

Acct. #	SCE HOA Income Statement Accounting Description	2025 Operating Budget	2026 Proposed Budget	Increase / Decrease	Commentary
40-4000-00	Annual Homeowner Assessments	\$39,818.00	\$43,430.00	\$3,612.00	<i>Proposed Dues Increase of \$84 To \$1,010 (< 10% Delta = Solely Board Vote).</i>
40-4220-00	Fee Income - Residence Resale	\$0.00	\$0.00	\$0.00	<i>Contingency - Not Budgeted.</i>
42-4600-00	Fee Income - Late Penalties & Other Fines	\$0.00	\$0.00	\$0.00	<i>Contingency - Not Budgeted.</i>
42-4605-00	Fee Income Offset - Collection Mailings	\$0.00	\$0.00	\$0.00	<i>Contingency - Not Budgeted.</i>
42-4610-00	Fee Income - Violation Charges	\$0.00	\$0.00	\$0.00	<i>Contingency - Not Budgeted.</i>
42-4710-00	Interest Income - Reserve Bank Account	\$96.00	\$96.00	\$0.00	<i>Interest Rates Comparable With 2025.</i>
		\$39,914.00	\$43,526.00	\$3,612.00	
50-5000-00	PMI - Management Contract	\$6,300.00	\$6,300.00	\$0.00	<i>No Changes To Fee Structure For 2026 Per Robert Clark of PMI.</i>
50-5010-00	PMI - Postage	\$50.00	\$92.00	\$42.00	<i>Mailing Costs For Q2 Board Election & Q4 Annual Assessment Documents.</i>
50-5020-00	PMI - Printing & Copying	\$50.00	\$0.00	-\$50.00	<i>No Activity YTD 2025 Or For FY 2024. No Budgeting For 2026.</i>
52-5045-00	Insurance Premiums	\$3,000.00	\$4,500.00	\$1,500.00	<i>Actual 2025 Spend of \$4,012. Anticipate Increase Invoicing Q1 2026.</i>
52-5050-00	Jurisdictional Taxes & Fees	\$24.00	\$12.00	-\$12.00	<i>As Per DCAD Property Tax Webpage.</i>
52-5081-00	Software Purchases / Licenses	\$99.00	\$99.00	\$0.00	<i>Board Election Software Usage Fee. No Price Change For 2026.</i>
52-5087-00	Social Activities	\$1,200.00	\$0.00	-\$1,200.00	<i>Low Event Attendance Out Of 43 Homes. Priority On Infrastructure Projects For 2026.</i>
52-5170-00	Website Hosting	\$270.00	\$260.00	-\$10.00	<i>Vendor Confirms No Price Increase For 2026.</i>
54-5100-00	Legal Counsel	\$0.00	\$0.00	\$0.00	<i>Same Approach As 2025; Will Fund Via Special Assessment If Needed.</i>
54-5120-00	Legal Review - Governing Documents	\$0.00	\$0.00	\$0.00	<i>Board To Review Docs For Obsolesence in 2026. Legal Review In 2027.</i>
54-5152-00	Tax Return Preparation	\$400.00	\$220.00	-\$180.00	<i>Preparation Moved In-House From External CPA Firm.</i>
58-5500-00	Electricity	\$700.00	\$750.00	\$50.00	<i>Anticipated Rate Increase For 2026.</i>
58-5510-00	Irrigation - Water	\$5,000.00	\$4,100.00	-\$900.00	<i>Significant Work On The Watering Zones In Q3 2025 Provides 2026 Savings.</i>
63-5400-00	Landscaping - Grounds Contract	\$21,800.00	\$20,840.00	-\$960.00	<i>Current Landscaper Is Low Bid For 2026. Board Is Soliciting Additional Quotes.</i>
63-5420-00	Landscaping - Other	\$1,200.00	\$1,256.00	\$56.00	<i>Replace Four Dead Common Area Trees (Cul-De-Sac, East Side Of Entryway).</i>
63-5425-00	Preserve Mowing	\$1,100.00	\$1,072.00	-\$28.00	<i>Expect To Use Same Vendor. Factor In 10% Fee Increase (None In 3 Years).</i>
63-5440-00	Tree Maintenance	\$1,833.00	\$1,250.00	-\$583.00	<i>Removal Of Four Dead Common Area Trees And Stump Grinding.</i>
63-5455-00	Irrigation - System Repairs	\$500.00	\$775.00	\$275.00	<i>Three Zones To Repair At Cul-de-Sac / General Spring Walkthrough & Spot Fixes</i>
64-5757-00	Masonry Repairs	\$0.00	\$2,000.00	\$2,000.00	<i>HOA Portion Of Retaining Wall Repair At Callejo Road, RFQ Ongoing.</i>
		\$43,526.00	\$43,526.00	\$0.00	