2025 Revenue / Expense Report - January - September

27-Sep-25

Revenue		Acctg Code	January - September 2025	2025 Annual Budget	Percentage Received	Remaining Balance
Maintenance Fees		**4000**				
1.0	Unit Maintenance Fees	4100	185,500.00	256,000.00	72.46%	70,500.00
2.0	Reimbursement Funds	4110	-			-
3.0	Other Revenue	4200	400.00			(400.00)
	Totals - Revenue		185,900.00	256,000.00	72.62%	70,100.00

Expenses		Acctg Code	January - September 2025	2025 Annual Budget	Percentage Expended January - August	Remaining Balance
Utility Service		6200				
1.0	Water System Operation	6210	8,624.23	11,000.00	78.40%	2,375.77
2.0	Road Maintenance	6220	-	2,000.00	0.00%	2,000.00
3.0	Sewer Expense	6230	17,059.34	30,000.00	56.86%	12,940.66
4.0	Electric Expense	6240	4,847.00	7,000.00	69.24%	2,153.00
5.0	Trash Expense	6250	4,352.98	6,000.00	72.55%	1,647.02
6.0	Sewer Lift Station Maintenance	6260	450.00	1,000.00	45.00%	550.00
Maintenance Services		6300				
7.0		6310	-	-		-
8.0	Maintenance / Repairs	6320	8,230.66	12,000.00	68.59%	3,769.34
9.0	Common Ground Maintenance	6330	8,839.22	12,000.00	73.66%	3,160.78
10.0	Grass Mowing & Snow Removal	6340	3,728.00	10,000.00	37.28%	6,272.00
11.0	Equipment - New/Replacement	6350	1,501.95	2,000.00	75.10%	498.05
12.0	Special Projects	6360	26,711.39	20,000.00	133.56%	(6,711.39)
Amenities		6400	-			-
13.0	Cable Television Expense	6410	19,091.68	28,750.00	66.41%	9,658.32
14.0	Internet Service	6420	13,104.43	18,000.00	72.80%	4,895.57
15.0	Lakeside Pool Operation	6430	6,888.00	11,000.00	62.62%	4,112.00
16.0	Lakeside Pool Maintenance	6440	5,996.83	6,000.00	99.95%	3.17
17.0	Lakeside Pool Chemicals	6450	2,045.30	5,000.00	40.91%	2,954.70
Insurance Service		6600				-
18.0	Insurance - Structure & Umb	6610	28,967.32	43,000.00	67.37%	14,032.68
19.0	Insurance - Officers	6620	1,281.60	1,800.00	71.20%	518.40
20.0	Insurance - Workers Comp	6630	1,115.44	2,400.00	46.48%	1,284.56
Business Services		8500				-
21.0	Accounting Services / Tax Prep	8510	1,805.00	3,000.00	60.17%	1,195.00
22.0	Office Supplies	8520	-	150.00	0.00%	150.00
23.0	Postage	8530	200.00	400.00	50.00%	200.00
24.0	State Compliance / Filings	8540	258.00	100.00	258.00%	(158.00)
25.0	Service Fees	8540	5.00	50.00	10.00%	45.00
Professional Services		8600				-
26.0	Legal Services	8610	50.00	2,000.00	2.50%	1,950.00
27.0	Web Site Service	8620	-	600.00	0.00%	600.00
28.0	Annual Meeting	8630	347.24	750.00	46.30%	402.76
Reserve Funding		8800				
29.0	Reserve Account	8800	25,000.00	20,000.00	125.00%	(5,000.00)

Expense Summary		
Total Expenses		190,500.61
Transfer To Reserves		25,000.00
Net Expenses To Date		165,500.61
Revenue / Expense Summary		(4,600.61)

Reserve Account Summary	
Operational Reserve	20,748.63
Savings Reserve	108,427.90
Total Reserves	129,176.53
BOY 2025 Balance	10,136.78
Operational Checking	5,536.17

Anchor's Point Condominium 2026 Budget

Distribution : APCOA Members
Purpose : Examination of 2026 Revenue & Costs With Previous Year Comparisons

Proposed Worksheet for 2026 Budget Development

Assumptions : All 64 Units Paid In Full - 1 Unit Per Board Member Exempt
2026 Budget may vary as necessary at the descretion of the Board of Managers
Reimbursement & Other Revenue Not Included

Developed By :
Dated :
Approved :

Revenue		2025 Annual Budget	Acctg Code				2026 Annual Budget	2026 Amount Change	2026 Percent Change
Maintenance Fees			4000						
1.0	Unit Maintenance Fees	256,000.00	4100				256,000.00	0.00	0.00%
2.0	Reimbursement Funds		4110						
3.0	Other Revenue		4200						
	Totals / Average	256,000.00					256,000.00	0.00	0.00%

Expenses		2025 Annual Budget	Acctg Code	2025 Jan - Aug Expenses	2025 Projected Expense	2025 Projected Percent Used	2026 Annual Budget	2026 Amount Change	2026 Percent Change
Utility Service			6200						
1.0	Water System & Operation	11,000.00	6210	6,764.23	10,146.35	92.24%	12,000.00	1,000.00	9.09%
2.0	Road Maintenance	2,000.00	6220	-	-	0.00%	2,000.00	0.00	0.00%
3.0	Sewer Expense	30,000.00	6230	15,167.68	22,751.52	75.84%	27,000.00	-3,000.00	-10.00%
4.0	Electric Expense	7,000.00	6240	4,226.00	6,339.00	90.56%	7,500.00	500.00	7.14%
5.0	Trash Expense	6,000.00	6250	3,620.18	5,430.27	90.50%	6,500.00	500.00	8.33%
6.0	Sewer Lift Station Maintenance	1,000.00	6260	400.00	600.00	60.00%	1,000.00	0.00	0.00%
Maintenance Services			6300						
7.0	Maintenace Management Fee	-	6310	-					
8.0	Maintenance Repairs	12,000.00	6320	8,111.42	8,611.42	71.76%	12,000.00	0.00	0.00%
9.0	Common Ground Maintenance	12,000.00	6330	6,414.35	9,621.53	80.18%	12,000.00	0.00	0.00%
10.0	Grass Mowing & Snow Removal	10,000.00	6340	3,618.00	5,427.00	54.27%	8,000.00	-2,000.00	-20.00%
11.0	Equipment - New/Replacement	2,000.00	6350	1,501.95	1,901.95	95.10%	2,000.00	0.00	0.00%
12.0	Special Projects	20,000.00	6360	26,711.39	29,711.39	148.56%	20,000.00	0.00	0.00%
Amenities			6400						
13.0	Cable Television Expense	28,750.00	6410	16,669.83	25,004.75	86.97%	30,000.00	1,250.00	4.35%
14.0	Internet Service	18,000.00	6420	11,517.79	17,276.69	95.98%	18,000.00	0.00	0.00%
15.0	Lakeside Pool Operation	11,000.00	6430	6,888.00	10,332.00	93.93%	11,000.00	0.00	0.00%
16.0	Lakeside Pool Maintenance	6,000.00	6440	5,996.83	8,995.25	149.92%	7,000.00	1,000.00	16.67%
17.0	Lakeside Pool Chemicals	5,000.00	6450	2,045.30	3,067.95	61.36%	5,000.00	0.00	0.00%
Insurance Service			6600						
18.0	Insurance - Structure & Umb	43,000.00	6610	25,741.55	38,612.33	89.80%	43,000.00	0.00	0.00%
19.0	Insurance - Officers	1,800.00	6620	724.80	1,087.20	60.40%	1,800.00	0.00	0.00%
20.0	Insurance - Workers Comp	2,400.00	6630	1,115.44	1,673.16	69.72%	2,200.00	-200.00	-8.33%

Expenses		2025 Annual Budget	Acctg Code	2025 Jan - Aug Expenses	2025 Projected Expense	2025 Projected Percent Used	2026 Annual Budget	2026 Amount Change	2026 Percent Change
Business Services			8500						
21.0	Accounting Services / Tax Prep	3,000.00	8510	1,630.00	2,445.00	81.50%	3,000.00	0.00	0.00%
22.0	Office Supplies	150.00	8520	0.00	70.00	46.67%	125.00	-25.00	-16.67%
23.0	Postage	400.00	8530	200.00	300.00	75.00%	400.00	0.00	0.00%
24.0	Federal & State Taxes	100.00	8540	258.00	258.00	258.00%	400.00	300.00	300.00%
25.0	Service Fees	50.00	8540	5.00	5.00		50.00		0.00%
Professional Services			8600						
26.0	Legal Services	2,000.00	8610	50.00	550.00	27.50%	2,000.00	0.00	0.00%
27.0	Web Site Service	600.00	8620	-	400.00	66.67%		-600.00	-100.00%
28.0	Annual Meeting	750.00	8630	171.09	571.09	76.15%	800.00	50.00	6.67%
Reserve Funding			8800						
29.0	Reserve Account	20,000.00	8800	25,000.00	25,000.00	125.00%	21,225.00	1,225.00	6.13%
Budget Summary									
	Totals - Expenses	256,000.00		174,548.83	236,188.82	92.26%	256,000.00	0.00	0.00%

APCOA 2026 Budget Summary By Category

Expense Category	2025 Exp Budget	Acct Code	2025 YTD Expenses	2025 Project Exp	2025 Project Pct	2026 Exp Budget	Percent Change	Per Unit
Utilities	57,000.00	6200	30,178.09	45,267.14	79.42%	56,000.00	-1.75%	875.00
Maintenance	56,000.00	6300	46,357.11	55,273.29	98.70%	54,000.00	-3.57%	843.75
Amenities	68,750.00	6400	43,117.75	64,676.63	94.08%	71,000.00	3.27%	1,109.38
Insurance	47,200.00	6600	27,581.79	41,372.69	87.65%	47,000.00	-0.42%	734.38
Business Service	3,700.00	8500	2,093.00	3,078.00	83.19%	3,975.00	7.43%	62.11
Professional Services	3,350.00	8600	221.09	1,521.09	45.41%	2,800.00	-16.42%	43.75
Reserves	20,000.00	8800	25,000.00	25,000.00	125.00%	21,225.00	6.13%	331.64
Total Budget:	256,000.00		174,548.83	236,188.82	92.26%	256,000.00	0.00%	4,000.00