KINGSPARK & WHITEHALL CIVIC IMPROVEMENT ASSOC.

BUDGET VERSUS ACTUAL

AS OF 09/30/2026

INCOME	ANNUAL BUDGET	YTD ACTUAL	DIFFERENCE	
2026 Dues Assessments - Collected in 2026	$ 35,249.99	$ 30,708.60	$ (4,541.39)	*Budget & Actual doesn't include payments made in 2025 ($20k)*
2027 Dues Assessments Collected Early (Estimate)	$ 15,000.00	$ -	$ (15,000.00)	*Expect some Homeowners pay before year-end*
Prior Year Assessments	$ 10,000.00	$ 6,654.25	$ (3,345.75)	
Late Fees	$ 1,000.00	$ 2,546.09	$ 1,546.09	
Title Transfer Fee Received	$ 6,000.00	$ 6,250.00	$ 250.00	
Pool Key Sales	$ 600.00	$ 380.00	$ (220.00)	
Legal Fees Recovered	$ 10,000.00	$ 13,562.27	$ 3,562.27	
Bank/Certified Fees Recovered	$ 1,000.00	$ 1,478.00	$ 478.00	
Overpayment / Refund Due	$ -	$ 564.00	$ 564.00	
Total Income	**$ 78,849.99**	**$ 62,143.21**	**$ (16,706.78)**	
			Higher Income than Budgeted	

EXPENSES	ANNUAL BUDGET	YTD ACTUAL	DIFFERENCE	
Postage/Delivery/Reproduction	$ 3,000.00	$ 1,325.70	$ 1,674.30	
Website Domain (KWCIA.org)	$ 20.00	$ 22.49	$ (2.49)	
Software & Subscriptions	$ 1,360.00	$ 970.06	$ 389.94	
Business Mailbox	$ 200.00	$ 204.00	$ (4.00)	
Lawn Maintenance	$ 8,000.00	$ 3,897.04	$ 4,102.96	
Park Maintenance	$ 500.00	$ 1,300.00	$ (800.00)	
Pool Maintenance	$ 6,196.00	$ 4,338.64	$ 1,857.36	
Pool Lock / Key Changes	$ 400.00	$ 77.13	$ 322.87	
Pool Repairs Major	$ 6,000.00	$ 11,564.30	$ (5,564.30)	*Incl. new cameras*
Utilities: Water	$ 1,500.00	$ 697.09	$ 802.91	
Utilities: Electricity	$ 3,500.00	$ 1,777.37	$ 1,722.63	
Utilities: Emergency 911 Phone	$ 1,000.00	$ 1,057.06	$ (57.06)	
Utilities: HoA Phone	$ 180.00	$ 152.07	$ 27.93	
Liability/Property Insurance	$ 13,000.00	$ -	$ 13,000.00	
Attorneys Fees	$ 10,000.00	$ 19,936.56	$ (9,936.56)	
Bookkeeping	$ 6,000.00	$ 6,000.00	$ -	
Title Transfer Fees Paid	$ 6,000.00	$ 6,250.00	$ (250.00)	
Legal Filing Fees	$ 200.00	$ -	$ 200.00	
Tax Preparation	$ 250.00	$ 250.00	$ -	
Property Taxes	$ 25.00	$ -	$ 25.00	
Federal Income Tax	$ -	$ 86.59	$ (86.59)	
Pool Permit	$ 150.00	$ 135.00	$ 15.00	
Miscellaneous	$ -	$ -	$ -	
Uncollectable Dues Writeoffs	$ 1,000.00	$ -	$ 1,000.00	
Capital Expenditures	$ -	$ -	$ -	
Total Expenses	**$ 68,481.00**	**$ 60,041.10**	**$ 8,439.90**	

Net Income / Expenses	**$ 10,368.99**	**$ 2,102.11**	**$ (25,146.68)**

RECONCILIATION THRU	BANK BALANCE	PENDING DEPOSITS
Prior Year-End: 12/31/2025	$103,846.33	
Last Month: 08/31/2026	$106,727.05	
Current Month: 09/30/2026	$105,812.31	$164.75

UNRECONCILED/UNCLEARED EXPENSE ITEMS

Transaction	Date	Amount	Description
Check 3072	9/24/2026	$335.00	Treece Law
Bank Fees (Autobooks)	9/28/2026	$5.75	(related to the pending deposit)
TOTAL		$340.75	

A/R Aging	Total Owed to HoA for *PRIOR-YEAR* Dues
8/31/2026	$15,739.42
9/30/2026	$15,595.42

2026 Status as of 08/31/2026

2026 Dues Billed:	$	55,400.00	Does not include late fees
2026 Dues Paid to date:	$	50,858.61	Includes Late Fees Paid (added to invoices monthly)
2026 Dues + Late Fees Remaining:	$	4,541.39	Includes any Late Fees Outstanding on open invoices