

PANORAMA LAND OWNERS ASSOCIATION

Profit and Loss

Jan - Dec 2026

2026 Budget	FY 2025 Fcst Est	FY 2026 Bud (No Incr)	FY 2026 Bud (w Incr)	Notes:
Income				
Clubhouse Rental	\$ 725	\$ 725	\$ 725	
Donations	\$ 5,655	\$ -	\$ -	
Homeowner Dues	\$ 42,573	\$ 31,888	\$ 37,748	~\$10,000 in Past Years dues collected
Late Fees	\$ 2,295	\$ -	\$ -	Late fees not budgeted
Mowing	\$ 135	\$ -	\$ -	
Park Camping Fees	\$ -	\$ -	\$ -	
Park Event Fund Raisers	\$ 3,837	\$ 3,500	\$ 3,500	Founders Day/ 4th July / Boo in the Park / Football
Re-Sale Certificates	\$ 3,250	\$ 1,875	\$ 1,875	Fee increased to \$375 vs \$275
Total Income	\$ 58,470	\$ 37,988	\$ 43,848	
Expenses				
Attorney Fees	\$ -	\$ 1,000	\$ 1,000	Foreclosure assistance with a Lawyer
Computer and Internet Expenses	\$ 596	\$ 596	\$ 596	Microsoft Office / Virus protection / Web site (paid in Q4)
Filing Fees - Court	\$ 910	\$ 910	\$ 910	Small Claims filings and fees
Fundraiser Expenses	\$ 353	\$ 1,000	\$ 1,000	
Insurance Expense	\$ 6,944	\$ 7,500	\$ 7,500	7% increase
Landscaping / Mowing / Trees	\$ 252	\$ 261	\$ 261	Oil / gas for mower
Office Supplies	\$ 586	\$ 586	\$ 586	Envelopes / paper / signs
Postage and Delivery	\$ 563	\$ 581	\$ 581	Stamps,certified mail, etc
QuickBooks Payments Fees	\$ 442	\$ 540	\$ 540	Quickbook fees
Repairs and Maintenance	\$ 8,691	\$ 4,500	\$ 4,500	paint, dock repair
Road Repair	\$ 21,300	\$ 31,400	\$ 37,260	
Utilities		\$ -	\$ -	
Electric	\$ 2,015	\$ 2,116	\$ 2,116	5% increase over 2025
Garbage Expense	\$ 1,417	\$ 1,488	\$ 1,488	5% increase over 2025
SRA Leaseback	\$ 167	\$ 167	\$ 167	Flat
Water	\$ 818	\$ 859	\$ 859	5% increase over 2025
Total Utilities	\$ 4,418	\$ 4,631	\$ 4,631	
Tax Return Prep Fee	\$ -	\$ 500	\$ 500	Member prepared return
Total Expenses	\$ 45,057	\$ 54,005	\$ 59,865	
Net Income	\$ 13,413	\$ (16,017)	\$ (16,017)	
Bank Balance	\$ 25,517	\$ 10,000	\$ 10,000	