1,000	1,100	1,500	1,200	1,000	1,200	1,500	1,500	2,000	1,000	1,000	15,000	15,000	0	0%
45703 Gate FOB Income	200	400	340	500	800	800	600	300	160	160	160	160	4,580	4,580	0	0%
474 Lifestyle Income	2,000	2,500	2,500	3,000	3,000	2,000	2,000	3,000	2,500	5,000	2,500	3,500	33,500	6,000	27,500	458%
441 Late Fees	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	15,756	2,244	14%
40503 Community Enhancement	37,210	3,375	43,375	3,375	3,375	3,375	3,375	3,375	3,375	3,375	3,375	3,375	114,335	49,700	64,635	130%
44101 Collection Fee Revenue	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	14,484	21,516	149%
45914 Legal Fee Revenue	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,000	12,744	29,256	230%
434 Working Capital	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	43,200	156,000	(112,800)	-72%
Total Revenue	265,056	232,121	272,161	233,071	232,971	232,021	231,871	232,821	232,381	235,381	231,731	232,731	2,864,317	2,741,738	122,579	4%
Expense	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	PY Budget	$ Change	% Change
Administrative																
565 Community Management Fees	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	66,024	61,452	4,572	7%
505 Onsite Services	32,215	28,013	29,413	30,814	30,814	29,413	32,215	29,413	30,814	32,215	28,013	32,215	365,567	420,586	(55,019)	-13%
AccountName	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
553 Audit & Tax	0	0	0	0	0	0	0	0	0	5,501	0	0	5,501	5,501	0	0%
561 Legal Fees - Collections	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,000	38,014	3,986	10%
562 Legal Fees - Attorney	250	250	1,500	250	250	250	500	250	250	250	250	250	4,500	4,500	0	0%
563 Licenses/Fees/Permits	3,380	180	180	180	180	180	180	180	180	180	180	180	5,360	5,660	(300)	-5%
564 Dues/Subscriptions	911	361	611	361	361	361	361	511	411	411	411	411	5,482	5,482	0	0%
57901 Mileage/Auto	350	350	350	350	350	350	350	350	350	350	350	350	4,200	4,200	0	0%
567 Meeting Expense	0	0	0	0	0	0	0	0	0	0	1,000	0	1,000	2,600	(1,600)	-62%
569 Office Supplies	900	550	200	1,200	575	200	1,400	600	200	3,350	2,600	100	11,875	14,595	(2,720)	-19%
572 Postage	625	625	625	625	625	625	625	625	625	625	625	625	7,500	8,060	(560)	-7%
573 Telephone	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,000	0	0%
575 Social Events	2,300	4,420	5,795	7,800	6,050	2,300	3,600	6,350	4,950	10,750	4,920	6,600	65,835	59,145	6,690	11%
590 Web Hosting	2,500	1,000	0	0	0	0	0	0	100	0	0	0	3,600	3,600	0	0%
57987 2018 Loan Pament	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	20,369	0	20,369	0%
57988 2019 Loan Payment	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	16,163	16,164	(1)	0%
57991 2018 Amenity Center Loan Payment	45,618	45,618	45,618	45,618	45,618	45,618	45,618	45,618	45,618	45,618	45,618	45,618	547,421	547,416	5	0%
57992 2020 Loan Payment	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	66,278	180,730	(114,452)	-63%
57989 2021 Loan Payment	88,378	3,248	3,248	3,248	3,248	3,248	3,248	3,248	3,248	3,248	3,248	3,248	124,106	0	124,106	0%
57995 2022 Loan Payment	51,762	3,145	3,145	3,145	3,145	3,145	3,145	3,145	3,145	3,145	3,145	3,145	86,357	0	86,357	0%
57990 2022 Loan Payment	51,571	2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,416	78,147	0	78,147	0%
57994 2023 Loan Payment	75,425	6,824	6,824	6,824	6,824	6,824	6,824	6,824	6,824	6,824	6,824	6,824	150,489	0	150,489	0%
57993 2023 Amenity Center Loan Payment	109,052	0	0	0	0	0	0	0	0	0	0	0	109,052	0	109,052	0%
Total Administrative	483,057	114,820	117,745	120,651	118,276	112,750	118,302	117,350	116,951	132,703	117,420	119,802	1,789,826	1,380,705	409,121	30%
	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	PY Budget	$ Change	% Change
Contract Services																
59401 Holiday Decorations	0	0	0	0	0	0	0	0	0	2,000	4,000	4,500	10,500	17,000	(6,500)	-38%

604 Access Gate	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
605 Janitor Contract	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000	81,600	(33,600)	-41%
619 Landscape Contract	27,200	27,200	30,300	30,300	30,300	32,000	32,000	32,000	30,300	28,000	28,000	25,750	353,350	427,116	(73,766)	-17%
63704 Access System	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	25,560	55,560	(30,000)	-54%
61913 Landscape Extras/Mulch	0	0	40,000	0	0	0	0	0	0	0	0	0	40,000	74,000	(34,000)	-46%
61946 Tree Removal/Trimming	0	0	10,000	0	0	0	0	0	0	0	0	0	10,000	14,500	(4,500)	-31%
625 Pest Control	225	225	225	225	225	225	225	225	225	225	225	225	2,700	5,700	(3,000)	-53%
627 HVAC Contract	1,200	1,000	0	1,200	1,000	0	1,200	1,000	0	1,200	1,000	0	8,800	8,800	0	0%
629 Pool Service	4,200	4,200	4,200	4,200	4,700	5,000	5,500	5,000	4,000	3,500	5,500	2,500	52,500	68,900	(16,400)	-24%
62903 Pool Monitor	0	0	0	0	11,440	11,440	11,440	11,440	11,440	0	0	0	57,200	80,080	(22,880)	-29%
636 Fitness Maintenance Contract	600	0	0	600	0	0	600	0	0	600	0	0	2,400	2,400	0	0%
63707 Alarm Monitoring	50	350	50	50	50	50	50	50	50	50	50	50	900	850	50	6%
639 Lighting Maintenance Service	1,200	200	200	200	1,200	200	200	200	1,200	200	200	200	5,400	6,600	(1,200)	-18%
648 Concierge/Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
664 Lake/Pond Management	14,512	0	0	16,010	0	0	19,178	0	0	18,478	0	0	68,178	68,178	0	0%
61920 Common Area Maint	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	38,400	5,000	33,400	668%
61962 Backflow Testing	0	0	2,000	3,500	0	0	0	0	0	0	0	0	5,500	5,500	0	0%
Total Contract Services	58,517	42,505	96,305	65,615	58,245	58,245	79,723	59,245	56,545	63,583	48,305	42,555	729,388	921,784	(192,396)	-21%
	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	PY Budget	$ Change	% Change
Repairs & Maintenance																
616 Park Equipment	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400	15,414	(1,014)	-7%
656 General Maintenance	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	15,000	3,000	20%
689 Site Signage Repairs	0	0	1,000	0	0	1,000	0	0	1,000	0	0	0	3,000	6,364	(3,364)	-53%
725 Doors	0	0	5,000	0	0	0	0	0	0	0	0	0	5,000	10,000	(5,000)	-50%
675 Fitness Center Expense	500	500	500	500	500	500	500	500	500	500	500	500	6,000	5,000	1,000	20%
683 Pool Repairs	0	0	1,500	0	0	1,000	0	0	1,500	0	0	1,000	5,000	3,500	1,500	43%
Total Repairs & Maintenance	3,200	3,200	10,700	3,200	3,200	5,200	3,200	3,200	5,700	3,200	3,200	4,200	51,400	55,278	(3,878)	-7%
	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	PY Budget	$ Change	% Change
Parts & Supplies																
701 HVAC Supplies	0	0	400	0	0	400	0	0	400	0	0	400	1,600	1,200	400	33%
702 General Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	2,402	(2,402)	-100%
706 Fitness Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	(2,000)	-100%
708 Program Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	1,029	(1,029)	-100%
628 Fire & Safety Supplies	0	0	250	0	0	250	0	0	250	0	0	250	1,000	1,000	0	0%
713 Locks & Keys	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	(1,000)	-100%
72003 Pool Furniture & Fixtures	0	0	0	0	0	0	0	0	0	0	0	0	0	55,500	(55,500)	-100%
705 Carpentry Supplies	0	0	700	0	0	700	0	0	700	0	0	0	2,100	2,500	(400)	-16%
721 Gate Supplies/Transponders	43	43	293	43	43	293	43	43	293	43	43	43	1,266	1,266	0	0%
Total Parts & Supplies	43	43	1,643	43	43	1,643	43	43	1,643	43	43	693	5,966	67,897	(61,931)	-91%
Utilities																
751 Electricity	8,800	8,800	9,500	11,000	11,500	13,000	13,500	13,500	12,000	11,000	8,800	8,800	130,200	126,000	4,200	3%
754 Phone/Internet/TV	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	0	0%
758 Water/Sewer	2,500	2,500	3,000	3,000	3,500	3,500	3,500	3,500	3,000	3,000	2,500	2,500	36,000	48,000	(12,000)	-25%
760 Street Lighting	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,000	0	0%
757 Trash Removal	500	500	500	500	500	500	500	500	500	500	500	500	6,000	6,000	0	0%
Total Utilities	12,650	12,650	13,850	15,350	16,350	17,850	18,350	18,350	16,350	15,350	12,650	12,650	182,400	190,200	(7,800)	-4%
Taxes																
805 Real Estate Tax	0	0	0	7,250	0	0	0	0	0	0	0	0	7,250	7,250	0	0%
Total Expenses	561,138	176,889	243,914	215,780	199,785	199,359	223,289	201,859	200,860	218,550	185,289	183,571	2,810,282	2,667,166	143,116	5%
Net Income/(Loss) Before Transfers	(296,082)	55,232	28,247	17,291	33,186	32,662	8,582	30,962	31,521	16,831	46,442	49,160	54,035	74,572	(20,537)	-28%
Transfers	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	PY Budget	$ Change	% Change
Transfer Between Funds																
498 Reserve Fund Transfer	(50,000)	(4,035)	0	0	0	0	0	0	0	0	0	0	(54,035)	0	(54,035)	0%
Total Transfer Between Funds	(50,000)	(4,035)	0	0	0	0	0	0	0	0	0	0	(54,035)	(49,700)	(4,335)	9%

Total Net Income/(Loss) After Transfers	(346,082)	51,197	28,247	17,291	33,186	32,662	8,582	30,962	31,521	16,831	46,442	49,160	0	24,872	(24,872)	-100%